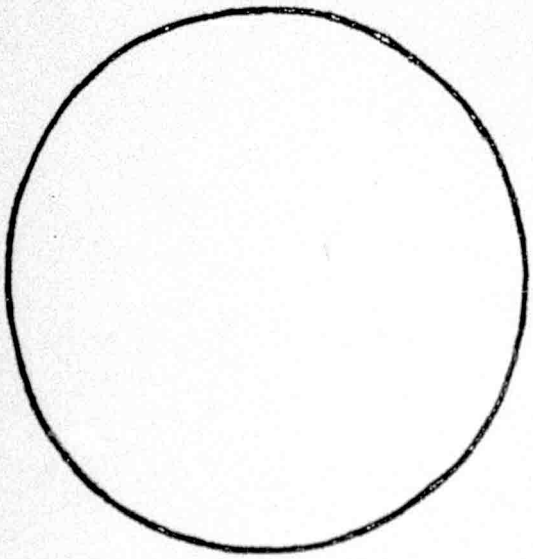

TITLE OF WORK

STATE OF HAWAII

FIRST CIRCUIT COURT

EQUITY NO.2048

BERNICE PAUAHI BISHOP

FILMED BY STATE ARCHIVES

DECEMBER 1973

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Merwin C. Wall

Merwin C. Wall
Processing Laboratory Manager

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CIRCUIT COURT, FIRST JUDICIAL CIRCUIT
TERRITORY OF HAWAII

E. 2048

IN THE MATTER OF THE ESTATE

OF

BERNICE PAUAHI BISHOP,

Dec'd.

See P. 2½ (State Archives)

From June 9, 1916 to July 15, 1919

This Equity Matter Begins with the 31st Account, on the 9th day of Sept. 1916.

See Probate 2425 for Annual Accounts No. from 1 to 30. 8 Volumes.

ATTORNEY FOR

" "

" "

" "

E No 2048 VOL-1

E 2048

Vol. I

INDEX SHEET

E. NO. 2048 REG. PG.

DATE 1916		DOCUMENT	PG. NO.
JUNE		For Documents etc. Filed Previous to this date, see Probate No. 2425 Reg. 3 Pg. 47.	
JUNE	9	FILED Petition to Allow Resignation of S. M. Damon Trustee.	
		" Resignation of S. M.Damon, Trustee.	
	10	" Cert. Copy of Order re Appointment. of Wm. Williamson as Trustee:- Vice, Damon Resgined.	
		FILED Order Accepting resignation of Damon as Trustee.	
	9	" Petition for Confirmation of Williamson as Trustee/	
JULY	29	" Opinion and Decision.	
AUG	2	" Acceptance of Appointment as New Trustee.	
		" Decree.	
		" Notice of Appeal and Appeal.	
		" Bond of Chas. E. King, $20,000. New Amsterdam Casualty Co. Surety.	
	5	FILED Motion and Order (2 Papers)	
	9	" Praecipe.	
SEPT	23	" Transcript of Testimony.	
	25	TRANSMITTED Record on Appeal to Supreme Court.	
	25	RECEIPT of Asst. Clerk Supreme Court for Record on Appeal.	
	27	FILED Order of Reference of 31st Annual Report of Trustees, etc. to Harry A. Wilder, and to a Committee, to wit, David L. Withington, Chairman, Mrs. Emma Metcalf Nakuina and Joseph Lightfoot.	
	27	THIS Day by Order of Ashford, Judge, numbered the following documents from P. No. 2425.	
		TRUSTEES 30th Annual Accounts for 1914-15.	
		" 31st " " " 1915-16.	
		" Report and Registrars Report 1915-16 (4 docus. or Budgets)/	
OCT	24	FILED Further order of Reference.	
	30	" Master's Report.	

INDEX SHEET

E. NO. 2048 REG. PG.

DATE 1917		DOCUMENT	PG. NO.
JAN.	9	FILED Order Approving 31st Annual Account of Trustees.	✓
FEB..	13	" Notice of Decision on Appeal.	✓
MARCH	22	" Petition for Vesting Order.	✓
	23	" Order Annulling and setting aside Decree and Dismissing Petition.	✓
	29	FILED Order Vesting Property in New Trustee.	✓
MAY	15	" Report of Committee. missing	
JUNE	6	" Order relating to fees for committees.	✓
	22	" Exceps. & Answers to Report of Visitatorial Committee.	✓
	23	" Order Approving Payment of $385.50 bt Trs. etc.	✓
SEPT	22	REC'D. Notice of C. E. Kings Application for Writ of Error.	✓
DEC	8	FILED Petition for Approval of 32nd & 33rd. Partial, Annual Accounts of Trustees. 5 Filed of Accts. & 3 pkgs. of Vouchers.	✓
	10	W. A. Wilder Appointing Master.	✓
	28	FILED Masters Report on Annual Account.	✓
		" " " " Partial Report of Trustees.	✓
1918			
JAN	3	FILED Petition for a Vesting Order.	✓
		" Order Approving 32 Annual Account, Report of Trustees.	✓
		" Appointment of Richard H. Trent, as Trustee.	✓
		" Bond of Trustees, $100,000.00 No. 460.	✓
		" Order Vesting Property in New Trustee.	✓
		" Order Approving 33rd. Partial Accounts of Trustees.	✓

INDEX SHEET

E. NO. 2048 REG. PG.

DATE 1918		DOCUMENT	PG. NO.
NOTICE:		FOR Budget of Reports of Visitatorial Committee See Vouchers Blue Pencil No. 1.	
APRIL	16	REC'D. from Supreme Court Certified Copy of Motion for Discontinuance and Order of Discontinuance Filed in Supreme Court and Original Writ of Error returned to Supreme Court this day by. P. D. Kellett.	
1919			
JULY	15	FILED Trustees Petition for Approval of Annual (Remainder) Account. Accountants Annual Report, Trustees 33rd Annual Account Ending June 30, 1919 etc. & Vouchers. (Schedules "A", "B", and "C" Attached.	
	16	REFERRED to C. W. Ashford, Master, (r pcs. & 1 Batch of vouchers.)	

1916

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of)
)
BERNICE PAUAHI BISHOP, Deceased.)

PETITION FOR ALLOWANCE OF RESIGNATION OF SAMUEL M. DAMON AS TRUSTEE.

To the Honorable Presiding Judge at Chambers of the Circuit Court of the First Judicial Circuit, Territory of Hawaii:

Your petitioners, W. O. Smith, Samuel M. Damon, E. Faxon Bishop, Albert F. Judd and Alfred W. Carter, all residing in the City and County of Honolulu, Territory of Hawaii, respectfully represent and show:

1. That your petitioners are the Trustees under the Will and of the Estate of Bernice Pauahi Bishop, late of Honolulu aforesaid, deceased, who died on the 16th day of October, 1884, and whose Will and the two codicils thereto were admitted to probate by the Supreme Court of the Hawaiian Islands on the 2nd day of December, 1884, as the last Will and Testament of said deceased;

2. That said Samuel M. Damon, one of your petitioners, has presented to the remaining of your petitioners his written resignation from the office of trustee under the said Will and of the said Estate, a copy whereof, marked Exhibit "A", is attached hereto and made a part hereof;

3. That said Samuel M. Damon is, and for some time last past has been, absent from the Territory of Hawaii, sojourning in the state of California, and is therefore unable to perform his duties as such Trustee;

4. That said Samuel M. Damon therefore desires to resign his said office as such Trustee and be relieved and discharged from his responsibility as such Trustee, and by reason of the facts aforesaid the remaining of your petitioners are willing that the resignation aforesaid of said Samuel M. Damon be allowed and that some other suitable person be appointed as a trustee under the said Will and of the said Estate in succession to said Samuel M. Damon;

WHEREFORE your petitioners pray that the resignation of the said Samuel M. Damon be allowed to take effect upon the appointment of his successor as Trustee under the said Will and of the said Estate; and your petitioner, said Samuel M. Damon, prays that he may be discharged of all further responsibility as such Trustee, and that his bond may be ordered to be cancelled, and his sureties thereto released from their obligation thereunder.

Dated, June 9th 1916.

WILLIAM O. SMITH, SAMUEL M. DAMON,
E. FAXON BISHOP, ALBERT F. JUDD
and ALFRED W. CARTER, said petitioners,
by Holmes & Olson
their attorneys.

EXHIBIT "A".

Belmont, Cal., May 19th 1916.

Trustees under the Will and of the Estate of
Bernice P. Bishop, deceased,
HONOLULU.

Dear Sirs:

I hereby resign the office of trustee under the Will and of the Estate of Bernice P. Bishop, deceased, this resignation to take effect upon the appointment of my successor in office.

Yours truly,

S. M. DAMON.

TERRITORY OF HAWAII)
CITY AND COUNTY OF) SS.
HONOLULU.)

ALBERT F. JUDD, being first duly sworn, deposes and says:

That he is one of the petitioners in the foregoing petition; that he has read the said petition and knows the contents thereof and that the same are true to the best of his knowledge, information and belief.

Albert F. Judd

Subscribed and sworn to before me
this 9th day of June, 1916.

Florence Lee
Notary Public, First Judicial
Circuit, Territory of Hawaii.

R 242 Pg. 47

IN THE CIRCUIT COURT OF
THE FIRST JUDICIAL CIRCUIT,
TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY

In the Matter of the Estate of

BERNICE PAUAHI BISHOP,
deceased.

PETITION FOR ALLOWANCE OF
RESIGNATION OF SAMUEL M.
DAMON AS TRUSTEE.

FILED

3:25 O'CLOCK P M.
June 9 1916
Huron K. Ashford
CLERK

Eq No. 2048 Reg. 2 P. 297

Robinson & Olson
Attys. for Petitioners

Belmont, Cal., May 19th 1916.

Trustees under the Will and of the Estate of
Bernice P. Bishop, deceased,
HONOLULU.

Dear Sirs:

I hereby resign the office of trustee under the Will and of the Estate of Bernice P. Bishop, deceased, this resignation to take effect upon the appointment of my successor in office.

Yours truly,

Sam Damon

~~Pet. No. 2425 Reg. 3 Pg. 47~~

In the Matter of the Estate
of
Bernice P Bishop
deceased

Resignation of
S. M. Damon
as
Trustee

Eq No. 2048 Reg. 2 Pg. 297

Eq NO. 2048

PLAINTIFF'S EXHIBIT 4

FILED June 9 1916

Hurouk Ashford

Honolulu, T. H. June, 9th, 1916.

To the Honorable A. G. M. Robertson,
Edward M. Watson and Ralph P.
Quarles, Justices of the Supreme
Court of the Territory of Hawaii:

Sirs:

The undersigned Trustees under the Will and of the Estate of Bernice Pauahi Bishop, deceased, respectfully represent to you that Samuel M. Damon, of Honolulu, one of the Trustees under the said Will and of the said Estate, has resigned his office as such Trustee, and by reason thereof there is now a vacancy in said office; that in and by the said Will it is provided that the number of Trustees thereunder and of said Estate shall be kept at five (5) and that vacancies shall be filled by the choice of a majority of the justices of the Supreme Court, the selection to be made from persons of the Protestant religion.

Wherefore, said undersigned Trustees respectfully request that your Honors appoint some person as trustee under the said Will and of the said Estate in place of and in succession to the said Samuel M. Damon, resigned as aforesaid, and suggest that William Williamson of said Honolulu, who is a person of the Protestant religion, is a suitable and proper person to be appointed such Trustee, and respectfully recommend his appointment as such.

Yours respectfully,

WILLIAM O. SMITH, E. FAXON
BISHOP, ALBERT F. JUDD and
ALFRED W. CARTER, Trustees
under the Will and of the Estate of Bernice
Pauahi Bishop, deceased,

by HOLMES & OLSON.

their attorneys.

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TERRITORY OF HAWAII)
CITY AND COUNTY OF) SS.
HONOLULU.)

WILLIAM WILLIAMSON, being first duly sworn, upon oath deposes and says:

That he is a resident of the City and County of Honolulu, Territory of Hawaii, and that he is a person of the Protestant religion.

WILLIAM WILLIAMSON

Subscribed and sworn to before me this 9th day of June, 1916.

(SEAL) FLORENCE LEE

Notary Public, First Judicial Circuit, Territory of Hawaii.

APPOINTMENT OF TRUSTEE.

WHEREAS, Samuel M. Damon, one of the Trustees under the Will and of the Estate of Bernice Pauahi Bishop, late of Honolulu, deceased, has resigned his office as such Trustee; and

WHEREAS, by reason of such resignation a vacancy in said office now exists; and

WHEREAS, in and by the said Will it is provided that vacancies in the offices of the Trustees under said Will and of said Estate shall be filled by a majority of the justices of the Supreme Court, the selection to be made from persons of the Protestant religion:

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS: That the undersigned Justices of the Supreme Court of the Territory of Hawaii, being a majority of the Justices of the said Supreme Court, by virtue and in exercise of the power for this purpose given to them in and by said Will, do hereby appoint WILLIAM WILLIAMSON of the City and County of Honolulu, Territory of Hawaii, (a person of the Protestant religion), a Trustee under the said Will and of the said Estate in place of and in succession to the said Samuel M. Damon, resigned.

IN WITNESS WHEREOF the said undersigned have hereunto set their hands and seals this 9th day of June, 1916.

(Signed) A. G. M. ROBERTSON

(Supreme Court Seal) (Signed) E. M. WATSON

(Signed) RALPH P. QUARLES

ENDORSED: Filed June 9, 1916, at 3:20 P. M. J.A.Thompson, Clerk.

C E R T I F I C A T E.

TERRITORY OF HAWAII)
) SS.
City and County of Honolulu.)

I, J. A. Thompson, Clerk of the Supreme Court of the Territory of Hawaii, do hereby certify that the foregoing documents and attached hereto, are full, true and correct copies of each thereof which are now on file in the office of the Clerk of the Supreme Court.

Witness my hand and the Seal of said Supreme Court, at Honolulu, City and County of Honolulu, this 9th day of June, A. D. 1916.

J. A. Thompson

Clerk Supreme Court, Territory of Hawaii.

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~~Eq No 2045 Reg 2 Pg 47~~

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Eq No 2048 Reg 2 Pg 97

In the Matter of the Estate

of

B. P. Bishop

Deceased

Certified Copy of

Appointment of

William Williamson

as Trustee, in place of

S M Damon, resigned

FILED

8:40 O'CLOCK A M.

June 10 1916

Harriet L Ashford

CLERK

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of)
)
BERNICE PAUAHI BISHOP, Deceased.)

DECREE.

The petition of W. O. Smith, Samuel M. Damon, E. Faxon Bishop, Albert F. Judd and Alfred W. Carter, filed herein on the 9th day of June, 1916, whereby the said petitioners pray the allowance of the resignation of said Samuel M. Damon from the office of Trustee under the Will and of the Estate of Bernice Pauahi Bishop, deceased, and the said Samuel M. Damon, one of said petitioners, prays for his discharge from all further responsibility as such Trustee and for the cancellation of his bond and the release of his sureties on said bond from their obligation thereunder, having come on to be heard before the undersigned presiding judge at Chambers of the Circuit Court of the First Judicial Circuit, Territory of Hawaii, and evidence having been adduced at said hearing held this 9th day of June, 1916, in support of the allegations of the said petition, and it appearing that the said allegations are true, and good cause appearing why the prayer of the said petitioners for the allowance of the said resignation should be granted, and no good cause why the same should not be granted;

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the resignation of the said Samuel M.

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Damon from the office of Trustee under the Will and of the Estate of the above named Bernice Pauahi Bishop, deceased, be, and the same is hereby, approved, accepted and allowed, and that said resignation take effect upon the appointment of the successor to said Samuel M. Damon in said office;

IT IS FURTHER HEREBY ORDERED, ADJUDGED AND DECREED that the said petitioners forthwith upon the appointment of a successor to said Samuel M. Damon in said office file herein a true and correct account of the said Estate as such Trustees and that upon the approval thereof and the vesting of the said estate in the said petitioners other than said Samuel M. Damon, together with the successor to said Samuel M. Damon, as Trustees under the said Will and of the said Estate, the said Samuel M. Damon be discharged from all further liability or responsibility as such Trustee, and his bond cancelled and his sureties thereon discharged and released from all liability thereunder.

Dated, June 9th 1916.

A. M. Ashford

First Judge, Circuit Court, First Circuit, Territory of Hawaii, presiding at Chambers.

ATTEST:

H. Curock Ashford

Clerk of said Court.

16

In the Circuit Court of the
First Judicial Circuit
Territory of Hawaii.

AT CHAMBERS IN EQUITY

In the Matter of the Estate of

BERNICE PAUAHI BISHOP,
Deceased.

DECREE, accepting the Resignation of Samuel M. Damon as a Trustee

FILED
AT 8:40 O'CLOCK a M.
June 10th 1916
J. A. Dowsett
CLERK

Eq No 2048 Book 2 Pg 297

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of)
)
BERNICE PAUAHI BISHOP, Deceased.)

PETITION FOR CONFIRMATION OF APPOINTMENT OF A NEW TRUSTEE.

To the Honorable Presiding Judge at Chambers
of the Circuit Court of the First Judicial
Circuit of the Territory of Hawaii:

Your petitioners, William O. Smith, E. Faxon Bishop, Albert F. Judd and Alfred W. Carter, all residing in the City and County of Honolulu, Territory of Hawaii, respectfully represent and show:

1. That your petitioners are Trustees under the Will and of the Estate of Bernice Pauahi Bishop, late of Honolulu aforesaid, deceased, who died on the 16th day of October, 1884, and whose Will and the two codicils thereto were admitted to probate by the Supreme Court of the Hawaiian Islands on the 2nd day of December, 1884, as the last Will and Testament of said deceased;

2. That Samuel M. Damon of said Honolulu, one of the five trustees under the said Will and of the said Estate, has resigned his office as such Trustee, and by reason thereof a vacancy has occurred;

3. That in and by the said Will it is provided that any such vacancy shall be filled by the choice of a majority of the Justices of the Supreme Court of Hawaii,

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the selection to be made from persons of the Protestant religion;

4. That on the 9th day of June, 1916, a majority of the Justices of the Supreme Court of the Territory of Hawaii, under and by virtue of the power of appointment conferred upon them by the said Will as aforesaid, appointed William Williamson of said Honolulu, Trustee under the said Will and of the said Estate in the place of and in succession to the said Samuel M. Damon, resigned as aforesaid;

5. That the said William Williamson is a resident of said Honolulu and is a person of the Protestant religion and is a proper and suitable person to be appointed as such Trustee and to act as such, and is willing to accept such appointment and become such Trustee, and is ready and willing to undertake and perform the duties appertaining to such office;

WHEREFORE, your petitioners pray that the appointment of said William Williamson as a Trustee under the said Will and of the said Estate in the place of and in succession to said Samuel M. Damon, resigned, be approved and confirmed upon his filing a bond in accordance with such order as this Honorable Court shall make.

Dated, June 9th, 1916.

WILLIAM O. SMITH, E. FAXON BISHOP, ALBERT F. JUDD and ALFRED W. CARTER, Trustees under the Will and of the Estate of Bernice Pauahi Bishop, deceased,
by Holmes & Olson
their attorneys.

TERRITORY OF HAWAII)
CITY AND COUNTY OF) SS.
HONOLULU.)

ALBERT F. JUDD, being first duly sworn, deposes and says:

That he is one of the petitioners in the foregoin petition; that he has read the said petition and knows the contents thereof and that the same are true.

Albert F. Judd

Subscribed and sworn to before me this 9th day of June, 1916.

J. A. Dominis
~~Notary Public~~, First Judicial Circuit, Territory of Hawaii.

~~Eq. No. 2425 Reg. 34 Pg. 47~~

CIRCUIT COURT, FIRST CIRCUIT,
TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of

BERNICE PAUAHI BISHOP,

Deceased.

PETITION FOR CONFIRMATION OF APPOINTMENT OF A NEW TRUSTEE.

William Williamson.

FILED

3:45 O'CLOCK P M.

June 9 1916

Howard P. Ashford
CLERK.

Eq. No. 2048 Reg. 2 Pg. 297

Holmes & Olson
Attorneys for
Pltf.

EQ. NO. 2048 REG. 2. PG. 297

CIRCUIT COURT: FIRST CIRCUIT.
TERRITORY OF HAWAII.
AT CHAMBERS. IN EQUITY.

IN THE MATTER OF THE RESIGNATION
OF

SAMUEL M. DAMON

AS A TRUSTEE UNDER THE WILL AND
OF THE ESTATE OF

BERNICE PAUAHI BISHOP,

AND THE APPOINTMENT OF A
SUCCESSOR TO SAID TRUSTEE.

OPINION and DECISION.

Filed at 10:20 O'Clock A.M.
July 29th, 1916.
J. A. Dowsett
Clerk.

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT: TERRITORY OF HAWAII.

AT CHAMBERS. IN EQUITY.

--------ooOoo------

IN THE MATTER OF THE RESIGNATION OF SAMUEL M. DAMON AS A TRUSTEE UNDER THE WILL AND OF THE ESTATE OF BERNICE PAUAHI BISHOP, AND THE APPOINTMENT OF A SUCCESSOR TO SAID TRUSTEE.

EQUITY NO. 2048.

BEFORE THE FIRST JUDGE.

.....

OPINION and DECISION.

THE HIGH CHIEFESS, BERNICE PAUAHI BISHOP,- "the last of the KAMEHAMEHAS," died testate, in Honolulu, October 16, 1884, and her Last Will and Testament, including two Codicils, was admitted to Probate December 2nd, 1884, in the Supreme Court of the Hawaiian Islands, which Court, at that date, had jurisdiction of Probate and Equity matters. In and by the Fourteenth paragraph of her said will, Mrs. Bishop appointed her husband, CHARLES R. BISHOP; SAMUEL M. DAMON; CHARLES M. HYDE; CHARLES M. COOKE, and WILLIAM O. SMITH, all of Honolulu, "to be her trustees to carry into effect the trusts" specified in the will. Said paragraph contains the further provision which I here quote:-

> "I further direct that the number of my trustees shall be kept at five; and that vacancies shall be filled by the choice of a majority of the Justices of the Supreme Court, the selection to be made from persons of the Protestant religion".

THE PRIMARY OBJECT expressed in the will mentioned is contained in the Thirteenth paragraph thereof, from which I quote as follows:-

> "I give, devise and bequeath all of the rest, residue, and remainder of my Estates real and personal, wheresoever situated unto the trustees below named, their heirs and assigns forever, to hold upon the following trusts, namely: to erect and maintain in the Hawaiian Islands two schools, each for boarding and day scholars, one for boys and one for girls, to be known as, and called the Kamehameha Schools".

AND, AFTER MAKING COMPREHENSIVE PROVISION of funds for the maintenance and conduct of said Schools, and for devoting "a portion of each year's income to the support and education of orphans and others in indigent circumstances, giving the preference to Hawaiians of pure or part aboriginal blood",- said paragraph instructs the trustees "to provide first and chiefly a good education in the common English branches, and also instruction in morals and in such useful knowledge as may tend to make good and industrious men and women",- making "the higher branches subsidiary to the foregoing objects". Full power of control over the donor's Estate to sell, invest and reinvest, etc., is given, together with authority "to make all such rules and regulations as they, (the trustees) may deem necessary for the government of said Schools and to regulate the admission of pupils, and the same to alter, amend and publish upon a vote of a majority of said trustees".

THE TRUSTEES, acting under the will, have established two schools at Kalihi, in this city, one for boys and one for girls. The boys' school has been in operation about twenty-nine years, and has graduated twenty-six annual classes of students. The girls' school was established some years later than that for boys. As a matter of practical administration of the trusts, the trustees have limited to boys and girls of aboriginal Hawaiian blood, (either in whole or

in part), the privilege of attending said Schools, although there is no such limitation provided for in the will. The only expression of preference for Hawaiians, as objects of the bounty of the donor, is that above quoted, namely, the provision that, in the distribution of a portion of each year's income to the support and education of orphans and others in indigent circumstances, preference shall be given to Hawaiians, of pure or part aboriginal blood.

THE ESTATE NOW CONTROLLED by the trustees under the will approximates Five Million Dollars in value; the Schools are large and apparently well equipped, and the board of trustees, throughout its changing personnel, has adopted and maintained a scheme of education upon lines so broad and comprehensive, (notwithstanding the above mentioned limitation of the privilege of attendance to Hawaiians), as to invest this trust with all the characteristics of a quasi public trust, and as such, I shall regard it in the course of this opinion. And this quasi public character of the trust invests it with an interest which impels the Court to a somewhat closer scrutiny of the affairs which it comprehends than might be called for in the case of a purely private trust.

AS ABOVE, five individuals were named to constitute the original board of trustees, but during the nearly third of a century that has since elapsed, many changes in the personnel of the board have taken place. The latest of these changes consisted in the resignation of SAMUEL M. DAMON as such trustee, which resignation was, by his co-trustees, presented to this Court for acceptance, on the 9th of June last, and a decree approving and accepting said resignation, and providing for the presentation of the Accounts of the trustees as the same shall stand immediately upon the qualifying of a successor to said SAMUEL M. DAMON, was immediately signed and filed in this cause.

Immediately thereafter, the four remaining trustees, namely, WILLIAM O. SMITH, E. FAXON BISHOP, ALBERT F. JUDD and ALFRED W. CARTER, presented to the Court their "Petition for confirmation of appointment of a new Trustee". This petition sets forth that a vacancy in said board of trustees exists by reason of the resignation of said SAMUEL M. DAMON; that said will provides that such vacancy shall be filled by the choice of a majority of the Justices of the Supreme Court of Hawaii, the selection to be made from persons of the Protestant religion; that on said 9th day of June, a majority,(to wit, all) of the Justices of said Supreme Court, "under and by virtue of the power of appointment conferred upon them by said will as aforesaid, appointed WILLIAM WILLIAMSON, of said Honolulu, trustee under said will, and of the Estate, in place of and in succession to the said SAMUEL M. DAMON, resigned as aforesaid; that said WILLIAM WILLIAMSON is a resident of Honolulu, and is a person of the Protestant religion, and is a fit and proper and suitable person to be appointed as such trustee and to act as such, and is willing to accept said appointment and to become such trustee",- etc. And it prays "that the appointment of said WILLIAM WILLIAMSON as a trustee under the said will and of the Estate in the place of and in succession to said SAMUEL M. DAMON, resigned, be approved and confirmed upon his filing a bond in accordance with such order as this Honorable Court shall make".

IN SUPPORT OF THE ALLEGATIONS of said last named petition, said remaining trustees introduced in evidence certified copies of three documents, as follows:-

(1) A request, under date of said June 9th, by said remaining four trustees, addressed to the Justices of said Supreme Court, by name, wherein it is represented that the signatory parties to said request are trustees under said will; that said SAMUEL M. DAMON,

formerly such trustee, has resigned, and that by reason thereof there is now a vacancy in said office; that in and by the said will it is provided that the number of trustees thereunder and of said Estate shall be kept at five, and that vacancies shall be filled by the choice of a majority of the Justices of the Supreme Court, the selection to be made from persons of the Protestant religion. And the signatory parties request said Justices to appoint some person as such trustee, in place of and in succession to, said SAMUEL M. DAMON, "and suggest that WILLIAM WILLIAMSON, of said Honolulu, who is a person of the Protestant religion, is a suitable and proper person to be appointed such trustee, and respectfully recommend his appointment as such";

(2) An affidavit by said WILLIAM WILLIAMSON to the effect "that he is a person of the Protestant religion";

(3) A paper entitled "Appointment of Trustee", signed by the Chief Justice and the Associate Justices of said Supreme Court, reciting the resignation of said DAMON and the vacancy existing in said board of trustees by reason thereof, the provision of said will as to the manner in which such vacancies shall be filled, (as hereinabove repeatedly quoted), and a purported appointment of said WILLIAM WILLIAMSON as such trustee, in the following language:-

> "Now Therefore, Know All Men By These Presents: That the undersigned Justices of the Supreme Court of the Territory of Hawaii, being a majority of the Justices of said Supreme Court, by virtue and in exercise of the power for this purpose given to them in and by said will, do hereby appoint WILLIAM WILLIAMSON of the City and County of Honolulu, Territory of Hawaii, (a person of the Protestant religion), a trustee under the said will and of the said Estate in place of, and in succession to the said SAMUEL M. DAMON, resigned".

ORAL EVIDENCE was also introduced touching the personal, moral and business qualifications of said WILLIAM WILLIAMSON for appointment to a place upon said board. As to this feature, the Court desires to express entire satisfaction with the qualifications of Mr. WILLIAMSON for such appointment, in all respects save one, namely, that it has not been made to appear that he is so qualified, by length of residence in Hawaii, or by familiarity and sympathy with the history, manners, customs, language, ideals and aspirations of the Hawaiian people as to mark him out as a fit and suitable person to be appointed to an office where he would be authorized and expected to exercise a wise, benevolent and sympathetic discretion with reference to the education of Hawaiian youth, of either sex, and concerning the general scheme, system and regulations to be adopted and observed during their attendance at the Schools, in question. The Court reserved its ruling upon the petition, because of doubts which it entertained concerning the authority of the Justices of the Supreme Court to make such an appointment, and the validity of the appointment as so purporting to have been made, and arranged for argument upon those points. The Court further requested Mr. D.L.WITHINGTON, and Ex-Judges PERRY and HUMPHREYS, members of this bar, to favor it with their views, as Amici Curiae, upon the questions involved. The Alumni Association of Kamehameha Schools retained E.C.PETERS ESQ. to present the views of that Association, and upon the day appointed for further hearing, elaborate arguments were submitted on the part of the trustees, by the Amici Curiae, and by Mr. Peters; and the Court desires here to express its sense of obligation to the gentlemen who so willingly and at the sacrifice of much time and effort made research into the questions involved, and favored the Court with the results of such research, as Amici Curiae. The fact that the Court

has reached conclusions quite different from those reached by the gentlemen last referred to, should in nowise detract from the credit due to them for their exhaustive labors and illuminating arguments in the premises.

IT IS TO BE OBSERVED that the petition now under consideration is one praying for the "confirmation" by this Court of the "appointment" of Mr. WILLIAMSON, as such trustee, alleged to have been made by the Justices of the Supreme Court. And this brings us to a consideration of the question whether the Justices of the Supreme Court had any right, authority, or jurisdiction to so appoint a trustee, or, in the language of the will, to make and certify a "choice" of a person to be so appointed, to fill the existing vacancy. In this connection, a review of the history of the appointments heretofore made to fill such vacancies is both interesting and instructive. And this review, of necessity, includes a consideration of the state of our statute law at the date of the execution by Mrs. Bishop of her Will and the Codicils thereto; at the date of the admission of the Will to Probate, at the date of the filling of the first vacancy, and at the present date. Adverting first to this feature of the case, we find that at all times including the dates of the execution of the Will and Codicils, and thence to the taking effect of the Judiciary Act of 1892, which went into operation January 1st, 1893, the Supreme Court, and the several justices thereof, had jurisdiction of all matters in equity. Session Laws 1878, Chapt. XV, Sec. 2. Compiled Laws, 1884, p. 389. At the argument herein, it was suggested, on behalf of the trustees, that not the Supreme Court, but only the individual Justices thereof had equity jurisdiction, prior to the taking effect of the Judiciary Act above mentioned. But this feature has been expressly decided to the contrary in Asing v. Aiona, 6 Hawn. 281. Upon the state of law thus suggested, is based the

claim of the trustees that the donation to the Justices of the Supreme Court of the power of appointment, was not a donation to the Court as such, acting judicially, but, on the contrary, that it was a donation to the individuals who, at the date of any specific request for such appointment, should chance to hold those offices. I defer to a later portion of this opinion, a more minute examination of this phase of the question.

WITH RESPECT TO THE POWER OF APPOINTMENT, in such a case, we may start with the familiar proposition that it is competent for the donor of a power, whether created by will or by deed, to name a trustee or trustees to execute the trust, or, to leave their selection to others, whether private individuals, public officials, or courts of competent jurisdiction,- and, in like manner, to provide for the filling of any vacancies that may arise in the trusteeship. This principle is thus succinctly expressed in 28 Am. & Eng. Ency. of Law, 2 Ed. p. 964:-

> "It is the right of the creator of a trust to provide a method for filling vacancies occurring in the office of trustee, subject to the statutory requirements to be found in most jurisdictions, that the trustee so appointed must be accepted by the court".

THERE IS NO SUCH statutory requirement in this territory, that a trustee so appointed be accepted by the court; but it is familiar law, so familiar that the citation of decisions in support thereof may be dispensed with, that where no provision has been made for the filling of such vacancies, or where the provision attempted to be made is an illegal and void one, or where such provision, although valid when made, has become incapable of execution by reason of changes in the statute law,- then, such appointment shall pertain

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and belong to the court exercising equity jurisdiction. Consequently, in the case at bar, if it be found either that the method provided in the Will for the appointment of trustees to fill vacancies was illegal, or incapable of execution according to law as the law stood when the first such attempt was made, or, if legal and valid, at an earlier period, that it has become illegal, invalid and incapable of execution at a later date, then the authority to fill the now subsisting vacancy devolves upon the judge or judges of the First Circuit Court, exercising equitable jurisdiction, at chambers. First, let us consider whether the power was valid, and could have been exercised according to the law prevailing in Hawaii at the date of the Will, and at the date of its probate, and, possibly, at any subsequent date upon which such appointment was sought. For the purposes of this feature of the discussion, I will assume a point which, later in this opinion, I will endeavor to fortify by the citation of authorities, namely, that the power to fill vacancies in the board of trustees under Mrs. Bishop's will was conferred, not upon the individuals who might chance, for the time being, to hold the offices of Justices of the Supreme Court, but that it was, by virtue of the language employed in the will, conferred upon said Supreme Court as a judicial tribunal. Upon this assumption the power was valid, and might have been executed by the Supreme Court in strict conformity with the statute law of Hawaii as it then existed, namely, by virtue of Chapter XV, of the Session Laws of 1878, which remained, (at least substantially) without amendment until the Judiciary Act of 1892 went into operation, January 1st, 1893. By that statute, (Chapt. XV, 1878) not only the several Justices of the Supreme Court, but the Supreme Court itself, were given jurisdiction to hear and determine all matters in equity (Asing v. Aiona, 6 Hawn. 281, supra). This

point is placed almost, if not entirely, beyond question by one feature in the history of this Estate. It is this:- W.O.SMITH, one of the trustees named in the will, having removed to California, tendered his resignation as such trustee to "the Honorable Justices of the Supreme Court of the Hawaiian Islands". The resignation was accepted, thereby creating the first vacancy in the board. Thereupon the Supreme Court, as a judicial tribunal, proceeded to appoint a successor to Mr. SMITH. I quote liberally from the records of the Court in that matter, as follows:-

The proceeding, (including the resignation of Mr. Smith), is entitled - "In the Supreme Court of the Hawaiian Islands, in re Estate of Bernice Pauahi Bishop, deceased, in Probate, before Judd, C.J., and McCully, J., Thursday, October 21, 1886, Hearing on appointment of a new trustee. (Present, CHarles R. Bishop, one of the trustees).

"Mr. Bishop files the resignation of William O. Smith as a trustee and nominates Joseph O. Carter, of Honolulu, to fill the vacancy. The Court refers to the will of the deceased and in accordance with Article 14 of said will and knowing that said nominee is a person of the Protestant religion, appointed said Joseph O. Carter as a trustee to fill the vacancy. The Court orders the present trustees to execute and file a new bond in the sum of Twenty-five Thousand Dollars ($25,000.) on the filing of which the old bond to be cancelled. New bond filed and old one cancelled.

(Signed) "HENRY SMITH,

Deputy Clerk."

THERE APPEARS some inconsistency between the foregoing, and a certain written Order filed on the same date, and which is entitled -

"In the Supreme Court of the Hawaiian Islands; in the matter of the Estate of Bernice Pauahi Bishop; before the Justices of the

Supreme Court. Order discharging trustee, cancelling trustees' bond and appointing new trustee." The Order recites, inter alia, that William O. Smith was appointed one of the trustees under said will, and whereas he has resigned from said trusteeship, and his resignation has been accepted;- "Now therefore we, the Justices of the Supreme Court, in pursuance of the power and authority vested in us by Article 14 of the said will hereby accept the resignation of the said William O. Smith, trustee aforesaid, and discharge him from further responsibility in regard to said trust, - - - - - and appoint as trustee in place of said William O. Smith, Joseph O. Carter, of Honolulu, Oahu, - - - - -". The Order is signed by the then Chief Justice, A. F. Judd, and by the then Associate Justices, L. McCully and Edward Preston.

IT IS ALSO WORTHY OF NOTE that the purported appointment by the Justices of WILLIAM WILLIAMSON, besides being signed by the Justices, is impressed with the seal of the Supreme Court, and is filed in the archives of said Court as a Court document. The same is true of every appointment purporting to have been made by the Justices of the Supreme Court under said will, except that, in one or two instances, the document of appointment is not impressed with the Court's seal.

AS ABOVE, the first vacancy in the board was created by the resignation of Mr. Smith, in 1886, at a date when the Supreme Court and its several justices were exercising both probate and equity jurisdiction. It is a somewhat peculiar fact that in all, or nearly all of the applications for appointments of new trustees under this will, the documents are entitled as "In Probate",- instead of "In Equity". Under our system, the court, sitting in probate, has no jurisdiction to ap-

point trustees, although, doubtless, it may distribute an estate to trustees named in a will. In this respect our system differs from the statutory systems in vogue in several of the New England States, and, perhaps, in other jurisdictions, where statutory authority is conferred upon courts sitting in probate, to appoint trustees, especially in respect of testamentary trusts.

THE GENERAL SYSTEM pursued in the filling of vacancies in the trust now under discussion, since the enactment of the Judiciary Act which became operative January 1, 1893, appears to have been as follows, although with some variations, viz:- the facts constituting the vacancy have been brought to the attention of the Justices of the Supreme Court, with a request that they would make an appointment to fill the vacancy, and such request has invariably been accompanied by a recommendation of the trustees making it, for the appointment of a specific person; and the Justices have invariably adopted such recommendation and have assumed and purported to appoint the person and persons so recommended. Thereupon, (as in the case at bar), the trustees have presented to the Judge of this Court, sitting in Equity, a petition for the "confirmation" of such appointee of the Justices of the Supreme Court, and, up to this date, such confirmation has been granted, virtually as a matter of course. This procedure is not a little puzzling to the court, as, if the Supreme Court Justices, as claimed, have the right to "choose", (which they have never, in a literal sense, assumed to do), or to "appoint" a new trustee, (as they have invariably assumed to do), then the question arises as to what legal occasion there can possibly exist for a "confirmation" by this Court. Counsel for the trustees, upon argument herein, when questioned as to this feature, was understood to admit that, probably, there is no occasion for such "confirmation",- but he justified the course here taken upon the ground of precedent, and, if precedent can

justify a specific procedure, the procedure in the present instance is doubtless fully justified. There is, however, authority for the proposition that although some one other than this Court has a right to nominate a trustee, yet the acceptance or confirmation of such nomination rests with this Court. Thus, in Estate of Schott, 11 Philadelphia Reports, the Orphans' Court of Philadelphia, (a Court of high national reputation), held as follows:-

> "Although the legatee has the right to nominate her husband as trustee of her estate, yet it is within the discretion of the court to ratify the choice, and make the appointment. In some cases we have refused, as we believe it contrary to the policy of the law, to appoint a husband trustee of the estate of his wife, or a parent guardian of the estate of his child".

THE EMPLOYMENT of the words "choice" and "appointment" in the foregoing quotation are significant in their relation to the case at bar, for the will of Mrs. Bishop, if it confers any authority upon the Justices of the Supreme Court which has survived to them, confers merely the authority of "choice", or to choose, select and nominate a trustee, to the Court having the jurisdiction to make the "appointment",- which Court, as I conceive, is now, by virtue of our altered judicial system, the Circuit Court, or a judge thereof, sitting in equity. It follows, then, from this postulate, (even if it be a correct one, which I do not concede), that the maximum authority now resting with the Justices of the Supreme Court is the authority to "choose" and nominate to this Court, in Equity, a candidate to fill such vacancy, leaving it to this Court to accept or reject such nomination, in its discretion, and to appoint or to refuse to appoint such nominee. But, as above, it is my judgment that even this comparatively attenuated authority has been withdrawn from the Justices of the Supreme Court, or, rather, from the Court itself, by virtue of the transfer of equitable jurisdiction from the Supreme Court and its Justices, to the Judges of the Circuit Court, sitting at Chambers.

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THIS VIEW finds support in a case decided in the chancery division, of the British Supreme Court of Judicature, in 1883,- In. Re. Gadd; (Eastwood v. Clark). In that case a testator, by his will, appointed his wife and another, executors and trustees of his estate, and provided "that on the death, refusal, or incapacity to act of any trustee or trustees, the surviving or acting trustee, his executor or administrator might appoint a new trustee or new trustees as occasion might require", etc. The wife died leaving the other trustee surviving. A beneficiary under the will, in an action for the administration of the estate, obtained judgment to the effect that "some proper person be appointed a trustee of the testator's will in the place of the said Mary Gadd, and jointly with the defendant, the existing trustee." Thereafter, the beneficiary mentioned, nominated Eastwood, and the surviving trustee nominated Whitely . The court made an order appointing Eastwood as joint trustee with the defendant. The defendant appealed, and the court, consisting of three Lords'Justices, including the Master of the Rolls, decided that the appointment could not stand, adding;- "if the plaintiff wishes to take objections to the fitness of the defendant's nominee the case will be referred back to the Vice Chancellor to consider the objections. If they are allowed, then the defendant must nominate some other person, subject to the approval of the court." It will be observed that no where in the will there under consideration was there any suggestion that any court should have a power either to appoint, confirm or reject any nomination that might be made by a surviving trustee. And yet, under general principles of equity, the court decided that chancery holds that supervisory power over all such nominations and appointments. The language of the will in that instance was much more positive than here, and yet as we have seen the court construed it to be subject to the authority of the court to pass upon the nomination, and approve or reject it.

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ASSUMING, for the purposes of this argument, but not conceding or deciding, that the Justices of the Supreme Court may still exercise the right of choice and of nomination of a new trustee to the Circuit Judge sitting in Equity, and treating the purported "appointment" of Mr. WILLIAMSON as such a choice and nomination, this Court respectfully declines to confirm, or to appoint Mr. WILLIAMSON to the position to which he has been thus ostensibly chosen and nominated. As above expressed, there are no objections to the moral, intellectual or business qualifications of Mr. WILLIAMSON, but this Court feels that, in the administration of a quasi public trust of this magnitude, which has undertaken and is conducting a comprehensive scheme and system of education of the Hawaiian youth, of both sexes, and resident in all parts of the Territory, it is at least reasonable, even if not logically imperative, that the Hawaiian race should be represented in the administration of such trust, and granted the privilege of there expressing, advocating and promoting the ideals, ambitions and aspirations of the Hawaiians as a people, with respect to the manner in which the youth of that race shall be educated, and the conditions under which their attendance at school shall be conducted. As above remarked, there is no evidence of record to show that Mr. WILLIAMSON possesses any of the peculiar qualifications herein recited. It has been urged upon argument that Mrs. Bishop, the donor of this trust, herself an "Hawaiian of the Hawaiians", made no choice of an aboriginal Hawaiian to serve upon the board of trustees, but selected only those of foreign blood or birth. It may be that this argument should have been accorded decisive weight in the years that are gone, at least during the first, or possibly, during the second decade of the existence of the trust. But it must be remembered that the Boys' School in question has been in practical operation some twenty-nine years; that it has graduated no less than twenty-six

classes, containing many hundreds of Hawaiian boys; that the first of those classes has now been graduated twenty-five years, and that its members, as well as scores of members of succeeding classes have, since this trust was established, ~~had~~, ~~since~~ and following their graduation, had many years of intercourse, not only with the members of their own race but with the community in general, in which, as we are proud to claim, Anglo-Saxon ideals of life and government have been and are being most satisfactorily promoted and observed. It would therefore, in my opinion, be a gross slander upon the Hawaiian race, and especially upon the hundreds of male Alumni of Kamehameha School, to assert that no member of that race, is now fitted to discharge the duties which devolve upon a trustee under the will of Mrs. Bishop. If, as has not been shown, and I am unwilling to believe, that School, so conducted by a board of Anglo-Saxon trustees during a period of twenty-nine years, has not succeeded in producing one man who is mentally and morally fitted for the discharge of the duties of such trusteeship, then, in my opinion, it is high time to inaugurate such a revolution in the personnel of the board as will insure the adoption of such a course of education at the School in question as will more nearly conform to the objects of its most generous founder.

BUT, IT IS INSISTED, on behalf of the trustees, that the language quoted from the Fourteenth paragraph of the will confers the power of "choice" or "appointment" of new trustees upon the Justices of the Supreme Court as individuals, and not upon the Court as a judicial tribunal, or upon its members acting in a judicial capacity. The reverse of this proposition has been assumed in a former portion of this opinion, but this claim may be here examined in detail, to the end that we may be convinced of its validity, or otherwise. At this point I desire to state that I have read and pondered, and, with respect to many of the decisions, have re-read, every line of legal literature cited to me at the argument, in addition to which I have

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pursued a research on my own behalf which I believe to be virtually exhaustive of the subject, at least within the limits of our library facilities, which are by no means slender. As a result of this research and study, I am persuaded that the position assumed by the counsel for the trustees, as well as by the Amici Curiae above referred to, is not sustained in reason or principle, although, it must be admitted there are court decisions which, considered solis , might support their position. The argument appears to narrow itself down to the question whether a power of appointment conferred upon a judicial officer, or rather, upon the incumbent of a judicial office, without naming him, shall be taken as an intention to confer the power upon the individual who, at the specific period when such appointment is to be exercised, holds the judicial office in question, or whether it shall be construed as an intention to confer such power upon the court of which such judicial officer is a member, or over which he presides? Otherwise expressed, it is a question whether a power of appointment conferred upon "a majority of the Justices of the Supreme Court" shall be construed as authorizing the persons who, at the date of any request for the appointment of a trustee, chance to fill those offices, and acting in their individual, as distinguished from their judicial capacities, to "choose" or "appoint" a new trustee,- or whether the power of choice or of appointment, (in whichever of these two ways the language of the will may be construed), was conferred upon the Supreme Court, as a whole, and acting judicially.

IN THE FIRST PLACE, let it be noted that there was. at the date when the will was executed, as also when it was probated, no legal obstacle to making the Supreme Court of Hawaii the donee of the power of appointment, in the event of vacancies arising in the board of trustees. Whether such appointment, in theabsence of statute pro-

viding a different course falls under the probate or under the equity jurisdiction, (I incline to the view that the latter is the appropriate division), it is clear that the Supreme Court, as well as its individual Justices were then invested with the necessary jurisdiction to act. I find no obstacle to this conclusion in the phrase employed in the will - "a majority of the Justices", etc., because courts of necessity act by majorities where they are composed of several judges. It is therefore a most natural and logical donation of the power of appointment to a judicial body having full and ample jurisdiction in the premises, but evincing a desire that such appointments should be the result of the concurrence of more than one mind. At the date of the will, as the writer of this opinion is aware from personal residence, observation and legal practice at this bar, there was virtually no local sentiment, belief, prospect or expectation that the judicial system that then prevailed in Hawaii would be disturbed or altered so as to withdraw from the Supreme Court and its Justices the probate and equity jurisdiction which they then exercised. In fact, our Supreme Court, in those times, much more than in times nearer the present, was considered in its relation to the general scheme of government in Hawaii, very much as the "Rock of Gibraltar" has long been considered in its relation to the fortresses of the world. The court was, in fact, often likened unto the Rock of Gibraltar with reference to its stability and endurance, both past and prospective. There is therefore no doubt in my mind that it was the intent and purpose of the testatrix to confer upon the Supreme Court, as a judicial tribunal, the power of appointment in the premises. In this respect she avoided an error which frequently crops out in legal literature, viz. that of attempting to confer a jurisdiction upon a tribunal which was not by law authorized to exercise such jurisdiction. For it is a cardinal rule of jurisdiction that -

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"It is not in the power of a testator to confer upon a judicial tribunal a jurisdiction which is not conferred by law."

Shaw v. Paine, 12 Allen 293, 296.
In.Re. Estate of Bernice Pauahi Bishop, 11 Haw. 33.

THE VIEW that the Supreme Court, as a judicial tribunal, was intended to be, and was in fact and in law the donee of the power of appointment herein, finds strong support in the procedure taken upon the occurring of the first vacancy in said board, hereinabove discussed. It was manifestly the view of the only lawyer (Mr. Smith), appointed in and by the will as such trustee, that the jurisdiction to accept his resignation and appoint his successor lay in the Supreme Court, acting judicially, and the record of the proceedings had in that court, upon the presentation of said resignation and the appointment of Mr. Smith's successor, is strongly confirmatory of the position here assumed by me, and that procedure, from first to last, is significant and persuasive as furnishing an example of that "contemporary construction" of the will, by parties concerned, which, in cases of doubt, not only with respect to wills but also with respect to contracts and statutes, has ever been strongly relied upon by courts when called upon to construe the documents involved.

"When the language of an act is doubtful in its meaning, and cannot be made plain by the help of any other part of the same statute, or of any act in pari materia which may be read with it, or in the course of the common law up to the time of its passing, the court may consider what was the construction put upon the act when it first came into operation."

Per Magie, Justice, State v. Kelsey, 44 N.J.Law 1, 47.

"Where the language of a contract is of doubtful construction, the interpretation by the parties themselves is entitled to great weight."

Steinbach v. Stewart, 11 Wall. 566; 20 Law Ed. 56.

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"The practical interpretation of an agreement by a party to it is always a consideration of great weight; and there is no surer way to find out what parties meant than to see what they have done."

Brooklyn Life Ins. Co. v. Dutcher, 95 U.S. 269; 24 Law Ed. 410.

THERE IS NO SUBSTANTIAL difference in the rules of construction to be applied to a will, from those applicable to a contract. In either, the intention of the testator on the one hand, or of the contracting parties on the other, is to be regarded as the "Pole Star" by which the mind of the court is to be guided to a conclusion.

BUT, IT IS INSISTED that the authorities support the contention advanced by the trustees, viz., that the donation to a majority of the justices of the Supreme Court was a donation of a power to be individually, and not officially or judicially exercised. They rely for support, in that contention, chiefly upon the case of Shaw v. Paine, 12 Allen 293, 296, above cited. That was a bill in equity for specific performance of a contract, and it involved the question as to whether the plaintiff was sole trustee under a certain will, or whether two other parties were joint trustees with him. It was a testamentary trust, with a provision that whenever any vacancy should occur in the number of the trustees, the surviving or acting trustees for the time being should nominate suitable person or persons to be appointed by the judge of probate for the time being, in the place of trustees declining, retiring or dying; and there was a limitation whereby the sons of the testator if living and willing to accept the trust, should first be nominated and appointed, and after them, others specified in the will. "And in default of such nomination and appointment I direct that a new trustee or trustees shall in every such case be appointed by the said judge of probate or by one or more of the justices of the Supreme Judicial Court of this

Commonwealth"; etc. In Massachusetts, at the date of that decision, (1866), there was a probate court presided over by a Judge of Probate, in addition to which the Supreme Court, and each of its Justices (as in the case of Hawaii when this will was drawn), exercised both probate and equity jurisdiction. Two of the original three trustees resigned their office, the sons and sons-in-law of the testator declined to accept the trust, and the plaintiff, as sole acting trustee, together with said sons and sons-in-law of the testator, presented to the judge of probate a petition setting forth the facts, and praying that the vacancies might be filled by the appointment of parties named by them as trustees to hold the property jointly with the plaintiff. And the judge of probate at a probate court appointed them accordingly. At that date two minor children were interested in the trust fund, who had no notice of the proceedings either in person or by guardian, prior to the appointment. And the point for decision was, whether the plaintiff, the surviving original trustee, could convey legal title to the property of the estate. This involved the question as to whether the lack of notice to the minors mentioned invalidated the proceedings of the court of probate, regarded as a court, wherein it appointed two additional trustees. It was held that the action of the probate court, regarded as a court, in making such appointment, was void, not for lack of jurisdiction in the court, as such, to appoint trustees, but because of the failure to give notice to the minors referred to, or their guardians. There is, nowhere in the opinion a suggestion that the probate court, as such, was not intended by the will as the donee of the power of appointment,- but the holding is that its action was invalid for want of notice to interested parties. The court, nevertheless, sustained the appointment as a good and valid appointment by the judge of probate. The following language, relied upon by the

trustees herein, and quoted from p.296 of the report, does not, in my judgment, deal with any fact arising in that case, for which reason it is to be considered as obiter dicta, and not authoritative. I quote:-

> "If therefore a testator gives by his will to a judicial officer a power of appointment which the law does not give or sanction, their reference to the official character must be regarded as only a description of the person who is to execute the power."

EVEN if said quoted language be regarded as a part of the judgment in the case, it strikes me as being so illogical and generally unsatisfactory as to render it of no value as a precedent. It is tantamount to saying that, if A confers a power of appointment upon a judicial officer, without naming him, the first question to be decided is, whether the court over which that officer presides is invested by law with jurisdiction to make the appointment. If so invested, then it is a donation to the court as such; but if not so invested, then it is a donation to the individual. I must respectfully decline to follow such logic as this.

THE ONE OTHER Massachusetts case claimed to be an authority in the same direction, is Nat. Webster Bk. v. Eldridge, 115 Mass. 424, which was also a case in equity for a specific performance of an agreement to purchase real estate. The will involved, provided for the filling of vacancies in the trusteeship as follows;- in case of death, refusal to act, relinquishment of or removal from the trust, the surviving trustee or trustees should by sealed writing appoint trustees to fill such vacancy ,"to be approved by said judge of probate, or by any justice of the Supreme Judicial Court of said Commonwealth"; and in default of such appointment, new trustees should be appointed "by the said judge of probate or by one or more of the said justices."

The decision appears to place it, at least in part, upon a technical application of the rules of equity pleadings, as follows,- the bill having alleged "that the present trustees have received their appointments and have succeeded to the places of the original trustees in manner and form as provided by said will,"- the bill was demurred to, and the court, at p. 427, quotes said allegations from the bill and remarks that "by the demurrer the facts are admitted to be as set forth in the bill". The procedure actually followed was that the surviving trustees, after the death of one, appointed one Dorr to fill the vacancy, and that appointment was approved by the judge of probate. Thereafter, two of the three resigned, and the sole remaining trustee appointed, and the judge of probate approved of Lawrence and another, Dorr, in their stead. Still later another vacancy having occurred through death, one Bryant was approved by the judge of probate, upon the nomination of the remaining trustees,- all without notice to heirs or beneficiaries. The board of trustees as thus finally constituted, (Lawrence, Dorr and Bryant), sold certain of the realty pertaining to the estate at public auction; plaintiff became a purchaser and received conveyance thereof from the trustees and had ever since continued seized and possessed thereof. Thereafter, plaintiff having contracted to sell, and the defendant to buy said property, defendant refused to execute the contract upon the ground that plaintiff could not convey good title thereto. And the defendant's demurrer was based upon the alternative grounds that (1) if the appointment of trustees under the will, or the approval thereof, was vested in the probate court, and the judge of probate in his official capacity, all of said appointments were void, for want of notice and for want of bond; (2) if said appointments and approval were vested in the individual holding the office of judge of probate, and not in the court, as such, then, upon each and every such appointment

and approval made under said will, there should have been conveyances from the respective trustees to their successors in the trust, which had not been done. The decision is based upon several grounds, the final one being that the trustee Dorr, having been one of the original trustees appointed by the will, and having, after commencement of the suit, conveyed all of his right and interest in the legal title to the new trustees, and the original deed to the plaintiff having been confirmed by a new deed from all of the trustees subsequent to the conveyance by the original trustee to his co-trustees,- that series of conveyances "removes whatever doubt there could have been before as to the sufficiency of the plaintiff's title." And apparently more upon the strength of this last state of facts than of anything else in the case, the demurrer was overruled. But, in the opinion, the court, citing Shaw v. Paine, supra, (which, as above, I disapprove and decline to follow), holds that the procedure in the probate court "was not a judicial proceeding, and therefore required no notice." And the opinion further holds that "upon such an appointment the judge of probate acts under the authority conferred upon him by the terms of the will, and not by virtue of his general authority as a court or judicial officer under the statutes establishing the court and defining its jurisdiction." If we accord to these two Massachusetts decisions the utmost effect that can be claimed for them, I still respectfully indulge the privilege of believing that they are illogical in argument and conclusion, and unsound in principle. These cases have been cited in other jurisdictions in numerous cases, since their rendition, but in none that I have seen has their citation been appropriate or necessary to the decision actually made, nor have they been followed in actual decision elsewhere, sofar as I have been able to find. This leaves me to comment upon the fact, well known to all lawyers, that any given opinion is an authority only to the extent

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to which the actual decision goes. There is such a bewildering mass of obiter dicta permeating the general volume of American court decisions, that many courts and commentators of whom better things should be expected, have frequently been, as they will be in the future, mislead into adopting such dicta as expressing the law decided in the cases respectively. I have endeavored to analyze the decisions cited to me, and which I have otherwise found, in my study of this case, in order to separate the pertinent from the impertinent matter with respect to the questions involved.

THE CONNECTICUT DOCTRINE is found in Wilcox's Appeal, 54 Conn. 320. A testator having made in a will certain other provisions, gave the residue of his property in trust for his daughter, with the provision that at her death it should be divided into sixteen equal shares and given to persons named. Trustees were appointed, and the provision for the filling of vacancy was that "a trustee to fill such vacancy shall be nominated to the judge of probate by at least one-third of the devisees above named" - etc. A trustee's place became vacant. Ten of the seventeen persons to whom the sixteen shares of the trust fund were given nominated to the judge of probate as a suitable person to fill the vacancy, one Wilcox. Five of the persons interested in said sixteen shares, uniting with the widow and daughter, nominated one Steadman. "The probate court appointed Mr. Steadman and refused to appoint Mr. Wilcox. An appeal was taken from the decree appointing Mr. Steadman and also from the order refusing to appoint Mr. Wilcox The superior court reversed the decree appointing Mr. Steadman, but took no action on the decree refusing to appoint Mr. Wilcox. Both parties appealed to this (Supreme) court." (p.322). It would appear from the record that no one connected with the case for a moment dreamed of asserting an individual right in the judge of probate to

approve and appoint such nomin~~ations~~ees, or of suggesting any lack of jurisdiction in the court of probate, acting judicially, to so pass upon such nominations and make such appointment. Consequently, the particular and decisive point here involved was not there argued or expressly passed upon, but the supreme court stated one of the two points involved to be as follows,- "Has the court of probate a discretion to refuse to appoint a suitable person duly nominated according to the terms of the will?" And this question is discussed on pp. 325-6 of the report, wherein the court recites that the statute of Connecticut provides that if no provision is made for the appointment of testamentary trustees, or filling vacancies in a number appointed by testament, the court of probate may appoint. And it decides that "the court of probate would doubtless have power to reject the nominee for any cause impeaching his integrity or capacity." I call especial attention to the following language from the opinion, (p.325) as bearing upon the question here involved, viz., whether the donation of a power of appointment to the justices of the Supreme Court is to be regarded as the donation of such power to the court itself, acting judicially? I quote:

"It may be fairly inferred from the fact that the action of the court of probate is invoked, that the testator intended that the nomination should be rejected for good cause shown. It is not a case for the exercise of discretion, but a case calling for the exercise of legal judgment."

ANOTHER Connecticut case, strongly favorable to the position here assumed, is Allen's Appeal, 69 Conn. 702, 707. There was a testamentary trust conferred upon five trustees, with a provision that if the number should be reduced to two, "the judge of probate" in the testator's district, should appoint a third, and in so doing should regard the wishes of the existing trustees or the persons interested in the estate, sofar as he believes he can with safety to the estate,

but no further. Three trustees having died, the two survivors expressed no wish as to who should fill the vacancy , and the beneficiaries could not agree upon a nomination, whereupon a beneficiary under the will filed in the court of probate a request for the appointment of a third trustee, nominating her son, but the court appointed a third party, who was unconnected with the testator's family or relations, and whose appointment had notbeen requested by any of them. And the supreme court expressly held, upon appeal, (p.707) that "it is obvious that by the term 'judge of probate' the testator meant to describe the court of probate for the district of Windsor. - - - - It was, therefore, the court of probate which the testator must be deemed to have had in mind, in directing as to the exercise of the power of appointment, although his reference to the 'judge of probate of this district' had it stood alone, might have been taken to apply to that individual who, for the time being, shouldbe occupying that office." The latter part of the quotation alludes to a second reference in the will to the "judge of probate", in connection with the fixing of bonds, etc. The Connecticut court makes a misquotation in support of its conclusion, viz. Bishop v. Bishop, 54 Conn. 232. The error consists in this, that the reference is obviously to Wilcox's Appeal, above cited, as to which the paging is correct; while the case of Bishop v. Bishop proceeds upon entirely foreign matter. It may be convenient at this point, to bring the present case within the effect of the language used by the Connecticut court in the above opinion, and which is represented by the foregoing asterlisks. It is this, (69 Conn. 707);-

> "The rule of construction that words occurring more than once in a will shall be presumed to be used always in the same sense, unless a contrary intention appears by the context, or they be applied to a different subject, applies with double force where the word in question is found in two sentences in immediate succession."

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WE HAVE SOMETHING in the will of Mrs. Bishop that very nearly fits the description of this quotation. The donation of the power of appointment of trustees, is, as above, contained in the Fourteenth paragraph of the will. In the thirteenth paragraph we find the following language;-

> "I also direct that my said trustees shall annually make a full and complete report of all receipts and expenditures and of the condition of said Schools to the Chief Justice of the Supreme Court, or other highest judicial officer in this country."

IN WHAT SENSE did the testatrix use the phrase "Chief Justice of the Supreme Court, or other highest judicial officer in this country?" I refer to a decision by our own Supreme Court for an answer to this question, and also strong support for the conclusions which I have reached in this cause.

IN.RE. ESTATE OF BERNICE PAUAHI BISHOP, 11 Haw. 33, deals with one of the annual reports provided for in the language above quoted, to be presented to the Chief Justice of the Supreme Court. This was in the year 1897, four years after the Supreme Court had been stripped of its previously-existing equity and probate jurisdiction . The report having been so presented, the Chief Justice (Hon.A.Francis Judd), referred the accounts to a master, who made a report thereon. The trustees took exception to the master's report, and, on a hearing the Chief Justice sustained the master's finding and report,

and the trustees appealed to the Supreme Court. The Chief Justice, being disqualified to sit upon the appeal in a case involving his individual or personal rights and authority under the will, Circuit Judge Carter was called to the bench in his place, and the court by which the question was unanimously decided, consisted of the late Justices Frear and Whiting, and Circuit Judge Alfred W. Carter, who, by a somewhat remarkable coincidence happens to be one of the trustees in whose behalf the claims above recited are now put forth in the case at bar. The opinion was written by Mr. Justice Whiting, and, on p. 27

34 of the report, he states, as the first point involved, the following;-

"Had the Chief Justice as a Judge or court, any power or authority to hear and decide upon the matters submitted to him under the will?"

and, as the sole remaining point;-

"Is there any appeal from the decision of the Chief Justice of the Supreme Court to the Supreme Court itself?

AND THE COURT, after disposing of the second point by a decision in the negative, uses language at pp. 35-36, from which I take the privilege of quoting liberally, as follows;-

"As to the first question raised, we are of opinion that the Chief Justice had no judicial jurisdiction to hear and determine, as a court or judge, the matters presented to him, and at most he could be, while acting thereon, a mere arbitrator or referee, and the record made cannot be considered as a judicial record of the Supreme Court or a Justice thereof, and it is void as a judicial decision. Prior to the Act of 1892, Chap. 57, the Chief Justice might well have been considered as acting as a judge with jurisdiction over the subject matter, for he then was invested with original jurisdiction in probate and equity, and could hear such matters at chambers, and there was an appeal from the decisions rendered by a single Justice to the Supreme Court.

"It is claimed that the necessary jurisdiction is conferred on the Chief Justice by the will, but this can only be advanced on the theory of jurisdiction being conferred by consent of parties. Parties can only confer jurisdiction in personam by consent, but where the court has no jurisdiction of the subject matter, no consent of parties can give jurisdiction.

"12 Am. & Eng. Encyc. of Law, 300, et seq.

"The Judges of the Circuit Courtsat Chambers have original jurisdiction in probate and equity, and all such matters pending in the Supreme Court weretransferred to the Judges of the First Circuit Court by the Act of 1892. And I am of opinion that the annual accounts of the trustees should have been presented to a Judge of the First Circuit Court for settlement, as it was one of the matters annually pending in the Supreme Court, and so transferred by the Judiciary Act of 1892. Further, the Chief Justice of the Supreme Court being now without jurisdiction in this matter, I am of opinion that the language in the will (providing for the report to the Chief Justice) 'or other highest judicial officer in this country' can without forced construction mean 'other highest judicial officer' having judicial jurisdiction over the subject matter of the same nature as this, that is, annual settlement of trustees' accounts under a will probated heretofore in the Supreme Court; and that such highest judicial officer would now be one of the Judges of the First Circuit Court. Our procedure and practice has been that the probate court in which a will containing provi-

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sions for trustees to hold and manage the property bequeathed for trust purposes, has been probated, retains jurisdiction over such trusts and requires annual accounts of the trustees to be rendered and passed upon. As to trusts other than those in probate, a court of equity has general jurisdiction. Mr. Justice Frear and Judge Carter, however, desire to express no opinion on the views set forth in this paragraph."

THE ILLINOIS DOCTRINE, as I interpret it, is entirely favorable to the view which I have taken here. The earliest case in that jurisdiction which we find cited is Morrison v. Kelly, 22 Ill. 609. It was an action in ejectment, and involved the validity of the appointment by the Circuit Court of La Salle County of a trustee to fill a vacancy arising in a trust created by deed. The deed conferred such power of appointment upon "the Court of Chancery of the judicial district or circuit in which La Salle County shall then be situated." That court, acting judicially, appointed Morrison as trustee in place of a deceased trustee, and the decree purported to vest in the new trustee the legal title, etc. The Supreme Court, (p.623) used this language;-

"It will not be contested that a grantor conveying to a trustee, may confer upon an officer, as the Chief Executive of the State, a Circuit Judge, a Probate Judge, or upon any Court of Record, the power to appoint a trustee in the event of the death of the trustee named in the deed. Then, if it was the object of the clause in this deed to confer upon the Circuit Court of La Salle, such a power, as soon as Reed's death occurred, the Court became invested with jurisdiction to appoint a trustee, and such jurisdiction would not depend upon acquiring jurisdiction of his heirs or personal representatives."

IN Leman v. Sherman, 117 Ill. 657, 664, the rule which might be implied from the above quoted language in the Morrison case, wherein the court states that "any Court of Record" may be the donee of such power, was modified and limited to Courts of Record invested with either such general equity jurisdiction or such statutory jurisdiction, either in equity or in probate, as autho-

rize them to make such appointments.

In the Leman v. Sherman case, which was a bill in equity for the removal of Leman as trustee of the Sherman estate, and for the appointment of a new trustee in his place, the interests involved were large, including the famous Sherman House Hotel in Chicago, and the case was elaborately presented. The trust involved was a testamentary trust, to one Marsh, with the provision that - "in case of the death, resignation, refusal or inability to act of said trustee, I hereby direct that a new trustee be appointed by the County Court of said County, upon the application of any person interested, and the notice to all persons interested",- etc. Marsh acted under the trust for some years and then resigned. In 1875, the County Court appointed one Taylor to the trusteeship as successor to Marsh. Taylor served until 1881, when he died. Promptly thereafter a daughter of the testator filed her petition in the County Court of Cook County, asking for the appointment of a trustee as successor to Taylor, and for summons in chancery to bring in all the defendants, which was done. Soon thereafter the County Court entered an order in said proceeding, sustaining the petition, and decreeing "that the prayer of the bill of complaint be, and the same is hereby granted, and that Henry W. Leman be, and he is hereby appointed as successor in said trust to George Taylor",- and purporting to vest title to the trust property in said Leman as such trustee. Leman qualified and entered upon the discharge of the trust, and the plaintiff, Sherman, brought this suit to procure his removal as such trustee, and the appointment of another in his place. One of the points insisted upon by the plaintiff was "that the power of appointment conferred upon the County by the will, and the exercise of that power, by the County Court, Court, in the appointment of appellant, (Leman), in the manner al-

ready indicated, are illegal and void."

IT IS ONLY in this latter point and the manner of its disposition, that we are interested in the present case. The Supreme Court, in its opinion, says:

"The testator, undoubtedly, intended to confer the power of appointing a successor to the trustee, named by him, upon the County Court, as organized when his will was made. At that time, the County Court had jurisdiction in all matters of probate and the settlement of estates of deceased persons. It was, unquestionably, his intention to authorize the appointment to be made by the same Court in which his will would be admitted to probate, his executor would be qualified, and his estate would be administered upon. Since his death, however, a new Probate Court has been created in Cook County, and all jurisdiction, in matters of probate, has been taken away from the County Court, so called. Appellant's appointment was made by the County Court as it existed, after its probate jurisdiction was taken from it, and vested in the newly created Probate Court. It is very evident, therefore, that, however necessary it may be to consider and give effect to the actual intention of the testator in the interpretation of his will, it was never really his intention to confer the power of appointment upon the County Court, as it was organized, when the order of April 15, 1881, was entered. Independently, however, of this consideration, neither the County Court, which existed when the testator made his will, and at the time of his death, nor the County Court which assumed to make appellant the trustee of the estate, could lawfully exercise the power conferred by this will. It is sought to uphold the power, on the ground, that it was conferred upon the Judge of the Court, and not upon the Court itself. Where it is manifestly the intention of the testator to name the particular individual, who holds the office of Judge, as the donee of the power, his designation as Judge of a Court will be disregarded, as mere descriptio personae, and the power will be sustained, as vested in the man, and not in the office. No such construction, however, can be given to the language of the will, now under consideration. The power of appointment was intended to be conferred upon the County Court of Cook County, as a tribunal. Such is the plain import of the words used."

AND SO, in the case at bar, I feel that the language above quoted, especially that with reference to the manifest intention of the testator that the appointment of successive trustees should rest in the Court in which his will should be probated, etc., is peculiarly applicable and significant. Again, if the phrasing of Mrs. Bishop's will had been such as, in the language of the Illinois Court, (slightly paraphrased to fit the facts), to stamp it as having been "manifestly the intention of the testatrix to name

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the particular individuals who hold the offices of Justices of the Supreme Court, as the donees of the power", a different conclusion might be warranted herein.

THE MISSOURI DOCTRINE is set forth in Harwood v. Tracy, 118 Mo. 631, 636-7-8. That was an action in ejectment, involving the validity of the appointment of a trustee to fill a vacancy, under a trust created by deed. The trustee named in the deed was authorized to lay out a town plan, said town to be known as "Cameron", and all deeds to be made in the name of the "Cameron Town Company". The provision for the appointment of a successor was that in the event of the death or removal from the County of Clinton - - - - or the resignation of said trustee, or if, from other cause, he or any successor of his should in the opinion of the majority of the members of said Company in interest become disqualified for the performance of his duties as such trustee,- the County Court of Clinton County, Missouri, may, and is hereby requested, upon the application of any one member of the Company to appoint,- etc., a successor, with provisions for the acceptance of the trust by such successor, and his qualifying by the giving of bonds, etc. If the County Court of Clinton should refuse or fail to execute such request, a majority of the Company in interest or their personal representatives, might select a trustee under the above named conditions.

THE DEED OF TRUST was executed in 1855. In 1856, the trustee appointed by the deed having resigned, certain other parties interested in the property filed in the County Court of Clinton County their request for the appointment of a successor by such Court. And the Court, consisting of several judges, proceeded to act upon said request, judicially, and appointed the nominee

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named in said request, who accepted the appointment and qualified. The principal points involved were whether the record of said proceedings had in the County Court were properly admitted in evidence, over objection by the defendant, and whether a deed thereafter executed by the appointee of the Court, one Baubie, as such trustee, conveyed title. The decision, while recognizing, as a host of such decisions do that "one who creates a trust may mold into it whatever form he pleases", and that he may provide in any manner suitable to him, for the appointment of trustees, either originally, or to fill vacancies, and that such provision will be enforced by the courts, if it be a legal one, and that "the Courts of Chancery delight to effectuate the intention of the testator or grantor,"- proceeds to define the "one limitation upon this power of appointment or revocation";- it must be conferred upon a person, corporation or agency, not incapable, legally, of performing it. And the opinion proceeds:-

"This record presents a case of a power conferred upon an inferior court, a court having no chancery or equity powers, either when the deed was executed, or since that time. Three distinct lines of cases may be found, in which courts have been appointed and empowered to fill vacancies in trusts;- (1) If the Court was invested by the law of its creation with equity powers, there seems to be no doubt of its power to perform the function of supplying a trustee, for this would merely effectuate in part the purpose of its creation. Morrison v. Kelly, 22 Ill. 610; Leman v. Sherman, 117 Ill. 657; 1 Perry on Trusts, Sec. 296. (2) In the second class, where it is manifestly the intention of the donor in the trust or the testator, to name the individual who is or may be the judge of a court, as the donee of the power, his designation as judge will be construed as mere descriptio personae and the power sustained, as in the cases of powers conferred upon other public functioners, the official characters being construed simply as equivalent to naming them by their proper names. (Same citations, adding People v. Morgan, 90 Ill. 558). (3) The third class, and the one under which this case, in our opinion, falls,

is where the donor attempts to vest the power in a court that has no jurisdiction by the law of its creation, to make such an appointment. In such a case it is held that the appointment is void. That the grantor, testator or donor cannot by his consent confer this jurisdiction upon the court."

IT WILL BE OBSERVED that the language of the court as respects the first two classes of cases above described is obiter dicta, notwithstanding which fact, I have no quarrel with the legal postulates therein set forth; but it must be remembered that we are here dealing with a case where the original donation of power was to a court which, at the date of the will, and for nearly a decade thereafter, was invested by the law of its creation with equity powers, and was therefore valid, while the law remained in that condition. But, upon the withdrawal from the Supreme Court and the Justices thereof, by the Judiciary Act of 1892, of all equity, probate and other jurisdiction at chambers, the donation lost its force, expired, and could no longer be exercised by the Supreme Court or its Justices any more than if that Court and its Justices had been originally ineligible or disqualified to exercise the power of appointment.

A FURTHER EXCERPT from the opinion of the Missouri case becomes interesting in view of the fact that, as held at an earlier place in this opinion, our Supreme Court entertained jurisdiction of the resignation of W. O. SMITH, addressed to it as a Court, and that the order which it promulgated in the premises is entered and signed by the clerk in the same manner as other judicial decrees or orders. The language referred to, in the Missouri opinion, is this, (p.639);-

"In such a case it is our duty to give the words used their ordinary signification, and hold that when he (the grantor) said Court he meant a Court. Beyond all question, it was so interpreted by the County Court itself. It took cognizance of the matter as a duly organized judicial body. It made or attempted to make its appointment by an entry on its record, the only manner in which, as a Court, it could speak." (Last Italics are mine).

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"If it be said that innocent parties might suffer, the answer is, the danger is no greater in this than in thousands of other instances in which parties are mistaken in title. The power was attempted to be executed by the County Court, whose jurisdiction is defined by public laws, of which all persons are bound to take notice."

THE TESTATRIX in this case "took notice" of the jurisdiction of the Supreme Court and of its Justices, to appoint trustees. But this Court, at the present juncture, is obliged to "take notice" that the jurisdiction in question has been withdrawn from the Supreme Court and its Justices, and conferred upon this Court, sitting in equity.

THERE IS A RHODE ISLAND decision which impinges slightly, but directly, upon the principles here involved,- Griswald v. Sackett, 21 R.I. 206. It was a bill in equity for the appointment of new trustees to fill vacancies in a board named by a testator, and was heard on a demurrer to the bill, setting up a manner of filling those vacancies provided for in the will, as exclusive of other powers of appointment. The original scheme of appointment fell through, and became inoperative because the surviving trustee refused to join in the application to the court for such appointment, which application was provided for in the will. The defendants claimed that until such survivor should join in such petition there was no authority or jurisdiction in the court to make such appointment. But the court, in overruling the demurrer, held as follows:-

"The provision for the appointment contained in the will has become ineffectual, but the court has power to make the appointment under its general chancery jurisdiction."

IT IS NEEDLESS TO MULTIPLY AUTHORITIES upon this point, but Leman v. Sherman, 117 Ill. p.657, is directly in point.

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"When a power of appointment is conferred upon another, and the mode of its execution is defined, the power can be exercised only in strict conformity with the terms of the grant. - - - - If there be any irregularity in the mode of exercising the power, the appointment will be void."

39 Cyc. pp. 274-5;
Sugden on Powers, (1st Am. Ed.) pp. 210, 211.

THE ENTIRE SUBJECT of the appointment of new trustees under a power in the instrument is dealt with in the Cyclopedias as follows;- 39 Cyc. 271 et seq; 28 Am. & Eng. 961, 964, et seq.

A VIEW CONTRARY to that which I have herein expressed is found in Moore v. Isbel, 40 Iowa 383, 386, et seq. That was a suit in chancery to set aside the title of defendants to certain lots in Sioux City, based upon a sale and conveyance under a trust deed. Many circumstances of misrepresentation and other fraud are alleged against one Leech, who pretended to act as trustee in making the sale sought to be set aside. The deed provided that "in the case of the death, disability or refusal of the said Campbell, (trustee named in the deed) to act, then the acting County Judge of the County Court of Woodbury County was authorized and requested to appoint a suitable person to act as such trustee"; etc. Without any resignation or refusal to act on the part of Campbell, there was an application to the County Court to appoint Leech as trustee in his place. The County Court, acting judicially, undertook and purported to appoint Leech to the alleged vacancy; and the Court held that the appointment by the Court, as such, would be upheld, under the circumstances, although, it further held that the donation of power was to the Judge, and not to the Court, and that the appointment of the Court, presided over by the Judge, "will not be defeated because it is witnessed by the record of the County Court. The record is the evidence of the act of the County Judge, and shows that he exercised the power conferred by the trust deed." The decision seems to have gone off upon the effect of the word "acting", prefixed to the phrase "County Judge". The

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results arrived at by the Iowa Court appear to me to have been so grossly violative of all the principles of equity, when considered in relation to the many violations by the appointee of the Court, acting as such trustee, of the terms and spirit of the trust deed, that I can feel no confidence in the decision, even upon the point that it is here involved, and I therefore reject it, and "cast it over among the rubbish."

I HAVE RESERVED until the last the citation and discussion of what I consider the strongest case in support of the decision at which I have arrived. It is Carr vs. Corning, 73 N. H. 362; 62 Atl. 168. There were two cases between the same parties, and they were considered together, one being a bill in equity for the construction of the will of one Pearson, and the other a petition for mandamus to compel the defendant, (who was the Judge of the Probate Court for Merrimack County), to consider and pass upon a petition filed by the plaintiffs in the Probate Court for that County. The will in question provided for the filling of vacancies in the board of trustees, as follows:-

> "The remaining trustees or trustee shall nominate and appoint in writing a successor or substitute to fill such vacancy, said appointment to be approved by the Judge of Probate for the County of Merrimack for the time being." (Italics are mine).

A VACANCY occurred, and the plaintiffs, being the surviving trustees, duly nominated a suitable person as successor, and filed in the Probate Court for Merrimack County, a petition requesting that the appointment be approved. The defendant, who was the Judge of Probate, declined to consider the petition in his judicial capacity, but as an individual expressed his disapproval of the appointment, and these actions were thereupon brought.

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LET IT BE NOTICED that this is the latest decision in point of time of any that has been cited in Court upon the argument herein, or that the Court has been able to exhume from the recesses of published reports. It was decided in October, 1905. A very able and exhaustive brief was filed on behalf of the defendant, in which many of the cases hereinbefore cited, as well as numerous others, were cited and commented upon. In particular, I call attention to the fact that the decision in Shaw v. Paine, 12 Allen 293, relied upon by the trustees herein, was before the Court, but does not appear to have met with its approval. The Supreme Court summarizes, (p. 365) the contentions of the defendant, (the Judge of Probate), as follows:-

"The defendant says (1) the power of approval is vested in him in his individual and not in his official capacity; (2) if it was the intention of the testator that the Probate Court should approve the appointment, the power of appointment fails because it is an attempt to confer upon the Court a jurisdiction not conferred by law."

THE FIRST POSITION of defendant above, is disposed of by the Court in stating that in the New Hampshire statutes pertaining to Courts of Probate, etc., the words "Judge" and "Judge of Probate" are constantly used when it is apparent the Probate Court is intended,- and cites some examples, saying;-

"It is a matter of common knowledge that when a person attending to probate business or considering probate matters speaks of referring anything to the Judge of Probate, he usually intends the Probate Court, and not the person who exercises the function of that office. That is probably the sense in which Mr. Pearson used the words in his will, for the Probate Court has jurisdiction of wills and the estates of deceased persons. When he provided that the persons who were to administer the trust he was creating should be approved by the Judge of Probate, there is a presumption that the Probate Court was intended; and the fact that the law makes it the duty of that Court to approve the appointment of trustees, makes that presumption so strong that the mere addition of the words 'for the time being' is not enough to rebut it."

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DEFENDANT'S second postulate, viz. that if it was the intention of the testator that the Probate Court should approve the appointment, the power of appointment fails, for lack of jurisdiction in the Court to so appoint, is treated by the Court as unsound, and the Court cites the statute provisions which authorize the Probate Court to make such appointment. The opinion closes as follows:-

"Since the law makes it the duty of the Probate Court to approve trustees named in a will before appointing them, it is obvious that the mere fact that the testator made it the duty of the Probate Court to approve trustees named in accordance with the provisions of the will does not make it illegal for the Court to approve it, for it cannot be illegal for the Court to do its duty merely because some one requests it."

IF THIS OPINION has been extended to lengths which may appear unreasonable, such extension is due, in part, to the fact that I have been unable to find leisure in which to adequately condense it. Dwight Moody, the famous Evangelist, when criticised for the length of his sermons, is said to have replied - "I have not time to make them any shorter." Realizing the magnitude of the interests at stake, and appreciat ing that my conclusions herein "fly in the face" of all procedure and precedent that have been observed in the filling of previous vacancies, (since the going into operation of the Judiciary Act of 1892), and being further mindful of the fact that these conclusions are opposed to those reached and submitted to the Court by the Amici Curiae who so courteously and ably examined and argued the question at bar, I have felt it due not alone to myself, but to the opinions of those gentlemen, to examine these matters at length, and to point out, to the best of my ability, the reasons which induce me to disregard their advice as to the condition of the law involved. I

therefore summarize my conclusions as follows:-

1. That the power of appointment of trustees to fill vacancies in the board created in and by the Will of MRS. BISHOP was, in and by said Will, conferred upon the Supreme Court of the Hawaiian Islands, as a judicial tribunal, and acting in its judicial capacity;

2. That, at the date of said Will, and thence until January 1st, 1893, said Supreme Court was invested with all the jurisdiction and powers necessary to the choice and appointment of such trustees;

3. That said power of appointment was not conferred upon the individuals who might, at any given period, chance to fill the offices of a majority of the Justices of the Supreme Court, acting in their individual, as distinguished from their judicial capacity;

4. In the alternative, that if said power was so conferred upon such Justices as individuals, it extended and extends, by virtue of said Judiciary Act, only to the point of choosing and nominating trustees to fill such vacancies, for approval or disapproval, by the Circuit Court, or a Judge thereof, sitting in Equity;

5. That by virtue of the transfer from the Supreme Court to the Judges of the Several Circuit Courts of the Equity jurisdiction previously existing in said Supreme Court, and its several Justices, which transfer was effected by said Judiciary Act, said Supreme Court has not, since December 31st, 1892, possessed the jurisdiction or authority to choose or appoint such trustees;

6. That the jurisdiction and authority to appoint such trustees having been lost by the Supreme Court, by statutory enactment, it is now vested in the Judges of the First Circuit Court, sitting in Equity, as a part of their general equity jurisdiction;

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7. That, as the Judge of said Circuit Court now having charge of the Equity calendar, and "sitting in Equity", said jurisdiction and authority pertains and belongs to me;

8. In the alternative, if a majority of said Justices of the Supreme Court, acting individually, and not judicially, were invested with, and still retain the jurisdiction and authority to choose and nominate to this Court, sitting in Equity, for its approval or disapproval, a trustee or trustees to fill such vacancy, and if the naming of WILLIAM WILLIAMSON be regarded as such a choice and nomination, then said choice and nomination are hereby respectfully disapproved, for reasons set forth in an earlier part of this opinion;

9. That inasmuch as a vacancy in said board of trustees now exists owing to the resignation of SAMUEL M. DAMON as such trustee, and the judicial acceptance thereof, and as this Court has acquired jurisdiction in the premises by virtue of the petition or request of the remaining trustees for the confirmation of Mr. WILLIAMSON, it is appropriate that this Court should now make an appointment of such trustee to fill said vacancy;

10. WHEREFORE, by virtue of all the rights and powers me in anywise enabling in this behalf, I do hereby appoint CHARLES E. KING, an Alumnus of said Kamehameha School, of the first Class graduated therefrom, to wit, the Class of 1891,- this appointment to become effective upon said appointee furnishing proofs satisfactory to the Court that he is a person of the Protestant religion, and upon his qualifying for said position, by entering into a joint and several bond to and with his associate trustees herein, in the sum of ONE HUNDRED THOUSAND DOLLARS ($100,000.00).

A DECREE to this effect will be signed upon presentation.

Dated at Honolulu, this 29th day of July, 1916.

A. L. C. Robertson
First Judge.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

OF THE TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY.

IN THE MATTER OF THE RESIGNATION OF SAMUEL M. DAMON AS A TRUSTEE UNDER THE WILL AND OF THE ESTATE OF BERNICE PAUAHI BISHOP, AND THE APPOINTMENT OF A SUCCESSOR TO SAID TRUSTEE.

APPOINTMENT OF TRUSTEE

EQUITY NO.

ACCEPTANCE OF APPOINTMENT AS NEW TRUSTEE.

Comes now, CHARLES E. KING, heretofore and on to-wit: the 3rd day of August, A.D., 1916, by the Honorable the First Judge of the Circuit Court of the First Judicial Circuit of the Territory of Hawaii, presiding at Chambers in Equity appointed as trustee under the will and of the estate of Bernice Pauahi Bishop, deceased, in the place of and in succession to Samuel M. Damon, resigned, to act jointly with William C. Smith, E. Faxon Bishop, Albert F. Judd and Alfred W. Carter, the remaining trustees, for all the purposes of said will and the trust thereby created, and accepts the said appointment and the powers and duties in him thereby reposed.

Done at Honolulu, T.H., and dated this 3rd. day of August, A.D., 1916.

Charles E. King.

E. C. PETERS
ATTORNEY AND COUNSELOR AT LAW
210-211 McCANDLESS BLD.
HONOLULU, T. H.

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E. C. PETERS
ATTORNEY AND COUNSELOR AT LAW
210-211 McCANDLESS BLD.
HONOLULU, T. H.

Eq 2048 Reg II Pg 297

Equity No.

CIRCUIT COURT, FIRST CIRCUIT
TERRITORY OF HAWAII.

IN THE MATTER OF THE RESIGNATION OF SAMUEL M. DAMON AS A TRUSTEE UNDER THE WILL AND OF THE ESTATE OF BERNICE PAUAHI BISHOP, AND THE APPOINTMENT OF A SUCCESSOR TO SAID TRUSTEE.

ACCEPTANCE OF APPOINTMENT AS NEW TRUSTEE.

NO._____

DEFENDANT'S EXHIBIT_____

FILED_____ 19__

_____ CLERK.

FILED

2:25 O'CLOCK P M.

August 3 1916

Emma K Ashford
CLERK.

E. C. PETERS,
210-211 McCANDLESS BUILDING
HONOLULU, T. H.

ATTORNEY FOR_____

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

OF THE TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY.

--------::--------

IN THE MATTER OF THE RESIGNATION OF SAMUEL M. DAMON AS A TRUSTEE UNDER THE WILL AND OF THE ESTATE OF BERNICE PAUAHI BISHOP, AND THE APPOINTMENT OF A SUCCESSOR TO SAID TRUSTEE.

APPOINTMENT OF TRUSTEE

EQUITY NO. 2048.

--- --- --- --- --- --- --- --- ---

D E C R E E.

The petition of William O. Smith, E. Faxon Bishop, Albert F. Judd and Alfred W. Carter, the remaining trustees under the will and of the estate of Bernice Pauahi Bishop, deceased, praying the confirmation by this court of the appointment by the Honorable the Chief Justice and the Honorable the Associate Justices of the Supreme Court of the Territory of Hawaii, of William Williamson, as a trustee under the said will and of the said estate, in place of and in succession to Samuel M. Damon, resigned, coming on regularly for hearing before me, the undersigned First Judge of the Circuit Court of the First Judicial Circuit of the Territory of Hawaii, presiding at Chambers in Equity, this 15th day of June, A.D., 1916, when the petitioners appeared by their attorneys and solicitors, Clarence Olson and Paul J. Bartlett, Esquires, and D. L. Withington, Antonio Perry and A. S. Humphreys, Esquires, appeared as amici curiae, and E.C. Peters, Esquire, upon permission of the court first had and obtained, appeared on behalf of strangers against said petition;

E. C. PETERS
ATTORNEY AND COUNSELOR AT LAW
210-211 McCANDLESS BLD.
HONOLULU, T. H.

And evidence, both oral and documentary, having been introduced on behalf of said petition and the same having been submitted and the court now being fully advised in the premises:

THE COURT NOW FINDS AS CONCLUSIONS OF FACT:

First: That there are now but four (4) trustees under the will and of the estate of Bernice Pauahi Bishop, deceased.

Second: That a pretended and purported appointment of the said William Williamson as a trustee under the will and of the estate of said decedent, in place of and in succession to Samuel M. Damon, resigned, was heretofore made by the Honorable the Chief Justice and the Honorable the Associate Justices of the Supreme Court of the Territory of Hawaii, in writing, dated June 9th 1916;

Third: That the said William Williamson is in all respects qualified for such appointment, save one, namely: That it has not been made to appear that he is so qualified by length of residence in Hawaii or by familarity and sympathy with the history, manners, customs, language, ideals and aspirations of the Hawaiian people as to mark him out as a fit and suitable person to be appointed to an office where he will be authorized and expected to exercise a wise, benevolent and sympathetic discretion with reference to the education of Hawaiian youth of either sex, and concerning the general scheme, system and regulations to be adopted and observed during their attendance at the schools established under the trust by said will created, and hence the said William Williamson for that reason is not a fit and proper person for such appointment.

Fourth: That Charles E. King, Esquire, is a person of the

E. C. PEIRCE
ATTORNEY AND COUNSELLOR AT LAW
210-211 McCANDLESS BLD.
HONOLULU, T. H.

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Protestant religion and is a fit and proper person to be appointed such trustee.

IT IS FURTHER BY THE COURT FOUND AS CONCLUSIONS OF LAW:

First: That the power of appointment of trustees to fill vacancies in the board created in and by the will of Bernice Pauahi Bishop, deceased, was in and by said will conferred upon the Supreme Court of the Hawaiian Islands as a judicial tribunal and acting in its judicial capacity.

Second: That, at the date of said Will, and thence until January 1st 1893, said Supreme Court was invested with all the jurisdiction and powers necessary to the choice and appointment of such trustees;

Third: That said power of appointment was not conferred upon the individuals who might, at any given period, chance to fill the offices of a majority of the Justices of the Supreme Court, acting in their individual, as distinguished from their judicial capacity;

Fourth: In the alternative, that if said power was so conferred upon such Justices as individuals, it extended and extends, by virtue of said Judiciary Act, only to the point of choosing and nominating trustees to fill such vacancies for approval or disapproval, by the Circuit Court, or a Judge thereof, sitting in Equity;

Fifth: That by virtue of the transfer from the Supreme Court to the Judges of the Several Circuit Courts of the Equity Jurisdiction previously existing in said Supreme Court, and its several Justices, which transfer was effected by the Judiciary Act of 1892, Ch. 57, said Supreme Court has not, since December 31st, 1892, possessed the jurisdiction or authority to choose or appoint such trustees;

E. C. PETERS
ATTORNEY AND COUNSELOR AT LAW
210-211 McCANDLESS BLD.
HONOLULU, T. H.

Sixth: That the jurisdiction and authority to appoint such trustees having been lost by the Supreme Court, by statutory enactment, it is now vested in the Judges of the First Circuit Court, sitting in Equity, as a part of their general equity jurisdiction.

IT IS THEREFORE HEREBY ORDERED, ADJUDGED AND DECREED:

First: That the purported and pretended appointment of William Williamson as a trustee under the will and of the estate of Bernice Pauahi Bishop, deceased, by the Honorable the Chief Justice and Associate Justices of the Supreme Court of the Territory of Hawaii in place of and in succession to Samuel M. Damon, resigned, and dated the 9th day of June, A.D., 1916, be and the same is hereby declared null and void and of no force (and) or effect.

Second: That the purported and pretended appointment of William Williamson, considered as the "choice" of a majority of the Justices of the Supreme Court of the Territory of Hawaii, of the said William Williamson, to the office of trustee under the will and of the estate of Bernice Pauahi Bishop, deceased, in the place of and in succession to Samuel M. Damon, resigned, be and the same is hereby disapproved and rejected.

Third: That Charles E. King be and he is hereby appointed a trustee under the will and of the estate of Bernice Pauahi Bishop, deceased, in the place of and in succession to Samuel M. Damon, resigned, to act jointly with William O. Smith, W. Paxon Bishop, Albert F. Judd and Alfred W. Carter, the remaining trustees, for all the purposes of the said will and the trusts thereby created, such appointment to become effective upon said Charles E. King filing in this court a joint and several bond with his associate trustees herein, in the sum of $100,000.00, or in the

E. C. PETERS
ATTORNEY AND COUNSELOR AT LAW
210-211 McCANDLESS BLD.
HONOLULU, T. H.

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alternative a good and sufficient bond with surety approved by this court in the sum of $20,000.00.

Fourth: That there be and there is hereby vested in said Charles E. King and the said William O. Smith, E. Faxon Bishop, Albert F. Judd and Alfred W. Carter, as trustees under the will and of the estate of Bernice Pauahi Bishop, deceased, as joint tenants for the purposes and upon the trusts thereof, all and singular the property, real, personal or mixed now subject to the will and of the estate of the said Bernice Pauahi Bishop, deceased.

Fifth: That the petitioners pay the costs of this proceeding.

Done at Chambers in the Judiciary Building in Honolulu, City and County of Honolulu, Territory of Hawaii, this third day of August, A.D., 1916.

C. W. Ashford

First Judge of the Circuit Court
of the First Judicial Circuit of
the Territory of Hawaii,
Presiding at Chambers in Equity.

E. C. PETERS
ATTORNEY AND COUNSELOR AT LAW
210-211 McCANDLESS BLD.
HONOLULU, T. H.

E. C. PETERS
ATTORNEY AND COUNSELOR AT LAW
210-211 McCANDLESS BLD.
HONOLULU, T. H

Eq 2048 Reg 2 Pg. 297

EQUITY NO.

CIRCUIT COURT, FIRST CIRCUIT,
TERRITORY OF HAWAII.

IN THE MATTER OF THE RESIGNATION OF SAMUEL M. DAMON AS A TRUSTEE UNDER THE WILL AND OF THE ESTATE OF BERNICE PAUAHI BISHOP, AND THE APPOINTMENT OF A SUCCESSOR TO SAID TRUSTEE

D E C R E E .

FILED

2:31 O'CLOCK P M.
August 3 1916
Kenrouk Ashford

E. C. PETERS,
210-211 McCANDLESS BUILDING
HONOLULU, T. H.

ATTORNEY FOR

Number 2048

Equity Division

CIRCUIT COURT

FIRST CIRCUIT

In re Estate of Bernice P. Bishop

1916.

In re New Trustees Notice of appeal etc.

Entered in Docket 32 Page 134

Record 2 Page 247

Henry Smith
Clerk.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of)
BERNICE PAUAHI BISHOP,) APPOINTMENT OF TRUSTEE
Deceased.) EQUITY NO. 2048.

---oOo---

NOTICE OF APPEAL AND APPEAL.

Come now William O. Smith, E. Faxon Bishop, Albert F. Judd and Alfred W. Carter, the petitioners in the above entitled cause, and hereby give notice of appeal, and do hereby appeal, to the Supreme Court of the Territory of Hawaii, from the decision and decree made and entered in said cause by the Honorable C. W. Ashford, First Judge of the Circuit Court of the First Circuit, Territory of Hawaii, at Chambers, in Equity.

Dated, Honolulu, T. H.,
August 3rd, 1916.

WILLIAM O. SMITH, E. FAXON BISHOP,
ALBERT F. JUDD and ALFRED W. CARTER,
said petitioners,

By Holmes and Clark
their attorneys.

Eq. 2048 Reg. 2 Pg. 297.

IN THE CIRCUIT COURT OF THE
FIRST JUDICIAL CIRCUIT,
TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of

BERNICE PAUAHI BISHOP,

Deceased.

NOTICE OF APPEAL AND APPEAL.

FILED AT 3:30 O'CLOCK P.
August 3rd 1916
B. N. Kahalepuna
CLERK

Holmes & Olson,
863 Kaahumanu St., Honolulu,
Attorneys for Petitioners.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of)
BERNICE PAUAHI BISHOP,) EQUITY No. 2048.
Deceased.)

---oOo---

M O T I O N

Come now William O.Smith, E. Faxon Bishop, Albert F. Judd and Alfred W. Carter, the petitioners in the above entitled cause, by their attorneys Hoogs and Olson, and ask that the following be transmitted to the Supreme Court of the Territory of Hawaii as the record in the above entitled cause in the appeal of said petitioners from the decision and decree made and entered in the said cause by the Honorable First Judge of the Circuit Court of the First Circuit, Territory of Hawaii, at Chambers in Equity:

A.W.C. First Judge

H.+O

Petition for Allowance of Resignation of Samuel M. Damon, as Trustee, and Exhibit "A" attached to said petition;

Petition for Confirmation of Appointment of a New Trustee;

Letter to the Honorable A. G. M. Robertson, Edward M. Watson and Ralph P. Quarles, Justices of the Supreme Court of the Territory of Hawaii;

Affidavit of William Williamson, dated June 9th, 1916;

Appointment of a Trustee signed by A. G. M. Robertson, Edward M. Watson and Ralph P. Quarles;

Decree dated June 9th, 1916;

Opinion and Decision dated July 29th, 1916;

Decree dated August 3rd, 1916;

Transcript of Evidence adduced in said cause;

Notice of Appeal and Appeal;

This Motion and Order.

Copy of Will of Bernice P. Bishop and Codicils thereto.

A.W.C. 1st Judge H+O

WILLIAM O. SMITH, E. FAXON BISHOP,
ALBERT F. JUDD and ALFRED W. CARTER,
said petitioners,

By Holmes and Olson
their attorneys.

O R D E R

The above motion is hereby granted.

Dated, Honolulu,
August 5th, 1916.

A.W. Carter
First Judge, Circuit Court,
First Judicial Circuit,
Territory of Hawaii.

Eq. 2048 Reg 21/297

IN THE CIRCUIT COURT OF THE
FIRST JUDICIAL CIRCUIT,
TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate of

BERNICE PAUAHI BISHOP,

Deceased.

M O T I O N.

FILED
AT 11:55 O'CLOCK A. M.
August 5th 1916
T. M. Kahalepuna
CLERK.

Holmes & Olson,
863 Kaahumanu Street,
Attorneys for Petitioners.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of
BERNICE P. BISHOP,
Deceased. No. 2048.

ORDER.

The petitioners herein having filed their notice of appeal and appeal to the Supreme Court of the Territory of Hawaii from the decision and decree of this Court made and entered on the 3rd day of August, A. D. 1916, and having requested from this Court a direction to the stenographer to prepare and furnish a transcript of the evidence adduced in this cause from the record on said appeal,

NOW, THEREFORE, IT IS HEREBY ORDERED that the stenographer of this division of this Court do, and is hereby directed to, prepare a transcript of the evidence adduced in this cause, and upon completion thereof furnish the same to said petitioners upon the payment to said stenographer of the cost of said transcript.

Dated, August 5, 1916.

A. V. Ashford

First Judge, Circuit Court, First Judicial Circuit, Territory of Hawaii.

Eq. 2048 - Reg ~~2/269~~

CIRCUIT COURT, FIRST CIRCUIT,
TERRITORY OF HAWAII. 2/297

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of

BERNICE P. BISHOP,

deceased.

ORDER.

FILED
AT 11:55 O'CLOCK A.
Aug 5th 1916
B. N. Kahalepuna
CLERK

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of
BERNICE PAUAHI BISHOP,
Deceased. Equity No. 2048.

---oOo---

P R A E C I P E

To
J. C. Cullen, Esq.,
Clerk of the First Division of the
Circuit Court for the Territory of Hawaii:

You will please prepare a transcript of the record in the above entitled cause to be filed in the office of the Clerk of the Supreme Court of the Territory of Hawaii under the appeal heretofore perfected in the above entitled cause and include in said transcript the following pleadings, proceedings, opinions, judgments and papers on file in said cause, to-wit:

Petition for Allowance of Resignation of Samuel M. Damon, as Trustee, and Exhibit "A" attached to said petition;

Petition for Confirmation of Appointment of a New Trustee;

Letter to the Honorable A. G. M. Robertson, Edward M. Watson and Ralph P. Quarles, Justices of the Supreme Court of the Territory of Hawaii;

Affidavit of William Williamson, dated June 9th, 1916;

Appointment of a Trustee signed by A. G. M. Robertson, Edward M. Watson and Ralph P. Quarles;

Decree dated June 9th, 1916;

Opinion and Decision dated July 29th, 1916;

Decree dated August 3rd, 1916;

Transcript of Evidence adduced in said cause;

Notice of Appeal and Appeal;

Motion and Order dated August 5th, 1916;

Copy of Will of Bernice P. Bishop and Codicils thereto;

Dated, Honolulu, T. H.,

August ~~6th~~ 9th, 1916.

Respectfully,

Holmes and Clean

Attorneys for petitioners.

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Reg. No. 2048. Reg. 2. Pg. 297.

IN THE CIRCUIT COURT OF THE
FIRST JUDICIAL CIRCUIT,
TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of

BERNICE PAUAHI BISHOP,

Deceased.

PRAECIPE.

Filed at 11:45 o'clock
A. M. August 9th. 1916.

J. C. Olsen
Clerk.

Holmes & Olson,
863 Kaahumanu St., Honolulu,
Attorneys for Petitioners.

2 Bridls.

Number 2048

Equity Division

CIRCUIT COURT

FIRST CIRCUIT

In re Estate of B. F. Bishop

1916-17

New Trustee and Orders. Circuit + Supreme Court papers

Entered in Docket 32 Page 139

Record 2 Page 297

H Terry Smith Clerk.

In Re Trustee of Bishop Estate

Kenan
Sherman
117 Ill 657

The will creating the trust provided:

"In case of the death, resignation, etc. of said trustee, I hereby direct that a new trustee be appointed by the county court of said county, upon the application of any person interested" — — ; & any trustee before entering upon the duties of his trusteeship, shall enter into a bond, — — to be approved by said Court — —"

The county court did appoint a successor to one of the trustees, but the supreme court held the appointment void.

"The testator undoubtedly intended to confer the power of appointing a successor to the trustee named by him upon the county court as organized when his will was made. At that time the county court had jurisdiction in all matters of probate and the settlement of the estates of deceased persons. It was, unquestionably, his intention to authorize the appointment to be made by the same court in which his will would be admitted to probate, his executors would be qualified, & his estate would be administered upon. Since his death, however, a new probate court has been created in Cook county, & all jurisdiction in matters of probate has been taken away from the county court, so called. Appellants' appointment was made by the county court as it existed after its probate jurisdiction was taken from it & vested in the newly created probate court. It is very evident, therefor, that however necessary it may be to consider & give effect to the actual intention of the testator in the interpretation

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of his will, it was never really his intention to confer the power of appointment upon the county court as it was organized prior when the order of Oct. 15, 1881, was entered. Holding that also that:

"Under the judician system of this state the only court which has any jurisdiction to exercise the power here indicated is a court of chancery.

Leman v. Sherman, 117 Ill. 657; 6 N.E. 872

Shaw v. Paine. 12 Allen 293-6.

"It is undoubtedly competent for a testator to provide by his will for the substitution of new trustees in case of a vacancy occurring among those first appointed, as much as it is in his power to create the trust. And he may do this directly by naming the persons to be substituted, or by giving a power of appointment. When the power of appointment given by the will is duly exercised, the trustees take under the will, & derive their powers from the act of the testator.

"On the other hand, it is equally certain that it is not in the power of a testator to confer upon a judicial tribunal a jurisdiction that is not conferred by law. & therefor a testator gives by his will to a judicial officer a power of appointment which the law does not give or sanction, the reference to the official character must be regarded as only a description of the person who is to execute the power. The duty of making the appointment would not be binding upon him in his official capacity, so that he could be impeached or

a wilful neglect or refusal to discharge it; nor, in the case of a judge of probate, would an appeal lie from any improper exercise of the power. If the power were duly exercised, the trustee would derive his authority from the will, & not from the judicial act of the officer intrusted by the will with the appointing power."

Shaw v. Paine 12 Allen 293

Harwood v Tracy 118 Ill 631

"Three distinct lines of cases may be found, in which courts have been appointed & empowered to fill vacancies in trusts. If the court was invested by the law of its creation with equity powers, there seems to be no doubt of its power to perform the function of supplying a trustee, for this would merely effectuate in part the purpose of its creation. Citing authorities. In a second class where it is manifestly the intention of the donor in the trust, or the testator to name the individual, who is or may be the judge of a court, as the donee of the power, his designation as judge will be construed as mere descriptio personae, & the power sustained, as in the cases of powers conferred upon other public functionaries the official characters being construed simply as equivalent to naming them by their proper names. 1 Perry Trusts § 77; Lemman v. Sherman 117 Ill. 657; 6 N.E. 872; People v Morgan 90 Ill. 558. The third class, & the one under which this case, in our opinion, falls, is where the donor attempts to vest the power in a court that has no jurisdiction, by the law of its creation, to make such an appointment. In

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such a case it is held that the appointment is void, that the grantor, testator, or donor cannot, by his consent, confer this jurisdiction on the court. Dodson v. Dewoff, 47 Mo. 285; 12 Am. & Eng. Enc. Law p. 1302-1016."

Harwood v. Tracy, 118 Mo. 631; 24 S.W. 214

"It will not be contended that a grantor conveying to a trustee may confer a power upon an officer as the chief executive of the state, a circuit judge, a probate judge, or upon any court of record, the power to appoint a trustee, in the event of the death of the trustee named in the deed"

Morrison v. Kelley, 22 Ill. 610; 74 Am. Dec. 169

The exercise of power of appointment & removal is subject to the restraining power of a court of equity against the abuse of it. See May v. May, 167 U.S. 310, 17 Sup. Ct. 829, 42 L. Ed. 177.

March v. Romare 116 Fed. 355

"The exercise of such a power (of appointment & removal) will be permitted or disallowed at any time as may appear to the court for the best interests of the cestuis qui trustent — — — The only case, perhaps, in which the court would feel impelled to accept without question a decision appointing & removing trustees, would be where the power is lodged in the whole body of cestuis qui trustent & is unanimously exercised by them."

March v. Romare, 119 Fed 201, 202

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"The point that the fact that the will authorized the trustee in the event of his sickness, old age, or for any other good cause appearing to him, to appoint his successor, renders the trust void, is clearly without force. His action in that regard, if arbitrarily or unwisely exercised, would be controlled by the courts upon application of the cestui que trust, even without this provision. There can be no doubt that the court would have power to appoint some suitable person to execute the trust if for any reason Jefferson Orr became incapable of doing so."

Orr v. Yates 209 Ill. 222; 70 N.E. 731, 737

A trust in which the daughter of the creator was the cestui que trust, gave the latter the power of appointment of the trustee. The daughter, a non-resident of Kentucky nominated her husband, also a non-resident, who accepted. The Kentucky Statutes provided that the court having jurisdiction to appoint a trustee, might permit the trustee to remove the property from the state if the court was satisfied that he had given sufficient security. Held that the mere fact of the granting of the power of appointment outside the court didn't deprive it of the right of supervision

"The meaning of the will is that the trustees are to be selected by the daughters to the end that they shall be persons agreeable to them, but we see nothing in the will to take from the court of chancery

its power to see to the proper execution of the trust, & to require the trustee to execute such covenants as, in his judgment, are necessary to protect the interests of all the cestuis que trustent"

~~Buttner~~ Butler v. Saggets Trustees, (Ky. 1905) 86 S.W. 541

"Upon the appointment being made under the power, the new trustee becomes vested, ipso facto, with the title to the trust premises, & is clothed with the same power as if he had been originally named in the will. No conveyance need be made to him by the former trustee, or by the former trustee's heirs or representatives if he be dead." ~~Authorities cited~~ Craft v. Ry Co 166 Ill. 350, 46 N.E. 1132; Reichert v. Coal Co. 231 Ill. 238, 83 N.E. 166, 121 Am. St. Rep. 307; Edward v. Edward, 22 Ill. 121; 39 Cyc. 512, & cases cited"

"Even when the author of a trust gives unlimited authority to a person to name a trustee, yet that person must still exercise discretion in so naming one. A court of chancery can undoubtedly exercise control over that discretion (Webb v. Shaftesbury, 7 Ves. Jr. 480) in order to prevent its abuse. The exercise of this function by a court of equity must be according to the sound discretion of the court, not being controlled by positive rules except that such discretion must not be abused. 3 Pom. Eq Jur (3rd Ed.) § 1086; 1 Perry on Trusts (6th Ed.) 275"

Yates v. Yates 255 Ill. 66; 99 N.E. 360, 362 86

"Where a testator by his will gives the beneficiaries the right to 'choose' or 'name' a trustee in case of vacancy this is taken to mean merely a right to suggest a name to the court. Schotts Estate, 11 Phila. (Pa) 120; 33 Leg Int (Pa) 92.

~~Note 7 page 964~~ 28 Cyc. of Eng. Encyc. of Law 964 note 7

"When the court is already dealing with the trust estate, it looks more closely to the exercise of the power (of appointment) by the donee, & the appointment must receive the sanction of the court. But the court will not interfere with the nomination unless it be clearly an improper one."

28 Cyc. of Eng Encyc of law 969, 770

"The testator has indicated his will in this matter in a manner not to be mistaken or misunderstood, —— that the appointment shall be made upon the nomination of at least one-third of the parties interested, provided a suitable & competent person is nominated. The court of probate would doubtless have power to reject the nominee for any cause impeaching his integrity or capacity. —— We cannot say that mere non-residence is a sufficient cause for rejecting a nomination. As the case now stands it seems to have been the duty of the court of probate to appoint Mr. Wilcox." The will provided that trustees should be "nominated" to the judge of probate

Appeal of Wilcox, 54 Conn 320; 8 Atl. 136

E. 2048
Choice of trustee
in the Bishop
Estate

Pulsar Lane v Cornwall 62A

Constitution of 1852 — Mag of Justice
64A64 — A32 by 11 " MT

Re re Godd 33 Ch 134

Cont Chg Lane Ct
thinks more Elegance
allowing office in Elegant

Thursday, June 15, 1916, 9^00 a.m.

~~In~~

Eq. In Re Estate of Bernice Pauahi Bishop. Hearing on Petition of remaining Trustees for confirmation of Wm Williamson as Trustee, in succession to Samuel M. Damon.

Holmes & Olson & Paul Bartlett for Petition.

Messrs Withington, Perry & Humphreys as amici curiae. E.C. Peters, in opposition to the Petition, as representing the alumni & alumnal of the Kamehameha Schools.

Mr Olson opens the argument.

No confirmation of this appointment is necessary, but this petition is brot out of respect to precedents followed in the past.

Cites - ~~Wilcox & Appeal~~ Shaw & Paine 12 Allen 293-6 ~~54 Conn. 320-5~~

to effect that the naming of the Justices of the Sup. Ct. as the persons vested with power of appointment was merely a description of the persons who shall exercise the power of appointment.

✓ Wilcox Appeal 54 Conn 320-5.

✓ 39 Cyc 261. - giving reasons for removal.

✓ In Re Gadd - ~~32~~ L.R. 33 Ch. p 134.

Mr Peters, in opposition to the petition cites

✓ Carr & Corney 62 Atl 168 (N.H.) 73 N.H. 362

Produces Sup Ct Record - Probate # 2425 in re Estate of B.P. Bishop, wherein

Living in Trust - p 9 - If it becomes impossible to

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63 Conn 277 - 2 Ill 46; 12 Pick 445; 21 Mass 568;
4 W & S 492

follow the plan laid down by the Trustor - the power of appointment is lost and the court invested with eq juris with execute the power.
Pomeroy Sec 112 & 1087 - Juris
8 Hawn 242 - Interprets equity powers of the court.
Chap 34 Comp Laws of 1884, p 389 - 6 Hawn 281.

Judge Perry, amicus curiae, Dtes.
39 Cyc 271 - Trustor may give power of appt to fill vacancies
28 Ency 965 - To same effect. Citing 63 Ill 533.
12 Allen 293 - 115 Mass 424.
1 Perry on Trusts - 3rd Ed Sec 287.8-9.
105 Ill 431; 106 Ill 195; 109 Ill 442: Eq has juris to appoint where scheme adopted by trustor fails.
116 Ill 83-8; 117 Ill 657-64; 231 Ill 238-44; 121 Am. Stat 307 Read 40 La 386
power conferred upon individual who for the time being fills the office of County Judge.
118 Mo 637. Read this case - Descriptio personae
Mr Withington, also amicus curiae:-
May v May 167 U.S. 310-20: Inharmony among trustees &c - may be cause for removal.

Mr Olson, In reply -
Judge Perry } Make addenda
Mr Withington }

Memo. Sup Ct. Mass #20 - June 9/16 - the papers in re Williamson's appointment are filed herein as a record of this court.

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In Supreme Court Records - Circuit Court Backing - under the Original Court number - P. 2425.

1904
Dec 15 - File in C. C. petition of J. O. Carter, Alfred W. Carter, S. M. Damon addressed to 1st Judge C. C. At Chambers in Equity, reciting that petitioners are the surviving Trustees under the will &c
That up to Nov 25/04 was one of such Trustees & resigned on said date
That the Justices of the Sup Ct on Dec 13/04 under and by virtue &c - appointed E. Taxon Bishop a Trustee of said Estate in place of Wm F. Allen.
Pray for a decree confirming the appointment upon his filing a bond in accordance with such order as the Court may make, and that petitioners may be authorized to make and deliver such conveyance as may be necessary to vest the property in E.T.B. jointly with petitioners, and that Allen's bond be cancelled.

Dec 16/04 Decree signed by Third Judge of C. C. (Robinson) reciting the petition, and decreeing that the appointment of the said E.T.B. as Trustee of the Estate of the said B.P.B. be, and the same is hereby confirmed" - providing that E.T.B. qualify by filing a joint and several bond of himself and his co-Trustees in the sum of $100,000. and that the petitioners may execute and deliver of the Trust property as may be ~~ne~~ necessary to vest said property in the Board of Trustees as now

90

Constituted"

Dec 13/04 "Supreme Court Territory of Hawaii.
In Re Estate of Bernice Pauahi Bishop
Appointment of T.F. Bishop Trustee
Filed Dec 13, 1904
(Sig) "George Lucas, Clerk"

"Before the Justices of the Supreme Court Territory of Hawaii.
In Re Estate of Bernice Pauahi Bishop, Deceased.

To the Justices of the Supreme Court Territory of Hawaii.
Your petitioners J.O.C. W.O.S. S.M.D. & A.O.C.
Shows.
That petitioners and O.T.C.

(Insert here the contents of Page 2)

April 1/05 Circuit Court.
In the Matter of the Estate of B.P.B. deceased Trustee.
(Decree Confirming appointment of A.W.C.)
It appearing by the records in the above entitled (case) that on the 9th day of January 1900, a petition was filed in this court by J.O.C. O.T.C. and S.M.D. three of the surviving trustees under the will of B.P.B. + + + setting forth that Chas M Hyde died on the 15th day of Aug 1899 and that Alfred Carter had been appointed a trustee in the place of said C.M.H. by a majority of the trustees of the Supreme Court

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in accordance with the fourteenth clause of the will of said B.P.B. and praying that a decree be made confirming the appt of said A.W.C. as a Trustee under the will of B.P.B. in the place of said C.M.K. and it further appearing that due proof was made that all things ~~appearing~~ set forth in said petition were true, and that the prayer of said petition should be granted; and it further appearing that on the 12th day of Jan, 1900, before the Hon. A. Perry, at that time a Judge of the Cir Ct, sitting at Chambers, made a verbal confirming said A.W.C. as Trustee + + + and that in accordance with such order said A.W.C. did on the 16th day of May, 1900, file in this court such joint and several bond dated Jan 23/1900, but that through inadvertence no decree has ever been entered confirming the appointment of said A.W.C. as such Trustee.

It is hereby ordered adjudged and decreed that the appointment of the said A.W.C. as one of the Trustees of the Estate of said B.P.B. be, and the same is hereby confirmed.

Sig Geo D Gear
Second Judge &c

Jan 11/98. File Petition.

Before the Justices of the Sup Ct of the Republic of Hawaii

In Re Estate of B.P.B.

Petition for the Nomination of a new Trustee

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2/5

That Peter & Allen (until Nov 25/04) were Trustees, when Allen resigned. That will provides for keeping number of Trustees at five, with related provision for filling vacancies.

Prayer - that a new Trustee be appointed in accordance with the will - "your petitioners respectfully recommending the appointment of E. Lawson Bishop of Hono aforesaid to fill said vacancies."

(Sig) J. O. Carter
W. O. Smith
S. M. Damon
Alfred W. Carter
} Trustees &c

Affidavit of E.F.B. that he "professes the Protestant religion".

(Order)

Whereas - &c - Allen has resigned; will provides that number of Trustees be kept at five; "that vacancies be filled by a majority of the Justices of the Sup Ct. -

Know all men by these presents that we Frear - Hartwell - Hatch, the Justices of the Sup Ct of the T. of H., by virtue and in exercise of the power for this purpose given to us by the said will" &c, "do hereby appoint E. Lawson Bishop of Hono aforesaid (a person professing the protestant religion) a new Trustee of the said Estate in place of the said W.F.A. for the purpose of said will & codicils

Filed in Sup Ct Dec 13/04 Cochran, Clerk.

Seal of Sup Ct.

93

To the Justices of the Sup Ct of the H.I.

Your petitioners C.M.H. J.O.C. W.F.A. and W.O.S.

+ + - respectfully represent. That petrs are trustees under the will of B.P.B.

That Charles R Bishop a trustee appointed by said Will has tendered his resignation as such Trustee as per annexed letter (addressed to the Trustees)

Wherefore petrs pray that a new Trustee may be appointed in accordance with the 14th clause of said will of B.P.B. to fill the vacancy so caused - your petitioners respectfully requesting the appointment of Samuel M. Damon of Honolulu, to fill such vacancy.

(Sig) Carter; Allen; Hyde; Smith

Jan 11/98: Order.

Upon petition of Hyde, Smith, Carter & Allen, Trustees &c, showing that C.R.B. has resigned his position as Trustee under said will &c -

We, the Justices of the Supreme Court of the H.I. in accordance with, and by the authority of the provisions of the 14th clause of said will of B.P.B. do exercise the power of appointment and make choice of, and hereby appoint Samuel M. Damon as Trustee under said will in place of Charles R Bishop resigned.

(Sig) Judd; Frear; Whiting;

(Endorsed)

Before the Justices of the Supreme Court.

Re Estate of Bernice P Bishop

Order appointing New Trustee; Filed Jan 11th 1898

P.D. Kellet

Deputy Clerk.

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Mch 13/08. Petition in Circuit Court, for at Chambers, in Equity, for confirmation of appointment of Albert F. Judd, who is stated to have been appointed by the Justices of the Sup Ct on Mch 7/08, in place of Alfred W Carter, resigned.

Order of confirmation same date by Alex Lindsay Jr. Second Judge.

March 22/09 - Samuel Bishop Smith v Judd, Petition Justices Wilder & Ballou of the Sup Ct, stating that J.O. Carter, one of the Trustees, died Feb 27/09, and recite the provisions of the will as to filling the vacancy.

Pray for the appointment of another Trustee and respectfully suggest that Alfred W Carter of Honolulu, is, in their opinion, a suitable and proper person to be appointed as such Trustee.

Same date - Order

Recites above facts, and appoints said "a Trustee of the Estate of said B.P.B. in place of J.O. Carter, deceased, as aforesaid"

Sig by Wilder & Ballou

(Sup Ct Seal)

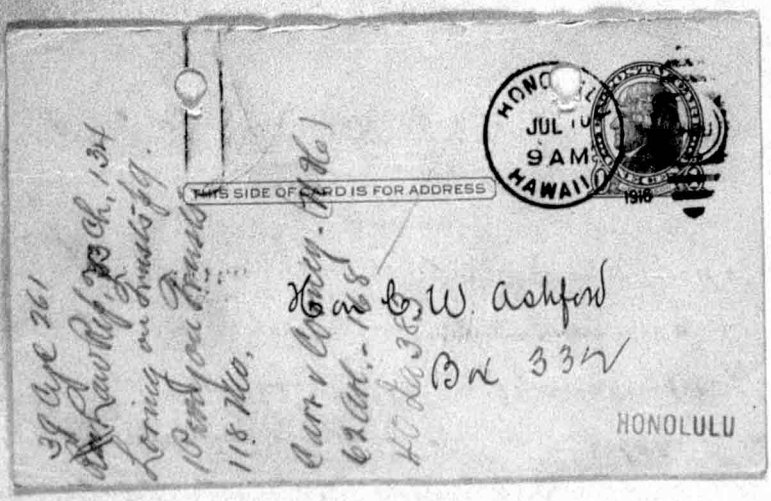
April 5/09 In Circuit Court - Petition for and Order of Confirmation of Alfred W Carter -

Order sig by W.F. Robinson Third Judge.

Equity 2048. 1916
First Circuit Court

In Re Estate of Bernice
Panahi Bishop
Courts
Data & Authorities
re Appointment of
New Trustee.

June 15, 1916


THIS SIDE OF CARD IS FOR ADDRESS
JUL
9 AM
HAWAII
1918
HONOLULU

Oceanic Lodge, No. 371
F. & A. M.

Brother:-

You are hereby notified to attend a Special Meeting of Oceanic Lodge No. 371, F. & A. M. on TUESDAY evening, JUL 11 1916 at 7:30 o'clock.

Business THIRD DEGREE

Fraternally Yours,

JOHN A. PALMER, P. M., Secretary.

Gadd - 3 Eq

Bishop Trustee -

Data from authorities cited on argument - June 15/16 - & others. -

Shaw & Paine 12 Allen (94 Mass) 293-6-7 appears to hold, quite squarely, that "where a testator by his will gives to a judicial officer a power of appointment which the law does not sanction, the reference to the official character must be regarded as only a description of the person who is to execute the power." (p. 296.)

In Re Gadd. 23 L.R. 23 Ch div. holds that the authority of the donee of the power of appointment to appoint a new trustee may be taken away by the court, - but that, if he appoint ~~an unfit~~ an unfit person, the court will send it back for another appointment.

Wilcox's Appeal, - 54 Conn 320-325. In case of vacancy in number of trustees ~~it might be filled~~ ~~one third of the devisees might~~ "~~nomin~~ "a trustee to fill such vacancy shall be nominated to the judge of Probate by at least one third of the devisees above named" - &c. The probate judge acting judicially, refused to appoint a person so nominated. and the appointee appealed. The Supreme Court in reversing the probate court - constantly referred to the probate judge as "the court of probate" - (p. 325) and there is the strongest implication that, in naming the judge of probate, the court of probate was

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v. Bishop Trustee

intended and the entire decision proceeds upon that theory.

Harwood v Tracy, 118 Mo 631. 633 - et seq.

Under a deed of trust, the method of selecting a new trustee was as follows: - "The county court of Clinton, Mo, may, and is hereby requested, upon the application of any one member of the company (~~[illegible]~~ beneficiaries in the deed,) to appoint a prudent, sober, responsible and discreet man as his successor" - &c. The county court was destitute of chancery or equity powers - "either when the deed was executed or since that time." A ~~nomination~~ request having been made to the county court to appoint a trustee, that court undertook to do so, as a judicial act - and appointed one Baubie. Baubie having, at a subsequent date, assumed, as such trustee, to make a certain conveyance of a portion of the land involved in the trust, his deed was relied upon by the Pltff in this suit, as constituting title. But the Supreme Court held the attempted appointment by the County Court, of Baubie, as such trustee, to be void for want of the necessary jurisdiction in that court to appoint trustees. - and further held that it could not be deemed an appointment by individuals, pointed out, as in the case of Shaw v Paine, 12 Allen, 293, which it cites.

5.

3 - Bishop Trustee

Morrison v Kelly - 22 Ill, 609-623. The deed of trust provided that ~~a new trustee~~ the trusts - in the event of a vacancy - should be ~~appointed~~ "shall be executed, discharged and performed by the court of chancery of the judicial district or circuit in which La Salle County shall then be situated" &c.
The trustee having died, application for the appointment of a successor, by the Circuit Court of La Salle Co. - (it having chancery jurisdiction) was made - and the appointment of Morrison by that court was upheld by the Supreme Court.

Golder v Bressler 105 Ill 419-431; West v Litz, 109 Ill. 425, 442. } While the author of every trust may make provision for the appointment of a successor to the trustees whom he appoints - yet, where he makes no such provision a court of general chancery jurisdiction, upon a proper bill filed for the purpose, may make the appointment. City, 1 Perry Trusts, Sec 282. But such appointment does not, proprio vigore, confer title upon the appointee, unless, by a statute of the state where the land lies, it is so provided. As the title of the trustee is not complete until he is clothed with the legal title the decree, where the appointment is made by the Court of chancery, usually directs the proper conveyances to be made for that purpose." (Perry, Ill. 284)

Allen's Appeal. 69 Conn. 702. Provision. "In case of vacancy in my executors and trustees or their

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4 Bishop Trustee

successors, so that there shall not at any time be only two, the judge of Probate of this district shall appoint a third to act with them, and in making this appointment the Judge of Probate shall regard the wishes of the existing trustees or the persons interested in the estate, as far as he believes he can with safety to the estate, but no further."

In 1896 by the death of a trustee the number of existing trustees was reduced to two. Thereupon one of the beneficiaries under the will filed in the Court of Probate of the proper district, a request for the appointment, to fill the vacancy, of her son, Julian S. Allen. An unmarried sister (also a beneficiary under the will) joined in this request. Two other beneficiaries filed a similar petition for the appointment of a different person - the husband of one of them. One other beneficiary petitioned for the appointment of a third person, - a near relative. "No wishes were expressed by the surviving trustees."

The Court of Probate, after hearing, appointed a person unconnected with the beneficiaries, or their families, - one John H. White, Appeal. -

Held: (p 707) "It is obvious that by the term "Judge of Probate", the testator here meant to describe the Court of Probate for the district of Windsor, . . . It was, therefore, the Court of Probate which the testator must be deemed to have had in mind, in directing as to the exercise of the power of appointment; altho' his reference to the Judge of Probate of this district", had it stood alone

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5/ Bishop Trustee.

might have been taken to apply to that individual who, for the time being, should be occupying that office. Bishop v Bishop, 54 Conn, 232." (Wrong citation, probably refers to Wilcox's Appeal, 54 Conn, 320.)

IN THE SUPREME COURT OF THE TERRITORY OF HAWAII.

IN THE MATTER OF THE ESTATE OF
BERNICE PAUAHI BISHOP,
DECEASED.
.....

EQUITY NO.2048.

R E C E I P T.

I hereby certify that I have this day received from the Clerk of the Circuit Court of the First Circuit, Territory of Hawaii, the following documents, constituting the Record on Appeal to said Supreme Court, in the above entitled matter, to wit:

1. Petition for allowance of Resignation of Samuel M.Damon as Trustee;
2. Exhibit "A" attached to above Petition;
3. Oath of Albert F.Judd, attached to above Petition;
4. Plaintiff's Exhibit "A", being resignation of S.M.Damon
5. Petition for Confirmation of Appointment of a New Trustee;
6. Oath of Alfred F.Judd, to above Petition for Confirmation;
7. Decree of C.W.Ashford, dated June 9th, 1916;
8. Opinion and Decision; dated and filed July 29th, 1916.
9. Decree dated August 3rd, 1916.
10. Notice of Appeal and Appeal; dated August 3rd, 1916;
11. Motion and Order dated August 5th, 1916;
12. Order dated August 5th, 1916;
13. Certificate of Proof of Will;dated December 2, 1884;
14. Will of Bernice P. Bishop, deceased; dated October 31,1883
15. Certificate of Proof of Will; dated December 2, 1884
16. 1st Codicil to Will of Bernice P.Bishop;dated Oct.4, 1884;
17. Certificate of Proof of Will; dated December 2, 1884:
18. 2nd Codicil to Will of Bernice P.Bishop, dated Oct. 9,1884
19. Praecipe;
20. Letter to Hon.A.G.M.Robertson,Edward M.Watson and Ralph P. Quarles, Justices of the Supreme Court of the Territory of Hawaii, dated Honolulu, June 9th, 1916, from William O.Smith, E.Faxon Bishop, Albert F.Judd and Alfred W.Carter, Trustee under the will and of the Estate of Bernice Pauahi Bishop, deceased;
21. Affidavit of William Williamson;
22. Appointment of Trustee, signed by A.G.M.Robertson,E.M. Watson and Ralph P.Quarles, filed June 9, 1916.
23. Certificate of Clerk of Supreme Court;
24. Transcript of Testimony.

IN WITNESS WHEREOF, I have hereunto set my hand this 25th day of September, 1916.

Robert Parker Jr.
Assistant Clerk of said Supreme Court.

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Eq. 2048. Reg. 2. Pg. 297.

Master Estate of
Bernice Pauahi Bishop
Deceased

— Receipt —

1:07 Sept. 25th 16
J. C. Cullen

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,

TERRITORY OF HAWAII.

AT CHAMBERS. IN EQUITY.

EQUITY NO.2048.

IN THE MATTER OF THE ESTATE OF BERNICE PAUAHI BISHOP, DECEASED.

IN.RE.THE 31st ANNUAL REPORT OF THE TRUSTEES UNDER THE WILL AND OF THE ESTATE OF BERNICE PAUAHI BISHOP, DECEASED.

.....

ORDER OF REFERENCE.

A MAJORITY of the Trustees under the Will and of the Estate of BERNICE PAUAHI BISHOP, deceased, having, on the 9th day of September, 1916, filed the Thirty-first (31st) Annual Report of said Trustees, in accordance with the provision of the Thirteenth paragraph of the Last Will and Testament of said Decedent, said report covering the period of one year ending June 30th, 1916,- the Report aforesaid, together with the Accounts accompanying the same, is and are hereby referred, for examination, inspection and report, as follows:-

1. Those portions of said report which deal with the financial transactions of said Trustees, and of said Estate, during the year covered by said report, together with the vouchers submitted therewith, are hereby referred and assigned to HARRY A. WILDER ESQ. as a Master in Chancery, with instructions to said Master to examine and audit said Accounts, and to report to this Court, with all convenient celerity, his findings and recommendations concerning the same.

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2. All and singular those portions of said report which in anywise concern or refer to the condition of the Schools maintained and operated by said Trustees, and by said Estate, are hereby referred to the following named persons, to wit:- DAVID L. WITHINGTON, (Chairman), MRS. EMMA METCALF NAKUINA and JOSEPH LIGHTFOOT, as a Committee, with instructions and directions to said Committee, and to each member thereof, to thoroughly inspect and examine said Schools,- to inquire into the conduct and administration thereof; to examine and inspect all matters relating to the admission, maintenance, discipline and employment of pupils into and at said Schools, and the plant and equipment thereof; to inquire into and examine all matters in anywise connected with the manner and methods of teaching, as employed in said Schools, whether with regard to scholastic instruction, or with regard to agriculture, the Manual arts or (and) domestic science; to examine and inquire into the curriculum of studies, and to report their findings and recommendations to the Court as to whether such curriculum, and the manner of its teaching and application, is, in the opinion of said Committee, best calculated to subserve the general scheme of education to be observed and promoted in said Schools, as contemplated in and by the Last Will and Testament of said Decedent, and more particularly, as contemplated in and by the following language quoted from the Thirteenth paragraph of said Last Will and Testament, to wit:-

> "I desire my Trustees to provide first and chiefly a good education in the common English branches, and also instruction in morals, and in such useful knowledge as may tend to make industrious men and women, and I desire instruction in the higher branches to be subsidiary to the foregoing objects."

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AND said Committee, and its several members, are hereby requested and directed to report, with all convenient celerity to this Court, their findings and recommendations with respect to

each and all of the matters hereby submitted for their examination, inspection and inquiry,- commending, where commendation shall be warranted, and criticising, where criticism shall be justified, to the end that the Court, and, through it, the public, may have intimate and reliable information as to the manner in which the Trust involved in said Last Will and Testament, with respect to the establishment and maintenance of said Schools, has been and is being administered, and the particulars, (if any), in which such administration might justly and reasonably, in the opinion of said Committee, and of its several members, be improved, in view of all existing conditions, and especially in view of the resources available to said Trustees for the purpose of maintaining said Schools.

AND said Committee is hereby expressly empowered, in the discretion of its members, or of a majority thereof, to enlist the aid and services of one or more practical mechanics for the purpose of aiding them in the examination and inspection of the mechanical or manual arts department or departments of said Schools, and for the purpose of assisting said Committee and its members, should they require such assistance, in reaching and reporting conclusions with reference to said last mentioned features of said Schools.

THE Clerk of this Court is hereby instructed to furnish each member of said Committee with a certified typewritten extract or extracts from the said Report of said Trustees, upon any topic or topics pertaining to the administration and maintenance of said Schools, if such extract or extracts shall be requested by said Committee, or by any of its members.

Dated this 27th day of September, 1916.

A. W. Clarkford

First Judge, First Circuit Court, Territory of Hawaii.

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EQUITY NO.2048. Reg.2 Pg. 297.

CIRCUIT COURT: FIRST CIRCUIT,
TERRITORY OF HAWAII.
AT CHAMBERS. IN EQUITY.

IN THE MATTER OF THE ESTATE OF

BERNICE PAUAHI BISHOP,

DECEASED.

IN RE THE 31st ANNUAL REPORT OF THE TRUSTEES UNDER THE WILL AND OF THE ESTATE OF BERNICE PAUAHI BISHOP, DECEASED.

ORDER OF REFERENCE.

Filed at 3:20 o'clock P. M.
September 27th, 1916.

Clerk.

16-3 316

IN THE CIRCUIT COURT OF THE
FIRST JUDICIAL CIRCUIT,
TERRITORY OF HAWAII.

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EXHIBIT "A"

CIRCUIT COURT
SEP 27 1916
FIRST JUD. CIRCUIT

E. 2048
R. 2/297

THIRTY-FIRST ANNUAL REPORT

of the

TRUSTEES OF THE BERNICE P. BISHOP ESTATE

Year Ending

June 30, 1916.

Holmes & Olson,
863 Kaahumanu St., Honolulu.

K A M E H A M E H A S C H O O L

REGISTRAR'S REPORT - 29th ANNUAL

E X H I B I T 1

of the

Trustees' Report - 31st Annual

J U N E 30th, 1 9 1 6

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EXHIBIT "A"

ACCOUNTANT'S ANNUAL REPORT.

1915 - - - 1916.

The Kamehameha Schools,

Honolulu, T. H.,

July 1, 1916.

Mr. E. C. Webster,

President, Kamehameha Schools.

Dear Sir:

There follows herewith tabulated statements covering all expenditures at these Schools during the Fiscal Year beginning July 1, 1915 and ending June 30, 1916, viz:-

I Capital Expenditures, 1915-1916.

II Comparative Statement of Operating Expenses 1915-1916 for each of the three Schools.

III Comparative Statement of Operating Expenses for years 1914-1915 and 1915-1916.

IV Condensed Balance Sheet of General Accounts as at June 30, 1916.

V Scholarships.

VI General Trial Balance, June 30, 1916.

VII Students' Ledger Accounts, June 30, 1916.

VIII Accounts Receivable, June 30, 1916.

IX Students' Bank Balances, June 30, 1916.

X Statements of Inventories, June 30, 1916.

Respectfully submitted,

A. O. Bishop

Accountant.

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CAPITAL EXPENDITURES.

1915-16.

Buildings	MD	GS	PD
Req. 1	$1600.82		
2	2434.49		$ 65.25
3	1538.25		
4	2788.82		
5	394.38		146.25
6	141.15	$ 210.00	32.13
7	38.95		
8	....	942.17	
	$9936.86	$1152.17	$243.63
Equip.Rl	....	....	....
Req 2	....	....	3.10
3	....	....	....
4	1812.99	....	48.00
5	500.74	....	....
6	410.51	125.00	....
7	836.02	....	....
8	818.44	....	....
	$4378.70	$125.00	$51.10
Grounds			
Req. 1	....	....	....
2	....	14.40	
3	93.50	....	....
4	481.37	25.00	
5	1022.66	....	....
6	556.40		
7	562.08		
8	290.34		
	$3006.15	$39.40	
Roads/Sewers & Wat. W.			
Req. 1	213.38	....	....
2	910.02	....	....
3	280.84	....	....
4	53.28	....	....
	$1457.52		
B. Hall Alt.			
Req. 1	6023.16	....	....
2	6114.32	....	....
3	6994.79	....	....
4	3368.52	....	....
	$22500.79		

SUMMARY BY REQUISITIONS.

1915 - 1916.

Requisitions/No.	Date	Amount.
1	July 9 1915	$ 7837.36
2	August 12 1915	9541.58
3	Sept. 22 "	8907.38
4	Nov. 18 "	8577.98
5	Jan. 13 1916	2063.83
6	Mar. 22 "	1475.19
7	May 16 "	1437.05
8	June 23 "	2050.95
		$41891.32

COMPARATIVE STATEMENT OF OPERATING EXPENSES.

DEBIT BALANCES.

1915-1916.

	M. D.	G. S.	P. D.	TOTALS
Apiary	12.65			$ 12.65
Bishop Hall	478.08			478.08
Class Room Equip.	438.22	315.78	311.03	1065.03
Cottage Equips.	138.05			138.05
Dairy	756.81			756.81
Dormitory Equip.	486.76	1259.22	762.77	2508.75
Estate Scholarships		550.00	1406.00	1956.00
Farm	4753.03			4753.03
Forge Shop	591.71			591.71
Grounds	3432.02	1990.52	1032.82	6455.36
Hospital	1802.70	179.31	1294.89	3276.90
Incidentals	1258.81	1625.94	509.74	3394.49
Insurance	591.58	1433.97	350.60	2376.15
Kitchen & Dining Hall	1174.61	1084.01	347.02	2605.64
Laundry		636.65	361.77	998.42
Library	216.99	299.49	98.81	615.29
Machine Shop	446.15			446.15
Mech. Drawing	148.90			148.90
Military Department	253.20			253.20
Office	699.25			699.25
Paint Shop	103.45			103.45
Power Plant	3257.28	1220.96	838.70	5316.94
Print Shop			10.49	10.49
Pupils Food	12861.03	8308.15	4632.67	25801.85
Salaries M. D.	30040.97	15168.06	11196.37	56405.40
Sewing		257.85	71.74	329.59
Sundry Repairs	4077.50	2111.62	875.77	7064.89
Teachers' Food	2854.97	3477.48	2504.27	8836.72
Teachers' Trav. Expenses		325.00	175.00	500.00
Upkeepof Sewers	308.23	109.78	68.39	486.40
Woodworking Shop	952.42			952.42
Workshop P. D.			163.56	163.56
TOTAL DEBITS	$72141.37	$40353.79	$27006.41	$139501.57

CREDIT BALANCES

Dressmaking		35.65		35.65
Interest	.83			.83
Piggery	837.44			837.44
Poultry	11.43			11.43
Pupils' Supplies	26.20	358.80	369.60	754.60
Tuition	6601.95	5757.95	3693.50	16053.40
TOTAL CREDITS	$7477.85	$6152.40	$4063.10	$17693.35
NET BALANCES	64663.52	34201.39	22943.31	121808.22
Respective Percentages	53.09%	28.08%	18.83%	100.00%
Comparisons				
1910-11	57.44	26.3	16.25	100
1911-12	57.26	26.72	16.02	100
1912-13	57.2	27.5	15.3	100
1913-14	53.6	29.5	16.9	100
1914-15	52.86	28.49	18.65	100
1915-16	53.09	28.08	18.83	100

Comparative Statement of Operating Expenses
For 1914-15 and 1915-16.

		DEBITS 1914-15	DEBITS 1915-16	CREDITS 1914-15	CREDITS 1915-16
Apiary			12.65		
Bishop Hall		328.40	478.08		
Class Rm. Equip.	MD	688.74	438.22		
	GS	295.18	315.78		
	PD	143.04	311.03		
Cottage Equip.		253.52	138.05		
Dairy			756.81	2013.78	
Dormitory Equip.	MD	449.11	486.76		
	GS	1448.68	1259.22		
	PD	900.48	762.77		
Dressmaking				351.24	35.65
Est. Schol.	GS	750.00	550.00		
	PD	1443.00	1406.00		
Farm		5173.37	4753.03		
Forge Shop		381.46	591.71		
Grounds	MD	3959.39	3432.02		
	GS	1993.42	1990.52		
	PD	1183.78	1032.82		
Hospital	MD	1175.60	1802.70		
	GS	187.38	179.31		
	PD	581.64	1295.89		
Incidentals	MD	1544.35	1258.81		
	GS	934.56	1625.94		
	PD	470.63	509.74		
Insurance					
	MD	537.74	591.58		
	GS	182.52	1433.97		
	PD	49.07	350.60		
Interest				4.52	.83
K. & D. H.	MD	1611.81	1174.61		
	GS	1263.21	1084.01		
	PD	344.88	347.02		
Laundry	GS	437.13	636.65		
	PD	139.60	361.77		
Library	MD	196.30	216.99		
	GS	317.89	299.49		
	PD	137.72	98.81		
			446.15	225.80	
Machine Shop		32.83	148.90		
Mech. Drawing		424.41	253.20		
Military Dept.		295.15	699.25		
Office			103.45	248.94	
Paint Shop			837.44	469.69	
Piggery					11.43
Poultry		52.37	[illegible]		
Power Plant	MD	1857.93	3257.28		
	GS	1568.19	1220.96		
	PD	1116.86	838.70		
Print Shop			10.49		
Pupils' Food	MD	14764.57	12867.03		
	GS	7981.78	8308.15		
	PD	3826.14	4626.67		
		$61423.83	[illegible]	$3313.97	[illegible]
			$65600.03		$47.91

			$65600.03		$47.91
Forward		$61423.83	[illegible]	$3313.97	[illegible]
Pupils' Sup.	MD	428.86			26.20
	GS			95.29	358.80
	PD			907.19	369.60
Salaries	MD	29636.34	30040.97		
	GS	14758.44	15168.06		
	PD	10733.82	11196.37		
Sewing Rm.	GS	24.21	257.85		
	PD	49.30	71.74		
Schol. Labor		127.95	.....		
Sundry Rep.	MD	5105.94	4077.50		
	GS	3673.74	2111.62		
	PD	1415.08	875.77		
Teach. Food	MD	2950.16	2854.97		
	GS	2801.88	3477.48		
	PD	2661.48	2504.27		
Tch. Trav. Ex.	MD	.....	.....		
	GS	75.00	325.00		
	PD	50.00	175.00		
Tuition	MD			7825.70	6601.95
	GS			6000.00	5757.95
	PD			3500.00	3693.50
Upkeep Sew.	MD	303.79	308.23		
	GS	294.24	109.78		
	PD	168.97	68.39		
Wood Wrk. Shop			952.42	1112.34	
Work Shop	PD	198.44	163.56		
		[illegible]	[illegible]	[illegible]	[illegible]
		$136981.47	$140339.01	$22754.49	$16855.91

COMPARATIVE SUMMARY

	1914-15	1915-16
Gross Operating Expenses	$136981.47	$140350.44
Credits	22754.49	16844.48
Net	$114226.98	$123505.96

Condensed Balance Sheet of General Accounts.

June 30 1916.

ASSETS

Ac/Rec			$610.21 ✓
Bishop Museum			91.00 ✓
Cash			422.03 ✓
Sund. Pupils'		Acct.	1645.72 ✓
Bldgs.	MD	Capt.	7348.62 ✓
	GS		1177.17 ✓
	PD		276.38 ✓
Equip.	MD	"	4604.56 ✓
	GS		125.00 ✓
Grounds	MD	"	2953.05 ✓
	GS		53.20 ✓
Roads/Sewers			
Water ways		"	1531.14 ✓
B. Hall Alt.		"	22117.96 ✓
Invent. Acct.		"	6450.81 ✓
			$49415.85

LIABILITIES

Key/Ac	$ 89.10 ✓
Students' Bank	204.07 ✓
Sundry Creditors	5057.73 ✓
Treas. of Estate	44054.95
	$49415.85

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SCHOLARSHIPS
1915-16

	MD	GS	PD	TOTAL
38 Sch ol. @ $74.00			$1406.00	$1406.00
11 " " 50.00		$550.00		550.00
C. R. Bishop Trust/				
+ Schol.				
13 @ $25.00	$325.00			325.00
12 " 37.00)			462.50	462.50
1 " 18.50)				
13 " 25.00		325.00		325.00
	$325.00	$875.00	$1868.50	$3068.50

GENERAL TRIAL BALANCE JUNE 1916.

Apiary		12.65		Pupils' Food	MD	12867.03	
Accts. Rec.		619.21 ✓		"	GS	8308.15	
Bishop Est. Treas.			165941.72	"	PD	4626.67	
" Hall		478.08		" Sup.	MD		26.20
" Museum		91.00 ✓		"	GS		358.80
Cash		422.03 ✓		"	PD		369.60
Cls. Room Eq.	MD	438.22		Salaries	MD	30040.97	
" " "	GS	315.78		"	GS	15168.06	
" " "	PD	311.03		"	PD	11196.37	
Cottage Eq.		138.05		Sewing	GS	257.85	
Dairy		756.81		"	PD	71.74	
Dorm. Eq.	MD	486.76		Students' Bnk			204.07
" "	GS	1259.22		Sundry Credits			5057.73 ✓
" "	PD	762.77		Pupils Sundry	A/C	1645.72 ✓	
Dressmaking			35.65	Sundry Rep'r	MD	4077.50	
Estate Schol.		1956.00		" "	GS	2111.62	
Farm		4753.03		" "	PD	875.77	
Forge Shop		591.71		Teach.Food	MD	2854.97	
Grounds	MD	3432.02		" "	GS	3477.48	
"	GS	1990.52		" "	PD	2504.27	
"	PD	1032.82		Tch. Trav. Ex.	GS	325.00	
Hospital	MD	1802.70		" " "	PD	175.00	
"	GS	179.31		Tuition			16053.40
"	PD	1294.89		Upkeep Sewers	MD	308.23	
Incidentals	MD	1258.81		" "	PD	68.39	
"	GS	1625.94		" "	GS	109.78	
"	PD	509.74		Wd. Wrk. Shop		952.42	
Insurance	MD	591.58		Workshop	PD	163.56	
"	GS	1433.97		Bldgs.	MD Capital	7348.62 ✓	
"	PD	350.60		"	GS "	1177.17 ✓	
Interest			.83	"	PD "	276.38 ✓	
Key A/C			89.10 ✓	Equip.	MD "	4604.56 ✓	
K. & D. H.	MD	1174.61		"	GS "	125.00 ✓	
" " "	GS	1084.01		Grounds	MD "	2953.05 ✓	
" " "	PD	347.02		"	GS	53.20 ✓	
Laundry	GS	636.65		Roads/Sew/WW	"	1531.14 ✓	
"	PD	361.77		Bish. Hall Alt		22117.96 ✓	
Library	MD	216.99		Inventory		6450.81 ✓	
"	GS	299.49		Suspense	A/C	68.55	
"	PD	98.81				$188985.97	$188985.97
Machine Shop		446.15					
Mech. Drawing		148.90					
Milit. Dept.		253.20					
Office		699.25					
Paint Shop		103.45					
Piggery			837.44				
Poultry			11.43				
Power Plant	MD	3257.28					
" "	GS	1220.96					
" "	PD	838.70					
Print Shop	PD	10.49					

K. M. D. STUDENTS' LEDGER ACCOUNTS - JUNE 1916.

Aarona W.		6.08	Forward	428.76	211.71
Ah Chong J.		4.18	Kaikaka O.	2.04	
Ah Loy A.		13.96	Kaimuloa L.	20.32	
Ah Yee H.		5.78	Kaimuloa P.		2.29
Ahu W.		.06	Kaimuloa T.		.19
Ahuna M.		16.36	Kaina D.	42.75	
Aiana H.		3.02	Kaiona D.	11.24	
Akana C.	59.57		Kaiwi S.		8.06
Akana Jacob	1.43		Kakae J.		7.39
Akana Joseph		1.80	Kakani R.	1.95	
Akana Wm.		1.18	Kamaha L.	1.96	
Akiu E.		10.64	Kamaka J.	5.71	
Akoi A.		.55	Kamakiwiwoole C.		4.46
Aku E.	1.19		Kanululu K.		.02
Amara H.		5.03	Kane V.	2.87	
Anahu H.	2.35		Kanuu J.	30.30	
Aona W.		25.70	Kanuu O.	13.35	
Baker R.		14.04	Kanuha A.	4.13	
Bertelmann C. H.	59.92		Kanehe A.		5.06
Bertelmann C. K.		.13	Kaohi B.		17.83
BertelmannH.	11.27		Kapiko W.		.45
Blake C.		10.92	Kauhane S.	1.99	
Clark H.	1.25		Keawekane D.	12.90	
Clark W.	4.23		Keawekane S.		21.20
Cockett F.	6.32		Keliinoi S.		.50
Cockett K.	1.78		Keolamau B.	21.20	
Coleman G.	14.95		Kuhlmann E.		6.04
Crabbe G.		1.47	Kukea D.		5.62
Crowell E.	.96		Kukea W.		1.98
Dawson G.		.63	Kupau O.		14.42
Dawson O.		1.04	Kupihea J.		17.24
Delanux W.	17.99		Leslie J.	44.29	
Dower W.		13.45	Lowell H.	2.80	
Eaton E.		13.39	Machado G.	3.25	
Feary J.	78.41		Mahoe S.	12.96	
Fieldgrove J.		19.30	Martin W.	19.48	
Fuller S.		9.49	Mattson E.	30.28	
Gandall H.	18.14		Mock Sing C.		.40
Gibson J.		4.15	McGuire A.		10.41
Groves R.		6.98	McGuire H.		20.14
Haynes C.	3.43		Nainoa E.	26.13	
Hobbs A.	.69		Naomkaeha G.		3.46
Hookano H.	12.70		Napoleon H.		26.62
Hussey A.		22.38	Opiopio N.	.33	
Ioane K.	4.77		Palama J.	1.51	
Kaii B.	17.84		Peck N.	9.98	
Kaapana A.	5.55		Peneku S.		.34
KaawalauoleJ	1.15		Plunkett R.	10.75	
Kahanu W.	91.86		Poepoe S.		2.51
Kaiawe S.	11.01		Puaa H.		13.91
			Punihaole D.		.74
	$428.76	$211.71		$763.23	$402.99

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K. M. D.

STUDENTS' LEDGER ACCOUNTS - JUNE 1916.

Forward	763.23	402.99	**Old A/Cs.**	
Pupue I.	24.12			
Richmond	4.85		Ah Sing W.	62.97
Robinson H.		2.51	Bush S.	12.83
Rogers H.	2.12		Enoka P.	29.11
Rogers J.		3.70	Kauai J.	10.81
Rowland J.	.20		Keanaaina W.	16.89
Simeona A.		14.90	Mahiau A.	18.82
Simeona D.		26.16	Malakaua M.	36.53
Simeona K.		12.81	Napihaa W.	174.70
Smith O.	7.37		Perkins J.	12.00
Smythe J.		18.85	Smith A.	63.57
Sniffen H.		20.45	Spencer R.	70.94
Spencer F.	70.05			509.17
Spencer J.		2.63		
Taylor A.		16.58	Plus Open Accounts	910.20
Thornton C.	13.88			1419.37
Thornton P.		5.98		
Todd F.		7.83		
Uweloa V.		14.47		
Vierra T.		4.55		
Wright J.	2.95			
Wright P.	2.69		**SUMMARY**	
Zoller F.	2.12			
Pekelo J.		5.85	K. M. D. 1419.37	561.52
Kawaihalau H.		.81	K. G. S. 504.15	5.13
Bridges Geo.		.45	K. P. D. 288.85	-
Irfine B.	8.56		2212.37	566.65
Irvine K.	1.10		566.65	
Irvine W.	6.96			
	$910.20	$561.52	As per Ledger $1645.72	

K. G. S.

STUDENTS' LEDGER ACCOUNTS - JUNE 1916.

Ah Choy Grace	.46	
Ahin Sarah	2.00	
Akoi Lizzie	.18	
Alden Edith	4.38	
Benjamin Annie	24.61	
Bertelmann Beatrice	.25	
Bertelmann Bertha	.19	
Bowman Nina	1.00	
Bray Lahapa	3.52	
Coleman Abbie	.18	
Contrades Mary	16.45	
Dower Margrethe	3.49	
Eaton Floy	1.25	
Eaton Irene	12.54	
Feary Esther	20.11	
Feary Lena	32.65	
Gregory Katy	111.83	
Harbottle Gardie	.20	
Kahaulelio Julia	51.16	
Kaina Emmeline	50.07	
Kalaweola Elaine		.35
Kamikina Clara	2.56	
Kanoholani Annalita		2.60
Kanuha Gladys	.16	
Kapoi Julia	.31	
Kauhane Kapua	.18	
Keawekane Lahapa	25.51	
Kelii Ruth	27.37	
Keola Adele		.44
Kruse Wilhelmina	5.59	
Kukahi Emma	3.40	
Leialoha Hattie	2.40	
Lindsey Angeline	.27	
Mahoe Etalka	.16	
Mahikoa Deborah	.26	
Martinsen Mabel	57.05	
Martinsen Maria	20.37	
Mathews Grace	.15	
Murray Clara	.12	
McGuire Kathleen	3.85	
Naone Helen	.43	
Napaila Margaret	.20	
Naue Emily	.25	
Neill Irene	3.40	
Oana Edith	.18	
Oneha Helen		1.21
Oneha Rose		.53
Pahia Hattie	.18	
Puaa Lahela	.10	
Puaa Louisa	.12	
Richards Lulu	.92	
Robert Olanialii	3.40	
Rose Maria	.12	
	$495.53	$5.13

Ruttman D.	.15	
Volberg Dolly	.66	
Kaialau Emma	3.41	
Paniani Emily	4.40	
Brought Forward	495.53	$5.13
	$504.15	$5.13

K. P. D. STUDENTS' LEDGER ACCOUNTS - JUNE 1916.

Alexander Albert	$14.00
Brown Charles	37.00
Brown Jack	37.00
Spencer James	17.00
Waiamau Benjamin	7.80
Burns P.	30.00
I. David	74.00
Koki S.	37.00
Le Gros E.	35.05
	$288.85

STUDENTS' BANK - JUNE 1916.

Ah Yee H.	$ 3.50
Akana Jake	.50
Akoi A.	.15
Aku E.	.15
Athletic Ass'n.	36.44
Bishop Memorial Church	78.22
Clark H.	5.00
Clark W.	.50
Class 1917	5.00
Class 1918	15.10
Dawson G.	4.90
Dower W.	2.00
Fieldgrove J.	.20
Kaawalauole J.	1.00
Kaiona D.	4.75
Kaiwi S.	.19
Kakae J.	3.50
Kamakawiwoole C.	.46
Kanalulu K.	1.00
Kauhane S.	1.50
Kawaihalau H.	.50
Keliinoi S.	4.17
Keolamau B.	.05
Kuhlmann F.	10.00
Kukea D.	.05
Kukea W.	1.15
Kupau O.	3.25
McGuire A.	9.00
Palama J.	.64
Peneku S.	2.00
Punihaole D.	.50
Richmond A.	.40
Rifle Club	1.90
Robinson H.	.10
Rogers H.	.20
Simeona K.	.25
Sniffen H.	.75
Uweloa V.	.50
Vierra T.	4.25
	$204.07 ✓

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ACCOUNTS RECEIVABLE - JUNE 1916.

	$
Abbey Miss F.	.56
Barboza J.	3.00
Bartlett E. G.	47.45
Baty E. E.	18.42
Bishop C. D.	19.48
Booth A. J.	30.69
Borden R. J.	6.02
Bostwick C. R.	8.70
Boyd J. T.	54.48
Bradstreet Mrs. A. M.	.15
Burgner Miss K.	.40
Church Miss C.	10.00
Crosman M. E.	44.82
Durant-Irvine Co., ltd.	24.00
Hopwood J. L.	8.47
Kamanoha Mrs.	3.00
Knowles Miss	.30
Mengel J. J.	24.88
Monte J. E.	15.00
Naval Militia of Hawaii	24.00
Rawley's Ice Cream & Dairy Prod. Co.	101.05
Reid Miss Anna	2.80
Sill A. B.	6.55
Smith N. G.	4.85
Sturm D. M.	18.25
Thompson Mrs. U.	16.16
Thompson U.	3.60
Warland Mrs. E. M.	78.40
Webster E. C.	30.58
Winslow Emma E.	10.15
Yee Andrew	3.00
	$619.21

STATEMENT OF INVENTORIES JUNE 30, 1916.

Farm (Feed, Supplies etc.)		$ 152.35	
Forge Shop(Materials)		34.25	
Machine Shop "		302.67	
Paint Shop "		251.88	
Power Plant M. D."		394.59	
Woodworking Shop "	$383.00		
(Koa)	550.00	933.00	$2068.74
Pupils' Supplies M. D.			
Text Books	187.90		
Supplies	1410.55		
Class Room Equipment	2.45	1600.90	
Uniforms(Military Dept.)	2149.41		3750.31
Pupils' Supplies G. S.			
Text Books	386.36		
Supplies	230.40		616.76
Pupils' Supplies P. D.			
Misc. Supplies			15.00
Total Inventory			$6450.81

IN THE CIRCUIT COURT OF THE
FIRST JUDICIAL CIRCUIT,
TERRITORY OF HAWAII.

~~P. 2425~~ 3/149

E. 2048

R. 2/297

CIRCUIT COURT
SEP 8 7 1916
FIRST JUD. CIRCUIT

THIRTY-FIRST ANNUAL REPORT

of the

TRUSTEES OF THE BERNICE P. BISHOP ESTATE

Year Ending

June 30th, 1916.

FILED
AT 10:55 O'CLOCK A.
Sept. 9th, 1916.
B. N. Kahalepuna,

Holmes & Olson,
863 Kaahumanu St., Honolulu.

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

TERRITORY OF HAWAII

IN EQUITY AT CHAMBERS

In the matter of the Bernice P. Bishop Estate)

TRUSTEES' REPORT

for the Year ending

JUNE 30th, 1916

To the Presiding Judge
of the First Circuit.

The Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, beg to submit this their THIRTY-FIRST ANNUAL REPORT, covering the period from July 1st, 1915, up to and including the 30th day of June, 1916.

THE USUAL DETAILED ACCOUNT of Receipts and Expenditures (Schedules "A" and "B") accompanied by 903 vouchers, with Schedule "C", is herewith presented, together with a Statement of Investments, a Summary of the year's Real Estate Transactions and an abstract Inventory of the Real and Personal Property of the Trust, hereto attached and made part of this Report. A copy of the Report of the Registrar of the Kamehameha Schools is also filed herewith.

The accounts for the year show as follows:

RECEIPTS from all sources:			
Revenue (Rents, etc.)	$271,444.72		
Capital (Land Sales, etc.)	65,359.27	$336,803.99	
Balance forward from last a/c		19,558.22	$356,362.21
DISBURSEMENTS			
Revenue (Working Charges)		245,610.14	
Capital (Development Charges)		89,801.96	335,412.10
Balance in Hand, June 30/16			$ 20,950.11

Of the net Revenue Receipts, amounting to $255,916.70 (including the balance of $19,558.22 carried forward from last accounts), 82.25% was used in general maintenance, segregated as follows:

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Kamehameha Schools	46.48%	
Taxes	17.78%	
General Operating Expenses	17.99%	82.25%
Converted into Capital		9.56%
Balance forward to new a/c		8.19%

Of the net Capital Receipts, amounting to $77,555.44 (including the above-converted Revenue, $24,442.69), 37.58% was invested in a way calculated to produce revenue - the segregation being as follows:

Lands Purchased	.82%	
Grading Lands	24.54%	
Fencing (new)	4.36%	
Roads & Sewers	.68%	
Lands Improvement	7.18%	37.58%
Kamehameha Schools (Buildings, Grounds, etc.)		53.88%
Maps & Sundries		8.54%

LEASES AND RENTALS

The rent collections for the year (including taxes recovered from tenants and treated as rents), amounted to $217,368.95. The decrease of $3,755.93 which this shows as compared with last year's collections, is accounted for by the falling off of receipts under percentage leases of cane areas, particularly in the Ewa district, where most of the harvested Estate lands yielded only the rattoon crop usual for the second year - to strike a fair average, collections from this source should be distributed over two years.

As an accommodation to the lessees, promissory notes in the aggregate sum of $5,066.55 were accepted during the year in settlement of the rent of Lease 960a, Nakamoto et al., Kuapa Pond, Maunalua, Oahu. Of these, three 6% notes, each for the sum of $1,000, dated March 1, 1916, and payable in one, two and three years, remain uncollected at the close of the year.

On April 26, 1916, the Trustees canceled by re-entry Lease 1372, Hawaiian Tobacco Plantation, Keauhou 2nd, North Kona, Hawaii - the lessee finding it impracticable to continue and having failed to

fulfill lease conditions. The value of the buildings on the premises was accepted in liquidation of the rent overdue, in the sum of $1,433.

Leases in force at the close of the year numbered 712 - an increase of 31 since last report. Tenancies (so-called as distinguished from leaseholds) numbered 42 - a decrease of 4. The classified record for the twelve months ending June 30th is as follows:

Leases:

New	124
Surrendered or canceled	26
Given up on expiration or renewal	63
Transferred on sales of land	4
Assignments permitted	53
Term extensions granted	1

Tenancies

New	15
Terminated	19

Reduced rents have been continued or allowed in the case of 46 leases, the majority being of lands in South Kona, Hawaii, whose holders required assistance - some to enable them to tide over initial development work, others because they are still feeling the effects of the blight which, last year, so seriously damaged their coffee crops. Several rice planters on Oahu and Kauai had also to be assisted in this way, on account of the depressed condition of the rice market. The tenants assisted are distributed as follows: 11 on Oahu, including 5 holding city leases and 6 outside; 32 on Hawaii, including 1 in Hilo, 17 in Keei, South Kona, and 14 scattered, South Kona; 1 on Kauai; and 2 on Molokai.

On April 1, 1916, Mr. C. M. Lindsay Watson, for some time Agent for the Trustees at Hilo, Hawaii, resigned his office as such, on account of change of residence. He has been succeeded by Mr. A. S. LeBaron Gurney, Manager of the Hilo Branch of Bishop & Company.

On January 1, 1916, Mr. V. C. Schoenberg, Agent at Lahaina, Maui, also resigned; but this office has been left unfilled, for the present.

INVESTMENTS

Of personal property investments reported at the close of last year, current collections aggregated $49,050., of which $39,777.46 has been reinvested in collateral securities, lands or improvement of lands.

In accordance with the terms of an agreement made between the Hilo Railroad Bondholders' Protective Committee, the Hawaiian Trust Company, Depositary, and Depositing Bondholders, dated September 4, 1915, and subscribed by the holders of more than 90% of all bonds issued by the Hilo Railroad Company, the Trustees have deposited with the Depositary the $80,000 Hilo Railroad bonds held by them, pending the foreclosure sale of the property of the old Company and the incorporation of a new joint-stock Company, formed to take over its assets. Since then, the affairs of the old Company have been closed up, and the new Company duly organized as the Hawaii Consolidated Railway, Limited; and bonds and stock in the latter Company are expected shortly to issue. In exchange for its surrendered 6% bonds ($40,000 each of 1901 and 1909 issues), the Estate will receive, of the new Company, 5% bonds of the value of $44,000 and 7% cumulative

preferred stock of the par value of $36,800, together with interest accrued due from October 1, 1914, also payable in stock of the same character.

The book value of the securities detailed in the appended Statement of Investments, as on hand at the close of the year, is $367,050 - a decrease of $38,425 as compared with the total reported at the close of the year preceding. This is accounted for by the transfer to Lands A/c of $29,152.46

leaving uninvested 9,272.54

The year's additions, as listed June 30, 1916, were

$10,000 Oahu Railway 5% bonds, purchased @ 106¼ $10,625.00

TRUSTEES AND MEETINGS

It is with the deepest regret that the Trustees have this year to report the resignation of one of their number from the Board of Trustees, the Honorable Samuel M. Damon, whose continued ill health made it seem to him necessary to take this step. Mr. Damon's resignation was presented to, and accepted by, the Probate Court on June 9, 1916; and the following resolution, adopted by the Trustees on the 23rd idem, is here set forth as an appropriate expression of the feelings of his colleagues:

> "The resignation of Mr. Damon from this Board of Trustees is a severe break with the past, for the friendship and close business connections which he had enjoyed with Mr. and Mrs. Bishop and the Princess Ruth Keelikolani added much to his effectiveness as a Trustee. He had been for years the business agent of these alii and the partner and intimate associate of Mr. Bishop. He was named by Mrs. Bishop one of her executors and one of the trustees under her will. Born in Hawaii, familiar with the native language and character, his wide acquaintance with the Estate's landed endowment, its title and possibilities, have made his counsel at all times of great value. His wide business experience as a banker and his service to the state as a public officer in time of stress gave strength to all deliberations with him. His advice will be missed by his co-trustees; but it is their earnest hope that rest and freedom from care and responsibility will eventually restore him to health."

On the date of the acceptance of Mr. Damon's resignation, the Justices of the Supreme Court appointed Mr. William Williamson a

Trustee of this Trust, in succession to Mr. Damon, but, up to the close of the fiscal year, no order vesting the trust estate in Mr. Williamson had as yet been made, and the latter had not taken his seat as such Trustee.

The officers of the Board of Trustees at the close of this year were as follows: William O. Smith, President; E. Faxon Bishop. Vice-President; Albert F. Judd, Treasurer, and Alfred W. Carter, Secretary.

Fifty meetings were held during the year.

LANDS AND IMPROVEMENTS

The details of the year's realty transactions of the Estate (other than those pertaining to leases) are set forth in the appended Statement - the list comprises 22 sales, 2 purchases, 6 exchanges and 8 agreements. Of the sales, probably the most important was that held at Waialua, Oahu, on March 18, 1916, when a number of lots were publicly auctioned off out of a tract in Paalaakai fronting the Government Beach Road. This tract, until recently planted to cane but abandoned as such, was laid out into 26 lots and provided with roads, including a right-of-way to the beach, which were dedicated to the City. The total area concerned was 12.485 acres. The majority of the purchasers preferred to pay cash, but some availed themselves of terms offered, paid part down, and signed agreements whereby they undertake to pay the balance within three years from March 18, 1916, with interest at 6%. Not all of the lots were sold at the public sale, but all, save one, were disposed of before the close of the year. Assuming that the remaining lot will eventually be sold at the upset price, the net realizations from the sale of this tract (deducting development costs) will amount to $5,208.55, or $417.19 per acre.

Of the lands acquired by purchase or exchange, all are located within large holdings of the Estate, and are desirable from the standpoint of consolidation of interests, but the principal reason

for acquiring those in Kahaluu, North Kona, Hawaii, was to further the plans for a possible future subdivision of areas there, by securing necessary road rights-of-way while opportunity offered.

Grading: As usual, the work of filling in of Estate city low lands has proved the most costly of any single branch of the year's development work - the expenditure on this account being $19,035.20. Of this, $18,471.60 represents the balance of contract made last year for filling in some 42 acres of Kakaako tide lands makai of Ala Moana. The remaining $563.60 was used to fill in to street grade a lot of low land situate at the corner of Vineyard and River Streets, demanded by the Board of Health.

New Fencing cost during the year $3,380.33, and comprised

(a) the marking of lines in that section of the Ahupuaa of Kapalama recently surveyed, ... $1,766.86

(b) the protection of the new earth embankment at Kuapa Pond,..... 503.70

(c) the correction of Kaelepulu boundaries, according to new survey, ... 431.69

(d) the marking of the Keauhou-Honalo boundaries in North Kona, Hawaii, by means of stone wall now in course of erection, at joint expense of the parties in interest - on a/c, 396.52

(e) the marking of lines of a new subdivision of eight lots on Waipilopilo Road, opposite the new Palama Subdivision, ... 239.66

(f) the stockproofing of "Olaa Park Forest Reserve" where it adjoins Keauhou, Kau, Hawaii, done by the Territory at joint expense 39.40

(g) the marking of the Keokea-Kiilae boundaries, in South Kona, Hawaii, now being done by the lessees of Kiilae at expense of aijoining owners - to date 2.50

Roads and Sewers (other than roads in the Waialua tract sold as above mentioned, the cost of which has been charged against the sale realizations) called for an expenditure of $531.33, of which $518.85 was used in the laying of 444 lineal feet of concrete sidewalk along the Estate property fronting Smith and Beretania Streets, in accordance with city requirements. The cost of securing road data relative to the proposed Waialae Subdivision, was ..... $ 2.00
and the initial payment of 10% of the first assessment levied by the City under the Frontage Tax Law for the construction of roads in Manoa Valley, where a small piece of Estate land was affected as coming within the boundaries of Improvement District No. 1, amounted to ..... 10.48.

In furtherance of the policy, which they have consistently pursued, of co-operating with the public authorities, wherever possible, in the interests of the public, the Trustees have this year granted free quarry privileges (a) to the County of Hawaii in Keauhou, Kau, Hawaii, for material needed for repairing and macadamizing the Volcano Road; and (b) to the City and County of Honolulu in Kaelepulu and Kapalama, for material needed for repairing Kailua Road and Waipilopilo Road, respectively. In return for this latter privilege, the City has agreed to surface West Queen Street Extension and other roads through the tract at Palama, recently subdivided by the Estate.

General Capital Improvements, other than those mentioned above, cost $5,566.50
of which the most important was the completion on August 14, 1915, at a total cost of $6,873.58, of the contract entered into last year for constructing earth and stone embankments and a drainage ditch to improve and preserve the Kuapa Fish-pond at Maunalua, Oahu 3,890.12
Buildings taken over at Keauhou, North Kona, the installation of sewerage facilities at Lui Ko premises at Palama,

the construction of a water-ditch outlet on taro land in Manoa Valley, and clearing, etc., at Halawa, Molokai, make up the balance of this account, in the aggregate sum of ..... $1,676.38.

Miscellaneous: As an object of general interest from an educational and historic point of view, the Trustees have had cleared of undergrowth the old heiau located on the Estate land of Honaunau, South Kona, Hawaii, so that its shape and character may be clearly seen, and have appointed a care-taker (as from October 1, 1915) to look after the cocoanut trees growing within the enclosure, and to plant others. The site has been freed from lease encumbrances.

Extensive repairs on the Delmonico Buildings, Beretania Street, had this year to be made, the work including a new roof of Ingot iron for the warehouse in rear, and the patching of the pitch and gravel roof of the main building under a 5-year guaranty. The cost incurred was $1,305.13.

The rice-mill buildings on the land of Waipa, Kauai, having been damaged by storms, had also to be repaired, at a cost of $116.16. On December 31, 1915, the lease of these premises was given up by the lessee, and a care-taker has since had to be maintained there by the Estate, and will be until a new tenant is found.

For the right to maintain an irrigating ditch across a kuleana in Waipa, Kauai, adjoining land leased to an Estate tenant, a rental of $8 had to be paid by the Estate for the year 1916.

MAPS AND SURVEYS

The important work of making complete and accurate surveys of Estate holdings has this year been continued - the capital costs incurred in this way during the past year amounting to $5,524.46, and comprising (a) the completion (in August last, at a total cost of $6,533.86) of the detailed survey reported last year as being made of that portion of the Ahupuaa of Kapalama which lies makai of King Street, between Kapalama Stream and Waipilopilo Road, $2,967.00

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(b) the completion (in May last, at a total cost of $3,574.54) of the detailed survey reported last year as being made of portions of Estate holdings in Lahaina, Maui, ... $2,173.25

(c) the completion (at a total field cost of $229.25) of the survey of Kaelepulu, in Koolaupoko, Oahu, also mentioned in last Report as being made, to rectify boundary discrepancies, locate kuleanas and determine lease values .. 33.90

(d) a new survey of the agricultural lands of the Estate in Halawa Valley, Molokai, made for the purpose of locating and marking kuleanas and resubdividing all kula, taro and house-lots in preparation for the issuance of new leases as at January 1, 1916 - field cost 350.31

A preliminary survey of a tract of Estate land at Kilauea, Kau, Hawaii, has just been made, with a view to laying out and leasing a series of "Summer Home" lots, but no definite scheme has yet been formulated by the Trustees with respect to these.

Acting in conjunction with the Liliuokalani Trust, holding, as for the Queen, a life interest in Lumahai, Kauai, the Trustees have agreed to hereafter, until further notice, annually contribute to the Department of Hydrography of the Territorial Board of Agriculture and Forestry the sum of $10 (the Liliuokalani Trust contributing a like sum) towards the upkeep of the trail leading to the stream-measuring instruments established on Lumahai River. In return, the Department is to furnish the contributors copies of all Lumahai stream measurement records, which will make valuable data upon which to base future values

FORESTRY AND FOREST RESERVATIONS

In March last, the forest line of Waialae, Oahu, was established on the ground to the satisfaction of the lessors and lessee, from Palolo Valley across to the South boundary of Waialae;

and a stockproof fence, to protect the forest, is now being erected by the lessee, in accordance with the terms of his lease.

Section B of the "Olaa Forest Park Reserve", a Government Reservation at 29 Miles on the Volcano Road, in Puna, Hawaii, was fenced by the Department of Forestry in January last, for the purpose of protecting the koa grove there. The Estate shared the cost, where the fence touched the Keauhou boundary - a distance of 707.7 feet.

The Sixty-fourth Congress has just passed a bill (H. R. 9525) which creates a National Park at Kilauea. It does not contemplate the condemnation of any private holdings, although a large area of Bishop Estate land is included within the limits of the park, as defined by the bill. The Trustees have no objection to this, as they have been in sympathy with the park idea since its inception, and would wish to co-operate in every way possible with the public authorities to make the scheme a success, but they do not approve of the bill in its present form, and lost no time in publicly voicing their objections when they learned the actual contents thereof. Their objections refer solely to the inclusion in the reservation of some 650 acres comprising the Volcano House site and the forest land adjacent to the Alae boundary; and this they have opposed from the start, for the reason that it cuts out a section from the middle of Keauhou, leaving the Estate with two widely separated areas, neither accessible by any present road, and would also seriously hamper, if not prevent, the carrying out of any progressive policy relative to the development of the upper part of Keauhou. The Trustees have, therefore, represented to the public authorities that if courses 4, 5 and 6 of the description in the bill may be amended so as to make the boundary in this section of the reservation follow the bluff, pass to the west of the Volcano House to the Government Road, thence along the Government Road to the junction of the Hilo and Keauhou

Roads, they should be willing to sell to the Government, for the purposes of the park, the rest of the land included in the description as set forth in the bill, for such consideration as may be agreed upon.

LAW

Suits and actions to which the Estate has been party during the year ending June 30, 1916, may be briefly reported as follows:

In the case of the Umauma boundary dispute, referred to last year, the Trustees, after a new survey had been made, withdrew their protest against the granting by the Land Court of the Territory's petition for registration of title in adjoining public lands, and signed a compromise agreement defining boundaries on corrected lines, settling the dispute - the Estate conceding 58.3 acres.

In the case of the petition of L. L. McCandless to register title to certain land on Beretania Street, this city, protested by the Trustees on the ground that 63 square feet of the land described in the petition belonged to the Estate, a decision, granting the petition and dismissing the protest, was accepted by the Trustees without appeal.

In the suits, Territory vs. Bishop Estate, to condemn (1) land on the Honolulu harbor front known as the "Marine Railway premises", and (2) land in Alae, Hilo, Hawaii, required for cemetery purposes, answers have been filed.

In an action in ejectment, Alexandria K. Brown vs. Bishop Estate et al., filed in the Third Circuit Court and involving title to 4.7 acres (R. P. 3186, L. C. A. 9726 to Manuwa) in Honaunau, South Kona, Hawaii, an answer has been filed.

In the action to quiet title, Bishop Estate vs. Luhikau et al., involving 43/100 acre at Kunana, Ewa, Oahu, a directed verdict in favor of the Estate was rendered from the First Circuit Court on October 6, 1915.

In an action in ejectment, Bishop Estate vs. Theresa Wilcox-Belliveau, involving title to land at King, Merchant and Richards Streets, this city, known as the "Gore Lot", filed in the First Circuit Court on November 2, 1915, a jury trial is awaited.

In the suit, Bishop Estate vs. Lee Chuck, brought for the purpose of recovering rent, judgment in favor of the Estate was rendered from the First Circuit Court on December 10, 1915, and satisfied on 5th January following.

An action in ejectment, Bishop Estate vs. Waialua Agricultural Company, Limited, filed in the First Circuit Court to recover possession of the lands of Kawailoa and Paalaa-uka, at Waialua, Oahu, awaits a jury trial.

An action in ejectment, J. M. Ambrose (representing the Bishop Estate as lessee) vs. A. Kealakaa, filed in the Second Circuit Court on November 19, 1915, and involving title in small lot of land on the beach at Lahaina, Maui, is pending.

Sundry appeals filed in the Third Taxation Division against tax assessments for the year 1916, on certain Estate lands situate in the Districts of North Hilo, South Hilo, Kau, Puna, North Kohala and South Kona on the Island of Hawaii, are pending.

KAMEHAMEHA SCHOOLS

Building Improvements, made during the year just ended, include the building of the two new bungalow cottages for teachers, referred to in last report as being started on the Ewa side of Kalihi Road. These were completed in November last, at a cost of $8,704.43 - about 80% of the structural work being done by Manual Seniors under the direction of the School Carpenter, and all trimmings, doors and window-sashes, usually imported, being manufactured in the School Shops by the lower-grade pupils.

The extensive alterations in Bishop Hall, also mentioned in last report as designed primarily to provide toilet facilities and

better office and library accommodations, were completed in October last, at a cost of $22,619.62.

Better ventilation has been provided for the Main Hall of the Girls' School by installing three 24-inch ventilators in the roof of each of its two wings, at a cost of $210.

Equipment provided during the year included modern steel book stacks and a steel card index cabinet, installed in Bishop Hall Library; steel filing cabinets for the offices of the President and Manual Principal, and new desks for several of the class-rooms, all in Bishop Hall. A moving picture machine has also been installed in Bishop Hall, for educational purposes.

Gas stoves have been provided for the two new cottages on Kalihi Road, as part of the regular cottage equipment furnished by the Schools; and small Ruud water heaters have been installed in nine cottages, doing away with the wood stoves heretofore provided by the Schools.

The telephone service has been extended to include the Principal's office in Bishop Hall, the Dairy Building, the Senior Hall and Sewing Cottage at the School for Girls. This work involved the laying of a lead-covered cable underground, large enough to carry all telephone and clock circuits. The cable was laid at the expense of, and belongs to, the Schools.

The Electric Shop in Manual Training Hall, which has been cramped for space and has been extended to include the room formerly used as a Tailor's Shop, has been provided with booths, where the smaller boys may be given simple problems in wiring.

The Wood-working Shop has been equipped with a mortising, tenoning and sanding machine.

The press, type, etc., formerly used in the Printery, being no longer needed at the Manual, have been transferred to the Preparatory, where they will be used as part of the regular course

in manual training of the small boys.

The new workshop at the Preparatory has been provided with lockers and cupboards for the storage of tools and materials.

With the approval of the Board of Fire Underwriters, an oil burner has been installed in the main kitchen range at the Girls' School, as an experiment, with the view of providing a more convenient and economical fire than is furnished by wood fuel.

Agricultural Department: Finding it necessary to raise more forage to supply the growing needs of the School stock, a lot of 3.7 acres, lying makai of the Girls' School grounds and formerly used as a poultry run, was, in August last, cleared and planted to alfalfa. A small silo has also been purchased and erected at the Dairy, together with an ensilage cutter, engine and blower.

In September last, Mr. J. D. French, of the Agricultural Department, was sent to California for the purpose of purchasing stock needed to improve the School herd. He succeeded in securing, at a sale in Sacramento, eight head of improved Holstein cattle and two Berkshire hogs, which he brought back with him. They are excellent animals and add greatly to the value and promise of the School stock. Their cost, landed here, was $3,627.24.

In order to remedy conditions in the corrals, whose muddy ground frequently caused trouble with the horses' feet, a 6-inch layer of coral has been spread over part of the surface - the material being obtained from the School quarry, at a quarry cost of $803.95, and hauled and spread by School teams and labor.

Grounds: The King Street frontage of the Boys' School premises having been put in order, attention is now being given to the opposite side of the street, where the Girls' School premises at the corner of Waipilopilo Road have long presented an untidy appearance. Here the underbrush is being cleared and keawes thinned and trimmed by School labor, as opportunity offers.

To the area of the School grounds has been added a lot of 1.956 acres, situate opposite the Dairy on the Ewa side of Kalihi Road, which was turned over by the Trustees for the use of the Agricultural Department in January last, when the land became free of lease encumbrance.

Two lots were sold out of the mauka pasture, being steep hillside and pali adjoining the Alewa Heights tract and not adapted for any practical use. They were purchased by the adjoining owners, principally to round out their boundaries. The accounts of these sales are set out in the attached Memorandum of Sales.

Curriculum: In order to establish a systematic Shop course, which will be the same for all pupils, and have the class-room work so correlated with it that it will be of assistance to the boy in his Shop work, a rearrangement of the course of class-room and Shop work has been made, which contemplates that the first two years at the Manual shall be pre-vocational, during which each boy shall have equal training in all industrial branches and be directed thereafter, for the remaining years of the course, in special branches according to aptitude and general fitness as ascertained from the standing earned in the pre-vocational period.

With the view of creating a closer connection between Kamehameha and those who are in a position to employ its graduates, and to determine, if possible, what the curriculum should be to meet the practical needs of the community, the President of the Schools will hereafter make it a special business to get into personal touch with these men, and also to keep informed of what is being done in other schools in the Territory. In March last President Webster visited Hawaii, interviewed various persons connected with the different island industries, and gained much useful information as to the possibility of increasing the usefulness of Kamehameha.

Up to the close of the fiscal year, all but three of the

twenty Boys' School graduates, Class 1916, had secured employment at the trades, the rudiments of which they had learned as part of their course.

Opening: The Schools opened in all departments on Monday, September 13, 1915, with 326 pupils enrolled, and closed Friday, June 9, 1916 - three days in advance of the regular date (Monday, June 12) on account of the latter being Kamehameha Day - with 316 pupils, segregated as follows:

	Opening	Closing
Manual Department, B/s	134	129
Preparatory Department, B/s	75	73
Girls' School	117	114
Total -	326	316

The drop in the number of Manual pupils, as compared with the 157 enrolled at the close of the year preceding, was partly due to the care exercised in initial selection - not all applicants being accepted. Graduation certificates to the number of 33 were awarded, as follows:

Manual Department, B/s - 20 pupils	
Academic Course, ...	16
Shop Course, ...	4
Girls' School - 13 pupils	
Academic Course, ...	12
Domestic Arts (Dressmaking), ...	1

Three pupils in the Preparatory Department of the School for Boys qualified for promotion to the Manual.

In concluding this Report, the Trustees desire to record their appreciation of the work of the President of the Schools, his Principals and Faculty, during the past year - all have faithfully labored to fulfill the wishes of the founder, as expressed by her will.

Respectfully submitted,

W. O. Smith
Trustees under the Will and of the Estate of Bernice P. Bishop.

Honolulu, T. H.,
August 22, 1916.

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PERSONAL PROPERTY INVESTMENTS

BERNICE P. BISHOP ESTATE

JUNE 30th, 1916

- : I N V E S T M E N T S : -

BONDS (First Mortgage)					
HILO RAILROAD COMPANY		$		$	$
Issue : Oct 1/01,10/20 year,	6%				
Nos. : 241/243. 270/274, 492/501, 511/520, 525/528, 867/873, 1055.					
Bought : Apr 2/02, 1 @ 100.00		1000.00			
May 1/09,15 @ 92.00		13800.00			
Aug 18/09,10 @ 98.25		9825.00			
Jul 16/10, 7 @ 100.25		7017.50			
Mch 18/11, 7 @ 99.00		6930.00	40	40000.00	38572.50
HILO RAILROAD COMPANY					
Issue : Oct 1/09,10/20 year,	6%				
Nos. : 2192/2202,3969/3983, 4215/4228.					
Bought : Aug 24/12,15 @ 95.00		14250.00			
Sep 28/12,25 @ 97.25		24312.50	40	40000.00	38562.50
HONOKAA SUGAR COMPANY					
Issue : Jun 30/08,10/25 year,	6%				
Nos. : 33/52, 60/69,326/331, 346, 348/350.					
Bought : Jul 25/08,20 @ 100.00		20000.00			
Jan 18/09,10 @ 102.25		10225.00			
Oct 19/12,10 @ 102.75		10275.00	40	40000.00	40500.00
McBRYDE SUGAR COMPANY					
Issue : Jul 1/12,10/20 year,	5%				
Nos. : 1275/1284.					
Bought : Jul 1/12,10 @ 100.00		10000.00	10	10000.00	10000.00
OAHU RAILWAY & LAND COMPANY -					
Issue : Jul 1/09,10/17½ year,	5				
Nos. : 668/675,1251/1295, 2033.					
Bought : Jul 6/09,45 @ 101.00		45450.00			
Jul 16/10, 1 @ 102.50		1025.00			
Apr 8/16, 8 @ 106.25		8500.00	54	54000.00	54975.00
OAHU RAILWAY & LAND COMPANY$500					
Issue : Jul 1/09,10/17½ year	5%				
Nos. : 311, 315, 385, 386.					
Bought : Apr 8/16, 4 @ 106.25			4	2000.00	2125.00
OAHU SUGAR COMPANY - $1000					
Issue : Jul 1/14, 5/25 year	6%				
Nos. : 134/141,1036/1053.					
Bought : Jul 11/14,18 @ 100.00		18000.00			
May 29/15, 8 @ 105.00		8400.00	26	26000.00	26400.00
OAHU SUGAR COMPANY - $500					
Issue : Jul 1/14, 5/25 year	6%				
Nos. : 1644/1647.					
Bought : May 29/15, 4 @ 105.00		2100.00	4	2000.00	2100.00
Forward,			218	$214000.00	$213235.00

-:INVESTMENTS:-

Brought forward			218	$214000.00	$213235.00
BONDS					
OLAA SUGAR COMPANY					
Issue : Feb 1/10,10/20 year	6%				
Nos : 2052/2066					
Bought : Sep 28/12,15 @ 97.50		15000.00	15	15000.00	14625.00
PACIFIC SUGAR MILL					
Issue : Dec 31/07,10/25 year	6%				
Nos : 51/70					
Bought : Mar 6/08,20 @ 100.00		20000.00	20	20000.00	20000.00
YOUNG BUILDING COMPANY					
Issue : Jun 1/09,10/20 year	6%				
Nos : 274/275					
Bought : Feb 11/11, 2 @ 102.00		2000.00	2	2000.00	2040.00
Total Number Bonds	$1000 each	247			
	500 "	8	255		
Par Value				$251000.00	
Book Value					$249900.00
LOANS					
AHIN, Y.					
Mortgage Note, dated Dec 22/14 - 4 years, ...	7%				
Secured by real estate, Iwilei, Honolulu				20000.00	
BISHOP & COMPANY					
Certificate of Deposit, dated Jan 29/16,.....	4%				
No. E/302, due July 16/16, ...				25000.00	
HONOLULU CONSTRUCTION & DRAYING CO,LTD.					
Mortgage Note, dated May 22/11, 2 years, ...	7%				
Secured by real estate, Kapaakea, Honolulu,..				900.00	
McINERNY, WILLIAM H.					
Mortgage Notes (3) dated Nov 19/13	6%				
Secured by real estate, Palama, Honolulu					
Note No. 2, due Nov 1/15,.....$23,750					
" No. 3, " Nov 1/16,..... 23,750					
" No. 4, " Nov 1/17,..... 23,750				71250.00	117150.00
					143
Total Personal Property Investments June 30, 1916					$367050.00

REAL ESTATE TRANSACTIONS

BERNICE P. BISHOP ESTATE

JULY 1, 1915 - June 30, 1916

REAL ESTATE TRANSFERS

EXCHANGES

From
TERRITORY OF HAWAII
Acquired title in 34/100 acre lot in Waiawa, Ewa, Oahu - School Grant 30, Apana 4,
In Exchange for 9/100 acre in Piliamoo, Waikiki, Oahu, L. C. A. 1737, R. P. 6702, Kapaole, required for purposes of Girls' Industrial School.
Date of Deed : November 18, 1915.
Recorded in : Liber 438, p. 96 et seq.

TERRITORY OF HAWAII
Acquired title in 2 acre lot in Heeia, Koolaupoko, Oahu - School Grant 36, Apana 3,
In Exchange for 2 acres in Kahauloa 2, South Kona, Hawaii - part of Mahele Award 32, Kanele, required for public school purposes.
Date of Deed : November 18, 1915
Recorded in : Liber 438, p. 98 et seq.

NAHINU NAHALE (W)
Acquired title to, or interests in, 7.555 acres, Kahalua, North Kona, Hawaii, needed for road purposes:
(1) All of L.C.A. 5688b, Kameeui ..... 4.400 ac.
(2) Undivided 1/4 part L. C. A. 3441b, Apana 2, R.P. 6812, Naaho, ... 1.000 "
(3) Undivided 1/2 part L.C.A. 6030, Apana 2, Nahoolowaa ..... 0.625 "
(4) All of L/C.A. 5943, Apana 1,2,3, Pahu ..... 1.530 "
In Exchange for 4 acres in said Kahaluu; L.C.A.7713, Apana 6, R. P. 6856, Kamamalu - reserving 40' road right-of-way.
Date of Deed : December 31, 1915
Recorded in : Liber 438, p. 176 et seq.

KELII IOSIA
Acquired title in 5250 square feet in Kauluwela, Honolulu, part of the mauka half Apana 2, L.C.A. 2145, R.P. 1232, Pouhiwa,
In Exchange for 5250 square feet in said Kauluwela, L.C.A. 7713, Apana 49, R. P. 7793, V. Kamamalu.
Date of Deed : March 27, 1916
Recorded in : Liber 435, p. 412 et seq.

LUCY KAOPUA and NALUAHINE KAOPUA
Acquired title in 1.87 acre in Kahaluu, North Kona, Hawaii, all of Apana 1, L.C.A. 5690, Kanakaole - and 40' road right-of-way across Apana 2, L.C.A. 5632, R. P. 4439, Keikihookama,
In Exchange for 1.45 acre, said Kahaluu, L. C. A. 7713, Apana 6, R. P. 6856, V. Kamamalu.
Date of Deed : June 3, 1916
Recorded in : Liber 445, p. 145 et seq.

EKAU LANAI and HALOI LANAI
Acquired title in, or interests in, 3.25 acres, said Kahaluu,
(1) Undivided 2/3 part L.C.A. 5673, R.P.4338, Kamalo, 3.25 ac.
(2) 40' Road Right-of-way across L.C.A. 5688, R.P.4354, Keleola .....
(3) 40' Road Right-of-way across L.C.A. 5694, R.P. 4345, Kawakoekoe .....
In Exchange for 75/100 acre said Kahaluu, L.C.A. 7713, A-

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EXCHANGES (Continued)

pana 6, R. P. 6856, V. Kamamalu,
Date of Deed : June 3, 1916
Recorded in : Liber 445, p. 149 et seq.

SALES

To

UNITED STATES OF AMERICA
2.99 acres, Makalapa, Halawa, Ewa, Oahu, L.C.A. 7712, and 8516b, R. P. 6717, Kekuanaoa and Kamaikui,
Date of Deed : July 15, 1915
Consideration : $149.50

ELLA YUN TSIN AI, WIFE OF CHARLES B. S. AI
15,000 square feet, Paalaakai, Waialua, Oahu, L.C.A. 7713, Apana 34, R. P. 4475, Kamamalu.
Date of Deed : July 27, 1915
Consideration : $200.00

LAU LOUI SHEE, WIFE OF LAU LIN
224 square feet, River Street, Honolulu, L.C.A.10613, A-pana 13, R. P. 708, Paki.
Date of Deed : August 20, 1915
Consideration : $100.00

ABRAHAM HOBBS
11/100 acre, Halawa, Molokai,L.C.A. 7713, Apana 28, R. P. 4475, Kamamalu.
Date of Deed : January 10, 1916
Consideration : $35.00

J. K. KAMANAO
9/100 acre, Halawa, Molokai, Title as above.
Date of Deed : January 10, 1916
Consideration : $15.00

GEORGE KAOPUIKI
4/100 acre, Halawa, Molokai, Title as above.
Date of Deed : January 10, 1916
Consideration : $14.00

MILDRED M. YODER
3645 square feet, Kapalama, Honolulu,L.C.A. 7714b,Apana 7, R. P. 7834, Kekuaiwa.
Date of Deed : January 14, 1916
Consideration : $150.00

TERRITORY OF HAWAII
45,000 square feet, Kunana, Ewa, Oahu, L.C.A. 7712 and 8516b, R. P. 6717, Kekuanaoa,and Kamaikui.
Date of Deed : February 23, 1916
Consideration : $2097.75

CITY AND COUNTY OF HONOLULU
52,546 square feet, Paalaakai, Waialua, Oahu, L.C.A.7713, Apana 34, R.P. 4475, Kamamalu, for public road purposes.
Date of Deed : March 18, 1916
Consideration : $ 1.00

SALES (Continued)

REBECCA LUEHU CLARKE, WIFE OF THOMAS CLARKE
71,152 square feet Paalaakai aforesaid, title as above - Lots 5, 6, and 7, Blk. 1, Reg. Map 168
Date of Deed : March 18, 1916
Consideration: $665.00

STELLA K. KEA, WIFE OF EDWARD K. KEA
17,250 square feet Paalaakai, aforesaid, title as above - Lot 1, Blk. 2, Reg. Map 168.
Date of Deed : March 18, 1916
Consideration: $370.00

LILLY L. KEKUEWA
17,250 square feet, Paalaakai aforesaid. Title as above, Lot 2, Blk 2, Reg Map 168.
Date of Deed : March 18, 1916
Consideration: $315.00

M. MAPUANA PETERS, WIFE OF E. C. PETERS
51,750 square feet, Paalaakai aforesaid, Title as above - Lots 3, 4 and 5, Blk 2, Reg Map 168.
Date of Deed : March 18, 1916
Consideration: $915.00

AKIAU WONG, WIFE OF WONG TIN YAN
34,500 square feet, Paalaakai aforesaid. Title as above. Lots 6 and 7, Blk 2, Reg Map 168.
Date of Deed : March 18, 1916
Consideration: $400.00

KUEWA N. KEKUEWA, WIFE OF S. W. KEKUEWA
17,250 square feet, Paalaakai aforesaid. Title as above. Lot 14, Blk 2, Reg Map 168.
Date of Deed : March 18, 1916
Consideration : $260.00

WILLIAM C. KAULULAAU
31,090 square feet, Paalaakai aforesaid. Title as above. Lots 8 and 9, Blk 2, Reg Map 168.
Date of Deed : March 18, 1916.
Consideration : $300.00

WILLIAM KAUAHIKAUA
20,262 square feet, Paalaakai aforesaid. Title as above. Lot 1, Blk 1, Reg Map 168.
Date of Deed : March 18, 1916
Consideration : $270.00

D. NAOLWI
2/10 acre, Paalaakai aforesaid. Title as above. Remnant.
Date of Deed : March 27, 1916
Consideration : $80.00

HONOLULU RAPID TRANSIT & LAND COMPANY
18,280 square feet, Kakaako, Honolulu. L.C. A. 7712, Apana 6, R. P. 4483, Kamamalu.
Date of Deed : March 27, 1916
Consideration : $6000.00

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SALES (Continued)
To

RICHARD H. TRENT
37,611 square feet, Kapalama, Honolulu, L.C.A. 7714b, Apana 7, R. P. 7834, Kekuaiwa.
Date of Deed : April 8, 1916
Consideration : $300.00

UNITED STATES OF AMERICA
11.67 acres, Maunalua, Oahu. L.C.A. 7713, R. P. 4475, Kamamalu, right of way for 20' road.
Date of Deed : April 8, 1916
Consideration : $ 1.00

ELLA YUN TSIN AI, WIFE OF CHARLES B. S. AI
34,500 square feet, Paalaakai, Waialua, Oahu. L.C.A. 7713, Apana 34, R. P. 4475, Kamamalu. Lots 12 and 13, Blk 2, Reg Map 168.
Date of Deed : June 8, 1916
Consideration : $395.00

PURCHASES
From

LILIUOKALANI TRUST
Acquired undivided half interest in Apana 2, L.C.A.6030, Naholowaa, 625/1000 acre, Kahaluu, North Kona, Hawaii.
Note: The remaining half interest also secured by the Estate under Exchange Deed with Nahinu Nahale dated Dec. 31, 1915.
Date of Deed : December 23, 1915
Recorded in : Liber 432, p. 334 et seq.
Consideration : $25.00

C. W. and E. D. BALDWIN
Acquired title in 4/10 acre, Kumuula, Kapalama, Honolulu, L.C.A. 918, Apana 2, R. P. 691, Upai.
Date of Deed : January 10, 1916.
Recorded in : Liber 432, p. 397 et seq
Consideration : $500.00

AGREEMENTS
With

TERRITORY OF HAWAII
Dated November 18, 1915.
Recorded Liber 446, p. 141 et seq.
Re-settlement of boundaries between Bishop Estate land of Umauma and government adjoining lands of Kaluaokailio, Lepeloa and Kauniho, North Hilo, Hawaii.

CITY AND COUNTY OF HONOLULU
Dated April 20, 1916.
Granting right to lay water-pipe across mauka pasture, Kamehameha School premises.

SUNDRY PURCHASES, WAIALUA LOTS (Reg. Map 168)
Dated March 18, 1916.
Granting time re-payment balance purchase price - 3 years @ 6%:

Purchaser	Lot	Blk	Sq.ft.	Consdn.	Paid	Balance
George, L.P.	2	1	23,103	$275.00	$140.00	$135.00
Awai, J. L.	3/4	1	41,767	385.00	200.00	185.00
Matsugoro, Maria	10	2	20,628	190.00	120.00	70.00
Shibuya, C.	1	3	15,000	285.00	142.50	142.50
Walter, Julia	2/3	3	33,206	500.00	250.00	250.00
Naukana, Emily	4/5	3	45,375	610.00	480.00	130.00

SUMMARY STATEMENT OF PROPERTY

(Real and Personal) belonging to the Estate of

BERNICE P. BISHOP as at June 30, 1916.

GENERAL A/c			$3,333,666.57
REAL PROPERTY		2,846,284 05	
Oahu Lands	2,174,723.83		
Kona $1,483,108.07			
Koolaupoko. 76,426.09			
Koolauloa.. 46,460.00			
Waialua ... 230,248.40			
Ewa 338,481.27			
Hawaii Lands	571,766.22		
Hilo 142,949.62			
Hamakua 21,580.00			
North Kohala 44,300.00			
North Kona.. 97,757.40			
South Kona.. 147,759.80			
Kau..... 88,769.40			
Puna..... 28,650.00			
Kauai Lands	24,685.50		
Maui Lands (Lahaina)	57,849.00		
Molokai Lands (Halawa, etc)	17,259.50		
PERSONAL PROPERTY		487,382.52	
Rents Outstanding	4,327.40		
Rent Notes	3,000.00		
Cash in Bank	20,950.11 ✓		
Maps, Surveys and Plans	50,059.20		
Plans ("Paki Building")	36,803.18		
Furniture & Equipment	5,192.63		
Notes & Bonds	367,050.00		
KAMEHAMEHA SCHOOLS A/c			807,958.74
REAL PROPERTY		307,820.33	
Boys' School Grounds	188,821.35		
Girls' School Grounds	59,833.27		
Roads, Sewers & Water Sys	59,165.71		
PERSONAL PROPERTY		500,138.41	
Buildings	401,143.82		
Equipment	89,697.27		
Accounts Outstanding	619.21		
Sundry Pupils' A/cs	1,645.72		
Supplies in Hand	6,450.81		
Cash in Hand	581.58		
			$4,141,625.31

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B E R N I C E P. B I S H O P E S T A T E

THIRTY FIRST ANNUAL REPORT OF THE TRUSTEES

Detailed Statement of

RECEIPTS AND EXPENDITURES

for Twelve Months ending

J U N E 30th, 1 9 1 6

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SCHEDULE A

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, 1916.

INTEREST					
July	1915	p. 4	$ 3,588.98		
August	"	" 8	450.00		
October	"	" 15	96.75		
November	"	" 18	2,592.40		
December	"	" 21	5,566.06		
January	1916	" 25	589.95		
February	"	" 30	453.15		
April	"	" 37	253.46		
May	"	" 41	2,183.65		
June	"	" 44	2,608.40	18,382.80	
KAMEHAMEHA SCHOOLS					
July	1915	p. 4	371.47		
August	"	" 8	772.77		
September	"	" 12	2,394.71		
October	"	" 15	2,663.73		
November	"	" 18	3,357.11		
December	"	" 21	1,836.92		
January	1916	" 25	1,033.12		
February	"	" 30	2,009.13		
March	"	" 33	3,627.70		
April	"	" 37	2,537.07		
May	"	" 41	1,882.80		
June	"	" 44	2,912.40	25,398.93	
FEES					
July	1915	p. 4	2.50		
August	"	" 8	12.50		
October	"	" 15	15.00		
December	"	" 21	17.50		
January	1916	" 25	12.50		
February	"	" 30	10.00		
March	"	" 33	22.50		
April	"	" 37	2.50		
May	"	" 41	12.50		
June	"	" 44	20.00	127.50	
RENT NOTES					
July	1915	p. 4	540.00		
October	"	" 15	490.75		
November	"	" 18	886.95		
December	"	" 21	283.00		
January	1916	" 25	405.85	2,606.55	
TRAVELLING EXPENSES, K/s					
July	1915	p. 4		72.32	
SALES OF LAND					
July	1915	p. 4	200.00		
August	"	" 8	100.00		
January	1916	" 25	214.00		
March	"	" 33	4,488.25		
April	"	" 37	8,840.50		
June	"	" 44	530.00	14,372.75	
INSURANCE					
August	1915	p. 8	40.00		
September	"	" 12	40.00		
October	"	" 15	59.40		
December	"	" 21	137.75		
March	1916	" 33	31.78		
May	"	" 41	400.00	708.93	
Forward				$ 61,669.78	

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SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, 1916.

Brought Forward			$	$ 61,669.78	
LAND AGENCY					
August 1915	p. 8	28.75	✓		
September "	" 12	18.00	✓		
February 1916	" 30	73.50	✓		
April "	" 37	26.95	✓	147.20	✓
EXPENSE					
August 1915	p. 8	24.00	✓		
September "	" 12	2.50	✓		
October "	" 15	2.50	✓		
December "	" 21	38.75	✓		
January 1916	" 25	2.50	✓		
February "	" 30	34.00	✓		
March "	" 33	6.50	✓		
April "	" 37	10.00	✓	120.75	✓
KONA SALES					
August 1915	p. 8	5.00	✓		
November "	" 18	20.00	✓		
June 1916	" 44	5.00	✓	30.00	✓
SUSPENSE					
September 1915	p. 12	21.35	✓		
Trustees' Commissions - Balance due but unpaid	" 51	6,239.26		6,260.61	✓
BILLS RECEIVABLE					
September 1915	p. 12	2,500.00	✓		
October "	" 15	2,500.00	✓		
November "	" 18	2,500.00	✓		
February 1916	" 30	2,500.00	✓		
April "	" 37	8,750.00	✓	18,750.00	✓
LAW					
October 1915	p. 15	24.00	✓		
December "	" 21	19.00	✓		
January 1916	" 25	8.00	✓		
June "	" 44	1.00	✓	52.00	✓
FENCING					
October 1915	p. 15			3.55	✓
INVESTMENTS					
December 1915	p. 21			30,300.00	✓
CAPITAL					
December 1915	p. 21			1,425.00	✓
FIREWOOD					
December 1915	p. 21	147.60	✓		
February 1916	" 30	2.00	✓		
April "	" 37	13.00	✓	162.60	✓
ROADS & SEWERS					
March 1916	p. 33			101.40	✓
SURVEYING					
April 1916	p. 38			12.50	✓
Forward --				$119,035.39	

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SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, 1916.

Brought Forward		$	$119,035.39	
TAX APPEALS				
April 1916	p. 38	298.00 ✓		
May "	" 41	.50 ✓	298.50	✓
BUILDINGS, M/d				
July 1915	p. 4		75.00	✓
TAXES				
Sales of Land - covered by Deed to Territory of Hawaii	p. 51		26.15	✓
SUNDRY TENANTS				
July 1915	p. 4	29,606.71 ✓		
August "	" 8	12,942.50 ✓		
September "	" 12	12,887.57 ✓		
October "	" 15	18,746.40 ✓		
November "	" 18	8,443.20 ✓		
December "	" 21	20,182.70 ✓		
January 1916	" 25	33,210.79 ✓		
February "	" 30	19,251.54 ✓		
March "	" 33	12,369.52 ✓		
April "	" 38	19,220.13 ✓		
May "	" 41	13,767.85 ✓		
June "	" 44	10,240.50 ✓		
Rent Notes - Nakamoto et al	" 50	2,066.55 ✓		
Rent Notes - Nakamoto et al	" 50	3,000.00 ✓		
Buildings - Hwn Tob. Pltn.	" 50	1,433.00 ✓	217,368.95	✓
			$336,803.99	✓
ON HAND JUNE 30, 1915			19,558.22	✓
TOTAL RECEIPTS	p. 77		356,362.21	
EXPENDITURES	p. 51		335,412.10	
BALANCE - JUNE 30, 1916			$ 20,950.11	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JULY, 1915

Date				
	INTEREST			
1	Oahu Railway Bonds - $76000, 6 mo 5%, ...		$ 1,900.00	$
	McBryde Sugar " 10000, 6 " 5%, ...		250.00	
	Oahu Sugar " 28000, 6 " 6%, ...		840.00	
6	Nakamoto Note, $540, 1 mo 5 da 7%, ...		3.70	
15	E. E. Paxton Note, 7%:			
	$8000, Apr 15-17/15 ..... 2d,..	$ 3.11		
	6000, Apr 17 - May 19/15, 1m 2d,..	37.33		
	5000, May 19 - Jul 15/15, 1m 26d,..	54.44	94.88	
16	Bishop & Co C/d, $25000, 6 mo 4%, ...		500.00	
27	Nakamoto Note, $93.70, 21 da 7%		.40	3,588.98 ✓
	KAMEHAMEHA SCHOOLS			
3	Registrar A. B. Bill, Bal June Collections,.		10.00	
16	" " a/c July "		361.47	371.47 ✓
	FEES for LEASE ASSIGNMENTS			
24	Sugihara to M. Ito, L. 1593, Kapalama, ...			2.50 ✓
	RENT NOTES			
6	Nakamoto et al, a/c Principal Note #2, ...		446.30	
27	Nakamoto et al, Bal Principal Note #2, ...		93.70	540.00 ✓
	BUILDINGS, M/d			
12	Kamehameha Schools, refund of amount advanced by this office to Ripley & Davis on October 18, 1913, for sketches re proposed changes to Bishop Hall, K/s, ...			75.00 ✓
	TRAVELLING EXPENSES, K/s			
22	E. C. Webster, President K/s, refund of unexpended balance from advance to him under L/C for trip to mainland for the purpose of filling vacancies in teachers' positions at Kamehameha Schools			72.32 ✓
	SALES OF LAND (Waialua, Oahu)			
31	Ella Yun Tsin Ai, 15000 sq ft, Deed dated July 27, 1915, ...			200.00 ✓
	SUNDRY TENANTS			
1/31	Detailed as per pp 5/7:			
	Rents, ...		29,297.61	
	Taxes, ...		309.10	29,606.71 ✓
				$34,456.98

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY. 1915

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	804	Bishop & Co	6 mo to Jan 1/16	$ 150.00	$	
	758	Bishop & Co	6 " Jan 1/16	400.00		
	480a	S. M. Damon	6 " Jul 1/15	300.00		
	53c	Tong Wo Wai Co	6 " Jan 1/16	75.00		
	332	Sing Chong & Co ...	6 " Jan 1/16	300.00		
	894	Sing Chong & Co ...	6 " Jan 1/16	400.00		
	607a	C. F. Hart Estate .	6 " Jan 1/16	200.00		
	714	Honolulu Iron Wks .	6 " Jan 1/16	1800.00		
	1232	Kukaiau Ranch	6 " Jan 1/16	75.00		
	1266	Pearl City Fruit Co	12 " Jul 1/16	100.00		
	1244	W. E. Rowell	6 " Dec 1/15	50.00	14.60	'14
	1385	Olaa Sugar Co	6 " Jan 1/16	875.00		
	1382a	John Awa	6 " Jan 1/16	25.00		
	1529	J. Namaielua	6 " Jan 1/16	20.00		
	522c	G. W. Macfarlane ..	1 " Aug 1/15	125.00		
	1492	Oscar P. Cox ...a/c	12 " Jul 1/15	35.00		
	981	Kualii Hore ....Bal	6 " Oct 1/15	12.95	4.10	'14
	1521	John Hilo	6 " Jan 1/16	25.00		
	1527	Helen N. Keanu	6 " Jan 1/16	20.00		
	1603	H. Yamamoto	6 " Jan 1/16	40.00		
	1375	J. W. Harvey	12 " Jul 1/16	5.00	.60	'14
	----	H. H. Plemer	6 " Nov 1/15	6.00		
2	14a	Hilo Sugar Co	6 " Jan 1/16	600.00		
	412	Hwn Ag'l. Co	6 " Jan 1/16	500.00		
	524	Honomu Sugar Co ...	6 " Jan 1/16	100.00		
	365a	Onomea Sugar Co ...	6 " Jan 1/16	1200.00		
	1052	Pack Hoo et al	1 " Aug 1/15	33.35		
	746	Waialua Agl Co	6 " Jan 1/16	750.00		
	1042	Waialua Agl Co	12 " Jul 1/16	100.00		
	1548	Annie Warren	6 " Jan 1/16	20.00		
	1671	Mahoe Lohia	6 " Jan 1/16	40.00		
	478b	Kealoha (W) ... a/c	6 " Jan 1/16	40.00		
	---	F. W. Macfarlane ..	6 " Jan 1/16	37.50		
	---	K. Ichikawa	6 " Jan 1/16	63.00		
3	1467	Waiahole Water Co .	6 " Jul 1/15	1250.00		
	1477	Oahu Sugar Co	6 " Jan 1/16	840.50		
	887	Oahu Sugar Co	12 " Jul 1/16	25.00	.95	'14
	767a	Sol. Kealoha ...Bal	12 " Jan 1/16	7.00		
	1549	J. Hale	6 " Dec 1/15	35.00		
	1560	W. Larsen	6 " Jul 1/15	65.00		
	1582	M. Perreira	6 " Jan 1/16	40.00		
	----	Ellen Clark	1 " Aug 1/15	10.00		
6	490a	R. A. Lyman Estate.	6 " Jan 1/16	112.50		
	1105	Kauai Electric Co..	12 " Jul 1/16	25.00	2.55	'14
	1106	Kauai Electric Co..	12 " Jul 1/16	25.00	2.50	'14
	1581	Frank Souza	6 " Jan 1/16	25.00		
	1308	Sun Lee Inn Co	6 " Jan 1/16	300.00		
	1495	Bow Wo Sang	6 " Jan 1/16	50.00		
	1223a	Wong Hee See	6 " Jan 1/16	30.00		
7	955	David Kali	12 " Jul 1/16	10.00	2.95	'14
	1561	M. de Caires	6 " Jan 1/16	20.00		
	1672	Lilia Keiki (W) ...	6 " Jan 1/16	37.50		
	1589	M. Pacheco	6 " Jan 1/16	20.00		
	953a	Lee Yun Kwai ...Bal	6 " Jan 1/16	15.10		
	1484	Ching Kwan Khi	6 " Jan 1/16	60.00		
	769a	Mau Sing Wai Co ...	6 " Jan 1/16	250.00		
	988a	Iokewe Kalumai			4.15	'14 Bal
	1635	Iokewe Kalumai .a/c	6 " Jul 1/15	.85		
	1247	J. W. Holoua ...a/c	6 " Jan 1/16	7.50		
	1490	L. G. Blackman	6 " Dec 1/15	125.00	29.25	'14
	1215	A. de Mello	6 " Jan 1/16	50.00		
	789	Mrs. M. E. Ganzel .	6 " Jan 1/16	75.00		
	1378	Tong Sing Wai Co ..	6 " Jan 1/16	340.00		
	----	R. Iwasaki .....a/c	3 " Jul 1/15	10.00		
		Forward --		12383.75	61.65	

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RENTS and TAXES COLLECTED - JULY, 1915

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ..		$12383.75	$ 61.65	
8	62	Liliuokalani	6 mo to Jul 1/15	50.00		
	776	Hwn Carriage Mfg Co	1 " Jul 1/15	75.00		
	926	Honolulu Plantation	6 " Jan 1/16	181.00		
	1151a	T. Iwanaga	6 " Jan 1/16	20.00		
	1296	Ng Fat	6 " Jan 1/16	75.00		
	1360	K. Matsumoto	3 " Oct 1/15	63.00		
	1381	K. Matsumoto	6 " Jan 1/16	112.50		
	1401	Waialua Agl Co a/c	12 " Oct 1/15	4336.47		
	1466	K. Matsumoto	6 " Jan 1/16	280.00		
	1481	J. R. Amorin	1 " Aug 1/15	30.00		
	1522	Benjamin Makia	6 " Jan 1/16	20.00		
	1630	S. Tarutani	6 " Feb 1/16	12.50		
9	783a	K. Kipola	6 " Jan 1/16	33.50		
	1583	J. Damata	6 " Jan 1/16	20.00		
10	754a	J. Kalawaia	6 " Jan 1/16	12.50		
12	1541a	G. Serai	6 " Jan 1/16	65.00		
	1510	I. Shintaro	6 " Jan 1/16	15.00		
	1596	R. Miyata	6 " Dec 1/15	27.50		
	1162	Hala Canning Co ...	12 " Jul 1/16	100.00		
	1270	Kona Tobacco Co ...	6 " Jul 1/15	430.00		
	1323	K. Tamura	6 " Jan 1/16	80.00		
	1164a	Quong Sam Sing Co .	6 " Jul 1/15	300.00	50.40	'14
13	1585a	M. Shintani	6 " Oct 1/15	40.00		
	975a	Chong Lee Wai	6 " Jan 1/16	43.75		
	1042	Waialua Agl Co			11.70	'14
	1220a	Cheung Kim			12.90	'15
14	1370	Brewer Estate	6 " Jan 1/16	1500.00		
	540	G. R. Carter	12 " Jul 1/16	25.00	2.90	'14
	1578	Sam Kee	6 " Jan 1/16	260.00		
15	1674	Riojilo Ida	6 " Jan 1/16	22.50		
	1675	M. K. Ianua	6 " Mar 1/16	35.00		
17	1686	Chung Chock	3 " Oct 1/15	75.00		
19	421b	Lum Foo Chin	6 " Jan 1/16	120.00		
	1602	B. Fukuyama	6 " Jan 1/16	25.00		
	1379	Tong Loo Shee	6 " Jan 1/16	750.00		
	507b	Lung Do Wai Co	6 " Jan 1/16	200.00		
	954a	Lung Do Wai Co	6 " Jan 1/16	56.00		
20	855a	S. Fuller	6 " Jul 1/15	2.00	2.70	'14
	---	S. Fuller	12 " Jan 1/16	6.00		
	846a	Nahoopii	6 " Jul 1/15	8.25	1.70	'14
	842a	D. Kahawai .... Bal	6 " Jul 1/15	.70		
	891a	Wailiula, Trustee .	6 " Jan 1/16	50.00		
	1511	Masaye	6 " Jan 1/16	23.00		
	942a	F. Volpe ..... a/c	6 " Jan 1/16	52.50		
	1228	Wing Sing Chong Co.	6 " Oct 1/15	275.00	80.40	'14
	1685	David Haili	12 " Jan 1/16	1.00		
21	1566	M. Kataoka	6 " Jan 1/16	22.00		
	916	Pang Chew	1 " Aug 1/15	100.00		
	704	Honolulu Pltn. a/c	12 " Sep 1/15	291.37		
	462	Oahu Railway	6 " Jan 1/16	750.00		
	531c	Mew Sing	6 " Jan 1/16	100.00		
	1268	Nozawa et al	1 " Aug 1/15	20.00		
	----	Honolulu Planing Ml	1 " Aug 1/15	20.00		
22	1524	Hoopii M. Wire .a/c	6 " Jan 1/16	10.00		
	1600	G. B. Kaneapua	6 " Jan 1/16	20.00		
23	712a	W. C. Achi	6 " Jan 1/16	250.00		
	782	Catton Neill & Co..	6 " Jan 1/16	612.50		
	484b	Jonah Kumalae	6 " Jan 1/16	18.00		
	1425	Kanebhe Rice Mill .	6 " Jan 1/16	1800.00		
	927	Loo Goon	6 " Oct 1/15	250.00	46.80	'14
	1562	S. Kuroda	6 " Jan 1/16	15.00		
	1564	J. Tamamoto	6 " Jan 1/16	11.00		
	1565	K. Nomura	6 " Jan 1/16	11.00		
	1567	I. Masuda	6 " Jan 1/16	11.00		
	1579	S. Kuroda	6 " Jan 1/16	15.00		
24	801	Union Feed Co	6 " Jan 1/16	1150.00		
		Forward --		27770.29	271.15	

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RENTS and TAXES COLLECTED - JULY, 1915

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ..		$27770.29	$ 271.15	
24	802	Union Feed Co	6 mo to Jan 1/16	450.00		
	505a	K. Kannami	6 " Jan 1/16	37.50		
	1399a	Cy & Co of Honolulu	6 " Nov 1/15	75.00		
26	1209a	Lui Ko	6 " Jan 1/16	12.50		
	1525	P. Makuakani ...a/c	6 " Jan 1/16	10.00		
	684	Kaihawai			10.35	'14
	684	Kaihawai			16.40	'15
	1668	Kaihawai .....a/c	6 " Dec 1/15	3.25		
27	1588	Woodlawn Dairy	12 " Jul 1/16	25.00		
28	1552	T. Kono	6 " Jan 1/16	12.50		
	704	Honolulu Pltn . Bal	12 " Sep 1/15	140.85		
	1322a	Honolulu Pltn . Bal	12 " Sep 1/15	135.57		
29	909	Hoy On Society	3 " Oct 1/15	45.00		
	1499	J. H. Love	1 " Jun 1/15	100.00		
	387b	A. J. Campbell	6 " Jan 1/16	125.00		
	387c	A. J. Campbell	6 " Jan 1/16	75.00		
	1234	A. J. Campbell	12 " Jul 1/16	6.00	.70	'14
	1303	A. J. Campbell	6 " Jan 1/16	37.50		
30	----	A. Schnerr	1 " Sep 1/15	30.00		
31	1523	Hana Kawi	6 " Jan 1/16	20.00		
	478b	Kealoha (W) ....Bal	6 " Jan 1/16	10.00		
	790a	Sam Kee	6 " Oct 1/15	25.00	4.70	'14
	800	K. Sakai	6 " Jan 1/16	25.00		
	1208	Moon Kee	12 " Jul 1/16	25.00	2.90	'14
	1410	Mary Plemer	12 " Jul 1/16	25.00	2.90	'14
	917	Pang Lum Mow	1 " Aug 1/15	50.00		
	1051	Pang Lum Mow	1 " Aug 1/15	16.65		
	----	Ellen Clark	1 " Sep 1/15	10.00		
				$29297.61	$ 309.10	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1915

Date			
	INTEREST		
2	Olaa Sugar Bonds - $15000, 6 mo 6 %		$ 450.00 ✓
	KAMEHAMEHA SCHOOLS		
21	Registrar A. B. Sill, Bal July Collections..	480.00	
	" " a/c Aug "	292.57	772.77
	FEES for LEASE ASSIGNMENTS		
13	Wah Lee to Lau Lin, Tr., L. 425b, Honolulu..	2.50	
18	Tateyama to K. Nomura, L. 1571, Kauluwela ..	2.50	
24	Holoua to Kahalau, L. 1247, Palama	2.50	
	Piianaia to S. Kea, L. 1659, Kakaako	2.50	
25	Miyata to Morimoto, L. 1596, Palama	2.50	12.50 ✓
	SALES OF LAND (River Street, Honolulu)		
28	Lau Loui Shee, 224 sq ft, Deed dated August 20, 1915, ...		100.00 ✓
	INSURANCE (Premiums Recovered)		
7	Nozawa et al, L. 1268, a/c adv. June 30/15..		40.00 ✓
	LAND AGENCY		
3	G. H. Gere, unexpended balance from advance of July 27/15 for a/c expenses of Hilo trip, now refunded	21.25 ✓	
16	" from advance of August 10/15 for a/c expenses of Molokai trip, now refunded	7.50 ✓	28.75 ✓
	EXPENSE		
19	M. C. Amana, unexpended balance from advance of July 27/15 for a/c expenses of Molokai trip, now refunded	19.00 ✓	
25	R. Miyata, for certified copies of Leases 1596 and 1631, originals lost by him	5.00	24.00 ✓
	KONA SALES		
14	John Machado, for 1 fallen Ohia tree		5.00 ✓
	SUNDRY TENANTS		
2/31	Detailed as per pp 9/11:		
	Rents	12,689.45 ✓	
	Taxes	253.05	12,942.50 ✓
			$14,375.52

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1915

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
2	831b	Kaaimano Estate ...	12 mo to Jul 1/15	$ 34.00	$ 3.50	'14
	865a	Kalani ..... a/c	6 " Jul 1/15	2.00	.75	'14
	847a	Kamanao	6 " Jan 1/16	5.75		
	951a	Moku Kailiuli	6 " Jan 1/16	2.50		
	830a	Kawaa Estate	6 " Jan 1/16	13.00		
	841a	Kapawai	12 " Jan 1/16	12.00	2.75	'14
	854a	Kuwene (W)	12 " Jan 1/16	2.00	.20	'14
	860a	Kila	6 " Jan 1/16	17.00		
	1327	Matsui	6 " Jan 1/16	6.00		
	829a	Kaalouahi	6 " Jan 1/16	14.00		
	861a	Wahineino Estate ..	6 " Jan 1/16	9.00		
	865a	Kalani ..... Bal	6 " Jul 1/15	1.75		
	865a	Kalani ..... a/c	6 " Jan 1/16	3.25		
	851b	Kamakahi	6 " Jan 1/16	13.50		
	1236	Kiakahi	12 " Jan 1/16	8.00	.85	'14
	856a	Kiakahi ..... a/c	6 " Jan 1/16	1.15		
	---	Kamakahi	12 " Jan 1/16	10.00		
	834	Rose Clark	6 " Jan 1/16	7.00		
	840a	Kaopuiki	6 " Jan 1/16	1.00		
	1019	W. A. Clark	12 " May 1/16	6.00	.65	'14
	942a	F. Volpe ..... Bal	6 " Jan 1/16	22.50		
	1586	R. Arimoto	6 " Feb 1/16	12.50		
	522c	Geo. W. Macfarlane.	1 " Sep 1/15	125.00		
	1632	Y. Nomura	6 " Feb 1/16	12.50		
	752a	Tuck Lee Yuen	6 " Feb 1/16	112.50		
	914	J. Mendonca	3 " Nov 1/15	62.50		
	1052	Pack Hoo et al	1 " Sep 1/15	33.15		
	1216	Honolulu Iron Works	12 " Aug 1/16	100.00		
	1474	Hwn Sugar Planters.	6 " Feb 1/16	625.00		
	1486	Hwn Dredging Co ...	6 " Jan 1/16	667.50		
	1497	Wm Nueku	6 " Jan 1/16	10.00		
3	1689	T. Tateyama	6 " Jan 1/16	25.00		
	589b	Lui Heong Poo	6 " Jan 1/16	200.00		
	857a	Kapika (W) .... a/c	6 " Jul 1/15	2.30	2.70	'14
	870	Prendergast Estate.	6 " Oct 1/15	25.00	4.70	'14
	1150	Tam Yee	6 " Jan 1/16	100.00		
	1471	Yuen Wen Hing et al	6 " Jan 1/16	25.00		
	1481	J. R. Amorin	1 " Sep 1/15	30.00		
	----	H. Hackfeld & Co ..	2 " Sep 1/15	100.00		
	----	H. Hackfeld & Co ..			15.80	'15
4	681b	K. Kaaua Estate ...			40.00	
	696	Hilo Sugar Co	6 " Feb 4/16	3000.00		
	1460	W. O. Barnhart	6 " Feb 1/16	75.00		
	1569	M. Fujita	6 " Jan 1/16	27.50		
	----	Yet Hing et al	6 " Jan 1/16	25.00		
5	776	Hwn Carriage Mfg Co	1 " Jul 1/15	75.00		
	1122a	Wong Fat	6 " Jan 1/16	145.00		
	1690	T. Kono	6 " Feb 1/16	25.00		
7	178d	Hawi Mill & Pltn Co	6 " Feb 1/16	378.75		
	1635	Iokewe Kalumai a/c	12 " Jan 1/16	12.00		
	1691	Sung Hop Wai Co ...	6 " Jul 1/16	320.00		
9	857a	Kapika (W) .... a/c	12 " Jan 1/16	5.00		
	1088b	Hustace-Peck Co ...	6 " Jan 1/16	150.00		
	1326	Tong Yick Wai Co ..	6 " Feb 1/16	200.00		
	1439	H. W. Cleveland Bal	6 " Sep 1/15	5.00	5.85	'14
	863a	Ekekela Estate	6 " Jan 1/16	12.00		
	---	Inter Is. S. Nav Co	1 " Sep 1/15	50.00		
10	1516	Kame Nakano	6 " Jan 1/16	17.00		
	1181	Heen Brothers	6 " Jan 1/16	275.00		
	1437	K. Matsumoto	6 " Feb 1/16	87.50		
11	1496	K. Fujimoto	6 " Feb 1/16	60.00		
	1524	H. M. Wire .... Bal	6 " Jan 1/16	10.00		
	1692	Capt Cook Coffee Co	12 " Jun 1/16	5.00		
12	1219	J. B. Castle	6 " Jul 1/15	2250.00		
	1247	J. W. Holoua .. Bal	6 " Jan 1/16	7.50		
9		Forward --		9676.60	77.75	

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RENTS and TAXES COLLECTED - AUGUST, 1915

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ..		$ 9676.60	$ 77.75	
13	291b	Ho Hen Estate	12 mo to Jul 1/16	12.00	1.05	'14
	425b	Wah Lee	6 " Jan 1/16	60.00	31.65	'15
	689	W. E. Rowell	6 " Jan 1/16	175.00		
	---	R. Iwasaki .....a/c	6 " Oct 1/15	20.00		
14	283	Greenwell Estate ..	6 " Jan 1/16	275.00		
	637a	Henry Mailolo	12 " Jan 1/16	13.00	1.95	'14
	808a	John Kalehua	12 " Jan 1/16	25.00	3.70	'14
	810a	M. Deponte	6 " Jan 1/16	10.00		
	813a	Okamatchi	12 " Jan 1/16	20.00	3.00	'14
	815a	J. Manunu	6 " Jan 1/16	25.00		
	818	M. Deponte	6 " Jan 1/16	25.00		
	908	Awa	12 " Jul 1/16	20.00	3.00	'14
	996	C. Akui	6 " Jan 1/16	25.00	3.70	'14
	1007a	M. Deponte	6 " Jan 1/16	15.00		
	1053	John Keanu	6 " Jan 1/16	10.00		
	1155	Abraham Haili	6 " Jan 1/16	20.00		
	1206a	Yonage Sentaro	6 " Jan 1/16	18.00		
	1273	Roy Estate	6 " Jan 1/16	75.00		
	1312	S. Kawahara	12 " Jan 1/16	58.80	6.70	'14
	1313a	N. Kawasaki	6 " Jan 1/16	23.00		
	1317a	Yamasaki	6 " Oct 1/15	25.00	6.95	'14
	1328	Kawahara	12 " Jan 1/16	92.50	12.90	'14
	1329	Nishiyama	6 " Jan 1/16	15.50		
	1353a	Otomatsu	6 " Jan 1/16	17.50		
	1416a	Ichimura	12 " Jan 1/16	20.00	3.00	'14
	1454	Woo Fat	6 " Jan 1/16	22.50		
	1461	Asodo Naodo	6 " Jan 1/16	14.50		
	1488	Yamashita	12 " Jan 1/16	20.00	2.95	'14
16	857a	Kapika (W) .... a/c	12 " Jan 1/16	5.00		
	1268	Nozawa et al	1 " Sep 1/15	20.00		
	1508	Kamege	6 " Jan 1/16	25.00	6.25	'15
	1440	Oshiro	6 " Feb 1/16	25.00		
17	677a	Waialua Agl Co			9.50	'15
	952a	Goo Lee Yung	12 " Jul 1/16	20.00	2.35	'14
	1014	Ishida			5.85	'14
18	1571	T. Tateyama			18.65	'15
	1295	Harada	6 " Jan 1/16	37.50		
	1694	K. Sato	6 " Feb 1/16	20.00		
	916	Pang Chew	1 " Sep 1/16	100.00		
19	1560	W. Larsen			26.95	'15
	----	Mrs. A. M. Brown ..	6 " Dec 1/15	50.00		
20	906	Young Bldg Co	6 " Feb 1/16	285.75		
	1269	Ye Fong	6 " Feb 1/16	60.00		
	1304a	Iatake	6 " Jan 1/16	12.50		
	1576	W. Punohu	6 " Feb 1/16	50.00		
	----	Haleiwa Hotel Co ..	6 " Feb 1/16	37.50		
	----	Hon. Planing Mill .	1 " Sep 1/15	20.00		
21	837a	E. Hobbs	6 " Jan 1/16	5.00		
23	1319	G. Masuda	6 " Dec 1/15	60.00	12.40	'14
	1429	Hon. C. & D. Co Bal	3 " Aug 1/15	79.20		
	1525	Makuakani ..... Bal	6 " Jan 1/16	10.00		
	1176	P. C. Lane			6.35	'15
	1695	P. C. Lane	6 " Mar 1/16	30.00		
	----	Board of Health ...	12 " Jul 1/16	5.00		
24	1512	T. Sanzo	6 " Jan 1/16	10.00		
25	776	Hwn Carriage Mfg Co	1 " Aug 1/15	75.00		
	1412	Oshikawa	6 " Mar 1/16	125.00		
	1515	O. Yaichi	6 " Jan 1/16	21.00		
	1631	R. Miyata	6 " Feb 1/16	25.00		
	1596	R. Miyata			6.45	'15
26	1280a	Benny & Co, Ltd, ..	6 " Feb 1/16	150.00		
	1482	Benny & Co, Ltd, ..	6 " Feb 1/16	180.00		
30	833a	Peter Pascal	6 " Jan 1/16	12.75		
	917	Pang Lum Mow	1 " Sep 1/15	50.00		
	1051	Pang Lum Mow	1 " Sep 1/15	16.65		
	1559	A. Kaili	6 " Jan 1/16	30.00		
			Forward --	12481.95	253.05	

RENTS and TAXES COLLECTED - AUGUST. 1915

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ..		$12481.95	$ 253.05	
31	1462	Ohara et al	6 mo to Feb 1/16	45.00		
	1499	J. H. Love	1 " Jul 1/15	100.00		
	1599	Kaaihue	6 " Jan 1/16	20.00		
	1628	Sugiyama	6 " Feb 1/16	12.50		
	----	A. Schnerr	1 " Oct 1/15	30.00		
				$12689.45	$ 253.05	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

SEPTEMBER, 1915

Date			
	KAMEHAMEHA SCHOOLS		
3	Registrar A. B. Sill, Bal Aug Collections...	$ 263.32	$
17	" " a/c Sep "	2,131.39	2,394.71 ✓
	INSURANCE (Premiums Recovered)		
3	Nozawa et al, L. 1268, a/c adv. June 30/15..		40.00 ✓
	LAND AGENCY		
27	G. H. Gere, unexpended balance from advance of Sep 21/15 for a/c expenses of Molokai trip, now refunded		18.00 ✓
	EXPENSE		
4	J. Fujinaka, cost of preparing lease of lots 10 and 11, Blk 16, Kapalama, not taken		2.50 ✓
	BILLS RECEIVABLE		
7	W. H. McInerny, a/c Principal of his Note #1 dated November 19, 1913		2,500.00 ✓
	SUSPENSE (Fish Sales)		
1	Oscar P. Cox, 1/3 value of gross receipts from sales of fish from Kawailoa-Paalaa Sea-fishery, Oahu, as agreed	5.35	
21	" same, from Sep 1-25/15	16.00	21.35 ✓
	SUNDRY TENANTS		
1/30	Detailed as per pp 13/14:		
	Rents.....	12,738.42 ✓	
	Taxes	149.15 ✓	12,887.57 ✓
			163
			$17,864.13

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1915

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	522c	Geo. W. Macfarlane.	1 mo to Oct 1/15	$ 125.00		
	1224	Geo. W. Macfarlane.	3 " Dec 1/15	50.00		
	1568	M. Kauwe	6 " Jan 1/16	20.00		
	1571	K. Nomura	6 " Mar 1/16	60.00		
	1082b	O. Asagi	6 " Mar 1/16	37.50		
	1449	Chang Gun ..... a/c	6 " Jan 1/16	100.00		
	1401	Waialua Agl Co a/c	12 " Oct 1/15	3031.87		
	692	D. Anderson, Tr. ..	6 " Mar 1/16	50.00		
	1699	I. Sato	6 " Mar 1/16	32.50		
	1277	K. Matsumoto	6 " Mar 1/16	150.00		
	552a	Sing Chong & Co ...	6 " Mar 1/16	60.00		
	---	Honolulu Plan'g Mil	1 " Oct 1/15	20.00		
	---	Ellen Clark	1 " Oct 1/15	10.00		
	933	Ninomea	6 " Jan 1/16	25.00		
	1204a	Iwasaki	12 " Jul 1/16	20.00		
	1246	Kunitaro	6 " Jan 1/16	37.50		
2	1052	Pack Hoo et al	1 " Oct 1/15	33.35		
	1316	Ho Young Hoy	12 " Jan 1/16	20.00	2.35	'14
	1431	Hon. Scrap Iron Co.	3 " Dec 1/15	120.00		
	1587	P. Kahea ..... a/c	6 " Oct 1/15	5.85	3.80	'15
	----	H. Hackfeld & Co ..	1 " Oct 1/15	50.00		
3	925	Honolulu Plantation	6 " Mar 1/16	1165.00		
	1494	Honolulu Plantation	6 " Mar 1/16	290.00		
	1493	Honolulu Plantation	6 " Mar 1/16	245.00		
	1262	Honolulu Plantation	6 " Mar 1/16	750.00		
	700a	Honolulu Plantation	6 " Mar 1/16	600.00		
4	1638	Z. Okazaki	6 " Apl 1/16	17.50		
	717	Becky Keahi ... a/c	6 " Jun 1/15	5.35		
7	681b	Kaaua Estate			10.00	'15
	1664	U. Shinagawa	6 " Apl 1/16	15.00		
	1629	U. Shinagawa	6 " Feb 1/16	12.50		
	1698	J. M. Ambrose	6 " Mar 1/16	30.00		
	1701	W. Larsen	6 " Jan 1/16	32.50		
8	1481	J. R. Amorin	1 " Oct 1/15	30.00		
	1531	S. Kaohele	6 " Mar 1/16	20.00		
	1604	K. Kinikapo	6 " Jan 1/16	20.00		
	----	Inter Is. S. Nav Co	1 " Oct 1/15	50.00		
10	757a	Harng Fung Co . a/c	6 " Oct 1/15	162.35	52.65	'14
	1177	C. E. King Estate .	6 " Jan 1/16	2.00		
11	336a	J. Wight Estate ...	6 " Mar 1/16	150.00		
	1463	Chang Chock Hing ..	6 " Mar 1/16	25.00		
	1572	T. Yamasaki	6 " Mar 1/16	15.00		
13	858a	K. Paehaole	6 " Jan 1/16	14.50		
	1072a	Kohala Ditch Co ...	6 " Jul 1/15	1497.05		
	888	John Gaspar	6 " Mar 1/16	137.50		
	1110	John Gaspar	6 " Mar 1/16	145.00		
	1498	Maguire Estate	6 " Mar 1/16	62.50		
	----	S. Uyeda	3 " Oct 1/15	45.00		
	1530	K. Keokapu	6 " Jan 1/16	30.00		
14	857a	Kapika (W) .....a/c	12 " Jan 1/16	5.00		
	1449	Chang Gun ..... Bal	6 " Jan 1/16	75.00		
15	691a	T. Iwanaga	6 " Mar 1/16	30.00	25.30	'15
	1556	W. A. Kane .... a/c	6 " Jan 1/16	10.00		
16	744	Haleiwa Hotel Co ..	12 " Sep 1/16	100.00	11.70	'14
	1185	Haleiwa Hotel Co ..	12 " Sep 1/16	5.00	.60	'14
	1198	Von Hamm Young Co .	6 " Mar 1/16	125.00		
	1268	Nozawa et al	1 " Oct 1/15	20.00		
	1636	J. Takeuchi	6 " Mar 1/16	12.50		
	1540	S. Hironaka ... a/c	6 " Jan 1/16	30.00		
	1637	R. Sunaoka	6 " Mar 1/16	17.00		
	1593	M. Ito	6 " Mar 1/16	15.00		
17	1526	J. Auld			6.30	'15
	1635	I. Kalumai .... Bal	12 " Jan 1/16	12.15		
	916	Pang Chew	1 " Oct 1/15	100.00		
13			Forward --	10103.97	112.70	

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RENTS and TAXES COLLECTED - SEPTEMBER, 1915

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ..		$10103.97	112.70	
20	681b	K. Kaaua Estate ...			6.30	'15 Bal
	857a	Kapika (W) .... a/c	12 mo to Jan 1/16	5.00		
	711a	Mary Sheldon	6 " Dec 1/15	10.00	10.20	'14
	1668	Kaihawai (W) .. Bal	6 " Dec 1/15	14.25		
21	960a	K. Nakamoto .. a/c	6 " Feb 1/16	688.85		
	1356a	Hoo Yee	6 " Feb 1/16	50.00		
	1633	M. Asame (W)	6 " Mar 1/16	17.50		
22	1448	Lau Sam Hoon	12 " Jul 1/16	25.00	2.95	'14
	1448	Lau Sam Hoon			3.15	'15
	----	R. Iwasaki .... Bal	3 " Oct 1/15	10.00		
24	713	Catton Neill & Co..	3 " Dec 1/15	300.00		
	776	Hwn Carriage Mfg Co	1 " Sep 1/15	75.00		
	1171	T. C. White	6 " Jan 1/16	265.00		
	1199	Nishina	6 " Jan 1/16	30.00		
	1245a	Lincoln Estate Bal	12 " Nov 1/15	73.00	11.20	'14
	1635	I. Kalumai			2.65	'15
27	1354a	Hon. Amusement Co..	3 " Dec 1/15	600.00		
	857a	Kapika (W)..... Bal	12 " Jan 1/16	4.20		
	1627	Ito Nerio	6 " Feb 1/16	25.00		
28	917	Pang Lum Mow	1 " Oct 1/15	50.00		
	1051	Pang Lum Mow	1 " Oct 1/15	16.65		
	1499	J. H. Love	1 " Aug 1/15	100.00		
29	1166	W. E. Rowell	6 " Mar 1/16	150.00		
	1702	J. Fujinaka	6 " Mar 1/16	15.00		
30	----	Antoine Schnerr ...	1 " Nov 1/15	30.00		
				$12738.42	$ 149.15	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

OCTOBER, 1915

Date				
	INTEREST			
15	E. E. Paxton Note, $5000.00, 3 mo 7%	$ 87.50	$	
19	Nakamoto Note 688.85, 2 mo 29 da, 7%.	9.25	96.75	✓
	KAMEHAMEHA SCHOOLS			
4	Registrar A. B. Sill, Bal Sep Collections ..	2,092.14		
16	" " a/c Oct "	558.83		
23	J. D. French, unexpended cash, S. F. trip ..	12.76	2,663.73	✓
	FEES for LEASE ASSIGNMENTS			
19	Harvey to Kam. Invest. Co, L. 1375, Fort St.	2.50		
21	Ten Shee to Akwai, L. 1478, Kukui St	2.50		
23	Keiki to Sue Ny, L. 1672, Kakaako	2.50		
	Morimoto to D. Kono, L. 1596, Palama	2.50		
26	Hatae to City Mill Co, L. 1708, Kunana, Ewa.	2.50		
29	Lui H. Poo to Ah Hoy Co, L. 589b, Kukui St..	2.50	15.00	✓
	RENT NOTES			
19	K. Nakamoto et al, a/c Principal of Note #1, dated August 10, 1915		490.75	✓
	INSURANCE (Premiums Recovered)			
12	Coyne Furniture Co, L. 1333, a/c advance of Sep 21/15, being excess payment on Delmonico Warehouse, used as a mattress factory, now recovered from the Lessee		59.40	✓
	EXPENSE			
23	K. Sato, for re-writing Lease 1709, originally prepared in his name, now transferred to K. Kimura		2.50	✓
	BILLS RECEIVABLE			
18	W. H. McInerny, a/c Principal of Note #1, dated November 19, 1913		2,500.00	✓
	LAW (Costs Refunded)			
18	Holmes & Olson, re "Gore Lot" case		24.00	✓
	FENCING (Kaelepulu, Oahu)			
19	G. H. Gere, bal. pay-roll advance	1.30		
	" sale of powder, etc, unused	2.35	3.55	✓
	SUNDRY TENANTS			
1/30	Detailed as per pp 16/17:			
	Rents	18,524.95	✓	
	Taxes	221.45	✓18,746.40	✓
			$24,602.08	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1915

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	522c	Geo. W. Macfarlane.	1 mo to Nov 1/15	$ 125.00	$	
	1591	T. Ishii	6 " Apl 1/16	16.00		
	1592	M. Ishii	6 " Apl 1/16	16.00		
	1201	Hawaiian Agl. Co...	6 " Apl 1/16	1750.00		
	1200	Hakalau Plantation.	6 " Apl 1/16	1142.50		
	687a	Waiohinu Agl & G Co	6 " Apl 1/16	500.00		
	1395	D. P. R. Isenberg .	6 " Apl 1/16	1250.00		
	1444	J. Rosenstein	6 " Apl 1/16	50.00		
	363	Maunalua Ranch Co..	6 " Apl 1/16	1337.50		
	921a	Kilauea Volcano Hse	6 " Apl 1/16	250.00		
	1500	Kilauea Volcano Hse	12 " Oct 1/16	20.00	2.20	'14
	1500	Kilauea Volcano Hse			2.45	'15
	----	Ellen Clark	1 " Nov 1/15	10.00		
	----	H. Hackfeld & Co ..	1 " Nov 1/15	50.00		
	----	Kahaulelio	6 " Apl 1/16	6.00		
	----	K. Furuya	6 " Apl 1/16	23.00		
2	699b	Chong Yuen	6 " Jan 1/16	17.50		
	760a	Lucas & Guard ..a/c	6 " Jan 1/16	75.00		
	1067	Louiza Mendonca ...	6 " Nov 1/15	12.50	3.45	'14
	1077	Lai Hip	6 " Jan 1/16	20.00		
	1096	Albert Correa	6 " Jan 1/16	12.50		
	1102a	Y. Akana	6 " Feb 1/16	15.00		
	1214	Sui Fook	6 " Jan 1/16	15.00		
	1243	John K. Kai ....a/c	6 " Jan 1/16	60.00		
	1260	Jitsuo Koshi	6 " Mar 1/16	25.00		
	1292	C. F. Bradshaw	6 " Jan 1/16	7.50		
	1298	J. G. Serrao	12 " Jul 1/15	15.00	2.05	'14
	1293	Miyamoto & Tanaka .	6 " Jan 1/16	7.50		
	1321	C. F. Bradshaw	6 " Jan 1/16	7.50		
	1325	L. Chau	6 " Feb 1/16	7.50		
	1332a	C. F. Bradshaw	6 " Jan 1/16	60.00		
	1358	C. F. Bradshaw	6 " Jan 1/16	20.00		
	1363	C. E. Wright	12 " Jul 1/16	140.00	19.30	'14
	1367	Y. Sakuda	6 " Jan 1/16	7.50		
	1368	Marie Sylvester ...	6 " Jan 1/16	7.50		
	1389	M. Matsuda	6 " Mar 1/16	15.00		
	1390	Sui Fook	6 " Mar 1/16	10.00		
	1413	W. Inada	6 " Feb 1/16	20.00		
	1452	Volcano Stables ...	6 " Mar 1/16	60.00		
	1469	C. E. Wright	6 " Mar 1/16	60.00		
	1665	T. Hayashi	6 " Feb 1/16	50.00		
	1697	W. S. Wise	6 " Feb 1/16	45.00		
	1109	J. T. Baker			18.40	'15
	----	S. P. Peterson	4 " Nov 1/15	16.00		
	----	Volcano Stables ...	3 " Oct 1/15	45.00		
4	981	Kualii Hore	6 " Apl 1/16	25.00		
	1439	H. Cleveland .. a/c	6 " Mar 1/16	10.00		
	846a	Nahoopii ..... a/c	6 " Jan 1/16	5.15		
	876	Waialua Agl. Co. ..	6 " Apl 1/16	1125.00		
	1052	Pack Hoo et al	1 " Nov 1/15	33.35		
5	1207	First Trust Co Hilo	6 " Apl 1/16	12.50		
	1397	J. D. Paris	6 " Mar 1/16	50.00		
	1113	Frank Andrade	6 " Mar 1/16	50.00		
	1481	J. R. Amorin	1 " Nov 1/15	30.00		
	1648	Y. Tanimoto	6 " Apl 1/16	12.50		
	1704	Geo. Smith	6 " Apl 1/16	12.50		
6	1536	Wong Kim	6 " Mar 1/16	40.00		
	1705	Mary K. Christ	6 " Apl 1/16	12.50		
7	1360	K. Matsumoto	3 " Jan 1/16	63.00		
	1373	K. Matsumoto	6 " Apl 1/16	225.00		
8	1509	T. Hironaka	6 " Oct 1/15	12.00		
9	923	O. T. Shipman	6 " Apl 1/16	250.00		
	1401	Waialua Agl. Co a/c	12 " Oct 1/15	3389.42		
			Forward --	$12757.42	$ 47.85	

RENTS and TAXES COLLECTED - OCTOBER, 1915

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ..		$12757.42	$ 47.85	
11	1180	T. T. Meyer	6 mo to Apl 1/16	187.50		
----		Inter Is. S. Nav.Co	1 " Nov 1/15	50.00		
----		J. F. Brown	6 " Jan 1/16	5.00		
	1575	J. Moniz	6 " Apl 1/16	25.00		
13	1703	Aiau Aina .....a/c	6 " Jan 1/16	20.00		
14	916	Pang Chew	1 " Nov 1/15	100.00		
	1514	Uchi Oda	6 " Jan 1/16	16.00		
15	528a	J. B. Castle	6 " Apl 1/16	2000.00		
	1556	W. A. Kane .....a/c	6 " Jan 1/16	20.00		
18	1667	H. Terakawa	6 " Mar 1/16	17.00		
----		S. Mahaulu	6 " Apl 1/16	15.00	3.80	'15
20	549a	J. M. Kealoha			10.00	'14 a/c
	776	Hwn Carriage Mfg Co	1 " Oct 1/15	75.00		
21	885	Sun Wing Chong a/c	6 " Jan 1/16	400.00		
	1707	J. Andrade	6 " Feb 1/16	25.00		
22	1708	J. Hatae	6 " Apl 1/16	28.00		
	1440	Kasuki Oshiro			23.55	'15
23	895a	Sing Chong & Co. ..	12 " Oct 1/16	25.00		
	1108a	Haleiwa Hotel Co...	6 " Apl 1/16	62.50		
	1301	A. Young Bldg. Co..	6 " Apl 1/16	500.00		
	1553	Sun Tai Wai Co	6 " Apl 1/16	25.00		
	1573	Von Hamm Young Co..	6 " Apl 1/16	300.00		
	1709	K. Kimura	6 " Apl 1/16	20.00		
----		Hon. Planing Mill .	1 " Nov 1/15	20.00		
25	870	Prendergast Estate.			5.05	'15
	909	Hoy On Society	3 " Jan 1/16	60.00		
	1297	Oahu Rice Mill Co..	6 " Apl 1/16	150.00		
	1314	Oahu Rice Mill Co..	12 " Oct 1/16	15.00	8.85	'15
	1371	Ah Sing et al	6 " Apl 1/16	70.00		
26	104b	Lung Do Wai Co	6 " Apl 1/16	50.00		
	1401	Waialua Agl Co a/c	12 " Oct 1/15	1076.73		
27	1268	Nozawa & Doy	1 " Nov 1/15	20.00		
	1540	S. Hironaka ... Bal	6 " Jan 1/16	26.00		
	1711	Mrs. P. Mottas	6 " May 1/16	12.50		
28	917	Pang Lum Mow	1 " Nov 1/15	50.00		
	1051	Pang Lum Mow	1 " Nov 1/15	16.65		
	1649	Cheung Kim	6 " Apl 1/16	25.00		
	1686	Chung Chock	3 " Jan 1/16	75.00		
29	589b	Lui Hong Poo			109.30	'15
30	717	Becky Keahi ... Bal	6 " Jun 1/15	2.15	8.75	'14
	717	Backy Keahi			4.30	'15
	872	M. Yoshida	6 " Apl 1/16	25.00		
	1179	M. Yoshida	6 " Apl 1/16	17.50		
	1544	S. H. Dowsett	6 " Jan 1/16	65.00		
----		S. Uyeda	3 " Jan 1/16	45.00		
----		A. Schnerr Co	1 " Dec 1/15	30.00		
				$18524.95	$ 221.45	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

NOVEMBER, 1915

Date				
	INTEREST			
1	Nakamoto Note, $198.10, 12 da 7%	$ .45	$	
19	" " 688.85, 3 mo 9 da, 7%	13.25		
	McInerny Notes, at 6%:			
	#1, $13,750, May 19 - Sep 7, 3 mo 18 da ..	247.53		
	11,250, Sep 7 - Oct 18, 1 mo 11 da ..	76.88		
	8.750, Oct 18 - Nov 19, 1 mo 1 da ..	45.21		
	#2, 23,750, May 19 - Nov 19, 6 mo	712.50		
	#3, 23,750, May 19 - Nov 19, 6 mo	712.50		
	#4, 23,750, May 19 - Nov 19, 6 mo	712.50		
22	Hon. Construction & D. Co. Note, $900, 6m 7%	31.50		
23	Nakamoto Note, $202.10, 4 da 7%	.15		
	Y. Ahin, on deferred payment of rent under Lease 710, $1850, 3 mo 21 da, 7%	39.93	2,592.40	✓
	KAMEHAMEHA SCHOOLS			
1	Registrar A. B. Sill, Bal Oct Collections ..	2,482.23		
16	" " a/c Nov "	874.88	3,357.11	✓
	RENT NOTES			
1	Nakamoto et al, Bal Principal Note #1	198.10		
19	Nakamoto et al, a/c Principal Note #2	486.75		
23	Nakamoto et al, a/c Principal Note #2	202.10	886.95	✓
	KONA SALES			
16	T. C. White, Agent, firewood sold, Keei		20.00	✓
	BILLS RECEIVABLE			
19	W. H. McInerny, a/c Principal of his Note #1 dated November 19, 1913		2,500.00	✓
	SUNDRY TENANTS			
1/30	Detailed as per pp 19/20:			
	Rents	7,268.40 ✓		
	Taxes	1,174.80 ✓	8,443.20	✓
			$17,799.66	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1915

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	522c	Geo. W. Macfarlane.	1 mo to Dec 1/15	$ 125.00	$	
	1594	Kaleihiwahiwa	6 " Apl 1/16	20.00		
	983a	T. H. Davies & Co..	6 " May 1/16	168.00		
	1047	Honolulu Iron Works	6 " May 1/16	15.00		
	913	McCandless & Dowset	6 " May 1/16	277.50		
	---	Hon. Planing Mill..	1 " Dec 1/15	20.00		
	1712	Irving F. Kent	6 " Apl 1/16	12.50		
2	914	J. P. Mendonca	3 " Feb 1/16	62.50		
	1655	G. Schuman	6 " May 1/16	300.00		
	1658	T. Sakaitani	6 " May 1/16	12.50		
	1052	Pack Hoo et al	1 " Dec 1/15	33.35		
3	1662	J. Villela	6 " Jun 1/16	12.50		
	438d	Sun Kwong Sing Co..	6 " Apl 1/16	60.00		
	549a	J. M. Kealoha			1.85	'14 Bal
	777	Annie W. Akong			1.25	'15
4	1597	Sylvester Joseph a/c	6 " Jan 1/16	70.00		
	1431	Hon. Scrap Iron Co.	3 " Mar 1/16	120.00		
5	1041	W. W. Goodale	6 " May 1/16	43.75		
	1499	J. H. Love	1 " Sep 1/15	100.00		
	1519	T. Yamasaki	6 " May 1/16	25.00		
	1453	Kaneohe Rice Mill .	12 " Nov 1/16	20.00	2.35	'14
	989	See Tai Wai Co	6 " May 1/16	163.75		
6	1405	J. D. Paris	6 " May 1/16	150.00		
	1048	Honolulu Plantation	6 " May 1/16	60.00		
8	----	Ellen Clark	1 " Dec 1/15	10.00		
9	1481	J. R. Amorin	1 " Dec 1/15	30.00		
	1520	C. F. Zen	6 " May 1/16	80.00		
10	218b	S. Ozaki	6 " May 1/16	20.00		
	1713	H. Jensen	6 " May 1/16	12.50		
11	260c	Pioneer Mill Co ...			.55	'14 '15
	579	Pioneer Mill Co ...			53.55	'15
	580	Pioneer Mill Co ...			17.30	'15
	1687	Palama Settlement .	12 " Nov 1/16	12.50		
12	1333	Coyne Furniture Co.	6 " May 1/16	240.00		
	1354	J. C. Cohen			447.50	'15 a/c
	1479	Libby, McNeill & L.	6 " May 1/16	350.00		
	1533	Libby, McNeill & L.	6 " May 1/16	125.00		
	1534	Libby, McNeill & L.	6 " May 1/16	45.00		
13	1506	Matson Nav. Co. ...	6 " May 1/16	660.00		
	757a	Harng Fung Co. Bal	6 " Oct 1/15	62.65		
	1124a	Lum Wai	6 " Oct 1/15	70.00	16.40	'14
	1714	T. Fugikawa	6 " Apl 1/16	20.00		
	1518	Ching Chee	12 " Nov 1/15	150.00		
	1518	Ching Chee	6 " May 1/16	75.00	18.20	'15
	1507	K. Toshichi	6 " Apl 1/16	14.00		
15	829a	J. Kaalouahi			3.25	'15
	830a	Kawaa Estate			3.05	'15
	841a	D. Kapawai			3.10	'15
	843a	D. Kalaau	6 " Jan 1/16	1.75	3.60	'15
	851b	R. W. Kamakahi			3.10	'15
	852a	Emma Kane	12 " Jan 1/16	51.00	11.20	'14 '15
	853a	Moohila	12 " Jan 1/16	7.50	1.60	'14 '15
	854a	Kuwene			.20	'15
	861a	Wahineino Estate ..			2.10	'15
	862a	D. Kalaau	6 " Jan 1/16	5.00	1.15	'15
	867a	Opiopio	12 " Jan 1/16	20.00	4.35	'14 '15
	1480	D. Kalaau	6 " Jul 1/15	15.00		
	1703	Aiau Aina ..... Bal	6 " Jan 1/16	20.00		
	1715	Becky K. Mottas ...	6 " May 1/16	12.50		
	1556	W. A. Kane .....Bal	6 " Jan 1/16	20.00		
16	997	K. Morido	6 " Jan 1/16	22.50	6.70	'14
	1121	J. W. Kumukoa	12 " May 1/16	12.00	1.80	'14
	1231	M. Morimoto			3.10	
19			Forward -	$ 4035.25	$ 607.25	

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RENTS and TAXES COLLECTED - NOVEMBER, 1915

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr	
		Brought Forward ..		$ 4035.25	$ 607.25		
16	1275	M. Tosaburo			11.95	'14	
	1278	S. Kawano			14.30	'14	
	1288	S. Uhatchi			8.20	'14	
	1289a	I. Mantaro			5.20	'14	
	1290b	T. Heitaro			3.10	'14	
	1307	Y. Sumi			5.50	'14	
	1310a	C. Aoke			5.95	'14	
	1339	I. Torahe			9.40	'14	
	1340	S. Yōtaro			3.85	'14	
	1341	K. Keizo			3.70	'14	
	1342	T. Heitaro			3.00	'14	
	1365	S . Taguma			8.05	'14	
	1418	Yamamoto	12 mo to Jan 1/16	30.00			
	1426	Akaka	12 " Jan 1/16	22.00	3.25	'14	
	1656	M. Amisaki	6 " Jan 1/16	30.00			
	1272	Chas. Meinecke Est.	12 " Oct 1/15	20.00	1.95	'13	
	1272	Chas. Meinecke Est.	12 " Oct 1/16	20.00	2.20	'14	
	1272	Chas. Meinecke Est.			2.45	'15	
	1169a	Ng Shee	6 " May 1/16	120.00			
17	1716	Eliz. Gere	6 " May 1/16	20.00			
19	----	Union Feed Co	6 " May 1/16	30.00			
22	----	J. M. Dowsett	6 " May 1/16	50.00			
	----	J. M. Dowsett	12 " Nov 1/16	5.00			
	----	Inter Is. S. Nav Co	1 " Dec 1/15	50.00			
	858a	K. Paehaole			3.30	'15	
	708b	J. P. Kahahawai ...	6 " May 1/16	15.00			
23	1584	T. Yamashita	6 " Apl 1/16	14.00			
	959a	Loo Goon	6 " Jan 1/16	342.50			
	1302	Carl Ontai			4.45	'15	
	710	Y. A hin	6 " Jan 1/16	1850.00	455.40	'15	a/c
	231b	H. Tsunoda	6 " Jan 1/16	30.00	6.05	'15	
	1218	Y. Ahin	6 " Jan 1/16	25.00	6.30	'15	
24	776	Hwn Carriage Mfg Co	1 " Nov 1/15	75.00			
	1429	Hon Const'n & D. Co	3 " Nov 1/15	99.00			
26	1526a	O. Hanao	6 " Jul 1/16	25.00			
	1717	Y. Takomoto	6 " Feb 1/16	14.00			
29	916	Pang Chew	1 " Dec 1/15	100.00			
	1718	S. Tanaka	6 " Apl 1/16	50.00			
30	917	Pang Lum Mow	1 " Dec 1/15	50.00			
	1051	Pang Lum Mow	1 " Dec 1/15	16.65			
	1499	J. H. Love	1 " Oct 1/15	100.00			
	----	A. Schnerr Co	1 " Jan 1/16	30.00			
				$ 7268.40	$1174.80		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

DECEMBER, 1915

Date				
	INTEREST			
1	Young Bldg Bonds $2000, 6 mo 6%	$ 60.00	$	
14	Oahu Ry Bonds sold, $30000, 5 mo 13 da, 5%..	679.16		
17	Nakamoto Note $688.85, 4 mo 7 da, 7%	17.00		
22	Y. Ahin Note $20000, 6 mo 7%	700.00		
30	Stanley & Wilder, on Lee Chuck judgment	69.90		
31	Honokaa Sugar Bds, $40000, 6 mo 6%	1,200.00		
	Pacific Sugar Bds, 20000, 6 mo 6%	600.00		
	Oahu Railway Bds, 46000, 6 mo 5%	1,150.00		
	McBryde Sugar Bds, 10000, 6 mo 5%	250.00		
	Oahu Sugar Co Bds, 28000, 6 mo 6%	840.00	5,566.06	✓
	KAMEHAMEHA SCHOOLS			
2	Registrar A. B. Sill, Bal Nov Collections ..	970.57		
16	" " a/c Dec "	866.35	1,836.92	✓
	FEES for LEASE ASSIGNMENTS			
3	Kikala to J. Camacho, L. 1250, Kapalama	2.50		
	Hanohano to City Mill Co, L. 1670, Kakaako..	2.50		
11	Achi to Bishop & Co, L. 712a, Kauluwela	2.50		
14	Heen to Aiau, L. 131c, Waialua, Oahu	2.50		
18	Lum Chee to Lum Chee, Tr., L. 1483, Hilo ...	2.50		
	Chong Yuen to Young K. Yok, L. 699b, Hilo ..	2.50		
21	Kono to Ishiji, L. 1596, Kapalama	2.50	17.50	✓
	RENT NOTES			
17	Nakamoto et al, a/c Principal of Note #3, dated August 10, 1915		283.00	✓
	INSURANCE (Premiums Recovered)			
6	Nozawa et al, L. 1268, Bal adv. June 30/15..	80.00		
30	Lee Chuck, L. 1535, adv. February 8/15	57.75	137.75	✓
	EXPENSE			
4	Honolulu Auction Rooms, proceeds from sale of old typewriter	8.75		
18	I. Kitagawa, for rewriting Lease 1706, Hilo.	2.50		
27	T. Tateyama, for preparing lease of Lot 1, Blk 16, Kakaako, not taken	2.50		
28	M. C. Amana, unexpended balance from advance of December 13/15 for a/c expenses of Molokai collection trip, now refunded	25.00 ✓	38.75	✓
	LAW (Costs Recovered)			
30	Holmes & Olson, advance of August 21/15 re Lee Chuck Suit, on a/c		19.00	✓
	INVESTMENTS			
14	C. R. Bishop Trust, for Oahu Railway Bonds Nos. 1296/1325 (30) - cost 101		30,300.00	✓
	CAPITAL			
14	Gain on above Oahu Railway Bonds, bought at 101 and sold at 105.75		1,425.00	✓
	FIREWOOD (Kunana, Ewa)			
7	Geo. Yamada, 82.1 cords Algeroba, assorted..		147.60	175
	SUNDRY TENANTS			
1/31	Detailed as per pp 22/24:			
	Rents	9,175.70 ✓		
	Taxes	11,007.00 ✓	20,182.70	✓
21			$59,954.28	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1915

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	522c	Geo. W. Macfarlane.	1 mo to Jan 1/16	$ 125.00	$	
	1224	G. W. Macfarlane a/c	3 " Mar 1/16	16.65		
	1383	Kaiwiki Sugar Co ..	6 " Jun 1/16	750.00		
	1491	K. Matsumoto	6 " Jun 1/16	250.00		
	1659	L. Piianaia	6 " Jun 1/16	165.00		
	----	Ellen Clark	1 " Jan 1/16	10.00		
2	763a	Maguire Estate	6 " Jun 1/16	517.00		
	1052	Pack Hoo et al	1 " Jan 1/16	33.35		
	1250	O. Kikala	6 " Jan 1/16	5.00		
	1539	Julia Doyle ... a/c	6 " May 1/16	10.00		
4	1537	T. Ozawa	6 " Jun 1/16	25.00	6.30	'15
	1551	H. Birkmyre	6 " Jun 1/16	12.50		
	----	H. Hackfeld & Co ..	2 " Jan 1/16	100.00		
6	885	Sun Wing Chong Bal	6 " Jan 1/16	400.00		
	1354a	Hon. Amusement Co..	3 " Mar 1/16	600.00		
	1597	S. Joseph .....Bal	6 " Jan 1/16	20.00		
7	768b	Maria Bettencourt..	6 " Jun 1/16	17.50		
	880a	Lung Do Wai Co	6 " Jun 1/16	80.00		
	1481	J. R. Amorin	1 " Jan 1/16	30.00		
	1570	Geo. M. Yamada, Tr.	6 " May 1/16	32.50		
8	1177	C. E. King Estate .			.45	'15
9	1490	L. G. Blackman	6 " Jun 1/16	125.00		
10	896	Wilson & Bauman ...			4.45	'15
	1151a	Iwanaga			9.10	'15
	1535	Lee Chuck	6 " Jun 1/15	500.00		
	1719	Tanabe Company	6 " Jul 1/16	55.00		
11	1105	Kauai Electric Co..			2.75	'15
	1106	Kauai Electric Co..			2.80	'15
13	363b	Maunalua Ranch Co..			422.50	'15
	857a	Kapika			3.00	'15
	914	J. P. Mendonca			38.75	'15
	983a	T. H. Davies & Co..			42.15	'15
	1005	David K. Baker	12 " Jan 1/16	25.00	4.00	'14
	1005	David K. Baker			4.45	'15
	1019	W. A. Clark			.70	'15
	1216	Honolulu Iron Works			22.20	'15
	1383	Kaiwiki Sugar Co...			183.90	'15
	1459	Pacific Eng. Co. ..	6 " Jun 1/16	300.00	83.50	'15
	1574	Chun Pin	6 " Mar 1/16	37.50	7.85	'15
	1720	K. S akata	6 " Jul 1/16	5.00		
14	131c	Heen Brothers	6 " Jun 1/16	30.00	6.05	'15
	876	Waialua Agl Co			240.35	'15
	921	Kilauea Volcano Hse			61.30	'15
	923	O. T. Shipman			61.30	'15
	1042	Waialua Agl Co			12.65	'15
	1188	Heen Brothers			2.00	'15
	1401	Waialua Agl Co			1992.35	'15
	1479	Libby, McNeill & L.			94.55	'15
	1533	Libby, McNeill & L.			25.30	'15
	1534	Libby, McNeill & L.			22.25	'15
	1547	L. K. Makanani			3.55	'15
	----	Inter Is. S. Nav Co	1 " Jan 1/16	50.00		
15	896	Wilson & Bauman ...	6 " Apl 1/16	20.00		
	700a	Honolulu Plantation			151.80	'15
	704	Honolulu Plantation			506.00	'15
	925	Honolulu Plantation			294.75	'15
	1048	Honolulu Plantation			15.20	'15
	1262	Honolulu Plantation			189.75	'15
	1322a	Honolulu Plantation			75.90	'15
	1493	Honolulu Plantation			62.00	'15
	1494	Honolulu Plantation			73.35	'15
16	528a	J. B. Castle			506.00	'15
	916	Pang Chew	1 " Jan 1/16	100.00		
	1263	Hustace-Peck Co ...	12 " Nov 1/16	100.00	12.65	'15
	1404	Lewers & Cooke	6 " Jun 1/16	300.00		
22			Forward --	$ 4847.00	$5247.90	

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RENTS and TAXES COLLECTED - DECEMBER, 1915

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ..		$ 4847.00	$5247.90	
17	687a	Waiahinu Agl & G Co			133.35	'15
	696	Hilo Sugar Company.			735.60	'15
	913	McCandless & Dowsett			91.80	'15
	1200	Hakalau Plantation.			280.15	'15
	1201	Hawaiian Agl Co ...			429.10	'15
	1297	Oahu Rice Mill Co..			81.40	'15
	1404	Lewers & Cooke			113.85	'15
18	699b	Chong Yuen			4.60	'15
	760a	Lucas & Guard Bal.	6 mo to Jan 1/16	50.00		
	1018	J. Lopes	6 " May 1/16	12.50		
	1027	C. F. Bradshaw	6 " May 1/16	12.50		
	1029	Miyamoto & Tanaka..	6 " May 1/16	12.50		
	1045	First Trust Co Hilo	6 " May 1/16	37.50		
	1050	L. Turner Co	6 " May 1/16	37.50		
	1056	R. Sumida	6 " May 1/16	17.50		
	1065a	M. Matsutaro	6 " May 1/16	17.50		
	1067	L. F. Mendonca	6 " May 1/16	12.50		
	1071	Kaiama Estate	6 " May 1/16	15.00		
	1074	Young Chung	6 " May 1/16	12.50		
	1075	Ah Ping	6 " May 1/16	20.00		
	1078	First Trust Co Hilo	6 " May 1/16	12.50		
	1080	Miyamoto & Tanaka .	6 " May 1/16	20.00		
	1111	G. N. Day	6 " Apl 1/16	10.00		
	1153	D. Mitsugoro	6 " May 1/16	12.50		
	1203	Peter Lee	6 " Apl 1/16	21.60		
	1235	Y. Matsumoto	6 " May 1/16	27.50		
	1243	J. K. Kai ..... Bal	6 " Jan 1/16	65.00		
	1264	First Trust Co Hilo	6 " May 1/16	12.50		
	1265	C. F. Bradshaw	12 " Nov 1/16	25.00		
	1284	L. Chau	6 " May 1/16	25.00		
	1285	S. Yamamura	6 " May 1/16	15.00		
	1286	D. Matsugoro	6 " May 1/16	10.00		
	1344	C. F. Bradshaw	6 " Apl 1/16	7.50		
	1346	Mrs. L. Carter	6 " May 1/16	20.00		
	1347	T. Ikeda	6 " May 1/16	25.00		
	1349	Cres. Cy Cracker Co	6 " May 1/16	12.50		
	1350	Ah Ping	6 " May 1/16	7.50		
	1351	C. F. Bradshaw	6 " May 1/16	7.50		
	1352	H. Doi	6 " Jun 1/16	12.50		
	1384a	S. Nakazawa	6 " May 1/16	60.00		
	1402	Sagawa	6 " May 1/16	15.00		
	1403	G. J. Becker	12 " May 1/16	25.00	2.75	'14
	1407	W. Inada	6 " Jun 1/16	40.00		
	1408	J. Dominguez	6 " Jun 1/16	15.00		
	1409	Ah Chu et al	6 " Jun 1/16	7.50		
	1450	Chock Hong	6 " May 1/16	12.50		
	1451	K. Kuratsu	6 " May 1/16	12.50		
	1483	Lum Chee	6 " May 1/16	50.00	5.50	'15
	1669	Chun Kon Lum	6 " May 1/16	37.50		
	1706	I. Kitagawa	6 " Apl 1/16	90.00		
	----	Volcano Stables ...	3 " Jan 1/16	45.00		
	----	S. P. Peterson	2 " Jan 1/16	8.00		
	1248a	Kalihi & M. Church.			1.50	'15
20	888	John Gaspar			48.00	'15
	948	John Gaspar			31.45	'15
	1110	John Gaspar			45.55	'15
	1399a	City & County, Hon.	6 " May 1/16	75.00		
	1478	D. L. Akwai	6 " Jun 1/16	60.00		
	1547	L. K. Makanani	6 " Jun 1/16	30.00		
	1549	J. Hale			4.05	'15
	831b	Kaaimano .....a/c	6 " Jan 1/16	4.00		
	832a	Puna Kailiuli	6 " Jan 1/16	12.50	2.90	'15
	834a	Rose K. Clark			1.60	
			Forward --	$ 6053.10	$7261.05	

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RENTS and TAXES COLLECTED - DECEMBER, 1915

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ..		$6053.10	$ 7261.05	
20	840a	Kaopuiki			2.50	'15
	845a	Kiona			2.75	'15
	846a	Nahoopii			1.90	'15
	847a	Kamanao			1.30	'15
	855a	S. Fuller	6 mo to Jan 1/16	2.00	3.00	'15
	856a	S. W. Kiakahi ..Bal	6 " Jan 1/16	8.85	2.30	'15
	860a	Kila			3.90	'15
	863a	Ekekela Estate			2.75	'15
	865a	Kalani ..... Bal	6 " Jan 1/16	.50	.85	'15
	891a	J. C. Wailiula, Tr.			11.50	'15
	951a	Moku Kailiuli			.60	'15
	1236	S. W. Kiakahi			.95	'15
	1327	Matsui			1.35	'15
	1497	Wm. Nueku			2.30	'15
	1738	J. K. Kamanao	6 " Jul 1/16	4.00		
	----	Moku Kailiuli	12 " Jan 1/17	2.00		
21	423b	Kaneohe Rice Mill..			2.55	'15
	1453	Kaneohe Rice Mill..			2.05	'15
	989	See Tai Wai Co			33.15	'15
	1266	Pearl Cy. Fruit Co.			12.65	'15
	1268	Nozawa & Doy	1 " Dec 1/15	20.00		
	1506	Matson Nav. Co. ...			160.90	'15
	1596	Denkichi Kono	6 " Jun 1/16	27.50		
22	526	John Ena Estate ...	6 " Jun 1/16	250.00	651.45	'15
	1595	C. B. Makee	12 " Dec 1/16	20.00	2.20	'15
	1532	Geo. Keawe .... a/c	6 " Jul 1/15	15.00		
	1535	Lee Chuck ..... a/c	6 " Dec 1/15	200.00		
23	776	Hwn Carriage Mfg Co	1 " Dec 1/15	75.00		
	---	Hon. Planing Mill .	1 " Jan 1/16	20.00		
24	713	Catton, Neill & Co.	3 " Mar 1/16	300.00	253.55	'15
	917	Pang Lum Mow	1 " Jan 1/16	50.00		
	1051	Pang Lum Mow	1 " Jan 1/16	16.65		
27	1180	T. T. Meyer			43.20	'15
28	529a	G. J. Waller	6 " Jun 1/16	50.00		
	1371	Ah Sing et al			46.35	'15
	1374	Yee Hop, Trustee ..	6 " Jun 1/16	375.00	180.90	'15
29	906	Young Building Co..			60.20	'15
	1198	Young Building Co..			57.60	'15
	1301	Young Building Co..			674.25	'15
	1158	Von Hamm Young Co..	6 " May 1/16	400.00	289.70	'15
	1573	Von Hamm Young Co..			695.75	'15
	1555	Mrs. D. K. Kailimai	6 " Jul 1/16	37.50	9.10	'15
	1585a	M. Shintani	6 " Apl 1/16	40.00		
30	178d	Hawi Mill & Pltn Co			92.85	'15
	763	Maguire Estate			180.15	'15
	1162	Hala Canning Co ...			16.55	'15
	1499	J. H. Love	1 " Nov 1/15	100.00		
	1538	Lee Chuck ..... Bal	6 " Dec 1/15	300.00	110.80	'15
31	757a	Harn Fung Co ...a/c	6 " Apl 1/16	145.60		
	915a	Chang Yin Cock	6 " Jan 1/16	90.00		
	1330	Chang Yin Cock	6 " Jan 1/16	125.00		
	1364	C. B. Kaainoa	6 " Jul 1/16	18.00	5.60	'15
	1474	Hwn Sugar Pltr Assn			126.50	'15
	1489	M. J. Scully	6 " Jul 1/16	375.00		
	1532	Geo. Keawe .... Bal	6 " Jul 1/15	5.00		
	1650	L. M. Keaunui	6 " Apl 1/16	20.00		
	----	A. Schnerr Co	1 " Feb 1/16	30.00		
				$9175.70	$11007.00	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JANUARY, 1916

Date				
	INTEREST			
10	Nakamoto Note, $405.85, 23 da 7%	$ 1.82	$	
15	Paxton Note, $5000, 3 mo 7%	87.50		
20	Nakamoto Note, $207.67, 10 da 7%	.40		
25	Bishop & Co C/d, $25000, 6 mo 4%	500.00		
31	Nakamoto Note, $108.07, 11 da 7%	.23	589.95	✓
	KAMEHAMEHA SCHOOLS			
3	Registrar A. B. Sill, Bal Dec Collections ..	341.09		
18	" " a/c Jan "	692.03	1,033.12	✓
	FEES for LEASE ASSIGNMENTS			
7	Lau Pio to Wong Sai, L. 828, Ewa	2.50		
15	Larsen to Branco, L. 1701, Kakaako	2.50		
17	Chin Kwan Khi to Lum, L. 1484, Kauluwela ...	2.50		
20	Shigaki to City Mill, L. 1752, Kunana	2.50		
31	Hoo Yee to Ching Q. Yuen, L. 1356a, Ewa	2.50	12.50	✓
	RENT NOTES			
10	Nakamoto et al, a/c Principal of Note #3, dated August 10, 1915	198.18		
20	" a/c Principal of above Note	99.60		
31	" Bal " " " "	108.07	405.85	✓
	SALES OF LAND			
10	Abraham Hobbs, 0.11 acre, Halawa, Molokai, Deed dated January 10, 1916	35.00		
19	Mildred M. Yoder, 3645 sq. ft., Kapalama, Deed dated January 14, 1916	150.00		
31	J. K. Kamanao, 0.09 acre, Halawa, Molokai, Deed dated January 10, 1916	15.00		
	Geo. Kaopuiki, 0.04 acre, Halawa, Molokai, Deed dated January 10, 1916	14.00	214.00	✓
	EXPENSE			
3	Mew Sing, duplicate copy, Lease 531c		2.50	✓
	LAW (Costs Recovered)			
11	Stanley & Wilder, advance of August 21/15 re Lee Chuck Suit, Balance		8.00	✓
	SUNDRY TENANTS			
3/31	Detailed as per pp 26/29:			
	Rents	22,967.94 ✓		
	Taxes	10,242.85 ✓	33,210.79	✓
			176	
			$35,476.71	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
3	984b	Wong Leong	12 mo to Jan 1/17	$ 15.00	$ 3.60	'15
	1529	John Namaielua	6 " Jul 1/16	20.00	9.00	'15
	1484	Ching Kwan Khi	6 " Jul 1/16	60.00	18.95	'15
	478b	Kealoha (W)	6 " Jul 1/16	50.00		
	589b	S. Ah Hoy	6 " Jul 1/16	200.00		
	1670	Sol. Hanohano	6 " Jul 1/16	67.50		
	869a	S. B. Kaai	6 " Jan 1/16	6.50	1.50	'15
	1582	M. Perreira	6 " Jul 1/16	40.00		
	828	Lau Pio	12 " Jul 1/16	25.00	.95	'15
	828	Lau Pio			1.00	'15
	1190	Terr'l. Hotel Co ..	12 " Jan 1/17	50.00		
	1385	Olaa Sugar Co	6 " Jul 1/16	875.00	214.55	'15
	1395	D. P. R. Isenberg..			2094.35	'15
	1544	S. H. Dowsett	6 " Jul 1/16	65.00	16.45	'15
	340c	R. W. Holt	6 " Jan 1/16	10.00	2.55	'15
	---	H. H. Plemer	6 " May 1/16	6.00		
	---	Ellen Clark	1 " Feb 1/16	10.00		
4	332	Sing Chong & Co ...	6 " Jul 1/16	300.00	387.80	'15
	1432	T. H. Davies & Co..			52.00	'15
	714	Honolulu Iron Works	6 " Jul 1/16	1800.00	759.00	'15
	1232	Kukaiau Ranch Co ..	6 " Jul 1/16	75.00	18.40	'15
	607a	C. F. Hart Estate .	6 " Jul 1/16	200.00	49.05	'15
	1052	Pack Hoo et al	1 " Feb 1/16	33.35	79.95	'15
	804	Bishop & Co	6 " Jul 1/16	200.00	47.45	'15
	480a	S. M. Damon	6 " Jul 1/16	300.00	689.65	'15
	758	Bishop & Co	6 " Jul 1/16	400.00	94.85	'15
	1270	Kona Tobacco Co ...	6 " Jan 1/16	430.00	142.05	'15
	1477	Oahu Sugar Co	6 " Jul 1/16	840.50	212.65	'15
	798a	Geo. D. Robinson ..	12 " Jan 1/17	25.00	4.10	'15
	746	Waialua Agl Co	6 " Jul 1/16	750.00		
	1191	Waialua Agl Co	12 " Jan 1/17	50.00		
	1279	Waialua Agl Co	12 " Jan 1/17	26.00		
	768b	M. Bettencourt			4.25	'15
	1308	Sung Lee Inn Co ...	6 " Jul 1/16	300.00	79.05	'15
	1563	C. Miyasaki	6 " Jul 1/16	12.50	3.25	'15
	1132a	Rose Kaanaana	12 " Jan 1/17	125.00	15.80	'15
	1582	M. Perreira			12.65	'15
5	746	Waialua Agl Co			151.80	'15
	1191	Waialua Agl Co			5.70	'15
	1279	Waialua Agl Co			3.30	'15
	926	Honolulu Plantation	6 mo to Jul 1/16	181.00	45.80	'15
	1133a	Hoa (W)	12 " Jan 1/17	12.00	1.20	'15
	1136a	N. Iwaliko	12 " Jan 1/17	50.00	6.30	'15
	1565	K. Nomura	6 " Jul 1/16	11.00	2.65	'15
	1238	I. Yamashiro	6 " Jul 1/16	40.00	10.10	'15
	783a	Keoki Kipola	6 " Jul 1/16	33.50	18.45	'15
	789	Mrs. M. E. Ganzel .	6 " Jul 1/16	100.00	19.00	'15
	1244	W. E. Rowell	6 " Jun 1/16	50.00	15.80	'15
	1527	Helen N. Keanu	6 " Jul 1/16	20.00	7.60	'15
	1601	M. M. Calhau	6 " Jul 1/16	90.00	21.30	'15
	----	F. W. Macfarlane ..	6 " Jul 1/16	37.50		
	----	H. Hackfeld & Co ..	1 " Feb 1/16	50.00		
7	1405	J. D. Paris			49.65	'15
	1419	J. D. Paris	12 " Jan 1/17	20.00		
	1581	Frank Souza	6 " Jul 1/16	25.00		
	1566	M. Kataoka	6 " Jul 1/16	22.00	5.30	'15
	1583	J. Damata	6 " Jul 1/16	20.00	6.35	'15
	1495	Bow Wo Sang	6 " Jul 1/16	50.00	15.80	'15
	1561	M. De Caires	6 " Jul 1/16	20.00		
	1223a	Wong Hee Sec	6 " Jul 1/16	30.00	23.05	'15
	1296	Ng Pat	6 " Jul 1/16	75.00	37.95	'15
	14a	Hilo Sugar Co	6 " Jul 1/16	600.00	147.10	'15
			Forward --	$ 8904.35	$5609.05	

RENTS and TAXES COLLECTED - JANUARY, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ..		$ 8904.35	$5609.05	
7	84	Territory of Hawaii	12 mo to Jan 1/17	500.00		
	524	Honaunau Sugar Co..	6 " Jul 1/16	100.00	49.05	'15
	365	Onomea Sugar Co ...	6 " Jul 1/16	1200.00	294.25	'15
	412a	Hawaiian Agl Co....	6 " Jul 1/16	500.00	122.60	'15
	1169a	Ng Shee			71.65	'15
	1181	Heen Brothers			77.80	'15
	1188	Heen Brothers	12 " Jan 1/17	20.00		
	----	Mrs. A. M. Brown ..	6 " Jun 1/16	50.00		
8	490a	R. A. Lyman Estate.	6 " Jul 1/16	112.50	27.60	'15
	1215	A. C. deMello	6 " Jul 1/16	50.00	15.80	'15
	1589	M. Pacheco	6 " Jul 1/16	20.00	3.35	'15 a/c
	975a	Chong Lee Wai H Kee	6 " Jul 1/16	43.75	8.85	'15
10	1378	Tong Sing Wai Co ..	6 " Jul 1/16	340.00	68.80	'15
	1401	Waialua Agl Co a/c	12 " Oct 1/15	1708.93		
	1467	Waiahole Water Co .	6 " Jan 1/16	1250.00	253.00	'15
	1481	J. R. Amorin	1 " Feb 1/16	30.00		
	1701	W. Larsen, Jr.	6 " Jul 1/16	32.50		
11	387b	A. J. Campbell	6 " Jul 1/16	125.00	31.65	'15
	387c	A. J. Campbell	6 " Jul 1/16	75.00	18.95	'15
	1303	A. J. Campbell	6 " Jul 1/16	37.50	9.50	'15
	1324	A. J. Campbell	12 " Jan 1/17	22.50	2.30	'15
	914	J. P. Mendonca	3 " May 1/16	62.50		
	1190	Terr'l. Hotel Co ..			31.75	'15
	1221	Pac. Developm't Co.			12.25	'15
	1222	Pac. Developm't Co.			18.40	'15
	1522	Benjamin Makia	6 " Jul 1/16	20.00	6.30	'15
	----	Inter Is. S. Nav Co	1 " Feb 1/16	50.00		
12	769a	Mau Sing Wai Co ...	6 " Jul 1/16	250.00	79.05	'15
	1548	Annie K. Warren ...	6 " Jul 1/16	20.00	9.00	'15
13	1127a	Lam Poi	12 " Jan 1/17	45.00	5.70	'15
	1370	C. Brewer Estate ..	6 " Jul 1/16	1500.00	649.85	'15
	1663	U. Yoshida	6 " Jun 1/16	20.00		
14	588a	Wom. Outrigger Club			126.50	'15
	1319	G. Masuda	6 " Jun 1/16	60.00		
	1577	John Ii Estate	12 " Jan 1/17	25.00	2.55	'15
	1323	K. Tamura	6 " Jul 1/16	80.00	20.25	'15
	1746	Hwn Electric Co ...	10 yr to Jan 10/26	10.00		
	1747	Hwn Electric Co ...	10 " Jan 10/26	10.00		
	1748	Hwn Electric Co ...	10 " Jan 10/26	10.00		
	1749	Hwn Electric Co ...	10 " Jan 10/26	10.00		
	1750	Hwn Electric Co ...	10 " Jan 10/26	20.00		
15	507b	Lung Do Wai Co	6 mo to Jul 1/16	200.00	20.25	'15
	880a	Lung Do Wai Co			16.20	'15
	836a	J. Nakaleka	6 " Jul 1/15	9.50	1.95	'14
	836a	J. Nakaleka ... a/c	6 " Jan 1/16	5.60		
	485a	K. Keanu	6 " Jun 1/16	20.00		
	421b	Lum Foo Chin	6 " Jul 1/16	120.00	30.35	'15
	1751	Edith Wilmington ..	6 " Jul 1/16	15.00		
17	942a	Francisco Volpe ...	6 " Jul 1/16	75.00		
	1125a	Maunu Estate	12 " Jan 1/17	155.00	16.45	'15
	1468	Lawaena Makaea	12 " Jan 1/17	20.00	2.55	'15
	1752	H. Shigaki	6 " Jul 1/16	14.00		
	1541a	G. Serai	6 " Jul 1/16	65.00	10.80	'15
	1209a	Lui Ko	6 " Jul 1/16	12.50	6.35	'15
19	1510	I. Shintaro	6 " Jul 1/16	15.00	3.80	'15
	1754	H. Yokota	6 " Jul 1/16	12.50		
	953a	Lee Yun Kwai	6 " Jul 1/16	18.00	3.15	'15
	1164a	Quong Sam Sing Co..	6 " Jan 1/16	300.00		
	1164a	Quong Sam Sing a/c	6 " Jul 1/16	5.40		
	1401	Waialua Agl Co a/c	12 " Oct 1/15	157.76		
20	62	Liliuokalani	12 " Jan 1/16	50.00		
	228b	Liliuokalani Trs...	12 " Jan 1/17	20.00	2.00	'15
	916	Pang Chew	1 " Feb 1/16	100.00	151.80	'15
	985a	K. Matsumoto et al.	12 " Jan 1/17	50.00	12.65	'15
		Forward --		$18754.79	$7904.10	

RENTS and TAXES COLLECTED - JANUARY, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ..		$18754.79	$ 7904.10	
20	1466	K. Matsumoto	6 mo to Jul 1/16	280.00	70.85	'15
	1491	K. Matsumoto			93.00	'15
	1437	K. Matsumoto			40.50	'15
	1373	K. Matsumoto			175.70	'15
	1277	K. Matsumoto			162.75	'15
	1380	K. Matsumoto	3 " Apl 1/16	63.00	95.90	'15
	1381	K. Matsumoto	6 " Jul 1/16	112.50	60.70	'15
	1490	L. G. Blackman			31.60	'15
	1753	Pacific Eng. Co ...	6 " Sep 1/16	212.50		
	1581	Frank Souza			6.30	'15
	1589	M. Pacheco			3.00	'15 Bal
	1516	K. Nakano	6 " Jul 1/16	17.00	4.30	'15
	1561	M. de Caires			6.35	'15
	1668	Kaihawai (W) .. a/c	6 " Jun 1/16	20.00		
21	1604	K. Kinikapo ... a/c	6 " Jul 1/16	15.00		
	725	J. J. Fern			7.00	'15
	742	J. J. Fern			4.05	'15
	776	Hwn Carriage Mfg Co	1 " Jan 1/16	75.00		
	1219	J. B. Castle			506.00	'15
	1268	Nozawa & Doy	2 " Feb 1/16	40.00		
22	754a	J. Kalawaia	6 " Jul 1/16	12.50	8.20	'15
	---	S. Uyeda	3 " Apl 1/16	45.00		
24	1115a	Kohala Ditch Co ...	12 " Jan 1/17	100.00	12.25	'15
	1072a	Kohala Ditch Co ...			306.50	'15
	1116	Kohala Ditch Co ...			1.55	'15
	891a	J. L. Wailiula, Tr.	6 " Jul 1/16	50.00		
	1511	Masaye (W)	6 " Jul 1/16	23.00	2.00	'15 a/c
	1523	Hana Kawi	6 " Jul 1/16	20.00	5.25	'15
	549a	J. M. Kealoha			7.35	'15 a/c
	1250	Obed Kikala	6 " Jul 1/16	5.00	1.00	'15
25	1247	Kahalau (W)	6 " Jul 1/16	15.00	3.15	'15
	1579	S. Kuroda	6 " Jul 1/16	15.00	2.80	'15
	1562	S. Kuroda	6 " Jul 1/16	15.00	2.65	'15
	1564	Jiro Tamamoto	6 " Jul 1/16	11.00	2.65	'15
	801	Union F eed Co	6 " Jul 1/16	1150.00	164.45	'15
	802	Union Feed Co	6 " Jul 1/16	450.00	91.10	'15
	---	F. L. Waldron	1 " Feb 1/16	50.00		
26	1602	B. Fukuyama	6 " Jul 1/16	25.00	4.45	'15
27	782	Catton, Neill & Co.	6 " Jul 1/16	612.50	249.50	'15
	732a	Mary Davis Estate..	12 " Jan 1/17	10.00	3.05	'15
29	917	Pang Lum Mow	1 " Feb 1/16	50.00		
	1051	Pang Lum Mow	1 " Feb 1/16	16.65		
	1578	Sam Kee	6 " Jul 1/16	260.00	100.20	'15
	1574a	Chun Pin	6 " Sep 1/16	17.50		
31	837a	E. Hobbs Estate ...			1.15	'15
	1722	J. Kaalouahi	6 " Jul 1/16	12.00		
	1725	Rose Clark	6 " Jul 1/16	13.00		
	1726	Abraham Hobbs	6 " Jul 1/16	3.50		
	1732	P. Nahoopii	6 " Jul 1/16	10.50		
	1735	M. Usaki	6 " Jul 1/16	18.50		
	1736	S. Fuller	6 " Jul 1/16	8.00		
	1739	P. Kailiuli	6 " Jul 1/16	15.50		
	1740	D. Kapawai	6 " Jul 1/16	7.50		
	1743	L. K. Kaalouahi ...	6 " Jul 1/16	14.50		
	1755	D. W. Kahawai	6 " Jul 1/16	5.50		
	1756	R. W. Kamakahi	6 " Jul 1/16	15.00		
	1480	D. Kalaau	6 " Jan 1/16	15.00	3.10	'14
	1480	D. Kalaau			3.45	'15
	1721	M. Kailiuli	12 " Jan 1/17	28.00		
	1326	Tong Yick Wai Co ..			40.50	'15
	1356a	Hoo Yee	6 " Aug 1/16	50.00	10.10	'15
	1515	O. Yoichi	6 " Jul 1/16	21.00	5.30	'15
	478b	Kealoha (W)			20.00	'15 a/c
	833a	P. Pascal			3.95	'15
		Forward --		$22780.44	$10227.75	

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RENTS and TAXES COLLECTED - JANUARY, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ..		$22780.44	$10227.75	
31	1471	Yuen Wen Hing et al	6 mo to Jul 1/16	25.00	5.60	'15
	1521	John Hilo	6 " Jul 1/16	25.00	6.30	'15
	1499	J. H. Love	1 " Dec 1/15	100.00		
	1499	J. H. Love .... a/c	1 " Jan 1/16	25.00		
	1586	R. Arimoto	6 " Aug 1/16	12.50	3.20	'15
				$22967.94	$10242.85	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

FEBRUARY, 1916

Date				
	INTEREST			
1	Olaa Sugar Co Bonds, $15000, 6 mo 6%	$ 450.00	$	
9	Ikko, on amount due by him for fire damage, Kona, Hawaii, $48, 9 mo 27 da, 8%	3.15		453.15 ✓
	KAMEHAMEHA SCHOOLS			
1	Registrar A. B. Sill, Bal Jan Collections ..	877.04		
16	" " a/c Feb "	1,132.09		2,009.13 ✓
	FEES for LEASE ASSIGNMENTS			
21	Keawe to Kaaihue, L. 1532, Kakaako	2.50		
29	Macfarlane to Territorial Hotel Co., Leases 522c and 1234, Helumoa, Waikiki	5.00		
	Yuen Wen Hing to Choy Wan, L. 1471, Kakaako.	2.50		10.00 ✓
	LAND AGENCY			
4	G. Podmore, unexpended balance from advance of Jan 26/16, for a/c expenses of Waialua trip, now refunded	11.00 ✓		
9	Ikko, in reimbursement of amount paid out by this Estate for extinguishing a forest fire caused by him in Keei, S. Kona, in 1914 ...	48.00		
12	G. H. Gere, unexpended balance from advance of February 9/16 for a/c expenses of Lahaina trip, now refunded	14.50 ✓		73.50 ✓
	EXPENSE			
7	M. C. Amana, unexpended balance from advance of January 25/16 for a/c expenses of Molokai trip, now refunded	31.50 ✓		
26	Choy Wan, cost of preparing lease of Lot 7, Block 2, Kakaako, not taken	2.50		34.00 ✓
	BILLS RECEIVABLE			
10	W. H. McInerny, a/c Principal of his Note #1 dated November 19, 1913			2,500.00 ✓
	FIREWOOD			
1	Ninomea, for 1 fallen tree, Paalaakai, Oahu.			2.00 ✓
	SUNDRY TENANTS			
1/29	Detailed as per pp 31/32:			
	Rents	16,073.24 ✓		
	Taxes	3,178.30 ✓		19,251.54 ✓
				$24,333.32

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr	
1	800	K. Sakai		$	$ 4.55	'15	
	933	Ninomea	6 mo to Jul 1/16	25.00	4.45	'15	
	1246	Hirokane	6 " Jul 1/16	37.50	9.50	'15	
	----	A. Schnerr Co	1 " Mar 1/16	30.00			
2	1432a	T. H. Davies & Co..	12 " Jan 1/17	120.00			
	1632	Y. Nomura	6 " Aug 1/16	12.50			
	----	H. Hackfeld & Co ..	1 " Mar 1/16	50.00			
3	462	Oahu Railway	6 " Jul 1/16	750.00	316.25	'15	
	611a	Pioneer Mill Co ...	12 " Feb 1/17	50.00	5.75	'15	
	906	Young Building Co..	6 " Aug 1/16	285.75			
	1052	Pack Hoo et al	1 " Mar 1/16	33.35			
	1630	S. Terakawa	6 " Aug 1/16	12.50			
	----	Inter Is. S. Nav Co	1 " Mar 1/16	50.00			
	----	Young Building Co..			63.75	'15	
	----	Ellen Clark	1 " Mar 1/16	10.00			
4	712a	W. C. Achi	6 " Jul 1/16	250.00	79.05	'15	
	1686	Chung Chock	3 " Apl 1/16	75.00			
5	178d	Hawi Mill & Pltn Co	6 " Aug 1/16	378.75			
	954a	Lung Do Wai Co	6 " Jul 1/16	56.00	11.40	'15	
	1460	W. O. Barnhart	6 " Aug 1/16	75.00	27.85	'15	
	1569	M. Fujita	6 " Jul 1/16	27.50	6.45	'15	
7	696	Hilo Sugar Co	6 " Aug 1/16	3000.00			
	894	Sing Chong & Co ...	6 " Jul 1/16	320.00	80.95	'15	
	895a	Sing Chong & Co ...			2.55	'15	
	1221	Pac. Developm't Co.	12 " Jan 1/16	100.00			
	1222	Pac. Developm't a/c	12 " Jul 1/15	24.00			
	1486	Hwn. Dredging Co ..	6 " Jul 1/16	667.50	168.90	'15	
	1512	Takamoto Sanzo	6 " Jul 1/16	10.00	2.55	'15	
	1508	O. Kamege	6 " Jul 1/16	25.00			
	1511	Masaye (W)			3.80	'15	Bal
	942a	Francisco Volpe ...			19.00	'15	
	1760	William Aweau	6 " Jun 1/16	25.00			
	425b	Lau Lin, Trustee ..	6 " Jul 1/16	60.00			
8	711a	Mary K. Sheldon ...	6 " Jun 1/16	10.00	10.00	'15	a/c
	1631	R. Miyata Estate ..	6 " Aug 1/16	25.00			
	484b	J. Kumalae	6 " Jul 1/16	18.00	9.70	'15	
	1150	Tam Yee	6 " Jul 1/16	100.00	42.00	'15	
	1379	Tong Loo Shee (W)..	6 " Jul 1/16	600.00	170.80	'15	
	1481	J. R. Amorin	1 " Mar 1/16	30.00			
9	1354	J. C. Cohen			19.00	'15	Bal
	1674	R. Ida	6 " Jul 1/16	22.50			
10	1762	Kanikau	6 " Jul 1/16	5.00			
	1439	H. W. Cleveland,a/c	6 " Mar 1/16	10.00			
11	1401	Waialua Agl Co, Bal	12 " Oct 1/15	128.77			
	1318	Sand. Is. Honey Co.	12 " Jan 1/17	25.00	1.60	'15	
	1552	T. Kono	6 " Jul 1/16	12.50			
12	1437	K. Matsumoto	6 " Aug 1/16	87.50			
	1689	T. Tateyama	6 " Jul 1/16	25.00			
14	1496	K. Fujimoto	6 " Aug 1/16	60.00	12.65	'15	
	1731	K. Kupihea (W)	6 " Jul 1/16	6.00			
	1219	J. B. Castle	6 " Jan 1/16	2250.00			
	1532	G. W. Keawe	12 " Jul 1/16	40.00	6.30	'15	
	505a	K. Kannami	6 " Jul 1/16	37.50	24.65	'15	
	---	S. Joseph			15.60	'15	
15	549a	J. M. Kealoha			5.00	'15	a/c
	752a	Tuck Lee Yuen ..a/c	6 " Aug 1/16	69.65	30.35	'15	
	1552	T. Kono			3.25	'15	
	1690	T. Kono	6 " Aug 1/16	25.00			
16	909	Hoy On Society	3 " Apl 1/16	60.00	18.20	'15	
	1304	Iatake	6 " Jul 1/16	12.50	3.15	'15	
	----	K. Ichikawa	6 " Jul 1/16	63.00	25.30	'15	
17	1672	Sue Ng	6 " Jul 1/16	37.50			
			Forward --	$10320.77	$1204.30		

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RENTS and TAXES COLLECTED - FEBRUARY, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr	
		Brought Forward .:		$10320.77	$1204.30		
18	283	Greenwell Estate ..			674.30	'15	
	621c	Naha	12 mo to Jan 1/17	3.00	.50	'15	
	630a	S. H. Helani	12 " Jan 1/17	18.00	3.00	'15	
	631	Kalau Estate	12 " Jan 1/17	20.00	3.30	'15	
	1011	Ah Pau	12 " Jan 1/16	30.00	4.45	'14	
	1012	Sam Kaai	12 " Jan 1/16	17.50	2.60	'14	
	1012	Sam Kaai ..... a/c	12 " Jan 1/17	2.10	2.90	'15	
	1013	Ah En	12 " Jan 1/17	15.00	2.50	'15	
	1159	Awa	12 " Jan 1/17	6.00	1.00	'15	
	1199	Nishina	6 " Jul 1/16	30.00	9.25	'15	
	1206a	Y. Sentaro	6 " Jul 1/16	18.00	5.30	'15	a/c
	1313a	N. Kawasaki	6 " Jul 1/16	23.00	7.15	'15	
	1317a	U. Yamasaki	6 " Apl 1/16	25.00			
	1392	John David	12 " Jan 1/17	14.00	2.30	'15	
	1426	Akaka	6 " Jul 1/16	11.00	3.65	'15	
	1454	Woo Fat	6 " Jul 1/16	22.50	8.50	'15	
	1461	Asodo Naodo	6 " Jul 1/16	14.50	4.50	'15	
	1517	E. C. Greenwell ...	6 " Jul 1/16	2000.50			
	1557	M. Yamada	6 " Jan 1/16	12.00			
	1647	O. Yoshinobu	6 " Jul 1/16	26.00	1.25	'15	
	1653	T. Utaro	6 " Jul 1/16	13.50	.60	'15	
	1683	M. Keawe	6 " Jul 1/16	4.00	.20	'15	
	----	Kaipo	12 " Jan 1/17	12.00			
	----	Haleiwa Hotel Co ..	6 " Aug 1/16	37.50			
19	1222	Pac. Devlm't Co,a/c	12 " Jul 1/16	1070.87			
	1707	John Andrade	6 " Aug 1/16	25.00			
21	1634	C. W. Macfarlane ..	6 " Aug 1/16	13.00			
	1603	H. Yamamoto	6 " Jul 1/16	40.00	8.85	'15	
	1228	Wing Sing Chong Co.	6 " Apl 1/16	275.00	86.90	'15	
	1269	Ye Fong	6 " Aug 1/16	60.00	32.95	'15	
23	916	Pang Chew	1 " Mar 1/16	100.00			
	1166	W. E. Rowell			63.25	'15	
24	776	Hwn Carriage Mfg Co	1 " Feb 1/16	75.00			
	377b	Kock Tin	12 " Apl 1/17	10.00	1.00	'15	
	1763	Shina Akisaki (W) .	6 " Sep 1/16	20.00			
25	1280a	Benny & Co	6 " Aug 1/16	150.00			
	1482	Benny & Co	6 " Aug 1/16	180.00			
26	1550	Geo. W. Keawe	6 " Jan 1/16	20.00	6.35	'15	
	1764	Au Hoon	6 " May 1/16	18.00			
28	1741	D. K. Kalaau	6 " Jul 1/16	16.50			
	1412	H. Oshikawa	6 " Sep 1/16	125.00	58.50	'15	
	1765	J. Maeda	6 " Sep 1/16	14.00			
	1268	Nozawa & Doy	1 " Mar 1/16	20.00			
29	1462	Y. Ohara et al, Trs	6 " Aug 1/16	45.00	9.00	'15	
	1668	Kaihawai (W) ...Bal	6 " Jun 1/16	17.50			
	1694	K. Sato	6 " Aug 1/16	20.00			
	1576	Wm. Punohu	6 " Aug 1/16	50.00	10.00	'15	
	478b	Kealoha (W)			17.95	'15	Bal
	1082b	Asagi Otuichi	6 " Sep 1/16	37.50	11.85	'15	
	522c	G. W. Macfarlane ..	2 " Mar 1/16	250.00	768.35	'15	
	1224	G. Macfarlane, Bal	3 " Mar 1/16	33.35	41.35	'15	
	917	Pang Lum Mow	1 " Mar 1/16	50.00	75.90	'15	
	1051	Pang Lum Mow	1 " Mar 1/16	16.65	44.55	'15	
	1474	Hwn Sug. Pltrs Assn	6 " Aug 1/16	625.00			
				$16073.24	$3178.30		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MARCH, 1916

Date			
	KAMEHAMEHA SCHOOLS		
2	Registrar A. B. Sill, Bal Feb Collections ..	$ 1,665.88	$
17	" " a/c Mar "	1,961.82	3,627.70
	FEES for LEASE ASSIGNMENTS		
4	Yamada to Gengoro, L. 1606, Keei, S. Kona ..	2.50	
25	Chun Kon Lum to Hop Kee, L. 1669, Hilo	2.50	
27	Terakawa to Mimura, L. 1667, Palama	2.50	
28	Deponte to Hackfeld & Co, Leases 810a, 818, 1007a, 1205 and 1369, all in Keokea	12.50	
29	Wong Liong to Wong Sut, L. 984b, Kauluwela..	2.50	22.50
	SALES OF LAND		
10	Territory of Hawaii, 45000 sq ft, Kunana, Ewa, Oahu, Deed dated Feb 23/16	2,097.75	
14	U. S. Government, 2.99 acres, Halawa, Ewa, Deed dated July 15/15	149.50	
20	Jas. F. Morgan Co., Ltd., Auctioneers, a/c proceeds of sale of lots in Paalaakai, Waialua, Oahu	1,775.00	
	Akiau Wong, a/c purchase price of Lot 7, Blk 2, Paalaakai, Waialua	95.00	
	Maria S. Rodriguez, a/c purchase price of Lot 10, Blk 2, Paalaakai, Waialua	120.00	
	Julia Walters, a/c purchase price of Lot 3, Blk 3, Paalaakai, Waialua	120.00	
25	W. Kauahikaua, a/c purchase price of Lot 1, Blk 1, Paalaakai, Waialua	131.00	4,488.25
	INSURANCE (Premiums Recovered)		
15	Sam Kee, L. 790a, advance of June 30/15	22.50	
20	Bishop Ins. Agency, on cancelled policy covering Bldg at Waialua, Alina Tenancy ...	9.28	31.78
	EXPENSE		
28	Martin Grune, cost of preparing Deed of Waialua Lot 13, Blk 2, not taken		6.50
	ROADS & SEWERS		
6	E. B. Loomis, excess for Waialua pay-roll, adv. of Mar 6/16, now refunded	54.00	
13	" excessfor Waialua pay-roll, advance of Mar 11/16, now refunded	21.60	
20	G. H. Gere, excess for Waialua pay-roll, advance of Mar 17/16, now refunded	25.80	101.40
	SUNDRY TENANTS		
1/31	Detailed as per pp 34/36:		
	Rents	11,490.12	
	Taxes	879.40	12,369.52
			$20,647.65

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	340c	R. W. Holt	6 mo to Jul 1/16	$ 10.00	$	
	1184a	H. H. Plemer	12 " Mar 1/17	35.00		
	1430	Mary A. Plemer	12 " Jan 1/17	25.00	2.55	'15
	----	H. Alina	6 " Aug 1/16	30.00		
	1759	K. Sakai	6 " Jul 1/16	25.00		
	1702	J. Fujinaka	6 " Sep 1/16	15.00		
	----	A. Schnerr Co	1 " Apl 1/16	30.00		
2	552c	Sing Chong & Co ...	6 " Sep 1/16	60.00	12.15	'15
	888	John Gaspar	6 " Sep 1/16	137.50		
	1110	John Gaspar	6 " Sep 1/16	145.00		
	522c	Terr'l. Hotel Co ..	1 " Apl 1/16	125.00		
	1224	Terr'l. Hotel Co ..	3 " Jun 1/16	50.00		
	1530	K. Keohakapu	6 " Jul 1/16	30.00	7.15	'15
	1549	J. Hale ..... a/c	6 " Jun 1/16	25.00		
	1635	Iokewe Kalumai a/c	6 " Jul 1/16	12.00		
	1699	I. Sato			6.10	'16
	1599	I. Kaaihue	6 " Jul 1/16	20.00		
	1628	S. Sugiyama	6 " Aug 1/16	12.50		
	----	Inter Is. S. Nav Co	1 " Apl 1/16	50.00		
	----	H. Hackfeld & Co ..	1 " Apl 1/16	50.00		
3	692	D. W. Anderson, Tr.	6 " Sep 1/16	50.00	15.80	'15
	1052	Pack Hoo et al	1 " Apl 1/16	33.35		
	1572	T. Yamasaki	6 " Sep 1/16	15.00	2.65	'15
	----	F. L. Waldron, Ltd.	2 " Apr19/16	100.00		
4	752a	Tuck Lee Yuen . Bal	6 " Aug 1/16	42.85		
	1354a	Hon. Amusement Co..	3 " Jun 1/16	600.00		
	1498	J. A. Maguire Est..	6 " Sep 1/16	62.50	15.30	'15
6	1737	W. Nueku	6 " Jul 1/16	5.00		
	1703	Aiau Aina .....a/c	6 " Jul 1/16	20.00		
	1481	J. R. Amorin	1 " Apl 1/16	30.00		
	1438	O. P. Cox	12 " Jul 1/16	30.00	3.80	'15
	----	Ellen Clark	1 " Apl 1/16	10.00		
7	1767	Eli Mitchell	6 " Aug 1/16	12.50		
	1499	J. H. Love .... Bal	1 " Jan 1/16	75.00		
	1499	J. H. Love .... a/c	1 " Feb 1/16	50.00		
	700a	Honolulu Plantation	6 " Sep 1/16	600.00		
	925	Honolulu Plantation	6 " Sep 1/16	1165.00		
	1262	Honolulu Plantation	6 " Sep 1/16	750.00		
	1493	Honolulu Plantation	6 " Sep 1/16	245.00		
	1494	Honolulu Plantation	6 " Sep 1/16	290.00		
	1335	Honolulu Plantation	12 " Mar 1/17	25.00	3.15	'15
8	1524	H. M. Wire	6 " Jul 1/16	20.00	9.00	'15
9	1277	K. Matsumoto	6 " Sep 1/16	150.00		
10	1326	Tong Yick Wai Co ..	6 " Aug 1/16	200.00		
11	336a	J. Wight Estate ...	6 " Sep 1/16	150.00	36.80	'15
	691a	T. Iwanaga	6 " Sep 1/16	37.50		
	1636	J. Takeuchi	6 " Sep 1/16	12.50		
	1700	Peter Kahea	6 " Dec 1/15	17.50		
13	1637	R. Sunaoka	6 " Sep 1/16	17.00		
	1770	Hon. Scrap Iron Co.	3 " Jun 1/16	120.00		
	1431	Hon. Scrap Iron Co.			90.70	'15
14	1519	T. Yamasaki			9.35	'15
	1771	J. I. Whittle	6 " Sep 1/16	15.00		
15	1295	Harada	6 " Jul 1/16	37.50	9.50	'15
	446b	Wing Sang Sing	12 " Oct 1/16	60.00	5.60	'15
	757a	Harn Fung Co .. Bal	6 " Apl 1/16	79.40		
	1124a	Lum Wai	6 " Apl 1/16	70.00		
	1128a	J. Paaluhi Estate .	12 " Jan 1/17	125.00	15.80	'15
	1129a	Kalimapehu Estate .	12 " Jan 1/17	265.00	30.00	'15
	1130a	Wing Sang Sing Co..	12 " Jan 1/17	150.00	16.45	'15
	1330	Chang Yin Cock a/c	6 " Jul 1/16	35.00	33.20	'15
	1449	Chang Gun ..... a/c	6 " Jul 1/16	100.00		
	790a	Sam Kee	6 " Apl 1/16	25.00	5.05	'15
		Forward		$ 6784.60	$ 330.10	

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RENTS and TAXES COLLECTED - MARCH, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ..		$ 6784.60	$ 330.10	
16	1386	J. A. Rath, Trustee	12 mo to Mar 1/17	150.00	19.00	'15
	1198	Young Bldg Co	2 " May 1/16	41.65		
	1675	M. K. Ianua	6 " Sep 1/16	35.00		
17	1132a	Wong Fat	6 " Jul 1/16	145.00	31.75	'15
18	370a	J. Wight Estate ...	12 " Mar 1/17	150.00	18.40	'15
	1604	Kaai Kinikapo .. Bal	6 " Jul 1/16	5.00		
20	713	Catton, Neill & Co.	3 " Jun 1/16	300.00		
	1268	Nozawa & Doy	1 " Apl 1/16	20.00	50.00	'15 a/c
	1470	Laie (W) ..... a/c	6 " Mar 1/16	5.00		
	1593	M. Ito	6 " Sep 1/16	15.00	3.20	'15
	1635	I. Kalumai .... Bal	6 " Jul 1/16	.50		
	1531	S. Kaohele	6 " Sep 1/16	25.00	2.55	'15
	1549	J. Hale ..... Bal	6 " Jun 1/16	10.00		
22	756a	Y. Fukushima	6 " Jan 1/16	25.00		
	1463	Chang Chock Hing ..	6 " Sep 1/16	25.00	11.70	'15
	1252	K. Kiai	12 " Jul 1/16	10.00	1.00	'15
	1633	M. Asame (W)	6 " Sep 1/16	17.50		
25	699b	Y. Kwong Yok	6 " Jul 1/16	17.50		
	760a	Lucas & Guard	6 " Jul 1/16	125.00	30.65	'15
	1077	Lai Hip	6 " Jul 1/16	20.00	7.25	'15
	1096	A. Correa	6 " Jul 1/16	12.50	4.00	'15
	1096	A. Correa ..... a/c	6 " Jan 1/17	.25		
	1102a	Y. Akana	6 " Aug 1/16	15.00	3.60	'15
	1214	Sui Fook	6 " Jul 1/16	15.00	4.60	'15
	1243	J. K. Kai	6 " Jul 1/16	125.00	30.65	'15
	1260	J. Koshi	6 " Sep 1/16	25.00	8.45	'15
	1292	C. F. Bradshaw	6 " Jul 1/16	7.50	3.00	'15
	1293	Miyamoto & Tanaka..	6 " Jul 1/16	7.50	3.00	'15
	1321	C. F. Bradshaw	6 " Jul 1/16	7.50	3.00	'15
	1332a	C. F. Bradshaw	6 " Jul 1/16	60.00	22.85	'15
	1325	L. Chau	6 " Aug 1/16	7.50	3.00	'15
	1331	C. E. Wright	6 " Sep 1/16	25.00	4.35	'15
	1358	C. F. Bradshaw	6 " Jul 1/16	20.00	7.00	'15
	1367	Y. Sakuda	6 " Jul 1/16	7.50	3.25	'15
	1368	M. Sylvester	6 " Jul 1/16	7.50	3.25	'15
	1390	Sui Fook	6 " Sep 1/16	10.00	3.20	'15
	1391	Lai Hip	12 " Mar 1/17	15.00	3.20	'15
	1413	W. Inada	6 " Aug 1/16	20.00	6.35	'15
	1452	Volcano Stables ...	6 " Sep 1/16	60.00	14.70	'15
	1469	C. E. Wright	6 " Sep 1/16	60.00	8.75	'15
	1665	Hayashi	6 " Aug 1/16	50.00		
	1697	W. S. Wise	6 " Aug 1/16	45.00		
	----	Volcano Stables ...	3 " Apl 1/16	45.00		
	----	S. P. Peterson	3 " Apl 1/16	12.00	6.15	'15
	1389	M. Matsuda	6 " Sep 1/16	15.00	6.45	'15
	939	A. J. Campbell	12 " Mar 1/17	40.00	5.05	'15
27	1072a	Kohala Ditch Co ...	6 " Jan 1/16	1414.42		
	927	Loo Chit Sam Estate	6 " Apl 1/16	250.00		
	1773	Y. S. Kau	6 " Oct 1/16	25.00		
28	810a	M. S. Deponte	6 " Jul 1/16	10.00	3.30	'15
	818	M. S. Deponte	6 " Jul 1/16	25.00	8.25	'15
	1007a	M. S. Deponte	6 " Jul 1/16	15.00	4.95	'15
	1205	M. S. Deponte	6 " Apl 1/16	50.00	16.55	'15
	1369	M. S. Deponte	12 " Jan 1/17	10.00	1.65	'15
	1667	H. Terakawa	6 " Sep 1/16	17.00		
29	1774	Lui Cheong	6 " Oct 1/16	15.00		
	----	San Kyo Shokai	6 " Oct 1/16	100.00		
30	916	Pang Chew	1 " Apl 1/16	100.00		
	917	Pang Lum Mow	1 " Apl 1/16	50.00		
	1051	Pang Lum Mow	1 " Apl 1/16	16.65		
	776	Hwn Carriage Mfg Co	1 " Mar 1/16	75.00		
		Forward		$10814.57	$ 698.15	

RENTS and TAXES COLLECTED - MARCH, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ..		$10814.57	$ 698.15	
31	1171	T. C. White ....a/c	6 mo to Jul 1/16	125.00		
	1568	Maria Kauwe	6 " Jul 1/16	20.00	6.30	'15
	1695	P. C. Lane	6 " Sep 1/16	30.00		
	1556	W. A. Kane .... a/c	6 " Jul 1/16	10.00		
	1196	F. W. Macfarlane ..	12 " Mar 1/17	25.00	11.15	'15
	1197	F. W. Macfarlane ..	12 " Mar 1/17	50.00	25.30	'15
	----	A. Schnerr Co	1 " May 1/16	30.00		
	619a	Kalalahua	12 " Jan 1/17	3.00	.50	'15
	627	Kumulau	12 " Jan 1/17	12.00	2.00	'15
	628	P. K. Kupo	12 " Jan 1/17	7.00	1.15	'15
	648a	S. Kanamu	12 " Jan 1/17	20.00	3.30	'15
	656a	Lui Panui	12 " Jan 1/17	3.00	.50	'15
	812	J. Kaeo	12 " Jul 1/16	25.00	4.15	'15
	1002a	Y. Shiraishi	18 " Jul 1/16	60.00	5.95	'14
	1002a	Y. Shiraishi			6.60	'15
	1012	Sam Kaai ..... Bal	12 " Jan 1/17	15.40		
	1053	J. Keanu	6 " Jul 1/16	10.00	3.30	'15
	1416a	Y. Ichimura	6 " Jul 1/16	10.00	3.30	'15
	1421	K. Nakatsu	12 " Jan 1/17	10.00		
	1441	R. Wallace	12 " Mar 1/17	32.00	5.30	'15
	1487	K. Kailiuaua	12 " Jul 1/16	15.00	2.50	'15
	1488	K. Yamashita	6 " Jul 1/16	10.00	3.30	'15
	1501	Motaro Yamada			1.80	'14
	1501	Motaro Yamada			2.00	'15
	1605	M. Keiziro	6 " Jan 1/16	22.50	.15	'15
	1609	K. Teshima	6 " Jul 1/16	5.00	.25	'15
	1610	Tetsu Sonoda	6 " Jul 1/16	5.50	.25	'15
	1614	S. Uemura	6 " Jul 1/16	4.50	.20	'15
	1615	A. Tanaka	6 " Jul 1/16	4.50	.20	'15
	1617	M. Morimoto	6 " Jul 1/16	6.25	.25	'15
	1620	M. Yamada	6 " Jul 1/16	6.25	.25	'15
	1623	T. Nakatsu	6 " Jul 1/16	11.00	.50	'15
	1624	M. Tateyama	6 " Jul 1/16	6.25	.25	'15
	1625	T. Motomatsu	6 " Jul 1/16	7.50	.30	'15
	1626	K. Matsumoto	6 " Jul 1/16	6.25	.25	'15
	----	C. Kaiaiki	12 " Jan 1/17	10.00		
	1499	J. H. Love .... Bal	1 " Feb 1/16	50.00	90.00	'15 a/c
	1758	J. K. Nakaleka..a/c	6 " Jul 1/16	7.65		
				$11490.12	$ 879.40	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL, 1916

Date			
	INTEREST		
3	McInerny Note #1, $6250, 2 mo 21da, 6%	$ 84.37	$
	McInerny Note #1, 3750, 1 mo 23da, 6%	33.13	
6	E. E. Paxton Note, $5000, 3 mo 7%	87.50	
12	Waialua Agl Co, on deferred payment of rent of Kawailoa Lease 1401	18.09	
24	Y. Ahin, on deferred payment of rent, L 231b 710 & 1218, $1905, 2 mo 22 da, 7%	30.37	253.46 ✓
	KAMEHAMEHA SCHOOLS		
3	Registrar A. B. Sill, Bal Mar Collections ..	1,745.68	
18	" " a/c Apl "	791.39	2,537.07 ✓
	FEES for LEASE ASSIGNMENTS		
1	Mew Sing to Terada et al, L. 531c, Waikiki..		2.50 ✓
	SALES OF LAND		
1	J. L. Awai, a/c purchase price of Lots 3 & 4 Blk 1, Paalaakai, Waialua	187.50	
	Rebecca L. Clarke, full purchase price of Lots 5/7, Blk 1, Paalaakai, Waialua	665.00	
	Honolulu Rapid Transit & Land Co, 18280 sq ft, Kakaako, including costs	6,009.00	
3	Stella K. Kea, Bal purchase price of Lot 1, Blk 2, Paalaakai, Waialua	185.00	
	Akiau Wong, Bal purchase price of Lots 6 and 7, Blk 2, Paalaakai, Waialua	195.00	
	M. Mapuana Peters, full purchase price of Lots 3/5, Blk 2, Paalaakai, Waialua	915.00	
10	R. H. Trent, 37611 sq ft, Kapalama, Deed dated April 8, 1916	300.00	
13	D. Naoiwi, remnant at Paalaakai, Waialua, Deed dated March 27, 1916	80.00	
25	W. Kauahikaua, a/c purchase price of Lot 1, Blk 1, Paalaakai, Waialua	4.00	
26	W. C. Kaululaau, full purchase price of Lots 8 and 9, Blk 2, Paalaakai, Waialua	300.00	8,840.50 ✓
	LAND AGENCY		
10	R. H. Trent, surveyor's time re Palama Deed.	15.00	
17	G. H. Gere, unexpended balance from advance of April 1/16 for a/c expenses of Hawaii trip, now refunded	11.95 ✓	26.95 ✓
	EXPENSE		
5	Moses Puahi, cost of preparing lease of Lot 8, Blk 13, Kakaako, not taken		10.00 ✓
	BILLS RECEIVABLE		
3	W. H. McInerny, Bal principal of his Note #1 dated November 19, 1913	3,750.00	
6	E. E. Paxton, Bal Principal of his Note dated July 15, 1911	5,000.00	8,750.00 ✓
	FIREWOOD		
3	T. Tateyama, for 2 fallen Algeroba Trees, cor. Kalakaua Ave and Lewers Road		13.00 ✓
			$20,433.48

Forward --

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

Date	APRIL, 1916 (Continued)		
	Brought Forward	$	$20,433.48 ✓
	SURVEYING		
13	D. Naoiwi, re Deed dated Mar 27/16, Waialua.		12.50 ✓
	TAX APPEALS (Costs Deposited)		
18	S. M. Damon, L. 480a, Honaunau	78.00	
24	Onomea Sugar Co, L. 365a, Pahoehoe, Hilo ...	56.50	
	Hakalau Plantation, L. 1200, Umauma, N. Hilo	24.00	
	Hawaiian Agl Co, L. 1201, Kau, Hawaii	44.00	
25	Pacific Development Co, L. 1221, Puna, Haw..	21.00	
	Pacific Development Co, L. 1222, Puna, Haw..	51.00	
	Olaa Sugar Co, L. 1385, Puna, Hawaii	23.50	298.00 ✓
	SUNDRY TENANTS		
1/29	Detailed as per pp 39/40:		
	Rents	18,201.57 ✓	
	Taxes	1,018.55	✓19,220.12 ✓
			189
			$39,964.10

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr	
1	----	H. Kahaulelio	6 mo to Oct 1/16	$ 6.00	$		
	1592	M. Ishii	6 " Oct 1/16	16.00	3.05	'15	
	1704	G. Smith	6 " Oct 1/16	12.50			
	774	W. H. Mahuka			1.25	'15	
	1360	K. Matsumoto	3 " Jul 1/16	63.00			
	1373	K. Matsumoto	6 " Oct 1/16	225.00			
	1268	T. Nozawa et al ...			46.65	'15	Bal
	921	Kil. Volcano House.	6 " Oct 1/16	250.00			
	363	Maunalua Ranch Co..	6 " Oct 1/16	1337.50			
	531c	Mew Sing	6 " Jul 1/16	100.00	22.25	'15	
	---	G. Schuman	1 " Nov 1/15	15.00			
	1462	Ohara et al			9.05	'16	
	1576	W. Punohu			10.05	'16	
	1688	K. Kealoha	3 " Apl 1/16	10.00	6.50	'16	
	549a	J. M. Kealoha			15.00	'15	Bal
	---	K. Furuya	6 " Oct 1/16	23.00	6.35	'15	
3	522c	Territorial Hotel..	1 " May 1/16	125.00			
	876	Waialua Agl Co	6 " Oct 1/16	1125.00			
	1536	Wong Kim	6 " Sep 1/16	30.00	8.85	'15	
	1444	J. Rosenstein	6 " Oct 1/16	50.00			
	1712	I. F. Kent	6 " Oct 1/16	12.50			
	1052	Pack Hoo et al	1 " May 1/16	33.35			
4	----	H. Hackfeld & Co ..	1 " May 1/16	50.00			
	----	Inter Is. S. Nav Co	1 " May 1/16	50.00			
5	1775	K. Holikami	6 " Oct 1/16	14.00			
	1449	Chang Gun ..... Bal	6 " Jul 1/16	75.00	25.00	'15	a/c
	1559	Alfred Kaili .. a/c	6 " Jul 1/16	20.00			
	1553	Sun Tai Wai Co	6 " Oct 1/16	25.00	7.60	'15	
	----	Ellen Clark	1 " May 1/16	10.00			
6	1395	D. P. R. Isenberg..	6 " Oct 1/16	1250.00			
7	1397	J. D. Paris	6 " Sep 1/16	50.00	16.55	'15	
	1481	J. R. Amorin	1 " May 1/16	30.00			
	1575	J. Moniz	6 " Oct 1/16	25.00	5.25	'15	
	1591	T. Ishii	6 " Oct 1/16	16.00	2.80	'15	
	1776	M. Fernandez	6 " Oct 1/16	12.50			
	----	Waialua Pr. Church.			3.50	'14	
	----	Waialua Pr. Church.			3.80	'15	
8	1401	Waialua Agl Co a/c	12 " Oct 1/16	1037.57			
10	1514	Uchi Oda	6 " Jul 1/16	16.00	4.05	'15	
11	687a	Waiohinu Agl & G Co	6 " Oct 1/16	500.00			
	1201	Hwn Agl Co	6 " Oct 1/16	1750.00			
	1270	Kona Tobacco Co ...	12 " Jan 1/17	430.00			
	1380	Kaneohe Rice Mill .	12 " Jan 1/17	95.00	9.60	'15	
	1425	Kaneohe Rice Mill .	6 " Jul 1/16	1440.00	364.30	'15	
	1648	Y. Tanimoto	6 " Oct 1/16	12.50			
12	1777	S. Maeda	12 " Oct 1/16	106.00			
13	104b	Lung Do Wai Co			10.10	'15	
	1444	J. Rosenstein			18.20	'15	
	1627	Ito Nerio	6 " Aug 1/16	25.00			
	1778	Atherton Estate ...	6 " Sep 1/16	200.00			
14	528a	J. B. Castle	6 " Oct 1/16	2010.00			
15	923	O. T. Shipman	6 " Oct 1/16	250.00			
	1629	U. Shinagawa	6 " Aug 1/16	12.50			
	1664	U. Shinagawa	6 " Oct 1/16	15.00			
17	776	Hwn Carriage Mfg Co	1 " Apl 1/16	75.00			
	1088b	Hustace-Peck Co ...			56.80	'15	
	----	Hustace-Peck Co ...	6 " Jul 1/16	150.00			
	1180	Theo. T. Meyer	6 " Oct 1/16	187.50			
18	1297	Oahu Rice Mill Co..	6 " Oct 1/16	150.00			
	1713	Hans Jensen	6 " Nov 1/16	12.50			
19	1638	S. Okazaki	6 " Oct 1/16	17.50			
21	1779	A. Kapuli	6 " Oct 1/16	12.50			
		Forward		$13565.92	$ 656.55		

RENTS and TAXES COLLECTED - APRIL, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward		$13565.92	$ 656.55	
22	1108a	Haleiwa Hotel Co ..	6 mo to Oct 1/16	62.50	15.80	'15
	1348	Yamamoto & Matsuki.	12 " Apl 1/17	25.00	3.15	'15
	----	F. L. Waldron, Ltd.	1 " May19/16	50.00		
24	231b	H. Tsunoda	6 " Jul 1/16	30.00		
	710	Y. Ahin	6 " Jul 1/16	1850.00	10.95	'15 Bal
	1157a	H. Tsunoda	12 " Mar 1/17	50.00	6.30	'15
	1218	Y. Ahin	6 " Jul 1/16	25.00		
	959a	Loo Goon	6 " Jul 1/16	342.50	221.35	'15
	1449	Chang Gun			29.65	'15 Bal
	1525	P. Makuakane .. a/c	6 " Jul 1/16	5.00		
	----	S. Uyeda	3 " Jul 1/16	45.00		
25	872	M. Yoshida			4.40	'15
	1179	M. Yoshida			4.40	'15
	1301	Young Building Co..	6 " Oct 1/16	500.00		
	1371	Ah Sing & Lee Buck.	6 " Oct 1/16	70.00		
	1573	Von Hamm Young Co..	6 " Oct 1/16	300.00		
26	792	Club Stables	6 " May 1/16	150.00	37.95	'15
	797	Club Stables	6 " May 1/16	150.00	25.55	'15
27	916	Pang Chew	1 " May 1/16	100.00		
	1388	Kamehameha Alumni..	12 " May 1/16	400.00		
28	917	Pang Lum Mow	1 " May 1/16	50.00		
	1051	Pang Lum Mow	1 " May 1/16	16.65		
29	291b	Ho Hen Estate			1.20	'15
	1781	Hen Shee	12 " Jul 1/17	6.00		
	1556	W. A. Kane .... a/c	6 " Jul 1/16	20.00		
	1780	Arthur H. Rice	6 " Jan 1/17	225.00		
	1003	Kahalama	12 " Jan 1/17	8.00	1.30	'15
	1171	T. C. White ... a/c	6 " Jul 1/16	125.00		
	----	Antoine Schnerr Co.	1 " Jun 1/16	30.00		
				$18201.57	$1018.55	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

Date MAY, 1916

	INTEREST			
19	McInerny Notes Nos. 2, 3 & 4, $71,250, to date, 6 mos 6%	$ 2,137.50	$	
22	Hon. Const'n & D. Note, $900, 6 mo 7%	31.50		
29	Nakamoto et al, deferred rent, Lease 960a, $1,000, 2 mo 28 da 6%	14.65	2,183.65	✓
	KAMEHAMEHA SCHOOLS			
3	Registrar A. B. Sill, Bal April Collections.	1,054.52		
16	" " a/c May "	828.28	1,882.80	✓
	FEES for LEASE ASSIGNMENTS			
8	Tanaka to Ikko Sakuhei, L. 1608, Kona	2.50		
	Hejiro to Ewanaga Katsujo, L. 1654, "	2.50		
15	Whittle to Y. S. Kau, L. 1771, Kakaako	2.50		
16	Sung Hop Wai Co to Wong You, L. 1691, Waikiki	2.50		
22	Maria Bettencourt to Carvalho, L.768b, Palama	2.50	12.50	✓
	INSURANCE			
24	Henry Waterhouse Trust Co, fire loss April 8, 1916, Policy 437830, German-American Ins Co, cottage at Kauluwela under W. C. Achi Lease 712, paid in full		400.00	✓
	Note: This amount is payable to the Lessee when the Lessors are assured that the Bldg destroyed has been properly restored.			
	TAX APPEALS (Costs Deposited)			
1	S. M. Damon, L. 480a, Honaunau, Balance		.50	✓
	SUNDRY TENANTS			
1/31	Detailed as per pp 42/43:			
	Rents, ...	12,542.20	✓	
	Taxes, ...	1,225.65	✓13,767.85	✓
			$18,247.30	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1916

Date	Lease	Tenant	Period of Payment			Rent	Taxes	Yr	
1	914	J. P. Mendonca	3 mo to		Aug 1/16	$ 62.50	$		
	539a	Waiakea Mill Co ...					7.65	'15	
	983a	T. H. Davies & Co..	6	"	Nov 1/16	168.00			
	1047	Honolulu Iron Works	6	"	Nov 1/16	15.00	6.45	'15	
	909	Hoy On Society	3	"	Jul 1/16	60.00			
	1703	Aiau Aina ..... a/c	6	"	Jul 1/16	10.00			
	767a	S. Kealoha .... a/c	12	"	Jan 1/17	13.50	6.50	'15	
	522c	Terr'l. Hotel Co ..	1	"	Jun 1/16	125.00			
	---	S. Mahaulu	6	"	Oct 1/16	15.00			
	1782	M. Yoshida	6	"	Oct 1/16	50.00			
2	989	See Tai Wai Co	6	"	Nov 1/16	131.00			
	1052	Pack Hoo et al	1	"	Jun 1/16	33.35			
	981	Kualii Hore	6	"	Oct 1/16	25.00			
	1519	T. Yamasaki	6	"	Nov 1/16	25.00			
3	1686	Chung Chock	3	"	Jul 1/16	75.00			
	1041	W. W. Goodale	6	"	Nov 1/16	43.75	12.65	'15	
	948	John Gaspar	12	"	May 1/17	190.00			
	---	H. Hackfeld & Co ..	1	"	Jun 1/16	50.00			
4	913	McCandless &Dowsett	6	"	Nov 1/16	277.50			
	1649	Cheung Kim	6	"	Oct 1/16	25.00			
5	1333	Coyne Furniture Co.	6	"	Nov 1/16	240.00			
	1658	T. Sakaitani	6	"	Nov 1/16	12.50			
	1499	J. H. Love .... a/c	1	"	Mar 1/16	52.90	87.10	'15	Bal
	----	Inter Is S. Nav Co.	1	"	Jun 1/16	50.00			
	----	Helen Clark	1	"	Jun 1/16	10.00			
6	689	W. E. Rowell Estate	6	"	Jul 1/16	175.00	67.95	'15	
	1166	W. E. Rowell Estate	6	"	Sep 1/16	150.00			
8	946	Hala Canning Co ...	12	"	May 1/17	50.00	8.25	'15	
	1594	Kaleihiwahiwa	6	"	Oct 1/16	20.00	2.80	'15	
	1650	L. M. Keaunui . a/c	6	"	Oct 1/16	10.00			
	1705	Mary K. Christ	6	"	Oct 1/16	12.50			
	1783	K. Ichikawa	6	"	Jan 1/17	130.00			
9	438a	Sun Kwong Sing Co..	6	"	Oct 1/16	60.00	19.00	'15	
	1268	Nozawa et al	1	"	May 1/16	20.00			
	1481	J. R. Amorin	1	"	Jun 1/16	30.00			
10	1703	Aiau Aina .....Bal	6	"	Jul 1/16	10.00			
11	515a	Mrs. C. S. Holloway	12	"	May 1/17	15.00	1.90	'15	
12	1048	Honolulu Plantation	6	"	Nov 1/16	60.00			
	1596	K. Ishiji	6	"	Dec 1/16	27.50			
13	632	Paleo Estate	12	"	Jan 1/17	20.00	3.30	'15	
	636	Kala	12	"	Jan 1/17	24.00	3.95	'15	
	641a	Apela Waikiki	12	"	Jan 1/17	2.35	.40	'15	
	655a	N. Mailolo	12	"	Jan 1/17	10.00	1.65	'15	
	808a	J. Kalehua	6	"	Jul 1/16	12.50	4.15	'15	
	813a	Okamatchi	6	"	Jul 1/16	10.00	3.30	'15	
	815a	J. Manunu	6	"	Jul 1/16	25.00	8.25	'15	
	819a	R. K. McKeague	6	"	Jul 1/16	7.50	2.50	'15	
	821a	Hamu et al	12	"	Jan 1/17	16.00	2.65	'15	
	1121	J. W. Kumukoa	12	"	May 1/17	12.00	2.00	'15	
	1155	A. Haili	6	"	Jul 1/16	20.00	6.60	'15	
	1373	Roy Estate	6	"	Jul 1/16	75.00	23.30	'15	
	1427	W. K. Kalaiwaa					1.70	'15	
	1455	D. Nishida	12	"	Jul 1/16	34.00	5.30	'15	
	1502	Herman Isaac	12	"	Jan 1/16	9.00	1.35	'14	
	1651	K. Panui	6	"	Jul 1/16	6.00	.30	'15	
	1654	O. Hejiro	6	"	Jul 1/16	6.50	.30	'15	
	1316	Ho Young Hoy	12	"	Jan 1/17	20.00	2.00	'15	
	1506	Matson Navigat'n Co	6	"	Nov 1/16	660.00			
15	53c	Tong Wo Wai Co	6	"	Jul 1/16	75.00	19.00	'15	
	1525	P. Makuakani .. a/c	6	"	Jul 1/16	5.00			
	1650	L. M. Keaunui . a/c	6	"	Oct 1/16	5.00			
	1716	E. A. Gere	6	"	Nov 1/16	20.00			
	1282	E. Harada	12	"	May 1/17	5.00	9.50	'15	
		Forward				3609.75	321.75		

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RENTS and TAXES COLLECTED - MAY, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ..		$ 3609.75	$ 321.75	
16	1228	Wing Sing Chong Co.	6 mo to Oct 1/16	275.00		
	1479	Libby, McN. & Libby	6 " Nov 1/16	350.00		
	1533	Libby, McN. & Libby	6 " Nov 1/16	125.00		
	1534	Libby, McN. & Libby	6 " Nov 1/16	45.00		
	1539	Julia Doyle ... Bal	6 " May 1/16	10.00		
	1768	Young Bldg Co	6 " Nov 1/16	810.75		
17	1345	J. B. Castle	12 " May 1/17	50.00	6.35	'15
	1709	K. Kimura	6 " Oct 1/16	20.00		
	1714	T. Fugikawa	6 " Oct 1/16	20.00		
18	1436	Chang Yin Cock	12 " Jan 1/17	15.00	1.90	'15
	1507	K. Toshichi	6 " Oct 1/16	14.00	3.55	'15
	1584	T. Yamashita	6 " Oct 1/16	14.00	2.55	'15
20	776	Hwn Carriage Mfg Co			100.00	'15 a/c
	1784	C. Augusto	6 " Nov 1/16	12.50		
	----	F. L. Waldron	1 " Jun19/16	50.00		
22	768b	M. Bettencourt	6 " Dec 1/16	17.50	4.25	'16
	708	J. P. Kahahawai ...			13.65	'15
	1785	J. P. Kahahawai ...	6 " Nov 1/16	17.50		
	1509	T. Hironaka	6 " Apl 1/16	12.00		
23	1520	C. F. Zen	6 " Nov 1/16	80.00	18.20	'15
	----	J. M. Dowsett	6 " Nov 1/16	50.00		
24	767a	S. Kealoha .... Bal	12 " Jan 1/17	1.50		
26	526	John Ena Estate ...			493.30	'16 a/c
	218b	O. Seikitaro	6 " Nov 1/16	20.00	5.05	'15
	1540	S. Hironaka ... a/c	6 " Jul 1/16	40.00		
	1113	Frank Andrade	6 " Sep 1/16	50.00	94.85	'15
	1401	Waialua Agl Co a/c	12 " Oct 1/16	5744.45		
	1470	Laie (W) ..... Bal	6 " Mar 1/16	5.00		
	1470	Laie (W)	6 " Sep 1/16	10.00		
27	1368	Nozawa & Doy	1 " Jun 1/16	20.00		
29	916	Pang Chew	1 " Jun 1/16	100.00		
	917	Pang Lum Mow	1 " Jun 1/16	50.00		
	1051	Pang Lum Mow	1 " Jun 1/16	16.65		
	----	Union Feed Co	6 " Nov 1/16	30.00		
	915a	Chang Yin Cock	6 " Jul 1/16	90.00	18.10	'15
	1330	Chang Yin Cock Bal	6 " Jul 1/16	90.00		
	757a	Harng Fong Co . a/c	6 " Oct 1/16	114.60	56.90	'15
	960a	K. Nakamoto etc a/c	6 " Aug 1/16	500.00		
31	1509	T. Hironaka	6 " Oct 1/16	12.00	3.05	'15
	1650	L. M. Keaunui . Bal	6 " Oct 1/16	5.00		
	1171	T. C. White ... Bal	6 " Jul 1/16	15.00	82.20	'15
	----	A. Schnerr Co	1 " Jul 1/16	30.00		
				$12542.20	$1225.65	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1916

Date				
	INTEREST			
1	Young Bldg Bonds - $2000, 6 mo 6%	$ 60.00	$	
6	W. Kauahikaua, deferred payment re sale price lot at Waialua, $135 2m 18d 6%	1.75		
19	K. Nakamoto et al, Rent Notes to June 1/16, $3000, 3 mo 6%	45.00		
	and on deferred rent $500, May 29 to date, 20 days at 6%	1.65		
22	Y. Ahin, Mtge Note - $20000, 6 mo 7%	700.00		
30	Honokaa Sugar Bonds 40000, 6 mo 6%	1,200.00		
	Pacific Sug. Mill " 20000, 6 mo 6%	600.00	2,608.40	✓
	KAMEHAMEHA SCHOOLS			
2	Registrar A. B. Sill, Bal May Collections ..	1,157.05		
26	" " a/c June "	1,755.35	2,912.40	✓
	FEES for LEASE ASSIGNMENTS			
2	Fujimoto to Koyanagi, L. 1496, Kakaako	2.50		
3	Iwasaki to Hayashi, L. 1204a, Waialua	2.50		
17	Club Stables to Bk of Hawaii, L. 792 & 797..	5.00		
27	Miyamoto et al to Doi, L. 1029, 1080 & 1293.	7.50		
29	I. Nerio to J. Shiomi, L. 1627, Kapalama ...	2.50	20.00	✓
	SALES OF LAND			
6	W. Kauahikaua, Bal purchase price Lot 1, Blk 1, Paalaa-kai, Waialua	135.00		
30	Elia Yun Tsin Ai, Lots 12 & 13, Blk 2, Paalaa-kai, Waialua, 34,500 sq ft	395.00	530.00	✓
	KONA SALES			
13	Murasaki, for coffee berries sold off Lot 92 Keei, S. Kona, Hawaii		5.00	✓
	LAW			
10	Holmes & Olson, return costs in suit vs Nin Kee, District Court		1.00	✓
	SUNDRY TENANTS			
1/30	Detailed as per pp 45/47:			
	Rents, ...	9,481.70 ✓		
	Taxes, ...	758.80 ✓	10,240.50	✓
			195	
			$16,317.30	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	1244	W. E. Rowell Estate	6 mo to Dec 1/16	$ 50.00	$	
	1354a	Hon Amusement Co ..	3 " Sep 1/16	600.00		
	1383	Kaiwiki Sugar Co ..	6 " Dec 1/16	750.00		
	522c	Terr'l. Hotel Co ..	1 " Jul 1/16	125.00		
	1224	Terr'l. Hotel Co ..	3 " Sep 1/16	50.00		
	1547	L. K. Makanani	6 " Dec 1/16	30.00		
	1492	O. P. Cox .....Bal	6 " Jul 1/15	25.00	4.90	1914/15
	1492	O. P. Cox ..... a/c	6 " Jan 1/16	20.10		
	1659	L. Piianaia	6 " Dec 1/16	165.00		
	773	Carl Ontai			7.90	'15
2	526	John Ena Estate ...	6 " Dec 1/16	250.00		
	1491	K. Matsumoto	6 " Dec 1/16	250.00		
	1570	Geo. M. Yamada	6 " Nov 1/16	32.50	12.55	'15 a/c
					1.25	'15
3	1204a	K. Iwasaki			2.05	'16
	1204a	K. Iwasaki			4.40	'15
	981	Kualii Hore				
	1052	Pack Hoo et al	1 " Jul 1/16	33.35		
5	1539	Julia Doyle	6 " Nov 1/16	20.00		
	1405	J. D. Paris	6 " Nov 1/16	150.00		
	1556	W. A. Kane .... a/c	6 " Jul 1/16	13.40		
	1459	Pac Engineering Co.	6 " Dec 1/16	300.00		
	588	Wom. Outrigger Club	12 " Jun 1/17	50.00		
	1770	Hon Scrap Iron Co..	3 " Sep 1/16	120.00		
	914	J. P. Mendonca			35.90	'16
	---	H. Hackfeld & Co ..	1 " Jul 1/16	50.00		
	---	Ellen Clark	1 " Jul 1/16	10.00		
6	1559	Alfred Kaili ...a/c	6 " Jul 1/16	5.00		
	1570	Geo. M. Yamada			.10	'15 Bal
	1786	Y. Shiyegasu	6 " Nov 1/16	15.00		
	----	Mrs. Mott-Smith ...	12 " Jun 1/17	5.00	5.50	'15
7	1551	Henry Birkmyre	6 " Dec 1/16	12.50		
8	1544	S. H. Dowsett			16.55	'16
	1537	T. Ozawa	6 " Dec 1/16	25.00		
	763a	J. A. Maguire Est..	6 " Dec 1/16	517.00		
	---	Inter Is S. Nav Co.	1 " Jul 1/16	50.00		
10	1481	J. R. Amorin	1 " Jul 1/16	30.00		
13	637a	H. Mailolo	6 " Jul 1/16	7.50	2.15	'15
	650	Kukua et al	12 " Jan 1/17	18.00	2.95	'15
	653a	Kapio Peleo	12 " Jan 1/17	3.00	2.45	'15
	1006	Ellen Haili	12 " Jul 1/16	13.00	2.15	'15
	1011	Ah Pau	6 " Jul 1/16	15.00	4.95	'15
	1249a	M. Kenji			3.10	'14
	1249a	M. Kenji			3.45	'15
	1289a	I. Mantaro	6 " Jul 1/15	17.50	5.80	'15
	1418	Yamamoto	12 " Jan 1/17	30.00		
	1457	Y. Horita	24 " Jan 1/17	110.00	6.30	'14
	1457	Y. Horita			6.95	'15
	1476	M. Kenji			5.20	'14
	1476	M. Kenji			5.80	'15
	1607	Y. Sonoda	6 " Jul 1/16	5.25	.25	'15
	1612	M. Hirozumi	6 " Jul 1/16	5.00	.25	'15
	1622	G. Takahashi	6 " Jul 1/16	28.00	1.70	'15
	1639	Umoto Tanekichi ...	6 " Jul 1/16	6.00	.30	'15
	1641	S. Fukutaro	6 " Jul 1/16	6.50	.30	'15
	1643	M. Tatsuma	6 " Jul 1/16	6.50	.30	'15
	1644	T. Mosaku	6 " Jul 1/16	6.75	.30	'15
	1645	S. Mohatchi	6 " Jul 1/16	8.25	.40	'15
	1646	M. Kumutaro	6 " Jul 1/16	4.50	.30	'15
	1652	K. Regalado	6 " Jul 1/16	6.50	.30	'15
	1656	M. Amisaki	12 " Jan 1/17	60.00	.90	'15
	423b	Kaneohe Rice Mill .	12 " Jun 1/17	25.00		
	1439	H. W. Cleveland, Bal	6 " Mar 1/16	5.00		
	1439	H. W. Cleveland ...	6 " Sep 1/16	25.00	6.35	'15
	1627	Ito Nerio			6.50	'16
				$ 4166.10	$ 160.40	

Forward --

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RENTS and TAXES COLLECTED - JUNE, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ..		$ 4166.10	$ 160.40	
14	1268	Nozawa & Doy	1 mo to Jul 1/16	20.00		
15	776	Hwn Carriage Mfg Co			66.35	'15 Bal
	1496	K. Fujimoto			12.75	'16
	1604	K. Kinikapo			9.00	'15
16	1693	Capt Cook Coffee Co	12 " Jun 1/17	5.00		
	1374	Yee Hop, Trustee ..	6 " Dec 1/16	375.00		
	1655	G. Schuman	6 " Nov 1/16	600.00		
	----	G. Schuman	3 " Aug 1/16	45.00		
	1718	S. Tanaka .....a/c	6 " Oct 1/16	30.00		
17	880a	Lung Do Wai Co	6 " Dec 1/16	80.00		
	792	Club Stables	6 " Nov 1/16	150.00	38.20	'16
	797	Club Stables	6 " Nov 1/16	150.00	25.70	'16
	1439	H. Cleveland .. a/c	6 " Mar 1/17	10.00		
	1662	J. Villela	6 " Dec 1/16	12.50		
19	960a	Nakamoto et al, a/c	6 " Aug 1/16	353.35		
	1361	Kaui et al			6.35	'15
	1525	P. Makuakane .. a/c	6 " Jul 1/16	5.00		
	1597	Sylvester Joseph ".	6 " Jul 1/16	20.00		
20	713	Catton, Neill & Co.	3 " Sep 1/16	300.00		
	1478	D. L. Akwai	6 " Dec 1/16	60.00		
	1499	J. H. Love .... Bal	1 " Mar 1/16	47.10		
	1499	J. H. Love .... a/c	1 " Apl 1/16	77.90		
	1559	Alfred Kaili .. Bal	6 " Jul 1/16	5.00		
	1663	U. Yoshida	6 " Dec 1/16	20.00		
21	485a	K. Keanu	6 " Dec 1/16	20.00		
23	996	C. Akui	6 " Jul 1/16	12.50	4.15	'15
	1231	M. Morimoto			3.45	'15
	1275	M. Tosaburo			13.25	'15
	1278	S. Kawano			15.90	'15
	1288	S. Uhatchi			9.10	'15
	1290b	T. Heitaro			3.45	'15
	1310a	C. Aoke			6.60	'15
	1312	S. Kawahara	6 " Jul 1/16	29.40	7.45	'15
	1328	S. Kawahara	6 " Jul 1/16	46.25	14.35	'15
	1329	Nishiyama	6 " Jul 1/16	15.50	4.85	'15
	1339	I. Torahi			10.40	'15
	1342	T. Heitaro			3.30	'15
	1365	S. Taguma			8.95	'15
	1424	K. Tsumao	6 " Jul 1/16	9.50	3.15	'15
	1502	Herman Isaac	12 " Jan 1/17	9.00	1.50	'15
	1642	Mitani & Tateyama .	6 " Jul 1/16	8.50	.40	'15
	776	Hwn Carriage Mfg Co	1 " May 1/16	75.00		
	1319	G. Masuda	6 " Dec 1/16	60.00	13.80	'15
	1399a	Cy & Co of Honolulu	6 " Nov 1/16	75.00		
	1567	I. Masuda	6 " Jul 1/16	11.00	2.65	'15
	----	F. L. Waldron, Ltd.	1 " Jul 19/16	50.00		
	917	Pang Lum Mow	1 " Jul 1/16	50.00		
	1051	Pang Lum Mow	1 " Jul 1/16	16.65		
24	1404	Lewers & Cooke	6 " Dec 1/16	300.00		
	1708	J. Hatae	6 " Oct 1/16	28.00		
	----	Mrs. A. M. Brown ..	6 " Dec 1/16	50.00		
26	529a	G. J. Waller	6 " Dec 1/16	50.00	12.65	'15
	708b	J. Kahahawai			13.75	'16
27	1018	J. Lopez	6 " Nov 1/16	12.50	4.00	'15
	1027	C. F. Bradshaw	6 " Nov 1/16	12.50	3.85	'15
	1027	C. F. Bradshaw a/c	6 " May 1/17	.50		
	1029	Miyamoto & Tanaka..	6 " Nov 1/16	12.50	4.35	'15
	1029	Miyamoto & Tanaka..			4.05	'16
	1045	First Trust Co Hilo	6 " Nov 1/16	37.50	7.25	'15
	1050	L. Turner Co	6 " Nov 1/16	37.50	5.90	'15
	1056	R. Sumida	6 " Nov 1/16	17.50	5.35	'15
	1065a	M. Murakami	6 " Nov 1/16	17.50	6.00	'15
	1067	L. Mendonca	6 " Nov 1/16	12.50	5.20	'15
	1071	Kaiama Estate	6 " Nov 1/16	15.00	5.20	'15
	1074	Mrs. Young Chong ..	6 " Nov 1/16	12.50	4.35	'15
	1075	T. Ah Ping	6 " Nov 1/16	20.00	7.45	'15
		Forward --		$ 7656.35	$ 534.80	

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RENTS and TAXES COLLECTED - JUNE, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ..		$ 7656.35	$ 534.80	
27	1078	First Trust Co Hilo	6 mo to Nov 1/16	12.50	4.20	'15
	1080	Miyamoto & Tanaka..	6 " Nov 1/16	20.00	7.45	'15
	1080	Miyamoto & Tanaka..			6.90	'16
	1111	Geo. N. Day	6 " Oct 1/16	10.00	.75	'15
	1153	M. Dodo	6 " Nov 1/16	12.50	5.20	'15
	1203	Peter Lee	6 " Oct 1/16	21.60	5.30	'15
	1207	First Trust Co Hilo	6 " Oct 1/16	12.50	5.00	'15
	1235	Y. Matsumoto	6 " Nov 1/16	27.50	11.65	'15
	1264	First Trust Co Hilo	6 " Nov 1/16	12.50	4.00	'15
	1284	L. Chau	6 " Nov 1/16	25.00	6.80	'15
	1285	S. Yamamura	6 " Nov 1/16	15.00	5.80	'15
	1286	M. Dodo	6 " Nov 1/16	10.00	4.20	'15
	1293	Miyamoto & Tanaka..			2.75	'16
	1344	C. F. Bradshaw	6 " Oct 1/16	7.50	3.00	'15
	1346	Mrs. L. Carter	6 " Nov 1/16	20.00	6.95	'15
	1347	T. Ikeda	6 " Nov 1/16	25.00	9.55	'15
	1349	Cres. Cy Cracker Co	6 " Nov 1/16	12.50	4.20	'15
	1350	Ah Ping	6 " Nov 1/16	7.50	3.20	'15
	1351	C. F. Bradshaw	6 " Nov 1/16	7.50	3.00	'15
	1352	H. Doi	6 " Dec 1/16	12.50	4.00	'15
	1384a	S. Nakazawa	6 " Nov 1/16	60.00	11.35	'15
	1402	Sagawa	6 " Nov 1/16	15.00	5.35	'15
	1403	G. J. Becker	12 " May 1/17	25.00	3.05	'15
	1407	W. Inada	6 " Dec 1/16	40.00	13.70	'15
	1408	J. Dominguez	6 " Dec 1/16	15.00	8.45	'15
	1409	Ah Chu et al	6 " Dec 1/16	7.50	3.20	'15
	1450	Chock Hong	6 " Nov 1/16	12.50	4.35	'15
	1451	K. Kuratsu	6 " Nov 1/16	12.50	4.35	'15
	1483	Lum Chee, Trustee..	6 " Nov 1/16	50.00		
	1483	Lum Chee, " a/c	6 " May 1/17	4.00		
	1669	Hop Kee	6 " Nov 1/16	37.50		
	1706	I. Kitagawa	6 " Oct 1/16	90.00		
	1772	C. H. Will	6 " Nov 1/16	96.25		
	----	S. P. Peterson	3 " Jul 1/16	12.00		
	----	Volcano Stables ...	1 " May 1/16	15.00		
	----	Volcano Stables ...	3 " Aug 1/16	37.50		
	916	Pang Chew	1 " Jul 1/16	100.00		
	1439	H. W. Cleveland,a/c	6 " Mar 1/17	10.00		
28	819a	Rose McKeague	12 " Jul 1/17	15.00	2.30	'16
	927	Loo Chit Sam Estate	6 " Oct 1/16	250.00	50.60	'15
	---	F. L. Waldron, Ltd.	1 " Jul 1/16	40.00		
	1571	K. Nomura	6 " Sep 1/16	60.00		
29	1490	L. G. Blackman	6 " Dec 1/16	125.00		
30	1489	M. J. Scully	6 " Jan 1/17	375.00		
	1666	C. H. Clark	6 " Jul 1/16	12.50		
	----	A. Schnerr	1 " Aug 1/16	30.00		
	1556	W. A. Kane .....Bal	6 " Jul 1/16	6.60	13.40	'15
				$ 9481.70	$ 758.80	

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SCHEDULE E.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, *19* 16.

SUSPENSE				
July	1915	p. 52	$	$ 14,332.07 ✓
KAMEHAMEHA SCHOOLS				
July	1915	p. 52	22,337.36 ✓	
August	"	" 54	20,541.58 ✓	
September	"	" 56	11,065.00 ✓	
October	"	" 58	23,535.72 ✓	
November	"	" 60	21,077.98 ✓	
December	"	" 62	11,000.00 ✓	
January	1916	" 64	13,063.83 ✓	
February	"	" 66	12,500.00 ✓	
March	"	" 68	12,475.19 ✓	
April	"	" 70	11,000.00 ✓	
May	"	" 72	12,437.05 ✓	
June	"	" 74	15,050.95 ✓	186,084.66 ✓
LAND AGENCY				
July	1915	p. 52	157.79 ✓	
August	"	" 54	159.15 ✓	
September	"	" 56	122.57 ✓	
October	"	" 58	48.79 ✓	
November	"	" 60	232.40 ✓	
December	"	" 62	75.50 ✓	
January	1916	" 64	176.05 ✓	
February	"	" 66	166.30 ✓	
March	"	" 68	143.88 ✓	
April	"	" 70	459.16 ✓	
May	"	" 72	89.91 ✓	
June	"	" 74	180.06 ✓	2,011.56 ✓
EXPENSE				
July	1915	p. 52	141.95 ✓	
August	"	" 54	101.84 ✓	
September	"	" 56	240.85 ✓	
October	"	" 58	31.30 ✓	
November	"	" 60	82.57 ✓	
December	"	" 62	328.80 ✓	
January	1916	" 64	150.54 ✓	
February	"	" 66	83.98 ✓	
March	"	" 68	567.48 ✓	
April	"	" 70	45.65 ✓	
May	"	" 72	71.50 ✓	
June	"	" 74	256.15 ✓	2,102.51 ✓
AUTO EXPENSE				
July	1915	p. 52	108.15 ✓	
August	"	" 54	129.06 ✓	
September	"	" 56	67.88 ✓	
October	"	" 58	26.80 ✓	
November	"	" 60	107.40 ✓	
December	"	" 62	29.24 ✓	
January	1916	" 64	39.17 ✓	
February	"	" 66	90.84 ✓	
March	"	" 68	63.76 ✓	
April	"	" 70	530.75 ✓	
May	"	" 72	61.41 ✓	
June	"	" 74	87.06 ✓	1,341.52 ✓
	Forward --			$205,872.32 ✓

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SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, 1916.

	Brought Forward		$	$205,872.32	✓
SURVEYING					
July	1915	p. 52	250.00 ✓		
August	"	" 54	2,960.39 ✓		
September	"	" 56	108.80 ✓		
October	"	" 58	21.87 ✓		
December	"	" 62	5.00 ✓		
January	1916	" 64	326.70 ✓		
February	"	" 66	41.95 ✓		
March	"	" 68	.15 ✓		
May	"	" 72	1,793.35 ✓		
June	"	" 74	40.00 ✓	5,548.21	✓
SALARIES					
July	1915	p. 53	1,538.35 ✓		
August	"	" 55	1,538.35 ✓		
September	"	" 57	1,538.35 ✓		
October	"	" 58	1,538.35 ✓		
November	"	" 60	1,548.35 ✓		
December	"	" 62	1,543.35 ✓		
January	1916	" 65	1,551.70 ✓		
February	"	" 67	1,543.35 ✓		
March	"	" 69	1,637.10 ✓		
April	"	" 70	1,521.70 ✓		
May	"	" 72	1,518.35 ✓		
June	"	" 75	1,518.35 ✓	18,535.65	✓
LAW					
July	1915	p. 53	167.40 ✓		
August	"	" 55	387.05 ✓		
September	"	" 57	359.76 ✓		
October	"	" 59	780.60 ✓		
November	"	" 61	229.60 ✓		
December	"	" 62	174.65 ✓		
January	1916	" 65	328.90 ✓		
February	"	" 67	169.15 ✓		
March	"	" 69	416.65 ✓		
April	"	" 71	200.25 ✓		
May	"	" 73	228.65 ✓		✓
June	"	" 75	214.81 ✓	3,657.47	
SEWER RATES					
July	1915	p. 53	13.25 ✓		
January	1916	" 65	13.25 ✓	26.50	✓
RENTS					
July	1915	p. 53	100.00 ✓		
October	"	" 59	477.35 ✓		
December	"	" 63	421.15 ✓		
January	1916	" 65	100.00 ✓		
February	"	" 67	150.88 ✓		
March	"	" 69	148.35 ✓		
June	"	" 75	600.00 ✓	1,997.73	✓
FENCING					
July	1915	p. 53	600.00 ✓		
August	"	" 55	1,489.78 ✓		
September	"	" 57	367.60 ✓		
October	"	" 59	428.89 ✓		
November	"	" 61	18.55 ✓		200
December	"	" 63	39.40 ✓		
January	1916	" 65	300.00 ✓		
June	"	" 75	239.66 ✓	3,383.88	✓
	Forward --			$239,021.76	✓

SCHEDULE B

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, 1916.

Brought Forward			$	$239,021.76	✓
RENT NOTES					
Sundry Tenants - Nakamoto		p. 3	2,066.55 ✓		
Sundry Tenants - Nakamoto		" 3	3,000.00 ✓	5,066.55	✓
FURNITURE & EQUIPMENT					
July	1915	p. 53	4.75 ✓		
August	"	" 55	23.50 ✓		
September	"	" 57	43.00 ✓		
December	"	" 63	57.00 ✓		
May	1916	" 73	12.00 ✓		
June	"	" 75	150.25 ✓	290.50	✓
MAUNALUA POND IMPROVEMENTS					
July	1915	p. 53	155.00 ✓		
August	"	" 55	1,466.62 ✓		
October	"	" 59	900.00 ✓	2,521.62	✓
GRADING					
August	1915	p. 55	4,646.60 ✓		
September	"	" 57	3,735.00 ✓		
October	"	" 59	513.60 ✓		
November	"	" 61	50.00 ✓		
December	"	" 63	4,090.00 ✓	13,035.20	✓
BUILDINGS A/c					
Sundry Tenants - Hwn Tob Pltn		p. 3		1,433.00	✓
REPAIRS					
August	1915	p. 55	16.50 ✓		
October	"	" 59	18.08 ✓		
November	"	" 61	34.30 ✓		
February	1916	" 67	7.00 ✓		
March	"	" 69	581.76 ✓		
May	"	" 73	122.11 ✓		
June	"	" 75	689.17 ✓	1,468.82	✓
INSURANCE					
August	1915	p. 55	46.75 ✓		
September	"	" 57	303.60 ✓		
October	"	" 59	17.92 ✓		
December	"	" 63	161.40 ✓		
January	1916	" 65	69.15 ✓		
March	"	" 69	5.10 ✓		
June	"	" 75	263.00 ✓	866.92	✓
PURCHASE OF LANDS					
August	1915	p. 55	35.00 ✓		
December	"	" 63	29.00 ✓		
January	1916	" 65	523.50 ✓		
February	"	" 67	11.00 ✓		
April	"	" 71	16.60 ✓		
June	"	" 75	24.00 ✓	639.10	✓
AGENTS' COMMISSIONS					
September	1915	p. 57	47.19 ✓		
October	"	" 59	89.67 ✓		
December	"	" 63	257.44 ✓		
March	1916	" 69	136.62 ✓		
June	"	" 75	141.46 ✓	672.38	✓
LAND PATENTS					
October	1915	p. 59		110.00	✓
Forward --				$265,125.85	

SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, 19 16.

Brought Forward		$	$265,125.85	✓
ROADS & SEWERS				
October 1915	p. 59	518.85 ✓		
March 1916	" 69	532.85 ✓		
April "	" 71	118.45 ✓		
May "	" 73	60.00 ✓		
June "	" 75	2.00 ✓	1,232.15	✓
TAXES				
November 1915	p. 61	22,015.01 ✓		
March 1916	" 69	1.90 ✓		
May "	" 73	23,459.35 ✓	45,476.26	✓
IMPROVEMENT OF LANDS				
January 1916	p. 65	33.00 ✓		
April "	" 71	85.38 ✓		
May "	" 73	125.00 ✓	243.38	✓
TRUSTEES' COMMISSIONS				
January 1916	p. 65	5,842.35 ✓		
Suspense	" 2	6,239.26 ✓	12,081.61	✓
SALES OF LAND				
February 1916	p. 67	5.50 ✓		
March "	" 69	9.00 ✓		
Taxes - Kunana D. to T. H.	" 3	26.15 ✓	40.65	✓
INVESTMENTS				
April 1916	p. 71		10,625.00	✓
INTEREST				
April 1916	p. 71		134.72	✓
TAX APPEALS				
April 1916	p. 71		442.00	✓
FRONTAGE TAX				
May 1916	p. 73		10.48	✓
TOTAL EXPENDITURES carried to Schedule "C"	p. 77		$335,413.10	✓

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1915

Vch'r	Date			
		SUSPENSE (Due Bills June 30/15)		
-	1	Trustees' Commissions, Balance 12 mos ..	$ 6,963.57	$
1	2	G. M. Yamada, a/c Maunalua Pond Contract	1,368.50	
2	3	Hwn Dredging Co, a/c Ala Moana Contract.	6,000.00	14,332.07
		KAMEHAMEHA SCHOOLS		
3	1	A/c Revenue Expenditures, July, 1915 ...	11,000.00	
4	9	A/c Capital Expenditures, Requisition #1	7,837.36	
5	31	A/c allowance Pupils' Supplies & Library	3,500.00	22,337.36
		LAND AGENCY		
6	1	Hwn Gazette Co, "Advertiser", 3 mo adv..	2.85	
7	3	Hwn Abstract & T. Co, memo re Waiau land	30.00	
8		Blue Print Co, sundry blue prints	3.15	
9	15	Wall, Nichols Co, tracing cloth etc	11.05	
10	27	Lufkin Rule Co, 2 metal tapes, P.O. Exch	5.58	
11		G. H. Gere, for a/c expenses Hilo trip..	100.00	
12	31	" incidental expenses, July	11.45	
13		G. Podmore, incidental expenses, July ..	1.15	
14		E. B. Loomis, incidental expenses, July.	2.56	157.79
		EXPENSE (Incidentals)		
15	2	Hwn Electric Co, light service, 1 month.	2.45	
16	3	Barnhart's, ice during June	1.25	
17		Hwn News Co, one 400 page Journal	10.40	
18	9	H. H. Williams, crape door drape	2.50	
19	13	Telephone service, 1 month	7.40	
20	15	Hall & Son, door mat etc	4.75	
21		Office Supply Co, stationery, June	10.45	
22		Star-Bulletin, 1500 envelopes	16.25	
23		" 3000 billheads	11.00	
24		Rycroft's, distilled water, June	.50	
25		Hoffschlaeger & Co, typewriter paper ...	1.50	
26	27	M. C. Amana, a/c expenses Molokai trip..	50.00	
27		Am. Sanitary Laundry, office towels	.90	
28		Chambers Drug Co, soap for office use ..	.50	
29	31	M. C. Amana, carfares, July	1.10	
30		Water Rates, Delmonico Bldg, 6m adv	21.00	141.95
		AUTO EXPENSE		
31	3	Calif. Harness Shop, 3 tire straps	2.50	
32	15	Von Hamm Young Co, June bill	105.65	108.15
		SURVEYING		
33	15	Baldwin & Alexander, a/c Kapalama Survey	200.00	
34	27	G. Podmore, a/c expenses Molokai trip ..	50.00	250.00
		SALARIES		
35	15	G. H. Gere, Superintendent, ... a/c July	150.00	
36		E. B. Loomis, Ass't. Engineer,. " "	100.00	
37		G. Podmore, Surveyor, ... " "	75.00	
38		W. Smith, Rodman, ... " "	37.50	
39		E. T. Winant, Cashier, ... " "	100.00	
40		F. K. Kienzle, Stenographer, .. " "	62.50	
41		A. J. Thevenin, Off. Assistant. " "	62.50	
42		M. C. Amana, Collector, ... " "	25.00	
43		Tam You, Janitor, ... " "	5.00	
44	31	Gere, ... Bal "	183.35	
45		Loomis, ... " "	100.00	
46		Podmore, ... " "	75.00	
		Forward --	$ 975.85	$37,327.32

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1915 (Continued)

Vch'r	Date				
		Brought Forward	$ 975.85	$37,327.32	✓
		SALARIES			
47	31	Smith, ... Bal July	37.50	✓	
48		Winant, ... " "	125.00	✓	
49		Kienzle, ... " "	62.50	✓	
50		Thevenin, ... " "	62.50	✓	
51		Amana, ... " "	100.00	✓	
52		Tam You, ... " "	15.00	✓	
53		T. C. White, Kona Agent, ... "	125.00	✓	
54		K. Kaneyuki, Kona Forest Ranger, ... "	35.00	✓ 1,538.35	✓
		LAW			
55	27	F. K. Kienzle, Affids. re Annual Accts..	.75	✓	
56	31	Holmes, Stanley & Olson, Retainer, July.	166.65	✓ 167.40	✓
		SEWER RATES			
57	15	Delmonico Building, 6 mos advance	11.00	✓	
58		Clark Cottage, Punchbowl St, 6 mos adv..	2.25	✓ 13.25	✓
		RENTS			
59	27	Cecil Brown, 1/2 Int. L. 507b, 6 mos adv		100.00	✓
		FENCING (Kapalama)			
60	31	H. F. Bertelmann, along lines of Baldwin & Alexander survey		600.00	✓
		FURNITURE & EQUIPMENT (Office)			
61	3	J. Hopp & Co, office stool, Land Agency.		4.75	✓
		MAUNALUA POND IMPROVEMENTS			
62	1	H. E. Pettersen, board & lodging, Gere..	30.00	✓	
63	15	J. N. Gere, Inspector, a/c July salary..	62.50	✓	
64	31	J. N. Gere, " Bal " "	62.50	✓ 155.00	✓
				204	
				$39,906.07	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1915

Voh'r	Date				
		KAMEHAMEHA SCHOOLS			
65	2	A/c Revenue Expenditures, August, 1915..	$11,000.00	$	
66	24	A/c Capital Expenditures, Requisition #2	9,541.58	20,541.58	
		LAND AGENCY			
67	2	Hwn Gazette Co, guide cards	2.75		
68		Lewers & Cooke, cement	.70		
69		Hon. Iron Works, galvanized pipe	3.65		
70	7	Hall & Son, paint, oil, etc	3.10		
71		I. Kalumai, clearing Kapalama lots	18.00		
72		Blue Print Co, sundry blue prints	10.70		
73		Hwn. News Co, field books	3.25		
74		Hon. Const'n & Draying Co, sand	.50		
75	10	G. H. Gere, for a/c Exps. Molokai trip..	50.00		
76	17	T. C. White, care of Estate Mules	35.00		
77		Davies & Co, steel tape	13.50		
78	21	Hon. Planing Mill, measuring rod	6.00		
79		H. F. Bertelmann, sign, Waiokamilo lots.	12.00	159.15	
		EXPENSE (Incidentals)			
80	3	Hwn Electric, lights, 1 month	2.90		
81	6	Telephone service (1519), 1 month	7.60		
82	7	Rycroft's, distilled water, July	.50		
83		Office Supply Co, stationery, July	12.25		
84		Water Rates, Office Bldg, 6 mos advance.	5.00		
85		W. W. Thayer, Copy Sission Laws 1915 ...	2.50		
86		Hall & Son, bucket, twine, etc	1.54		
87	10	Barnhart's, Ice during July	1.30		
88		Telephone (5303), July and August	6.75		
89	14	Hwn Gazette Co, Tenants' Register	35.00		
90	17	T. C. White, Telephone etc, Kona Office.	13.50		
91	21	W. W. Thayer, copy Revised Laws 1915 ...	10.00		
92	31	Hwn Electric Co, 1 doz Mazda Lamps	3.00	101.84	
		AUTO EXPENSE			
93	7	Von Hamm Young Co, July bill		129.06	
		SURVEYING			
94	7	Davies & Co, Thermo filler, re Molokai..	1.25		
95		Wall, Nichols Co, record book etc, " ..	.92		
96		Levy & Co, groceries for surveyor, " ..	20.80		
97	11	Baldwin & Alexander, Bal Kapalama Survey	2,767.00		
98	14	Davies & Co, slicker re Molokai Survey..	3.00		
99	21	Hon. Planing Mill, chest " " ..	8.00		
100		Lewers & Cooke, cement " " ..	32.38		
101		Levy & Co, groceries for surveyor, Molo.	25.04		
102	25	Wells Fargo, charge on sketch from Hilo.	.25		
103	27	G. Podmore, labor etc re Molokai	101.50		
104		Bishop Ins. Agcy, Ins. on coin to Molo..	.25	2,960.39	
		SALARIES			
105	14	Gere ..... A/c August	150.00		
106		Loomis ..... " "	100.00		
107		Podmore ..... " "	75.00		
108		Smith ..... " "	37.50		
109		Winant ..... " "	100.00		
110		Thevenin ..... " "	62.50		
111		Amana ..... " "	25.00		
112		Tam You ..... " "	5.00		
		Forward	$ 555.00	$23,892.02	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1915 (Continued)

Voh'r	Date				
		Brought Forward	$ 555.00	$23,892.02	✓
		SALARIES			
113	31	Gere ..... Bal August	183.35		
114		Loomis ..... " "	100.00		
115		Podmore ..... " "	75.00		
116		Smith ..... " "	37.50		
117		Winant ..... " "	125.00		
118		Kienzle ..... "	125.00		
119		Thevenin ..... " "	62.50		
120		Amana ..... " "	100.00		
121		Tam You ..... " "	15.00		
122		White ..... "	125.00		
123		Kaneyuki ..... "	35.00	1,538.35	✓
		LAW			
124	7	G. F. Wright, services re Umauma Bdry ..	115.50		
125		" expenses re survey, Umauma Boundary..	76.90		
126	21	Stanley & Wilder, re Lee Chuck Suit	28.00		
127	31	Holmes & Olson, Retainer, August, 1915..	166.65	387.05	✓
		FENCING			
128	3	Mutual Tel. Co, wireless re Kona fencing	2.26		
129	21	Allen & Robinson, lumber Maunalua fence.	148.18		
130		Davies & Co, wire and nails " " ...	89.88		
131		H. F. Bertelmann, Bal. Kapalama fencing.	1,166.86		
132	26	Davies & Co, materials, Maunalua fence..	2.59		
133	31	J. N. Gere, foreman 1/2 mo, " "	62.50		
134		Pettersen, board & lodging, J. N. Gere..	16.00		
135		Mutual Tel. Co, message re Kona fencing.	1.51	1,489.78	✓
		FURNITURE & EQUIPMENT (Land Agency)			
136	21	Hon. Planing Mill, 1 drawing table		23.50	✓
		MAUNALUA POND IMPROVEMENTS			
137	2	Geo. Yamada, a/c contract & fence work..	1,087.78		
138		Pettersen, board & lodging, Inspector...	31.00		
139	14	J. N. Gere, Inspector, 1/2 month	62.50		
140	17	Pettersen, board & lodging, Inspector ..	15.00		
141	21	Geo. Yamada, a/c contract and bonus	247.25		
142	27	" extras re above contract	23.09	1,466.62	✓
		GRADING (Ala Moana)			
143	5	Hwn Dredging Co, a/c filling contract ..		4,646.60	✓
		REPAIRS (Office Bldg)			
144	7	D. J. Cashman, awning for window upst'rs	6.00		
145	21	Hon. Planing Mill, shelves and doors ...	10.50	16.50	✓
		INSURANCE			
146	26	Bishop Ins. Agcy, Bldg on Fort St, ...	14.25		
147	31	Brewer & Co, on Estate Auto, 1000, 1 yr.	32.50	46.75	✓
		PURCHASE OF LANDS (Kauluwela)			
148	7	Hwn Abstract & T. Co, searching title ..		35.00	✓
				206	
				$33,542.17	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1915

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
149	1	A/c Revenue Expenditures, Sept., 1915 ..	$11,000.00		
150	28	A/c French's expenses to S. F. re stock.	65.00	$11,065.00	✓
		LAND AGENCY			
151	3	Merc. Reference Agcy, Ref. Sheet, 3 mos.	6.00		
152		Blue Print Co, sundry blue prints	1.15		
153	7	Telephone service (1519) Bal 1 mo	3.50		
154	15	Hon. Constn. & Dray. Co, 1 bg sand	.50		
155		T. Sharp, real estate sign, Queen Street	15.00		
156		Hall & Son, flash light and batteries ..	2.10		
157	21	G. H. Gere, for a/c Exps Molokai trip ..	50.00		
158		I. Kalumai, cleaning up Kapalama lots ..	22.50		
159		Wall, Nichols Co, stationery, August ...	3.22		
160	28	I. Kalumai, cleaning up Kapalama lots ..	17.25		
161	30	E. B. Loomis, carfares etc, September ..	1.35	122.57	✓
		EXPENSE (Incidentals)			
162	2	Hwn Electric Co, lights, 1 month	3.05		
163	3	Hwn Gazette Co, 1000 vouchers	4.50		
164		Rycroft's, distilled water & tap, August	1.75		
165		Barnhart's, Ice during August	1.30		
166	7	Telephone service, 1 month	5.40		
167	13	Ehlers & Co, cheese cloth for typewriter	.10		
168		Postage stamps	5.00		
169	14	Steam Laundry, washing office towels ...	.75		
170	15	Office Supply Co, stationery, August ...	5.25		
171		M. C. Amana, carfares	.90		
172	28	Post Office Box rent 3 months advance ..	2.00		
173	29	Bishop & Co, cable to S.F. re Bonds	6.25		
174	30	Merc. Printing Co, rebinding office Bks.	15.75		
175		" 100 sheets bond paper	.65		
176		M. C. Amana, carfares, September	.70		
177		Audit Co of Hawaii, services 3 months ..	187.50	240.85	✓
		AUTO EXPENSE			
178	3	Kershner Vulc Co, 1 casing and tube	37.70		
179	15	Von Hamm Young Co, August bill	30.18	67.88	✓
		SURVEYING			
180	15	Inter Is. S. Nav Co, Frt to Molokai	1.75		
181	21	G. H. Gere, pay-roll, Molokai survey ...	75.00		
182	28	Levy & Co, groceries for " surveyor ..	8.55		
183	30	T. E. Cook, marking corners, Hilo pond..	23.50	108.80	✓
		SALARIES			
184	15	Gere ..... a/c September	150.00		
185		Loomis ..... " "	100.00		
186		Podmore ..... " "	75.00		
187		Smith ..... " "	37.50		
188		Winant ..... " "	100.00		
189		Thevenin ..... " "	62.50		
190		Amana ..... " "	25.00		
191		Tam You ..... " "	5.00		
192	30	Gere ..... Bal "	183.35		
193		Loomis ..... " "	100.00		
194		Podmore ..... " "	75.00		
195		Smith ..... " "	37.50		
196		Winant ..... " "	125.00		
		Forward	$ 1,075.85	$11,605.10	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r Date — SEPTEMBER, 1915 (Continued)

		Brought Forward	$ 1,075.85 ✓	$11,605.10 ✓
		SALARIES		
197	30	Kienzle ..... September	125.00 ✓	
198		Thevenin ..... Bal "	62.50 ✓	
199		Amana ..... " "	100.00 ✓	
200		Tam You ..... " "	15.00 ✓	
201		White ..... "	125.00 ✓	
202		Kaneyuki ..... "	35.00 ✓	1,538.35 ✓
		LAW		
203	3	R. W. Perkins, photos re Umauma Boundary	.61 ✓	
204	15	G. F. Wright, services & Exps re above..	47.50 ✓	
205	30	C. S. Carlsmith, services etc re above..	145.00 ✓	
206		Holmes & Olson, Retainer, September	166.65 ✓	359.76 ✓
		FENCING		
207	3	E. B. Loomis, pay-roll, Maunalua job ...	126.75 ✓	
208		Davies & Co, wire etc, " " ...	22.65 ✓	
209	7	J. N. Gere, foreman re " " ...	16.65 ✓	
210	13	H. E. Pettersen, board & lodging, Gere..	5.50 ✓	
211	15	Club Stables, cartage re Maunalua job ..	13.00 ✓	
212		G. H. Gere, expenses re Kona fencing ...	179.20 ✓	
213	30	T. C. White, expenses re " "	2.50 ✓	
214		Davies & Co, hammers, re Kaelepulu job..	1.35 ✓	367.60 ✓
		FURNITURE & EQUIPMENT		
215	3	Arleigh & Co, map measurer and level ...		43.00 ✓
		GRADING (Ala Moana)		
216	4	Hwn Dredging Co, a/c filling contract ..		3,735.00 ✓
		INSURANCE (Delmonico Buildings)		
217	21	Bishop Ins Agcy , front, $3000, 1 yr ...	43.50 ✓	
218		J. M. Dowsett, " 3000, 1 yr ...	43.50 ✓	
219		Brewer & Co, " 2000, 1 yr ...	29.00 ✓	
220		Guardian Tr. Co, " 4000, 1 yr ...	58.00 ✓	
221		Bishop Ins Agcy, rear, 3500, 1 yr ...	75.60 ✓	
222		Bishop Ins Agcy, " 2500, 1 yr ...	54.00 ✓	303.60 ✓
		AGENTS' COMMISSIONS (3 Mos)		
223	30	E. Hore, Waialua, to date	40.05 ✓	
224		J. Nakaleka, Molokai, to date	7.14 ✓	47.19 ✓
				$17,999.60

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1915

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
225	1	A/c Revenue Expenditures, October, 1915.	$11,000.00		
226	2	A/c Capital Expenditures, Requisition #3	1,912.59		
227	15	Bishop & Co, Draft re Stock purchase ...	75.44		
228	23	Balance Bishop Hall alterations	6,963.62		
229	28	Bishop & Co, Draft re Stock purchase ...	3,016.50		
230		Bishop & Co, Draft re Stock purchase ...	351.93		
231		J. McGillivray, Bal Stock purchase	215.64	23,535.72	✓
		LAND AGENCY			
232	1	Hwn Gazette Co, "Advertiser" 3 months ..	2.85		
233	2	Volcano Stables, auto hire by G. H. Gere	3.50		
234	6	Telephone service (1519), 1 month	5.20		
235	9	Hwn Gazette Co, ledger paper	2.50		
236		T. C. White, refund re Keei taro damage.	6.50		
237		Inter Is S. Nav Co, steamer fare, Gere..	10.00		
238		Wall, Nichols Co, stationery, September.	1.64		
239		Merc. Reference Agcy, Ref. Sheet, 3 mos.	6.00		
240		Hall & Son, duster and soap	2.25		
241	28	Merc. Printing Co, application blanks ..	8.35	48.79	✓
		EXPENSE (Incidentals)			
242	2	Hwn Electric Co, light service, 1 month.	2.55		
243	6	Telephone service (5303), 1 month	5.40		
244	9	Barnhart's, ice during September	1.20		
245		Water Works Dpt, labor etc, Priv 7068...	5.20		
246		" rates re above, Kapalama, 3 months...	1.75		
247	15	Kam's Variety Store, ink eradicator	.25		
248	16	Am. Sanit. Laundry, office towels	.65		
249		" washing surveyor's mosquito net	.15		
250	18	Hoffschlaeger Co, typewriter paper	13.50		
251	30	M. C. Amana, carfares, October	.55	31.20	✓
		AUTO EXPENSE			
252	9	Von Hamm Young Co, September bill	26.00		
253		Hwn Electric Co, 2 dry cells	.80	26.80	✓
		SURVEYING			
254	9	Hon Planing Mill, concrete forms, Molokai	13.50		
255		Levy & Co, groceries for surveyor, " ...	7.12		
256		Blue Print Co, prints re Molokai survey.	1.25	21.87	✓
		SALARIES			
257	15	Gere ..... a/c October	150.00		
258		Loomis ..... " "	100.00		
259		Podmore ..... " "	75.00		
260		Smith ..... " "	37.50		
261		Winant ..... " "	100.00		
262		Amana ..... " "	25.00		
263		Tam You ..... " "	5.00		
264	30	Gere ..... Bal "	183.35		
265		Loomis ..... " "	100.00		
266		Podmore ..... " "	75.00		
267		Smith ..... " "	37.50		
268		Winant ..... " "	125.00		
269		Kienzle ..... "	125.00		
270		Thevenin ..... "	125.00		
271		Amana ..... " "	100.00		
272		Tam You ..... " "	15.00		
273		White ..... "	125.00		
274		Kaneyuki ..... "	35.00	1,538.35	✓
		Forward		$25,202.73	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1915 (Continued)

Vch'r	Date				
		Brought Forward	$	$25,202.73	✓
		LAW			
275	2	A. K. Williams, witness fee, Luhikau suit	1.00		
276		K. S. Kim, taxi hire re Luhikau suit ...	1.00		
277	5	J. Bartels, auto hire " " ...	3.00		
278	6	A. K. Williams, witness fee etc re above	8.70		
279		N. Peterson, auto hire re above	.25		
280		W. L. Stanley, expenses re above	3.25		
281		Mrs. McAulton, witness fee etc re above.	4.10		
282		Luna Kamuena, witness fee re above	1.00		
283		Mele Kaaiwaiu, " " " "	4.60		
284		Holmes & Olson, costs for "Gore Lot" suit	24.00		
285		F. K. Kienzle, taking oaths re Gore L. "	.25		
286	7	Merch. St. Taxi Stand, re Luhikau suit..	.50		
287	9	Lee Chang, boarding witnesses " " ...	1.55		
288	13	J. Marcallino, Master re 30th Ann'l A/cs	253.50		
289	16	Holmes & Olson, services re Luhikau suit	245.75		
290		M. D. Monsarrat, " " " "	50.00		
291		C. A. K. Hopkins, " " " "	7.50		
292	26	Holmes & Olson, Writ of Poss'n " "	4.00		
293	30	" retainer, October, 1915	166.65	780.60	✓
		RENTS (Kalauao, Ewa)			
294	9	Bishop Museum, 12 mos to September 1/15.		477.35	✓
		FENCING (Kaelepulu, Oahu)			
295	2	Lewers & Cooke, lumber	42.56		
296		Davies & Co, wire and staples	49.60		
297		" powder, fuse and caps	11.55		
298	9	" 2 Meph. bits	.95		
299	18	G. H. Gere, labor pay-roll	307.95		
300	28	Hon. Const'n & Draying Co, hauling	16.00		
301		Davies & Co, staples	.28	428.89	✓
		MAUNALUA POND IMPROVEMENTS			
302	4	Lewers & Cooke, Bal Yamada Contract		900.00	✓
		GRADING (Vineyard & River Streets)			
303	9	G. M. Yamada, 1284 yds filling		513.60	✓
		REPAIRS (Kakaako)			
304	16	H. F. Bertelmann, repairing fence		18.08	✓
		INSURANCE			
305	15	Bishop Ins. Agcy, office furniture, 1 yr		17.92	✓
		AGENTS' COMMISSIONS			
306	2	C. M. L. Watson, Hilo, to date		89.67	✓
		LAND PATENTS ("Gore" Lot)			
307	11	Hwn Abst. & Title Co, abstract of title re lot, Richards & King Sts, ...		110.00	✓
		ROADS & SEWERS			
308	28	John Walker, sidewalk, playground lot, Beretania and Smith Streets		518.85	✓
				$29,057.69	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1915

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
309	1	A/c Revenue Expenditures, November, 1915	$11,000.00	$	
310	26	A/c Capital Expenditures, Requisition #4	8,577.98		
311	30	A/c allowance for Pupils' Supplies	1,500.00	21,077.98	
		LAND AGENCY			
312	5	Telephone service (1519), 1 month	5.50		
313	6	Neill's Workshop, 1 sounding rod	3.00		
314		Arleigh & Co, 1 pencil sharpener	6.00		
315		Blue Print Co, sundry blue prints	12.30		
316		Hwn News Co, 1 doz ruled pads	3.60		
317		Hwn Abstract & T. Co, report Kapalama ..	20.00		
318	20	Hawaii Shinpo Sha, ad re Kona Lands	11.00		
319		T. C. White, care of Estate mules, Kona.	96.00		
320	27	Hwn Abstract & T. Co, report re Waikiki.	75.00	232.40	
		EXPENSE (Incidentals)			
321	2	Hwn Electric Co, light service, 1 month.	2.70		
322	4	R. W. Condon, old T.W. to auction room..	.50		
323	5	Telephone service (5303), 1 month	5.20		
324	6	Barnhart's, ice during October	1.30		
325		Rycroft's, distilled water, October	.50		
326		Wichman & Co, repairing etc, Off. clock.	3.00		
327		Office Supply Co, stationery, October ..	3.05		
328		Hall & Son, toilet paper and cash box ..	.95		
329		Wall, Nichols Co, stationery, October ..	4.76		
330	15	Hwn Gazette Co, 1 numerical lease Regis.	14.00		
331	20	Office Supply Co, stationery, Kona Off..	4.51		
332		Hwn Gazette Co, letter supplies, " " ..	25.50		
333		T. C. White, telephone expense " " ..	10.50		
334		" kerosene for burning old house, Kona.	.25		
335	23	Am. Sanitary Laundry, office towels	.85		
336	24	Postage stamps this date	5.00	82.57	
		AUTO EXPENSE			
337	2	Calif. Harness Shop, repairing cushion..	3.50		
338		Kershner Vulc. Co, auto casing etc	38.20		
339	15	Von Hamm Young Co, October bill	65.70	107.40	
		SALARIES			
340	15	Gere ..... a/c November	150.00		
341		Loomis ..... " "	100.00		
342		Podmore ..... " "	75.00		
343		Smith ..... " "	37.50		
344		Winant ..... " "	100.00		
345		Amana ..... " "	25.00		
346		Tam You ..... " "	5.00		
347	20	T. C. White, for caretaker, Honaunau, 1m	5.00		
348	30	Gere ..... Bal November	183.35		
349		Loomis ..... " "	100.00		
350		Podmore ..... " "	75.00		
351		Smith ..... " "	37.50		
352		Winant ..... " "	125.00		
353		Kienzle ..... "	125.00		
354		Thevenin ..... "	125.00		
355		Amana ..... " "	100.00		
356		Tam You ..... " "	15.00		
357		White ..... "	125.00		
358		Kaneyuki ..... "	35.00		
359		Nahau, caretaker Honaunau Heiau ..... "	5.00	1,548.35	
				$23,048.70	

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Forward

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r Date — NOVEMBER, 1915 (Continued)

		Brought Forward			$23,048.70
		LAW			
360	2	Holmes & Olson, adv costs Gore Lot suit.		27.25	
361	6	G. F. Wright, description re Gore Lot ..		2.50	
362	18	F. K. Kienzle, Notary, re sundry Doc. ..		6.20	
363	19	Holmes & Olson, adv re Lahaina Lot suit.		27.00	
364	30	Holmes & Olson, retainer, November		166.65	229.60
		FENCING			
365	6	Neill's Workshop, repairing punch		1.00	
366		" new parts for eyelet punch		4.00	
367	20	T. C. White, pay-roll, Keauhou-Honalo ..		6.50	
368		" cement re Keauhou-Honalo fence		7.05	18.55
		GRADING (Vineyard & River Streets)			
369	15	Lau Lin, filling in as agreed			50.00
		REPAIRS (Delmonico Bldg)			
370	11	John Walker, plaster work			34.20
		TAXES (Balance 1915)			
		Hawaii			
371	8	North Hilo	$ 168.40		
372		South Hilo	1,023.60		
373		Hamakua	104.95		
374		North Kohala	300.05		
375		North Kona	810.05		
376		South Kona	1,150.45		
377		Kau	446.90		
378		Puna	136.40	4,140.80	
379		Maui		46.80	
380		Molokai		96.91	
		Kauai			
381		Lihue	$ 27.70		
382		Hanalei	132.55	160.25	
		Oahu			
383	15	Kona	$12,427.60		
384		Koolaupoko	320.05		
385		Koolauloa	256.15		
386		Waialua	1,304.20		
387		Ewa	3,262.25	17,570.25	22,015.01
					211
					$45,396.06

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1915

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
388	1	A/c Revenue Expenditures, December, 1915	$	$11,000.00	✓
		LAND AGENCY			
389	4	Blue Print Co, sundry blue prints	3.65	✓	
390		Wall, Nichols Co, stationery, November..	12.30	✓	
391		Telephone service (1519), 1 month	5.20	✓	
392	13	F. Philp & Bro, repairing saddle etc ...	5.00	✓	
393		Haleiwa Hotel, lunch for Gere & Loomis..	2.00	✓	
394	20	G. H. Gere, expenses of Lahaina trip ...	38.00	✓	
395	23	Office Supply Co, files and folders	8.05	✓	
396	31	E. B. Loomis, carfares, December	1.30	✓ 75.50	✓
		EXPENSE (Incidentals)			
397	2	Hwn Electric Co, light service, 1 month.	2.85	✓	
398	4	M. C. Amana, carfares, November	.60	✓	
399		Barnhart's, ice during November	1.25	✓	
400		Telephone service (5303), 1 month	5.40	✓	
401	13	M. C. Amana, for a/c Exps. Molokai trip.	75.00	✓	
402		Coyne Furniture Co, linoleum etc, Office	26.00	✓	
403	23	Post Office Box rent, 3 months advance..	2.00	✓	
404		Office Supply Co, stationery, November..	3.30	✓	
405	31	Audit Co of Hawaii, services 3m to date.	187.50	✓	
406		Bishop & Co, Lock-box rent, year 1916 ..	24.00	✓	
407		M. C. Amana, carfares, December	.90	✓ 328.80	✓
		AUTO EXPENSE			
408	4	Von Hamm Young Co, November bill		29.24	✓
		SURVEYING (Lahaina, Maui)			
409	13	Hwn Abstract & T. Co, Exam. titles, etc.		5.00	✓
		SALARIES			
410	15	Gere ..... a/c December	150.00	✓	
411		Loomis ..... " "	100.00	✓	
412		Podmore ..... " "	75.00	✓	
413		Smith ..... " "	37.50	✓	
414		Winant ..... " "	100.00	✓	
415		Kienzle ..... " "	62.50	✓	
416		Amana ..... " "	25.00	✓	
417		Tam You ..... " "	5.00	✓	
418	31	Gere ..... Bal "	183.35	✓	
419		Loomis ..... " "	100.00	✓	
420		Podmore ..... " "	75.00	✓	
421		Smith ..... " "	37.50	✓	
422		Winant ..... " "	125.00	✓	
423		Kienzle ..... " "	62.50	✓	
424		Thevenin ..... "	125.00	✓	
425		Amana ..... " "	100.00	✓	
426		Tam You ..... " "	15.00	✓	
427		White ..... "	125.00	✓	
428		Kaneyuki ..... "	35.00	✓	
429		Nahau ..... "	5.00	✓ 1,543.35	
		LAW			
430	14	F. K. Kienzle, taking ackmts etc	3.40	✓	
431	27	" taking ackmts, Waialua Lease etc	2.10	✓	
432		Registrar Conveyances, recording Lease .	2.50	✓	
433	31	Holmes & Olson, retainer, December	166.65	✓ 174.65	✓
		Forward		$13,156.54	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1915 (Continued)

Voh'r	Date			
		Brought Forward	$	$13,156.54
		RENTS		
434	13	W. A. Clark, refund, Molokai rent	2.00	
435	31	B. P. Bishop Museum, Office Rent, 6 mos.	300.00	
436		" Palama land under Lease to Ahin	119.15	421.15
		FENCING (Keauhou, Hawaii)		
437	30	A. J. W. MacKenzie, 1/2 cost forest f'ce		39.40
		FURNITURE & EQUIPMENT (Land Agency)		
438	23	Office Supply Co, Steel filing case		57.00
		GRADING (Ala Moana)		
439	4	Hwn Dredging Co, balance filling contr't		4,090.00
		INSURANCE		
	4	Fidelity & Dep Co, Guarantee Pols, 1 yr:		
440		E. T. Winant,..$20,000	100.00	
441		M. C. Amana,... 5,000	25.00	
442		A. J. Thevenin, 5,000	25.00	
443	13	Sun Ins. Office, Kam Alumni Bldg, 1 year	11.40	161.40
		PURCHASE OF LANDS (N. Kona, Hawaii)		
444	23	Liliuokalani Trustees, Deed Dec 23/15 ..	25.00	
445		F. K. Kienzle, taking ackmts re above ..	2.00	
446		Registrar Conveyances, recording above D	2.00	29.00
		AGENTS' COMMISSIONS (3 Mos)		
447	31	E. Hore, Waialua, Oahu, to date	18.30	
448		C. M. L. Watson, Hilo, Hawaii, to date..	105.75	
449		W. F. Sanborn, Kauai, to date	116.33	
450		J. Nakaleka, Molokai, to date	17.06	257.44
				213
				$18,211.93

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JANUARY, 1916

Voh'r	Date				
		KAMEHAMEHA SCHOOLS			
451	2	A/c Revenue Expenditures, January, 1916.	$11,000.00	$	
452	22	A/c Capital Expenditures, Requisition #5	2,063.83	13,063.83	
		LAND AGENCY			
453	5	Hwn Gazette Co, "Advertiser", 3 months..	2.85		
454	6	Merc. Reference Agcy, Ref. Sheet, 3 mos.	6.00		
455		Hall & Son, batteries etc, Nov and Dec..	2.55		
456		Hwn News Co, ink	.40		
457		Hon Iron Works, pipe for marking corners	9.70		
458		Telephone service (1519), 1 month	5.00		
459	13	Post Office, stamped envelopes	10.50		
460	15	Hwn Gazette Co, printing envelopes	1.50		
461		" printing tax assessment notices	2.50		
462		" same	3.75		
463		Lewers & Cooke, 1 bag cement	.75		
464		" same	.75		
465		Inter Is S. Nav Co, Frt from Molokai ...	2.00		
466	20	Blue Print Co, sundry blue prints	15.75		
467		Hwn Gazette Co, rebinding claims book ..	3.50		
468	22	G. K. Larrison, services re Kahoma water	50.00		
469	26	G. Podmore, for a/c Exps Waialua trip ..	50.00		
470	31	Hon Iron Wks, pipe for marking corners..	8.55	176.05	
		EXPENSE (Incidentals)			
471	4	Hwn Electric Co, light service, 1 month.	2.20		
472	6	Barnhart's, ice during December	1.30		
473		Rycroft's, distilled water, December ...	.50		
474		Office Supply Co, stationery, December..	6.40		
475		Water Rates, Delmonico Bldg, 6 mos adv..	21.00		
476		" Office Building, 6 mos advance	5.00		
477		" Kapalama, L. 708b to Kahahawai	3.50		
478		Wall, Nichols Co, stationery, December..	3.84		
479		Telephone service (5303), 1 month	5.40		
480		Postage Stamps this date	5.00		
481		Mut. Telephone Co, wireless from Kauai..	2.40		
482		Marconi Wireless, message to Kauai	2.10		
483		Am. Sanitary Laundry, office towels	.80		
484	14	S. H. Webb, duplicate key to Lock Box ..	.75		
485	15	Division of Hydrography, Kauai trail ...	10.00		
486	25	Amana, for a/c expenses of Molokai trip.	75.00		
487	26	Hwn Electric Co, repairing office fan ..	5.35	150.54	
		AUTO EXPENSE			
488	6	Von Hamm Young Co, December bill		39.17	
		SURVEYING			
489	20	G. F. Wright, expenses re Lahaina Survey	15.00		
490		" salaries etc, re Lahaina Survey	68.25		
491		" " " " " "	123.00		
492		" expenses " " " "	61.45		
493	31	Hwn Abstract & T. Co, report re titles..	60.00	326.70	
		SALARIES			
494	6	V. C. Schoenberg, Lahaina Agt, to Dec 31	8.35		
495	15	Gere ..... a/c January	150.00		
496		Loomis ..... " "	100.00		
497		Podmore ..... " "	75.00		
498		Smith ..... " "	37.50		
		Forward	$ 370.85	$13,756.39	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r Date — JANUARY, 1916 (Continued)

		Brought Forward	$ 370.85	$13,756.29	✓
		SALARIES			
499	15	Winant ..... a/c January	100.00	✓	
500		Amana ..... " "	25.00	✓	
501		Tam You ..... " "	5.00	✓	
502	31	Gere ..... Bal "	183.35	✓	
503		Loomis ..... " "	100.00	✓	
504		Podmore ..... " "	75.00	✓	
505		Smith ..... " "	37.50	✓	
506		Winant ..... " "	125.00	✓	
507		Kienzle ..... "	125.00	✓	
508		Thevenin ..... "	125.00	✓	
509		Amana ..... " "	100.00	✓	
510		Tam You ..... " "	15.00	✓	
511		White ..... "	125.00	✓	
512		Kaneyuki ..... "	35.00	✓	
513		Nahau ..... "	5.00	✓ 1,551.70	✓
		LAW			
514	6	Holmes & Olson, fee re Lee Chuck suit ..	150.00	✓	
515	17	" costs re suit vs Nin Kee	4.00	✓	
516	24	" costs re suit vs Kealakaa	4.00	✓	
517	31	" retainer, January	166.65	✓	
518		F. K. Kienzle, verifying oaths re Taxes.	4.25	✓ 328.90	✓
		SEWER RATES			
519	6	Delmonico Bldg, 6 mos advance	11.00	✓	
520		Clark Cottage, Punchbowl St, 6 mos adv..	2.25	✓ 13.25	✓
		RENTS			
521	23	Cecil Brown, 1/2 Int. in L. 507b, 6 mos.		100.00	✓
		FENCING (Keauhou-Honalo)			
522	6	T. C. White, Agent, for payment contract		200.00	✓
		INSURANCE			
523	8	Bishop Ins. Agcy, Waialua Bld $300, 1 yr	11.40	✓	
524	26	" Waipa Mill and Machinery, $2750, 1 yr	57.75	✓ 69.15	✓
		PURCHASE OF LANDS			
525	10	C. M. & E. D. Baldwin, Kapalama kuleana.	500.00	✓	
526	11	Registrar Conveyances, Rec. above Deed..	3.50	✓	
527	31	Hwn Abstract & T. Co, re Kauluwela Lot..	20.00	✓ 523.50	✓
		IMPROVEMENT OF LANDS (Halawa, Molokai)			
528	28	Moku Kailiuli, clearing and planting ...	28.00	✓	
529	29	Rose K. Clark, excavating well	5.00	✓ 33.00	✓
		TRUSTEES' COMMISSIONS			
---	2	A/c 12 months to June 30, 1916		5,842.35	
				215	
				$22,418.14	

BERNICE P. BSIHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1916

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
530	1	A/c Revenue Expenditures, February, 1916	$11,000.00	$	
531	29	Balance allowance for Pupils' Supplies..	1,500.00	12,500.00	
		LAND AGENCY			
532	5	Telephone service (1519), 1 month	5.40		
533	8	Blue Print Co, sundry blue prints	.95		
534		Haleiwa Hotel, room & board, surveyor ..	23.00		
535	9	G. H. Gere, for a/c Exps of Maui trip ..	50.00		
536	12	Police Dpt, registering Estate auto	1.00		
537	14	Good Roads, subscription, 1 year	2.00		
538	15	Hon. Const'n & Dray. Co, rock and sand..	1.50		
539		Hon Planing Mill, marking stakes, etc ..	8.45		
540	29	E. B. Loomis, expenses re Waialua sign..	2.30		
541		G. Podmore, carfares, February	2.10		
542		Hall & Son, axes etc, for Kona ranger ..	7.10		
543		G. K. Larrison, investigating Kahoma ...	62.50	166.30	
		EXPENSE (Incidentals)			
544	3	Hwn Electric Co, light service, 1 month.	2.30		
545	5	Telephone service (5303), 1 month	5.20		
546	8	W. F. Sanborn, Waipa caretaker's wages..	32.50		
547		" labor recovering Waipa machinery	3.00		
548		Princeville Plant'n, hauling above Mach.	8.00		
549		Barnhart's, ice during January	1.25		
550		Office Supply Co, stationery, January ..	11.45		
551		Hall & Son, mops, etc, January	3.23		
552		M. C. Amana, carfares, January	.60		
553	11	Am. Sanitary Laundry, office towels	.75		
---	15	Postal Exchange on Molokai rent remit'ce	.05		
554	16	Honolulu Drug Co, soap for office use ..	.25		
555	28	Post Office, stamps	5.00		
556	29	M. C. Amana, carfares, February	.40		
557		G. K. Larrison, trail upkeep, Kauai	10.00	83.98	
		AUTO EXPENSE			
558	8	Von Hamm Young Co, January bill	59.24		
559		Kershner Vulc Co, 1 auto casing	31.60	90.84	
		SURVEYING			
560	8	Blue Print Co, prints of Lahaina lands..	8.20		
561	12	Mau Kong, clearing lines, Kaelepulu, ...	15.75		
562	29	G. H. Gere, for a/c Exps Kaelepulu trip.	18.00	41.95	
		SALARIES			
563	15	Gere ..... a/c February	150.00		
564		Loomis ..... " "	100.00		
565		Podmore ..... " "	75.00		
566		Smith ..... " "	37.50		
567		Winant ..... " "	100.00		
568		Amana ..... " "	25.00		
569		Tam You ..... " "	5.00		
570	29	Gere ..... Bal "	183.35		
571		Loomis ..... " "	100.00		
572		Podmore ..... " "	75.00		
573		Smith ..... " "	37.50		
574		Winant ..... " "	125.00		
575		Kienzle ..... "	125.00		
576		Thevenin ..... "	125.00		
		Forward	$ 1,263.35	$12,883.07	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r Date — FEBRUARY, 1916 (Continued)

		Brought Forward	$ 1,263.35	$12,883.07
		SALARIES		
577	29	Amana ..... Bal February	100.00	
578		Tam You ..... " "	15.00	
579		White ..... "	125.00	
580		Kaneyuki ..... "	35.00	
581		Nahau ..... "	5.00	1,543.35
		LAW		
582	8	Blue Print Co, prints of Alae, Hilo	2.25	
583	29	Holmes & Olson, retainer, February	166.65	
584		F. K. Kienzle, verifying oath, tax ret..	.25	169.15
		RENTS		
585	29	Young Bldg Co, overpayment, L. 906, 3mo.	142.88	
586		J. R. Keolewa, right-of.way, Waipa, Kauai	8.00	150.88
		REPAIRS (Office Bldg)		
587	15	D. J. Cashman, awnings, upstairs		7.00
		PURCHASE OF LANDS		
588	29	F. K. Kienzle, notary, re Nahale Exch. D	3.50	
589		Registrar Conveyances, recording Nahale"	7.50	11.00
		SALES OF LAND		
590	23	F. K. Kienzle, ackmts, D. to Territory..	3.00	
591		J. F. Haley, Documentary stamps re above	2.50	5.50
				$14,769.95

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1916

Voh'r	Date				
		KAMEHAMEHA SCHOOLS			
592	1	A/c Revenue Expenditures, March, 1916 ..	$11,000.00		
593	28	A/c Capital Expenditures, Requisition #6	1,475.19	12,475.19	✓
		LAND AGENCY			
594	2	Arleigh & Co, "Engineering News", 1 year	5.00		
595		Blue Print Co, sundry blue prints	5.00		
596	4	G. H. Gere, expenses re Waialua tract ..	5.65		
597		Wall, Nichols Co, stationery, February..	4.30		
598		Telephone service (1519), 1 month	5.20		
599	10	Hall & Son, sopozon etc	7.66		
600	11	Hon. Const'n & Dray. Co, sand	.25		
601		Tom Sharp, sign for Waialua lot sale ...	15.50		
602	15	Hon. Iron Works, galvanized pipe	12.42		
603	17	Hwn Gazette Co, binding magazines	9.00		
604		Lewers & Cooke, spikes for marking	12.00		
605	24	M. Gomes, assisting surveyor, 1 day	1.75		
606	25	T. Souza, assisting surveyor, 1 day	1.75		
607		G. Podmore, Exps. re Waialua lot survey.	18.00		
608	28	Hon. Iron Works, pipe for markers	7.10		
609		Hwn News Co, drawing paper	8.50		
610	29	T. Souza, assisting surveyor, 1 day	1.75		
611	30	M. Gomes, assisting surveyor, 1 day	1.75		
612	31	G. H. Gere, meals at Haleiwa re lot sale	8.00		
613		G. Podmore, carfares, March	3.55		
614		Hon. Const'n & Dray. Co, sand etc, Pauoa	9.75	143.88	✓
		EXPENSE (Incidentals)			
615	2	W. F. Sanborn, caretaker's wages, Waipa.	31.25		
616		Coyne Furniture Co, repairing Office Fix	9.98		
617		Barnhart's, ice during February	1.20		
618		Hwn Electric Co, light service, 1 month.	2.35		
619	4	Rycroft's, distilled water, February ...	.50		
620		Office Supply Co, stationery, February..	4.75		
621		Post Office, stamps	1.00		
622		Telephone service (5303), 1 month	5.20		
623	10	Hall & Son, duster, etc	2.75		
624		Am. Sanitary Laundry, office towels	.45		
625	28	Post Office Box rent, 3 mos advance	2.00		
626		Hwn Abstract & T. Co, abst re Maunalua..	20.00		
627		Hwn Gazette Co, 1 minute book	10.00		
628		Hwn News Co, 2 press copy books	4.00		
629		Chamber of Commerce, re Kalihi Channel..	250.00		
630		Ehlers & Co, cloth for cleaning typew'r.	.10		
631	31	Audit Co of Hawaii, services to date, 3m	187.50		
632		M. C. Amana, carfares, March	.70		
633		W. F. Sanborn, Waipa Caretaker's wages..	33.75	567.48	✓
		AUTO EXPENSE			
634	17	Von Hamm Young Co, February bill	60.26		
635	31	G. H. Gere, refund cash paid re Est auto	3.50	63.76	✓
		SURVEYING			
636	4	G. H. Gere, Bal Exps re Kaelepulu trip..		.15	✓
		Forward		$13,250.46	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of MARCH, 1916 (Continued)

Vch'r	Date				
		Brought Forward	$		$13,250.46
		SALARIES			
637	15	Gere ..... a/c March		150.00	
638		Loomis ..... " "		100.00	
639		Podmore ..... " "		75.00	
640		Smith ..... " "		37.50	
641		Winant ..... " "		100.00	
642		Amana ..... " "		25.00	
643		Tam You ..... " "		5.00	
644	31	Gere ..... Bal "		183.35	
645		Loomis ..... " "		100.00	
646		Podmore ..... " "		75.00	
647		Smith ..... " "		37.50	
648		Winant ..... " "		125.00	
649		Kienzle ..... "		125.00	
650		" on leave ..... a/c April		93.75	
651		Thevenin ..... March		125.00	
652		Amana ..... Bal "		100.00	
653		Tam You ..... " "		15.00	
654		White ..... "		125.00	
655		Kaneyuki ..... "		35.00	
656		Nahau ..... "		5.00	1,637.10
		LAW			
657	28	Holmes & Olson, Bal fee re Umauma suit..		250.00	
658	31	" retainer, March		166.65	416.65
		RENTS			
659	15	Pub. Lands Office, Kunana tide flats lyr		85.00	
660	27	Hon. Rapid Transit, Kakaako, transferred		63.35	148.35
		REPAIRS (Delmonico Warehouse)			
661	10	Young Engineering Co, new roof, etc			581.76
		INSURANCE			
662	18	Bishop Ins. Agcy, on Bldg at Waialua ...			5.10
		AGENTS' COMMISSIONS (3 Mos)			
663	31	C. M. L. Watson, Hilo, Hawaii, to date..		103.05	
664		E. Hore, Waialua, Oahu, to date		25.92	
665		J. Nakaleka, Molokai, to date		7.65	136.62
		ROADS & SEWERS (Waialua, Oahu)			
666	4	E. B. Loomis, adv. for road pay-roll ...		150.00	
667	10	Davies & Co, powder etc		6.50	
668	11	E. B. Loomis, adv. for road pay-roll ...		180.00	
669	15	Davies & Co, hammer handles		1.35	
670	17	G. H. Gere, adv. for road pay-roll		150.00	
671	25	G. H. Gere, pay-roll		45.00	532.85
		TAXES (1916)			
672	9	Ewa, Oahu, 2.99 ac. sold to U.S. Gov't..			1.90
		SALES OF LAND (Kakaako)			
673	27	Bank of Hawaii, Doc. Stamps, H.R.T. Deed		6.00	
674		F. K. Kienzle, ackmts Rapid Transit Deed		3.00	9.00
					219
					$16,719.79

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1916

Voh'r	Date				
		KAMEHAMEHA SCHOOLS			
675	1	A/c Revenue Expenditures, April, 1916 ..	$		$11,000.00
		LAND AGENCY			
676	1	G. H. Gere, for a/c Exps Hawaii trip ...	100.00		
677		Davies & Co, 1 cane knife	.75		
678		Allen & Robinson, 7 bags cement	5.60		
679		Registrar Conveyances, Registering Map..	1.00		
680	3	Marconi Wireless, Mess. to Hilo re taxes	2.11		
681	4	Hwn Gazette Co, "Advertiser", 3 months..	2.85		
682	6	Telephone service (1519), 1 month	5.20		
683	8	Morgan & Co, auctioneers Paalaa lot sale	317.50		
684		Blue Print Co, sundry blue prints	.80		
685		Hwn Gazette Co, 100 tax notices	2.50		
686		Wall, Nichols Co, stationery, March	2.75		
687		Rapid Transit, car tickets for staff ...	5.00		
688		Arleigh & Co, 1 engineer's hand book ...	5.00		
689	11	F. Lee, ackmts to Paalaa beach road Deed	3.00		
690		G. Podmore, carfares to date	1.10		
691	15	Haleiwa Hotel, lunches re Paalaa lots ..	4.00		459.16
		EXPENSE (Incidentals)			
692	4	Hwn Electric Co, light service, 1 month.	1.60		
693	6	Telephone service (5303), 1 month	5.60		
694	8	Hall & Son, office basket etc	1.00		
695		Office Supply Co, note books etc	1.50		
696		Barnhart's, ice during March	1.35		
697		Am. Sanitary Laundry, office towels	.75		
698		" office towels	.25		
699	29	Arleigh & Co, journal paper	2.00		
700		M. C. Amana, carfares, April, 1916	.35		
701		W. F. Sanborn, Waipa caretaker's wages..	31.25		45.65
		AUTO EXPENSE			
702	1	Von Hamm Young Co, overhauling auto	253.44		
703	18	" March bill, inc. use of garage auto..	166.59		
704	24	Hawaii Garage, gasoline, repairs, etc ..	18.27		
705	29	Schuman Carriage Co, casings etc	92.45		530.75
		SALARIES			
706	15	Gere ..... a/c April	150.00		
707		Loomis ..... " "	100.00		
708		Podmore ..... " "	75.00		
709		Smith ..... " "	37.50		
710		Winant ..... " "	100.00		
711		Frances Stanley, Stenographer, " "	62.50		
712		Amana ..... " "	25.00		
713		Tam You ..... " "	10.00		
714	29	Gere ..... Bal "	183.35		
715		Loomis ..... " "	100.00		
716		Podmore ..... " "	75.00		
717		Smith ..... " "	37.50		
718		Winant ..... " "	125.00		
719		Stanley ..... "	40.85		
720		Thevenin ..... "	125.00		
721		Amana ..... " "	100.00		
722		Tam You ..... " "	10.00		
723		White ..... "	125.00		
724		Kaneyuki ..... "	35.00		
725		Nahau ..... "	5.00		1,521.70
		Forward			$13,557.36

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1916 (Continued)

Voh'r	Date			
		Brought Forward	$	$13,557.26
		LAW		
726	8	A. J. Williamson, services re Alae land.	20.00	
727		J. H. Mackenzie, notary re Maunalua Deed	1.10	
728	10	Registrar Conveyances, Record. L. Surr..	9.50	
729	11	F. Lee, ackmts re Maunalua Road Deed ...	3.00	
730	29	Holmes & Olson, retainer, April	166.65	200.25
		PURCHASE OF LANDS		
731	1	F. K. Kienzle, ackmt re Iosia Deed	1.00	
732	10	F. Lee, ackmts re Iosia Deed, Kauluwela.	4.00	
733		Waterhouse Trust, stamp re Iosia Deed ..	.50	
734		Bishop & Co, stamp re Ichikawa L. Surr..	.10	
735	11	Registrar Conveyances, recording above .	11.00	16.60
		ROADS & SEWERS (Paalaa-kai, Waialua)		
736	15	E. B. Loomis, pay-roll re road work	47.70	
737		Chas. Kukea, team hire re above	66.00	
738	20	Waialua Agl Co Store, powder etc re same	4.75	118.45
		IMPROVEMENT OF LANDS (Manoa)		
739	15	T. Tateyama, ditches etc, L. 752a	85.00	
740	29	Allen & Robinson, stake lumber re above.	.38	85.38
		INVESTMENTS		
741	8	Guardian Trust Co, for 10 Oahu Railway & Land Co Bonds (Nos 688/675 inc., 311, 315, 385 & 386) at $1,060 each	10,600.00	
		Brokerage at 1/4%	25.00	10,625.00
		INTEREST		
741	8	Guardian Trust Co, accrued on above Bds, Jan 1/16 to date - 3m 7da at 5%		134.72
		TAX APPEALS		
742	27	Holmes & Olson, deposit for a/c court costs re sundry appeals, 1916 taxes ...		442.00
				$25,179.66

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1916

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
743	1	A/c Revenue Expenditures, May, 1916	$11,000.00	$	
744	20	A/c Capital Expenditures, Requisition #7	1,437.05	12,437.05	
		LAND AGENCY			
745	6	Telephone (1519), 1 month	5.20		
746	8	Merc. Reference Agency, Ref. Sheet, 3 mo	6.00		
747		Blue Print Co, print of Kunana lots	.60		
748		Hall & Son, paint, oil, etc	.75		
749		Inter Is. S. Nav. Co, Gere's Hawaii trip	52.50		
750		Wall, Nichols Co, stationery, April	4.39		
751	15	Haleiwa Hotel, lunch for Loomis	1.00		
752	20	Fred Philp & Bro, repairing office stool	1.50		
753		Hon. Iron Works, pipe for markers	17.97	89.91	
		EXPENSE			
754	2	Hwn Electric Co, light service, 1 month.	1.35		
755	6	Telephone (5303), 1 month	5.40		
756	8	Ryoroft's, distilled water, April	.50		
757		Office Supply Co, stationery, April	3.20		
758		Barnhart's, ice during April	1.25		
759		Waterhouse Co, typewriter ribbons	13.50		
760		Postage stamps this date	5.00		
761	10	Honolulu Drug Co, soap for office	.25		
762	13	Merchant St. Stand, auto hire to Schools	3.00		
763	31	M. C. Amana, carfares, May	.80		
764		Agent Sanborn, Waipa Caretaker's wages..	33.75		
765		Merc. Printing Co, rebinding office Bks.	3.50	71.50	
		AUTO EXPENSE			
766	8	Schuman's, gasoline & oil, April	5.70		
767		Kershner Vulc. Co, auto casing etc	35.25		
768	20	Von Hamm Young Co, April bill	20.46	61.41	
		SURVEYING (Lahaina, Maui)			
769	8	Blue Print Co, sundry blue prints	4.85		
770	15	Geo. F. Wright, a/c survey to date	796.00		
771		" a/c survey to date	447.50		
772		" " " " "	545.00	1,793.35	
		SALARIES			
773	15	Gere ..... a/c May	150.00		
774		Loomis ..... " "	100.00		
775		Podmore ..... " "	75.00		
776		Smith ..... " "	37.50		
777		Winant ..... " "	100.00		
778		Stanley ..... " "	50.00		
779		Amana ..... " "	25.00		
780		Tam You ..... " "	10.00		
781	31	Gere ..... Bal "	183.35		
782		Loomis ..... " "	100.00		
783		Podmore ..... " "	75.00		
784		Smith ..... " "	37.50		
785		Winant ..... " "	125.00		
786		Stanley ..... " "	50.00		
787		Thevenin ..... " "	125.00		
788		Amana ..... " "	100.00		
789		Tam You..... " "	10.00		
790		White ..... " "	125.00		
791		Kaneyuki ..... " "	35.00		
792		Nahau ..... " "	5.00	1,518.35	
		Forward --		$15,971.57	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1916 (Continued)

Vch'r	Date				
		Brought Forward			$15,971.57 ✓
		LAW			
793	15	Hwn Abstract & Title Co, re Brown suit..		35.00 ✓	
794	22	Holmes & Olson, re Waialua Pltn suit ...		27.00 ✓	
795	31	" retainer, May, 1916		166.65 ✓	228.65 ✓
		FURNITURE & EQUIPMENT			
796	23	Dpt Public Lands, land books		10.00 ✓	
797		Paradise of Pacific, binding above		2.00 ✓	12.00 ✓
		REPAIRS			
798	8	E. W. Quinn, repairing toilet, office ..		.75 ✓	
799	25	W. F. Sanborn, Waipa buildings, Kauai ..		116.16 ✓	
800	31	H. F. Bertelmann, Pauoa Park fence		5.20 ✓	122.11 ✓
		ROADS & SEWERS (Waialua, Oahu)			
801	15	City & County, roller service			60.00 ✓
		TAXES (A/c 1916)			
		Hawaii			
802	8	North Hilo (Hakalau Pltn) ...	$ 131.35 ✓		
803		South Hilo	1,540.00 ✓		
804		Hamakua	97.30 ✓		
805		North Kohala	278.00 ✓		
806		North Kona	683.05 ✓		
807		South Kona	1,110.30 ✓		
808		Kau	414.10 ✓		
809		Puna	149.20 ✓	4,403.30 ✓	
810		Maui		493.10 ✓	
811		Molokai		72.50 ✓	
		Kauai			
812		Lihue	$ 28.30 ✓		
813		Hanalei	147.25 ✓	175.55 ✓	
		Oahu			
814	15	Kona	$13,060.35 ✓		
815		Koolaupoko	323.35 ✓		
816		Koolauloa	257.80 ✓		
817		Waialua	1,438.70 ✓		
818		Ewa	3,234.70 ✓	18,314.90 ✓	23,459.35 ✓
		IMPROVEMENT OF LANDS (Kapalama)			
819	8	E. W. Quinn, sewerage facilities			125.00 ✓
		FRONTAGE TAX (Manoa)			
820	25	Tax Office, a/c assessment, Lease 752a..			10.48 ✓
					$39,989.16

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1916

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
821	1	A/c Revenue Expenditures, June, 1916 ...	$11,000.00	
822	24	A/c Capital Expenditures, Requisition #8	2,050.95	
823	30	App'n to cover deficit in Revenue	2,000.00	15,050.95
		LAND AGENCY		
824	3	G. Podmore, for paym't of labor, Waikiki	7.00	
825	6	Telephone (1519), 1 month	5.60	
826	9	Hwn News Co, tracing cloth	1.45	
827	15	Wall, Nichols Co, stationery, May	3.01	
828		Blue Print Co, sundry blue prints	9.05	
829		Allen & Robinson, cement	1.55	
830		Hon Const'n & Draying Co, hauling	.75	
831		" rock and sand	6.25	
832		Allen & Robinson, cement	.80	
833	22	Rapid Transit, car tickets for staff ...	5.00	
834		Yee Chan, oil cloth	1.60	
835	24	E. B. Loomis, for a/c expenses to Hawaii	100.00	
836	30	Davies & Co, tacks	.25	
837		Lewers & Cooke, steel tape	7.75	
838		G. K. Larrison, services, Waiahole	30.00	180.06
		EXPENSE		
839	2	Hwn Electric Co, light service, 1 month.	1.50	
840	6	Telephone (5303), 1 month	5.20	
841		Barnhart's, ice during May	1.30	
842	9	Postage Stamps, this date	5.00	
843	15	Office Supply Co, stationery, May	6.25	
844		Hwn Gazette Co, note & interest notices.	2.50	
845		Hall & Son, duster, etc	1.35	
846		Chambers Drug Co, benzine	.25	
847	16	Am. Sanitary Laundry, office towels	.80	
848	17	Polk-Husted Directory Co, 1916 Edition..	6.00	
849	24	Post Office, box rent 3 months advance..	2.00	
850		Merc. Printing Co, rebinding title book.	2.75	
851	30	Agt Sanborn, Waipa caretaker's salary ..	32.50	
852		M. C. Amana, carfares, June	1.25	
853		Audit Co Hawaii, services to date, 3 mos	187.50	256.15
		AUTO EXPENSE		
854	15	G. H. Gere, paid out for washing auto ..	3.00	
855		Schuman's, May bill	68.76	
856	24	Von Hamm Young Co, May bill	15.30	87.06
		SURVEYING		
857	24	Hwn Abstract & Title Co, re Lahaina Lds.		40.00
		SALARIES		
858	15	Gere ..... a/c June	150.00	
859		Loomis ..... " "	100.00	
860		Podmore ..... " "	75.00	
861		Smith ..... " "	37.50	
862		Winant ..... " "	100.00	
863		Stanley ..... " "	50.00	
864		Amana ..... " "	25.00	
865		Tam You ..... " "	10.00	
866	30	Gere ..... Bal "	183.35	
867		Loomis ..... " "	100.00	
868		Podmore ..... " "	75.00	
869		Smith ..... " "	37.50	
		Forward --	$ 943.35	$15,614.22

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1916 (Continued)

Voh'r	Date				
		Brought Forward	$ 943.35	$15,614.22	✓
		SALARIES			
870	30	Winant ..... Bal June	125.00	✓	
871		Stanley ..... " "	50.00	✓	
872		Thevenin ..... "	125.00	✓	
873		Amana ..... " "	100.00	✓	
874		Tam You ..... " "	10.00	✓	
875		White ..... "	125.00	✓	
876		Kaneyuki ..... "	35.00	✓	
877		Nahau ..... "	5.00	✓ 1,518.35	✓
		LAW			
878	15	J. A. Thompson, typing court petition ..	1.00	✓	
879	23	Territory (Survey Dpt) re Umauma Bound'y	18.70	✓	
880	30	Holmes & Olson, Exps re Kealakaa suit ..	13.21	✓	
881		" oath re Waialua Agl Co suit	.25	✓	
882		" retainer, June, 1916	166.65	✓	
883		Hwn Abstract & Title Co, re Kealakaa suit	15.00	✓ 214.81	✓
		RENTS			
884	30	B. P. Bishop Museum, Office, 6m to date.		600.00	✓
		FENCING (Kapalama)			
885	30	H. F. Bertelmann, along new lines		239.66	✓
		FURNITURE & EQUIPMENT (Office)			
886	15	A. B. Arleigh & Co, Eng. text & hand Bks		150.25	✓
		REPAIRS (Delmonico Building)			
887	15	Peerless Pres. Paint Co, roof	436.00	✓	
888	30	John Walker, plaster work	35.00	✓	
889		H. F. Bertelmann, skylight etc	203.28	✓	
890		Hon. Iron Works, galvanized iron	14.89	✓ 689.17	✓
		INSURANCE			
891	30	L. & L. & G. Pol., Bldg on Maunakea St..	80.00	✓	
892		Firemans Fund " " " " " ..	80.00	✓	
893		L. & L. & G. Pol., Bldgs in North Kona..	51.50	✓	
894		Sun Insurance " " " " " ..	51.50	✓ 263.00	✓
		PURCHASE OF LANDS (Kahaluu, N. Kona)			
895	13	W. J. Robinson, Ackmts on Exchange Deeds	6.00	✓	
896		Bank of Hawaii, stamps for above Deeds..	1.00	✓	
897		Registrar Conveyance, rec. Kaopua Deed..	8.00	✓	
898		" recording Lanai Deed	9.00	✓ 24.00	✓
		AGENTS' COMMISSIONS (3 Mos)			
899	30	E. Hore, Waialua, to date	12.56	✓	
900		A. S. LeBaron Gurney, Hilo, to date	123.75	✓	
901		W. F. Sanborn, Hanalei, Kauai, to date..	5.15	✓ 141.46	✓
		ROADS & SEWERS (Waialae, Oahu)			
902	6	E. Mattsson, labor re bridge site	1.00	✓	
903		Chas. Healy, same	1.00	✓ 2.00	✓
				225	
				$19,456.92	

TRUSTEES' COMMISSIONS
BERNICE P. BISHOP ESTATE,
For Twelve Months Ending JUNE 30, 1916

R E C E I P T S

REVENUE					
SUNDRY TENANTS	p. 3		$217,368.95		
Less Rebates:					
Cecil Brown	" 53	100.00			
Bishop Museum	" 59	477.35			
W. A. Clark	" 63	2.00			
Bishop Museum	" 63	119.15			
Cecil Brown	" 65	100.00			
Young Building Co	" 67	142.88			
J. R. Keolewa	" 67	8.00			
Territory of Hawaii	" 69	85.00			
Rapid Transit	" 69	63.35			
		1,097.73			
Less Rent Notes Unpaid:					
Nakamoto et al	" 50	3,000.00	4,097.73	213,271.22	✓
INTEREST COLLECTED	" 1		18,382.80		
Less Acc'd. Int. Payments..	" 71		134.72	18,248.08	✓
RENT NOTES COLLECTED					
Carried over from last year	" 4			540.00	
FEES	" 1			127.50	
FIREWOOD SALES	" 2			162.60	
KONA SALES	" 2			30.00	
SUSPENSE	" 2			21.35	
TOTAL REVENUE A/c				$232,400.75	✓
CAPITAL					
SALES OF LAND	" 1		14,372.75		
Less Deductions:					
1. Costs of Documents ...	" 51	40.65			
2. Development, Waialua Subdivision:					
a. Land Agency 459.45					
b. Roads etc 609.90		1,069.35	1,110.00	13,262.75	✓
TOTAL CAPITAL A/c				$ 13,262.75	✓
C O M M I S S I O N					
On $ 1,000.00, - 10 %, ...			100.00	✓	
" 4,000.00, - 7 %, ...			280.00	✓	
" 227,400.75, - 5 %, ...			11,370.04	✓ 11,750.04	✓
" 13,262.75, - 2½%, ...				331.57	✓
COMMISSION DUE, 12 MOS	" 51			$ 12,081.61	✓

SCHEDULE C.

Executor's, Administrator's, Guardian's or Trustee's Account.

THIRTY FIRST *ANNUAL ACCOUNT OF THE TRUSTEES* UNDER THE WILL AND OF THE ESTATE OF BERNICE P. BISHOP, DECEASED, *of Honolulu, County of Oahu, Territory of Hawaii.*

The Trustees charge themselves with the following sum as per Schedule A, - - - - - - - $356,362.21

hereto annexed and ask to be allowed the following sum, as per Schedule B, hereto annexed - - - $335,412.10

We Hereby Certify *that the foregoing account, and the Schedules marked A and B, hereto annexed and the vouchers herewith produced and filled, are full, true and correct statements of all sums received and paid out by us, or in our behalf, as said Trustees up to and including the* 30th *day of* JUNE *A. D. 19*16

W. O. Smith
E. L. Bishop
Ann Bridd
Trustees

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Sworn to and Subscribed before me,

this 25th *day of* July

*A. D. 19*16

T. E.
Notary

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~~C.P. 2425~~ E. 2048 ~~3/49~~ 1916

Circuit Court, First Circuit

R. 2/297 IN PROBATE

Estate of

BERNICE P. BISHOP

deceased

CIRCUIT COURT SEP 27 1916 FIRST JUD. CIRCUIT

3/35

Annual Account of the Trustees

of the

Bernice P. Bishop

31st

Filed the 9th day of

September, 1916 A. D. 191

B. N. Kahalepuna

Cl

31st annu

a/cs.

1917

2 Bdls. 31-a

Number 2048

Equity Division

CIRCUIT COURT

FIRST CIRCUIT

In the Matter of the Estate of Bernice Pauahi Bishop Deceased

Jan 9, 1917

Thirty first Annual Report of the Trustees ordered Approved. Etc

Entered in Docket _____ Page _____

Record 2 Page 297

D. N. Kahalepuna
Clerk.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,

TERRITORY OF HAWAII.

AT CHAMBERS NUMBER 2048 IN EQUITY.

IN THE MATTER OF THE ESTATE OF BERNICE PAUAHI BISHOP, DECEASED.) THIRTY-FIRST ANNUAL ACCOUNT OF TRUSTEES.

M A S T E R ' S R E P O R T.

TO THE PRESIDING JUDGE OF THE FIRST CURCUIT COURT OF THE FIRST JUDICIAL CURCUIT, TERRITORY OF HAWAII, PRESIDING IN EQUITY.

The following Report is respectfully submitted on the Thirty-first Annual Account of the Trustees under the Will and of the Estate of Bernice Pauahi Bishop, deceased, filed in this Court on the 9th day of September, A.D. 1916 and covering a period from the 1st day of July, A.D. 1915 up to and including the 30th day of June, A. D. 1916.

The Trustees charge themselves with the sum of $356,362.21, Receipts as classified in Schedule "A" and ask to be allowed the sum of $335,412.10, as classified in Schedule "B" of their report. The items comprising Schedule "B" are supported by 903 Vouchers, which I have carefully examined and checked and find to be correct.

I find that the Trustees have charged the Statuary rates of commissions and that these commissions have been correctly computed.

I called at the office of the Trustees and examined the Securities as itemized in their report and found the Bonds to be in order and correct as represented in the Trustees Inventory with this exception, viz: that the eighty bonds of the Hilo Railroad Company have been exchanged for forty-four bonds of the Hawaii Consolidated Railroad, Limited, together with twenty-two

hundred shares of stock, Class "A", of the same company. This was necessary by reason of the foreclosure of the mortgage and later the sale of the Hilo Railroad Company, which is on record in the Courts, and the forming of the new company, the Hawaii Consolidated Railroad, Limited. As this transfer of bonds was made after June 30th, 1916, the last date with which this report deals, I do not feel called upon to make any further comment, believing that it should be dealt with in the next annual report of the Trustees.

As to Loans I find the Trustees Inventory correct. Two of these loans, viz: the Certificate of Deposit of Bishop and Company and the Mortgage Note of the Honolulu Construction and Draying Company, Limited, have been paid since June 30th, 1916, as shown by entries in the books of the Trustees made on July 17th, 1916 and July 26th, 1916, respectfully.

I have also verified the Cash balance as of June 30th,1916 and find the same correct.

The accounts show receipts from all sources as follows:-

Revenue	$271444.72		
Capital	65359.27	$336803.99	
Balance from last account		19558.22	$356362.21

and disbursements as follows:-

Revenue	$245610.14	
Capital	89801.96	335412.10
Balance on hand, June 30, 1916		$20950.11

There also is included in the report a statement of Investments, a summary of the year's real estate transactions and an abstract inventory of the real and personal property of the Trust, and also a copy of the Report of the Registrar of the Kamehameha Schools.

The Report of the Registrar of the Kamehameha Schools, while I find to be correct, I feel that it is rather unsatis-

factory in that it does not show detail enough but as I found upon visiting the office of the Schools that a new system of keeping the books has been inaugurated, beginning with July 1st, 1916, I will make no suggestions, trusting that the change in the system of the keeping of the books will also necessitate a change in the form of the report.

Finding the Thirty-first Annual Account of Messrs. Wm. O. Smith, Albert F. Judd, E. Faxon Bishop, and Alfred W. Carter, Trustees, correct, I respectfully recommend that the same be passed and approved by this Honorable Court.

Respectfully submitted,

Harry A. Wilder

Master.

Honolulu, T. H.

October 30, 1916.

Eq No. 2048 (Rec. 2 Pg 29)

CIRCUIT COURT, FIRST CIRCUIT.

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY

IN THE MATTER OF THE ESTATE

OF

BERNICE PAUAHI BISHOP, DECEASED.

THIRTY-FIRST ANNUAL REPORT OF

TRUSTEES.

MASTER'S REPORT.

Approved June 8/17

FILED

3:05 O'CLOCK P M.

October 30th 1916

J. A. Dominis

CLERK.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of)
BERNICE PAUAHI BISHOP,)
Deceased.)

---oOo---

ORDER APPROVING THE THIRTY-FIRST ANNUAL REPORT OF THE TRUSTEES.

WHEREAS, William O. Smith, E. Faxon Bishop, Albert F. Judd and Alfred W. Carter, Trustees under the Will and of the Estate of Bernice Pauahi Bishop, deceased, have caused to be filed in this Court the Thirty-first Annual Report of their administration as such Trustees for the year ending the 30th day of June, 1916, together with vouchers pertaining thereto; and

WHEREAS the said Thirty-first Annual Report of said Trustees was by this Court referred to Harry A. Wilder, Esq., as Master to examine the same, and the said Master has, on the 30th day of October, 1916, filed herein report upon said Thirty-first Annual Report, certifying the same to be true and correct in all respects and recommending that the same be approved by this Court as rendered,

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED: That the said Thirty-first Annual Report of said Trustees be and the same is hereby approved and allowed;

IT IS FURTHER ORDERED, ADJUDGED AND DECREED: That Harry A. Wilder , Master as aforesaid, be allowed and paid out of the fund of said trust estate compensation for his services as Master herein the sum of $250.00

Dated, Honolulu, T. H., January 8th, 1917.

Second Judge, First Circuit
Court, Territory of Hawaii.

R.E2048 2/297.

IN THE CIRCUIT COURT OF THE
FIRST JUDICIAL CIRCUIT,
TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of

BERNICE PAUAHI BISHOP,

Deceased.

ORDER APPROVING THE THIRTY-FIRST ANNUAL REPORT OF THE TRUSTEES.

FILED
8.45 O'CLOCK A.M.
Jany 9th 1917.
B.N. Kakalepuna
CLERK

IN THE SUPREME COURT OF THE TERRITORY OF HAWAII.

In the Matter of the Estate of BERNICE P. BISHOP, Deceased.	APPEAL FROM CIRCUIT JUDGE, FIRST CIRCUIT. No. 972.

---oOo---

NOTICE OF DECISION ON APPEAL.

To the
Honorable Judges of the Circuit Court of the
First Judicial Circuit, Territory of Hawaii:

YOU WILL PLEASE TAKE NOTICE that in the above entitled cause, the Supreme Court has rendered the following decision on appeal:

" DECISION ON APPEAL.
" In the above entitled cause, pursuant to
"the opinion of the above entitled Court filed
"on the first day of February, A. D. 1917, the
"decree appealed from is reversed, and the
"cause is remanded to the Circuit Judge sitting
"at Chambers in Equity, with instructions to
"dismiss the petition asking for the approval
"of the appointment of William Williamson in
"succession to S. M. Damon, resigned, and for
"such further proceedings as are consistent
"with the views in said opinion expressed.
"Dated at Honolulu, T. H., this 13th day of
"February, A. D. 1917.

" BY THE COURT,
J. A. THOMPSON,
" Clerk, Supreme Court,
" Territory of Hawaii."

BY THE COURT:
J. A. THOMPSON,
Clerk, Supreme Court,
Territory of Hawaii.

Dated at Honolulu, T. H.,
February 13, 1917.

(SEAL)

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CERTIFICATE.

TERRITORY OF HAWAII)
City and County of Honolulu) SS.

I, J. A. Thompson, Clerk of the Supreme Court of the Territory of Hawaii, do hereby certify that the foregoing document is a full true and correct copy of the original "NOTICE OF DECISION ON APPEAL" which is now on file in the office of the Clerk of the Supreme Court in a cause entitled "In the Matter of the Estate of Bernice Pauahi Bishop, Deceased", (Number 972).

Witness my hand and the Seal of said Supreme Court, at Honolulu, City and County of Honolulu, this 13th day of February, A.D. 1917

J. A. Thompson

Clerk Supreme Court, Territory of Hawaii.

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E 2048 2397.

CIRCUIT COURT, FIRST CIRCUIT,
TERRITORY OF HAWAII.

In the Matter of the Estate of

BERNICE P. BISHOP,

Deceased.

NOTICE OF DECISION ON APPEAL.

FILED
FEB 13 2: 13 PM 1917
CLERK

Clerk's Office Circuit Court, First Circuit

Receipt for Papers Withdrawn.

In re Estate of

vs.

B. P. Bishop, Decd.

Received of the Clerk, *the following Papers, filed in the above Case:*

Kamehameha Schools - President's Report - 22nd Annual
Exhibit I of the Trustees' Report - 24th annual. June 30, 1909

Trustees Estate B. P. Bishop
Twenty-fourth Annual Report
June 30th, 1909

Kamehameha Schools
Registrar's Report - 22nd Annual
Exhibit 2 of the
Trustees' Report.

Recorded Lib ..... fol .....

" " ..... " .....

" " ..... " .....

" " ..... " .....

O. K.
C. W. Ashford.
First Judge.

J. Lightfoot

Honolulu, Feb. 6 1917.

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E. 2048
~~P. 3125~~ 3149

CIRCUIT COURT

FIRST CIRCUIT

In re Estate of

~~vs.~~

D. P. Bishop

Receipt for Papers Taken

Filed at ~~10:55~~ *o'clock* 9 *M.*

February 6 1917.

B. N. Kahalepuna
Clerk.

Number 2048

Equity Division

CIRCUIT COURT

FIRST CIRCUIT

In re Estate of B. P. Bishop

Ma. 29, 1917

Petition + Order Vesting Title

Entered in Docket none Page —

Record 2 Page 297

Henry Smith Clerk.

Supreme Court No 972.

Appl. from Cir. Judge Ashford.

Argued Jan 24. 17. Decided Feb. 1, 17.

23 Hawn p. 575

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of)
)
BERNICE PAUAHI BISHOP,)
)
Deceased.)

---oOo---

PETITION FOR A VESTING ORDER.

To the Honorable Presiding Judge at Chambers
of the Circuit Court of the First Judicial
Circuit of the Territory of Hawaii:

Your petitioners, William O. Smith, E. Faxon Bishop, Albert F. Judd, Alfred W. Carter and William Williamson, all residing in the City and County of Honolulu, Territory of Hawaii, respectfully represent and show:

1. That your petitioners are Trustees under the Will and of the Estate of Bernice Pauahi Bishop, late of Honolulu aforesaid, deceased, who died on the 16th day of October, 1884, and whose Will and the two Codicils thereto were admitted to probate by the Supreme Court of the Hawaiian Islands on the 2nd day of December, 1884, as the last Will and Testament of said deceased;

2. That Samuel M. Damon of said Honolulu, one of the five Trustees under the said Will and of the said Estate resigned his office as such Trustee on the 9th day of June, 1916;

3. That on the 9th day of June, 1916, a majority of the Justices of the Supreme Court of the Territory of

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Hawaii, under and by virtue of the power of appointment conferred upon them by the said Will as aforesaid, appointed William Williamson of said Honolulu, Trustee under the said Will and of the said Estate in the place of and in succession to the said Samuel M. Damon, resigned as aforesaid;

4. That it is necessary that the legal title in and to all of the property and assets and choses in action forming the Estate heretofore held in trust by the said W. O. Smith, E. Faxon Bishop, Albert F. Judd and Alfred W. Carter, and the said Samuel M. Damon, as Trustees under the said Will and of the said Estate, do vest in the said W. O. Smith, E. Faxon Bishop, Albert F. Judd and Alfred W. Carter, and the said William Williamson as co-trustees jointly, upon or subject to the trusts provided by the said Will;

WHEREFORE your petitioners pray that an order be made vesting all of the said property in your petitioners, W. O. Smith, E. Faxon Bishop, Albert F. Judd, Alfred W. Carter and William Williamson as Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, upon or subject to the trusts created by the said Will, upon the filing by the said William Williamson of such bond as the Court may direct.

Dated, Honolulu, T. H., March 22nd, 1917.

WILLIAM O. SMITH, E. FAXON BISHOP,
ALBERT F. JUDD, ALFRED W. CARTER
and WILLIAM WILLIAMSON, Trustees
under the Will and of the Estate
of Bernice Pauahi Bishop, deceased,

By Holmes and Olson
their attorneys.

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TERRITORY OF HAWAII.)
CITY AND COUNTY OF HONOLULU.) ss

William O. Smith, one of the petitioners named in the foregoing petition, being first duly sworn, deposes and says, that he has read the foregoing petition and knows the contents thereof and that the same are true.

William O. Smith

Subscribed and sworn to before me on this 22 day of March, A. D. 1917.

Notary Public, First Judicial Circuit,
Territory of Hawaii.

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E No. 2048 Reg. 2 Pg. 297

IN THE CIRCUIT COURT OF THE
FIRST JUDICIAL CIRCUIT,
TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of

BERNICE PAUAHI BISHOP,

Deceased.

PETITION FOR VESTING ORDER.

FILED
AT 9:55 O'CLOCK A.
March 22 1917
B. N. Kahalepuna
CLERK

Holmes & Olson,
863 Kaahumanu St., Honolulu,
Attorneys for Petitioners.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of
BERNICE PAUAHI BISHOP,
Deceased. Equity No. 2048.

---oOo---

ORDER ANNULLING AND SETTING ASIDE DECREE AND DISMISSING PETITION.

Pursuant to the Decision on Appeal by the Supreme Court of the Territory of Hawaii in the appeal entitled "In the Matter of the Estate of Bernice Pauahi Bishop, Deceased. No. 972. Appeal from the Circuit Judge of the First Circuit. Hon. C. W. Ashford, Judge;" Notice of Decision on Appeal having been filed with the Clerk of the Circuit Court of the First Judicial Circuit on the 13th day of February, 1917, the decree appealed from dated the 3rd day of August, 1916, is hereby annulled and set aside and the petition filed by William O. Smith, E. Faxon Bishop, Albert F. Judd and Alfred W. Carter on the 9th day of June, 1916, entitled "Petition for the Confirmation of Appointment of a New Trustee," is hereby dismissed.

Dated, Honolulu, T. H., March 23rd, 1917.

C. W. Ashford

First Judge of the Circuit Court of the First Judicial Circuit of the Territory of Hawaii, Presiding at Chambers in Equity.

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Equity 2048 2/797

CIRCUIT COURT, FIRST CIRCUIT
TERRITORY OF HAWAII

IN THE MATTER OF THE ESTATE OF

BERNICE PAUAHI BISHOP

ORDER ANNULLING AND SETTING ASIDE DECREE AND DISMISSING PETITION

FILED AT 10 O'CLOCK A. M.
March 23rd 1917
W. H. Lahalepuna
CLERK

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of)
)
BERNICE PAUAHI BISHOP,)
)
Deceased.)

---oOo---

ORDER VESTING PROPERTY IN NEW TRUSTEE.

The petition of William O. Smith, E. Faxon Bishop, Albert F. Judd, Alfred W. Carter and William Williamson, all of the City and County of Honolulu, Territory of Hawaii, representing that they are Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu aforesaid, deceased, who died October 16, 1884, and whose Will was admitted to probate by the Supreme Court of the Hawaiian Islands on December 2, 1884; that Samuel M. Damon, one of the five Trustees under the said Will and of the said Estate resigned his office as such Trustee on the 9th day of June, 1916; that on the 9th day of June, 1916, a majority of the Justices of the Supreme Court of the Territory of Hawaii, under and by virtue of the power conferred on them by the said Will as aforesaid, appointed William Williamson of Honolulu aforesaid, Trustee under the said Will and of the said Estate in place of and in succession to said Samuel M. Damon, resigned as aforesaid; that it is necessary that the legal title in and to all of the property and assets

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and choses in action forming the estate heretofore held in trust by William O. Smith, E. Faxon Bishop, Albert F. Judd and Alfred W. Carter and the said Smauel M. Damon, as Trustees as aforesaid, do vest in the said William O. Smith, E. Faxon Bishop, Albert F. Judd and Alfred W.Carter and the said William Williamson as co-trustees jointly upon or subject to the trusts provided by the said Will; and it appearing upon hearing of said petition, that the allegations of said petition are true, and no good cause appearing to the contrary, but good cause appearing therefor;

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that all of the said property forming the estate of the said Bernice P. Bishop, deceased, be, and the same is hereby vested in the said William O. Smith, E. Faxon Bishop, Albert F. Judd, Alfred W. Carter and William Williamson as Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, upon or subject to the trusts created by the said Will

Dated, Honolulu, T. H., March 29th 1917.

A. L. C. Ashford
Second Judge, Circuit Court,
First Circuit, Territory of
Hawaii.

Attest:-
H. A. Wilder
Clerk, First Circuit.

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Eq. 2048 Reg 2 Fg 297

IN THE CIRCUIT COURT OF THE
FIRST JUDICIAL CIRCUIT,
TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of

BERNICE PAUAHI BISHOP,

Deceased.

ORDER VESTING PROPERTY IN
NEW TRUSTEE.

FILED 3 P
AT 2 O'CLOCK M.
March 29th 1917
E. K. Lebrun Jr.
CLERK

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,

TERRITORY OF HAWAII.

At Chambers. In Equity.

Equity No. 2048.

IN THE MATTER OF The Estate of BERNICE PAUAHI BISHOP, Deceased.	In re the 31st Annual Report of the Trustees under the Will and of the Estate of Bernice Pauahi Bishop, Deceased.

ORDER RELATING TO FEES FOR COMMITTEE

WHEREAS, by an order made and entered in the above entitled court and cause on the 27th day of September, 1916, David L. Withington, Esquire, (chairman) Mrs. Emma Metcalf Nakuina and Joseph Lightfoot were appointed as a committee to examine the Kamehameha Schools, and make a report to this Court on such examination, and on other matters committed to them, and more particularly set forth in said order, and

WHEREAS, the said committee has filed its report as directed in said order.

IT IS HEREBY ORDERED, ADJUDGED and DECREED, that the members of said committee, and each of them, be and they are hereby allowed a fee of Five Hundred Dollars, ($500.00), to be paid by the Trustees, under the Will and of the Estate of Bernice Pauahi Bishop, deceased, out of the funds of said estate.

DATED, Honolulu, T. H., June 6, 1917.

C. W. Ashford

First Judge, Circuit Court, First Circuit, Territory of Hawaii.

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E. No. 2048. 1306

IN THE CIRCUIT COURT OF THE
FIRST JUDICIAL CIRCUIT,
TERRITORY OF HAWAII.

IN THE MATTER OF
The Estate of
BERNICE PAUAHI BISHOP,
Deceased.

ORDER RELATING TO FEES FOR COMMITTEE

FILED AT 3.50 O'CLOCK P M.
June 6 1917
CLERK

317 31a R. 2/306

EQ. NO. 2048.
CIRCUIT COURT FIRST CIRCUIT,
TERRITORY OF HAWAII.
AT CHAMBERS. IN EQUITY.

In the Matter of the Estate of

BERNICE PAUAHI BISHOP,

deceased.

31st ANNUAL REPORT.

EXCEPTIONS and ANSWERS to REPORT of VISITATORIAL COMMITTEE.

FILED
AT 10.30 O'CLOCK A. M.
June 22 1917
Henry Smith
CLERK.

HOLMES & OLSON,
Kaahumanu St., Honolulu.

Attorneys for Trustees of
Bernice Pauahi Bishop Estate.

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IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

Equity No. 2048.

In the Matter of the Estate of)
)
BERNICE PAUAHI BISHOP,) 31st ANNUAL REPORT.
)
Deceased.)

EXCEPTIONS AND ANSWER TO REPORT OF VISITATORIAL COMMITTEE.

The undersigned Trustees under the Will and of the Estate of the above named Bernice Pauahi Bishop, deceased, respectfully except to the report of D. L. Withington, Emma Metcalf Nakuina and Joseph Lightfoot, the Visitatorial Committee heretofore appointed herein by order filed herein on the 27th day of September, 1916, which said report is dated May 15, 1917, and on file herein, and to the matters and things therein contained hereinafter specifically referred to, and by way of answer thereunto, respectfully show:

1. That all of the matters and things contained in said report by way of criticism or recommendation are matters within the discretion of said Trustees under the terms of the said Will, and that no matter or thing is shown by said report to be in violation of the said Will or of the duties of said Trustees under the terms of said Will;

2. That the military training at the Boys' School referred to in said report (pp. 30-33, 46) is not in violation of the terms of said Will, and that the military

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training given at said school is within the scope of the terms of the said Will; and that insofar as the said report may be construed to find that the military training given at said school is in violation of the said Will, such finding is erroneous;

3. That the statement in said report (p. 39) as follows:

> "The Founder of the schools wished her benefactions to assist the boys and girls of the Hawaiian race, and certainly never for a moment entertained the idea, that she was establishing a school for the benefit of other races. Your committee feels that it should always be remembered that the Kamehameha Schools are established for the benefit of the boys and girls of Hawaiian blood, and that their interests are paramount."

is erroneous; as appears from clause 13 of said Will, quoted in said report (pp. 16-17), in which the only distinction of race provided, is that preference shall be given to Hawaiians of pure or part aboriginal blood, in applying "a portion of each year's income to the support and education of orphans and others in indigent circumstances."

4. That whereas the said report states (pp. 24-25) that there are matters, thereafter to be referred to, "wherein your committee feels that the Trustees have departed materially from the wish of the Testatrix, as expressed in her Will," yet the said report sets forth no matter whatever wherein the said Trustees have departed or are shown to have departed from the wish of said Testatrix as expressed in her said Will, either materially or in any wise whatsoever; and that insofar as said statement in said report may be construed to be a finding that the said Trustees have departed, materially or otherwise, from the wish of said Testatrix as expressed in her

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said Will, such finding is erroneous;

5. The said report (p. 10) contains the following statement:

"Your committee did not find that the program was very strictly adhered to; on the other hand, on one day in particular, certain academic work was omitted to enable the pupils to attend military drill, your committee being informed that this course was necessary, as the boys were preparing for a military competitive inspection."

which said statement is erroneous, in that the schedule is adhered to, and the day referred to in said statement was the 24th day of January between the hours of 3 and 4 p. m., which is a regular drill period. (See Exhibit p. 344).

6. The said report (pp. 18-19) contains the following historical statement:

"Under the provisions of the will, the Boys' School was established in 1887; the Girls' School in 1894; and the Preparatory School in 1894. Formerly, the Schools were administered by a principal; the Girls' School, and the Preparatory School, being presided over by principals. The following gentlemen have been Presidents or Principals:

Rev. W. B. Oleson,	1887 to 1893.
Mr. Theo. A. Richards,	1893 " 1898.
Rev. Chas. B. Dyke	1901" 1904.
Mr. Pearley L. Horne,	1904 "
Mr. U. Thompson,	1898 " 1901
Mr. E. C. Webster,	1914 " date.

The Preparatory has always been in charge of Miss Alice E. Knapp; the Girls' School was in charge of Miss Ida M. Pope to the time of her decease, when the present principal, Miss Abbie Newton was appointed,"

which is inaccurate.

The Preparatory Department of the Boys' School was opened in 1888. Miss C. A. Reamer was the principal of this department from 1888 to 1889. She was succeeded

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by Miss Nancy J. Malone, 1889 to 1894. Miss Pope died in July 1914. During the school year of 1914-15, Miss Frances Lemmon was Acting Principal. Miss Newton was appointed Principal in 1915.

7. TEACHING FORCE. Referring to the lists of teachers in each department of the Boys' School and in the Girls' School (pp. 74,96,128 respectively) the Committee says (pp. 25-27) :

"In the lists above referredto there is given the number of years service in school, in each case. This list shows that there are many changes in the faculty of the school..... ..... Your committee is compelled to the conclusion, however, that if the Trustees had made more exhaustive search for valuable home talent, such search would have been rewarded with success."

On pages 33 to 35 inclusive, the Committee further says:

" Your committee very carefully examined the school room work in this department, and is pleased to be able to report to Your Honor, that it has nothing but the highest praise for this work..... ..... This opinion is greatly strengthened by the lady member of your committee, who desires to express her approval of this work".

The facts tabulated are as follows:

	Boys' School	Boys' School Prep. Dept.	Girls' School
Total number of teachers	14	5	12
Number of new teachers since summer of 1914	2	2	6
Percentage of new teachers in three years	14.3%	40%	50%
Number of new teachers with previous teaching experience in Hawaii	1	1	0
Percentage of new teachers with previous teaching experience in Hawaii	50%	50%	0

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8. TEACHERS' MEETINGS. The report (p. 27) states:

"Your committee was informed by Mr. U. Thompson, that these faculty meetings, the greater part, if not all of the time, is spent in the discussion of individual cases of discipline. Mr. Thompson in reply to a communication from your committee, stated: "I am no longer in any way responsible for the course of instruction given here." (Exhibit page 149)

"When a teacher who has been connected with a school for twenty-eight years can state that he is no longer responsible for the course of instruction, either that teacher's usefulness has ceased or there is something wrong with the management of the school."

Matters of discipline are not and have not been discussed in faculty meetings since September 1914.

Reference to exhibit pages 141 and 149 shows that Mr. Thompson made the above quoted statement as to "course of instruction" as a "living ex-principal of Kamehameha".

The committee on page 47 says:

> ".....it is the duty of the Trustees to determine the plan, of the president to execute it, and every member of the faculty should be enlisted in that execution."

Mr. Thompson's letter shows that he is in accord with this conclusion of the committee notwithstanding the construction placed upon his statement in the quotation at the beginning of this Article 8.

9. ADMISSION OF PUPILS. The report (p. 28) states:

"Some laxity has been shown in individual cases, in the matter of admission to the girls' school. One girl in particular has been admitted to the school, who has been confined in the Reform School, on account of her somewhat disgraceful conduct. Your committee feels sure that if the Principal of the School had known the facts, and has known the Hawaiian character, and had realized how singularly susceptible the Hawaiians are to the influence of others, such a thing could never have happened. Your committee does not believe that there will be any repetition of such mistake, but recommends that in future the greatest care be exercised to exclude undesirable characters from the schools."

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The girl referred to was admitted only after Miss Newton had been assured by both Miss Maynard of the Girls' Industrial School and Juvenile Judge, Wm. L. Whitney, that there was nothing about the girl's past which made her an undesirable character to enroll as a pupil. A copy of Judge Whitney's letter to Miss Newton was furnished the committee.

10. DISCIPLINE. The report (p. 28 a) states:

"A visitor to the Preparatory School and the Girls' School could hardly conceive that any measures of punishment would be necessary in these institutions, but of course cases must, andevidently do arise where punishment is necessary. And in the Preparatory and Girls' School this subject seems to be handled efficiently and well. In the Manual Department the following system is adopted: For every misdemeanor the boy is given a certain number of demerits; these demerits must be "walked out"; that is to say, the culprit must parade from point A to point B and back again for a certain number of hours. This plan might work very well at West Point, or in any regular military institution, but your committee does not believe that it is suitable in every case for Kamehameha boys. In the matter of punishment much must depend upon the disposition of the boy, and upon his relation to the teacher. If the boy, as a punishment for offense, were given extra work which would be of value to him in future life, for instance, extra work in English and Mathematics, he would receive great benefit, the value of which he would realize and it would not have the effect pointed out by Mr. Webster, in his report of making him dislike the subjects worked upon as punishments. There xxx should always be as far as possible any school discipline, and connection between the offense and the punishment. This fact is pointed out by Miss Newton in her report. Your committee believes that it is possible to apply this principle in a great majority of cases, in breach of discipline. If the boy shall waste or destroy school property, a good healthy wood pile would be the service and he should be made to feel that by chopping the wood he was at some extent making good to the school for the property destroyed or wasted. If he has wasted his time by carelessness or inattention to his school work, he should be made to feel that, that time must be made up at his own expense of additional study. It is the opinion of your committee thata boy treated in this manner would realize the justice and value of his treatment, and would be benefited by his punishment. But that no good can ever accrue from holding him up for several hours to ignominy and disgrace as a punishment for a misdemeanor, and your committee would respectfully recommend the method of discipline in the boys' school be abandoned as worse than useless."

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On exhibit page 19, Mr. Bostwick says "The best discipline is a system which prevents and foresees." In the Boys' as well as the Girls' School, punishments are often varied to meet the individual need.

From "The Discipline of the School" by Frances M. Morehouse of Illinios State University, D. C. Heath and Co. Publishers, 1915, the following quotations regarding punishment -- pages 179--184 are instructive:

" The tasks imposed as punishments are of two classes -- those which are extra lessons, and those which are entirely different from the regular school work. The latter are sometimes advisable, the former never."

"Writing long words or phrases dozens or hundreds of times, memorizing poetry, working extra problems in arithmetic, drawing maps, and looking up references are bad forms of punishment. They are bad, because they reduce the legitimate work of the schoolroom to disgraceful drudgery, confute the hardly-instilledidea of the dignity of labor, induce metal phlegmatism, and are both too easily-borne and too ordinary for efficient punishment.

There are some tasks which may be used as punishment, without quite so disastrous effects as those caused by this use of lesson-tasks. Pupils have been made to erase blackboards, carry coal, weed garden-beds, or carry materials, as punishments. The effect is similar, however, and less objectionable only as it affects secondary rather than the primary object of the school. Any teacher who knows how happy it makes children to be permitted to do even the meanest task about the schoolroom, will agree that nothing could be more unfortunate than to change the wholesome idea that to serve in an honor. Such punishments,moreover, are subject to the further criticism that they give to manual labor an unpleasant or even disgraceful connotation. There are sufficient means of punishment to be had without recourse to the expedient of using pleasant, helpful school tasks in this way.

Detention during the time which is supposed to be free from formal school work is a very common punishment. It is used for two main purposes, the performing of regular lesson tasks which should have been mastered during the study period, and as an absolute punishment for misdemeanors. The first of these punishments is discussed in the following pages. The second seems to be rarely if ever justifiable, for these reasons:

1. It infringes on the time needed for the outdoor play absolutely essential for normal children. It cheats the physical side of the child's development.

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2. It lengthens the already long hours of the teacher's schoolroom employment. He, also needs outdoor exercise.

3. It is unbusiness-like. Schools should close as promptlyas they open, except for pupils who need extra held or time for the main object-- the school work.

4. It makes a prison of the schoolroom, giving it a lastingly unpleasant connotation.

5. If idle, the pupil is forming a bad habit during the time of detention. If engaged in a school task, he is forming a wrong idea of work. If allowed to do something he likes, he is not being punished."

"Humiliation is, or should be, part of all true punishments; but it should come from a realization of the loss of self-respect that follows on wrongdoing, and not from a crude action on the part of the teacher, the person above all others who should be a model of dignity to the children under his care."

11. THE BETTING INCIDENT. The report (p. 29) states:

"A very difficult situation is shown in the correspondence between your committee and the Rev. J.L. Hopwood, Exhibit "Z" (Exhibit page 319) and Exhibit "AA" (Exhibit page 320). In the latter exhibit, there is a statement made by Mr. Hopwood, Chaplain of the Schools, that when the chaplain had questioned the propriety of a boy being allowed to bet on a football game and play in that game, Mr. Bostwick frankly said that he did not think that gambling was immoral, and further said that it was a rich man's game and that a poor man was foolish to mix up in it, and if he did bet there was nothing morally wrong about it.

It must be the experience of anyone having even slight knowledge of boys in school, that the evil xx of betting and other forms of gambling is a snare into which the boys can too readily fall. If there be any difference between the Hawaiian boy and boys of other races, your committee is inclined to believe that the Hawaiian boy is not less readily influenced by this evil than his brothers of other races. Any teacher who would countenance betting on a football game is unworthy to hold that honorable position, and should be immediately relieved and succeeded by a teacher with a better and higher appreciation of moral responsibility."

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It must be noted that the committee gave Mr. Bostwick no opportunity to be heard on this matter. Mr. Bostwick does consider betting immoral, has not countenanced it, and in the case cited made the "connection between the offense and the punishment" which the committee advocates on page 29.

12. MILITARY TRAINING. The report (pp. 30-33) states:

> "It was stated by President Webster, that only three hours and ten minutes per week is given to Military Drill. There is a reference in Mr. Bostwick's report of a further two hours spent in the study of military tactics, making five hours and ten minutes per week. When your committee visited the schools, certain academic work was omitted, the reason being given that the boys had to attend military drill in preparation for a competitive inspection".

The total time per week devoted to military drill is three hours. One drill period comes on Sunday afternoon. A second (See exhibit page 343) is on Friday forenoon when, because of it, the IX, VII and V grades spend two hours and twenty five minutes in the class rooms instead of three hours as on the remaining four days of the school week. The third is on Wednesday afternoon (See exhibit page 344) when similarly the VIII and VI grades spend two hours and five minutes in the class rooms instead of two hours and forty five minutes as on the remaining four days of the school week. Hence the maximum gain of time for classroom work for any boy, were military drill to be eliminated and the schedule of Tuesday, Thursday and Saturday applied to Wednesday and Friday, would be forty minutes. The IX grade has two forty five minute periods per week of classroom instruction in Military Science and Tactics, while the VIII grade similarly has one period of such instruction, the length of which is one hour and fifteen minutes.

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The VII, VI, and V grades have no military instruction other than the drill periods, previously referred to.

See comments under heading "Adherence to Program" page

13. BOYS' SCHOOL, ENGLISH, MATHEMATICS, HISTORY, ETC.

The Committee says (pp 37-43):

> "There seems to be no doubt that the curriculum has been lowered to a considerable extent during the last few years;"

In the last three years, there has been a cutting loose from some of the time honored customs. It does not follow that the curriculum has been lowered. On the other hand, it has been modernized, vitalized and improved. This is in accord with modern thought.

See "Problems of Educational Readjustment" by David Snedden. Commissioner of Education, Massachusetts, published by Houghton Mifflin Co. 1915 -- page 5:

> "...sufficient progress has been made in the evolution of the "new education" to convince nearly all careful students that the old order has already been largely outgrown. The demands of contemporary society for a more purposeful, a more comprehensive, and a more efficient system of preparing the young for adult life, are insistent and of increasing definiteness. Confidence in the dogmas and customary practices of the older generation is steadily lessening. Forces outside the field of education altogether are compelling a variety of readjustments in its aims and methods. Among educators themselves the disposition grows to regard education as a suitable field for experimental effort and systematic inquiry. They are no less ready than the critics outside the profession to share in the deliberate challenging of long established doctrines."

Also "What the Schools Teach and Might Teach" by Franklin Babbitt, Asst. Professor of Educational Administration, University of Chicago, published by the Survey Committee of the Cleveland Foundation in 1915, page 14:

> "Both school people and community should remember that since shcools are to fit people for social conditions, and since these conditions are continaully changing, the work of the schools must correspondingly change. Social growth is never

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complete; it is especially rapid in our generation. The work of education in preparing for these ever-new conditions can likewise never be complete, crystallized, perfected. It must grow and change as fast as social conditions make such change necessary."

The committee says:

" to sum up the whole matter of English in the Boys' School your committee are compelled to say, that the English spoken and written by the boys is exceedingly bad .....In a communication of President Webster to the Trustees for the year 1914-15, President Webster frankly admits that the education given to the boys in the Boys' School during the past year, has been disjointed. The shop and class teachers were working at cross-purposes but he expressed the hope that with Principal Bostwick at the Boys' School, conditions would improve. Your committee feels sure that he is disappointed. Exhibit "HH" (Exhibit page 350)

Your committee calls particular attention to the observation of Mr. Bostwick, containing in his communication to President Webster, Exhibit "JJ", (Exhibit page 360,) as follows:

English Courses

"The course in English does not seem to be designed to fit the needs of the school. The standard of English and of Literature that are applicable to a Mainland High School or Preparatory School will not apply to a Vocational School of any type or to a finishing school. Such courses are admirable for certain purposes, but contain little that is suitable for finish-courses, or that correlates with shop or practical work. The purpose of the instruction in English is to train the pupil to read with understanding, to speak and write such communications, either printed, written or oral as the ordinary mechanic and citizen will require. Text book work should be reduced to a minimum. The greatest possible use to be made of subject matter taken from the pupil's shop and agricultural work, and from his previous and school experience."

A story was told your committee to the effect that Mr. Bostwick had seen a boy reading "Scott's "Lady of the Lake"; Mr. Bostwick inquired what the book was, on being told informed the boy that such reading was useless and advised its discontinuance. If any such advice was in fact given, it is another proof that Mr. Bostwick is absolutely out of place at the Kamehameha Schools.

In the matter of English in the Boy's School, your committee respectfully recommends that the Trustees be invited to make radical changes, at least going back to the standard of the schools twenty-five years ago."

To correct the conditions discovered in the year 1914-15 when the policies and curriculum of the preceding administration remained in force, has been the effort of the past two years. Mr. Bostwick's concise statement of what is disirable in English is amply supported by modern educators of national reputation.

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See: "What the Schools Teach and Might Teach", page 23:

"How one reads has received an undue amount of attention; what one reads in the school courses must and will receive an increasingly large share of time and thought, in the new evaluation. The use of interesting and valuable books for other educational purposes at the same time that they are used for drill in the mechanics of reading is coming more and more to be recognized as an improved mode of procedure. The mechanical side of reading is not thereby neglected. It is given its proper function and relation, and can therefore be better taught".

"Certainly people should read well and effectively in all ways in which they will be called upon to read in their adult affairs. For the most part this means reading for ideas, suggestions, and information in connection with the things involved in their several callings; for recreation; and for such general social enlightenment as comes from newspapers, magazines and books. Most reading will be for the content. It is desirable that the reading be easy and rapid, and that one gather in all the ideas as one reads. Because of the fact that oral reading is slower, more laborious for both reader and listener, and because of the present easy accessibility of printed matter, oral reading is becoming of steadily diminishing importance to adults. No longer should the central educational purpose be the development of expressive oral reading. It should be rapid and effective silent reading for the sake of the thought read.

To train an adult generation to read for the thought, the schools must give children full practice in reading for the thought in the ways in which later as adults they should read. After the primary teachers have taught the elements, the work should be mainly voluminous reading for the sake of entering into as much of the world's thought and experience as possible. The work ought to be rather more extensive than intensive. The chief end should be the development of that wide social vision and understanding which is so much needed in this complicated cosmopolitan age. While works of literary art should constitute a considerable portion of the reading program, they should not monopolize the program, nor indeed should they be regarded as the most important part of it. It is history, travel, current news, biography, advance in the world of industry and applied science, discussions of social relations, political adjustments, etc. which adults need mostly to read; and it is by the reading of these things that children form desirable and valuable reading habits.

The reading curriculum needs to be looked after in two important ways. First, social standards of judgment should determine the nature of the reading. The texts beyond the primary grades are now for the most part selections of literary art. Very little of it has any conscious relation, immediate or remote, to present-day problems and conditions or with their historical back-ground.

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> Probably children should read many more selections of literary art than are found in the text books and the supplementary sets owned by the schools. But certainly such cultural literary experience ought not to crowd out kinds of reading that are of much greater practical value. Illumination of the things of serious importance in the everyday world of human affairs should have a large place in reading work of every school."

The committee says:

> "Your committee was not greatly impressed with the English used by the boys at the Hilo Boarding School, and Mr. Lightfoot felt that the English of the boys at Lahainaluna should be improved; but both of these schools, in the opinion of your committee, are ahead of Kamehameha in this important subject."

Since 1913 two pupils graduated from the Hilo Boarding School, that is who had completed the work of the 8th grade there, and highly recommended by Mr. Lyman, have been unable to enter the 9th grade at Kamehameha. They were apparently about on a par with boys who had completed the 7th grade here, and required two years to complete the work necessary for graduation from Kamehameha.

The committee says:

> "The Mathematics at the Boys' School is as bad as the English, which is the same as saying, that it is very bad ..... There is no Algebra being taught in the school; a pretence is made at teaching Geometry, but it is a mere pretence; the boys will be quite as well off without it."

Algebra and Geometry as customarily taught in high schools are not now included in the curriculum. All the principles of either subject necessary or desirable in a vocational school of this type as well as modernized arithmetic are taught:

See "What the Schools Teach and Might Teach", page 50

> "In the report of the Educational Committee of Cleveland, 1906, we find the following very significant sentences relative to the course of study for the proposed high school of commerce:
>
> "An entirely new course of study should be made out for this school. Subjects which have been considered necessary in a high school because they tend to develop the mind, should not for this reason only be placed in a commercial course. Subjects should not be given because they strengthen the mind, but the subjects which are necessary in this course should be given in such a way as to strengthen the mind. The mathmematics in this school should consist of business arithmetics and mensuration. We can see no reason for giving these students either algebra or geometry. But they should be taught short and practical methods of working business problems."

"We find here a recommendation since carried out that indicates a clear recognition of the principles of adaptation of the course of study to actual needs. Carried out to its logical conclusion, and applied to the entire city system, it raises questions as to the advisability of requiring algebra of girls in any of the high school courses; of requiring it of that larger number of boys looking forward to vocations that do not involve the generalized mathematics of algebra. Now either the commercial students do need algebra or a large proportion of these others do not need it. It seems advisable here to do nothing more than to present the question as one which the city needs to investigate. The present practice, in Cleveland as elsewhere, reveals inconsistency. In one or the other of the schools a wrong course is probably being followed. The current tendency in public education is toward agreement with the principle enunciated by the Cleveland Educational Commission, and toward a growing and consistent application of it.

Differentiation in the mathematics of different classes of pupils is necessary. The public schools ought to give the same mathematics to all up to that level where the needis common to all. Beyond that point, mathematics needs to be adapted to the probable future activitiesof the individual. There are those who will need to reach the higher levels of mathematical ability. Others will have no such need.

Form study should begin in the kindergarten, and it should develop through the grades and high school in ways similar to the arithmetic, and in conjunction with the arithmetic, drawing and construction work. Since geometrical forms involve numerical relations, they supply good materials to use in making number relations concrete and clear. This is now done in developing ideas of fractions, multiplication, division, ratio, per cent, etc. It should be done much more fully and variouslythan at present and for the double purpose of practicing the form-ideas as well as the number-ideas. Arithmetic study and form study can well grow up together, gradually merging into the combined algebra and geometry so far as students need to reach the higher levels of mathematical generalization.

At the same time that this is being developed in the mathematics classes, development should also be going on in the classes of drawing, design and construction. The alphabet of form study will thus be taught in several of the studies. The application will be made in practical design, in constructive labor, in the graphical representation of social, economic, and other facts of life. The application comes not so much in the development of practical problems in the mathematics classes as in the development of the form aspect of those other activities that involve form."

The committee says:

"Your committee saw no effort being made in the Boys' School to teach Hawaiian History."

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Reference to Exhibit page 52 will show the course in Hawaiian History and Exhibit page 343 the time devoted to it.

14. MR. HOPWOOD'S LETTER. (Report p. 320):

This letter should be read in the light of the fact that previous to its writing and after a confession that he was not in sympathy with the present policy of the Trustees or of the President of the Schools, he presented his resignation as chaplain, and his resignation was accepted.

15. MR. BOSTWICK.

The committee has severely criticised Mr. Bostwick both directly on pages 29, 30 and 41, and inferentially on page 26. That Mr. Bostwick is qualified by his training and experience for his present position, is apparent from his record.

Mr. Bostwick prepared for college in the [redacted] School, New Haven, Connecticut, completing the four years Manual Training and Scientific Preparatory Course and graduating in 1900. Three years later he graduated from Yale and went to the Brockport New York State Normal School where he taught for three years. While here, he organized and installed a department of Manual Training including the selection and installation of the necessary equipment. For nine years prior to his being called to Kamehameha, from 1906 to 1915, he was Supervisor of Practical Arts in the Public Schools of Plainfield, New Jersey. This position involved the development of Manual Training and Handwork in all grades of nine schools having a total enrollment of approximately three thousand five hundred pupils. In 1913 this work was extended to the High School, and Mr. Bostwick had charge of the installation of complete woodworking, drafting, metal working, domestic science, and sewing equipment, and organized the courses.

In 1908 Mr. Boswick joined the School Crafts Club of New York City, an organization composed of the foremost men in vocational education in and about New York, including such men as Dr. Wm. T. Bawden of the U. S. Bureau of Education, Alvin E. Dodd, Secretary of the National Society for the Promotion of Industrial Education, Frank E.Mathewson, Director of Industrial and Technical Work, William L. Dickenson High School, Jersey City, C. R. Richards, Director of Cooper Union, etc. In this club, he held successively the offices of chairman of the Program Committee, Secretary and Vice-President.

Mr. Bostwick's work with boys in other than school positions has been as Head Councillor of Kineo Camp for Boys, Harrison, Maine; with the Boy Scouts of America, one year as Scout Commissioner of Plainfield, New Jersey, two years as Scout Master. In college, he was a member of the Yale Gym. Team. In 1904 he was assistant instructor in the department of Physical Education at the Chautauqua Assembly.

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In 1913 he organized and was first president of the Union County Manual Training Teachers' Association. This organization was the first of its kind in the state of New Jersey. Its membership numbered about fifty teachers from all branches of industrial work. Similar associations patterned after it have since been formed in other parts of New Jersey.

16. REPORT OF EMMA METCALF NAKUINA.

The Kamehameha Schools' Farm serves the institution in two ways; first, by furnishing the illustrations and opportunities for experiment for the courses in agriculture, and second, by supplying the several dining halls with a variety of wholesome farm products, chiefly milk from the dairy.

The farm is superintended by Mr. R. J. Borden a graduate of the Massachusetts Agriculture College, who, in addition to his technical training has had four year's experience in Hawaii. He also gives the instruction in Agriculture, courses in which for two years past every boy in the lower grades has been required to take. For this work, Mr. Borden has compiled a text book adapted both to local conditions and the capabilities of the boys to be instructed. Mr. Borden knows his business, is conscientious in his work, and fills his present position to the satisfaction of those administering the Schools.

Much attention is given to the production of forage crops both for use as soiling crops and ensilage. A superior grade of milk and other dairy products are produced, and in the school's herd are some of the finest stock in the Territory.

Pure bred Berkshire hogs are also raised. They are at the present time kept in a hog house designed by Mr. F. G. Krauss. Connected with each of the several compartments of this house, in which the hogs are kept in wet weather, are as many outside yards. These extend down a slope from the house and in the lower end of each yard is an open shelter designed to protect the animals from

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the direct heat of the sun in summer.

Definite instruction in Agriculture had not been given for some time prior to September 1914. As the results of the past three year's work along this line become apparent in the upper grades, it is hoped and expected that a certain percentage of the boys will choose agriculture as their vocation.

CONCLUSION.

The report shows that the last activity of the committee in its investigation was to visit The Kamehameha Schools. Late in January, 1917, the committee spent four half days at the Schools. Prior to this time, the letters to former principals and presidents had been sent and answers to them received, as shown by the several exhibits. In October 1916 when Mr. Lightfoot was at Lahainaluna, he reports (exhibit page 331) that::

> "Mr. and Mrs. McDonald were formerly connected with Kamehameha and had regretfully learned that the standard of the Kamehameha Boys' School had been reduced; thought that such reducing was extremely unfortunate, and ought to be cured without delay."

In Hilo, in the following month, "the lowering of the standard at Kamehameha" (exhibit pages 337 & 338) was discussed with Mr. and Mrs. Lyman of the Hilo Bording School, and at the meeting of the Alumni. On october 23rd, 1916 (see page 3) the committee, appointed by order dated September 27th (see page 1) received the communication from the self-appointed and self-styled Alumni Committee. Under date of October 25th (exhibit page 20) the Investigating Committee advised the Trustees of its appointment. In November they visited the Hilo Boarding School, conferred with the Alumni in Hilo, and sent out communications consisting of a series of questions based as shown by exhibit "H" (exhibit page 24) and "B" (exhibit page 2) on the Alumni Committee's letter. In the latter part of January 1917, as above stated, the Committee visited The Kamehameha Schools.

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WHEREFORE said Trustees respectfully pray that their 31st Annual Report of the condition of the Kamehameha Schools be approved.

Dated June 22nd, 1917.

WILLIAM O. SMITH, E. FAXON BISHOP,
ALBERT F. JUDD, ALFRED W. CARTER,
and WILLIAM WILLIAMSON, Trustees
under the Will and of the Estate of
Bernice Pauahi Bishop, deceased,

By Holmes & Olson

Their attorneys.

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P. O. BOX 349

KAMEHAMEHA SCHOOL COMMITTEE

TELEPHONE 2170

To **Castle & Withington** Dr

Attorneys and Counselors at Law

125-131 MERCHANT STREET

HONOLULU, T. H., June 19 1917

To cash advanced expenses trip to Hilo		105 50	
(fares Mr.Withington and Mr.Lightfoot Honolulu to Hilo and return $50; Mrs. Nakuina, Lahaina to Hilo and return to Honolulu $20.50; Hilo Hotel for party for two days at $5 a day $30; auto hire $5)			
" paid to E. Kopke for report on workshops		30	
" J Lightfoot, services stenographer mos or Oct to Feb inclusive, 5 mos at $50		250	385 50

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS Equity No. 2048. IN EQUITY.

In the Matter of the Estate of)
)
BERNICE PAUAHI BISHOP,) 31st ANNUAL REPORT.
)
Deceased.)

ORDER.

IT IS HEREBY ORDERED that the expense account filed herein by the Visitatorial Committee appointed herein by order filed herein on the 27th day of September, 1916, together with the report of said Committee dated May 15, 1917, on file herein, amounting to the aggregate sum of $385.50, be, and the same is hereby, approved, and that the Trustees under the Will and of the Estate of said Bernice Pauahi Bishop, deceased, be, and they are hereby, authorized and directed as such Trustees to pay the same from and out of the funds of said estate.

Dated, June 23, 1917.

A. W. Ashford

First Judge, Circuit Court, First Circuit, Territory of Hawaii, at Chambers, in Equity.

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Equity No. 2048.

CIRCUIT COURT, FIRST CIRCUIT
TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of

BERNICE PAUAHI BISHOP,

Deceased.

ORDER.

Re Bill of Visitorial
Committee

FILED
AT 11:50 O'CLOCK A M.
June 25 1917
B. Kalalepuna
CLERK

M.K.

Number 2048

Equity Division

CIRCUIT COURT

FIRST CIRCUIT

In re Estate of
Bernice Pauahi Bishop
Deceased.

Jan 3, 1918
Trustees 32nd Annual Acc.

Entered in Docket Nov Page ✓

Record 2 Page 307

B. N. Kahalepuna
Clerk.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

ALFRED W. CARTER,

Petitioner,

vs.

W. O. SMITH, E. F. BISHOP, A. F. JUDD and W. WILLIAMSON, Trustees under the Will and of the Estate of BERNICE P. BISHOP, deceased,

Respondents.

PETITION FOR APPROVAL OF ACCOUNT AND REPORT OF THE TRUSTEES UNDER THE WILL AND OF THE ESTATE OF BERNICE P. BISHOP, Deceased.

The above named W. O. Smith, E. F. Bishop, A. F. Judd, A. W. Carter and W. Williamson, Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, present herewith their Account and Report of the administration of the said estate, covering the period from July 1st, 1916, to and including the 30th day of June, 1917, together with a detailed statement of receipts and expenditures, accompanied by 933 vouchers, and also their Account and Report of the administration of the said estate, covering the period from July 1st to August 20th, 1917, together with a detailed statement of receipts and expenditures, accompanied by 111 vouchers, the said accounts being and containing the Final Account of said A. W. Carter, Trustee, resigned, presented in compliance with the order and decree herein of the Presiding Judge of this Honorable Court dated August 20th, 1917. Also filed herewith is the Report of the

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Accountant of the Kamehameha Schools for the period from July 1, 1916, to and including June 30th, 1917.

WHEREFORE they pray that upon a day appointed for the hearing hereof said Account and Report herewith filed may be approved and allowed.

Dated, Honolulu, T. H., December 8th, 1917.

Trustees under the Will and of the Estate of BERNICE PAUAHI BISHOP, deceased.

TERRITORY OF HAWAII)
) SS.
CITY AND COUNTY OF HONOLULU.)

A. F. JUDD, being first duly sworn, deposes and says that he is one of the petitioners named in the foregoing petition; that he has read the said petition and knows the contents thereof, and that the same are true.

Subscribed and sworn to before me this 8th day of December 1917.

Florence Lee
Notary Public, First Judicial Circuit, Territory of Hawaii.

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E2048 2/306

CIRCUIT COURT, FIRST CIRCUIT,
TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

ALFRED W. CARTER,

Petitioner,

vs.

W. O. SMITH, E. F. BISHOP,
A. F. JUDD and W. WILLIAMSON,
Trustees under the Will and of
the Estate of BERNICE PAUAHI
BISHOP, deceased,

Respondents.

PETITION FOR APPROVAL OF
ACCOUNT AND REPORT OF THE
TRUSTEES UNDER THE WILL AND OF
THE ESTATE OF BERNICE P. BISHOP,
Deceased.

CIRCUIT COURT, FIRST CIRCUIT
FILED
DEC 8 1917
At 11.40 o'clock A M.
Sibyl Davis
Clerk

Holmes & Olson,
863 Kaahumanu St., Honolulu,
Attorneys for said Trustees.

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B E R N I C E P. B I S H O P E S T A T E

THIRTY SECOND ANNUAL REPORT OF THE TRUSTEES

Detailed Statement of

RECEIPTS AND EXPENDITURES

for Twelve Months ending

J U N E 30th, 1 9 1 7

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SCHEDULE A

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, 19 17

KAMEHAMEHA SCHOOLS					
January	1917	p. 25	$13,669.10	$	
February	"	" 30	1,713.74		
March	"	" 35	3,276.51		
April	"	" 39	2,932.73		
May	"	" 44	2,537.45		
June	"	" 47	6,516.36	30,645.89	✓
SUSPENSE					
July	1916	p. 4	10.00		
Trustees' Commissions			8,929.90	8,939.90	✓
INTEREST					
July	1916	p. 4	3,022.20		
August	"	" 9	450.00		
September	"	" 13	72.03		
October	"	" 16	1,650.00		
November	"	" 19	2,064.05		
December	"	" 22	5,095.00		
January	1917	" 25	5.39		
February	"	" 30	468.10		
March	"	" 35	1,670.35		
April	"	" 39	31.57		
May	"	" 44	1,946.17		
June	"	" 47	5,101.20		
Stocks - acptd in lieu of cash			2,160.00	23,736.06	✓
RENT NOTES					
April	1917	p. 39	1,000.00	1,000.00	✓
FEES					
July	1916	p. 4	15.00		
August	"	" 9	15.00		
September	"	" 13	10.00		
October	"	" 16	7.50		
November	"	" 19	7.50		
December	"	" 22	10.00		
January	1917	" 25	12.50		
February	"	" 30	10.00		
March	"	" 35	5.00		
April	"	" 39	10.00		
May	"	" 44	10.00		
June	"	" 47	12.50	125.00	✓
KIREWOOD					
July	1916	p. 4	232.20		
November	"	" 19	274.20		
January	1917	" 25	72.00		
May	"	"	337.05	915.45	✓
KONA SALES					
August	1916	p. 9	30.00		
October	"	" 16	5.00		
June	1917	" 47	60.00	95.00	✓
INCIDENTALS Land Agency					
July	1916	p. 4	47.85		
December	"	" 22	17.00		
February	1917	" 30	51.25		
April	"	" 39	12.50		
June	"	" 47	34.55	163.15	✓
Forward				$ 65,620.45	

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SCHEDULE A

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, 19 17

	Brought Forward			$	$ 65,620.45
SURVEYING					
November	1916	p. 19		76.05	76.05 ✓
INSURANCE					
July	1916	p. 4		30.00	
August	"	" 9		15.00	
September	"	" 13		50.00	
October	"	" 16		130.53	
December	"	" 22		15.27	
February	1917	" 30		4.20	
March	"	" 35		27.63	
May	"	" 44		30.00	
June	"	" 47		8.73	311.36 ✓
LAW					
August	1916	p. 9		41.10	
October	"	" 16		13.00	
December	"	" 22		6.50	
January	1917	" 25		1.00	
February	"	" 30		31.50	93.10 ✓
TAXES					
August	1916	p. 9		4.00	4.00 ✓
TAX APPEALS					
September	1916	p. 13		277.00	
December	"	" 22		10.00	
April	1917	" 39		133.30	
May	"	" 44		29.00	
June	"	" 47		365.50	814.80 ✓
FRONTAGE TAX					
September	1916	p. 13		71.97	
December	"	" 22		416.95	
January	1917	" 25		91.08	
April	"	" 39		1,081.07	1,661.07 ✓
INCIDENTALS General Office					
July	1916	p. 4		29.50	
August	"	" 9		2.50	
October	"	" 16		2.50	
February	1917	" 30		2.50	
March	"	" 35		.52	
April	"	" 39		2.50	
May	"	" 44		2.25	
June	"	" 47		2.37	44.64 ✓
SALES OF LAND					
July	1916	p. 4		781.00	
September	"	" 13		285.00	
November	"	" 19		1,130.00	
March	1917	" 35		120.00	
April	"	" 39		1,000.00	
May	"	" 44		10,141.90	
June	"	" 48		5,000.00	18,457.90 ✓
KONA, OAHU, LANDS					
August	1916	p. 9		1.00	1.00 ✓
ROADS & SEWERS					
January	1917	p. 25		155.65	
April	"	" 39		155.68	311.33 ✓
	Forward				$ 87,395.70

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SCHEDULE A

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, 19 17

	Brought Forward		$	$ 87,395.70
BUILDINGS A/c				
February	1917	p. 30	1,143.00	
March	"	" 35	350.00	1,493.00
FENCING				
April	1917	p. 40	844.32	844.32
BILLS RECEIVABLE				
July	1916	p. 4	28,400.00	
September	"	" 13	2,500.00	
December	"	" 22	2,500.00	33,400.00
SUNDRY TENANTS				
July	1916	p. 5	30,556.23	
August	"	" 9	37,502.96	
September	"	" 13	11,929.71	
October	"	" 16	22,071.63	
November	"	" 19	7,486.93	
December	"	" 22	8,190.00	
January	1917	" 25	45,338.04	
February	"	" 30	17,955.35	
March	"	" 35	15,466.81	
April	"	" 40	23,859.28	
May	"	" 44	11,621.71	
June	"	" 48	14,195.45	246,174.10
				$369,307.12
On Hand June 30, 1916				20,950.11
Total Receipts		p. 86		$390,257.23
" Expenditures		p. 55		378,317.58
Balance, June 30, 1917				$ 11,939.65

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JULY, 1916

Date			
	INTEREST		
1	Oahu Ry Bonds - $56000, 6 mo 5%	$ 1,400.00	$
	McBryde " 10000, 6 " 5%	250.00	
	Oahu Sugar " 28000, 6 " 6%	840.00	
17	Bishop & Co C/d, $25000, 6 mo 4%	500.00	
	Nakamoto, deferred rent, $146.65, 28 d 6% ..	.70	
26	Hon Constn Co Note, $900, 6 mo 7%	31.50	3,022.20
	FEES (for Lease Assignments)		
1	Sam Kee to Umemoto, 790a, Paalaa-kai	2.50	
7	Souza to Gouveia, 1581, Kakaako	2.50	
10	Miyata Estate to Kodama, 1631, Kapalama	2.50	
15	Smith to Yanehiro, 1704, Kapalama	2.50	
17	Sunaoka to Umeda, 1637, Kapalama	2.50	
24	Aina to Low, 1703, Kakaako	2.50	15.00
	FIREWOOD (Kunana, Ewa)		
5	Geo. M. Yamada, 11.9 cords cut and removed from Dec 8/15 to June 9/16, as agreed:		
	42.9 cords large size @ $3.00	128.70	
	69.0 " small " @ 1.50	103.50	232.20
	INSURANCE (Premium Recovered)		
18	Nozawa et al, 1268, a/c advance of Jun 30/16		30.00
	INCIDENTALS (Land Agency)		
19	E. B. Loomis, refund of unexpended balance of advance of June 24/16 re Kilauea trip ..	14.10	
29	G. H. Gere, refund of unexpended balance of advance of July 22/16 re Hilo trip	33.75	47.85
	INCIDENTALS (General Office)		
1	Y. Nishimoto, preparing Palama lease not taken	5.00	
14	Ekau Lanai, preparing Kahaluu Exchg Deed, June 3/16	5.25	
	Lucy Kaopua, preparing Kahaluu Exchg Deed, June 3/16	4.75	
24	O. Kamege, re drawing L 1508, Kapaakea	2.50	
31	M. C. Amana, unexpended balance of advance of July 18/16 re Molokai trip	12.00	29.50
	SUSPENSE (Costs Recovered)		
14	Ekau Lanai & wf, one-half share abstract re above Kahaluu Exg deeds	5.00	
	Lucy & Naluahine Kaopua, one-half share abstract re above Kahaluu Exg deeds	5.00	10.00
	SALES OF LAND (Hilo & Hamakua, Hawaii)		
8	Hawaii Consolidated Ry Co, 7.81 acres right-of-way, deed dated May 31/16		781.00
	BILLS RECEIVABLE		
17	Bishop & Co C/d dated Jan 29/16, retired ...	25,000.00	
24	W. H. McInerny, a/c Note #2, dated Nov 19/13	2,500.00	
	Forward	$27,500.00	$ 4,167.75

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JULY, 1916 (Continued)

Date			
	Brought Forward	$27,500.00	$ 4,167.75
	BILLS RECEIVABLE		
26	Hon Const'n Co., Note dated May 22/11	900.00	28,400.00
	SUNDRY TENANTS		
1/31	Detailed as per pp 6/8		
	Rents	30,319.53	
	Taxes	236.70	30,556.23
			278
			$63,123.98

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	790a	Sam Kee	6 mo to Oct 1/16	$ 25.00	$ 5.10	'16
	----	H. H. Plemer	6 " Nov 1/16	6.00		
	689	W. E. Rowell Estate	6 " Jan 1/17	175.00		
	412a	Hwn Agricultural Co	6 " Jan 1/17	500.00		
	524	Honomu Sugar Co ...	6 " Jan 1/17	100.00		
	365a	Onomea Sugar Co ...	6 " Jan 1/17	1200.00		
	1105	Kauai Electric Co..	12 " Jul 1/17	25.00		
	1106	Kauai Electric Co..	12 " Jul 1/17	25.00		
	----	F. W. Macfarlane ..	1 " Aug 1/16	6.25		
	1375	Kamehameha Inv. Co.	12 " Jul 1/17	5.00	.65	'15
	522c	Terr'l Hotel Co ...	1 " Aug 1/16	125.00		
	478b	Kealoha (W) ... a/c	6 " Jan 1/17	40.00		
	1364	G. B. Kaainoa	6 " Jan 1/17	18.00		
	589b	S. Ahoy Co	6 " Jan 1/17	200.00	110.00	'16
	1471	Choy Wan	6 " Jan 1/17	25.00		
3	1052	Pack Hoo et al	1 " Aug 1/16	33.15		
	14a	Hilo Sugar Co	6 " Jan 1/17	600.00		
	1215	A. C. De Mello	6 " Jan 1/17	50.00		
	1379	Tong Loo Shee	6 " Jan 1/17	600.00		
	746	Waialua Agl Co	6 " Jan 1/17	750.00		
	1042	Waialua Agl Co	12 " Jul 1/17	100.00		
	804	Bishop & Company ..	6 " Jan 1/17	200.00		
	758	Bishop & Company ..	6 " Jan 1/17	400.00		
	480a	S. M. Damon	6 " Jul 1/16	300.00		
	1308	Sung Lee Inn Co ...	6 " Jan 1/17	300.00		
	1582	M. Perreira	6 " Jan 1/17	40.00		
	754a	J. Kalawaia	6 " Jan 1/17	12.50		
	1296	Ng Fat	6 " Jan 1/17	75.00		
	1670	Solomon Hanohano ..	6 " Jan 1/17	67.50		
	1484	Lum Man Bin	6 " Jan 1/17	60.00		
	----	Inter Is. S. Nav Co	1 " Aug 1/16	50.00		
5	490a	R. A. Lyman Estate.	6 " Jan 1/17	112.50		
	577a	G. B. Kaneapua			12.90	'15
	1559	Alfred Kaili			3.00	'15 Bal
	1385	Olaa Sugar Co	6 " Jan 1/17	875.00		
	607a	C. F. Hart Estate..	6 " Jan 1/17	200.00		
	714	Honolulu Iron Works	6 " Jan 1/17	1800.00		
	1232	Kekaiau Ranch Co ..	6 " Jan 1/17	75.00		
	1266	Pearl Cy Fruit Co..	12 " Jul 1/17	100.00		
	710	Y. Ahin	6 " Jan 1/17	1850.00		
	1323	K. Tamura	6 " Jan 1/17	80.00		
	887	Oahu Sugar Co	12 " Jul 1/17	25.00	1.00	'15
	1477	Oahu Sugar Co	6 " Jan 1/17	840.50		
	1551	Henry Birkmyre			2.75	'15
	1223a	Wong Hee See	6 " Jan 1/17	30.00		
	1522	B. Makia	6 " Jan 1/17	20.00		
	1527	Helen Keanu	6 " Jan 1/17	20.00		
	561a	A. St. C. Piianaia.			29.00	'15 a/c
	1238	I. Yamashiro	6 " Jan 1/17	40.00		
6	1701	M. V. Branco	6 " Jan 1/17	32.50		
	1448	Lau Sam Hoon			3.20	'16
	1742	Lau Sam Hoon	6 " Jan 1/17	12.50		
	1581	Frank Souza	6 " Jan 1/17	25.00		
	769a	Mau Sing Wai Co ...	6 " Jan 1/17	250.00		
	53c	Tong Wo Wai Co	6 " Jan 1/17	75.00		
	894	Sing Chong & Co ...	6 " Jan 1/17	320.00		
	1590	Sing Chong & Co ...	6 " Jan 1/17	1200.00		
	----	Mrs. Ellen Clark ..	1 " Aug 1/16	10.00		
	----	Kapiolani Estate ..	12 " Jul 1/17	6.00		
	----	S. H. Dowsett	6 " Jan 1/17	21.00		
7	1467	Waiahole Water, a/c	6 " Jul 1/16	1006.85		
		Forward-		$15140.25	$ 167.60	

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RENTS and TAXES COLLECTED - JULY. 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ...		$15140.25	$ 167.60	
8	1072	Kohala Ditch Co ...	6 mo to Jul 1/16	1396.91		
	1162	Hala Canning Co ...	12 " Jul 1/17	100.00		
	926	Honolulu Plantation	6 " Jan 1/17	181.00		
	1378	Tong Sing Wai Co ..	6 " Jan 1/17	340.00		
	1541	G. Serai	6 " Jan 1/17	65.00		
	1719	Tanabe Company	6 " Jan 1/17	55.00		
	1495	Bow Wo Sang	6 " Jan 1/17	50.00		
	1583	J. Damata	6 " Jan 1/17	20.00		
10	789	Mrs. M. E. Ganzel..	6 " Jan 1/17	100.00		
	1481	J. R. Amorin	1 " Aug 1/16	30.00		
	1525	P. Makuakani .. a/c	6 " Jul 1/16	2.00		
	1711	Mrs. P. N. Mottas..	6 " Nov 1/16	12.50		
	1715	Mrs. P. Mottas, a/c	6 " Nov 1/16	7.50		
	1561	M. R. DeCaires	6 " Jan 1/17	20.00		
	561a	A. St. C. Pilanaia.			4.40	'15 Bal
	1631	R. Miyata Estate ..			6.50	'16
11	1549	J. Hale ..... a/c	6 " Dec 1/16	20.00		
	1360	K. Matsumoto	3 " Oct 1/16	63.00		
	1381	K. Matsumoto	6 " Jan 1/17	112.50		
	1466	K. Matsumoto	6 " Jan 1/17	280.00		
	1660	McCandless & Dowsett	6 " Jan 1/17	125.00		
	953a	Lee Yun Kwai	6 " Jan 1/17	18.00		
	----	F. L. Waldron, Ltd.	1 " Aug 1/16	50.00		
	----	F. L. Waldron, Ltd.	1 " Aug 1/16	40.00		
12	942a	F. Volpe	6 " Jan 1/17	75.00		
	531c	Terada & Sugimoto..	6 " Jan 1/17	100.00		
	1540	S. Hironaka ... Bal	6 " Jul 1/16	16.00	14.15	'15
	1720	K. Sakata	6 " Jan 1/17	5.00	1.30	'16
	1515	Otani Yoichi	6 " Jan 1/17	21.00		
13	540	Geo. R. Carter	12 " Jul 1/17	25.00		
	1370	Brewer Estate	6 " Jan 1/17	1500.00		
	62	H. M. Liliuokalani.	6 " Jul 1/16	50.00		
	1588	Woodlawn Dairy	12 " Jul 1/17	25.00		
	914	J. P. Mendonca	6 " Feb 1/17	125.00		
	1790	M. Nakashige (W) ..	6 " Jan 1/17	17.50		
	421b	Lum Foo Chin	6 " Jan 1/17	120.00		
	975a	Chong Lee Wai	6 " Jan 1/17	43.75		
14	1250	John Camacho	6 " Jan 1/17	5.00		
	1510	I. Shintaro	6 " Jan 1/17	15.00		
	1516	Kame Nakano	6 " Jan 1/17	17.00		
	812	J. Kaeo	6 " Jan 1/17	12.50		
	815a	J. Manunu	6 " Jan 1/17	25.00		
	819a	Rose K. McKeague ..	6 " Jan 1/18	7.50		
	908	Awa	12 " Jul 1/17	20.00	3.05	'15 a/c
	996	C. Akui	6 " Jan 1/17	12.50		
	1053	J. Keanu	6 " Jan 1/17	10.00		
	1171	T. C. White	6 " Jan 1/17	265.00		
	1199	Nishina	6 " Jan 1/17	30.00		
	1289a	I. Mantaro	6 " Jan 1/16	17.50		
	1313a	N. Kawasaki	6 " Jan 1/17	23.00		
	1416a	Y. Ichimura	6 " Jan 1/17	10.00		
	1454	Woo Fat	6 " Jan 1/17	22.50		
	1517	E. C. Greenwell ...	6 " Jan 1/17	2000.50		
	1609	K. Tashima	6 " Jan 1/17	5.00		
	1615	Ataro Tanaka	6 " Jan 1/17	4.50		
	1620	M. Yamada	6 " Jan 1/17	6.25		
	1623	T. Nakatsu	6 " Jan 1/17	11.00		
	1624	M. Tateyama	6 " Jan 1/17	6.25		
	1647	O. Yoshinobu	6 " Jan 1/17	26.00		
15	1548	Annie K. Warren ...	6 " Jan 1/17	20.00		
	1704	Geo. Smith			2.65	'16
17	1525	P. Makuakane .. Bal	6 " Jul 1/16	3.00	2.00	'15 a/c
	----	S. Uyeda	3 " Oct 1/16	45.00		
	1526a	O. Hanao	6 " Jan 1/17	25.00		
		Forward -		$22996.91	$ 201.65	

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RENTS and TAXES COLLECTED - JULY. 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ...		$22996.91	$ 201.65	
17	1209a	Lui Ko	6 mo to Jan 1/17	12.50		
	1513	U. Shikibu	6 " Oct 1/15	12.00	3.05	'15
	960a	Nakamoto et al..a/c	6 " Aug 1/16	146.65		
	1637	R. Sunaoka			3.05	'16
18	1410	Mary Plemer	12 " Jul 1/17	25.00	3.15	'15
	1759	K. Sakai	6 " Jan 1/17	25.00		
	1268	Nozawa & Doy	1 " Aug 1/16	20.00		
	1563	C. Miyasaki	6 " Jan 1/17	12.50		
19	712a	W. C. Achi	6 " Jan 1/17	250.00		
20	782	Catton Neill & Co..	6 " Jan 1/17	612.50		
21	1401	Waialua Agl Co, a/c	12 " Oct 1/16	13.75		
	1578	Sam Kee	6 " Jan 1/17	260.00		
22	801	Union Feed Co	6 " Jan 1/17	1150.00		
	802	Union Feed Co	6 " Jan 1/17	450.00		
	1401	Waialua Agl Co, a/c	12 " Oct 1/16	23.17		
24	507b	Lung Do Wai	6 " Jan 1/17	200.00		
	1550	Geo. W. Keawe ..a/c	6 " Jul 1/16	8.00		
	1602	B. Fukuyama	6 " Jan 1/17	25.00		
	1760	W. Aweau	6 " Dec 1/16	25.00		
	1601	M. M. Calhau	6 " Jan 1/17	90.00		
	831b	Kaaimano ..... Bal	6 " Jan 1/16	13.00	3.90	'15
	835a	Kawainui Estate ...	6 " Jan 1/16	2.00	.45	'15
	1723	Kaloheaulani	6 " Jul 1/16	8.00		
	1727	G. Kaopuiki	12 " Jan 1/17	12.00		
	1728	P. Kema	6 " Jul 1/16	1.50		
	1730	S. W. Kiakahi	6 " Jul 1/16	13.00		
	1732	Paahao Nahoopii ...	6 " Jan 1/17	10.50		
	1736	S. Fuller	6 " Jan 1/17	8.00		
	1737	Wm. Nueku	6 " Jan 1/17	5.00		
	1740	D. Kapawai	6 " Jan 1/17	7.50		
	1756	R. W. Kamakahi	6 " Jan 1/17	15.00		
25	462	Oahu Railway	6 " Jan 1/17	750.00		
	776	Hwn Carriage Mfg Co	1 " Jun 1/16	75.00		
	1425	Kaneohe Rice Mill..	6 " Jan 1/17	1440.00		
	916	Pang Chew	1 " Aug 1/16	100.00		
26	484b	J. Kumalae	6 " Jan 1/17	18.00		
	909	Hoy On Society	3 " Oct 1/16	60.00		
	952a	Goo Lee Young	12 " Jul 1/17	20.00	2.00	'15
	954a	Lung Do Wai Co	6 " Jan 1/17	56.00		
	1401	Waialua Agl Co, a/c	12 " Oct 1/16	11.70		
28	917	Pang Lum Mow	1 " Aug 1/16	50.00		
	1051	Pang Lum Mow	1 " Aug 1/16	16.85		
29	1511	Masaye (W)	6 " Jan 1/17	23.00		
	1792	Lung Do Wai Co	6 " Oct 1/16	50.00		
	104b	Lung Do Wai Co			10.20	'16
	----	A. Schnerr Co	1 " Sep 1/16	30.00		
31	711	Mary Sheldon	6 " Dec 1/16	10.00		
	387b	A. J. Campbell	6 " Jan 1/17	125.00		
	387c	A. J. Campbell	6 " Jan 1/17	75.00		
	1234	A. J. Campbell	12 " Jul 1/17	6.00	.75	'15
	1303	A. J. Campbell	6 " Jan 1/17	37.50		
	1486	Hwn Dredging Co ...	6 " Jan 1/17	667.50		
	1702	J. Fujinaka			2.10	'16
	1726	A. Hobbs	6 " Jan 1/17	3.50		
	478b	Kealoha (W) ... Bal	6 " Jan 1/17	10.00		
	1508	O. Kamege			6.40	'16
	1793	O. Kamege	6 " Jan 1/17	14.50		
	1707	John Andrade	6 " Feb 1/17	25.00		
	1795	M. Haraguchi	6 " Jan 1/17	11.50		
	1521	John Hilo	6 " Jan 1/17	25.00		
	1562	S. Kuroda	6 " Jan 1/17	15.00		
	1579	S. Kuroda	6 " Jan 1/17	15.00		
	1499	J. H. Love .... Bal	1 " Apl 1/16	22.10		
	1499	J. H. Love	1 " May 1/16	100.00		
	1499	J. H. Love .... a/c	1 " Jun 1/16	2.90		
				$30319.53	$ 236.70	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1916

Date			
	INTEREST		
1	Olaa Sugar Bonds - $15000, 6 mo 6%		$ 450.00
	FEES (for Lease Assignments)		
2	Fujinaka to Ichikawa, 1702, Kapalama	2.50	
7	Holokami to Nagahama, 1775, Kunana	2.50	
14	Ichikawa to Hamamura, 1702, Kapalama	2.50	
15	Aweau to Olepau, 1760, Kunana	2.50	
28	Asame (W) to Nishiki, 1633, Kapalama	2.50	
31	Takamoto to Shibuta, 1717, Kunana	2.50	15.00
	KONA SALES (Coffee Berries)		
15	J. K. Macomber, for picking privileges granted, Kahaluu, N. Kona	5.00	
25	Takai, for picking privileges granted, Keei, S. Kona	25.00	30.00
	INSURANCE (Premium Recovered)		
16	Nozawa et al, 1268, a/c advance of Jun 30/16		15.00
	INCIDENTALS (General Office)		
5	H. Kuroda, preparing Kakaako lease not taken		2.50
	TAXES (S. Kona, 1916)		
12	W. D. Ackerman, Assessor, refund of excess payment, May 8/16		4.00
	LAW (Costs Refunded)		
3	U. S. Lighthouse Service, re deed dated Apl 8/16, of right-of-way across Maunalua:		
	Abstract of Title	27.50	
	Acknowledgments (3 signatures)	3.00	
	Surrender, Maunalua Ranch Lease:		
	Acknowledgment (1 sig) 1.00		
	U. S. Revenue Stamp to ackmt ..... .10		
	Recording Stamp 1.00		
	Recording Fee 8.50	10.60	41.10
	KONA, OAHU, LANDS		
3	U. S. Lighthouse Service, nominal consid'n for above right-of-way		1.00
	SUNDRY TENANTS		
1/31	Detailed as per pp 10/12		
	Rents	37,391.46	
	Taxes	111.50	37,502.96
			282
			$38,061.56

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST. 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
1	933	Ninomea	6 mo to Jan 1/17	$ 25.00		
	1208	Moon Kee	12 " Jul 1/17	25.00	3.15	'15
	1246	H. Kunitaro	6 " Jan 1/17	37.50		
	1718	Tanaka ..... Bal	6 " Oct 1/16	20.00		
	696	Hilo Sugar Co	6 " Feb 4/17	3000.00		
	1216	Honolulu Iron Works	12 " Aug 1/17	100.00		
	1356a	Ching Quon Yuen ...	6 " Feb 1/17	50.00		
	1539	Julia Doyle			3.80	'15
	1524	H. M. Wire	6 " Jan 1/17	20.00		
	1589	M. Pacheco	6 " Jan 1/17	20.00		
	522c	Terr'l Hotel Co ...	1 " Sep 1/16	125.00		
	1632	Y. Nomura	6 " Feb 1/17	12.50		
	1722	J. Kaalouahi	6 " Jan 1/17	12.00		
	1743	L. K. Kaalouahi ...	6 " Jan 1/17	14.50		
2	1460	W. O. Barnhart	6 " Feb 1/17	75.00		
	1686	Chung Chock	3 " Oct 1/16	75.00		
	1703	Aiau Aina	6 " Jan 1/17	40.00	12.60	'16
	1789	Von Hamm Young Co..	6 " Feb 1/17	900.00		
	1794	H. Hackfeld & Co ..	6 " Jan 1/17	250.00		
	1523	Hana Kawi	6 " Jan 1/17	20.00		
	1586	R. Arimoto	6 " Feb 1/17	12.50		
	1630	S. Tarutani	6 " Feb 1/17	12.50		
	1513	U. Shikibu	6 " Apl 1/16	12.00		
	1150	Tam Yee	6 " Jan 1/17	100.00		
3	1052	Pack Hoo et al	1 " Sep 1/16	33.35		
	1512	T. Sanzo	6 " Jan 1/17	10.00		
	1674	R. Ida	6 " Jan 1/17	22.50		
	1569	M. Fujita	6 " Jan 1/17	27.50		
	1754	H. Yokota	6 " Jan 1/17	12.50		
	752a	Tuck Lee Yuen	6 " Feb 1/17	112.50		
	1796	Sawamura & Kawate..	6 " Feb 1/17	103.00		
	1565	K. Nomura	6 " Jan 1/17	11.00		
4	637a	H. Mailolo	6 " Jan 1/17	6.50		
	808a	J. Kalehua	6 " Jan 1/17	12.50		
	810a	H. Hackfeld & Co ..	6 " Jan 1/17	10.00		
	813a	Okamatchi	6 " Jan 1/17	10.00		
	818	H. Hackfeld & Co ..	6 " Jan 1/17	25.00		
	908	Awa			.25	'15 Bal
	997	K. Morido			7.45	'15
	1006	Ellen Haili	6 " Jan 1/17	6.50		
	1007a	H. Hackfeld & Co ..	6 " Jan 1/17	15.00		
	1194a	K. Tsumao	6 " Jul 1/16	6.50	2.15	'15
	1194a	K. Tsumao			1.85	'16 a/c
	1205	H. Hackfeld & Co ..	6 " Oct 1/16	50.00		
	1206a	Y. Sentaro	6 " Jan 1/17	18.00	.30	'15 Bal
	1273	W. F. Roy Estate ..	6 " Jan 1/17	75.00		
	1312	S. Kawahara	6 " Jan 1/17	29.40		
	1328	S. Kawahara	6 " Jan 1/17	46.25		
	1340	S. Yotaro			4.30	'15
	1424	K. Tsumao	6 " Jan 1/17	9.50		
	1426	Akaka	6 " Jan 1/17	11.00		
	1446	Lehuakona	12 " Jan 1/17	13.00	2.15	'15
	1461	Asodo Naodo	6 " Jan 1/17	14.50		
	1487	K. Kailiuaua	6 " Jan 1/17	7.50		
	1488	K. Yamashita	6 " Jan 1/17	10.00		
	1605	M. Keiziro	12 " Jan 1/17	45.00		
	1608	I. Sakuhei	6 " Jul 1/16	5.50	.25	'15
	1610	T. Sonoda	6 " Jan 1/17	5.50		
	1612	M. Hirazumi	6 " Jan 1/17	5.00		
	1614	S. Uemura	6 " Jan 1/17	4.50		
	1617	M. Morimoto	6 " Jan 1/17	6.25		
	1618	S. Kantaro	12 " Jan 1/17	9.50	.20	'15
	1622	G. Takahashi	6 " Jan 1/17	28.00		
		Forward -		$ 5776.25	$ 38.45	

RENTS and TAXES COLLECTED - AUGUST. 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ...		$ 5776.25	$ 38.45	
4	1625	T. Motomatsu	6 mo to Jan 1/17	7.50		
	1626	K. Matsumoto	6 " Jan 1/17	6.25		
	1641	S. Fukutaro	6 " Jan 1/17	6.50		
	1643	M. Tatsuma	6 " Jan 1/17	6.50		
	1644	T. Mosaku	6 " Jan 1/17	6.75		
	1645	S. Mohatchi	6 " Jan 1/17	8.25		
	1646	M. Kumataro	6 " Jan 1/17	4.50		
	1654	E. Katsuzo	6 " Jan 1/17	6.50		
	1787	O. Tokogin	24 " Jan 1/18	1.00		
	1788	S. Siguirro	12 " Jan 1/17	1.00		
	1320	F. Aveiro			4.00	'14 a/c
	1798	Haw. Seishu Kwaisha	6 " Jan 1/17	57.00		
5	1552	T. Kono	6 " Jan 1/17	12.50		
	1690	T. Kono ..... a/c	6 " Feb 1/17	10.00		
	178d	Hawi Mill & Pltn Co	6 " Feb 1/17	378.75		
	131c	Joseph A. Aiau	6 " Dec 1/16	30.00		
	1447	Jonathan Aiau	12 " Jun 1/16	10.00		
	1791	Kualii Hore	6 " Apl 1/17	25.00		
	----	Henry Alina	6 " Feb 1/17	30.00		
	----	Inter Is. S. Nav Co	1 " Sep 1/16	50.00		
	----	Inter Is. S. Nav Co	1 " Aug 1/16	40.00		
7	1219	J. B. Castle	6 " Jul 1/16	2250.00		
	1437	K. Matsumoto	6 " Feb 1/17	87.50		
	1751	Edith Winmington ..	6 " Jan 1/17	15.00		
	1734	S. P. Kaai	12 " Jan 1/17	25.00		
	1797	Ah Tuck	12 " Jan 1/17	1.40		
	1525	P. Makuakane (W) ..			7.00	'15 Bal
	1597	S. Joseph ..... a/c	6 " Jul 1/16	20.00		
	757a	Harng Fung Co . Bal	6 " Oct 1/16	110.40		
	1767	Eli Mitchell	6 " Feb 1/17	12.50		
	----	Yet Hing	6 " Jul 1/16	25.00	3.15	'15
	----	Mrs. Ellen Clark ..	1 " Sep 1/16	10.00		
8	955	D. Kali	12 " Jul 1/17	10.00	3.15	'15
	1581	Frank Souza			6.35	'16
	1761	Lau Lin, Trustee ..	6 " Jan 1/17	60.00		
9	1627	J. Shiomi	6 " Feb 1/17	25.00		
	1564	J. Tamamoto	6 " Jan 1/17	11.00		
	1566	M. Kataoka	6 " Jan 1/17	22.00		
	1481	J. R. Amorin	1 " Sep 1/16	30.00		
	----	Inter Is. S. Nav Co	1 " Sep 1/16	40.00		
11	1764	Au Hoon	6 " Nov 1/16	18.00		
14	505a	K. Kannami	6 " Jan 1/17	37.50		
	1474	Hwn Sugar Planters.	6 " Feb 1/17	625.00		
	1735	Matsui Usaki	6 " Jan 1/17	18.50		
	1702	M. Ichikawa	6 " Mar 1/17	15.00		
	1631	I. Kodama	6 " Feb 1/17	25.00		
15	756a	Y. Fukushima	6 " Jul 1/16	25.00	11.85	'15
	1690	T. Kono ..... Bal	6 " Feb 1/17	15.00		
	1799	T. Kono	6 " Jan 1/17	17.50		
	1760	W. Aweau			6.40	'16
	1304a	Iatake	6 " Jan 1/17	12.50		
	----	J. L. Young	6 " Mar 1/17	50.00		
16	915a	Chang Yin Cock	6 " Jan 1/17	90.00		
	1268	T. Nozawa et al ...	1 " Sep 1/16	20.00		
	1269	Yee Fong	6 " Feb 1/17	60.00		
	1326	Tong Yick Wai Co ..	6 " Feb 1/17	200.00		
	1330	Chang Yin Cock	6 " Jan 1/17	125.00		
	1634	C. W. Macfarlane ..	6 " Feb 1/17	13.00		
	----	Kauai Electric Co..	6 " Mar 1/17	25.00		
	----	Allen & Robinson ..	1 " Sep 1/16	90.00		
17	1723	J. W. Kaloheaulani.	6 " Jan 1/17	8.00		
	----	Gustave Schuman ...	3 " Nov 1/16	45.00		
18	528b	J. B. Castle	42 " Oct 1/17	1.00		
	1585a	M. Shintani	6 " Oct 1/16	40.00		
		Forward -		$10805.05	$ 80.35	

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RENTS and TAXES COLLECTED - AUGUST. 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ...		$10805.05	$ 80.35	
19	756a	Y. Fukushima	6 mo to Jan 1/17	25.00		
	1247	Kahalau (W)	6 " Jan 1/17	15.00		
	1549	J. Hale .....Bal	6 " Dec 1/16	15.00		
	1559	A. Kaili			4.60	'15 Bal
	1694	K. Sato	6 " Feb 1/17	20.00		
21	916	Pang Chew	1 " Sep 1/16	100.00		
	1550	Geo. W. Keawe ..Bal	6 " Jul 1/16	12.00		
22	776	Hwn Carriage Mfg Co	1 " Jul 1/16	75.00		
	1800	M. Nishihara, Tr...	6 " Feb 1/17	12.50		
	----	Board of Health ...	12 " Jul 1/17	5.00		
23	1629	U. Shinagawa	6 " Feb 1/17	12.50		
	1664	U. Shinagawa	6 " Apl 1/17	15.00		
	----	Hustace-Peck Co ...	6 " Jan 1/17	150.00		
24	704	Honolulu Plantation	12 " Sep 1/16	24172.76		
25	1002a	Y. Shiraishi	6 " Jan 1/17	20.00		
	1011	Ah Pau	6 " Jan 1/17	15.00		
	1155	A. Haili	6 " Jan 1/17	20.00		
	1307	Y. Sumi			6.10	'15
	1317a	U. Yamasaki	6 " Oct 1/16	25.00	7.75	'15
	1341	K. Keizo			4.15	'15
	1393	G. K. Lincoln	12 " Jan 1/17	11.00	1.80	'15
	1651	Kekoa Panui	6 " Jan 1/17	6.00		
	1710	J. L. Kaulukou	12 " Oct 1/16	10.00		
	1412	H. Oshikawa	6 " Mar 1/17	125.00		
	1252	Kaalele Kiai	6 " Jan 1/17	5.00		
28	1633	M. Asame	6 " Mar 1/17	17.50	3.20	'16
	1745	Benny & Co	6 " Feb 1/17	360.00		
	1449	Chang Gun	6 " Jan 1/17	175.00		
29	1295	Harada	6 " Jan 1/17	37.50		
	1763	S. Akisaki	6 " Mar 1/17	20.00		
30	917	Pang Lum Mow	1 " Sep 1/16	50.00		
	1051	Pang Lum Mow	1 " Sep 1/16	16.65		
	1322a	Honolulu Plantation	12 " Sep 1/16	600.00		
	1628	S. Sugiyama	6 " Feb 1/17	12.50		
	----	A. Schnerr Co	1 " Sep 1/16	30.00		
31	1717	Y. Takomoto	12 " Feb 1/17	28.00	3.55	'16
	1082b	A. Otuichi	6 " Mar 1/17	37.50		
	1691	Sung Hop Wai Co ...	6 " Jan 1/17	320.00		
	1492	O. P. Cox ..... Bal	6 " Jan 1/16	9.90		
	1492	O. P. Cox ..... a/c	6 " Jul 1/16	5.10		
				$37391.46	$ 111.50	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

SEPTEMBER, 1916

Date			
	INTEREST		
5	Nakamoto, Notes Nos 1,2 & 3 - $3000, 3 mo 6%	$ 45.00	$
6	J. L. Awai Note - $185, 5 mo 18 da 6%	5.18	
	Waialua Sales Agreements - deferred payments		
18	L. P. George - $135, ... 6 mo 6%	4.05	
23	C. Shibuya - $142.50, ... 6 " 6%	4.30	
	Julia Walter - $250, ... 6 " 6%	7.50	
	Emily Naukana - $130, ... 6 " 6%	3.90	
	Maria Matsugoro, $70, ... 6 " 6%	2.10	72.03
	FEES (for Lease Assignments)		
6	Keanu to Tateyama, 1053, Keei, Hawaii	2.50	
9	Ishiji to Toyonaga, 1596, Kapalama	2.50	
26	Lee to Short, 1203, Keauhou	2.50	
	Ikeda to First Bank of Hilo, 1347, Piopio ..	2.50	10.00
	INSURANCE (Premium Recovered)		
15	Nozawa et al, 1268, a/c advance of Jun 30/16		50.00
	TAX APPEALS (Costs Refunded)		
	O. T. Shipman, Assessor, on settlement of appeals:		
9	Pahoehoe, Onomea Sugar Co, 365a	10.00	
	Piopio, sundry leases	99.50	
	Umaumau, Hakalau Plantn, 1200	12.00	
	Upolu, etc, sundry leases	44.00	
	Honaunau, S. M. Damon, 480a	66.00	
	Kaueleau, Pacific Devel Co, 1221	5.00	
	Kauaea, Pacific Devel Co, 1222	27.00	
	Kahuwai, Olaa Sugar Co, 1385	13.50	277.00
	FRONTAGE TAX (Beach Walk)		
11	Territorial Hotel, 522c, in full of Lessors' advance this day		71.97
	SALES OF LAND (Waialua, Oahu)		
6	J. L. Awai, bal purchase price lots 3 & 4, Blk 1. Deed dated Mar 18/16	185.00	
23	W. K. Rathburn, a/c purchase price lot 11, Blk 2, Deed dated Sep 14/16	100.00	285.00
	BILLS RECEIVABLE		
14	W. H. McInerny, a/c Note #2, dated Nov 19/13		2,500.00
	SUNDRY TENANTS		
1/30	Detailed as per pp 14/15		
	Rents	11,812.71	
	Taxes	117.00	11,929.71
			286
			$15,195.71

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	1637	San Shiro Umeda ...	6 mo to Mar 1/17	$ 17.00	$	
	1124a	Lum Wai	6 " Oct 1/16	70.00	17.70	'15
	1123a	Kahalekula Estate..	12 " Jan 1/17	50.00	6.35	'15
	1166	Rowell Estate	6 " Mar 1/17	150.00		
	1778	Atherton Estate ...	6 " Mar 1/17	200.00		
	692	D. W. Anderson, Tr.	6 " Mar 1/17	50.00		
	522c	Terr'l Hotel Co ...	1 " Oct 1/16	125.00		
	1224	Terr'l Hotel Co ...	3 " Dec 1/16	50.00		
2	1401	Waialua Agl Co, a/c	12 " Oct 1/16	3706.76		
	1550	Geo. W. Keawe, a/c	6 " Jan 1/17	5.00		
	1585a	M. Shintani			12.65	'15
	----	Hon. Planing Mill..	6 " Jul 1/16	240.00		
5	1514	Uchi Oda	6 " Jan 1/17	16.00		
	1481	J. A. Amorin	1 " Oct 1/16	30.00		
	1320	Frank Aveiro			3.20	'14 Bal
	1597	S. Joseph ..... a/c	6 " Jul 1/16	10.00		
	1604	K. Kinikapo ... a/c	6 " Jan 1/17	10.00		
	----	Mrs. Ellen Clark ..	1 " Oct 1/16	10.00		
	552a	Sing Chong & Co ...	6 " Mar 1/17	60.00		
	1496	K. Koyanagi	6 " Feb 1/17	60.00		
	1770	Hon. Scrap Iron Co.	3 " Dec 1/16	120.00		
6	----	Inter Is. S. Nav Co	1 " Oct 1/16	50.00		
	----	Inter Is. S. Nav Co	1 " Oct 1/16	40.00		
	1475	J. Keanu	12 " Jul 1/16	10.00	6.80	'15
	1052	Pack Hoo et al	1 " Oct 1/16	33.35		
	700a	Honolulu Plantation	6 " Mar 1/17	600.00		
	925	Honolulu Plantation	6 " Mar 1/17	1165.00		
	1262	Honolulu Plantation	6 " Mar 1/17	750.00		
	1493	Honolulu Plantation	6 " Mar 1/17	245.00		
	1494	Honolulu Plantation	6 " Mar 1/17	290.00		
7	888	John Gaspar	6 " Mar 1/17	137.50		
	1110	John Gaspar	6 " Mar 1/17	145.00		
	1753	Pacific Eng. Co ...	6 " Mar 1/17	212.50		
	1600	G. B. Kaneapua	6 " Jul 1/16	20.00		
8	1518	Ching Chee	6 " Nov 1/16	75.00		
9	1596	K. Ishiji			6.50	'16
	691a	T. Iwanaga	6 " Mar 1/17	37.50		
12	1513	U. Shikibu	6 " Oct 1/16	12.00	3.05	'16
	1525	P. Makuakane .. a/c	6 " Jan 1/17	5.00		
13	1695	P. C. Lane	6 " Mar 1/17	30.00	6.35	'16
	1499	J. H. Love .... Bal	1 " Jun 1/16	97.10		
	1499	J. H. Love .... a/c	1 " Jul 1/16	27.90		
14	776	Hwn Carriage Mfg Co	1 " Aug 1/16	75.00		
15	1470	Laie (W) ..... a/c	6 " Mar 1/17	1.20	3.80	'15
	1568	Maria Kauwe	6 " Jan 1/17	20.00		
	1268	Nozawa & Doy	1 " Oct 1/16	20.00		
	1354a	Hon. Amusement Co..	3 " Dec 1/16	600.00		
18	336a	J. Wight Estate ...	6 " Mar 1/17	150.00		
19	----	Inter Is. S. Nav Co	1 " Oct 1/16	32.00		
	744	Haleiwa Hotel Co ..	12 " Sep 1/17	100.00	12.65	'15
	1185	Haleiwa Hotel Co ..	12 " Sep 1/17	5.00	.65	'15
	1668	Kaihawai (W) .. a/c	6 " Dec 1/16	20.00		
	----	Allen & Robinson ..	1 " Oct 1/16	90.00		
	1277	K. Matsumoto	6 " Mar 1/17	150.00		
20	1053	J. Keanu			3.05	'16
	1463	Chang Chock Hing ..	6 " Mar 1/17	25.00		
	1498	J. A. Maguire Est..	6 " Mar 1/17	62.50		
21	1397	J. D. Paris	6 " Mar 1/17	50.00		
	1604	K. Kinikapo ... a/c	6 " Jan 1/17	4.00		
	1593	M. Ito	6 " Mar 1/17	15.00		
22	1532	I. Kaaihue	6 " Jan 1/17	20.00	6.35	'16
	1771	Y. S. Kau	6 " Mar 1/17	15.00		
		Forward -		$10417.31	$ 89.10	

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RENTS and TAXES COLLECTED - SEPTEMBER 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ...		$10417.31	$ 89.10	
25	1636	J. Takeuchi	6 mo to Mar 1/17	12.50		
	1531	S. Kaohele	6 " Mar 1/17	20.00		
	1776	M. Fernandez	6 " Apl 1/17	12.50		
	----	Hon. Planing Mill..	3 " Oct 1/16	120.00		
26	699b	Young Kwong Yok ...	6 " Jan 1/17	17.50		
	760a	Lucas & Guard	6 " Jan 1/17	125.00		
	1077	Lai Hip Estate	6 " Jan 1/17	20.00		
	1096	A. Correa ..... Bal	6 " Jan 1/17	12.25		
	1102a	Y. Akana	6 " Feb 1/17	15.00		
	1203	Peter Lee			4.90	'16
	1214	Sui Fook	6 " Jan 1/17	15.00		
	1243	J. K. Kai	6 " Jan 1/17	125.00		
	1260	Jitsuo Koshi	6 " Mar 1/17	25.00		
	1292	C. F. Bradshaw	6 " Jan 1/17	7.50		
	1293	T. Doi	6 " Jan 1/17	7.50		
	1298	J. G. Serrao	12 " Jul 1/17	15.00	2.30	'15
	1321	C. F. Bradshaw	6 " Jan 1/17	7.50		
	1325	L. Chau	6 " Feb 1/17	7.50		
	1332a	C. F. Bradshaw	6 " Jan 1/17	60.00		
	1358	C. F. Bradshaw	6 " Jan 1/17	20.00		
	1363	C. E. Wright	12 " Jul 1/17	140.00	20.70	'15
	1367	Y. Sakuda	6 " Jan 1/17	7.50		
	1368	M. Sylvester	6 " Jan 1/17	7.50		
	1389	M. Matsuda	6 " Mar 1/17	15.00		
	1390	Sui Fook	6 " Mar 1/17	10.00		
	1413	W. Inada	6 " Feb 1/17	20.00		
	1452	Volcano Stables ...	6 " Mar 1/17	60.00		
	1469	C. E. Wright	6 " Mar 1/17	60.00		
	1665	Hayashi	6 " Feb 1/17	50.00		
	1697	W. S. Wise	6 " Feb 1/17	45.00		
	----	S. P. Peterson	3 " Oct 1/16	12.00		
	----	Volcano Stables ...	3 " Nov 1/16	37.50		
	916	Pang Chew	1 " Oct 1/16	100.00		
	1574a	Chun Pin	6 " Mar 1/17	17.50		
28	1572	T. Yamasaki	6 " Mar 1/17	15.00		
	1667	S. Mimura	6 " Mar 1/17	17.00		
30	340c	R. W. Holt	6 " Jan 1/17	10.00		
	1530	K. Keohokapu (W) ..	6 " Jan 1/17	30.00		
	917	Pang Lum Mow	1 " Oct 1/16	50.00		
	1051	Pang Lum Mow	1 " Oct 1/16	16.65		
	----	Antoine Schnerr Co.	1 " Nov 1/16	30.00		
				$11812.71	$ 117.00	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

OCTOBER, 1916

Date			
	INTEREST		
2	Mutual Telephone Bds - $22000, 6 mo 5%	$ 550.00	$
	Hawaii Cons Ry " - $44000, 6 " 5%	1,100.00	1,650.00
	FEES (for Lease Assignments)		
23	Lung Do Wai to Yee Young (mtgee) leases 880a, 954, & 1792, Waikiki, 3 @ 2.50		7.50
	KONA SALES (Coffee Berries)		
6	Akuna, for picking privilege, Keauhou 2, N. Kona		5.00
	INSURANCE (Premiums Recovered)		
12	Nozawa et al, 1268, bal advance of Jun 30/16	65.00	
13	Fireman's Fund Pol 740399, Kam Alumni Bldg, cancelled this day	6.13	
19	Coyne Furniture Co, 1333, increased rate, Delmonico Warehouse, borne by Lessee as agreed	59.40	130.53
	INCIDENTALS (General Office)		
31	Wm. Andrade, preparing Kakaako lease not taken		2.50
	LAW (Return Costs)		
12	Holmes & Olson, Attys, Nin Kee suit, District Court	2.00	
31	" Waialua Plantn suit, Circuit Court	11.00	13.00
	SUNDRY TENANTS		
1/31	Detailed as per pp 17/18		
	Rents	22,041.93	
	Taxes	29.70	22,071.63
			$23,880.16

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
2	522c	Terr'l Hotel Co ...	1 mo to Nov 1/16	$ 125.00		
	363b	Maunalua Ranch Co..	6 " Apl 1/17	1337.50		
	687a	Waiohinu A. & G. Co	6 " Apl 1/17	500.00		
	1201	Hawaiian Agl Co ...	6 " Apl 1/17	1750.00		
	1052	Pack Hoo et al	1 " Nov 1/16	33.35		
	1536	Wong Kim	6 " Mar 1/17	30.00		
	1529	J. Namaielua	6 " Jan 1/17	20.00		
	1556	W. A. Kane .....a/c	6 " Jan 1/17	10.00		
	1591	T. Ishii	6 " Apl 1/17	16.00	2.80	'16
	1592	M. Ishii	6 " Apl 1/17	16.00	3.05	'16
	1712	I. F. Kent	6 " Apl 1/17	12.50		
	----	Allen & Robinson ..	1 " Nov 1/16	90.00		
	----	Kahaulelio (W)	6 " Apl 1/17	6.00		
	----	San Kyo Shokai	6 " Apl 1/17	100.00		
3	876	Waialua Agl Co	6 " Apl 1/17	1125.00		
	1401	Waialua Agl Co, a/c	12 " Oct 1/16	3767.91		
	1395	D. P. R. Isenberg..	6 " Apl 1/17	1250.00		
	1604	Kaai Kinikapo.. Bal	6 " Jan 1/17	6.00		
	1672	Sue Ng ..... a/c	6 " Jan 1/17	17.50		
	----	Inter Is. S. Nav Co	1 " Nov 1/16	50.00		
	----	Inter Is. S. Nav Co	1 " Nov 1/16	40.00		
	----	Inter Is. S. Nav Co	1 " Nov 1/16	40.00		
	----	K. Furuya	6 " Apl 1/17	23.00		
4	921	Kilauea Volcano Hse	6 " Apl 1/17	250.00		
	1500	Kilauea Volcano Hse	12 " Oct 1/17	20.00	2.25	'16
	1425a	Kaneohe Rice Mill..	6 " Jan 1/17	65.15		
	1638	Z. Okasaki	6 " Apl 1/17	17.50		
5	1444	J. Rosenstein	6 " Apl 1/17	50.00		
6	639a	L. Kaheana	24 " Jan 1/17	4.50	.35	'14
	639a	L. Kaheana			.40	'15
	1557	M. Yamada	12 " Jan 1/17	24.00	3.95	'15
	1611	Z. Tokieda	12 " Jan 1/17	82.00	1.90	'15
	1639	U. Tanekichi	6 " Jan 1/17	6.00		
	909	Hoy On Society	3 " Jan 1/17	60.00		
	1597	S. Joseph ..... a/c	6 " Jul 1/16	10.00		
	----	Mrs. Ellen Clark ..	1 " Nov 1/16	10.00		
9	923	O. T. Shipman	6 " Apl 1/17	250.00		
	1207	First Trust Co Hilo	6 " Apl 1/17	12.50		
	1705	Mary K. Christ	6 " Apl 1/17	12.50		
	1180	T. T. Meyer	6 " Apl 1/17	187.50		
	1481	J. R. Amorin	1 " Nov 1/16	30.00		
	1804	Frank Andrade	6 " Jan 1/17	300.00		
	1525	P. Makuakane ...a/c	6 " Jan 1/17	5.00		
10	895a	Sing Chong & Co ...	12 " Oct 1/17	25.00	2.55	'16
	1648	Y. Tanimoto	6 " Apl 1/17	12.50		
	----	S. Uyeda	3 " Jan 1/17	45.00		
11	1360	K. Matsumoto	3 " Jan 1/17	63.00		
	1373	K. Matsumoto	6 " Apl 1/17	225.00		
12	528a	J. B. Castle	6 " Apl 1/17	2010.00		
	776	Hwn Carriage Mfg Co	1 " Sep 1/16	75.00		
	1268	Nozawa & Doy	1 " Nov 1/16	20.00		
13	1297	Oahu Rice Mill Co..	6 " Apl 1/17	150.00		
	1314	Oahu Rice Mill Co..	12 " Oct 1/17	15.00	8.90	'16
14	1200	Hakalau Plantation.	12 " Apl 1/17	2185.00		
	1204a	K. Hayashi	6 " Jan 1/17	20.00		
	1782	M. Yoshida	6 " Apl 1/17	50.00		
16	1675	M. K. Ianua	6 " Mar 1/17	35.00		
17	1575	J. Moniz	6 " Apl 1/17	25.00		
	1649	Cheung Kim	6 " Apl 1/17	25.00		
18	1108a	Haleiwa Hotel Co ..	6 " Apl 1/17	62.50		
	1301	A. Young Bldg Co ..	6 " Apl 1/17	500.00		
	1553	Sun Tai Wai Co	6 " Apl 1/17	25.00		
	1573	Von Hamm Young Co..	6 " Apl 1/17	300.00		
				$17630.41	$ 26.15	

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Forward -

RENTS and TAXES COLLECTED - OCTOBER, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ...		$17630.41	$ 26.15	
18	1599	Ikaia Kaaihue.. a/c	6 mo to Jan 1/17	10.00		
	1773	Y. S. Kau	6 " Apl 1/17	25.00		
	1704	U. Yanehiro	6 " Apl 1/17	12.50		
19	1672	Sue Ng ..... Bal	6 " Jan 1/17	20.00		
	----	Hon. Planing Mill..	1 " Nov 1/16	40.00		
21	1718	S. Tanaka ..... a/c	6 " Apl 1/17	20.00		
23	916	Pang Chew	1 " Nov 1/16	100.00		
	1525	P. Makuakani .. Bal	6 " Jan 1/17	10.00		
	1784	C. Augusto	6 " May 1/17	12.50		
25	1371	Y. Ah Sing et al ..	6 " Apl 1/17	70.00		
	1792	Lung Do Wai Co	6 " Apl 1/17	50.00		
	1382b	Wah Quan .....Bal	6 " Jan 1/17	11.15		
	1382b	Wah Quan ..... a/c	6 " Jul 1/17	18.85		
26	1499	J. H. Love .... Bal	1 " Jul 1/16	72.10		
	1499	J. H. Love .... a/c	1 " Aug 1/16	27.90		
	1807	F. Carvalho	6 " Feb 1/17	12.50		
27	231	H. Tsunoda	6 " Jan 1/17	30.00		
	1218	Y. Ahin	6 " Jan 1/17	25.00		
28	713	Catton, Neill & Co.	3 " Dec 1/16	300.00		
	917	Pang Lum Mow	1 " Nov 1/16	50.00		
	1051	Pang Lum Mow	1 " Nov 1/16	16.65		
	1401	Waialua Agl Co, a/c	12 " Oct 1/16	2959.37		
30	438d	Sun Kwong Sing Co..	6 " Apl 1/17	60.00		
	1709	K. Kimura	6 " Apl 1/17	20.00		
	----	A. Schnerr Co	1 " Dec 1/16	30.00		
31	790a	K. Umemoto	6 " Apl 1/17	25.00		
	1775	K. Nagahama	6 " Apl 1/17	14.00		
	1752	H. Shigaki	6 " Jan 1/17	14.00	3.55	'16
	1713	H. Jansen	6 " May 1/17	12.50		
	959	Loo Goon	6 " Jan 1/17	342.50		
				$22041.93	$ 29.70	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

NOVEMBER, 1916

Date			
	INTEREST	$	$
20	McInerny Notes, @ 6%:		
	#2 - $23750, May 19 to Jul 24, 2 mo 5 da .	257.29	
	$21250, Jul 24 " Sep 14, 1 " 20 " .	177.08	
	$18750, Sep 14 " Nov 19, 2 " 5 " .	203.13	
	#3 - $23750, May 19 " " 19, 6 "	712.50	
	#4 - $23750, " 19 " " 19, 6 "	712.50	
29	Emily Naukana, deferred payment, Waialua Sales Agreement, Sep 18 to Nov 29/16, 2 mo 11 da 6%	1.55	2,064.05
	FEES (for Lease Assignments)		
2	Sam Kee to Wing Hing Co et al, 1578, Kamanuwai	2.50	
10	Chong Lee Wai Hop Kee to Wing Tai Wai, 975a, Waikiki	2.50	
14	Shikibu to Masamune, 1513, Waikiki	2.50	7.50
	FIREWOOD (Kunana, Ewa)		
2	Geo. M. Yamada, 149.7 cords cut and removed during the period from June 9 to Nov 1/16, as agreed:		
	33.1 cords large size @3.00	99.30	
	116.6 " small " @1.50	174.90	274.20
	SURVEYING (Kikala & Kalalau, N. Hilo)		
27	G. Podmore, unexpended balance of advance of Oct 17/16		76.05
	SALES OF LAND		
22	Kona Tobacco Co, Ltd, 15.74 acres, Keokea, S. Kona, Hawaii. Deed dated Nov 10/16	1,000.00	
29	Emily Naukana, bal purchase price lots 4 & 5 Blk 3, Paalaakai. Deed dated Mar 18/16 ...	130.00	1,130.00
	SUNDRY TENANTS		
1/30	Detailed as per pp 20/21		
	Rents	7,301.03	
	Taxes	185.90	7,486.93
			292
			$11,038.73

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	522c	Terr'l Hotel Co ...	1 mo to Dec 1/16	$ 125.00	$	
	1650	L. M. Keaunui	6 " Apl 1/17	20.00		
	----	Allen & Robinson ..	1 " Dec 1/16	90.00		
2	1578	Sam Kee			66.20	'16
	1540	S. Hironaka ....a/c	6 " Jan 1/17	30.00		
	1584	T. Yamashita	6 " Apl 1/17	14.00	2.55	'16
	1786	Y. Shieyasu	6 " May 1/17	15.00		
3	1658	T. Sakaitani	6 " May 1/17	12.50	3.25	'16
	1686	Chung Chock	3 " Jan 1/17	75.00		
	1499	J. H. Love .....Bal	1 " Aug 1/16	72.10		
	1499	J. H. Love .... a/c	1 " Sep 1/16	27.90		
	1047	Honolulu Iron Wks .	6 " May 1/17	15.00		
	983a	T. H. Davies & Co .	6 " May 1/17	168.00		
	1333	Coyne Furniture Co.	6 " May 1/17	240.00		
	----	Haleiwa Hotel Co ..	5 " Jan 1/17	31.25		
	----	Mrs. Ellen Clark ..	1 " Dec 1/16	10.00		
4	1272	C. Meinecke Estate.	12 " Oct 1/17	20.00	2.25	'16
6	1041	W. W. Goodale	6 " May 1/17	43.75		
	1052	C. H. Pack Hoo	1 " Dec 1/16	33.35		
	1509	T. Hironaka	6 " Apl 1/17	12.00		
	1597	Sylvester Joseph a/c	6 " Jul 1/16	10.00		
	1714	T. Fugikawa	6 " Apl 1/17	20.00		
	----	K. Ichikawa			25.45	'16
8	1506	Matson Nav. Co.....	6 " May 1/17	660.00		
	1519	T. Yamasaki	6 " May 1/17	25.00		
	1507	K. Tashichi	6 " Apl 1/17	14.00		
	----	Inter Is. S. Nav Co	1 " Dec 1/16	50.00		
	----	Inter Is. S. Nav Co	1 " Dec 1/16	40.00		
	----	Inter Is. S. Nav Co	1 " Dec 1/16	40.00		
9	1268	Nozawa & Doy	1 " Dec 1/16	20.00		
10	975a	C. L. W. Hop Kee ..			8.90	'16
	1481	J. R. Amorin	1 " Dec 1/16	30.00		
	1809	S. Sawamura ... a/c	6 " May 1/17	18.75		
11	218b	Ozaki Seikitaro ...	6 " May 1/17	20.00		
	1779	Abraham Kapuli	6 " Apl 1/17	12.50		
14	1401	Waialua Agl Co, a/c	6 " Oct 1/16	1681.47		
	989	See Tai Wai Co	6 " May 1/17	131.00		
	1453	Kaneohe Rice Mill .	12 " Nov 1/17	20.00	2.05	'16
	1687	Palama Settlement .	12 " Nov 1/17	12.50		
	1513	U. Shikibu	6 " Apl 1/17	12.00		
15	1048	Honolulu Plant. Co.	6 " May 1/17	60.00		
	1401	Waialua Agl Co, a/c	6 " Oct 1/16	72.96		
	776	Haw. Cge. Mfg. Co .	1 " Oct 1/16	75.00		
16	1556	Wm. A. Kane ....a/c	6 " Jan 1/17	10.00		
	1768	A. Young Bldg. Co .	6 " May 1/17	810.75		
17	913	McCandless & Dow. .	6 " May 1/17	277.50		
	1708	J. Hatae	6 " Apl 1/17	28.00		
	1716	Elizabeth A. Gere .	6 " May 1/17	20.00		
18	1655	G. Schuman	6 " May 1/17	600.00		
	----	G. Schuman	3 " Feb 1/17	45.00		
20	1585a	M. Shintani	6 " Apl 1/17	40.00		
	----	Hon. Planing Mill .	1 " Dec 1/16	40.00		
21	1715	Becky K. Mottas Bal	6 " Nov 1/16	5.00		
	1711	Becky K. Mottas ...	6 " May 1/17	12.50		
22	1811	T. Hayashi	6 " Apl 1/17	20.00		
	1520	C. F. Zen	6 " May 1/17	80.00		
	1812	K. I. Nishimura ...	6 " May 1/17	15.00		
		Forward -		$ 6083.78	$ 110.65	

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RENTS and TAXES COLLECTED - NOVEMBER, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought forward ..		$ 6083.78	$ 110.65	
23	757a	Hong Fong Co . a/c	6 mo to Apl 1/17	125.00		
	1122a	Wong Fat	6 " Jan 1/17	145.00		
	----	Yet Hing	6 " Jan 1/17	25.00		
	1540	S. Hironaka .. Bal	6 " Jan 1/17	26.00	14.25	'16
	1499	Jas. H. Love . Bal	1 " Sep 1/16	72.10		
	1499	Jas. H. Love . a/c	1 " Oct 1/16	27.90		
24	1470	Laie (W) ..... a/c	6 " Mar 1/17	5.00		
27	----	Union Feed Co	6 " May 1/17	30.00		
28	916	Pang Chew	1 " Dec 1/16	100.00		
	1164a	Q. Sam Sing Co,Bal	6 " Jul 1/16	294.60	55.40	'15
	1164a	Q. Sam Sing Co,a/c	6 " Jan 1/17	100.00		
29	917	Pang Lum Mow	1 " Dec 1/16	50.00		
	1051	Pang Lum Mow	1 " Dec 1/16	16.65		
	1399a	City & Cty of Hon.	6 " May 1/17	75.00		
	1430	Mary A. Plemer ...			3.20	'16
	1447	Jonathan Aiau	12 " Jun 1/17	10.00	1.15	'14
	1447	Jonathan Aiau			1.25	'15
	----	S. Mahaulu	6 " Apl 1/17	15.00		
	1499	J. H. Love ....Bal	1 " Oct 1/16	72.10		
	1499	J. H. Love ... a/c	1 " Nov 1/16	27.90		
				$ 7301.03	$ 185.90	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

DECEMBER, 1916

Date			
	INTEREST		
2	Nakamoto, Notes Nos 1,2 & 3 - $3000, 3 mo 6%	$ 45.00	
	Young Bldg Bonds - $2000, ... 6 " 6%	60.00	
21	Y. Ahin Note - $20000, ... 6 " 7%	700.00	
30	Honokaa Sugar Bonds - $40000, ... 6 " 6%	1,200.00	
	Pacific Sugar " - $20000, ... 6 " 6%	600.00	
	Oahu Railway " - $56000, ... 6 " 5%	1,400.00	
	McBryde " - $10000, ... 6 " 5%	250.00	
	Oahu Sugar " - $28000, ... 6 " 6%	840.00	5,095.00
	FEES (for Lease Assignments)		
12	Keohokapu to Botelho, 1530, Kakaako	2.50	
14	Shigaki to Nagahama, 1752, Kunana, Ewa	2.50	
30	Roy Estate to White & Shipman, 1273, Keauhou 2	2.50	
	Will to Walker, 1772, Piopio	2.50	10.00
	INSURANCE (Premium Recovered)		
26	Commercial Union Pol 48565, Cadillac Car, cancelled this day		15.27
	INCIDENTALS (Land Agency)		
20	G. H. Gere, refund of unexpended balance of advance of Dec 9/16 re Kilauea trip		17.00
	LAW		
6	Hwn Fertilizer Co, one-half costs re Exchg Deed dated Sep 30/16, Kakaako		6.50
	TAX APPEALS (Honaunau, S. Kona)		
29	S. M. Damon, 480a, additional deposit for costs 1916 appeal		10.00
	FRONTAGE TAX (Kalakaua Avenue)		
5	Territorial Hotel, 522c, in full of Lessors' advance this day	343.73	
	" 1190, in full of Lessors' advance this day	8.61	
30	Emily Macfarlane, 1197, in full of Lessors' advance of Dec 5/16	64.61	416.95
	BILLS RECEIVABLE		
8	W. H. McInerny, a/c Note #2, dated Nov 19/13		2,500.00
	SUNDRY TENANTS		
1/31	Detailed as per pp 23/24		
	Rents	7,667.60	
	Taxes	522.40	8,190.00
			295
			$16,260.72

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	1662	Joao Villela	6 mo to Jun 1/17	$ 12.50	$	
	1596	T. Toyonaga	6 " Jun 1/17	27.50		
	522c	Terr. Hotel Co	1 " Jan 1/17	125.00		
	1224	Terr. Hotel Co	3 " Mar 1/17	50.00		
	1383	Kaiwiki Sugar Co ..	6 " Jun 1/17	750.00		
	1354a	Hon. Amusement Co .	3 " Mar 1/17	600.00		
	1570	Geo. M. Yamada	6 " May 1/17	32.50		
	----	Geo. M. Yamada	6 " May 15/17	30.00		
	----	Allen & Robinson ..	1 " Jan 1/17	90.00		
	----	Antoine Schnerr ...	1 " Jan 1/17	30.00		
2	1244	W. E. Rowell Est ..	6 " Jun 1/17	50.00		
	1404	Lewers & Cooke	6 " Jun 1/17	300.00		
4	1052	C. H. Pack Hoo et al	1 " Jan 1/17	33.35		
	1459	Pac. Engineering Co	6 " Jun 1/17	300.00		
	1551	Henry Bickmyre	6 " Jun 1/17	12.50		
	1547	L. K. Makanani	6 " Jun 1/17	30.00		
	1595	C. B. Makee	12 " Dec 1/17	20.00	2.25	'16
	1755	D. W. Kahawai	6 " Jan 1/17	5.50		
	526	John Ena Estate ...	6 " Jun 1/17	250.00		
5	1559	A. Kaili ..... a/c	6 " Jan 1/17	5.00		
	1599	I. Kaaihue .... Bal	6 " Jan 1/17	10.00		
6	462	Oahu Ry & Land Co .			318.25	'16
	----	Mrs. Ellen Clark ..	1 " Jan 1/17	10.00		
	1597	S. Joseph ..... a/c	6 " Jul 1/16	10.00		
7	1807	Frank Carvallo	6 " Aug 1/17	12.50		
	1718	S. Tanaka ..... Bal	6 " Apl 1/17	30.00		
8	763	J. A. Maguire Est .	6 " Jun 1/17	517.00		
	1405	John D. Paris	6 " May 1/17	150.00		
9	1594	Kaleihiwahiwa	6 " Apl 1/17	20.00		
	1813	William Andrade ...	6 " Jun 1/17	20.00		
	1491	K. Matsumoto	6 " Jun 1/17	250.00		
11	1268	Nozawa & Doy	1 " Jan 1/17	20.00		
	1481	J. R. Amorin	1 " Jan 1/17	30.00		
	----	Inter Is. S. Nav Co	1 " Jan 1/17	50.00		
	----	Inter Is. S. Nav Co	1 " Jan 1/17	40.00		
	----	Inter Is. S. Nav Co	1 " Jan 1/17	40.00		
12	1530	K. Keohokapu (W) ..	6 " Jul 1/17	30.00	7.20	'16
13	776	Haw. Cge. Mfg. Co .	1 " Nov 1/16	75.00		
14	1814	Mary K. Nakanaela .	6 " Mar 1/17	20.00		
	1499	J. H. Love .... Bal	1 " Nov 1/16	72.10		
	1499	J. H. Love .... a/c	1 " Dec 1/16	27.90		
	----	J. M. Dowsett	6 " May 1/17	50.00		
	----	J. M. Dowsett	12 " Nov 1/17	5.00		
15	768b	Joseph Carvalho ...	6 " Jun 1/17	17.50		
16	1556	W. A. Kane .... a/c	6 " Jan 1/17	10.00		
	1813	W. Andrade .... a/c	6 " Dec 1/17	7.50		
18	1725	Rose K. Clark	6 " Jan 1/17	13.00		
	1741	D. K. Kalaau	6 " Jan 1/17	16.50		
	891a	J. L. Wailiula, Tr.			10.65	'16
20	713	Catton, Neill & Co.	3 " Mar 1/17	300.00		
	1270	Kona Tobacco Co ...			131.60	'16
21	880a	Lung Do Wai Co	6 " Jun 1/17	80.00		
	1663	U. Yoshida	6 " Jun 1/17	20.00		
22	1479	Libby, McNeill	6 " May 1/17	350.00		
	1533	Libby, McNeill	6 " May 1/17	125.00		
	1534	Libby, McNeill	6 " May 1/17	45.00		
	1537	T. Ozawa	6 " Jun 1/17	25.00		
		Forward -		$ 5252.85	$ 469.95	

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RENTS and TAXES COLLECTED - DECEMBER, 1916

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought forward		$ 5252.85	$ 469.95	
23	1715	Mrs. P. N. Mottas a/c	6 mo to May 1/17	7.50		
26	1374	C. Q. Yee Hop, Tr. .	6 " May 1/17	375.00		
	1785	John P. Kahahawai ..	6 " May 1/17	17.50		
	----	Honolulu Planing Mill	1 " Jan 1/17	40.00		
27	916	Pang Chew	1 " Jan 1/17	100.00		
28	917	Pang Lum Mow	1 " Jan 1/17	50.00		
	1051	Pang Lum Mow	1 " Jan 1/17	16.65		
	485a	K. Keanu	6 " Jun 1/17	20.00	13.75	'16
29	1316	Ho Young Hoy	12 " Jan 1/18	20.00	2.05	'16
	1816	Tora Okubo (W)	3 " Jul 1/17	90.00		
	----	A. Schnerr	1 " Feb 1/17	30.00		
	1815	W. Hamamura	6 " Jul 1/17	12.50		
	975a	Wing Tai Wai Co	6 " Jul 1/17	43.75		
30	1489	M. J. Scully	6 " Jul 1/17	375.00		
	1490	L. G. Blackman	6 " Jun 1/17	125.00		
	----	Mrs. A. M. Brown ...	6 " Jun 1/17	50.00		
	711a	Mary K. Sheldon	6 " Jun 1/17	10.00	4.70	'15Bal
	1136a	N. Iwaliko	12 " Jan 1/18	50.00	6.35	'16
	1018	J. Lopes	6 " May 1/17	12.50		
	1027	C. F. Bradshaw . Bal	6 " May 1/17	12.00		
	1029	T. Doi	6 " May 1/17	12.50		
	1045	First Trust Co, Hilo	6 " May 1/17	37.50		
	1050	L. Turner Co	6 " May 1/17	37.50		
	1056	R. Sumida	6 " May 1/17	17.50		
	1065a	M. Masutaro	6 " May 1/17	17.50		
	1067	L. Mendonca	6 " May 1/17	12.50		
	1071	Kaiama Estate	6 " May 1/17	15.00		
	1074	Mrs. Young Chong ...	6 " May 1/17	12.50		
	1075	Ah Ping	6 " May 1/17	20.00		
	1078	First Trust Co, Hilo	6 " May 1/17	12.50		
	1080	T. Doi	6 " May 1/17	20.00		
	1111	Geo. N. Day	6 " Apl 1/17	10.00		
	1153	D. Mitsugoro	6 " May 1/17	12.50		
	1203	Anna E. Short	6 " Apl 1/17	21.60		
	1235	Y. Matsumoto	6 " May 1/17	27.50		
	1264	First Trust Co, Hilo	6 " May 1/17	12.50		
	1265	C. F. Bradshaw	12 " Nov 1/17	25.00	4.00	'15
	1273	W. F. Roy Estate ...			21.60	'16
	1284	L. Chau	6 " May 1/17	25.00		
	1285	S. Yamamura	6 " May 1/17	15.00		
	1286	D. Mitsugoro	6 " May 1/17	10.00		
	1344	C. F. Bradshaw	6 " Apl 1/17	7.50		
	1346	Mrs. L. Carter	6 " May 1/17	20.00		
	1347	T. Ikeda	6 " May 1/17	25.00		
	1349	Cres. Cy. Cracker Co	6 " May 1/17	12.50		
	1350	Ah Ping	6 " May 1/17	7.50		
	1351	C. F. Bradshaw	6 " May 1/17	7.50		
	1352	H. Doi	6 " Jun 1/17	12.50		
	1384a	S. Nakazawa	6 " May 1/17	60.00		
	1402	Sagawa	6 " May 1/17	15.00		
	1407	W. Inada	6 " Jun 1/17	40.00		
	1408	J. Dominguez	6 " Jun 1/17	15.00		
	1409	Ah Chu et al	6 " Jun 1/17	7.50		
	1450	Chock Hong	6 " May 1/17	12.50		
	1451	K. Kuratsu	6 " May 1/17	12.50		
	1483	Lum Chee .....Bal	6 " May 1/17	46.00		
	1483	Lum Chee ..... a/c	6 " Nov 1/17	4.00		
	1669	Hop Kee	6 " May 1/17	37.50		
	1706	I. Kitagawa	6 " Apl 1/17	90.00		
	1772	C. H. Will	6 " May 1/17	96.25		
	1801	Anna E. Short	6 " Apl 1/17	5.00		
	----	S. P. Peterson	3 " Jan 1/17	12.00		
	----	Volcano Stables	3 " Feb 1/17	37.50		
				$ 7667.60	$ 522.40	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JANUARY, 1917

Date			
	KAMEHAMEHA SCHOOLS (Collections)		
3	School Office, Jun 15/30, 1916 - ½ mo	$ 550.32	$
	" Jul 1/Dec 31, 1916, 6 mo ...	12,012.69	
16	" Jan 1/15, 1917 - ½ mo	1,106.09	13,669.10
	INTEREST		
16	Matsumoto et al, deferred King St Extension Frontage tax assessment, $557.02, Dec 5/16 to date - 1 mo 11 da 6%	3.81	
29	Loo Goon, deferred King St Extension Frontage tax assessment, $175.54, Dec 5/16 to date - 1 mo 24 da 6%	1.58	5.39
	FEES (for Lease Assignments)		
16	Kalehua to Kaaihue, 808a, Keokea	2.50	
	Hamu et al to Nawe et al, 821a, Keokea	2.50	
	Kahaulelio to DeMello, 1464, Keokea	2.50	
26	Kaneohe Rice Mill to Waialua Agl Co, 1380, Waialua	2.50	
27	Kent to Yeates, 1712, Kunana	2.50	12.50
	FIREWOOD (Halawa, Ewa)		
27	Honolulu Plntn, 24 cords @ 3.00		72.00
	LAW (Costs Refunded)		
31	Marconi Wireless Co, advance of Jan 15/17; ackmt to agmt dated Dec 20/16 re Maunalua leasehold		1.00
	FRONTAGE TAX (King Street Extension)		
8	K. Sakata, 1720, in full of Lessors' advance of Dec 5/16	16.51	
16	Matsumoto et al, 985a, a/c Lessors' advance of Dec 5/16	57.02	
29	Loo Goon, 959a, a/c Lessors' advance of Dec 5/16	17.55	91.08
	ROADS & SEWERS (Kapaakea)		
11	Tong Loo Shee, 1379, a/c Lessors' advance of Oct 17/16 re curbing Kapahulu Road		155.65
	SUNDRY TENANTS		
1/31	Detailed as per pp 26/29		
	Rents	34,943.54	
	Taxes	10,394.50	45,338.04
			298
			$59,344.76

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
2	1586	R. Arimoto	6 mo to Aug 1/17	$ 12.50	$ 3.25	'16
	478b	Kealoha (W)	6 " Jul 1/17	50.00		
	589b	S. Ahoy Co	6 " Jul 1/17	200.00		
	1527	Helen N. Keanu	6 " Jul 1/17	20.00	7.65	'16
	1471	Choy Wan	6 " Jul 1/17	25.00	5.65	'16
	1724	Lilia Kaaimano .a/c	12 " Jan 1/17	22.00		
	1484	Lum Man Bin	6 " Jul 1/17	60.00	19.10	'16
	1556	W. A. Kane .... a/c	6 " Jan 1/17	10.00		
	1818	G. Fugishima	6 " Jul 1/17	11.00		
	----	Mrs. Ellen Clark ..	1 " Feb 1/17	10.00		
3	984b	Wong Sut	12 " Jan 1/18	15.00	3.60	'16
	1125a	Maunu Estate	12 " Jan 1/18	155.00	16.55	'16
	1468	Lawaina Makaea (W).	12 " Jan 1/18	20.00	2.55	'16
	522c	Terr. Hotel Co	1 " Feb 1/17	125.00		
	1190	Terr. Hotel Co	12 " Jan 1/18	50.00		
	1132a	Rose Kanaanaa	12 " Jan 1/18	125.00	15.90	'16
	758	Bishop & Co	6 " Jul 1/17	400.00	95.50	'16
	804	Bishop & Co	6 " Jul 1/17	200.00	47.75	'16
	1052	C. H. Pack Hoo et al	1 " Feb 1/17	33.35	80.45	'16
	1215	A. C. De Mello	6 " Jul 1/17	50.00	12.70	'16
	1191	Waialua Agl. Co ...	12 " Jan 1/18	50.00		
	1279	Waialua Agl. Co ...	12 " Jan 1/18	26.00		
	746	Waialua Agl. Co ...	6 " Jul 1/17	750.00		
	1794	H. Hackfeld & Co ..	6 " Jul 1/17	250.00		
	----	H. Hackfeld & Co ..			43.65	'16
	----	Inter Is. S. Nav Co	1 " Feb 1/17	50.00		
	----	Inter Is. S. Nav Co	1 " Feb 1/17	40.00		
	----	Inter Is. S. Nav Co	1 " Feb 1/17	40.00		
	----	Allen & Robinson ..	1 " Feb 1/17	90.00		
4	412a	Hawn. Agl. Co	6 " Jul 1/17	500.00	113.60	'16
	524	Honomu Sugar Co ...	6 " Jul 1/17	100.00	251.35	'16
	14a	Hilo Sugar Co	6 " Jul 1/17	600.00	284.00	'16
	365a	Onomea Sugar Co ...	6 " Jul 1/17	1200.00	734.85	'16
	798a	Geo. D. Robinson ..	12 " Jan 1/18	25.00	4.15	'16
	1600	C. B. Kaneapua	6 " Jan 1/17	20.00		
	1780	Arthur H. Rice	6 " Jul 1/17	225.00		
	1308	Sung Lee Inn Co ...	6 " Jul 1/17	300.00	79.55	'16
	1526a	Ochica Hanao	6 " Jul 1/17	25.00	6.35	'16
	1668	Kaihaiwai (W) ..Bal	6 " Dec 1/16	17.50		
5	769a	Mau Sing Wai Co ...	6 " Jul 1/17	250.00	69.40	'16
	1190	Terr. Hotel Co			25.45	'16
	1263	Hustace-Peck Co ...	12 " Nov 1/16	100.00	12.75	'16
	1477	Oahu Sugar Co, Ltd.	6 " Jul 1/17	840.50	214.00	'16
	1701	M. V. Branco	6 " Jul 1/17	32.50	13.55	'16
	1783	K. Ichikawa	6 " Jul 1/17	130.00		
	1561	M. R. De Caires ...	6 " Jul 1/17	20.00	6.35	'16
6	332	Sing Chong & Co ...			387.70	'16
	894	Sing Chong & Co ...			81.45	'16
	1696	Sing Chong & Co ...	6 " Jul 1/17	400.00		
	1590	Sing Chong & Co ...	6 " Jul 1/17	1200.00		
	1559	Alfred Kaile .. a/c	6 " Jan 1/17	5.00		
	1597	S. Joseph ..... Bal	6 " Jul 1/16	10.00		
	1597	S. Joseph ..... a/c	6 " Jan 1/17	5.00		
	689	W. E. Rowell Estate	6 " Jul 1/17	175.00	68.35	'16
	926	Honolulu Plantn ...	6 " Jul 1/17	181.00	46.10	'16
	480a	S. M. Damon	6 " Jan 1/17	300.00	859.95	'16
	1378	Tong Sing Wai Co ..	6 " Jul 1/17	340.00	69.25	'16
	710	Y. Ahin	6 " Jul 1/17	1850.00	468.25	'16
	490a	R. A. Lyman Estate.	6 " Jul 1/17	112.50	71.20	'16
		Forward -		$ 11853.85	$ 4221.90	

RENTS and TAXES COLLECTED - JANUARY, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought forward....		$ 11853.85	$ 4221.90	
8	985	K. Matsumoto, Tr ..	12 mo to Jan 1/18	50.00	12.75	'16
	1360	K. Matsumoto	3 " Apl 1/17	63.00	96.50	'16
	1381	K. Matsumoto	6 " Jul 1/17	112.50	61.10	'16
	1466	K. Matsumoto	6 " Jul 1/17	280.00	71.30	'16
	1379	Tong Loo Shee (W) .	6 " Jul 1/17	533.00	152.80	'16
	1577	John Ii Estate	12 " Jan 1/18	25.00	2.55	'16
	1209a	Lui Ko	6 " Jul 1/17	12.50	6.35	'16
	1582	M. Perreira	6 " Jul 1/17	40.00	12.75	'16
	1236	I. Yamashiro	6 " Jul 1/17	40.00	10.20	'16
	1127a	Lam Poi	6 " Jul 1/17	45.00	5.75	'16
	1495	Bow Wo Sang	6 " Jul 1/17	50.00	15.90	'16
	1589	M. Pacheco	6 " Jul 1/17	20.00	6.35	'16
	1720	K. Sakata	6 " Jul 1/17	5.00		
	1581	Frank Souza	6 " Jul 1/17	25.00		
	1296	Ng Fat	6 " Jul 1/17	75.00	38.20	'16
9	1218	Y. Ahin	6 " Jul 1/17	25.00	6.35	'16
	607a	C. F. Hart Estate .			144.85	'16
	1232	Kukaiau Ranch Co ..	6 " Jul 1/17	75.00	17.05	'16
	714	Hon. Iron Wks Co ..	6 " Jul 1/17	1800.00	763.80	'16
	1432a	T. H. Davies & Co .	12 " Jan 1/18	120.00	40.85	'16
	1660	McCandless & Dowsett	6 " Jul 1/17	125.00	28.40	'16
	1707	John Andrade	6 " Aug 1/17	25.00	4.15	'16
10	1252	Kalele Kiai	6 " Jul 1/17	5.00	1.00	'16
	1481	J. R. Amorin	1 " Feb 1/17	30.00		
	1583	J. Damata	6 " Jul 1/17	20.00	6.35	'16
11	1323	K. Tamura	6 " Jul 1/17	80.00	20.35	'16
	1821	Tong Yick Wai Co ..	6 " Nov 1/17	225.00		
	1326	Tong Yick Wai Co ..	3 " May 1/17	100.00	40.75	'16
	515a	Irene Ii Holloway .			1.90	'16
	1524	Hoopii Moses Wire .	6 " Jul 1/17	20.00	9.05	'16
	218b	Ozaki Seikitaro ...			5.10	'16
12	1798	Hawaii S. Kwaisha .	6 " Jul 1/17	57.00		
13	1319	G. Masuda	6 " Jun 1/17	60.00		
	1510	I. Shintaro	6 " Jul 1/17	15.00	3.80	'16
	1541a	G. Serai	6 " Jul 1/17	65.00	10.90	'16
	421b	Lum Foo Chin	6 " Jul 1/17	120.00	30.55	'16
	1515	Y. Otani	6 " Jul 1/17	21.00	5.35	'16
	754a	J. Kalawaia	6 " Jul 1/17	12.50	8.25	'16
15	828	Hop Wo Wai Co	12 " Jul 1/17	25.00		
	789	Mrs. M. E. Ganzel .	6 " Jul 1/17	75.00	19.00	'16
	1556	W. A. Kane .... Bal	6 " Jan 1/17	10.00		
	1668	Kaihawai (W) .. a/c	6 " Jun 1/17	15.00		
	783a	Keoki Kipolo	6 " Jan 1/17	33.50		
	783a	Keoki Kipolo .. a/c	6 " Jul 1/17	6.50		
	1719	Tanabe Co	6 " Jul 1/17	55.00	10.95	'16
	914	J. P. Mendonca	6 " Aug 1/17	125.00		
	----	S. Uyeda	3 " Apl 1/17	45.00		
16	808a	John Kalehua	6 " Jul 1/17	12.50	3.85	'16
	812	J. Kaeo	6 " Jul 1/17	12.50	3.85	'16
	813a	Okamatchi	6 " Jul 1/17	10.00	3.05	'16
	815a	Joseph Manunu	6 " Jul 1/17	25.00	7.65	'16
	819	Rose K. McKeague ..	6 " Jul 1/18	7.50	2.30	'17a/c
	821a	Hamu et al	12 " Jan 1/18	16.00	2.45	'16
	1199	Nishina	6 " Jul 1/17	30.00	8.60	'16
	1206a	Yanage Sentaro	6 " Jul 1/17	18.00	5.20	'16
	1313a	N. Kawasaki	6 " Jul 1/17	23.00	6.60	'16
	1317	U. Yamasaki	6 " Apl 1/17	25.00		
	1364	G. B. Kaainoa	6 " Jul 1/17	18.00	5.20	'16
		Forward -		$ 16817.85	$ 5941.90	

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RENTS and TAXES COLLECTED - JANUARY, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought forward...		$ 16817.85	$ 5941.90	
16	1461	Asodo Naodo	6 mo to Jul 1/17	14.50	4.20	'16
	1464	Geo. Kanaulelio ..	18 " Jan 1/17	60.00	6.60	'15
	1464	M. C. De Mello ...	6 " Jul 1/17	20.00	6.15	'16
	1619	Gutaro Oshima	12 " Jan 1/17	12.50	.25	'15
	1802	R. Matsumoto	6 " Jan 1/17	10.00		
	----	Chas. Kaiaiki	12 " Jan 1/18	10.00		
	----	Kaipo	12 " Jan 1/18	12.00		
	1486	Hawn Dredging Co .	6 " Jul 1/17	667.50	169.95	'16
17	446b	W. S. S. Hop Kee .	12 " Oct 1/17	60.00	6.05	'16
	1219	J. B. Castle			509.20	'16
	1425	Kaneohe Rice Mill.	6 " Jul 1/17	1440.00	366.60	'16
	1425a	Kaneohe Rice Mill.	6 " Jul 1/17	73.75		
18	522c	Terr Hotel Co			773.20	'16
	1304a	Iatake	6 " Jul 1/17	12.50	3.20	'16
	1370	C. Brewer Estate .	6 " Jul 1/17	1500.00	653.95	'16
	1809	Sawamura et al Bal	6 " May 1/17	18.75		
	1385	Olaa Sugar Co	6 " Jul 1/17	875.00	298.20	'16
	1250	J. Camacho	6 " Jul 1/17	5.00	1.00	'16
19	782	Catton, Neill & Co	6 " Jul 1/17	612.50	251.10	'16
	1820	Bishop Museum	50 yr to Jan 1/67	179.76		
	1522	Benjamin Makia ...	6 mo to Jul 1/17	20.00	6.35	'16
	1470	Laie (W) ..... Bal	6 " Mar 1/17	3.80		
20	462	Oahu Ry & Land Co.	6 " Jul 1/17	750.00		
	712a	W. C. Achi	6 " Jul 1/17	250.00	79.55	'16
	1113	Frank Andrade	6 " Mar 1/17	50.00		
	62	Liliuokalani	6 " Jan 1/17	50.00		
	84	Terr'ty of Hawaii.	12 " Jan 1/18	500.00		
	228b	Liliuokalani Trust	12 " Jan 1/18	20.00	2.05	'16
22	1268	Nozawa & Doy	1 " Feb 1/17	20.00	97.25	'16
	1602	B. Fukuyama	6 " Jul 1/17	25.00	4.45	'16
	----	A. Young Bldg Co .			64.15	'16
23	531c	Terada & Sugimoto.	6 " Jul 1/17	100.00	22.40	'16
	484b	Jonah Kumalae	6 " Jul 1/17	18.00	9.75	'16
	801	Union Feed Co	6 " Jul 1/17	1150.00	165.50	'16
	802	Union Feed Co	6 " Jul 1/17	450.00	91.65	'16
	916	Pang Chew	1 " Feb 1/17	100.00	152.75	'16
	507b	Lung Do Wai Co ...			20.35	'16
	880a	Lung Do Wai Co ...			15.30	'16
	954a	Lung Do Wai Co ...	6 " Jul 1/17	56.00	9.35	'16
	1823	Lung Do Wai Co ...	6 " Jul 1/17	200.00		
	1703	Mariah K. Low a/c	6 " Jul 1/17	25.00		
24	953a	Lee Yun Kecai	6 " Jul 1/17	18.00	3.20	'16
	1499	J. H. Love ... Bal	1 " Dec 1/16	72.10		
	1499	J. H. Love ... a/c	1 " Jan 1/17	27.90		
	----	Hon. Planing Mill.	1 " Feb 1/17	40.00		
25	53c	Tong Wo Wai Co ...	6 " Jul 1/17	75.00	19.10	'16
	776	Hawn Cge Mfg Co ..	1 " Dec 1/16	75.00		
	----	Trent Trust Co ...	1 " Mar 1/17	50.00		
26	1380	Kaneohe Rice Mill.	12 " Jan 1/18	92.75	9.65	'16
27	1578	Wing Hing Co et al	6 " Jul 1/17	260.00		
	1691	Sung Hop Wai Co ..	6 " Jul 1/17	320.00	68.40	'16
	1601	M. M. Calhau	6 " Jul 1/17	90.00	21.45	'16
29	1548	Annie K. Warren ..	6 " Jul 1/17	20.00	9.05	'16
	917	Pang Lum Mow	1 " Feb 1/17	50.00		
	1051	Pang Lum Mow	1 " Feb 1/17	16.65		
	1221	Pacific Devel. Co.			170.40	'16
	1222	Pacific Devel. Co.			255.60	'16
	942a	Francisco Volpe ..	6 " Jul 1/17	75.00		
	1562	S. Kuroda	6 " Jul 1/17	15.00	2.65	'16
	1579	S. Kuroda	6 " Jul 1/17	15.00	2.80	'16
	1563	C. Miyasaki	6 " Jul 1/17	12.50	3.25	'16
		Forward -		$ 27514.31	$10297.95	

RENTS and TAXES COLLECTED - JANUARY, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought forward ...		$ 27514.31	$10297.95	
30	1511	Masaye (W)	6 mo to Jul 1/17	23.00	5.85	'16
	1793	Oyamda Kamege	6 " Jul 1/17	14.50		
	1795	Matsutaro Haraguchi	6 " Jul 1/17	11.50		
	1356a	Ching Quon Yuen ...	6 " Aug 1/17	50.00	10.20	'16
	1467	Waiahole Water Co .	7 mo 5 da Jan 1/17	7039.23		
31	1318	Sand. Is Honey Co .	12 mo to Jan 1/18	25.00	1.60	'16
	1439	H. W. Cleveland Bal	6 " Mar 1/17	5.00		
	1529	John Namaielua	6 " Jul 1/17	20.00	9.05	'16
	478b	Kealoha (W)			20.00	'16 a/c
	----	A. Schnerr Co	1 " Mar 1/17	30.00		
	505a	K. Kannami	6 " Jul 1/17	37.50	24.80	'16
	1478	D. L. Akwai	6 " Jun 1/17	60.00		
	1523	Hana Kawi (W)	6 " Jul 1/17	20.00	5.30	'16
	----	H. H. Plemer	6 " May 1/17	6.00		
	933	Ninomea	6 " Jul 1/17	25.00	5.10	'16
	1246	H. Kunitaro	6 " Jul 1/17	37.50	9.55	'16
	1759	K. Sakai	6 " Jul 1/17	25.00	5.10	'16
				$ 34943.54	$10394.50	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

FEBRUARY, 1917

Date			
	KAMEHAMEHA SCHOOLS (Collections)		
1	School Office, Jan 15/31	$ 675.16	$
16	" Feb 1/15	1,038.58	1,713.74
	INTEREST		
1	Olaa Sugar Bonds - $15000, 6 mo 6%	450.00	
16	Nakamoto Notes Nos 1,2 & 3 - $3000, a/c 3 mo to Mar 1/17, 6%	18.10	468.10
	FEES (for Lease Assignments)		
3	Nozawa et al to Asahi Theatre, 1268, Kamanuwai, Honolulu	2.50	
9	Hon Scrap Iron Co to Engle et al, 1770, Apua	2.50	
17	Yamada to Taketsa, 1557, S. Kona	2.50	
23	Masuda to Maui Trading Co, 1319, Lahaina ...	2.50	10.00
	INSURANCE (Premiums Recovered)		
24	Bishop Ins Agcy, Keauhou, N. Kona, polocies reduced from $5000 to $3595 on sale of a part of bldgs covered		4.20
	INCIDENTALS (Land Agency)		
23	Waiahole Water Co, refund of one-half of moneys advanced Feb 15/17 for Larrison's time during Jan/17 re Waiawa water measurements, as agreed		51.25
	INCIDENTALS (General Office)		
14	M. C. Amana, refund of unexpended balance of advance of Feb 5/17 re Molokai trip		2.50
	LAW (Return Costs)		
16	Holmes et al, a/c advance of Aug 15/16 re appeal to Supreme Court in the case of Charles E. King		31.50
	BUILDINGS A/C (Keauhou, N. Kona)		
	Thomas C. White, Agent, a/c sales of old buildings standing on ground formerly leased to Hwn Tobacco Plntn:		
6	Fujii Storehouse 40.00		
	Long camp, a/c 290.00		
	Outhouse, rear 10.00		
	Tank, 37,600 gals 160.00	500.00	
17	Miwa Wash-house 18.00		
	Tank, 4,700 gals 30.00	48.00	
	Kimura Cookhouse 4.50		
	Stable 490.00		
	Chicken-house 40.50		
	Tank, 4,700 gals 30.00		
	Tank, 3,340 gals 30.00	595.00	1,143.00
	SUNDRY TENANTS		
1/28	Detailed as per pp 31/34		
	Rents	13,772.25	
	Taxes	4,183.10	17,955.35
			$21,379.64

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	1539	Julia Doyle	6 mo to May 1/17	$ 20.00	$	
	1632	Y. Nomura	6 " Aug 1/17	12.50	3.25	'16
	1122a	Wong Fat	6 " Jul 1/17	145.00	31.95	'16
	1123a	D. Kahalekula Est .	12 " Jan 1/18	50.00	6.35	'16
	1474	Hawn S. P. Assn ...	6 " Aug 1/17	625.00	127.30	'16
	1150	Tam Yee	6 " Jul 1/17	100.00	42.25	'16
	----	Allen & Robinson ..	1 " Mar 1/17	90.00		
	----	Gustave Schuman ...	3 " May 1/17	45.00		
2	1467	Waiahole Water Co .			254.60	'16
	522c	Terr. Hotel Co	1 " Mar 1/17	125.00		
	909	Hoy On Society	3 " Apl 1/17	75.00	18.35	'16
	1565	K. Nomura	6 " Jul 1/17	11.00	2.65	'16
	1804	Frank Andrade	6 " Jul 1/17	186.50		
3	1460	W. O. Barnhart	6 " Aug 1/17	75.00	28.00	'16
	1268	Nozawa & Doy	1 " Mar 1/17	20.00		
	1569	M. Fujita	6 " Jul 1/17	27.50	6.50	'16
	1754	H. Yokota	6 " Jul 1/17	12.50	3.25	'16
	1826	T. Masuda	6 " Jul 1/17	15.00		
	611a	Pioneer Mill Co, Ltd	12 " Feb 1/18	50.00		
5	1549	Joseph Hale ... a/c	6 " Jun 1/17	25.00		
	1552	T. Kono	6 " Jul 1/17	12.50	3.25	'16
	1559	Alfred Kaili .. a/c	6 " Jan 1/17	5.00		
	1686	Chung Chuck	3 " Apl 1/17	75.00	22.90	'16
	696	Hilo Sugar Co	6 " Aug 1/17	3000.00	1478.10	'16
	1052	H. C. Pack Hoo et al	1 " Mar 1/17	33.35		
	1630	S. Tarutani	6 " Aug 1/17	12.50	3.25	'16
	1767	Eli Mitchell	6 " Aug 1/17	12.50		
	----	Mrs. Ellen Clark ..	1 " Mar 1/17	10.00		
6	619a	Kalalahua	12 " Jan 1/18	3.00	.45	'16
	620a	Kaohu	36 " Jan 1/18	15.00	.75	'14
	620a	Kaohu			.85	'15
	620a	Kaohu			.75	'16
	621a	Naha	12 " Jan 1/18	3.00	.45	'16
	627	Kumulau	12 " Jan 1/18	12.00	1.85	'16
	628	P. K. Kupo	12 " Jan 1/18	7.00	1.05	'16
	630a	S. H. Helani	12 " Jan 1/18	18.00	2.75	'16
	631	Kalua Estate	12 " Jan 1/18	20.00	3.05	'16
	636	Kala	12 " Jan 1/18	24.00	3.70	'16
	638b	Kauhi	24 " Jan 1/17	40.00	3.00	'14
	638b	Kauhi			3.30	'15
	638b	Kauhi			3.05	'16
	639a	Lono Kaheana	12 " Jan 1/18	2.25	.35	'16
	640a	W. Kaili	36 " Jan 1/18	63.75	3.15	'14
	640a	W. Kaili			3.40	'15
	640a	W. Kaili			3.25	'16
	648a	S. Kanamu	12 " Jan 1/18	20.00	3.05	'16
	650	Kukua et al	12 " Jan 1/18	18.00	2.75	'16
	655a	Nihi Mailolo	12 " Jan 1/18	10.00	1.55	'16
	656a	Lui Panui	12 " Jan 1/18	3.00	.45	'16
	1005	D. K. Baker	12 " Jan 1/17	25.00		
	1006	Ellen Haili	6 " Jul 1/17	6.50	2.00	'16
	1012	Sam Kaai	12 " Jan 1/18	17.50	2.70	'16
	1013	Ah En	12 " Jan 1/18	15.00	2.30	'16
	1053	Tateyama	6 " Jul 1/17	10.00		
	1155	A. Haili	6 " Jul 1/17	20.00	6.15	'16
	1159	Awa	12 " Jan 1/18	6.00	.90	'16
		Forward -		$ 5229.85	$ 2088.95	

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RENTS and TAXES COLLECTED - FEBRUARY 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.	
		Brought Forward ...		$ 5229.85	$ 2088.95		
6	1273	Shipman & White ...	6 mo to Jul 1/17	75.00			
	1289a	I. Mantaro	6 " Jul 1/16	17.50	5.35	'16	
	1392	John David	12 " Jan 1/18	14.00	2.15	'16	
	1416a	Y. Ichimura	6 " Jul 1/17	10.00	3.05	'16	
	1418	Yamamoto	6 " Jul 1/17	30.00			
	1421	K. Nakatsu	6 " Jul 1/17	10.00			
	1424	K. Tsumao	6 " Jul 1/17	9.50	2.90	'16	
	1426	Akaka	6 " Jul 1/17	11.00	3.35	'16	
	1487	K. Kailiuaua	6 " Jul 1/17	7.50	2.30	'16	
	1488	K. Yamashita	6 " Jul 1/17	10.00	3.05	'16	
	1501	M. Yamada	12 " Jan 1/18	12.00	1.85	'16	
	1517	Eliz. C. Greenwell.	6 " Jul 1/17	2000.50	454.40	'16	
	1605	M. Keiziro	6 " Jul 1/17	22.50	6.90	'16	
	1615	A. Tanaka	6 " Jul 1/17	11.25	1.25	'16	
	1617	M. Morimoto	6 " Jul 1/17	15.00	1.40	'16	
	1620	M. Yamada	6 " Jul 1/17	15.00	1.40	'16	
	1623	T. Nakatsu	6 " Jul 1/17	27.50	3.10	'16	
	1624	M. Tateyama	6 " Jul 1/17	15.00	1.40	'16	
	1626	K. Matsumoto	6 " Jul 1/17	15.00	1.40	'16	
	1647	O. Yoshinoba	6 " Jul 1/17	26.00	7.45	'16	
	1439	H. W. Cleveland ...			6.35	'16	
	1674	Riojilo Ida	6 " Jul 1/17	22.50	3.30	'16	
	----	Hustace Peck Co ...	6 " Jul 1/17	150.00	57.55	'16	
	942a	Francisco Volpe ...			19.10	'16	
7	927	Loo Chit Sam Estate	6 " Apl 1/17	125.00			
8	611a	Pioneer Mill Co ...			5.30	'16	
	1751	Edith D. Wilmington	6 " Jul 1/17	15.00	3.20	'16	
	1827	C. F. Hart Estate .	6 " Jul 1/17	500.00			
	131c	Jas. A. Aiau	6 " Jun 1/17	30.00			
	340c	R. W. Holt	6 " Jul 1/17	10.00	2.55	'16	
	1223a	Wong Hee See	6 " Jul 1/17	30.00	23.15	'16	
9	1431	Hon. Scrap Iron Co.			91.25	'16	
	1770	Hon. Scrap Iron Co.	3 " Mar 1/17	120.00			
	----	Inter Is. S. Nav Co	1 " Mar 1/17	50.00			
	----	Inter Is. S. Nav Co	1 " Mar 1/17	40.00			
	----	Inter Is. S. Nav Co	1 " Mar 1/17	40.00			
10	178d	Hawi Mill & R.Co Bal	6 " Feb 1/17	106.85			
	178d	Hawi Mill & Pltn Co	6 " Aug 1/17	592.50	107.50	'16	
	1481	J. R. Amorin	1 " Mar 1/17	30.00			
	732a	Mary Davis Est a/c	12 " Jan 1/18	5.00			
12	960a	K. Nakamoto et al .			300.00	'16	a/c
	839a	Kanikau ..... Bal	12 " Jan 1/16	1.50	1.95	'14	
	839a	Kanikau			2.15	'15	
	1722	J. Kaalouahi	6 " Jul 1/17	12.00	2.55	'16	
	1723	J. W. Kaloheaulani.	6 " Jul 1/17	8.00	1.75	'16	
	1726	A. Hobbs	6 " Jul 1/17	3.50	.75	'16	
	1727	C. Kaopuiki	6 " Jul 1/17	6.00	1.25	'16	
	1728	Peter Kema	6 " Jan 1/17	1.50	.35	'16	
	1729	Mochila (W)	18 " Jul 1/17	12.00	.85	'16	
	1730	S. W. Kiakahi	6 " Jan 1/17	13.00			
	1732	Paahao Nahoopii ...	6 " Jul 1/17	10.50	2.25	'16	
	1736	Sol. Fuller	6 " Jul 1/17	8.00	1.75	'16	
	1740	D. Kapawai	6 " Jul 1/17	7.50	1.60	'16	
	1738	J. Kamanao	12 " Jul 1/17	8.00	.85	'16	
	1743	L. K. Kaalouahi ...	6 " Jul 1/17	14.50	3.05	'16	
	1755	D. W. Kahawai	6 " Jul 1/17	5.50			
	1756	R. W. Kamakahi	6 " Jul 1/17	15.00	3.20	'16	
	1757	Emma K. Nakaleka ..	12 " Jan 1/17	36.00			
		Forward -		$ 9613.45	$ 3235.20		

RENTS and TAXES COLLECTED - FEBRUARY, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought Forward ...		$ 9613.45	$ 3235.20	
12	1758	J. Nakaleka ... Bal	6 mo to Jul 1/16	10.85		
	1758	J. Nakaleka ... a/c	6 " Jan 1/17	13.15		
	1774	Lui Cheong	12 " Oct 1/17	30.00		
	1512	T. Sanzo	6 " Jul 1/17	10.00	2.55	'16
	----	Hon. Planing Mill .	1 " Mar 1/17	40.00		
13	387b	A. J. Campbell	6 " Jul 1/17	125.00	31.85	'16
	387c	A. J. Campbell	6 " Jul 1/17	75.00	19.05	'16
	1303	A. J. Campbell	6 " Jul 1/17	37.50	7.65	'16
	1324	A. J. Campbell	12 " Jan 1/18	22.50	2.30	'16
	1564	J. Tamamoto	6 " Jul 1/17	11.00	2.65	'16
14	746	Waialua Agl Co			190.95	'16
	1191	Waialua Agl Co			6.35	'16
	1279	Waialua Agl Co			3.30	'16
	1516	Kame Nakano	6 " Jul 1/17	17.00	4.30	'16
	1808	J. D. Paris	12 " Nov 1/17	50.00		
	1419	J. D. Paris	6 " Jul 1/17	20.00		
15	1566	M. Kataoka	6 " Jul 1/17	22.00	5.35	'16
	1188	W. H. & A. W. Heen.	12 " Jan 1/18	20.00	2.05	'16
16	960a	K. Nakamoto et al .			81.90	'16 Bal
	1437	K. Matsumoto	6 " Aug 1/17	87.50	40.75	'16
	1604	Kaai Kinikapo . a/c	6 " Jul 1/17	10.00		
	----	S. H. Dowsett	6 " Jul 1/17	21.00		
17	810a	H. Hackfeld & Co ..	6 " Jul 1/17	10.00	3.05	'16
	818	H. Hackfeld & Co ..	6 " Jul 1/17	25.00	7.65	'16
	1007a	H. Hackfeld & Co ..	6 " Jul 1/17	15.00	4.60	'16
	1205	H. Hackfeld & Co ..	6 " Apl 1/17	50.00		
	1369	H. Hackfeld & Co ..	12 " Jan 1/18	10.00	1.55	'16
	1454	Wo Fat	6 " Jul 1/17	22.50	7.90	'16
	1557	M. Yamada	6 " Jul 1/17	12.00	3.70	'16
	1610	Tetsu Sonoda	6 " Jul 1/17	14.00	1.60	'16
	1269	Ye Fong	6 " Aug 1/17	60.00	33.15	'16
	906	Alex. Young Bldg Co			60.60	'16
	1789	Von Hamm Young Co .	6 " Aug 1/17	900.00		
	1382b	Wah Quan ..... Bal	6 " Jul 1/17	11.15		
	1670	Solomon Hanohano ..	6 " Jul 1/17	67.50	19.10	'16
19	1571	K. Nomura	6 " Mar 1/17	60.00		
	1599	I. Kaaihue ..... a/c	6 " Jul 1/17	15.00		
	----	Henry Alina	6 " Aug 1/17	30.00		
20	1603	H. Yamamoto	6 " Jan 1/17	40.00		
	1745	Benny & Co, Ltd ...	6 " Aug 1/17	360.00		
	1731	Kapika Kupihea	12 " Jul 1/17	12.00	1.25	'16
21	425b	Lau Lin, Trustee ..			31.85	'16
	1761	Lau Lin, Trustee ..	6 " Jul 1/17	60.00		
23	1319	G. Masuda			12.80	'16
	377b	Kock Tin	12 " Apl 1/18	10.00	1.00	'16
	1473a	Thomas Mason	6 " Jul 1/17	20.00		
	776	Hawn Cge Mfg Co ...	1 " Jan 1/17	75.00		
24	1628	S. Sugiyama	6 " Aug 1/17	12.50	3.25	'16
26	1599	Ikaia Kaaihue ..Bal	6 " Jul 1/17	5.00	6.35	'16
	1496	K. Koyanagi	6 " Aug 1/17	60.00		
	1412	H. Oshikawa	6 " Sep 1/17	125.00	58.90	'16
	1764	Au Hoon	6 " May 1/17	18.00		
27	552a	Sing Chong & Co ...			12.20	'16
	1828	Sing Chong & Co ...	6 " Sep 1/17	100.00		
	1771	Y. S. Kau	6 " Sep 1/17	15.00		
	1703	Mariah K. Low . Bal	6 " Jul 1/17	15.00	6.00	'17 a/c
	916	Pang Chew	1 " Mar 1/17	100.00		
		Forward -		$12565.60	$ 3912.70	

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RENTS and TAXES COLLECTED - FEBRUARY. 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought Forward ...		$12565.60	$ 3912.70	
28	----	Antoine Schnerr Co.	1 mo to Apl 1/17	30.00		
	478b	Kealoha (W)			18.20	'16 Bal
	917	Pang Lum Mow	1 " Mar 1/17	50.00	76.40	'16
	1051	Pang Lum Mow	1 " Mar 1/17	16.65	44.80	'16
	1694	K. Sato	6 " Aug 1/17	20.00	4.90	'16
	757a	Harng Fung Co ..Bal	6 " Apl 1/17	100.00		
	915a	Chong Yin Cock	6 " Jul 1/17	90.00	6.60	'16 a/c
	1124a	Lum Wai	6 " Apl 1/17	70.00		
	1128a	John Paaluhi Estate	12 " Jan 1/18	125.00	15.90	'16
	1129a	Kalimapehu Estate .	12 " Jan 1/18	265.00	30.15	'16
	1130a	Wing Song Sing Co .	12 " Jan 1/18	150.00	16.55	'16
	1436	Chang Yin Cock	12 " Jan 1/18	15.00	1.90	'16
	1449	Chang Gun	6 " Jul 1/17	175.00	55.00	'16
	1499	Jas. H. Love .. Bal	1 " Jan 1/17	72.10		
	1499	Jas. H. Love .. a/c	1 " Feb 1/17	27.90		
				$13772.25	$ 4183.10	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MARCH, 1917

Date			
	KAMEHAMEHA SCHOOLS (Collections)		
2	School Office, Feb 15/28	$ 719.83	$
16	" Mar 1/15	2,556.68	3,276.51
	INTEREST		
	Waialua Sales Agreements - deferred payments		
10	W. K. Rathburn - $80, ... 6 mo 6%	2.40	
19	L. P. George - $135, ... 6 " 6%	4.05	
	Julia Walter - $250, ... 6 " 6%	7.50	
20	C. Shibuya, $142.50, ... 6 " 6%	4.30	
	Maria Matsugoro, $70, ... 6 " 6%	2.10	
31	Mutual Telephone Bonds - $22000, 6 mo 5% ...	550.00	
	Hawaii Cons Ry " - $44000, 6 " 5% ...	1,100.00	1,670.35
	FEES (for Lease Assignments)		
23	Maeda to Yamada, 1765, Kunana	2.50	
26	Hironaka to Seno, 1509, Waikiki	2.50	5.00
	INSURANCE (Premiums Recovered)		
1	Bishop Ins Agcy, Waialua Bldgs, Tanaka lease 1718, advanced Dec 30/16, cancelled this day, short rate	12.33	
20	Yoshida, L 1782, advanced Mar 3/17	15.30	27.63
	INCIDENTALS (General Office)		
21	Bishop & Co, refund of office water rates overpaid, from July 1/16 to Feb 23/17		.52
	SALES OF LAND		
1	Maria Matsugoro, quitclaim to lot 33, Paa-laakai, 15/100 acres. Deed dated Dec 30/16	45.00	
10	W. K. Rathburn, 2nd payment a/c Waialua purchase agmt dated Sep 14/16	40.00	
24	Woo Moi Fung, right-of-way in Kauluwela, Honolulu; 329 sq ft. Deed dated Mar 5/17 .	35.00	120.00
	BUILDINGS A/C (Keauhou, N. Kona)		
23	Thomas C. White, Agent, a/c sales:		
	Fujii bldg, known as Long Camp 640.00		
	Less payment on a/c, Feb 6/17 ..... 290.00		350.00
	SUNDRY TENANTS		
1/31	Detailed as per pp 36/38		
	Rents	12,814.01	
	Taxes	2,652.80	15,466.81
			308
			$20,916.82

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH. 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
1	1770	Hon. Scrap Iron Co.	3 mo to Jun 1/17	$ 120.00	$	
	1439	H. W. Cleveland ...	6 " Sep 1/17	25.00		
	----	Allen & Robinson ..	1 " Apl 1/17	90.00		
	----	Trent Trust Co	1 " Apl 1/17	50.00		
	1521	John Hilo	6 " Jul 1/17	25.00	6.35	'16
	1778	J. B. Atherton Est.	6 " Sep 1/17	200.00		
	1790	Mika Nakashige	6 " Jul 1/17	17.50		
	692	D. W. Anderson, Tr.	6 " Sep 1/17	50.00	15.90	'16
	939	A. J. Campbell	12 " Mar 1/18	40.00	5.10	'16
	1082b	Asagi Otuichi	6 " Sep 1/17	37.50	11.90	'15
	1072a	Kohala Ditch Co ...	6 " Jan 1/17	1421.68	284.00	'16
	1115a	Kohala Ditch Co ...	12 " Jan 1/18	100.00	11.35	'16
	1116	Kohala Ditch Co ...			1.40	'16
	1498	J. A. Maguire Est .	6 " Sep 1/17	62.50	14.20	'16
	1166	W. E. Rowell Estate	6 " Sep 1/17	150.00	63.65	'16
	1796	Sawamura & Kawate .	6 " Aug 1/17	103.00		
2	700a	Honolulu Plantn ...	6 " Sep 1/17	600.00	152.75	'16
	925	Honolulu Plantn ...	6 " Sep 1/17	1165.00	296.60	'16
	1262	Honolulu Plantn ...	6 " Sep 1/17	750.00	190.95	'16
	1335	Honolulu Plantn ...	12 " Mar 1/18	25.00	3.20	'16
	1493	Honolulu Plantn ...	6 " Sep 1/17	245.00	62.35	'16
	1494	Honolulu Plantn ...	6 " Sep 1/17	290.00	73.85	'16
	522c	Terr. Hotel Co	3 " Jun 1/17	375.00		
	1224	Terr. Hotel Co	3 " Jun 1/17	50.00		
	767a	Sol. Kealoha .. a/c	12 " Jan 1/18	10.00		
3	1629	N. Shinagawa	6 " Aug 1/17	12.50	3.25	'16
	1763	Shina Akisaki	6 " Sep 1/17	20.00		
5	1052	C. H. Pack Hoo etal	1 " Apl 1/17	33.35		
	1830	Mary K. Awailua ...	6 " Sep 1/17	25.00		
	429	Kaui Kala			15.80	'15
	429	Kaui Kala			15.90	'16
	767a	Sol.Kealoha ... Bal	12 " Jan 1/18	5.00	6.55	'16
	1702	W. Hamamura	6 " Sep 1/17	15.00		
	1831	Jennie K. Haalilio.	6 " Sep 1/17	12.50		
	752a	Tuck Lee Yuen	6 " Aug 1/17	112.50	30.55	'16
	1814	Mary K. Nakanaela .	6 " Sep 1/17	20.00		
	1672	Sue Ng ..... a/c	6 " Jul 1/17	27.50		
6	1635	Iokewe Kalumai a/c	6 " Jan 1/17	6.00		
	1800	M. Nishihara, Tr ..	6 " Aug 1/17	12.50		
	1712	Irving K. Kent			3.20	'16
	----	Mrs. Ellen Clark ..	1 " Apl 1/17	10.00		
8	1133a	Hoa (W)	12 " Jan 1/18	12.00	1.20	'16
	1631	I. Kodoma	6 " Aug 1/17	25.00		
	----	J. L. Young	6 " Sep 1/17	50.00		
9	1690	T. Kono	6 " Aug 1/17	25.00	4.60	'16
	----	Yet Hing	6 " Jul 1/17	25.00	3.20	'16
	----	Honolulu Pl'g Mill.	1 " Apl 1/17	40.00		
	691a	Tomokuni Iwanaga ..	6 " Sep 1/17	37.50	25.45	'16
	1636	J. Takeuchi	6 " Sep 1/17	12.50	3.25	'16
10	1481	J. R. Amorin	1 " Apl 1/17	30.00		
	1277	K. Matsumoto	6 " Sep 1/17	150.00	163.75	'16
	1695	P. C. Lane	6 " Sep 1/17	30.00		
	1633	Senju Nishiki	6 " Sep 1/17	17.50		
	1556	Wm. A. Kane ... a/c	6 " Jul 1/17	10.00		
	732a	Mary Davis Est. Bal	12 " Jan 1/18	5.00	3.05	'16
	1268	Asahi Theatre Co ..	1 " Apl 1/17	20.00		
12	1753	Pacific Eng. Co ...	6 " Sep 1/17	212.50		
	1401	Waialua Agl Co a/c	12 " Oct 1/16	413.28		
	1224	Terr. Hotel Co			41.50	'16
		Forward -		$ 7429.31	$ 1514.80	

RENTS and TAXES COLLECTED - MARCH. 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought forward ...		$ 7429.31	$ 1514.80	
12	1597	S. Joseph ..... a/c	6 mo to Jan 1/17	20.00		
	1525	P. Makuakane .. a/c	6 " Jul 1/17	10.00		
13	----	Inter Is. S. Nav Co	1 " Apl 1/17	40.00		
	----	Inter Is. S. Nav Co	7 da to Mar 7/17	11.65		
14	1593	Masakichi Ito	6 mo to Sep 1/17	15.00	3.25	'16
	1627	J. Shiomi	6 " Aug 1/17	25.00		
15	1386	Jas. A. Rath, Tr ..	12 " Mar 1/17	150.00	19.10	'16
	1637	San Shiro Umeda ...	6 " Sep 1/17	17.00		
	776	Hawn Cge Mfg Co ...	1 " Feb 1/17	75.00		
16	529a	G. J. Waller	6 " Jun 1/17	50.00		
	1659	Mrs L. Piianaia a/c	6 " Jun 1/17	100.00		
17	336a	Jas. Wright Estate.	6 " Sep 1/17	150.00	34.10	'16
	370a	Jas. Wright Estate.	12 " Mar 1/18	150.00	17.10	'16
	1110	John Gaspar	6 " Sep 1/17	145.00	44.45	'16
	1198	Young Building Co .			58.00	'16
	1354a	Hon. Amusement Co .	3 " Jun 1/17	600.00	468.45	'16
19	1531	Sam Kaohele	6 " Sep 1/17	20.00	7.60	'16
	1668	Kaihawai (W) .. a/c	6 " Jun 1/17	15.00		
	1525	P. Makuakane .. a/c	6 " Jul 1/17	5.00		
	1604	Kaai Kinikapa . Bal	6 " Jul 1/17	10.00		
20	1492	Oscar P. Cox .. Bal	6 " Jul 1/16	24.90		
	1492	Oscar P. Cox	6 " Jan 1/17	30.00		
	1438	Oscar P. Cox	6 " Jan 1/17	15.00		
	1492	Oscar P. Cox	6 " Jul 1/17	30.00	1.00	'16 a/c
	713	Catton, Neill & Co.	3 " Jun 1/17	300.00	255.15	'16
	1559	Alfred Kaili .. a/c	6 " Jan 1/17	5.00		
21	1765	J. Maeda	12 " Sep 1/17	28.00	3.40	'17
	1514	Uchi Oda	6 " Jul 1/17	16.00	4.10	'16
23	1295	Harada	6 " Jul 1/17	37.50	7.65	'16
	1635	Iokewe Kalumai. Bal	6 " Jan 1/17	6.50		
	641a	Apela Waikiki	12 " Jan 1/18	2.25	.35	'16
	1002a	Y. Shiraishi	6 " Jul 1/17	20.00	6.15	'16
	1011	Ah Pau	6 " Jul 1/17	15.00	4.60	'16
	1231	M. Morimoto	6 " Jul 1/17	10.50	3.20	'16
	1278	S. Kawano	6 " Jul 1/17	48.00	14.70	'16
	1441	Robert Wallace	12 " Mar 1/18	32.00	4.90	'16
	1614	S. Uemura	6 " Jul 1/17	11.25	1.25	'16
	1619	Gutaro Oshima	6 " Jul 1/17	15.00	1.40	'16
	1625	T. Motomatsu	6 " Jul 1/17	18.00	1.70	'16
	1639	U. Tanekichi	6 " Jul 1/17	15.00	1.70	'16
	1643	M. Tatsuma	6 " Jul 1/17	16.50	1.85	'16
	1643	M. Tatsuma			4.30	'17
	1645	S. Mohatchi	6 " Jul 1/17	20.75	2.35	'16
	1646	M. Kumataro	6 " Jul 1/17	11.25	1.25	'16
	1652	K. Regalado	6 " Jan 1/17	6.50	1.85	'16
	1806	J. Toyofuku	12 " Jul 1/17	18.50		
24	1221	Pacific Devel Co ..	12 " Jan 1/17	100.00		
	1196	Mrs F.W. Macfarlane	12 " Mar 1/18	25.00	11.20	'16
	1197	Mrs F.W. Macfarlane	12 " Mar 1/18	50.00	25.45	'16
26	916	Pang Chew	1 " Apl 1/17	100.00		
	1509	T. Seno (W)	6 " Oct 1/17	12.00	3.05	'16
	1525	P. Makuakane (W) Bal	6 " Jul 1/17	5.00		
	1536	Wong Kim	6 " Sep 1/17	30.00	8.50	'16
	1725	Rose K. Clark	6 " Jul 1/17	13.00	.50	'16 a/c
	1757	Emma K. Nakaleka ..	6 " Jul 1/17	18.00	3.85	'16
	1834	Benjamin Makia	6 " Oct 1/17	20.00		
27	1742	Lau Sam Hoon	6 " Jul 1/17	12.50		
28	1463	Chang Chock Hing ..	6 " Sep 1/17	25.00	11.80	'16
	1718	S. Tanaka ..... a/c	6 " Oct 1/17	25.00		
29	1219	James B. Castle ...	6 " Jan 1/17	2000.00		
		Forward -		$12226.86	$ 2554.05	

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RENTS and TAXES COLLECTED - MARCH, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought Forward ...		$12226.86	$ 2554.05	
30	917	Pang Lum Mow	1 mo to Apl 1/17	50.00		
	1051	Pang Lum Mow	1 " Apl 1/17	16.65		
	1113	Frank Andrade.....	6 " Aug 1/17	50.00	95.45	'16
	1634	C. W. Macfarlane ..	6 " Aug 1/17	13.00	3.30	'16
	1835	Elario Rodrigues ..	6 " Oct 1/17	12.50		
31	792	Club Stables	6 " May 1/17	150.00		
	797	Club Stables	6 " May 1/17	150.00		
	1499	Jas. H. Love .. Bal	1 " Feb 1/17	72.10		
	1499	Jas. H. Love .. a/c	1 " Mar 1/17	27.90		
	1568	Maria Kauwe ... a/c	6 " Jul 1/17	15.00		
	----	Antoine Schnerr Co.	1 " May 1/17	30.00		
				$12814.01	$ 2652.80	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL, 1917

Date			
	KAMEHAMEHA SCHOOLS (Collections)		
3	School Office, Mar 15/31	$ 1,947.77	$
16	" Apl 1/15	984.96	2,932.73
	INTEREST		
2	Nakamoto, Notes 1,2 & 3 - $3000, balance 3 mo to Mar 1/17, 6%	26.90	
17	Tong Loo Shee, deferred Kapaakea curbing assessment - $155.68, 6 mo 1 d 6%	4.67	31.57
	FEES (for Lease Assignments)		
2	Akana to Oki, 1102a, Piopio	2.50	
17	Kahea to City Mill, 1700, Kapalama	2.50	
21	Masamune to Fisher, 1513, Waikiki	2.50	
28	Yamada to City Mill, 1765, Kunana	2.50	10.00
	RENT NOTES		
2	Nakamoto et al, Note #1, dated Mar 1/16		1,000.00
	INCIDENTALS (Land Agency)		
20	Waiahole Water Co, refund of one-half part of moneys advanced this day for G. K. Larrison's time during Feb & Mar, re Waiawa water measurements, as agreed		12.50
	INCIDENTALS (General Office)		
23	M. Fujita, for re-writing Palama L 1569		2.50
	TAX APPEALS (1917 Assessments)		
20	Hwn Trust Co, a/c costs:		
	Ena Estate L 526, Moiliili, Honolulu	31.30	
	Brewer Estate L 1370, King St, Honolulu ...	28.00	
25	S. M. Damon, L 480a, Honaunau, S. Kona, a/c costs	12.50	
27	Matson Nav Co, L 1506, Piopio, Hilo	51.00	
	T. H. Davies & Co, L 983, Piopio, Hilo	10.50	133.30
	FRONTAGE TAX (Beretania Street)		
	Refund of Lessors' advance of Apl 18/17:		
16	Pang Chew, 916, ... in full	437.39	
17	Pang Lum Mow, 917, ... on a/c	27.02	
	Oahu Rice Mill Co, 1297, ... " "	27.02	
	K. Matsumoto, 1373, ... " "	48.64	
	C. Q. Yee Hop, Tr, 1374, ... " "	76.20	
18	H. Oshikawa, 1412, ... in full	270.23	
21	Hoy On Society, 909, ... " "	194.57	1,081.07
	SALES OF LAND (Waialae, Oahu)		
11	Annie P. Mott-Smith, a/c cash consideration for lot adjoining her premises. Deed pending		1,000.00
	ROADS & SEWERS (Kapaakea)		
17	Tong Loo Shee, 1379, a/c Lessors' advance of Oct 17/16 re curbing, Kapahulu Road		155.68
	Forward		$ 6,359.35

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL, 1917 (Continued)

Date			
	Brought Forward	$	$ 6,359.35
	FENCING (Keauhou-Honalo Boundary)		
3	W. H. Shipman, one-half cost of Keauhou-Honalo Boundary wall erected by the Estate at joint expense, as agreed		844.32
	SUNDRY TENANTS		
1/30	Detailed as per pp 41/43		
	Rents	14,598.58	
	Taxes	9,260.70	23,859.28
			313
			$33,062.95

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.	
2	699b	Young Kwong Yok ...		$	$ 4.25	'16	
	760a	Lucas & Guard	6 mo to Jul 1/17	125.00	28.40	'16	
	1077	Lai Hip	6 " Jul 1/17	20.00	21.70	'16	
	1096	Albert Correa	6 " Jul 1/17	12.50	13.85	'16	
	1102a	Y. Akana	6 " Aug 1/17	15.00	3.85	'16	
	1214	Sui Fook	6 " Jul 1/17	15.00	19.90	'16	
	1243	John K. Kai	6 " Jul 1/17	125.00	28.40	'16	
	1260	J. Koshi	6 " Sep 1/17	25.00	25.85	'16	
	1292	C. F. Bradshaw	6 " Jul 1/17	7.50	6.90	'16	
	1293	Tadachi Doi	6 " Jul 1/17	7.50	4.15	'16	Bal
	1321	C. F. Bradshaw	6 " Jul 1/17	7.50	6.90	'16	
	1325	L. Chau	6 " Aug 1/17	7.50	6.90	'16	
	1331	C. E. Wright	12 " Mar 1/18	25.00	12.00	'16	
	1332a	C. F. Bradshaw	6 " Jul 1/17	60.00	70.60	'16	
	1358	C. F. Bradshaw	6 " Jul 1/17	20.00	20.75	'16	
	1367	Y. Sakuda	6 " Jul 1/17	7.50	7.40	'16	
	1368	Marie Sylvester ...	6 " Jul 1/17	7.50	7.40	'16	
	1389	M. Matsuda	6 " Sep 1/17	15.00	14.75	'16	
	1390	Sui Fook	6 " Sep 1/17	10.00	7.40	'16	
	1391	Lai Hip	12 " Mar 1/18	15.00	7.40	'16	
	1413	W. Inada	6 " Aug 1/17	20.00	16.10	'16	
	1452	Volcano Stables ...	6 " Sep 1/17	60.00	13.65	'16	
	1469	C. E. Wright	6 " Sep 1/17	60.00	24.30	'16	
	1555	Mrs. D.K. Kailimai.	6 " Mar 1/17	50.00	9.15	'16	
	1555	Mrs. D.K. Kailimai.			8.70	'17	
	1665	Hayashi	6 " Aug 1/17	50.00	11.35	'16	
	1697	W. S. Wise	6 " Aug 1/17	45.00	10.20	'16	
	1810	Trustees, K. M. C..	12 " Sep 1/17	50.00			
	1819	Young Kwong Yok ...	6 " Jul 1/17	25.00			
	1822	S. Hata	6 " Aug 1/17	96.25			
	----	S. P. Peterson	3 " Apl 1/17	12.00	6.55	'16	
	----	Volcano Stables ...	3 " May 1/17	37.50			
	363b	Maunalua Ranch Co .	6 " Oct 1/17	1337.50	425.20	'16	
	921a	Kilauea Vol House .	6 " Oct 1/17	250.00	56.80	'16	
	687a	Waiohinu Agl & G Co	6 " Oct 1/17	500.00	144.85	'16	
	1200	Hakalau Plantn Co .	6 " Oct 1/17	1092.50	326.60	'16	
	1201	Hawn Agl Co	6 " Oct 1/17	1750.00	836.35	'16	
	1395	D. P. R. Isenberg .	6 " Oct 1/17	1250.00	2107.60	'16	
	----	Trent Trust Co	1 " May 1/17	50.00			
	----	Kahaulelio	6 " Oct 1/17	6.00			
	1592	M. Ishii	6 " Oct 1/17	16.00			
	1591	T. Ishii	6 " Oct 1/17	16.00			
	----	Allen & Robinson ..	1 " May 1/17	90.00			
3	1052	C.H. Pack Hoo et al	1 " May 1/17	33.35			
	1635	I. Kalumai .... a/c	6 " Jul 1/17	10.00			
	1664	U. Shinagawa	6 " Oct 1/17	15.00	3.20	'16	
	----	K. Furuya	6 " Oct 1/17	23.00	6.35	'16	
4	----	San Kyo Shokai	6 " Oct 1/17	100.00			
	1247	Kahalau (W)	6 " Jul 1/17	15.00	3.20	'16	
	1705	Mary K. Christ	6 " Oct 1/17	12.50	2.80	'16	
	1773	Y. S. Kau	6 " Oct 1/17	25.00			
	----	Inter Is. S. Nav Co	1 " May 1/17	40.00			
5	876	Waialua Agl Co	6 " Oct 1/17	1125.00	286.40	'16	
	1401	Waialua Agl Co			2005.00	'16	
	1550	Geo. W. Keawe . a/c	6 " Jan 1/17	10.00			
	----	Mrs. Ellen Clark ..	1 " May 1/17	10.00			
	1575	Joseph Moniz	6 " Oct 1/17	25.00	5.30	'16	
	1712	Wm. A. Yeates	6 " Oct 1/17	12.50			
		Forward -		$ 8847.60	$ 6628.40		

RENTS and TAXES COLLECTED - APRIL. 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.	
		Brought Forward ...		$ 8847.60	$ 6628.40		
7	1207	1st Trust Co, Hilo.	6 mo to Oct 1/17	12.50	18.45	'16	
	1401	Waialua Agl Co. a/c	12 " Oct 1/16	25.23			
	1444	Julius Rosenstein .	6 " Oct 1/17	50.00	18.35	'16	
	1715	Mrs B.K. Mattos Bal	6 " May 1/17	5.00			
	1717	S. Shibuta	6 " Aug 1/17	14.00			
	1779	Abraham Kapuli	6 " Oct 1/17	12.50			
9	1180	Theo. T. Meyer	6 " Oct 1/17	187.50	39.95	'16	
	1481	Joseph R. Amorin ..	1 " May 1/17	30.00			
	1597	S. Joseph ..... a/c	6 " Jan 1/17	15.00			
	1650	L. M. Keaunui	6 " Oct 1/17	20.00			
	1659	Louisa Piianaia a/c	6 " Jun 1/17	50.00			
	1668	Kaihawai (W) .. Bal	6 " Jun 1/17	7.50			
	----	F. W. Macfarlane ..	12 " May 1/18	50.00			
10	923	O. T. Shipman	6 " Oct 1/17	250.00	142.00	'16	
	1776	Manuel Fernandez ..	6 " Oct 1/17	12.50			
11	1268	Asahi Theatre Co ..	1 " May 1/17	20.00			
	1470	Laie (W) ..... a/c	6 " Sep 1/17	5.00			
	1839	Ida Takizoa	6 " Sep 1/17	200.00			
12	1360	K. Matsumoto	3 " Jul 1/17	63.00			
	1373	K. Matsumoto	6 " Oct 1/17	225.00	176.80	'16	
					5.55	'16	
	----	Mrs. E.A. Mott-Smith					
13	1297	Oahu Rice Mill Co .	6 " Oct 1/17	150.00	81.90	'16	
	1659	Louisa Piianaia Bal	6 " Jun 1/17	15.00	10.00	'16	a/c
	1700	Peter Kahea	18 " Jun 1/17	52.50	3.25	'16	
	1700	Peter Kahea			3.10	'17	
	1833	Dowsett & Deering .	6 " Jul 1/17	262.50			
14	1667	S. Mimura	6 " Sep 1/17	17.00	3.30	'16	
16	916	Pang Chew	1 " May 1/17	100.00			
	1525	P. Makuakane			5.05	'16	a/c
	1540	S. Hironaka	6 " Jul 1/17	56.00			
	1604	Kaai Kinikapo			4.05	'16	a/c
	1649	Cheung Kim	6 " Oct 1/17	25.00			
	1675	M. K. Ianua	6 " Sep 1/17	35.00	5.10	'16	
17	1648	Y. Tanimoto	6 " Oct 1/17	12.50	3.25	'16	
18	528a	Jas. B. Castle	6 " Oct 1/17	2010.00	511.75	'16	
	872	M. Yoshida			4.45	'16	
	1179	M. Yoshida			5.10	'16	
	1782	M. Yoshida	6 " Oct 1/17	50.00			
	1301	Alex. Young Bldg Co	6 " Oct 1/17	500.00	678.50	'16	
	1573	Von-Hamm Young Co .	6 " Oct 1/17	300.00	700.15	'16	
	1108a	Haleiwa Hotel Co ..	6 " Oct 1/17	62.50	15.90	'16	
19	----	Hon. Planing Mill .	1 " May 1/17	40.00			
20	776	Hawn Cge Mfg Co ...	1 " Mar 1/17	75.00			
	1559	Alfred Kaili .. a/c	6 " Jan 1/17	5.00			
	1371	Y. Ah Sing et al ..	6 " Oct 1/17	70.00	46.65	'16	
21	909	Hoy On Society	3 " Jul 1/17	75.00			
	1513	Jenshiro Masamune .	6 " Oct 1/17	12.00			
	1811	T. Hayashi .... Bal	6 " Oct 1/17	20.00			
23	1532	Ikaia Kaaihue	6 " Jul 1/17	20.00			
	1650	L. M. Keaunui			9.05	'16	
	1709	Kamesuke Kimura ...	6 " Oct 1/17	20.00	4.90	'16	
	1840	M. Fujita	6 " Jan 1/18	15.00			
	1841	M. Tanimura	6 " Jan 1/18	12.50			
24	1348	Yamamoto & Matsuki.	12 " Apl 1/18	25.00	3.20	'16	
	1507	Kurahita Toshichi .	6 " Oct 1/17	14.00	3.60	'16	
	1704	Urasuki Yanehiro ..	6 " Oct 1/17	12.50			
	1713	Hans Jansen	6 " Nov 1/17	12.50	2.65	'16	
	1714	T. Fujikawa	6 " Oct 1/17	20.00	4.90	'16	
		Forward -		$14198.83	$ 9139.30		

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RENTS and TAXES COLLECTED - APRIL. 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought Forward ...		$14198.83	$ 9139.30	
25	790a	K. Umemoto	6 mo to Oct 1/17	25.00		
	1184a	H. H. Plemer	12 " Mar 1/18	35.00		
	1791	Kualii Hore	6 " Oct 1/17	25.00		
26	1584	T. Yamashita	6 " Oct 1/17	14.00		
	1708	J. Hatae	6 " Oct 1/17	28.00	7.05	'16
	1752	Kohai Nagahama	6 " Jul 1/17	14.00		
					32.00	'16 Bal
27	1659	Louisa Piianaia ...				
28	917	Pang Lum Mow	1 " May 1/17	50.00		
	1051	Pang Lum Mow	1 " May 1/17	16.65		
30	438d	Sun Kwong Sing Co .	6 " Oct 1/17	60.00	19.10	'16
	1499	James H. Love . Bal	1 " Mar 1/17	72.10	52.90	'16 a/c
	1525	Puahelani Makuakane			4.00	'16 Bal
	1549	Hoseph Hale ... Bal	6 " Jun 1/17	10.00		
	1568	Maria Kauwe ... Bal	6 " Jul 1/17	5.00	6.35	'16
	1812	K. I. Nishimura ...	6 " Nov 1/17	15.00		
	----	Antoine Schnerr Co.	1 " Jun 1/17	30.00		
				$14598.58	$ 9260.70	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MAY, 1917

Date			
	KAMEHAMEHA SCHOOLS (Collections)		
1	School Office, Apl 15/30	$ 879.04	$
17	" May 1/15	1,658.41	2,537.45
	INTEREST		
21	McInerny Notes, @ 6%:		
	#2 - $18750, Nov 19 to Dec 8/16, 19 d	59.38	
	$16250, Dec 8 " May 19/17, 5 mo 11 d	436.04	
	#3 - $23750, Nov 19 " " 19/17, 6 "	712.50	
	#4 - $23750, " 19 " " 19/17, 6 "	712.50	
23	K. Nakamoto et al, on deferred rents, @ 6%,		
	$2000, Mar 1 to May 8/17, 2 mo 8 d	22.65	
	$1500, May 8 " " 15/17, 7 "	1.75	
	$1000, " 15 " " 22/17, 8 "	1.35	1,946.17
	FEES (for Lease Assignments)		
12	Sugiyama to Inouye, 1628, Kapalama	2.50	
	Asahi Theatre to Takano, 1268, Maunakea St .	2.50	
	Takano to Adachi (mtgee), 1268, Maunakea St.	2.50	
31	Ching Chee to W. G. Let, 1518, Kapalama	2.50	10.00
	FIREWOOD (Kunana, Ewa)		
7	Geo. M. Yamada, 153.6 cords cut and removed during the period from Nov 1/16 to Mar 1/17 as agreed:		
	71.1 cords large size @ 3.00	213.30	
	82.5 " small " @ 1.50	123.75	337.05
	INSURANCE (Premiums Recovered)		
29	S. Tanaka, 1718, a/c advance of Mar 3/17 ...		30.00
	INCIDENTALS (General Office)		
31	Tam You, for discarded card-board filing boxes		2.25
	TAX APPEALS (1917 Assessments)		
1	Young Bldg Co, L 1768, Alakea St, covering advance of Apl 30/17, for costs		29.00
	SALES OF LAND		
16	Territory of Hawaii, 16.35 acres and right-of-way thereto, Alae, S. Hilo, Hawaii, condemned for cemetery purposes, court order dated May 28/17	8,091.90	
24	Annie P. Mott-Smith, bal cash consideration of lot at Waialae, Oahu, 18226 sq ft. Exg deed dated May 21/17	2,000.00	
25	Roman Catholic Mission, 1 acre at Kaiwiki & Manowaialee, Hamakua, Hawaii. Deed dated May 23/17	50.00	10,141.90
	SUNDRY TENANTS		
1/31	Detailed as per pp 45/46		
	Rents	10,040.56	
	Taxes	1,581.15	11,621.71
			$26,660.53

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY. 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
1	539a	Waiakea Mill Co ...		$	$ 7.10	'16
	983a	T. H. Davies & Co .	6 mo to Nov 1/17	168.00	39.05	'16
	989	See Tai Wai Co	6 " Nov 1/17	131.00	33.35	'16
	1047	Hon. Iron Works Co.	6 " Nov 1/17	15.00	23.55	'16
	1282	Eisuke Harada	12 " May 1/18	5.00	9.55	'16
	1520	C. F. Zen	6 " Nov 1/17	80.00		
	1604	Kaai Kinikapo			5.00	'16 Bal
	1649	Cheung Kim			3.55	'16
	----	Allen & Robinson ..	1 " Jun 1/17	90.00		
	----	Trent Trust Co	1 " Jun 1/17	50.00		
2	1048	Hon. Plantation Co.	6 " Nov 1/17	60.00	15.25	'16
	1519	T. Yamasaki	6 " Nov 1/17	25.00	9.40	'16
	1658	T. Sakaitani	6 " Nov 1/17	12.50		
	----	Inter Is. S. Nav Co	1 " Jun 1/17	40.00		
3	231b	H. Tsunoda	6 " Jul 1/17	30.00	6.10	'16
	1052	C. H. Pack Hoo et al	1 " Jun 1/17	33.35		
	1157a	H. Tsunoda	12 " Mar 1/18	50.00	6.35	'16
	1218	Y. Ahin	6 " Jan 1/18	25.00	6.05	'17
	1388	E. C. Webster, Pres	12 " May 1/17	400.00		
	1571	K. Nomura	6 " Sep 1/17	60.00	18.75	'16
	1574	Chun Pin			7.90	'16
	1574a	Chun Pin	6 " Sep 1/17	17.50		
	1686	Chung Chock	3 " Jul 1/17	75.00		
	1792	Lung Do Wai Co	6 " Oct 1/17	50.00		
4	632	Paleo Estate	12 " Jan 1/18	20.00	3.05	'16
	996	C. Akui	6 " Jul 1/17	12.50	3.85	'16
	1205	H. Hackfeld & Co ..			15.35	'16
	1641	S. Fukutaro	6 " Jul 1/17	16.25	1.85	'16
	1652	K. Regalado	6 " Jul 1/17	16.25		
	1824	M. Fukumoto	6 " Jul 1/17	8.65	.15	'16
	1479	Libby, McNeill	6 " Nov 1/17	350.00	95.15	'16
	1520	C. F. Zen			18.35	'16
	1533	Libby, McNeill	6 " Nov 1/17	125.00	25.45	'16
	1534	Libby, McNeill	6 " Nov 1/17	45.00	22.40	'16
	1572	T. Yamasaki	6 " Sep 1/17	15.00	2.65	'16
	----	Stephen Mahaulu ...	6 " Oct 1/17	15.00	3.80	'16
5	1550	Geo. W. Keawe . Bal	6 " Jan 1/17	5.00		
	1550	Geo. W. Keawe . a/c	6 " Jul 1/17	15.00		
7	218b	Ozaki Seikitaro ...	6 " Nov 1/17	20.00		
	1470	Laie (W) ..... a/c	6 " Sep 1/17	3.00		
8	960a	K. Nakamoto et al a/c	6 " Aug 1/17	500.00		
	1481	J. R. Amorin	1 " Jun 1/17	30.00		
	1597	S. Joseph ..... a/c	6 " Jan 1/17	20.00		
	----	Mrs. Ellen Clark ..	1 " Jun 1/17	10.00		
9	913	McCandless & Dowsett	6 " Nov 1/17	277.50	85.05	'16
	915a	Chang Yin Cock			11.60	'16 Bal
	757a	Harn Fung Co .. a/c	6 " Oct 1/17	205.00		
	1268	Asahi Theatre Co ..	1 " Jun 1/17	20.00		
	1330	Chang Yin Cock	6 " Jul 1/17	125.00	33.40	'16
10	1553	Sun Tai Wai Co	6 " Oct 1/17	25.00	7.65	'16
	1850	Eisuke Harada	6 " Dec 1/17	50.00		
11	1333	Coyne Furniture Co.	6 " Nov 1/17	240.00		
	1851	S. Hinochi	6 " Dec 1/17	25.00		
12	1268	I. Takano, Trustee.			46.25	'17 a/c
	1518	Ching Chee	6 " May 1/17	75.00		
	1628	S. Sugiyama			3.10	'17
	1852	E. Shiraishi	6 " Nov 1/17	27.50		
14	----	Hon. Planing Mill .	1 " Jun 1/17	40.00		
	1506	Matson Navig. Co ..	6 " Nov 1/17	660.00	149.10	'16
		Forward -		$ 4414.00	$ 719.15	

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RENTS and TAXES COLLECTED - MAY. 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought Forward ...		$ 4414.00	$ 719.15	
15	916	Pang Chew	1 mo to Jun 1/17	100.00		
	960a	Nakamoto et al a/c	6 " Aug 1/17	500.00		
	1556	Wm. A. Kane ... a/c	6 " Jul 1/17	10.00		
	1585a	M. Shintani	6 " Oct 1/17	40.00		
	1716	Mrs. E. A. Gere a/c	6 " Nov 1/17	15.00		
	1758	J. Nakaleka ... Bal	12 " Jul 1/17	23.85	3.95	'16
17	927	Loo Chit Sam Estate	6 " Oct 1/17	125.00	50.90	'16
	1041	W. W. Goodale	6 " Nov 1/17	43.75	11.15	'16
18	1158	Von Hamm-Young Co .			291.50	'16
	1401	Waialua Agl. Co a/c	12 " Oct 1/17	2892.06		
	1768	Alex Young Bldg Co.	6 " Nov 1/17	810.75		
	783a	Keoki Kipola .. Bal	6 " Jul 1/17	27.00	18.60	'16
22	1786	Y. Shiyegaso	6 " Nov 1/17	15.00		
23	1518	Ching Chee .... a/c	6 " Nov 1/17	50.00		
24	776	Hawn Cge Mfg Co ...	1 " Apl 1/17	75.00	66.95	'16 a/c
25	1770	Honolulu Scrap Ir Co	3 " Sep 1/17	120.00		
29	917	Pang Lum Mow	1 " Jun 1/17	50.00		
	1051	Pang Lum Mow	1 " Jun 1/17	16.65		
	1655	Gustave Schuman ...	6 " Nov 1/17	600.00	248.10	'16
					5.10	'16
31	981	Kualii Hore			18.35	'16
	1518	Ching Chee .... Bal	6 " Nov 1/17	25.00	17.40	'17
	1518	Ching Chee				
	1556	Wm. A. Kane ....a/c	6 " Jul 1/17	10.00		
	1711	Becky K. Mattos ...	6 " Nov 1/17	12.50		
	1716	Mrs E. A. Gere Bal	6 " Nov 1/17	5.00	5.70	'16
	----	Union Feed Co	6 " Nov 1/17	30.00		
	----	Antoine Schnerr Co.	1 " Jul 1/17	30.00		
	1499	James H. Love			124.30	'16 Bal
				$10040.56	$ 1581.15	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1917

Date			
	KAMEHAMEHA SCHOOLS (Collections)		
1	School Office, May 15/31	$ 1,704.94	$
16	" Jun 1/15	1,912.31	
30	" Jun 15/30	2,696.07	
	" Capital refunds, being the difference between amts appropriated and actual costs of completed items	203.04	6,516.36
	INTEREST		
1	Young Building Bonds - $2000, 6 mo 6%	60.00	
7	Nakamoto et al, @ 6%		
	Rent $1000 - May 22 to date, 15 da	2.50	
	Notes $2000 - Mar 1 to Jun 1, 3 mo	30.00	
15	Loo Goon, on deferred rent, $786.65 - Feb 1 to date, 4 mo 15 da 6%	17.70	
19	Nakamoto et al, on deferred rent, $500 - Jun 7 to date, 12 da 6%	1.00	
22	Ahin Note - $20000, to date, 6 mo 7%	700.00	
30	Honokaa Sugar Bonds - $40000, ... 6 mo 6%	1,200.00	
	Pacific Sugar " - $20000, ... 6 " 6%	600.00	
	Oahu Railway " - $56000, ... 6 " 5%	1,400.00	
	McBryde Sugar " - $10000, ... 6 " 5%	250.00	
	Oahu Sugar " - $28000, ... 6 " 6%	840.00	5,101.20
	FEES (for Lease Assignments)		
21	Kaneohe Rice Mill to Waialua Agl Co, 423b ..	2.50	
22	K. Nomura to G. Nomura, 1571, Kauluwela	2.50	
26	Young Chung to First Bank of Hilo, 1074, ...	2.50	
	Yee Chun to First Bank of Hilo, 1836, Piopio	2.50	
30	Ichikawa to Yamashita, 1783, Kauluwela	2.50	12.50
	KONA SALES		
30	T. C. White, Agent, amt collected from Kamakura for firewood removed from Amasaki lot, Keauhou, N. Kona, 12 cords @ $5.00 ...		60.00
	INSURANCE (Premium Recovered)		
23	S. Tanaka, 1718, bal advance of Mar 3/17 ...		8.73
	INCIDENTALS (Land Agency)		
16	Kamehameha Schools, refund of costs incurred re topographical survey of K/S grounds		34.55
	INCIDENTALS (General Office)		
20	Bishop & Co, refund of office water rates overpaid, from Feb 23 to May 24/17		2.37
	TAX APPEALS (Return Costs)		
28	C. T. Wilder, Assessor, amts advanced Apl 26 & 30 re Honolulu appeals now refunded on settlement of the several cases by compromise:		
	Beretania Street, Delmonico..... $ 9.00		
	Queen Street lot 7.50		
	Bishop Park lot 260.50		
	King Street lot 28.00		
	Kapaakea tract 31.50	336.50	
	Alakea Street	29.00	365.50
	Forward		$12,101.21

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1917 (Continued)

Date			
	Brought Forward	$	$12,101.21
	SALES OF LAND (Honolulu)		
20	Territory of Hawaii, 9285 sq ft on Punchbowl St. Deed dated June 19/17		5,000.00
	SUNDRY TENANTS		
1/30	Detailed as per pp 49/51		
	Rents	10,501.25	
	Taxes	3,694.20	14,195.45
			$31,296.66

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.	
1	1784	Carolino Augusto ..	6 mo to Nov 1/17	$ 12.50	$		
	----	Allen & Robinson ..	1 " Jul 1/17	90.00			
	----	Trent Trust Co	1 " Jul 1/17	50.00			
2	522c	Terr. Hotel Co	3 " Sep 1/17	375.00			
	1224	Terr. Hotel Co	3 " Sep 1/17	50.00			
	1244	W. E. Rowell Estate	6 " Dec 1/17	50.00	15.90	'16	
	1539	Julia Doyle ....a/c	6 " Nov 1/17	10.00			
4	763a	Maguire Estate	6 " Dec 1/17	517.00	163.30	'16	
	946	Hala Canning Co ...	12 " May 1/18	50.00	7.10	'16	
	1399a	Cy & Cty of Hon ...	6 " Nov 1/17	75.00			
	1559	Alfred Kaili .. Bal	6 " Jan 1/17	5.00			
	1855	H. Mitsutani (W) ..	6 " Dec 1/17	20.00			
6	485a	K. Keanu	6 " Dec 1/17	20.00			
	588a	Women's Aux O C C .	12 " Jun 1/18	50.00	127.30	'16	
	1052	C. H. Pack Hoo et al	1 " Jul 1/17	33.35			
	1383	Kaiwiki Sugar Co ..	6 " Dec 1/17	750.00	170.40	'16	
	1570	Geo M. Yamada, Tr .	6 " Nov 1/17	32.50	12.75	'16	
	1715	Becky K. Mattos ...	6 " Nov 1/17	12.50	3.20	'16	
	----	Geo. M. Yamada	6 " Nov 1/17	30.00			
	----	Mrs. Ellen Clark ..	1 " Jul 1/17	10.00			
	----	Inter Is. S. Nav Co	1 " Jul 1/17	40.00			
7	960a	Nakamoto et al a/c	6 " Aug 1/17	500.00			
	1459	Pacific Eng'r Co ..	6 " Dec 1/17	300.00	84.00	'16	
	1764	Au Hoon	6 " Nov 1/17	18.00	4.85	'16	
8	880a	Lung Do Wai Co	6 " Dec 1/17	80.00			
	1481	J. R. Amorin	1 " Jul 1/17	30.00			
9	1268	I. Takano, Trustee.	1 " Jul 1/17	20.00			
12	1596	T. Toyanaga	6 " Dec 1/17	27.50			
13	916	Pang Chew	1 " Jul 1/17	100.00			
	1585a	M. Shintani			12.75	'16	
14	423b	Waialua Agl Co	12 " Jun 1/18	25.00	2.55	'16	
	1319	Maui Trading Co ...	6 " Dec 1/17	60.00			
	1354a	Hon Amusement Co ..	3 " Sep 1/17	600.00			
	1603	H. Yamamoto	6 " Jul 1/17	40.00	8.90	'16	
	1735	Matsui Usaki .. a/c	6 " Jul 1/17	15.00			
15	264b	D. Kalaluhi Estate.	12 " Jun 1/17	10.00	1.15	'15	
	264b	D. Kalaluhi Est a/c	12 " Jun 1/18	9.25			
	526	John Ena Estate ...	6 " Dec 1/17	250.00	493.25	'16	Bal
	959a	Loo Goon	6 " Jul 1/17	342.50	444.15	'16	
	1405	John D. Paris	6 " Nov 1/17	150.00			
	1856	Eisuke Harada	6 " Dec 1/17	30.00			
	1857	M. P. Lindo	6 " Jan 1/18	30.00			
16	768b	Joseph Carvalho ...	6 " Dec 1/17	17.50	4.05	'17	
	1345	J. B. Castle	12 " May 1/18	50.00	6.35	'16	
18	1491	K. Matsumoto	6 " Dec 1/17	250.00	93.55	'16	
	1547	L. K. Makanani a/c	6 " Dec 1/17	15.00			
	1663	U. Yoshida	6 " Dec 1/17	20.00	4.90	'16	
	1809	Sawamura & Kawate .	6 " Nov 1/17	37.50			
	----	G. Schuman	3 " Aug 1/17	45.00			
19	1404	Lewers & Cooke	6 " Dec 1/17	300.00	95.50	'16	
	1470	Laie (W) ..... Bal	6 " Sep 1/17	2.00	3.00	'16	a/c
	960a	Nakamoto et al Bal	6 " Aug 1/17	500.00			
20	713	Catton, Neill & Co.	3 " Sep 1/17	300.00			
	774	W. H. Mahuka			1.25	'16	
	1662	Joaa Villela	6 " Dec 1/17	12.50	3.25	'16	
	1692	Capt Cook Coffee Co	12 " Jun 1/18	5.00	.30	'16	
21	529a	G. J. Waller	6 " Dec 1/17	50.00	12.75	'16	
	----	Hon Planing Mill ..	1 " Jul 1/17	40.00			
22	1571	K. Nomura			17.85	'16	
	1813	William Andrade ...	6 " Dec 1/17	12.50			
	----	Hawn Dredging Co a/c	6 " Dec 1/17	500.00			
		Forward -		$ 7077.10	$1794.30		

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RENTS and TAXES COLLECTED - JUNE. 1917

Date	Lease	Tenant	Period of Payment	Rent.	Taxes	Yr.
		Brought Forward ...		$ 7077.10	$ 1794.30	
23	1700	City Mill Co	6 mo to Dec 1/17	17.50		
	1785	J. P. Kahahawai ...	6 " Nov 1/17	17.50		
25	264b	D. Kalaluhi Est Bal	12 " Jun 1/18	.75	1.05	'16
	1268	I. Takano, Trustee.			46.30	'17 Bal
	1374	C. Q. Yee Hop, Tr .	6 " Dec 1/17	375.00	182.05	
	----	Mrs E.A. Mott-Smith			10.00	'17
26	1018	Joaquim Lopes	6 " Nov 1/17	12.50	13.15	'16
	1027	C. F. Bradshaw	6 " Nov 1/17	12.50	12.85	'16
	1029	Tadaichi Doi	6 " Nov 1/17	12.50	11.65	'16 Bal
	1045	First Trust Co Hilo	6 " Nov 1/17	37.50	27.20	'16
	1050	L. Turner Co	6 " Nov 1/17	37.50	21.25	'16
	1056	R. Sumida	6 " Nov 1/17	17.50	19.30	'16
	1065a	Murakami Masutaro .	6 " Nov 1/17	17.50	15.20	'16
	1067	L. F. Mendonca	6 " Nov 1/17	12.50	18.45	'16
	1071	J. Kaiama Estate ..	6 " Nov 1/17	15.00	18.45	'16
	1074	Mrs Young Chung ...	6 " Nov 1/17	12.50	15.00	'16
	1075	T. Ah Ping	6 " Nov 1/17	20.00	21.65	'16
	1078	First Trust Co Hilo	6 " Nov 1/17	12.50	14.75	'16
	1080	Tadaichi Doi	6 " Nov 1/17	20.00	15.80	'16 Bal
	1111	G. N. Gay	6 " Oct 1/17	10.00	.85	'16
	1153	Dodo Mitsugoro	6 " Nov 1/17	12.50	17.05	'16
	1203	Anna E. Short	6 " Oct 1/17	21.60		
	1235	Y. Matsumoto	6 " Nov 1/17	27.50	32.30	'16
	1264	First Trust Co Hilo	6 " Nov 1/17	12.50	13.85	'16
	1284	L. Chau	6 " Nov 1/17	25.00	20.15	'16
	1285	S. Yamamura	6 " Nov 1/17	15.00	18.40	'16
	1286	Dodo Mitsugoro	6 " Nov 1/17	10.00	9.70	'16
	1344	C. F. Bradshaw	6 " Oct 1/17	7.50	6.90	'16
	1346	Mrs. L. Carter	6 " Nov 1/17	20.00	20.75	'16
	1347	T. Ikeda	6 " Nov 1/17	25.00	29.80	'16
	1349	Crescent Cy Crkr Co	6 " Nov 1/17	12.50	11.55	'16
	1350	T. Ah Ping	6 " Nov 1/17	7.50	7.40	'16
	1351	C. F. Bradshaw	6 " Nov 1/17	7.50	6.90	'16
	1352	H. Doi	6 " Dec 1/17	12.50	11.70	'16
	1384a	S. Nakazawa	6 " Nov 1/17	60.00	41.05	'16
	1402	T. Sagawa	6 " Nov 1/17	15.00	17.95	'16
	1403	G. J. Becker	12 " May 1/18	25.00	2.85	'16
	1407	W. Inada	6 " Dec 1/17	40.00	31.40	'16
	1408	Jose Domingues	6 " Dec 1/17	15.00	19.40	'16
	1409	Ah Chu & Ah Wing ..	6 " Dec 1/17	7.50	7.40	'16
	1450	Chock Hong	6 " Nov 1/17	12.50	15.00	'16
	1451	K. Kuratsu	6 " Nov 1/17	12.50	15.70	'16
	1483	Lum Chee, Trustee .	6 " Nov 1/17	50.00	14.45	'16 Bal
	1669	Hop Kee	6 " Nov 1/17	37.50	13.50	'16
	1706	I. Kitagawa	6 " Oct 1/17	90.00	24.40	'16
	1837	G. H. Vicars	6 " Sep 1/17	25.00		
	1842	Wm. T. Balding	6 " Nov 1/17	25.00		
	1843	T. Guard	6 " Nov 1/17	25.00		
	1844	G. J. Richardson ..	6 " Nov 1/17	25.00		
	1845	Alvah A. Scott	6 " Nov 1/17	25.00		
	1846	J. W. Russell	6 " Nov 1/17	25.00		
	1847	H. A. Truslow	6 " Nov 1/17	25.00		
	1848	E. M. R. Smith	6 " Nov 1/17	25.00		
	1853	I. Kitagawa	6 " Dec 1/18	150.00		
	1854	James Henderson ...	6 " Nov 1/17	25.00		
	----	S. P. Peterson	3 " Jul 1/17	12.00		
	----	Volcano Stables	3 " Aug 1/17	37.50		
27	776	Hawn Cge Mfg Co ...	1 " May 1/17	75.00	66.95	'16 Bal
	1247	Kahalau (W)			3.05	'17
	1470	Laie (W)			.80	'16 Bal
		Forward -		$ 8818.95	$ 2739.60	

RENTS and TAXES COLLECTED - JUNE. 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought Forward ...		$ 8818.95	$ 2739.60	
27	1783	Kodzuchi Ichikawa .	6 mo to Jan 1/18	130.00	28.55	'17
	----	Kahalau (W)	6 " Jan 1/18	10.00		
29	917	Pang Lum Mow	1 " Jul 1/17	50.00		
	1051	Pang Lum Mow	1 " Jul 1/17	16.65		
	1478	D. L. Akwai	6 " Dec 1/17	60.00	18.35	'16
	1490	L. G. Blackman	6 " Dec 1/17	125.00	31.85	'16
	----	Antoine Schnerr Co.	1 " Aug 1/17	30.00		
30	888	John Gaspar	6 " Sep 1/17	137.50	42.20	'16
	948	John Gaspar	12 " May 1/18	190.00	29.15	'16
	1005	David K. Baker	6 " Jul 1/17	12.50	4.15	'16
	1171	Thos. C. White	6 " Jul 1/17	265.00	76.20	'16
	1194a	Kuramitsu Tsumao ..	12 " Jul 1/17	13.00	.15	'16
	1205	H. Hackfeld & Co ..	6 " Oct 1/17	50.00		
	1312	S. Kawahara	6 " Jul 1/17	29.40	6.90	'16
	1328	S. Kawahara	6 " Jul 1/17	46.25	13.25	'16
	1416a	Y. Ichimura	6 " Jan 1/18	10.00		
	1455	D. Nishida	6 " Jul 1/17	17.00		
	1802	R. Matsumoto	6 " Jul 1/17	10.00		
	526	John Ena Estate ...			625.20	'17 a/c
	1489	M. J. Scully	6 " Jan 1/18	375.00		
	1537	Tadamoto Ozawa	6 " Dec 1/17	25.00	6.35	'16
	1556	Wm. A. Kane ... Bal	6 " Jul 1/17	20.00		
	----	May K. Brown	6 " Dec 1/17	50.00	72.30	'16
	1668	Kaihawai (W) .. a/c	6 " Dec 1/17	10.00		
				$10501.25	$ 3694.20	

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SCHEDULE B

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, 1917.

KAMEHAMEHA SCHOOLS					
July	1916	p. 56	$12,000.00	$	
August	"	" 58	11,300.00		
September	"	" 60	9,500.00		
October	"	" 62	10,700.00		
November	"	" 64	9,500.00		
December	"	" 67	12,804.17		
January	1917	" 70	25,650.79		
February	"	" 72	13,100.00		
March	"	" 74	11,000.00		
April	"	" 76	15,600.00		
May	"	" 79	13,000.00		
June	"	" 82	16,583.25	160,018.21	✓
SUSPENSE					
July	1916	p. 56	6,239.26		
March	1917	" 74	45.00		
June	"	" 82	40.00	6,324.26	✓
INTEREST					
July	1916	p. 57	330.00		
February	1917	" 73	23.33		
April	"	" 78	262.73		
June	"	" 83	5.65	621.71	✓
INCIDENTALS Land Agency					
July	1916	p. 56	457.95		
August	"	" 58	216.21		
September	"	" 60	332.11		
October	"	" 62	120.51		
November	"	" 64	206.79		
December	"	" 67	206.19		
January	1917	" 70	299.83		
February	"	" 72	141.45		
March	"	" 74	55.50		
April	"	" 76	269.77		
May	"	" 79	175.28		
June	"	" 82	30.87	2,512.46	✓
AUTO EXPENSE					
July	1916	p. 56	50.01		
August	"	" 58	65.76		
September	"	" 60	43.36		
October	"	" 62	77.31		
November	"	" 64	107.86		
December	"	" 67	92.24		
January	1917	" 70	17.83		
February	"	" 72	34.77		
March	"	" 74	22.17		
April	"	" 76	42.69		
May	"	" 79	110.56		
June	"	" 82	87.79	752.35	✓
SURVEYING					
August	1916	p. 58	75.00		
October	"	" 62	250.00		
January	1917	" 70	813.90		
June	"	" 82	100.00	1,238.90	✓
	Forward			$171,467.89	✓

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SCHEDULE B

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, 1917

	Brought Forward		$		$171,467.89 ✓
INSURANCE					
July	1916	p. 57	400.00		
August	"	" 59	22.75		
September	"	" 61	303.60		
October	"	" 63	17.92		
December	"	" 68	191.90		
January	1917	" 71	154.65		
February	"	" 73	7.50		
March	"	" 75	66.94		
May	"	" 80	27.60		
June	"	" 83	74.86	1,267.72	✓
LAW					
July	1916	p. 57	242.40		
August	"	" 59	240.15		
September	"	" 61	166.65		
October	"	" 63	249.40		
November	"	" 65	329.35		
December	"	" 68	527.88		
January	1917	" 71	628.90		
February	"	" 73	209.65		
March	"	" 75	285.65		
April	"	" 77	845.90		
May	"	" 80	1,614.55		
June	"	" 83	2,355.80	7,696.28	✓
REPAIRS					
October	1916	p. 63	9.20		
November	"	" 65	2.75		
May	1917	" 80	21.15	33.10	✓
RENTS					
July	1916	p. 57	131.65		
August	"	" 59	3,140.21		
December	"	" 68	787.59		
January	1917	" 71	133.35		
February	"	" 73	6.00		
March	"	" 75	85.00		
June	"	" 83	600.00	4,883.80	✓
TAXES					
September	1916	p. 61	1,406.20		
November	"	" 65	24,494.35		
May	1917	" 80	26,957.45		
June	"	" 83	1,074.90	53,932.90	✓
TAX APPEALS					
September	1916	p. 61	133.50		
December	"	" 69	10.00		
April	1917	" 78	439.50		
June	"	" 83	88.30	671.30	✓
FRONTAGE TAX					
September	1916	p. 61	1,173.56		
November	"	" 65	1,981.38		
December	"	" 68	1,723.04		
April	1917	" 77	3,824.14		
June	"	" 83	94.33	8,796.45	✓
	Forward			$248,749.44	

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SCHEDULE B

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th. 1917

Brought Forward		$	$248,749.44	✓
SEWER RATES				
July 1916	p. 57	13.25		
January 1917	" 71	13.25	26.50	✓
INCIDENTALS General Office				
July 1916	p. 56	242.70		
August "	" 58	102.70		
September "	" 60	297.39		
October "	" 62	97.42		
November "	" 64	107.25		
December "	" 67	276.61		
January 1917	" 70	149.16		
February "	" 72	133.75		
March "	" 74	381.70		
April "	" 76	100.04		
May "	" 79	107.13		
June "	" 82	265.05	2,260.90	✓
SALARIES				
July 1916	p. 56	1,518.35		
August "	" 58	1,543.35		
September "	" 60	1,568.35		
October "	" 62	1,568.35		
November "	" 64	1,568.35		
December "	" 67	1,568.35		
January 1917	" 70	1,588.35		
February "	" 72	1,588.35		
March "	" 74	1,531.10		
April "	" 76	1,605.00		
May "	" 79	1,605.00		
June "	" 82	1,640.00	18,892.90	✓
STOCKS				
Interest - Hawaii Cons Ry	p.	2,160.00	2,160.00	✓
AGENTS' COMMISSIONS				
September 1916	p. 61	134.65		
December "	" 68	26.21		
January 1917	" 71	102.50		
March "	" 75	33.16		
April "	" 77	145.45		
June "	" 83	204.59	646.56	✓
TRUSTEES' COMMISSIONS				
January 1917	p. 71	5,076.31		
Suspense		8,929.90	14,006.21	✓
PURCHASE OF LANDS				
February 1917	p. 73	225.00	225.00	✓
SALES OF LAND				
January 1917	p. 71	8.00		
February "	" 73	614.25		
March "	" 75	250.75	873.00	✓
PATENTS & ABSTRACTS				
December 1916	p. 68	425.00	425.00	✓
Forward			$288,265.51	

SCHEDULE B

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, 1917

	Brought Forward			$	$288,265.51
ROADS & SEWERS					
July	1916	p.	57	.70	
September	"	"	61	108.79	
October	"	"	63	470.55	
December	"	"	68	21.65	
January	1917	"	71	12.00	
February	"	"	73	256.75	
March	"	"	75	162.00	
April	"	"	77	3,926.40	
May	"	"	80	2,590.90	
June	"	"	83	7,649.90	15,199.64
FENCING					
October	1916	p.	63	644.52	
November	"	"	65	90.00	
December	"	"	68	122.40	
January	1917	"	71	144.30	
February	"	"	73	157.00	
March	"	"	75	553.30	1,711.52
IMPROVEMENT OF LANDS					
July	1916	p.	57	2,460.92	
September	"	"	61	44.00	
November	"	"	66	16.50	
January	1917	"	71	3.83	
May	"	"	81	11.40	
June	"	"	83	.40	2,537.05
MAUNALUA POND IMPROVEMENTS					
July	1916	p.	57	3.75	
September	"	"	61	746.95	
October	"	"	63	2,595.95	
November	"	"	65	4,186.65	
January	1917	"	71	500.00	8,033.30
KAMEHAMEHA ALUMNI DORMITORY					
November	1916	p.	65	1,000.00	
December	"	"	69	1,673.70	
January	1917	"	71	1,000.00	
March	"	"	75	1,000.00	
May	"	"	81	537.70	5,211.40
FURNITURE & EQUIPMENT					
September	1916	p.	61	70.50	
November	"	"	65	960.00	
December	"	"	68	6.20	
March	1917	"	75	384.25	
May	"	"	80	1,021.50	2,442.45
BILLS RECEIVABLE					
June	1917	p.	84	1,021.71	1,021.71
INVESTMENTS					
July	1916	p.	57	23,370.00	
February	1917	"	73	10,025.00	
April	"	"	78	20,500.00	53,895.00
	Carried to SCHEDULE C	p.	86		$378,317.58

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1916

Vch'r	Date				
		SUSPENSE (Due Bills June 30/16)			
-	1	Trustees' Commissions, Balance 12 mos ..	$	$ 6,239.26	
		KAMEHAMEHA SCHOOLS			
1	1	A/c Revenue Allowance, July		12,000.00	✓
		INCIDENTALS (Land Agency)			
2	6	"Advertiser," 3 mos. to Oct 1/16	2.85	✓	
3	7	Telephone, 1519 (upstairs' office) July.	5.40	✓	
4	14	Ehlers & Co, cloth for markers	1.00	✓	
5	15	G. K. Larrison, expert serv, Waiahole Jun	37.50	✓	
6		Philip & Bro, leather note-book cases ..	4.50	✓	
7		Arleigh & Co, plumb bob	1.75	✓	
8		Wall, Nichols Co, crayons, etc	2.00	✓	
9		Mercantile Ref. Sheet, 3 m to Oct 1/16 .	6.00	✓	
10		Hwn News Co, profile cloth	11.50	✓	
11		Hall & Son, hatchet, padlocks, etc	7.55	✓	
12		White, care 2 mules Kona, 6 m end. Jun 30	192.00	✓	
13		Crater Hotel, bd & ldg Loomis, Kilauea Sur	50.60	✓	
14	22	G. H. Gere, a/c expenses, Hilo trip	100.00	✓	
15	28	Engineering & Contracting, 1 yr Jun 1/17	2.00	✓	
16	31	G. H. Gere, lunch at Hauula	2.00	✓	
17		Vol. Stables, bd etc, 1brs, Kilauea Sur.	31.30	✓	457.95
		INCIDENTALS (General Office)			
18	1	Rycroft's, distilled water, June	.50	✓	
19	3	Hwn Electric, light service, 1 month ..	1.80	✓	
20	5	Laundry, office towels	.35	✓	
21	6	P. H. Burnette, affid. re K/s water rgt	.25	✓	
22	7	Telephone, 5303 (down stairs' off) July.	5.10	✓	
23	15	Barnhart's, ice during June	1.25	✓	
24		Office Supply Co, typewriter paper, etc.	10.50	✓	
25		Hwn Gazette Co, rent cash book	18.50	✓	
26		Water Rates, Delmonico Bldg, 6 m, Jan 1/17	21.00	✓	
27		" Office, 6 mos to Jan 1/17	5.00	✓	
28		T. C. White, Kona Off exps, 6 m Jun 30.	86.65	✓	
29	18	M. C. Amana, a/c exps Molokai Colln trip	50.00	✓	
30	20	Laundry, office towels	.20	✓	
31	22	Hwn Gazette Co, 1000 rent receipts	8.50	✓	
32	31	W. F. Sanborn, caretaker's wages, Waipa, Jul	32.50	✓	
33		M. C. Amana, carfares, July	.60	✓	242.70
		AUTO EXPENSE (Cadillac Car)			
34	14	Kershner Vulcanizing Co, casing, etc ...	35.05	✓	
35	15	G. H. Gere, washing car, June	4.00	✓	
36		Schuman Cge. Co, general service, June.	10.96	✓	50.01
		SALARIES			
37	15	G. H. Gere, Supt., Land Agency, a/c July	150.00	✓	
38		E. B. Loomis, Asst. Eng., " " "	100.00	✓	
39		G. Podmore, Surveyor, " " "	75.00	✓	
40		W. Smith, Rodman, " " "	37.50	✓	
41		E. T. Winant, Cashier, Gen Off " "	100.00	✓	
42		F. M. Stanley, Sten.(sub) " " "	50.00	✓	
43		A. J. Thevenin, Ass't, " " "	50.00	✓	
44		M. C. Amana, Collector, " " "	62.50	✓	
45		Tam You, Janitor, " " "	10.00	✓	
		Forward	$ 635.00	$18,989.92	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r Date — J U L Y, 1 9 1 6 (Continued)

		Brought Forward	$ 635.00	$18,989.92	
		SALARIES			
46	31	G. H. Gere, ... Bal July	183.35	✓	
47		E. B. Loomis, ... " "	100.00	✓	
48		G. Padmore, ... " "	75.00	✓	
49		W. Smith, ... " "	37.50	✓	
50		E. T. Winant ..... " "	125.00	✓	
51		F. M. Stanley, ... " "	50.00	✓	
52		A. J. Thevenin, ... " "	75.00	✓	
53		M. C. Amana, ... " "	62.50	✓	
54		Tam You, ... " "	10.00	✓	
55		T. C. White, Agent, Kona, Hawaii, .. "	125.00	✓	
56		K. Kaneyuki, Manger, " " .. "	35.00	✓	
57		Nahau, Caretaker, Honaunau, " .. "	5.00	✓	1,518.35
		LAW			
58	15	Baldwin & Alexander, serv, McCandless Pet	5.00	✓	
59	25	T. Robinson, affids re 31st Annual A/cs.	.75	✓	
60	31	Holmes & Olson, general retainer, July.	166.65	✓	
61		" spec. retainer, McCandless Petition .	50.00	✓	
62		" suit vs Nin Kee to recover on Notes .	20.00	✓	242.40
		SEWER RATES (6 mos. advance)			
63	15	Delmonico Bldg, Beretania Street	11.00	✓	
64		Clark Cottage, Punchbowl Street	2.25	✓	13.25
		RENTS			
65	17	F. L. Waldron, refund, Ala Moana Ten, ov/pd	31.65	✓	
66	31	Cecil Brown, ½ int. L 507b, 6 m to Jan 1/17	100.00	✓	131.65
		MAUNALUA POND IMPROVEMENTS			
67	13	F. Lee, typing specifications			3.75 ✓
		INSURANCE (Fire Loss)			
68	24	Allen & Robinson, Kauluwela Bldg restored			400.00 ✓
		ROADS & SEWERS			
69	15	Blue Print Co, prints Waialae Subdivision			.70 ✓
		IMPROVEMENT OF LANDS			
70	22	McCandless Bros, artesian well, Manana .	2,400.00	✓	
71	31	Hon Iron Wks, flange & valve, Manana, Ewa	54.17	✓	
72		E. W. Quinn, con fl toilet, L 1209a Palama	6.75	✓	2,460.92
		INVESTMENTS (Mutual Telephone Bonds)			
	19	Guardian Trust Co,			
73		2 @ 105¾ & brokerage @ ½%	2,120.00	✓	
74		20 @ 106 " " @ ½%	21,250.00	✓	23,370.00
		INTEREST			
	19	Accrued on above, Apl 1 to date, 5%,			
73		$ 2000.00, 3 mos. 18 days	30.00	✓	
74		$20000.00, 3 " 18 "	300.00	✓	330.00
			330		
					$47,460.94

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1916

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
75	1	Revenue Allowance, August	$ 9,500.00	$ ✓	
76	18	Capital Allowance, ...	1,000.00	✓	
77	29	Capital Allowance, ...	800.00	✓	11,300.00
		INCIDENTALS (Land Agency)			
78	4	Telephone (1519) August	5.10	✓	
79	15	M. E. Thevenin, typing	2.00	✓	
80		Inter Is, fare to Hilo Loomis, Kilauea Sur	12.50	✓	
81		Vol. Stables, fare Hilo to Vol, Lbrs re "	1.50	✓	
82		Hall & Son, tools	2.56	✓	
83		Hwn News Co, calendar stand	.75	✓	
84		Wall, Nichols Co, tracing cloth	9.60	✓	
85		Dimond & Co, canteen	2.25	✓	
86		Blue Print Co, prints furnished, July ..	7.70	✓	
87		Larrison, services Waiahole, July	62.50	✓	
88	18	Gere, a/c expenses Kona trip	100.00	✓	
89	31	M. E. Thevenin, typing	2.00	✓	
90		Lewers & Cooke, steel tape	7.75	✓	216.21
		INCIDENTALS (General Office)			
91	3	Hwn Electric, light service, 1 month ..	1.40	✓	
92	4	Telephone (5303) August	5.10	✓	
93	8	Postage Stamps	5.00	✓	
94	9	Hall & Son, screw hooks	.10	✓	
95	15	Rycroft's, distilled water, July	.50	✓	
96		Barnhart's, ice during July	1.30	✓	
97		Office Supply Co, stationery, July	3.80	✓	
98		Hwn Gazette Co, 5000 letter heads	30.00	✓	
99		Chambers Drug Co, soap	.25	✓	
100	31	Laundry, office towels	.65	✓	
101		Sanborn, caretaker's wages, Waipa, Aug .	33.75	✓	
102		N. Carusa, caretaker Keauhou, August ...	20.00	✓	
103		Amana, carfares, August	.85	✓	102.70
		AUTO EXPENSE (Cadillac Car)			
104	15	Von Hamm-Young Co, general serive, July			65.76 ✓
		SURVEYING (Paunau, Maui)			
105	15	Geo. F. Wright, 2 tracings			75.00 ✓
		SALARIES			
106	15	Gere, ... a/c August	150.00	✓	
107		Loomis, ... " "	100.00	✓	
108		Podmore, ... " "	75.00	✓	
109		Smith, ... " "	37.50	✓	
110		Winant, ... " "	100.00	✓	
111		F. K. Kienzle, Stenographer,. " "	62.50	✓	
112		Thevenin, ... " "	50.00	✓	
113		Amana, ... " "	50.00	✓	
114		Tam You, ... " "	10.00	✓	
115	31	Gere, ... Bal "	183.35	✓	
116		Loomis, ... " "	100.00	✓	
117		Podmore, ... " "	75.00	✓	
118		Smith, ... " "	37.50	✓	
119		Winant, ... " "	125.00	✓	
120		Kienzle, ... " "	62.50	✓	
		Forward	$ 1,218.35	$11,759.67	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r Date AUGUST, 1916 (Continued)

		Brought Forward	$ 1,218.35	$11,759.67
		SALARIES		
121	31	Thevenin, ... Bal August	75.00 ✓	
122		Amana, ... " "	75.00 ✓	
123		Tam You, ... " "	10.00 ✓	
124		White, ... "	125.00 ✓	
125		Kaneyuki, ... "	35.00 ✓	
126		Nahau, ... "	5.00 ✓	1,543.35
		LAW		
127	1	Hwn Abstract Co, ext Maunalua title rec.	7.50 ✓	
128	3	Holmes et al, Bd, appeal re trusteeship.	66.00 ✓	
129	31	" general retainer, August	166.65 ✓	240.15
		RENTS (Kalauao, Ewa)		
130	24	Bishop Museum, 12 m to Sep 1/16, L 704,704a	3,069.33 ✓	
131	31	" 12 m to Sep 1/16, Pct. L 1322a ..	70.88 ✓	3,140.21
		INSURANCE (Premiums)		
132	31	C. Brewer & Co, Cadillac car, 1 yr		22.75 ✓
				332
				$16,706.13

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1916

Vch'r	Date					
		KAMEHAMEHA SCHOOLS				
133	1	Revenue Allowance, September		$		$ 9,500.00 ✓
		INCIDENTALS (Land Agency)				
134	7	Telephone (1519) September		5.60	✓	
135	9	Hwn News Co, 1 doz. pads		5.90	✓	
136		Wall, Nichols Co, stationery, August ...		12.94	✓	
137		Blue Print Co, prints furnished, August.		5.15	✓	
138		Larrison, services, Waiahole, August ...		93.75	✓	
139		Podmore, carfares, self and rodman		2.10	✓	
140		Rapid Transit, car tickets		5.00	✓	
141	15	D. S. Stone, rodman, Kanewai Survey		3.50	✓	
142	30	Gere, balance exps., Kona trip		41.75	✓	
143		" for labor, Keauhou,(Kona) Survey .		116.25	✓	
144		Inter Is, fare & frt, Gere & auto, same .		36.42	✓	
145		Philip & Bro, spur straps, etc, same Sur.		3.75	✓	332.11
		INCIDENTALS (General Office)				
146	7	Ehlers & Co, typewriter cloth		.20	✓	
147		Telephone (5303) September		6.25	✓	
148	9	Barnhart's, ice, August		1.35	✓	
149		Hall & Son, toilet paper, etc, August ..		1.09	✓	
150		Hwn Electric, light service, 1 month ...		1.25	✓	
151		E. W. Quinn, new wash bowl installed,Off		7.35	✓	
---		Postage Stamps		.10		
152		Office Supply Co, desk pads, etc, August		16.35	✓	
153	11	Laundry, office towels		.40	✓	
154	12	Hwn Gazette Co, 10 receipt books		9.50	✓	
155		Office Supply Co, T. W. stand, etc		6.50	✓	
156	30	Audit Co, Hawaii, services to date, 3 m.		187.50	✓	
157		Sanborn, caretaker's wages, Waipa, Sept.		32.50	✓	
158		Carusa, caretaker Keauhou, Kona, Sept ..		20.00	✓	
159		Bishop & Co, ½ share water rates Off Blg		1.67	✓	
160		Post Office Box, rent to Jan 1/17, 3 m .		2.00	✓	
161		Hoffschlaeger & Co, typewriter paper ...		2.68	✓	
162		Amana, carfares, September		.70	✓	297.39
		AUTO EXPENSE (Cadillac Car)				
163	30	Von Hamm-Young Co, general service, Aug.				43.36 ✓
		SALARIES				
164	15	Gere, ...	a/c September	150.00	✓	
165		Loomis, ...	" "	100.00	✓	
166		Podmore, ...	" "	75.00	✓	
167		Smith, ...	" "	37.50	✓	
168		Winant, ...	" "	100.00	✓	
169		Thevenin, ...	" "	62.50	✓	
170		Amana, ...	" "	25.00	✓	
171		Tam You, ...	" "	10.00	✓	
172	30	Gere, ...	Bal "	183.35	✓	
173		Loomis, ...	" "	100.00	✓	
174		Podmore, ...	" "	75.00	✓	
175		Smith, ...	" "	37.50	✓	
176		Winant, ...	" "	125.00	✓	
177		Kienzle, ...	"	150.00	✓	
178		Thevenin, ...	" "	62.50	✓	
179		Amana, ...	" "	100.00	✓	
		Forward		$ 1,393.35		$10,172.86

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r Date — S E P T E M B E R, 1 9 1 6 (Continued)

		Brought Forward	$ 1,393.35	$10,172.86
		SALARIES		
180	30	Tam You, ... Bal September	10.00	
181		White, ... "	125.00	
182		Kaneyuki, ... "	35.00	
183		Nahau, ... "	5.00	1,568.35
		LAW		
184	30	Holmes et al, general retainer, Sept ...		166.65
		FURNITURE & EQUIPMENT		
152	9	Office Supply Co, cabinet, Land Dept ...	14.00	
185	12	Waterhouse Co, desk, general office	56.50	70.50
		MAUNALUA POND IMPROVEMENTS		
186	9	J. N. Gere, Inspector, August 25/31	35.20	
187	15	" Inspector, September 1/15	62.50	
188		" board allowance, Sept. 1/15, 15 days.	15.00	
189	18	Geo. M. Yamada, a/c Contract No. 2	556.75	
190	30	J. N. Gere, Inspector, sal & bd, Sep 15/30	77.50	746.95
		INSURANCE (Delmonico Building)		
191	30	F. F. Pol. 740955 (Front), $4500, 1 yr .	65.25	
192		Hartford Pol. 7701 " $3000, 1 yr .	43.50	
193		Royal Pol. 302177 " $4500, 1 yr .	65.25	
194		English Am. Pol. 700266 (Rear) $6000, 1yr	129.60	303.60
		AGENTS' COMMISSIONS (3 Months)		
195	30	E. Hore, Waialua, Oahu, ... to date	34.15	
196		A. S. LeBaron Gurney, Hilo, Haw. " "	97.72	
197		W. F. Sanborn, Waipa, Kauai, ... " "	2.78	134.65
		ROADS & SEWERS		
198	1	George Lin, auto, Loomis to & from Waialae	3.00	
199	9	Hon Constn Co, extending sewer, Cooke St	80.00	
200		Hon Iron Wks, galv. pipe, Cooke St Subd.	25.79	108.79
		TAXES (a/c 1916)		
		Hawaii (withheld pending appeal)	~~52.65~~	
201	12	North Hilo, ...	52.65	
202		South Hilo, ...	709.10	
203		North Kohala, ...	60.45	
204		South Kona, ...	110.50	
205		Kau, ...	219.40	
206		Puna, ...	248.50	1,406.20
		IMPROVEMENT OF LANDS (Halawa, Molokai)		
207	30	Allen & Robinson, cement for repair work		44.00
		FRONTAGE TAX (Beach Walk)		
208	11	Assessment of unleased holdings	1,101.59	
209		" advanced for a/c Terr Hotel, L 522c .	71.97	1,173.56
		TAX APPEALS (Return Costs, 1916)		
210	12	Onomea & Hakalau, 365a & 1200	22.00	
211		S. M. Damon, 480a, Honaunau, S. Kona ...	66.00	
212		Olaa Sugar Co, 1385, Kahuwai, Puna	13.50	
213		Pac Devel Co, 1221 & 1222, Puna	32.00	133.50
				$16,029.61

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1916

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
214	2	Revenue Allowance, October	$ 9,500.00	$	
215	20	Capital Allowance	1,200.00		10,700.00
		INCIDENTALS (Land Agency)			
216	4	"Advertiser," 3 mos. to Jan 1/17	2.85		
217	6	Telephone (1519), October	5.00		
218	10	Blue Print Co, print of Kapahulu lots ..	.90		
219		" print of Waiolama, Hilo	.95		
220		F. E. Harvey, survey & maps, Maunakea St	40.00		
221		Wall, Nichols Co, pencils, etc, Sept. ..	1.20		
222		Larrison, services, Waiahole, September.	62.50		
223	14	Inter Is, frt on instr, etc re Gere's Kona Tr	.66		
224	17	Hon Iron Wks, pipe for markers, Kanewai	5.32		
225		" pipe for addl markers, Kanewai job .	1.13		120.51
		INCIDENTALS (General Office)			
226	3	Hwn Electric Co, light service, 1 month.	2.35		
227	6	Telephone (5303), October	5.20		
228	10	Lewers & Cooke, glass for calendar frame	.95		
229		Hall & Son, duster, etc, September	2.12		
230		Office Supply Co, stationery, September.	18.65		
231		Barnhart's, ice, September	1.25		
232		Arleigh & Co, gummed labels	.25		
233		Rycroft's, distilled water, Aug. & Sept.	1.50		
234	23	Kam Pak Chin, cleaning Bd Rm rug, cartage	.50		
235	31	Sanborn, caretaker's wages, Waipa, Oct .	32.50		
236		White, caretaker's wages, Keauhou, Oct .	20.00		
237		Hwn Gazette Co, printing Schedule "C" blks	5.75		
238		Postage Stamps	5.00		
239		S. H. Webb, sharpening office cutlery ..	.75		
240		Laundry, office towels	.65		97.42
		AUTO EXPENSE (Cadillac Car)			
241	10	Von Hamm-Young Co, general service, Jun/16	17.16		
242		" general service, September	5.05		
243	17	H. A. Truslow, casing furn, Gere's Kona Tr	35.70		
244	19	Hawaii Garage, gen'l serv, " " "	19.40		77.31
		SURVEYING (Kikala & Kalalau, Hilo)			
245	17	Podmore, locating lines for new lease ..			250.00
		SALARIES			
246	14	Gere, ... a/c October	150.00		
247		Loomis, ... " "	100.00		
248		Podmore, ... " "	75.00		
249		Smith, ... " "	37.50		
250		Winant, ... " "	100.00		
251		Amana, ... " "	25.00		
252		Tam You, ... " "	5.00		
253	31	Gere, ... Bal "	183.35		
254		Loomis, ... " "	100.00		
255		Podmore, ... " "	75.00		
256		Smith, ... " "	37.50		
257		Winant, ... " "	125.00		
258		Kienzle, ... "	150.00		
259		Thevenin, ... "	125.00		
260		Amana, ... " "	100.00		
		Forward	$ 1,388.35	$	11,245.24

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r Date — OCTOBER, 1916 (Continued)

		Brought Forward	$ 1,388.35	$11,245.24	
		SALARIES			
261	31	Tam You, ... Bal October	15.00	✓	
262		White, ... "	125.00	✓	
263		Kaneyuki, ... "	35.00	✓	
264		Nahau, ... "	5.00	✓ 1,568.35	
		LAW			
265	31	Holmes et al, general retainer, October.	166.65	✓	
266		" exps re tax appeals & trusteeship Cs	81.25	✓	
267		Mutual Telephone, wireless to Lahaina ..	1.50	✓ 249.40	
		FENCING			
268	2	Aerogram, to Kona Agt re ext Keauhou Con	1.50	✓	
269	10	Yoon & Suyunaga, bal Keauhou Wall Con,S1	266.67	✓	
270	17	McCandless & Dowsett, ½ costs bdy wall .	376.35	✓ 644.52	
		MAUNALUA POND IMPROVEMENTS			
271	3	Geo. M. Yamada, a/c Contract No. 2	2,439.95	✓	
272	14	J. N. Gere, Insp, sal & bd, Oct 1/15 ...	77.50	✓	
273	31	" salary and board, October 15/31	78.50	✓ 2,595.95	
		REPAIRS (Office)			
274	14	Hopp & Co, chair, shades, etc		9.20	✓
		INSURANCE (Premiums)			
275	14	Bishop Ins Agcy, office furniture, 1 yr.		17.92	✓
		ROADS & SEWERS (Kapaakea)			
276	17	City & County, 1259' curbing, Kapahulu Rd		470.55	✓
				336	
				$16,801.13	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1916

Vch'r	Date					
		KAMEHAMEHA SCHOOLS				
277	1	Revenue Allowance, November	$		$ 9,500.00	✓
		INCIDENTALS (Land Agency)				
278	4	Telephone (1519), November		5.40	✓	
279	6	Hwn News Co, cross section cloth, etc ..		11.47	✓	
280		Wall, Nichols Co, stationery, October ..		2.17	✓	
281		Mercantile Ref. Sheet, 3 m to Jan 1/17 .		6.00	✓	
282		Blue Print Co, prints furnished, October		4.50	✓	
283		Larrison, services, Waiahole, October ..		115.75	✓	
284	15	W. W. Chamberlain, apprais. Helumoa lot ..		25.00	✓	
285		Inter Is, fare & frt, Gere & auto to Haw		36.50	✓	206.79
		INCIDENTALS (General Office)				
286	1	Amana, carfares, October		.80	✓	
287	2	Hwn Electric Co, light service, 1 month.		1.40	✓	
288	4	Telephone (5303), November		5.00	✓	
289	6	Barnhart's, ice, October		1.30	✓	
290		Rycroft's, distilled water, October		1.00	✓	
291		Hoffschlaeger Co, typewriter paper		19.60	✓	
292		Office Supply Co, stationery, October ..		11.90	✓	
293		Hall & Son, sopozon, etc, October		3.35	✓	
294	15	Mercantile Printing Co, 100 Invest. shts		9.25	✓	
295	20	Laundry, office towels		.40	✓	
296	29	Sanborn, caretaker's wages, Waipa, Nov .		32.50	✓	
297		White, caretaker's wages, Keauhou, Nov .		20.00	✓	
298		Amana, carfares, November		.75	✓	107.25
		AUTO EXPENSE				
299	6	Kershner Vulc Co, casing etc		36.60	✓	
300		Von Hamm-Young Co, general service, Oct.		66.26	✓	
301	25	Police Dept, Regis. Cert. 2756, Dodge Car		5.00	✓	107.86
		SALARIES				
302	15	Gere, ... a/c November		150.00	✓	
303		Loomis, ... " "		100.00	✓	
304		Podmore, ... " "		75.00	✓	
305		Smith, ... " "		37.50	✓	
306		Winant, ... " "		100.00	✓	
307		Kienzle, ... " "		42.35	✓	
308		Thevenin, ... " "		62.50	✓	
309		Amana, ... " "		25.00	✓	
310		Tam You, ... " "		7.50	✓	
311	30	Gere, ... Bal "		183.35	✓	
312		Loomis, ... " "		100.00	✓	
313		Podmore, ... " "		75.00	✓	
314		Smith, ... " "		37.50	✓	
315		Winant, ... " "		125.00	✓	
316		Kienzle, ... " "		107.65	✓	
317		Thevenin, ... " "		62.50	✓	
318		Amana, ... " "		100.00	✓	
319		Tam You, ... " "		12.50	✓	
320		White, ... "		125.00	✓	
321		Kaneyuki, ... "		35.00	✓	
322		Nahau, ... "		5.00	✓	1,568.35
		Forward				$11,490.25

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1916 (Continued)

Vch'r	Date				
		Brought Forward	$		$11,490.25
		LAW			
323	1	Holmes et al, disburs., Kealakaa Case ...		21.40 ✓	
324		S. K. Kamaiopili, exps Lahaina trip		15.00 ✓	
325	6	Holmes et al, a/c costs re-entering L 1164		50.00 ✓	
326	24	Hwn Abs Co, abstracts 3 kul, Honaunau ..		45.00 ✓	
327	27	Taxes, delinquent, 1916, Waiolua Bldgs .		16.30 ✓	
328	29	Holmes et al, general retainer, Nov		166.65 ✓	
329		F. K. Kienzle, ackmt Hwn Fert. Deed ...		3.00 ✓	
330		Recording same deed dated Sep 30/16		12.00 ✓	329.35
		FENCING (Keauhou-Honalo Boundary)			
331	20	Suyinaga & Yoon, a/c Contract, sec. 2 ..			90.00 ✓
		FURNITURE & EQUIPMENT (Land Dept.)			
332	27	Von Hamm-Young Co, Dodge Touring Car ...			960.00 ✓
		MAUNALUA POND IMPROVEMENTS			
333	1	Geo. M. Yamada, a/c Contract No. 2		2,071.35 ✓	
334	15	J. N. Gere, Insp, sal & bd, Nov 1/15 ...		77.50 ✓	
335	18	" salary & board, Nov 15/17, 2 days ...		10.35 ✓	
336	20	Geo. M. Yamada, a/c Contract No. 2		1,374.95 ✓	
337	27	" a/c Contract No. 2		637.00 ✓	
338		" extras re spillways, Contract No. 2		15.50 ✓	4,186.65
		REPAIRS (Land Dept.)			
339	6	Coyne Furniture Co, chair			2.75 ✓
		TAXES (Balance 1916)			
		Hawaii			
340	6	North Hilo 189.55	✓		
341		South Hilo 2249.05	✓		
342		Hamakua 97.25	✓		
343		North Kohala 338.45	✓		
344		North Kona 683.00	✓		
345		South Kona 1216.75	✓		
346		Kau 633.45	✓		
347		Puna 397.70	✓	5,805.20	
348		Maui		493.10 ✓	
349		Molokai		72.50 ✓	
		Kauai			
350		Lihue 28.30	✓		
351		Hanalei 147.20	✓	175.50	
		Oahu			
352	15	Kona 12691.65	✓		
353		Koolaupoko 323.35	✓		
354		Koolauloa 257.75	✓		
355		Waialua 1438.70	✓		
356		Ewa 3236.60	✓	17,948.05	24,494.35
		ALUMNI DORMITORY (Fort Street)			
357	15	E. C. Webster, a/c constn. cost			1,000.00 ✓
		FRONTAGE TAX (Kalakaua Avenue)			
		Assessment of unleased holdings:			
358	15	Kalakaua Ave & Lewers Road - cor		1,727.25 ✓	
359		Road reserve, 33'		142.14 ✓	
360		Road reserve, 26'		111.99 ✓	1,981.38
		Forward			$44,536.42

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1916 (Continued)

Vch'r	Date			
		Brought Forward	$	$44,536.42
		IMPROVEMENT OF LANDS (Halawa, Molokai)		
		Allen & Robinson, materials forwarded:		
361	27	Cement for repairing waterheads & ditches	13.50 ✓	
362		Empty sacks for bulkheads	3.00 ✓	16.50
				339
				$44,552.92

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1916

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
363	1	Revenue Allowance, December	$ 9,500.00	✓	
364	29	" & Capital Exps, (Special Allowance).	2,480.02	✓	
365	30	Capital Allowance	104.15	✓	12,084.17
		INCIDENTALS (Land Agency)			
366	4	Hon Iron Wks, pipe for markers	6.20	✓	
367	6	Hon Constn Co, cement etc for markers ..	2.65	✓	
368		Podmore, iron bolts for markers	.80	✓	
369		Telephone, (1519) December	5.00	✓	
370	8	Oahu Ry, hauling cement etc for markers.	.60	✓	
371	9	Gere, a/c expenses, Kilauea trip	100.00	✓	
372		Larrison, services Waiahole, November ..	53.75	✓	
373	16	Hon Constn Co, cement etc for markers ..	10.14	✓	
374	23	Engineering News, 1917, & Exg on N. Y. .	5.05	✓	
375	30	J. M. Lydgate, serv & exps re Wailua Lease	22.00	✓	206.19
		INCIDENTALS (General Office)			
376	4	Hwn Electric, light service, 1 month ...	1.50	✓	
377	6	Barnhart's, ice, November	1.30	✓	
378		Office Supply Co, stationery, November .	7.10	✓	
379		Hall & Son, mops, etc, November	4.23	✓	
380		Wall, Nichols Co, erasers, etc	.53	✓	
381		Telephone, (5303) December, ...	5.20	✓	
382	9	Postage Stamps	5.00	✓	
383		Chambers Drug Co, benzine	.20	✓	
384		Rycroft's, distilled water, November ...	1.00	✓	
385	15	A-H Paper Co, wrapping paper	1.25	✓	
386	23	Post Office Box, rent to Apl 1/17, 3 mos	2.00	✓	
387	27	Laundry, office towels	.60	✓	
388	30	Audit Co, Hawaii, services to date, 3 mo	187.50	✓	
389		Bishop & Co, lock box to Apl 1/17, 3 mos	6.00	✓	
390		Amana, carfares, December	.70	✓	
391		Sanborn, caretaker's wages, Waipa, Dec .	32.50	✓	
392		White, caretaker's wages, Keauhou, Dec .	20.00	✓	276.61
		AUTO EXPENSE (Dodge Car)			
393	4	Lewers & Cooke, cedar oil and duster ...	1.58	✓	
394	6	Von Hamm-Young Co, general service, Nov.	55.91	✓	
395		Kershner Vulc Co, casing (extra)	34.75	✓	92.24
		SALARIES			
396	15	Gere, ... a/c December	150.00	✓	
397		Loomis, ... " "	100.00	✓	
398		Podmore, ... " "	75.00	✓	
399		Smith, ... " "	37.50	✓	
400		Winant, ... " "	100.00	✓	
401		Kienzle, ... " "	10.00	✓	
402		Thevenin, ... " "	62.50	✓	
403		Amana, ... " "	62.50	✓	
404		Tam You, ... " "	7.50	✓	
405	30	Gere, ... Bal "	183.35	✓	
406		Loomis, ... " "	100.00	✓	
407		Podmore, ... " "	75.00	✓	
408		Smith, ... " "	37.50	✓	
409		Winant, ... " "	125.00	✓	
410		Kienzle, ... " "	140.00	✓	
411		Thevenin, ... " "	62.50	✓	
		Forward	$ 1,328.35		$12,659.21

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r Date — DECEMBER, 1916 (Continued)

		Brought Forward	$ 1,328.35	$12,659.21
		SALARIES		
412	30	Amana, ... Bal December	62.50 ✓	
413		Tam You, ... " "	12.50 ✓	
414		White, ... "	125.00 ✓	
415		Kaneyuki, ... "	35.00 ✓	
416		Nahau, ... "	5.00 ✓	1,568.35
		LAW		
417	16	Holmes et al, bal serv & costs ent L 1164a	70.80 ✓	
418	30	" general retainer, December	166.65 ✓	
419		" Aerograms re Waialua Agl Co suit.	40.43 ✓	
420		" special services re tax appeals/16	250.00 ✓	527.88
		RENTS		
421	16	Pacific Devel Co, refund of ov/pmt L 1222	68.39 ✓	
422	30	Bishop Museum, office, to date, 6 mos ..	600.00 ✓	
423		" Palama, Ahin, L 710, 1917	119.20 ✓	787.59
		FENCING (Keauhou-Honalo Boundary)		
424	4	Suyenaga & Yoon, a/c Contract, Section 2		122.40 ✓
		FURNITURE & EQUIPMENT (Land Dept.)		
380	6	Wall, Nichols Co, cups and container ...		6.20 ✓
		INSURANCE (Premiums)		
425	4	Sun Pol 11562004, Alumni Dorm, $1200, 1 yr	11.40 ✓	
426		Fidelity & Dep Co, guarantee pol, 3000, 1 yr	150.00 ✓	
427	30	Com Union Pol 48572, Dodge Car, $700, 1 yr	14.00 ✓	
428		F. F. Pol 740985, Tanaka Bldg, Waialua .	8.25 ✓	
429		L & L & G Pol 11673176," " " L 1718	8.25 ✓	191.90
		AGENTS' COMMISSIONS (3 Months)		
430	30	Hore, Waialua, Oahu, ... to date	21.96 ✓	
431		Sanborn, Waipa, Kauai, ... " "	4.25 ✓	26.21
		PATENTS & ABSTRACTS		
432	23	Hwn Abs Co, abs 31 Honaunau Kuls, S.Kona		425.00 ✓
		ROADS & SEWERS (Waialae, Oahu)		
433	15	M. E. Thevenin, typing Rd specifications	12.00 ✓	
434	16	Joe Kua, rodman, locating water pipe line	4.40 ✓	
435	21	" " " " " "	3.50 ✓	
436		John Kauha, " " " " "	1.75 ✓	21.65
		FRONTAGE TAX (Adv. for a/c Tenants)		
		Kalakaua Avenue		
437	5	Territorial Hotel, L 522c 1/10	102.52 ✓	
438		" " 522c 1/10	175.31 ✓	
439		" " 522c 1/10	65.90 ✓	
440		" " 1190 ..... 1/10	8.61 ✓	
441		Emily Macfarlane, " 1197 ..... full	64.61 ✓	
		King Street Extension		
442		Loo Goon, ... L 959a ..... full	175.54 ✓	
443		Matsumoto et al, " 985a ..... "	1,114.04 ✓	
444		K. Sakata, " 1720 ..... "	16.51 ✓	1,723.04
		Forward		$18,059.43

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

D E C E M B E R, 1 9 1 6 (Continued)

Vch'r	Date		$	
		Brought Forward		$18,059.43
		TAX APPEALS (Honaunau, S. Kona)		
445	30	O. T. Shipman, Assessor, add'l costs ...		10.00 ✓
		ALUMNI DORMITORY (Fort Street)		
446	6	E. C. Webster, a/c constn. costs	173.70 ✓	
447	26	" " " "	1,500.00 ✓	1,673.70
				342
				$19,743.13

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JANUARY, 1917

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
448	2	Revenue & Capital Allow, bal to Dec 31/16	$11,500.00	$	
449		Revenue Allowance, January	11,000.00	✓	
450	6	Capital "	81.74	✓	
451	31	Revenue Allowance (Special)	3,000.00	✓	
452		Capital "	69.05	✓	25,650.79
		INCIDENTALS (Land Agency)			
453	2	Blue Print Co, prints furnished, Dec ...	2.70	✓	
454	3	Advertiser, 3 mos to Apl 1/17	2.85	✓	
455	6	Larrison, services, Waiahole, December .	50.00	✓	
456		Wall, Nichols Co, memo book	.68	✓	
457		Mercantile Ref Sheet, 3 mos to Apl 1/17.	6.00	✓	
458		Hawaii Shinpo Sha, advertising Kona lands	3.50	✓	
459		White, care 2 mules, Kona, 6 m end. Dec 31/16	192.00	✓	
460		J. Kua, rodman, Kanewai Survey	1.75	✓	
461	8	Telephone, (1519) January	5.00	✓	
462	13	J. Kua, rodman, Kanewai Survey	5.25	✓	
463	20	J. Kauha, " " "	7.00	✓	
464		J. Kua, " " "	7.00	✓	
465	27	" " " "	3.50	✓	
466		J. Kauha, " " "	3.50	✓	
467	31	Hon C & D Co, cement etc, Kanewai Survey	8.20	✓	
468		" crushed rock, " "	.90	✓	299.83
		INCIDENTALS (General Office)			
469	2	Postage Stamps	5.00	✓	
470	3	Hwn Electric, light service, December .	1.50	✓	
471	6	Barnhart's, ice, December	1.30	✓	
472		Office Supply Co, stationery, December .	2.20	✓	
473		Rycroft's, distilled water, December ...	.50	✓	
474		Hall & Son, duster, etc, December	2.41	✓	
475		Hwn News Co, press copy books, etc	10.00	✓	
---		Postage Stamps	.20		
476		White, tel, Kona Off, 6m ending Dec 31/16	32.10	✓	
477	8	Telephone, (5303) January	5.20	✓	
478	15	Water Rates, Delmonico Bdlg, 6 mos adv..	21.00	✓	
479		" Office, 6 mos advance	5.00	✓	
480		Hwn News Co, scratch pads	8.00	✓	
481	23	Laundry, office towels	.50	✓	
482	31	Sanborn, caretaker's wages, Waipa, Jan .	33.75	✓	
483		White, caretaker's wages, Keauhou, Jan .	20.00	✓	
484		Amana, carfares, January	.50	✓	149.16
		AUTO EXPENSE (Dodge Car)			
485	15	Von Hamm-Young Co, general service, Dec.			17.83 ✓
		SURVEYING (Waiau, Ewa, Oahu)			
486	31	Geo. F. Wright, report and maps			813.90 ✓
		SALARIES			
487	15	Gere, ... a/c January	150.00	✓	
488		Loomis, ... " "	100.00	✓	
489		Podmore, ... " "	75.00	✓	
490		Smith, ... " "	37.50	✓	
491		Winant, ... " "	100.00	✓	
492		Thevenin, ... " "	75.00	✓	
493		Amana, ... " "	25.00	✓	
		Forward	$ 562.50		$26,931.51

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r Date — JANUARY, 1917 (Continued)

		Brought Forward	$ 562.50	$26,931.51	
		SALARIES			
494	15	Tam You, ... a/c January	7.50		
495	31	Gere, ... Bal "	183.35		
496		Loomis, ... " "	100.00		
497		Podmore, ... " "	75.00		
498		Smith, ... " "	37.50		
499		Winant, ... " "	125.00		
500		Kienzle, ... "	150.00		
501		Thevenin, ... Bal "	75.00		
502		Amana, ... " "	100.00		
503		Tam You, ... " "	12.50		
504		White, ... "	125.00		
505		Kaneyuki, ... "	35.00	1,588.35	
		SALES OF LAND (Alae Cemetery)			
506	2	Recording part. surr L 148, Hilo Sugar Co		8.00	
		LAW			
507	11	H. A. Wilder, Master, fee & costs 31st An a/cs	253.50		
508	19	W.M.S. Lindsay, acks Marconi agmt & Lahaina ED	2.00		
509	24	Holmes et al, spec retainer, Damon resig	200.00		
510	26	F. K. Kienzle, oaths to Tax Returns, 1917	6.75		
511	31	Holmes et al, general retainer, January.	166.65	628.90	
		SEWER RATES (6 months Advance)			
512	15	Delmonico Building, Beretania Street ...	11.00		
513		Clark Cottage, Punchbowl Street	2.25	13.25	
		RENTS			
514	24	Cecil Brown, ½ int, L 1823, 6m to Jul 1/17	100.00		
515		J. M. Dowsett, ref of ov/chg, shooting Rt	33.35	133.35	
		FENCING (Keauhou-Honalo Boundary)			
516	6	Suyenaga & Yoon, a/c Contract, Section 2		144.30	
		MAUNALUA POND IMPROVEMENTS			
517	6	Geo. M. Yamada, balance Contract No. 2 .		500.00	
		INSURANCE (Premiums)			
518	31	L & L & G Pol 11673286, Waipa Mill, Kauai	57.75		
519		N. Brit. Pol 3211431, Alumni Dormitory .	96.90	154.65	
		AGENTS' COMMISSIONS (3 Months)			
520	2	LeBaron Gurney, Hilo, to Dec 31/16		102.50	
		ROADS & SEWERS (Waialae, Oahu)			
521	31	M. E. Thevenin, typing Rd Spec (2nd set)		12.00	
		IMPROVEMENT OF LANDS (Halawa, Molokai)			
522	15	Inter Is, frt on cement etc, forwarded .		3.83	
		TRUSTEES' COMMISSIONS			
---	2	a/c 12 months to June 30/1917		5,076.31	
		ALUMNI DORMITORY (Fort Street)			
523	15	E. C. Webster, a/c constn costs		1,000.00	
				$36,296.95	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1917

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
524	1	Revenue Allowance, February	$11,000.00	$
525	15	Capital Allowance	600.00	
526	28	Pupils' Supplies Allowance, balance	1,500.00	13,100.00
		INCIDENTALS (Land Agency)		
527	1	J. Kua, rodman, Kanewai Survey	3.50	
528		J. Kauha, " " "	3.50	
529	5	Blue Print Co, prints furnished, Jan ...	1.85	
530		Wall, Nichols Co, stationery, January ..	13.30	
531	6	Telephone, (1519) February	5.10	
532	7	Hall & Son, hack saw, frame, etc, Jan ..	2.70	
533		Hwn News Co, stationery, January	3.60	
534	8	Ehlers & Co, cotton cloth for flagging .	1.00	
535	12	J. Kua, rodman, Kawananakoa & Kunana Sur	4.40	
536	15	Larrison, services, Waiahole, January ..	102.50	141.45
		INCIDENTALS (General Office)		
537	1	J. M. Lydgate, caretaker's wages, Waihua, Jan	10.00	
538	2	Hwn Electric, light service, January ...	2.35	
539	5	Amana, a/c expenses, Molokai Coll. trip.	50.00	
540		Barnhart's, ice, January	1.30	
541		Rycroft's, distilled water, January	.50	
542	6	Telephone, (5303) February	5.30	
543	7	Office Supply Co, stub file	2.25	
544	10	Laundry, office towels	.40	
545	15	Hwn Gazette Co, insurance blanks	6.00	
546	17	Postage Stamps	5.00	
547		Chambers Drug Co, soap	.25	
548	28	Sanborn, caretaker's wages, Waipa, Feb .	30.00	
549		White, caretaker's wages, Keauhou, Feb .	20.00	
550		Amana, carfares, February	.40	133.75
		AUTO EXPENSE (Dodge Car)		
551	1	Police Dept, Regis Cert, yr 1917, #924 .	1.00	
552	5	Hon Rubber Wks, repairing tubing	.55	
553	7	Von Hamm-Young Co, general service, Jan.	33.22	34.77
		SALARIES		
554	15	Gere, ... a/c February	150.00	
555		Loomis, ... " "	100.00	
556		Podmore, ... " "	75.00	
557		Smith, ... " "	37.50	
558		Winant, ... " "	100.00	
559		Kienzle, ... " "	75.00	
560		Thevenin, ... " "	75.00	
561		Amana, ... " "	62.50	
562		Tam You, ... " "	7.50	
563	21	Thevenin, ... Bal "	75.00	
564	28	Gere, ... " "	183.35	
565		Loomis, ... " "	100.00	
566		Podmore, ... " "	75.00	
567		Smith, ... " "	37.50	
568		Winant, ... " "	125.00	
569		Kienzle, ... " "	75.00	
570		Amana, ... " "	62.50	
571		Tam You, ... " "	12.50	
572		White, ... "	125.00	
573		Kaneyuki, ... "	35.00	1,588.35
		Forward		$14,998.32

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1917 (Continued)

Vch'r	Date				
		Brought Forward	$	$14,998.32	
		LAW			
574	1	Public Lands Office, stamp, Moiliili Pat.	1.00	✓	
575	12	F. K. Kienzle, oath to Fed In Tax Ret, '16	.25	✓	
576	15	S. K. Kamaiopili, a/c exps, Kealakaa Case	20.00	✓	
577	20	W. O. Smith, a/c exps, Kealakaa Case ...	5.00	✓	
578	28	Holmes et al, general retainer, February	166.65	✓	
579		" disbursements, sundry cases	16.75	✓	209.65
		RENTS (Waipa, Kauai)			
580	13	J. R. Keolewa, ditch right-of-way, 1917.			6.00 ✓
		FENCING (Keauhou-Honalo Boundary)			
581	7	Suyenaga & Yoon, a/c Contract, Section 2			157.00 ✓
		INSURANCE (Premiums)			
582	21	L & L & G Pol 11673338, Cox Bldg, Waialua			7.50 ✓
		PURCHASE OF LANDS (Kauluwela, Honolulu)			
583	28	K. Itchikawa, moving bldgs etc, as agreed			225.00 ✓
		ROADS & SEWERS (Waialae, Oahu)			
584	5	Blue Print Co, prints of road plans	26.30	✓	
585	7	Star-Bulletin, advertising for road bids	13.50	✓	
586	15	Hon C & D Co, hauling re Quarry tests Jan 27	3.50	✓	
587		" same, Jan. 29	3.50	✓	
588		" " Jan. 30	3.50	✓	
589		" powder & hauling, Jan 31 .	131.05	✓	
590		J. N. Gere, rodman, Feb 13,14 & 15 (3 d)	6.00	✓	
591	17	" " Feb 16	2.00	✓	
592		Joe Kua, " Feb 16	1.75	✓	
593	21	Hon Planing Mill, stakes, Feb 12	3.00	✓	
594		" " Feb 13	5.00	✓	
595		" " Feb 15	3.00	✓	
596	28	J. N. Gere, Insp, Rd Constn, Feb 19/28 .	54.65	✓	256.75
		SALES OF LAND (Alae Cemetery)			
597	28	Holmes et al, spec ret'r & exps, Cond Suit	564.25	✓	
598		R. L. Forrest, fee as expert witness "	25.00	✓	
599		J. W. Pratt, " " " " "	25.00	✓	614.25
		INVESTMENTS (Olaa Bonds)			
600	15	Armitage & Co, 10 @ par & Brokerage @ ¼%			10,025.00 ✓
		INTEREST			
600	15	Accrued on above, Feb 1 to date, 14 d @ 6%			23.33 ✓
					346
					$26,522.80

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1917

Vch'r	Date				
		SUSPENSE			
601	26	Hwn Abs Co, absts re proposed purchases.	$	$ 45.00	✓
		KAMEHAMEHA SCHOOLS			
602	1	Revenue Allowance, March		11,000.00	✓
		INCIDENTALS (Land Agency)			
603	3	Blue Print Co, prints furnished, Feb ...	7.10	✓	
604	5	J. Kua, rodman, Kam Topographical Survey	7.45	✓	
605	10	" " K/S & Waialae Surveys ..	8.75	✓	
606		Podmore, carfares, Feb 27 to Mar 10	1.10	✓	
607		Rapid Transit, car tickets	5.00	✓	
608		Telephone, (1519) March	5.20	✓	
609	17	J. Kua, rodman, K/S & Waialae Surveys ..	7.00	✓	
610	19	Hon Plng Mill, installing drafting bd,Off	4.25	✓	
611	24	J. Kua, rodman, K/S Survey	3.50	✓	
612	31	" " K/S, Waialae & Kunana Sur	6.15	✓ 55.50	
		INCIDENTALS (General Office)			
613	3	Hwn Electric, light service, February ..	2.60	✓	
614		Rycroft's, distilled water, February ...	.30	✓	
615		Barnhart's, ice, February	1.15	✓	
616		Wall, Nichols Co, dater, etc	14.11	✓	
617	7	Laundry, office towels	.45	✓	
618	10	Telephone (5303) March	5.20	✓	
619		Office Supply Co, stationery, February .	12.45	✓	
620		Hall & Son, toilet paper, etc	1.78	✓	
621		Hwn News Co, stationery, February	4.46	✓	
622	17	Audit Co, Hawaii, exps auditing reports.	45.80	✓	
623	24	Post Office Box, rent to July 1/17, 3 mo	2.00	✓	
624		Postage Stamps	1.50	✓	
625		Hwn Gazette Co, receipt blanks	5.75	✓	
626	31	Audit Co, Hawaii, services to date, 3 mo	187.50	✓	
627		Amana, carfares, March	2.90	✓	
628		Caruss, wages as caretaker, Keauhou, Mar	20.00	✓	
629		E. Gardner, wages as caretaker, Waipa, "	33.75	✓	
630		Coyne Furniture Co, Board Room rug	40.00	✓ 381.70	
		AUTO EXPENSE (Dodge Car)			
631	10	Von Hamm-Young Co, general service, Feb		22.17	✓
		SALARIES			
632	15	Gere, ... a/c March	150.00	✓	
633		Loomis, ... " "	100.00	✓	
634		Podmore, ... " "	75.00	✓	
635		Smith, ... " "	37.50	✓	
636		Winant, ... " "	100.00	✓	
637		Kienzle, ... " "	75.00	✓	
638		Amana, ... " "	25.00	✓	
639		Tam You, ... " "	7.50	✓	
640	31	Gere, ... Bal "	183.35	✓	
641		Loomis, ... " "	100.00	✓	
642		Podmore, ... " "	75.00	✓	
643		Smith, ... " "	37.50	✓	
644		Winant, ... " "	125.00	✓	
645		Kienzle, ... " "	75.00	✓	
646		R. C. Foster, Assistant, Mar. 9/31 incl	92.75	✓	
647		Amana, ... Bal March	100.00	✓	
		Forward	$ 1,358.60	$11,504.37	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1917 (Continued)

Vch'r	Date				
		Brought Forward	$ 1,358.60	$11,504.37	
		SALARIES			
648	31	Tam You, ... Bal March	12.50	✓	
649		White, ... "	125.00	✓	
650		Kaneyuki, ... "	35.00	✓ 1,531.10	
		LAW			
651	9	Public Lands Off, cert copy Nadal award.	2.00	✓	
652	17	Holmes et al, spec ret'r, Marine Ry Suit.	100.00	✓	
653	23	Registrar's Off, cert copies leases, deeds	17.00	✓	
654	31	Holmes et al , general retainer, March ..	166.65	✓ 285.65	
		RENTS (Kunana Tide Flats)			
655	15	Public Lands Office, Lic 778, 1yr to Mar 15/18		85.00	✓
		FENCING (Keauhou-Honalo Boundary)			
656	19	Suyenaga & Yoon, Bal Contract, Section 2		553.30	✓
		FURNITURE & EQUIPMENT			
657	10	Waterhouse Co, adding machine, Land Agcy	350.00	✓	
658		" waste basket, general office.	4.25	✓	
659	24	" filing cabinet, Kona office .	30.00	✓ 384.25	
		INSURANCE (Premiums)			
660	3	Sun Pol 11562134, Yoshida Bldg, Waialua.	15.28	✓	
661		F. F. Pol 753885, Tanaka Bldg, Waialua .	17.28	✓	
662		L & L & G Pol 11673347, " " .	17.28	✓	
663	15	Fid Guar Bd 9847, R.C. Foster, 10000, 1yr	17.10	✓ 66.94	
		AGENTS' COMMISSIONS (3 Months)			
664	31	E. Hore, Waialua, Oahu,..... to date	29.31	✓	
665		W. F. Sanborn, Waipa, Kauai .... " "	3.85	✓ 33.16	
		ROADS & SEWERS (Waialae, Oahu)			
666	15	Hon Planing Mill, stakes	3.00	✓	
667		J. N. Gere, Insp, sal & bd, Mar 1/15 ...	77.50	✓	
668	19	Hon Planing Mill, stakes	3.00	✓	
669	31	J. N. Gere, salary & bd, March 15/31 ...	78.50	✓ 162.00	
		SALES OF LAND (Alae Cemetery)			
670	3	C. S. Desky, expert witness, fee & exps.		250.75	✓
		ALUMNI DORMITORY (Fort Street)			
671	21	E. C. Webster, a/c constn costs		1,000.00	✓
				348	
				$15,856.52	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1917

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
672	2	Revenue Allowance, April	$11,000.00	✓	
673	20	Capital Allowance	1,600.00	✓	
674	30	Revenue Allowance (Special)	3,000.00	✓	$15,600.00
		INCIDENTALS (Land Agency)			
675	4	Blue Print Co, prints furnished, March .	6.25	✓	
676		Patten Co, eyelets	1.25	✓	
677	5	Advertiser, 3 mos to July 1/17	2.85	✓	
678	6	Mercantile Ref Sheet, 3 m to July 1/17 .	6.00	✓	
679	7	Hwn News Co, tracing paper, etc	3.19	✓	
680	9	J. Kua, rodman, K/S Survey	3.50	✓	
681		Telephone, (1519) April	5.20	✓	
682	13	Good Roads, subs 6 mos to July 1/17,& exg	1.53	✓	
683	14	Hwn Gazette Co, circulars re tax raise .	5.50	✓	
684		A. J. Williamson, laying out Kilauea Sub	168.00	✓	
685	17	Kauai Shuho Sha, advertising Wailua lease	3.00	✓	
686	18	Garden Is Pub Co, " " "	2.75	✓	
687		J. M. Lydgate, services re " "	25.00	✓	
688	20	Larrison, services, Waiahole, March	25.00	✓	
689	26	Gere, a/c expenses Waialua trip	1.25	✓	
690	30	Hon Planing Mill, extension rod	9.50	✓	269.77
		INCIDENTALS (General Office)			
691	4	Wall, Nichols Co, supplies, March	5.84	✓	
692		E. W. Quinn, cleaning office sink	1.00	✓	
693		Hwn Electric, light service, March	.95	✓	
694	7	Gurrey's, framing pict of K/S, Bd Room .	2.75	✓	
695		Hall & Son, sopozon, etc, March	4.35	✓	
696		H. F. Bertelmann, raising shelf	1.00	✓	
697		Barnhart's, ice, March	1.35	✓	
698		Rycroft's, distilled water, March	1.00	✓	
699		Office Supply Co, stationery, March	16.65	✓	
700	9	Laundry, office towels	.55	✓	
701		Telephone, (5303) April	5.00	✓	
---		Postage Stamps	.02		
702	20	Coyne Furniture Co, patching linoleum ..	1.00	✓	
703		F. T. Bayley, typing	3.08	✓	
704		J. A. Thompson, cert cop sundry court ord	5.00	✓	
705	23	Aerogram to Hilo re lost Kamehameha boy.	3.75	✓	
706	27	Waterhouse Co, letter guides	7.70	✓	
707		" folders	1.15	✓	
708	30	Edw. Gardner, wages as caretaker, Waipa, Apl	31.25	✓	
709		Postage Stamps	5.00	✓	
710		Amana, carfares, April	1.15	✓	
711		Hon Merchants' Patrol, serv Apl 21/30 ..	.50	✓	100.04
		AUTO EXPENSE (Dodge Car)			
712	7	Von Hamm-Young Co, general service, Mar.	39.44	✓	
713	9	W. J. Lillis, chauffeur's lic for Podmore	3.25	✓	42.69
		SALARIES			
714	15	Gere, ... a/c April	150.00	✓	
715		Loomis, ... " "	100.00	✓	
716		Podmore, ... " "	75.00	✓	
717		Smith, ... " "	37.50	✓	
		Forward	$ 362.50		$16,012.50

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1917 (Continued)

Vch'r	Date				
		Brought Forward	$ 362.50		$16,012.50
		SALARIES			
718	15	Winant ..... a/c April	100.00	✓	
719		Kienzle, ... " "	75.00	✓	
720		Foster, ... " "	62.50	✓	
721		Amana, ... " "	62.50	✓	
722		Tam You, ... " "	7.50	✓	
723	30	Gere, ... Bal "	183.35	✓	
724		Loomis, ... " "	100.00	✓	
725		Podmore, ... " "	75.00	✓	
726		Smith, ... " "	37.50	✓	
727		Winant, ... " "	166.65	✓	
728		Kienzle, ... " "	75.00	✓	
729		Foster, ... " "	62.50	✓	
730		Amana, ... " "	62.50	✓	
731		Tam You, ... " "	12.50	✓	
732		White, ... "	125.00	✓	
733		Kaneyuki, ... "	35.00	✓	1,605.00
		LAW			
734	14	Holmes et al, disb, Kealakaa & Belliveau S	21.50	✓	
735	20	Antonio Perry, retainer, Paunau case ...	250.00	✓	
736		W. F. Frear, retainer, Waiahole Water Cs	250.00	✓	
737	24	Public Lands Off, cert copy Paunau award	3.00	✓	
738	25	Registrar's Off, cert cop doc re Brown Suit	24.50	✓	
739	26	W.L. Stanley, Atty, a/c exps Haw trip "	100.00	✓	
740		F.K. Kienzle, acks part surr Marconi L 1472	4.00	✓	
741	27	Reg. Office, cert copy Harris deed	5.00	✓	
742	30	Recording, part surr Marconi L 1472	9.00	✓	
743		E. W. Dickey, typing Waiahole Water data	12.25	✓	
744		Holmes, et al, general retainer, April .	166.65	✓	845.90
		AGENTS' COMMISSIONS (3 Months)			
745	2	LeBaron Gurney, Hilo, Hawaii, to Mar 31/17			145.45 ✓
		ROADS & SEWERS			
746	4	Lord-Young Eng Co, a/c Waialae Rd Contr.	3,618.45	✓	
747	14	Hon Planing Mill, stakes, " " "	1.50	✓	
748		J. N. Gere, Insp, sal & bd Apl 1/15, "	77.50	✓	
749		City & County, storm drain, Kapalama ...	150.00	✓	
750	27	Hon Planing Mill, stakes, Waialae Road .	1.45	✓	
751	30	J. N. Gere, sal & bd Apl 15/30, Waialae Rd	77.50	✓	3,926.40
		FRONTAGE TAX			
		Beretania Street			
752	18	Hoy On Society, L 909, ... in full	194.57	✓	
753		Pang Chew, L 916, ... " "	437.39	✓	
754		Pang Lum Mow, L 917, ... " "	270.23	✓	
755		Oahu Rice Mill Co, L 1297, ... " "	270.23	✓	
756		K. Matsumoto, L 1373, ... " "	486.41	✓	
757		C.Q. Yee Hop, Tr, L 1374 & lane " "	762.05	✓	
758		H. Oshikawa, L 1412, ... " "	270.23	✓	
759		Free Kindergarten, L 1435, ... " "	997.91	✓	
760		Unleased, lot 56, ... " "	135.12	✓	3,824.14
		Forward			$26,359.39

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1917 (Continued)

Vch'r	Date			
		Brought Forward	$	$26,359.39
		INVESTMENTS (Kalakaua Ave. Imp. Bonds)		
761	11	City Treasurer, $500 ea, 40 @ 102½		20,500.00 ✓
		INTEREST		
		Accrued on above,		
761	11	Jan 15 to date, 2 m 26 d @ 5½%		262.73 ✓
		TAX APPEALS (Deposits for Costs)		
762	26	O.T. Shipman, Honaunau & Piopio, Hawaii.	74.00 ✓	
763		C. T. Wilder, sundry town lots	336.50 ✓	
764	30	" Alakea Street lot	29.00 ✓	439.50
				$47,561.62

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1917

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
765	1	Revenue Allowance, May	$11,000.00	
766	31	" " (Special)	2,000.00	13,000.00
		INCIDENTALS (Land Agency)		
767	3	Blue Print Co, prints furnished, April .	1.40	
768	7	Hall & Son, oil, etc, April	2.58	
769		Wall, Nichols Co, paper cups, etc	6.85	
770	15	Telephone, (1519) May	5.20	
771		Davies & Co, varnish	1.25	
772		J. Kua, rodman, K/S Survey	1.75	
773		Lee Cock, re-seating chair	1.50	
774	18	Podmore, a/c exps sundry surveys, Hawaii	150.00	
775	24	Waterhouse Co, adding machine paper	1.00	
776		Mercantile Printing Co, phone call memos	1.75	
777	31	Engineering & Contracting, 1 yr to Jun 1/18	2.00	175.28
		INCIDENTALS (General Office)		
778	3	Office Supply Co, erasers & linen tags .	1.75	
779		Ehlers & Co, towels, etc	8.55	
780		Hwn Electric, light service, April	1.67	
781		Barnhart's, ice, April	1.25	
782	4	Rycroft's, distilled water, April	1.00	
783	7	Hon Merchant Patrol, night lamp	.30	
784	15	Telephone, (5303) May	5.10	
785		Wall, Nichols Co, date stamp	.59	
786		Chambers Drug Co, benzine	.25	
787		Laundry, office towels	.80	
788	18	Wall, Nichols Co, scrap book file	2.25	
789	24	Audit Co, Hawaii, exps auditing Puna L 1221	15.00	
790		Hwn Electric Co, installing light	1.57	
791		Waterhouse Co, document file guides	6.75	
792	31	Sanborn, caretaker's wages, Waipa, May .	33.75	
793		Bishop Museum, lock boxes 5 & 6, 8m Jan 1/18	24.00	
794		Amana, carfares, May	1.05	
795		Hon Merchant Patrol, night service, May.	1.50	107.13
		AUTO EXPENSE		
796	7	Von Hamm-Young Co, gen ser Dodge car, May	94.72	
797	15	K/S Shops, repairs to Cadillac car	15.34	
798	16	Police Dept, regis cert, Buick car, #924.	.50	110.56
		SALARIES		
799	15	Gere, ... a/c May	150.00	
800		Loomis, ... " "	100.00	
801		Podmore, ... " "	75.00	
802		Smith, ... " "	37.50	
803		Winant, ... " "	100.00	
804		Kienzle, ... " "	75.00	
805		Foster, ... " "	62.50	
806		Amana, ... " "	62.50	
807		Tam You, ... " "	7.50	
808	31	Gere, ... Bal "	183.35	
809		Loomis, ... " "	100.00	
810		Podmore, ... " "	75.00	
811		Smith, ... " "	37.50	
		Forward	$ 1,065.85	$13,392.97

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1917 (Continued)

Vch'r	Date				
		Brought Forward	$ 1,065.85		$13,392.97
		SALARIES			
812	31	Winant, ...Bal May	166.65	✓	
813		Kienzle, ... " "	75.00	✓	
814		Foster, ... " "	62.50	✓	
815		Amana, ... " "	62.50	✓	
816		Tam You, ... " "	12.50	✓	
817		White, ... "	125.00	✓	
818		Kaneyuki, ... "	35.00	✓	1,605.00
		LAW			
767	3	Blue Print Co, prints Paunau & Gore lot maps	7.40	✓	
819	7	Holmes et al, spec ret'r re Trusteeship.	1,250.00	✓	
820	15	E. W. Dickey, typing Waiahole Water data	22.15	✓	
821	24	Holmes et al, serv & exps, Brown suit, Kona	168.35	✓	
822	31	" general retainer, May	166.65	✓	1,614.55
		FURNITURE & EQUIPMENT			
823	7	Hwn News Co, Dictionary and stand	21.50	✓	
824	24	Von Hamm-Young Co, Buick Touring Car, net	1,000.00	✓	1,021.50
		REPAIRS			
825	3	H.F. Bertelmann, changing window wts, Off	2.75	✓	
826	15	Hon Plng Mill, rep door, Delmonico Bldg.	5.40	✓	
827	31	" glass for draft control, Land Agency	13.00	✓	21.15
		INSURANCE (Premiums)			
828	31	N. Brit Pol 3211579, Alumni Dorm, Fort St	5.10	✓	
829		Com Union Pol 56916, Buick car, 1000, 1 yr	22.50	✓	27.60
		ROADS & SEWERS (Waialae, Oahu)			
830	3	Lord-Young Eng Co, a/c road contract ...	2,422.90	✓	
831	7	Hon Planing Mill, stakes, May 3	6.00	✓	
832		" " " 8	3.00	✓	
833	15	J. N. Gere, Insp, sal & bd, May 1/15 ...	77.50	✓	
834	24	Hon Planing Mill, stakes, May 16	3.00	✓	
835	31	J. N. Gere, salary & bd, May 15/31	78.50	✓	2,590.90
		TAXES (A/c 1917)			
		Hawaii			
836	7	North Hilo 142.05	✓		
837		South Hilo 2,322.60	✓		
838		Hamakua 89.05	✓		
839		North Kohala 309.85	✓		
840		North Kona 523.35	✓		
841		South Kona 851.20	✓		
842		Kau 731.90	✓		
843		Puna 364.10	✓	5,334.10	
844		Maui		465.70	✓
845		Molokai		75.50	✓
		Kauai			
846		Lihue 27.00	✓		
847		Hanalei 127.25	✓	154.25	
		Oahu			
848	15	Kona 15,605.15	✓		
849		Koolaupoko 320.85	✓		
		Forward 15,926.00	$ 6,029.55		$20,273.67

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

M A Y, 1 9 1 7 (Continued)

Vch'r	Date				
		Brought Forward	15,926.00	$ 6,029.55	$20,273.67
		TAXES (A/c 1917)			
		Oahu			
850	15	Koolauloa	245.05	✓	
851		Waialua	1,352.60	✓	
852		Ewa	3,375.20	✓20,898.85	
853	18	Buick Auto, wt 2860, 7/12 yr to Jan 1/18		16.95 ✓	
854	31	Kamehameha Alumni Dormitory, Fort St ...		12.10	✓26,957.45
		IMPROVEMENT OF LANDS (Halawa, Molokai)			
855	31	Hall & Son, powder fwd re ditch repairs.			11.40 ✓
		ALUMNI DORMITORY (Fort Street)			
856	7	E. C. Webster, Balance constn costs			537.70 ✓
					$47,780.22

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1917

Vch'r	Date			
		SUSPENSE		
857	20	J. W. Akana, abst re pro. pur. Waialae Kul.	$	$ 40.00 ✓
		KAMEHAMEHA SCHOOLS		
858	1	Revenue Allowance, June	11,000.00 ✓	
859	6	Capital Allowance, ...	83.25 ✓	
860	30	Revenue Allowance, (Special)	5,500.00 ✓	16,583.25
		INCIDENTALS (Land Agency)		
861	4	Blue Print Co, prints furnished, May ...	11.20 ✓	
862	6	Wall, Nichols Co, stationery, May	14.57 ✓	
863	13	Telephone (1519) June	5.10 ✓	30.87
		INCIDENTALS (General Office)		
864	4	Hwn Electric, light service, May	1.50 ✓	
865		Dimond & Co, stone cuspidor	.90 ✓	
866		Office Supply Co, stub file	2.25 ✓	
867	6	Barnhart's, ice, May	1.35 ✓	
868		Rycroft's, distilled water, May	1.00 ✓	
869		Hall & Son, mops, etc, May	4.10 ✓	
870	8	Honolulu Drug Co, soap	.30 ✓	
871	13	Postage Stamps	5.00 ✓	
872		Telephone, (5303) June	5.10 ✓	
873	17	Laundry, office towels	.80 ✓	
874	23	Post Office Box, rent to Oct 1/17, 3 mo.	2.00 ✓	
875		Hon Typewriter Exg, overhauling off. mch.	16.75 ✓	
876		Whitney & Marsh, muslin for Janitor's use	1.00 ✓	
877	30	Audit Co, Hawaii, services to date, 3 mo	187.50 ✓	
878		Sanborn, caretaker's wages, Waipa, June.	32.50 ✓	
879		Amana, carfares, June	1.50 ✓	
880		Merchants' Patrol, service, June	1.50 ✓	265.05
		AUTO EXPENSE		
881	13	Von Hamm-Young Co, general service, May:		
		Dodge	17.35 ✓	
		Buick	13.04 ✓	
882		Buick (tire & tube)	57.40 ✓	87.79 ✓
		SURVEYING (Hawaii)		
883	6	G. Podmore, a/c expenses, Kikala, etc ..		100.00 ✓
		SALARIES		
884	15	Gere, ... a/c June	150.00 ✓	
885		Loomis, ... " "	100.00 ✓	
886		Podmore, ... " "	75.00 ✓	
887		Smith, ... " "	37.50 ✓	
888		Winant, ... " "	100.00 ✓	
889		Kienzle, ... " "	75.00 ✓	
890		Foster, ... " "	62.50 ✓	
891		Amana, ... " "	25.00 ✓	
892		Tam You, ... " "	7.50 ✓	
893	30	G. H. Gere Estate, ... Bal "	183.35 ✓	
894		Loomis, ... " "	100.00 ✓	
895		Podmore, ... " "	75.00 ✓	
896		Smith, ... " "	37.50 ✓	
897		Winant, ... " "	166.65 ✓	
898		Kienzle, ... " "	75.00 ✓	
		Forward	$ 1,270.00	$17,106.96

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r Date — J U N E, 1 9 1 7 (Continued)

		Brought Forward	$ 1,270.00	$17,106.96	
		SALARIES			
899	30	Foster, ... Bal June	62.50	✓	
900		Amana, ... " "	125.00	✓	
901		Tam You, ... " "	12.50	✓	
902		White, ... "	125.00	✓	
903		Kaneyuki, ... "	45.00	✓ 1,640.00	
		LAW			
904	4	A. S. Wall, bd & ldg A.W. Wall, Brown Suit	5.00	✓	
905		Chas. Ka, Jr, auto serv, Stanley, " "	25.00	✓	
906		T. C. White, witness fees, trans, etc, "	15.65	✓	
907		Kona Taxi Stand, serv, Stanley, Brown "	42.00	✓	
908	13	Cleghorn Est, quit claim of int. re " "	100.00	✓	
909		Recording Cleghorn deed re Brown suit ..	2.50	✓	
910	14	D. L. Withington, fee re 31st Ann'l a/cs	500.00	✓	
911		Emma M. Nakuina, " " " " "	500.00	✓	
912		J. Lightfoot, " " " " "	500.00	✓	
913	19	K. S. Lim, auto serv re Paunau dispute .	3.50	✓	
914	22	A. Perry, retainer, Rapid Transit Ld case	100.00	✓	
915	28	Castle & Withington, exps re 31st An a/cs	385.50	✓	
916	29	Frank Pahia, services, Rapid Transit case	10.00	✓	
917	30	Holmes et al, general retainer, June ...	166.65	✓ 2,355.80	
		RENTS			
918	30	Bishop Museum, office rent to Jul 1/17 .		600.00	✓
		INSURANCE (Premiums)			
919	4	Sun Ins Pol 11562262, bldgs etc, Keauhou	37.43	✓	
920		L & L & G Pol 11673502, " " "	37.43	✓ 74.86	
		AGENTS' COMMISSIONS (3 Months)			
921	30	E. Hore, Waialua, Oahu, ... to date	14.97	✓	
922		A. S. LeB. Gurney, Hilo, Hawaii, " "	189.62	✓ 204.59	
		ROADS & SEWERS			
923	1	Lord-Young Eng Co, a/c Waialae Rd Contr.	7,394.90	✓	
924	15	J. N. Gere, Insp, sal & bd, June 1/15 "	77.50	✓	
925	19	C. H. Kluegel, a/c exps Keauhou Sub, Kona	100.00	✓	
926	30	J. N. Gere, Insp Waialae, sal & bd Jun 15/30	77.50	✓ 7,649.90	
		TAXES (1917)			
927	30	C. T. Wilder, Bal Honolulu, 1st half ...		1,074.90	✓
		IMPROVEMENT OF LANDS (Halawa, Molokai)			
928	23	Inter Is, frt on tools forwarded		.40	✓
		FRONTAGE TAX			
929	1	C. T. Wilder, Bal. Manoa assessment		94.33	✓
		INTEREST			
929	1	C. T. Wilder, on above, 1 yr. 6%		5.65	✓
		TAX APPEALS (Costs Refunded)			
930	30	Ena Est, Kapaakea, ... collected Apl 30	31.30	✓ 356	
		F o r w a r d	$ 31.30	$30,807.39	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1917 (Continued)

Voh'r	Date			
		Brought Forward	$ 31.30	$30,807.39
		TAX APPEALS (Costs Refunded)		
931	30	Brewer Est, King St, .. collected Apl 30	28.00 ✓	
932		Young Bldg, Alakea St,. " May 1	29.00 ✓	88.30
		BILLS RECEIVABLE (Loan, 3 yrs, 6%)		
933	23	E. C. Webster, Trustee, Kam. Alumni Assn		1,021.71 ✓
				$31,917.40

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TRUSTEES' COMMISSIONS

BERNICE P. BISHOP ESTATE,

For Twelve Months Ending JUNE 30, 1917.

RECEIPTS					
REVENUE					
SUNDRY TENANTS	p. 3	$		$246,174.10	$
Less Rebates:					
F. Waldron Co	" 57	31.65			
Cecil Brown	" 57	100.00			
Bishop Museum	" 59	3,069.33			
Bishop Museum	" 59	70.88			
Pacific Development Co ..	" 68	68.39			
Bishop Museum	" 68	119.20			
C. Brown Estate	" 71	100.00			
J. M. Dowsett	" 71	33.35			
J. R. Keolewa	" 73	6.00			
Territory of Hawaii	" 75	85.00		3,683.80	242,490.30
INTEREST COLLECTED	" 1			23,736.06	
Less Acc'd. Int. Payments:					
Mutual Telephone Bonds ..	" 57	330.00			
Olaa Bonds	" 73	23.33			
Kalakaua Avenue Bonds ...	" 78	262.73		616.06	23,120.00
RENT NOTES COLLECTED	" 1				1,000.00
FEES COLLECTED	" 1				125.00
FIREWOOD SALES	" 1				915.45
KONA SALES	" 1				95.00
TOTAL REVENUE A/c					$267,745.75
CAPITAL					
FRONTAGE TAX COLLECTED	" 2				1,661.07
ROADS & SEWERS (Curbing Tax)	" 2				311.33
SALES OF LAND	" 2			18,457.90	
Less Costs, Alae	" 54			873.00	17,584.90
TOTAL CAPITAL A/c					$ 19,557.30
COMMISSION					
On $ 1,000.00 @ 10%				100.00	
" 4,000.00 @ 7%				280.00	
" 262,745.75 @ 5%				13,137.28	13,517.28
" 19,557.30 @ 2½%					488.93
COMMISSION DUE, 12 MOS	" 54				$ 14,006.21

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SCHEDULE C.

THIRTY SECOND *ANNUAL ACCOUNT OF THE TRUSTEES OF THE*

WILL AND OF THE ESTATE OF BERNICE P. BISHOP, DECEASED,

of the City and County of Honolulu, Territory of Hawaii.

The Trustees charge themselves with the following sum, as

per Schedule A, hereto annexed - - - - - $390,257.23

and ask to be allowed the following sum, as

per Schedule B, hereto annexed - - - - - $378,317.58

11939.65

We Hereby Certify *that the foregoing account, and the Schedules marked A and B, hereto annexed, and the vouchers herewith produced and filed, are full, true and correct statements of all sums received and paid out by us, or in our behalf, as said Trustees, up to and including the* 30th *day of* JUNE *A. D. 19* 17

11939.65
1074.90
13014.55

Trustees

Subscribed and sworn to before me,
this 21st *day of* July
*A. D. 19*17

J. Edgar Robinson
Notary Public, First Judicial Circuit.

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E 2048 '17-32 / 32 2/306

Circuit Court, First Circuit

TERRITORY OF HAWAII

IN ~~PROBATE~~ EQUITY

In the matter of

Annual Account of the Trustees of the

Bernice P. Bishop Estate

Filed at 11.45 *o'clock* A *M.*

Dec. 8 *A. D.* 1917

Sibyl Davis
Clerk.

Referred to H. C. Wilder as Master

this 10th day of December A. D. 1917.

[signature]
First Judge of the Circuit Court of the First Circuit

THIRTY-SECOND ANNUAL REPORT

of the

TRUSTEES OF THE BERNICE P. BISHOP ESTATE

YEAR ENDING

JUNE 30th, 1917

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IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

TERRITORY OF HAWAII

IN EQUITY AT CHAMBERS

In the matter of the Bernice P. Bishop Estate) TRUSTEES' REPORT for the year ending J U N E 30th, 1917.

To the Presiding Judge
of the First Circuit.

The Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, beg to submit this their THIRTY-SECOND ANNUAL REPORT, covering the period from July 1st, 1916, to and including the 30th day of June, 1917.

THE USUAL DETAILED ACCOUNT of Receipts and Expenditures (Schedules "A" and "B") accompanied by 933 vouchers, and with Schedule "C", is hereby presented, together with a Statement of Investments, a Summary of the year's Real Estate Transactions and an abstract Inventory of the Real and Personal Property of the Trust, hereto attached and made a part of this Report. A copy of the Report of the Registrar of the Kamehameha Schools is also filed herewith.

The accounts for the year show as follows:

RECEIPTS from all sources:			
Revenue (Rents, Interest, Etc) ...	$312,346.38		
Capital (Land Sales, Etc)	56,960.74	$369,307.12	
Balance forward from last a/c	20,950.11	$390,257.23	
DISBURSEMENTS			
Revenue (Working Charges)		$265,636.67	
Capital (Development Charges)		112,680.91	$378,317.58
Balance in Hand, June 30/17			$ 11,939.65

Of the net Revenue Receipts, amounting to $295,050.79 (including the balance of $20,950.11 carried forward from last accounts), 77.07% was used in general maintenance, segregated as follows:

Kamehameha Schools	41.20%		
Taxes	18.28%		
General Operating Expenses	17.59%	77.07%	
Converted into Capital		18.88%	
Balance forward to new a/c		4.05%	

Of the net Capital Receipts, amounting to $107,259.72 (including the above-converted Revenue of $55,720.17) 88.11% was invested in a way calculated to produce income - the segregation being as follows:

Bonds Purchased	50.25%		
Stocks Purchased	2.01%		
Lands Purchased	.21%	52.47%	
Fencing	.81%		
Road Construction	20.82%		
Maunalua Pond Walls	6.79%		
Artesian Well, Manana	2.29%		
Alumni Dormitory, Fort St	4.86%		
Water Leads, Etc, Halawa, Molokai	.07%	35.64%	88.11%
Maps & Sundries			4.60%
Kamehameha Schools (Buildings, Etc)			7.29%

LEASES AND RENTALS

The rent collections for the year,(including taxes recovered from tenants and treated as rents), amounted to $246,174.10 - an increase of $28,805.15 as compared with last year's returns.

Buildings on the land of Keauhou, North Kona, Hawaii, referred to in last report as accepted in liquidation of rent unpaid on cancelled Lease 1372, Hawaiian Tobacco Plantation, were this year sold for $1493, as appears by the Accounts.

Leases in force at the close of the year numbered 741 - an increase of 29 since last report. Tenancies (so-called as distinguished from leaseholds) numbered 44 - an increase of 2. The classified record for the twelve months ending June 30th, is as follows:

Leases	
New	75
Surrendered or cancelled	32
Given up on expiration or renewal	14
Assignments permitted	49
Term extensions granted	4
Tenancies	
New	18
Terminated	16

Reduced rents have been continued or allowed in the case of 15 leases, of which 12 were of lands on Oahu, 2 on Hawaii, and 1 on Mo-

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lokai.

INVESTMENTS

Of personal property investments reported at the close of the year preceding, current collections aggregated $33,400, all of which has been re-invested.

On August 30th, 1916, the Estate received for the $80,000 Hilo Railroad 6% Bonds referred to in last Report as deposited with the Hawaiian Trust Company, Depositary for Bond-holders, $44,000 First Mortgage 5% Bonds and $36,800 Preferred 7% Stock in the new joint stock company formed to take over the affairs of the old Company, and organized as the Hawaii Consolidated Railway, Limited, together with interest accrued on $80,000 at 6% from October 1st, 1914 to April 1st, 1916, amounting to $7,200, also paid in 7% Preferred Stock. At the close of the year both bonds and stocks were written down to the actual cash market obtaining on that date.

The loan to the Kamehameha Alumni Association, mentioned in the accounts, represents the cost of furnishing the new dormitory of that Association, the amount being advanced by the Trustees on a Promissory 3-year 6% Note, executed by E . C. Webster as Trustee for the Association.

The book value of the securities detailed in the appended Statement of Investments, as on hand at the close of the year is $362,911.71 - a decrease of $4,138.29 as compared with the total reported at the close of the year preceding. This decrease is accounted for as follows:

Bonds & Notes Sold	$33,400.00	
Hilo Railroad Bonds Retired	77,135.00	$110,535.00
Bonds, Notes Etc purchased	57,076.71	
Haw Cons Bonds Exg as above, $44,000 @ 87.00 ..	38,280.00	
Haw Cons Stock Exg as above, $36,800 @ 30.00 ..	11,040.00	106,396.71
Decrease, as above		$ 4,138.29

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The year's new additions, as listed June 30th, 1917, are as follows:

BONDS					
Mutual Telephone	$ 2,000 @	106.00	5%	$ 2.120.00	
Mutual Telephone	20,000 @	106.25	5%	21,250.00	
Olaa Sugar Co	10,000 @	100.25	6%	10,025.00	
Kalakaua Avenue	20,000 @	102.50	5%	20,500.00	$53,895.00
STOCKS					
Haw Cons Ry	7,200 @	30.00	7%		2,160.00
NOTES					
Kamehameha Alumni Ass'n			6%		1,027.71

TRUSTEES AND MEETINGS

On March 29th, 1917 an order issued from the First Circuit Court vesting the Trust Estate in Mr. William Williamson, as a Trustee of this Trust, vice Mr. S. M. Damon, resigned; and Mr. Williamson has since taken his seat as such Trustee.

The officers of the Board of Trustees at the close of the year, were as follows:

Mr. William O. Smith, President;
Mr. E. Faxon Bishop, Vice-President;
Mr. Albert F. Judd, Treasurer; and
Mr. Alfred W. Carter, Secretary.

Forty-nine meetings were held during the year.

LANDS AND IMPROVEMENTS

The details of the year's realty transactions of the Estate (other than those pertaining to leases) are set forth in the appended Statement - the list comprises 10 sales, 1 purchase, 6 exchanges and 1 agreement. Of the Sales the most important was that of the public cemetery site in Alae, South Hilo, Hawaii, condemned by the Territory and taken over by it under Court Order dated May 28th, 1917. Another important sale was that on June 19th, 1917 of a lot of Estate land on Punchbowl Street, near King, sold to the Territory in furtherance of the latter's desire to create in this section of the city a Civic Center.

Of the land acquired by purchase or exchange, the lot of 88/100 acre in Pakala, Lahaina, Maui, for which the Territory is-

sued Patent 6854 was needed to make good the title therein to the Protestant Episcopal Church to whom the Estate had conveyed it, with other lots, in 1908 under the belief that it belonged to the Konohiki. The other acquisitions were of lots desirable for purposes of consolidation of interests or straightening boundaries.

The Agreement of Sale to W. K. Rathburn, dated September 14, 1916, takes the single lot in the Waialua Subdivision mentioned in last Report as then remaining unsold. The price obtained was slightly in excess of the upset.

Roads and Sewers: Under this book entry the greatest expenditure of the year was made in the way of permanent development or improvement of the lands of this Trust, in the aggregate sum of $22,327.52, segregated as follows:

(1) Roads and Water-mains, Waialae Subdivision, ...		$14,382.05
(2) Extension of Water and Sewer System, Cooke Street Subdivision so as to serve additional lots, ...		105.79
(3) Drainage Ditch constructed, Kapalama Subdivision, ..		150.00
(4) Curbing, Kapahulu Road, 426'		159.22
(5) Survey costs, Keauhou Subdivision, North Kona, A/c .		395.08
(6) Frontage Tax Assessments (net):		
Manoa Improvement District, ...	$ 94.33	
Beach Walk Improvement District, ...	1,101.59	
Kalakaua Avenue Improvement District, ...	1,981.38	
King Street Extension Improvement District, ..	1,215.01	
Beretania Street Improvement District, ...	2,743.07	7,135.38

New Fencing cost, during the year, $867.20, and comprised:

(1) the completion of the walling (13,402 feet) of the Keauhou-Honalo boundaries, in North Kona, Hawaii, at joint expense of the parties in interest, mentioned in last Report as in progress, 490.85

(2) the completion of the fencing (16,500 feet) of the Keokea-Kiilae boundaries, in South Kona, Hawaii, also mentioned in last Report as being done by the lessees of Kiilae at the expense of adjoining owners, ... 376.35

General Capital Improvements, other than those mentioned above, cost $15,031.75, segregated as follows:

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(1) Strengthening the earth and stone embankment constructed, as mentioned in last report, to improve and preserve the Kuapa Fish-pond, at Maunalua, Oahu, and the provision for spillways, $7,283.30

(2) Sinking an artesian well at Manana, Ewa, Oahu, completed July 22, 1916 and thereafter leased to the lessee of the land at a rental based on 6% of cost, ... 2,537.05

(3) Erection of a dormitory on the lot of Estate land on Fort Street occupied by the Kamehameha Alumni Association, completed February 23, 1917 and thereafter leased to the Association at a rental increased by $300, or about 6% on cost, ... 5,211.40

Miscellaneous: Feeling that the care and preservation of the old heiau or puuhonua at Honaunau, South Kona, Hawaii, mentioned in last report as having been cleared by the Estate as anobject of general interest from an educational and historic point of view, might come more properly within the province of the Trustees of the Bernice P. Bishop Museum than of the Trustees of this Trust, the Trustees have accepted an offer from the Trustees of that Trust and leased the site (comprising 13.5 acres) to the Museum for a term of fifty years from January 1, 1917 at a paid-up net rental of $179.76, representing the money outlay of this Trust in clearing and in care-taker's wages to December 31, 1916.

The Trustees have laid out into lots a strip along the Kilauea Volcano Road, in Keauhou, Hawaii, extending from the Volcano House to the Crater Hotel, and are offering them for lease on 20-year tenure at a schedule net rental of Fifty Dollars each. The lots average about 150' frontage on the road by 290' deep and comprise a total of 32.3 acres, of which 8.98 acres (10 lots) have already been leased.

Applications sufficient to justify the expense having been received, the Trustees have decided to lay out a tract of good coffee land in Keauhou 2, North Kona, Hawaii, and to build the first section of a roadway thereto. The work of subdivision was in progress but unfinished at the date of closing this report.

In pursuance of agreement whereby the City has been allowed to take coral filling from the Waipilopilo Quarry, belonging to the

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Estate, the City Authorities have re-surfaced West Queen Street where it runs through the Kapalama Subdivision - an improvement which not only benefits this Estate but one which adds greatly to the convenience of the general public in that section of the City.

The Trustees regret to report the death of the Superintendent of their Land Department, Mr. Giles H. Gere, on June 22, 1917. Mr. Gere had been a faithful servant of this Trust for some years and his sudden decease came as a distinct shock to the Trustees and to his many friends. To fill the vacancy, the Trustees have engaged Mr. George M. Collins, the present City and County Engineer, who will take up his new duties about October 1, 1917.

MAPS AND SURVEYS

The important work of making complete and accurate surveys of Estate holdings is being gradually proceeded with, the capital costs incurred in this way during the past year amounting to $2,006.70 and comprising (a) Survey, map and report of portions of Waiau, Ewa, Oahu, with all kuleana data, ... $ 813.90

(b) Survey of lots in Kilauea Subdivision - Map, etc. 249.80

(c) Survey of lot on Maunakea Street, with map, ... 40.00

(d) Survey of tract at Kanewai, Waikiki - field cost, ... 54.05

(e) Survey of Kikala, Kalalau and Pahoehoe, in Hilo, and of Honaunau, in South Kona - the latter to be an extended kuleana survey for the purpose of settling disputes; work being done by the Estate engineers, began May 19, 1917 and still in progress;

Field Cost to date, ... $423.95

Abstract of Honaunau kuleanas, ... 425.00 848.95

In line with the policy of the Trustees to assist and promote the public interests, whenever possible, the City Authorities have been granted free permission to make tracings of such of the Estate maps of lands in the newer sections of the City, as may be desired in facilitation of the work of the City Engineer in compiling a new map of the City's streets and roads.

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FORESTRY AND FOREST RESERVATIONS

Having complied with all legal requirements concerning fencing, removal of stock, etc, the Estate has this year claimed, and received,

exemption from property tax under the provisions of Section 1247, Revised Laws of Hawaii, for and in respect of the following Forest Reserves:

	ACRES.		
OAHU			
EWA DISTRICT			
Halawa,	1,270		
Kumaulu-Waiau,	1,500		
Waiawa,	4,100		
Kaonohi-Kalauao,	1,200	8,070	
WAIALUA DISTRICT - Kawailoa,		7,900	
KOOLAULOA DISTRICT			
Kaluanui,	1,210		
Punaluu,	3,525	4,735	20,705
HAWAII			
NORTH HILO DISTRICT - Umauma,		1,850	
SOUTH HILO DISTRICT			
Pahoehoe,	795		
Alae,	750	1,545	
HAMAKUA DISTRICT - Kaiwiki,		350	
NORTH KOHALA DISTRICT - Waiapuka,		235	
NORTH KONA DISTRICT			
Keauhou 1,			
Keauhou 2,			
Kahaluu,		4,670	
SOUTH KONA DISTRICT			
Keokea,	1,625		
Honaunau,	3,700		
Keei 2,	2,900		
Kahauloa 2,	3,400	11,625	
KAU DISTRICT			
Punaluu,	1,275		
Paauau,	1,675	2,950	23,225
Total,			43,930

LAW

Concerning suits and actions mentioned in last report:

Suit Territory of Hawaii vs Bishop Estate to condemn land on the Honolulu Harbor front known as the "Marine Railway Premises", was dismissed in the First Circuit Court on January 29, 1917;

Suit Bishop Estate vs Waialua Agricultural Company, Limited, filed in the First Circuit Court to recover possession of the lands of Kawailoa and Paalaa-uka, at Waialua, Oahu, was discontinued in December, 1916.

Suit J. M. Ambrose (representing the Trustees, as Lessee) vs A. Kealakaa, filed in the Second Circuit Court and involving title in a

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small lot of land on the beach at Lahaina, Maui, was discontinued on stipulation and agreement in January, 1917; a motion filed by the defendent in February following to have the discontinuance set aside was denied by the Court and the matter decided in favor of the Plaintiff; appeal to the Supreme Court is now pending.

Suit Alexandria K. Brown vs Bishop Estate et al, filed in the Third Circuit Court and involving title to 4.7 acres in Honaunau, South Kona, Hawaii, was discontinued in May, 1917.

Suit Territory of Hawaii vs Bishop Estate to condemn 16.35 acres of land in Alae, Hilo, Hawaii, for public cemetery purposes, was tried before a jury in the Fourth Circuit Court on February 5, 1917, when an award of $8,091.90 was accepted by the Trustees without appeal.

A petition filed in the Land Court by the Honolulu Rapid Transit and Land Company, Limited, to register title in certain land in Kakaako this City, has been protested by the Trustees on the ground that the petition, if granted in the form presented, would have the effect of closing up certain streets and be thus detrimental to the interests of this Estate.

The appeals mentioned in last report as pending in the Third Taxation Division against tax assessments 1916 were all compromised and subsequently withdrawn, as have also appeals for 1917 filed in the districts of Honolulu, South Hilo and South Kona.

KAMEHAMEHA SCHOOLS

Building Improvements: An open corrugated iron shed, intended for the storage of farm implements, was this year completed; and part of the Dairy Building area was enclosed with a concrete wall for the safe housing of vehicles. At the School for Girls, a screened sleeping porch has been constructed over the Dining Hall Extension of the Main Building, which materially adds to the comfort of occupants.

In February last the Trustees received from Architect C. W. Dickey, the original designer of the Bishop Memorial Chapel, plans and estimates for proposed alterations in that building intended, primarily, to enlarge its seating capacity; but final consideration of these, and of the proposed work, has been deferred until such time as the Trustees may have before them comprehensive development plans for

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the School grounds and buildings as a whole.

Grounds: To advise them in the above matter the Trustees have joined with other institutions, to wit, Oahu College, Mid-Pacific Institute and Central Union Church, in the expense of bringing out from New York an eminent Architect and Landscape Designer, Mr. Bertram G. Goodhue, to make a study of the problems and to submit a report giving his recommendations as to a general development scheme to be built to in the future. Mr. Goodhue arrived after the close of the fiscal year, conferred with the Trustees and others, made a first-hand inspection of conditions local, and has returned East again to prepare his plans and estimates. To facilitate his work at Kamehameha, a new and accurate map of the School grounds has been made showing contours at 2-foot intervals.

The lighting system on the grounds of the School for Girls has this year been extended to relieve the obscurity on portions of the grounds not heretofore sufficiently provided with lights.

Equipment: Electric crude-oil burning stoves have this year been provided for the kitchens of the School for Girls and the Manual and Preparatory Departments of the School for Boys with the view of furnishing an adequate supply of hot-water - the former being in replacement of the rotary distillate burner installed as reported last year and which did not prove wholly satisfactory in operation. The saving in operating costs per stove, as compared with the old wood-burners, is estimated at about $300 per annum.

A dental operating room has been provided and equipped at the Manual Hospital, where all pupils may receive attention at nominal cost to them by a dentist whom the Schools have regularly retained for the purpose. The results of this innovation, during the past year, have been most satisfactory both from a material and educational point of view.

For the use of the President of the Schools, and of the Business Agent, an automobile has this year been furnished, doing away with the horse and buggy heretofore used. This is expected to prove a saving in costs of maintenance and also to provide the means of enabling the President the better to keep in touch with students

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and ex-students in their home lives.

Miscellaneous: On August 10, 1916, the Territorial Department of Animal Industry completed a test of the School Dairy Herd and declared the stock free from evidence of tuberculosis.

In October, 1916, anapplication for the establishment at Kamehameha of a Junior Unit of the Reserve Officers' Training Corps, was granted by the War Department. This was done so that military training might be continued in accordance with the Act of Congress passed June 3, 1916, governing such matters; and through it the School may expect several additional privileges, such as new rifles and other equipment and service uniforms for the boys at Governmental expense. It has also been the means of securing the services of a sergeant-instructor in addition to the regular detail of a commissioned officer. Since the close of the school-year, however, both instructors have been withdrawn and no further details may be looked for until the close of the present war. Captain Booth who, for several years has acceptably performed the duties of professor of military science and tactics at Kamehameha and has always taken a personal interest in the boys and in the welfare of the Schools generally, has expressed the opinion that the effect of the military training has not only tended to promote among the boys habits of orderliness and obedience but has also had an effect upon their treatment of each other, their respect for authority and their manners; also, that it contributed indirectly but materially towards their progress in school work.

Contrary to the practice heretofore followed of choosing a place on this Island for the Annual Encampment of the Manual students, the Camp this year was held at Kilauea, Hawaii, where the boys enjoyed a change beneficial to them physically and mentally. The period of the encampment was from April 14 to the 24. Unfortunately, one of the boys, John Kakae, strayed away from the camp on April 19th and was lost in the thick forest: all efforts to find him proved fruitless.

In connection with the last Annual Report of the Trustees the Court, in September last, appointed a special Commission consisting of two members of the Bar, Messrs David L. Withington and Joseph Lightfoot, with Mrs Emma Nakuina, to examine and report upon the affairs

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of the Schools. All of the members of this Commission visited the Schools on several occasions and the Trustees and Faculty were pleased to render them all the information and assistance possible. The results of the investigations of the Commission are contained in reports filed by it under date May 15, 1917, supplemented by the Trustees' answer filed June 22nd following.

On the evening of October 2, 1917, some of the Trustees attended a meeting of the Kamehameha Alumni Association, when questions pertaining to the course of study at the Manual were freely discussed to mutual advantage.

On May 11, 1917, the Trustees authorized certain changes in organization at the Manual designed to emphasize the educational feature of the Shops and to eliminate work which was not educational by adopting the policy of hereafter undertaking in the industrial departments only such work of a commercial nature as should, at the time, fit into the regular course of instruction and form beneficial practice work. This change will have the effect of reducing the volume of routine work heretofore handled by the students in the way of maintenance and other means will have to be found to carry on the necessary duties of this character, but there is no doubt that the change will benefit the student in that the shop instructors will now be able to conduct courses along regularly prescribed lines and to advance their classes by uniform stages without interruptions.

At the School for Girls, various changes in the curriculum have been adopted: hereafter more time will be given to arithmetic, language, reading and phonics and more attention paid to spelling and penmanship. The passing mark has also been changed from 80% for the three lower grades and 85% for the three upper and special grades, to 75% for all grades.

The Schools opened in all departments on Monday, September 11, 1916, with 319 pupils enrolled and closed on Thursday, June 7, 1917 with 307 pupils, segregated as follows:

	Opening	Closing
Manual Department, B/s	128	122
Preparatory Department, B/s	75	76
Girls' School	116	109
Total, ...	319	307

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Full Scholarships were awarded by the Schools, during the year, to 32 pupils - 3 at the Manual, 21 at the Preparatory and 8 at the School for Girls.

Graduation Certificates to the number of 35 were awarded, as follows:

	Pupils	
Manual Department, B/s		
Machine Shop,	10	
Electrical Shop,	6	
Forge Shop,	1	
Paint Shop,	1	18
Girls' School		
English Branches,	13	
Domestic Arts (Dressmaking),	4	17

Eleven pupils in the Preparatory Department of the School for Boys qualified for promotion to the Manual.

In May last four Manual Seniors were placed in positions at Paia Mill, Maui - three of them for engineering work. Two other boys were subsequently placed with local firms - one as a machinist with Catton, Neill and Company, the other as rodman with Surveyors Baldwin and Alexander. All were allowed to return and graduate with their class in June.

In concluding this report, the Trustees wish to record their appreciation of the work of the President of the Schools, his Principals and Faculty, during the year. No one connected with such a Trust as this can help but imbibe the spirit of its Founder and however opinions might differ about the method of attaining them all have been, and are, striving fairly to carry out the aims and purposes of Mrs Bishop as expressed by her Will.

Respectfully Submitted,

W. O. Smith
[signature]
[signature]
[signature]

Trustees under the Will and of the Estate of Bernice P. Bishop

Honolulu, H. T.,
September 10th, 1917.

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PERSONAL PROPERTY INVESTMENTS

BERNICE P. BISHOP ESTATE

JUNE 30th. 1917

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- : I N V E S T M E N T S : -

BONDS	Par Value	Book Value
	$	$
HAWAII CONSOLIDATED RAILWAY		
Chcter: First Mortgage, $1000, 5%		
Issue : Apl 1/16, 10/30 years		
Bought: Aug 30/16, $44,000 @ 87.00		
Nos 337/380 (44)	44,000.00	38,280.00
HONOKAA SUGAR COMPANY		
Chcter: First Mortgage, $1000, 6%		
Issue : Jun 30/08, 10/25 years		
Bought: Jul 25/08, $20,000 @ 100.00, $20,000.00		
Jan 18/09, 2,000 @ 102.25, 2,045.00		
Jan 19/09, 3,000 @ 102.25, 3,067.50		
Jan 21/09, 5,000 @ 102.25, 5,112.50		
Oct 19/12, 10,000 @ 102.75, 10,275.00		
Nos 33/52,60/69,326/331,346,348/350 (40)	40,000.00	40,500.00
HONOLULU CITY & COUNTY		
Chcter: Frontage Imp (Kalakaua Av) $500, 5½%		
Issue : Jan 15/17, 1/9 years		
Bought: Apl 11/17, $40,000 @ 102.50		
Nos 1/40 (40)	20,000.00	20,500.00
McBRYDE SUGAR COMPANY		
Chcter: First Mortgage, $1000, 5%		
Issue : Jul 1/12, 10/20 years		
Bought: Jul 1/12, $10,000 @ 100.00		
Nos 1275/1284 (10)	10,000.00	10,000.00
MUTUAL TELEPHONE COMPANY		
Chcter: First Mortgage, $1000, 5%		
Issue : Oct 1/15, 5/15 years		
Bought: Jul 19/16, $ 2,000 @ 106.00, $ 2,120.00		
Jul 19/16, 19,000 @ 106.25, 20,187.50		
Nos 35,139,160,183/200 (21)	21,000.00	22,307.50
MUTUAL TELEPHONE COMPANY		
Chcter: First Mortgage, $500, 5%		
Issue : Oct 1/15, 5/15 years		
Bought: Jul 19/16, $1,000 @ 106.25		
Nos 625/626 (2)	1,000.00	1,062.50
OAHU RAILWAY & LAND COMPANY		
Chcter: First Mortgage, $1000, 5%		
Issue : Jul 1/09, 10/17½ years		
Bought: Jul 6/09, $45,000 @ 101.00, $45,450.00		
Jul 16/10, 1,000 @ 102.50, 1,025.00		
Apl 8/16, 8,000 @ 106.25, 8,500.00		
Nos 668/675,1251/1295,2033 (54)	54,000.00	54,975.00
OAHU RAILWAY & LAND COMPANY		
Chcter: First Mortgage, $500, 5%		
Issue : Jul 1/09, 10/17½ years		
Bought: Apl 8/16, $4,000 @ 106.25		
Nos 311,315,385,386 (4)	2,000.00	2,125.00
F o r w a r d --	$192,000.00	$189,750.00

- : I N V E S T M E N T S : -

BONDS (Continued)	Par Value	Book Value
Brought Forward	$192,000.00	$189,750.00
OAHU SUGAR COMPANY		
Chcter: First Mortgage, $1000, 6%		
Issue : Jul 1/14, 5/25 years		
Bought: Jul 11/14, $18,000 @ 100.00, $18,000.00 — Sold to C.R.B. Trust		
May 29/15, 8,000 @ 105.00, 8,400.00 ✓		
Nos 134/141,1036/1053 (26)	26,000.00	26,400.00
OAHU SUGAR COMPANY		
Chcter: First Mortgage, $500, 6% — Sold to C.R.B. Trust Dec 8/17		
Issue : Jul 1/14, 5/25 years		
Bought: May 29/15, $4,000 @ 105.00		
Nos 1644/1647 (4)	2,000.00	2,100.00
OLAA SUGAR COMPANY		
Chcter: First Mortgage, $1000, 6%		
Issue : Feb 1/10, 10/20 years		
Bought: Sep 28/12, $15,000 @ 97.50, $14,625.00		
Feb 15/17, 10,000 @ 100.25, 10,025.00		
Nos 820,968,969,987,989/991,1032,1033, 1039,2052/2066 (25)	25,000.00	24,650.00
PACIFIC SUGAR MILL		
Chcter: First Mortgage, $1000, 6%		
Issue : Dec 31/07, 10/25 years		
Bought: Mar 6/08, $20,000 @ 100.00		
Nos 51/70 (20)	20,000.00	20,000.00
YOUNG BUILDING COMPANY		
Chcter: First Mortgage, $1000, 6%		
Issue : Jun 1/09, 10/20 years		
Bought: Feb 11/11, $2,000 @ 102.00		
Nos 274/275 (2)	2,000.00	2,040.00
Total Par Value	$267,000.00	
Total Book Value		$264,940.00
STOCKS		
HAWAII CONSOLIDATED RAILWAY, LIMITED		
Chcter: Cumulative preferred, 7%		
Certif: No 43, issued Aug 12/16		
Rec'd : Aug 30/16, 2,200 shares		
Par Value @ $20.00	$ 44,000.00	
Book Value @ 6.00		$ 13,200.00
NOTES		
AHIN, Y.		
Mortgage Note, dated Dec 22/14, 4 yrs 7% Secured by real estate, Iwilei, Honolulu	$ 20,000.00	
Forward --	$ 20,000.00	$278,140.00

- : I N V E S T M E N T S : -

NOTES (Continued)	Par Value	Book Value
Brought Forward	$ 20,000.00	$278,140.00
KAMEHAMEHA ALUMNI ASSOCIATION Promissory Note, dated Jun 15/17, 3 yr 6% Unsecured	1,021.71	
McINERNY, WILLIAM H. Mortgage Notes, dated Nov 19/13, 6% Secured by real estate, Palama, Honolulu No 2, due Nov/15, Bal $16,250.00 " 3, " Nov/16, 23,750.00 " 4, " Nov/17, 23,750.00	63,750.00	84,771.71
TOTAL PERSONAL PROPERTY INVESTMENTS, JUNE 30, 1917		$362,911.71

REAL ESTATE TRANSACTIONS

BERNICE P. BISHOP ESTATE

JULY 1, 1916 - JUNE 30, 1917

REAL ESTATE TRANSFERS

EXCHANGES

From
HAWAIIAN FERTILIZER COMPANY, LTD.
Acquired title in 3,657 square feet (two lots) and a moiety in 3,779 square feet at Kukuluaeo, Kakaako, Honolulu - parts of L. C. A. 1503, R. P. 5591 to Puaa; L. C. A. 387 to A. P. Mission, and R. P. 1944 to E. W. Clark,
In Exchange for 3,655 square feet (three lots) and a moiety in 2,813 square feet at Kaakaukukui, Kakaako, Honolulu - parts of Apana 6, L. C. A. 7712, R. P. 4483 to V. Kamamalu.
Date of Deed : September 30, 1916.
Recorded in : Liber 462, pp. 379/384.

TERRITORY OF HAWAII
Acquired title in 59/100-acre strip of abandoned 50-foot roadway to Lahainaluna School, in Lahaina, Maui - part of L. C. A. 7713 to V. Kamamalu,
In Exchange for 5/10-acre strip needed for relocated line of said road (same title).
Date of Deed : December 5, 1916.
Recorded in : Liber 472, p. 46.

TERRITORY OF HAWAII
Acquired title in 2.4 acres (three remnants) in Kiokapu and Kanewai, Waikiki, Oahu - Land Patent 6788 to Bishop Estate,
In Exchange for 2.26 acres in Kamoiliili, Waikiki, Oahu, needed for straightening boundaries on the East side of the Girls' Industrial School, comprising
(1) Parts of Apana 39, R. P. 7789, L. C. A. 7713 to V. Kamamalu, and of Apana 5, L. C. A. 1825 to Kuewa, ... 1.22 ac.
(2) Part of Apana 1, L. C. A. 228 to Kaleiheana, .78 "
(3) All of Apana 3, L. C. A. 1627 to Keonea, . .26 "
Date of Deed : January 30, 1917.
Recorded in : Liber 465, p. 25.

TERRITORY OF HAWAII
Acquired title in 88/100-acre remnant in Pakala, Lahaina, Maui - Patent 6854 to Bishop Estate,
In Exchange for 61,125 square feet, needed for school purposes, in Paalaa-kai, Waialua, Oahu - part of Apana 34, L. C. A. 7713, R. P. 4475 to V. Kamamalu.
Date of Deed : May 4, 1917.
Recorded in : Liber 465, pp. 206/207.

ANNIE P. MOTT-SMITH, WIFE OF E. A. MOTT-SMITH
Acquired title in 925 square feet in Waialae, Oahu - part of Apana 50, L. C. A. 7713, R. P. 4475 to V. Kamamalu, and of L. C. A. 7589, R. P. 8105 to Kahoonaua no Kainapau,
In Exchange for 19,151 square feet in Waialae, Oahu, (same title) and $3,000 cash.
Date of Deed : May 21, 1917.
Recorded in : Liber 468, p. 411.

EXCHANGES (Continued)

From
ANNIE P. MOTT-SMITH, WIFE OF E. A. MOTT-SMITH and
MARY FRANCES VAN VALKENBERG, WIFE OF A. W. VAN VALKENBERG,
Acquired title in 8,245 square feet in Kawailoa, Waialua, Oahu - parts of L. C. A. 10971, R. P. 3074 to Wahinehue, and of L. C. A. 10772, R. P. 7558 to Pelapela,
In Exchange for 5,557 square feet (two lots) in Kawailoa, Waialua, Oahu - parts of Apana 33, L. C. A. 7713, R. P. 4475 to V. Kamamalu.
Date of Deed : June 15, 1917.
Recorded in : Liber 472, p. 332.

SALES

To
EMILY NAUKANA, WIFE OF ALBERT K. NAUKANA
45,375 square feet, Paalaa-kai, Waialua, Oahu - part of Apana 34, L. C. A. 7713, R. P. 4475 to V. Kamamalu - Lots 4 and 5, Block 3, Registered Map 168.
Date of Deed : March 18, 1916.
Consideration: $610.00

JAMES L. AWAI
41,767 square feet, Paalaa-kai aforesaid, title and map as above - Lots 3 and 4, Block 1.
Date of Deed : March 18, 1916.
Consideration: $385.00

HAWAII CONSOLIDATED RAILWAY, LTD.
7.81 acres, Hilo and Hamakua, Hawaii (three parcels) needed for railroad rights-of-way; to wit,-
(1) Across Kulaikahonu, Hilo - part of Apana 1, L. C. A. 10474, R. P. 4490, Namauu, ... 1.10 ac.
(2) Across Umauma, North Hilo - part of M. A. 45, Grant 3416 to Bishop Estate, ... 1.73 "
(3) Across Manowaialee and Kaiwiki, Hamakua - part of Apana 7, L. C. A. 9971, R. P. 7735, Leleiohoku, ... 4.98 "
Date of Deed : May 31, 1916.
Consideration : $781.00

CITY AND COUNTY OF HONOLULU
4,000 square feet, Kalia, Waikiki, Oahu - part of Apana 6, L. C. A. 104 F. L., R. P. 4493 to M. Kekuanaoa,- 20-foot strip forming section of "Helumoa Road" in "Beach Walk Tract".
Date of Deed : August 20, 1916.
Consideration : $1.00

KONA TOBACCO COMPANY, LTD.
15.74 acres, Keokea, South Kona, Hawaii - part of L. C. A. 7712, R. P. 6852 to M. Kekuanaoa.
Date of Deed : November 10, 1916.
Consideration : $1,000.00

MARIA SILVEIRA RODRIGUES MATSUGORO, WIFE OF JOSEPH MATSUGORO,
15/100 acre, Paalaa-kai, Waialua, Oahu - part of Apana 34, L. C. A. 7713, R. P. 4475 to V. Kamamalu.
Quitclaim : December 30, 1916.
Consideration: $45.00

SALES (Continued)

To

WOO MOI FUNG
329 square feet, Kauluwela, Honolulu - part of Apana 49, L. C. A. 7713, R. P. 7793 to V. Kamamalu.
Date of Deed : March 5, 1917.
Consideration : $35.00

ROMAN CATHOLIC MISSION
1-acre church site, Kaiwiki and Manowaialee, Hamakua, Hawaii - part of Apana 7, L. C. A. 9971, R. P. 7735 to Leleiohoku.
Date of Deed : May 23, 1917.
Consideration : $50.00

TERRITORY OF HAWAII
16.35 acres and 30-foot right-of-way thereto comprising 39,318 square feet, Alae, South Hilo, Hawaii, condemned as a public cemetery site - part of Apana 19, L. C. A. 7713, R. P. 4475 to V. Kamamalu.
Court Order : May 28, 1917.
Award : $8,091.90
Recorded : Liber 476, p. 133.

TERRITORY OF HAWAII
9,285 square feet, Punchbowl Street, Honolulu - part of L. C. A. 255, R. P. 63 to Hakau, needed for purpose of civic centre.
Date of Deed : June 19, 1917.
Consideration: $5,000.00

PURCHASES

From

A. S. CLEGHORN ESTATE
Acquired paper title in 4.7 acres in Honaunau, South Kona, Hawaii - L. C. A. 9726, R. P. 3186 to Manuwa.
Date of Deed : June 9, 1917.
Recorded in : Liber 472, pp. 311/312.
Consideration : $100.00

AGREEMENTS

With

W. K. RATHBURN
Granting until September 14, 1919, at 6%, in which to complete purchase of Lot 11, Block 2, Registered Map 168, 17,250 square feet, Paalaa-kai, Waialua, Oahu - part of Apana 34, L. C. A. 7713, R. P. 4475 to V. Kamamalu.
Date of Agreement : September 14, 1916.
Sale Price : $180.00

SUMMARY STATEMENT OF PROPERTY

(Real and Personal) belonging to the Estate of

BERNICE P. BISHOP as at June 30, 1917

GENERAL A/c	$		$	$3,258,860.58
REAL PROPERTY			2,876,793.91	
Oahu Lands		2,205,025.41		
Kona	$1,511,064.73			
Koolaupoko	76,426.09			
Koolauloa.	46,460.00			
Waialua	230,132.40			
Ewa	340,942.19			
Hawaii Land		571,898.37		
Hilo	142,039.62			
Hamakua	21,340.00			
N. Kohala.	44,300.00			
N. Kona	98,481.70			
S. Kona	148,317.65			
Kau	88,769.40			
Puna	28,650.00			
Kauai Lands		24,685.50		
Maui Lands		57,849.00		
Molokai Lands		17,335.63		
PERSONAL PROPERTY			482,066.67	
Rents Outstanding		8,849.19		
Rent Notes		2,000.00		
Frontage Taxes uncollectd		2,186.96		
Cash in Bank,		11,939.65		
Maps, Surveys & Plans		88,464.08		
Furniture and Equipment		5,715.08		
Notes, Bonds and Stock		362,911.71		
KAMEHAMEHA SCHOOLS A/c				821,045.52
Grounds			249,004.83	
Roads, Sewers & Water			59,165.71	
Buildings			402,979.41	
Equipment			95,326.64	
Accounts Outstanding			2,529.24	
Pupils' Accounts			4,727.75	
Supplies in Hand			6,528.97	
Cash in Hand			782.97	
				$4,179,906.10

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E No. 2048 Reg. 2 Pg. 306

Trustee's Acct
Estate

Bernice P. Bishop
32° Annual Report
end'g June 30' 1917.

FILED
AT 11.45 O'CLOCK A M
Dec. 8, 1917
Sabyl Davis
CLERK

2

ACCOUNTANT'S ANNUAL REPORT

1916---1917

The Kamehameha Schools
Honolulu, T.H.
July 1, 1917

Mr. E. C. Webster
President, Kamehameha Schools

Dear Sir:

There follows herewith the general trial balance, June 30, 1917, and tabulated statements covering all expenditures at these Schools during the Fiscal Year beginning July 1, 1916, and ending June 30, 1917, viz:

I	General Trial Balance, June 30, 1917
II	Capital Expenditures, 1916-1917
III	Comparative Statement of Operating Expenses 1916-1917 for each of the three schools
IV	Statements of Inventories, June 30, 1917
V	Students' Ledger Accounts
VI	Sundry Accounts Receivable
VII	Students' Bank
VIII	Appropriation Ledger, June 30, 1917

Respectfully submitted,

H. E. King.

Accountant

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GEN'L TRIAL BALANCE--JUNE 1917

Name:	Dr.	Cr.
Accts. Recv. Sund.	699.34	
Approp. Fund	1466.58	
" " Ledger (Contr. A/c)		1466.58
Bishop & Co. Bank	82.97	
" Estate Treas.		129372.32
" " Trustees		3946,42
Capital Expend.	6348.59	
Disc. on Purchases		152.26
Exp. A/c	138147.99	
Med. & Dent. Fees		1597.50
Petty Cash	200.00	
Pupils' Accts. Recv.	4727.75	
" Supplies	3917.25	
Sale of Equipment		285.50
Shop & Farm Inventory	2611.72	
Students' Bank		1552.49
" " Fund	500.00	
Suspense A/c	1829.90	
Revenue A/c	135.17	
Tuitions		15954.10
Vouchers Payable		6340.09
	$160667.26	$160667.26

CAPITAL EXPENDITURES BY APPROPRIATIONS

NO.	NAME	Amount	Expended to June 30th	Balances Refunded Appr.	Balance in Fund
17	New Equip. Woodworking Shop	$ 65.80	$ 65.80	$	$
18	Paving Corrals	.21	.21		
21	Nelson L. Leaf Encyclopedia	96.30	96.30		
22	Moving Pic Machine	141.31	141.31		
24	Lights Girls School	350.00	297.32		52.68
26	Shop Equip	13.86	13.86		
29	Equip. Dental Operating Room	1500.00	1431.16	68.84	
28	Sleeping Porch Girls School	35.59	35.59		
30	Document Filing Cabinet	140.00	140.00		
31	Dodge Automobile	1000.00	953.30	46.70	
32	Oil Burning Stove Girls School	800.00	712.50	87.50	
33	Implement Shed, Farm	1200.00	1386.10		186.10
34	Filing Cabinet Girls School	69.05	69.05		
35	Enlargement of Chapel	600.00	600.00		
36	Oil Ranges Boys School	1600.00			1600.00
37	Filing Cabinet Prep. School	83.25	83.25		
	Thompson Clock	322.84	322.84		
		8018.21	6348.59	203.04	1466.58
	Less Cash Returned	203.04			
	Add Unexpended Balance		1466.58		
		$7815.17	$ 7815.17		

ANALYSIS OF CAPITAL EXPENDITURES

BUILDINGS			
105	School	168.08	
107	Farm	1376.00	
108	Dormitories	146.80	
109	Other Buildings	752.22	2443.20
EQUIPMENT			
112	Office	564.97	
113	Class Room	26.17	
114	Library	96.30	
116	Dining Hall	712.50	
119	Shops	79.66	
121	Other	2128.47	3608.07
OTHER PERMANENT IMPROVEMENTS			
140	Electric System		297.32
			$6348.59

SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1916-1917

	Total	Boys' School	Girls' School	Boys' School Prep. Dept.
MAINTENANCE OF BUILDINGS				
1. School	$ 7019 60	$ 3439 60	$ 2070 78	$ 1509 22
2. Teachers' Cottages	1141 68	559 43	336 79	245 46
3. Farm	300 46	147 23	88 63	64 60
4. Other	843 42	413 28	248 80	181 34
Total	$ 9305 16	$ 4559 54	$ 2745 00	$ 2000 62
UPKEEP OF GROUNDS				
8. Wages	5105 68	2501 78	1506 18	1097 72
9. Tools and Supplies	684 55	335 43	201 94	147 18
10. Drives and Walks	89 22	43 72	26 32	19 18
11. Other	164 28	80 50	48 46	35 32
Total	$ 6043 73	$ 2961 43	$ 1782 90	$ 1299 40
WATER, LIGHT AND SEWERAGE				
14. Water Purchased	172 70	84 62	50 95	37 13
15. Water Pumped	1126 39	551 93	332 29	242 17
16. Water Mains, etc.	873 53	428 03	257 69	187 81
17. Lighting	3016 22	1477 95	889 78	648 49
18. Electric Line Maintenance	319 60	156 61	94 28	68 71
19. Sewerage System	509 22	249 52	150 22	109 48
Total	$ 6017 66	$ 2948 66	$ 1775 21	$ 1293 79
INDUSTRIAL OPERATIONS				
22. Forge Shop	130 48	130 48		
23. Machine Shop	41 08	41 08		
24. Woodworking Shop	33 64	33 64		
25. Paint Shop	110 07	110 07		
26. Electrical Shop	65 05	65 05		
27. Dressmaking	73 05		73 05	
28. Print Shop	43			43
29. Laundry	860 01		430 01	430 00
30. Farm	3217 00	3217 00		
Total	$ 4383 85	$ 3597 32	$ 356 96	$ 4429 57
INSTRUCTION				
33. Teachers' Salaries	33662 64	16494 70	9930 48	7237 46
34. Equipment and Supplies	2587 40	1267 83	763 28	556 29
35. Library	704 44	345 18	207 81	151 45
36. Scholarships	1671 00	818 79	492 95	359 26
37. Military	274 61	134 56	81 01	59 04
38. Incidentals	5 50	2 70	1 62	1 18
Total	$38905 59	$19063 76	$11477 15	$ 8364 68
BOARDING EXPENSE				
41. Salaries and Wages	7736 71	3790 99	2282 33	1663 39
42. Teachers' Food	7196 48	3526 28	2122 96	1547 24
43. Pupils' Food	24353 22	11933 08	7184 20	5235 94
44. Fuel and Power	891 79	436 98	263 08	191 73
45. Table Furnishings	966 62	473 65	285 15	207 82
46. Kitchen Furnishings	1643 04	805 09	484 70	353 25
47. Dormitory Furnishings	1914 89	938 30	564 89	411 70
48. Cottage Furnishings	345 24	169 17	101 85	74 22
Total	$45047 99	$22073 54	$13289 16	$ 9685 29

SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1916-1917 (con.)

	Total	Boys' School	Girls' School	Boys' School Prep. Dept.
RELIGIOUS AND SOCIAL				
51. Chapel Services	$ 1623 43	$ 795 48	$ 478 91	$ 349 04
52. Other Services	269 69	132 15	79 56	57 98
53. Entertaining Pupils	1531 30	750 34	451 73	329 23
54. Entertaining Faculty	47 75	23 40	14 09	10 26
55. Other	107 30	52 58	31 65	23 07
Total	$ 3579 47	$ 1753 95	$ 1055 94	$ 769 58
CARE OF HEALTH				
56. Services	3297 68	1615 87	972 81	709 00
59. Hospital Supplies	1754 37	859 64	517 54	377 19
60. Diet	452 17	221 56	133 39	97 22
61. Dentistry	1815 00	889 35	535 43	390 22
62. Other	204 12	100 02	60 21	43 89
Total	$ 7523 34	$ 3686 44	$ 2219 38	$ 1617 52
ADMINISTRATION AND GENERAL				
65. Salaries	9255 22	4535 06	$ 2730 29	1989 87
66. Traveling Expenses	946 81	463 94	279 31	203 56
67. Postage, Stationery, etc.	916 34	449 01	270 32	197 01
68. Telephone and Telegraph	660 11	323 46	194 73	141 92
69. Special Functions	1434 55	702 93	423 19	308 43
70. Sundry Office Expense	578 72	283 57	170 72	124 43
71. Insurance and Fire Prot.	3051 82	1495 39	900 29	656 14
72. Incidental	497 63	243 84	146 80	106 99
Total	$17341 20	$ 8497 20	$ 5115 65	$ 3728 35
TOTAL OPERATING EXPENSES	$138147 99	$69141 84	$39817 35	$29188 80

COMPARISONS				
1910-11	100.44	57.44	26.35	16.25
1911-12	100	57.26	26.72	16.02
1912-13	100	57.2	27.5	15.3
1913-14	100	53.6	29.5	16.9
1914-15	100	52.86	28.49	18.65
1915-16	100	53.09	28.08	18.83
1916-17	100	50.05	28.82	21.13

STATEMENT OF INVENTORIES JUNE 30, 1917

Farm (Feed, Supplies, etc.)		$ 409 65	
Forge Shop (Materials)		175 00	
Machine Shop (Materials)		450 00	
Paint Shop (Materials)		165 65	
Electrical Shop (Materials)		406 41	
Woodworking Shop	755 01		
Koa	250 00	1005 01	$2611 72
Pupils Supplies--Boys School			
Supplies, books, etc.....1521.45			
Uniforms etc. (Milty Dept)	1850 30	3371 75	
Pupils Supplies--Girls School			
School Room Supplies	358 74		
Supplies	131 76	490 50	
Pupils Supplies--Boys School, Prep. Dp.			
Misc. Supplies		55 00	3917 25
			$6528 97

STUDENTS' LEDGER ACC'T.--JUNE 1917

K.B.S.

Name:	Dr.	Cr.
Aarona, W.	57.05	
Ah Loy, Ah. S.	25.51	
Ahu, W.	11.09	
Ahulii, J.	64.63	
Ahuna, M.	25.85	
Ah Yee, H.	8.83	
Aiana, M.	14.77	
Akana, C.		2.80
" Jac.	53.86	
" Jos.	12.29	
Aku, N.		15.01
Amara, H.	14.90	
Apo, J.	38.32	
Bertelmann, C.K.	9.87	
Bridges, G.	3.27	
Clark, H.	15.60	
" W.	20.23	
Cockett, K.	8.45	
Coelho, W.	12.99	
Coleman, G.	4.75	
Crabbe, G.	12.01	
Crowell, E.	9.17	
Dawson, G.	2.20	
" O.	1.40	
Delanux, W.	6.34	
Dower, W.	9.20	
Eaton, E.	28.31	
Feary, J.	73.35	
Fieldgrove, J.	15.92	
Franson, A.	3.36	
Fuller, S.	9.11	
Gohier, R.	63.58	
Groves, R.	14.15	
Haynes, C.	23.79	
Hiton, A.	3.38	
Hobbs, A.	25.75	
Hohu, C.K.	22.08	
" E.	17.00	
Hookano, H.	7.55	
Hussey, A.	10.47	
Irvine, B.	6.55	
" K.	9.78	
" W.	5.29	
Kaahea, H.	8.94	
Kaawalauole, J.	.11	
Kahele, S.	27.91	
Kaialau, H.	29.32	
Kaiawe, S.	1.20	
Kaimuloa, L.	34.69	
" T.	11.01	
Kaiona, D.	15.95	
	$916.05	$17.81

Name:	Dr.	Cr.
For'd	916.05	17.81
Kaiwi, S.	30.12	
Kakae, J.	8.73	
Kakani, R.	57.68	
Kalama, R.	36.06	
Kaleo, W.	19.21	
Kamaka, J.	13.04	
Kamakawiwoole, M.	15.72	
Kanalulu, K.	1.80	
Kane, V.	28.55	
Kanehe, A.	9.98	
Kanoho, R.	.75	
Kanuu, J.	17.99	
" O.	19.36	
Kaohi, B.	5.05	
Kapiko, W.	24.88	
Kapukui, C.	10.85	
Kauhane, S.	18.35	
Kawaihalau, H.	37.88	
Keolamau, B.	22.79	
Kinney, H.	69.14	
Kukea, D.	22.45	
" W.	3.87	
Kukona, H.	30.39	
Kupau, O.	7.27	
Kupihea, J.	21.55	
Lane, C.	60.39	
" W.	6.42	
Lee, E.	23.54	
Machado, G.	49.20	
" J.		1.92
Mahoe, S.	31.06	
Mahu, J.	21.37	
Martin, W.	.35	
McGuire, A.	17.35	
" H.	13.35	
Mitchell, E.	7.67	
Moke, W.	89.37	
Morse, P.	74.76	
Nahale, J.	3.32	
Nainoa, E.	5.17	
Namokueha, G.	9.51	
Napoleon, H.	10.45	
Opiopio, N.	1.35	
Palama, J.	11.70	
Peck, N.	17.77	
Penaku, S.	51.25	
Plunkett, R.	4.00	
Poepoe, S.	3.86	
Puaa, H.	12.43	
Punihaole, D.	12.53	
Pupue, I.	42.27	
Richmond, A.	10.05	
	$2020.00	$19.73

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STUDENTS' LEDGER ACCOUNT--JUNE 1917

K.B.S.

Name:	Dr.	Cr.
For'd	2020.00	19.73
Robinson, H.	1.27	
Rogers, H.	6.82	
" J.	20.01	
Rowland, J.		2.45
Simeona, A.	5.47	
" B	7.31	
" K.	3.25	
Smythe, J.	10.22	
Spencer, F.	29.73	
" J.	18.90	
Taylor, A.	8.05	
Thornton, Ch.	9.82	
Todd, F.	65.21	
Uweloa, V.	22.61	
Vierra, T.	12.95	
Woolsey, G.	57.97	
Wright, A.	17.62	
Zoller, F.	13.25	
Ah Kao, J.	8.00	
Heulu, P.	22.95	
Akana, P.	24.28	
Johnson, S.	52.48	
Trask, D.	15.45	
Kellett, S.	7.30	
	$2460.92	$ 22.18

Name:	Dr.	Cr.
Old Accounts		
Ah Chong, J.	7.10	
Ah Sing, W.	62.97	
Anahu, H.	7.05	
Bertelmann, C.H.	57.92	
Bush, S.	12.83	
Ioane, K.	21.22	
Kaai, B.	7.04	
Kaapana, A.	25.13	
Kahanu, W.	91.86	
Kaina, D.	39.99	
Kauai, J.	10.81	
Keanaaina, W.	16.89	
Leslie, J.	47.44	
Mahiai, A.	18.82	
Malakau, M.	36.53	
Mattson, E.	20.28	
Napihaa, W.	174.70	
Smith, A.	63.57	
Spencer, R.	70.94	
Enoka, P.	29.11	
Baker, R.	13.89	
Cockett, F.	33.47	
Lovell, H.	5.09	
Wright, P.	31.95	
	$906.60	

SUMMARY

K. B. S.	2460.92	22.18
K. B. S. Old A/c	906.60	
K. G. S.	987.63	18.94
K.G. S. Old A/c	20.11	
K. P. D.	232.00	16.99
K/ P. D. Old A/C	178.60	
	$4785.86	$58.11
	58.11	
As per Ledger	$4727.75	

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STUDENTS' LEDGER ACCOUNT--JUNE 1917

K. C. S. Name:	Dr.	Cr.
Ah Tim, A.	3.80	
Akana, A. L.	42.05	
Alden, E.	1.45	
" P.	.71	
Atkins, V.	9.55	
Benjamin, A.	3.80	
Bohling, C.		6.83
Bray, L.	134.29	
Broad, K.	6.59	
Coleman, A.	8.42	
Crabbe, M.	2.71	
Devauchelle, L.	34.38	
" E.	3.66	
Eaton, F.	.25	
" I.	6.44	
Gregory, K.	174.32	
Kaalakea, H.	37.46	
Kahaulelio, J.	58.88	
Kaheleua, J.	57.32	
Kaialau, E. M.	22.84	
Kaina, E.	72.91	
Kamakina, C.	5.08	
Kane, L.		10.00
Kapoi, M.A.	25.00	
Kaulili, A.	1.80	
" M.	16.90	
Kelii, R.	1.63	
Keola, A.	3.77	
Kukahi, E.	6.94	
Leialoha, M.	67.96	
Lindsey, A.	.26	
" M.	2.65	
Long, L.	6.85	
Mathews, G.		.50
Mitchell, A.	3.04	
Naipo, E.		1.61
Naone, H.	16.12	
Oana, S	3.80	
Paniani, E.	4.67	
Palama, M.	2.04	
Von Oelhoffen, C.	5.91	
Ruttman, D.	35.32	
Stewart, M.	9.72	
Vacilio, A.	.25	
Volberg, D.	3.80	
Watson, L.	2.16	
Werner, F.	37.87	
Wilcox, K.	14.88	
Kahanu, E.	3.78	
Kapu, L.	18.17	
Breckenridge, R.	5.43	
	$987.63	$18.94

OLD ACCOUNTS

E. Peary	20.11

K. P. D. Name:	Dr.	Cr.
Brown, Ch.	16.40	
" J.	26.40	
Cooke, G.	10.40	
Cordes, W.	2.50	
Cornwall, K.	5.00	
Kea, W.	39.50	
Keoahi, D.	5.40	
Keikeiki, K.	5.40	
Kuhlmann, E.		.93
Long, Ch.	5.40	
Lukela, K.	5.40	
Nahoea, H.		2.26
Naone, K.	2.50	
Ryan, M.	79.00	
Umiamaka, A.	5.40	
" P.	5.40	
Schmidt, H.		12.00
Kapu, S.		1.80
Berdes, B.	12.50	
Jensen, H.	5.40	
	$232.00	$16.99

OLD ACCOUNTS

Alexander	14.00
Burns	30.00
I	74.00
Koki	37.00
Le Gros	19.05
Spencer, J.	4.55
	$178.60

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SUNDRY ACCTS. RECEIVABLE--JUNE 1917

Name:	Dr.	Cr.
Aholo, K.	.20	
Barboza, J.	12.52	
Bartlett, E. G.	23.77	
Baty, E. E.	8.90	
Beer, W. A.	11.02	
Bell, D.	1.35	
Booth, A. J.	34.46	
Borden, R. J.	21.73	
Bostwick, C. R.	6.72	
Boyd, J. T.	87.28	
Burgess & Wilson	2.00	
Church, Miss	9.00	
Class 1914	10.45	
" 1920	9.55	
" 1921	8.40	
Crosman, M. E.	7.68	
Day, & Co. C. J.	36.40	
Dower, W.	10.00	
Henriques, E.	107.70	
Hopwood, L.	28.44	
Kaikaka, O.	7.50	
K. A. Ath. Assoc.	125.70	
Knowles, C.	8.15	
Latham, W. H.	10.00	
Library of Hawaii	6.00	
Livingston, C. G.	12.06	
Mengel, J.J.	20.51	
Monte, J. E.	15.00	
Nainoa, L.		.77
Newton, A.	.50	
Pacheco, M.	4.93	
Pekelo, J.	1.87	
Reid, A.		.10
Sherman, G.		.05
Smythe, J.	3.80	
Thompson, R.	.80	
" , Mrs. U.	14.02	
" , U.	8.92	
U. S. Experiment Sta.		75.00
Warland, Mrs. E. M.	78.40	
Webster, E. C.	15.27	
Yee, A.	4.26	
	$775.26	$75.92
	75.92	
	$699.34	

STUDENTS' BANK--JUNE 1917

Name:	Dr.	Cr.
Aarona, W.		11.40
Ah Kao, J.		39.56
Ah Loy, Ah S.		5.04
Ahu, W.		.01
Ahulii, J.		13.98
Ahuna, M.		.01
Ah Yee, H.		20.28
Aiana, M.		15.35
Akana, C.		.01
" Jac.		57.28
" M. P.		6.56
Aku, E.		20.09
Amara, H.		13.09
Apo, J.		14.63
Ath. Assoc.		194.97
Bishop Mem. Ch.		15.02
Clark, H.		24.67
" W.		13.64
Class 1919		13.10
" 1920		7.65
Cockett, K.		.90
Coelho, W.		6.64
Crabbe, G.		6.79
Dawson, G.		.65
" O.		.45
Delanux, W.		.02
Fieldgrove		1.85
Franson, A.	1.09	
Fuller, S.		5.00
Glee Club		146.61
Gohier, R.		2.88
Haynes, A. C.		6.48
Heulu, P.		8.13
Hohu, C.		21.08
" E.		26.95
Hookano, H.		20.45
Hussey, A.		44.07
Irvine, B.		1.64
" K.		.02
" , W.		2.44
Johnson, S.		4.44
Kaahea, H.		20.80
Kaawalauole, J.		.20
Kahele, S.		1.84
Kaialau, H.		18.77
Kaimuloa, T.		13.02
Kaiona, D.		57.21
Kaiwi, S.		11.20
Kakani, R.		.36
Kaleo, W.		1.05
Kamaka, J.		15.94
Kamakawiwoole, M.		8.21
Kanalulu, K.		.05
Kanehe, A.		9.15
Kanoho, R.		.03
Kanuu, J.		18.99
" O.		14.19
	$1.09	$984.84

Name: For'd	Dr. 1.09	Cr. 984.84
Kaohi, B.		21.65
Kapiko, W.		22.75
Kapukui, C.		13.49
Kauhane, S.		16.75
Kawaihalau, H.		3.34
Kellett, S.		5.42
Keolamau, B.	.60	
Kinney, H.		3.36
Kukea, W.		25.56
Kukona, H.		.02
Kupau, O.		25.04
Kupihea, J.		.82
Lane, W.		1.08
Lee, E.	1.45	
Machado, G.		1.20
Mahoe, S.		.03
Mahu, J.		14.29
Mitchell, E.		13.72
Moke, W.		20.07
McGuire, A.		44.02
" , H.		26.03
Nahale, J.		12.63
Namokueha, G.	.06	
Napoleon, H.		4.95
Opiopio, N.		.04
Palama, J.		.60
Peck, N.		17.29
Pekelo, J.		20.70
Peneku, S.		1.65
Plunkett, R.		.96
Poepoe, S.		6.00
Puaa, H.		52.61
Punihaole, D.		2.71
Pupue, J.		6.44
Richmond, A.		.40
Rifle Club		16.60
Robinson, H.		.25
Rowland, J.		.01
Simeona, A.		10.70
Spencer, F.		.50
Taylor, A.		20.59
Todd, F.		13.66
Trask, D.		3.20
Uweloa, V.		58.75
Vierra, T.		14.22
Zoller, F.		15.23
Baker, R.		1.02
Kakae, J.		3.45
Keawekane, S.		1.36
Lovell, H.		1.30
Morse, P.		19.68
Woolsey, J.		.60
Wright, P.		4.11
	$3.20	$1555.69
		3.20
		$1552.49

APPROPRIATION LEDGER--JUNE 1917

Name:		Dr.	Cr.
Instal. outside lights O/S	App. #24		52.68
Shed--Storage	App.#33	186.10	
Oil Range B/S	" #36		1600.00
		$186.10	$1652.68
			186.10
			$1466.58

E No. 2048 Reg. 2 Pg. 306

In re Trust Estate
of
Bernice P. Bishop
Deed

Accountants Annual
Report.

Kaur School

4

FILED
AT 11.45 O'CLOCK a M.
Dec 8 1912
Sibyl Davis
CLERK

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,

TERRITORY OF HAWAII.

At Chambers. (No. 2048.) In Equity.

IN THE MATTER OF THE ESTATE OF -of- BERNICE PAUAHI BISHOP, Deceased.	THIRTY-SECOND ANNUAL ACCOUNT OF TRUSTEES.

MASTER'S REPORT

To the Honorable CLARENCE W. ASHFORD, First Judge of the above-entitled Court, presiding at Chambers:-

The following report is respectfully submitted on the Thirty-Second Annual Account of Messrs. WILLIAM O. SMITH, E. FAXON BISHOP, ALBERT F. JUDD, ALFRED W. CARTER and WILLIAM WILLIAMSON, Trustees under the Will and of the Estate of BERNICE PAUAHI BISHOP, deceased, filed in this Court on the 8th day of December, A.D. 1917, and covering a period of one year, from and including the 1st day of July, A.D. 1916, up to and including the 30th day of June, A.D. 1917.

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The Trustees charge themselves with the sum of $390,257.23

Receipts, as per Schedule "A", classified as follows:

Kamehameha Schools,	$ 30,645.89
Suspense,	8,939.90
Interest,	23,736.06
Rent notes,	1,000.00
Fees,	125.00
Firewood,	915.45
Kona sales,	95.00
Incidentals (Land Agency),	163.15
Surveying,	76.05
Insurance,	311.36
Law,	93.10
Taxes,	4.00
Tax appeals,	814.80
Frontage tax,	1,661.07
Incidentals (general office),	44.64
Sales of land,	18,457.90
Kona, Oahu, lands,	1.00
Roads and sewers,	311.33
Buildings,	1,493.00
Fencing,	844.32
Bills receivable,	33,400.00
Sundry tenants (rents),	246,174.10
Balance on hand June 30, 1916,	20,950.11
Total Receipts,	$390,257.23

The Trustees ask to be allowed the sum of $378,317.58

Disbursements, as per Schedule "B", classified as follows:

Kamehameha Schools,	$160,018.21
Suspense,	6,324.26
Interest	621.71
Incidentals (Land Agency),	2,512.46
Auto expenses,	752.35
Surveying,	1,238.90
Insurance,	1,267.72
Law costs,	7,696.28
Repairs,	33.10
Rents,	4,883.80
Taxes,	53,932.90
Tax appeals,	671.30
Frontage tax,	8,796.45
Sewer rates,	26.50
Incidentals (general office),	2,260.90
Carried Forward,	$251,036.84

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Brought Forward,	$251,036.84	
Salaries,	18,892.90	
Stocks,	2,160.00	
Agents' commissions,	646.56	
Trustees' commissions,	14,006.21	
Purchase of lands,	225.00	
Sales of land,	873.00	
Patents and abstracts,	425.00	
Roads and sewers,	15,199.64	
Fencing,	1,711.52	
Improvement of lands,	2,537.05	
Maunalua pond improvements,	8,033.30	
Kamehameha Alumni Dormitory,	5,211.40	
Furniture and equipment,	2,442.45	
Bills receivable,	1,021.71	
Investments,	53,895.00	
Total Disbursements,		$378,317.58

The items comprising this Schedule are supported by Nine Hundred and Thirty-three (933) vouchers, which I have carefully examined and checked with the items of disbursement appearing on the Schedule, and find same to be in order and correct.

The Trustees have charged the statutory rates of commission, as follows:

Income.

10%	on	$ 1,000.00,	$ 100.00	
7%	on	4,000.00,	280.00	
5%	on	262,745.75,	13,137.28	$13,517.28

Principal.

2½%	on	$ 19,557.30,	488.93
		Total commissions,	$14,006.21

which I find to be correctly computed.

The Thirty-first Annual Account of the Trustees for the year ending June 30, 1916, shows that there was a balance of $20,950.11 cash on hand, which balance has been properly brought forward to this account.

The Trustees have also filed a report with the account, included in which is a summary statement of the property of the Estate, which shows the value of the Estate, as of June 30, 1917, to be the sum of $4,179,906.10, and can properly be classified as follows:

Real Property,	$2,876,793.91	
Personal Property,	482,066.67	
Kamehameha Schools Account,	821,045.52	$4,179,906.10

The Trustees have also filed a statement of the personal property investments of the Estate, which is classified as follows:

Stocks.		
Hawaii Consolidated Railway, Ltd.,		$ 13,200.00
Bonds.		
Hawaii Consolidated Railway, Ltd.,	$38,280.00	
Honokaa Sugar Co.,	40,500.00	
Honolulu City and County,	20,500.00	
McBryde Sugar Co.,	10,000.00	
Mutual Telephone Co., -$1000.	22,307.50	
Mutual Telephone Co., - 500.	1,062.50	
Oahu R. & L. Co., 1000.	54,975.00	
Oahu R. & L. Co., 500.	2,125.00	
Oahu Sugar Co., 1000.	26,400.00	
Oahu Sugar Co., 500.	2,100.00	
Olaa Sugar Co.,	24,650.00	
Pacific Sugar Mill,	20,000.00	
Alex. Young Building Co.,	2,040.00	264,940.00
Notes.		
Y. Ahin,	$20,000.00	
Kamehameha Alumni Association,	1,021.71	
Wm. H. McInerny,	63,750.00	84,771.71
Total Personal Property Investments,		$362,911.71

I have visited the offices of the Trustees, have seen and examined the securities, and find the same to be in order and correct, except that I find that subsequent to the closing of the accounts herein the Trustees have disposed of 18-$1000. and 4-$500. Oahu Sugar Company bonds. This item will appear in the Thirty-third Annual Account.

The balance of cash on hand as of June 30, 1917, has also been verified by me.

Of personal property investments reported at the close of the year preceding, current collections aggregated $33,400.00, all of which was re-invested.

On August 30, 1916, the Estate received from the $80,000.00 Hilo Railroad 6% bonds referred to in the last report as deposited with the Hawaiian Trust Co., Ltd., depositary for bond-holders, $44,000.00 First Mortgage 5% bonds and $36,800.00 preferred 7% stock in the new joint stock company formed to take over the affairs of the old company, and organized as the "Hawaii Consolidated Railway, Ltd.", together with interest accrued on $80,000.00 at 6% from October 1, 1914, to April 1, 1916, amounting to $7,200.00, also paid in 7% preferred stock. At the close of the year both bonds and stocks were written down to the actual cash market obtaining on that date.

The loan to the Kamehameha Alumni Association, mentioned in the accounts, represents the cost of furnishing a new dormitory of that association, the amount being advanced by the Trustees on a promissory note (3 years, 6%), executed by E. C. Webster as Trustee for the association.

The book value of the securities detailed in the statement of investments as on hand at the close of the year is $362,911.71, a decrease of $4,138.29 as compared with the total reported at the close of the preceding year. The decrease is accounted for as follows:

Bonds and notes sold,	$33,400.00	
Hilo Railroad bonds retired,	77,135.00	$110,535.00
Bonds, notes, etc., purchased,	$57,076.71	
Hawaii Con. Ry. bonds exchanged,	38,280.00	
Hawaii Con. Ry. stock "	11,040.00	106,396.71
Decrease,		$ 4,138.29

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The year's new additions are as follows:-

Bonds.

Mutual Telephone Co.,	$ 2000.	@ 106.	5%	$ 2,120.00	
Mutual Telephone Co.,	20000.	" 106.25	"	21,250.00	
Olaa Sugar Co.,	10000.	" 100.25	6%	10,025.00	
Kalakaua Avenue,	20000.	" 102.50	5%	20,500.00	$53,895.00

Stocks.

Hawaii Consolidated Ry.	7200.	@ 30.00	7%,	2,160.00

Notes.

Kamehameha Alumni Association,	6%,	1,027.71

Finding the Thirty-second Annual Account of the Trustees correct in each and every particular, I recommend that the same be passed and approved by this Honorable Court in all respects as the same is rendered, presented and filed.

Respectfully submitted,

W. C. Wilder

Master.

Dated: HONOLULU, T.H.,

December 28th 1917.

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E2048 2/304

CIRCUIT COURT
FIRST CIRCUIT

Territory of Hawaii

At Chambers. In Equity.

IN THE MATTER OF THE ESTATE

-of-

BERNICE PAUAHI BISHOP,

Deceased.

MASTER'S REPORT

- on -

Thirty-second Annual Account

of Trustees.

FILED
AT 10.05 o'clock a M.
December 28 1917
Sibyl Davis
CLERK

Jan 3, 1918.
approved

1918

404

Number 2048

Equity Division

CIRCUIT COURT

FIRST CIRCUIT

In re Estate of

Bernice P. Bishop,

deceased

Jan. 3, 1918

Petition etc vesting property in new Trustee.

Entered in Docket None Page V

Record 2 Page 307

D. K. Kakalepuna

Clerk.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHMABERS IN EQUITY.

In the Matter of the Estate of)
BERNICE PAUAHI BISHOP,)
Deceased.)

PETITION FOR A VESTING ORDER.

To the Honorable Presiding Judge at Chambers
of the Circuit Court of the First Judicial
Circuit of the Territory of Hawaii:

Your petitioners, William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, all residing in the City and County of Honolulu, Territory of Hawaii, respectfully represent and show:

1. That your petitioners are Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu aforesaid, deceased, who died on the 16th day of October, 1884, and whose Will and the two Codicils thereto were admitted to probate by the Supreme Court of the Hawaiian Islands on the 2nd day of December, 1884, as the last Will and Testament of said deceased;

2. That Alfred W. Carter, one of the five Trustees under the said Will and of the said Estate, has resigned his office as such Trustee, said resignation being accepted by C. W. Ashford, First Judge of the Circuit Court of the First Judicial Circuit, at Chambers, in Equity, by decree dated August 20th, 1917;

3. That on the 26th day of December, 1917, a majority of the Justices of the Supreme Court of the Territory of Hawaii, under and by virtue of the power of appointment con-

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ferred upon them by the said Will as aforesaid, appointed Richard H. Trent of said Honolulu, Trustee under the said Will and of the said Estate in the place of and in succession to the said Alfred W. Carter resigned as aforesaid;

4. That it is necessary that the legal title in and to all of the property and assets and choses in action forming the estate heretofore held in trust by the said William O. Smith, E. Faxon Bishop, Albert F. Judd and William Williamson and the said Alfred W. Carter as Trustees under the said Will and of the said Estate, do vest in the said William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and the said Richard H. Trent as co-trustees jointly, upon or subject to the trusts provided by the said Will;

WHEREFORE your petitioners pray that an order be made vesting all of the said property in your petitioners, William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent as Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, upon or subject to the trusts created by the said Will, upon the filing by the said Richard H. Trent of such bond as the Court may direct.

Dated, Honolulu, T. H., January 3rd 1918.

WILLIAM O. SMITH, E. FAXON BISHOP, ALBERT F. JUDD, WILLIAM WILLIAMSON and RICHARD H. TRENT, Trustees under the Will and of the Estate of Bernice Pauahi Bishop, deceased,
By Robertson and Castro
their attorneys.

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TERRITORY OF HAWAII)
CITY AND COUNTY OF) SS.
HONOLULU.)

ALBERT F. JUDD, being first duly sworn, deposes and says that he is one of the petitioners named in the foregoing petition; that he has read the said petition and knows the contents thereof and the same are true.

Albert F. Judd

Subscribed and sworn to before me this 3rd day of January 1918.

J. Edgar Robinson
Notary Public, ~~First~~ Judicial Circuit
Territory of Hawaii.

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Eq. 2048 2/30

CIRCUIT COURT, FIRST CIRCUIT,
TERRITORY OF HAWAII.

AT CHAMBERS IN PROBATE.

In the Matter of the Estate of

BERNICE P. BISHOP,

Deceased.

PETITION FOR A VESTING ORDER.

CIRCUIT COURT, FIRST CIRCUIT
FILED
JAN 3 - 1918
AT 2:25 O'CLOCK P. M.
B. N. Kahalepuna
CLERK

Robertson ~~Holmes~~ & Olson,
Kaahumanu St., Honolulu
Attorneys for Petitioners.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS. IN EQUITY.

In the Matter of the Estate of BERNICE P. BISHOP, Deceased.	THIRTY-SECOND ANNUAL ACCOUNT AND REPORT OF THE TRUSTEES. (Eq. No. 2048)

ORDER APPROVING THIRTY-SECOND ANNUAL ACCOUNT AND REPORT OF THE TRUSTEES.

WHEREAS, William O. Smith, E. Faxon Bishop, Albert F. Judd, Alfred W. Carter and William Williamson, Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, have caused to be filed in this Court the Thirty-second Annual Account and Report of their administration as such Trustees for the year ending the 30th day of June, A. D. 1917, together with the vouchers pertaining thereto and various other further statements, and an inventory of the property belonging to such trust,

AND WHEREAS said Thirty-second Annual Account and Report of the said Trustees was by this Court referred to W. C. Wilder, Esq., as Master, to examine the same, and the said Master has on the 28th day of December, 1917, filed herein his report on said Thirty-second Annual Account and Report, certifying the same to be true and correct in all particulars, and recommending that the same be approved by this Court as rendered,

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the said Thirty-second Annual Account and Report of said Trustees be and the same is hereby approved and allowed;

AND IT IS FURTHER ORDERED that the said W. C. Wilder,

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Esq., Master as aforesaid, be allowed and paid out of the funds of said trust estate, a compensation for his services in the examination and report on the said Thirty-second Annual Account and Report of the said trust in the sum of $250.00

Dated, Honolulu, T. H., January 3rd 1918.

A. V. Ashford

First Judge, Circuit Court, First Circuit, Territory of Hawaii.

Attest:

J. C. Cullen

Clerk.

410

Equity No. 2048. 2/307

CIRCUIT COURT, FIRST CIRCUIT,
TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of

BERNICE PAUAHI BISHOP,

Deceased.

ORDER APPROVING THIRTY-SECOND ANNUAL ACCOUNT AND REPORT OF TRUSTEES.

CIRCUIT COURT, FIRST CIRCUIT
FILED
JAN 3 - 1918
AT 3:15 P M.
Pon Kahalepuna.

(~~Holmes~~ Robertson & Olson
Attorneys for Trustees)

APPOINTMENT OF TRUSTEE.

Mr Trent's copy

WHEREAS, ALFRED W. CARTER, one of the Trustees under the Will and of the Estate of Bernice Pauahi Bishop, late of Honolulu, deceased, has resigned his office as such Trustee; and

WHEREAS, by reason of such resignation a vacancy in said office now exists; and

WHEREAS, in and by the said Will it is provided that vacancies in the officesof the Trustees under said Will and of said Estate shall be filled by a majority of the justices of the Supreme Court, the selection to be made from persons of the Protestant religion:

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS: That the undersigned Justices of the Supreme Court of the Territory of Hawaii, being a majority of the Justices of the said Supreme Court, by virtue and in exercise of the power for this purpose given to them in and by said Will, do hereby appoint RICHARD H. TRENT of the City and County of Honolulu, Territory of Hawaii, (a person of the Protestant religion), a Trustee under the said Will and of the said Estate in place of and in succession to the said Alfred W. Carter, resigned, upon his filing with the circuit court of the first judicial circuit a bond in such amount and form as may be approved by the judge of said court sitting at chambers in equity.

IN WITNESS WHEREOF the said undersigned have hereunto set their hands and seals this 26th day of December, 1917.

(SUPREME COURT SEAL)

RALPH P. QUARLES,
Associate Justice.

JAMES L. COKE,
Associate Justice.

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ENDORSED: Filed December 26,1917, at 2:00P.M J.A.Thompson, Clerk.

CERTIFICATE.

TERRITORY OF HAWAII)
) SS.
City and County of Honolulu.)

I, J. A. Thompson, Clerk of the Supreme Court of the Territory of Hawaii, do hereby certify that the foregoing document and attached hereto, consisting of one sheet of paper, is a full, true and correct copy of the original "APPOINTMENT OF TRUSTEE" which is now on file in the office of the Clerk of the Supreme Court.

Witness my hand and the seal of said Supreme Supreme Court, at Honolulu, City and County of Honolulu, this 26th day of December, A. D. 1917.

J. A. Thompson

Clerk Supreme Court, Territorynof Hawaii.

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Equity No.2048. 2/307

CIRCUIT COURT: FIRST CIRCUIT,
TERRITORY OF HAWAII.
AT CHAMBERS. IN EQUITY.

In the Matter of the Estate of

BERNICE PAUAHI BISHOP,

Deceased.

APPOINTMENT OF RICHARD H. TRENT,
AS TRUSTEE.

CIRCUIT COURT, FIRST CIRCUIT
FILED
JAN 3 - 1918
3 P. M.

Robertson & OLSON,
Attorneys for Trustees.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of)
BERNICE PAUAHI BISHOP,)
Deceased.)

ORDER VESTING PROPERTY IN NEW TRUSTEE.

The petition of William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, all of the City and County of Honolulu, Territory of Hawaii, representing that they are Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu aforesaid, deceased, who died October 16, 1884, and whose Will was admitted to probate by the Supreme Court of the Hawaiian Islands on December 2, 1884; that Alfred W. Carter, one of the five trustees under the said will and of the said estate has resigned his office as such trustee; that on the 26th day of December, 1917, a majority of the Justices of the Supreme Court of the Territory of Hawaii, under and by virtue of the power conferred on them by the said Will as aforesaid, appointed Richard H. Trent of Honolulu aforesaid, trustee under the said will and of the said estate in place of and in succession to said Alfred W. Carter resigned as aforesaid; that it is necessary that the legal title in and to all of the property and assets and choses in action forming the estate heretofore held in trust by William O. Smith, E. Faxon Bishop, Albert F. Judd,

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William Williamson and the said Alfred W. Carter as Trustees as aforesaid, do vest in the said William O. Smith, E. Faxon Bishop, Albert F. Judd and William Williamson and the said Richard H. Trent as co-trustees jointly upon or subject to the trusts provided by the said Will; and it appearing upon hearing of said petition that the allegations of said petition are true, and no good cause appearing to the contrary, but good cause appearing therefor;

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that all of the said property forming the estate of the said Bernice P. Bishop, deceased, be, and the same is hereby vested in the said William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent as Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, upon or subject to the trusts created by the said Will.

Dated, Honolulu, T. H., January 3rd 1918.

First Judge, Circuit Court, First Circuit, Territory of Hawaii.

Attest:

Clerk.

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Eq. 2048 2/307

CIRCUIT COURT, FIRST CIRCUIT,
TERRITORY OF HAWAII.

AT CHAMBERS IN PROBATE.

In the Matter of the Estate of

BERNICE P. BISHOP,

Deceased.

ORDER VESTING PROPERTY IN NEW TRUSTEE.

CIRCUIT COURT, FIRST CIRCUIT
FILED
JAN 3 - 1918
AT 3 15 O'CLOCK P M.
B. N. Kahalepuna
CLERK

(Robertson ~~Holmes~~ & Olson,
Kaahumanu St. Honolulu,
Attorneys for Petitioners)

33a

Number 2048

Equity Division

CIRCUIT COURT

FIRST CIRCUIT

In re Estate of
Bernice Pauahi Bishop
Deceased.

1917

33rd Partial Account and
Report of Trustees.

Entered in Docket none Page 1

Record 2 Page 307

B M Kahalepuna
Clerk.

X

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of)

BERNICE PAUAHI BISHOP,) THIRTY-THIRD (Partial) ACCOUNT AND REPORT OF

Deceased.) TRUSTEES

ORDER.

APPROVING THIRTY-THIRD (Partial) ACCOUNT AND REPORT OF THE TRUSTEES UNDER THE WILL AND OF THE ESTATE OF BERNICE P. BISHOP, DECEASED.

WHEREAS, W. O. Smith, E. F. Bishop, A. F. Judd, A. W. Carter and W. Williamson, Trustees under the Will and of the Estate of Bernice Pauahi Bishop, deceased, have caused to be filed in this Court their Account and Report of the administration of the said trust, covering the period from July 1st to August 20th, 1917, together with a detailed statement of receipts and expenditures, accompanied by 111 vouchers, the said account being and containing the Final Account of said A. W. Carter, Trustee, resigned, presented in compliance with the order and decree of this Court herein filed, dated August 20th 1917;

AND WHEREAS the said Account and Report was by this Court referred to W. C. Wilder, as Master to examine the same, and the said Master has on the 28th day of December, 1917, filed herein his report wherein he finds that the Trustees have by a clerical error failed to bring forward in their account the balance of cash on hand of $11,939.65, as shown by the Thirty-Second Annual Account of said Trustees although the correct cash balance of $18,089.11 is correctly shown in the Report of said Trustees and wherein the Master further

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finds that the computation of commissions in said Report and Account contained is correct but recommends the disallowance of the same on the ground that the same are not properly chargeable at this time under Section 2542 of the Revised Laws of Hawaii;

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the findings of the Master as to the error contained in the said Thirty-Third (Partial) Account of said Trustees in failing to bring forward the balance of cash on hand, to wit, the sum of $11,939.65, from the Thirty-Second Annual Account of said Trustees is hereby confirmed and approved and found correct and the Clerk of this Court is directed to amend and correct the said Thirty-Third (Partial) Report of said Trustees in accordance with the said findings of the Master;

AND IT FURTHER ORDERED, ADJUDGED AND DECREED that the finding of the Master wherein he recommends the disallowance of the Trustees commissions, set forth on page 3 of said Master's Report, is hereby found to be incorrect, the said Trustees' commissions being properly chargeable and payable at this time and as in said Trustees Thirty-Third (Partial) Report and Account set forth;

AND IT IS FURTHER ORDERED that the said W. C. Wilder, Esq., Master as aforesaid, be allowed and paid out of said trust as compensation for his services in the examination and report on the said Thirty-Third (Partial) Report and Account of the said trust in the sum of One Hundred Dollars ($100.00);

Dated at Honolulu, T. H. January 23rd 1918.

ATTEST: _____ Clerk.

_____
First Judge, Circuit Court, First Judicial Circuit, Territory of Hawaii.

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E. No. 2048. 2/307

CIRCUIT COURT, FIRST CIRCUIT,
TERRITORY OF HAWAII.

AT CHAMBERS IN PROBATE.

In the Matter of the Estate of

BERNICE PAUAHI BISHOP,

Deceased.

ORDER APPROVING THIRTY-THIRD (Partial) ACCOUNT AND REPORT OF TRUSTEES.

CIRCUIT COURT, FIRST CIRCUIT
FILED
JAN 4 - 1918
AT 10:20 O'CLOCK A. M.
Sibyl Dane
CLERK

B E R N I C E P. B I S H O P E S T A T E

THIRTY-THIRD PARTIAL ANNUAL REPORT OF THE TRUSTEES

Detailed Statement of

RECEIPTS AND EXPENDITURES

For the Period from

July 1st to August 20th 1917

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SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for ~~12~~ 1 1/3 *Months Ending* AUGUST 20th 1917

INTEREST				
July	1917	Page 2	$ 550.00	$
August Period	"	" 7	750.00	1,300.00 ✓
SALES of LAND				
July	1917	Page 2	437.80	
August Period	"	" 7	300.00	737.80 ✓
KAMEHAMEHA SCHOOLS				
July	1917	Page 2	596.78	
August Period	"	" 7	2,113.87	2,710.65 ✓
FEES				
July	1917	Page 2	2.50	
August Period	"	" 7	5.00	7.50 ✓
LAND AGENCY				
July	1917	Page 2	2.45	2.45 ✓
BUILDING A/C				
July	1917	Page 2	200.00	200.00 ✓
SUNDRY TENANTS				
July	1917	Page 2	38,710.18	
August Period	"	" 7	13,429.21	52,139.39 ✓
SUSPENSE				
TRUSTEES' COMMISSIONS				
Due for 1 1/3 mos		Page 15	2,815.78	2,815.78 ✓
Total carried to schedule "C"				59,913.57 ✓

Cash balance 11939.65
71853.22
53744.11
Cash balance 18039.11

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JULY, 1917

Date			
	INTEREST		
14	Kalakaua Ave 5½% bonds 6mos to July 15th....	$ 550.00	$ 550.00
	LAND AGENCY		
5	Guardian Trust Co, for blue prints.....	.80	
	Waterhouse Trust Co, for blue prints.....	.75	
17	Survey, paid for by Ant. Pires, purchaser.....	.90	2.45
	KAMEHAMEHA SCHOOLS		
16	Pres. E.C. Webster a/c July collections.....	596.78	596.78
	SALES OF LAND		
17	Antone Pires, 7,960 sq.ft. Kapalamakai.....	437.80	437.80
	BUILDING ACCOUNT		
20	Liliuokalani Trust, sale of house, Kahala....	200.00	200.00
	FEES		
30	Mary Davis Estate to S. Yamashiro.....	2.50	2.50
	SUNDRY TENANTS		
1/31	Detailed as per pp 3 to 6		
	Rents.....	38,413.38	
	Taxes.....	296.80	38,710.18
			40,499.71

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - July, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
2	480a	S.M.Damon	6 mo to Jan 1/18	$ 300.00	$	
	589b	S.Ahoy Co.	6 " jan 1/18	200.00	104.55	'17
	689	W.E.Rowell Estate	6 " Jan 1/18	175.00		
	754a	J.Kalawaia	6 " Jan 1/18	12.50		
	712a	W.C.Achi	6 " Jan 1/18	250.00		
	758	Bishop & Co.	6 " Jan 1/18	400.00		
	804	Bishop & Co.	6 " Jan 1/18	200.00		
	1105	Kauai Electric Co.	12 " JUl 1/18	25.00	2.85	'16
	1106	Kauai Electric Co	12 " Jul 1/18	25.00	2.80	'16
	1308	Sung Lee In Co	6 " Jan 1/18	300.00		
	1364	G.B.Kaainoa	6 " Jan 1/18	18.00		
	1382b	Wah Quan	6 " Jan 1/18	30.00		
	1375	Kamehameha Inv.Co	12 " Jul 1/18	5.00	.65	'16
	1471	Choy Wan	6 " Jan 1/18	25.00		
	1499	James H.Love	1 " Apl 1/17	100.00		
	1499	James H.Love a/c	1 " May 1/17	25.00		
	1670	Solomon Hanokano	6 " Jan 1/18	67.50		
	1780	Arthur H.Rice	6 " Jan 1/18	225.00		
	1798	Hawaii Seishu	6 " Jan 1/18	57.00		
	1816	Toro Okubo	3 " Oct 1/17	90.00		
		Allen & Robinson	1 " Aug 1/17	90.00		
		Trent Trust Co.	1 " Aug 1/17	50.00		
3	53c	Tong Wo Wai Co	6 " Jan 1/18	75.00		
	478b	Kealoha (w) a/c	6 " Jan 1/18	35.00		
	714	Honolulu Iron Wks	6 " Jan 1/18	1800.00		
	783a	Keoki Kipola	6 " Jan 1/18	33.50		
	746	Waialua Agr.Co	6 " Jan 1/18	750.00		
	1042	Waialua Agr.Co	12 " Jul 1/18	100.00		
	1052	C.H.Pack Hoo et al	1 " Aug 1/17	33.35		
	1232	Kukaiau Ranch Co	6 " Jan 1/18	75.00		
	1516	Kame Nakano	6 " Jan 1/18	17.00		
	1539	Julia Doyle bal	6 " Nov 1/17	10.00		
	1559	Alfred Kaili a/c	6 " Jul 1/17	5.00		
	1561	M.R.De Caires	6 " Jan 1/18	20.00		
	1582	M.Perriera	6 " Jan 1/18	40.00		
	1590	Sing Chong Co.	6 " Jan 1/18	1200.00		
	1594	Kaleihiwahiwa (w)	6 " Oct 1/17	8.00		
	1696	Sing Chong Co.	6 " Jan 1/18	400.00		
	1794	H.Hackfeld & Co	6 " Jan 1/18	250.00		
	1826	T.Masuda	6 " Jan 1/18	15.00		
	1827	Chas.F.Hart Est	6 " Jan 1/18	500.00		
5	710	Y.Ahin	6 " Jan 1/18	1850.00		
	887	Oahu Sugar Co.	12 " Jul 1/18	25.00	1.00	'16
	926	Honolulu Plant Co	6 " Jan 1/18	181.00		
	975a	Wing Tai Wai Co	6 " Jan 1/18	43.75	8.45	'17
	1209a	Lui Ko	6 " Jan 1/18	12.50		
	1296	Ng Fat	6 " Jan 1/18	75.00		
	1385	Olaa Sugar Co	6 " Jan 1/18	875.00		
	1477	Oahu Sugar Co	6 " Jan 1/18	840.00		
	1523	Hana Kawi	6 " Jan 1/18	20.00		
	1586	Rokunojo Arimoto	6 " Feb 1/18	12.50		
	1701	M.V.Branco	6 " Jan 1/18	32.50		
	1752	Kohai Nagahama	6 " Jan 1/18	14.00	3.40	'17
	1818	G.Fugishima	6 " Jan 1/18	11.00		
		Inter Is.S.Nav Co	1 " Aug 1/17	40.00		
			Forward	12,069.60	123.70	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - July 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
6	769a	Mau Sing Wai Co	6 mo to Jan 1/18	$ 250.00		
	1807	Frank Caravallo	6 " Feb 1/18	12.50		
	1858	R.Koshiyama	6 " Jan 1/18	15.00		
7	365a	Onomea Sugar Co	6 " Jan 1/18	1200.00		
	412a	Hawn Agr Co	6 " Jan 1/18	500.00		
	524	Honomu Sugar Co	6 " Jan 1/18	100.00		
	1215	A.C.de Mello	6 " Jan 1/18	50.00		
	1425	Kaneohe Rice M'l	6 " Jan 1/18	1440.00		
	1425a	Kaneohe Rice M'l	6 " Jan 1/18	73.75		
	1495	Bow Wo Sang	6 " Jan 1/18	50.00		
	1660	McCandless & Dowsett	6 " Jan 1/18	125.00		
	1815	W.Hamamura	6 " Jan 1/18	12.50		
	--	John Comacho	6 " Jan 1/18	7.50		
9	14a	Hilo Sugar Co.	6 " Jan 1/18	600.00		
	789	Mrs.M.E.Ganzel	6 " Jan 1/18	75.00		
	953a	Lee Yun Kwai	6 " Jan 1/18	18.00		
	1530	Jao King Botelho	6 " Jan 1/18	30.00		
	1581	Frank Souza	6 " Jan 1/18	25.00		
	1689	T.Tateyama	12 " Jul 1/17	50.00	4.90	'16
	1703	Mariah K Low	6 " Jan 1/18	40.00		
10	1246	H.Kunitaro	6 " Jan 1/18	37.50		
	1410	M.A.Plemer	12 " Jul 1/18	25.00	3.20	'16
	1759	K.Sakai	6 " Jan 1/18	25.00		
	490a	R.A.Lyman Est	6 " Jan 1/18	112.50		
	1268	I.Takano	1 " Aug 1/17	20.00		
	1360	K.Matsumoto	3 " Oct 1/17	63.00		
	1381	K.Matsumoto	6 " Jan 1/18	112.50		
	1466	K.Matsumoto	6 " Jan 1/18	280.00		
	1481	J.R.Amorin	1 " Aug 1/17	30.00		
	1833	J.H.Dowsett & Case Deering	6 " Jan 1/18	262.50		
11	1583	Joseph Damata	6 " Jan 1/18	20.00		
12	421b	Lum Foo Chin	6 " Jan 1/18	120.00		
	540	G.R.Carter	12 " Jul 1/18	25.00		
	1370	C.Brewer Est	6 " Jan 1/18	1500.00		
	1379	Tong Loo Shee	6 " Jan 1/18	533.00		
	1541a	Gingkichi Serai	6 " Jan 1/18	65.00		
	1719	Tanabe Co.	6 " Jan 1/18	55.00	10.40	'17
	1751	E.D.Wilmington	6 " Jan 1/18	15.00		
13	62	H.M.Liluiokalani	6 " Jan 1/18	50.00		
14	942a	Fransisco Volpe	6 " Jan 1/18	75.00		
	1378	Tong Sing Wai Co	6 " Jan 1/18	340.00		
	1604	K.Kinikapo a/c	6 " Jan 1/18	10.00		
16	--	S.H.Dowsett	6 " Jan 1/18	21.00		
	1238	S.Yamashiro	6 " Jan 1/18	40.00		
	1401	Waialua Agr Co	12 " Oct 1/17	2010.55		
	1725	R.K.Clark			2.30	'16
	1726	Abraham Hobbs	6 " Jan 1/18	3.50		
	1769	J.L.Wailiula	6 " Jan 1/18	50.00		
	291b	Hen Shee			1.20	'16
	1781	Hen Shee	12 " Jul 1/18	6.00	.75	'17
	1860	Spalding C.CO	6 " Feb 1/18	25.00		
17	1720	K.Sakata	6 " Jan 1/18	5.00		
	1529	John Namaielua	6 " Jan 1/18	20.00		
18	776	Hawn Carriage Co	1 " Jun 1/17	75.00		
	1252	Kaalee Kiai			.95	'17
	--	Kaalee Kiai	6 " Jan 1/18	10.00		
	1323	K.Tamura	6 " Jan 1/18	80.00		
				10,796.30	23.70	
			brought forward	12,069.60	123.70	
			carry forward	22,865.90	147.40	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - July, 1917

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		brought forward		$ 22,865.90	$ 147.40	
19	1524	H.M.Wire	6 mo to Jan 1/18	20.00		
	1548	Annie K Warren	6 " Jan 1/18	20.00		
	1600	G.B.Kaneapua	6 " Jul 1/17	20.00	6.35	'16
	1674	Riojila Ida	6 " Jan 1/18	22.50		
20	462	Oahu R.& L.Co.	6 " Jan 1/18	750.00		
	782	Catton,Neill & Co	6 " Jan 1/18	612.50		
	954a	Lung Do Wai Co	6 " Jan 1/18	56.00		
	1578	Wing Hing Co & Chong Hong Yip	6 " Jan 1/18	260.00		
	1823	Lung Do Wai Co	6 " Jan 1/18	200.00		
	--	Hono.Planing Mill	1 " Aug 1/17	40.00		
21	1549	Est of Joseph Hale	6 " Dec 1/17	20.00		
	1556	Wm.A.Kane			12.75	'16
23	484b	Jonah Kumalae	6 " Jan 1/18	18.00		
	1401	Waialua Agr Co ac	12 " Oct 1/17	1211.76		
	1522	Benjamin Makai	6 " Jan 1/18	20.00		
	1563	C.Miyasaki	6 " Jan 1/18	12.50		
	1860	Spalding C.CO bal	6 " Feb 1/18	25.00		
24	387b	A.J.Campbell	6 " Jan 1/18	125.00		
	387c	A.J.Campbell	6 " Jan 1/18	75.00		
	909	Hoy On Society	3 " Oct 1/17	75.00		
	952a	Goo Lee Yung	12 " Jul 1/18	20.00	2.05	'16
	1234	A.J.Campbell	12 " Jul 1/18	6.00	.75	'16
	1303	A.J.Campbell	6 " Jan 1/18	37.50		
	1467	Waiahole Water Co	6 " Jul 1/17	5820.22		
	1526a	Ochika Kanao	6 " Jan 1/18	25.00		
	--	Moku Kailiuli			.20	'16
25	1486	Hawn Dredging Co	6 " Jan 1/18	667.50		
	1515	Otani Yoichi	6 " Jan 1/18	21.00		
	1527	Helen M.Keanu	6 " Jan 1/18	20.00		
	1562	S.Kuroda	6 " Jan 1/18	15.00		
	1579	S.Kuroda	6 " Jan 1/18	15.00		
	1742	Lau Sam Hoon	6 " Jan 1/18	12.50	2.40	'17
26	531c	Terada & Sugimoto	6 " Jan 1/18	100.00		
	914	J.P.Mendonca	6 " Feb 1/18	125.00	32.90	'17
	916	Pang Chew	1 " Aug 1/17	150.00		
	1511	Masaye (w)	6 " Jan 1/18	23.00		
	1512	Takamoto Sanzo	6 " Jan 1/18	10.00		
	1588	Woodlawn D.& S.Co	12 " Jul 1/18	25.00		
	1793	Oyamada Kamege	6 " Jan 1/18	14.00		
	1795	Matsutaro Haraguchi	6 " Jan 1/18	11.50		
27	810a	H.Hackfeld & Co	6 " Jan 1/18	10.00		
	818	H.Hackfeld & Co	6 " Jan 1/18	25.00		
	996	C.Akui	6 " Jan 1/18	12.50		
	1006	Ellen Haili	6 " Jan 1/18	6.50		
	1007a	H.Hackfeld & Co	6 " Jan 1/18	15.00		
	1053	Tateyama	6 " Jan 1/18	10.00		
	1199	Nishina	6 " Jan 1/18	30.00		
	1206a	Yanage Sentaro	6 " Jan 1/18	18.00		
	1249a	Maegawara Kenji	12 " Jan 1/18	21.00	3.20	'16
	1273	Shipman & White	6 " Jan 1/18	75.00		
	1313a	N.Kawasaki	6 " Jan 1/18	23.00		
			forward	33,813.38	208.00	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - July 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		brought forward		$ 33,813.38	$ 208.00	
27	1341	Kamada Keizo	12 mo to Jan 1/18	25.00	3.85	'16
	1397	John D.Paris	6 " Sep 1/17	50.00	15.35	'16
	1405	John D.Paris			46.00	'16
	1454	Woo Fat	6 " Jan 1/18	22.50		
	1464	M.C.de Mello	6 " Jan 1/18	20.00		
	1476	M.Kenji	12 " Jan 1/18	35.00	5.35	'16
	1517	E.C.Grenwell	6 " Jan 1/18	2,000.50		
	1619	Gutaro Oshima	6 " Jan 1/18	15.00		
	1624	Mone Tateyama	6 " Jan 1/18	15.00		
	1626	K.Matsumoto	6 " Jan 1/18	15.00		
	1647	Odonaka Yoshinobu	6 " Jan 1/18	26.00		
	505a	K.Kannami	6 " Jan 1/18	37.50		
	801	Union Feed Co.	6 " Jan 1/18	1,150.00		
	802	Union Feed Co.	6 " Jan 1/18	450.00		
28	1162	Hala Canning Co.	12 " Jul 1/18	100.00	15.25	'16
	1270	Kona Tobacco Co	6 " Jan 1/18	400.00		
	1510	S.Shintaro	6 " Jan 1/18	15.00		
	1629	U.Shinagawa	6 " Feb 1/18	12.50		
	1863	Okuno Tsuru	6 " Feb 1/18	15.00		
30	478b	Kealoha (w) bal	6 " Jan 1/18	15.00		
	711a	Mary K.Sheldon	6 " Dec 1/17	10.00		
	732a	Mary Davis Est.			2.90	'17
	917	Pang Lum Mow	1 " Aug 1/17	66.65		
	1051	Pang Lum Mow	1 " Aug 1/17	16.85		
	1484	Lum Man Bin	6 " Jan 1/18	60.00		
	1668	Kaihawai (w) a/c	6 " Dec 1/17	15.00		
	1754	H.Yokota	6 " Jan 1/18	.12.50		
			Total	38,413.38	296.80	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the period

Date — AUGUST 1st - 20th 1917

Date			
	SALES of LAND		
1	Kahanawale Gilman,q.c. to 35/100 ac Waialua	$ 50.00	$
3	Jas.L.Awai, 72/100 ac at Waialua.....	250.00	300.00
	INTEREST		
1	Olaa Sugar Co. bonds 6 mos int.at 6%.....	750.00	750.00
	KAMEHAMEHA SCHOOLS		
2	Balance collections for July.....	854.06	
16	A/c collections for August.....	1,259.81	2,113.87
	FEES		
4	Greenwell to Greenwell L1517 N.Kona.....	2.50	
16	Seno to Wasaburo Tabusa L1509 Waikiki.....	2.50	5.00
	SUNDRY TENANTS		
	for details see pp 8 & 9		
	Rents.....	13,166.11	
	Taxes.....	263.10	13,429.21
			16,598.08

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - August 1st - 20th 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
1	131c	Joseph A.Aiau	6 mo to Dec 1/17	$ 30.00	$ 4.60	'16
	340c	R.W.Holt	6 " Jan 1/18	10.00		
	933	Ninomea	6 " Jan 1/18	25.00		
	1208	Moon Kee	12 " Jul 1/18	25.00	3.20	'16
	955	B.Kali	12 " Jul 1/18	10.00	3.20	'16
	1150	Tam Yee	6 " Jan 1/18	100.00		
	1356a	Ching Quon Yuen	6 " Feb 1/18	50.00		
	1499	James H.Love Bal	1 " May 1/17	75.00		
	1499	James H.Love a/c	1 " Jun 1/17	50.00		
	1532	Ikaia Kaaihue	6 " Jan 1/18	20.00		
	1594	Kaleihewahiwa (w)	6 " Oct 1/17	12.00		
	1599	Ikaia Kaaihue a/c	6 " Jan 1/18	10.00		
	1604	Kaai Kinikapo bal	6 " Jan 1/18	10.00		
	1632	Y.Nomura	6 " Feb.1/18	12.50		
	--	Antoine Schnerr	1 " Sep 1/17	30.00		
	--	Allen & Robinson	1 " Sep 1/17	90.00		
	--	Trent Trust Co	1 " Sep 1/17	50.00		
	1401	Waialua Agr a/c	12 " Oct 1/17	3,698.84		
2	752a	Tuck Lee Yuen	6 " Feb 1/18	112.50		
	1474	Hawn Sugar Pltrs	6 " Feb 1/18	625.00		
	1659	Louiza Piianaaia	6 " Dec 1/17	65.00		
	1767	Eli Mitchell	6 " Feb 1/18	12.50		
	--	Inter Is S Nav Co	1 " Sep 1/17	40.00		
					6.35	'16
4	1361a	Kaui & Kahaleuki			6.05	'17
	1361a	Kaui & Kahaleuki				
	1460	W.O.Barnhart	6 " Feb 1/18	75.00		
	1564	Jero Tamamoto	6 " Jan 1/18	11.00		
	1707	John Andrade	6 " Feb 1/18	25.00		
6	--	Hustace Peck Co	6 " Jan 1/18	150.00		
	696	Hilo Sugar Co	6 " Feb 4/18	3,000.00		
	1052	C.H.Pack Hoo et al	1 " Sep 1/17	33.35		
	1072a	Kohala Ditch Co	6 " Jul 1/17	1,458.77		
	1122a	Wong Fat	6 " Jan 1/18	145.00		
	1481	J.R.Amorin	1 " Sep 1/17	30.00		
	1597	Sylvester Joseph	6 " Jan 1/17	30.00		
	1601	M'L M.Calhau	6 " Jan 1/18	90.00		
7	1589	M.Pacheco	6 " Jan 1/18	20.00		
	828	Hop Wo Wai	12 " Jul 1/18	25.00	1.00	'16
	960a	K.Nakamoto a/c	6 " Feb 1/18	500.00		
	1238	S.Yamashiro			9.70	'17
	1437	K.Matsumoto	6 " Feb 1/18	87.50		
	1602	B.Fukuyama	6 " Jan 1/18	25.00		
	1686	Ghung Chock	3 " Oct 1/17	75.00		
8	1807	Frank Caravallo ac	6 " Aug 1/17	3.50		
9	776	Hawn Carriage Co	1 " Jul 1/17	75.00		
	1565	K.Nomura	6 " Jan 1/18	11.00		
	1566	M.Kataoka	6 " Jan 1/18	22.00		
	--	Yet Hing	6 " Jan 1/18	25.00		
					12.75	'16
10	1042	Waialua Agr Co				
	1222	Pacific Devel'T Co	12 " Jul 1/17	150.00		
	1268	S.Takano Trustee	1 " Sep 1/17	20.00		
	1630	S.Tarutani	6 " Feb 1/18	12.50		
	1761	Lau Lin Trustee	6 " Jan 1/18	60.00		
					2.80	'16
11	1594	Kaleihiwahiwa				
			forward	11,322.96	49.65	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST 1st - 20th 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		brought forward		$ 11,322.96	$ 49.65	
13	1216	Honolulu Iron Wks	12 mo to Aug 1/18	100.00	86.25	'16
	1266	Pearl City Fruit	12 " Jul 1/18	200.00	12.75	'16
	1552	T.Kono	6 " Jan 1/18	12.50		
	1635	Iokewe Kalumai bl	6 " Jul 1/17	2.50	2.65	'16
	1799	T.Kono	6 " Jan 1/18	17.50		
14	1550	G.W.Keawe bal	6 " Jul 1/17	5.00		
	1599	Ikaia Kaaihue bal	6 " Jan 1/18	10.00		
15	757a	Harn Fung Co bal	6 " Oct 1/17	20.00	57.30	'16
	915a	Chang Yin Cock a/c	6 " Jan 1/18	50.00		
	1124a	Lum Wai	6 " Oct 1/17	70.00	17.80	'16
	1804	Frank Andrade	6 " Jan 1/18	186.50		
	--	Sankyo Co	6 " Fb 15/18	100.00		
16	1295	Harada	6 " Jan 1/18	37.50		
	1509	T.Seno			2.90	'17
	1659	Louisa Piianaia a/c	6 " Dec 1/17	30.00		
	1672	Sue Ng bal	6 " Jul 1/17	10.00	8.00	'16
	1689	T.Tateyama	6 " Jan 1/18	25.00	4.65	'17
17	1304a	Iatake	6 " Jan 1/18	12.50		
18	178a	Hawi Mill & Plant	6 " Feb 1/18	592.50		
	756a	Y.Fukushima	6 " Jul 1/17	25.00	11.90	'16
	--	Gustave Schuman	3 " Nov 1/17	45.00		
20	1866	Chas D Walker	6 " Mch 1/18	90.00		
	1559	Alfred Kaili a/c	6 " Jul 1/17	5.00		
	1627	J.Shiomi	6 " Feb 1/18	25.00	6.15	'17
	1867	Amoy Amasin	6 " Mch 1/18	20.00		
	--	Sankyo Co.	1 " Nov 1/17	16.65		
	1868	Sankyo Co.	6 " May 1/18	135.00		
	1563	Shoaziro Miyasaki			3.10	'17
		Total		13,166.11	263.10	

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SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 1 1/3 Months Ending AUGUST 20th 1917

SUSPENSE					
Trustees' commissions	12 mos	p 11	$ 8,929.90	$	
Trustees' "	1 1/3 "	p 15	2,815.78	11,745.68	✓
KAMEHAMEHA SCHOOLS					
July	1917	Page 11	16,722.50		
August Period	"	" 13	11,000.00	27,722.50	✓
INCIDENTAL (Land Agency)					
July	1917	Page 11	298.04		
August Period	"	" 13	118.63	416.67	✓
INCIDENTAL (General Office)					
July	1917	Page 11	70.85		
August Period	"	" 13	38.76	109.61	✓
AUTO EXPENSE					
July	1917	Page 11	28.34		
August Period	"	" 13	32.81	61.15	✓
SALARIES					
July	1917	Page 12	1,351.65		
August Period	"	" 13	740.65	2,092.30	✓
LAW					
July	1917	Page 12	312.90		
August Period	"	" 13	15.00	327.90	✓
ROADS & SEWERS					
July	1917	Page 12	3,066.45		
August Period	"	" 13	4,058.80	7,125.25	✓
SEWER RATES					
July	1917	Page 12	11.00	11.00	✓
RENTS					
July	1917	Page 12	100.00	100.00	✓
IMPROVEMENT of LANDS					
July	1917	Page 12	21.30	21.30	✓
SURVEYING					
July	1917	Page 12	200.00		
August Period	"	" 14	100.00	300.00	✓
PURCHASE of LANDS					
July	1917	Page 12	203.00		
August Period	"	" 14	563.00	766.00	✓
FRONTAGE TAXES					
July	1917	Page 12	2,840.40	2,840.40	✓
TAXES					
August Period	1917	Page 14	124.35	124.35	✓
Total carried to schedule "C"				53,764.11	✓

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY 1917

Vch'r	Date				
		SUSPENSE			
	2	Trustees' Commissions balance 12 mos....	$ 8,929.90	$ 8,929.90	
		KAMEHAMEHA SCHOOLS			
1	2	A/c Revenue expenses July 1917.....	11,000.00		
2	5	A/c Capital expenditures Requisition #8.	82.50		
3	11	A/c Revenue expenses July 1917.....	50.00		
4	19	A/C Capital expenditures Requisition #9.	1,140.00		
5	27	A/c Capital expenditures Requisit'n #10.	150.00		
6	27	A/c Capital Expenditures Requisit'n #11.	800.00		
7	30	A/c Supplies Allowance year end June 30.	3,000.00		
		A/c Library Allowance year end June 30th	500.00	16,722.50	
		INCIDENTAL (Land Agency)			
8	2	C.K.Johnson,auto hire re Mr.Gere's death	1.50		
9		Advertiser,3 mos to Sept 30th 1917.....	2.85		
10		Merchantile reference sheet 3 mos adv...	6.00		
11	5	Blue Print Co. June work.....	4.45		
12		Hawaiian News Co. stationeyy.....	8.18		
13	7	T.G.White,Kona care of 2 mules 6 mos....	228.00		
14		Chambers Drug Co. bottle creoline.....	.25		
15		Lewers & Cooke steel tape.....	14.75		
16		Wall,Nichols & Co. stationery.....	15.42		
17		Telephone service July #1519.....	5.10		
18	14	G.Hopkins for services as helper.....	.90		
19	24	Engineering & Contr'ng bal 12 mon subs..	1.03		
20		Wells Fargo Exp charges re Gurley meter.	9.61	298.04	
		INCIDENTAL (General Office)			
21	5	Hawaiian Electric Co June Light.....	1.60		
22		Barnhart's ice for June.....	1.25		
23		Office Supply Co stationery.....	2.85		
24		White,Kona Office expense 6mo to June 30	28.55		
25		Polk-Husted Hawaiian Directory.....	6.00		
26	11	Telephone service July #5303.....	5.00		
27	14	Rycroft's distilled water June.....	1.00		
28		Water Rates Delmonico Building.....	21.00		
29		Laundry office towels.....	.85		
30		Merchants' Patrol Service July.....	1.50		
31		M.C.Amana, carfares July.....	1.25	70.85	
		AUTO EXPENSE			
32	14	Von Hamm Young June service & supplies..	28.34	28.34	
		SALARIES			
33	15	E.B.Loomis, Ass't Engineer.....a/c July	100.00		
34		G.Podmore,Surveyor..... " "	75.00		
35		W.Smith, Rodman..... " "	37.50		
36		E.T.Winant,Cashier..... " "	100.00		
37		F.K.Kienzle, Stenographer..... " "	75.00		
38		R.C.Foster, Office Assistant.... " "	62.50		
39		M.C.Amana, Collector..... " "	75.00		
40		Tam You, Janitor..... " "	7.50		
		Forward	532.50	26,049.63	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1917

Vch'r	Date				
		brought forward.....	$ 532.50	$26,049.63	
		SALARIES			
41	30	E.B.Loomis.....bal July	100.00		
42		G.Podmore..... " "	75.00		
43		W.Smith..... " "	37.50		
44		E.T.Winant..... " "	166.65		
45		F.K.Kienzle..... " "	75.00		
46		E.E.Cleveland.....half month "	45.00		
47		R.C.Foster.....bal "	62.50		
48		M.C.Amana..... " "	75.00		
49		Tam You..... " "	12.50		
50		T.C.White, Kona Office Salary for "	125.00		
51		K.Kaneyuki " " " " "	45.00	1,351.65	
		LAW			
52	2	E.W.Dickey typing.....	10.90		
53	7	Public Lands Office, certified copies...	14.50		
54	24	T.Edgar Robinson,Notary fees.....	.75		
55		J.A.Thompson, typing.....	8.75		
56	30	Holmes & Olson, July Retainer.....	166.65		
57		White,Kona, radio message.....	2.55		
58		Judge Perry,re H.R.T.& L.Co case.....	108.80	312.90	
		SEWER RATES			
59	19	Delmonico Bldg. Beretania St 6 mos adv..	11.00	11.00	
		RENTS			
60	24	Cecil Brown ½ interest L1823 6 mos 1/18.	100.00	100.00	
		ROADS & SEWERS			
61	5	Lord-Young Eng.Co 4th pay't Waialae.....	2.460.45		
62	7	C.H.Kluegel.2nd pay't Keauhau,N.Kona....	350.00		
63	14	J.N.Gere,Inspector Waialae.....	77.50		
64	30	C.H.Kluegel,3rd Pay't Keauhau,N.Kona....	100.00		
65		J.N.Gere,Inspector, Waialae.....	78.50	3,066.45	
		IMPROVEMENT of LANDS			
66	19	Allen & Robinson,cement for Halawa.....	21.30	21.30	
		SURVEYING			
67	5	G.Podmore,expenses on Hawaii.....	200.00	200.00	
		PURCHASE of LANDS			
68	24	Wm.Henry,Kuleana at Waikiki.....	200.00		
69		Merrian re above.....	3.00	203.00	
		FRONTAGE TAX (unleased land)			
70	27	City Treasurer, Smith st Improv't.....	2,840.40	2,840.40	
				34,156.33	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the period

AUGUST 1st - 20th 1917

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
71	1	A/C Revenue allowance for July.....	$11,000.00 ✓	$11,000.00	✓
		INCIDENTAL (Land Agency)			
72	3	Blue Print Co July work.....	2.50 ✓		
73		G.Hopkins,Rodman,Waialae.....	1.75 ✓		
74	7	Wall,Nichols & Co Supplies.....	8.14 ✓		
75	11	G.Hopkins,Rodman lease 942.....	5.25 ✓		
76		Telephone service August #1519.....	5.10 ✓		
77		Gurley,Troy,N.Y. Electric Current Meter .	87.54 ✓		
78		Bureau of Standards,rating above.....	5.00 ✓		
79		P.O.money order on remittance of above..	.30 ✓		
80	18	G.Hopkins,Rodman,re new Kakaako leases..	3.05 ✓	118.63	✓
		INCIDENTAL (General Office)			
81	3	Barnhart's ice for July.....	1.30 ✓		
82	7	Hawaiian Electric Co light for July.....	4.95 ✓		
83		Rycroft's distilled water for July.....	.50 ✓		
84		Office Supply Co. stationery.....	8.55 ✓		
85		E.O.Hall & Son duster.....	2.26 ✓		
86		Postage stamps.....	.05 ✓		
87	11	Telephone service for Aug #5303.....	5.30 ✓		
88		Honolulu Typewriter Exchange repairs....	10.85 ✓		
89	18	Postage stamps.....	5.00 ✓	38.76	✓
		AUTO EXPENSE			
90	7	Von Hamm Young Co July service & suppl's	32.81 ✓	32.81	✓
		SALARIES			
91	7	F.K.Kienzle,Stenographer.....August	150.00 ✓		
92	15	E.B.Loomis, Ass't Engineer.....a/c "	125.00 ✓		
93		G.Podmore,Surveyor..... " "	87.50 ✓		
94		W.Smith,Rodman..... " "	37.50 ✓		
95		E.T.Winant,Cashier..... " "	100.00 ✓		
96		E.E.Cleveland,Stenographer,5½ days "	16.50 ✓		
97		C.C.West,Stenographer.....5 " "	16.65 ✓		
98		R.C.Foster, Office Assistant...a/c "	62.50 ✓		
99		M.C.Amana, Collector..... " "	75.00 ✓		
100		Tam You, Janitor..... " "	7.50 ✓		
101	18	R.C.Foster.....bal "	62.50 ✓	740.65	✓
		LAW			
102	1	Judge Perry re H.R.T.& L.Co case.....	15.00 ✓	15.00	✓
		ROADS & SEWERS			
103	3	Lord-Young Eng Co. 5th pay't Waialae....	3,411.20 ✓		
104		Honolulu Planing Mill stakes Waialae....	3.00 ✓		
105		C.H.Kluegel,balance Keauhau N.Kona.....	567.10 ✓		
106		J.N.Gere,Inspector,Waialae.....	77.50 ✓	4,058.80	✓
		FORWARD		16,004.65	✓

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the period

AUGUST 1st - 20th 1917

Vch'r	Date			
		brought forward	$	$16,004.65 ✓
		SURVEYING		
107	11	G.Podmore expenses on Hawaii.....	100.00 ✓	100.00 ✓
		PURCHASE of LANDS		
108	15	E.T.Voris,Kuleana at Waialae.....	559.00 ✓	
109		T.E.Robinson notary re above.....	1.00 ✓	
110		Merriam Registrar re above.....	3.00 ✓	563.00 ✓
		TAXES		
111	15	O.T.Shipman,balance on compromise.....	124.35 ✓	124.35 ✓
				16,792.00 ✓

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TRUSTEES' COMMISSIONS

BERNICE P. BISHOP ESTATE,

For 1 1/3 months Ending AUGUST 20th. 1917

R E C E I P T S				
REVENUE				
SUNDRY TENANTS.....	p. 1	$	$52,139.39	$
Less Rebates				
Cecil Brown.....	" 10	100.00	100.00	52,039.39
INTEREST COLLECTED.....	" 1			1,300.00
FEES COLLECTED.....	" 1			7.50
TOTAL				
TOTAL REVENUE A/C				53,346.89
CAPITAL				
SALES of LAND.....	p.1			737.80
C O M M I S S I O N				
On $ 1,000.00 @ 10%.....			100.00	
On 4,000.00 @ 7%.....			280.00	
On 48,346.89 @ 5%.....			2,417.34	2,797.34
On 737.80 @ 2½%.....				18.44
COMMISSION DUE 1 1/3 mos"				2,815.78

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SCHEDULE C.

THIRTY-THIRD (Partial) *ANNUAL ACCOUNT OF THE TRUSTEES OF THE*

BERNICE P. BISHOP ESTATE

of the City and County of Honolulu, Territory of Hawaii.

The Trustees charge themselves with the following sum, as

per Schedule A, hereto annexed - - - - - - $ 59,913.57

and ask to be allowed the following sum, as

per Schedule B, hereto annexed - - - - - - $ 53,764.11

614946

We Hereby Certify *that the foregoing account, and the Schedules marked A and B, hereto annexed, and the vouchers herewith produced and filed, are full, true and correct statements of all sums received and paid out by us, or in our behalf, as said Trustees, up to and including the* Twentieth *day of* AUGUST *A. D. 19*17

W. O. Smith

[signature] Trustees

[signature]

Subscribed and sworn to before me,

this 17th *day of* September

*A. D. 19*17, by the aforesaid Trustees (3).

[signature]

Notary Public, First Judicial Circuit.

437

Circuit Court, First Circuit

TERRITORY OF HAWAII

IN PROBATE

In the matter of

.....

.....

Annual Account of the Trustees of the

.....

.....

Filed at ..... *o'clock* ..... *M.*

..... *A. D. 19* .....

.....

Clerk.

E No. 2048 Rec. 2 Pg. 306

In the Matter of
the
Partial
Thirty-third (Partial)
Annual Report of Wm.

CIRCUIT COURT, FIRST DISTRICT
FILED
DEC 8 1917
At 11:45 A.M.
Sibyl Davis
CLERK

a

Jan. 3. 1918
approved

THIRTY-THIRD (PARTIAL) ANNUAL REPORT

of the

TRUSTEES OF THE BERNICE P. BISHOP ESTATE

for the period

from

JULY 1st to AUGUST 20th 1917

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

IN EQUITY AT CHAMBERS

In the matter of the Bernice P.Bishop Estate

TRUSTEES' REPORT

for the period

JULY 1st to AUGUST 20th 1917

TO the Presiding Judge
of the First Circuit

The Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, beg to submit herewith detailed accounts, covering the period from July 1st 1917 to the 20th day of August, 1917, the same being in the nature of a partial report for the THIRTY-THIRD FISCAL YEAR ending June 30th.1918 and being presented in compliance with the order and decree of the Presiding Judge of the Circuit court of the First Judicial Circuit, dated August 20th, 1917.

THE DETAILED ACCOUNT of Receipts and Expenditures, above mentioned, (Schedules "A" and "B"), accompanied by 111 vouchers and Schedule "C" shows as follows:

RECEIPTS from all sources			
Revenue (Rents, Interest, etc)..	$59,175.77		
Capital (Land Sales).....	737.80	$59,913.57	
Balance forward from last a/c.....		11,939.65	$71,853.22
DISSBURSEMENTS			
Revenue (Working charges).....		$43,011.16	
Capital (Development charges).....		10,752.95	53,764.11
Balance in hand August 20th 1917.....			18,089.11

---over---

440

At the close of the fiscal year proper the Trustees will file their THIRTY-THIRD complete report, and need only mention here that there has been no change in investments since the filing of the Thirty-second annual report, nor has the inventory of Real Property been otherwise changed than by the small sales accounted for on pages 2 and 7 of the partial account herewith, and the purchases mentioned on pages 12 and 14 thereof.

Respectfully submitted,

Trustees under the Will and of the Estate of Bernice P.Bishop.

Honolulu, H. T.

September 17th 1917

0498

411

E No. 2048 Reg. 2 Pg. 396

In the Matter of
the E.
Bernice ~~Charles R.~~ Bishop Jr.

Thirty-Third (Partial)
Annual Report.

CIRCUIT COURT, FIRST CIRCUIT
FILED
DEC 8 1917
At 11.45 o'clock a M.
Sibyl Davis
CLERK

B

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,

TERRITORY OF HAWAII.

At Chambers. (No. 2048.) In Equity.

IN THE MATTER OF THE ESTATE
-of-
BERNICE PAUAHI BISHOP,
Deceased.

THIRTY - THIRD (Partial) REPORT OF TRUSTEES.

MASTER'S REPORT

To the Honorable CLARENCE W. ASHFORD, First Judge of the above-entitled Court, presiding at Chambers:-

The following report is respectfully submitted on the Thirty-third (Partial) report of Messrs. WILLIAM O. SMITH, E. FAXON BISHOP, ALBERT F. JUDD, A. W. CARTER and WILLIAM WILLIAMSON, Trustees under the Will and of the Estate of BERNICE PAUAHI BISHOP, deceased, filed in this Court on the 8th day of December, A.D. 1917, and covering a period of one and two-thirds months, from the 1st day of July, A.D. 1917, up to and including the 20th day of August, A.D. 1917.

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The Trustees charge themselves with the sum of $59,913.57

Receipts, as per Schedule "A", classified as follows:

Interest,	$ 1,300.00	
Sales of land,	737,80	
Kamehameha Schools,	2,710.65	
Fees,	7.50	
Land Agency,	2.45	
Building account,	200.00	
Sundry tenants,	52,139.39	
Suspense (Trustees' commissions),	2,815.78	$59,913.57

I find that the Trustees have, by an oversight, failed to bring forward the balance of cash on hand as shown by the Thirty-second Annual Account of $11,939.65. This would bring the total of Schedule "A" to $71,853.22, instead of $59,913.57; and with this balance brought forward Schedule "C" would show a cash balance on hand as of August 20, 1917, in the sum of $18,089.11, instead of $6,149.46.

The report of the Trustees, which was filed with the accounts, shows the balance of cash on hand to be the sum of $18,089.11.

I have visited the offices of the Trustees and have verified the cash on hand on August 20, 1917, and find same to be $18,089.11.

I would suggest that the Trustees be allowed to amend Schedule "C" by adding thereto the balance of cash on hand June 30, 1917, as shown by the Thirty-second Annual Account.

The Trustees ask to be allowed the sum of $53,764.11

Disbursements, as per Schedule "B", classified as follows:

Suspense (Trustees' commissions),	$11,745.68	
Kamehameha Schools,	27,722.50	
Incidental (Land Agency),	416.67	
Incidental (General Office),	109.61	
Auto expense,	61.15	
Salaries,	2,092.30	
Law costs,	327.90	
Roads and sewers,	7,125.25	
Sewer rates,	11.00	
Rents,	100.00	
Improvement of lands,	21.30	
Surveying,	300.00	
Purchase of lands,	766.00	
Frontage tax,	2,840.40	
Taxes,	124.35	$53,764.11

443

The items comprising this Schedule are supported by One Hundred and Eleven (111) vouchers, which I have carefully examined and checked and find same to be in order and correct, except as hereinafter set forth.

The Trustees have filed a statement of the commissions due them for the one and two-thirds months covered by this account, as follows:

10%	on	$ 1,000.00	$ 100.00)		
7%	on	4,000.00	280.00)	Income.	
5%	on	48,346.89	2,417.34)		$2,797.34
2½%	on	$ 737.80		Principal.	18.44
			Total,		$2,815.78

I find the above computation of commissions to be correct, but I am of the opinion that the Trustees cannot properly charge these commissions under Section 2542 of the Revised Laws of Hawaii for 1915.

I therefore recommend that these commissions be disallowed at this time.

I have visited the offices of the Trustees, have checked the securities, and beg to report that they remain the same as reported by the Master on the Thirty-second Annual Account of the Trustees.

Finding the Thirty-third (Partial) Report and Accounts of the Trustees correct, except as hereinabove reported, I recommend that the same be approved and passed by this Honorable Court.

Respectfully submitted,

W. C. Wilder

Master.

Dated: HONOLULU, T.H,

December 26, 1917.

444

E 2048 7/307

CIRCUIT COURT
FIRST CIRCUIT

Territory of Hawaii

At Chambers. In Equity

IN THE MATTER OF THE ESTATE

-of-

BERNICE PAUAHI BISHOP,

Deceased.

MASTER'S REPORT

--on--

Thirty-third (Partial) Report

of Trustees.

FILED
AT 10:05 O'CLOCK A. M.
December 28 1947
Sibyl Davis
CLERK

lo

IN THE SUPREME COURT OF THE TERRITORY OF HAWAII.

October, A.D. 1917, Term - March, A. D., 1918, Session.

CHARLES E. KING, Plaintiff in Error, -vs- WILLIAM O. SMITH, E. FAXON BISHOP, ALBERT F. JUDD and ALBERT W. CARTER, as Trustees under the Will and of the Estate of BERNICE PAUAHI BISHOP, Deceased, Defendants in Error,	)	ERROR TO FIRST CIRCUIT COURT. # 1044

MOTION FOR DISCONTINUANCE

Comes now Charles E. King, Plaintiff in Error above named and respectfully prays that he be permitted to discontinue his Petition for a Writ of Error herein.

Dated, Honolulu, T. H., April 13th, A. D., 1918.

E. C. PETERS
Attorney for Plaintiff in Error.

ORDER OF DISCONTINUANCE.

Pursuant to the foregoing Motion:

IT IS HEREBY ORDERED that the Petition of Charles E. King herein for a Writ of Error to the Circuit Court of the First Judicial Circuit of the Territory of Hawaii be, and the same is hereby discontinued at Cost of Plaintiff in Error.

Dated this 13th day of April, A. D., 1918.

J. C. C.

James L. Coke
CHIEF JUSTICE SUPREME COURT, TERRITORY OF HAWAII.

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CLERK'S CERTIFICATE.

TERRITORY OF HAWAII,)
) SS.
CITY AND COUNTY OF HONOLULU.)

I, J. A. THOMPSON, Clerk of the Supreme Court of the Territory of Hawaii, do hereby certify that the foregoing document and attached hereto, is a full, true and correct copy of the original "MOTION FOR DISCONTINUANCE and ORDER OF DISCONTINUANCE" which is now on file in the office of the Clerk of the Supreme Court in the case of Charles E. King, Plaintiff in Error, vs. William O. Smith, E. Faxon Bishop, Albert F. Judd and Alfred W. Carter, as Trustees under the Will and of the Estate of Bernice Pauahi Bishop, Deceased, (Number 1044)

WITNESS my hand and the Seal of the Supreme Court, at Honolulu, City and County of Honolulu, Territory of Hawaii, this 16th day of April, A. D. 1918.

J. A. Thompson

Clerk of the Supreme Court of the Territory of Hawaii.

447

E. C. PETERS
ATTORNEY AND COUNSELOR AT LAW
210-211 McCANDLESS BLDG.
HONOLULU, T. H.

Equity No. 2048 7/307.

IN THE CIRCUIT COURT OF THE
FIRST JUDICIAL CIRCUIT OF THE
TERRITORY OF HAWAII.

****

CHARLES E. KING,
Plaintiff in Error,

-vs-

WILLIAM O. SMITH, E. FAXON
BISHOP, ALBERT F. JUDD and
ALFRED W. CARTER, as Trustees
under the Will and of the Estate
of Bernice Pauahi Bishop,
Deceased,
Defendants in Error.

IN THE MATTER OF THE ESTATE OF

BERNICE PAUAHI BISHOP, Deceased.

CERTIFIED COPY OF THE MOTION FOR
DISCONTINUANCE and ORDER OF
DISCONTINUANCE FILED IN THE
SUPREME COURT.

CIRCUIT COURT, FIRST CIRCUIT
FILED
APR 16 1918
At 9:55 o'clock A M.
Sibyl Davis
CLERK

1919

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT.

TERRITORY OF HAWAII.

AT CHAMBERS. IN EQUITY.

Referred to C. W. Ashford as Master

In the Matter of the BERNICE P. BISHOP ESTATE } this 16th day of July A. D. 19 9.

J. T. De Bolt
Judge of the Circuit Court of the First Circuit.

PETITION OF TRUSTEES FOR APPROVAL OF ANNUAL (REMAINDER) ACCOUNT.

To the Honorable
the Presiding Judge at Chambers, in Equity,
of the above entitled Court:-

The petition of the undersigned, William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, Trustees, of the City and County of Honolulu, Territory of Hawaii, respectfully shows unto your Honor as follows:

I.

That they are the duly appointed, qualified and acting Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu, deceased.

II.

That the petitioners herein submit to the Court their 33rd annual (remainder) report and account as such Trustees of their transactions under and in respect of said Trust Estate covering the period from August 21, 1917 to and including June 30, 1918.

III.

That upon Schedule "A" of said account they show all of their receipts as such Trustees during said period.

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IV.

That upon Schedule "B" of said account they show all of their expenditures as such Trustees during said period.

V.

That upon Schedule "C" they show the aggregate of such receipts and expenditures, all of said schedules being attached hereto and made parts hereof.

VI.

That petitioners submit and file herewith a full and complete inventory of the investments made by them under and by virtue of said trust, and which were outstanding at the close of said period.

VII.

That in and by their said attached report they set forth in more detail the transactions had under and by virtue of their said trust during said period.

WHEREFORE YOUR PETITIONERS PRAY that said account may be referred by the Court to a master to be examined and audited if the Court shall deem such course advisable.

AND THEY FURTHER PRAY that their said account may be examined, approved and allowed by the Court.

Dated this 12th day of September, 1918.

Trustees under the Will and of the Estate of Bernice P. Bishop.

450

TERRITORY OF HAWAII, }
CITY AND COUNTY OF HONOLULU. } SS.

E. F. Bishop, one of the above named petitioners, having been duly sworn deposes and says:

That he has read the foregoing petition and also the schedules therein referred to, and hereto attached, and made parts of said petition, and knows their contents, and that the account of receipts and expenditures set forth in said schedules respectively is correct; and that the allegations contained in the said petition are true to the best of the deponent's knowledge and belief.

E. F. Bishop

SUBSCRIBED AND SWORN TO BEFORE ME
this 12 day of September, 1918.

J. Edgar Robinson
Notary Public, First Judicial Circuit,
Territory of Hawaii.

451

E. 2048 33 4307

Circuit Court 1st Circuit
T. H.
In Chambers. In Equity

In re Trust Estate
of
Bernice Pauahi Bishop,
deceased

Trustees' Petition for
Approval of Annual (Remainder)
Account

FILED
AT 3:55 O'CLOCK P M
July 15 1919
W. M. Kahalepuna
CLERK

BERNICE P. BISHOP ESTATE

THIRTY-THIRD ANNUAL REPORT OF THE TRUSTEES

Detailed Statement of

RECEIPTS AND EXPENDITURES

For The Period

AUGUST 21/17 - JUNE 30/18

453

SCHEDULE A.

BERNICE P. BISHOP ESTATE

Receipts for ~~12 Months Ending~~ Period AUGUST 21/17 - JUNE 30, 1918.

HAWAIIAN GAZETTE CO. NO. 55386

			$	$
KAMEHAMEHA SCHOOLS				
September	1917	p. 6	4,648.60	
October	"	" 10	2,580.00	
November	"	" 14	3,086.42	
December	"	" 19	3,017.09	
January	1918	" 23	2,079.91	
February	"	" 28	2,042.03	
March	"	" 32	5,295.62	
April	"	" 36	3,197.73	
May	"	" 40	2,802.44	
June	"	" 47	17,192.92	45,942.76
SUSPENSE				
Trustees' Coms. Bal. due but unpaid		p.80		7,913.81
INTEREST				
September	1917	p. 6	99.28	
October	"	" 10	1,654.05	
November	"	" 14	1,956.43	
December	"	" 19	5,255.06	
January	1918	" 23	1,300.00	
February	"	" 28	10.00	
March	"	" 32	266.28	
April	"	" 36	1,759.24	
May	"	" 40	1,950.20	
June	"	" 47	1,290.33	15,540.87
RENT NOTES				
February	1918	p.28	500.00	
March	"	" 32	500.00	1,000.00
FEES				
August	1917	p. 4	10.00	
September	"	" 6	7.50	
October	"	" 10	32.50	
November	"	" 14	7.50	
December	"	" 19	10.00	
January	1918	" 23	5.00	
February	"	" 28	7.50	
March	"	" 32	20.00	
April	"	" 36	15.00	
May	"	" 40	20.00	
June	"	" 47	10.00	145.00
FIREWOOD				
September	1917	p. 6	82.50	
October	"	p.10	75.00	
May	1918	p.40	240.75	398.25
KONA SALES				
September	1917	p. 6	30.00	
December	"	" 19	5.00	35.00
LAND AGENCY				
October	1917	p.10		
January	1918	" 23	79.80	
January	"	" 23	25.00	
			2.70	107.50
SURVEYING				
December	1917	p.19	25.10	
April	1918	" 36	207.15	232.25
INSURANCE				
August	1917	p. 4	7.50	
September	"	" 6	1.30	
October	"	" 10	59.40	68.20
				$ 71,383.64

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1 FORWARD

SCHEDULE A.

BERNICE P. BISHOP ESTATE

Receipts for ~~12 Months Ending~~ Period August 21/17 - June 30, 1918.

HAWAIIAN GAZETTE CO. NO. 96356

FORWARD			$	$ 71,383.64
LAW				
January	1918	p. 23	334.00	
May	"	" 40	155.30	489.30
TAXES				
September	1917	p. 6	10.80	
November	"	" 14	.65	
May	1918	" 40	20.15	31.60
TAX APPEALS				
August	1917	p. 4	185.50	
September	"	" 6	84.50	270.00
EXPENSE				
October	1917	p.10	41.00	
November	"	" 14	17.50	
December	"	" 19	2.50	
January	1918	" 23	59.07	120.07
REPAIRS				
January	1918	p.23	7.03	7.03
SALES OF LAND				
September	1917	p. 6	2,834.20	
March	1918	" 32	70.00	
April	"	" 36	2,222.90	
May	"	" 40	5,000.00	10,127.10
BUILDINGS A/C				
May	1918	p.40	50.00	
June	"	" 47	40.00	90.00
KEAUHOU SUBDIVISION				
March	1918	p.32		30.35
BILLS RECEIVABLE				
April	1918	p.36		2,500.00
INVESTMENTS				
December	1917	p.19	21,600.00	
March	1918	p.32	4,500.00	26,100.00
FRONTAGE TAXES				
September	1917	p. 6	71.96	
December	1917	" 19	369.90	441.86
FRONTAGE TAX NOTES				
December	1917	p.19	55.70	
April	1918	" 36	170.78	226.48
SUNDRY TENANTS				
August	1917	p. 4	6,941.43	
September	"	" 6	19,363.37	
October	"	" 10	14,623.00	
November	"	" 14	33,620.00	
December	"	" 19	11,338.50	
January	1918	" 23	35,141.40	
February	"	" 28	20,068.60	
March	"	" 32	18,330.14	
April	"	" 36	23,779.53	
May	"	" 40	34,451.30	
June	"	" 47	18,391.11	236,049.08
FORWARD				$347,866.51

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SCHEDULE A.

BERNICE P. BISHOP ESTATE

Receipts for ~~12 Months Ending~~ Period AUGUST 21/17 - JUNE 30, 1918.

HAWAIIAN GAZETTE CO. NO. 98388

FORWARD	$347,866.51
CASH IN HAND, AUGUST 20, 1917, ...	18,089.11
TOTAL RECEIPTS, Carried to p. 81 - - - - - - - - - - - -	$365,955.62
TOTAL EXPENDITURES, Carried from p. 56 - - - - -	$351,236.01
CASH BALANCE, JUNE 30th, 1918 - - - - -	$ 14,719.61

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BERNICE P. BISHOP ESTATE

RECEIPTS for the period

AUGUST 21/31 1917

DATE			
	INSURANCE		
30	Oscar P. Cox, refund of moneys advanced Feb 21/17,..	$	$ 7.50
	FEES (for Lease Assignments)		
24	Miyasaki to J. Mayemoto, L 1563, Kapalama,.....	2.50	
25	Nagahama to Y. Otake, L 1752, Kunana, ...	2.50	
27	Kitagawa to Hawaii Cons Ry L 1706, Piopio, ...	2.50	
	Chang Gun to Go Shee, L 1449, Kukui St., Hon., ...	2.50	10.00
	TAX APPEALS (Return Costs 1917)		
21	O. T. Shipman, Assessor, advance of April 26, 1917,.	74.00	
28	S. M. Damon, refund, Honaunau costs, ...	99.00	
	Matson Nav. Co., refund, Piopio costs, ...	12.50	185.50
	SUNDRY TENANTS		
21/31	Detailed as per pp 5		
	Rents, ...	6,848.18	
	Taxes, ...	93.25	6,941.43
			$7,144.43

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RENTS and TAXES COLLECTED - AUGUST 21 to 31, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
21	1550	Geo. W. Keawe .,a/c	6 mo to Jan 1/18	$ 10.00	$ 6.35	'16
22	1269	Yee Fong	6 " Feb 1/18	60.00		
	1634	C. W. Macfarlane ..	6 " Feb 1/18	13.00		
	1789	Von Hamm Young Co..	6 " Feb 1/18	900.00		
	--	Honolulu Planing Ml	1 " Sep 1/17	40.00		
	--	Board of Health ...	12 " Jul 1/18	5.00		
23	1869	Matsu Sakai (w) ...	6 " Dec 1/17	25.00		
24	1449	Chang Gun	6 " Jan 1/18	175.00		
	1496	K. Koyanagi	6 " Feb 1/18	60.00		
25	1775	Kohai Nagahama	6 " Oct 1/17	14.00	3.40	'17
	1745	Benny & Co.	6 " Feb 1/18	360.00		
27	1706	I. Kitagawa			22.35	'17
	1401	Waialua Agl Co. a/c	12 " Oct 1/17	4319.13		
	1449	Chang Gun			52.25	'17
	1870	Hayame Narukawa ...	6 " Mar 1/18	18.75		
	916	Pang Chew	1 " Sep 1/17	150.00		
	1770	Honolulu Scrap Iron	3 " Dec 1/17	120.00		
28	1412	H. Oshikawa	6 " Mar 1/18	125.00		
29	917	Pang Lum Mow	1 " Sep 1/17	66.65		
	1051	Pang Lum Mow	1 " Sep 1/17	16.65		
30	1492	Oscar P. Cox	6 " Jan 1/18	30.00	5.10	'16
	1438	Oscar P. Cox	12 " Jan 1/18	30.00	3.80	'16
	1204a	Kaohe Hayashi	12 " Jul 1/18	20.00		
31	1668	Kaihawai (w) ...a/c	6 " Dec 1/17	7.50		
	1831	Jennie K. Haalilio.	6 " Mar 1/18	12.50		
	1556	Wm. A. Kane ... a/c	6 " Jan 1/18	10.00		
	776	Hawn Carriage Mfg .	1 " Aug 1/17	75.00		
	1499	James H. Love . bal	1 " Jun 1/17	50.00		
	1499	James H. Love . a/c	1 " Jul 1/17	75.00		
	--	Henry Alina	6 " Feb 1/18	30.00		
	--	Antoine Schnerr Co.	1 " Oct 1/17	30.00		
				$ 6848.18	$ 93.25	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

SEPTEMBER, 1917

Date			
	INTEREST		
1	Nakamoto Rent Note $2000, 3 mo 6%	$ 30.00	$
10	Kamahameha Alumni Assn, Note $1021.71,3 mo 6%	15.33	
10	Seaside Hotel on unpaid balance of Beach Walk assessment of L 522c, $657.71, 1 yr 6%	38.85	
29	On purchase agreements of Waialua Lots, -		
	C. Shibuya, $142.50, 6 mo 6%	4.30	
	Julia Walter, $350.00, 6 mo 6%	7.50	
	M. R. Matsugoro, $70.00, 6 mo 6%	2.10	
	W. K. Rathburn, $40,00, 6 mo 6%	1.20	99.28
	KAMEHAMEHA SCHOOLS		
4	E. C. Webster, President, Bal Aug Collections	461.40	
17	" " a/c Sept " ...	4,187.20	4,648.60
	TAX APPEALS, 1917		
25	T. H. Davies & Co, refund of costs of appeal		84.50
	FIREWOOD		
2	G. M. Yamada, from Estate lands at Kunana,Ewa 25 Cords @ $3, & 5 cords @ $1.50		82.50
	FRONTAGE TAXES		
10	Seaside Hotel, 10% of total assessment under L 522c of Beach Walk Improvement		71.96
	INSURANCE		
17	Bishop Ins. Agency, return premium a/c Buick Auto, now carrying fire extinquisher		1.30
	SALES OF LAND		
20	Hawaii Cons Ry Lots 42 - 45 and half of 41, Piopio, Hilo, Hawaii, containing 18628 sq ft	2,794.20	
29	W. K. Rathburn, Paalaakai, deed Sept 14/16 ..	40.00	2,834.20
	TAXES, 1917		
20	Hawaii Cons Ry, on lot 41 & 42 Piopio, Hilo .		10.80
	FEES for LEASE ASSIGNMENTS		
25	Young Kwong Yok to I. Shimizu, L1819 Waiakea.	2.50	
28	Sylvester Joseph to J. Fernandez,1597 Kakaako	2.50	
29	I. Shintaro to B. Matsuoshima,L 1510 Kapaakea	2.50	7.50
	KONA SALES		
28	Tetsu Sonoda, picking coffee berries from unleased land		30.00
1/30	SUNDRY TENANTS, Detailed as per pp. 7/9		
	Rents	18,553.92	
	Taxes	809.45	19,363.37
			$27,234.01

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RENTS and TAXES COLLECTED - SEPTEMBER, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	1082b	Asagi Otuichi	6 mo to Mar 1/18	$ 37.50	$	
	1830	Mary K. Awailua ...	6 " Mar 1/18	25.00		
	1539	Julia Doyle			3.80	'16
	--	Y. Matsuo	1 " Oct 1/17	15.00		
	1439	H. W. Cleveland ...	6 " Mar 1/18	25.00		
	--	Allen & Robinson ..	1 " Oct 1/17	90.00		
	1778	J. B. Atherton, Est	6 " Mar 1/18	200.00		
	--	Trent Trust Co. ...	1 " Oct 1/17	50.00		
	1547	L. K. Makanini .bal	6 " Dec 1/17	15.00	3.55	'16
	1166	W. E. Rowell, Est .	6 " Mar 1/18	150.00		
	--	Geo. M. Yamada			9.75	'17
4	1052	Pack Hoo & Mew Yee.	1 " Oct 1/17	33.15		
	1694	K. Sato	6 " Feb 1/18	20.00		
	1540	S. Hironaka ... a/c	6 " Jan 1/18	30.00		
	--	J. L. Young	6 " Mar 1/18	50.00		
	522c	Territorial Hotel Co	3 " Dec 1/17	375.00		
	1224	Territorial Hotel Co	3 " Dec 1/17	50.00		
5	1691	Sung Hop Wai Co. ..	6 " Jan 1/18	320.00		
	1597	Sylvester Joseph a/c	6 " Jul 1/17	20.00		
	1790	Mika Nagashige	6 " Jan 1/18	17.50		
	1849	Iyaidi Okasaki	6 " Jan 1/18	35.00		
	700a	Honolulu Plantation	6 " Mar 1/18	600.00		
	704	Honolulu Plantation			509.20	'16
	925	Honolulu Plantation	6 " Mar 1/18	1165.00		
	1262	Honolulu Plantation	6 " Mar 1/18	750.00		
	1322a	Honolulu Plantation			76.40	'16
	1493	Honolulu Plantation	6 " Mar 1/18	245.00		
	1494	Honolulu Plantation	6 " Mar 1/18	290.00		
	692	D. W. Anderson, Tr.	6 " Mar 1/18	50.00		
	1631	I. Kodama	6 " Feb 1/18	25.00		
	1800	M. Nishihara	6 " Feb 1/18	12.50		
	1635	Iokewe Kalumai .a/c	6 " Jan 1/18	6.25		
	1799	T. Kono	6 " Jul 1/17	17.50		
	1814	Mary K. Nakanela ..	6 " Mar 1/18	20.00		
6	1628	Sugiyama	6 " Feb 1/18	12.50		
	1559	Alfred Kaili ...a/c	6 " Jul 1/17	5.00		
7	--	Inter Island S.N.Co	1 " Oct 1/17	40.00		
	1637	S. Umeda	6 " Mar 1/18	17.00		
8	1763	Shina Akisaki (w) .	6 " Mar 1/18	20.00	6.05	'17
	336a	Jas. Wight, Estate.	6 " Mar 1/18	150.00		
	808a	Kaaihue	6 " Jan 1/18	12.50		
	813a	Okamatchi	6 " Jan 1/18	10.00		
	1817	W. K. Nahale	12 " Jan 1/18	40.00	2.85	'16
	1231	M. Morimoto	6 " Jan 1/18	10.50		
	1625	F. Yokichi	6 " Jan 1/18	18.00		
	1621	O. Toyokichi	18 " Jul 1/17	22.50	.25	'15
	1621	O. Toyokichi ...a/c	6 " Jan 1/18	.85	1.40	'16
	1610	Tetsu Sonoda	6 " Jan 1/18	14.00		
	1614	S. Uemura	6 " Jan 1/18	11.25		
	1620	M. Yamada	6 " Jan 1/18	15.00		
	1557	Takesta	6 " Jan 1/18	12.00		
	1617	M. Morimoto	6 " Jan 1/18	15.00		
	1615	A. Tanaka	6 " Jan 1/18	11.25		
	908	Awa	12 " Jul 1/18	20.00	3.05	'16
	1488	K. Yamashita	6 " Jan 1/18	10.00		
	1289a	I. Mantaro	6 " Jan 1/18	17.50		
	1606	M. Gengoro	24 " Jan 1/18	35.00	1.65	'15/16
	1623	T. Nakatsu	6 " Jan 1/18	27.50		
	1645	S. Mohatchi	6 " Jan 1/18	20.75		
	1121	J. W. Kumukoa	6 " Nov 1/17	12.00	1.85	'16
	815a	Jos Manunu	6 " Jan 1/18	25.00		
	1802	Riyu Matsumoto	6 " Jan 1/18	10.00		
	1171	T. C. White	6 " Jan 1/18	265.00		
		Forward		$ 5619.50	$ 619.80	

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RENTS and TAXES COLLECTED - SEPTEMBER, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ...		$ 5619.50	$ 619.80	
10	1734	S. P. Kaai	12 mo to Jan 1/18	25.00	2.65	'16
	1724	Lilia Kaaimano..bal	18 " Jan 1/18	42.00	3.40	'16
	1728	Peter Kema	6 " Jul 1/17	1.50		
	1695	P. C. Lane	6 " Mar 1/18	30.00		
	1733	Opiopio Kane (w) ..	24 " Jan 1/18	52.00	2.80	'16
	1551	Henry Birkmyre	6 " Dec 1/17	37.50	3.50	'16/17
	1481	J. R. Amorin	1 " Oct 1/17	30.00		
11	1593	Masakichi Ito	6 " Mar 1/18	15.00		
	792	Club Stables	6 " Nov 1/17	150.00		
	797	Club Stables	6 " Nov 1/17	150.00		
	1828	Sing Chong Co.	6 " Mar 1/18	100.00		
	1633	Senju Nishiki	6 " Mar 1/18	17.50		
12	1753	Pacific Eng. Co. ..	6 " Mar 1/18	212.50		
	1223a	Wong Hee See	6 " Jan 1/18	30.00		
	691a	Tomokuni Iwanaga ..	6 " Mar 1/18	37.50		
13	1277	K. Matsumoto	6 " Mar 1/18	150.00		
14	1531	Sam Kaohele	6 " Mar 1/18	20.00		
	1664	U. Shinagawa	6 " Apl 1/18	15.00		
	1702	W. Hamamura	6 " Mar 1/18	15.00		
17	1771	Y. S. Kau	6 " Mar 1/18	15.00		
	1322a	Honolulu Plantation	12 " Sep 1/18	600.00		
18	1659	Louisa Piianaia .ac	6 " Dec 1/17	20.00		
	1796	Sawamura & Kawate .	6 " Feb 1/18	103.00		
	1354a	Honolulu Amus't Co.	3 " Dec 1/17	600.00		
	744	Haleiwa Hotel Co...	12 " Sep 1/18	100.00	12.75	'16
	1185	Haleiwa Hotel Co...	12 " Sep 1/18	5.00	.65	'16
	1738	J. Kamanao	6 " Jan 1/18	4.00		
19	704	Honolulu Plantation	12 " Sep 1/17	6188.28		
	1871	Mariah K. Low	6 " Feb 1/18	25.00		
	1498	J. A. Maguire Est..	6 " Mar 1/18	62.50		
20	713	Catton Neill & Co..	3 " Dec 1/17	300.00		
	1228	Wing Sing Chong ...			39.90	'16ac
	1401	Waialua Agl Co a/c	12 " Oct 1/17	844.24		
22	1463	Chang Chock Hing ..	6 " Mar 1/18	25.00		
	1559	Alfred Kaili .. a/c	6 " Jul 1/17	5.00		
	776	Hawn Carriage Mfg Co	1 " Sep 1/17	75.00		
24	1268	I. Takano, Trustee.	1 " Oct 1/17	20.00		
	1872	H. K. Awailua, Tr..	6 " Mar 1/18	12.50		
	1514	Uchi Oda	6 " Jan 1/18	16.00		
	1839	Ida Takizoa	6 " Mar 1/18	200.00		
	1635	Iokewe Kalumai .bal	6 " Jan 1/18	6.25		
	1690	T. Kono	6 " Feb 1/18	25.00		
	1571	G. Nomura	6 " Mar 1/18	60.00		
25	760a	Lucas & Guard	6 " Jan 1/18	150.00		
	1065a	M. Masutaro.....	6 " May 1/18	17.50		
	1077	Lai Hip Estate	6 " Jan 1/18	20.00		
	1096	Albert Correa	6 " Jan 1/18	12.50		
	1102a	S. Oki	6 " Feb 1/18	15.00		
	1214	Sui Fook	6 " Jan 1/18	15.00		
	1243	J. K. Kai	6 " Jan 1/18	125.00		
	1260	J. Koshi	6 " Mar 1/18	25.00		
	1292	C. F. Bradshaw	6 " Jan 1/18	7.50		
	1293	Tadachi Doi	6 " Jan 1/18	7.50		
	1298	J. G. Serrao	12 " Jul 1/18	15.00	7.10	'16
	1321	C. F. Bradshaw	6 " Jan 1/18	7.50		
	1325	L. Chau	6 " Feb 1/18	7.50		
	1332a	C. F. Bradshaw	6 " Jan 1/18	60.00		
	1358	C. F. Bradshaw	6 " Jan 1/18	20.00		
	1363	C. E. Weight	12 " Jul 1/18	140.00	57.25	'16
	1367	Y. Sakuda	6 " Jan 1/18	7.50		
	1368	Marie Sylvester ...	6 " Jan 1/18	7.50		
	1389	M. Matsuda	6 " Mar 1/18	15.00		
	1390	Sui Fook	6 " Mar 1/18	10.00		
		Forward		$16746.77	$ 749.80	

RENTS and TAXES COLLECTED - SEPTEMBER, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward		$16746.77	$749.80	
25	1413	W. Inada	6 mo to Feb 1/18	20.00		
	1452	Volcano Stables	6 " Mar 1/18	60.00		
	1469	C. E. Wright	6 " Mar 1/18	60.00		
	1665	Hayashi	6 " Feb 1/18	50.00		
	1697	W. S. Wise	6 " Feb 1/18	45.00		
	1810	Kilauea Military Camp	12 " Sep 1/18	50.00		
	1819	Young Kwong Yok	6 " Jan 1/18	25.00	5.20	'17
	1822	S. Hata	6 " Feb 1/18	96.25		
	1839	C. H. Vicars	6 " Mar 1/18	25.00		
	1859	Hattie S. Lewis	6 " Nov 1/17	25.00		
	--	S. P. Peterson	3 " Oct 1/17	12.00		
	--	Volcano Stables	4 " Dec 1/17	50.00		
	960a	K. Nakamoto et al ac	6 " Feb 1/17	500.00		
26	916	Pang Chew	1 " Oct 1/17	150.00		
27	--	Honolulu Planing Ml .	1 " Oct 1/17	40.00		
	1873	California-Hawn Pack	6 " Mar 1/18	175.00		
28	1051	Pang Lum Mow	1 " Oct 1/17	16.65		
	917	Pang Lum Mow	1 " Oct 1/17	66.65		
	1397	J. D. Paris	6 " Mar 1/18	50.00		
	812	J. Kaeo	6 " Jan 1/18	12.50		
	1329	Nishiyama	12 " Jul 1/17	31.00	4.45	'16
	1597	Sylvester Joseph bal	6 " Jul 1/17	70.00	21.20	'16
	1597	Sylvester Joseph ...	6 " Jan 1/18	90.00	20.15	'17
	1874	K. Yanagisawa	12 " Apl 1/18	40.00		
	1636	J. Takeuchi	6 " Mar 1/18	12.50		
29	1668	Kaihawai .....bal	6 " Dec 1/17	9.60		
	1718	S. Tanaka .....a/c	6 " Oct 1/17	25.00	5.00	'16ac
	1510	I. Shintaro			3.65	'17
				$18553.92	$809.45	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

OCTOBER, 1917

Date				
	INTEREST			
1	Mutual Telephone Bonds - $22000 6 mo 5%	$ 550.00	$	
	Hawaii Cons Ry " 44000 6 mo 5%	1,100.00		
18	L. P. George, balance purchase agmt $135 6m6%	4.05		1,654.05
	KAMEHAMEHA SCHOOLS			
2	E. C. Webster, President, bal Sep Collections	969.48		
17	" " a/c Oct "	1,610.52		2,580.00
	FIREWOOD			
6	G. M. Yamada, from Estate lands at Kunana Ewa 50 cords @ $1.50			75.00
	LAND AGENCY (incidentals)			
20	G. M. Collins, unexpended moneys a/c Kona trip now refunded	72.30		
31	Bishop Museum, expenses of Collins investigating Museum lands on Hawaii	7.50		79.80
	FEES for LEASE ASSIGNMENTS			
8	J. Monize to Cozy Midro, L 1575, Kakaako	2.50		
	D. L. Akwai to Chong Sam, L 1478, Kukui St ..	2.50		
	W. W. Bruner to Capt Cook Coffee Co L 1163, Honaunau, Kona, Hawaii	2.50		
16	D. Kakalia to E. Harada, L 1876, Kakaako	2.50		
18	T. Motomatsu to F. Yokichi, L 1625, Kona	2.50		
	H. Hackfeld & Co to M. C. DeMello, Keokea the foll'g Leases 810a, 818, 1007a, 1205, 1369 .	12.50		
22	Ben Makia to K. Ilianu, L 1522 & 1834, Kakaako	5.00		
27	E. Rodrigues to M. Pacheco, L 1835, Kunana ..	2.50		32.50
	EXPENSE (incidentals)			
9	G. Shiomi, dividing L 1627 Kapalama	5.00		
15	M. C. Amana, Collector, unexpended moneys now refunded, a/c Molokai Collecting trip	36.00		41.00
	INSURANCE			
17	Coyne Furniture Co, excess premium account of mattress factory in Delmonico Warehouse			59.40
	SUNDRY TENANTS			
1/31	Detailed as per pp 11/13			
	Rents	14,485.15		
	Taxes	137.85		14,623.00
				$19,144.75

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RENTS and TAXES COLLECTED - OCTOBER, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	687a	Waiohinu Agl & Grazg	6 mo to Apl 1/18	$ 500.00	$	
	1200	Hakalau Plantation .	6 " Apl 1/18	1092.50		
	895a	Sing Chong Co	12 " Oct 1/18	25.00		
	1549	Jos. Hale Estate ...	6 " Dec 1/17	15.00	4.05	'17
	363b	Maunalua Ranch Co ..	6 " Apl 1/18	1337.50		
	--	Allen & Robinson ...	1 " Nov 1/17	90.00		
	--	Trent Trust Co	1 " Nov 1/17	50.00		
	--	Antoine Schnerr Co .	1 " Nov 1/17	30.00		
	--	Kahaulelio	6 " Apl 1/18	6.00		
	1591	T. Ishii	6 " Apl 1/18	16.00		
	1692	M. Ishii	6 " Apl 1/18	16.00		
	1816	Taro Okubo	3 " Jan 1/18	90.00		
	--	Y. Matsuo	1 " Nov 1/17	15.00		
	1666a	Wong You	6 " Apl 1/18	12.50		
	--	K. Furuya	6 " Apl 1/18	23.00		
2	1207	1st Trust Co of Hilo	6 " Apl 1/18	12.50		
	1201	Hawn Agricultural Co	6 " Apl 1/18	1750.00		
	1765	Hansuke Yamada	6 " Mar 1/18	14.00		
	1052	Pack Hoo & Mew Yee .	1 " Nov 1/17	33.35		
	1395	D. P. R. Isenberg ..	6 " Apl 1/18	1250.00		
	923	O. T. Shipman	6 " Apl 1/18	250.00		
	1575	Joseph Moniz	6 " Apl 1/18	25.00		
	1500	Kilauea Volcano House	12 " Oct 1/18	20.00		
	921a	Kilauea Volcano House	6 " Apl 1/18	250.00		
3	1373	K. Matsumoto	6 " Apl 1/18	225.00		
	1360	K. Matsumoto	3 " Jan 1/18	63.00		
	876	Waialua Agl Co	6 " Apl 1/18	1125.00		
	1499	James H. Love .. bal	2 " Aug 1/17	125.00		
4	--	Inter-Island S. N...	1 " Nov 1/17	40.00		
	1481	J. R. Amorin	1 " Nov 1/17	30.00		
	1712	W. A. Yeates	6 " Apl 1/18	12.50		
	1478	D. L. Akwai			17.40	'17
6	1704	M. Yanehiro	6 " Apl 1/18	12.50		
	1875	G. M. Yamada	6 " Mar 1/18	100.00		
	1705	Mary K. Christ	6 " Apl 1/18	12.50		
8	859a	R. Oopa Estate	12 " Jan 1/16	34.00	7.40	'14'15
	1722	J. Kaalouahi	6 " Jan 1/18	12.00		
	1723	J. W. Kaloheaulani .	6 " Jan 1/18	8.00		
	1725	Rose K. Clark	6 " Jan 1/18	13.00		
	1727	G. Kaopuiki	6 " Jan 1/18	6.00		
	1728	Peter Kema	6 " Jan 1/18	1.50		
	1729	Moohila (w)	6 " Jan 1/18	4.00		
	1730	S. W. Kiakahi	12 " Jan 1/18	26.00	5.60	'16'17
	1732	P. Nahoopii	6 " Jan 1/18	10.50		
	1735	Matsui Usaki ....bal	6 " Jul 1/17	3.50		
	1735	Matsui Usaki	6 " Jan 1/18	18.50	3.95	'16
	1736	Solomom Fuller	6 " Jan 1/18	8.00		
	1737	Wm. Nueku	6 " Jul 1/17	5.00	1.05	'16
	1739	Puna Kailiuli	18 " Jan 1/18	46.50	3.35	'16
	1740	D. Kapawai	6 " Jan 1/18	7.50	1.60	'17
	1743	L. K. Kaalouahi	6 " Jan 1/18	14.50		
	1755	D. W. Kahawai	6 " Jan 1/18	5.50	1.15	'16
	1756	D. W. Kamakahi	6 " Jan 1/18	15.00		
	1757	Emma K. Nakaleka ...	6 " Jan 1/18	18.00		
	1774	Lui Cheong	6 " Apl 1/18	15.00	3.00	'16'17
	1797	Ah Tuck	12 " Jan 1/18	5.00	1.10	'16'17
	1829	Wm. Nueku	12 " Mar 1/18	3.00		
	1180	Theo T. Meyer	6 " Apl 1/18	187.50		
	1297	Oahu Rice Mill	6 " Apl 1/18	150.00		
	1314	Oahu Rice Mill	12 " Oct 1/18	15.00		
	1536	Wong Kim	6 " Mar 1/18	30.00		
	1444	Julius Rosenstein ..	6 " Apl 1/18	50.00		
	1575	Joseph Moniz			4.15	'17ac
	1876	David Kakalia	6 " Mar 1/18	22.50		
		FORWARD		$9,403.85	$ 53.80	

RENTS and TAXES COLLECTED - OCTOBER, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward		$ 9403.85	$ 53.80	
9	1773	Y. S. Kau	6 mo to Apl 1/18	25.00		
10	1513	J. Masamune	6 " Apl 1/18	12.00		
11	1709	K. Kimura	6 " Apl 1/18	20.00		
	1776	Manule Fernandez ...	6 " Apl 1/18	12.50		
12	1113	Frank Andrade	6 " Mar 1/18	50.00		
	1659	Louisa Piianaia .a/c	6 " Dec 1/17	25.00		
15	1779	Abraham Kapuli...a/c	6 " Apl 1/18	6.50		
	1585a	M. Shintani	6 " Apl 1/18	40.00		
	1659	Louisa Piianaia bal	6 " Dec 1/17	25.00		
	1556	Wm. A. Kane .... a/c	6 " Jan 1/18	10.00		
16	1713	Hans Jensen	6 " May 1/18	12.50		
	1712	W. A. Yeates			3.05	'17
17	1521	John Hilo ..... a/c	6 " Jan 1/18	10.00		
18	--	Waialua ProtestantCh			7.45	'16'17
	810a	H. Hackfeld & Co ...			2.80	'17
	818	H. Hackfeld & Co ...			7.00	'17
	888	John Gaspar	6 " Mar 1/18	137.50		
	1007a	H. Hackfeld & Co ...			4.20	'17
	1110	John Gaspar	6 " Mar 1/18	145.00		
	1205	H. Hackfeld & Co ...	6 " Apl 1/18	50.00	14.05	'17
	1317a	U. Yamasaki	12 " Apl 1/18	50.00	7.15	'17
	1369	H. Hackfeld & Co ...			1.40	'17
	1446	Lehuakona	12 " Jan 1/18	13.00	2.00	'17
	1651	Kekoa Panui	12 " Jan 1/18	30.00	1.70	'17
	1788	Sixto Siguirro	6 " Jul 1/17	6.00	1.55	'17
	1877	Yang Kyung Pil	12 " Sep 1/18	1.00		
	1878	Min Kwan Yur	12 " Sep 1/18	1.00		
	1879	Lyu Ey Wha	12 " Sep 1/18	1.00		
	1880	Lee Choo Dai	12 " Sep 1/18	1.00		
	1881	Han Ki Woon	12 " Sep 1/18	1.00		
	1882	Hang Chin Pya	12 " Sep 1/18	1.00		
	1883	Paik Duk Kui	12 " Sep 1/18	1.00		
	1884	Song Koon Oh	12 " Sep 1/18	1.00		
	1885	Kim Chang Hun	12 " Sep 1/18	1.00		
	1886	Kim Chung Eun	12 " Sep 1/18	1.00		
	1887	Kim Kwang Yun	12 " Sep 1/18	1.00		
	1888	Kim Kwan Hyun	12 " Sep 1/18	1.00		
	1889	Chung Kun Yoon	12 " Sep 1/18	1.00		
	1890	Kim Young Do	12 " Sep 1/18	1.00		
	1891	Lee Sung Ok	12 " Sep 1/18	1.00		
	1892	Chung Sa Kyum	12 " Sep 1/18	1.00		
	1893	Lee Bu Sur	12 " Sep 1/18	1.00		
	1894	Lee Kyung Bor	12 " Sep 1/18	1.00		
	1895	Choi Chong Man	12 " Sep 1/18	1.00		
	1896	Whang Chang No	12 " Sep 1/18	1.00		
	1897	Chang Choon Sam	12 " Sep 1/18	1.00		
	1898	Park Yung Soon	12 " Sep 1/18	1.00		
	1899	Shong Woon Shun	12 " Sep 1/18	1.00		
	1900	Lee Yun Hoi	12 " Sep 1/18	1.00		
	1901	Kang Pong Sur	12 " Sep 1/18	1.00		
	1902	Park Chi Long	12 " Sep 1/18	1.00		
	1903	Park Nak Sun	12 " Sep 1/18	1.00		
	1904	Gee Keum Sur	12 " Sep 1/18	1.00		
	1905	Choi Choon Kyung ...	12 " Sep 1/18	1.00		
	1906	Kim Chu Lo	12 " Sep 1/18	1.00		
	1907	Her Chun Yill	12 " Sep 1/18	1.00		
	1908	Lee Soo Bok	12 " Sep 1/18	1.00		
	1909	Kang Suk Pil	12 " Sep 1/18	1.00		
	1910	Sur Duk Hyun	12 " Sep 1/18	1.00		
	776	Hawn Carriage Mfg Co	1 " Oct 1/17	75.00		
	1913	J. Shiomi	6 " Aug 1/18	12.50		
	1914	S. Tarutani	6 " Aug 1/18	12.50		
19	1219	J. B. Castle	6 " Jul 1/17	2000.00		
	1301	Young Bldg Co	6 " Apl 1/18	500.00		
	1573	Von Hamm Young Co ..	6 " Apl 1/18	300.00		
		FORWARD		$13017.85	$ 106.15	

RENTS and TAXES COLLECTED - OCTOBER; 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward ...		$13017.85	$ 106.15	
20	--	G. M. Yamada	6 mo to Apl 1/18	30.00		
	1711	Becky K. Mottas ...			3.15	'16
	1792	Lung Do Wai Co	6 " Apl 1/18	50.00		
22	--	Honolulu Planing Ml	1 " Nov 1/17	40.00		
	1559	Alfred Kaili .. a/c	6 " Jul 1/17	5.00		
	1553	Sun Wai Tai Co	6 " Apl 1/18	25.00		
	909	Hoy On Society	3 " Jan 1/18	75.00		
	1834	Benjamin Makia	6 " Apl 1/18	20.00		
	1522	Benjamin Makia			6.05	'17
	1650	L. M. Keaunui .. a/c	6 " Apl 1/18	10.00		
23	1572	T. Yamasaki	6 " Mar 1/18	15.00		
	1793	O. Kamege .....bal	6 " Jan 1/18	.50		
24	1648	Y. Tanimoto	6 " Apl 1/18	12.50		
	1941	John Kealoha	6 " Mar 1/18	25.00		
25	1371	Yahsing & Lee Buck.	6 " Apl 1/18	70.00		
	1686	Chung Chock	3 " Jan 1/18	75.00		
	1811	T. Hayashi	6 " Apl 1/18	20.00		
	916	Pang Chew	1 " Nov 1/17	150.00		
	1507	K. Toshichi	6 " Apl 1/18	14.00		
	1835	Elario Rodriques ..	6 " Apl 1/18	12.50		
27	1470	Laie(w)	6 " Mar 1/18	10.00		
	1708	J. Hatae	6 " Apl 1/18	28.00		
29	1584	T. Yamashita	6 " Apl 1/18	14.00		
	1268	I. Takano	1 " Nov 1/17	20.00		
30	1051	Pang Lum Mow	1 " Nov 1/17	16.65		
	917	Pang Lum Mow	1 " Nov 1/17	66.65		
	1520	C. F. Zen	6 " May 1/18	80.00		
	915a	Chang Yin Cock .bal	6 " Jan 1/18	40.00		
	1330	Chang Yin Cock	6 " Jan 1/18	125.00		
	446a	Wing Sang Sing Hop.	12 " Oct 1/18	60.00	6.10	'16
	757a	Harn Fung Co ...a/c	6 " Apl 1/18	130.00		
	1667	S. Mimura	6 " Mar 1/18	17.00		
31	1509	T. Seno	6 " Apl 1/18	12.00		
	1782	M. Yoshida	6 " Apl 1/18	50.00		
	1447	Janathan Aiau	12 " Jun 1/18	10.00	1.25	'16
	1791	Kualii Hore	6 " Apl 1/18	25.00		
	--	H. H. Plemer	6 " Nov 1/17	6.00		
	--	Antoine Schnerr Co.	1 " Dec 1/17	30.00		
	1108a	Haleiwa Hotel Co ..			15.15	'17
	--	Haleiwa Hotel Co ..	6 " Apl 1/18	62.50		
	--	Stephen Mahaulu ...	6 " Apl 1/18	15.00		
				$14485.15	$ 137.85	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

NOVEMBER, 1917

Date			
	INTEREST		
1	Kalihi Land & Taro Co, on outstanding rent & taxes, as per agreement	32.12	
5	Maunalua Fishing Co, on outstanding rent 2 mo 6% on $1,000	10.15	
15	Kalihi Land & Taro Co, on outstanding rent & taxes as per agreement	1.66	
19	W. H. McInerny Notes $63,750.00, 6 mo 6%	1,912.50	1,956.43
	KAMEHAMEHA SCHOOLS		
1	E. C. Webster, President, bal Oct Collections	1,854.37	
17	" " a/c Nov "	1,232.05	3,086.42
	FEES for LEASE ASSIGNMENTS		
5	Y. Nakashima, Treasurer, for consent to assign undivided interest of K. Nakamoto in L 960a, L 960b to Maunalua Fishing Co, 2 assignments	5.00	
10	Kealoha to H. Kaina, L 1941 Kunana, Ewa	2.50	7.50
	EXPENSE (incidentals)		
10	David Kamaiopili for drafting lease which was not executed	2.50	
	W. K. Rathburn, redrafting deed in favor of Katherine C. Rathburn, Paalaakai, Waialua	2.50	
28	Bishop Ins Agency, refund on bond of R. C. Foster, 3 months premium returned	12.50	17.50
	TAXES 1916		
10	W. K. Rathburn, on Paalaakai Lot sold to him		.65
	SUNDRY TENANTS		
1/30	Detailed as per pp 15/18		
	Rents	7,642.00	
	Taxes	25,978.70	33,620.70
			$38,689.20

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RENTS and TAXES COLLECTED - NOVEMBER, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	231b	H. Tsunoda	6 mo to Jan 1/18	$ 30.00	$	
	1784	Caroline Augusto ...	6 " May 1/18	12.50		
	1852	E. Shiraishi	6 " May 1/18	27.50		
	1741	David Kalaau ... a/c	6 " Jul 1/17	11.50	3.50	'16
	1228	Wing Sing Chong Co .	.....	.....	30.10	'16
	1862	Kalihi Taro Co . a/c	6 " Apl 1/17	166.55		
	1521	John Hilo ..... a/c	6 " Jan 1/18	5.00		
	--	Allen & Robinson ...	1 " Dec 1/17	90.00		
	--	Trent Trust Co	1 " Dec 1/17	50.00		
	1272	Chas. Meineke Estate	12 " Oct 1/18	20.00	.65	'17
2	--	Inter-Island S. N.Co	1 " Dec 1/17	40.00		
	1479	Libby McNeill Libby.	6 " May 1/18	350.00		
	1533	Libby McNeill Libby.	6 " May 1/18	125.00		
	1534	Libby McNeill Libby.	6 " May 1/18	45.00		
	1333	Coyne Furniture Co .	6 " May 1/18	240.00		
	913	McCandless & Dowsett	6 " May 1/18	277.50		
3	1519	T. Yamasaki	6 " May 1/18	25.00		
	1041	W. W. Goodale	6 " May 1/18	43.75		
	1942	Natsu Sato (w)	6 " May 1/18	20.00		
	1714	T. Fujikawa	6 " Apl 1/18	20.00		
5	1047	Honolulu Iron Works.	6 " May 1/18	15.00		
	983a	T. H. Davies & Co ..	6 " May 1/18	168.00		
	989	Kaneohe Rice Mill Co	6 " May 1/18	131.00		
	1453	Kaneohe Rice Mill Co	12 " Nov 1/18	20.00		
	960a	Maunalua Fish Co a/c	6 " Feb 1/18	500.00		
	1052	H. C. Pack Hoo et al	1 " Dec 1/17	33.35		
	1550	Geo. W. Keawe .. bal	6 " Jan 1/18	10.00		
6	1048	Honolulu Plantation.	6 " May 1/18	60.00		
	1045	1st Trust Co of Hilo	6 " May 1/18	37.50		
	1078	1st Trust Co of Hilo	6 " May 1/18	12.50		
	1264	1st Trust Co of Hilo	6 " May 1/18	12.50		
	1821	Tong Yick Wai Co ...	6 " May 1/18	225.00		
8	1499	James H. Love .. a/c	2 " Oct 1/17	125.00		
	997	K. Morido	12 " Jan 1/18	45.00	6.90	'16
	1002a	Y. Shiraishi	6 " Jan 1/18	20.00		
	1005	D. K. Baker	6 " Jan 1/18	12.50		
	1307	Y. Sumi	12 " Jan 1/18	37.20	5.65	'16
	1312	S. Kawahara	6 " Jan 1/18	29.40		
	1328	S. Kawahara	6 " Jan 1/18	46.25		
	1396	K. Kotaro	36 " Jan 1/18	42.00	6.55	'14-16
	1455	D. Nishida	12 " Jan 1/18	34.00	4.90	'16
	1457	Y. Horita	12 " Jan 1/18	55.00	6.45	'16
	1605	M. Keiziro	6 " Jan 1/18	22.50		
	1608	Ikko Sakuhei	12 " Jan 1/18	27.50	7.05	'16
	1806	J. Toyofuku	6 " Jan 1/18	9.25		
	1912	Park Kyung Sun	12 " Sep 1/18	1.00		
	1658	T. Sakaitani	6 " May 1/18	12.50	3.10	'17
	1594	Kaleihiwahiwa ...a/c	6 " Apl 1/18	8.00		
10	1459	Pacific Eng Co	.....	.....	79.85	'17
	1753	Pacific Enf Co	.....	.....	54.25	'17
	1506	Matson Nav. Co	6 " May 1/18	660.00		
	218b	Ozaki Seikitaro	6 " May 1/18	20.00	4.85	'17
	1385	Olaa Sugar Co	.....	.....	273.00	'17
	1453	Kaneohe Rice Mill Co	.....	.....	1.45	'17
	1425a	Kaneohe Rice Mill Co	.....	.....	18.15	'17
	1425	Kaneohe Rice Mill Co	.....	.....	209.10	'17
	1481	J. R. Amorin	1 " Dec 1/17	30.00		
	712a	W. C. Achi, Trustee.	.....	.....	75.65	'17
	880a	Lung Do Wai Co	.....	.....	14.50	'17
	954a	Lung Do Wai Co	.....	.....	8.90	'17
12	1794	H. Hackfeld & Co ...	.....	.....	40.65	'17
	1467	H. Hackfeld & Co ...	.....	.....	987.25	'17
	888	John Gaspar	.....	.....	38.65	'17
	948	John Gaspar	.....	.....	26.65	'17
		FORWARD		$ 4061.25	$ 1907.75	

RENTS and TAXES COLLECTED - NOVEMBER, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward		$ 4061.25	$ 1907.75	
12	1110	John Gaspar	.....	.....	40.70	'17
	1379	Wo Sing Wai & Co	.....	.....	103.20	'17
	1687	Palama Settlement ...	12 mo to Nov 1/18	12.50	1.60	'16
	480a	S. M. Damon	.....	.....	728.00	'17
	758	Bishop & Co	.....	.....	90.75	'17
	804	Bishop & Co	.....	.....	45.40	'17
	1052	H. C. Pack Hoo et al.	.....	.....	76.45	'17
	1590	Sing Chong Co	.....	.....	366.10	'17
	1696	Sing Chong Co	.....	.....	77.45	'17
	552a	Sing Chong Co	.....	.....	11.60	'17
	895a	Sing Chong Co	.....	.....	2.10	'17
	53c	Tong Wo Wai Co	.....	.....	16.10	'17
	387b	A. J. Campbell	.....	.....	30.15	'17
	387c	A. J. Campbell	.....	.....	18.15	'17
	939	A. J. Campbell	.....	.....	4.85	'17
	1234	A. J. Campbell	.....	.....	.75	'17
	1303	A. J. Campbell	.....	.....	6.45	'17
	1324	A. J. Campbell	.....	.....	1.80	'17
	363b	Maunalua Ranch Co ...	.....	.....	404.15	'17
	1780	Arthur H. Rice	.....	.....	54.45	'17
	921a	Kilauea Volcano House	.....	.....	65.00	'17
	1500	Kilauea Volcano House	.....	.....	2.60	'17
	1649	Cheung Kim	6 mo to Apl 1/18	25.00		
13	1395	D. P. R. Isenberg ...	.....	.....	2261.55	'17
	1506	Matson Nav Co	.....	.....	348.55	'17
	1150	Tam Yee	.....	.....	40.15	'17
	1221	Pacific Development .	.....	.....	156.00	'17
	1222	Pacific Development .	.....	.....	234.00	'17
	1460	W. O. Barnhart	.....	.....	26.60	'17
	1477	Oahu Sugar Co	.....	.....	203.40	'17
14	423b	Waialua Agl Co	.....	.....	2.40	'17
	746	Waialua Agl Co	.....	.....	181.50	'17
	876	Waialua Agl Co	.....	.....	272.25	'17
	1042	Waialua Agl Co	.....	.....	12.10	'17
	1191	Waialua Agl Co	.....	.....	6.05	'17
	1279	Waialua Agl Co	.....	.....	3.15	'17
	1380	Waialua Agl Co	.....	.....	9.20	'17
	1401	Waialua Agl Co	.....	.....	1905.75	'17
	1378	Tong Sing Wai Co	.....	.....	53.25	'17
	1474	Hawn Sugar Planters'.	.....	.....	121.00	'17
	528a	J. B. Castle	.....	.....	484.00	'17
	1404	Lewers & Cooke	.....	.....	90.75	'17
	1786	Y. Shiyegasu	6 mo to May 1/18	15.00	3.10	'17
	689	W. E. Rowell Estate .	.....	.....	65.00	'17
	1166	W. E. Rowell Estate .	.....	.....	60.50	'17
	1244	W. E. Rowell Estate .	.....	.....	15.15	'17
	--	Honolulu Planing Mill	1 mo to Dec 1/17	40.00		
	776	Hawn Carriage Mfg Co.	1 " Nov 1/17	75.00		
15	1486	Hawn Dredging Co	.....	.....	161.55	'17
	1770	Hon Scrap Iron Co ...	3 " Mar 1/18	120.00	87.05	'17
	522a	Territorial Hotel Co.	.....	.....	734.95	'17
	1224	Territorial Hotel Co.	.....	.....	39.45	'17
	1190	Territorial Hotel Co.	.....	.....	24.20	'17
	1862	Kalihi Taro Co .. a/c	18 mo to Apl 1/18	354.45		
	1675	M. K. Ianua	6 " Mar 1/18	35.00		
	714	Honolulu Iron Works .	.....	.....	726.00	'17
	983a	Davies & Co	.....	.....	72.35	'17
	1047	Honolulu Iron Works .	.....	.....	21.60	'17
	1216	Honolulu Iron Works .	.....	.....	79.00	'17
	1232	Kukaiau Ranch Co	.....	.....	15.60	'17
	1266	Pearl City Fruit Co .	.....	.....	12.10	'17
	1383	Kaiwiki Sugar Co	.....	.....	156.00	'17
	1432a	Davies & Co	.....	.....	38.85	'17
	1827	Chas. F. Hart Estate.	.....	.....	132.60	'17
	1778	J. B. Atherton Estate	.....	.....	63.65	'17
		FORWARD		$ 4738.20	$12975.90	

RENTS and TAXES COLLECTED - NOVEMBER, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought Forward		$ 4738.20	$12975.90	
16	1521	John Hilo ..... bal	6 mo to Jan 1/17	10.00		
17	923	O. T. Shipman	.....	.....	130.00	'17
	1517	W. H. Greenwell	.....	.....	416.00	'17
	792	Club Stables	.....	.....	36.30	'17
	797	Club Stables	.....	.....	24.45	'17
19	1405	John D. Paris	6 mo to May 1/18	150.00		
	1808	John D. Paris	12 " Nov 1/18	50.00		
	1782	M. Yoshida ..... a/c	.....	.....	.85	'17
	1301	Young Building Co ...	.....	.....	765.90	'17
	1573	Von Hamm Young Co ...	.....	.....	998.25	'17
	1768	Young Building Co ...	6 mo to May 1/18	810.75	654.75	'17
	1789	Von Hamm Young Co ...	.....	.....	363.00	'17
	1943	Solomon Pili	6 mo to Jun 1/18	20.00		
	1944	Esther Keohohou	6 " Jun 1/18	20.00		
	462	Oahu Railway & Land .	.....	.....	302.50	'17
	744	Haleiwa Hotel Co	.....	.....	12.10	'17
	1185	Haleiwa Hotal Co	.....	.....	.60	'17
	--	Haleiwa Hotel Co	.....	.....	135.50	'17
20	960a	Maunalua Fishing Co .	.....	.....	363.00	'17
	713	Catton Neill & Co ...	.....	.....	326.60	'17
	782	Catton Neill & Co ...	.....	.....	238.65	'17
	1277	K. Matsumoto	.....	.....	155.65	'17
	1360	K. Matsumoto	.....	.....	91.70	'17
	1373	K. Matsumoto	.....	.....	168.05	'17
	1381	K. Matsumoto	.....	.....	58.10	'17
	1437	K. Matsumoto	.....	.....	38.70	'17
	1466	K. Matsumoto	.....	.....	67.75	'17
	1491	K. Matsumoto	.....	.....	88.75	'17
	1691	Sung Hop Wai Co	.....	.....	63.85	'17
	1559	Alfred Kaili .....bal	6 mo to Jul 1/17	5.00		
21	1655	Gustave Schuman	6 " May 1/18	600.00	278.85	'17
	--	Gustave Schuman	3 " Feb 1/18	45.00		
	1809	Sawamura & Kawate ...	6 " May 1/18	37.50		
	1268	I. Takano, Trustee ..	1 " Dec 1/17	20.00		
22	1812	K. I. Nishimura	6 " May 1/18	15.00		
	700a	Honolulu Plantation .	.....	.....	1145.20	'17
	704	Honolulu Plantation .	.....	.....	484.00	'17
	925	Honolulu Plantation .	.....	.....	281.95	'17
	1048	Honolulu Plantation .	.....	.....	14.50	'17
	926	Honolulu Plantation .	.....	.....	43.80	'17
	1262	Honolulu Plantation .	.....	.....	181.50	'17
	1322a	Honolulu Plantation .	.....	.....	72.60	'17
	1335	Honolulu Plantation .	.....	.....	3.05	'17
	1493	Honolulu Plantation .	.....	.....	59.30	'17
	1494	Honolulu Plantation .	.....	.....	70.20	'17
	710	Y. Ahin	.....	.....	445.10	'17
	--	J. M. Dowsett	12 mo to Nov 1/18	5.00		
	588a	Women's Aux. Outriggr	.....	.....	121.00	'17
	1370	Chas Brewer Estate ..	.....	.....	699.60	'17
24	--	Howard D. Parker	1 mo to Jan 1/18	6.25		
	14a	Hilo Sugar Co	.....	.....	477.50	'17
	365a	Onomea Sugar Co	.....	.....	672.75	'17
	412a	Hawn Agl Co	.....	.....	130.00	'17
	524	Honomu Surag Co	.....	.....	230.10	'17
	696	Hilo Sugar Co	.....	.....	1353.15	'17
	687a	Waiohinu Agl & Graz'g	.....	.....	295.10	'17
	1200	Hakalau Plantation Co	.....	.....	284.05	'17
	1201	Hawn Agl Co	.....	.....	765.65	'17
	1785	J. P. Kahahawai	6 mo to May 1/18	17.50	4.15	'17
	1731	Kapika Kupihea	6 " Jan 1/18	6.00		
		F O R W A R D		$ 6556.20	$25590.00	

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RENTS and TAXES COLLECTED - NOVEMBER, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward		$ 6556.20	$25590.00	
26	1662	Joao Villela	6 mo to Jun 1/18	12.50		
	1479	Libby McNeill & Libby	.....	.....	90.45	'17
	1533	Libby McNeill & Libby	.....	.....	24.20	'17
	1534	Libby McNeill & Libby	.....	.....	21.30	'17
	1650	L. M. Keaunui ... bal	6 mo to Apl 1/18	10.00		
27	1162	Hala Canning Co	.....	.....	14.05	'17
	1270	Kona Tobacco Co	.....	.....	104.85	'17
	916	Pang Chew	1 mo to Dec 1/17	150.00		
	1945	S. Amimoto	6 " Jun 1/18	20.00		
28	1570	G. M. Yamada	6 " May 1/18	32.50	12.10	'17
	--	G. M. Yamada, Trustee	6 " May 1/18	30.00		
30	1155	Abraham Haili	6 " Jan 1/18	20.00		
	1011	Ah Pau	6 " Jan 1/18	15.00		
	1194a	K. Tsumoa	6 " Jan 1/18	6.50		
	1424	K. Tsumoa	6 " Jan 1/18	9.50		
	1502	Herman Isaac	12 " Jan 1/18	9.00	1.35	'16
	1639	Umoto Tanekichi	6 " Jan 1/18	15.00		
	--	Jared G. Smith	6 " Oct 1/17	20.00		
	1710a	D. K. Baker	12 " Nov 1/18	10.00		
	1946	M. Ikeda	6 " Jun 1/18	20.00		
	1718	S. Tanaka	6 " Apl 1/18	50.00	5.20	'17bl
	1851	S. Hinochi	6 " Jun 1/18	25.00		
	917	Pang Lum Mow	1 " Dec 1/17	66.65	72.60	'17
	1051	Pang Lum Mow	1 " Dec 1/17	16.65	42.60	'17
	--	Antoine Schnerr & Co.	1 " Jan 1/18	30.00		
	1556	Wm. A. Kane ..... a/c	6 " Jan 1/18	10.00		
	1947	E. Faxon Bishop	6 " Jun 1/18	382.50		
	1499	James H. Love ... bal	2 " Nov 1/17	125.00		
				$ 7642.00	$25978.70	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

DECEMBER, 1917

Date				
	INTEREST			
1	Young Bldg Co, Bonds $2,000 6m 6%	$ 60.00	$	
	Maunalua Fishing Co, Note $2,000, 3m 6%	30.00		
4	K. Matsumoto, on bal Frontage Tax Asst $500,1yr	30.00		
5	Territorial Hotel on bal " " " $3171.09 "	190.25		
8	C. R. Bishop Trust, accrued on Oahu Sugar Bonds $20,000, 5m 8ds to date 6%	526.65		
10	Maunalua Fishing Co, on rent outstanding $500.- Nov 1, 1917 to Dec 10, 1917 6%	3.35		
11	Kamehameha Alumni Association Note $1021.71 3m6%	15.33		
15	Y. Ahin, Note $20,000, 6m 7%	700.00		
26	Loo Goon, on bal Frontage Asst $157.99 1yr 6% .	9.48		
31	On Bonds, 6m to date $20,000,			
	Pacific Sugar Mill, ... $20,000, 6%	600.00		
	Honokaa Sugar Co, ... 40,000, 6%	1,200.00		
	McBryde Sugar Co, ... 10,000, 5%	250.00		
	Oahu Sugar Co, ... 8,000, 6%	240.00		
	Oahu Railway & Land Co, ... 56,000, 5%	1,400.00		5,255.06
	KAMEHAMEHA SCHOOLS			
3	Balance Collections, Nov, 1917	1,804.02		
17	A/c " Dec, 1917	1,213.07		3,017.09
	FRONTAGE TAX NOTES			
4	K. Matsumoto, 10% a/c principal			55.70
	FRONTAGE TAXES			
5	Territorial Hotel Co, 10% of total ass't Beach Walk Improvement	352.35		
	Loo Goon, 10% of total Ass't Beretania St	17.55		369.90
	INVESTMENTS			
8	C. R. Bishop Trust $20,000 Oahu Sugar Bds @ 108			21,600.00
	FEES FOR LEASE ASSIGNMENTS			
8	Tong Loo Shee to Wo Sing Wai Co L1379 Kapaakea	2.50		
29	Chock Hong to K. Uyeno, L1450, Piopio, Hilo ...	2.50		
	E. Harada to Mutual Invest Co L1850 & 1856 Hon.	5.00		10.00
	EXPENSE (incidentals)			
27	J. H. Love, re-writing Waialae Lease			2.50
	SURVEYING			
19	G. Podmore, unexpended moneys refunded, a/c Sundry Surveys on Hawaii			25.10
	KONA SALES			
31	John David, picking coffee cherries from unleased land, Kona Hawaii			5.00
	SUNDRY TENANTS			
1/31	Detailed as per pp 20/22			
	Rents	8,557.75		
	Taxes	2,780.75		11,338.50
				$41,678.85

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RENTS and TAXES COLLECTED - DECEMBER, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr	
1	913	McCandless & Dowset	.....	$	$ 77.85	'17	
	1660	McCandless & Dowset	.....		26.00	'17	
	522c	Territorial Hotel .	3 mo to Mar 1/18	375.00			
	1224	Territorial Hotel .	3 " Mar 1/18	50.00			
	790a	K. Umemoto	6 " Apl 1/18	25.00			
	1869	Matsu Sakai	6 " Jun 1/18	25.00			
	--	Allen & Robinson ..	1 " Jan 1/18	90.00			
	--	Trent Trust Co	1 " Jan 1/18	50.00			
3	1404	Lewers & Cooke	6 " Jun 1/18	300.00			
4	--	Inter-Island S. Nav	1 " Jan 1/18	40.00			
	754a	J. Kalawaia	6 " Jul 1/18	12.50	7.85	'17	
	1052	Pack Hoo & Mew Yee.	1 " Jan 1/18	33.35			
	1354a	Honolulu Amus't Co.	3 " Mar 1/18	600.00	444.40	'17	
5	653a	Kapio Peleo	12 " Jan 1/18	3.00	.45	'16	
	1949	Walker & Williamson	6 " Jun 1/18	275.00			
	1711	Becky K. Mottas ...	6 " May 1/18	12.50			
	1715	Becky K. Mottas ...	6 " May 1/18	12.50			
6	1813	Wm. Andrade	6 " Jun 1/18	20.00	4.65	'17	
7	--	Honolulu Planing Ml	1 " Jan 1/18	40.00			
8	1491	K. Matsumoto	6 " Jun 1/18	250.00			
	1537	T. Ozawa	6 " Jun 1/18	25.00	6.05	'17	
	485a	K. Keanu	6 " Jun 1/18	20.00	13.05	'17	
	1459	Pacific Eng Co	6 " Jun 1/18	300.00			
10	1568a	Amoy Amasin	6 " Jul 1/18	20.00			
	1948	Lulu J. Greenwell .	6 " Jun 1/18	67.50			
	960a	Maunalua Fish Co bl	6 " Feb 1/18	500.00			
	1950	James R. Judd	6 " Jun 1/18	287.50			
	1594	Kaleihiwahiwa ...bl	6 " Apl 1/18	12.00			
	1481	J. R. Amorin	1 " Jan 1/18	30.00			
11	1951	Buckley & Huddy ...	6 " Jun 1/18	300.00			
	1383	Kaiwiki Sugar Co ..	6 " Jun 1/18	750.00			
	526	John Ena Estate ...	6 " Jun 1/18	250.00	625.20	'17	bl
	1595	C. B. Makee	12 " Dec 1/18	20.00	2.15	'17	
	776	Hawn Carriage Mfg .	1 " Dec 1/17	75.00			
13	1297	Oahu Rice Mill	.....		77.85	'17	
	1314	Oahu Rice Mill	.....		8.45	'17	
	1833	Dowsett & Deering .	.....		50.80	'17	
14	1990	McCandless & Dowset	.....		3.50	'17	
15	1540	S. Hironaka ....bal	6 mo to Jan 1/18	26.00			
17	1219	J. B. Castle	.....		484.00	'17	
	1345	J. B. Castle	.....		6.05	'17	
	1547	L.K. Makanani . a/c	6 mo to Jun 1/18	15.00			
	1993	Priscilla S. Clarke	6 " Jun 1/18	110.00			
	880a	Lung Do Wai Co	6 " Jun 1/18	80.00			
	1374	C. Q. Yee Hop, Tr .	6 " Jun 1/18	375.00	173.05	'17	
	1700	City Mill Co	6 " Jun 1/18	17.50			
	1994	Marianne I Stillman	6 " Jun 1/18	75.00			
18	1995	Kaoliko Naimu (w) .	6 " Jul 1/18	12.50			
	1855	H. Mitsutani	6 " Jun 1/18	20.00			
19	768b	Joseph Carvalho ...	6 " Jun 1/18	17.50			
	1596	T. Toyonaga	6 " Jun 1/18	27.50	6.15	'17	
20	1989	Hee Fat	.....		5.45	'17	
	--	Union Feed Co	6 " May 1/18	30.00			
	1478	Chong Sam	6 " Jun 1/18	60.00			
	1559	Alfred Kaili	.....		5.00	'17	ac
	713	Catton Neill & Co .	3 " Mar 1/18	300.00			
	1268	I. Takano, Trustee.	1 " Jan 1/18	20.00			
21	1499	J. H. Love .... bal	2 " Dec 1/17	125.00			
	1779	Abr Kapuli .... bal	6 " Apl 1/18	6.00			
22	--	May K. Brown	6 " Jun 1/18	50.00	68.75	'17	
24	1850	Eisuke Harada	6 " Jun 1/18	50.00			
	1856	Eisuke Harada	6 " Jun 1/18	30.00			
	1997	Eisuke Harada	6 " Jun 1/18	42.50			
	1529	J. Namaielua	6 " Jul 1/18	20.00	8.60	'17	
	1998	E. A. Mott-Smith ..	6 " Jun 1/18	50.00			
	1953	D. P. R. Isenberg .	3 " Mar 1/18	125.00	18.90	'17	
	1670	Solomon Hanohano ..	6 " Jul 1/18	67.50	18.15	'17	
20		FORWARD		$ 6622.85	$2142.35		

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RENTS and TAXES COLLECTED - DECEMBER, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward		$ 6622.85	$2142.35	
26	1603	H. Yamamoto	6 mo to Jan 1/18	40.00		
	1999	Mrs. Langton-Boyle ..	6 " Jun 1/18	150.50		
	1996	Honolulu Poi Factory.	3 " Mar 9/18	58.75		
	959a	Loo Goon	6 " Jan 1/18	342.50	130.50	'17
27	917	Pang Lum Mow	1 " Jan 1/18	66.65		
	1051	Pang Lum Mow	1 " Jan 1/18	16.65		
28	--	Antoine Schnerr & Co.	1 " Feb 1/18	30.00		
29	1992	Puulei et al	6 " Jun 1/18	50.00		
	490a	R. A. Lyman Estate ..			65.20	'17
	760a	Lucas & Guard			26.00	'17
	1018	J. Lopes	6 " May 1/18	12.50		
	1027	C. F. Bradshaw	6 " May 1/18	12.50	11.75	'17
	1029	T. Doi	6 " May 1/18	12.50		
	1045	1st Trust Co of Hilo.			24.90	'17
	1050	L. Turner Co	6 " May 1/18	37.50		
	1056	R. Sumida	6 " May 1/18	17.50		
	1067	Louiza F. Mendonca ..	6 " May 1/18	12.50		
	1071	J. Kaiama Estate	6 " May 1/18	15.00		
	1074	Young Chung	6 " May 1/18	12.50		
	1075	T. Ah Ping	6 " May 1/18	20.00		
	1078	1st Trust Co of Hilo.			13.50	'17
	1080	T. Doi	6 " May 1/18	20.00		
	1111	G. N. Day	6 " Apl 1/18	10.00		
	1153	D. Mitsugoro	6 " May 1/18	12.50		
	1203	Anna E. Short	6 " Apl 1/18	21.60		
	1207	1st Trust Co of Hilo.			16.90	'17
	1235	Y. Matsumoto	6 " May 1/18	27.50		
	1243	Jno K. Kai			118.65	'17
	1265	C. F. Bradshaw	12 " Nov 1/18	25.00	12.70	'17
	1265	C. F. Bradshaw			13.85	'16
	1284	L. Chau	6 " May 1/18	25.00		
	1285	S. Yamamura	6 " May 1/18	15.00		
	1286	D. Mitsugoro	6 " May 1/18	10.00		
	1292	C. F. Bradshaw			6.35	'17
	1321	C. F. Bradshaw			6.35	'17
	1332a	C. F. Bradshaw			64.65	'17
	1344	C. F. Bradshaw	6 " Apl 1/18	7.50	6.35	'17
	1346	Mrs. L. Carter	6 " May 1/18	20.00		
	1347	T. Ikeda	6 " May 1/18	25.00		
	1349	Crescent Cy Cracker .	6 " May 1/18	12.50		
	1350	T. Ah Ping	6 " May 1/18	7.50		
	1351	C. F. Bradshaw	6 " May 1/18	7.50	6.35	'17
	1352	H. Doi	6 " Jun 1/18	12.50	10.75	'17
	1358	C. F. Bradshaw			19.00	'17
	1384a	S. Nakazawa	6 " May11/18	60.00		
	1402	Segawa	6 " May 1/18	15.00		
	1407	W. Inada	6 " Jun 1/18	40.00	28.75	'17
	1408	J. Domingues	6 " Jun 1/18	15.00	17.75	'17
	1409	Ah Chu & Ah Wing	6 " Jun 1/18	7.50	6.75	'17
	1450	Chock Hong	6 " May 1/18	12.50	13.70	'17
	1451	K. Kuratsu	6 " May 1/18	12.50		
	1483	Lum Chee Trustee	6 " May 1/18	50.00		
	1669	Hop Kee	6 " May 1/18	37.50		
	1801	Anna E. Short	12 " Apl 1/18	10.00		
	1842	W. T. Balding	6 " May 1/18	25.00		
	1843	T. Guard	6 " May 1/18	25.00		
	1844	G. J. Richardson	6 " May 1/18	25.00		
	1845	A. A. Scott	6 " May 1/18	25.00		
	1846	J. W. Russell	6 " May 1/18	25.00		
	1847	H. A. Truslow	6 " May 1/18	25.00		
	1848	Mrs. E. M. R. Smith .	6 " May 1/18	25.00		
	1854	Jas Henderson	6 " May 1/18	25.00		
	1859	Mrs. H. S. Lewis	6 " May 1/18	25.00		
	--	S. P. Peterson	3 " Jan 1/18	12.00		
	--	Volcano Stables	3 " Mar 1/18	37.50		
		FORWARD		$ 8324.00	$2763.05	

RENTS and TAXES COLLECTED - DECEMBER, 1917

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward		$ 8324.00	$2763.05	
31	1471	Choy Wan	6 mo to Jul 1/18	25.00	5.40	'17
	637a	Henry Mailolo	12 " Jan 1/18	12.00	2.00	'16
	638b	Kauhi	12 " Jan 1/18	20.00		
	1426	Akaka	6 " Jan 1/18	11.00		
	1445b	Utunomiya	6 " Jul 1/17	13.00		
	1487	Kanaka Kailiuaua	6 " Jan 1/18	7.50		
	1612	M. Hirazumi	12 " Jan 1/18	25.00	1.40	'16
	1618	S. Kantaro	12 " Jan 1/18	24.00	1.35	'16
	1716	Mrs. E. A. Gere	6 " May 1/18	20.00		
	1991	Hui Aina o Kealia I .			4.40	'17
	1574a	Chun Pin	6 " Mar 1/18	17.50	3.15	'17
	1717	S. Shibuta	6 " Feb 1/18	14.00		
	975a	Wing Tai Wai Co	6 " Jul 1/18	43.75		
				$ 8557.75	$2780.75	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JANUARY, 1918

Date			
	KAMEHAMEHA SCHOOLS		
2	E. C. Webster, President, bal coll Dec 1917 ..	$ 1,061.00	$
17	E. C. Webster, President, a/c coll Jan 1918 ..	1,018.91	2,079.91
	INTEREST		
15	Kalakaua Ave Bonds $20,000, 5½% 6m	550.00	
31	Olaa Sugar Co, Bonds $25,000, 6% 6m	750.00	1,300.00
	FEES FOR LEASE ASSIGNMENTS		
21	Joseph Moniz & Cozy Midro to latter L1575 Kakaako, ...	2.50	
28	Hon Amus't Co to Consolidated Amusement Co L1354a, Pamoo	2.50	5.00
	EXPENSE (incidentals)		
5	Mullin & Anderson, cost of prep lease) not	2.50	
	A. N. Mullin, cost of prep lease)executed	2.50	
19	T. J. Fitzpatrick, releasing from obligation re Waialae Beach Lot application	18.50	
31	Amana, unexpended moneys a/c Molokai trip, refunded	35.57	59.07
	LAND AGENCY (incidentals)		
21	Joseph Monize & Cozy Midro cost of survey L1575		25.00
	LAW		
11	Holmes & Olson, unexpended moneys a/c trip of Mr. Olson to S. F. on King-Williamson appeal		334.00
	REPAIRS		
12	T. C. White, unexpended moneys a/c Keei Road repairs, refunded		7.03
	LAND AGENCY (incidentals)		
17	Kamehameha Schools, refund on blue prints		2.70
	SUNDRY TENANTS		
1/31	Detailed as per pp 24/27		
	Rents	33,360.59	
	Taxes	1,780.81	35,141.40
			$38,954.11

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RENTS and TAXES COLLECTED - JANUARY, 1918

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
2	1399a	City & County of Hon.	6 mo to May 1/18	$ 75.00	$	
	1589	Manuel Pacheco	6 " Jul 1/18	20.00	6.05	'17
	1798	Hawaii Seisha Kwaisha	6 " Jul 1/18	57.00	15.25	'17
	589b	S. Ahoy Co	6 " Jul 1/18	200.00		
	712a	W. C. Achi, Trustee .	6 " Jul 1/18	250.00		
	--	Allen & Robinson	1 " Feb 1/18	90.00		
	1382b	Wah Quan	6 " Jul 1/18	30.00	6.05	'17
	1132a	Rose Kaanaana	12 " Jan 1/19	125.00	15.15	'17
	1702	M'l V. Branco	6 " Jul 1/18	32.50	12.90	'17
	1136a	N. Iwaliko (w)	12 " Jan 1/19	50.00	6.05	'17
	478b	Kealoha (w)	6 " Jul 1/18	50.00		
	1794	H. Hackfeld & Co	6 " Jul 1/18	250.00		
	1397	Wo Sing Wai Co	6 " Jul 1/18	750.00		
3	746	Waialua Agl Co	6 " Jul 1/18	750.00		
	1190	Territorial Hotel Co.	12 " Jan 1/19	50.00		
	1191	Waialua Agl Co	12 " Jan 1/19	50.00		
	1279	Waialua Agl Co	12 " Jan 1/19	26.00		
	1380	Waialua Agl Co	12 " Jan 1/19	92.75		
	1489	M. J. Scully	6 " Jul 1/18	375.00		
	1577	John Ii Estate	12 " Jan 1/19	25.00	2.40	'17
	1582	M. Perreira	6 " Jul 1/18	40.00	12.10	'17
	--	Howard A. Parker	1 " Feb 1/18	6.25		
	--	Trent Trust Co	1 " Feb 1/18	50.00		
	916	Pang Chew	2 " Feb 1/18	300.00	145.20	'17
	53c	Tong Wo Wai Co	6 " Jul 1/18	75.00		
	1590	Sing Chong Co	6 " Jul 1/18	1200.00		
	1696	Sing Chong Co	6 " Jul 1/18	400.00		
	14a	Hilo Sugar Co	6 " Jul 1/18	600.00		
	412a	Hawn Agl Co	6 " Jul 1/18	500.00		
	524	Honomu Sugar Co	6 " Jul 1/18	100.00		
	1477	Oahu Sugar Co	6 " Jul 1/18	840.50		
	1597	John Fernandes	6 " Jul 1/18	90.00		
	1561	M. R. DeCaires	6 " Jul 1/18	20.00	6.05	'17
	1308	Sung Lee In Co	6 " Jul 1/18	300.00	75.65	'17
	1857	M. P. Lindo	6 " Jul 1/18	30.00		
	689	W. E. Rowell Estate .	6 " Jul 1/18	175.00		
4	763a	J. A. McGuire Estate.	6 " Jun 1/18	517.00	149.50	'17
	1052	Pack Hoo & Mew Yee ..	1 " Feb 1/18	33.35		
	1539	Julia Doyle ..... a/c	6 " May 1/18	10.00		
	1530	J. K. Botelho	6 " Jul 1/18	30.00	6.85	'17
	1547	L. K. Makanani .. bal	6 " Jun 1/18	15.00	3.40	'17
	1815	W. Hamamura	6 " Jul 1/18	12.50	2.00	'17
5	490a	R. A. Lyman Estate ..	6 " Jul 1/18	112.50		
	984b	Wong Sut	12 " Jan 1/19	15.00	3.45	'17
	1484	Lum Man Bin	6 " Jul 1/18	60.00	18.15	'17
	1586	R. Arimoto	6 " Aug 1/18	12.50	3.10	'17
	2001	John Andrade	6 " Apl 1/18	20.00		
7	1385	Olaa Sugar Co	6 " Jul 1/18	875.00		
	1581	Frank Souza	6 " Jul 1/18	25.00		
	1495	Bow Wo Sing	6 " Jul 1/18	50.00	15.15	'17
	1780	A. H. Rice	6 " Jul 1/18	225.00		
	484b	Jonah Kumalae	6 " Jul 1/18	18.00	9.25	'17
	1250	John Comacho			.95	'17
		John Comacho	6 " Jul 1/18	7.50		
	2002	Hichido Sakai	6 " Jun 1/18	70.00		
	1209a	Lui Ko	6 " Jul 1/18	12.50	6.05	'17
	714	Honolulu Iron Works .	6 " Jul 1/18	1800.00		
	1232	Kukaiau Ranch Co	6 " Jul 1/18	75.00		
	1432a	T. H. Davies & Co ...	12 " Jan 1/19	120.00		
	1827	C. F. Hart Estate ...	6 " Jul 1/18	500.00		
8	1401	Waialua Agl Co .. a/c	12 " Oct 1/17	763.05		
	--	Inter-Island S. Nav .	1 " Feb 1/18	40.00		
	1581	Frank Souza			6.05	'17
	798a	G. D. Robinson	12 " Jan 1/19	25.00	3.95	'17
		FORWARD		$13518.90	$ 530.70	

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RENTS and TAXES COLLECTED - JANUARY, 1918

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward		$13518.90	$ 530.70	
9	1807	Frank Carvalho .. bal	6 mo to Aug 1/18	9.00	3.05	'17
	926	Honolulu Plantation .	6 " Jul 1/18	181.00		
	710	Y. Ahin	6 " Jul 1/18	1850.00		
	1215	A. C. DeMello			12.10	'17
	1206	Ng Fat	6 " Jul 1/18	75.00	36.30	'17
	1600	G. B. Kaneapua	6 " Jan 1/18	20.00		
	1663	U. Yoshida	6 " Jun 1/18	20.00	4.65	'17
	1816	Taro Okubo	3 " Apl 1/18	90.00		
10	1481	J. R. Amorin	1 " Feb 1/18	30.00		
	1583	Joseph Damata	6 " Jul 1/18	20.00	6.05	'17
	1719	Tanabe Co	6 " Jul 1/18	55.00		
	1864	I. Yamashiro	6 " Jul 1/18	82.50		
11	--	Helen A. Alexander ..			39.91	'17
	480a	S. M. Damon	6 " Jan 1/18	300.00		
	758	Bishop & Co	6 " Jul 1/18	400.00		
	804	Bishop & Co	6 " Jul 1/18	200.00		
	2003	James H. Love	6 " Jun 1/18	95.00		
	1563	J. Mayemoto	6 " Jul 1/18	12.50		
	1263	Hustace Peck Co	12 " Nov 1/17	100.00	12.10	'17
12	--	Y. Matsuo	1 " Dec 1/17	15.00		
	1370	C. Brewer Estate	6 " Jul 1/18	1500.00		
	1833	Dowsett & Deering ...	6 " Jul 1/18	262.50		
	1316	Ho Young Hoy			1.95	'17
	1125a	Maunu Estate	12 " Jan 1/19	155.00	15.75	'17
	1468	Lawaina Makaea (w) ..	12 " Jan 1/19	20.00	2.40	'17
	1319	Maui Trading Co	6 " Jun 1/18	60.00		
14	1515	Yoichi Otani	6 " Jul 1/18	21.00		
	1818	G. Fugishima	6 " Jul 1/18	11.00	2.55	'17
	1841	M. Tanimura	6 " Jul 1/18	12.50		
	1726	Abraham Hobbs	6 " Jul 1/18	3.50	.70	'17
15	789	Mrs. M. E. Ganzel ...	6 " Jul 1/18	75.00	18.15	'17
	1490	L. G. Blackman	6 " Jun 1/18	125.00	30.25	'17
	1751	Edith D. Wilmington .	6 " Jul 1/18	15.00	3.00	'17
	1319	Maui Trading Co			12.10	'17
	783a	Keoki Kipola	6 " Jul 1/18	33.50	6.50	'17ac
	--	Catherine Scully	1 " Feb15/18	50.00		
16	1660	McCandless & Dowsett.	6 " Jul 1/18	125.00		
	131c	Joseph A. Aiau	6 " Jun 1/18	30.00	7.25	'17
	1323	K. Tamura	6 " Jul 1/18	80.00	19.35	'17
	1871	Mariah K. Low	6 " Aug 1/18	25.00		
	421b	Lum Foo Chin	6 " Jul 1/18	120.00	29.05	'17
	1527	Helen N. Keanu	6 " Jul 1/18	20.00	7.25	'17
	1858	R. Koshiyama	6 " Jul 1/18	15.00		
	914	J. P. Mendonca	6 " Aug 1/18	125.00		
17	178d	Hawi Mill & Plant Co.			98.40	'17
	1072a	Kohala Ditch Co	6 " Jan 1/18	1250.00	260.00	'17
	1115a	Kohala Ditch Co	12 " Jan 1/19	100.00	10.40	'17
	1116	Kohala Ditch Co			1.30	'17
	985a	K. Matsumoto et al Tr	12 " Jan 1/19	50.00	12.10	'17
	1360	K. Matsumoto	3 " Apl 1/18	63.00		
	1381	K. Matsumoto	6 " Jul 1/18	112.50		
	1466	K. Matsumoto	6 " Jul 1/18	280.00		
	1556	Wm. A. Kane ..... ac	6 " Jan 1/18	10.00		
	953a	Lee Yim Kwai	6 " Jul 1/18	18.00	3.00	'17
18	462	Oahu Railway & Land .	6 " Jul 1/18	750.00		
	954a	Lung Do Wai Co	6 " Jul 1/18	56.00		
	1823	Lung Do Wai Co	6 " Jul 1/18	200.00	18.15	'17
	1548	Annie K. Warren	6 " Jul 1/18	20.00	8.60	'17
	1601	M. M. Calhou	6 " Jul 1/18	90.00	20.40	'17
	1826	T. Masuda	6 " Jul 1/18	15.00	2.90	'17
	1515	Yoichi Otani			5.10	'17
		FORWARD		$22972.40	$1241.46	

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RENTS and TAXES COLLECTED - JANUARY, 1918

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Borught Forward		$22972.40	$1241.46	
19	1425a	Kaneohe Rice Mill Co.	6 mo to Jul 1/18	73.75		
	1401	Waialua Agl Co .. a/c	12 " Oct 1/17	3064.22		
	1304a	Iatake	6 " Jyl 1/18	12.50	3.05	'17
	1516	Kame Nakano	6 " Jul 1/18	17.00	4.10	'17
	1526a	Ochika Hanao	6 " Jul 1/18	25.00	6.05	'17
21	782	Catton Neill & Co ...	6 " Jul 1/18	612.50		
	1575	Cozy Monize Midro ...			.85	'17bl
	1578	Wing Hing Co	6 " Jul 1/18	260.00	62.90	'17
	1449	Go Shee	6 " Jul 1/18	175.00		
	--	Kahalau Kalaepoa	6 " Jul 1/18	10.00		
22	387b	A. J. Campbell	6 " Jul 1/18	125.00		
	387c	A. J. Campbell	6 " Jul 1/18	75.00		
	1303	A. J. Campbell	6 " Jul 1/18	37.50		
	1324	A. J. Campbell	12 " Jan 1/19	22.50		
	1559	Alfred Kaili .... a/c	6 " Jan 1/18	2.35	2.65	'17bl
	1541a	Gingkichi Serai	6 " Jul 1/18	65.00	10.35	'17
	909	Hoy On Society	3 " Apl 1/18	75.00	17.40	'17
23	1401	Waialua Agl Co .. a/c	12 " Oct 1/17	322.94		
	1551	Henry Birkmyre	6 " Jun 1/18	37.50	2.05	'17
	--	Honolulu Planing Mill	1 " Feb 1/18	40.00		
	84	Territory fo Hawaii .	12 " Jan 1/19	500.00		
	1510	B. Matsuoshima	6 " Jul 1/18	15.00		
					11.15	'17bl
24	783a	Keoki Kipolo				
	2004	Louisa Ahrens	6 " Jul 1/18	25.00		
25	769a	Mau Sing Wai Co	6 " Jul 1/18	175.00	65.95	'17
	--	Henry Alina			6.50	'17'18
	1221	Pacific Development .	12 " Jan 1/18	100.00		
	1222	Pacific Development ac	12 " Jul 1/18	1645.38		
	1562	S. Kuroda	6 " Jul 1/18	15.00	2.55	'17
	1579	S. Kuroda	6 " Jul 1/18	15.00	2.65	'17
28	1990	McCandless & Dowsett.	6 " Jul 1/18	250.00		
	1723	J. W. Kaloheaulani ..	6 " Jul 1/18	8.00	1.65	'17
	1727	G. Kaopuiki	6 " Jul 1/18	6.00	1.20	'17
	1729	Moohila (w)	6 " Jul 1/18	4.00	.50	'17
	1730a	S. W. Kiakahi	6 " Jul 1/18	8.75		
	1731	Kapika Kapihea Estate	6 " Jul 1/18	6.00	1.20	'17
	1732	Paahao Nahoopii	6 " Jul 1/18	10.50	2.15	'17
	1735	Matsui Usaki	6 " Jul 1/18	18.50	3.70	'17
	1736	Solomon Fuller	6 " Jul 1/18	8.00	1.65	'17
	1737	Wm. Nueku	12 " Jul 1/18	10.00	1.00	'17
	1738	J. Kamanao	6 " Jul 1/18	4.00	.80	'17
	1740	D. Kapawai ..... a/c	6 " Jul 1/18	3.00		
	1755	D. W. Kahawai	6 " Jul 1/18	5.50	.50	'17
	1756	R. W. Kamakahi	6 " Jul 1/18	15.00	3.00	'17
	1762	J. Kanikau ..... a/c	12 " Jul 1/18	7.00	1.05	'17
	1769	J. L. Wailiula, Tr ..	6 " Jul 1/18	50.00	4.95	'17
	801	Union Feed Co	6 " Jul 1/18	1150.00	157.30	'17
	802	Union Feed Co	6 " Jul 1/18	450.00	87.10	'17
29	917	Pang Lum Mow	1 " Feb 1/18	66.65		
	1051	Pang Lum Mow	1 " Feb 1/18	16.65		
	916	Pang Chew	1 " Mar 1/18	150.00		
	776	Hawn Carriage Mfg Co.	1 " Jan 1/18	75.00		
	1268	I. Takano	1 " Feb 1/18	20.00		
30	--	Yet Hing	6 " Jul 1/18	25.00	3.05	'17
	1564	J. Tanamoto	6 " Jul 1/18	11.00	2.55	'17
	1635	Iokewe Kalumai .. a/c	6 " Jul 1/18	10.00		
	1223a	Wong Hee See	6 " Jul 1/18	30.00	22.00	'17
		FORWARD		$32934.09	$1735.01	

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RENTS and TAXES COLLECTED - JANUARY, 1918

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward		$32934.09	$1735.01	
					4.85	'17
31	933	Ninomea				
	933a	Ninomea	6 mo to Jul 1/18	25.00		
	340a	R. W. Holt	6 " Jul 1/18	10.00	2.40	'17
	1246	H. Kumitaro	6 " Jul 1/18	37.50	9.10	'17
	1410	Mary Ann Plemer	12 " Jul 1/19	25.00		
	1759	K. Sakai	6 " Jul 1/18	25.00	4.85	'17
	--	H. H. Plemer	6 " May 1/18	6.00		
	1668	Kaihawai (w) .... a/c	6 " Jun 1/18	20.00		
	1783	T. Yamashita	6 " Jul 1/18	130.00		
	1566	M. Kataoka	6 " Jul 1/18	22.00	5.10	'17
					10.00	'17ac
	711a	Mary K. Sheldon				
	1188	H. W. & A. W. Heen ..	12 " Jan 1/19	20.00	1.95	'17
	1524	H. M. Wire	6 " Jul 1/18	20.00	5.00	'17ac
	1518	W. G. Let	6 " May 1/18	75.00		
	1565	K. Nomura	6 " Jul 1/18	11.00	2.55	'17
				$33360.59	$1780.81	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

FEBRUARY, 1918

Date			
	KAMEHAMEHA SCHOOLS		
1	E. C. Webster, President, bal collections Jan	$ 822.76	$
16	E. C. Webster, President, a/c " Feb	1,219.27	2,042.03
	INTEREST		
1	Maunalua Fishing Co, on Rent Note $1000 2m 6%		10.00
	FEES FOR LEASE ASSIGNMENTS		
2	B. Matsuoshima to A. Buichi, L1510, Kapaakea.	2.50	
26	S. Tarutani to A. Kano, L1630, Kapaakea	2.50	
	O. Hanao (w) to K. Toge, L1526a, Kakaako	2.50	7.50
	RENT NOTES		
1	Maunalua Fishing Co, a/c Principal		500.00
	SUNDRY TENANTS		
1/28	Detailed as per pp 29/31		
	Rents	19,339.65	
	Taxes	728.95	20,068.60
			$22,628.13

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RENTS and TAXES COLLECTED - FEBRUARY, 1918

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	--	Antoine Schnerr Co ..	1 mo to Mar 1/18	$ 30.00	$	
	1499	J. H. Love ..... bal	2 " Feb 1/18	125.00		
	1270	Kona Tobacco Co	6 " Jan 1/18	400.00		
	942	Francisco Volpe	6 " Jul 1/18	75.00		
	1539	Julia Doyle ..... bal	6 " May 1/18	10.00		
	1767	Eli Mitchell	6 " Aug 1/18	12.50	3.05	'17
	1720	K. Sakata	6 " Jul 1/18	5.00	1.20	'17
	1326	Tong Yick Wai Co			38.70	'17
	--	Allen & Robinson	1 " Mar 1/18	90.00		
	--	Trent Trust Co	1 " Mar 1/18	50.00		
	1602	B. Fukuyama	6 " Jul 1/18	25.00	4.25	'17
	1474	Hawn Sugar Planters .	6 " Aug 1/18	625.00		
	1521	John Hilo	6 " Jul 1/18	25.00	6.05	'17
	1632	Y. Nomura	6 " Aug 1/18	12.50	3.10	'17
	1150	Tam Yee	6 " Jul 1/18	100.00		
	--	Sankyo Co	6 " Aug 1/18	100.00		
2	--	Howard A. Parker	1 " Mar 1/18	6.25		
	505a	K. Kannami	6 " Jul 1/18	37.50	23.60	'17
	438d	Sun Kwong Sing Co ...	6 " Apl 1/18	60.00		
	757a	Harn Fung Co	6 " Apl 1/18	95.00		
	1124a	Lum Wai	6 " Apl 1/18	70.00		
	1552	T. Kono	6 " Jul 1/18	12.50	3.10	'17
	1799	T. Kono	6 " Jul 1/18	17.50	3.15	'17
4	1512	Takamoto Sanzo	6 " Jul 1/18	10.00	2.40	'17
	1569	M. Fujita			6.15	'17
	1754	H. Yakota	6 " Jul 1/18	12.50		
	1793	O. Kamege	6 " Jul 1/18	14.50	3.50	'17
	1795	M. Haraguchi	6 " Jul 1/18	11.50	2.80	'17
	1840	M. Fujita	6 " Jul 1/18	15.00		
	1356a	Ching Quon Yuen	6 " Aug 1/18	50.00	9.70	'17
	1514	Uchi Oda	6 " Jul 1/18	16.00	3.85	'17
	1522	Keola Ilianu (w) a/c	6 " Jul 1/18	10.00		
	1523	Hana Kawi (w)	6 " Jul 1/18	20.00	5.00	'17
	1532	Ikaia Kaaihue	6 " Jul 1/18	20.00		
	1604	Kaai Kinikapo ... a/c	6 " Jul 1/18	10.00		
	696	Hilo Sugar Co	6 " Aug 4/18	3000.00		
	1052	Pack Hoo & Mew Yee ..	1 " Mar 1/18	33.35		
	1674	Riojila Ida	6 " Jul 1/18	22.50	3.15	'17
5	1630	S. Tarutani	6 " Aug 1/18	12.50	3.10	'17
	1460	W. O. Barnhart	6 " Aug 1/18	75.00		
	611a	Pioneer Mill Co	12 " Feb 1/19	100.00	5.05	'17
6	--	S. H. Dowsett	6 " Jul 1/18	21.00		
	1686	Chung Chock ..... a/c	3 " Apl 1/18	40.00		
	1754	H. Yakota			3.10	'17
	942	Francisco Volpe			18.15	'17
	1865	Mow Sing Wai Co	12 " Jan 1/19	15.00		
7	--	Inter-Island S. Nav .	1 " Mar 1/18	40.00		
	1764	Au Hoon	6 " May 1/18	18.00		
	1703	Mariah K. Low ... a/c	6 " Jul 1/18	35.00		
8	1804	Frank Andrade	6 " Jul 1/18	186.50	45.15	'17
9	1401	Waialua Agl Co .. a/c	12 " Oct 1/17	2610.13		
	178d	Hawi Mill & Plant Co.	6 " Aug 1/18	592.50		
	1989	Hee Fat	3 " Apl 1/18	200.00		
11	1522	Keola Ilianu (w) bal	6 " Jul 1/18	10.00		
	1511	Masaye	6 " Jul 1/18	23.00	5.55	'17
	529a	G. J. Waller	6 " Jun 1/18	50.00	12.10	'17
	1725	Rose K. Clark	6 " Jul 1/18	13.00	2.65	'17
12	1707	John Andrade	6 " Aug 1/18	25.00	3.95	'17
	1790	Mika Nakashige	6 " Jul 1/18	17.50	3.35	'17
	1524	H. M. Wire ..... bal			3.60	'17
13	752a	Tuck Lee Yuen	6 " Aug 1/18	112.50	29.05	'17
	1860	Spalding Const Co ...	6 " Aug 1/18	50.00		
		F O R W A R D		$ 9475.73	$ 257.55	

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RENTS and TAXES COLLECTED - FEBRUARY, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought Forward		$ 9475.73	$ 257.55	
15	1638a	Okuno Tsuru (w)	6 mo to Aug 1/18	17.50		
	--	Catherine Scully	½ " Mar 1/18	25.00		
	1556	Wm. A. Kane ..... bal	6 " Jun 1/18	10.00		
	1659	Louisa Piianaia	6 " Jun 1/18	165.00	39.95	'17
	1481	J. R. Amorin	1 " Mar 1/18	30.00		
	1603	H. Yamamoto			8.45	'17
16	1686	Chung Chock ..... bal	3 " Apl 1/18	35.00		
	1525	Puahelani Makuakaneac	6 " Jan 1/18	5.00		
	2007	Eli Mitchell	6 " Aug 1/18	12.50		
					6.05	'17
18	1532	Ikaia Kaaihue				
	1599	Ikaia Kaaihue	6 " Jul 1/18	10.00		
	1741	D. K. Kalaau .... bal	6 " Jul 1/18	5.00		
	1741	D. K. Kalaau .... a/c	6 " Jan 1/18	5.00		
	1745	Benny & Co	6 " Aug 1/18	360.00		
	1789	Von Hamm Young Co ...	6 " Aug 1/18	900.00		
	1796	Sawamura & Kawate a/c	6 " Aug 1/18	20.00	24.95	'17
	--	Gustave Schuman	3 " May 1/18	45.00		
19	1268	I. Takano	1 " Mar 1/18	20.00		
	1269	Yee Fong	6 " Aug 1/18	60.00	31.50	'17
	1295	Harada	6 " Jul 1/18	37.50	7.25	'17
	776	Hawn Carriage Mfg Co,	1 " Feb 1/18	75.00		
20	704a	Honolulu Plantationac	12 " Sep 1/18	3028.72		
	228b	Liliuokalani Trustees	12 " Jan 1/19	20.00	1.95	'17
	62	Liliuokalani Estate .	6 " Jan 1/18	50.00		
21	1724	Lilia Kaaimano	6 " Jul 1/18	16.00	3.20	'17
	1717	Takomoto	6 " Aug 1/18	14.00	3.40	'17
	1318	Sandwich Islands Honey	12 " Jan 1/19	25.00	1.50	'17
	1739	Puna Kailiuli Estate.	6 " Jul 1/18	15.50	3.15	'17
23	627	Kumulau	6 " Jul 1/18	12.00	1.70	'17
	628	P. K. Kupo	6 " Jul 1/18	7.00	1.00	'17
	630a	S. H. Helani	6 " Jul 1/18	18.00	2.50	'17
	648a	S. Kanamu	6 " Jul 1/18	20.00	2.80	'17
	650	Kukua et al	6 " Jul 1/18	18.00	2.50	'17
	808a	Kaaihue	6 " Jul 1/18	12.50	3.50	'17
	812	J. Kaeo	6 " Jul 1/18	12.50	3.50	'17
	813a	Okamatchi	6 " Jul 1/18	10.00	2.80	'17
	821a	Nawe (w) & Naea (w) .	12 " Jan 1/19	16.00	2.25	'17
	1002a	Y. Shiraishi	6 " Jul 1/18	20.00	5.60	'17
	1006	Ellen Haili	6 " Jul 1/18	6.50	1.80	'17
	1053	Tateyama	6 " Jul 1/18	10.00	2.80	'17
	1159	Awa	12 " Jan 1/19	6.00	.85	'17
	1171	T. C. White	6 " Jul 1/18	265.00	69.75	'17
	1199	Nishina	6 " Jul 1/18	30.00	7.85	'17
	1206a	Yanage Sentaro	6 " Jul 1/18	18.00	4.75	'17
	1231	Fujimatsu	6 " Jul 1/18	10.50	.65	'17
	1273	Shipman & White	6 " Jul 1/18	75.00	19.75	'17
	1312	S. Kawahara	6 " Jul 1/18	29.40	6.30	'17
	1313a	N. Kawasaki	6 " Jul 1/18	23.00	6.05	'17
	1328	S. Kawahara	6 " Jul 1/18	46.25	12.15	'17
	1364	G. B. Kaainoa	6 " Jul 1/18	18.00	5.00	'17'18
	1416a	Y. Ichimura	6 " Jul 1/18	10.00	2.80	'17
	1421	K. Nakatsu	6 " Jul 1/18	10.00		
	1454	Wo Fat	6 " Jul 1/18	22.50	7.20	'17
	1461	Asodo Naodo	12 " Jul 1/18	29.00	3.85	'17
	1488	K. Yamashita	6 " Jul 1/18	10.00	2.80	'17
	1501	M. Yamada	6 " Jul 1/18	12.00	.20	'17
	1517	W. H. Greenwell	6 " Jul 1/18	2000.50		
	1455	D. Nishida	6 " Jul 1/18	17.00	4.50	'17
	1615	A. Tanaka	6 " Jul 1/18	11.25	1.15	'17
	1617	M. Morimoto	6 " Jul 1/18	15.00	1.30	'17
	1619	G. Oshima	6 " Jul 1/18	15.00	1.30	'17
	1623	T. Nakatsu	6 " Jul 1/18	27.50	2.85	'17
	1624	Mone Tateyama	6 " Jul 1/18	15.00	1.30	'17
	1647	Odonaka	6 " Jul 1/18	26.00	6.85	'17
	1991	Hui Aina o Kealia ...	6 " Jul 1/18	300.00		
		F O R W A R D		$17686.85	$ 590.85	

RENTS and TAXES COLLECTED - FEBRUARY, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought Forward		$17686.85	$ 590.85	
23	--	Chas. Kaiaiki	6 mo to Jan 1/19	10.00		
	--	Kaipo	12 " Jan 1/19	12.00		
	1437	K. Matsumoto	6 " Aug 1/18	87.50		
	1691	Sung Hop Wai Co	6 " Jul 1/18	320.00		
	1636	J. Takeuchi	6 " Sep 1/18	12.50	3.10	'17
	1599	Ikaia Kaaihue ... bal	6 " Jul 1/18	10.00	6.05	'17
	--	Kaalele Kiai	6 " Jul 1/18	10.00		
	756a	Y. Fukushima	12 " Jul 1/18	50.00	11.30	'17
25	917	Pang Lum Mow	1 " Mar 1/18	66.65		
	1051	Pang Lum Mow	1 " Mar 1/18	16.65		
	1559	Alfred Kaili .....a/c	6 " Jan 1/18	5.00		
	1635	Iokewe Kalumai .. bal	6 " Jul 1/18	2.50	2.55	'17
	1800	M. Nishihara, Trustee	6 " Aug 1/18	12.50	6.15	'17
	1863	Okuno Tsuru	6 " Aug 1/18	15.00		
	1634	C. W. Macfarlane	6 " Aug 1/18	13.00	3.15	'17
26	1631	I. Kodama	6 " Aug 1/18	25.00	6.15	'17
27	--	Honolulu Planing Mill	1 " Mar 1/18	40.00		
	1412	H. Oshikawa	6 " Sep 1/18	125.00	55.95	'17
	1496	K. Koyanaga	6 " Aug 1/18	60.00		
	1628	K. Inouye	6 " Aug 1/18	12.50		
28	1486	Hawn Dredging Co	6 " Jul 1/18	667.50		
	767a	Sol Kealoha	12 " Jan 1/19	15.00	6.25	'17
	478b	Kealoha (w)			36.30	'17
	1604	Kaai Kinikapo ... bal	6 " Jul 1/18	10.00		
	1831	Jennie K. Haalilio ..	6 " Sep 1/18	12.50		
	--	Antoine Schnerr Co ..	1 " Apl 1/18	30.00		
	1133a	Hoa (w)	12 " Jan 1/19	12.00	1.15	'17
				$19339.65	$ 728.95	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MARCH, 1918

Date			
	KAMEHAMEHA SCHOOLS		
1	E. C. Webster, President, bal Collections Feb	$ 3,218.13	$
18	E. C. Webster, President, a/c " Mar	2,077.49	5,295.62
	INTEREST		
4	Kalakaua Ave Bonds, on $4500 redeemed this day accrued from Jan 15, @ 5½%	32.55	
5	Kamehameha Alumni Assn Note $1021.71 3m 6%	15.33	
	Maunalua Fishing Co, on Rent Note $500,33ds,6%	2.75	
	" on Rent Note, 3m 6%	15.00	
8	M. R. Matsugoro, on purchase agmt $70.00 6m 6%	2.10	
18	L. P. George, on purchase agmt, $135.00 6m 6%.	4.05	
22	City Treasurer, refund of interest overpayment Dec 5/17, Kalakaua Ave Frontage Assessment	190.25	
30	C. Shibuya, on purchase agmt $142.50, 6m 6%	4.25	266.28
	FEES FOR LEASE ASSIGNMENTS		
4	M. M. Calhou to Union Loan Assn L1601, Kakaako	2.50	
5	Engle & Matsumoto to Engle & McLaughlin L1770"	2.50	
6	Terada & Sugimoto to J. Kumalae, L531 Kapaakea	2.50	
19	A. H. Rice to Frank Andrade L1780, Kaleapohaku	2.50	
20	H. Yamamoto to K. Hayashi L1603 Kapaakea	2.50	
	S. Shibuta to G. S. Ikeda L1717, Kunana, Ewa	2.50	
30	J. Dominguez to Young You, L1408, Piopio Hilo.	2.50	
	S. Oki to B. Ushijima, L1102a, Piopio, Hilo	2.50	20.00
	INVESTMENTS		
4	Kalakaua Ave Impr Bds retired at par		4,500.00
	RENT NOTES		
5	Maunalua Fishing Co, Balance Note #2		500.00
	SALES OF LAND		
8	M. R. Matsugoro, bal ac purchase agmt Lot at Paalaakai, Waialua,		70.00
	KEAUHOU SUBDIVISION		
27	Collins, unexpended moneys a/c Kona Trip refund		30.35
	SUNDRY TENANTS		
1/30	Detailed as per pp 33/35		
	Rents	17,109.49	
	Taxes	1,220.65	18,330.14
			$29,012.39

RENTS and TAXES COLLECTED - MARCH, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
1	1499	J. H. Love		$	$ 125.00	'17ad
	1082b	Asagi Otuichi	6 mo to Sep 1/18	37.50	11.30	'17
	916	Pang Chew	1 " Apl 1/18	150.00		
	1439	W. H. Cleveland	6 " Sep 1/18	25.00	6.05	'17
	--	Allen & Robinson	1 " Apl 1/18	90.00		
	--	Trent Trust Co	1 " Apl 1/18	50.00		
	1166	W. E. Rowell Estate ..	6 " Sep 1/18	150.00		
	1960	L. T. Peck	6 " Sep 1/18	105.00		
	1830	Mary K. Awailua	6 " Sep 1/18	25.00		
	1872	Henry K. Awailua, Tr .	6 " Sep 1/18	12.50		
2	522c	Territorial Hotel Co .	3 " Jun 1/18	375.00		
	692	D. W. Anderson, Truste	6 " Sep 1/18	50.00	15.10	'17
	1224	Territorial Hotel Co .	3 " Jun 1/18	50.00		
	1629	U. Shinigawa	6 " Aug 1/18	12.50	3.10	'17
	1686	Chung Chock			21.80	'17
	1690	T. Kono	6 " Aug 1/18	25.00	4.35	'17
	1867	Amoy Amasin	6 " Sep 1/18	20.00		
	1954	Virginia R. Isenberg .	6 " Sep 1/18	45.00		
	1955	Virginia R. Isenberg .	6 " Sep 1/18	60.00		
	1956	Annie H. Parke	6 " Sep 1/18	55.00		
	1052	Pack Hoo & Mew Yee ...	1 " Apl 1/18	33.35		
4	1771	Y. S. Kau	6 " Sep 1/18	15.00	4.30	'17
	--	Catherine Scully	1 " Apl 1/18	50.00		
	1770	Honolulu Scrap Iron Co	3 " Jun 1/18	120.00		
	--	Inter-Island S. Nav Co	1 " Apl 1/18	40.00		
	1763	Shina Akasaki	6 " Sep 1/18	20.00		
	1761	Lau Lin, Trustee	6 " Jul 1/18	60.00	30.25	'17
	1703	Mariah K. Low .... bal	6 " Jul 1/18	5.00		
	1559	Alfred Kaili ..... a/c	6 " Jan 1/18	5.00		
6	531c	Terada & Sugimoto	6 " Jul 1/18	100.00	21.30	'17
	1463	Chang Chock Hing	6 " Sep 1/18	25.00	11.20	'17
	1870	Hayame Narukawa	6 " Sep 1/18	18.75		
	1742	Lau Sam Hoon	6 " Jul 1/18	12.50		
7	700a	Honolulu Plantation Co	6 " Sep 1/18	600.00		
	925	Honolulu Plantation Co	6 " Sep 1/18	1165.00		
	1262	Honolulu Plantation Co	6 " Sep 1/18	750.00		
	1335	Honolulu Plantation Co	12 " Mar 1/19	25.00		
	1493	Honolulu Plantation Co	6 " Sep 1/18	245.00		
	1494	Honolulu Plantation Co	6 " Sep 1/18	290.00		
	1828	Sing Chong Co	6 " Sep 1/18	100.00		
	1953	D. P. R. Isenberg	3 " Jun 1/18	125.00		
	1354a	Honolulu Cons Amus't Co	3 " Jun 1/18	600.00		
	1496	K. Koyanagi			12.10	'17
	1550	Geo. W. Keawe .... a/c	6 " Jul 1/18	10.00		
8	1702	W. Hamamura	6 " Sep 1/18	15.00	2.00	'17
	1778	J. B. Atherton Estate.	6 " Sep 1/18	200.00		
	1952	Oahu College Trustees.	6 " Sep 1/18	26.25		
9	1277	K. Matsumoto	6 " Sep 1/18	150.00		
	336a	James Wight Estate ...	6 " Sep 1/18	150.00	31.20	'17
	370a	James Wight Estate ...	12 " Mar 1/19	150.00	15.60	'17
11	1753	Pacific Eng Co	6 " Sep 1/18	212.50		
	1593	Masakichi Ito	6 " Sep 1/18	15.00	3.10	'17
	1694	K. Sato	6 " Aug 1/18	20.00	4.65	'17
12	377b	Kock Tin	12 " Apl 1/19	10.00	.95	'17
	691a	T. Iwanaga	6 " Sep 1/18	37.50	24.20	'17
13	1839	Ida Takizoa	6 " Sep 1/18	200.00		
	1397	J. D. Paris Estate ...	6 " Sep 1/18	50.00	14.05	'17
	776	Hawn Carriage Mfg Co .	1 " Mar 1/18	75.00		
14	1540	S. Hironaka ..... a/c	6 " Jul 1/18	40.00		
	1741	D. K. Kalaau ..... a/c	6 " Jan 1/18	10.00		
	1796	Sawamura & Kawate .bal	6 " Aug 1/18	83.00		
	2005	Becky K. Mottas .. a/c	6 " Aug 1/18	20.00		
	2010	Helen Ferreira	6 " Sep 1/18	12.50		
	1957	W. C. Parke Estate ...	6 " Sep 1/18	55.00		
	1425	Kaneohe Rice Mill Co .	6 " Jul 1/18	1440.00		
		FORWARD		$ 8723.85	$ 361.60	

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RENTS and TAXES COLLECTED - MARCH, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought Forward		$ 8723.85	$ 361.60	
15	888	John Gaspar	6 mo to Sep 1/18	137.50		
	1110	John Gaspar	6 " Sep 1/18	145.00		
	1219	J. B. Castle	6 " Jan 1/18	2000.00		
	1961	Mrs. C. D. I. Steere.	6 " Sep 1/18	92.50		
16	1672	Sue Ng ..... a/c	6 " Jan 1/18	25.00		
	1637	San Shiro Umeda	6 " Sep 1/18	17.00	2.90	'17
	--	J. L. Young	6 " Sep 1/18	50.00		
18	1405	J. D. Paris Estate ..			42.10	'17
	1419	J. D. Paris Estate ..	12 " Jan 1/19	20.00		
	1808	J. D. Paris Estate ..			7.00	'17
	--	Honolulu Planing Mill	1 " Apl 1/18	40.00		
	1386	J. A. Rath, Trustee .	12 " Mar 1/19	150.00	18.15	'17
	1695	P. C. Lane	6 " Sep 1/18	30.00	6.05	'17
	1410	Mrs. H. H. Plemer ...			3.05	'17
	--	Howard A. Parker	1 " Apl 1/18	6.25		
19	1550	G. W. Keawe ..... a/c	6 " Jul 1/18	7.00		
	1481	J. R. Amorin	1 " Apl 1/18	30.00		
20	1536	Wong Kim	6 " Sep 1/18	40.00	8.10	'17
	915a	Chang Yin Cock	6 " Jul 1/18	90.00	17.30	'17
	1128a	John Paaluhi Estate .	12 " Jan 1/19	125.00	15.15	'17
	1130a	Wing Sang Sing Co ...	12 " Jan 1/19	150.00	15.75	'17
	1268	I. Takano, Trustee ..	1 " Apl 1/18	20.00		
	1330	Chang Yin Cock	6 " Jul 1/18	125.00	31.75	'17
	1436	Chang Yin Cock	12 " Jan 1/19	15.00	1.80	'17
	1498	J. A. Maguire Estate.	6 " Sep 1/18	62.50	13.00	'17
	1603	H. Yamomoto	6 " Sep 1/18	40.00		
	1876	David Kakalia ... a/c	6 " Sep 1/18	10.00		
	959	Loo Goon ..... bal			291.65	'17
	927	Loo Chit Sam Est a/c			8.40	'17
	939	A. J. Campbell	12 " Mar 1/19	40.00		
	1959	A. J. Campbell	6 " Sep 1/18	90.00		
21	713	Catton Neill Co	3 " Jun 1/18	300.00		
	231b	H. Tsunoda	6 " Jul 1/18	30.00	5.80	'17
	1667	S. Mimura	6 " Sep 1/18	17.00	3.15	'17
	1633	Senju Nisiki	6 " Sep 1/18	17.50	3.05	'17
					6.00	'17
22	1703	Mariah K. Low				
	927	Loo Chit Sam Est	6 " Apl 1/18	125.00	40.00	'17bl
25	704	Honolulu Plant'n a/c	12 " Sep 1/18	2460.09		
26	2013	Tokumetsu Tokuda	6 " Jun 1/18	22.50		
	1979b	Kate M. Weight	6 " Oct 1/18	37.50		
27	1127a	Lam Poi	12 " Jan 1/19	45.00	5.45	'17
	917	Pang Lum Mow	1 " Apl 1/18	66.65		
	1051	Pang Lum Mow	1 " Apl 1/18	16.65		
	1196	Mrs F. W. Macfarlane.	12 " Mar 1/19	25.00	10.65	'17
	1197	Mrs F. W. Macfarlane.	12 " Mar 1/19	50.00	24.20	'17
	2014	Uysuki Kawiyama	12 " Jan 1/19	10.00		
28	1873	Calif-Hawn Packing Co	6 " Sep 1/18	175.00		
	--	Antoine Schnerr Co ..	1 " May 1/18	30.00		
	2015	John Kalele	6 " Oct 1/18	12.50		
30	760a	Lucas & Guard	6 " Jul 1/18	150.00		
	1077	Lai Hip Estate	6 " Jul 1/18	20.00	19.85	'17
	1096	Albert Correa	6 " Jul 1/18	12.50	12.70	'17
	1102a	S. Oki	6 " Jul 1/18	15.00	3.50	'17
	1214	Sui Fook	6 " Aug 1/18	15.00	18.20	'17
	1243	Jno. K. Kai	3 " Apl 1/18	62.50		
	1260	J. Koshi	6 " Sep 1/18	25.00	23.65	'17
	1292	C. F. Bradshaw	6 " Jul 1/18	7.50		
	1321	C. F. Bradshaw	6 " Jul 1/18	7.50		
	1293	T. Doi	6 " Jul 1/18	7.50	6.35	'17
	1325	L. Chau	6 " Aug 1/18	7.50	6.35	'17
						487
		FORWARD		$16051.99	$1032.65	

RENTS and TAXES COLLECTED - MARCH, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought Forward		$16051.99	$1032.65	
30	1331	C. E. Wright	12 mo to Mar 1/19	25.00	11.00	'17
	1332a	C. F. Bradshaw	6 " Jul 1/18	60.00		
	1358	C. F. Bradshaw	6 " Jul 1/18	20.00		
	1367	Y. Sakuda	6 " Jul 1/18	7.50	6.75	'17
	1368	Marie Sylvester	6 " Jul 1/18	7.50	6.75	'17
	1389	M. Matsuda	6 " Sep 1/18	15.00	13.50	'17
	1390	Sui Fook	6 " Sep 1/18	10.00	6.75	'17
	1391	Lai Hip	12 " Mar 1/19	15.00	6.75	'17
	1413	W. Inada	6 " Aug 1/18	20.00	14.75	'17
	1452	Volcano Stables & Trsp	6 " Sep 1/18	60.00	15.60	'17
	1469	C. E. Wright	6 " Sep 1/18	60.00	22.25	'17
	1665	Hayashi	6 " Aug 1/18	50.00	10.40	'17
	1697	W. S. Wise	6 " Aug 1/18	45.00	9.35	'17
	1819	I. Shimizu	6 " Jul 1/18	25.00		
	1822	S. Hata	6 " Aug 1/18	96.25		
	1837	G. H. Vicars	6 " Sep 1/18	25.00		
	2011	Yoshita Omura	6 " Oct 1/18	100.00		
	--	S. P. Peterson	3 " Apl 1/18	12.00	6.00	'17
	--	Volcano Stables & Trs	3 " Jun 1/18	37.50		
	1549	Joseph Hale Estate ac	6 " Jun 1/18	17.50		
	2016	S. Kumagae	6 " Jun 1/18	17.50		
	1531	Sam Kaohele	6 " Sep 1/18	20.00	7.20	'17
	619a	Kalalahua	12 " Jan 1/19	3.00	.40	'17
	620a	Kaohu	12 " Jan 1/19	5.00	.70	'17
	621c	Naha	12 " Jan 1/19	3.00	.40	'17
	631	Kalua Estate	12 " Jan 1/19	20.00	2.80	'17
	636	Kala	12 " Jan 1/19	24.00	3.35	'17
	639a	Lono Kaheana	12 " Jan 1/19	2.25	.30	'17
	640a	Wm. Kaili	12 " Jan 1/19	21.25	3.00	'17
	641a	Apela Waikiki	12 " Jan 1/19	2.25	.30	'17
	810a	M. C. DeMello	6 " Jul 1/18	10.00		
	815a	Jos. Manunu	6 " Jul 1/18	25.00	7.00	'17
	818	M. C. DeMello	6 " Jul 1/18	25.00		
	1007a	M. C. DeMello	6 " Jul 1/18	15.00		
	1369	M. C. DeMello	12 " Jan 1/19	10.00		
	1392	John David	12 " Jan 1/19	14.00	1.95	'17
	1441	Robert Wallace	12 " Mar 1/19	32.00	4.50	'17
	1464	M. C. DeMello	6 " Jul 1/18	20.00	5.60	'17
	1487	Kanaka Kailiuaua	6 " Jul 1/18	7.50	2.10	'17
	1646	M. Kumataro	12 " Jan 1/19	22.50	1.15	'17
	1444	Julius Rosenstein ...	6 " Oct 1/18	50.00	17.40	'17
				$17109.49	$1220.65	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL, 1918

DATE			
	KAMEHAMEHA SCHOOLS		
1	E. C. Webster, President, bal. March collections,	$ 2,034.31	$
	E. C. Webster, President, bal. April collections,	1,163.42	3,197.73
	INTEREST		
1	Julia Walter, on purchs agrmt bal $250 6 mo @ 6%,	7.50	
	Mutual Tel. Bonds, $22,000 6 mos @ 5%	550.00	
	Hawaii Consol. Ry. Bonds $44,000 6 mos @ 5% . . .	1,100.00	
	Maunalua Fishing Co. on Rent Note $2000 1 mo @ 6%	10.00	
15	Oahu Rice Mill on bal Frontg Tx Asmt $243.21-1y 6%	14.59	
16	K.Matsumoto on bal Frontg Tx Asmt $437.77 1y @ 6%	26.27	
18	Pang Lum Mow " " " " " 243.21 1y @ 6%	14.59	
	C. Q. Yee Hop" " " " " 604.78 1y @ 6%	36.29	1,759.24
	FEES FOR LEASE ASSIGNMENTS		
1	Honolulu Constr & Dray Co to Hattori et al L 2000	2.50	
13	T. Tateyama to Tokutaro Sonoda, L 1689, Kakaako .	2.50	
	Hichida Sakai to Isaka Fukuda, L 2002, " .	2.50	
17	W. H.& A.W.Heen to Heen Est., L 1188, Paalaakai,	2.50	
22	T. Kono to Harutoshi Sekiya, L 1690, Kapalama .	2.50	
23	J. Hata to Tone Tai Tong, L 1708, Kunana, .	2.50	15.00
	FRONTAGE TAX NOTES		
15	Oahu Rice Mill 10% asmt a/c Beretania St. Imprvmt	27.02	
16	K. Matsumoto, 10% " " " " "	48.64	
18	Pang Lum Mow, 10% " " " " "	27.02	
	C.W.Yee Hop, 10% " " " " "	68.10	170.78
	SURVEYING (Hala Canning Co. Lot)		
19	Cost of surveu of 204.64 Ac land at Keei # 2, . .		207.15
	SALES OF LAND		
13	Maria R. Matsugoro a/c purchs of Lot 47,Paalaakai	176.50	
19	Hala Can'g Co. 204.64 Ac land at Keei #2 So Kona,	2,046.40	2,222.90
	BILLS RECEIVABLE		
10	W.H.McInerny Note # 2, Nov 19/13, $23,750 4th pmt		2,500.00
	SUNDRY TENANTS (Details as per pp 37/39)		
1/30	Rents, ...	22,744.68	
	Taxes, ...	1,034.85	23,779.53
			489
			$ 33,852.33

ESTATE B. P. BISHOP

RENTS and TAXES COLLECTED - APRIL, 1918.

DATE	LEASE	TENANT	PERIOD OF PAYMENT	RENT	TAXES	YEAR
1		Allen & Robinson, ...	1 mo to May 1/18	$ 90.00	$	
		Inter-Island S.N.Co.,..	1 " May 1/18	40.00		
		Mrs. Catherine Scully,.	1 " May 1/18	50.00		
		Trent Trust Co., ...	1 " May 1/18	50.00		
	1979a	S. M. Lowrey, ...	6 " Oct 1/18	37.50		
	1668	Kaihawai (w), ...a/c	6 " Jun 1/18	10.00		
	2018	Minogi Uyeno, ...	6 " Jun 1/18	22.00		
	2019	Akitaro Nakano, ...	6 " Jun 1/18	20.00		
		Kahaulelio, ...	6 " Oct 1/18	6.00		
	1816	Taro Okubo, ...	3 " Jul 1/18	90.00		
	1499	James H. Love, ...a/c	1 " Feb 1/18	82.55	42.45	1917 bal.
	363b	Maunalua Ranch Co., ...	6 " Oct 1/18	1337.50		
	1975	Chas. H. Atherton, ...	6 " Oct 1/18	75.00		
	960a	Maunalua Fishing Co., .	6 " Aug 1/18	500.00		
2	1052	C.H.Pack Hoo & Mew Yee,	1 " May 1/18	33.35		
	1964	Martha A. Waterhouse, .	6 " Oct 1/18	75.00		
	1966	Maud B. Cook, ...	6 " Oct 1/18	70.00		
	1976	C. R. Hemenway, ...	6 " Oct 1/18	75.00		
	1965	F. C. Atherton, ...	6 " Oct 1/18	75.00		
	1967	James D. Dole, ...	6 " Oct 1/18	70.00		
	1985	F. D. Chandler, ...	6 " Oct 1/18	75.00		
	1157	H. Tsunoda, ...	12 " Mar 1/19	50.00	6.05	1917
	876	Waialua Agricult'l. Co.	6 " Oct 1/18	1125.00		
		K. Furuya, ...	6 " Oct 1/18	23.00	6.05	1917
	1591	T. Ishii, ...	6 " Oct 1/18	16.00		
	1592	M. Ishii, ...	6 " Oct 1/18	16.00		
	1705	Mary K. Christ, ...	6 " Oct 1/18	12.50	2.65	1917
3	687a	Waiohinu Ag'l & Graz Co	6 " Oct 1/18	500.00		
	916	Pang Chew, ...	1 " May 1/18	150.00		
	1129a	Kalimapehu Estate, ...	12 " Jan 1/19	265.00	28.70	1917
	1200	Hakalau Plantation Co.,	6 " Oct 1/18	1092.50		
	1201	Hawaiian Agr'l. Co.,...	6 " Oct 1/18	1750.00		
	1765	Hansuku Yamada, ...	6 " Sep 1/18	14.00		
	1779	Abraham Kapuli, ...	6 " Oct 1/18	12.50	3.05	1917
	1963	E. A. McInerny, ...	6 " Oct 1/18	62.50		
	1980	Fred C. Smith Estate, .	6 " Oct 1/18	50.00		
	1981	Elsie J. Morgan, ...	6 " Oct 1/18	75.00		
	1984	George P. Denison, ...	6 " Oct 1/18	50.00		
4	2005	Becky K. Mottas, ...bal	6 " Aug 1/18	5.00		
	1982	Allan Herbert & A.N.C.,	6 " Oct 1/18	87.50		
	1977	M. E. Grossman, ...	6 " Oct 1/18	75.00		
	1875	Geo. M. Yamada, ...	6 " Sep 1/18	100.00		
	921	Kilauea Volcano House,.	6 " Oct 1/18	250.00		
		Geo. M. Yamada, ...	6 " Oct 1/18	30.00		
5	1591	T. Ishii, ...			2.65	1917
	1592	M. Ishii, ...			2.90	1917
	1559	Alfred Kaili, ...a/c	6 " Jan 1/18	5.00		
	1987	Protestant Epis. Chch.,	6 " Oct 1/18	37.50		
	1962	Daisy P. B. Smith, ...	6 " Oct 1/18	75.00		
	1814	Mary K. Nakanaela, ...	6 " Sep 1/18	20.00	4.25	1917
	1297	Oahu Rice Mill, ...	6 " Oct 1/18	150.00		
8	1180	Theo. T. Meyer, ...	6 " Oct 1/18	187.50	37.80	1917
	1360	K. Matsumoto, ...	3 " Jul 1/18	63.00		
	1373	K. Matsumoto, ...	6 " Oct 1/18	225.00		
	1988	Elizabeth B. Waterhouse	6 " Oct 1/18	37.50		
	1973	Madeline H. Judd, ...	6 " Oct 1/18	75.00		
	1540	S. Hironaka, ...bal	6 " Jul 1/18	16.00	13.55	1917
	1708	J. Hata, ...	6 " Oct 1/18	28.00	6.80	1917
9	1835	Manuel Pacheco, ...	6 " Oct 1/18	12.50		
	1650	L. M. Keaunui, ...	6 " Oct 1/18	20.00	8.60	
		FORWARD		$ 9647.40	$ 165.50	

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RENTS and TAXES COLLECTED - APRIL, 1918.

DATE	LEASE	TENANT	PERIOD OF PAYMENT	RENT	TAXES	YEAR
		BROUGHT FORWARD,.....		$ 9647.40	$ 165.50	
10	1481	J. R. Amorin, ...	1 mo to May 1/18	30.00		
	1971	James H. Love, ...	6 " Oct 1/18	75.00		
11	1689	T. Tateyama, ...	6 " Jul 1/18	25.00		
	1776	Manuel Fernandez, ...	6 " Oct 1/18	12.50	3.10	1917
	1876	David Kakalia, ...bal	6 " Sep 1/18	12.50		
12	1968	Yarrow & Gilman, ...	6 " Oct 1/18	37.50		
	1773	Y. S. Kau, ...	6 " Oct 1/18	25.00	8.60	1917
15	1268	I. Takano, Trustee, ...	1 " May 1/18	20.00		
	1758	J. Nakaleka, ...	12 " Jul 1/18	37.00	3.70	1917
	1757	Emma K. Nakaleka, ..a/c	6 " Jul 1/18	14.30		
	1762	Estate J. Kanikau, bal.	18 " Jul 1/18	13.00	1.00	1917
	1774	Liu Cheong, ...	6 " Oct 1/18	15.00		
	1395	D. P. R. Isenberg, ...	6 " Oct 1/18	1250.00		
16	1983	J. L. Cockburn, ...	6 " Oct 1/18	75.00		
	1573	von Hamm Young Co., ...	6 " Oct 1/18	300.00		
	1672	Sue Ng, ... bal.	6 " Jan 1/18	12.50	7.60	1917
	1792	Lung Do Wai Co., ...	6 " Oct 1/18	50.00	9.70	1917
		Haleiwa Hotel Co., ...	6 " Oct 1/18	62.50		
	1301	Young Building Co., ...	6 " Oct 1/18	500.00		
	776	Hawaiian Carriage Co.,.	1 " Apr 1/18	75.00		
17	1348	Yamamoto & Matsuki, ...			3.05	1917
	1572	T. Yamasaki, ...	6 " Sep 1/18	15.00	2.55	1917
	1664	U. Shinagawa, ...	6 " Oct 1/18	15.00	3.05	1917
	1704	Urasaki Yanehiro, ...	6 " Oct 1/18	12.50	2.55	1917
	1712	Wm. A. Yeates, ...	6 " Oct 1/18	12.50		
	1571	G, Nomura, ...	6 " Sep 1/18	60.00		
	1584	T. Yamashita, ...	6 " Oct 1/18	14.00	2.40	1917
		Free Kindergarten, ...			435.20	1917
18	1974	Harriet W. Hobdy, ...	6 " Oct 1/18	75.00		
	1401	Waialua Agricult'l Co.a/c	12 " Oct 1/17	4843.55		
	1401	Waialua " " "	12 " Oct 1/18	3403.86		
	1113	Frank Andrade, ...	6 " Sep 1/18	50.00	90.75	1917
	1594	Kaleihiwahiwa (w), ...			2.65	1917
19	1868	Sankyo Co.,.....	6 " Nov 1/18	135.00		
	1978	O. E. Wall, ...	6 " Oct 1/18	37.50		
20	1782	M. Yoshida, ...	6 " Oct 1/18	50.00	8.80	1917
	1470	Laie (w), ... a/c	6 " Sep 1/18	3.00		
	1550	Geo. W. Keawe, ... bal.	6 " Jul 1/18	3.00	6.05	1917
22	1972	Mrs. Ellen R. Clark, ..	6 " Oct 1/18	75.00		
	1811	T. Hayashi, ...	6 " Oct 1/18	20.00	4.65	1917
23	1507	Kurahita Toshichi, ...	6 " Oct 1/18	14.00	3.40	1917
	2001	John Andrade, ...	6 " Oct 1/18	20.00		
	1709	K. Kimura, ...	6 " Oct 1/18	20.00	4.65	1917
	1575	Cozy Moniz Midro, ...	6 " Oct 1/18	25.00		
	1986	Margaret R. Mc Grew, ..	6 " Oct 1/18	37.50		
	1996	Honolulu Poi Factory, .	6 " Sep 1/18	117.50		
	757a	Harn Fung Co., ...			54.45	1917
	1122a	Wong Fat, ...	6 " Jul 1/18	145.00	30.35	1917
	1123a	D. Kahalekula Estate,..	6 " Jan 1/19	50.00	6.05	1917
	1124a	Lum Wai, ... a/c	6 " Oct 1/18	63.60	16.95	1917
	1553	Sun Tai Wai Co., ...	6 " Oct 1/18	25.00	4.85	1917
24	1874	Kichi Yamagizawa, ...	6 " Oct 1/18	20.00	3.50	1918
25		Honolulu Planing Mill,.	1 " May 1/18	40.00		
	1752	Yasaburo Otake, ...	6 " Jul 1/18	14.00		
	989	See Tai Wai Co.,.....			25.35	1917
	1648	Y. Tanimoto, ...	6 " Oct 1/18	12.50	5.45	1917-18
27		Robert H. Kahalewai, ..	3 " Jul 1/18	15.00		
	1791	Kualii Hore, ...	6 " Oct 1/18	25.00	4.85	1917
	1371	Y. Ahsing & Lee Buck Lin	6 " Oct 1/18	70.00	44.35	1917
29	704	Honolulu Plantation Co.a/c	12 " Sep 1/18	364.67		
	446B	Wing San Sing Hop Kee,....			5.80	1917
	776	Hawaiian Carriage Co.,....			50.00	1917 a/c
	917	Pang Lum Mow, ...	1 " May 1/18	66.65		
	1051	Pang Lum Mow, ...	1 " May 1/18	16.65		
		FORWARD		$22276.18	$ 1020.90	

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RENTS and TAXES COLLECTED - APRIL, 1918.

DATE	LEASE	TENANT	PERIOD OF PAYMENT	RENT	TAXES	YEAR
		BROUGHT FORWARD,.....		$22276.18	$ 1020.90	
29	1713	Hans Jansen, ...	6 mo to Nov 1/18	12.50	4.50	1917-1918½
	1765	Hausuke Yamada, ...			2.55	1918 ½
30	1388	Kamehameha Alumni Assn.a/c	12 " May 1/18	400.00		
	1509	T. Seno (w), ...	6 " Oct 1/18	12.00	4.40	1918
		Antoine Schnerr Co., ..	1 " Jun 1/18	30.00		
	2021	Charles A. Wills, ...	6 " Nov 1/18	14.00		
	1603	Hayashi Hamekichi,.....			2.50	1918 a/c
				$22744.68	$1034.85	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MAY 1918

Date			
	KAMEHAMEHA SCHOOLS		
1	April collections, balance, ...	$ 1,693.74	$
17	May " a/c	1,108.70	2,802.44
	INTEREST		
6	Maunalua Fishing Co on delinquent rent, $1500 to date, 1 month at 6%	7.50	
20	W.H.McInerny, on 6% Notes:		
	#2, $16,250 Nov 19/17 to Apl 10/18 - 142 das.	384.58	
	#2, 13,750 Apl 10/18 to May 19/18 - 39 das.	89.37	
	3/4, 47,500 Nov 19/17 to May 19/18 - 6 mos.	1,425.00	
21	Guardian Trust Co on U.S. Certificates, $5000 from Feb 7 to May 9/18- 71 days @ 4½ % . .	43.75	1,950.20
	FEES (Lease Assignments)		
8	Joseph to A. G. Reis, L 1597, Kakaako, ...	2.50	
	Kagimura to Maunalua Fishg Co., L 960 - 960a, .	5.00	
11	Kona to John Akaloka, L 1552, Palama, ...	2.50	
22	Schuman to Schuman Car. Co L 1655 Richds.St.Lot	2.50	
29	Hon. Constrn. & D. Co to Mayemoto, L 2000, Kapa -akea, ...	2.50	
	Hon. Constrn. & D. Co to Ishibata et al L 2000 Kapaakea, ...	2.50	
31	Kailiuli to Sam Kaulili L 1739, Molokai, . . .	2.50	20.00
	TAXES		
15	Hala Canning Co yr 1918 on land in Keei, S.Kona Hawaii, purchsd by said Co. Apl 19/18, . . .		20.15
	FIREWOOD		
22	Geo. M. Yamada for wood cut and removed from Kunana, Ewa, during the period Oct 1/17 to Apl 1/18: Small size 110 cords @ $1.50	166.05	
	Large " 24.9 " " 3.00	74.70	240.75
	LAW		
25	Geo. M. Collins, refund of unexpended balance of moneys advanced May 18 re Lahaina trip, .		155.30
	BUILDING A/C		
29	M. Shintani, account purchase price ($125) of old building at Kakaako under surrendered L # 1496 to Koyanagi, as agreed, ...		50.00
	LAND SALES		
7	Security Trust Co. of Hilo, a/c purchase price of parts of Kalalau, Hilo, sold as per agreement dated May 7, 1918, ...		5,000.00
	SUNDRY TENANTS		
	As per details pp. 41/46		
1/31	Rents, ...	10,681.30	
	Taxes, ...	23,770.00	34,451.30
			$ 44,690.14

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ESTATE B. P. BISHOP

RENTS and TAXES COLLECTED - MAY, 1918.

DATE	LEASE	TENANT	PERIOD OF PAYMENT	RENT	TAXES	YEAR
1	1499	James H. Love, ... bal.	2 mo to Apr 1/18	$ 117.45	$	
	1499	James H. Love, ... a/c.	1 " May 1/18	7.55		
	1556	Wm. A. Kane, ... a/c.	6 " Jul 1/18	10.00		
	1675	M. K. Ianua, ...	6 " Septl/18	35.00	4.85	1917
	1388a	Kamehameha Alumni Assn bal.	12 " May 1/18	300.00		
	1649	Chung Kim, ...	6 " Oct 1/18	25.00	5.95	1917-18
	2022	T. Nakamura, ...	6 " Nov 1/18	15.00		
	712a	W. C. Achi, ... a/c.	.....	.....	57.20	1918
	1397	J. D. Paris Estate,a/c.	.....	.....	10.10	1918
	1405	J. D. Paris Estate, ...	6 " Nov 1/18	150.00	30.25	1918 ½
	1548	Annie K. Warren, . a/c.	.....	.....	6.50	1918
	1577	John Ii Estate, ...	.....	.....	3.65	1918
	1778	J. B. Atherton Estate,a/c	.....	.....	48.15	1918
	1808	J. D. Paris Estate, . "	.....	.....	5.05	1918
		Allen & Robinson, ...	1 " Jun 1/18	90.00		
		Trent Trust Co., ...	1 " Jun 1/18	50.00		
2	1479	Libby, McNeill & Libby,	6 " Nov 1/18	350.00		
	1533	Libby, McNeill & Libby,	6 " Nov 1/18	125.00		
	1534	Libby, McNeill & Libby,	6 " Nov 1/18	45.00		
	53a	Tong Wo Wai, ...a/c	.....	.....	12.20	1918
	895a	Sing Chong Co.,.....a/c	.....	.....	1.60	
	921a	Kilauea Volcano Hs. a/c	.....	.....	46.65	
	1052	C. H. Pack Hoo & M.Yee,	1 " Jun 1/18	33.35		
	1105	Kauai Electric Co., ...	.....	.....	4.50	1918 ½
	1106	Kauai Electric Co., ...	.....	.....	4.50	1918 ½
	1221	Pacific Develop. Co.a/c	.....	.....	111.90	1918
	1222	Pacific " " "	.....	.....	167.85	1918
	1348	Yamamoto & Matsuki, ...	12 " Apr 1/19	25.00		
	1467	Waiahole Water Co., a/c	.....	.....	1237.45	1918
	1474	Hawn. Sugar Pl. Asn a/c	.....	.....	91.50	1918
	1500	Kilauea Vol. House a/c	.....	.....	1.90	1918
	1590	Sing Chong Co., ... a/c	.....	.....	275.10	1918
	1696	Sing Chong Co., ... a/c	.....	.....	58.55	
	1714	T. Fujikawa, ...	6 " Oct 1/18	20.00	4.65	1917
	1794	H. Hackfeld & Co., a/c	.....	.....	30.75	1918
	1828	Sing Chong Co., .. a/c	.....	.....	14.65	1918
	1951½	John Buckley, ... a/c	.....	.....	23.10	1918
	1604	Kaai Kinikapo, ...	.....	.....	8.60	1917
	1520	C. F. Zen, ...	6 " Nov 1/18	80.00	43.75	1917-18
	1404	Lewers & Cooke, ... a/c	.....	.....	68.65	1918
3		Inter-Isl. S.N. Co., ..	1 " Jun 1/18	40.00		
	1479	Libby, McNeill & Libbya/c	.....	.....	68.40	1918
	1533	Libby, McNeill & Libby "	.....	.....	18.30	1918
	1534	Libby, McNeill & Libby "	.....	.....	16.10	1918
	880a	Lung DO Wai Co., .. a/c	.....	.....	11.00	1918
	954a	Lung Do Wai Co., .. a/c	.....	.....	6.75	
	1375	Kamehameha Invest. Co.,.	.....	.....	1.50	1917-18
	1519	T. Yamasaki, ...	6 " Nov 1/18	25.00	8.95	1917
	1552	T. Kono, ...	.....	.....	4.65	1918
	1786	Y. Shiyegasu, ...	6 " Nov 1/18	15.00	4.65	1918
	1792	Lung Do Wai Co., .. a/c	.....	.....	7.35	1918
	1823	Lung Do Wai Co., .. a/c	.....	.....	13.75	1918
	1941	Kaina Hooikaika, .. a/c	6 " Sep 1/18	20.00		
		U. Yoshimoto et al., ..	6 " Nov 1/18	25.00		
4	336a	James Wight Estate, a/c	.....	.....	22.40	1918
	370a	James Wight Estate, a/c	.....	.....	11.20	1918
	462	Oahu Railway & L.Co a/c	.....	.....	228.75	1918
	689	W. E. Rowell Estate a/c	.....	.....	49.15	1918
	744	Haleiwa Hotel Co., a/c	.....	.....	9.15	1918
		FORWARD		$ 1603.35	$ 2861.60	

RENTS and TAXES COLLECTED - MAY, 1918.

DATE	LEASE	TENANT	PERIOD OF PAYMENT	RENT	TAXES	YEAR
		BROUGHT FORWARD	.....	$ 1603.35	$ 2861.60	
4	887	Oahu Sugar Co., ... a/c	.....		1.70	1917
	1166	W. E. Rowell Estate, a/c	.....		45.75	1918
	1185	Haleiwa Hotel Co., a/c	.....		.45	1918
	1272	Chas. Meinecke Est., ...	.....		.95	1918
	1379	Wo Sing Wai Co., ... a/c	.....		78.05	1918
	1477	Oahu Sugar Co., ... a/c	.....		153.80	1918
	1658	T. Sakaitani, ...	6 mo to Nov 1/18	12.50	4.65	1918
	1852	E. Sshiraishi, ...	6 " Nov 1/18	27.50	5.10	1918
	1333	Coyne Furniture Co., ...	6 " Nov 1/18	240.00		
		Haleiwa Hotel Co., a/c	.....		102.45	1918
		Haleiwa Hotel Co., a/c	.....		11.45	1918
	909	Hoy On Society, ...	3 " Jul 1/18	75.00	13.20	1918 a/c
6	446B	Wing Sang Sing Hop Kee a/c	.....		4.40	1918
	484B	Jonah Kumalae, ... a/c	.....		7.00	1918
	531C	Jonah Kumalae, ... a/c	.....		16.10	1918
	539a	Waiakea Mill Co.,.....	.....		9.30	1918
	539a	Waiakea Mill Co.,.....	.....		6.50	1917
	714	Honolulu Iron Works, a/c	.....		549.00	1918
	757a	Harng Fung Co., ... a/c	.....		41.20	1918
	915	Chang Yin Cock, ... a/c	.....		13.10	1918
	983a	T. H. Davies & Co., a/c	.....		51.90	1918
	1047	Honolulu Iron Works, a/c	.....		15.50	1918
	1124a	Lum Wai, ... a/c	.....		12.80	1918
	1128a	J. Paaluhi Estate, . a/c	.....		11.45	1918
	1129a	Kalimapehu Estate, . a/c	.....		21.70	1918
	1130a	Wing Sang Sing Co., a/c	.....		11.90	1918
	1180	Theo. T. Meyer, ... a/c	.....		22.50	1918
	1216	Honolulu Iron Works a/c	.....		56.65	1918
	1232	Kukaiau Ranch Co., . a/c	.....		11.20	1918
	1330	Chang Yin Cock, ... a/c	.....		24.05	1918
	1383	Kaiwiki Sugar Co., . a/c	.....		111.90	1918
	1385	Olaa Sugar Co., ... a/c	.....		195.85	1918
	1432a	T. H. Davies & Co., a/c	.....		29.40	1918
	1436	Chang Yin Cock, ... a/c	.....		1.40	1918
	1827	C. F. Hart Estate, . a/c	.....		95.15	1918
	1949	Samuel Walker, ... a/c	.....		22.55	1918
	1996	Honolulu Poi Factory a/c	.....		17.90	1918
	983a	T. H. Davies & Co., ...	6 mo to Nov 1/18	168.00		
	1047	Honolulu Iron Works, ...	6 " Nov 1/18	15.00		
	1834	Keola Ilianu, ... a/c	6 " Oct 1/18	10.00		
	960a	Maunalua Fishing Co. a/c	6 " Aug 1/18	500.00		
	1412	H. Oshikawa, ... a/c	.....		42.35	1918
	1584	T. Yamashita, ...	.....		3.65	1918
	1700	City Mill Co., ...	.....		4.65	1918
	1717	G.S. Ikeda, ...	.....		5.10	1918
	1761	Lau Lin, Trustee, .. a/c	.....		22.90	1918
	1783	T. Yamashita, ... a/c	.....		21.60	1918
	1868	Sankyo Co., ... a/c	.....		14.75	1918
	1969	Chas. B. Cooper, ... a/c	6 mo to Oct 1/18	75.00		
		Sankyo Co., ... a/c	.....		21.80	1918
8	14a	Hilo Sugar Co., ... a/c	.....		342.50	1918
	231B	H. Tsunoda, ... a/c	.....		4.40	1918
	2020	Onomea Sugar Co., .. a/c	.....		482.60	1918
	412a	Hawaiian Ag'l. Co. . a/c	.....		93.25	1918
	524	Honomu Sugar Co., .. a/c	.....		165.05	1918
	687a	Waiohinu Ag'l. Co. . a/c	.....		211.70	1918
	696	Hilo Sugar Co., ... a/c	.....		970.65	1918
	700a	Honolulu Plant. Co.. a/c	.....		109.80	1918
	704a	Honolulu Plant. Co.. a/c	.....		366.00	1918
	710	Y. Ahin, ... a/c	.....		336.65	1918
	925	Honolulu Plant. Co., a/c	.....		213.20	1918
	926	Honolulu Plant. Co., a/c	.....		33.15	1918
	1048	Honolulu Plant. Co., ...	6 mo to Nov 1/18	60.00	11.00	1918 ½
	1157a	H. Tsunoda, ... a/c	.....		4.60	1918
	1200	Hakalau Plant. Co., a/c	.....		203.75	1918
	1218	Y. Ahin, ... a/c	.....		4.60	1918
		FORWARD		$ 2786.35	$ 8329.25	

RENTS and TAXES COLLECTED - MAY, 1918.

DATE	LEASE	TENANT	PERIOD OF PAYMENT	RENT	TAXES	YEAR
		BROUGHT FORWARD, ...	.....	$ 2786.35	$ 8329.25	
					137.25	1918
8	1262	Honolulu Plant. Co., a/c	.....		54.90	1918
	1322a	Honolulu Plant. Co., a/c	.....		2.30	1918
	1335	Honolulu Plant. Co., a/c	.....		44.85	1918
	1493	Honolulu Plant. Co., a/c	.....		53.10	1918
	1494	Honolulu Plant.Co., a/c	.....		4.60	1918
	1439	H. W. Cleveland, ... a/c	.....			
	1970	Gustave Schuman, ...	6 mo to Oct 1/18	75.00		
	1201	Hawaiian Ag'l. Co.,. a/c	.....		785.65	1918
	953a	Lee Yun Kwai,.....	.....		4.60	1918
	1266	Pearl City Fruit Co. a/c	.....		9.15	1918
	1460	W. O. Barnhardt, ... a/c	.....		20.15	1918
	1974	A. W. T. Bottomley, ...	6 mo to Oct 1/18	75.00		
9	387B	A. J. Campbell, ... a/c	.....		36.60	1918
	798a	Geo. D. Robinson, .. a/c	.....		3.00	1918
	916	Pang Chew, ...	1 mo to Jun 1/18	150.00		
	939	A. J. Campbell, ... a/c	.....		3.65	1918
	1234	A. J. Campbell, ... a/c	.....		.55	1918
	1303	A. J. Campbell, ... a/c	.....		4.90	1918
	1324	A. J. Campbell, ... a/c	.....		1.40	1918
	1481	J. R. Amorin, ...	1 mo to Jun 1/18	30.00		
	1857	M. P. Lindo, ... a/c	.....		5.25	1918
	1594	Kaleihiwahiwa (w) .. a/c	6 mo to Oct 1/18	3.00		
10	1218	Y. Ahin, ...	6 " Jul 1/18	25.00		
	1282	E. Harada, ...	12 " May 1/18	5.00	16.00	1917-18
	1686	Chung Chock, ...	3 " Jul 1/18	75.00		
	1578	Wing Hing Co. & C.H.Y a/c	.....		47.60	1918
	1821	Tong Yick Wai Co., ...	.....		65.90	1918
	1850	E. Harada, ...a/c	.....		10.45	1918
	1856	E. Harada, ... a/c	.....		5.25	1918
	1950	J. R. Judd, ... a/c	.....		47.90	1918
11		Honolulu Junk Co., ...	1 wk to May 20/18	25.00		
	774	W. H. Mahuka, ...	.....		3.05	1918
	1371	Y. Ah Sing & L.B.Lin a/c	.....		33.55	1918
	1374	C. Q. Yee Hop, Trustee "	.....		115.40	1918
	1537	T. Ozawa, ...	.....		9.15	1918
	1951	Mrs. Huddy, ...a/c	.....		23.10	1918
13	692	D. W. Anderson, Tr., a/c	.....		11.45	1918
	916	Pang Chew, ... a/c	.....		109.80	1918
	1052	H. C. Pack Hoo & M.Y a/c	.....		57.85	1918
	1150	Tam Yee, ... a/c	.....		30.40	1918
	1296	Ng Fat, ... a/c	.....		27.45	1918
	1308	Sung Lee In Co., ... a/c	.....		57.20	1918
	1425	Kaneohe Rice Mill Co a/c	.....		158.10	1918
	1425a	Kaneohe Rice Mill Co a/c	.....		13.75	1918
	1449	Go Shee (w), ... a/c	.....		39.55	1918
	1453	Kaneohe Rice Mill Co a/c	.....		1.10	1918
	1495	Bow Wo Sang, ...	.....		22.90	1918
	1708	Tom Tai Tong, ... a/c	.....		10.25	1918
	1834	Keola Ilianu (w), .. a/c	.....		4.60	1918
	1864	I. Yamashiro, ... a/c	.....		16.05	1918
	1741	D. K. Kalaau, ...bal.	6 mo to Jul 1/18	1.50	3.35	1917
	1741	D. K. Kalaau, ... a/c	6 " Jul 1/18	5.15		
	1834	Keola Ilianu (w), . bal.	6 " Oct 1/18	10.00		
	218B	Ozaki Seikitaro,.....	6 " Nov 1/18	20.00	7.30	1918
	984B	Wong Sut, ...	.....		5.20	1918
14	363B	Maunalua Ranch Co., a/c	.....		305.60	1918
	480a	S. M. Damon, ... a/c	.....		522.20	1918
	522c	Territorial Hotel Co a/c	.....		555.80	1918
	758	Bishop & Co., ... a/c	.....		68.65	1918
	804	Bishop & Co., ... a/c	.....		34.35	1918
	888	John Gaspar, ... a/c	.....		27.75	1918
	914	J. P. Mendonca, ...	.....		47.20	1918
	917	Pang Lum Mow, ...	1 mo to Jun 1/18	66.65	54.90	1918 a/c
	1051	Pang Lum Mow, ...	1 " Jun 1/18	16.65	32.20	1918 a/c
		FORWARD		$ 3369.30	$12103.45	

RENTS and TAXES COLLECTED - MAY, 1918.

DATE	LEASE	TENANT	PERIOD OF PAYMENT	RENT	TAXES	YEAR
		BROUGHT FORWARD, ...	.....	$3369.30	$12103.45	
14	948	John Gaspar, ...	12 mo to May 1/18	190.00	19.15	1918 a/c
	1110	John Gaspar, ...a/c	.....		29.20	1918
	1190	Territorial Hotel Co. "	.....		18.30	1918
	1224	Territorial Hotel Co. "	.....		29.85	1918
	1354a	Consolidated Am. Co. "	.....		335.45	1918
	1459	Pacific Engineerg. Co."	.....		60.40	1918
	1484	Lum Man Bin, ...	.....		27.45	1918
	1513	Jenshiro Masamune, ...	6 mo to Oct 1/18.	12.00	7.30	1917-18
	1753	Pacific Engineerg. Co a/c	.....		41.05	1918
	1478	Chong Sam, ... "	.....		13.20	1918
15	515a	Mrs. C. S. Hollaway, "	.....		1.80	1917
	526	John Ena Estate,.....	5 months Taxes,..		787.95	1918
	528	J. B. Castle Estate, ..	6 moRto Apl 1/18.	2010.00	367.85	1918 ½
	801	Union Feed Co., ...a/c	.....		118.95	1918
	802	Union Feed Co., ...a/c	.....		65.90	1918
	913	McCandless & Dowsett, .	6 mo to Nov 1/18	277.50	55.85	1918 a/c
	985	K. Matsumoto et al.,a/c	.....		9.15	1918
	1113	Frank Andrade, ... a/c	.....		68.65	1918
	1188	Heen Estate, Ltd., ...	.....		2.95	1918
	1196	Mrs. F. W. Macfarlane a/c	.....		8.05	1918
	1197	Mrs. F. W. Macfarlane,"	.....		18.30	1918
	1297	Oahu Rice Mill Co., . "	.....		58.90	1918
	1269	Yee Fong, ... "	.....		23.85	1918
	1277	K. Matsumoto, ... "	.....		117.75	1918
	1314	Oahu Rice Mill Co., . "	.....		6.40	1918
	1360	K. Matsumoto, ... "	.....		69.35	1918
	1370	C. Brewer Estate, ... "	.....		529.05	1918
	1373	K. Matsumoto, ... "	.....		127.10	1918
	1381	K. Matsumoto, ... "	.....		43.95	1918
	1395	D.P.R.Isenberg, ... "	.....		1714.05	1918
	1437	K. Matsumoto, ... "	.....		29.30	1918
	1466	K. Matsumoto, ... "	.....		51.25	1918
	1491	K. Matsumoto, ... "	.....		67.25	1918
	1595	C. B. Makee, ...	.....		2.90	1918
	1660	McCandless & Dowsett,a/c	.....		18.65	1918
	1687	Palama Settlement,.....	.....		3.80	1917-18
	1707	John Andrade, ... a/c	.....		3.00	1918
	1780	Frank Andrade, ... a/c	.....		41.20	1918
	1804	Frank Andrade, ... a/c	.....		34.15	1918
	1942	Natsu Sato (w)	.....		5.05	1918
	1952	Oahu College Trsts. a/c	.....		29.75	1918
	1953	D.P.R.Isenberg, ... a/c	.....		981.80	1918
	1990	McCandless & Dowsetta/c	.....		46.65	1918
	2001	John Andrade, ...a/c	.....		3.00	1918
	1833	Dowsett & Deering, a/c	.....		38.45	1918
	713	Catton Neill & Co., a/c	.....		246.95	1918
	782	Catton Neill & Co., a/c	.....		180.50	1918
		F. W. Macfarlane,.....	.....		3.75	1918
		Union Feed Co., ...	6 mo to Nov 1/18.	30.00		
	1691	Sung Hop Wai Co., . a/c	.....		48.30	1918
	1666	Wong You, ...	6 mo to Oct 1/18.	12.50	4.60	1918
	1444	Julius Rosenstein, a/c	.....		13.20	1918
	1518	W. G. Let, ... a/c	.....		13.20	1918
	1999	Mrs. E.A.Langton Boyle "	.....		31.25	1918
	589B	S. Ah Hoy Co., ...a/c	.....		79.05	1918
	178D	Hawi Mill & Pln.Co. a/c	.....		70.60	1918
	763A	J. A. Maguire Est. a/c	.....		107.25	1918
	946	Hala Canning Co., a/c	.....		5.05	1918
	1072a	Kohala Ditch Co., a/c	.....		186.50	1918
	1115a	Kohala Ditch Co., a/c	.....		7.45	1918
	1116	Kohala Ditch Co., a/c	.....		.95	1918
	1270	Kona Tobacco Co., a/c	.....		75.20	1918
	1498	J.A.Maguire Estate, a/c	.....		9.35	1918
		FORWARD		$ 5901.30	$19319.95	

RENTS and TAXES COLLECTED - MAY, 1918.

DATE	LEASE	TENANT	PERIOD OF PAYMENT	RENT	TAXES	YEAR
		BROUGHT FORWARD, ...	. . . . .	$ 5901.30	$19319.95	
					.60	1917-18
15	1692	Capt. Cook Coffee Co.,	.....		7.20	1918
16	1319	Maui Trading Co., ...	.....		754.85	1918
	1573	von Hamm Young Co.,...	.....		12.10	1917
	1585	M. Shintani, ...a/c	6 mo to Oct. 1/18	14.90	274.50	1918
	1789	von Hamm Young Co a/c	.....		11.55	1918
	1798	Haw.Seishu-Kwaisha a/c	.....			
17	1041	W. W. Goodale, ...	6 mo to Nov 1/18	43.75		
	1345	J. B. Castle Estate, .	12 " May 1/18	50.00	4.60	1918 ½
	1219	J. B. Castle Estate, .	.....		366.00	1918
	769a	Mau Sing Wai Co., ...	.....		49.90	1918
	1301	Alex. Young Bldg. Co..	.....		579.20	1918
	1768	Alex. Young Bldg. Co..	6 mo to Nov 1/18	810.75	495.10	1918 ½
	438a	Sun Kwong Sing Co., .	.....		18.15	1917
	1486	Haw'n. Dredging Co.a/c	.....		122.15	1918
18	423B	Waialua Agr'l. Co. a/c	.....		1.85	1918
	746	Waialua Agr'l. Co. a/c	.....		137.25	1918
	876	Waialua Agr'l. Co. A/c	.....		205.90	1918
	1042	Waialua Agr'l. Co.,a/c	.....		9.15	1918
	1191	Waialua Agr'l. Co. a/c	.....		4.60	1918
	1279	Waialua Agr'l. Co. a/c	.....		2.40	1918
	1550	Geo. W. Keawe, ... a/c	.....		4.60	1918
	1380	Waialua Agr'l. Co. a/c	.....		6.80	1918
	131c	Jos. Aiau, ...a/c	.....		5.50	1918
	340c	R. W. Holt, ...a/c	.....		1.85	1918
	790	K. Uemoto, ...	.....		4.85	1917
	933a	Nonomiya, ... a/c	.....		3.65	1918
	1184a	H.H. Plemer, ... a/c	.....		3.20	1918
	1184a	H.H. Plemer, ...	.....		4.25	1917
	1246	Hirokane, ... a/c	.....		6.90	1918
	1410	Mrs. H.H. Plemer, a/c	.....		2.30	1918
	1447	Jno. Aiau, ...	.....		1.85	1918
	1759	K. Sakai, ... a/c	.....		3.65	1918
	1782	M. Yoshida, ... a/c	.....		7.35	1918
	1791	Mrs. K. Hore, ... a/c	.....		3.65	1918
	790a	K. Uemoto, ...	6 mo to Oct 1/18	25.00		
		H. H. Plemer, ...	6 " Nov 1/18	6.00		
	1668	Kaihawai (w) ..... bal	6 " Jun 1/18	7.50	4.35	1917
	1506	Matson Nav. Co., ...	6 " Nov 1/18	660.00	250.05	1918 ½
		Honolulu Junk Co.	1 wk to May 27/18	25.00		
20	611a	Pioneer Mill Co. a/c	.....		3.00	1918
	1041	W. W. Goodale, ...	.....		16.00	1918
	1041	W. W. Goodale, ...	.....		10.60	1917
	1386	J. A. Rath, Trustee a/c	.....		13.75	1918
	1522	Keola Ilianu (w), a/c	.....		4.60	1918
	1655	Gustave Schuman, ...	6 mo to Nov 1/18	600.00	210.85	1918 ½
	1712	W. A. Yates, ...	.....		4.60	1918
	1796	Sawamura & Kawate	.....		37.70	1918
	1809	Sawamura & Kawate	.....		9.05	1917
	1809	Sawamura & Kawate	.....		13.75	1918
		Mrs. Scully, ...	1 mo to May 31/18	50.00		
		Gustave Schuman, ...	3 " Aug 1/18	45.00		
	1268	I. Takano, Trustee , .	1 " Jun 1/18	20.00	40.00	1918
21	704a	Honolulu Plant.Co. a/c	12 " Sep 1/18	1573.20		
	1559	Alfred Kaili, ...a/c	6 " Jan 1/18	5.00		
	1821	Tong Yick Wai Co., ...	6 " Nov 1/18	225.00		
	1470	Laie)w(..... a/c	6 " Sep 1/18	5.00		
	1711	Becky K. Mottos, . a/c	6 " Nov 1/18	8.90	3.05	1917
	1715	Becky K. Mottos, ...	.....		3.05	1917
	2024	K. Kurihara, ...	6 mo to Nov 1/18	31.25		
22	960a	Maunalua Fishg. Co.,..	.....		274.50	1918
	975a	Wing Tai Wai Co., ...	.....		12.80	1918
	1860	Spalding Consn. Co	.....		10.45	1918
	1873	California-Hawn P.Co..	.....		44.95	1918
		FORWARD		$10107.55	$23404.50	

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RENTS and TAXES COLLECTED - MAY, 1918

DATE	LEASE	TENANT	PERIOD OF PAYMENT	RENT	TAXES	YEAR
		BROUGHT FORWARD, ...	.....	$10107.55	$23404.50	
22	--	Honolulu Planing Mill,	1 mo to Jun 1/18	40.00		
23	1530	Jao King Botelho, ...	12 mo. Taxes, ..		10.35	1918
	1551	Henry Birkmyre, .. a/c	.....		5.45	1918
25	1570	Geo. M. Yamada, .. a/c	.....		7.70	1918
	1770	Hon. Scrap Iron Co a/c	.....		65.85	1918
	1770	Hon. Scrap Iron Co. ..	3 mo to Sep 1/18	120.00		
	1949	Wm. Williamson, .. a/c	.....		22.55	1918
	--	Geo. M. Yamada, .. a/c	.....		7.40	1918
	--	Geo. M. Yamada, .. a/c	.....		7.40	1918
	1785	J.P.Kahahawai Estate,.	6 mo to Nov 1/18	17.50		
	1785	J.P.Kahahawai Estate,.	.....		6.30	1918
27	1536	Wong Kim, ... a/c	.....		5.45	1918
	1809	S. Sawamura & Kawate,.	3 mo to Aug 1/18	18.75		
	1839	Ida Takizoa, ... a/c	.....		36.20	1918
	1849	Iyaida Okasiki, .. a/c	.....		5.10	1918
28	776	Hawaiian Cargo. Co. ..	1 mo to May 1/18	75.00		
29	2026	Jonah Kumalae, ...	6 " Dec 1/18	87.50		
	586	Women's Outrgr.Clb.a/c	.....		91.50	1918
31	421b	Lum Foo Chin , .. a/c	.....		21.95	1918
	1947	E. Faxon Bishop, . a/c	.....		62.25	1918
	1942	Natsu Sato (w), ...	6 mo to Nov 1/18	20.00		
	--	Antoine Schnerr Co.,..	1 " Jul 1/18	30.00		
	1851	S. Hinochi, ...	6 " Dec 1/18	25.00	6.40	1918
	--	S. Mahaulu, ...	6 " Oct 1/18	15.00	3.65	1917
	1499	James H. Love, ... bal	1 " May 1/18	92.45		
	1499	James H. Love, ... a/c	1 " Jun 1/18	32.55		
				$10681.30	$23770.00	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1918

DATE			
	KAMEHAMEHA SCHOOLS		
3	May collections, Balance, ...	$ 1,728.27	$
18	June " Account, ...	4,445.20	
29	June " Balance, ...	1,042.01	
	Refund of unused balances in appropriations, ...	9,977.44	17,192.92
	INTEREST		
4	Young Building Co. Bonds, $2000 6 mo. 6%	60.00	
13	Kamehameha Alumni Assn. Note, $1,021.71 3mo @ 6%. . .	15.33	
15	Maunalua Fishg. Co Note $1000 to Jun 1/18 3 m @ 6%...	15.00	
22	Y. Ahin Note, $20,000 to June 22/18, 6 mo @ 7% . . .	700.00	
29	Pacific Sugar Mill Note $20,000 to Jun 30/18 6 m @ 5%	500.00	1,290.33
	FEES (Lease Assignments)		
17	Keohohou to K. Iseki, L 1944, Kakaako, ...	2.50	
21	Hon. Cons. & D. Co to Z.Takayama L 2000, Kapaakea, .	2.50	
22	L. Carter to Inouye, L 1346, Hilo, ...	2.50	
	Mitsugoro to Hilo Macaroni Fctry., Lease 1153, . . .	2.50	10.00
	BUILDING ACCOUNT.		
3	K. Myung Sung for old bldg. at Pahoa, Hon., under expired Lease 1263, Hustace, Peck Co., ...		40.00
	SUNDRY TENANTS		
1/30	As per details pp. 48/52		
	Rents, ...	15,856.01	
	Taxes, ...	2,535.10	18,391.11
			500
			$36,924.36

ESTATE B. P. BISHOP

RENTS and TAXES COLLECTED - JUNE, 1918.

DATE	LEASE	TENANT	PERIOD OF PAYMENT	RENT	TAXES	YEAR
1	946	Hala Canning Co., ...	12 mo to May 1/19	$ 50.00	$ 5.05	1918 1/2
	946	Hala Canning Co., bal	.....		7.00	1917
	880a	Lung Do Wai Co., ...	6 mo to Dec 1/18	80.00		
	1700	City Mill Co. Ltd., ..	6 mo to Dec 1/18	17.50		
	--	Trent Trust Co., ...	1 " Jul 1/18	50.00		
	--	Allen & Robinson, Ltd.	1 " Jul 1/18	90.00		
	--	Honolulu Constrn &D.co	1 " Jun30/18	208.35		
	1438	Oscar P. Cox, ...	6 " Jul 1/18	15.00	8.45	1917
	1492	Oscar P. Cox, ...	6 " Jul 1/18	30.00	1.75	1917
					3.65	1918
	790a	K. Uemoto, ... a/c	.....			
	1946	Masakichi Ikeda, ...	6 mo to Dec 1/18	20.00	5.05	1918
3	1224	Terr. Hotel Co., ...	3 " Sep 1/18	50.00		
	522a	Terr. Hotel Co., ...	3 " Sep 1/18	375.00		
	776	Hawn. Carriage Co. a/c	.....		50.00	1917
	--	A. C. Kitchler, ...	1 mo to Jul 1/18	20.00		
	768B	Joseph Carvalho, ...	6 " Dec.1/18	17.50	3.10	1918 1/2
	228B	Liliuokalani Trustees,	.....		2.95	1918
4	1715	Becky K. Mottos, . a/c	6 mo to Nov 1/18	10.00		
	1941	Kaina Hooikaika, bal	6 " Sep 1/18	5.00	4.60	1918 1/2
	264b	Est of D. Kalaluhi,a/c	12 " Jun 1/18	8.00	1.00	1917
	264b	Est of D. Kalaluhi a/c	.....		1.20	1918
	--	Inter-Isld. S.N.Co. ..	1 mo to Jul 1/18	40.00		
	1404	Lewers & Cooke, Ltd.,.	6 " Dec 1/18	300.00		
5	--	Lee Newton, ...	1 " Jul 1/18	30.00		
	1052	C.H.Pack Hoo & M. Yee,	1 " Jul 1/18	33.35		
	2029	Manuel Martin, ...	6 " Dec 1/18	10.00		
	1784	Carolina Augusto, bal	.....		3.05	1917
	1784	Carolina Augusto, ...	.....		4.60	1918
	1662	Jaoa Villela, ...	6 mo to Dec 1/18	12.50	4.65	1918
	1662	Jaoa Villela, ... bal	.....		3.10	1917
	1491	K. Matsumoto, ...	6 mo to Dec 1/18	250.00		
6	1383	Kaiwiki Sugar Co., ...	6 " Dec 1/18	750.00		
	588a	Women's Outrgr Club,..	12 " Jun 1/19	50.00		
	2028	Joe Medeiros, ...	6 " Dec 1/18	13.00		
	2032	Frank Medeiros, ...	6 " Dec 1/18	30.50		
7	1319	Maui Trading Co. Ltd..	6 " Dec.1/18	60.00		
	2064	T. Takasaki, ...	6 " Dec 1/18	24.00		
	485a	K. Keaunu, ...	6 " Dec 1/18	20.00	9.80	1918 1/2
8	1812	K. I. Nishimura, . a/c	6 " Nov 1/18	11.90		
	1812	K. I. Nishimura, . bal	.....		3.10	
10	916	Pang Chew et al., ...	1 mo to Jul 1/18	150.00		
	2059	G. Nakagawa, ...	6 " Dec 1/18	17.50		
	--	H. Hiramoto, ...	1 " Jul 1/18	.80		
	2094	H. Hiramoto, ...	6 " Jan 1/19	17.50		
	2060	T. Wakida, ...	6 " Dec 1/18	60.00		
	2087	T. Kitazaki, ...	6 " Dec 1/18	35.00		
	2062	C. Tanaka, ...	6 " Dec 1/18	75.00		
	2095	K. Wanjiro Hattori, ..	6 " Jan 1/19	32.00		
	1944	Esther Keohohou, ...	6 " Dec 1/18	20.00	5.05	
	2079	C. Ishibashi, ...	6 " Dec 1/18	24.00		
	2078	S. Maemoto, ...	6 " Dec 1/18	6.00		
	2085	Jenzo Monji, ...	6 " Dec 1/18	12.50		
	2080	S. Nakayama, ...	6 " Dec 1/18	13.00		
	2055	Mau Chau Lin, ...	6 " Dec 1/18	8.50		
	2098	M. Soranaka, ...	6 " Jan 1/19	85.00		
	2077	S. Nishibata, ...	6 " Dec 1/18	12.50		
12	2096	D.P.R. Isenberg, ...	12 " Dec 1/18	30.00		
	1594	Kaleihiwahiwa (w) a/c	6 " Oct 1/18	4.00		
		FORWARD		$ 3284.90	$ 127.15	

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RENTS and TAXES COLLECTED - JUNE, 1918.

DATE	LEASE	TENANT	Period of Payment	RENT	TAXES	YEAR
12		FORWARD, ...	.....	$ 3284.90	$ 127.15	
	2093	Yoshigiro Iwamoto, ...	6 mo to Dec 1/18	29.00		
	2092	Hisakichi Iwata, ...	6 " Dec 1/18	26.00		
	2099	Donald S. Bowman, ...	12 " Jul 1/20	25.00		
13	2086	M. Sokabe, ...	6 " Dec 1/18	6.50		
	2088	K. Kajimura, ...	6 " Dec 1/18	8.50		
	2084	H. Nori, ...	6 " Dec 1/18	12.50		
	2030	John Borges, ...	6 " Dec 1/18	12.50		
	1481	Jos. R. Amorin, ...	1 " Jul 1/18	30.00		
14	1585	M. Shintani, ... a/c	6 " Oct 1/18	14.90	18.30	1918
	2043	S. Nakao, ...	6 " Dec 1/18	12.50		
	2033	K. Kawamoto, ...	6 " Dec 1/18	19.00		
	2052	K. Inouye, ...	6 " Dec 1/18	55.00		
	2070	S. Sunada, ...	6 " Dec 1/18	11.50		
	2066	H. Hirai, ...	6 " Dec 1/18	9.00		
	2073	Aki Hayashi, ...	6 " Dec 1/18	12.00		
	2074	S. Mori, ...	6 " Dec 1/18	8.00		
	2057	Y. Nagai, ...	6 " Dec 1/18	17.50		
	2058	T. Yamaguchi, ...	6 " Dec 1/18	18.50		
	2056	S. Uehiro, ...	6 " Dec 1/18	13.50		
	2053	Yano Usabalo, ...	6 " Dec 1/18	35.00		
	2075	Y. Ichinose, ...	6 " Dec 1/18	11.00		
	2069	A. Yoshimoto, ...	6 " Dec 1/18	10.00		
	2065	M. Naramoto, ...	6 " Dec 1/18	12.50		
	2051	K. Nishiyama, ...	6 " Dec 1/18	17.50		
	2067	S. Motoyama, ...	6 " Dec 1/18	21.00		
	2068	U. Taketa, ...	6 " Dec 1/18	18.50		
	2071	A. Fujimoto, ...	6 " Dec 1/18	5.50		
	2054	S. Inouye, ...	6 " Dec 1/18	15.00		
	2063	K. Saito, ...	6 " Dec 1/18	17.00		
	2090	R. Watanabe, ...	6 " Dec 1/18	36.50		
	2081	Ozaki Edo, ...	6 " Dec 1/18	12.00		
	2076	C. Ikeda, ...	6 " Dec 1/18	16.50		
	--	Z. Hirose, ...	1 " Jul 1/18	4.00		
	2089	Z. Hirose, ...	6 " Jan 1/19	43.00		
	2034	H. Nakagawa, ...	6 " Dec 1/18	11.00		
	2037	M. Tanaka, ...	6 " Dec 1/18	13.00		
	2038	S. Araki, ...	6 " Dec 1/18	12.50		
	2040	G. Hashimoto, ...	6 " Dec 1/18	12.50		
	2050	S. Fuchikami, ...	6 " Dec 1/18	18.00		
	2042	Matsutaro Tomimaru, ...	6 " Dec 1/18	10.50		
	2083	Z. Okimoto, ...	6 " Dec 1/18	27.00		
15	1268	I. Takano, Trustee, ...	1 " Jul 1/18	20.00	30.00	1918 ½
	2049	H. Hamamoto, ...	6 " Dec 1/18	5.00		
	2082	S. Hirahara, ...	6 " Dec 1/18	10.50		
	2072	N. Matsumoto, ...	6 " Dec 1/18	7.00		
	2041	K. Otha, ...	6 " Dec 1/18	15.00		
	2048	Y. Fujita, ...	6 " Dec 1/18	13.00		
	1812	K. I. Nishimura, .. bal	6 " Nov 1/18	3.10	2.35	1918 ½
	2045	T. Miyagawa, ...	6 " Dec 1/18	22.50		
	2047	K. Kuroiwa, ...	6 " Dec 1/18	5.00		
	2031	K. Ogata, ...	6 " Dec 1/18	27.50		
	2036	T. Harada, ...	6 " Dec 1/18	8.00		
	2046	H. Oumae, ...	6 " Dec 1/18	22.50		
	1459	Pacific Engineering Co.	6 " Dec 1/18	300.00		
17	1556	Wm. A. Kane, ... a/c	6 " Jul 1/18	10.00		
	763a	John A. Maguire Estate,	6 " Dec 1/18	517.00		
	1764	Au Hoon, ...	.....		4.60	1917
	--	T. Nii, ...	1 mo to Jul 1/18	1.30		
	2091	T. Nii, ...	6 " Jan 1/19	49.50		
	1585	M. Shintani, ... bal	6 " Oct 1/18	10.20		
	2061	Z. Takayama, ...	6 " Dec 1/18	30.00		
18	1663	U. Yoshida, ...	6 " Dec 1/18	20.00	7.05	1918
	1855	Hana Mitsutani, ...	6 " Dec 1/18	20.00	5.30	1918
	1945	S. Amimoto, ...	6 " Dec 1/18	20.00	5.05	1918
		FORWARD		$ 5142.90	$ 199.80	

RENTS and TAXES COLLECTED - JUNE, 1918.

DATE	LEASE	TENANT	PERIOD OF PAYMENT	RENT	TAXES	YEAR
		Brought FORWARD, ...		$ 5142.90	$ 199.80	
18	1850	E. Harada , ...	6 mo to Dec 1/18	50.00		
	1856	E. Harada, ...	6 mo to Dec 1/18	30.00		
19	1596	T. Toyanaga, ...	6 " Dec 1/18	27.50	9.35	1918
	--	Kahalau Kalaepaa, ...	6 " Jan 1/19	10.00		
	2035	Y. Horita, ...	6 " Dec 1/18	12.50		
20	713	Catton-Neill & Co. Ld.	3 " Sep 1/18	300.00		
	2002	Isaku Fukuda, ...	6 " Dec 1/18	70.00	16.45	1918
	1869	Matsui Sakai, ...	6 " Dec 1/18	25.00	6.40	1918
	1813	Wm. Andrade, ...	6 " Dec 1/18	20.00		
	1997	Eisuke Harada, ...	6 " Dec 1/18	42.50	7.70	1918
	2044	M. Tominaga, ...	6 " Dec 1/18	16.50		
	1537	Tadamoto Ozawa, ...	6 " Dec 1/18	25.00		
22	490a	First Trust Co., Hilo, ...			46.80	1918 1/2
	760a	Lucas & Guard, ...			37.30	1918
	923	O. T. Shipman, ...	6 mo to Oct 1/18	250.00	186.50	1918
	1018	Joaquim Lopez, ...	6 " Nov 1/18	12.50	12.05	1917
	1018	Loaquim Lopez, ...	.....		17.25	1918
	1027	C. F. Bradshaw, ...	6 mo to Nov 1/18	12.50	16.90	1918
	1029	Tadachi Doi, ...	6 " Nov 1/18	12.50	14.35	1917
	1029	Tadachi Doi, ...	.....		20.60	1918
	1045	First Trust Co., Hilo,	6 mo to Nov 1/18	37.50	17.85	1918 1/2
	1050	L. Turner, ...	6 " Nov 1/18	37.50	19.45	1917
	1050	L. Turner, ...	.....		27.90	1918
	1056	R. Sumida, ...	6 mo to Nov 1/18	17.50	17.70	1917
	1056	R. Sumida, ...	.....		25.35	1918
	1065a	M. Matsutaro, ...	6 mo to Nov 1/18	17.50	13.90	1917
	1065a	M. Matsutaro, ...	.....		19.95	1918
	1067	Louisa F. Mendonca, ..	6 mo to Nov 1/18	12.50	16.90	1917
	1067	Louisa F. Mendonca, ..	.....		24.25	1918
	1071	J. Kaiama Estate, ...	6 mo to Nov 1/18	15.00	16.90	1917
	1071	J. Kaiama Estate, ...	.....		24.25	1918
	1074	Mrs. Young Chong, ...	6 mo to Nov 1/18	12.50	13.70	1917
	1074	Mrs. Young Chong, ...	.....		19.70	1918
	1075	T. Ah Ping, ...	6 mo to Nov 1/18	20.00	19.85	1917
	1075	T. Ah Ping, ...	.....		28.45	1918
	1077	Lai Hip Estate, ...	.....		28.50	1918
	1078	First Trust Co., Hilo,	6 mo to Nov 1/18	12.50		
	1078	First Trust Co., Hilo,	.....		9.70	1918 1/2
	1080	Tadachi Doi, ...	6 mo to Nov 1/18	20.00	20.60	1917
	1080	Tadachi Doi, ...	.....		29.70	1918
	1096	Albert Correa, ...	.....		18.20	1918
	1102a	B. Ushijima, ...	.....		5.05	1918
	1111	Geo. N. Day, ...	6 mo to Oct 1/18	10.00	1.10	1918
	1153	Dodo Mitsugoro, ...	6 " Nov 1/18	12.50	15.60	1917
	1153	Dodo Mitsugoro, ...	.....		22.40	1918
	1203	Anna E. Short, ...	6 mo to Oct 1/18	21.60	5.85	1917
	1203	Anna E Short, ...	.....		4.20	1918 1/2 1/2
	1207	First Trust Co., Hilo,	6 mo to Oct 1/18	12.50	12.15	1918 1/2 1/2
	1214	Sui Fook, ...	.....		26.10	1918
	1235	Y. Matsumoto, ...	6 mo to Nov 1/18	27.50	29.60	1917
	1235	Y. Matsumoto, ...	.....		42.45	1918
	1243	Jno. K. Kai, ...	.....		42.55	1918
	1260	Rev. J. Koshi, ...	.....		33.95	1918
	1264	First Trust Co., Hilo,	6 mo to Nov 1/18	12.50	12.70	1917
	1264	First Trust Co., Hilo,	.....		9.10	1918 1/2
	1265	C. F. Bradshaw, ...	.....		18.20	1918
	1284	L. Chau, ...	6 mo to Nov 1/18	25.00	18.45	1917
	1284	L. Chau, ...	.....		26.50	1918
	1285	Y. Yamamura, ...	6 mo to Nov 1/18	15.00	16.85	1917
	1285	Y. Yamamura, ...	.....		24.15	1918
	1286	M. Dodo, ...	6 mo to Nov 1/18	10.00	8.85	1917
	1286	M. Dodo, ...	.....		12.70	1918
	1292	C. F. Bradshaw, ...	.....		9.10	1918
		FORWARD		$ 6408.50	$ 1401.85	

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RENTS and TAXES COLLECTED - JUNE, 1918.

DATE	LEASE	TENANT	PERIOD OF PAYMENT	RENT	TAXES	YEAR
		BROUGHT FORWARD, ...	.....	$6408.50	$1401.85	
22	1293	Tadachi Doi, ...	.....		9.10	1918
	1298	J. Serrao, ...	.....		9.30	1918
	1321	C. F. Bradshaw, ...	.....		9.10	1918
	1325	L. Chau, ...	.....		9.10	1918
	1331	C. E. Wright, ...	.....		15.75	1918
	1332a	C. F. Bradshaw, ...	.....		92.75	1918
	1344	C. F. Bradshaw, ...	6 mo to Oct 1/18	7.50	9.10	1918
	--	S. P. Peterson, ...	1 " May 1/18	4.00		
	--	S. P. Peterson, ...	2 " Jul 1/18	8.00		
	1346	Iida & Inouye, ...	6 " Nov 1/18	20.00	27.25	1918
	1346	Mrs. L. Carter, ...	.....		19.00	1917
	1347	T. Ikeda, ...	6 mo to Nov 1/18	25.00	27.30	1917
	1347	T. Ikeda, ...	.....		39.15	1918
	1349	Crescent City Crkr Co.	6 mo to Nov 1/18	12.50	10.60	1917
	1349	Crescent City Crkr Co.	.....		15.20	1918
	1350	T. Ah Ping, ...	6 mo to Nov 1/18	7.50	6.75	1917
	1350	T. Ah Ping, ...	.....		9.70	1918
	1351	C. F. Bradshaw, ...	6 mo to Nov 1/18	7.50	9.10	1918
	1352	Tadachi Doi, ...	6 " Dec 1/18	12.50	15.40	1918
	1358	C. F. Bradshaw, ...	.....		27.25	1918
	1363	C. E. Wright, ...	.....		75.15	1918
	1384a	Dr.S. Nakazawa,.....	.....		53.90	1918
	1367	Y. Sakuda, ...	.....		9.70	1918
	1368	Marie Sylvester, ...	.....		9.70	1918
	1384a	Dr. S. Nakazawa, ...	6 mo to Nov 1/18	60.00	37.55	1917
	1389	M. Matsuda, ...	.....		19.40	1918
	1390	Sui Fook, ...	.....		9.70	1918
	1391	Lai Hip Estate, ...	.....		9.70	1918
	1402	Sagawa, ...	6 mo to Nov 1/18	15.00	16.45	1917
	1402	Sagawa, ...	.....		23.60	1918
	1403	G. J. Becker, ...	12 mo to May 1/18	25.00	2.60	1917
	1403	G. J. Becker, ...	.....		3.75	1918
	1407	W. Inoda, ...	6 mo to Dec 1/18	40.00	20.60	1918 ½
	1408	Young You, ...	6 " Dec 1/18	15.00	25.45	1918
	1409	Ah Chu & Ah Wing, ...	6 " Dec 1/18	7.50	9.70	1918
	1413	W. Inada, ...	.....		10.60	1918 ½
	1450	K. Uyeno, ...	6 mo to Nov 1/18	12.50	19.70	1918
	1451	K. Kuratsu, ...	6 " Nov 1/18	12.50	14.35	1917
	1452	Volcano Stables, ...	.....		22.40	1918
	1451	K. Kuratsu, ...	.....		20.60	1918
	1469	C. E. Wright, ...	.....		31.95	1918
	1483	Lum Chee, Trustee, ...	6 mo to Nov 1/18	50.00	16.90	1917
	1483	Lum Chee, Trustee, ...	.....		24.25	1918
	1665	Hayashi, ...	.....		14.90	1918
	1669	Hop Kee, ...	6 mo to Nov 1/18	37.50	12.40	1917
	1669	Hop Kee, ...	.....		17.75	1918
	1697	W. S. Wise, ...	.....		13.45	1918
	1801	Anna E. Short, ...	.....		.95	1918 ½
	1801	Anna E. Short, ...	6 mo to Oct 1/18	5.00	1.30	1917
	1819	I. Shimizu, ...	.....		7.45	1918
	1822	S. Hata, ...	.....		27.85	1918
	1837	Geo. H. Vicars, ...	.....		9.35	1918
	1842	Wm. T. Balding, ...	6 mo to Nov 1/18	25.00	9.35	1918
	1843	T. Guard, ...	6 " Nov 1/18	25.00	9.35	1918
	1844	G. J. Richardson, ...	6 " Nov 1/18	25.00	9.35	1918
	1845	A. A. Scott, ...	6 " Nov 1/18	25.00	9.35	1918
	1846	J. W. Russell, ...	6 " Nov 1/18	25.00	9.35	1918
	1847	H. A. Truslow, ...	6 " Nov 1/18	25.00	9.35	1918
	1848	E. M. R. Smith, ...	6 " Nov 1/18	25.00		
	1854	Jas. Henderson, ...	6 " Nov 1/18	25.00	9.35	1918
	1859	Hattie S. Lewis, ...	6 " Nov 1/18	25.00	9.35	1918
	2017	Antone G. Gomez, ...	6 " Dec 1/18	50.00		
	--	Volcano Stables, ...	3 " Sept 1/18	37.50		
	--	S. P. Peterson, ...	.....		8.60	1918
	2039	K. Matsumoto, ...	6 mo to Dec 1/18	5.00		
24	1659	Louisa Piianaia, ...	6 " Dec 1/18	165.00	30.20	1918 ½
	1529	John Namaielua, ...	6 " Jan 1/18	20.00		
		FORWARD		$ 7295.50	$2469.45	

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RENTS and TAXES COLLECTED - JUNE, 1918

DATE	LEASE	TENANT	PERIOD OF PAYMENT	RENT	TAXES	YEAR
		BROUGHT FORWARD, ...	.....	$ 7295.50	$ 2469.45	
25	704a	Honolulu Plantatn. Co.	Bal. to Sep 1/18	7590.56		
26	2102	Leong Chee, ...	6 mo to Jan 1/19	22.00		
	2103	Kumataro Takamori, ...	6 " Jan 1/19	15.65		
	752a	Tuck Lee Yuen, ...	.....		43.90	1918
		Honolulu Planing Mill,	1 mo to Jul 1/18	40.00		
	1559	Alfred Kaili, ... a/c	6 " Jan 1/18	5.00		
	776	Haw'n. Carrge Mfg. Co.	1 " Jun 1/18	75.00		
	1692	Capt. Cook Cofee Co.,.	12 " Jun 1/19	5.00		
27	917	Pang Lum Mow, ...	1 " Jul 1/18	66.65		
	1051	Pang Lum Mow, ...	1 " Jul 1/18	16.65		
	2018	Minoji Uyeno, ...	6 " Dec 1/18	22.00	3.20	1918 ½
	2104	Toshioshi Ukino, ...	6 " Jan 1/19	12.50		
28	1634	Clarence W. Macfarlane	.....		4.75	1918
	2105	Toramatsu Taga, ...	6 mo to Jan 1/19	15.00		
	2106	Hichigo Yamamoto, ...	6 " Jan 1/19	12.50		
	2107	Hikosuki Harada, ...	6 " Jan 1/19	15.00		
	2108	Koakichi Morishige, ..	6 " Jan 1/19	12.50		
	2109	Usabura Kasiwamura, ..	6 " Jan 1/19	12.50		
	2110	Yashisuki Miyagawa, ..	6 " Jan 1/19	15.00		
	2111	Marukichi Yamamoto, ..	6 " Jan 1/19	12.50		
	2112	Torihiko Taga, ...	6 " Jan 1/19	20.00		
	2113	Eiichiro Yakabe, ...	6 " Jan 1/19	20.00		
	2114	Matao Taga, ...	6 " Jan 1/19	15.00		
	2115	Tachiko Murakame, ...	6 " Jan 1/19	7.50		
	2116	Soichiro Nakamura, ...	6 " Jan 1/19	12.50		
	2117	Iwaichi Tamura, ...	6 " Jan 1/19	12.50		
	2118	Turuki Moriyama, ...	6 " Jan 1/19	7.50		
29	--	Antoine Schnerr Co., .	1 " Aug 1/18	30.00		
	1204a	K. Hayashi, ...	.....		1.95	1917
	1204a	K. Hayashi, ...	.....		2.95	1918
	1549	Joseph Hale Estate,bal	6 mo to Jun 1/18	17.50	3.85	1917
	1489	M. J. Scully, ...	6 " Jan 1/19	375.00		
	1943	Solomon Pili, ...	6 " Dec 1/18	20.00	5.05	1918
	1798	Hawaii Seishu Kwaisha,	6 " Jan 1/19	57.00		
				$15856.01	$ 2535.10	

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SCHEDULE B.

BERNICE P. BISHOP ESTATE

Expenditures for ~~12 Months Ending~~ Period August 21/17-June 30/1918

HAWAIIAN GAZETTE CO. NO. 94886

			$	$
KAMEHAMEHA SCHOOLS				
August	1917	p. 57	1,888.27	
September	"	" 58	11,000.00	
October	"	" 60	11,000.00	
November	"	" 62	13,792.00	
December	"	" 64	16,190.05	
January	1918	" 66	15,265.58	
February	"	" 68	13,000.00	
March	"	" 70	15,000.00	
April	"	" 73	15,000.00	
May	"	" 75	19,350.00	
June	"	" 78	35,000.00	166,485.90
SUSPENSE				
January	1918	p. 66		2,815.78
INTEREST				
September	1917	p. 59	77.70	
December	"	" 65	380.50	
March	1918	" 71	8.75	466.95
LAND AGENCY				
August	1917	p. 57	5.09	
September	"	" 58	27.09	
October	"	" 60	220.15	
November	"	" 62	30.90	
December	"	" 64	48.06	
January	1918	" 66	46.32	
February	"	" 68	28.77	
March	"	" 70	64.32	
April	"	" 73	25.65	
May	"	" 75	54.43	
June	"	" 78	149.49	700.27
AUTO EXPENSE				
September	1917	p. 58	29.37	
October	"	" 60	31.68	
November	"	" 62	27.61	
December	"	" 64	32.49	
January	1918	" 66	27.09	
February	"	" 68	168.96	
March	"	" 70	60.56	
April	"	" 73	96.23	
May	"	" 75	94.58	
June	"	" 78	75.76	644.33
SURVEYING				
August	1917	p. 57	101.50	
September	"	" 58	441.50	
October	"	" 60	452.50	
November	"	" 62	200.00	
December	"	" 64	100.00	
January	1918	" 66	359.70	
February	"	" 68	409.74	
March	"	" 70	200.76	
April	"	" 73	200.34	
May	"	" 75	203.00	
June	"	" 78	150.00	2,819.04
INSURANCE				
September	1917	p. 59	353.60	
October	"	" 61	20.16	
January	1918	" 67	277.24	
May	"	" 76	50.00	701.00
		FORWARD		$174,633.27

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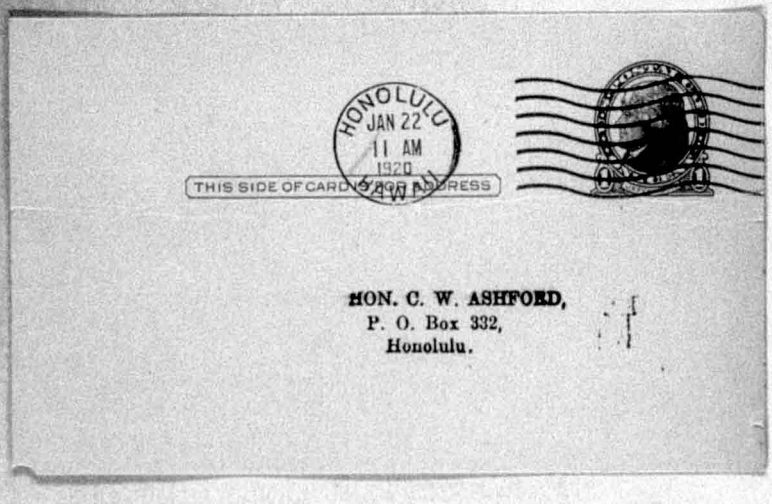

HON. C. W. ASHFORD,
P. O. Box 332,
Honolulu.



LODGE LE PROGRES DE L'OCEANIE NO. 371
F. & A. M.

Brother:-

You are hereby notified to attend a Special Meeting of Lodge le Progres de l'Oceanie, No. 371, F. & A. M. on Friday evening JAN 23 1920 at 7:30 o'clock.

Business THIRD DEGREE

Fraternally Yours,
R. H. BEMROSE, P. M., Secretary.

SCHEDULE B.

BERNICE P. BISHOP ESTATE

Expenditures for ~~12 Months Ending~~ Period AUGUST 21/17-JUNE 30, 1918

HAWAIIAN GAZETTE CO. NO. 98356

Forward			$	$174,633.27
LAW				
August	1917	p. 57	186.05	
September	"	" 59	167.40	
October	"	" 61	4,190.74	
November	"	" 62	472.61	
December	"	" 65	450.85	
January	1918	" 67	707.10	
February	"	" 69	497.58	
March	"	" 71	396.97	
March	"	" 71	206.65	
April	"	" 74	755.80	
May	"	" 76	1,109.46	
June	"	" 79	360.20	9,501.41
REPAIRS				
October	1917	p. 61	4.90	
November	"	" 63	971.65	
December	"	" 65	9.63	
February	1918	" 69	1.50	
April	"	" 74	42.00	
May	"	" 76	36.50	
June	"	" 79	22.06	1,088.24
RENTS				
September	1917	p. 59	477.35	
December	"	" 65	600.00	
January	1918	" 67	218.65	
February	"	" 69	1,907.61	
March	"	" 72	91.00	
May	"	" 76	968.66	
June	"	" 79	944.35	5,207.62
TAXES				
August	1917	p. 57	30.50	
November	"	" 63	27,682.55	
December	"	" 65	60.05	
January	1918	" 67	435.20	
May	"	" 76	42,869.20	71,077.50
TAX APPEALS				
August	1917	p. 57		270.00
WATER RATES				
September	1917	p. 59	3.97	
December	"	" 65	5.90	
January	1918	" 67	21.00	30.87
EXPENSE				
August	1917	p. 57	59.05	
September	"	" 58	248.92	
October	"	" 60	149.50	
November	"	" 62	58.76	
December	"	" 64	291.81	
January	1918	" 66	206.75	
February	"	" 68	39.95	
March	"	" 70	294.32	
April	"	" 73	99.75	
May	"	" 75	42.63	
June	"	" 78	310.97	1,802.41
Forward				$263,611.32

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SCHEDULE B.

BERNICE P. BISHOP ESTATE

Expenditures for ~~12 Months Ending~~ Period AUGUST 21/17-JUNE 30, 1918.

HAWAIIAN GAZETTE CO. NO. 96386

Forward			$	$263,611.32
SALARIES				
August	1917	p. 57	704.15	
September	"	" 58	1,469.15	
October	"	" 60	1,765.00	
November	"	" 62	1,765.00	
December	"	" 64	1,790.00	
January	1918	" 67	1,790.00	
February	"	" 68	1,840.00	
March	"	" 71	1,840.00	
April	"	" 73	1,968.33	
May	"	" 76	2,115.00	
June	"	" 79	1,815.00	18,861.63
AGENTS' COMMISSIONS				
September	1917	p. 59	5.00	
October	"	" 61	174.99	
December	"	" 65	173.95	
March	1918	" 71	215.97	569.91
TRUSTEES' COMMISSIONS				
January	1918	p. 66	4,813.23	
Suspense, Bal. 12 mos to June 30/18		" 1	7,913.81	12,727.04
WAIALAE UPKEEP				
April	1918	p. 74	15.40	
May	"	" 76	61.25	
June	"	" 79	50.00	126.65
PURCHASE OF LANDS				
November	1917	p. 63	173.00	
December	"	" 65	16,194.60	
March	1918	" 71	10.00	16,377.60
ROADS & SEWERS				
August	1917	p. 57	78.50	
September	"	" 59	7,675.11	
October	"	" 61	2,471.90	
November	"	" 63	457.75	
December	"	" 65	217.05	
January	1918	" 67	15.15	10,915.46
IMPROVEMENT OF LANDS				
February	1918	p. 69	1,100.58	
March	"	" 70	300.00	
March	"	" 71	1,843.25	
March	"	" 71	134.80	
May	"	" 77	200.00	
June	"	" 79	172.50	3,751.13
KEAUHOU SUBDIVISION				
August	1917	p. 57	18.75	
November	"	" 63	250.00	
December	"	" 65	79.40	
February	1918	" 69	648.61	
March	"	" 71	2,309.83	
April	"	" 74	2,000.00	
May	"	" 76	2,500.00	
June	"	" 79	2,002.30	9,808.89
FRONTAGE TAXES				
September	1917	p. 59	985.79	
December	"	" 65	3,171.09	4,156.88
Forward				$340,906.51

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SCHEDULE B.

BERNICE P. BISHOP ESTATE

Expenditures for ~~12 Months Ending~~ Period AUGUST 21/17-JUNE 30, 1918.

HAWAIIAN GAZETTE CO. NO. 95398

Forward			$	$340,906.51
BUILDINGS A/C				
May	1917	p. 77		800.00
OFFICE FURNITURE & EQUIPMENT				
September	1917	p. 59	17.15	
November	"	" 63	2.25	
February	1918	" 69	5.75	
March	"	" 71	240.00	
May	"	" 76	9.00	274.15
KAAHUMANU STREET BUILDING				
March	1918	p. 72	869.35	
May	"	" 77	2,889.20	3,758.55
INVESTMENTS				
March	1918	p. 71		5,496.80
TOTAL CARRIED TO p. 81				$351,236.01

BERNICE P. BISHOP ESTATE

EXPENDITURES for the period

Vch'r Date — A U G U S T 21st - 31st, 1917

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
1	22	Capital Allowance	$	$ 1,888.27
		LAND AGENCY (incidentals)		
2	27	Territorial Surveyor, Blue Prints	.60	
3		Honolulu Iron Works, Lining Rod	2.74	
4	31	C. G. Hopkins, services as rodman	1.75	5.09
		EXPENSE (incidentals)		
5	21	Session Laws of 1917, 1 copy	2.50	
6	22	Hawn Gazette Co, 5000 letter head follrs	26.00	
7	27	Hawn Gazette Co, 1000 Envelopes	10.00	
8		Miss E. W. Dickey, typing sundry docts .	8.75	
9	31	Honolulu Merchants' Patrol, Aug services	1.50	
10		Waterhouse Co, typewriter rent 2 mos ...	8.00	
11		M. C. Amana, Collector, carfares Aug ...	2.30	59.05
		SURVEYING		
2	27	Territorial Surveyor, blue prints	1.50	
12		G. Podmore, a/c surveys, Island of Hawaii	100.00	101.50
		SALARIES		
13	31	E. B. Loomis, Asst Engineer, ... bal Aug	125.00	
14		G. Podmore, Surveyor, ... " "	87.50	
15		W. Smith, Rodman, ... " "	37.50	
16		E. T. Winant, Cashier, ... " "	166.65	
17		M. C. Amana, Collector, ... " "	75.00	
18		Mrs. C. C. West, Stenographer, 9 days ..	30.00	
19		Tam You, Janitor, ... bal Aug	12.50	
20		T. C. White, Kona Agent, ... "	125.00	
21		K. Kaneyuki, Forest Ranger, ... "	45.00	704.15
		LAW		
2	27	Territorial Surveyor, blue prints	6.20	
22	28	E. W. Dickey, typing legal documents ...	13.20	
23	31	Holmes & Olson, Attorneys, Genl Retn Aug	166.65	186.05
		TAX APPEALS		
24	27	Holmes & Olson, for services		270.00
		TAXES, 1917		
25	27	O. T. Shipman, bal due on appeals		30.50
		ROADS & SEWERS (Waialae Subdivision)		
26	31	J. N. Gere, Inspector, Salary Aug		78.50
		KEAUHOU SUBDIVISION		
27	31	L. Kaheana, services as helper		18.75
				$ 3,341.86

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1917

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
28	1	Revenue Allowance, Sept, 1917	$	$11,000.00
		LAND AGENCY (incidentals)		
29	14	Blue Print Co, August work	4.80	
30		Wall Nichols Co, Supplies	16.64	
31		E. O. Hall & Son, Supplies	.55	
32		Telephone 1519, upstairs office, Sept ..	5.10	27.09
		EXPENSE (incidentals)		
33	14	Office Supply Co, Stationery	5.10	
34		Rycroft's Distilled water, Aug	2.00	
31		Hall & Son, broom etc	2.30	
35		Hawn Gazette Co, 2000 billheads	10.50	
36		Hawn Gazette Co, Minute book	12.50	
37		Barnhart Ice Co, August	1.35	
38		Hawn Electric Co, Light 1 month	3.27	
39		Telephone 5303, downstairs office, Sept.	5.50	
40	22	Postage Stamps	5.00	
41	26	P. O. Box 466, rent 3 mos advance	2.00	
42		Office Supply Co, supplies	7.00	
43		Hall & Son, Supplies	.75	
44		American Laundry, office towels	.75	
45	29	Merchants' Patrol, services Sept	1.50	
46		Audit Co. Hawaii, services 3 mos to date	187.50	
47		D. F. Balch, repairs to instrument	1.00	
48		Honolulu Typewriter Exchange, repairs ..	.20	
49		M. C. Amana, carfares Sept	.70	248.92
		AUTO EXPENSE		
50	14	Von Hamm Young Co Services, supplies Aug		29.37
		SURVEYING		
51	8	Podmore, a/c expenses, Hawaii Surveys ..	100.00	
52	26	Hon Const & Draying Co, hauling forms ..	1.50	
53		Podmore, a/c expenses, Hawaii Surveys ..	150.00	
54	29	Balch, services, Kapaakea Survey, Sept .	160.00	
55		Geo. Eckhart, helper on above survey ...	17.50	
56		Ben Kaai, helper on above survey	12.50	441.50
		SALARIES		
57	14	Loomis,..... A/c Sept	125.00	
58		Podmore, ... " "	87.50	
59		Smith, ... " "	37.50	
60		Winant, ... " "	100.00	
61		Miss F. K. Kienzle, Stenographer " "	75.00	
62		Mildred Griffin, Stenographer, . " "	27.50	
63		W. A. Beer, Bookkeeper, ... " "	87.50	
64		Amana, ... " "	75.00	
65		Tam You, ... " "	7.50	
66	29	Loomis, ... bal "	125.00	
67		Podmore, ... " "	87.50	
68		Smith, ... " "	37.50	
69		Winant, ... " "	166.65	
70		Kienzle, ... " "	75.00	
71		Beer, ... " "	87.50	
72		Amana, ... " "	75.00	
73		Tam You, ... " "	12.50	
74		Griffin, ... " "	10.00	
75		White, ... "	125.00	
76		Kaneyuki, ... "	45.00	1,469.15
		FORWARD		$13,216.03

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1917

Vch'r		Date		$		$	
			Brought Forward			13,216	03
			LAW				
	77	25	P. H. Burnette, Notary, oaths of Trustee		75		
	78	29	Holmes & Olson, General Retainer, Sept .	166	65	167	40
			RENTS				
	79	19	Bishop Museum, prop of lease Hon Plant .			477	35
			INSURANCE				
	80	25	Bishop Ins Agency, Delmonico Bld 1 year.	65	25		
	81		J. M. Dowsett, Delmonico Bldg 1 year ...	43	50		
	82		Brewer & Co, Delmonico Bldg 1 year	65	25		
	83		Guardian Trust, Delmonico Warehouse 1 yr	129	60		
	84		Bishop Ins Agency, Bond W. A. Beer 1 yr.	50	00	353	60
			ROADS & SEWERS (Waialae Subdivision)				
	85	1	G. M. Yamada, a/c road construction	794	75		
	86	14	Gere, inspector, a/c Sept Salary	77	50		
	87		Ben Kaai, helping re-stake lots	22	50		
	87		Geo. Eckhart, " " "	22	50		
	88		Lord-Young Eng Co, a/c road construction	6,182	10		
	89		Honolulu Planing Mill, 150 stakes	9	00		
	90	20	Lord-Young, extra lane	115	00		
	91		Lord-Young, miscellaneous extras	127	26		
	92	22	G. M. Yamada, curbing & paving	207	00		
	93	29	Gere, Inspector, bal Salary Sept, ...	77	50		
	94		Balch, re-staking lots	40	00	7,675	11
			FRONTAGE IMPROVEMENT TAXES				
	95	5	D. L. Conkling, City Treasurer, Hotel St	338	08		
	96	10	Conkling, balance Beach Walk	647	71	985	79
			INTEREST				
	96	10	Conkling, on balance Beach Walk, 1 yr 6%			77	70
			WATER RATES				
	97	14	Bishop & Co, ½ office Bldg 3mo to Aug 25			3	97
			AGENTS' COMMISSION				
	98	25	J. M. Lydgate, Kauai, on L 1839			5	00
			FURNITURE & EQUIPMENT				
	99	25	Waterhouse Co, cash tray			17	15
						22,979	10

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L. 512

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1917

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
100	1	Revenue Allowance, Oct	$	$11,000.00
		LAND AGENCY (incidentals)		
101	1	Collins, a/c expenses trip to Kona	200.00	
102	5	Barnhart ice for Sept	1.20	
103	6	Rycroft's distilled water for Sept	1.00	
104		Advertiser 3 months to Dec 31/17	2.85	
105		Merchantile Reference Sheet 3mo to Dec 31	6.00	
106	10	Wall Nichols, Lily cups	1.50	
107		Blue Print Co, Sept work	.50	
108	11	Telephone 1519, Oct	5.10	
109	31	Robt. Baker, helper, 1 day Kakaako	2.00	220.15
		EXPENSE (incidentals)		
110	1	Amana, Collector, a/c expenses Molokai .	75.00	
111	5	Office Supply Co, misc supplies	1.75	
112	6	Hawn News Co, steel ruler	1.00	
113		Hawn Electric Co, Light 1 month	3.05	
114	11	Telephone 5303, Oct	5.00	
115	15	Postage Stamps	2.00	
116	20	Laundry office towels	.75	
117		Hawn Gazette Co, 200 lease blanks	24.00	
118		Merchantile Printing Co, rebinding books	6.50	
119		Audit Co Hawaii, expenses re audits	20.80	
120	31	Merchants' Patrol, Oct services	1.50	
121		Grinding office cutlery	.90	
122		Hawn Gazette Co, transfer binder	6.50	
123		Amana, carfares Oct	.75	149.50
		AUTO EXPENSE		
124	6	Von Hamm Young Co services,supplies, Oct		31.68
		SURVEYING		
125	11	Chas. Honolii, 9 days Kapaakea	22.50	
126		Geo. Eckhart, 8 days "	20.00	
127	20	Podmore, a/c expenses, Hawaii Surveys ..	150.00	
128	23	Balch, 20 days Kapaakea Survey	160.00	
129	31	Podmore, a/c expenses, Hawaii Surveys ..	100.00	452.50
		SALARIES		
130	15	G. M. Collins, Superintendent .. A/c Oct	150.00	
131		Loomis, ... " "	125.00	
132		Podmore, ... " "	87.50	
133		Smith, ... " "	37.50	
134		Winant, ... " "	100.00	
135		Kienzle, ... " "	75.00	
136		Beer, ... " "	87.50	
137		Amana, ... " "	75.00	
138		Tam You, ... " "	7.50	
139	31	Collins, ... bal "	183.35	
140		Loomis, ... " "	125.00	
141		Podmore, ... " "	87.50	
142		Smith, ... " "	37.50	
143		Winant, ... " "	166.65	
144		Kienzle, ... " "	75.00	
145		Beer, ... " "	87.50	
146		Amana, ... " "	75.00	
147		Tam You, ... " "	12.50	
148		White, ... "	125.00	
149		Kaneyuki, ... "	45.00	1,765.00
		FORWARD		$13,618.83

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1917

Vch'r	Date			
		Brought Forward	$	$13,618.83
		LAW		
150	1	Holmes & Olson, a/c expenses, King Suit,	500.00	
151	2	" Special Retainer, Gore Lot Suit	2,000.00	
152	6	F. K. Kienzle, Notary, oath on Petition.	.25	
153	8	Judge Perry, Court Costs, H.R.T. Suit ..	123.81	
154	11	W. A. Wall, services Paunau & HRT suits.	1,140.35	
155	15	Holmes & Olson, expenses misc suits	259.68	
156	31	Holmes & Olson, Gnel Retainer, Oct	166.65	4,190.74
		INSURANCE		
157	16	Bishop Ins Agency, on office furniture..		20.16
		AGENTS' COMMISSION		
158	1	Edward Hore, Waialua, Oahu, 3 mo to date	37.38	
159		W. F. Sanborn, Kauai, 3 mo to date	7.60	
160		A. S. LeB. Gurney, Hilo, 3 mo to date ..	130.01	174.99
		ROADS & SEWERS (Waialae Subdivision)		
161	6	G. M. Yamada, a/c contract and extras ..	1,404.25	
162	15	Gere, Inspector, 11 days	55.35	
163	20	Yamada, misc extras	41.60	
164		Lord-Young, balance a/c contract	500.00	
165		Yamada, a/c contract	454.00	
166	31	Baker, helper, 1½ days	3.00	
167		City Road Dept, 23 concrete monuments ..	9.20	
168		Hon Const & Draying Co, hauling above ..	4.50	2,471.90
		REPAIRS		
169	11	Coyne Furniture Co, reps to office shade	.75	
170	31	Hon Planing Mill, repairs to window	4.15	4.90
				$20,481.52

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1917

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
171	1	Revenue Allowance, Nov 1917	$11,000.00	$
172	15	Capital Allowance	142.00	
173	30	Allowance for pupils' Supplies	1,500.00	
174		Capital Allowance	150.00	
174		Revenue Allowance	1,000.00	13,792.00
		LAND AGENCY (incidentals)		
175	7	Rycroft's distilled water, Oct	.50	
176		Blue Print Co, miscellaneous prints	2.55	
177		Barnhart Ice for Oct	1.35	
178		Hawn News Co, 6 books	6.12	
179		Hall & Son, miscellaneous supplies	1.30	
180		Wall Nichols Co, miscellaneous supplies.	13.98	
181	10	Telephone 1519, Nov	5.10	30.90
		EXPENSE (incidentals)		
182	2	Postage Stamps	.75	
183	7	Hawn News Co, binder and sheets	3.35	
184		Hawn Gazette Co, 500 lease blanks	20.00	
185		Hawn Electric Co, Light 1 month	3.40	
186		Office Supply Co, miscellaneous supplies	15.93	
187	10	Postage Stamps	5.00	
188		Hawn Electric Co, repairs to office fan.	1.13	
189		Telephone 5303, Nov	5.00	
190	21	Laundry, office towels	.90	
191	28	Hwan Electric Co, new fan cord	.80	
192	30	Amana, car fares Nov	1.00	
193		Merchants' Patrol, services Nov	1.50	58.76
		AUTO EXPENSE		
194	7	Von Hamm Young, services, supplies, Oct.	27.61	27.61
		SURVEYING		
195	13	Podmore, a/c expenses Hawaii Surveys	100.00	
196	28	" " " "	100.00	200.00
		SALARIES		
197	10	Smith, a/c Nov	37.50	
198	15	Collins, " "	150.00	
199		Loomis, " "	125.00	
200		Podmore, " "	87.50	
201		Winant, " "	100.00	
202		Kienzle, " "	75.00	
203		Beer, " "	87.50	
204		Amana, " "	75.00	
205		Tam You, " "	7.50	
206	30	Collins, bal "	183.35	
207		Loomis, " "	125.00	
208		Podmore, " "	87.50	
209		Smith, " "	37.50	
210		Winant, " "	166.65	
211		Kienzle, " "	75.00	
212		Beer, " "	87.50	
213		Amana, " "	75.00	
214		Tam You, " "	12.50	
215		White, "	125.00	
216		Kaneyuki, "	45.00	1,765.00
		FORWARD		$15,874.27

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1917

Vch'r	Date				
		Brought Forward	$		$15,874.27
		LAW			
217	7	W. A. Wall, for services Honaunau Case..		77.00	
218	12	Registrar Merriam, cert copies of leases		6.50	
219	28	Judge Perry, a/c expenses to Lahaina ...		222.46	
220	30	Holmes & Olson, general Retainer, Nov ..		166.65	472.61
		PURCHASE OF LANDS			
221	19	Lunalilo Estate, Kahaluu, N. Kona Lands.		169.00	
222		Registrar Merriam, recording above deed.		4.00	173.00
		FURNITURE & EQUIPMENT			
223	15	Hawn News Co, paragon scale			2.25
		TAXES			
		Hawaii, ...		5,488.75	
224	5	N. Hilo, ...	$ 142.00		
225		S. Hilo, ...	2,446.95		
226		Hamakua, ...	89.05		
227		N. Kohala, ...	309.85		
228		N. Kona, ...	523.25		
229		S. Kona, ...	881.65		
230		Kau, ...	731.90		
231		Puna, ...	364.10		
232		Maui, ...		465.70	
233		Molokai, ...		75.45	
		Kauai, ...		154.20	
234		Lihue, ...	$ 27.00		
235		Hanalei, ...	127.20		
		Oahu, ...		21,498.45	
236	15	Kona, ...	$16,204.95		
237		Koolaupoko, ...	320.80		
238		Koolauloa, ...	245.00		
239		Waialua, ...	1,352.55		
240		Ewa, ...	3,375.15		27,682.55
		REPAIRS			
241	15	E. R. Bath, repairs to toilet		1.65	
242	28	T. C. White, repairs Keauhou Road		970.00	971.65
		ROADS & SEWERS (Waialae)			
243	7	Hawn Gazette Co, reprints of Estate Adv.		3.75	
244	10	S. Stephenson, lot number signs, ...		4.00	
245	28	J. F. Morgan Co, Auctioeer's fee		250.00	
246		G. M. Yamada, balance of contract		200.00	457.75
		KEAUHOU SUBDIVISION			
247	1	Loomis, advance a/c expenses Kona trip .			250.00
					$45,884.08

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1917

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
248	1	Revenue Allowance, December, 1917	$11,000.00	$
249	15	Capital Allowance, ...	435.00	
250		Capital Allowance, ...	650.00	
250		Revenue Allowance, ...	105.05	
251	26	Revenue Allowance, ...	4,000.00	16,190.05
		LAND AGENCY (incidentals)		
252	10	Blue Print Co, November Prints	1.45	
253		Wall Nichols, Tracing Paper	2.50	
254		Wall Nichols, Time Books etc	11.91	
255		Rycroft's Distilled Water, November	1.00	
256		Merchantile Reference Sheet 3m to Mar 31.	6.00	
257		Telephone #1519, December	5.20	
258		Hawn Gazette Co, 1000 daily const blanks.	14.00	
259		Barnhart Ice for November	1.30	
260	20	Hawn News Co, profile paper	4.70	48.06
		EXPENSE (incidentals)		
261	1	Postage Stamps	5.00	
262	10	Star Bulletin, new cash book	42.75	
263		Hoffschlager Co, 5000 sheets legal paper.	22.05	
264		Hall & Son, supplies	1.62	
265		Telephone #5303 Decemeber	5.00	
266		Hawn Electric Co, Light 1 month	3.27	
267	20	Hall & Son, mop handle	.32	
268		Office Supply Co, misc supplies	4.60	
269		Hawn Gazette Co, 100 lease blanks	16.00	
270		Laundry, office towels	.70	
271	24	Thrum's Annual for 1918	.75	
272	31	Honolulu Merchants' Patrol, services Dec.	1.50	
273		Audit Co, 3 months to date	187.50	
274		Amana, car fares, December	.75	291.81
		AUTO EXPENSE		
275	10	Von Hamm Young, service & supplies Nov ..	18.74	
276	31	Brewer & Co, premium of insurance "Buick"	13.75	32.49
		SURVEYING		
277	20	Podmore, a/c expenses Hawaii Surveys		100.00
		SALARIES		
278	15	Collins, ... a/c Dec	150.00	
279		Loomis, ... " "	125.00	
280		Podmore, ... " "	87.50	
281		Smith, ... " "	50.00	
282		Winant, ... " "	100.00	
283		Kienzle, ... " "	75.00	
284		Beer, ... " "	87.50	
285		Amana, ... " "	75.00	
286		Tam You, ... " "	10.00	
287	31	Collins, ... bal "	183.15	
288		Loomis, ... " "	125.00	
289		Podmore, ... " "	87.50	
290		Smith, ... " "	50.00	
291		Winant, ... " "	166.85	
292		Kienzle, ... " "	75.00	
293		Beer, ... " "	87.50	
294		Amana, ... " "	75.00	
295		Tam You, ... " "	10.00	
296		White, ... "	125.00	
297		Kaneyuki, ... "	45.00	1,790.00
		FORWARD		$18,452.41

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of DECEMBER, 1917

VOUCHER	DATE		$	$
		Brought forward,		18,452.41
		LAW		
298	10	Wright, Harvey & Wright, Lahaina Boundary,	90.00	
299	31	W. A. Wall, services, Lahaina Boundary,	194.00	
300		Holmes & Olson, General Retainer, December,	166.85	450.85
		PURCHASE OF LANDS (Kaahumanu St.)		
301	8	Annie Jaeger, 3087 sq. ft., Deed Dec. 7, 1917,	16,000.00	
302		Guardian Trust, ½ costs perfecting title,	192.10	
303		Registrar Merriam, recording above deed,	2.50	16,194.60
		ROADS & SEWERS (Waialae)		
252	10	Blue Print Co., prints of subdivision,	2.05	
304		Star-Bulletin, advertising auction,	84.00	
305		Advertiser, " " ,	112.00	
306		S. Stephenson, painting sign advertising lots,	19.00	217.05
		KEAUHOU SUBDIVISION		
307	1	E. B. Loomis, balance expenses Kona trip,		79.40
		FRONTAGE TAXES		
308	5	City Treasurer, balance Kalakaua Improvement # 4		3,171.09
		INTEREST		
308	5	City Treasurer, on balance Kalakaua Improvmt., 2yr		380.50
		REPAIRS		
309	10	Miss F. F. Bayley, typing re Keei Road,		9.63
		TAXES (on lands reverting at Queen's death)		
310	31	Liliuokalani Trust, proportion 1917,	33.15	
310		" colls. from tenants proporn.refd.to Lil.Trust	26.90	60.05
		WATER RATES (Office Building)		
311	15	Bishop & Co., ½ share, 3 months,		5.90
		AGENTS' COMMISSION		
312	31	A. S. LeB. Gurney, Hilo, 3 months to date,	151.38	
313		Ed. Hore, Waialua, Oahu, 3 " " " ,	19.57	
314		W. F. Sanborn, Kauai, 3 " " " ,	3.00	173.95
		RENTS		
315		Bishop Museum, office, 6 months to date,		600.00
				39,795.43

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of JANUARY, 1918

Vch'r	Date				
-	3	SUSPENSE Trustees' Commissions, Jul 1- Aug 20/17	$		$ 2,815.78
-	3	TRUSTEES' COMMISSIONS A/c period Aug 21 - Dec 31/17			4,813.23
316	2	KAMEHAMEHA SCHOOLS A/c Revenue Expenses, Jan 1918	11,000.00		
317	9	A/c Capital Expenses, ...	265.58		
318	26	A/c Revenue Expenses, ...	4,000.00		15,265.58
319	2	LAND AGENCY (incidentals) Advertiser, 3 mos advance	2.85		
320	5	Blue Print Co, prints in Dec	6.75		
321		Titus Lovell, Helper, 4 days	8.00		
322	9	Barnhart Ice, Dec	1.30		
323		Rycroft's distilled water, Dec	.50		
324		Telephone #1519, Jan	5.10		
325		Chambers Drug Co, benzine for cleaning .	.40		
326		Hon Photo Supply, 2 brushes	.20		
327	15	Inter-Island S. Nav Co, 200# 6" Spikes .	12.50		
328		Wall Nichols, Lily drinking cups	1.67		
329	26	Territorial Surveyor, blue prints	1.05		
330	31	Engineering News & Record, 1 yr to 1/1/19	5.00		
331		H. F. Wichman Co, repairs to transit ...	1.00		46.32
332	2	EXPENSE (incidentals) Hydrography Division, Lumahai Trail 1917	10.00		
333		P. O. Box #466, 3 mos advance	2.00		
334		Postage Stamps	1.00		
335	5	Hawn Electric Co, Light 1 month	3.00		
336	9	Office Supply Co, misc supplies	4.65		
337		Telephone #5303, Jan	5.00		
338		Hon Typewriter Exchange, repairs	1.00		
339	15	Laundry Office towels	.75		
340		Hawn Gazette Co, index tabs	7.75		
341		" rubber stamps	.25		
328		Wall Nichols, journal paper	2.25		
342	21	Amana, a/c collecting trip to Molokai ..	75.00		
343	26	Hawn Gazette Co, new rent roll	70.00		
344		" rent receipt books	16.00		
345		Postage Stamps	1.00		
346	28	Postage Stamps	5.00		
347	31	Merchants' Patrol Jan	1.50		
348		Amana, car fares Jan	.60		206.75
349	9	AUTO EXPENSE Von Hamm Young, service & supplies, Dec.			27.09
350	5	SURVEYING (Kapaakea) Wright Harvey & Wright, services			359.70
351	15	SALARIES Collins, ... a/c Jan	150.00		
352		Loomis, ... " "	125.00		
353		Podmore, ... " "	87.50		
354		Smith, ... " "	50.00		
		FORWARD	$ 412.50		$23,534.45

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of JANUARY, 1918

Vch'r	Date					
		Brought Forward			$ 412.50	$23,534.45
		SALARIES				
355	15	Winant,	a/c	Jan	100.00	
356		Kienzle,	"	"	75.00	
357		Beer,	"	"	87.50	
358		Amana,	"	"	75.00	
359		Tam You,	"	"	10.00	
360	31	Collins,	bal	"	183.35	
361		Loomis,	"	"	125.00	
362		Podmore,	"	"	87.50	
363		Smith,	"	"	50.00	
364		Winant,	"	"	166.65	
365		Kienzle,	"	"	75.00	
366		Beer,	"	"	87.50	
367		Amana,	"	"	75.00	
368		Tam You,	"	"	10.00	
369		White,		"	125.00	
370		Kaneyuki,		"	45.00	1,790.00
		LAW				
371	7	W. C. Wilder, Master's fee 32nd Annl			a/c 250.00	
372		W. C. Wilder, " 33rd partial Annual			a/c 75.00	
373	21	Robertson & Olson, Gore lot suit costs			156.50	
374		Water Rates delinquent on Gore Lot			32.00	
375		Protective Agency, Watchman at Gore Lot.			9.00	
376		Hall & Son, rope for Gore Lot			11.20	
377	26	Kienzle, Notary, 27 oaths on tax returns			6.75	
378	31	A. G. M. Robertson, General Retainer Jan			166.65	707.10
		INSURANCE				
379	9	Sun Insurance, Alumni House, 1 year			11.40	
380		Bond, E. T. Winant, $20,000 1 year			100.00	
381		Bond, M. C. Amana, $2,000 1 year			10.00	
382	26	Bishop Ins Ag. Alumni Dormitory 1 year			98.09	
383		" Waipa, Kauai buildings			57.75	277.24
		RENTS				
384	2	Bishop Museum, Palama lands under L 710.			118.65	
385	26	Cecil Brown Est. share of Waikiki lands.			100.00	218.65
		TAXES				
386	26	Wilder, Assessor, Playgrounds Beretania.				435.20
		ROADS & SEWERS (Waialae Subdivision)				
387	26	Star Bulletin, cut of map for auction				15.15
		WATER RATES				
388	5	Delmonico Bldg, 6 mos advance				21.00
						$26,998.79

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of FEBRUARY, 1918

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
389	1	A/c Revenue Expenses, Feb, 1918	$11,000.00	$
390	19	A/c Capital Expenses, ...	500.00	
391	28	Appropriation for Pupils' Supplies	1,500.00	13,000.00
		LAND AGENCY (incidentals)		
392	7	Rycroft's distilled water, Jan	1.00	
393		Wall Nichols, supplies	4.05	
394		Hall & Son, linen line	.50	
395		Territorial Surveyor, Kona prints	.60	
396		Territorial Surveyor, Hotel St. prints .	.35	
397		Barnhart ice, Jan	1.30	
398		Blue Print Co, Jan work	5.55	
399		Wells Fargo Expressage on map from Hilo.	.32	
400	15	Telephone #1519, Feb	5.20	
401		Waterhouse Co, folders	6.40	
402	28	Matsugoro, cleaning Kawananakoa Lot	3.50	28.77
		EXPENSE (incidentals)		
403	7	Laundry office towels	.80	
404		Office Supply Co, misc supplies	26.70	
405		Hawn Electric Co, light 1 mo	3.50	
406	15	Telephone #5303, Feb	5.20	
407		Ehlers & Co, ribbon for court a/cs	.40	
408	28	Merchants' Patrol, srevices Feb	1.50	
409		Laundry office towels	.80	
410		Amana, car fares Feb	1.05	39.95
		AUTO EXPENSE		
411	15	Von Hamm Young, service & supplies Jan .	138.41	
412	26	Wilder, Assessor, Auto tax 1918, #924...	29.55	
413		Police Dept, re-registration #924, Buick	1.00	168.96
		SURVEYING		
414	2	G. Podmore, a/c expenses Kona surveys ..	200.00	
415	7	Hawn News Co, paper for Podmore	7.40	
416	15	Hon Const & Dray Co, hauling pipe	1.34	
417	26	" hauling Podmore's baggage	1.00	
418		Podmore, a/c expenses Kona surveys	200.00	409.74
		SALARIES		
419	15	Collins, ... a/c Feb	150.00	
420		Loomis, ... " "	125.00	
421		Podmore, ... " "	87.50	
422		Smith, ... " "	50.00	
423		Winant, ... " "	100.00	
424		Kienzle, ... " "	75.00	
425		Beer, ... " "	87.50	
426		Amana, ... " "	75.00	
427		Tam You, ... " "	10.00	
428	28	Collins, ... bal "	183.35	
429		Loomis, ... " "	125.00	
430		Podmore, ... " "	87.50	
431		Smith, ... " "	50.00	
432		Winant, ... " "	166.65	
433		Kienzle, ... " "	100.00	
434		Beer, ... " "	112.50	
435		Amana, ... " "	75.00	
436		Tam You, ... " "	10.00	
437		White, ... "	125.00	
438		Kaneyuki, ... "	45.00	1,840.00
		FORWARD		$15,487.42

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1918

Vch'r	Date		$	$
		Brought Forward		$15,487.42
		LAW		
439	2	Judge Perry, advance a/c expenses	150.00	
440	5	Merriam, certified copies of leases	17.50	
441	15	Kienzle, Notary, oath to permit	.25	
442		Judge Perry, balance a/c expenses	162.93	
443	16	Kienzle, Notary, oath on Federal Inf Ret	.25	
444	28	Robertson, General Retainer, Feb	166.65	497.58
		IMPROVEMENT OF LANDS (Kakaako)		
445	2	Wm. Hughes, Inspector, 6 ds to Feb 1/18.	30.00	
446		A. H. Hobart, a/c contract & extras	174.78	
447	7	Hon Scrap Iron Co, boiler tubes	7.20	
416	15	Hon Const & Dray Co, hauling above	1.50	
448		A. H. Hobart, a/c contract & extras	492.10	
449	19	J. B. Agassiz, a/c contract	320.00	
450	21	Wm. Hughes, Feb 1 - 15 inc	75.00	1,100.58
		REPAIRS		
451	9	E. R. Bath, to office toilet		1.50
		OFFICE FURNITURE & FIXTURES (Kona Office)		
452	7	Emmeluth & Co, 2 metal map tubes		5.75
		RENTS		
453	21	Bishop Museum, proportion of Hon Plant'n		1,907.61
		KEAUHOU SUBDIVISION		
454	23	White, agent, 1st remittance a/c road wk	503.65	
455	26	Hon Iron Wks, Armco culverts for road ..	144.96	648.61
				$19,649.05

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1918

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
456	1	A/c revenue expenses, March	$11,000.00	$
457	30	A/c revenue expenses, ...	4,000.00	15,000.00
		SUSPENSE (Improvement of Lands)		
458	30	Kamenosuki Koyanagi, on a/c contract ...		300.00
		LAND AGENCY (incidentals)		
459	2	Florence Lee, typing mais documents	6.00	
460	6	Hall & Son, msic supplies	2.20	
461		Cook & Arioli, Hilo, surveying	35.00	
462		Rycroft's distilled water, Feb	1.00	
463		Hawn News Co, plumb bob & reading glass.	3.00	
464		Barnhart Ice Feb	1.20	
465	9	Dimond & Co, lily drinking cups	1.50	
466		Wall Nichols, misc supplies	2.42	
467	13	Telephone #1519, March	5.30	
468	19	James Goo, typing re contracts	5.50	
469	25	Waterhouse Co, adding machine paper	1.20	64.32
		EXPENSE (incidentals)		
470	6	Hawn Electric Co, light 1 month	3.00	
471		Postage Stamps	5.00	
460		Hall & Son, supplies	3.04	
472	8	Hawn Gazette Co, schedule blanks	13.35	
473		Hawn Gazette Co, lease blanks	22.00	
474	9	Office Supply Co, misc supplies	20.70	
475	13	Telephone #5303, March	5.20	
476	19	Postage Stamps	.50	
477	25	Bishop & Co, water rates ½ office bldg .	2.78	
478	30	Merchants' Patrol, services March	1.50	
479		Hawn Gazette Co, 2000 small envelopes ..	14.00	
480		Audit Co, 3 m to date & expenses outside	202.60	
481		Amana, car fares March	.65	294.32
		AUTO EXPENSE		
482	9	Inter-Island freight on casing to Kona .	.26	
483		Von Hamm Young, services & supplies Feb.	59.30	
484	15	Haleiwa Garage, fan belt	1.00	60.56
		SURVEYING		
485	25	Podmore, a/c expenses, Kona surveys	200.00	
486		Hon Const & Dray Co, shipping chair	.76	200.76
		SALARIES		
487	15	Collins, ... a/c Mar	150.00	
488		Loomis, ... " "	125.00	
489		Podmore, ... " "	87.50	
490		Smith, ... " "	50.00	
491		Winant, ... " "	100.00	
492		Kienzle, ... " "	87.50	
493		Beer, ... " "	100.00	
494		Amana, ... " "	75.00	
495		Tam You, ... " "	10.00	
496	30	Collins, ... bal "	183.35	
497		Loomis, ... " "	125.00	
498		Podmore, ... " "	87.50	
499		Smith, ... " "	50.00	
		FORWARD	$ 1,230.85	$15,919.96

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of MARCH, 1918.

Voucher	Date			
		Brought forward, ...	$ 1,230.85	$15,919.96
		SALARIES (continued)		
500	30	Winant, ... Balance March	166.65	
501		Kienzle, ... " "	87.50	
502		Beer, ... " "	100.00	
503		Amana, ... " "	75.00	
504		Tam You, ... " "	10.00	
505		White, ... "	125.00	
506		Kaneyuki, ... "	45.00	1,840.00
		LAW		
507	2	Holmes & Olson, costs miscellaneous suits,...	79.20	
508		" special fee and costs mis. suits	260.25	
509	14	R. A. Kearns, service Paunau case, ...	57.52	396.97
		PURCHASE OF LANDS		
510	12	Recording Lum Yip Kee deed, Manoa, ...	9.50	
511		Bishop & Co., stamps re same, ...	.50	10.00
		LAW		
512	13	A. C. Alexander, Paunau Survey, ...	40.00	
513	30	Robertson, Gen'l. Retainer, March, ...	166.65	206.65
		AGENTS' COMMISSIONS		
514	15	J. M. Lydgate, Wailua, Kauai, 2½% on $200.00.	5.00	
515	30	Ed. Hore, Waialua, Oahu, 3 m to date, ...	27.85	
516		W. F. Sanborn, Waipa, Kauai, 3 m to date, . .	44.75	
517		A. S. LeB. Gurney, Hilo, 3 m to date, ...	138.37	215.97
		IMPROVEMENT OF LANDS (Kakaako)		
518	2	A. H. Hobart, a/c test borings, Ala Moana, .	360.00	
519		Wm. Hughes, Inspector, Feb 16 to 28th inclsv.	65.00	
520	4	J. B. Agassiz, a/c test borings, ...	336.00	
521	5	A. H. Hobart, balance, test borings, ...	288.00	
522	6	Hon. Planing Mill, lumber, ...	.25	
523	19	J. B. Agassiz, balance, test borings, ...	704.00	
524		Wm. Hughes, Inspector, Mar 1 to 18 inclusive,	90.00	1,843.25
		IMPROVEMENT OF LANDS (Fort Street Lot)		
525	13	S. F. Kenn, cement walk, Kam. Alumni Premises		134.80
		KEAUHOU SUBDIVISION		
526	6	Mercantile Printing Co., rubber stamps, . .	.50	
527		Hawn. Gazette Co., daily report blanks, . .	14.50	
528		Collins, 2 licenses to use explosives, . .	.50	
529		Blue Print Co., Miscel. Kona prints, . .	12.90	
530		White, acct. expenses, new road work, . .	1,003.00	
531	9	Hon. Iron Wks., Armco iron culverts, . .	403.43	
532	19	Collins, a/c expenses trip to Kona, . .	125.00	
533	26	White, a/c expenses new road work, . .	750.00	2,309.83
		INVESTMENTS		
534	4	Guardian Trust, U. S. Treasury Certificates .	5,000.00	
535	9	" " $600 War-Savings Stamps 120 @ 4.14	496.80	5,496.80
		INTEREST (accrued on above Certificates)		
536	25	Guardian Trust, $5000.00 14 days @ 4½% . . .		8.75
		OFFICE FURNITURE & FIXTURES		
537	9	G. H. Gere, Estate instruments and books, . .		240.00
		FORWARD		$28,622.98

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of MARCH, 1918.

VOUCHER	DATE			
		Brought Forward, ...	$	$28,622.98
		RENTS		
538	15	Territory Hawaii, Kunana, 12 mo. advance, . .	85.00	
539	30	J.R.Keolewa, Waipa ditch, year 1918, ...	6.00	91.00
		KAAHUMANU STREET BUILDING		
540	19	Emory & Webb, Architects, a/c fee, ...		869.35
				$29,583.33

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of APRIL, 1918

Voucher	Date			
		KAMEHAMEHA SCHOOLS		
541	1	a/c Revenue Expenses, April, ...	$ 11,000.00	
542	30	a/c Revenue Expenses, special allowance, ...	4,000.00	$15,000.00
		LAND AGENCY (incidentals)		
543	2	Haw'n Gazette, 3 mo subscrpn "Advertiser" .	2.85	
544		Odo Shoten, purchase of 1 chair cushion, ..	1.75	
545	4	Geo. W. Crabbe, services survey 1 day, ...	1.75	
546	5	Barnhardt Ice Co., March ice bill, ...	1.35	
547		Blue Print Co., March blue prints prchsd. .	5.45	
548		Wall Nichols & Co., supplies prchsd. March,	5.80	
549		Rycroft Distilled Water Co., March bill, .	.50	
550	13	Telephone for April in adv., No. 1519, ...	5.20	
551		E.O.Hall & Son, miscellaneous supplies, ...	1.00	25.65
		EXPENSE (incidentals)		
552	2	Rent of P.O. Box # 466 to June 30, 1918, ..	2.00	
553	5	American Laundry, for office towels washed,	.75	
554		Haw'n Gazette Co. 5000 receipt blanks,Taxes	25.00	
555		Office Supply Co., Misc. supplies, ...	26.00	
556		E.J.Mooklar, typewriting leases, ...	5.70	
557	9	Postage Stamps, ...	5.00	
558	13	Hon. Typwrtr. Exchge., repairs to typewrtr.	6.30	
559		Haw'n Gazette Co. 2000 bill heads, ...	12.50	
560		Telephone for April, No. 5303, in adv., ...	5.00	
561		Hawaiian Electric Co., Light, ...	1.90	
551		E. O. Hall & Son, miscel. supplies, ...	1.80	
562	22	Postage Stamps, ...	5.00	
563	30	Hon. Merchants Patrol, services April, ...	1.50	
564		M. C. Amana, collector, carfares, April, ..	.60	
565		American Laundry, office towels washed, ...	.70	99.75
		AUTO EXPENSE		
566	13	von Hamm-Young Co., supplies & repairs, ...		96.23
		SURVEYING		
567	13	Inter-Island S.N.Co. freight on auto casing	.34	
568	30	G. Podmore a/c expenses sundry Kona surveys	200.00	200.34
		SALARIES		
569	15	Collins, Land Agency, a/c April, ...	150.00	
570		Loomis, " " "	125.00	
571		Podmore, " " "	87.50	
572		Smith, " " "	50.00	
573		Winant, Gen'l. office, "	100.00	
574		Kienzle, " " "	87.50	
575		Beer, " " "	100.00	
576		Mooklar, EJ " " 7 days 9/15	40.83	
577		Amana, " " a/c April	75.00	
578		Tam You, " " "	10.00	
579	30	Collins, Land Agency, bal. April	183.35	
580		Loomis, " " "	125.00	
581		Podmore, " " "	87.50	
582		Smith, " " "	50.00	
583		Winant, Gen'l. office "	166.65	
584		Kienzle, " " "	87.50	
585		Beer, " " "	100.00	
586		Mooklar, " " "	87.50	
587		Amana, " " "	75.00	
588		Tam You, " " "	10.00	
589		T.C.White, Kona " "	125.00	
590		K. Kaneyuke, Forest Ranger"	45.00	1,968.33
		FORWARD		$17,390.30

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of APRIL, 1918

Voucher	Date			
		Brought forward, ...		$17,390.30
		LAW		
591	2	R.A.Kearns reporting procdgs. Paunau case	$ 14.10	
592	13	Holmes & Olson fee re Kahaimakane claim,.	50.00	
593		W. A. Wall services re Paunau boundry. ..	75.00	
594	17	Holmes & Olson final fee King-Williams, .	33.40	
595	25	A.G.M.Robertson, witness fees Paunau case	31.00	
596	27	M. D. Montsarratt, costs re Paunau case,.	385.65	
597	30	A. G. M. Robertson, general retainer fee,	166.65	755.80
		KEAUHOU SUBDIVISION		
598	20	T. C. White C/D a/c expenses New Road, ..		2,000.00
		REPAIRS		
599	30	Coyne Furniture Co., office shade, ...	1.00	
600		D. C. Cashman, re-covering 7 awnings ofce	41.00	42.00
		MAINTENANCE AND UPKEEP WAIALAE		
601	30	John Ku, Cantonnier, wages April 22-30/18		15.40
				$20,203.50

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1918

VOUCHER	DATE			
		KAMEHAMEHA SCHOOLS		
V602	1	A/C Revenue Expenses, May, ...	$ 11,000.00	$
V603	21	A/C Capital Expenditures, lathes, ...	8,350.00	19,350.00
		LAND AGENCY (incidentals)		
V604	8	Dimond & Co., paper clips, ...	1.50	
V605		Wall, Nichols Co., tablets, pencils, etc. .	5.83	
V606		Hawn. News Co., cross-section paper, ...	.25	
V607		W. Smith, carfares, Kapaakea survey, ...	.40	
V608		Mercantile Ref. Agcy. sub. 3 m to Jun 30/18.	6.00	
V609		Rycroft Soda Co. distilled water, April/18 .	.50	
V610		Haw'n. News Co. triangle, 12"	1.65	
V611		Telephone # 1519, May, ...	5.00	
V612		Hall & Son, saw, knife, etc., ...	.75	
V613		Barnhardt Ice Co., ice during April, ...	1.30	
V614		Waterhouse Co., adding machn. maint. 6 mo. .	5.00	
V615		Philp & Bro., knife-sheath, ...	1.25	
V616		Blue Print Co., miscellaneous prints, . . .	4.20	
V617	10	Robt. Kauha, Rodman, Kapaakea, 2½ days, . .	4.40	
V618	31	R. Proropio, clearing Mililani St. lot, 4 da	6.00	
V619		F. Lee, typing Kapaakea correspondence, . .	10.40	54.43
		EXPENSE (Incidentals)		
V620	8	Hawn. Elec. Co. office service 1 mo.	1.83	
V621		Office Supply Co., clips tags, etc.	1.05	
V622		Telephone 5303, May, ...	5.10	
V604		Dimond & Co. paper and duster, ...	2.48	
V605		Wall, Nichols Co., paper and index tabs, . .	.72	
V623	21	Laundry, office towels, ...	.60	
V624	25	Waterhouse Co., rent of typewriter, 1 month,	5.00	
V625		Haw'n. Gazette, 250 lease forms, ...	16.00	
V626	31	Hon. Merchnts. Patrol, services May, ...	1.50	
V627		G.F.Perkins, 200 riders, Kapaakea leases . .	2.25	
V628		Postage Stamps, ...	5.00	
V629		M. C. Amana, carfares, May, ...	1.10	42.63
		AUTO EXPENSE		
V630	18	von Hamm-Young Co., parts, oil, etc., April,	77.43	
V631		Brewer & Co., Ins. premium "Buick" 1 year, .	17.15	94.58
		SURVEYING		
V616	8	Blue Print Co., Honaunau print, ...	3.00	
V632	28	G. Podmore, a/c costs Kona Survey, ...	200.00	203.00
		SALARIES		
V633	15	Collins, Land Agency, a/c May, ...	150.00	
V634		Loomis, " "	125.00	
V635		Podmore, " "	87.50	
V636		Smith, " "	50.00	
V637		Winant, Gen'l. Office "	100.00	
V638		Kienzle, " "	87.50	
V639		Beer, " "	100.00	
V640		Mooklar, " "	87.50	
V641		Amana, " "	75.00	
V642		Tam You, " "	10.00	
V643	18	Beer, allowance in lieu of vacation, June/15	100.00	
V644	31	Collins, Land Agency, bal. May, ...	183.35	
V645		Loomis, " "	125.00	
V646		Podmore, " "	87.50	
V647		Smith, " "	50.00	
V648		Winant, Genl. Office "	166.65	
V649		Kienzle, " "	87.50	
V650		Beer, " "	100.00	
		FORWARD	$ 1,772.50	$19,744.64

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BERNICE P. BISHOP ESTATE

EXPENDITURES FOR THE MONTH OF MAY, 1918

VOUCHER	DATE				
		Brought forward, ...	$ 1,772.50	$19,744.64	
		SALARIES			
651	31	Mooklar, Gen'l. Office, bal. May, . .	87.50		
652		Amana, " " . .	75.00		
653		Tam You, " " . .	10.00		
654		White, Kona Office, May, ...	125.00		
655		Kaneyuke " "	45.00	2,115.00	
		LAW			
656	1	Wells, Fargo, Field books, Cook, Hilo	.27		
657		Cook & Ariole, survey re Honokononui.	50.00		
658	18	G.M.Collins, a/c expenses Lahaina trp	200.00		
659	21	Wells, Fargo, map from Cook, Hilo, .	.27		
660	23	Haleiwa Hotel expenses Beer & Loomis,	12.00		
661	25	Robertson & Olson, servcs & ex. Brown	317.50		
662		" 2 certifd. cops. vesttg order	5.00		
663		W.A.Wall, services & exp. Brown case,	193.42		
664	28	R.A.Kearns, transcrpn. Paunau case, .	156.00		
665	31	A. G. M. Robertson Genl Retainer May,	166.65		
666		F. Lee, typing Collins Paunau report	8.35	1,109.46	
		KEAUHOU SUBDIVISION			
667	28	T.C. White a/c costs New Rd. 6th payt		2,500.00	
		REPAIRS			
668	18	G.Keawe, fencing Mililani St. lot, .	14.00		
669	28	G.M.Yamada, levelling Waialae lot 50.	22.50	36.50	
		MAINTENANCE & UPKEEP, WAIALAE			
670	8	Davies & Co., tools for cantonnier, .	11.25		
671	15	John Ku, cantonnier, wages a/c May, .	25.00		
672	31	John Ku, " " bal May, .	25.00	61.25	
		TAXES, A/C 1918			
673	7	N. Hilo, Hawaii, ... $203.75			
674		S. Hilo, " 3305.00			
675		Hamakua, " 127.75			
676		N. Kohala, " 444.55			
677		N. Kona, " 756.60			
678		S. Kona, " 1193.70			
679		Kau, " 1381.05			
680		Puna, " 522.35	7,934.75		
681		Lahaina, Maui, ...	554.40		
682		Halawa, Molokai, ...	88.05		
683		Lihue, Kauai, ... 36.20			
684		Hanalei, " 181.10	217.30		
685	13	Honolulu, Oahu, ... 25535.75			
686		Ewa, " 5629.85			
687		Waialua, " 2050.95			
688		Koolauloa, " 370.60			
689		Koolaupoko," 487.55	34,074.70	42,869.20	
		FURNITURE & EQUIPMENT			
690	18	Philp & Bro. 12 map weight covers, .		9.00	
		RENTS			
691	21	Bishop Museum, a/c Kalauao L 704, . .		968.66	
		INSURANCE			
692	29	Fidelity & Deposit Co. Grty.Bd.Mooklar		50.00	
		FORWARD		$69,463.71	

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BERNICE P. BISHOP ESTATE

EXPENDITURES FOR THE MONTH OF

MAY, 1918

VOUCHER	DATE			
		BROUGHT FORWARD, ...		$69,463.71
		SUSPENSE (Land Improvement A/C)		
693	28	Koyanagi (Lewers & Cooke) L 1496 bal.	$ 200.00	200.00
		SUSPENSE (Buildings A/C)		
693	28	Koyanagi (Lewers & Cooke) L 2027, . .	800.00	800.00
		KAAHUMANU ST. BUILDING		
694	31	Woolley & Beeton, a/c contract, . . .	2,889.20	2,889.20
				$73,352.91

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

June, 1918

VOUCHER	DATE		$	$
		KAMEHAMEHA SCHOOLS		
695	1	a/c Revenue Expenditures, June, ...	11,000.00	
696	15	a/c " " Special Apprprn. . .	13,000.00	
697	29	a/c " " " " . . .	11,000.00	35,000.00
		LAND AGENCY (incidentals)		
698	15	Water Rates, "Gore Lot" Feb 12/May 20, 1918 .	7.35	
699	17	Dimond & Co., toilet paper, ...	1.20	
700		Dimond & Co., paper cups and measure, ...	2.75	
701	18	Barnhardt, ice during May, ...	1.35	
702		Hall & Son, 2 batteries, ...	.60	
703		Wall, Nichols & Co., tacks and tablets, . . .	4.39	
704		Telephone, No. 1519, June, ...	5.90	
705		Rycrofts, distilled water, May, ...	.50	
706		Engineering & Contracting, Sub. 1 yr. & exchge	3.05	
707		Hawn. News Co., Higgins' Ink, ...	2.25	
708		Hawn. Gazette, binding 10 vols Engineering bks	30.00	
709		Blue Print Co., miscellaneous prints, May, . .	4.00	
710		Young Correthers, desk lamp, ...	15.00	
711		F. Lee, typing report tenement problem, . . .	1.25	
712	24	G. M. Collins, expenses Kauai trip, ...	44.40	
713	26	Territory Survey, prints L.C.Pat.398, Waialua,	.50	
714	29	T. C. White, transportation allowance, July, .	25.00	149.49
		EXPENSE (Incidentals)		
715	10	Bishop & Co., water rates office Feb 18/May 21	2.97	
716		Hall & Son, repairing scissors, ...	.15	
717	15	Hawn. Elec. Co., office service 1 month, . . .	2.80	
718	17	Postage Stamps, ...	2.00	
719	18	Hawn. Gazette, envelopes, ...	10.00	
720		Telephone No. 5303 June, ...	5.60	
721		Office Supply Co., pencils, carbon, etc., . .	19.40	
722	19	Hawn. Gazette, investment book pages, ...	48.50	
723	20	Laundry, office towels, ...	.70	
724	24	Ehlers & Co., typewriter cloth, ...	.45	
725	25	T. J. Camara, chauffeur, services 1 day, . . .	3.50	
726	27	Wall, Nichols & Co., ink eraser, ...	.40	
727	29	P. O. Box 466, Rent to Oct 1/18 - 3 months . .	2.00	
728		Audit Co. Hawaii, services to date, 3 months .	187.50	
729		Merchants' Patrol, services, June, ...	1.50	
730		M. C. Amana, carfares, June, ...	.75	
731		Hawn. Gazette, letter-size followers, ...	2.75	
732		F. Lee, typing leases, Kapaakea, etc., ...	20.00	310.97
		AUTO EXPENSE		
733	18	von Hamm Young Co., parts, oil, etc., May, . .		75.76
		SURVEYING		
734	29	G. Podmore, a/c costs Kona Survey, ...		150.00
		SALARIES		
735	15	Collins, L/A, a/c June, ...	150.00	
736		Loomis " " "	125.00	
737		Podmore " " "	87.50	
738		Smith " " "	50.00	
739		Winant, Gen'l. office, June, a/c	100.00	
740		Kienzle, " " " "	87.50	
741		Mooklar, " " " "	87.50	
		FORWARD	$ 687.50	$35,686.22

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1918

VOUCHER	DATE			
		BROUGHT FORWARD, ...	$ 687.50	$35,686.22
		SALARIES (continued)		
✓742	15	Amana, Gen'l. office, a/c June, ...	75.00	
✓743		Tam You, " " " "	10.00	
✓744	29	Collins, Land Agency, Balance, June, ...	183.35	
✓745		Loomis, " " " "	125.00	
✓746		Podmore, " " " "	87.50	
✓747		Smith, " " " "	50.00	
✓748		Winant, Gen'l. Office, " "	166.65	
✓749		Kienzle, " " " "	87.50	
✓750		Mooklar, " " " "	87.50	
✓751		Amana, " " " "	75.00	
✓752		Tam You, " " " "	10.00	
✓753		White Kona Office, ... "	125.00	
✓754		Kaneyuki, " . . . . . "	45.00	1,815.00
		LAW		
✓755	1	T. C. White, expenses, Brown suit, ...	135.70	
✓756	7	R. A. Kearns, services, Paunau case, ...	5.00	
✓757	10	Robertson & Olson, costs, Ambrose case, . .	31.00	
✓709	18	Blue Print Co., Lahaina prints, ...	1.45	
✓758		Blue Print Co., Paunau prints, ...	1.20	
✓759		F. Lee, Typing, Ambrose case, ...	9.25	
✓760		F. Lee, 27 acknowldgmnt. Certifs. Kapaakea,	2.70	
✓761		F. Lee, typing, Kawailoa controversy, . . .	2.25	
✓762	29	J. W. Brining, services, Paunau case, . . .	5.00	
✓763		A. G. M. Robertson, Genl. Retainer, June, .	166.65	360.20
		KEAUHOU SUBDIVISION		
✓764	27	T. C. White, a/c road costs, 7th payment, .	2,000.00	
✓765	28	Wireless to White re above, ...	2.30	2,002.30
		MAINTENANCE, WAIALAE		
✓766	15	John Ku, cantonnier, a/c June wages, ...	25.00	
✓767	29	John Ku, " bal " " , ...	25.00	50.00
		RENTS		
✓768	26	Bishop Museum a/c Kalauao, ...	326.35	
✓769	29	Bishop Museum, office 6 mo. to date, ...	618.00	944.35
		IMPROVEMENT OF LANDS		
✓770	8	George Keawe, labor, Palolo Stream bulkhead,	22.50	
✓771	12	K. Kajimura, 900' water main, Kapaakea, . .	150.00	172.50
		REPAIRS (fencing)		
✓772	18	Allen & Robinson, nails, Mililani St. Lot, .	.70	
✓773		Allen & Robinson, lumber & posts " " .	21.36	22.06
				$41,052.63

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TRUSTEES' COMMISSIONS

BERNICE P. BISHOP ESTATE,

For Period August 21/17 - June 30, 1918.

R E C E I P T S					
REVENUE					
SUNDRY TENANTS	p.	2	$	$236,049.08	$
Less Rebates:					
Bishop Museum	"	59	477.35		
Liliuokalani Estate	"	65	26.90		
Bishop Museum	"	67	118.65		
C. Brown Estate	"	67	100.00		
Bishop Museum	"	69	1,907.61		
Territory Hawaii	"	72	85.00		
J. R. Keolewa	"	72	6.00		
Bishop Museum	"	76	968.66		
Bishop Museum	"	79	326.35	4,016.52	232,032.56
INTEREST COLLECTED	"	1		15,540.87	
Less Acc'd. Int. Payments:					
U.S.Treasury Certificates	"	1		8.75	15,532.12
RENT NOTES COLLECTED	"	71			1,000.00
FEES COLLECTED	"	1			145.00
FIREWOOD SALES	"	1			398.25
KONA SALES	"	1			35.00
TOTAL REVENUE A/c					$249,142.93
CAPITAL					
FRONTAGE TAX COLLECTED	"	2			441.86
FRONTAGE TAX NOTES COLLECTED	"	2			226.48
SALES OF LAND	"	2			10,127.10
TOTAL CAPITAL A/c					$ 10,795.44
C O M M I S S I O N					
On $249,142.93 @ 5%				12,457.15	
" 10,795.44 @ 2½%				269.89	12,727.04
Paid on a/c January 3/18.	p.	55			4,813.23
Balance due and unpaid June 30, 1918	p.	1			$ 7,913.81

NOTE: The Statutory rates of 10% on the first $1000 and of 7% on the next $4000, were duly allowed by the Court with the partial account of this Trust filed for the period July 1 to August 21, 1917, and are therefore not computed with the above.

533

80

SCHEDULE C.

(REMAINDER)
THIRTY-THIRD ANNUAL ACCOUNT OF THE TRUSTEES OF THE

B E R N I C E P. B I S H O P E S T A T E

of the City and County of Honolulu, Territory of Hawaii.

The Trustees charge themselves with the following sum, as per Schedule A, hereto annexed - - - - - - $365,955.62

and ask to be allowed the following sum, as per Schedule B, hereto annexed - - - - - - $351,236.01

We Hereby Certify that the foregoing account, and the Schedules marked A and B, hereto annexed, and the vouchers herewith produced and filed, are full, true and correct statements of all sums received and paid out by us, or in our behalf, as said Trustees, up to and including the 30th day of J U N E A. D. 1918.

Richard H. Trent
W. O. Smith
C. H. Atherton
Trustees

Subscribed and sworn to before me,
this 29th day of August,
A. D. 1918.

Florence K. Kienzle
Notary Public, First Judicial Circuit.

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33a E 2048 2/307

Circuit Court, First Circuit

TERRITORY OF HAWAII

IN PROBATE

In the matter of

Trust Estate of

Bernice Pauahi Bishop

Dec'd

33rd *Annual Account of the Trustees of the*

Filed at 3:55 *o'clock* P. *M.*

July 15th *A. D.* 1919.

B. N. Kakalepuna

Clerk.

ACCOUNTANT'S ANNUAL REPORT

1917 -- 1918

The Kamehameha Schools
Honolulu, T.H.
July 1, 1918

Mr. E. C. Webster
President, Kamehameha Schools

Dear Sir:

There follows herewith the general trial balance, June 30, 1918, and tabulated statements covering all expenditures at these Schools during the Fiscal year beginning July,1, 1917, and ending June 30, 1918, viz:

I	General Trial Balance, June 30, 1918
II	Capital Expenditures & Extraordinary Expense, 1917-1918
III	Comparative Statement of Operating Expenses, 1917-1918 for each of the three Schools.
IV	Comparative Statements of Operating Expenses, 1916-1917 and 1917-1918 for all the Schools and for each of the three Schools.
V	Statement of Inventories, June 30, 1918
VI	Students' Ledger Accounts
VII	Sundry Accounts Receivable
VIII	Students' Bank

Respectfully submitted,

H. E. Kuig.

Accountant

GEN'L. TRIAL BALANCE--JUNE 30 1918

Name:	Db.	Cr.
Bishop & Co. Bank	729.81	
" Est. Treas.		145554.99
" " Trustees		5952.89
Capital Expenditures	6709.38	
Disc. on Purchases		54.49
Exp. Acct.	142557.90	
Extraordinary Expense	438.16	
Farm Acct.	6482.11	
Laundry Acct.	445.68	
Med. & dent. fee		1585.00
Petty Cash Fund	200.00	
Pupils' Accts. Recv.	4284.25	
" Supplies	3958.76	
Sale of Equipment		2166.00
Shops Accts.	2556.48	
Shop & farm Inventory	3438.38	
Students' Bank		1990.65
" " Fund	500.00	
Revenue Acct.		726.89
Sund. Accts. Recv.	392.03	
Suspense Acct.	9443.30	
Tuitions		15606.50
Vouchers Payable		8438.83
	$182136.24	$182136.24

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CAPITAL EXPENDITURES BY APPROPRIATIONS

No.	Name	Amount	Expended to June 30,'18	Balances Refunded
24	Lights Girls' School	$ 52.68	$	$ 52.68
33	Implement Shed Farm	188.27	2.17	
36	Oil Ranges Boys' Schools	1600.00	1070.00	530.00
38	Lib. & Office Filing Cases B/s	82.50	82.50	
39	Assembly & Rec. Rm seating	1140.00	1140.00	
40	Lavatory Bowls--Girls School	800.00	521.25	278.75
41	New adding machine	150.00	150.00	
42	Lavatory changes Girls' School	1700.00	1334.92	365.08
43	Steel Typewriter Desk	142.00	142.00	
44	Install. Rabbitry	150.00	148.72	1.28
46	Motor Lawn Mower	435.00	425.00	10.00
48	Mach. Shop Lighting	50.00	50.00	
49	Dairy Equipment	600.00	448.59	151.41
50	Seats & Blk Board Mach.Shop	75.00	58.10	16.90
51	Oil Pump Girls' School	190.58	190.58	
52	Portable Bleachers	500.00	404.49	95.51
53	Constr. Cotg. K. 2 Washhouse and Sewer	4500.00	541.06	3958.94
54	New Lathes, Mach. Shop	3300.00		3300.00
55	Furnace, etc. " "	550.00		550.00
		16206.03	6709.38	9310.55
Less	Cap. Exp. charged 1916-17	186.10		
Add	Balances returned to Est. Treas.		9310.55	
		$16019.93	$16019.93	

EXTRAORDINARY EXPENSE BY APPROPRIATION

No.	Name	Amount	Expended to June 30 '18	Balances Refunded
45	E. C. Webster Travel. Exp.	1000.00	333.11	666.89
47	Haleiwa Dinner	105.05	105.05	
			438.16	666.89
Add	Balances returned to Estate Treasurer		666.89	
		$1105.05	$1105.05	

ANALYSIS OF CAPITAL EXPENDITURES

BUILDINGS			
105.	School	1861.66	
106	Teachers' Cottages	541.06	
107	Farm	2.17	2404.89
EQUIPMENT			
112	Office	323.00	
113	Class Room	1140.00	
114	Library	51.50	
116	Dining Hall	1260.58	
118	Shop	58.10	2833.18
FARM STOCK AND EQUIPMENT			
128	Machinery and Tools	918.10	
129	Other	148.72	1066.82
OTHER PERMANENT IMPROVEMENTS			
145	Other	$	404.49
			$6709.38

E - # 2048

VOL. I

FOLLOWING

ORIGINAL

ILLEGIBLE

SUBDIVISION OF OPERATING EXPENSES OF YEAR 1917 - 1918
(pg. 539)

SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1917--1918

	Total	Boys' School	Girls' School	Boys'School Prep. Dept.
MAINTENANCE OF BUILDINGS				
1. School	$ 7411.73	$ 1898.35	$ 3984.40	$ 1528.98
2. Teachers' Cottages	751.81	693.81	58.00	
3. Farm	320.36	320.36		
4. Other	90.51	3.12	35.67	51.72
Total	$ 8574.41	$ 2915.64	$ 4078.07	1580.70
UPKEEP OF GROUNDS				
8. Wages	5636.21	3046.74	1770.85	818.62
9. Tools and Supplies	561.00	156.32	164.27	240.41
10. Drives and Walks	6.45	6.45		
11. Other	433.25	100.82	87.20	245.
Total	$ 6636.91	$ 3310.33	$ 2022.32	$ 1304
WATER, LIGHT AND SEWERAGE				
14. Water Purchased	49.25	24.63	14.77	
15. Water Pumped	1375.25	687.63	412.57	2
16. Water Mains, etc	874.97	438.49	261.89	1
17. Lighting	2737.38	1375.70	822.97	5
18. Electric Line Maint	120.35	60.18	36.10	
19. Sewerage System	199.55	107.18	54.52	37.8
Total	$ 5356.75	$ 2693.81	$ 1602.82	$ 1060.1
INDUSTRIAL OPERATION				
22. Forge Shop	642.86	642.86		
23. Machine Shop	1079.04	1079.04		
24. Woodworking Shop	723.15	723.15		
25. Paint Shop	88.29	88.29		
26. Electric Shop	31.95	31.95		
27. Dressmaking	71.10		71.10	
28. Print Shop	16.01			16.0
29. Laundry	445.68			445.6
30. Farm	6482.11	6482.11		
Total	$ 9484.27	$ 8983.50	$ 71.10	$ 429.6
INSTRUCTION				
33. Teachers' Salaries	35433.44	18943.49	10164.95	6325.00
34. Equipment and Supplies	1095.19	464.19	228.11	402.8
35. Library	936.22	387.72	274.24	274.
36. Scholarships	1815.00	372.50	425.00	1017.
37. Military	392.40	365.45		26.
38. Incidentals	2.95	2.95		
Total	$ 39675.20	$ 20536.30	$ 11092.30	$ 8046
BOARDING EXPENSE				
41. Salaries and Wages	7730.82	2931.76	2271.26	252
42. Teachers' Food	7125.84	1960.72	3215.22	194
43. Pupils' Food	28453.03	15336.91	8051.16	501
44. Fuel and Power	1357.52	331.15	568.87	4
45. Table Furnishings	1526.75	822.49	490.71	2
46. Kitchen Furnishings	2564.00	1221.44	936.98	
47. Dormitory Furnishings	2551.17	601.12	1367.30	
48. Cottage Furnishings	605.19	152.37	200.66	
Total	$ 51914.32	$ 23357.96	$ 17102.16	

SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1917--1918 (cont.)

	Total	Boys' School	Girls' School	Boys'School Prep. Dept.
RELIGIOUS AND SOCIAL				
51. Chapel Services.....	$ 2139.84	$ 1069.82	$ 641.89	$ 428.13
52. Other Services.....	296.85	117.33	117.30	62.22
53. Entertaining Pupils...	1745.30	1334.13	293.11	118.06
54. Entertaining Faculty..	60.90	18.65	39.11	3.14
55. Other.....	240.55	60.65	133.65	46.25
Total	$ 4483.44	$ 2600.58	$ 1225.06	$ 657.80
CARE OF HEALTH				
58. Services.....	3543.80	$ 1696.80	937.00	910.00
59. Hospital Supplies.....	1758.68	1342.24	185.65	230.79
60. Diet.....	443.11	332.23	96.08	14.80
61. Dentistry.....	2071.00	937.00	893.00	241.00
62. Other.....	50.88	40.98	1.10	8.80
Total	$ 7867.47	$ 4349.25	$ 2112.83	$ 1405.39
ADMINISTRATION AND GENERAL				
65. Salaries.....	10688.51	3983.63	3630.01	3074.87
66. Traveling Expenses....	1552.19	844.19	399.26	308.74
67. Postage, Stationery,etc	611.85	300.49	162.44	148.92
68. Telephone and Telegraph	774.36	276.40	329.16	168.80
69. Special Functions.....	1086.14	491.30	369.09	225.75
70. Sundry Office Expense.	307.59	83.76	162.73	61.10
71. Insurance and Fire Protection	2039.40	1006.62	924.51	108.27
72. Incidental.....	989.36	587.88	226.75	174.73
Total	$ 18049.40	$ 7574.27	$ 6203.95	$ 4271.18
TOTAL OPERATING EXPENSES	$ 152042.17	$ 76321.64	$ 45510.61	$ 30209.92

COMPARISONS

1910-11	100	57.44	26.3	16.25
1911-12	100	57.26	26.72	16.02
1912-13	100	57.2	27.5	15.3
1913-14	100	53.6	29.5	16.9
1914-15	100	52.86	28.49	18.65
1915-16	100	53.09	28.08	18.83
1916-17	100	50.05	28.82	21.13
1917-18	100	50.20	29.93	19.87

COMPARATIVE STATEMENT--OPERATING EXPENSES

THE KAMEHAMEHA SCHOOLS

Year 1916-17 and 1917-18

	1916-17	1917-18	Increase	Decrease
Maint. of Bldgs.	$ 9305.16	$ 8574.41	$	$ 730.75
Upkeep of Grounds	6043.73	6636.91	593.18	
Water, Light, & Sew.	6017.66	5356.75		660.91
Indus. Operations	4383.85	9484.27	5100.42	
Instruction	38905.59	39675.20	769.61	
Boarding Expenses	45047.99	51914.32	6866.33	
Rel. & Soc.	3579.47	4483.44	903.97	
Care of Health	7523.34	7867.47	344.13	
Admin. & General	17341.20	18049.40	708.20	
Totals	$ 138147.99	$152042.17	$15285.84	$1391.66
Net Increase			$13894.18	-- 10.06%

COMPARATIVE STATEMENT--OPERATING EXPENSES

BOYS' SCHOOL

Years 1916-17 and 1917-18

	1916-17	1917-18	Increase	Decrease
Maint. of Bldgs.	$ 4559.54	$ 2915.64	$	$ 1643.90
Upkeep of Grounds	2961.43	3310.33	348.90	
Water, Light, & Sew.	2948.66	2693.81		254.85
Indus. Operations	3597.32	8983.50	5386.18	
Instruction	19063.76	20536.30	1472.54	
Boarding Expense	22073.54	23357.96	1284.42	
Rel. & Soc.	1753.95	2600.58	846.63	
Care of Health	3686.44	4349.25	662.81	
Admin. & General	8497.20	7574.27		922.93
Totals	$ 69141.84	$76321.64	$ 10001.48	$2821.68
Net Increase			7179.80	-- 10.38%

COMPARATIVE STATEMENT--OPERATING EXPENSES

GIRLS' SCHOOL

Years 1916-17 and 1917-18

	1916-17	1917-18	Increase	Decrease
Maint. of Bldgs.	$ 2745.00	$ 4078.07	$ 1333.07	
Upkeep of Grounds	1782.90	2022.32	239.42	
Water, Light & Sew.	1775.21	1602.82		172.39
Indus. Operations	356.96	71.10		285.86
Instruction	11477.15	11092.30		384.85
Boarding Expense	13289.16	17102.16	3813.00	
Rel. & Soc.	1055.94	1225.06	169.12	
Care of Health	2219.38	2112.83		106.55
Admin. & General	5115.65	6203.95	1088.30	
Totals	$ 39817.35	$ 45510.61	$6642.91	$ 949.65
Net Increase			$5693.26	-- 14.30%

COMPARATIVE STATEMENT--OPERATING EXPENSES

PREPARATORY DEPARTMENT

Years 1916-17 and 1917-18

	1916-17	1917-18	Increase	Decrease
Maint. of Bldgs.	$ 2000.62	$ 1580.70	$	$ 419.92
Upkeep of grounds	1299.40	1304.26	4.86	
Water, Light and Sew.	1293.79	1060.12		233.67
Indus. Operations	429.57	429.67	.10	
Instruction	8364.68	8046.60		318.08
Boarding Expense	9685.29	11454.20	1768.91	
Rel. & Soc.	769.58	657.80		111.78
Care of Health	1617.52	1405.39		212.13
Admin. & General	3728.35	4271.18	542.83	
Totals	$ 29188.80	$30209.92	$2316.70	$1295.58
Net Increase			$1021.12	-- 3.50%

MATERIALS & SUPPLIES

INVENTORY JUNE 30 1918

SUMMARY

Farm		795.65
Forge Shop		88.29
Machine Shop		358.67
Woodworking Shop		720.31
Wood	218.70	
Koa	100.00	
Hardware	401.61	
Paint Shop		744.26
Electric Shop		492.48
Dressmaking		238.72
Pupils' Supplies		3958.76
Girls' School	708.37	
Prep. Dept.	92.40	
Boys' Store & Off. Armory	3157.99	
		$7397.14

PUPILS' ACCOUNTS RECEIVABLE--JUNE 30,1918

Name	Dr.	Cr.
Aarona, W.	32.20	
Ah Kao, J.	13.30	
Ah Loy, Ah S.	60.22	
Ahu, W.	9.80	
Ahulii, A.	5.33	
Ahulii, J.	6.40	
Ahulii, W.	7.40	
Ah Yee, H.	6.30	
Aiana, M.	33.03	
Akana, J.	9.61	
Akana, M.P.	76.88	
Aku, E.	2.90	
Amara, H.	27.86	
Apo, Abel	44.42	
Apo, James	41.35	
Aweau, D.	13.95	
Beamer, F.	1.15	
Beamer, M.	.70	
Bowman, C.	2.25	
Bridges, G.	25.65	
Brown, J.	2.05	
Cash, K.	17.11	
Cox, A.	1.15	
Clark, H.	16.84	
Clark, W.	11.75	
Cockett, I.	1.45	
Coelho, W.	9.65	
Coleman, G.	4.00	
Copp, H.	12.15	
Crabbe, G.	17.55	
Crowell, E.	8.95	
Dawson, G.	.60	
Dawson, O.	1.75	
Dower, W.	2.10	
Fieldgrove, J.	9.90	
Franson, A.	1.80	
Fuller, S.	7.80	
Forsythe, G.	67.58	
Gohier, R.	16.96	
Groves, R.	1.25	
Hanchett, J.	22.02	
Haynes, C.	3.15	
Heulu, P.	33.84	
Hohu, C.	11.46	
Hohu, E.	14.42	
Hookano, H.	12.50	
Hussey, A.	3.85	
Irvine, B.	22.07	
Irvine, K.	19.31	
Irvine, W.	21.33	
Johnson, S.	22.90	
Judd, H.	24.91	
Kaahea, H.	54.35	
Kahaunaele, C.	75.50	
Kaialau, H.	57.73	
Kaiapa, H.	13.47	
Kaimuloa, T.	7.96	
Kaiona, D.	7.65	
Kaiwi, S.	11.85	
Kalama, R.	22.29	
Kaleo, W.	75.38	
	$1171.03	

Name	Dr.	Cr.
For'd.	1171.03	
Kamaka, J.	6.70	
Kamakawiwoole, M.	17.62	
Kanalulu, K.	4.45	
Kanehe, A.	.55	
Kanoho, R.	8.06	
Kanuu, J.	9.06	
Kanuu, O.	18.93	
Kapiko, W.	44.22	
Kapukui, C.	17.96	
Kauhane, S.	23.35	
Kawaihalau, H.	90.81	
Kealoha, J.	7.45	
Keolamau, B.	72.24	
Kinney, H.	69.21	
Kuhlmann, E.	65.76	
Kukea, D.	9.86	
Kupau, O.	15.77	
Kakani, R.	33.09	
Kiilau, C.	16.00	
Lane, C.	58.70	
Lane, P.	70.30	
Lane, W.	4.80	
Lauahi, B.	85.26	
Lee, E.	73.91	
Mahu, J.	7.00	
Moke, W.	17.56	
Mossman, C.	2.20	
McGuire, A.	10.96	
McGuire, C.	25.86	
McShane, D.	36.35	
Nahale, J.	6.45	
Nainoa, E.	64.87	
Namokueha, G.	6.80	
Naumu, G.	18.74	
Opiopio, N.	68.88	
Pekelo, E.	42.55	
Perrett, W.	7.31	
Plunkett, R.	22.11	
Puaa, H.	9.67	
Pua-Kealoha, J.	16.50	
Pupue, I.	40.65	
Richmond, A.	6.30	
Robinson, H.	13.06	
Rogers, H.	14.16	
Rogers, J.	13.61	
Silva, T.	3.00	
Spencer, James	11.97	
Spencer, John	12.16	
Sproat, W.	21.07	
Taylor, A.	4.05	
Thornton, C.	6.90	
Todd, F.	3.75	
Umiamaka, A.	66.77	
Uweloa, V.	12.35	
Van Gieson, D.	72.27	
Vierra, T.	26.45	
Vierra, W.	36.95	
Worthington, E.	3.15	
Wright, A.	7.16	
Wassman, F.	35.90	
Zoller, F.	13.95	
	$2784.53	

PUPILS' ACCOUNTS RECEIVABLE--JUNE 30, 1918

Old Accounts

Name	Dr.	Cr.
Bertelmann, C.H.	57.92	
Cockett, F.	33.47	
Enoka, P.	29.11	
Kaapana, A.	25.13	
Kahele, S.	6.07	
Kaina, D.	39.99	
Kane, V.	8.55	
Leslie, J.	47.44	
Mahoe, S.	6.06	
Mattson, E.	20.28	
Morse, P.	50.08	
Wright, P.	17.85	
Kukona, H. B.	9.56	
	$351.51	

SUMMARY

	Dr.	Cr.
K. B. S.	2784.53	
K. B. S. Old A/c	351.51	
K. G. S.	798.83	60.77
K. G. S. Old A/c	75.46	.01
K. P. D.	283.65	
K. P. D. Old A/c	51.05	
	$ 4345.03	$ 60.78
	60.78	
As per Ledger	$ 4284.25	

PUPILS' ACCOUNTS RECEIVABLE--JUNE 30, 1918

K. G. S. Name	Dr.	Cr.
Akana, Ah. L.	5.90	
Atkins, V.	31.63	
Arcia, L.	5.30	
Benjamin, A.	35.07	
Bray, L.	112.79	
Breckenridge, R.	3.80	
Broad, K.	3.80	
Brown, C.		48.96
Coleman, A.	3.80	
Cornwall, J.		1.20
Crabbe, M.	3.80	
Eaton, F.	17.65	
Gregory, K.	231.22	
Jellings, C.	24.58	
Kahanu, E.	20.84	
Kaialau, E.	41.36	
Kaina, E.	71.98	
Kane, L.	27.70	
Kapu, G.	37.53	
Kauhane, K.	8.75	
Kaulili, M.	3.80	
Keawekane, L.	23.25	
Kupihea, F.		.46
Long, L.	3.80	
Mackenzie, N.	2.03	
Mahelona, E.	3.80	
Mahikoa, E.	.93	
McGuire, K.	10.11	
Naopala, V.	.25	
Neill, P.	15.52	
Norton, M.	5.00	
Paniani, E.	3.80	
Richards, L.	3.80	
Rosa, M.		.20
Stratemeyer, N.		.40
Sylva, M. A.	20.04	
Vacilio, A.	3.80	
Werner, F.	3.80	
Wilder, D.	3.80	
Wilson, I.	3.80	
Walker, A.		5.00
Walker, L.		4.55
	$ 798.83	$ 60.77

Old Accounts

Kaheleua, J.	47.26	
Kapoi, M. A.	25.00	
Reimann, M.	3.20	
Contrades, M.		.01
	$ 75.46	$ .01

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PUPILS' ACCOUNTS RECEIVALBE--JUNE 30, 1918

K. P. D.

Name	Dr.	Cr.
Alden, C.	5.25	
Bright, F.	9.50	
Brown, C.	8.90	
Brown, J.	12.15	
Cordes, B.	22.75	
Cornwell, H.	5.00	
Jellings, J.	30.25	
Jellings, W.	30.25	
Jensen, C.	24.50	
Jensen, H.	24.50	
Kea, W.	39.50	
Keikeiki, K.	5.25	
Keoahu, D.	5.00	
Kinney, A.	5.25	
MacAntire, L.	3.50	
Miller, G.	5.25	
Schmitt, H.	29.50	
Schmitt, L.	17.35	
	$283.65	

Old Accounts

Alexander, A.	14.00	
Burns, P.	25.00	
Le Gros, E.	12.05	
	$ 51.05	

SUNDRY ACCOUNTS RECEIVABLE--JUNE 30,1918

Name	Dr.	Cr.
Barboza, J.	7.20	
Bartlett, E. G.	10.82	
Baty, E. E.	15.27	
Bishop Estate	.78	
Borden, R. J.	10.56	
Burgner, K.		.25
Class of 1919	16.80	
" " 1920	7.50	
" " 1921	13.95	
" " 1922	1.85	
Crosman, M. E.	9.84	
Cornell, Mrs.	2.40	
Dower, Margarethe	.32	
Girl Scouts	4.00	
Gonsalves, J.	10.00	
Hillmer, Mrs. Laura	30.00	
Hudspeth, R. N.	7.90	
Judd, A. F.	22,92	
Kalihi Union Church	40.30	
King, H. E.	3.48	
Livingston, C. G.	3.85	
Marquardt, J.	.61	
Mengel, J. J.	29.44	
Murray, B. K.	3.48	
McCall, Mrs.	4.90	
Nainoa, E.	.25	
Naquin, W. P.	30.82	
Reamy, D. H.	1.70	
Schnack, Mrs. F. J.	5.52	
Smith, N. G.	1.20	
Thompson, Mrs. U.	9.52	
Webster, E. C.	18.07	
Yamamoto, M.	2.50	
Yee, A.	25.00	
Youtz, E.	39.53	
	$ 392.28	.25
	.25	
As Per Ledger	$ 392.03	

E - #2048

VOL. I

FOLLOWING

ORIGINAL

ILLEGIBLE

STUDENTS' BANK
JUNE 30, 1918

(pg. 549)

STUDENTS' BANK -- JUNE 30, 1918

Name	Dr.	Cr.
Aarona, W.		14.17
Ah Kao, J.		.01
Ah Loy, Ah S.		11.37
Ahu, W.		28.59
Ahulii, A.		7.94
Ahulii, J.		.38
Ahulii, W.		7.06
Ah Yee, H.		21.55
Aiana, M.		29.12
Akana, J.		71.99
Akana, M. P.		52.12
Aku, E.		20.58
Amara, H.		10.71
Apo, A.		15.78
Apo, J.		20.76
Ath. Assn.		118.70
Aweau, D.		13.93
Bishop Mem. Ch.		176.88
Bowman, C.		.15
Bridges, G.		1.15
Cash, K.		23.05
Clark, H.		8.87
Clark, W.		9.66
Class 1919		35.35
Class 1921		12.65
Coelho, W.		21.90
leman, G.		.60
pp, H.		7.56
x, A.		.15
rabbe, G.		11.95
coneli, E.		1.56
wson, O.		.01
er, W.		11.50
sythe, G.		19.47
son, A.		.59
b		94.86
		.19
t, J.		1.51
		12.41
		19.38
		21.89
		31.65
	5.00	
		2.73
		1.92
		3.09
m, S.		12.32
H.		8.44
er Red Cross		59.35
a, H.		10.57
unaele, C.		20.39
pa, H.		8.03
lau, H.		15.07
loa, T.		46.47
ia, D.		3.00
, S.		.85
	$5.00	$1161.93

Name	Dr.	Cr.
For'd.	5.00	1161.93
Kakani, R.		20.14
Kalama		9.68
Kaleo, W.		9.35
Kamaka, J.		1.12
Kamakawiwoole, M.		8.52
Kanalulu, K.		2.24
Kanehe, A.	24.98	
Kanoho, R.		49.66
Kanuu, J.		9.75
Kanuu, O.		9.82
Kapiko, W.		22.17
Kauhane, S.		2.60
Kawaihalau, H.		17.53
Kealoha, J.		3.34
Keolamau, B.		36.05
Kiilau, C.		24.10
Kinney, H.		3.00
Kuhlmann, E.		16.09
Kukea, D.		.63
Kupau, O.		.44
Lane, P.		11.76
Lane, W.		.33
Lauahi, B.		6.98
Lee, E.		14.33
Mahu, J.		47.85
Moke, W.		26.56
Mossman, C.		1.15
McGuire, A.		25.34
McShane, D.		24.18
Nahale, J.	1.85	
Nainoa, E.		22.44
Namokueha, G.		23.96
Naumu, G.		19.58
Opiopio, N.		28.86
Pekelo, E.		13.64
Perrett, W.		.63
Plunkett, R.		.01
Pua-Kealoha		9.40
Pupue, I.		106.62
Rifle Club		11.55
Robinson, H.		4.06
Rogers, H.		.21
Rogers, J.		20.98
Spencer, John		9.00
Sproat, W.		11.91
Taylor, A.		5.38
Thornton, C.		14.05
Todd, F.		4.40
Umiamaka, A.		16.77
Uweloa, V.		65.47
Van Gieson, D.		.56
Vierra, T.		13.02
Vierra, W.		8.06
Wassman, F.		5.86
Wright, A.		7.36
Zoller, F.		32.06
	$31.83	$2022.48
		31.83
As per Ledger		$1990.65

519

Circuit Court First
D. H.
At Chambers

In re Trust Estate
of
Bernice Pauahi Bishop
Deceased

Accountant's Annual Report

FILED
AT 3:55 O'CLOCK P.
July 15th 1919
B. M. Kahalepuna

FLASH CARD

FLASH CARD

FLASH CARD

FLASH CARD

FLASH CARD

FLASH CARD

FLASH CARD

FLASH CARD

FLASH NO.

FLASH NO. 1

CIRCUIT COURT, FIRST JUDICIAL CIRCUIT
TERRITORY OF HAWAII

E. 2048

IN THE MATTER OF THE ESTATE

OF

BERNICE PAUAHI BISHOP,

Dec'd.

From Nov. 18, 1919 to Nov. 10, 1921.

This Equity Matter Begins with the 31st Account, on the 9th day of Sept., 1916.

See Probate No. 2425 for Annual Accounts No. from 1 to 30. ' Volumes.

ATTORNEY FOR

" "

" "

" "

E No. 2048 Vol. II

E 2048

Vol. II

INDEX SHEET

E. NO. 2048 REG..... PG.....

DATE 1919		DOCUMENT	PG. NO.
NOV	18	FILED 34th Annual Account of Trustees, Schedules & Vouchers. ✓	
1920 JAN	27	" Master's Report of C. W. Ashford. 33rd. Acct. ✓	
FEB	9	" Order Approving Trustees 33rd Annual Acct. Rec'd. $7.00 Costs 33rd and 34th Accounts. ✓	
MAY	26	FILED Master's Report on 34th Annual Accounts.	
		" Order Approving 34th Annual Accounts of Master.	
SEPT	29	" Petition for Approval of Masters 35th Annual Account of Trustees. President and Registras Report of Kam. Schools.	
OCT	20	MASTER'S Report Filed.	
	22	EXCEPTIONS to Master's Report Filed.	
NOV	8	FILED Appearance of Atty. General.	
	15	" Order Approving Master's 35th Annual Account. Nov. 23, Received $3.50	
1921			
AUG	4	FILED Petition for Approval of 36th Annual Account with Detailed Statement of Receipts and Expenditures, 36th Annual Report, Presidents Report on Kam. Schools, and Registrars Report on Kam. Schools, also Vouchers.	
NOV	10	MASTER'S Report.	
		ORDER Approving Trustees 36th Annual Account.	

To Vol 3

1919

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL DISTRICT
TERRITORY OF HAWAII.

AT CHAMBERS. IN EQUITY.

In the Matter of the)
)
BERNICE P. BISHOP ESTATE)

PETITION OF TRUSTEES FOR APPROVAL OF ANNUAL ACCOUNT.

To the Honorable
the Presiding Judge at Chambers, in Equity,
of the above entitled Court:-

The petition of the undersigned, William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, Trustees, of the City and County of Honolulu, Territory of Hawaii, respectfully shows unto your Honor as follows:

I.

That they are the duly appointed, qualified and acting Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu, deceased.

II.

That the petitioners herein submit to the Court their 34th annual report and account as such Trustees of their transactions under and in respect of said Trust Estate covering the period from July 1, 1918, to and including June 30, 1919.

III.

That upon Schedule "A" of said account they show all of their receipts as such Trustees during said period.

IV.

That upon Schedule "B" of said account they show all of their expenditures as such Trustees during said period.

Referred to ... as Master this 29th day of November A. D. 1919
Clerk of the Circuit Court of the First Circuit.

V.

That upon Schedule "C" they show the aggregate of such receipts and expenditures, all of said schedules being attached hereto and made parts hereof.

VI.

The petitioners submit and file herewith a full and complete inventory of the investments made by them under and by virtue of said trust, and which were outstanding at the close of said period.

VII.

That in and by their said attached report they set forth in more detail the transactions had under and by virtue of their said trust during said period.

WHEREFORE YOUR PETITIONERS PRAY that said account may be referred by the Court to a master to be examined and audited if the Court shall deem such course advisable.

AND THEY FURTHER PRAY that their said account may be examined, approved and allowed by the Court.

Dated this 4th day of September, 1919.

W. O. Smith
A. F. Judd
Wm Williamson

The Trustees under the Will - and of the Estate of Bernice P. Bishop.

TERRITORY OF HAWAII)
) SS.
CITY AND COUNTY OF HONOLULU.)

WILLIAM WILLIAMSON, one of the above named petitioners, having been duly sworn deposes and says:

That he has read the foregoing petition and also the schedules therein referred to, and ahereto attached, and made parts of said petition, and knows their contents, and that the account of receipts and expenditures set forth in said schedules respectively is correct; and that the allegations contained in the said petition are true to the best of the deponent's knowledge and belief.

Wm. Williamson

SUBSCRIBED AND SWORN TO BEFORE ME
this 4th day of September, 1919.

B. Howard Bond
Notary Public, First Judicial Circuit,
Territory of Hawaii.

E 2048 2/307

Circuit Court,
First Circuit.

In Chambers In Equity

In the Matter of the
Estate of Bernice
P. Bishop, deceased.

34th Annual Account
of Trustees.

FILED
AT 10.30 O'CLOCK 9 M
Nov. 18 1919
B.N. Kahalepuna
CLERK

THIRTY-FOURTH ANNUAL REPORT

of the

TRUSTEES OF THE BERNICE P. BISHOP ESTATE

YEAR ENDING

JUNE 30th, 1919

FILED
AT 10.30 O'CLOCK A. M.
Nov. 18, 19
P.N. Kahalepuna
CLERK

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

TERRITORY OF HAWAII

IN EQUITY AT CHAMBERS

In the matter of the Bernice P. Bishop Estate) TRUSTEES' REPORT for the year ending JUNE 30th, 1919.

To the Presiding Judge of the First Circuit.

The Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, beg to submit this their THIRTY-FOURTH ANNUAL REPORT, covering the period from July 1st, 1918, to and including the 30th day of June, 1919.

THE USUAL DETAILED ACCOUNT of Receipts and Expenditures (Schedules "A" and "B") accompanied by 1,045 vouchers and Schedule "C", is herewith presented, together with a Statement of Investments, a Summary of the year's Real Estate Transactions and an abstract Inventory of the Real and Personal Property of the Trust, hereto attached and made a part of this Report. A copy of the Report of the Registrar of the Kamehameha Schools is also filed herewith.

The accounts for the year show as follows:

RECEIPTS from all sources:			
Revenue (Rents, Interest, Etc.)	$455,211.89		
Capital (Land Sales, Etc.)	63,732.44	$518,944.33	
Balance forward from last a/c		14,719.61	$533,663.94
DISBURSEMENTS			
Revenue (Working Charges)		$390,621.25	
Capital (Development Charges)		142,811.59	533,432.84
Balance in Hand, June 30/19			$ 231.10

Of the net Revenue Receipts, amounting to $409,045.52 (including the balance of $14,719.61 brought forward from last accounts), 80.61% was used in general maintenance, segregated as follows:

Kamehameha Schools	40.92%		
Taxes	23.76%		
General Operating Expenses	15.93%	80.61%	
Converted into Capital		19.33%	
Balance forward to new a/c		.06%	

Of the net Capital Receipts, amounting to $136,150.71 (including the above converted Revenue of $79.079.15) 61.37% was invested in a way calculated to produce income - the segregation being as follows:

Bonds Purchased	45.86%		
Lands Purchased	.21%	46.07%	
Grading Lands		7.32%	
Roads and Sewers		7.60%	
Sundries		.38%	61.37%
Kaahumanu St Building, Maps, etc.			23.51%
Kamehameha Schools			15.12%

LEASES AND RENTALS

The rent collections for the year, (including taxes recovered from tenants and treated as rents), amounted to $371,349.56 - an increase of $83,161.09. This exceptional increase is partially accounted for by the fact that a number of old leases have lately run out and been renewed on the basis of present day values, but a substantial part of the increase is due to an accumulation of back rent collected this year from the Pioneer Mill Company under its lease of Paunau, Lahaina, heretofore withheld pending the settlement of questions in dispute. This should properly be distributed over a period of some four years in order to reach a fair comparison. The principal increases were from the following lands:

To June 30th	1918	1919
Heeia, Koolaupoko, Oahu	$ 2,010.00	$ 4,020.00
Waiawa, Ewa, Oahu	7,057.67	21,017.00
Kapaakea, Honolulu	458.35	7,060.30
Pahoehoe, Hilo, Hawaii	1,200.00	8,367.75
Paunau, Lahaina, Maui	Nil	46,593.04
Kikala, Hilo, Hawaii	3,000.00	5,755.00
	$13,726.02	$92,813.09
Net Increase		$79,087.07

Leases in force at the close of the year numbered 980 - an increase of 35 since last report. Tenancies (so-called as distin-

guished from lease-holds) numbered 56 - an increase of 4. The classified record for the twelve months ended June 30/19, is as follows:

Leases	
New	135
Surrendered	18
Cancelled	9
Given up on expiration or renewal	72
Transferred on Sales of land	1
Term extension granted	13
Assignments permitted	73
Tenancies	
New	25
Terminated	21

Reduced rents have been continued or allowed in the case of 25 leases, of which 6 were of lands on Oahu, and 19 on Hawaii.

INVESTMENTS

Of personal property investments reported at the close of the year preceding, current collections aggregated $25,000, all of which has been reinvested.

On August 3rd, 1918, United States 4½% Certificates of Indebtedness were purchased in the amount of $20,000. These were subsequently (on December 2nd, 1918) exchanged for 4½% Bonds of the Fourth Liberty Loan.

On November 12th, 1918, the $2,000 Young Building 6% Bonds held by this Trust were exchanged for a like amount of new 7% Bonds of the same Company, issue of July 1st, 1918. As they had been purchased at 102 and were retired at par, the resultant loss was $40.

The book value of the securities detailed in the appended Statement of Investments as on hand at the close of the year, is $378,198.41 - an increase of $37,402.40 as compared with the total reported at the close of the year preceding. This is accounted for as follows:

Forward from June 30th, 1918		$340,796.01	
Deductions:			
McInerny Notes, a/c Principal	$ 5,000.00		
Ahin Note retired	20,000.00		
Young Bonds Exchanged - Loss.	40.00	25,040.00	$315,756.01
Forwarded			$315,756.01

Forwarded					$315,756.01
Forward from June 30th, 1918, (Continued):					
Additions:					
U. S. War Savings Stamps	$ 400	@	$ 83.60	$ 334.40	
Fourth Liberty 4¼% Bonds	4000	@	100.00	40,000.00	
Ter't'l Pub Imp 4% Bonds	20000	@	98.04	19,608.00	
Fifth Liberty 4½% " a/c	25000	@	100.00	2,500.00	62,442.40
Total, June 30/19					$378,198.41

Since June 6th, 1919, interest has been received at the rate of 2% on the average of the daily balance of the bank deposits of this Trust, in excess of $5,000.00.

TRUSTEES AND MEETINGS

There has been no change in the personnel of the Trustees since last Report - the Board being now constituted at the close of the year, as follows: William O. Smith, President; E. Faxon Bishop, Vice-President; William Williamson, Secretary and Treasurer; Albert F. Judd and Richard H. Trent.

Forty-seven meetings were held during the year.

LANDS AND IMPROVEMENTS

The details of the year's realty transactions of the Estate (other than those pertaining to leases) are set forth in the appended Statement - the list comprises 14 sales, 1 purchase and 5 agreements. The most important of the sales were those made to the Security Trust Company of Hilo, Limited (mentioned in last Report as then pending) and to the Ponahawai Coffee Company, Limited, of portions of the Ahupuaa of Kalalau, in South Hilo, Hawaii. The single purchase was that of three kuleanas in Kanewai, Waikiki, Oahu, needed to consolidate Estate holdings there.

Roads and Sewers: As in the year preceding, the largest expenditure of this year occurred under this head, representing the cost of various undertakings in the way of permanently developing and improving the lands of the Estate, the aggregate expenditure being $10,340.77, or 7.6% of the total capital outlay, distributed as follows:

9

(1) Keauhou Subdivision $8,045.47

This was part of the work of developing the two Kipukas in Keauhou 2, North Kona, Hawaii, mentioned in last Report. The total cost of the subdivision to June 30/19 has been $19,236.19, including the cost of constructing 2.39 miles of 16-foot road of an average grade of about 8%, completed November 30/19.

(2) Keoula Street Sewer Extension $2,045.40

This work included Street, Sewer and Water improvements necessary to make available for homes an acre of Estate land in Kakaako, known as Block 18. The work was completed November 30/19 and practically all of the lots in the tract have since been leased at fair rentals.

(3) Kaumualii Road Improvements ..... $ 249.90

This road, otherwise known as Fourth Street, Kapalama, had become impassable and as the Estate was interested in the improvement, contributed the amount stated towards the cost - the city doing the work, which was completed January 24/19, at a total cost of $523.92.

Grading: The work of filling in low lands in Hilo, Hawaii, undertaken by the Territory under the title of the Waiolama Reclamation Project, was completed this year. The cost to the Estate for its Piopio lands concerned was $9,965.65 or 7.32% of the year's capital outlay, including 13,708 cubic yards of fill, in place, and proportionate part of the actual cost to the Government of engineering and inspecting, and securing title to a right-of-way for, and constructing the new drainage canal. The assessment represents a unit charge against the benefitted Estate lands of approximately 4½¢ per square foot, but the benefit received is at least equivalent to this amount, if not more.

Buildings A/c: The new office building of the Trustees, the commencement of the construction of which was mentioned in last Report, was completed September 6/18 and occupied on the 20th following. It is located at 848-850 Kaahumanu Street and accommodates the Trustees of the Bernice P. Bishop Museum and of the Charles R. Bishop Trust as well - those Trusts having given up their old quarters at 77

Merchant Street and moved over with the Estate, to whom they pay the same rentals as was formerly charged in the other building. The new building is a one-story concrete structure and cost $26,667.10, exclusive of the lot and the steel furnishings with which it is completely equipped. It is light and airy, is far more commodious than the old building and admits of the added advantage of having the Land Department and the General Business Office on the one floor.

Other Capital Payments included:

(1) Test Borings and Soundings $427.42
This being a continuation of the work reported as commenced last year at Kakaako to determine the character of the bottom of the submerged area makai of Ala Moana and the accurate location of the edge of the reef, in order to make a complete preliminary study of the question of future improvements in this locality, including docks and a channel to deep water. The total cost of the survey (completed about November 30/19) was $3,371.25.

(2) Palolo Stream Walls ..... $ 59.99
Being the remainder of the cost of renewing the wall along a section of the Palolo Stream damaged by floods as reported last year. The total cost was $164.97, of which one-half was recovered from the Liliuokalani Trust, the adjoining owners.

(3) Paki Building Plans ..... $ 30.12
Cost of storage in San Francisco for one year to September, 1919.

During the severe storm in December last, the old tenement standing on Estate land at the corner of King Street and Houghtailing Road, was so damaged by the high winds that it had to be torn down. Taking advantage of this opportunity to improve the appearance of the approach to the Kamehameha Schools at this point, the Trustees secured from the lessee a surrender of this lease and issued in its stead a new lease the lines of which push the King Street frontage further back, thus providing for future street widening. A one-story frame store-building and cottages in rear have replaced the old tenement.

Another old frame-building of the tenement type that has stood for some years on the Bishop Estate land at the makai-ewa corner of Nuuanu and Kukui Streets, has also been removed - the lessees having surrendered their lease rather than meet the expense of making the changes demanded by the Board of Health. The building was sold by the Estate as it stood for $1,500. It will be replaced by a modern cut-stone or concrete structure on plans to be approved by the City Authorities and by the Trustees, and the lines of the new lease will be fixed so as to allow for the proposed widening of Nuuanu Street.

The Trustees have otherwise assisted the public health officials in this section of the city by making it an object for tenants to comply with certain demands for sanitary alterations in their building arrangements by granting lease extensions in the case of two occupants of Nuuanu Street lots.

In compliance with the conditions of its Right-of-Purchase lease of the block of land at Kapalama known as Kalihi Park, the city has graded and grassed the demised premises and also macadamized Colburn Street with coral for a width of sixteen feet from Waipilopilo Road to Kalihi Road. This park was formally opened to the public on January 12th last, with appropriate ceremonies.

In co-operation with the Hawaii Agricultural Experiment Station (U. S. Department of Agriculture), the Trustees, in August, 1918, defrayed the expense of shipping to Kona, Hawaii, and there planting a number of trees of the Macadamia or Queensland nut - a tree with which experiments have been tried in various parts of the Islands and which, it is believed, might eventually prove of commercial value. As it may be planted without interference with the growing coffee and offers permanent shade therefor, the planters in Kona have shown a ready disposition to assist in the experiment; and by the middle of February nearly 300 had been set out, under the personal supervision of Mr. Higgins of the Station staff, in lots

of from 20 to 25 in ten different localities in Keei, South Kona, at elevations of from 900 to 2100 feet, and in four different localities in Keauhou, North Kona, at elevations of from 1400 to 1600 feet - the experiments being conducted at the different elevations in order to determine the range of optimum production. The results of the experiment will be watched with interest.

MAPS AND SURVEYS

Of the year's Capital Expenditure, $1,880.67 was charged to Maps and Surveys and includes:

(a) The Bishop Estate's one-third share of the costs incurred in locating and marking the Waialae-Wailupe boundary from the sea to the top of the Koolau Ridge - the other two-thirds being borne by the Perry and Isenberg Estates $215.35

(b) The balance of costs incurred in re-subdividing the land of Honaunau, South Kona, Hawaii $765.46

(c) The costs incurred in the continuation of surveys of the lands of the Island of Hawaii, including Punaluu, Kau, still in progress at the close of the year $899.86

A blue-print copy of the above Honaunau map has been furnished gratis to the Hawaii County Engineer in connection with the County's plans to extend the Honaunau Road through to Hookena; and the Territorial Survey has been granted the free privilege of having made in the Trustees' office copies of all Estate Kona maps which may be needed in furtherance of the Territory's purpose of compiling a new map of Hawaii designed to show all roads and subdivisions.

As mentioned in last Report the Territorial Division of Hydrography, in October, 1917, removed the clock and discontinued the work of measuring the water-flow of Lumahai, Kauai. In order that this work (important to the Estate) might be continued the Trustees, in December last, purchased an automatic water stage recording instrument and sent it to Kauai for installation, and in June following had cleared the trail leading to the site of the old station on the Lumahai Stream - the cost

incurred to date in this matter being $216.18. The Engineer in charge of the Kauai water survey has agreed to put the instrument in place and to thereafter attend to the compilation of flow records, but up to the close of the fiscal year the actual installation of the instrument had not yet been effected.

FORESTRY AND FOREST RESERVATIONS

The Experiment Station of the Hawaiian Sugar Planters' Association has endorsed a plan looking towards the general protection and improvement of forest areas pertaining to the water supplies of sugar plantations on these Islands; part of this plan is to secure contributions from owners of the forest areas concerned (prorated according to the acreage owned by each) and to utilize the fund thus raised in defraying the costs of repairing fences, employing boundary riders, removing stray cattle, replanting trees, and meeting such other items of expense as may be incidental to the care and improvement of the forest area - the Station to administer the fund and give the time of its Experts without charge. One of the first attempts under this plan has been directed to the work of rehabilitating the Halawa-Niulii forest area of Kohala, Hawaii, containing 2609 acres, and to provide for the costs involved over a period of one year, a fund of $2,530.80, or $1.20 per acre, was estimated as needed. On this basis, the proportion for the 197 acres of Bishop Estate forest reserve concerned, would be $236.40, and this the Trustees, in July, 1918, agreed to contribute, provided other interested owners subscribed in amounts sufficient to justify the Station in going ahead with the plan.

Since 1909 the Trustees have held in reserve that portion of the land of Kapua, South Kona, containing an area of 6122 acres, which lies above the Government Road, and on which there exists an excellent stand of Ohia and Koa - the object being to conserve these trees against the time when they might be successfully utilized in a commercial way. Recent investigations, however, demonstrated that

this possibility was now too remote for serious consideration, as the trees were reaching maturity and their inaccessibility was such that before there could be any probable chance of marketing there would be no lumber. The policy of water conservation was not involved and the question was purely a business one - whether to derive an immediate revenue from a grazing lease or continue to hold the land for future logging possibilities with indefinite prospective financial returns. After consulting the Territorial Superintendent of Forestry, the Trustees decided on the former alternative and, in January last, determined to offer a 21-year lease of the land for grazing purposes, at public auction, at an upset rental of $500, reserving to the lessors all trees except such as were needed to supply material for fencing and domestic purposes upon the land. After extensive advertising the sale was held in Honolulu on March 6/19, when the lease was duly bid in by the sub-lessee of the lower section of Kapua, at an annual net rental of $825 - term beginning June 1, 1919.

LAW

Concerning suits and actions mentioned in previous Reports:

Suit in ejectment, J. M. Ambrose (representing the Trustees, as Lessee) vs A. Kealakaa, involving title in a small beach lot at Lahaina, Maui, was settled, as far as this Estate is concerned, by the issuance of a quit-claim by the Trustees to Ambrose on December 21, 1918, of all their right, title and interest in the lot (see attached Statement of Real Estate Transactions.)

Suit, City and County of Honolulu vs Bishop Estate et al, to condemn 22.38 acres of land at Kapaakea, Honolulu, for quarry purposes, was discontinued in December, 1918 - the City being allowed to remove from the land all of its plant and equipment.

Petition 190, filed in the Land Court by the Territory of Hawaii, to register title to certain land in Lahaina, Maui, known as Pa Pelekane, contested by the Trustees and others, was disposed of

by a final decree entered, on August 16, 1918, pursuant to a stipulation signed by all parties concerned in conformity with the terms of a compromise arrangement previously made among them and which confirmed to the Territory three out of the seven lots into which for the purposes of the suit, the land had been divided. Of the remaining four, two were later quit-claimed to the Trustees by the Territory as appears in the attached Statement of Real Estate Transactions.

Concerning suits and actions to which the Trustees have been made party during the year:

Suit in ejectment, Territory of Hawaii vs Bishop Estate, filed in the First Judicial Court in November, 1918, and involving title in some 2511.2 acres of land comprising the Ahupuaa of Waiau, Ewa, Oahu, is pending.

Suits in which the Trustees were named as garnishees, were disposed of as follows - judgment by default being entered in each case against the Defendants:

(1) Capt. Cook Coffee Company, Limited vs Chong K. Yoon et al, Contractors for the new Bishop Estate Road in Keauhou, North Kona, Hawaii. Third Circuit Court, in June, 1919, awarded the Plaintiff $762.87, being the amount mentioned in the Trustees' Supplemental Disclosure and Answer as the balance due the Defendants under said Contract;

(2) Leong Hop vs Manuel Vierra, a late employee of the Kamehameha Schools, District Court, in May, 1919, awarded the Plaintiff $55.29.

Tax Appeals filed by the Estate - three each in the First and Third Taxation Divisions - against assessments for 1919, were still pending at the close of the year.

Federal Income Taxes were this year, on advice of Counsel, paid by the Estate in the sum of $5,565.96, being the amount assessed on the income earned during the fiscal year ended June 30, 1918, less permitted deductions. Heretofore the Trustees have claimed exemption from the payment of this tax on the ground that this Trust was an Association organized solely for educational purposes but the law

having since been so amended as to limit exemptions of this character to corporations left the Trustees no other alternative than to pay the tax, without protest.

KAMEHAMEHA SCHOOLS

Building Improvements: Expenditures under this head during the year totalled $13,007.53, distributed as follows:

(1)	Teachers' Cottage "K" located at the mauka end of the Athletic Field (being the building on Kalihi Road referred to in last Report as then under construction by students as part of the practical course in Carpentry), complete, with wash-house and sanitary sewer connections	$ 5,144.02
(2)	President's Office - a frame building of the bungalow type erected just off the Main Drive on the Boys' School premises, where it is readily accessible to all departments and to the public	4,185.75
(3)	Teachers' Beach Cottage, erected on the Waialae School Reserve (mentioned in last Report) and designed to accommodate Kamehameha teachers during vacations and weekends - building and fencing completed May, 1919	2,346.13
(4)	Dormitory "C". Altering and fitting up the two rooms provided for a teacher in this dormitory, (where the younger Manual boys are quartered) so as to make them suitable for the accommodation of a man and his wife - an experiment based on the theory that the Manual boys, and especially the younger ones, should have some of the refining influences of the home in their life in the dormitory .	645.67
(5)	Garage - with corrugated iron roof and tongue and groove siding, located on the drive leading to the Dairy Building, designed to house three automobiles but so constructed as to be readily enlarged at need	441.64
(6)	Forge Shop - enlarged by taking over the makai end of the old power-room in order to provide a place where the woodwork handled by this shop, and the shoeing of the farm animals, might be properly attended to	226.00
(7)	Electrical Shop - enlarged by taking over part of the Carpenter Shop and rearranging partitions, so as to double the size of the present cramped quarters on the main floor of the Shop Building. Work still in progress	18.32

Equipment: The cost of additional equipment provided during the year, was $6,144.88, distributed as follows:

(1)	Teachers' Cottage "K" including Gas-Range, Water-Heater, Dining and Bedroom furnishings		$ 242.98
(2)	President's Office:		
	(a) Two Typewriters and Desks ...	$ 600.00	
	(b) Old furnishings from the Trustees' down-town office .	25.00	625.00
(3)	Teachers' Beach Cottage: Miscellaneous furnishings		599.45
(4)	Teachers' Cottage "B": Gas Water-Heater		131.65
(5)	Sewing Cottage, G/S: Gas Water-Heater		131.65
(6)	School Libraries:		
	(a) New Books and Periodicals, annual up-keep	500.00	
	(b) Old furnishings from Trustees' office	50.00	550.00
(7)	Class Rooms, M/d: Old furnishings from Trustees' office		25.00
(8)	Kitchen, M/d:		
	Oil Ranges	738.85	
	Less proceeds Sale of old Stoves November 29/18	15.00	723.85
(9)	Forge Shop:		
	6 additional Buffalo Forges, Oxy-Acetelene Welding outfit, new Punch and Shear, etc.	1,417.51	
	Less proceeds from Sale of old Dynamos, May 27/19	275.00	1,142.51
(10)	Machine Shop:		
	(a) Patterns and Tracings providing for the construction of four types of Gasoline Engines	325.00	
	(b) Tool-room equipment, new Counter-Shaft for tool grinder, and Oven-Furnace ..	548.74	873.74
(11)	Farm and Dairy:		
	(a) Motor-driven Separator and Churn, etc., mentioned in last Report - Balance	77.62	
	(b) Two Berkshire Sows and a Boar	301.50	
	(c) Holstein Bull-calf from Pabst Stock Farm, California	719.93	1,099.05

Grounds: Expenditure under this head was $1,434.25, being (a) the cost of laying a 3-foot concrete sidewalk on the King Street frontage of the Boys' School premises from Houghtailing Road to Kalihi Road - a distance of 1575 feet - and resetting curb on new tentative grade furnished by City Engineer $1,401.44
and (b) the installation of additional outside lights on the Girls' School grounds 32.81

Outside of a comparatively small section along the School Street frontage, used for corrals and for grazing, the Schools have not utilized the so-called "Mauka Pasture" of the Boys' School grounds. A large part of this tract is not adapted to agriculture and most of it is boulder strewn and densely covered with guava and lantana, but the whole has been held in reserve on the assumption that eventually such portions as were suitable might be developed agriculturally by the School Farm. Late investigations, however, have convinced the Trustees that the clearing and road building involved in this plan would cost more than was warranted by the needs of the School and that the better policy would be to lease to others who would be willing to incur this expense and subsequently turn back the land improved ready for School purposes, if then needed. Portions of the section lying between the upper limits of the McInerny Tract and the mauka fence are said to be suitable for pineapple culture, and the Trustees have agreed to lease the arable areas within this section for this purpose - the term granted being ten years from January 1, 1920, and the area, and rental based thereon, to be determined by survey as soon as clearing has been effected. This is now in progress, the lessee having been allowed the privilege of entering upon the land, rent free, during the year 1919, in order to enable him to attend to the preliminary work. A good portion of the land to be leased has been sub-let by the lessee to the Hawaiian Pineapple Planters' Experiment Station, which has

already partially established itself there, has cleared and ploughed a considerable area, and is now engaged in the building of the road needed to give access to the leased areas across the non-agricultural stretch between such lands and the end of Kapalama Avenue, of which the new road is practically an extension.

Miscellaneous: The School Dairy is visited on an average by about 25 persons each month, who come for the purpose of inspecting the stock and buildings and to gain some instruction in animal husbandry by observation and conference with the men responsible for the conduct of the Dairy. To this extent, the Schools are reaching out in their influence beyond the boundaries of the campus.

On May 14th, two valuable 2-year old heifers were stolen from the corral mauka of School Street - one of the animals being of the highest type of milking stock and intended to have been exhibited at the County Fair the following month. Rewards have been offered and every effort made to apprehend the persons responsible for the theft, but thus far without success.

Besides entering a creditable live-stock exhibit, the Schools were represented at the County Fair (June, 1918) by an exhibition of samples of the work of the pupils of the School for Girls in the Home Economics Department and also, in the Educational Section, of products from three of the Manual Shops intended to illustrate the training given in them. A company of Kamehameha Cadets also participated in the competitive drill.

The Summer School Shop Course of five weeks, inaugurated last year as an experiment (see last Report) proved to be a popular innovation. The course opened on July 1, 1918 and closed August 2nd. Forty-eight boys, representing various races, attended, filling to capacity all shops included in the course save that of Forging, which course had to be abandoned for lack of a sufficiency of applicants. The fact that forty-four boys remained to complete the course was a most encouraging incentive to the instructors and showed

that the pupils appreciated the opportunity thus afforded them of learning something about tools. Certificates of merit were awarded to each of the pupils completing the course, distributed as follows:

Machine Shop Practice	13
Woodworking Shop	14
Electrical Shop	17

The gratifying results of the first experiment induced the Trustees to authorize its repetition during the summer of 1919; and June 30th was accordingly announced as the date of commencement of the second of these courses. In number, the applications filed (to June 27th) about equals those received for the 1918 course but, as before, there are no applicants for the course in Forging.

During the epidemic of influenza last fall and winter, the usual school holidays were suspended and all pupils were kept on the grounds, but aside from the temporary discontinuance of chapel service the routine of the schools was carried on without interruptions. Fortunately, no cases developed at either the Girls' School or in the Preparatory Department of the School for Boys, but the Manual developed 67 cases between January 3rd and 17th, and a special night-nurse had to be engaged. By the end of January, however, the epidemic was about over, but it was not until the end of February that the usual Monday holidays were resumed. The epidemic necessitated the postponement of the mid-year examinations at the Manual two-weeks.

On February 7th, chicken-pox appeared at the Preparatory but the little patients were promptly isolated under the care of a practical nurse, especially engaged for the purpose, and the work of the Department was not seriously interfered with.

Following the established practice of making systematic visits to the outside districts in order to keep in touch with former students and to stimulate present interest in the Schools, President Webster, in November last, made a ten-day trip to the

Island of Kauai and there interviewed many graduates and former students, parents of present or former pupils and, also, eleven plantation men, explaining to them the changes that had been made during the past four years and outlining present policies concerning the Schools. It is believed that the result will be the renewal of interest among graduates on that Island and a better understanding of the aims of the institution. This visit was followed by a visit of the Cadet Battalion during the spring vacation, April 24th to 30th - 128 boys making the trip with profit and pleasure to themselves.

The spring vacation of the Girls' School students was spent at the Waialua Fresh Air Camp, the use of which was kindly granted for the purpose by the Palama Settlement.

The work of collecting and recording information concerning living graduates and former students of Kamehameha begun last year as mentioned in last Report, was pushed so well along during the present year that it was possible to issue in April last, a Directory listing all Manual graduates between the years 1901 and 1918 by classes and showing the geographical and occupational distribution of each individual. Work on a Directory of non-graduates is now in progress, as is also a record of former Preparatory pupils. This will be followed by a Directory of Girls' School students.

To succeed Mr. Charles R. Bostwick, whose retirement as Principal of the Manual Department was reported last year, Mr. Frank M. Watson was engaged and served to the end of the school year, June, 1919, when he also retired. The position will next year be filled by Mr. E. G. Bartlett, the present Instructor of Mathematics and Civics at the Manual, who has been named Acting Principal.

At the Preparatory, Miss Maude Post, the senior grade teacher, has been appointed to serve next year as Acting Principal

during the absence-on-leave of Principal Alice E. Knapp.

The Schools opened in all departments on Monday, September 9, 1918, with 329 pupils enrolled and closed on Thursday, June 5, 1919 with 332 pupils, segregated as follows:

	Opening	Closing
Manual Department, B/s	140	145
Preparatory Department, B/s	76	76
Girls' School	113	111
Total	329	332

Full Scholarships were awarded during the year to 36 pupils - 17 at the Manual, 12 at the Preparatory and 7 at the School for Girls, representing a charge of $2,078.00.

Diplomas to the number of 40 were awarded as follows:

	Pupils	
Manual Department, B/s		
Machine Shop	15	
Electrical Shop	4	
Forge Shop	1	
Mechanical Drawing	2	23
Girls' School		
English Branches	13	
Domestic Science	1	
Dressmaking	3	17

Nine pupils in the Preparatory Department of the School for Boys qualified for promotion to the Manual.

Respectfully submitted,

W. O. Smith)
) Trustees
W. Williamson) under the
) Will and
Richard H. Trent) of the Estate
) of Bernice
) P. Bishop.

Honolulu, T. H..
November 15, 1919.

PERSONAL PROPERTY INVESTMENTS

BERNICE P. BISHOP ESTATE

JUNE 30th, 1919

- - : INVESTMENTS : -

BONDS	Par Value $	Book Value $
HAWAII CONSOLIDATED RAILWAY		
Chcter: First Mortgage, $1000, 5%		
Issue : Apl 1/16, 10/30 years		
Bought: Aug 30/16, $44,000 @ 87.00		
Nos 337/380 (44)	44,000.00	38,280.00
HONOKAA SUGAR COMPANY		
Chcter: First Mortgage, $1000, 6%		
Issue : Jun 30/08, 10/25 years		
Bought: Jul 25/08, $20,000 @ 100.00, $20,000.00		
Jan 18/09, 2,000 @ 102.25, 2,045.00		
Jan 19/09, 3,000 @ 102.25, 3,067.50		
Jan 21/09, 5,000 @ 102.25, 5,112.50		
Oct 19/12; 10,000 @ 102.75, 10,275.00		
Nos 33/52, 60/69, 326/331, 346, 348/350 (40)	40,000.00	40,500.00
HONOLULU CITY AND COUNTY		
Chcter: Kalakaua Avenue Imp. Dist. #4 5½%		
Issue : Jan 15/17, 1/9 years		
Bought: Apl 11/17, $15,500 @ 102.50		
Nos 1/8, 11/12, 14/15, 17/26, 28/31, 33/34, 36, 38, 40 (31)	15,500.00	15,887.50
LIBERTY LOAN, Third Issue		
Chcter: Gold, $1,000, 4¼%		
Issue : May 9/18, 10 years, 128 days		
Bought: May 24/18, $5,000 @ 100.00		
Nos 163743/163747 .....(5)	5,000.00	5,000.00
LIBERTY LOAN, Fourth Issue		
Chcter: Gold, $5,000, 4¼%		
Issue : Oct 24/18, 14 years, 356 days		
Bought: Dec 2/18, $20,000 @ 100.00		
Nos 26890/26893 .....(4)	20,000.00	20,000.00
LIBERTY LOAN, Fourth Issue		
Chcter: Gold, $1,000, 4¼%		
Issue : Oct 24/18, 14 years, 356 days		
Bought: Feb 12/19, $20,000 @ 100.00		
Nos 2088284/2088303 .....(20)	20,000.00	20,000.00
McBRYDE SUGAR COMPANY		
Chcter: First Mortgage, $1000, 5%		
Issue : Jul 1/12, 10/20 years		
Bought: Jul 1/12, $10,000 @ 100.00		
Nos 1275/1284 (10)	10,000.00	10,000.00
MUTUAL TELEPHONE COMPANY		
Chcter: First Mortgage, $1000, 5%		
Issue : Oct 1/15, 5/15 years		
Bought: Jul 19/16, $ 2,000 @ 106.00, $ 2,120.00		
Jul 19/16, 19,000 @ 106.25, 20,187.50		
Nos 35, 139, 160, 183/200 (21)	21,000.00	22,307.50
MUTUAL TELEPHONE COMPANY		
Chcter: First Mortgage, $500, 5%		
Issue : Oct 1/15, 5/15 years		
Bought: Jul 19/16, $1,000 @ 106.25		
Nos 625/626 (2)	1,000.00	1,062.50
Forward	$176,500.00	$173,037.50

	Par Value	Book Value
BONDS (Continued) Brought Forward	$176,500.00	$173,037.50
OAHU RAILWAY & LAND COMPANY		
Chcter: First Mortgage, $1000, 5%		
Issue : Jul 1/09, 10/17½ years		
Bought: Jul 6/09, $45,000 @ 101.00, $45,450.00		
Jul 16/10, 1,000 @ 102.50 1,025.00		
Apl 8/16, 8,000 @ 106.25 8,500.00		
Nos 668/675, 1251/1295, 2033 (54)	54,000.00	54,975.00
OAHU RAILWAY & LAND COMPANY		
Chcter: First Mortgage, $500, 5%		
Issue : Jul 1/09, 10/17½ years		
Bought: Apl 8/16, $4,000 @ 106.25		
Nos 311, 315, 385, 386 (4)	2,000.00	2,125.00
OAHU SUGAR COMPANY		
Chcter: First Mortgage, $1000, 6%		
Issue : Jul 1/14, 5/25 years		
Bought: Jul 11/14, $8000 @ 100.00		
Nos 1036/1043 .....(8)	8,000.00	8,000.00
OLAA SUGAR COMPANY		
Chcter: First Mortgage, $1000, 6%		
Issue : Feb 1/10, 10/20 years		
Bought: Sep 28/12, $15,000 @ 97.50, $14,625.00		
Feb 15/17, 10,000 @ 100.25, 10,025.00		
Nos 820, 968, 969, 987, 989/991, 1032, 1033, 1039, 2052/2066 .....(25)	25,000.00	24,650.00
TERRITORY OF HAWAII		
Chcter: Public Improvement, $1,000, 4%		
Issue : Aug 1/17, 20/30 years		
Bought: Aug 3/18, $20,000 @ 98.04		
Nos 651/670 .....(20)	20,000.00	19,608.00
YOUNG BUILDING COMPANY		
Chcter: Refunding, $1,000, 7%		
Issue : July 1/18, 3/10 years		
Bought: Nov 12/18, $2,000 @ 100.00		
Nos 223/224 .....(2)	2,000.00	2,000.00
TOTAL PAR VALUE OF BONDS....	$287,500.00	
TOTAL BOOK VALUE OF BONDS .		$284,395.50
UNITED STATES WAR SAVINGS STAMPS		
Certificates of Indebtedness		
Series : 1918; Due Jan 1/23		
Bought : Mch 9/18, $600 @ 82.80		
Jul 17/18, 400 @ 83.60		
Nos 05254762/7, Six certificates of 120 - $5 Stamps @ 4.14 496.80		
Nos 13038205/8, Four certificates of 80 - $5 Stamps @ 4.18 334.40		831.20
INVESTMENT DEPOSIT		
Bishop and Company, Ltd. on May 3/19, covering the first installment of 10% on $25,000 "Victory" Liberty Loan 4¼% Gold Bonds, issue of May 20/19 at par		2,500.00
TOTAL BONDS AND STAMPS Forward		$287,726.70

STOCKS	**Brought Forward**		$287,726.70
HAWAII CONSOLIDATED RAILWAY, Limited			
Chcter: Cumulative preferred, 7%			
Certif: No 43, issued Aug 12/16,			
Rec'd : Aug 30/16, 2200 $20 shares @ 6.00			13,200.00
NOTES			
KAMEHAMEHA ALUMNI ASSOCIATION			
Promissory Note dated Jun 15/17, 3 yrs, 6%			
Unsecured. (This represents the cost of			
furnishing New Alumni Dormitory, Fort St.			
premises, advanced by the Estate)	1,021.71		
McINERNY, WILLIAM H.			
Mortgage Notes dated Nov 19, 1913, 6%			
Secured by real estate, Kapalama, Honolulu:			
No. 2 due Nov 19/15, Balance $ 8,750.00			
No. 3 due Nov 19/16, 23,750.00			
No. 4 due Nov 19/17, 23,750.00	56,250.00		
PACIFIC SUGAR MILL			
Mortgage Note #4, dated Dec 31/17, 2 yr 5%			
Secured by real and personal property of			
the Company at Kukuihaele, Hawaii, together			
with collateral	20,000.00		77,271.71
TOTAL PERSONAL PROPERTY INVESTMENTS,			$378,198.41
June 30, 1919			

REAL ESTATE TRANSACTIONS

BERNICE P.BISHOP ESTATE

July 1, 1918 - June 30, 1919

REAL ESTATE TRANSFERS.

SALES

TO

L. P. GEORGE
23,103 square feet, Paalaa-kai, Waialua, Oahu - part of Apana 34, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu - comprising Lot 2, Block 1, Map 168, Hawaiian Registry of Conveyances, sold under Sales Agreement of March 18, 1916,
Date of Deed: March 18, 1916,
Consideration: $275.00.

JULIA WALTER, Wife of G. H. Walter
33,206 square feet, Paalaa-kai aforesaid, comprising Lots 2 and 3, Block 3, said Registered Map 168, sold under Sales Agreement of March 18, 1916,
Date of Deed: March 18, 1916,
Consideration: $500.00.

C. SHIBUYA
15,000 square feet, Paalaa-kai aforesaid, comprising Lot 1, Block 3, said Registered Map 168, sold under Sales Agreement of March 18, 1916,
Date of Deed: March 18, 1916,
Consideration: $285.00.

SECURITY TRUST COMPANY OF HILO, Limited
13.39 acres, Kalalau, South Hilo, Hawaii - part of Apana 17, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu, sold under Sales Agreement of May 7, 1918,
Date of Deed: July 1, 1918,
Consideration: $26,500.00.

ELIZABETH GRACE ANGUS, Wife of George H. Angus
22/100 acre, Kawaiolena, Nuuanu, Honolulu, - part of Apana 11, L.C.A. 10,613, R.P. 707 to A. Paki,
Date of Deed: July 1, 1918,
Consideration: $100.00.

MARIA SILVEIRA RODRIGUES MATSUGORO, Wife of Joseph Matsugoro
79/100 acre, Paalaa-kai aforesaid, sold under Sales Agreement of April 13, 1918,
Date of Deed: April 13, 1918,
Consideration: $276.50.

SECURITY TRUST COMPANY OF HILO, Limited
In conjunction with aforesaid deed quitclaim of all rights reserved in Kalalau Lot 13 by deed Bishop Estate to Hilo Railroad Company dated October 18, 1909,
Date of Deed: August 18, 1918,
Consideration: $1.00.

LAHAINA AGRICULTURAL COMPANY, Limited
796/1000 acre, Lahaina, Maui - parts of L.C.A. 7713, R.P. 4475 to Victoria Kamamalu and comprising four lots:
3 in Kelawea, Apana 27, .510 acre
1 in Paunau , Apana 26, .286 acre
Date of Deed: August 23, 1918,
Consideration: $120.00

SALES (Cont'd)

TO

PONAHAWAI COFFEE COMPANY, Limited
1.96 acre, Kalalau aforesaid, two lots (a) 1.4 acre, (b) 56/100 acre,
Date of Deed: October 9, 1918,
Consideration: $4628.00.

MALIE AONA (Widow)
1.3 acre, South Kona, Hawaii - parts of Honaunau (Apana 34, L.C.A. 11216, R.P. 7874 to Kekauonohi) 45/100 acre and of Keokea (Apana 1, L.C.A. 7712, R.P. 6852 to M. Kekuanaoa) 85/100 acre
Date of Deed: November 13, 1918,
Consideration: $30.00.

BENJAMIN W. HOUGHTAILING, et al.
435 square feet, Kapalama, Honolulu - part of Apana 7, L.C.A. 7714B, R.P. 7834 to M. Kekuaiwa,
Quitclaim: December 12, 1918,
Consideration: $20.00.

JAMES L. AWAI
1.52 acre, Paalaa-kai aforesaid,
Date of Deed: January 6, 1919,
Consideration: $532.00.

JOHN G. SERRAO
1464 square feet, Piopio, Hilo, Hawaii - parts of Apana 16, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu and of Apana 2, L.C.A. 11050B, R.P. 4365 to Kaehenui,
Quitclaim: June 9, 1919,
Consideration: $1.00.

CHARLES HUBERT
3755 square feet, Kapalama aforesaid,
Quitclaim: June 25, 1919,
Consideration: $100.00.

PURCHASES

From
LINCOLN D. SPENCER and wife
Acquired title in 71/100 acre of land in Kanewai, Waikiki, Oahu - being all of Apanas 1, 2 and 3, L.C.A. 6616, R.P. 6733 to Nuuanu,
Date of Deed: July 3, 1918,
Recorded in : Liber 502, pp 55/57
Consideration: $284.00.

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AGREEMENTS

With

PIONEER MILL COMPANY, Limited

By which said company quitclaims to the Bishop Estate any possible interests it may have acquired by right of adverse use in 1203.896 acres comprising the Kahoma Valley Watershed, in Paunau, Lahaina, Maui - part of Apana 26, L.C.A. 7713, R. P. 4475 to Victoria Kamamalu,

Date of Deed: August 26, 1918,
Recorded in : Liber 502, pp 222/226,
Consideration: $1.00.

TERRITORY OF HAWAII

By which the Territory quitclaims to the Bishop Estate Lots 3 and 4 (Government Map of March 20, 1917), containing 32.005 square feet and comprising part of Apokaiau, known as "Pa Pelekane", in Paunau aforesaid.

Date of Deed: September 10, 1918,
Recorded in : Liber 502, pp 316/319,
Consideration: $1.00.
NOTE: This quitclaim was issued in the way of a compromise settlement of a claim advanced by the Territory in Land Court Petition 190. By decree entered August 16, 1918, the Territory's claim to the aforesaid lots was denied but the Territory was awarded (among lands of other owners) Bishop Estate Lot No 5 and Pelekane Street containing 24,078 square feet. This area has accordingly been dropped from the Inventory of Bishop Estate lands whereon it was valued at $171.00.

MARIA SILVEIRA RODRIGUES MATSUGORO

Granting until October 1, 1921, at 7%, in which to complete purchase of 1.88 acre of land in Paalaa-kai, Waialua, Oahu - part of Apana 34, L.C.A. 7713, R. P. 4475 to Victoria Kamamalu,

Date of Agreement: October 1, 1918,
Sale Price: $658.00 .

ROBERT HORNER

By which the Bishop Estate quitclaims all interest in 6864 square feet of land situate on the Northwest side of Nuuanu Avenue, near King Street, Honolulu - part of Apana 2, L.C.A. 2671, R.P. 4872 to Victoria Kamamalu,

Date of Deed: August 7, 1918,
Consideration: $1.00.
NOTE: This lot had not been inventoried nor claimed as Bishop Estate property and the quitclaim was issued by request merely to perfect the paper title of the present owner.

AGREEMENTS (Cont'd)

With J. M. AMBROSE

By which the Bishop Estate quitclaims all interest in a lot of 25/100 acre situate on the beach at Lahaina, Maui - part of L.C.A. 3834, R. P. 1702 to Puhi,

Date of Deed: December 21, 1918,

Consideration: $100.00.

NOTE: This land was not discovered nor inventoried as Estate property until 1915 when a lease (No 1698) to J. M. Ambrose was made. One Kealakaa claimed ownership by right of adverse possession and a suit in ejectment - Ambrose vs. Kealakaa - was filed with the object of putting the Estate's Lessee (Ambrose) in possession. The suit is still pending but, on advice of counsel, the Trustees agreed to quitclaim to Ambrose all of their interests and thus avoid further costs of litigation as far as this Estate is concerned. The consideration of $100. is credited to "Law" as a partial refund of costs already incurred.

SUMMARY STATEMENT OF PROPERTY

(Real and Personal) belonging to the Estate of

BERNICE P. BISHOP as at June 30, 1919

GENERAL A/c				$5,649,784.48
REAL PROPERTY			$5,176,040.07	
Oahu Lands		$4,143,102.18		
Kona	$3,202,331.18			
Koolaupoko	54,966.00			
Koolauloa	49,500.00			
Waialua	238,609.00			
Ewa	597,696.00			
Hawaii Lands		922,278.19		
North Hilo	30,000.00			
South Hilo	323,723.65			
Hamakua	25,500.00			
North Kohala ...	51,170.00			
North Kona	116,878.04			
South Kona	151,261.00			
Kau	195,103.00			
Puna	28,642.50			
Kauai Lands		25,430.00		
Maui Lands		73,189.40		
Molokai Lands ...		12,040.30		
PERSONAL PROPERTY			473,744.41	
Rents Outstanding		14,581.40		
Rent Notes " ..		491.85		
Frontage Taxes ..		4,669.08		
Cash in Bank		231.10		
Maps, Surveys, Plns.		66,059.40		
Furniture & Eq'mt.		9,513.17		
Notes, Bonds, Stock		378,198.41		
KAMEHAMEHA SCHOOLS A/c				826,387.48
Grounds			250,000.00	
Roads, Sewrs, Wtr.S			69,796.41	
Buildings			343,928.25	
Equipment			59,054.50	
Farm Stk.& Eq'mt.			28,281.18	
Accounts Outstndg			12,223.37	
Pupils' Accounts.			5,524.66	
Supplies in Hand.			11,957.62	
Working Fund			44,679.22	
Cash in Hand			942.27	
				$6,476,171.96

Copy for Court

ACCOUNTANT'S ANNUAL REPORT

1918 -- 1919

The Kamehameha Schools
Honolulu, T. H.
July 1, 1919

Mr. E. C. Webster, President
The Kamehameha Schools
Honolulu, T. H.

Dear Sir:

There follows herewith the general trial balance, June 30, 1919, and tabulated statements covering all expenditures at these schools during the Fiscal year beginning July 1, 1918, and ending June 30, 1919, viz:

I	General Trial Balance, June 30, 1919
II	Capital Expenditures, 1918-1919
III	Comparative Statement of Operating Expenses, 1918-1919, of the three departments of the Schools.
IV	Comparative Statements of Operating Expenses, 1917-1918 and 1918-1919 for the entire Schools and for each of the three departments.
V	Statement of Inventories, June 30, 1919
VI	Students' Ledger Accounts
VII	Sundry Accounts Receivable
VIII	Students' Bank

Respectfully submitted,

H. E. King.

~~H. E. King~~
Accountant

GENERAL TRIAL BALANCE -- JUNE 30, 1919

Name	Dr.	Cr.
Bishop & Company, Ltd. Bank	242.27	
Bishop Estate Treasurer		188239.84
Bishop Estate Trustees		24869.00
Capital Expenditures	20376.66	
Car Tickets, etc. Acct.	123.40	
Discount on Purchases		35.11
Expense Account	171458.94	
Farm Account	4874.81	
General Stores	5961.86	
Laundry Account	296.22	
Medical & Dental Fees		1690.00
Petty Cash Fund	200.00	
Pupils' Accounts Rec.	5524.66	
Pupils' Supplies	1077.07	
Shops Account	3133.30	
Shops & Farm Inventory	17253.79	
Students' Bank		2487.79
Students' Bank Fund	500.00	
Revenue Account		396.90
Sundry Accounts Rec.	668.37	
Suspense Account	11555.00	
Tuitions		17071.25
Vouchers Payable		8456.46
	$243246.35	$243246.35

CAPITAL EXPENDITURES BY APPROPRIATIONS

No.	Name	Amount	Expended to June 30, '19	Balances Refunded
24	Instal. Lights Girls School	$ 52.68	32.81	19.87
36	Oil Ranges Boys' School	738.85	738.85	
49	Dairy Equipment	151.41	77.62	73.79
53	Constr. Cotg. K 2 Washhouses and Sewers	5144.02	5144.02	
54	New Lathes--Machine Shop	3300.00		3300.00
55	Furnaceae, etc.--Machine Shop	550.00	548.74	1.26
56	Holstein Bull	719.93	719.93	
57	New OfficeBldg.	4185.75	4185.75	
58	King street Side Walk	1490.00	1401.44	88.56
59	Berkshire Hogs	400.00	301.50	98.50
60	Garage	500.00	441.64	58.36
61	Additional Furnishings	100.00	100.00	
62	Office Furniture	600.00	600.00	
63	Forge Shop Improvements	1643.51	1643.51	
64	Furnishings Cotg. "K"	275.00	242.98	32.02
65	Teachers Quarters Dorm. "C"	645.67	645.67	
66	Flag Poles	400.00	[illegible]	400.00
67	Gas Water Heater	280.00	263.30	16.70
68	Waialae Beach Cottage	2500.00	2346.13	153.87
69	Pattern & Tracing--Machine Shop	325.00	325.00	
70	Enlargement Electric Shop	1000.00	18.32	981.68
71	Furnishings Beach Cottage	600.00	599.45	.55
		25601.82	20376.66	5225.16
	Balances returned to Estate Treas.		5225.16	
		$25601.82	$25601.82	

ANALYSIS OF CAPITAL EXPENDITURES

BUILDINGS				
	105	School	$ 573.57	
	106	Teachers' Cottages	6126.01	
	108	Dormitories	534.17	
	109	Other Buildings	5144.61	12378.36
EQUIPMENT				
	112	Office	625.00	
	113	Class Room	25.00	
	114	Library	50.00	
	116	Dining Hall	738.85	
	117	Dormitories	85.30	
	119	Shop	1946.53	
	120	Cottage	1147.40	4618.08
FARM STOCK AND EQUIPMENT				
	124	Horned Stock	719.93	
	125	Hogs	301.50	
	128	Machinery and Tools	77.62	1099.05
OTHER PERMANENT IMPROVEMENTS				
	135	Sanitary Sewerage	846.92	
	140	Electric System	32.18	
	141	Walks and Drives	1401.44	2231.17
				$ 20376.66

SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1918 -- 1919

	Total	Boys' School	Girls' School	B. S. Prep. Dept.
MAINTENANCE OF BUILDINGS				
1. School	$ 7541.20	$ 3316.03	$ 2584.30	$ 1640.87
2. Teachers Cottages	1855.40	1847.31	1.85	6.24
3. Farm	298.87	298.87		
4. Other	704.07	371.30	137.63	195.14
Total	$ 10399.54	$ 5833.51	$ 2723.78	$ 1842.25
UPKEEP OF GROUNDS				
8. Wages	6343.38	3842.30	1570.73	930.35
9. Tools and Supplies	872.70	399.12	173.41	300.17
10. Drives and Walks	56.10	21.30	28.80	6.00
11. Other	668.12	217.37	80.63	370.12
Total	$ 7940.30	$ 4480.09	$ 1853.57	$ 1606.64
WATER, LIGHT AND SEWERAGE				
14. Water Purchased	52.45	26.23	15.73	10.49
15. Water Pumped	2158.25	1079.12	647.48	431.65
16. Water Mains, etc	1012.13	539.28	292.43	180.42
17. Lighting	2423.99	1212.52	727.65	483.82
18. Electric Line Maint	144.90	72.90	43.20	28.80
19. Sewerage System	213.98	108.85	44.64	60.49
Total	$ 6005.70	$ 3038.90	$ 1771.13	$ 1195.67
INDUSTRIAL OPERATIONS				
22. Forge Shop	987.46	987.46		
23. Machine Shop	714.28	714.28		
24. Woodworking Shop	1116.83	1116.83		
25. Paint Shop	44.84	44.84		
26. Electrical Shop	81.91	81.91		
27. Dressmaking	356.97		356.97	
28. Print Shop	84.51			84.51
29. Laundry	296.22			296.22
30. Farm	4874.81	4874.81		
Total	$ 8304.33	$ 7566.63	$ 356.97	$ 380.73
INSTRUCTION				
33. Teachers' Salaries	39169.45	20332.70	11591.45	7245.30
34. Equipment and Supplies	1528.23	680.33	425.41	422.49
35. Library	847.54	369.02	207.29	271.23
36. Scholarships	2078.00	840.00	350.00	888.00
37. Military	261.08	242.07	13.01	6.00
38. Incidentals	83.56	36.94	38.10	8.52
Total	$ 43967.86	$ 22501.06	$ 12625.26	$ 8841.54
BOARDING EXPENSE				
41. Salaries and Wages	8700.96	3352.06	2508.85	2840.05
42. Teachers' Food	8275.98	2077.50	4015.29	2183.19
43. Pupils' Food	35901.41	20176.78	9800.26	5924.37
44. Fuel and Power	986.81	371.84	320.58	294.39
45. Table Furnishings	1768.97	1017.29	316.05	435.63
46. Kitchen Furnishings	1994.29	889.74	870.69	233.86
47. Dormitory Furnishings	2573.73	817.62	980.21	775.90
48. Cottage Furnishings	963.62	359.87	407.51	196.24
Total	$ 61165.77	$ 29062.70	$ 19219.44	$ 12883.63

SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1918 -- 1919 (cont.)

	Total	Boys' School	Girls' School	B.S. Prep.Dept
RELIGIOUS AND SOCIAL				
51. Chapel Services.....	$ 3719.95	$ 1857.48	$ 1119.48	$ 742.99
52. Other Services.....	254.90	119.05	98.66	37.19
53. Entertaining Pupils.....	2263.61	1663.30	453.99	146.32
54. Entertaining Faculty....	209.90	92.24	77.91	39.75
55. Other.....	309.45	84.67	141.95	82.83
Total	$ 6757.81	$ 3816.74	$ 1891.99	$ 1049.08
CARE OF HEALTH				
58. Services.....	3825.78	2171.63	718.31	935.84
59. Hospital Supplies.....	2557.62	1932.99	318.36	306.27
60. Diet.....	886.71	770.07	99.49	17.15
61. Dentistry.....	1803.20	811.00	697.00	295.20
62. Other.....	213.95	197.20	3.90	12.85
Total	$ 9287.26	$ 5882.89	$ 1837.06	$ 1567.31
ADMINISTRATION & GENERAL				
65. Salaries.....	13406.20	5824.15	4693.73	2888.32
66. Traveling Expenses.....	1649.97	565.11	573.70	511.16
67. Postage, Stationery, Etc	1443.86	846.83	398.71	198.32
68. Telephone and Telegraph	923.64	459.31	336.68	127.65
69. Special Functions.....	1335.42	595.19	442.68	297.55
70. Sundry Office Expense...	464.90	252.16	138.36	74.38
71. Insurance and Fire Proc.	5524.76	2069.05	2757.99	697.72
72. Incidental.....	1185.95	1059.88	77.54	48.53
Total	$ 25934.70	$ 11671.68	$ 9419.39	$ 4843.63
TOTAL OPERATING EXPENSES	$179763.27	$ 93854.20	$ 51698.59	$ 34210.48

COMPARISONS

	%	%	%	%
1910-11	100	57.44	26.3	16.25
1911-12	100	57.26	26.72	16.02
1912-13	100	57.2	27.5	15.3
1913-14	100	53.6	29.5	16.9
1914-15	100	52.86	28.49	18.65
1915-16	100	53.09	28.08	18.83
1916-17	100	50.05	28.82	21.13
1917-18	100	50.20	29.93	19.87
1918-19	100	52.21	28.76	19.03

COMPARATIVE STATEMENT--OPERATING EXPENSES

THE KAMEHAMEHA SCHOOLS

Year 1917-18 and 1918-19

	1917-18	1918-19	Increase	Decrease
Maintenance of Buildings.....	$ 8574.41	$ 10399.54	$ 1825.13	$
Upkeep of Grounds.....	6636.91	7940.30	1303.39	
Water, Light and Sewerage....	5356.75	6005.70	648.95	
Industrial Operation.....	9484.27	8304.33		1179.94
Instruction.....	39675.20	43967.86	4292.66	
Boarding Expense.....	51914.32	61165.77	9251.45	
Religious and Social.....	4483.44	6757.81	2274.37	
Care of Health.....	7867.47	9287.26	1419.79	
Administration and General...	18049.40	25934.70	7885.30	
Totals	$ 152042.17	$179763.27	$ 28901.04	$ 1179.94
Net Increase			$ 27721.10 -- 18.23%	

COMPARATIVE STATEMENT--OPERATING EXPENSES

BOYS' SCHOOL -- MANUAL DEPARTMENT

Year 1917-18 and 1918-19

	1917-18	1918-19	Increase	Decrease
Maintenance of Buildings.....	$ 2915.64	5833.51	2917.87	
Upkeep of Grounds.....	3310.33	4480.09	1169.76	
Water, Light and Sewerage....	2693.81	3038.90	345.09	
Industrial Operation.....	8983.50	7566.63		1416.87
Instruction.....	20536.30	22501.06	1964.76	
Boarding Expense.....	23357.96	29062.70	5704.74	
Religious and Social.....	2600.58	3816.74	1216.16	
Care of Health.....	4349.25	5882.89	1533.64	
Administration and General...	7574.27	11671.68	4097.41	
Totals	$ 76321.64	$ 93854.20	$18949.43	$ 1416.87
Net Increase			$17532.56 -- 22.97%	

COMPARATIVE STATEMENT--OPERATING EXPENSES

GIRLS' SCHOOL

Year 1917-18 and 1918-19

	1917-18	1918-19	Increase	Decrease
Maintenance of Buildings.....	$ 4078.07	$ 2723.78	$	$ 1354.29
Upkeep of Grounds.....	2022.32	1853.57		168.75
Water, Light and Sewerage....	1602.82	1771.13	168.31	
Industrial Operation.....	71.10	356.97	285.87	
Instruction.....	11092.30	12625.26	1532.96	
Boarding Expense.....	17102.16	19219.44	2117.28	
Religious and Social.....	1225.06	1891.99	666.93	
Care of Health.....	2112.83	1837.06		275.77
Administration & General.....	6203.95	9419.39	3215.44	
Total	$ 45510.61	$ 51698.59	$ 7986.79	$ 1798.81
Net Increase			$ 6187.98 -- 13.6%	

COMPARATIVE STATEMENT--OPERATING EXPENSES

BOYS' SCHOOL -- PREPARATORY DEPT.

Year 1917-18 and 1918-19

	1917-18	1918-19	Increase	Decrease
Maintenance of Buildings.....	1580.70	1842.25	261.55	
Upkeep of Grounds.....	1304.26	1606.64	302.38	
Water, Light and Sewerage....	1060.12	1195.67	135.55	
Industrial Operation.....	429.67	380.73		48.94
Instruction.....	8046.60	8841.54	794.94	
Boarding Expense.....	11454.20	12883.63	1429.43	
Social and Religious.....	657.80	1049.08	391.28	
Care of Health.....	1405.39	1567.31	161.92	
Administration and General...	4271.18	4843.63	572.45	
Total	$ 30209.92	$ 34210.48	$ 4049.50	$ 48.94
Net Increase			$ 4000.56 -- 13.24%	

MATERIAL, SUPPLIES & STOCK

INVENTORY JUNE 30, 1919

SUMMARY

Farm		13804.85
Supplies	1346.35	
Livestock	12458.50	
Forge Shop		121.32
Machine Shop		633.49
Woodworking Shop		1083.68
Lumber	671.63	
Koa	80.00	
Hardware	332.05	
Paint Shop		886.75
Electric Shop		630.87
Dressmaking Shop		92.83
Car Tickets, Etc. Acct.		123.40
General Stores		5961.86
Pupils' Supplies		1077.07
B.S. Prep. Dept.	141.60	
Girls' School	935.47	
		$ 24416.12

Pupils' Accounts Receivable ------ June 30, 1919

B/S

Names	Dr.	Cr.
Aarona, William	10.13	
Achiu, Walter	24.59	
Ahina, John	15.31	
Ah Loy, George	13.10	
Ahulii, Arthur	11.95	
Ahulii, John	9.53	
Ahulii, Walter	8.85	
Ahuna, Rudolph	56.48	
Ai, Walter	38.11	
Aina, Arthur	2.83	
Akana, Jacob	18.61	
Akana, M. P.	13.20	
Akina, Allen	135.07	
Aku, Enoch	37.64	
Alden, Charles	11.75	
Amara, Henry	8.24	
Apo, Abel	29.71	
Apo, James	39.72	
Apo, Samuel	3.51	
Auld, Kenneth	52.14	
Aweau, Daniel	18.06	
Beamer, Milton	.05	
Bechert, William	.73	
Bowman, Clifford	11.23	
Bowman, Donald	13.01	
Bridges, George	26.14	
Campbell, Ernest	9.25	
Cash, Kelii		4.02
Clark, Herman	2.01	
Clark, William	20.39	
Coelho, William	20.51	
Coleman, Gottlieb	14.33	
Copp, Henry	.15	
Cox, Andrew	21.38	
Crabbe, George	2.75	
Cummings, Oggie	4.98	
Davis, John	8.22	
Dawson, Ogden	16.82	
De Fries, John	17.55	
Duncan, Thomas	53.70	
Farden, Bernhard	12.78	
Forsythe, George	69.46	
Freitas, John	24.65	
Groves, George	1.95	
Hall, Gilbert	42.90	
Hanchett, Joseph	11.86	
Hea, Edward	15.00	
Heulu, Peter	18.09	
Hohu, C. K.	22.38	
Hohu, Edmund	17.43	
Hookano, Henry	2.95	
Irvine, Benjamin	45.11	
Irvine, Kanekoa	40.40	
Irvine, William	30.75	
Johnson, Samuel	4.63	
Judd, Henry H.	19.36	
Kaahea, Henry	102.54	
Kaai, James	6.14	
Forward	$1290.11	4.02

Names	Dr.	Cr.
Brought Forward	1290.11	4.02
Kahaunaele, Charles	53.84	
Kaialau, Holi	19.48	
Kaiapa, Harry	16.25	
Kaimuloa, Thomas	28.36	
Kaiona, Solomon	24.84	
Kakani, Raymond	12.48	
Kalama, Richard	17.40	
Kalawaia, Herbert	78.08	
Kaleikini, George	105.26	
Kaleo, William	14.45	
Kamaka, John	43.78	
Kamakawiwoole, M.	27.95	
Kane, Joseph	16.95	
Kanoho, Reuben	15.85	
Kanuha, Armstrong	21.53	
Kapiko, Henry	47.13	
Kapiko, John	26.11	
Kapu, Samuel	86.55	
Kapukui, Henry	2.55	
Kauahikaua, Robt.	5.70	
Kauhane, Samuel	77.33	
Kealoha, Pua	77.35	
Keawemauhili, Jos.	111.44	
Kekahio, Moses	146.80	
Kialoa, Daniel	21.44	
Kialoa, George	7.20	
Kiilau, Charles	7.48	
Kinney, Howard	27.33	
Kuhlman, Edward	26.32	
Lane, Patrick	187.93	
Lane, Walter	25.52	
Lee, Francis	7.55	
Lee, Marcus	3.37	
Logan, Jubilee	8.12	
Lujan, Joseph	1.22	
Mahu, John	.98	
Meyer, George	88.86	
Moke, William		3.60
Murray, Charles	20.20	
Murray, Thomas	9.86	
McGuire, Melville	10.50	
McShane, Daniel	25.84	
Nahale, John	3.45	
Nainoa, Edward	66.80	
Naiwi, Charles	35.88	
Naone, Allen	74.96	
Naopala, Moses	38.00	
Napihaa, Joseph	14.14	
Naumu, George	44.94	
Oba, Saichi Jr.		.25
Opiopio, Norman	3.20	
Pekelo, Ellis	50.82	
Perrett, William	8.37	
Pikao, Kaukihi	9.43	
Plunkett, Robert	21.59	
Poepoe, Abraham	8.62	
Poka, William	13.74	
Forward	$3241.23	7.87

Pupils' Accounts Receivable con't --- June 30, 1919

B/S Names	Dr.	Cr.
Brought Forward	3241.23	7.87
Puaa, Hiram	18.08	
Puaa, Paul	41.83	
Richardson, George	47.14	
Robinson, Henry	11.75	
Rogers, Edmund	6.06	
Rogers, James	23.30	
Rogers, Samuel	2.00	
Silva, Lawrence	26.68	
Simeona, Kaula	8.00	
Simerson, John	15.23	
Spencer, James	11.45	
Spencer, John	5.53	
Spencer, Noah	5.98	
Sproat, Gus	17.75	
Sproat, William	17.16	
Thornton, Charles	4.15	
Travis, Charles	15.38	
Umiamaka, Abraham	24.17	
Vida, Leslie	12.26	
Vida, Royal	22.01	
Vida, Samuel	15.56	
Vierra, Theodore	19.84	
Vierra, William	20.83	
Wassman, Fred	10.51	
Worthington, Edw.	20.24	
Wright, Albert	6.43	
Zoller, Frederick	9.87	
Total	$3680.42	7.87

Names	Dr.	Cr.
Boys' School	3680.42	7.87
B/S Old Account	502.39	
Girls' School	939.17	16.29
G/S Old Account	105.04	
Preparatory Dep't	222.30	
P/D Old Account	99.50	
	5548.82	24.16
	24.16	
	$5524.66	

Old Accounts - B/S

Bertelmann, C.	57.92
Cockett, Fred	33.47
Enoka, Peter	29.11
Kaapana, Abraham	25.13
Kaina, David	39.99
Kanalulu, K.	2.46
Kanuu, Obed	10.71
Kawaihalau, Haleau	22.12
Kukona, Henry	9.56
Lane, Clarence	18.70
Luahi, Benjamin	16.28
Lee, Edward	43.63
Leslie, J.	27.44
Matson, E.	20.28
Morse, Peter	40.08
McGuire, Charles	12.40
Silva, Thane	2.10
Van Geison, D.	73.16
Wright, Peter	17.85
Total	$502.39

Pupils' Accounts Receivable ---- June 30, 1919

G/S

Names	Dr.	Cr.
Ahuna, Esther	3.60	
Aki, Harriet	6.15	
Atkins, Victoria	62.76	
Beamer, Harriet		1.71
Bowman, Nina		.40
Brown, Cleo		1.00
Cockett, Maude	2.30	
Contrades, Angeline	58.82	
Contrades, Daisy	61.74	
Crowell, Julia		.90
Dusson, Mary Ann		1.00
Eckart, Henrietta	14.84	
Franson, Ethel	3.60	
Gregory, Katy	288.33	
Hanaike, Emma	40.24	
Huddy, Julia	.10	
Kahanu, Ella	79.73	
Kaina, Emmaline	137.85	
Kamai, Elizabeth		1.00
Kane, Victoria	1.21	
Kane, Violet	31.80	
Kaulili, Annie		7.78
Keawekane, Lahapa		.49
Kialoa, Matilda	5.86	
Kukahi, Emma	.86	
Machado, Bella	3.55	
Mitchell, Agnes	14.17	
Murray, Ida	3.60	
McGuire, Carol	34.51	
Naopala, Victoria		.56
Neill, Pearl	54.28	
Nobriga, Ruby		.35
Norton, Mary	8.82	
Opiopio, Amy	2.10	
Paniani, Emily	3.35	
Piimoku, Nancy	2.35	
Tau'a, Katherine		1.10
von Oelhoffen, Sarah	9.00	
Wilson, Irene	3.65	
Total	$939.17	16.29

Names	Dr.	Cr.
Old Accounts-G/S		
Cornwell, Juanita	5.00	
Jellings, Cornelia	24.58	
Kaheleua, Juanita	47.26	
Kapoi, Mary Ann	25.00	
Reimann, Mary	3.20	
Total	$105.04	

Pupils' Accounts Receivable ---- June 30, 1919

P/D Names	Dr.	Cr.
Bell, George	6.30	
Bell, James	6.30	
Bell, William	6.30	
Bright, Franklin	79.00	
Cooke, George	6.30	
Deering, William	6.30	
Franson, Fred	6.30	
Kea, William	74.00	
Keikeiki, Kuulei	6.30	
Kecahu, David	6.30	
Miller, George	6.30	
Naihe, Clarence	6.30	
Schoening, R.	6.30	
Total	$222.30	

P/D	Old Accounts	
Alexander, Albert	14.00	
Burns, Paul	25.00	
Jellings, J.	30.25	
Jellings, W.	30.25	
Total	$ 99.50	

Students' Bank Account-----June 30, 1919

Names	Dr.	Cr.
Aarona, William		.86
Ahina, John		48.20
Ah Loy, George		34.15
Ahulii, Arthur		27.88
Ahulii, John		17.73
Ahulii, Walter		8.30
Ahuna, Rudolph		20.30
Ai, Walter		24.17
Akana, Jacob		15.20
Akana, Meriwell		.87
Akina, Allen		21.86
Aku, Enoch		7.01
Alden, Charles		24.44
Apo, Abel		25.40
Apo, James		24.78
Athletic Association		203.66
Aweau, Daniel		23.91
Bechert, William		.72
Bishop Memorial Church		190.44
Bowman, Donald		30.49
Cash, Kelii		33.08
Centeio, George		.46
Clark, Herman		1.81
Clark, William		29.02
Class 1919		5.67
Class 1920		1.35
Class 1921		10.95
Class 1922		4.45
Coelho, William		42.01
Coleman, Gottlieb		61.57
Copp, Henry		2.08
Crabbe, George		4.54
Dawson, Ogden		20.82
De Fries, John		23.31
Duncan, Thomas		18.84
Farden, Bernhard		16.25
Forsythe, George		36.29
Freitas, John		15.70
Girls' School Bank		50.99
Glee Club		53.14
Hea, Edward		46.92
Hohu, Clarence		95.81
Hohu, Edmund		83.70
Johnson, Samuel		3.51
Junior Red Cross		28.61
Kaahea, Henry		34.54
Kahaunaele, Charles		17.96
Kaialau, Holi		6.74
Kaiapa, Harry		15.58
Kaiona, Solomon		37.96
Forward	1554.03	
Brought Forward		1554.03
Kakani, Raymond		9.17
Kalama, Richard		26.35
Kaleo, William		54.23
Kamakawiwoole, Moses		29.10
Kane, Joseph		19.59
Kanoho, Reuben		68.79
Kapiko, Henry		28.88
Kapiko, John		38.43
Kapu, Samuel		23.01
Kapukui, Henry		3.34
Kiilau, Charles		30.03
Kuhlmann, Edward		29.38
Kukea, Daniel		.54
Lane, Patrick		19.66
Lujan, Joseph		.58
Moke, William		1.35
Murray, Charles		4.92
Murray, Thomas		10.18
McShane, Daniel		2.08
McGuire, M.		17.81
Nahale, John		27.78
Nainoa, Edward		23.67
Naone, Allen		14.86
Naopala, Moses		20.92
Napihaa, Joseph		34.58
Oba, Saichi Jr.		13.56
Pekelo, Ellis		17.10
Pikao, Kaukihi		19.66
Poepoe, Abraham		32.64
Poka, William		15.51
Puaa, Hiram		28.27
Puaa, Paul		68.24
Richardson, George		9.54
Rifle Club		6.55
Rogers, James		23.23
Silva Lawrence		4.50
Simeona, Kaula		2.16
Simerson, John		16.47
Sproat, Gus		15.91
Sproat, William		5.06
Thornton, Charles		1.04
Travis, Charles		24.68
Umiamaka, Abraham		22.27
Vida, Royal		24.56
Vida, Samuel		13.66
Wassman, Frederick		13.31
Wright, Albert		2.16
Zoller, Frederick		14.45
Total		$2487.79

Sundry Accounts Receivable ----- June 30, 1919

Names	Dr.	Cr.
Barbosa, J.	12.72	
Bartlett, E. G.	50.94	
Baty, E. E.	16.50	
Bishop Museum	17.75	
Borden, R. J.	16.56	
Carter, A. W.	11.88	
Cleveland, J. C.	3.14	
Crosman, M. E.	52.94	
Dower, Margarethe	3.75	
Fisher, E.	5.75	
Fresh Air Camp	58.64	
Girdler, J. A.	.60	
Gouveia, T.	.57	
Haleakala Ranch	100.00	
Hartwell, B.	14.64	
Hitchings, G.	5.00	
Hottendorf, A. G.	4.96	
Hudspeth, R. N.	11.36	
Judd, A. F.	14.04	
Kam Kim Tai	15.00	
Kapukui, C.	9.45	
Kawaiahao Seminary	30.24	
King, H. E.	4.05	
Lee, M. L.	15.00	
Library of Hawaii	61.50	
Livesey, J. T.	3.19	
Livingston, E.	5.95	
Mengel, J. J.	34.83	
Monsarrat, W. T.	2.60	
Murray, B. K.	3.60	
Quock Sun Yee	1.68	
Rath, J. A.	5.76	
Reamy, D. H.	9.70	
Reynolds, M. L. H.	1.70	
Schnack, F. J.	18.70	
Shaver, W. W.	3.66	
Smith, N. G.	12.49	
Webster, E. C.	22.79	
Yee, Andrew	4.74	
As per ledger	668.37	

B E R N I C E P. B I S H O P E S T A T E

THIRTY-FOURTH ANNUAL REPORT OF THE TRUSTEES

Detailed Statement of

RECEIPTS AND EXPENDITURES

for Twelve Months ending

J U N E 30th, 1 9 1 9

SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, *1919.*

HAWAIIAN GAZETTE CO., NO. 86123

KAMEHAMEHA SCHOOLS					
July	1918	p. 5	$ 2,470.59	$	
August	"	" 10	1,181.92		
September	"	" 14	6,801.69		
October	"	" 18	3,165.33		
November	"	" 22	5,569.76		
December	"	" 27	4,744.04		
January	1919	" 36	4,508.05		
February	"	" 41	4,006.99		
March	"	" 45	5,640.11		
April	"	" 50	3,731.68		
May	"	" 55	3,737.90		
June	"	" 62	11,137.26		56,695.32
INTEREST					
July	1918	p. 5	3,517.95		
August	"	" 10	750.00		
September	"	" 14	170.19		
October	"	" 18	1,650.00		
November	"	" 22	2,083.55		
December	"	" 27	4,573.22		
January	1919	" 36	426.25		
February	"	" 41	1,157.50		
March	"	" 45	165.33		
April	"	" 50	2,551.74		
May	"	" 55	2,335.62		
June	"	" 62	1,733.08		21,114.43
SUSPENSE					
Trustees' Commissions - Balance due but unpaid		p.71	10,426.40		
Kaahumanuu St. Bldg. - " "		" 72	104.80		10,531.20
RENT NOTES					
March	1919	p.45	500.00		
April	"	" 50	500.00		1,000.00
FEES					
July	1918	p. 5	10.00		
August	"	" 10	7.50		
September	"	" 14	7.50		
October	"	" 18	15.00		
December	"	" 27	20.00		
January	1919	" 36	15.00		
February	"	" 41	12.50		
March	"	" 45	5.00		
April	"	" 50	5.00		
May	"	" 55	32.50		
June	"	" 62	30.00		160.00
FIREWOOD SALES					
December	1918	p.28	25.12		
January	1919	" 36	89.00		
February	"	" 41	117.00		
March	"	" 45	78.00		
April	"	" 50	54.00		363.12
	Forward				$ 89,864.07

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SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, *1919.*

HAWAIIAN GAZETTE CO., NO. 26183

	Brought Forward				$ 89,864.07
KONA SALES					
March	1919	p. 45	2.50	2.50	
LAND AGENCY					
August	1918	p. 10	53.10		
November	"	" 22	28.32		
April	1919	" 51	82.65		
May	"	" 56	2.25		
June	"	" 62	5.40	171.72	
SURVEYING					
May	1919	p. 55	215.35	215.35	
INSURANCE					
July	1918	p. 5	14.25		
October	"	" 18	59.40		
November	"	" 22	57.75		
December	"	" 27	52.01		
January	1919	" 36	57.00		
March	"	" 45	29.86		
April	"	" 50	1.47	271.74	
LAW					
July	1918	p. 5	90.75		
December	"	" 28	100.00	190.75	
PROPERTY TAXES					
July	1918	p. 5	85.10		
December	"	" 27	28.00	113.10	
TAX APPEALS					
April	1919	p. 50	66.00		
May	"	" 55	201.50	267.50	
EXPENSE					
August	1918	p. 10	36.20		
September	"	" 14	5.00		
November	"	" 22	2.50		
February	1919	" 41	31.80		
April	"	" 51	7.50		
May	"	" 56	2.50		
June	"	" 62	5.00	90.50	
REPAIRS					
December	1918	p. 28	11.22	11.22	
SALES OF LAND					
July	1918	p. 5	21,700.00		
August	"	" 10	120.00		
October	"	" 18	4,828.00		
November	"	" 22	30.00		
December	"	" 27	155.00		
	Forward		$26,833.00	$ 91,198.45	

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SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, *1919.*

HAWAIIAN GAZETTE CO. NO. 84163

	Brought Forward		$26,833.00	$ 91,198.45
SALES OF LAND - Continued				
January	1919	p. 36	532.00	
February	"	" 41	150.00	
March	"	" 45	286.45	
April	"	" 50	16.05	
June	"	" 62	288.00	28,105.50
BUILDINGS ACCOUNT				
September	1918	p. 14	75.00	
January	1919	" 36	750.00	
February	"	" 41	750.00	
April	"	" 50	80.00	1,655.00
KEAUHOU SUBDIVISION				
December	1918	p. 27	221.40	221.40
BILLS RECEIVABLE				
January	1919	p. 36	2,500.00	
March	"	" 45	2,500.00	
May	"	" 55	20,000.00	25,000.00
FRONTAGE TAXES				
September	1918	p. 14	71.96	
December	"	" 28	352.35	424.31
FRONTAGE TAX NOTES				
December	1918	p. 28	55.70	
March	1919	" 45	17.55	
April	"	" 50	170.78	244.03
IMPROVEMENT OF LANDS				
July	1918	p. 5	82.48	82.48
OFFICE FURNISHINGS (New Building)				
September	1918	p. 14	1.50	
October	"	" 18	102.00	
June	1919	" 62	15.00	118.50
KAAHUMANU STREET BUILDING				
October	1918	p. 18	.80	
November	"	" 22	18.30	19.10
EQUIPMENT, K/s				
November	1918	p. 22	15.00	
May	1919	" 55	275.00	290.00
KONA OFFICE EQUIPMENT				
February	1919	p. 41	180.00	
May	"	" 55	36.00	216.00
	Forward			$147,574.77

SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, *1919.*

HAWAIIAN GAZETTE CO. NO. 96183

Brought Forward		$	$147,574.77
CAPITAL			
February 1919	p. 41	20.00	20.00
SUNDRY TENANTS			
July 1918	p. 5	59,426.68	
August "	" 10	47,729.28	
September "	" 14	14,533.62	
October "	" 18	15,289.92	
November "	" 22	39,931.18	
December "	" 28	18,568.15	
January 1919	" 36	34,069.60	
February "	" 41	26,674.77	
March "	" 45	35,886.27	
April "	" 51	15,025.93	
May "	" 56	38,660.29	
June "	" 62	25,062.02	
Rent Notes accepted	" 70	491.85	371,349.56
			518,944.33
BALANCE IN HAND JUNE 30, 1918			14,719.61
TOTAL RECEIPTS - Carried to	p.103		533,663.94
EXPENDITURES, see	" 73		533,432.84
BALANCE IN HAND JUNE 30, 1919			$ 231.10

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JULY, 1918

Date							
	INTEREST						
3	Oahu Railway Bonds	$56,000	6 mo	5%	$ 1,400.00	$	
	Oahu Sugar "	8,000	"	6%	240.00		
	McBryde "	10,000	"	5%	250.00		
16	Kalakaua Ave "	15,500	"	5½%	426.25		
31	Honokaa "	40,000	"	6%	1,200.00		
	Maria S. R. Matsugoro on deferred payment purchase price of land at Paalaa-Kai, Waialua at 6%: towit						
	$100. Apr 13/Jul 17	3 mo. 4 d			1.55		
	70. Jul 18/Jul 31	15 d			.15		3,517.95
	KAMEHAMEHA SCHOOLS						
16	Registrar, a/c July collections						2,470.59
	FEES (Lease Assignments)						
3	K. Inouye to Thy Fo Farm, Palama				2.50		
6	J. Masamune " K. Sakata, Palama				2.50		
22	J.K.Botelho " Guardian Trust, Kakaako				2.50		
	L. Piianaia " H. Aoki, Kakaako				2.50		10.00
	SALES OF LAND						
9	Eliz. G. Angus, 22/100 acre at Kawaiolena, Nuuanu, Oahu, Deed dated July 1/18				100.00		
17	Security Trust Co. 13.39 acres, Kalalau, Hilo, Hawaii, Deed dated July 1/18, Bal.....				21,500.00		
	Maria S. R. Matsugoro, 79/100 acre, Paalaakai, Waialua, Oahu, Deed dated Apr.13/18 a/c				30.00		
31	Do ..... Bal				70.00		21,700.00
	IMPROVEMENT OF LANDS						
26	Liliuokalani Trust Refund of one-half costs repairs to bank of Palolo Stream, Waikiki as agreed				82.48		82.48
	LAW						
30	Holmes & Olson, Return costs in case Charles E. King vs. Bishop Estate re Trusteeship				90.75		90.75
	TAXES						
23	Security Trust Co. 2nd half on Kalalau Tract sold to it by above deed				85.10		85.10
	INSURANCE						
10	Bishop Insurance Agency, Return prem. on Fidelity Bond, $10,000. Beer, cancelled				14.25		14.25
	SUNDRY TENANTS						
1/31	As per details pp 6/9						
	Rents				58,132.38		
	Taxes				1,294.30		59,426.68
							$87,397.80

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BERNICE P. BISHOP ESTATE

RENTS AND TAXES COLLECTED - JULY, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
1	1992	M. Puulei et al, ..	6 mo to Dec 1/18	$ 50.00	$ 9.05	'18 a/c
	1539	Julia Doyle, ...	6 " Nov 1/18	13.60	3.65	'17
	1539	Julia Doyle, ...			2.75	'18 a/c
	975a	Wing Tai Wai, ...	6 " Jan 1/19	43.75		
	1308	Sung Lee In Co., ..	6 " Jan 1/19	300.00		
	----	John Camacho, ...	6 " Jan 1/19	7.50		
	1589	M. Pacheco, ...	6 " Jan 1/19	20.00	4.60	'18 a/c
	1382	Wah Quan, ...	6 " Jan 1/19	30.00	4.60	'18 a/c
	478b	Kealoha, (w) .. a/c	6 " Jan 1/19	12.55	27.45	'18 a/c
	589b	S. Ah Hoy Co., ...	6 " Jan 1/19	200.00		
	1478	Chong Sam, ...	6 " Dec 1/18	60.00		
	1670	Solomon Hanohano, .	6 " Jan 1/19	67.50	13.75	'18 a/c
	1499	Jas. H. Love, . Bal	1 " Jun 1/18	67.45		
	1499	Jas. H. Love, . a/c	1 " Jul 1/18	57.55		
	1364	G. B. Kaainoa, ...	6 " Jan 1/19	18.00	3.15	'18 a/c
	1379	Wo Sing Wai Co., ..	6 " Jan 1/19	750.00		
	1815	Wakanoshi Hamamura	6 " Jan 1/19	12.50		
2	746	Waialua Agr'l. Co.	6 " Jan 1/19	750.00		
	1042	Waialua Agr'l. Co.	12 " Jul 1/19	100.00		
	1526a	Kotaro Toge, ...	6 " Jan 1/19	25.00	4.60	'18 a/c
	1484	Lum Mau Bin, ...	6 " Jan 1/19	60.00		
	1582	M. Perreira, ...	6 " Jan 1/19	40.00		
	1568a	Amoy Amasiu, ...	6 " Jan 1/19	20.00	4.60	'18 a/c
	1597	A. G. Reis, ...	6 " Jan 1/19	90.00	15.25	'18 a/c
	1857	M. P. Lindo, ...	6 " Jan 1/19	30.00		
	1527	Helen N. Keanu, ...	6 " Jan 1/19	20.00	11.00	'18
	2097	Catton, Neill & Co.	6 " Jan 1/19	625.00		
	1590	Sing Chong Co.	6 " Jan 1/19	1200.00		
	1696	Sing Chong Co.	6 " Jan 1/19	400.00		
	1354a	Con Amusement Co. .	3 " Sep 1/18	600.00		
3	1471	Choy Wan, ...	6 " Jan 1/19	25.00	8.15	'18
	1599	Ikaia Kaaihue, ...	6 " Jan 1/19	20.00		
	1701	Manuel V. Branco, .	6 " Jan 1/19	32.50	9.75	'18
	1691	Sung Hop Wai Co., .	6 " Jan 1/19	320.00		
	1052	Pack Hoo & Mew Yee	1 " Aug 1/18	33.15		
	1209a	Lui Ko, ...	6 " Jan 1/19	12.50		
	2016	Sankuro Kumagai, ..	6 " Dec 1/18	17.50	5.10	'18
	2000	Hon Con & Dray. Co.	3 " Oct 1/18	625.00		
	----	Lee Newton, ...	1 " Aug 1/18	30.00		
	1951	Mrs Etta Huddy, a/c	6 " Dec 1/18	108.75		
	1993	Priscilla Clarke, .	6 " Dec 1/18	77.50		
5	2120	Otojiro Kubo, ...	6 " Jan 1/19	12.50		
	1995	Mrs. Kaoliko Naimu	6 " Jan 1/19	12.50		
	----	Robt. K. Kahalewai,	3 " Oct 1/18	15.00		
	1552	John Akaloka, Jr. .	6 " Jan 1/19	12.50		
	1495	Bow Wo Sang, ...	6 " Jan 1/19	50.00		
	1296	Ng. Fat, ...	6 " Jan 1/19	100.00		
	1769	J. L. Wailiula, Tr.	6 " Jan 1/19	50.00		
	917	Pang Lum Mow, . Bal	1 " Jul 1/18	.20		
	1051	Pang Lum Mow, . Bal	1 " Jul 1/18	.20		
	1815	W. Hamamura, ...			1.50	'18
	1947	E. Faxon Bishop, ..	6 " Dec 1/18	275.00		
	959a	Loo Goon, ...	6 " Jul 1/18	342.50		
	914	Jas. P. Mendonca, .	6 " Feb 1/19	125.00		
6	1316	Ho Young Hoy, ...	12 " Jan 1/19	20.00	2.95	'18
	2121	Mrs. Sarah E. Brown	12 " Jan 1/19	10.00		
8	789	Mrs. M. E. Ganzel,	6 " Jan 1/19	75.00	13.75	'18
	954	Lung Do Wai Co., ..	6 " Jan 1/19	56.00		
	1823	Lung Do Wai Co., ..	6 " Jan 1/19	200.00		
	1548	Annie K. Warren, ..	6 " Jan 1/19	20.00		
	----	Allen & Robinson, .	1 " Aug 1/19	90.00		
		FORWARDED, ...		$8438.70	$145.65	

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RENTS AND TAXES COLLECTED - JULY, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$ 8438.70	$ 145.65		
8	712	W. C. Achi, ...	6 mo to Jan 1/19	250.00			
	1105	Kauai Electric Co..	6 " " Jan 1/19	25.00			
	1106	Kauai Electric Co..	6 " " Jan 1/19	25.00			
	----	Trent Trust Co., ..	1 " " Aug 1/18	50.00			
	480a	S. M. Damon	6 " " Jan 1/19	300.00			
	758	Bishop & Co.	6 " " Jan 1/19	400.00			
	804	Bishop & Co.	6 " " Jan 1/19	200.00			
	1522	Keola Iliamu	6 " " Jan 1/19	20.00			
	1581	Frank Souza	6 " " Jan 1/19	25.00			
	1561	M. R. De Caires ...	6 " " Jan 1/19	20.00			
9	1583	Joseph Damata	6 " " Jan 1/19	20.00	9.15	'18	
	916	Pang Chew	1 " " Aug 1/18	150.00			
	1516	Kame Nakano	6 " " Jan 1/19	17.00	6.20	'18	
	529a	Gilbert J. Waller .	6 " " Dec 1/18	50.00	9.15	'18	a/c
	1486	Haw'n Dredg. Co. ..	6 " " Jan 1/19	667.50			
	----	A. C. Kitchler	1 " " Aug 1/18	20.00			
	1594	Kaleiwahiwa	6 " " Oct 1/18	5.00			a/c
	1374	C. Q. Yee Hop, Tr...	6 " " Dec 1/18	375.00			
	----	I. I. S. S. Nav. Co.	1 " " Aug 1/18	40.00			
	2012	Honomu Sugar Co. ..	6 " " Jan 1/19	980.00			
	----	George H. Angus ...			.90	'18	a/c
	14a	Hilo Sugar Co.	6 " " Jan 1/19	600.00			
	412a	Hawaiian Agr. Co. .	6 " " Jan 1/19	500.00			
	1993	Priscilla Clarke ..			19.60	'18	a/c
	689	W. E. Rowell Est. .	6 " " Jan 1/19	175.00			
	2004	Louisa Ahrens	6 " " Jan 1/19	25.00	4.70	'18	a/c
	----	Haw'n Dredg. Co. ...	3 " " Jan 1/18	35.80			
10	62	Est. Liliuokalani..	6 " " Jul 1/18	50.00			
	53c	Tong Wong Wai Co. .	6 " " Jan 1/19	75.00			
	1588	Woodlawn D. & S. Co	12 " " Jul 1/19	25.00			
	714	Honolulu Iron Works	6 " " Jan 1/19	1800.00			
	1232	Kukaiau Ranch Co. .	6 " " Jan 1/19	75.00			
	1827	Chas. F. Hart Est..	6 " " Jan 1/19	500.00			
	989	See Tai Wai Co. ...	6 " " Nov 1/18	163.75	38.35	'18	
	2019	Akitaro Nakano	6 " " Dec 1/18	20.00	2.95	'18	
	1530	Joaquin Botelho ...	6 " " Jan 1/19	30.00			
11	710	Y. Ahin	6 " " Jan 1/19	1850.00			
	926	Honolulu Plant. Co.	6 " " Jan 1/19	181.00			
	1323	K. Tamura	6 " " Jan 1/19	80.00			
	1385	Olaa Sugar Co.	6 " " Jan 1/19	875.00			
	887	Oahu Sugar Co.	12 " " Jul 1/19	25.00			
	1477	Oahu Sugar Co.	6 " " Jan 1/19	840.50			
	1481	Jas. R. Amorin	1 " " Aug 1/18	30.00			
	1689	Tokutaro Sonoda ...	6 " " Jan 1/19	25.00	7.05	'18	
	1794	H. Hackfeld & Co. .	6 " " Jan 1/19	250.00			
12	1541	Gingkichi Serai ...	6 " " Jan 1/19	65.00			
	1838	Mau Sing Wai Co. ..	6 " " Jan 1/19	175.00			
13	952a	Goo Lee Young	12 " " Jul 1/19	20.00	1.95	'17	
	952a	Goo Lee Young			2.95	'18	
	1246	Hirokane Kunitaro .	6 " " Jan 1/19	37.50			
	131c	Joseph A. Aiau	6 " " Dec 1/18	30.00			
	1447	Jonathan Aiau	12 " " Jun 1/19	10.00			
	1586	Rokunojo Arimoto ..	6 " " Feb 1/19	12.50	2.35	'18	
	2008	Francisco Volpe ...	6 " " Jan 1/19	52.50			
	1722	J. Kaalonahi	6 " " Jul 1/18	12.00	2.40	'17	
	1743	L. K. Kaalonahi ...	6 " " Jul 1/18	14.50	2.90	'17	
15	421b	Lam Foo Chin	6 " " Jan 1/19	120.00			
	783a	Kioki Kipola	6 " " Jan 1/19	33.50			
	1370	Chas. Brewer Est. .	6 " " Jan 1/19	1500.00			
	1425	Kaneohe Rice Mill .	6 " " Jan 1/19	1440.00			
	1425a	Kaneohe Rice Mill .	6 " " Jan 1/19	73.75			
	1582	M. Perreira			18.30	'18	
	1660	McCandless & Dowsett	6 " " Jan 1/19	12.50			
	1841	M. Tanimura	6 " " Jan 1/19	12.50			
		FORWARDED, ...		$24043.00	$ 289.20		

RENTS AND TAXES COLLECTED - JULY, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr	
		Brought Forward, ..		$24043.00	$ 289.20		
15	1953	D. P. R. Isenberg,	3 mo to Sep 1/18	125.00			
	1989	Hee Fat, ...	3 " Jul 1/18	200.00			
	1990	McCandless & Dowsett	6 " Jan 1/19	250.00			
16	----	May K. Brown, ...	6 " Dec 1/18	50.00	52.00	'18	a/c
	754a	J. Kalawaia, ...	6 " Jan 1/19	12.50			
	953	Lee Yun Kwui, ...	6 " Jan 1/19	18.00			
	1268	I. Takono, Trustee,	1 " Aug 1/18	20.00			
	1541a	Yiukichi Serai, ...			15.65	'18	
	1566	M. Kataoka, ...	6 " Jan 1/19	22.00	7.70	'18	
	1841	M. Tanimura, ...			4.65	'18	
	1858	R. Koshiyama, ...	6 " Jan 1/19	15.00	2.20	'18	
	2122	M. Yamamoto, ...	6 " Jan 1/19	12.50			
17	704a	Hon. Plant. Co. Bal	Sep 1/18	7052.44			
	1322a	Hon. Plant. Co., ..	12 " Sep 1/18	600.00			
	909	Hoy On Society, ...	3 " Oct 1/18	75.00			
18	462	Oahu Ry. & Land Co.	6 " Jan 1/19	750.00			
	776	Haw'n. C. Mfg. Co..			27.30	'17	bal
	1266	Pearl C. Fruit Co.,	12 " Jul 1/19	200.00			
	1375	Kam. Invest. Co., .	12 " Jul 1/19	5.00			
	1449	Go Shee, ...	6 " Jan 1/19	175.00			
	1511	Masaye, (w)	6 " Jan 1/19	23.00	8.40	'18	
	1578	W.Hing Co & C H Yip	6 " Jan 1/19	260.00			
	1751	E. D. K. Wilmington	6 " Jan 1/19	15.00	1.80	'18	
19	782	Catton, Neill & Co.	6 " Jan 1/19	612.50			
	387b	A. J. Campbell, ...	6 " Jan 1/19	125.00			
	387c	A. J. Campbell, ...	6 " Jan 1/19	75.00			
	1234	A. J. Campbell, ...	12 " Jul 1/19	6.00			
	1303	A. J. Campbell, ...	6 " Jan 1/19	37.50			
	----	Hon. Con. & Dray.Co	1 " Jul 1/18	466.55			
20	1950	Dr. James R. Judd,.	6 " Dec 1/18	207.50			
	----	Geo. M. Yamada, ...	3 " Aug 1/18	5.00	1.25	'18	
	----	Geo. M. Yamada, ...			1.25	'18	
	1875	Geo. M. Yamada, ...			37.15	'18	
	1570	Geo. M. Yamada, ...	6 " Nov 1/18	32.50	10.60	'18	
	1467	Waiahole Water Co..	6 " Jan 1/18	5828.95			a/c
	1467	Waiahole Water Co..	6 " Jul 1/18	8483.24			a/c
22	1781	Hen Shee, ...	6 " Jan 1/19	6.00	1.10	'18	
	2123	R. B. McGrew, ...	6 " Jan 1/19	48.00			
	1948	Lulu Greenwell, ...	6 " Dec 1/18	40.00	8.50	'18	
	1951	J. Buckley & Huddy,	6 " Dec 1/18	108.75			bal
	----	S. H. Dowsett, ...	6 " Jan 1/19	21.00			
	960a	Maunalua Fishing Co	6 " Aug 1/18	500.00			a/c
23	756	Y. Fukushima, ...	6 " Jan 1/19	25.00	17.10	'18	
	1360	K. Matsumoto, ...	6 " Jan 1/19	63.00			
	1381	K. Matsumoto, ...	6 " Jan 1/19	112.00			
	1466	K. Matsumoto, ...	6 " Jan 1/19	280.00			
	1600	G. B. Kaneapua, ...	6 " Jul 1/18	20.00	6.05	'17	
	1703	Mariah K. Low, ...	6 " Jan 1/19	40.00	9.05	'18	a/c
	1771	Y. S. Kau, ...			6.50	'18	
	1773	Y. S. Kau, ...			13.00	'18	
	2124	Dong Chung, ...	6 " Jan 1/19	37.00			
24	1219	Est of J.B.Castle,	6 " Jan 1/19	2000.00			a/c
	1816	Taro Okubo, ...	6 " Jan 1/19	90.00			
	----	Hustace Peck Co., .	6 " Jul 1/18	150.00	54.70	'17	
25	1304a	Iatake, ...	6 " Jan 1/19	12.50	2.30	'18	a/c
	1510	Arakawa Buichi, ...	6 " Jan 1/19	15.00			
	1512	Takamoto Sanzo, ...	6 " Jan 1/19	10.00			
	1515	Otoni Yoichi, ...	6 " Jan 1/19	21.00	7.70	'18	
	1726	A. K. Hobbs, ...	6 " Jan 1/19	3.50	.85	'18	
	1793	Oyamada Kamege, ...	6 " Jan 1/19	14.50	5.30	'18	
	1795	Matsutaro Haraguchi	6 " Jan 1/19	11.50	4.20	'18	
	1826	T. Matsuda, ...	6 " Jan 1/19	15.00			
		FORWARDED, ...		$53446.93	$595.50		

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RENTS AND TAXES COLLECTED - JULY, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr	
		Brought Forward, ..		$53446.93	$ 595.50		
26	1223a	Wong Hee See, ...	6 mo to Jan 1/19	30.00			
	1519	T. Yamasaki, ...			13.55	'18	
	1562	S. Kuroda, ...	6 " Jan 1/19	15.00	3.85	'18	
	1579	S. Kuroda, ...	6 " Jan 1/19	15.00	4.05		
	1635	Iokewe Kalumai, a/c	6 " Jan 1/19	6.00			
	1674	Riojila Ida, ...	6 " Jan 1/19	22.50	4.75	'18	
	1799	T. Kono, ...	6 " Jan 1/19	17.50	4.75	'18	
29	505a	K. Kannami, ...	6 " Jan 1/19	37.50	17.85	'18	a/c
	917	Pang Lum Mow, ...	1 " Aug 1/18	66.65			
	959	Loo Goon, ...			319.25	'18	a/c
	1051	Pang Lum Mow, ...	1 " Aug 1/18	16.65			
	1124a	Lum Wai, ... bal	6 " Oct 1/18	6.40			
	1563	J. Mayemoto, ...	6 " Jan 1/19	12.50	2.35	'18	a/c
	1718	S. Tanaka, ...	6 " Oct 1/18	50.00			
	----	Hon. Planing Mill,	1 " Aug 1/18	40.00			
30	801	Union Feed Co., ...	6 " Jan 1/19	1150.00			
	802	Union Feed Co., ...	6 " Jan 1/19	450.00			
	915a	Chang Yin Cook, ...	6 " Jan 1/19	90.00			
	1122a	Wong Fat, ...	6 " Jan 1/19	145.00			
	1330	Chang Yin Cook, ...	6 " Jan 1/19	125.00			
	1517	W. H, Greenwell, ..	6 " Jan 1/19	2000.00	298.40	'18	a/c
	1550	Geo. W. Keawe, a/c	6 " Jan 1/19	10.00			
	1565	K. Nomura, ...	6 " Jan 1/19	11.00	3.85	'18	
	1600	G. B. Kaneapua, ...	6 " Jan 1/19	20.00	9.15	'18	
	1818	G. Fujishima, ...	6 " Jan 1/19	11.00	3.85	'18	
	1949	Williamson & Walker	6 " Dec 1/18	100.00			a/c
31	478b	Kealoha (w) ... a/c	6 " Jan 1/19	18.75			
	484b	John Kumalae, ...	6 " Jan 1/19	18.00			
	531c	John Kumalae, ...	6 " Jan 1/19	100.00			
	933a	Ninomea, ...	6 " Jan 1/19	25.00			
	1551	Henry Birkmyre, ...	6 " Dec 1/18	37.50			
	1564	Jiro Tamamoto, ...	6 " Jan 1/19	11.00	3.85	'18	
	1754	H. Yokata, ...	6 " Jan 1/19	12.50	4.65	'18	
	1840	M. Fujita, ...	6 " Jan 1/19	15.00	4.65	'18	
		TOTAL, ...		$58132.38	$1294.30		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1918

Date				
	INTEREST			
1	Olaa Sugar Bonds $25,000 6 mo 6%	$ 750.00	$ 750.00	
	KAMEHAMEHA SCHOOLS			
1	Registrar, Bal July collections.....	579.78		
16	" a/c August "	602.14	1,181.92	
	FEES (Lease Assignments)			
9	Haw. Sieshu Kwaisha to G. Nakamura Kakaako ..	2.50		
10	Hon.Scrap Iron Co. " Kyoyei Shokwai Apua ..	2.50		
27	H. Hackfeld & Co. " Am.Factors,Ltd.Kakaako	2.50	7.50	
	SALES OF LAND			
28	Lahaina Agl.Co. 796/1000 acre comprising 3 lots in Kelawea and one in Paunau,Lahaina Maui, Deed dated Aug. 23/18	120.00	120.00	
	EXPENSE (Incidentals)			
31	M.C.Amana, Refund of unexpended bal. of moneys advanced Aug 19th, Molokai trip	36.20	36.20	
	LAND AGENCY (Incidentals)			
30	G.M.Collins, refund of unexpended bal. of moneys advanced Aug. 19th, Molokai trip ...	53.10	53.10	
	SUNDRY TENANTS			
1/31	As per details pp 11/13			
	Rents	45,192.33		
	Taxes	2,536.95	47,729.28	
			$49,878.00	

BERNICE P. BISHOP ESTATE

RENTS AND TAXES COLLECTED - AUGUST, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr	
1	776	Haw Carriage Co. ..	1 mo to Jul 1/19	$ 75.00	$		
	955a	D. Kali, ...	12 mo to Jul 1/19	10.00	2.30	'18	
	1150	Tam Yee, ...	6 " Jan 1/19	100.00			
	1474	Haw Sug. Plant Assn	6 " Feb 1/19	625.00			
	1502	B. Tukuyama, ...	6 " Jan 1/19	25.00	3.20	'18	
	1632	Y. Nomura, ...	6 " Feb 1/19	12.50	2.35	'18	
	1949	Walker & Williamson	6 " Dec 1/18	100.00			Bal
	----	Antoine Schnerr, ..	1 " Sep 1/18	30.00			
	----	Allen & Robinson, .	1 " Sep 1/18	90.00			
	----	Trent Trust Co., ..	1 " Sep 1/18	50.00			
	----	A. C. Kitchler, ...	1 " Sep 1/18	20.00			
	----	Lee Newton, ...	1 " Sep 1/18	30.00			
2	2013	Toyumetsu Takuda, .	6 " Dec 1/18	22.50	3.30	'18	
	----	Inter-Island S.S.Co	1 " Sep 1/18	40.00			
	----	Sankyo Co., ...			21.75	'18	Bal
3	1356a	Ching Quon Yuen, ..	6 " Feb 1/19	50.00			
	1784	Carolino Augusto, .	6 " Nov 1/19	12.50			
5	696	Hilo Sugar Co., ...	6 " Feb 1/19	3000.00			
	752	Tuck Lee Yuen, ...	6 " Feb 1/19	112.50			
	1216	Hon Iron Works Co..	12 " Aug 1/19	100.00			
	1767	Eli Mitchell, ...	6 " Feb 1/19	12.50	4.60	'18	
	1864	I. Yamashiro, ...	6 " Jan 1/19	82.50			
	2007	Eli Mitchell, ...	6 " Feb 1/19	12.50	4.20	'18	
6	1052	Park Hoo & Mew Yee	1 " Sep 1/18	33.35			
	1523	Hana Kawi, ...	6 " Jan 1/19	20.00	7.60	'18	
	1559	Alfred Kaili, .. bal	6 " Jan 1/18	2.65			
	1559	Alfred Kaili, . a/c	6 " Jul 1/18	2.35			
	1581	Frank Souza, ...			9.15	'18	
	1707	John Andrade, ...	6 " Feb 1/19	25.00			
7	1761	Lau Lin, Trustee, ..	6 " Jan 1/19	60.00			
9	632	Peleo Estate, ...	6 " Jul 1/18	20.00	2.80	'17	
	996	C. Akui, ...	6 " Jul 1/18	12.50	3.50	'17	
	1005	D. K. Baker, ...	6 " Jul 1/18	12.50	3.80	'17	
	1155	Abraham Haili, ...	6 " Jul 1/18	20.00	13.65	'17/18	
	1171	T. C. White, ...	6 " Jan 1/19	265.00	50.05	'18	a/c
	1206a	Y. Sentaro, ...	6 " Jan 1/19	18.00			
	1273	White & Shipman, ...	6 " Jan 1/19	75.00	28.35	'18	
	1329	Nishiyama, ...	6 " Jan 1/18	15.50	4.10	'17	
	1329	Nishiyama, ...	6 " Jul 1/18	15.50			
	1364	G. B. Kaainoa, ...	6 " Jul 1/19	18.00	3.40	'18	
	1364	G. B. Kaainoa, ...			3.15	'19	
	1418	Yamamoto, ...	6 " Jul 1/18	30.00			
	1426	Akaka, ...	6 " Jul 1/18	11.00	3.10	'17	
	1473a	Thos. Mason, ...	6 " Jan 1/18	20.00	13.65	'17/18	
	1473a	Thos. Mason, ...	6 " Jul 1/18	20.00			
	1626	K. Matsumoto, ...	6 " Jul 1/18	15.00	3.15	'17/18	
	1626	K. Matsumoto, ...	6 " Jan 1/19	15.00			
	1645	S. Mohatchi, ...	6 " Jul 1/18	20.75	5.25	'17/18	
	1645	S. Mohatchi, ...	6 " Jan 1/19	20.75			
	1647	O. Yoshinobu, ...	6 " Jan 1/19	26.00			
	1716	Elizabeth Gere, ...			12.65	'17/18	
	1802	R. Matsumoto, ...	6 " Jul 1/18	10.00	2.10	'17	
	1991	Hui Aina o Kealia, .			55.95	'18	a/c
	1991	Hui Aina o Kealia, .	6 " Jan 1/19	300.00			
	1470	Laie, (w) ..... bal	6 " Sep 1/18	2.00	3.00	'17	a/c
	1719	Tanabe Company, ...	6 " Jan 1/19	55.00	15.75	'18	
	1741	David K. Kalaau, ...	6 " Jul 1/18	10.00			a/c
	----	Yet Hing, ...	6 " Jan 1/19	25.00	4.60	'18	
	1798	G. Nakamura, ...			11.50	'18	bal
10	178d	Hawi Mill & Plan. Co	6 " Feb 1/19	592.50			
	1072a	Kohala Ditch Co., ..	6 " Jul 1/18	1250.00			
	1705	Mary K. Christ, ...			2.05	'18	a/c
	2125	Mary K. Christ, ...	6 " Feb 1/19	18.75			
		FORWARDED, ...		$7669.60	$304.00		

RENTS AND TAXES COLLECTED - AUGUST, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr	
		Brought Forward, ..		$ 7669.60	$ 304.00		
10	1720	K. Takata, ...	6 mo to Jan 1/19	5.00	.95	'18	a/c
12	1529	John Namaielua, ...			6.50	'18	a/c
	1601	M. M. Calhan, ...	6 " Jan 1/19	90.00	15.45	'18	a/c
	1745	Benny and Co., ...	1 " Sep 1/18	60.00			
	1481a	Joseph R. Amorin, .	1 " Sep 1/18	30.00			
13	783a	Kioki Kipola, ...			13.35	'18	a/c
	1268	I. Takano, ...	1 " Sep 1/18	20.00			
	1690	H. Sekiya, ...	6 " Feb 1/19	25.00	3.30	'18	
	1790	Mika Nakashige, (w)	6 " Jan 1/19	17.50	5.05	'18	
	2126	K. Kagiwara, ...	6 " Feb 1/19	20.00			
	2127	Julia Kaimi, ...	6 " Feb 1/19	18.75			
	----	G. Shuman, ...	3 " Nov 1/18	45.00			
	----	Hon. Planing Mill .	1 " Sep 1/18	40.00			
15	1499	James H. Love, bal	1 " Jun 1/18	42.45			
	1499	James H. Love, a/c	1 " Jul 1/18	82.55			
	1556	Wm. A. Kane, ..a/c	6 " Jul 1/18	10.00			
16	1594	Kaleihiwahiwa, (w)	6 " Oct 1/18	8.00			bal
	1783	T. Yamashita, ...	6 " Jan 1/19	130.00			
	1833	Dowsett & Deering,.	6 " Jan 1/19	262.50			
	1999	E. A. Langton-Boyle	6 " Dec 1/18	113.00			
17	1550	Geo. W. Keawe, ...	6 " Jan 1/19	10.00			bal
	1604	Kaai Kinikapu, a/c	6 " Jan 1/19	5.50	6.50	'18	a/c
	1998	E. A. Mott-Smith, .	6 " Dec 1/18	30.00	9.45	'18	a/c
19	1631	I. Kodama, ...	6 " Feb 1/19	25.00	4.70	'18	a/c
	1672	Sue Ng, ... a/c	6 " Jul 1/18	25.00			
	1816	Taro Okubo, ...			35.90	'18	a/c
20	1628	I. Inouye, ...	6 " Feb 1/19	12.50	4.65		full
21	540	Geo. R. Carter, ...	12 " Jul 1/19	25.00			
	---	Board of Health, ..	12 " Jul 1/19	5.00			
	916	Pang Chew, ...	1 " Sep 1/18	150.00			
22	485a	Kalaweamoku Keanu .	1 " Jan 1/19	3.35	.10	'18	bal
	485a	Kalaweamoku Keanu,.			9.85	'18	a/c
23	1437	K. Matsumoto, ...	6 " Feb 1/19	87.50			
	942a	Francisco Volpe, ..			13.75	'18	a/c
	2128	Chun Bun, ...	6 " Mar 1/18	18.75			
24	1524	Mrs. H. M. Wire, ..	6 " Jan 1/19	20.00	6.50	'18	a/c
27	1412	H. Oshikawa, ...	6 " Mar 1/18	125.00			
	2027	K. Koyenagi, ...	6 " Feb 1/19	60.00			
	2129	Hon. Iron Works Co.	5 " Jan 1/19	520.85			
29	917	Pang Lum Mow, ...	1 " Sep 1/18	66.65			
	1051	Pang Lum Mow, ...	1 " Sep 1/18	16.65			
	2130	Pioneer Mill Co., .	36 " Nov 1/18	34944.78	595.05	'16	
	2130	Pioneer Mill Co., .			907.20	'17	
	2130	Pioneer Mill Co., .			540.00	'18	a/c
30	1723	J. W. Kaloheaulani,	6 " Jan 1/19	8.00	1.95	'18	
	1728	Peter Kema, ...	6 " Jul 1/18	1.50	.30	'17	bal
	1728	Peter Kema, ...			.20	'18	a/c
	1732	Paahao Nahoopii, ..	6 " Jan 1/19	10.50	2.55	'18	
	1729	Moohila, (w)	6 " Jan 1/19	4.00	1.00	'18	
	1730a	S. W. Kiakahi, ...	6 " Jan 1/19	8.75	3.15	'18	
	1737	Wm. Nueku, ...	6 " Jan 1/19	5.00	1.20	'18	
	1829	Wm. Nueku, ...	12 " Mar 1/19	3.00	.40	'18	
	1722	J. Kaalauahi, ...	6 " Jan 1/19	12.00	2.85	'18	
	1743	L. K. Kaalouohi, ..	6 " Jan 1/19	14.50	3.45	'18	
	1727	G. Kaopiuki, ...	6 " Jan 1/19	6.00	1.45	'18	
	1736	Sol Fuller, ...	6 " Jan 1/19	8.00	1.95	'18	
	1735	Matsui Usoki, ...	6 " Jan 1/19	18.50	4.45	'18	
	1756	R. W. Kamakahi, ...	6 " Jan 1/19	15.00	3.65	'18	
	1774	Lui Cheong, ...	6 " Apr 1/19	15.00	3.60	'18	
	1738	J. Kamonao, ...	6 " Jan 1/19	4.00	1.00	'18	
	1725	Rose K. Clark, ...	6 " Jan 1/19	13.00	3.15	'18	
	1731	Kapika Kupihea, Est	6 " Jan 1/19	6.00	1.45	'18	
	1668	Kaihawai, (w)	6 " Dec 1/18	20.00			a/c
		FORWARDED, ...		$45013.63	$2520.00		

RENTS AND TAXES COLLECTED - AUGUST, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward, ..		$ 45013.63	$2520.00	
31	478b	Kealoha (w), ...	6 mo to Jan 1/19	18.70		Bal
	1184	H. H. Flemer, ...	12 " Mar 1/19	35.00		
	1204	Kaolu Hayashi, ...	6 " Jan 1/19	20.00		
	1208	Moon Kee, ...	6 " Jan 1/19	25.00	3.05	'17
	1208	Moon Kee, ...			4.65	'18
	1629	U. Shinaga, ...	6 " Feb 1/19	12.50	4.65	'18
	1759	K. Sakai, ...	6 " Jan 1/19	25.00		
	1831	Jennie K. Haalilio.	6 " Mar 1/19	12.50	4.60	'18
31	----	Ant~~one~~ Schnerr Co..	1 " Oct 1/18	30.00		
		TOTAL, ...		$ 45192.33	$2536.95	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

SEPTEMBER, 1918

Date							
	INTEREST						
1	Maunalua Fishing Co. Note	$1000.00	3 m.	6% .	$ 15.00	$	
6	Terr. Hotel Frontage Tax	575.75	12 "	6% .	34.54		
11	Kam. Alumni Note	1021.71	3 "	6% .	15.33		
14	Third Liberty Bonds	5000.00	128 d	4¼%.	74.50		
16	Maunalua Fishing Co. deferred Rent		26 d	6% .	15.00		
	On deferred payments sales re Paalaakai lots.						
19	L.P.George	135.00	6 m.	6% .	4.05		
23	Julia Walter	250.00	6 m.	6% .	7.50		
30	C.Shibuya	142.50	6 m.	6% .	4.27		170.19
	KAMEHAMEHA SCHOOLS						
4	Registrar, Bal. Aug. collections				1,552.92		
16	" A/c Sept "				5,248.77		6,801.69
	FEES (Lease Assignments)						
17	Y. Nagai to Seikichi Abe, Kapaakea.....				2.50		
28	Young You " H.I.Young, Hilo				2.50		
	Lum Chu " First Bank of Hilo, Hilo				2.50		7.50
	FRONTAGE TAXES						
6	Terr. Hotel Co. a/c prin. assessment of Sept 11/16, Helumua, Waikiki, ...				71.96		71.96
	BUILDINGS A/C						
4	M. Shintani, bal. for old house on South King Street, Kakaako				75.00		75.00
	EXPENSE (Incidentals)						
14	A. H. Hanna a/c costs of drawing up lease of lot at Waialae, not taken				5.00		5.00
	FURNITURE AND EQUIPMENT						
	E. B. Loomis, for old stool				1.50		1.50
	SUNDRY TENANTS						
1/30	Detailed as per pp 15/17						
	Rents				13,695.47		
	Taxes				838.15		14,533.62
							$21,666.46

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BERNICE P. BISHOP ESTATE

RENTS AND TAXES COLLECTED - SEPTEMBER, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr	
3	522c	Terr. Hotel Co., ..	3 mo to Dec 1/18	$ 375.00	$		
	792	Club Stables, ...	6 " May 1/18	150.00			
	797	Club Stables, ...	6 " May 1/18	150.00			Bal
	960a	Maunalua Fish. Co..	6 " Aug 1/18	500.00			
	1082b	Asagi Otuichi, ...	6 " Mar 1/19	37.50	8.55	'18	
	1166	W. E. Rowell Estate	6 " Mar 1/19	150.00			
	1224	Terr. Hotel Co., ..	3 " Dec 1/18	50.00			
	1439	H. W. Cleveland, ..	6 " Mar 1/19	25.00			
	1867	Amoy Amasin, ...	6 " Mar 1/19	20.00	3.55	'18	
	1960	L. T. Peck, ...	6 " Mar 1/19	105.00			
	----	Allen & Robinson, .	1 " Oct 1/18	90.00			
	----	Trent Trust Co. Ltd	1 " Oct 1/18	50.00			
	----	Lee Newton, ...	1 " Oct 1/18	30.00			
	----	A. C. Kitchler, ...	1 " Oct 1/18	20.00			
4	1052	Pack Hoo & Mew Yee,	1 " Oct 1/18	33.35			
	1397	John D. Paris Est..	6 " Mar 1/19	50.00			
	1711	Becky K. Mottos, ..	6 " Nov 1/18	3.60	4.60	'18	Bal
	1715	Becky K. Mottos, ..	6 " Nov 1/18	2.50	4.60	'18	
	2005	Becky K. Mottos, ..	6 " Feb 1/19	5.00			A/c
	2005	Becky K. Mottos, ..	6 " Feb 1/19	4.70			A/c
	1763	Shina Akisaki, ...	6 " Mar 1/19	20.00	9.15	'18	
	1800	M. Nishihara, ...	6 " Feb 1/19	12.50	4.70		
	1828	Sing Chong & Co., .	6 " Mar 1/19	100.00			
	1952	Oahu College, Tr. .	6 " Mar 1/19	26.25			
	2133	Manuel M. Ferreira,	6 " Mar 1/19	30.00			
	----	Inter-Island S. S.	1 " Oct 1/18	40.00			
5	692	D. W. Anderson, Tr..	6 " Mar13/19	50.00			
	1702	Wakanoshi Hamamura,	6 " Mar 1/19	15.00	3.00	'18	
	1770	Kyoyei Shokwai,Ltd.	3 " Dec 1/18	120.00			
	1830	Mary K. Awailua, ..	6 " Mar 1/19	25.00	9.15	'18	
	1872	Henry K. Awailua Tr			4.60	'18	
6	1222	Pac. Development Co	12 " Jul 1/18	334.62			Bal
	1295	Harada, ...	6 " Jan 1/19	37.50			
	1539	Julia Doyle, ...	6 " Nov 1/18	6.40			Bal
	1603	Hayashi Kamekichi,.	6 " Jan 1/19	40.00	10.30	'18	Bal
	1789	Von-Hamm Young Co.,	6 " Feb 1/19	900.00			
	1876	David Kakalia, ...	6 " Mar 1/19	5.00	5.05	'18	
	1872	Henry K. Awailua Tr	6 " Mar 1/19	12.50			
	691	Tomikuni Iwanaga, .	6 " Mar 1/19	37.50	36.60	'18	
	1269	Yee Fong, ...	6 " Feb 1/19	60.00			
	1778	J. B. Atherton Est.	6 " Mar 1/19	200.00			
9	1381	K. Matsumoto, ...	6 " Jan 1/19	.50			
	1481a	Jas Roman Amorin, .	1 " Oct 1/18	30.00			
	1522	Keola Ilianu, ...			4.55	'18	Bal
	1633	Senju Nishiki, ...	6 " Mar 1/19	17.50	4.60	'18	
	1742	Lau Sam Hoon, ...	6 " Jan 1/19	12.50	3.65	'18	
	1834	Keola Iliamu, ...	6 " Apr 1/19	20.00	4.55	'18	
	1954	Virginia R.Isenberg	6 " Mar 1/19	45.00			
	1955	Virginia R Isenberg	6 " Mar 1/19	60.00			
	2010	Helen Ferreira, ...	6 " Mar 1/19	12.50			
10	700a	Honolulu Plant. Co.	6 " Mar 1/19	600.00			
	925	Honolulu Plant. Co.	6 " Mar 1/19	1165.00			
	1494	Honolulu Plant. Co.	6 " Mar 1/19	290.00			
	1262	Honolulu Plant. Co.	6 " Mar 1/19	750.00			
	1493	Honolulu Plant. Co.	6 " Mar 1/19	245.00			
	1594	Kaleihiwahiwa, ...			4.05	'18	
	336a	Jas. Wight Estate,	6 " Mar 1/19	150.00			
	2134	Hyonosuke Doi, ...	6 " Mar 1/19	18.75			
	----	J. L. Young, ...	6 " Mar 1/19	50.00			
11	1498	J. A. Maguire Est..	6 " Mar 1/19	62.50			
		FORWARDED, ...		$7453.17	$125.25		

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RENTS AND TAXES COLLECTED - SEPTEMBER, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr	
		Brought Forward, ..		$ 7453.17	$ 125.25		
11	1686	Chung Chock, ...	3 mo to Oct 1/19	75.00	16.50	'18	a/c
	1717	Geo. S. Ikeda, ...	6 " Feb 1/19	14.00			
12	1953	D. P. R. Isenberg,.	3 " Dec 1/18	125.00			
	1956	Annie H. Parker, ..	6 " Mar 1/19	55.00			
	1957	W. C. Parke, Est.,	6 " Mar 1/19	55.00			
	1460	W. O. Barnhardt, ..	6 " Feb 1/19	75.00			
	1634	C. W. Macfarlane, .	6 " Feb 1/19	13.00			
13	1593	Masakichi Ito, ...	6 " Mar 1/19	15.00	4.65	'18	full
	1863	Tsuru Okuno (w) ...	6 " Feb 1/19	15.00			
14	1694	K. Sato, ...	6 " Feb 1/19	20.00	3.55	'18	a/c
16	1268	I. Takano, Trustee	1 " Oct 1/18	20.00			
16	1745	Benny & Co., Ltd.,	1 " Oct 1/18	60.00			
	1753	Pac. Engineering Co	6 " Mar 1/19	212.50			
	711a	Mary K. Sheldon, ..			4.75	'16	bal
	711a	Mary K. Sheldon, ..			.25	'17	a/c
							a/c
	1556	Wm. A. Kane, ...	6 " Jul 1/18	10.00	4.55	'18	a/c
	1550	Geo. W. Keawe, ...			2.50	'17	
	1734	S. P. Kaai, ...	6 " Jul 1/18	12.50			a/c
	1734	S. P. Kaai, ...	6 " Jan 1/19	5.00	8.55	'18	a/c
	1082b	Otuichi Asagi, ...					a/c
	960a	Manualua Fishing Co	6 " Feb 1/19	500.00			
17	776	Hawaiian Carriage C	1 " Aug 1/18	75.00			
	1695	P. C. Lane, ...	6 " Mar 1/18	30.00	4.60		
	1871	Mariah K. Low, ...	6 " Feb 1/19	20.00			a/c
	1961	Ch. D. I. Steere, .	6 " Mar 1/19	92.50			
18	1517	W. H. Greenwell, ..	6 " Jan 1/19	.50			bal
	1630	A. Kano, ...	6 " Feb 1/19	12.50	4.65	'18	
	744	Haleiwa Hotel Co. .	12 " Sep 1/19	100.00			
	1185	Haleiwa Hotel Co. .	12 " Sep 1/19	5.00			
	----	Hon. Planing Mill,.	1 " Oct 1/18	40.00			
	2135	M. Tanimura, ...	6 " Mar 1/19	22.00			
19	1354	Con. Amusement Co..	3 " Dec 1/18	600.00			
	1771	Y. S. Kau, ...	6 " Mar 1/19	15.00			
20	713	Catton, Neil & Co..	3 " Dec 1/18	300.00			
23	1399a	City & County of Hon	6 " Nov 1/18	75.00			
	1499	James H. Love, ...	1 " Jul 1/18	17.45			bal
	1499	James H. Love, ...	1 " Aug 1/18	100.00			
	1499	James H. Love, ...	1 " Sep 1/18	7.55			a/c
	1866	Chas. D. Walker, ..	12 " Mar 1/19	180.00	17.95		a/c
	1873	Calif. Haw. Pack.Co	6 " Mar 1/19	175.00			
24	438d	Sun Kwong Sing & Co	6 " Oct 1/18	60.00	27.45	'18	
	1378	Tong Sing Wai Co. .	12 " Jan 1/19	680.00	40.25	'18	
	1667	S. Mimura, ...	6 " Mar 1/19	17.00			
	1764	Au Hoon, ...	6 " Nov 1/18	18.00			
25	1435a	City & Co. of Hon..			329.10	'18	
	2119	City & Co. of Hon..			18.90	'18	
26	1876	David Kakalia, ...	6 " Mar 1/19	10.00			
	1994	Marianne I Stillman	6 " Dec 1/18	52.50	14.20	'18	
	1996	Hon. Poi Factory, .	6 " Mar 1/19	117.50			
27	916	Pang Chew et als, .	1 " Oct 1/18	150.00			
	1463	Chong Chock Hing, .	6 " Mar 1/19	25.00	16.95	'18	
	1870	Hayame Narukawa, ..	6 " Mar 1/19	18.75	4.40	'18	
28	490a	R. A. Lyman Estate,	6 " Jan 1/19	112.50			
	760a	Lucas & Guard, ...	6 " Jan 1/19	150.00			
	1077	Estate of Lai Hip,.	6 " Jan 1/19	20.00			
	1096	Albert Correa, ...	6 " Jan 1/19	12.50			
	1102a	B. Ushjima, ...	6 " Feb 1/19	15.00			
	1111	George N. Day, ...			.80	'17	
	1214	Sui Fook, ...	6 " Jan 1/19	15.00			
	1260	J. Koshi, ...	6 " Mar 1/19	25.00			
	1292	C. F. Bradshaw, ...	6 " Jan 1/19	7.50			
		FORWARDED, ...		12108.92	649.80		

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RENTS AND TAXES COLLECTED - SEPTEMBER, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr	
		Brought Forward, ..		$12108.92	$ 649.80		
28	1293	Tadaichi Doi, ...	6 mo to Jan 1/19	7.50			
	1298	John G. Serrao, ...	6 " Jan 1/19	15.00	6.50	'17	
	1321	C. F. Bradshaw, ...	6 " Jan 1/19	7.50			
	1325	L. Chan, ...	6 " Feb 1/19	7.50			
	1332a	C. F. Bradshaw, ...	6 " Jan 1/19	60.00			
	1358	C. F. Bradshaw, ...	6 " Jan 1/19	20.00			
	1363	C. E. Wright, ...	12 " Jul 1/19	140.00	52.40	'17	
	1367	Y. Sakuda, ...	6 " Jan 1/19	7.50			
	1368	Marie Sylvester, ..	6 " Jan 1/19	7.50			
	1389	M. Matsuda, ...	6 " Mar 1/19	15.00			
	1390	Sui Fook, ...	6 " Mar 1/19	10.00			
	1413	W. Inada, ...	6 " Feb 1/19	20.00			
	1452	Volcano Stables, ..	6 " Mar 1/19	60.00			
	1469	C. E. Wright, ...	6 " Mar 1/19	60.00			
	1665	Hayashi, ...	6 " Feb 1/19	50.00			
	1697	W. S. Wise, ...	6 " Feb 1/19	45.00			
	1810	Tr. Kil. Mil. Camp,	12 " Sep 1/19	50.00			
	1819	I. Shimuzu, ...	6 " Jan 1/19	25.00			
	1822	S. Hata, ...	6 " Feb 1/19	96.25			
	1837	G. H. Vicars, ...	6 " Mar 1/19	25.00			
	1848	Mrs. E. M. R. Smith			9.35	'18	
	1853	I. Kitagawa, ...	6 " Jun 1/19	150.00			
	----	S. P. Petersen, ...	3 " Oct 1/18	12.00			
	----	Volcano Stables, ..	3 " Dec 1/18	37.50			
	1959	A. J. Campbell, ...	6 " Mar 1/19	90.00			
	917	Pang Lum Mow, ...	1 " Oct 1/18	66.65			
	1051	Pang Lum Mow, ...	1 " Oct 1/18	16.65			
30	1277	K. Matsumoto, ...	6 " Mar 1/19	150.00			
	1638a	Okono Tsuru, ...	6 " Feb 1/19	17.50	4.60	'18	
	1863	Okuno Tsuru, ...			4.40	'18	
	1599	Ikaia Koaihue, ...			9.15	'18	
	1532	Ikaia Koaihue, ...	6 " Jan 1/19	20.00			
	1549	Joseph Hale Estate,	6 " Dec 1/18	20.00			a/c
	1718	S. Tanaka, ...			9.65	'17	
	1718	S. Tanaka, ...			14.65	'18	
	1765	Hansuke Yamada, ...	6 " Mar 1/19	14.00	2.55		
	1989	Hee Fat, ...	3 " Oct 1/18	200.00	72.40		a/c
	----	Antoine Schnerr Co.	1 " Nov 1/18	30.00			
	1637	S. Umeda, ...	6 " Mar 1/19	17.00	2.20	'18	a/c
	1635	Iokewe Kalumai, bal	6 " Jan 1/19	6.50	.50	'18	a/c
	1556	Wm. A. Kane, .. bal	6 " Jul 1/18	10.00			
		TOTAL, ...		$13695.47	$ 838.15		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

OCTOBER, 1918

Date				
	INTEREST			
1	Haw'n Cons. Ry Bonds $44,000 6 mo. 5%	$ 1,100.00	$	
	Mutual Telephone " 22,000 6 " 5%	550.00	1,650.00	
	KAMEHAMEHA SCHOOLS			
1	Registrar, Bal. Sept. collections.....	2,455.17		
16	" a/c Oct. "	710.16	3,165.33	
	FEES (Lease Assignments)			
1	M. Tanaka to T. Nagawa, Kapaakea	2.50		
3	J. Mayemoto " K. Watanabe, Kaiwiula	2.50		
4	S. Araki " T. Sakata, Kapaakea	2.50		
8	H. Hirai " K. Nakagawa, Kapaakea	2.50		
9	Hee Lee " Hee Chut Ling, Kapalama ...	2.50		
16	S. Uihiro " K. Norisuge, Kapaakea	2.50	15.00	
	SALES OF LAND			
9	Maria S. R. Matsugoro, 1.88 acres Paalaa-kai, Waialua, Oahu, Sales Agreement dated Oct. 1/18, consideration $658... on a/c	200.00		
24	Ponahawai Coffee Co. 1.96 acres Kalalau, Hilo, Hawaii, Deed dated Oct 9/18	4,628.00	4,828.00	
	INSURANCE (Delmonico Warehouse)			
15	Coyne Furniture Co. Refund of excess charge, Mattress Factory, as agreed	59.40	59.40	
	FURNITURE AND EQUIPMENT			
17	Kamehameha Schools for sundry articles of old office furniture	100.00		
29	E. T. Winant, 1 revolving stool	1.50		
	M. C. Amana 1 pine table	.50	102.00	
	KAAHUMANU STREET BLDG.			
15	Lewers & Cooke, refund of double payment for window chains, Oct. 14	.80	.80	
	SUNDRY TENANTS			
1/31	Detailed as per pp 19/21			
	Rents	14,244.15		
	Taxes	1,045.77	15,289.92	
			$25,110.45	

BERNICE P. BISHOP ESTATE

RENTS AND TAXES COLLECTED - OCTOBER, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr	
1	----	Kahaulelio (w), ...	6 mo to Apr 1/19	$ 6.00	$		
	1591	T. Ishii, ...	6 " Apr 1/19	16.00	4.05	'18	
	1592	M. Ishii, ...	6 " Apr 1/19	16.00	4.40	'18	
	1531	Sam Kaohele, ...	6 " Mar 1/19	20.00	10.90	'18	
	----	A. C. Kitchler, ...	1 " Nov 1/18	20.00			
	----	Lee Newton, ...	1 " Nov 1/18	30.00			
	----	Trent Trust Co., ..	1 " Nov 1/18	50.00			
	----	Allen & Robinson, .	1 " Nov 1/18	90.00			
	1792	Lung Do Wai Co., ..	6 " Apr 1/19	50.00			
	1200	Hakalau Plant. Co..	6 " Apr 1/19	1092.50			
	1201	Hawaiian Agr'l. Co.	6 " Apr 1/19	1750.00			
	687a	Waiohinu Agr'l Co..	6 " Apr 1/19	500.00			
	363b	Maunalua Ranch Co..	6 " Apr 1/19	1337.50			
2	876	Waialua Agr'l. Co..	6 " Apr 1/19	1125.00			
	2000	Hon Con & Dray Co..	3 " Jan 1/19	625.00			
	1985	F. D. Chandler, ...	6 " Apr 1/19	75.00			
	1975	Chas. H. Atherton,.	6 " Apr 1/19	75.00			
	1987	Prot. Epis. Church,	6 " Apr 1/19	37.50			
	1979b	Mrs. K. M. Wright,.	6 " Apr 1/19	37.50			
	----	Haleiwa Hotel, Ltd.	6 " Apr 1/19	62.50			
	----	Inter-Island S.S Co	1 " Nov 1/18	40.00			
	1977	M. E. Grossman, ...	6 " Apr 1/19	75.00			
	1982	Allen Herbert et al	6 " Apr 1/19	87.50			
	1500	Kil. Volcano House,	12 " Oct 1/19	20.00			
	921a	Kil. Volcano House,	6 " Apr 1/19	250.00			
	1705	Mary K. Christ, ...	6 " Apr 1/19	12.50	2.00	'18	bal
	1963	E. A. McInerny, ...	6 " Apr 1/19	62.50			
	1604	Kaai Kinikapo, a/c	6 " Jan 1/19	4.50	6.50	'18	bal
	1521	John Hilo, ...	6 " Jan 1/19	10.00			a/c
	1780	Frank Andrade, ...	6 " Jan 1/19	225.00			
	1113	Frank Andrade, ...	6 " Mar 1/19	50.00			
	1773	Y. S. Kau, ...	6 " Apr 1/19	25.00			
3	1395	D. P. R. Isenberg,.	6 " Apr 1/19	1250.00			
	1976	Chas. R. Hemenway,.	6 " Apr 1/19	75.00			
	895a	Sing Chong & Co., .	12 " Oct 1/19	25.00			
	1983	J. L. Cockburn, ...	6 " Apr 1/19	75.00			
	1967	James D. Dole, ...	6 " Apr 1/19	70.00			
	1514	Uchi Oda, ...	6 " Jan 1/19	16.00	5.85	'18	
	1470	Laie (w), ...			.65	'17	bal
	1470	Laie (w), ...	6 " Mar 1/19	6.00			a/c
	1563	J. Mayemoto, ...			2.30	'18	bal
	1664	U. Shinagawa, ...	6 " Apr 1/19	15.00	4.60	'18	
4	1180	Theo. T. Meyer, ...	6 " Apr 1/19	187.50			
	1994	Marianne I Stillman			14.20	'18	bal
	1559	Alfred Kaili, ...	6 " Jul 1/19	5.00			a/c
	1835	Manuel Pacheco, ...	6 " Apr 1/19	12.50	4.60	'18	
	1979a	E. M. Ehrhorn, ...	6 " Apr 1/19	37.50			
	----	K. Furuya, ...	6 " Apr 1/19	23.00	9.15	'18	
	1981	Elsie J. Morgan, ..	6 " Apr 1/19	75.00			
5	1962	Daisy B C Smith, ..	6 " Apr 1/19	75.00			
7	1536	Wong Kim, ...	6 " Mar 1/19	40.00			
	1052	Pack Hoo & Mew Yee,	1 " Nov 1/19	33.35			
	1973	Madeline H. Judd, .	6 " Apr 1/19	75.00			
	1397	John D. Paris Est..			10.05	'18	bal
	1405	John D. Paris Est..			30.20	'18	bal
	1808	John D. Paris Est..			5.00	'18	bal
	----	John D. Paris Est..	12 " Nov 1/18	60.00	.73	'17	2 mo
	----	John D. Paris Est..			6.29	'18	
	2015	John Kahele, ...	6 " Apr 1/19	12.50	3.45	'18	
8	1575	Cozy Moniz Midro, .	6 " Apr 1/19	25.00	7.60		
	2066	Hikoichi Hirai, ...			1.35	'18	bal
	1871	Mariah K Low, ...	6 " Feb 1/19	5.00	10.45	'18	bal
9	1791	Kualii Hore, ...	6 " Apr 1/19	25.00			
	----	R. K. Kahalewai, ..	3 " Jan 1/19	15.00			
		FORWARDED, ...		$10115.35	$ 144.32		

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RENTS AND TAXES COLLECTED - OCTOBER, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward, ..		$10115.35	$ 144.32	
9	1860	Spalding Const. Co.	6 mo to Feb 1/19	50.00		
	2038	S. Araki, ...			1.90	'18 bal
	1978	O. E. Wall, ...	6 " Apr 1/19	37.50		
	1980	F. C. Smith Est., .	6 " Apr 1/19	50.00		
	1223a	Wong Hee See, ...			33.30	'18
10	1573	von Hamm Young Co..	6 " Apr 1/19	300.00		
	1814	Mary K. Nakanaele,.	6 " Mar 1/19	20.00	6.40	'18
	1971	Jas. H. Love, ...	6 " Apr 1/19	75.00		
11	1481a	J. R. Amorin, ...	1 " Nov 1/18	30.00		
	1816	Taro Okubo, ...	3 " Jan 1/19	90.00		
	1776	Manuel Fernandez, .	6 " Apr 1/19	12.50	4.65	'18
	1965	F. C. Atherton, ...	6 " Apr 1/19	75.00		
	1984	Geo. P. Denison, ..	6 " Apr 1/19	50.00		
12	2136	Lulu J. Greenwell,.	6 " Apr 1/19	180.00	19.30	'18 3 mo
	1948	Lulu J. Greenwell,.			4.25	'18 3 mo
	1807	Frank Caravallo, ..	6 " Feb 1/19	12.50	2.30	'18 a/c
14	1708	Tong Tai Tong, ...	6 " Apr 1/19	28.00		
	1268	I. Takano, Trustee,	1 " Nov 1/18	20.00		
	1970	G. Schuman, ...	6 " Apr 1/19	75.00		
	1444	Julius Rosenstein,.	6 " Apr 1/19	50.00		
	1968	F Yarrow & C Gilman	6 " Apr 1/19	37.50		
	1371	Ah Sing & Lee B Lin	6 " Apr 1/19	70.00		
	1675	M. K. Ianua, ...	6 " Mar 1/19	35.00	7.30	'18
	1635	Iokewe Kalumai, ...			3.35	'18 bal
	1297	Oahu Rice Mill Co..	6 " Apr 1/19	150.00		
	1314	Oahu Rice Mill Co..	12 " Oct 1/19	15.00		
16	2056	S. Uihiro, ...			11.55	'18 7 mo
	711a	Mary K. Sheldon, ..			9.75	'17 a/c
	1764	Au Hoon, ...			6.95	'18
17	1741	David Kalaau, ...	6 " Jul 1/18	1.35		
	1741	David Kalaau, ...	6 " Jan 1/19	16.50	4.00	'18
	2138	David Kalaau, ...	12 " Oct 1/19	6.00	.20	'18 3 mo
	1741	David Kalaau, ...	6 " Jul 1/19	1.95		
	1876	David Kakalia, ...	6 " Mar 1/19	5.00		
18	1969	Dr. Chas. B. Cooper	6 " Apr 1/19	75.00		
	909	Hoy On Society, ...	6 " Apr 1/19	75.00	13.15	'18 bal
	---	C. R. Bishop Trust,	6 " Apr 1/19	168.00		
	---	B. P. Bishop Museum	6 " Apr 1/19	168.00		
19	916	Pang Chew, ...	1 " Nov 1/18	150.00		
	1301	Alex Young Bldg Co,			579.15	'18 bal
21	1974	A. W. T. Bottomley,	6 " Apr 1/19	75.00		
	2139	Gojaemon Fujita, ..	6 " Apr 1/19	40.50		
	2140	Y. Shigeyasu, ...	6 " Apr 1/19	18.75		
22	1964	Martha A.Waterhouse	6 " Apr 1/19	75.00		
	1966	Maud B. Cook, ...	6 " Apr 1/19	70.00		
	790a	K. Umemoto, ...	6 " Apr 1/19	25.00		
	1782	M. Yoshida, ...	6 " Apr 1/19	50.00		
	2025	Yoshisuki Okamoto,.	6 " Apr 1/19	12.00		
	1709	Kamesuke Kimura, ..	6 " Apr 1/19	20.00	7.05	'18
23	1470	Laie (w)	6 " Mar 1/19	4.00		bal
	1584	T. Yamashita, ...	6 " Apr 1/19	14.00		
	1636	J. Takeuchi, ...	6 " Mar 1/19	12.50		
	1648	Y. Tanimoto, ...	6 " Apr 1/19	12.50		
	1704	Urasuki Yanehiro,..	6 " Apr 1/19	12.50	1.90	'18 a/c
	1874	Kichi Yanagisawa, .	6 " Apr 1/19	20.00	3.55	'18 bal
	1913	J. Shiomi, ...	6 " Feb 1/19	12.50	2.35	'18
	1914	S. Tarutani, ...	6 " Feb 1/19	12.50	2.35	'18
	1988	Eliz B Waterhouse,.	6 " Apr 1/19	37.50		
24	438d	Sum Kwong Sing Co..	6 " Apr 1/19	60.00		
	1779	Abraham Kapule, ...	6 " Apr 1/19	12.50		
25	446b	Wing S. S. Hop Kee,	12 " Oct 1/19	60.00	4.40	'18 bal
	757a	Harng Fung Co., ...	6 " Oct 1/18	225.00	41.15	'18 bal
	1124a	Lum Wai, ...	6 " Apr 1/19	70.00	12.80	'18 bal
		FORWARDED, ...		$13196.90	$ 927.37	

RENTS AND TAXES COLLECTED - OCTOBER, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought Forward, ..		$ 13196.90	$ 927.37	
					2.30	'18 bal
28	1632	Y. Nomura, ...	6 mo to Apr 1/19	25.00	2.55	'18 bal
	1649	Chung Kim, ...	6 " May 1/19	20.00		
	2142	Sui Kimura, ...	6 " May 1/19	15.50	.50	'18 2 mo
	2143	Shoichi Yosue, ...	3 " Jan 1/19	63.00		
	1360	K. Matsumoto, ...	6 " Apr 1/19	225.00		
	1373	K. Matsumoto, ...	6 " Apr 1/19	20.00	7.05	'18
	1714	T. Fujikawa, ...	6 " Apr 1/19	60.00		
	1745	Benny & Co., Ltd.,.	1 " Nov 1/18	20.00	7.05	'18
	1811	T. Hayashi, ...	6 " Apr 1/19	175.00		
	1839	Ida Takizoa, ...	6 " Mar 1/19	66.65		
29	917	Pang Lum Maw, ...	1 " Nov 1/18	16.65		
	1051	Pang Lum Mow, ...	1 " Nov 1/18		9.15	'18 a/c
	1496	Kamenozuki Kayanagi				
	----	Hon. Planing Mills,	1 " Nov 1/18	40.00		
30	1666a	Wong You, ...	6 " Apr 1/19	12.50		
	1571	G. Nomura, ...	6 " Mar 1/19	60.00	27.00	'18
31	1668	Kaihawai, ...	6 " Dec 1/18	17.50	6.60	'18 bal
	1499	James H. Love, bal,	1 " Sep 1/18	92.45	32.55	'18 a/c
	1556	Wm. A. Kane, ...			12.10	'17
	1672	Sue Ng, ...	6 " Jul 1/18	12.50	11.55	'18
	776	Haw Carriage Mfg Co	1 " Sep 1/18	75.00		
	---	Antoine Schneer Co,	1 " Dec 1/18	30.00		
		TOTAL, ...		$ 14244.15	$1045.77	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

NOVEMBER, 1918

Date			
	INTEREST		
12	Young Bldg Bonds $2,000. 1 mo. 6%	$ 10.00	$
19	McInerney Notes 61,250. 6 " 6%	1,837.50	
20	U.S.Treasury Certs 20,000. 79 das 4½%	194.80	
29	Maunalua Fish Co N. 1,000. 3 mos 6%	15.00	
	Maunalua " " Deferred Rents $1500 3 m. 7%..	26.25	2,083.55
	KAMEHAMEHA SCHOOLS		
1	Registrar, Bal. Oct. collections	4,191.54	
18	" a/c Nov. "	1,378.22	5,569.76
	SALES OF LAND (S. Kona, Haw.)		
13	Maile Aona p. Kona Agent, 1.3 acres,parts of Honaunau & Keokea,S.Kona, Hawaii, Deed dated Nov. 13, 1918	30.00	30.00
	INSURANCE		
25	Wing Sing Wai Co. Moneys advanced Jan 26/18 on Mill & Machinery, Waipa, Kauai, now refunded by lessee	57.75	57.75
	EQUIPMENT		
29	Registrar, being moneys realized from the sale of three old stoves displaced by oil burners.	15.00	15.00
	KAAHUMANU ST. BLDG.		
13	Bishop Ins.Agy,Return premium on joint policy, contractors and owners, cancelled Nov 11/18..	18.30	18.30
	EXPENSE (Incidentals)		
30	Anna MacWichman a/c costs of redrafting Lease of lot at Waialae,Oahu, by request	2.50	2.50
	LAND AGENCY (Incidentals)		
11	G.M.Collins, refund of unexpended balance of moneys advanced Oct. 14, Hawaii trip	28.32	28.32
	SUNDRY TENANTS		
1/31	Detailed as per pp 23/26		
	Rents	18,807.23	
	Taxes	21,123.95	39,931.18
			$47,736.36

BERNICE P. BISHOP ESTATE

RENTS AND TAXES COLLECTED - NOVEMBER, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr	
1	1520	C. F. Zen, ...	6 mo to May 1/19	$ 80.00	$		
	1572	T. Yamasaki, ...	6 " Mar 1/19	15.00	3.85	'18	
	1650	L. M. Keaunui, ...	6 " Apr 1/19	10.00			a/c
	1712	Yeates & Caballero,	6 " Apr 1/19	12.50			
	2020	Onomea Sugar Co., .	12 " Jan 1/19	5578.50	482.55	'18	Bal
	----	Allen & Robinson, .	1 " Dec 1/18	90.00			
	----	A. C. Kitchler, ...	1 " Dec 1/18	20.00			
	----	Stephen Mahaulu, ..	6 " Apr 1/19	15.00	2.75	'18	
	----	Lee Newton, ...	1 " Dec 1/18	30.00			
	----	Trent Trust Co. Ltd	1 " Dec 1/18	50.00			
2	1405	John D. Paris Est.,	6 " May 1/19	150.00	30.20	'18	bal
	1808	John D. Paris Est.,	12 " Nov 1/19	50.00			
	1519	T. Yamasaki, ...	6 " May 1/19	25.00			
	2022	T. Nakamura, ...	6 " May 1/19	15.00	3.75	'18	
	2145	Kakutaro Sato, ...	6 " May 1/19	20.00	1.00	'18	
					5.50	'18	
4	1470	Laie (w)					
	1479	Libby, McNeill & L.	6 " May 1/19	350.00	68.40	'18	bal
	1533	Libby, McNeill & L.	6 " May 1/19	125.00	18.30	'18	"
	1534	Libby, McNeill & L.	6 " May 1/19	45.00	16.10	'18	"
	1604	Kaai Kinikapo, ...	6 " Jan 1/19	10.00			"
	1821	Tong Yick Wai Co. .	6 " May 1/19	225.00			
	1852	E. Shiraishi, ...	6 " May 1/19	27.50			
	----	Inter-Island S.N Co	1 " Dec 1/18	40.00			
6	1052	Pack Hoo & Mew Yee,	1 " Dec 1/18	33.35			
	1301	Alex. Young Bldg.,,	6 " Apr 1/19	500.00			
	1333	Coyne Furniture Co.	6 " May 1/19	240.00			
	1513	Jenshiro Masamune,.	6 " Apr 1/19	12.00			
	1686	Chung Chock, ...	3 " Jan 1/19	75.00	16.45	'18	bal
	1768	Alex. Young Bldg.,.	6 " May 1/19	810.75	495.10	'18	"
	1784	Carolina Augusto, .	6 " May 1/19	12.50			
	1868	Sankyo Co., ...	6 " May 1/19	135.00	14.70	'18	"
	1986	Mrs. Margt. McGrew,	6 " Apl 1/19	37.50			
	----	Yoshimoto & Kawakami	6 " May 1/19	25.00			
7	983a	T. H. Davies & Co.,	6 " May 1/19	168.00	51.90	'18	"
	1047	Hon. Iron Works Co.	6 " May 1/19	15.00	15.45	'18	"
	1786	Y. Shiyegasu, ...	6 " May 1/19	15.00			
8	1974	Mrs. H. W. Hobdy, .	6 " Apl 1/19	75.00			
9	1048	Hon. Plant. Co., ..	6 " May 1/19	60.00	10.95	'18	"
	1507	Kurahita Toshichi,.	6 " Apl 1/19	14.00	5.10	'18	
	2146	Do Shintani, ...	6 " May 1/19	20.00	.55	'18	2 mo
11	429	Kala et al, ...			15.15	'17	
	429	Kala et al, ...			22.90	'18	
	218b	Ozaki Seikitaro, ..	6 " May 1/19	20.00			
	1529	John Mamaielua, ...			6.50	'18	bal
	1589	Manuel Pacheco, ...			4.55	'18	"
	1713	Hans Jensen, ...	6 " May 1/19	12.50	1.90	'18	"
	1779	Abraham Kapule, ...			4.60	'18	
	1951	Buckley & Huddy, ..			23.10	'18	a/c
12	1041	W. W. Goodale, ...	6 " May 1/19	43.75			
	1268	I. Takano, Trustee,	1 " Dec 1/19	20.00			
	1453	Kaneoke Rice Mill ,	12 " Nov 1/19	20.00	1.10	'18	bal
	1481a	Joe Roman Amorin, .	1 " Dec 1/18	30.00			
	1585a	M. Shintani, ...	6 " Apl 1/19	40.00			
	1590	Sing Chong Co., ...			507.30	'18	"
	2089	Z. Hirose, ...			16.65	'18	6 mo
	2130	Pioneer Mill Co. ..	6 " May 1/19	5824.13	540.00	'18	bal
	----	Z. Hirose, ...			2.80	'18	
13	1412	N. Oshikawa, ...			42.30	'18	bal
	1857	M. P. Lindo, ...			5.20	'18	"
		FORWARDED, ...		$15241.98	2436.65		

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RENTS AND TAXES COLLECTED - NOVEMBER, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr	
		Brought forward, ..		$15241.98	$2436.65		
14	917	Pang Lum Mow, ...	1 mo to Dec 1/18	66.65	54.90	'18	bal
	1051	Pang Lum Mow, ...	1 " Dec 1/18	16.65	32.20	'18	"
	1272	Chas. Meinecke Est.	12 " Oct 1/19	20.00			
15	14a	Hilo Sugar Co., ...	.....	.....	342.50	'18	"
	412a	Hawn. Agricult. Co.	.....	.....	93.25	'18	"
	524	Hanomu Sugar Co. ..	.....	.....	165.05	'18	"
	687a	Waiohinu Agr. Co.,.	.....	.....	211.65	'18	"
	696	Hilo Sugar Co.	.....	.....	970.65	'18	"
	921a	Kil. Vol. House Co.	.....	.....	139.85	'18	"
	712a	W. C. Achi, Tr. ...	.....	.....	57.20	'18	"
	1200	Hakalau Plant. Co..	.....	.....	203.75	'18	"
	1201	Hawn. Agricult. Co.	.....	.....	785.65	'18	"
	1297	Oahu Rice Mill Co..	.....	.....	58.85	'18	"
	1314	Oahu Rice Mill Co..	.....	.....	6.40	'18	"
	1379	Wo Sing Wai Co., ..	.....	.....	78.05	'18	"
	1404	Lewers & Cooke, Ltd	.....	.....	68.60	'18	"
	1425	Kaʻohe Rice Mill Co	.....	.....	158.10	'18	"
	1425a	Kaʻohe Rice Mill Co	.....	.....	13.70	'18	"
	1439	H. W. Cleveland, ..	.....	.....	4.55	'18	"
	1486	Hawn. Dredging Co..	.....	.....	122.15	'18	"
	1500	Kil. Vol. House Co.	.....	.....	1.85	'18	"
	1573	Von Hamm Young Co..	.....	.....	754.90	'18	"
	1578	Wing Hing Co., et al	.....	.....	47.55	'18	"
	1648	Y. Tanimoto, ...	.....	.....	2.30	'18	"
	1768	Alex. Young Bldg. .	.....	.....	495.10	'18	"
	1778	J. B. Atherton Est,	.....	.....	48.10	'18	"
	1789	Von Hamm Young Co..	.....	.....	274.50	'18	"
	1951	Buckley & Huddy, ..	.....	.....	23.10	'18	"
	1999	E. Langton Boyle,..	.....	.....	31.25	'18	"
	2000	Hon. Con. & Dray Co	.....	.....	182.40	'18	"
	1996	Hon. Poi Factory, .	.....	.....	17.90	'18	"
	2097	Catton Neill & Co..	.....	.....	88.55	'18	"
	713	Catton,Neill & Co..	.....	.....	246.95	'18	"
	782	Catton,Neill & Co..	.....	.....	180.45	'18	"
	1460	W. O. Barnhart, ...	.....	.....	20.10	'18	"
	----	May K. Brown, ...	.....	.....	51.95	'18	"
	----	Hon. Con. & Dray. Co	.....	.....	30.40	'18	"
	53c	Tong Wo Wai, ...	.....	.....	12.15	'18	"
	895a	Sing Chong Co., ...	.....	.....	1.60	'18	"
	1696	Sing Chong Co., ...	.....	.....	58.55	'18	"
	1828	Sing Chong Co., ...	.....	.....	14.65	'18	"
16	522c	Terr. Hotel Co., ..	.....	.....	555.75	'18	"
	689	Wm. E. Rowell Est.,	.....	.....	49.10	'18	"
	711a	Mary K. Sheldon, ..	.....	.....	4.05	'17	"
	711a	Mary K. Sheldon, ..	.....	.....	.95	'18	a/c
	933a	Ninomea, ...	.....	.....	3.65	'18	bal
	1166	Wm. E. Rowell Est.,	.....	.....	45.75	'18	"
	1184a	H. H. Plemer, ...	.....	.....	3.20	'18	"
	1190	Terr. Hotel Co., ..	.....	.....	18.30	'18	"
	1224	Terr. Hotel Co., ..	.....	.....	29.80	'18	"
	1354a	Con. Amusement Co.,	.....	.....	335.40	'18	"
	1410	Waialua Womens Ben. Society, ...	.....	.....	2.30	'18	"
	1759	K. Sakai, ...	.....	.....	3.65	'18	"
	1782	M. Yoshida, ...	.....	.....	7.30	'18	"
	1791	Kuahiʻ Hore, ...	.....	.....	3.65	'18	"
	2004	Louisa Ahrens, ...	.....	.....	4.65	'18	"
	----	H. H. Plemer, ...	6 mo to May 1/19	6.00			
	1770	Kyoyci Shokwai, Ltd	.....	.....	65.80	'18	"
	1860	Spalding Const. Co.	.....	.....	10.40	'18	"
		FORWARDED, ...		$15,351.28	$9,731.70		

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RENTS AND TAXES COLLECTED - NOVEMBER, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought forward, ..		$15351.28	$9731.70	
18	462	Oahu Ry & Land Co.,	.....		228.75	'18 bal
	588a	Women's A O C Club,	.....		79.05	'18 "
	692	D. W. Anderson, Tr,	.....		11.45	'18 "
	744	Haleiwa Hotel, ...	.....		9.15	'18 "
	887	Oahu Sugar Co., Ltd	.....		.70	'18 "
	611a	Pioneer Mill Co., .	.....		3.00	'18 "
	1185	Haleiwa Hotel, ...	.....		.45	'18 "
	1467	Waiahole Water Co.,	.....		1237.45	'18 "
	1477	Oahu Sugar Co. Ltd,	.....		153.80	'18 "
	1521	John Hilo, a/c	6 mo to Jan 1/19	10.00		
	1540	S. Hironaka, ...	6 " Jan 1/19	56.00		
	1711	Becky K. Mottas, ..	6 " May 1/19	12.50		
	1794	Amer. Factors, Ltd,	.....		30.75	'18 "
	1947	E. Faxon Bishop, ..	.....		62.20	'18 "
	1950	Dr James R. Judd, .	.....		47.85	'18 "
	2005	Becky K. Mottas, ..	.....		8.40	'18 "
	----	Haleiwa Hotel, ...	.....		102.50	'18 "
	----	Haleiwa Hotel, ...	.....		11.45	'18 "
19	363b	Maunaloa Ranch Co.,	.....		305.60	'18 "
	480a	S. M. Damon, ...	.....		522.20	'18 "
	758	Bishop & Company, .	.....		68.60	'18 "
	714	Hon. Iron Works Co.	.....		549.00	'18 "
	804	Bishop & Company, .	.....		34.30	'18 "
	983a	T. H. Davies & Co.,	.....		51.90	'18 "
	1216	Hon. Iron Works Co.	.....		56.65	'18 "
	1232	Kukaiau Ranch Co.,.	.....		11.20	'18 "
	1266	Pearl City Fruit Co	.....		9.15	'18 "
	1370	Chas. Brewer Est.,.	.....		529.05	'18 "
	1383	Kaiwiki Sugar Co.,.	.....		111.90	'18 "
	1395	D. P. R. Isenberg,.	.....		1714.00	'18 "
	1432a	T. H. Davies & Co.,	.....		29.35	'18 "
	1474	Hawn Sug Plant Assn	.....		91.50	'18 "
	1827	Chas. F. Hart, Est.	.....		95.10	'18 "
	1952	Oahu College, Tr...	.....		29.70	'18 "
	1953	D. P. R. Isenberg,.	.....		981.80	'18 "
	2043	S. Nakao, ...	6 mo to Jun 1/19	12.50	10.70	'18-7 mo
	2088	K. Kajimura, ...	6 " Jun 1/19	8.50	7.05	'18-7 "
	2096	D. P. R. Isenberg,.	.....Bal		10.80	'18/17
	2129	Hon Iron Works Co..	.....		111.00	'18-5 mo
	----	J. M. Dowsett, ...	12 mo to Nov 1/19	5.00		
20	913	McCandless & Dowset	6 " May 1/19	277.50	55.85	'18 bal
	1459	Pacific Eng. Co., .	.....		60.40	'18 "
	1540	S. Hironaka, ...	.....		20.50	'18
	1658	T. Sakaitani, ...	6 mo to May 1/19	12.50		
	1660	McCandless & Dowset	.....		18.65	'18 bal
	1753	Pacific Eng. Co., .	.....		41.05	'18 "
	1990	McCandless & Dowset	.....		46.60	'18 "
21	700a	Honolulu Plant Co.,	.....		109.80	'18 "
	704a	Honolulu Plant Co.,	.....		366.00	'18 "
	925	Honolulu Plant Co.,	.....		213.20	'18 "
	926	Honolulu Plant Co.,	.....		33.10	'18 "
	1048	Honolulu Plant Co.,	.....		10.95	'18 "
	1262	Honolulu Plant Co.,	.....		137.25	'18 "
	1322	Honolulu Plant Co.,	.....		54.90	'18 "
	1335	Honolulu Plant Co.,	.....		2.30	'18 "
	1493	Honolulu Plant Co.,	.....		44.80	'18 "
	1494	Honolulu Plant Co.,	.....		53.05	'18 "
	710	Y. Ahin, ...	.....		336.55	'18 "
	1319	Maui Trading Co., .	.....		7.20	'18 "
	985a	K. Matsumoto,et al,	.....		9.15	'18 "
	1150	Tam Yee, ...	.....		30.35	'18 "
	1277	K. Matsumoto, ...	.....		117.70	'18 "
	1360	K. Matsumoto, ...	.....		69.35	'18 "
		FORWARDED, ...		15745.78	18887.70	

RENTS AND TAXES COLLECTED - NOVEMBER, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr
		Brought forward, ..		$15745.78	$18887.70	
21	1373	K. Matsumoto, ...	.....		127.10	'18 bal
	1381	K. Matsumoto, ...	.....		43.90	'18 "
	1437	K. Matsumoto, ...	.....		29.25	'18 "
	1466	K. Matsumoto, ...	.....		51.25	'18 "
	1491	K. Matsumoto, ...	.....		67.25	'18 "
	1385	Olaa Sugar Co., ...	.....		195.80	'18 "
	1687	Palama Settlement,.	12 mo to Nov 1/19	12.50		
	2033	K. Kawamoto,,.....	6 " Jun 1/19	19.00	16.25	'18-7 mo
					12.45	'18 bal
22	588a	Women's A O Club, .	.....		22.50	'18 "
	1180	Theo T. Meyer, ...	.....		298.40	'18 "
	1517	W. C. Greenwell, ..	.....			
	1655	Schuman Carriage Co	6 mo to May 1/19	600.00	210.85	'18 "
	----	Schuman Carriage Co	3 " Feb 1/19	45.00		
	----	Hon. Planing Mill,.	1 " Dec 1/18	40.00		
23	178d	Hawi Mill & Plant.	.....		70.60	'18 bal
	336a	James Wight Estate,	.....		22.35	'18 "
	370a	James Wight Estate,	.....		11.20	'18 "
	1072a	Kohala Ditch Co., .	.....		186.50	'18 "
	1115a	Kohala Ditch Co., .	.....		7.45	'18 "
	1116	Kohala Ditch Co., .	.....		.90	'18 "
	1378	Tong Sing Wai Co.,.	.....		40.25	'18 "
	1785	J. P. Kahalawai, ..	6 mo to May 1/19	17.50		
25	1553	Sim Tai Wai Co., ..	6 " Apl 1/19	25.00	4.60	'18 a/c
	1733	Opiopio Kane (w) Est	12 " Jan 1/19	26.00	3.15	'18
	1733	Opiopio Kane (w) Est	.....		2.65	'17
	1757	Emma K. Nakaleka, .	6 mo to Jul 1/18	3.70	3.65	'17 bal
	1757	Emma K. Nakaleka, .	6 " Jan 1/19	18.00	4.35	'18
	1758	J. Nakaleka, ...	6 " Jan 1/19	9.05	4.45	'18 a/c
	1745	Benny & Co., Ltd.,.	1 " Dec 1/18	60.00		
	1849	Iyaibi Okasaki, ...	.....		5.05	'18 bal
	2030	John Borges, ...	.....		18.25	'18-7 mo
	2034	H. Nakagawa, ...	6 mo to Jun 1/19	11.00	9.20	'18 full
	2144	Wing Sing Wai Co.,.	12 " Jan 1/19	249.95	92.30	'18 a/c
26	1272	Chas. Meinecke Est.	12 " Oct 1/20	20.00		
	1506	Matson Navig. Co.,.	6 " May 1/19	660.00	250.00	'18 bal
	2076	C. Ikeda, ...	6 " Jun 1/19	16.50	14.20	'18-7 mo
	----	F. Walter Macfarlan	12 " May 1/19	50.00		
27	1221	Pac. Development Co.	.....		111.90	'18 bal
	1222	Pac. Development Co.	.....		167.85	'18 "
	2030	John Borges, ...	6 mo to Jun 1/19	12.50		
29	387b	A. J. Campbell, ...	.....		36.60	'18 bal
	776	Hawn Carriage Mfg..	1 mo to Oct 1/18	75.00		
	939	A. J. Campbell, ...	.....		3.65	'18 bal a/c
	960a	Maunalua Fishing Co.	6 mo to Feb 1/19	708.75		
	1234	A. J. Campbell, ...	.....		.55	'18 bal
	1303	A. J. Campbell, ...	.....		4.90	'18 "
	1324	A. J. Campbell, ...	.....		1.35	'18 "
	2044	M. Tommaga, ...	6 mo to Jun 1/19	16.50	14.00	'18-7 mo
	2083	J. Okimoto, ...	6 " Jun 1/19	27.00	23.05	'18-7 mo
30	1549	Joseph Hale Est., .	6 " Dec 1/18	10.00		a/c
	1556	Wm. A. Kane, ...	6 " Jan 1/19	5.00		a/c
	1718	S. Tanaka, ...	6 " Apl 1/19	50.00		
	2067	S. Motoyama, ...	6 " Jun 1/19	21.00	18.05	'18-7 mo
	2147	Anna Mae Wichman,..	6 " Mar 1/19	192.50	21.45	'18-3 mo
	----	R. H. Kahalewai, ..	.....		6.60	'18-9 mo
	----	Antoine Schneer & C	1 mo to Jan 1/19	30.00		
	----	Union Feed Co., ...	6 " May 1/19	30.00		
		TOTAL, ...		$18807.23	21,123.95	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

DECEMBER, 1918

Date								
	INTEREST							
5	Terr.Hotel Frontage Tax	$2818.72	12	mo	6%	$ 169.13	$	
9	Kam. Alumni Note	1021.72	3	"	6%	15.33		
11	Matsumoto et al " " N.	444.30	12	"	6%	26.66		
20	Y. Ahin Note	20000.00	6	"	7%	700.00		
21	L.P.George,Sales Agent	135.00	3	"	3 d.6%.	2.10		
31	Honokaa Bonds	40000.00	6	"	6%	1,200.00		
	McBryde "	10000.00	6	"	5%	250.00		
	Oahu R.R. "	56000.00	6	"	5%	1,400.00		
	Oahu Sugar "	8000.00	6	"	6%	240.00		
	Young Bldg."	2000.00	6	"	7%	70.00		
	Pacific Sugar Note	20000.00	6	"	5%	500.00		4,573.22
	KAMEHAMEHA SCHOOLS							
3	Registrar, Bal. Nov. Collections					3,217.43		
16	" a/c Dec. "					1,526.61		4,744.04
	FEES (Lease Assignments)							
5	J. Yamashiro to Kam Invest.Co.	Kakaako				2.50		
18	K. Sato " U. Muramoto,	Kakaako				2.50		
24	S. Hamai " M. Uyeno,	Manoa				2.50		
30	Hop Kee " Chung Young,	Hilo				2.50		
	M. Sylvester " J. Atebora,	Hilo				2.50		
	M. Hirozumi " T. Oshiro,	Kona				2.50		
	S. Kantaro " T. Oshiro,	Kona				2.50		
28	S. Nakamura " S. Nishiguchi,	Kanewai				2.50		20.00
	SALES OF LAND							
12	Benj. W. Houghtailing, et al for q.c. to 435 sq. feet at Kapalama, Honolulu, Deed dated December 12/18					20.00		
21	L. P. George, Bal. purchase price of Lot 2, Blk 1, Paalaa Subdivision, Waialua, Oahu, 23,103 sq. feet, Sales Agreement & Deed dated March 18/16					135.00		155.00
	KEAUHOU ROAD							
3	G.M.Collins, Refund of unexpended balance of moneys advanced Nov. 26th					21.70		
5	Chong K. Yoon, et al, Contractors, Refund of premium on Employers' Liability W/c 871808 Aug. 22/18					199.70		221.40
	INSURANCE							
5	Chong K. Yoon, et al, Refund of premiums advanced June 4/17 and Aug. 5/18 for insurance on Keauhou blds. under Sales Agreement dated January 26/18					52.01		52.01
	TAXES							
5	Chong K. Yoon, et al, Refund of moneys advanced on above buildings as Taxes for 1918 - $1500 @ 1.865					28.00		28.00
	Forward ...							$ 9,793.67

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

December, 1918 (Cont'd)

Date			
	Brought Forward	$	$ 9,793.67
	FRONTAGE TAXES		
5	Territorial Hotel a/c balance of principal of taxes assessed on Kalakaua Ave. and Beach Walk Improvements and charged to lessee	352.35	352.35
	FRONTAGE TAX NOTES		
11	K. Matsumoto,et al a/c bal. of principal of note dated Dec. 4/16 given in liquidation of one-half taxes assessed against their leasehold, King St. extension	55.70	55.70
	FIREWOOD SALES		
20	Honolulu Junk Co. for wood derived from trees felled by storm, as per contract dated Dec. 6/18 - measured for period Dec 6/15:		
	Kakaako lands 1.50 cords @ $4.00	6.00	
	Palama lands 4.25 " " 4.50	19.12	25.12
	REPAIRS (Keei Road)		
13	T. C. White, Kona Agent, refund of unexpended balance of moneys advanced to repair storm damage Sept. 14/18	11.22	11.22
	LAW		
21	J. M. Ambrose per A. G. M. Robertson, for q.c. to a beach lot of 25/100 acre, Lahaina, Maui, now the subject of litigation - Ambrose vs. Kealakaa - Deed dated 12/21/18.	100.00	100.00
	SUNDRY TENANTS		
1/31	As per details pp 29/35		
	Rents	14,626.10	
	Taxes	3,942.05	18,568.15
			$28,906.21

BERNICE P. BISHOP ESTATE,

RENTS AND TAXES COLLECTED - DECEMBER, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
2	264b	D. Kahalaluhi, ...	12 mo to Jun 1/19	$ 2.00	$	
	522c	Terr. Hotel Co., ..	3 " Mar 1/19	375.00		
	880a	Lung Do Wai Co., ..	6 " Jun 1/19	80.00	10.95	'18 bal
	916	Pang Chew, ...	1 " Dec 1/18	150.00		
	1224	Terr. Hotel Co., ..	3 " Mar 1/19	50.00		
	1521	John Hilo, ...	6 " Jan 1/19	5.00	5.00	'18 a/c
	1650	L. M. Keanui, ...	6 " Apl 1/19	10.00		a/c
	1700	City Mill Co., ...	6 " Jun 1/19	17.50		
	1812	K. I. Nishimura, ..	6 " May 1/19	15.00	2.30	'18 bal
	1851	S. Hinochi, ...	6 " Jun 1/19	25.00		
	1953	D. P. R. Isenberg,.	3 " Mar 1/19	125.00		
	2041	K. Otha, ...	6 " Jun 1/19	15.00		
	2048	Y. Fujita, ...	6 " Jun 1/19	13.00	11.20	'18-7 mo
	2051	K. Nishiyama, ...	6 " Jun 1/19	17.50	14.85	'18-7 mo
	2053	Yano, ...	6 " Jun 1/19	35.00	30.00	'18-7 mo
	2060	T. Wakida, ...	6 " Jun 1/19	60.00	21.05	'18-7 mo
	2057	Seikichi Abe, ...	6 " Jun 1/19	17.50	20.50	'18-7 mo
	2065	M. Naramoto, ...	6 " Jun 1/19	12.50	10.70	'18-7 mo
	2066	K. Nakagawa, ...	6 " Jun 1/19	9.00	6.35	'18-7 mo
	2068	U. Taketa, ...	6 " Jun 1/19	18.50	15.80	'18-7 mo
	2069	A. Yoshimoto, ...	6 " Jun 1/19	10.00	8.10	'18-7 mo
	2070	S. Sumada, ...	6 " Jun 1/19	11.50	9.80	'18-7 mo
	2071	A. Tujimoto, ...	6 " Jun 1/19	5.50	4.50	'18-7 mo
	2073	Aki Hayashi, ...	6 " Jun 1/19	12.00	10.35	'18-7 mo
	2074	S. Mori, ...	6 " Jun 1/19	8.00	6.85	'18-7 mo
	2075	Y. Ichinose, ...	6 " Jun 1/19	11.00	9.40	'18-7 mo
	2077	S. Nishibata, ...	6 " Jun 1/19	12.50	10.55	'18-7 mo
	2144	Wing Sing Wai Co.,.	12 " Jan 1/19	135.05		bal
	2149	D. Kahaluhi, ...	12 " Jun 1/20	10.00		
	2056	Kiyotaro Norisugi,.	6 " Jun 1/19	13.50		
	----	Allen & Robinson, .	1 " Jan 1/19	90.00		
	----	A. C. Kitchler, ...	1 " Jan 1/19	20.00		
	----	Lee Newton, ...	1 " Jan 1/19	30.00		
	----	Trent Trust Co., ..	1 " Jan 1/19	50.00		
3	916	Pang Chew, ...	.....	.....	109.80	'18 bal
	1319	Maui Trading Co., .	6 mo to Jun 1/19	60.00		
	1518	W. G. Let, ...	6 " Nov 1/18	75.00	13.15	'18 "
	1770	Kyoyei Shokwai, ...	3 " Mar 1/19	120.00		
	1876	David Kakalia, ...	6 " Mar 1/19	2.50		bal
	1946	Masakichi Ikeda, ..	6 " Jun 1/19	20.00		
	2081	Ozaki Edo, ...	6 " Jun 1/19	12.00	9.95	'18-7 mo
	2084	H. Mori, ...	6 " Jun 1/19	12.50	10.35	'18-7 mo
	----	Inter-Island S N Co	1 " Jan 1/19	40.00		
4	2133	Manuel Ferreira, ..	.....		6.90	'18-4 mo
	1052	Pack Hoo & Mew Yee,	1 mo to Jan 1/19	33.35		
5	2052	K. Inoye, ...	6 " Jun 1/19	55.00	47.50	'18-7 mo
	1877	Yang K. Pil, ...	12 " Sep 1/19	17.00	4.25	'17/18
	1878	Miss K. Yur, ...	12 " Sep 1/19	11.50	2.85	"
	1879	Lyu Ey Wha, ...	12 " Sep 1/19	16.50	4.15	"
	1880	Lee Choo Dai, ...	12 " Sep 1/19	13.00	3.20	"
	1881	Han Ki Woon, ...	12 " Sep 1/19	20.00	5.00	"
	1882	Hong C. Pya, ...	12 " Sep 1/19	13.50	3.40	"
	1883	Pack D. Kui, ...	12 " Sep 1/19	14.00	3.55	"
	1884	Song K. Oh, ...	12 " Sep 1/19	13.00	3.20	"
	1885	Kim C. Hun, ...	12 " Sep 1/19	13.00	3.20	"
	1886	Kim C. Eun, ...	12 " Sep 1/19	15.50	3.85	"
	1887	Kim K. Yun, ...	12 " Sep 1/19	16.50	4.05	"
	1888	Kim K. Kyun, ...	12 " Sep 1/19	15.00	3.80	"
	1889	Chong Yoon, ...	12 " Sep 1/19	25.50	6.35	
		FORWARDED, ...		$2105.90	456.75	

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RENTS AND TAXES COLLECTED - DECEMBER, 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought forward, ..		$ 2105.90	$ 456.75	
5	1890	Kim Y. Doo, ...	12 mo to Sep 1/19	14.00	3.55	'17/18
	1891	Lee S. Ok, ...	12 " Sep 1/19	16.00	4.00	"
	1892	Chong Kyun, ...	12 " Sep 1/19	16.50	4.05	"
	1893	Lee Bu Sur, ...	12 " Sep 1/19	15.50	3.85	"
	1894	Lee K. Bor, ...	12 " Sep 1/19	14.00	3.55	"
	1895	Choi Man, ...	12 " Sep 1/19	14.00	3.45	"
	1896	Whang C. No, ...	12 " Sep 1/19	13.00	3.20	"
	1897	Chang Sam, ...	12 " Sep 1/19	13.00	3.20	"
	1898	Park Y. Soon, ...	12 " Sep 1/19	13.00	3.20	"
	1899	Shong Shun, ...	12 " Sep 1/19	12.50	3.05	"
	1900	Lee Y. Hoi, ...	12 " Sep 1/19	11.50	2.85	"
	1901	Kang P. Sur, ...	12 " Sep 1/19	9.00	2.25	"
	1902	Park C. Long, ...	12 " Sep 1/19	14.00	3.45	"
	1903	Park N. Sun, ...	12 " Sep 1/19	11.00	2.75	"
	1904	Gee K. Sur, ...	12 " Sep 1/19	11.00	2.75	"
	1905	Choi Kyung, ...	12 " Sep 1/19	15.00	3.65	"
	1906	Kim C. Lo, ...	12 " Sep 1/19	14.00	3.55	"
	1907	Her C. Yill, ...	12 " Sep 1/19	15.00	3.80	"
	1908	Lee S. Bok, ...	12 " Sep 1/19	15.00	3.80	"
	1909	Kang S. Pil, ...	12 " Sep 1/19	14.50	3.60	"
	1910	Sur D. Hyun, ...	12 " Sep 1/19	7.50	1.85	"
	1912	Park K. Sun, ...	12 " Sep 1/19	21.50	5.35	"
	1877	Yang C. Pil, ...	.....	.....	1.60	'19 a/c
	1878	Min K. Yur, ...	.....	.....	1.10	'19 "
	1879	Lyu Ey Wha, ...	.....	.....	1.55	"
	1880	Lee Choo Dai, ...	.....	.....	1.20	"
	1881	Han K. Woon, ...	.....	.....	1.90	"
	1882	Hang C. Pya, ...	.....	.....	1.30	"
	1883	Pack D. Kui, ...	.....	.....	1.35	"
	1884	Song K. Oh, ...	.....	.....	1.20	"
	1885	Kim C. Hun, ...	.....	.....	1.20	"
	1886	Kim C. Eun, ...	.....	.....	1.45	"
	1887	Kim K. Yun, ...	.....	.....	1.55	"
	1888	Kim K. Hyun, ...	.....	.....	1.45	"
	1889	Chong Yoon, ...	.....	.....	2.40	"
	1890	Kim Y. Doo, ...	.....	.....	1.35	"
	1891	Lee S. Ok, ...	.....	.....	1.50	"
	1892	Chung Kyun, ...	.....	.....	1.55	"
	1893	Lee Boo Sur, ...	.....	.....	1.45	"
	1894	Lee K. Bor, ...	.....	.....	1.35	"
	1895	Choi Man, ...	.....	.....	1.30	"
	1896	Whang C. No, ...	.....	.....	1.20	"
	1897	Chang Sam, ...	.....	.....	1.20	"
	1898	Park Y. Soon, ...	.....	.....	1.20	"
	1899	Shong Shun, ...	.....	.....	1.15	"
	1900	Lee Y Hoy, ...	.....	.....	1.10	"
	1901	Kong P. Sur, ...	.....	.....	.85	"
	1902	Park C. Long, ...	.....	.....	1.30	"
	1903	Park N. Sun, ...	.....	.....	1.05	"
	1904	Gee K. Sur, ...	.....	.....	1.05	"
	1905	Choi Kyung, ...	.....	.....	1.40	"
	1906	Kim C. Lo, ...	.....	.....	1.35	"
	1907	Her C. Yill, ...	.....	.....	1.45	"
	1908	Lee S. Bok, ...	.....	.....	1.45	"
	1909	Kang S. Pil, ...	.....	.....	1.35	"
	1910	Sur D. Hyun, ...	.....	.....	.70	"
	1912	Park K. Sun, ...	.....	.....	2.00	"
	1052	Pack Hoo & Mew Yee, ...	.....	.....	57.80	'18 bal
	1559	Alfred Kaili, ...	6 mo to Jul 1/19	10.00		a/c
	1864	J. Yamashiro, ...			16.00	'18 bal
	1478	Chong Sam, ...	6 " Jun 1/19	60.00	13.15	'18 "
	2046	H. Oumae, ...	6 " Jun 1/19	22.50	19.10	'18-7 mo
		Forwarded, ..		$2498.90	$685.10	

RENTS AND TAXES COLLECTED - DECEMBER 1918.

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Yr.
		Brought forward, ..		$ 2498.90	$ 685.10	
5	2054	S. Inouye, ...	6 mo to Jun 1/19	15.00	12.90	'18-7 mo
	2085	Jenzo Monji, ...	6 " Jun 1/19	12.50	10.35	'18-7 mo
	2090	R. Watanabe, ...	6 " Jun 1/19	36.50	31.30	'18-7 mo
6	1383	Kaiwiki Sugar Co.,.	6 " Jun 1/19	750.00		
	1404	Lewers & Cooke, Ltd	6 " Jun 1/19	300.00		
	1499	James H. Love, ...	.....		93.35	'18 a/c
	1499	James H. Love, ...	.....		26.65	'18 a/c
	1950	Dr. James R. Judd .	6 mo to Jun 1/19	207.50		
	2003	James H. Love, ...	6 " Dec 1/18	67.50	12.50	'18 a/c
	2038	Tomokei Sakata, ...	6 " Jun 1/19	12.50	8.80	'18-7 mo
	2041	K. Otha, ...	.....		9.60	'18-7 mo
	2042	Matsutaro Tommaru,.	6 mo to Jun 1/19	10.50	8.75	'18-7 mo
	2055	Mau Chan Lin, ...	6 " Jun 1/19	8.50	7.15	'18-7 mo
	2080	S. Nakagawa, ...	6 " Jun 1/19	13.00	11.00	'18-7 mo
7	340c	R. W. Holt, ...	6 " Jan 1/19	10.00	1.80	'18 bal
9	1589	Manuel Pacheco, ...	6 " Jul 1/19	20.00		
	1631	I. Kodama, ...	.....		4.65	'18 bal
	2028	Joe Medeiros, ...	6 mo to Jun 1/19	13.00		
	2032	Frank Medeiros, ...	6 " Jun 1/19	30.50		
	2062	C. Tanaka, ...	6 " Jun 1/19	75.00	49.45	'18-7 mo
	2079	Ishibata C	6 " Jun 1/19	24.00	20.50	'18-7 mo
	2082	S. Hirahara, ...	6 " Jun 1/19	10.50	9.05	'18-7 mo
	2087	T. Kitazaki, ...	6 " Jun 1/19	35.00	30.00	'18-7 mo
	2095	Kwanjiro Hattori, .	6 " Jul 1/19	32.00		
11	528a	Jas. B. Castle Est.	6 " Oct 1/18	2010.00	367.80	'18 bal
	1491	K. Matsumoto, ...	6 " Jun 1/19	250.00		
	1536	Wong Kim, ...	.....		5.40	'18 bal
	1481a	J. R. Amorin, ...	1 mo to Jan 1/19	30.00		
	1745	Benny & Co., Ltd.,.	1 " Jan 1/19	60.00		
	1943	Solomon Pili, ...	6 " Jun 1/19	20.00		
	1992	M. Puulei et al, ..	6 " Jun 1/19	50.00	9.05	'18 bal
	2031	K. Ogata, ...	6 " Jun 1/19	27.50	23.40	'18-7 mo
	2036	T. Harada, ...	6 " Jun 1/19	8.00	6.50	'18-7 mo
	2037	Tametame Nagawa, ..	6 " Jun 1/19	13.00	11.20	'18-7 mo
	2039	K. Matsumoto, ...	6 " Jun 1/19	5.00	3.30	'18-7 mo
	2148	Mau Sing Wai Co., .	12 " Aug 1/19	15.00	1.90	'18-5 mo
	----	Honolulu Junk Co.,.	1 wk to Dec18/19	25.00		
12	754a	J. Kalawaia, ...	6 mo to Jul 1/19	12.50	11.90	'18
	1595	Chas. B. Makee, ...	12 " Dec 1/19	20.00		
	2096	D. P. R. Isenberg,.	6 " Jun 1/19	30.00		
	2150	Hikosuke Harada, ..	.....		.25	'18-5 mo
13	1547	Louis K. Makanani,.	6 mo to Dec 1/18	30.00	5.10	'18
	1947	E. Faxon Bishop, ..	6 " Jun 1/19	275.00		
	2035	Y. Horita, ...	6 " Jun 1/19	12.50	9.80	'18-7 mo
	2151	Peter N. Nielson, .	6 " Jul 1/19	30.00		
14	1435a	City & Co. of Hon.,	.....		329.10	'18 bal
	1459	Pacific Eng. Co., .	6 mo to Jun 1/19	300.00		
	2045	F. Miyagawa, ...	6 " Jun 1/19	22.50	18.90	'18-7 mo
	2119	City & Co. of Hon..	.....		18.90	'18 bal
16	423b	Waialua Agric. Co.,	.....		1.80	'18-5 mo
	746	Waialua Agric. Co.,	.....		137.25	'18 bal
	876	Waialua Agric. Co.,	.....		205.85	'18 bal
	955	D. Kali, ... bal	.....		5.30	'17/18
	1042	Waialua Agric. Co.,	.....		9.15	'18 bal
	1191	Waialua Agric. Co.,	.....		4.55	'18 bal
	1279	Waialua Agric. Co.,	.....		2.35	'18 bal
	1380	Waialua Agric. Co.,	.....		6.75	'18 bal
	1521	John Hilo, ...	.....		4.15	'18 bal
	1833	J. M. Dowsett, ...	.....		38.40	'18 bal
	1839	Ida Takizoa, ...	.....		36.20	'18 bal
	1268	I. Takano, Tr., ...	.1 mo to Jan 1/19	20.00	70.00	'18 bal
	2047	K. Kuraiwa, ...	6 " Jun 1/19	5.00	4.15	'18-7 mo
	2049	H. Hamamoto, ...	6 " Jun 1/19	5.00	3.50	'18-7 mo
	2050	S. Fuchikami, ...	6 " Jun 1/19	18.00	15.50	'18-7 mo
	2072	N. Matsumoto, ...	6 " Jun 1/19	7.00	6.00	'18-7 mo
		FORWARDED, ...		$7483.40	2406.30	

RENTS AND TAXES COLLECTED - DECEMBER 1918.

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Yr.
		Brought forward, ..		$7483.40	$2406.30	
16	2078	S. Maemoto, ...	6 mo to Jun 1/19	6.00	4.90	'18 bal
17	2005	Becky K. Mottas, ..	6 " Feb 1/19	5.30		a/c
	2018	Minoge Uyeno, ...	6 " Jun 1/19	22.00	3.20	'18 bal
	2063	K. Saito, ...	6 " Jun 1/19	17.00	14.50	'18-7 mo
18	1374	C. Q. Yee Hop, Tr.,	.....	.....	115.35	'18 bal
	2040	G. Nashimoto, ...	6 mo to Jun 1/19	12.50	9.70	'18-7 mo
	2058	T. Yamaguchi, ...	6 " Jun 1/19	18.50	15.60	'18-7 mo
	2153	Ume Muramoto, ...	6 " Jun 1/19	20.00	.35	'18-1 mo
	----	Hon Planing Mill, .	1 " Jan 1/19	40.00		
19	763	John A. Maguire Est	6 " Jun 1/19	517.00	107.25	'18 bal
	801	Union Feed Co., ...	.....	.....	118.95	'18 bal
	802	Union Feed Co., ...	.....	.....	65.85	'18 bal
	1318	Sandwich Is. Honey	.....	.....	2.30	'18 bal
	1498	John A. Maguire Est	.....	.....	9.30	'18 bal
	1594	Kaleihiwahiwa (w) .	6 mo to Apl 1/19	16.00		a/c
	2026	Jonah Kumalae, ...	6 " Jun 1/19	87.50	67.20	'18-7 mo
20	713	Catton, Neill & Co.	3 " Mar 1/19	300.00		
	1596	T. Toyanaga, ...	6 " Jun 1/19	27.50		
	1850	Eisuke Harada, ...	.....	.....	10.40	'18 bal
	1856	Eisuke Harada, ...	.....	.....	5.20	'18 bal
	1997	Eisuke Harada, ...	.....	.....	7.65	'18 bal
	2064	T. Takasaki, ...	6 mo to Jun 1/19	24.00	20.20	'18-7 mo
21	1972	Ellen R. Clarke, ..	6 " Apl 1/19	75.00		
23	1869	Matsu Sakai, ...	6 " Jun 1/19	25.00		
	2110	Yosisuke Miyagawa,.	6 " Jul 1/19	15.00		
	2117	Iwaichi Tamura, ...	6 " Jul 1/19	12.50		
24	1866	Chas. D. Walker, ..			17.90	'18 bal
	917	Pang Lum Mau, ...	1 " Jan 1/19	66.85		
	1051	Pang Lum Mau, ...	1 " Jan 1/19	16.85		
	1399a	City & County, Hon.	6 " May 1/19	75.00		
	1662	Joao Lillela, ...	6 " Jun 1/19	12.50		
	2013	Toyumetsu Tokuda, .	6 " Jun 1/19	22.50	3.30	'18 bal
	2115	Tatehiko Murakame,.	6 " Jul 1/19	7.50		
26	2086	M. Sokabe, ...	6 " Jun 1/19	6.50	5.35	'18-7 mo
	2105	Taramatsu Taga, ...	6 " Jul 1/19	15.00		
	2107	Hikosaki Harada, ..	6 " Jul 1/19	15.00		
	2109	Usabura Kasiwamura,	6 " Jul 1/19	12.50		
	2111	Manikichi Yamamoto,	6 " Jul 1/19	12.50		
	2112	Torihiko Taga, ...	6 " Jul 1/19	20.00		
	2113	Eiichiro Yakabe, ..	6 " Jul 1/19	20.00		
	2114	Matao Taga, ...	6 " Jul 1/19	15.00		
27	916	Pang Chew, ...	1 " Jan 1/19	150.00		
	1196	Mrs.F.W.Macfarlane,			8.05	'18 bal
	1197	Mrs.F.W.Macfarlane,			18.30	'18 bal
	2104	Toshioshi Ukino, ..	6 " Jul 1/19	12.50		
	2118	Tusuki Moriyama, ..	6 " Jul 1/19	7.50		
	2154	E. A. Mott-Smith, ,	6 " Mar 1/19	30.00	6.30	'18-4 mo.
	----	Antone Schnerr & Co	1 " Feb 1/19	30.00		
28	768b	Joseph Carvahlo, ..	6 " Jun 1/19	17.50	3.05	'18 bal
	2108	Kaakichi Morishige,	6 " Jul 1/19	12.50		
	2116	Soichiro Nakamura,.	6 " Jul 1/19	12.50		
30	490a	R. A. Lyman Est., .			46.75	'18 bal
	923	O. T. Shipman, ...	6 " Apl 1/19	250.00		
	1018	Joaquin Lopes, ...	6 " May 1/19	12.50		
	1027	C. F. Bradshaw, ...	6 " May 1/19	12.50		
	1029	Tadaichi Doi, ...	6 " May 1/19	12.50		
	1045	First Trust Co.Hilo	6 " May 1/19	37.50	17.85	'18 bal
	1050	L. Tumner Co., ...	6 " May 1/19	37.50		
	1056	R. Sumeda, ...	6 " May 1/19	17.50		
		FORWARDED, ...		$9,694.40	3,111.05	

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RENTS AND TAXES COLLECTED - DECEMBER 1918.

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Yr.
		Brought forward, ..		$ 9694.40	$ 3111.05	
30	1065a	Murakame Matsutaro,	6 mo to May 1/19	17.50		
	1067	L. F. Mendonca, ...	6 " May 1/19	12.50		
	1071	J. Kaiama, ...	6 " May 1/19	15.00		
	1074	Mrs. Young Chung, .	6 " May 1/19	12.50		
	1075	T. Ah Ping, ...	6 " May 1/19	20.00		
	1078	First Tr. Co., Hilo	6 " May 1/19	12.50	9.70	'18 bal
	1080	Tadaichi Doi, ...	6 " May 1/19	20.00		
	1111	Geo. N. Day, ...	6 " Apl 1/19	10.00		
	1153	Hilo Mac. Factory,.	6 " May 1/19	12.50		
	1203	Anna E. Short, ...	6 " Apl 1/19	21.60	4.20	'18 bal
	1207	First Tr. Co., Hilo	6 " Apl 1/19	12.50	12.10	'18 bal
	1235	Y. Matsumoto, ...	6 " May 1/19	27.50		
	1264	First Tr. Co., Hilo	6 " May 1/19	12.50	9.10	'18 bal
	1265	C. F. Bradshaw, ...	12 " Nov 1/19	25.00		
	1284	L. Chau, ...	6 " May 1/19	25.00		
	1285	S. Yamamura, ...	6 " May 1/19	15.00		
	1286	Dodo Mitsugoro, ...	6 " May 1/19	10.00		
	1344	C. F. Bradshaw, ...	6 " Apl 1/19	7.50		
	1346	Iida & Inouye, ...	6 " May 1/19	20.00		
	1347	T. Ikeda, ...	6 " May 1/19	25.00		
	1349	Crescent C. C. Co.,	6 " May 1/19	12.50		
	1350	T. Ah Ping, ...	6 " May 1/19	7.50		
	1351	C. F. Bradshaw, ...	6 " May 1/19	7.50		
	1352	H. Doi, ...	6 " Jun 1/19	12.50		
	1384	Dr. S. Nakazawa, ..	6 " May 1/19	60.00		
	1402	Segawa, ...	6 " May 1/19	15.00		
	1407	W. Inada, ...	6 " Jun 1/19	40.00	20.60	'18 bal
	1408	H. I. Young, ...	6 " Jun 1/19	15.00		
	1409	Ah Chee & Ah Wing,.	6 " Jun 1/19	7.50		
	1413	W. Inada, ...			10.55	'18 bal
	1450	K. Uyeno, ...	6 " May 1/19	12.50		
	1451	K. Kuratsu, ...	6 " May 1/19	12.50		
	1483	Lum Chee Trustee, .	6 " May 1/19	50.00		
	1669	Hop Kee, ...	6 " May 1/19	37.50		
	1801	Anna E. Short, ...	6 " Apl 1/19	5.00	.90	'18 bal
	1842	Wm. T. Balding, ...	6 " May 1/19	25.00		
	1843	T. Guard, ...	6 " May 1/19	25.00		
	1844	G. J. Richardson, .	6 " May 1/19	25.00		
	1845	Alvah A. Scott, ...	6 " May 1/19	25.00		
	1846	J. W. Russell, ...	6 " May 1/19	25.00		
	1847	H. A. Trushlow, ...	6 " May 1/19	25.00		
	1848	E. M. R. Smith, ...	6 " May 1/19	25.00		
	1854	James Henderson, ..	6 " May 1/19	25.00		
	1859	Hattie S. Lewis, ..	6 " May 1/19	25.00		
	2011	Y. Omura, ...	6 " Apl 1/19	100.00		
	2017	A. J. Gomes, ...	6 " Jun 1/19	50.00		
	----	S. P. Peterson, ...	3 " Jan 1/19	12.00		
	----	Volcano Stables, ..	3 " Mar 1/19	37.50		
	620a	Keohu, ...	.....		1.00	'18
	627	Kumutaee, ...	.....		2.40	'18
	628	P. K. Kupo, ...	.....		1.40	'18
	630a	S. H. Helani, ...	.....		3.60	'18
	631	Kalua Estate, ...	.....		4.05	'18
	632	Peleo Estate, ...	.....		4.05	'18
	636	Kala, ...	.....		4.85	'18
	637a	Henry Mailolo, ...	12 mo to Jan 1/19	13.00	4.40	'17/18
	638b	Kauhi, ...	12 " Jan 1/19	20.00	6.85	'17/18
	639a	Lona Kaheana, ...	.....		.45	'18
	640a	Wm. Kaili, ...	.....		4.25	'18
	641a	Apela Waikiki, ...	.....		.45	'18
	648a	S. Kanamu, ...	.....		4.05	'18
	650	Kukua et al, ...	.....		3.60	'18
		FORWARDED, ...		$10781.00	$3223.60	

RENTS AND TAXES COLLECTED - DECEMBER 1918.

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Yr.
		Brought Forward, ..		$10781.00	$3223.60	
30	655a	Nihi Mailolo, ...	12 mo to Jan 1/19	10.00	3.40	'17/18
	656a	Lui Panui, ...	12 " Jan 1/19	3.00	1.00	"
	808a	Kaaihue, ...	6 " Jan 1/19	12.50	5.05	'18
	812	J. Kaeo, ...	6 " Jan 1/19	12.50	5.05	'18
	813a	A. Kamatihi, ...	6 " Jan 1/19	10.00	4.05	'18
	815a	Joseph Manunu, ...	6 " Jan 1/19	25.00	10.05	'18
	819a	Rose K. McKeague, .	6 " Jan 1/19	7.30	3.00	'18
	821a	Nawe & Naea, ...	12 " Jan 1/20	16.00	3.20	'18
	888	John Gaspar, ...	6 " Jan 1/19	137.50		
	908	Awa, ...	6 " Jan 1/19	10.00	6.85	'18 a/c
	996	C. Akui, ...	6 " Jan 1/19	12.50	5.05	'18
	997	Koyama Morida, ...	12 " Jan 1/19	45.00	11.15	'17/18
	1005	D. K. Baker, ...	6 " Jan 1/19	12.50	1.65	'18 a/c
	1006	Ellen Haili, ...	6 " Jan 1/19	6.50	2.60	'18
	1011	Ah Pau, ...	12 " Jan 1/19	30.00	10.25	'17/18
	1012	Sam Kaai, ...	12 " Jan 1/19	17.50	5.95	'17/18
	1013	Ah En, ...	12 " Jan 1/19	15.00	5.10	'17/18
	1053	Tateyama, ...	6 " Jan 1/19	10.00	4.05	'18
	1110	John Gaspar, ...	6 " Mar 1/19	145.00		
	1121	J. W. Kumakoa, ...	6 " Nov 1/18	12.00	4.10	'17/18
	1159	Awa, ...			1.20	'18
	1194a	K. Tsmao, ...	12 " Jan 1/19	13.00	4.40	'17/18
	1199	Nishima, ...	6 " Jan 1/19	30.00		
	1231	M. Morimoto, ...	6 " Jan 1/19	10.50	4.20	'18
	1270	Kona Tobacco Co., .	6 " Jul 1/18	400.00	75.20	'18 bal
	1274a	Migita Matataro, ..	12 " Jan 1/19	12.60	2.35	'18
	1275	Matsui Tasaboro, ..	12 " Jan 1/19	23.10	4.30	'18
	1278	Shigematsu Kawano,.	12 " Jan 1/19	24.00	4.50	'18
	1288	Saito Uhatchi, ...	12 " Jan 1/19	11.00	2.05	'18
	1289a	I. Mantaro, ...	12 " Jan 1/19	35.00	6.20	'17/18
	1290b	Tonaka Heitaro, ...	12 " Jan 1/19	5.20	.95	'18
	1310a	Chudso Aoke, ...	12 " Jan 1/19	9.70	1.80	'18
31	1313a	N. Kawasaki, ...	6 " Jan 1/19	23.00		
	1317a	U. Yamasaki, ...	6 " Oct 1/18	25.00	15.95	'17/18
	1339	Isagawa Tarahe, ...	12 " Jan 1/19	15.80	2.95	'18
	1340	Sonoda Yotaro, ...	12 " Jan 1/19	6.60	1.25	'18
	1342	Tanaka Heitaro, ...	12 " Jan 1/19	5.00	.95	'18
	1365	S. Taguma, ...	12 " Jan 1/19	13.40	2.50	'18
	1392	John David, ...			2.80	'18
	1393	G. K. Lincoln, ...	12 " Jan 1/18	11.00	3.20	'16/17
	1393	G. K. Lincoln, ...	12 " Jan 1/19	.50	2.20	'18 a/c
	1416a	Y. Ichimura, ...	6 " Jul 1/19	10.00	4.05	'18
	1424a	K. Tsumao, ...	12 " Jan 1/19	19.00	6.45	'17/18
	1487	K. Kailiuana, ...	6 " Jan 1/19	7.50	3.00	'18
	1488	K. Yamashita, ...	6 " Jan 1/19	10.00	4.05	'18
	1501	M. Yamada, ...			2.40	'18
	1502	Herman Isaac, ...	12 " Jan 1/19	9.00	3.05	'17/18
	1605	M. Keizo, ...	12 " Jan 1/19	45.00	15.35	'17/18
	1610	Tetsu Sonoda, ...	12 " Jan 1/19	28.00	3.55	'17/18
	1612	M. Hirazumi, ...	12 " Jan 1/19	25.00	3.15	'17/18
	1614	S. Uemura, ...	12 " Jan 1/19	22.50	2.85	'17/18
	1615	A. Tanaka, ...	6 " Jan 1/19	11.25	1.70	'18
	1617	M. Morimioto, ...	6 " Jan 1/19	15.00	1.85	'18
	1618	S. Kantaro, ...	12 " Jan 1/19	24.00	3.05	'17/18
	1619	G. Oshima, ...	6 " Jan 1/19	15.00	1.85	'18
	1620	M. Yamada, ...	12 " Jan 1/19	30.00	3.15	'17/18
	1621	O. Toyokichi, ...	6 " Jan 1/18	11.65		bal
	1621	O. Toyokichi, ...	12 " Jan 1/19	25.00	3.15	'17/18
	1623	T. Nakatsu, ...	6 " Jan 1/19	27.50	4.10	'18
	1624	M. Tateyama, ...	6 " Jan 1/19	15.00	1.85	'18
		FORWARDED, ...		$12355.60	$3522.70	

RENTS AND TAXES COLLECTED - DECEMBER 1918.

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Yr.
		Brought Forward, ..		$12355.60	$3522.70	
31	1626	Keiziro Matsumoto,.	6 mo to Jul 1/19	15.00		
	1639	U. Tanekichi, ...	12 " Jan 1/19	30.00	3.80	'17/18
	1651	Kekoa Panui, ...	12 " Jan 1/19	30.00	3.80	'17/18
	1710a	D. K. Baker, ...			1.50	'18
	1802	Reeiju Matsumoto, .	6 " Jan 1/19	10.00	3.00	'18
	1861	H. Hoomanawanui, ..	12 " Jan 1/18	1.00		
	1861	H. Hoomanawanui, ..	12 " Jan 1/19	12.00	3.80	'17/18
	1991	Hui Aina o Kealia ,			55.95	'18 bal
	421b	Lum Foo Chin, ...			21.95	'18 bal
	960b	Maunalua Fishing Co	6 " Feb 1/19	791.25	274.50	'18 bal
	1354a	Con. Amusement Co.,	3 " Mar 1/19	600.00		
	975a	Wing Tai Wai Co., .	6 " Jul 1/19	43.75		
	1949	Walker & Williamson	6 " Jun 1/19	200.00	45.10	'18 bal
	1489	M. J. Scully, ...	6 " Jul 1/19	375.00		
	2106	H. Yamamoto, ...	6 " Jul 1/19	12.50		
	2156	Hon. R. T. & Land	6 " Aug 1/19	100.00	1.70	'18-5 mo
	2157	Hon. R.T. & Land Co.			4.25	'18-5 mo
	----	May K. Brown, ...	6 " Jun 1/19	50.00		
		TOTAL, ...		$14626.10	$3942.05	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JANUARY, 1919

Date			
	INTEREST		
15	Kalakaua Ave. Bonds $15,500 6 mos 5½%	$ 426.25	$ 426.25
	KAMEHAMEHA SCHOOLS		
3	Registrar, Bal. Dec. collections	3,149.37	
24	" a/c Jan. "	1,358.68	4,508.05
	FEES (Lease Assignments)		
3	R.Wallace to McCandless & Dowsett, Kona	2.50	
7	H. Yokota " C. Tanour, Kapalama	2.50	
22	H. Oshikawa" Am.Jap.Invest.Co, Kaumokapili.	2.50	
27	W. O. Barnhart to Lum Chong, Kakaako	2.50	
	Hans Jensen " Lealoha Jensen, Kapalama ...	2.50	
28	T. Takasaki " Yenguchi Yoneda, Kapaakea...	2.50	15.00
	SALES OF LAND		
8	James L. Awai, 1.52 acre Paalaa-kai, Waialua, Oahu, Deed dated Jan. 6/19, a/c purchase price	400.00	
10	Bal. purchase price	132.00	532.00
	FIREWOOD SALES		
9	Hon. Junk Co. for wood sold under contract dated Dec. 6/18 during period Dec 15/31 ...		
	Kakaako 0.5 cord @ 4.00 ..... 2.00 ..		
	Palama 11.5 " " 4.50 ..... 51.75 ..	53.75	
28	During period Jan 1/15		
	Palama 4.5 cord @ 4.50 ..... 20.25 ..		
	Waialae 5.0 " " 3.00 ..... 15.00 ..	35.25	89.00
	BUILDINGS a/c		
18	C. K. Ah Lin a/c purchase price ($1500) of old frame building standing on ground covered by (surrendered) Leases 758 and 804 at West corner Nuuanu & Kukui Streets, same to be removed by purchaser	750.00	750.00
	INSURANCE		
24	C. K. Ah Line, refund of proportionate part of premium paid Jan. 6/19 on F.F. Pol. A/844025 transferred on above sale	57.00	57.00
	BILLS RECEIVABLE		
13	W. H. McInerny a/c principal of Note No. 2. dated Nov. 19/13	2,500.00	2,500.00
	SUNDRY TENANTS		
1/31	As per details, pp 37/40		
	Rents	32,335.40	
	Taxes	1,734.20	34,069.60
			$42,946.90

BERNICE P. BISHOP ESTATE

RENTS AND TAXES COLLECTED - JANUARY, 1919.

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Yr.
2	14a	Hilo Sugar Co., ...	6 mo to Jul 1/19	$ 600.00	$	
	53c	Tong Wo Wai Co., ..	6 " Jul 1/19	75.00		
	84	Territory of Hawaii	12 " Jan 1/19	500.00		
	412a	Haw'n. Agric. Co.,.	6 " Jul 1/19	500.00		
	689	W. E. Rowell Est.,	6 " Jul 1/19	175.00		
	712	W. C. Achee Trustee	6 " Jul 1/19	250.00		
	1386	Jas. A. Rath, Tr. .			13.70	'18 bal
	1590	Sing Chong Co., ...	6 " Jul 1/19	1200.00		
	1696	Sing Chong Co., ...	6 " Jul 1/19	400.00		
	1823	Lung Do Wai Co., ..	6 " Jul 1/19	200.00	13.70	'18 bal
	1864	Kam. Investmant Co.	6 " Jul 1/19	82.50		
	2000	Hon. Const. & D. Co	3 " Apl 1/19	625.00		
	2012	Honomu Sugar Co., .	6 " Jul 1/19	980.00		
	2020	Onomea Sugar Co., .	6 " Jul 1/19	2789.25		
	----	Allen & Robinson ..	1 " Feb 1/19	90.00		
	----	Hustace Peck Co., .	6 " Jan 1/19	150.00	82.70	'18
	----	A. C. Kitchler, ...	1 " Feb 1/19	20.00		
	----	Trent Trust Co., ..	1 " Feb 1/19	50.00		
	798a	Geo. D. Robinson, .	12 " Jan 1/19	25.00	2.95	'18 bal
	1125a	Maunu Estate, ...	12 " Jan 1/20	155.00	23.80	'18
	1132a	Rose Kaanaana, ...	12 " Jan 1/20	125.00	22.90	'18
	1133a	Hoa (w)	12 " Jan 1/20	12.00	1.75	'18
	1308	Sing Lee Inn Co., .	6 " Jul 1/19	300.00	57.20	'18 bal
	1382b	Wah Quan, ...			4.55	'18 bal
	1468	Lawaina Makaea (w).	12 " Jan 1/20	20.00	3.65	'18
	1561	Man'l. De Caires, .	6 " Jul 1/19	20.00	9.15	'18
	2006	Quong Lee Yuen, ...	6 " Jul 1/19	30.00		
3	1171	T. C. White, ...			50.00	'18 bal
	1312	S. Kawahara, ...	6 " Jan 1/19	29.40	9.05	'18
	1328	S. Kawahara, ...	6 " Jan 1/19	46.25	17.45	'18
	1341	K. Keizo, ...	12 " Jan 1/19	25.00	5.05	'18
	1341	K. Keizo, ...			.80	'17
	1441	Robt. Wallace, ...			6.45	'18
	1190	Terr. Hotel Co., ..	12 " Jan 1/20	50.00		
	1223a	Hee Chut Sing, ...	6 " Jul 1/19	30.00		
	1471	Choy Wan, ...	6 " Jul 1/19	25.00		
	1670	Solomon Hanohano, .	6 " Jul 1/19	67.50	13.70	'18 bal
	589b	S. Ah Hoy Co., ...	6 " Jul 1/19	200.00	79.05	'18 bal
	746	Waialua Agric. Co..	6 " Jul 1/19	750.00		
	953a	Lee Yun Kwai, ...	6 " Jul 1/19	18.00		
	1191	Waialua Agric. Co..	12 " Jan 1/20	50.00		
	1279	Waialua Agric. Co..	12 " Jan 1/20	26.00		
	1380	Waialua Agric. Co..	12 " Jan 1/20	92.75		
	----	Inter-Island S.N.Co	1 " Feb 1/19	40.00		
	----	Lee Newton, ...	1 " Feb 1/19	90.00		
	2158	Sadayoshi Hamai, ..	6 " Jul 1/19	18.75		
4	989	See Tai Wai Co. ...	6 " May 1/19	163.75		
	478b	Kealoha (w)	6 " Jul 1/19	32.55	27.45	'18
	1136a	N. Iwaliko (w)	12 " Jan 1/20	50.00	9.15	'18
	1516	Kane Nakano, ...	6 " Jul 1/19	17.00		
	1597	A. G. Reis, ...	6 " Jul 1/19	90.00	15.20	'18 bal
	1719	Tanabe & Co., ...	6 " Jul 1/19	55.00		
	1769	J. L. Wailiula, ...	6 " Jul 1/19	50.00	5.90	'18
	1816	Taro Okubo, ...			35.85	'18 bal
6	1052	Pack Hoo & Mew Yee,	1 " Feb 1/19	33.35		
	1477	Oahu Sugar Co.	6 " Jul 1/19	840.50		
	2014	Uysuki Kamiyama, ..	12 " Jan 1/20	10.00		
	2028	Joe Mederios, ...			11.00	'18-7 mo
	2032	Frank Mederios, ...			26.05	'18-7 mo
	1323	K. Tamura, ...			14.65	'18 bal
	1484	Lum Mun Bin, ...	6 " Jul 1/19	60.00		
	1529	John Namaielua, ...	6 " Jul 1/19	20.00		
		FORWARDED, ...		$12354.55	$562.85	

RENTS AND TAXES COLLECTED - JANUARY, 1919.

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Yr.
		Brought Forward, ..		$12354.55	$ 562.85	
6	1582	M. Perreira, ...	6 mo to Jul 1/19	40.00		
	1707	John Andrade, ...			2.95	'18 bal
	1813	Wm. Andrade, ...	6 " Jun 1/19	20.00	7.05	'18
	1815	W. Hamamura, ...	6 " Jul 1/19	12.50	1.50	'18 bal
	1850	Eisuke Harada, ...	6 " Jun 1/19	50.00		
	1856	Eisuke Harada, ...	6 " Jun 1/19	30.00		
	1997	Eisuke Harada, ...	6 " Jun 1/19	42.50		
	2001	John Andrade, ...	6 " Apl 1/19	20.00	2.95	'18 bal
7	1296	Ng Fat, ...	6 " Jul 1/19	100.00	27.45	'18 bal
	1495	Bow Wo Sang, ...	6 " Jul 1/19	50.00		
	1663	U. Yoshida, ...	6 " Jun 1/19	20.00		
	1754	H. Yokota, ...	6 " Jul 1/19	12.50		
	1855	Hana Mitsutame, ...	6 " Jun 1/19	20.00		
	1857	M. P. Lindo, ...	6 " Jul 1/19	30.00		
	1945	S. Amimoto, ...	6 " Jun 1/19	20.00		
	2016	Sankero, ...	6 " Jun 1/19	17.50		
	2089	Z. Hirose, ...	6 " Jul 1/19	43.00		
	2126	K. Kagiwara, ...	6 " Aug 1/19	20.00	5.40	'18-5 mo
	2160	K. Keanu, ...	6 " Jul 1/19	37.00		
8	1385	Olaa Sugar Co., ...	6 " Jul 1/19	875.00		
	1568a	Amoy Amasin, ...	6 " Jul 1/19	20.00	4.55	'18 bal
	1581	Frank Souza, ...	6 " Jul 1/19	25.00		
	1636	J. Takenchi, ...	6 " Sep 1/19	12.50	4.65	'18
	1659	H. Aoki, ...	6 " Jun 1/19	165.00	30.20	'18 bal
	1701	Man'l. V. Branco, .	6 " Jul 1/19	32.50	9.75	
	1942	Matsu Sato, ...	6 " May 1/19	20.00		
	----	S. H. Dowsett, ...	6 " Jul 1/19	21.00		
	----	John D. Paris Est..	6 " May 1/19	30.00		
9	776	Hawn. Carriage M Co	1 " Nov 1/18	75.00		
	926	Hon Plant Co., ...	6 " Jul 1/19	181.00		
	1209	Lui Ko, ...	6 " Jul 1/19	12.50	4.60	'18 a/c
	1527	Helen N. Keanu, ...	6 " Jul 1/19	20.00		
	1552	John Akaloka, ...	6 " Jul 1/19	12.50		
	1594	Kaleihiwahiwa (w) .	6 " Apl 1/19	4.00		bal
	1660	McCandles & Dowsett	6 " Jul 1/19	125.00		
	1764	Au Hoon, ...	6 " May 1/19	18.00		
	1990	McCandles & Dowsett	6 " Jul 1/19	250.00		
	2002	Isaku Fukuda, ...	6 " Jun 1/19	70.00		
	2019	Akitaro Nakano, ...	6 " Jun 1/19	20.00	2.90	'18 bal
	2024	K. Kurihara, ...	6 " May 1/19	31.25	4.20	'18-8 mo
	2159	K. Hirano, ...	1 " Feb 1/19	125.00		
11	62	Liliuokalani Estate	6 " Jan 1/18	50.00		
	228b	Liliuokalani Trust,	12 " Jan 1/20	20.00		
	714	Hon Iron Wks Co., .	6 " Jul 1/19	1800.00		
	1232	Kukaiau Ranch Co.,.	6 " Jul 1/19	75.00		
	1432a	T. H. Davies & Co..	12 " Jan 1/20	120.00		
	1481a	Jos. R. Amorin, ...	1 " Feb 1/19	30.00		
	4583	Jos. Damata, ...	6 " Jul 1/19	20.00		
	1827	Chas. Hart Estate,.	6 " Jul 1/19	500.00		
	2059	G. Nakagawa, ...	6 " Jun 1/19	17.50	14.85	'18-7 m
	2092	Hisakichi Iwata, ..	6 " Jun 1/19	26.00	22.00	'18
	2098	M. Soranaka, ...	6 " Jul 1/19	85.00	21.80	'18 bal
	2129	Hon Iron Wks., ...	6 " Jul 1/19	625.00		
	----	Hawaiian Electric C	1 " Feb 1/19	5.00		
	1833	J. M. Dowsett and C. W. C. Deering, .	6 " Jul 1/19	262.50		
	1374	C. Q. Yee Hop Tr.,.	6 " Jun 1/19	375.00		
13	914	Jos P. Mendonca, ..	6 " Aug 1/19	125.00		
	1209a	Lui Ko, ...			4.55	'18 bal
	1219	J. B. Castle Estate	12 " Jan 1/19	2000.00	366.00	'18 a/c
	1541a	Gingkichi Serai, ..	6 " Jul 1/19	65.00		
	2093	Y. Iwamoto, ...			24.65	'18 "
14	1304a	Iatake, ...			2.30	'18 "
	1510	Bundo Matsuoshima & A. Cuichi, ...	6 " Jul 1/19	15.00	5.50	'18
		FORWARDED, ...		$21300.80	$1132.65	

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RENTS AND TAXES COLLECTED - JANUARY, 1919.

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Yr.
		Brought Forward, ..		$21300.80	$1132.65	
14	1601	Ml. M. Calhan, ...	6 mo to Jul 1/19	90.00	15.40	'18 bal
	1944	Konoshin Iseki, ...	6 " Jun 1/19	20.00		
	2123	Reynold McGrew, ...	6 " Jul 1/19	48.00		
15	1370	C. Brewer Estate, .	6 " Jul 1/19	1500.00		
	1566	M. Kataoka, ...	6 " Jul 1/19	22.00		
	1794	Amer. Factors Ltd..	6 " Jul 1/19	250.00		
	1816	Taro Okubo (w)	3 " Apl 1/19	90.00		
	1858	R. Koshiyama, ...	6 " Jul 1/19	15.00	2.20	'18 bal
	1999	E. A. Langton Boyle	6 " Jun 1/19	113.00		
16	767a	Sol. Kealoha, ...	12 " Jan 1/20	10.60	9.40	'18 a/c
	769a	Mau Sing Wai Co., .			49.85	'18 bal
	942a	Francisco Volpe, ..			13.70	'18
	1530	Jao King Botelho, .	6 " Jul 1/19	30.00		
	1553	Sun Tai Wai Co., ..			4.55	'18 bal
	1565	K. Nomura, ...	6 " Jul 1/19	11.00		
	1650	L. M. Keanui, ...			13.00	'18
	1745	Benny & Co., ...	1 " Feb 1/19	60.00		
	1865	Mau Sing Wai Co., .	12 " Jan 1/20	15.00		
	2008	Francisco Volpe, ..	6 " Jul 1/19	52.50		
17	1562	S. Kuroda, ...	6 " Jul 1/19	15.00		
	1579	S. Kuroda, ...	6 " Jul 1/19	15.00		
	1715	Becky K. Mottas, ..	6 " May 1/19	12.50		
	1726	Abraham Hobbs, ...	6 " Jul 1/19	3.50		
	2005	Becky K. Mottas, ..	6 " Feb 1/19	10.00		bal
18	462	Oahu Ry & Land Co..	6 " Jul 1/19	750.00		
	480a	S. M. Damon, ...	6 " Jan 1/19	300.00		
	1548	Annie K. Warren, ..	6 " Jul 1/19	20.00	6.50	'18 bal
	2061	Z. Takayama, ...	6 " Jun 1/19	30.00	10.15	'18-7 mo
20	131c	Joseph Aiau, ...	6 " Jun 1/19	30.00	5.50	'18 bal
	789	E. M. Ganzel, ...	6 " Jul 1/19	50.00	13.70	'18 bal
	909	Hoy On Society, ...	3 " Apl 1/19	75.00		
	933a	S. Ninomea, ...	6 " Jul 1/19	25.00		
	954a	Lung Do Wai Co., ..	6 " Jul 1/19	56.00	6.70	'18 bal
	1246	Hirokane, ...	6 " Jul 1/19	37.50	6.85	'18 bal
	1268	I. Takano Trustee,.	1 " Feb 1/19	20.00		
	1447	Jonathan Aiau, ...			1.20	'17 bal
	1486	Hawn. Dredging Co..	6 " Jul 1/19	667.50		
	1499	Jas. H. Love, ...	1 " Oct 1/18	100.00	25.00	'18 a/c
	1522	Keola Iliamu, ...	6 " Jul 1/19	20.00		
	1532	Ikaia Kaaihue, ...	6 " Jul 1/19	20.00	9.15	'18
	1578	Wing Hing Co. et al	6 " Jul 1/19	260.00		
	1689	Takataro Sonoda, ..	6 " Jul 1/19	25.00		
	1751	E. D. K. Wilmington	6 " Jul 1/19	15.00	1.80	'18 bal
	1759	K. Sakai, ...	6 " Jul 1/19	25.00		
	1841	M. Tanimura, ...	6 " Jul 1/19	12.50		
	1998	E. A. Mott-Smith, .	6 " Jun 1/19	30.00	9.45	'18 bal
	2135	M. Tanimura, ...			1.45	'18-4 mo
	----	R. H. Kahalewai, ..	3 " Apl 1/19	15.00		
21	484b	Jonah Kumalae, ...	6 " Jul 1/19	18.00	7.00	'18
	531c	Jonah Kumalae, ...	6 " Jul 1/19	100.00	16.10	'18 bal
	1523	Hana Kawi (w)	6 " Jul 1/19	20.00		
	1524	Hoopii Moses Wire,.	6 " Jul 1/19	20.00	6.50	'18 bal
	1559	Alfred Kaili, ...	6 " Jul 1/18	5.00		a/c
	1834	Keola Ilianu (w) ..	6 " Oct 1/19	20.00		
	1995	Kaoliko Naimu, ...	6 " Jul 1/19	5.40	4.60	'18
	1742	Lau Sam Hoon, ...	6 " Jul 1/19	12.50		
22	915a	Chang Yin Cock, ...	.....	.....	13.05	'18 bal
	1128a	John Paaluhi Estate	.....	.....	11.45	"
	1129a	Kalimapehu Estate,.	.....	.....	21.65	"
	1130a	Wing San Sing Co.,.	.....	.....	11.90	"
	1330	Chang Yin Cock, ...	.....	.....	24.00	"
	1360	K. Matsumoto Estate	3 mo to Apl 1/19	63.00		
	1381	K. Matsumoto Estate	6 " Jul 1/19	112.50		
	1436	Chang Yin Cock, ...			1.35	"
		FORWARDED, ...		$26643.80	$1491.80	

RENTS AND TAXES COLLECTED - JANUARY 1919.

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Yr.
		Brought Forward, ..		$26643.80	$1491.80	
22	1466	K. Matsumoto Estate	6 mo to Jul 1/19	280.00		
	1526a	Kotoro Toge, ...	6 " Jul 1/19	25.00	4.55	'18 bal
	1551	Henry Birkmyre, ...	6 " Jun 1/19	37.50	5.40	"
	1600	G. B. Kaneapua, ...	6 " Jul 1/19	20.00		
	1602	B. Fukuyama, ...	6 " Jul 1/19	25.00	3.20	"
	1703	Mariah K. Low, a/c,	6 " Jul 1/19	21.00	9.05	"
23	1449	Go She, ...	6 " Jul 1/19	175.00	39.50	"
	1792	Lung Do Wai Co., ..			7.30	"
24	1515	Otani Yoichi, ...	6 " Jul 1/19	21.00		
	1691	Sing Hop Wai Co., .			48.25	"
	1783	Tomajiro Yamashita,	6 " Jul 1/19	130.00	21.60	"
	1818	G. Fugishima, ...	6 " Jul 1/19	11.00		
	----	John Camacho, ...	6 " Jul 1/19	7.50		
25	782	Catton, Neill Co.,.	6 " Jul 1/19	612.50		
	790a	K. Uemimoto, ...			3.65	"
	1438	Oscar P. Cox, ...	6 " Jan 1/19	15.00	7.75	'18
	1492	Oscar P. Cox, ...			4.05	'17 bal
	1492	Oscar P. Cox, ...	6 " Jan 1/19	30.00	8.80	'18 a/c
	2097	Catton, Neill Co.,.	6 " Jul 1/19	625.00		
	----	Kaalele Kai, ...	6 " Jan 1/19	10.00		
27	916	Pang Chew, ...	1 " Feb 1/19	150.00		
	1873	Cal. Haw. Packing .			45.00	'18 bal
	2127	Julia Kaimi, ...	6 " Aug 1/19	18.75	1.60	'18 a/c
28	1150	Tam Yee, ...	6 " Jul 1/19	100.00		
	1425	Kaneohe Rice Mill,.	6 " Jul 1/19	1800.00		
	1425a	Kaneohe Rice Mill,.	6 " Jul 1/19	73.75		
	2103	Kumataro, ...	6 " Jul 1/19	15.75	1.50	'18-6 mo
29	1269	Yee Fong, ...			23.80	'18 bal
	1356a	Ching Quon Yuen, ..	6 " Aug 1/19	50.00	14.65	'18
	2122	M. Yamamoto, . a/c,	6 " Jul 1/19	10.20	2.30	'18-6 mo
30	1221	Pac. Develop. Co.,.	12 " Jan 1/19	100.00		
	1222	Pac. Develop. Co.,.	12 " Jul 1/19	747.70		
	1270	Kona Tobacco Co., .	6 " Jan 1/19	150.00		
	----	Hon. Planing Mill,.	1 " Feb 1/19	40.00		
	----	Antone Schneer & Co	1 " Mar 1/19	30.00		
31	340c	R. W. Holt, ...	6 " Jul 1/19	10.00		
	387b	A. J. Campbell, ...	6 " Jul 1/19	125.00		
	387c	A. J. Campbell, ...	6 " Jul 1/19	75.00		
	478b	Kealaha (w)	6 " Jul 1/19	17.45		bal
	505a	Kannami, ...	6 " Jul 1/19	37.50	17.85	'18 bal
	1303	A. J. Campbell, ...	6 " Jul 1/19	37.50		
	1324	A. J. Campbell, ...	12 " Jan 1/20	22.50		
	1549	Jos. Hale Estate, .	6 " Dec 1/18	5.00	5.85	'18 bal
	1556	Wm. A. Kane, ...	6 " Jan 1/19	10.00		a/c
	1599	Ikaia Kaaihue, ...	6 " Jul 1/19	20.00		
	----	Stephen Mahaulu, ..			2.75	'18 bal
		TOTAL, ...		$32335.40	$1734.20	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

FEBRUARY, 1919.

Date			
	INTEREST		
1	Olaa Sugar Bonds $25,000 6 mos. 6%	$ 750.00	$
	Terr. Pub. Imp." 20,000 6 " 4%	400.00	
19	Julia Walter,S.Agt. 250 6 " 6%	7.50	1,157.50
	KAMEHAMEHA SCHOOLS		
1	Registrar Bal. Jan. collections	2,327.32	
25	" A/c Feb. "	1,679.67	4,006.99
	FEES (Lease Assignments)		
3	S.Muniera to Sataro Hirayamo, Kapalama	2.50	
1	Minoge Ugeno " K.Sekimoto, Manoa	2.50	
5	Haw'n Carriage Co. to Y.Yoshikawa, Apua	2.50	
8	Waiohino Agl. Co. " R.A.McWayne, Kona	2.50	
24	Aki Hayashi to Sanzo Ahumura, Kapaakea	2.50	12.50
	SALES OF LAND		
19	Julia Walter, a/c purchase price of Lots 2 & 3, Blk 3, Paalaa Subdivision, Waiolua, Oahu 33,206 sq. ft. under Sales Agreement dated March 18/16	150.00	150.00
	FIREWOOD SALES		
6	Hon. Junk Co. for wood sold under contract dated Dec. 6/18 during period Jan 15/31 Palama 18 cords @ 4.50	81.00	
26	During period Feb 1/25 Waialae, 12 cords @ 3.00	36.00	117.00
	BUILDINGS a/c		
19	C. K. Ah Lin, Bal. purchase price of said old building at Nuuanu & Kukui Sts	750.00	750.00
	KONA OFFICE EQUIPMENT		
14	T.C.White, Agent proceeds from sale to the Kona Development Company of two mules heretofore used on Kona roadwork,		
	Inventory value	180.00	
	Capital Gain	20.00	200.00
	EXPENSE		
24	D. Kahawai a/c costs of drawing lease of lot in Halawa, Molokai and not taken	4.50	
25	M. C. Amana, refund of unexpended balance of moneys advanced Feb. 10th Molokai trip	27.30	31.80
	SUNDRY TENANTS		
1/28	As per details, pp. 42/44		
	Rents	26,034.17	
	Taxes	640.60	26,674.77
			$33,100.56

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BERNICE P. BISHOP ESTATE

RENTS AND TAXES COLLECTED - FEBRUARY, 1919.

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Yr.
1	752a	Tuck Lee Yuen, ...	6 mo to Aug 1/19	$ 112.50	$	
	1437	K. Matsumoto Estate	6 " Aug 1/19	87.50		
	1499	Jas. H. Love, ..a/c	1 " Nov 1/18	50.75	74.25	'18 bal
	1586	Rokunojo Arimoto, .	6 " Aug 1/19	12.50	2.30	'18 bal
	2125	Mary K. Christ, ...	6 " Aug 1/19	18.75	2.15	'18-5 mo
	2161	J. G. Dassel, ...	1 " Feb 1/19	33.50		
	----	Allen & Robinson, .	1 " Mar 1/19	90.00		
	----	A. C. Kitchler, ...	1 " Mar 1/19	20.00		
	----	Trent Trust Co. ...	1 " Mar 1/19	50.00		
3	1122a	Wong Fat, ...	6 " Jul 1/19	145.00	45.95	'18
	1123a	D. Kahalekula Est.,	12 " Jan 1/20	50.00	9.15	'18
	1127a	Lam Poi, ...	12 " Jan 1/20	45.00	8.25	'18
	1467	Waiahole Water Co.,	6 " Jan 1/19	6704.81		a/c
	1474	Haw. Sugar Plant. .	6 " Aug 1/19	625.00		
	1521	John Heli, ...	6 " Jul 1/19	20.00		a/c
	1632	Y. Nomura, ...	6 " Aug 1/19	12.50		
	1604	Kaai Kinikapo, ...	6 " Jul 1/19	15.00		a/c
	1667	S. Mimura, ...			4.75	'18
	2161	J. G. Dassel, ...	1 " Mar 1/19	33.50		
	2162	Lum Chong, ...	6 " Aug 1/19	75.00		
	----	Hawn. Electric Co.,	1 " Mar 1/19	5.00		
	----	I. I. S. Navig. Co.	1 " Mar 1/19	40.00		
4	783a	Keoki Kipola, ...	6 " Jul 1/19	33.50	13.35	'18 bal
	917	Pang Lum Mow, ...	1 " Feb 1/19	66.65		
	917	Pang Lum Mow, ...	1 " Mar 1/19	66.65		
	1051	Pang Lum Mow, ...	1 " Feb 1/19	16.65		
	1051	Pang Lum Mow, ...	1 " Mar 1/19	16.65		
	1052	Pack Hoo & Mew Yee,	1 " Mar 1/19	33.35		
	1371	Ah Sing & L.Buck lin			33.50	'18 bal
	1511	Masaye (w)	6 " Jul 1/19	23.00		
	1537	Tadamoto Ozawa, ...	6 " Jun 1/19	25.00		
	1563	Tametaro Watanabe,.	6 " Jul 1/19	12.50		
	1686	Chong Chock, ...	3 " Apl 1/19	75.00		
	1793	Oyamada Kamege, ...	6 " Jul 1/19	14.50		
	1795	Matsutaro Haraguchi	6 " Jul 1/19	11.50		
	2141	Hilo Sugar Co., ..	6 " Aug 4/19	5755.00		a/c
5	377b	Kock Tin, ...	12 " Apl 1/19	10.00	1.45	'18
	776	Haw. Carriage Mfg..	4 " Mar 1/19	300.00	192.50	'18
	1512	Takamoto Sanzo, ...	6 " Jul 1/19	10.00	3.65	'18
	1807	Frank Caravallo ...	6 " Aug 1/19	12.50	2.30	'18 bal
	----	Hon. Junk Co., ...	1 week Feb12/19	25.00		
6	828	Hop Wo Wai, ...	12 mo to Jul 1/19	25.00	.95	'17
	828	Hop Wo Wai, ...	.....	.....	1.45	'18
	1282	Eisuke Harada, ...	.....	.....	6.85	'18 bal
	1531	Samuel Kaohele, ...	.....	.....	1.80	'19-2 mo
	1838	Mau Sing Wai Co., .	6 " Jul 1/19	162.50		
	2142	Sue Kimura, ...	.....	.....	1.55	'18-2 mo
7	1691	Sung Hop Wai Co., .	6 " Jul 1/19	320.00		
	1867	Amoy Amasin, ...	.....	.....	3.50	'18 bal
	2102	Leong Chee, ...	6 " Jul 1/19	22.00		
8	529a	Gilbert J. Waller,.	.....	.....	9.15	'18 bal
	1105	Kauai Electric Co.,	.....	.....	1.80	'18 bal
	1106	Kauai Electric Co.,	.....	.....	1.80	'18 bal
	1993	Priscilla S.Clark,.	6 " Jun 1/19	77.50	19.55	"
10	1304a	Iatake, ...	6 " Jul 1/19	12.50		
	1564	Jiro Tamamoto, ...	6 " Jul 1/19	11.00		
	1496	Kamenosuki Koyanagi			9.15	'18
	1603	Hayashi Kamekichi,.	6 " Jul 1/19	40.00		
	1703	Mariah K. Low, ...	6 " Jul 1/19	19.00		bal
	1951	Buckley & Huddy, ..	6 " Jun 1/19	108.75		a/c
		FORWARDED, ...		$15552.01	$451.10	

RENTS AND TAXES COLLECTED - FEBRUARY 1919.

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Yr.	
		Brought Forward, ..		$15552.01	$ 451.10		
10	2027	Kaminosuki Kayanagi	6 mo to Aug 1/19	60.00			
	2159	K. Hirano, ...	1 " Mar 1/19	125.00			
	----	Lee Newton, ...	1 " Mar 1/19	90.00			
11	757a	Ham Fung Co., ...	6 " Apl 1/19	225.00			
	1481a	Jos. R. Amorin, ...	1 " Mar 1/19	30.00			
	2004	Louisa Ahrens, ...	6 " Jul 1/19	25.00			
	2021	Chas. A. Wills, ...	6 " May 1/19	14.00	3.40	'18-8 mo	
12	801	Union Feed Co., ...	6 " Jul 1/19	1150.00			
	802	Union Feed Co., ...	6 " Jul 1/19	450.00			
	1694	K. Sato, ...	.....	.....	3.50	'18	bal
	1767	Eli Mitchell, ...	6 " Aug 1/19	12.50			
	2007	Eli Mitchell, ...	6 " Aug 1/19	12.50			
13	1951	John Buckley-Huddy,	6 " Jun 1/19	108.75			bal
	2120	Otojiro Kubo, ...	6 " Jul 1/19	12.50			
14	808a	Kaiaihue, ...	6 " Jul 1/19	12.50	4.95	'19	a/c
	1171	Thos. C. White, ...	6 " Jul 1/19	265.00			
	1199	D. Nishina, ...	6 " Jan 1/19	30.00	11.30	'18	
	1199	D. Nishina, ...	.....	.....	11.30	'19	
	1273	Shipman & White, ..	6 " Jul 1/19	75.00			
	1206a	Yanage Sentaro, ...	6 " Jan 1/19	18.00	6.80	'18	
	1249a	M. Kenji Estate, ..	12 " Jan 1/19	21.00	4.20		
	1249a	M. Kenji Estate, ..	.....	.....	.65	'17	
	1249a	M. Kenji Estate, ..	6 " Jul 1/19	10.50	2.10	'19	a/c
	1455	D. Nishida, ...	12 " Jul 1/19	34.00	6.45	'18	
	1457	Yutaro Horita, ...	6 " Jul 1/18	27.50	5.90	'17	
	1457	Yutaro Horita, ...	6 " Jan 1/19	27.50	8.50	'18	
	1457	Yutaro Horita, ...	6 " Jul 1/19	27.50	4.25	'19	a/c
	1461	Asado Naoda, ...	6 " Jan 1/19	14.50	5.50	'18	
	1476	M. Kenji Estate, ..	12 " Jan 1/19	35.00	7.05	'18	
	1476	M. Kenji Estate, ..	.....	.....	1.10	'17	
	1476	M. Kenji Estate, ..	6 " Jul 1/19	17.50	3.55	'19	a/c
	1517	W. H. Greenwell, ..	6 " Jul 1/19	2000.50			
	1647	Odanaka Yoshinobu,.	6 " Jul 1/19	26.00	9.80	'18	
	1647	Odanaka Yoshinobu,.	.....	.....	4.90	'19	a/c
	1710a	D. K. Baker, ...	12 " Nov.1/19	10.00			
	1802	Riyu Matsumoto, ...	6 " Jul 1/19	10.00			
	1991	Hui Aiana O. Kealia	6 " Jul 1/19	300.00			
	----	Charles Kaiaiki, ..	6 " Jul 1/19	5.00			
	----	Charles Kaiaiki, ..	6 " Jan 1/20	5.00			
	----	Kaipo, ...	6 " Jul 1/19	6.00			
	----	Kaipo, ...	6 " Jan 1/20	6.00			
	1717	Geo. S. Ikeda, ...	6 " Aug 1/19	14.00			
	1826	T. Masuda, ...	6 " Jul 1/19	15.00	4.40	'18	bal
15	178d	Hawi Mill & P. Co..	6 " Aug 1/19	592.50			
	1863	Okuno Tsuro (w) ...	6 " Aug 1/19	15.00			
17	1379	Wo Sing Wai & Co.,.	6 " Jul 1/19	750.00			
	1745	Benny & Co., ...	1 " Mar 1/19	60.00			
18	1490	L. G. Blackman, ...	12 " Jun 1/19	250.00	45.75	'18	
	1958	L. G. Blackman, ...	12 " Mar 1/19	125.00			
19	----	Schuman Carriage Co	3 " May 1/19	45.00			
20	704a	Hon Plant. Co., ...	12 " Sep 1/19	530.61			a/c
	1268	I. Takano, Trustee,	1 " Mar 1/19	20.00			
21	1631	I. Kodama, ...	6 " Aug 1/19	25.00			
24	1849	Iyaidi Okasaki, ...	18 " Jul 1/19	105.00			
	1995	Kaoliko Naimu (w) .	6 " Jul 1/19	7.10			bal
	1789	von Hamm Young Co.,	6 " Aug 1/19	900.00			
	1722	J. Kaalouaki, ...	6 " Jul 1/19	12.00			
	1723	J. W. Kaloheaulani,	6 " Jul 1/19	8.00			
	1724	Lilia Kaaimano (w),	12 " Jul 1/19	32.00	3.85	'18	
	1725	Rose K. Clark, ...	6 " Jul 1/19	13.00			
	1727	G. Kaopuiki, ...	6 " Jul 1/19	6.00			
	1728	Peter Kema, ...	12 " Jul 1/19	3.00	.20	'18	
		FORWARDED, ...		$24379.47	$610.50		

RENTS AND TAXES COLLECTED - FEBRUARY 1919.

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Yr.	
		Brought Forward, ..		$24379.47	$ 610.50		
24	1729	Moohila (w)	6 mo to Jul 1/19	4.00			
	1730a	S. W. Kiakahi, ...	6 " Jul 1/19	8.75			
	1731	Kapika Kupihea Est.	6 " Jul 1/19	6.00			
	1732	Paahao Nahoopii,...	6 " Jul 1/19	10.50			
	1733	Opiopio Kane (w)Est	6 " Jul 1/19	13.00			
	1735	Matsui Usaki, ...	6 " Jul 1/19	18.50			
	1736	Sol Fuller, ...	6 " Jul 1/19	8.00			
	1737	Wm. Nueku, ...	6 " Jul 1/19	5.00			
	1738	J. Kamanao, ...	6 " Jul 1/19	4.00			
	1739	Sam Kaulili, ...	12 " Jul 1/19	31.00	3.75	'18	
	1756	R. W. Kamakahi, ...	6 " Jul 1/19	15.00			
	1758	J. Nakaleka Estate,	12 " Jul 1/19	27.95			bal
	1762	J. Kanikau Estate,.	12 " Jul 1/19	10.00	1.20	'18	
	1763	D. K. Kahoa, ...	12 " Oct 1/19	16.00	.50	'18	
	2164	Hosea Nahoopii, ...	12 " Oct 1/19	4.00	.10	'18	
	2167	Chin Shin, ...	12 " Oct 1/19	5.00	.15	'18	
	2168	Matsui Usaki, ...	12 " Oct 1/19	2.00	.05	'18	
	2170	Paahao Nahoopii, ..	12 " Jan 1/19	8.00			
	----	Matsui Usaki, ...	.....	.....	.05	'18	
25	915a	Chang Yin Cock, ...	6 " Jul 1/19	90.00			
	916	Pang Chew, ...	1 " Mar 1/19	150.00			
	1128a	John Paaluhi Est.,.	12 " Jan 1/20	125.00			
	1129a	Kalimapehu Estate,.	12 " Jan 1/20	265.00			
	1130a	Wing Sang Sing Co .	12 " Jan 1/20	150.00			
	1330	Chang Yin Cock, ...	6 " Jul 1/19	125.00			
	1436	Chang Yin Cock, ...	12 " Jan 1/20	15.00			
	1596	T. Toyanaga, ...	.....	.....	9.35	'19	
	1690	Harutoshi Sekiya, .	6 " Aug 1/19	25.00	3.30	'18	
26	756a	Y. Fukushima, ...	6 " Jul 1/19	25.00			
	1550	Geo. W. Keawe, ...	6 " Jul 1/19	10.00			a/c
	1634	C. W. Macfarlane,..	6 " Aug 1/19	13.00			
	1860	Spalding Const. Co.	6 " Aug 1/19	50.00			
	1840	M. Fujita, ...	6 " Jul 1/19	15.00			
	1559	Alfred Kaili, ...	6 " Jul 1/18	5.00			a/c
27	1269	Yee Fong, ...	6 " Aug 1/19	60.00			
	1635	Iokewe Kalumai, ...	6 " Jul 1/19	10.00			a/c
	1674	Riojilo Ida, ...	6 " Jul 1/19	22.50			
	1799	T. Kono, ...	6 " Jul 1/19	17.50			
	1800	M. Nishihara, ...	6 " Aug 1/19	12.50	4.65	'18	bal
	----	Hon. Planing Mill,.	1 " Mar 1/19	40.00			
	----	Ant. Schnerr & Co.,	1 " Apl 1/19	30.00			
	----	Yet Hing, ...	6 " Jul 1/19	25.00			
28	1348	Yamoto & Matsuki, .	.....	.....	4.60	'18	
	1630	A. Kano, ...	6 " Aug 1/19	12.50			
	1668	Kaikawai, ...	6 " Jun 1/19	15.00			a/c
	2102	Leong Chee, ...	.....	.....	2.40	'18	bal
	----	Hustace Peck & Co..	6 " Jul 1/19	150.00			
		TOTAL, ...		$26034.17	$640.60		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MARCH, 1919.

Date								
	INTEREST							
10	Maunalua Fishing Co. Note	$1000.00	3	mos.	6%..	$ 15.00	$	
14	Kam. Alumni "	1021.71	3	"	6%..	15.33		
15	3d Liberty Bonds	5000.00	6	"	4¼%..	106.25		
17	C.Shibuya,Sales Agreement	142.50	6	"	6%..	4.25		
28	Loo Goon Frontage Note	140.44	12	"	6%..	8.45		
31	M.Matsugoro Sales Agreemt	458.00	6	"	7%..	16.05		165.33
	KAMEHAMEHA SCHOOLS							
1	Registrar, Bal. Feb. collections					3,292.20		
21	" a/c Mar. "					2,347.91		5,640.11
	FEES (Lease Assignments)							
3	T. Toyanaga to S.Sumimura, Kapalama					2.50		
28	L. F. Mendonco to D.Y.Lau, Hilo					2.50		5.00
	INSURANCE (Return premium)							
20	Fidelity Guarantee Bond favor E.J.Mooklar, cancelled as at Oct. 15/18					29.86		29.86
	SALES OF LAND							
17	C. Shibuya, Bal. purchase price of Lot 1, Blk 3, Paalaa Subdivision, Waialua, Oahu, 15000 sq. ft. Sales Agreement and Deed dated March 18/16					142.50		
	Julia Walter a/c purchase price of Lots 2 & 3, same subdivision, under Sales Agreement dated March 18/16					100.00		
31	Maria S.R.Matsugoro, a/c purchase price of 1.88 acre Paalaa-kai under Sales Agreement dated Oct.1/18					43.95		286.45
	BILLS RECEIVABLE							
27	W.H.McInerny, a/c principal of note #2, dated Nov. 19/13					2,500.00		2,500.00
	RENT NOTES							
10	Maunalua Fishing Co. a/c principal of note dated March 1/16					500.00		500.00
	FRONTAGE TAX NOTES							
28	Loo Goon, a/c bal. of principal of Note dated Dec.4/16 given in liquidation of taxes assessed against his leasehold,King St. extension					17.55		17.55
	FIREWOOD SALES							
19	Hon. Junk Co. for Wood sold under contract dated Dec. 6/18 during period Feb.25/Mar 15 Waialae, 26 cords @ 3.00					78.00		78.00
	KONA SALES							
7	John David per Kona Agent for Lauhala from Keei Kula Lot 33					2.50		2.50
	SUNDRY TENANTS							
1/31	As per Details pp 46/49							
	Rents					32,364.02		
	Taxes					3,522.25		35,886.27
								$45,111.07

BERNICE P. BISHOP ESTATE

RENTS AND TAXES COLLECTED - MARCH, 1919.

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Yr.
1	1277	K. Matsumoto Est.,.	3 mo to Jun 1/19	$ 75.00	$	
	1412	Amer. Jap. Inv. Co.	6 " Sep 1/19	125.00		
	1439	H. W. Cleveland, ..	6 " Sep 1/19	25.00		
	1521	John Hilo, ...	6 " Jul 1/19	5.00		bal
	1778	J. B. Atherton Est.	6 " Sep 1/19	200.00		
	1961	Charlotte D. Steere	6 " Sep 1/19	92.50		
	----	Allen & Robinson, .	1 " Apl 1/19	90.00		
	----	A. C. Kitchler, ...	1 " Apl 1/19	20.00		
	1082b	Asagi Otuichi, ...	6 " Sep 1/19	37.50		
	----	Trent Trust Co., ..	1 " Apl 1/19	50.00		
3	522c	Terr. Hotel Co., ..	3 " Jun 1/19	375.00		
	1184a	H. H. Plemer, ...	12 " Mar 1/20	35.00		
	1224	Territorial Hotel C	3 " Jun 1/19	50.00		
	1695	P. C. Lane, ...	6 " Sep 1/19	30.00	4.55	'18 bal
	1702	Wakanoski & Hamamura	6 " Sep 1/19	15.00		
	1761	Lau Lin, Trustee, ..	6 " Jul 1/19	60.00	22.85	'18
	1770	Kyoyei Shokwai, Ltd	3 " Jun 1/19	120.00		
	1830	Mary K. Awailua, ..	6 " Sep 1/19	25.00		
	1867	Amoy Amasin, ...	6 " Sep 1/19	20.00		
	1872	Henry K. Awailua, .	6 " Sep 1/19	12.50		
	1954	Virginia R.Isenberg	6 " Sep 1/19	45.00		
	1955	Virginia R.Isenberg	6 " Sep 1/19	60.00		
	1960	L. T. Peck, ...	6 " Sep 1/19	105.00		
4	1604	Kaai Kinikapo, ...	6 " Jul 1/19	5.00		
	1720	K. Sakata, ...	6 " Jul 1/19	5.00	.90	'18 bal
	1790	Mika Nakashige, ...	6 " Jul 1/19	17.50		
	1828	Sing Chong Co., ...	6 " Sep 1/19	100.00		
	1876	David Kakalia, ...	6 " Sep 1/19	10.00		a/c
	2009	Tustumi Matsukei, .	6 " Jul 1/19	37.50		
	2165	K. Taumura, ...	6 " Jul 1/19	80.00		
	----	Haw'n. Electric Co.	1 " Apl 1/19	5.00		
5	700a	Honolulu Plant. ...	6 " Sep 1/19	600.00		
	925	Honolulu Plant. ...	6 " Sep 1/19	1165.00		
	1262	Honolulu Plant. ...	6 " Sep 1/19	750.00		
	1335	Honolulu Plant. ...	12 " Mar 1/20	25.00		
	1493	Honolulu Plant. ...	6 " Sep 1/19	245.00		
	1494	Honolulu Plant. ...	6 " Sep 1/19	290.00		
	692	D.W. Anderson, Tr..	6 " Sep 1/19	50.00		
	1052	Pack Hoo & Mew Yee,	1 " Apl 1/19	33.35		
	1628	K. Inouye, ...	6 " Aug 1/19	12.50		
	1694	K. Sato, ...	6 " Aug 1/19	20.00		
	2133	Man'l M. Ferreira,.	6 " Sep 1/19	30.00		
	2161	Dassel J. G., ...	1 " Apl 1/19	33.50		
	1952	Oahu College, Tr.,.	6 " Sep 1/19	26.25		
6	1913	J. Shiomi, ...	6 " Aug 1/19	12.50	2.35	'18
	1914	S. Tarutami, ...	6 " Aug 1/19	12.50	2.35	'18
	1166	Wm. E. Rowell Est.,	6 " Sep 1/19	150.00		
	1629	U. Shinagawa, ...	6 " Aug 1/19	12.50		
	1707	John Andrade, ...	6 " Aug 1/19	25.00		
	2169	Sandw. Is. Honey Co	12 " Jan 1/20	25.00		
	2155	Kumataro Takamori,.	6 " Feb 1/19	34.50		
7	1633	S. Nichiki, ...	6 " Sep 1/19	17.50		
	2135	M. Tamimura, ...	6 " Sep 1/19	22.00		
	619a	Kalalahua, ...	.....		.60	'18
	621a	Naha, ...	.....		.60	'18
	810a	M. C. De Mello, ...	6 " Jan 1/19	10.00	4.05	'18
	812a	J. Kaeo, ...	6 " Jul 1/19	12.50		
	813a	Okamatchi, ...	6 " Jul 1/19	10.00		
	815a	Jos. Mananu, ...	6 " Jul 1/19	25.00		
	818	M. C. De Mello, ...	6 " Jan 1/19	25.00	10.05	'18
	819a	Rose K. McKeague, .	6 " Jul 1/19	7.50		
		FORWARDED, ...		$5614.60	$48.30	

RENTS AND TAXES COLLECTED - MARCH, 1919.

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Yr	
		Forwarded, ...		$ 5614.60	$ 48.30		
	1002a	Y. Shiraishi, ...	12 mo to Jul 1/19	40.00	8.05	'18	
	1007a	M. C. De Mello, ...	6 " Jan 1/19	15.00	6.05	'18	
	1194a	K. Tsumao, ...	6 " Jul 1/19	1.50			
	1155	Abraham Haile, ...	6 " Jan 1/19	20.00			
	1205	M. C. De Mello, ...	12 " Apl 1/19	100.00	20.15	'18	
	1274	M. Matataro, ...	6 " Jul 1/19	6.30			
	1275	M. Tasaburo, ...	6 " Jul 1/19	11.55			
	1278	S. Kawano, ...	6 " Jul 1/19	12.00			
	1288	S. Unatchi, ...	6 " Jul 1/19	5.50			
	1289	I. Mantaro, ...	6 " Jul 1/19	3.50			
	1290	Tanaka Heitaro, ...	6 " Jul 1/19	2.60			
	1310a	C. Aoke, ...	6 " Jul 1/19	4.85			
	1312	S. Kawahara, ...	6 " Jul 1/19	9.50			
	1328	S. Kawahara, ...	6 " Jul 1/19	15.50			
	1339	Isagawa Tarahe, ...	6 " Jul 1/19	7.90			
	1340	Sonoda Yotaro, ...	6 " Jul 1/19	3.30			
	1342	Tanaka Heitaro, ...	6 " Jul 1/19	2.50			
	1353	M. C. De Mello, ...	.....	.....	5.80	'15	
	1353	M. C. De Mello, ...	.....	.....	5.35	'16	
	1353	M. C. De Mello, ...	.....	.....	4.90	'17	
	1365	S. Taguma, ...	6 " Jul 1/19	6.70			
	1369	M. C. De Mello, ...	.....	.....	2.00	'18	
	1393	G. K. Lincoln, ...	12 " Jan 1/19	10.50			bal
	1417	J. G. Smith, ...	18 " Jan 1/19	45.00			
	1421	K. Nakatsu, ...	12 " Jan 1/20	10.00			
	1424	K. Tsumao, ...	6 " Jul 1/19	9.50			
	1426	Akaka, ...	12 " Jul 1/19	22.00	4.40	'18	
	1446	Lehuakona, ...	24 " Jan 1/20	26.00	1.80	'17	
	1446	Lehuakona, ...	.....	.....	2.60	'18	
	1464	M. C. De Mello, ...	6 " Jan 1/19	20.00	8.05	'18	
	1487	Kanaka Kailiuana, .	6 " Jul 1/19	7.50			
	1488	K. Yamashita, ...	6 " Jul 1/19	10.00			
	1501	Motaro Yamada, ...	12 " Jan 1/20	12.00			
	1557	Takesta, ...	12 " Jan 1/19	24.00	8.20	'18	
	1605	M. Keizaro, ...	6 " Jul 1/19	22.50			
	1610	Tetsu Sonoda, ...	6 " Jul 1/19	11.50			
	1614	S. Uemura, ...	6 " Jul 1/19	9.00			
	1615	Ataro Tanaka, ...	6 " Jul 1/19	9.00			
	1617	M. Morimoto, ...	6 " Jul 1/19	15.00			
	1619	Gutan Oshuma, ...	6 " Jul 1/19	15.00			
	1620	Motaro Yamada, ...	6 " Jul 1/19	15.00			
	1623	T. Nakatsu, ...	6 " Jul 1/19	27.50			
	1624	Mone Tateyama, ...	6 " Jul 1/19	15.00			
	1625	F. Yokichi, ...	12 " Jan 1/19	36.00	3.80	'18	
	1639	U. Tanekichi, ...	6 " Jul 1/19	12.00			
	1645	S. Mohatchi, ...	6 " Jul 1/19	20.75			
	1652	K. Regalado, ...	24 " Jul 1/19	65.00	4.10	'18	
	1787	Oshiro Tokugin, ...	18 " Jul 1/19	42.00	3.55	'18	
	2023	M. C. De Mello, ...	12 " Mar 1/19	35.00	5.45	'18	
	2171	Lui Panui, ...	6 " Jul 1/19	6.00			
	2172	Nihi Mailolo, ...	6 " Jul 1/19	11.00			
	2173	Opihi Isomura, (w).	6 " Jul 1/19	10.00			
	2174	Helen Ani, ...	6 " Jul 1/19	10.00			
	2175	Samuel Kaai, ...	6 " Jul 1/19	16.00			
	2176	Stanley Helani, ...	6 " Jul 1/19	15.00			
	2177	Annie P. Haile, ...	6 " Jul 1/19	7.50			
	2178	Henry Mailolo, ...	6 " Jul 1/19	6.50			
	2179	Jacob Hua, ...	12 " Jan 1/20	13.00			
	2180	Apana Naha, ...	6 " Jul 1/19	6.50			
	2181	Kealoha Pelio, ...	6 " Jul 1/19	25.00			
	2182	Makena Kaile (w) ..	6 " Jul 1/19	22.00			
	2183	John W. Kumukoa, ..	12 " Jan 1/20	50.00			
		FORWARDED, ...		$6628.05	$142.55		

RENTS AND TAXES COLLECTED - MARCH, 1919.

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Yr.	
		Brought Forward, ..		$ 6628.05	$ 142.55		
7	2184	K. Kumulau, ...	6 mo to Jul 1/19	5.50			
	2185	John Mokuhai, ...	6 " Jul 1/19	6.00			
	2186	Abbie Kanamu, ...	6 " Jul 1/19	10.50			
	2187	John David, ...	12 " Jan 1/20	40.00			
	2188	Harry Haiha, ...	6 " Jul 1/19	8.00			
	2189	Tatsuzo Kuramitsu,.	6 " Jul 1/19	6.00			
	2190	Lono Kaheana, ...	6 " Jul 1/19	5.00			
	2191	Apela Waikiki, ...	12 " Jan 1/20	10.00			
	2192	Kala Kealoha, ...	6 " Jul 1/19	21.00			
	2193	Kamijiro Tomojashi,	6 " Jul 1/19	8.50			
	2194	Tomoduchi Uedono, .	12 " Jan 1/20	17.00			
	2195	David K. Baker, ...	6 " Jul 1/19	11.50			
	2196	Y. Awa, ...	6 " Jul 1/19	19.00			
	2197	Ah Pau, ...	6 " Jul 1/19	24.00			
	2198	Kaea Jas Kaheliau,(w)	6 " Jul 1/19	9.50			
	2199	John Awa, ...	6 " Jul 1/19	9.00			
	2200	Torokichi Fujimatsu	12 " Jan 1/20	5.00			
	2201	Kukua Kalua, ...	6 " Jul 1/19	13.00			
	2203	Kumalachi Tateyama,	6 " Jul 1/19	20.00			
	2204	Yeihatchi Ueda, ...	12 " Jan 1/20	1.00			
	2205	Tetsuzo Iwashita, .	12 " Jan 1/20	1.00			
8	336a	James Wight Estate,	6 " Sep 1/19	150.00			
	370a	James Wight Estate,	12 " Mar 1/20	150.00			
	1463	Chang Chock Hing, .	6 " Sep 1/19	25.00			
10	1416a	Y. Ichimura, ...	6 " Jul 1/19	10.00			
	2206	David K. Kealoha, .	6 " Jul 1/19	6.50			
	1550	Geo. W. Keawe, ...	6 " Jul 1/19	10.00			
	1745	Benny & Co. Ltd., .	1 " Apl 1/19	60.00			
	1763	Shina Akisaki (w) .	6 " Sep 1/19	20.00			
	1873	Cal Haw Packing Co.	6 " Sep 1/19	175.00			
	1989	Hee Fat, ...	6 " Apl 1/19	400.00			
	1871	Mariah K. Low, ...	6 " Aug 1/19	15.00			a/c
11	1481a	Jos. Roman Amorin,.	1 " Apl 1/19	30.00			
	1753	Pacific Eng. Co., .	6 " Sep 1/19	212.50			
	2093	Yoshigiro Iwamoto,.	6 " Jun 1/19	29.00			
	2155	Kumataro Takamori,.	6 " Aug 1/19	34.50	2.65	'18	
	----	Lee Newton, ...	1 " Apl 1/19	90.00			
12	1498	John A. Maguire Est	6 " Sep 1/19	62.50			
	1771	Y. S. Kau, ...	6 " Sep 1/19	15.00			
	1989	Hee Fat, ...			72.40	'18	bal
13	2154	E.A.Mott-Smith, ...	6 " Sep 1/19	30.00			
	2159	K. Hirano, ...	1 " Apl 1/19	125.00			
	----	J. L. Young, ...	6 " Sep 1/19	50.00			
14	1268	I. Takano, Trustee,	1 " Apl 1/19	20.00			
	1804	Frank Andrade, ...	6 " Jan 1/19	186.50	34.10	'18	bal
	1876	David Kakalia, ...	6 " Sep 1/19	5.00			a/c
	1953	D. P. R. Isenberg,.	3 " Jun 1/19	125.00			
	1956	Annie H. Parke, ...	6 " Sep 1/19	55.00			
	1957	W. C. Parke Estate,	6 " Sep 1/19	55.00			
15	1755	D. W. Kahawai, ...	6 " Jan 1/19	5.50	.65	'17	bal
	1755	D. W. Kahawai, ...	12 " Jan 1/20	11.00	1.35	'18	
	1765	Hansuke Yamada, ...	6 " Sep 1/19	14.00			
17	1397	J. D. Paris Estate,	6 " Sep 1/19	50.00			
	1419	J. D. Paris Estate,	12 " Jan 1/20	20.00			
	1441	McCandles & Dowsett	12 " Mar 1/20	32.00			
	1996	Hon Poi Factory, ..	6 " Sep 1/19	117.50			
	2208	Kuniichi Yoshimura,	6 " Oct 1/19	20.00			
18	1401	Waialua Agric. Co..	12 " Oct 1/17	307.42			bal
	1401	Waialua Agric. Co..	12 " Oct 1/18	17038.96	2882.25		a/c
	1401	Waialua Agric. Co..	6 " Apl 1/19	364.57			a/c
	1638a	Okuno Tsuru (w) ...	6 " Aug 1/19	17.50			
19	704	Hon Plantation Co..	12 " Sep 1/19	2545.31			a/c
	1345	J. B. Castle Estate			4.55	'18	bal
	1386	Jas A. Rath, Trustee	12 " Mar 1/20	150.00			
		FORWARDED, ...		$29718.81	$3140.50		

RENTS AND TAXES COLLECTED - MARCH, 1919.

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Yr
		Brought Forward, ..		$29718.81	$3140.50	
19	1672	Sue Ng, ...	6 mo to Jan 1/19	37.50		
20	611a	Pioneer Mill Co.,..	12 " Feb 1/20	100.00		
	2029	Manuel Martin, ...	6 " Jun 1/19	10.00	6.95	'18-7 mo
	2121	Sarah E. Brown, ...	.....	.....	.90	'18-7 mo
21	713	Catton, Neill Co...	3 " Jun 1/19	300.00		
	939	A. J. Campbell, ...	12 " Mar 1/20	40.00		
	1401	Waialua Agric. Co..	12 " Oct 1/18	146.36		a/c
	1499	Jas. H. Love, ...	1 " Nov 1/18	45.00		a/c
	1559	Alfred Kaili, ...	6 " Jul 1/18	2.65	2.35	'17 a/c
	1743	L. K. Kaalauahi, ..	6 " Jul 1/19	14.50		
	1871	Mariah K. Lowe, ...	6 " Aug 1/19	10.00		bal
	1959	A. J. Campbell, ...	6 " Sep 1/19	90.00		
	2003	Jas. H. Love, ...	6 " Jun 1/19	67.50	12.50	'18 bal
22	2210	R. A. McWayne, ...	6 " Dec 1/19	165.00		a/c
25	1637	San Shiro Umeda, ..	6 " Sep 1/19	17.00	2.20	'18 bal
	1667	S. Mimura, ...	6 " Sep 1/19	17.00		
	1708	Tom Tai Tong, ...	6 " Oct 1/19	28.00		
	776	Y. Yoshikawa, ...	1 " Apl 1/19	75.00		
	1870	Hayame Naru Kawa, .	6 " Sep 1/19	18.75		
27	691a	Tomokumi Iwanaga, .	6 " Sep 1/19	37.50		
28	490a	First Trust Co., ..	6 " Jul 1/19	112.50		
	760a	Lucas & Guard, ...	6 " Jul 1/19	150.00		
	1077	Lai Hip Estate, ...	6 " Jul 1/19	20.00		
	1096	Albert Correa, ...	6 " Jul 1/19	12.50		
	1102a	B. Ushijima, ...	6 " Aug 1/19	15.00		
	1214	Sui Fook, ...	6 " Jul 1/19	15.00		
	1260	J. Koshi, ...	6 " Sep 1/19	25.00		
	1292	C. F. Bradshaw, ...	6 " Jul 1/19	7.50		
	1293	Tadaichi Doi, ...	6 " Jul 1/19	7.50		
	1321	C. F. Bradshaw, ...	6 " Jul 1/19	7.50		
	1325	L. Chau, ...	6 " Aug 1/19	7.50		
	1331	C. E. Wright Estate	12 " Mar 1/20	25.00		
	1322a	C. F. Bradshaw, ...	6 " Jul 1/19	60.00		
	1358	C. F. Bradshaw, ...	6 " Jul 1/19	20.00		
	1367	Y. Sakuda, ...	6 " Jul 1/19	7.50		
	1368	J. Atebara, ...	6 " Jul 1/19	7.50		
	1389	M. Matsuda, ...	6 " Sep 1/19	15.00		
	1390	Sui Fook, ...	6 " Sep 1/19	10.00		
	1391	Lai Hip Estate, ...	12 " Mar 1/20	15.00		
	1413	W. Inada, ...	6 " Aug 1/19	20.00		
	1452	Volcano Stables, ..	6 " Sep 1/19	60.00		
	1469	C. E. Wright Estate	6 " Sep 1/19	60.00		
	1665	E. S. Hayashi, ...	6 " Aug 1/19	50.00		
	1697	W. S. Wise, ...	6 " Aug 1/19	45.00		
	1819	I. Shimizu, ...	6 " Jul 1/19	25.00		
	1822	S. Hata, ...	6 " Aug 1/19	96.25		
	1837	G. H. Vicars, ...	6 " Sep 1/19	25.00		
	----	S. P. Peterson, ...	3 " Apl 1/19	12.00		
	----	Volcano Stables, ..	3 " Jun 1/19	37.50		
	917	Pang Lum Mow, ...	1 " Apl 1/19	66.65		
	959a	Loo Goon, ...	.....	.....	319.25	'18 bal
	1051	Pang Lum Mow, ...	1 " Apl 1/19	16.65		
	2128	Chun Bun, ...	6 " Sep 1/19	18.75	1.00	'18-4 mo
	----	Antoine Schneer Co.	1 " May 1/19	30.00		
	927	Loo Chit Sam Est...	6 " Oct 1/18	68.15	36.60	'18 a/c
31	916	Pang Chew Estate, .	1 " Apl 1/19	150.00		
	2211	Pilorz & Stange, ..	6 " Jul 1/19	50.00		
	----	Hon. Planing Mill,.	1 " Apl 1/19	40.00		
	1831	J. Kimokeo Kaalelio	6 " Sep 1/19	12.50		
		TOTAL, ...		$32364.02	$3522.25	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL, 1919

Date								
	INTEREST							
1	Haw'n Cons.Ry Bonds	$44,000.00	6 mos.	5% ...	$ 1,100.00	$		
	Mutual Telephone "	22,000.00	6 "	5% ...	550.00			
2	C.H.Bellina Note	491.85	3 "	7% ...	8.60			
14	Maunalua Fish.Co.Note	500.00	44 ds.	6% ...	3.65			
15	4th Liberty Bonds	40,000.00	173 "	4¼% ...	808.00			
17	Oahu Rice Mill "	216.19	12 mos.	6% ...	12.97			
18	Pang Lum Mow "	216.19	12 "	6% ...	12.97			
	C.Q.Yee Hop "	536.68	12 "	6% ...	32.20			
22	K.Matsumoto Estate"	389.13	12 "	6% ...	23.35		2,551	74
	KAMEHAMEHA SCHOOLS							
1	Registrar, Bal. March collections				1,685.89			
17	" a/c April "				2,045.79		3,731	68
	FEES (Lease Assignments)							
7	Senju Nishita to H. Takamatsu, Kapalama				2.50			
11	U.Shinagawa " " " "				2.50		5	00
	SALES OF LAND							
1	Maria S.R.Matsugoro a/c purchase price of 1.88 acre Paalaa-kai under Sales Agreement dated Oct. 1/18				16.05		16	05
	RENT NOTES							
14	Maunalua Fishing Co. Bal. principal of note dated March 1/16				500.00		500	00
	FRONTAGE TAX NOTES							
	a/c principal of notes given in liquidation of taxes assessed against lease-holds Beretania St. improvements:							
17	Oahu Rice Mill	$270.23	dated Apl	18/17 ...	27.02			
18	Pang Lum Mow	270.23	" "	" ...	27.02			
	C. Q. Yee Hop	680.98	" "	" ...	68.10			
22	K.Matsumoto Est.	486.41	" "	" ...	48.64		170	78
	TAX APPEALS							
26	S.M.Damon Trustees, costs of appeal re Honaunau Assessment 1919, Lease 480A.....				66.00		66	00
	FIREWOOD SALES							
2	Hon. Junk Co. for wood sold under contract dated Dec. 6/18 during period Mar 16/31 Waialae 18 cords @ 3.00				54.00		54	00
	BUILDINGS a/c							
14	Jared G. Smith per Kona Agent for old tobacco barn & tank on Keokea-uka, as agreed				80.00		80	00
	INSURANCE (Return premium)							
5	British-American Pol.530115 covering Kona office equipment held in storage, cancelled on sale				1.47		1	47
				Forward.			$ 7,176	72

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

April, 1919 (Cont'd)

Date		$	$
	Brought Forward		$ 7,176.72
	EXPENSE		
	A/c costs of rewriting leases		
11	H. Kawate, 2216, Kalaepohoku	2.50	
19	I. Hirokane,2212, Paalaakai	5.00	7.50
	LAND AGENCY		
	G. M. Collins, refund of unexpended balances of moneys advanced:		
15	Apl. 9, Hilo, Kau & Puna trip	21.15	
29	Apl 19, Kilauea trip	61.50	82.65
	SUNDRY TENANTS		
	As per details pp. 52/54		
	Rents	14,830.58	
1/30	Taxes	195.35	15,025.93
			99
			$22,292.80

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BERNICE P. BISHOP ESTATE

Rents

RATES AND TAXES COLLECTED - APRIL, 1919

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Year
1	1200	Hakalau Plant. Co...	6 mo to Oct 1/19	$ 1092.50	$	
	1201	Haw. Agric. Co.	6 " " " 1/19	1750.00		
	363b	Maunalua Ranch Co...	6 " " " 1/19	1337.50		
	1572	T. Yamasaki	6 " " Sep 1/19	15.00		
	1591	T. Ishii	6 " " Oct 1/19	16.00		
	1592	M. Ishii	6 " " Oct 1/19	16.00		
	1668	Lilly Nao .....a/c	6 " " Jun 1/19	10.00		
	1792	Lung Do Wai Co.	6 " " Oct 1/19	50.00		
	687a	Waiohinu Agr. & G Co	6 " " Oct 1/19	500.00		
	1964	Martha Waterhouse ..	6 " " Oct 1/19	75.00		
	1966	Maud B. Cooke	6 " " Oct 1/19	70.00		
	1979a	Ed. M. Ehrhorn	6 " " Oct 1/19	37.50		
	1985	Elizabeth Schaefer .	6 " " Oct 1/19	75.00		
	2000	Hon. Con. & Dray Co.	3 " " Jul 1/19	625.00		
	2015	John Kahele	6 " " Oct 1/19	12.50		
	----	Allen & Robinson ...	1 " " May 1/19	90.00		
	----	B.P. Bishop Museum .	6 " " Oct 1/19	168.00		
	----	C. R. Bishop Trust .	6 " " Oct 1/19	168.00		
	----	Kakaulelio	6 " " Oct 1/19	6.00		
	----	Haw. Electric Co....	1 " " May 1/19	5.00		
	----	A. C. Kitchler	1 " " May 1/19	20.00		
	----	Trent Trust Co.	1 " " May 1/19	50.00		
2	876	Waialua Agric. Co...	3 " " Jul 1/19	562.50		
	1360	K. Matsumoto Estate.	3 " " Jul 1/19	63.00		
	1373	K. Matsumoto Estate.	6 " " Oct 1/19	225.00		
	1553	Sun Tai Wai Co.	6 " " Oct 1/19	25.00		
	1975	C. H. Atherton	6 " " Oct 1/19	75.00		
	1981	Elsie J. Morgan, Mrs	6 " " Oct 1/19	75.00		
	1983	J. L. Cockburn	6 " " Oct 1/19	75.00		
	2161	J. G. Dassel	1 " " May 1/19	33.50		
	1816	Taro Okubo	3 " " Jul 1/19	90.00		
	----	K. Furuya	6 " " Oct 1/19	23.00		
3	1052	Pack Hoo & Mew Yee .	1 " " May 1/19	33.35		
	1575	Cozy Moniz Midro ...	6 " " Oct 1/19	25.00		
	1974	Harriet W. Hobdy a/c	6 " " Oct 1/19	75.00		
	1979b	Mrs. K. M. Weight ..	6 " " Oct 1/19	37.50		
	2010	Helen Ferreira	6 " " Sep 1/19	12.50	3.85	'18
4	984b	Wong Sut	12 " " Jan 1/20	15.00		
	1745	Benny & Co., Ltd....	1 " " May 1/19	60.00		
	1967	James D. Dole	6 " " Oct 1/19	70.00		
	1977	M. E. Grossman	6 " " Oct 1/19	75.00		
	1973	Madaline H. Judd ...	6 " " Oct 1/19	75.00		
	1987	Prot. Episcopal Ch..	6 " " Oct 1/19	37.50		
5	438d	Sun Kwong Sing Co..	6 " " Oct 1/19	60.00		
	438d	Sun Kwong Sing Co..	3 " " Jan 1/20	30.00		
	1705	Mary K. Christ	6 " " Oct 1/19	12.50		
	1773	Y. S. Kau	6 " " Oct 1/19	25.00		
	1798	G. Nakamura	6 " " Jul 1/19	57.00		
	1963	E. A. McInerney	6 " " Oct 1/19	62.50		
7	231b	H. Tsunoda	12 " " Jul 1/19	60.00	4.40	'18 bal
	1157a	H. Tsunoda	12 " " Mar 1/20	50.00	4.55	'18 bal
	1218	Y. Ahin	6 " " Jan 1/19	25.00	4.55	'18 bal
	1536	Wong Kim	6 " " Sep 1/19	40.00		
	1839	Ida Takizoa	6 " " Sep 1/19	175.00		
	1664	U. Shinagawa	6 " " Oct 1/19	15.00		
	2136	Lulu J. Greenwell ..	6 " " Oct 1/19	180.00		
	----	Hon. Scrap Iron Co..	2 wk " Apr22/19	50.00		
8	915a	Chang Yin Cock	6 mo " Jan 1/20	90.00		
		FORWARDED		$ 8883.85	$ 17.35	

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RENTS AND TAXES COLLECTED -APRIL,, 1919

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Year
		Forwarded	.....	$ 8883.85	$ 17.35	
8	1124a	Lum Wai	6 mo to Oct 1/19	70.00		
	1124a	Lum Wai	3 " " Jan 1/20	35.00		
	1330	Chang Yin Cock	6 " " Jan 1/20	125.00		
	1976	Chas. R. Hemenway ..	6 " " Oct 1/19	75.00		
	1978	O. E. Wall	6 " " Oct 1/19	37.50		
9	1982	Mrs. L. W. Shepherd.	6 " " Oct 1/19	87.50		
	1984	Geo. P. Denison	6 " " Oct 1/19	50.00		
	2124	Dong Chong	6 " " Jul 1/19	37.00	3.70	'18-6 m
10	921a	Kilauea Volcano Hse.	6 " " Oct 1/19	250.00		
	1196	Mrs. F.W. Macfarlane	12 " " Mar 1/20	25.00		
	1197	Mrs. F.W. Macfarlane	12 " " Mar 1/20	50.00		
	1268	I. Takano, Trustee .	1 " " May 1/19	20.00		
	1782	M. Yoshida	6 " " Oct 1/19	50.00		
	1791	K. Hore	6 " " Oct 1/19	25.00		
	1876	David Kakalia	a/c " Sep 1/19	5.00		
	2212a	I. Hirokane	6 " " Oct 1/19	25.00		
	----	Waialua Prot. Church	.....		5.50	'18
	1965	F. C. Atherton	6 mo to Oct 1/19	75.00		
11	1180	Theo. T. Meyer	6 " " Oct 1/19	187.50		
	1988	Mrs. E.B. Waterhouse	6 " " Oct 1/19	37.50		
	2216	H. Kawate	12 " " Aug 1/19	75.00		
12	1481a	Jos. Roman Amorin ..	1 " " May 1/19	30.00		
	1980	Fred C. Smith Estate	6 " " Oct 1/19	50.00		
	2140	Yanekichi Sigeyasu .	6 " " Oct 1/19	18.75	1.15	'18-3 m
	----	Lee Newton	1 " " May 1/19	90.00		
14	1776	Man'l D. Fernandez .	6 " " Oct 1/19	12.50		
	2159	K. Hirano	1 " " May 1/19	125.00		
	888	John Gaspar	6 " " Sep 1/19	137.50	27.70	'18
					19.10	'18
	948	John Gaspar	.....			
	1110	John Gaspar	6 mo to Sep 1/19	145.00	29.20	'18
	1433	Nipoa Pahia	12 " " Jul 1/16	12.00	2.00	'15
	1433	Nipoa Pahia	6 " " Jan 1/17	.05	1.85	'16 a/c
					1.70	'17
	1433	Nipoa Pahia	.....		2.40	'18
	1433	Nipoa Pahia	.....		1.30	'17
	1606	Matsuura Gengoro ...	.....		1.85	'18
	1606	Matsuura Gengoro ...	.....		1.45	'16
	1609	K. Teshima	.....		1.35	'17
	1609	K. Teshima	.....		1.90	'18
	1609	K. Teshima	.....			
	1612	Oshiro Tokogin	6 mo to Jul 1/19	12.50		
	1618	Oshiro Tokogin	6 " " Jul 1/19	12.00		
	1625	Fujimatsu Yokichi ..	6 " " Jul 1/19	18.00		
15	1556	Wm. A. Kane	6 " " Jan 1/19	10.00		
	2217	Kwock Hin	6 " " Jul 1/19	120.00		
16	1444	Julius Rosenstein ..	6 " " Oct 1/19	50.00	13.15	'18 bal
	----	Hon. Planing Mill ..	1 " " May 1/19	40.00		
17	1297	Oahu Rice Mill Co...	6 " " Oct 1/19	150.00		
	1354a	Con. Amusement Co...	3 " " Jun 1/19	600.00		
	1804	Frank Andrade	6 " " Jul 1/19	186.50		
	2147	Anna Mae Wichman ...	6 " " Oct 1/19	192.50		
	----	Shinshiro Hirakawa .	6 " " Oct 1/19	12.50		
18	1779	Abraham Kapuli ..a/c	6 " " Oct 1/19	5.00		
19	1971	Jas. H. Love	6 " " Oct 1/19	75.00		
21	909	Hoy on Society	3 " " Jul 1/19	75.00		
	776	Y. Yoshikawa	1 " " May 1/19	75.00		
	1301	Alex. Young Bldg. Co	6 " " Oct 1/19	500.00		
	1559	Alfred Kaili	.....		4.90	'17 bal
	1573	Von Hamm-Young Co...	6 mo to Oct 1/19	300.00		
	2134	Hyonosuki Doi	6 " " Sep 1/19	18.75	1.45	'18 bal
	----	Haleiwa Hotel Co....	6 " " Oct 1/19	62.50		
		FORWARDED		$13361.90	$ 139.00	

RENTS AND TAXES COLLECTED - APRIL, 1919

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Year
		Forwarded	.....	$13361.90	$ 139.00	
22	1514	Uchi Oda	6 mo to Jul 1/19	16.00		
	1540	S. Hironaka	6 " " Jul 1/19	56.00		
	1704	U. Yanehiro	6 " " Oct 1/19	12.50	1.95	'18 bal
	----	Hon. Scrap Iron Co..	2 wk " May 7/19	50.00		
23	1188	Heen Estate, Ltd....	12 mo to Jan 1/20	20.00		
	1666a	Wong You	6 " " Oct 1/19	12.50		
	2218	S. W. Nueku	12 " " May 1/20	1.00		
	2219	Tarohee Hirata	6 " " Oct 1/19	22.00		
24	1584	T. Yamashita	6 " " Oct 1/19	14.00		
	1876	David Kakalia ...bal	6 " " Sep 1/19	2.50		
25	916	Pang Chew Estate ...	1 " " May 1/19	150.00		
	757a	Hang Fung Co.....	6 " " Oct 1/19	225.00		
	1180	Theo. T. Meyer	.....		26.10	'19 a/c
	1180	Theo. T. Meyer	.....		26.10	'19 bal
	1648	Y. Tanimoto	6 mo to Oct 1/19	12.50		
26	1371	Ah Sing & Lee B. Lin	6 " " Oct 1/19	70.00		
	1779	Abraham Kapule ..bal	6 " " Oct 1/19	7.50		
	1835	Manuel Pacheco	6 " " Oct 1/19	12.50		
	1986	Margaret R. McGrew .	6 " " Oct 1/19	37.50		
28	917	Pang Lum Mow	1 " " May 1/19	66.65		
	1051	Pang Lum Mow	1 " " May 1/19	16.65		
	1709	Kimura	6 " " Oct 1/19	20.00		
	1811	T. Hayashi	6 " " Oct 1/19	20.00		
29	1649	Cheung Kim	6 " " Oct 1/19	25.00		
	1874	Kichi Yanagesawa ...	6 " " Oct 1/19	20.00		
	2139	Tojaemon Fujita	6 " " Oct 1/19	40.50	2.20	'18
30	1668	Kaihawa (w).....bal	6 " " Jun 1/19	12.50		
	1672	Sue Ng	6 " " Jul 1/19	37.50		
	----	Kaalele Kiai	6 " " Jul 1/19	10.00		
	----	Antone Schneer & Co.	1 " " Jun 1/19	30.00		
	704	Hon. Plntn. Co...a/c	12 " " Sep 1/19	448.38		
		TOTAL		$14830.58	$ 195.35	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MAY, 1919

Date			
	INTEREST		
1	Maunalua Fishing Co. deferred Rent, todate $2000. 2 mos. 7%	$ 23.35	$
16	Y. Ahin Note $20,000. 4 m. 24 d. 7%	546.67	
20	W.H.McInerny Notes, dated Nov 19/13:		
	$13,750. Nov 19/Jan 13, 1 m. 25 d, No.2 6%	126.04	
	11,250. Jan 13/Mch 27, 2 m. 14 d, No.2 6%	138.74	
	8,750. Mch 27/May 19, 1 m. 22 d, No.2 6%	75.82	
	23,750. Nov 19/May 19, 6 m. No.3 6%	712.50	
	23,750. Nov 19/May 19, 6 m. No.4 6%	712.50	2,335.62
	KAMEHAMEHA SCHOOLS		
1	Registrar, Bal. April collections	1,250.31	
19	" a/c May "	2,487.59	3,737.90
	FEES (Lease Assignments)		
3	Jas.Carvalho to Wong You, Palama	2.50	
5	U. Muramoto " M. Tamagawa, Kakaako	2.50	
7	M. Fugita " T. Yoneda, Palama	2.50	
20	Young Bldg. " Von Hamm Young, Bishop St	2.50	
26	K. Saito " F.Watanabe, Kapaakea	2.50	
31	Min Kwan Yur " Yee Sang Yng, Keauhou	2.50	
	Lee Choo Dai " Lim Soon Won, Keauhou	2.50	
	Hon Ku Woon " Chong Sung Kwan, Keauhou	2.50	
	Paik Duk Kui " Park Chang Hi, Keauhou	2.50	
	San Koon Oh " Kim Chu Oh, Keauhou	2.50	
	Kim Chang Hon " Ben Chun Siek, Keauhou	2.50	
	Kim Chong Eun " John Pahk, Keauhou	2.50	
	Choy Chong Man" Hon Young Soo, Keauhou	2.50	32.50
	BILLS RECEIVABLE		
16	Y. Ahin, principal of Mortgage, Note dated December 22/14	20,000.00	20,000.00
	KONA OFFICE EQUIPMENT		
6	J. H. Fisher & Co. Auctioneers, proceeds from sale of sundry articles of old office furniture heretofore held in storage, net	36.00	36.00
	EQUIPMENT K/S		
27	Registrar, proceeds from sale of old Dynamo, etc	275.00	275.00
	TAX APPEALS		
	For costs of appeals filed by request of lessees against 1919 assessments:		
1	Maunalua Ranch, Lease 363B, Maunalua	76.50	
2	Honolulu Iron Wks " 714 , Kakaako	55.00	
	Kukaiau Ranch " 1232, Hamakua	12.00	
	Kaiwiki Sugar " 1383, Hamakua	46.50	
	Honolulu Iron Wks " 2129, Kakaako	11.50	201.50
	SURVEYING		
26	D.P.R.Isenberg Estate, per Admrs. one-third costs of marking & defining Wailupe-Waialae-iki boundaries, now refunded, as agreed, to-wit:		
	Forward.		$26,618.52

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of May, 1919 (Cont'd)

Date				$	
	Brought Forward				$26,618.52
	Perry Estate advances $246.60				
	Bishop Estate "				
	Dec.31/18 Wright	385.45			
	Jan.31/19 Walker	14.00	399.45		
	Division 1/3 each				
	Perry Estate	215.35			
	Bishop Estate	215.35			
	Isenberg Estate	215.35	646.05	215.35	215.35
	LAND AGENCY				
3	G. M. Collins additional refund of unexpended balance of moneys advanced Apl.18, Kilauea trip			2.25	2.25
	EXPENSE				
7	M. Fugita a/c costs rewriting Lease 1840, Kapalama			2.50	2.50
	SUNDRY TENANTS				
1/31	As per details, pp. 57/61				
	Rents			16,665.59	
	Taxes			21,994.70	38,660.29
					$65,498.91

BERNICE P. BISHOP ESTATE

RENTS AND TAXES COLLECTED - MAY, 1919

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Year
1	653a	Kapio Peleo	12 mo to Jan 1/19	$ 3.00	$ .40	'17
	653a	Kapio Peleo	.....		.60	'18
	960	Maunalua Fish Co.a/c	6 mo to Aug 1/19	500.00		
	1388a	E. C. Webster	12 " " May 1/19	300.00		
	1520	C. F. Zen	6 " " Nov 1/19	80.00	26.35	'19 a/c
	1556	Wm. A. Kane .....a/c	6 " " Jan 1/19	10.00		
	1675	M. K. Ianua	6 " " Sep 1/19	35.00		
	----	Allen & Robinson ...	1 " " Jun 1/19	90.00		
	----	A. F. Cooke	6 " " Nov 1/19	50.00		
	----	Hon. Planing Mill ..	1 " " Jun 1/19	40.00		
	----	Trent Trust Co.	1 " " Jun 1/19	50.00		
2	983a	T. H. Davies & Co. .	6 " " Nov 1/19	168.00		
	1308	Sun Lee In Co.	.....		105.80	'19 a/c
	1308	Sun Lee In Co.	.....		105.75	'19 bal
	1405	J. D. Paris Estate .	6 mo to Nov 1/19	150.00		
	1479	Libby, McNeill & L..	6 " " Nov 1/19	350.00		
	1533	Libby, McNeill & L..	6 " " Nov 1/19	125.00		
	1534	Libby, McNeill & L..	6 " " Nov 1/19	45.00		
	1686	Chun Chock	3 " " Jul 1/19	75.00		
	1714	T. Fujikawa	6 " " Oct 1/19	20.00		
	1745	Benny & Co.	1 " " Jun 1/19	60.00		
	1766	Hon. Iron Works	6 " " Nov 1/19	85.00		
	2005	Becky K. Mottas	6 " " Aug 1/19	25.00		
	2022	Tamehe Nakamura	6 " " Nov 1/19	15.00		
	----	Haw'n Electric Co. .	1 " " Jun 1/19	5.00		
	----	Stephen Mahaulu	6 " " Oct 1/19	15.00		
	----	J. D. Paris Estate .	6 " " Nov 1/19	30.00		
3	1041	W. W. Goodale	6 " " Nov 1/19	43.75		
	1388a	E. C. Webster ...bal	12 " " May 1/19	400.00		
	1582	Man'l Perreira	.....		9.15	'19 a/c
	1582	Man'l Perreira	.....		9.15	'19 bal
	1594	Kaleihiwahiwa ...a/c	6 mo to Oct 1/19	15.00		
5	752a	Tuck Lee Yuen	.....		36.60	'19 a/c
	752a	Tuck Lee Yuen	.....		36.60	'19 bal
	1048	Hon. Plantation Co..	6 mo to Nov 1/19	60.00		
	1552	John Akoloka, Jr. ..	.....		4.70	'19 a/c
	1552	John Akoloka, Jr. ..	.....		4.65	'19 bal
	1662	Joao Villela	.....		5.15	'19 a/c
	1852	E. Shiraishi	6 mo to Nov 1/19	27.50	3.85	'19 "
	1852	E. Shiraishi	.....		3.85	'19 bal
	2130	Pioneer Mill Co. ...	6 mo to Nov 1/19	5824.13		
	2213	S. Tanaka .....a/c	6 " " Dec 1/19	83.35		
	1718	S. Tanaka	2 " " Jun 1/19	16.65		
	2224	Burgess & Davenport.	6 " " Nov 1/19	37.50		
	----	Yet Hing	.....		2.55	'19 a/c
	----	Yet Hing	.....		2.50	'19 bal
6	218b	Ozaki Seikitaro	6 mo to Nov 1/19	20.00		
	1052	Pack Hoo, et al	1 " " Jun 1/19	33.35		
	1713	Leialoha Jensen	6 " " Nov 1/19	12.50	3.85	'19 a/c
	1713	Leialoha Jensen	.....		3.85	'19 bal
	1589	Man'l Pachecko	.....		4.60	'19 a/c
	1821	Tong Yick Wai Co. ..	6 mo to Nov 1/19	225.00		
	1969	Dr. Chas. Cooper ...	6 " " Oct 1/19	75.00		
	2089	Z. Hirose	.....		31.05	'19 a/c
	2220	J. K. Kaulili	12 mo to May 1/20	5.00		
	2221	John Kawaa	12 " " May 1/20	1.00		
	2222	M. Maewaewa	12 " " May 1/20	1.00		
7	1519	T. Yamasaki	6 " " Nov 1/19	25.00		
	2161	J. G. Dassel	1 " " Jun 1/19	33.50	18.50	'19 a/c
		FORWARDED		$9265.23	$ 419.50	

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RENTS AND TAXES COLLECTED - MAY, 1919

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Year
		Forwarded	.....	$ 9265.23	$ 419.50	
8	1499	Jas. H. Love ....bal	1 mo to Nov 1/19	4.25		
	1499	Jas. H. Love ....a/c	2 " " Jan 1/19	145.75		
	1513	Jenshiro Masamune ..	6 " " Oct 1/19	12.00		
	1518	W. G. Let	6 " " May 1/19	75.00		
	1786	Y. Shigeyasu	6 " " Nov 1/19	15.00	4.70	'19 a/c
	1786	Y. Shigeyasu	.....		4.65	'19 bal
	1962	Daisy B. P. Smith ..	6 mo to Oct 1/19	75.00		
	1970	Gustave Schuman	6 " " Oct 1/19	75.00		
9	798a	Geo. D. Robinson ...	.....		5.95	'19 a/c
	1562	S. Kuroda	.....		5.85	'19 "
	1579	S. Kuroda	.....		6.05	'19 "
	1754	C. Tanoue	.....		9.35	'19 "
	2028	Joe Medeiros	.....		9.45	'19 "
	2032	Frank Medeiros	.....		22.35	'19 "
10	2108	K. Norisige	.....		15.90	'19 "
12	1481a	Jos. Roman Amorin ..	1 mo to Jun 1/19	30.00		
	2225	Wong Hou	6 " " Nov 1/19	18.75		
	2229	Mary K. Hea .....a/c	6 " " Jul 1/19	9.00		
	1484	Lum Man Bin	.....		64.95	'19
13	985a	Jap. Moiliili School	12 mo to Jan 1/20	50.00	18.30	'19
	1571	G. Nomura	6 " " Sep 1/19	60.00	30.85	'19
	1658	T. Sakaitani	6 " " Nov 1/19	12.50	9.35	'19
	1470	Laie (w)	6 " " Sep 1/19	10.00		
14	1268	I. Takano, Trustee .	1 " " Jun 1/19	20.00		
	1345	J. B. Castle, Ltd. .	12 " " May 1/20	50.00		
	1636	J. Takenchi	6 " " Mar 1/20	12.50	9.35	'19
	2235	Sam K. Kekaowai and)	12 " " Oct 1/19	15.00		
	2235	John H. Nake .....)				
15	754a	J. Kalawai	6 " " Jan 1/20	12.50	11.90	'19
	713	Catton, Neill & Co..	.....		246.95	'19 a/c
	782	Catton, Neill & Co..	.....		226.00	'19 "
	1282	E. Harada	12 mo to May 1/20	5.00	13.75	'19
	1556	Wm. A. Kane .....a/c	6 " " Jan 1/19	10.00		
	1850	E. Harada	.....		10.45	'19 a/c
	1856	E. Harada	.....		5.25	'19 "
	1997	E. Harada	.....		11.00	'19 "
	2090	R. Watanabe	.....		26.80	'19 "
	2097	Catton, Neill & Co..	.....		112.55	'19 "
	2236	Ishi Takeuchi	6 mo to Jul 1/19	18.75	7.30	'19
16	----	Lee Newton	1 " " Jun 1/19	110.00		
	462	Oahu Ry. & Land Co..	.....		228.75	'19 a/c
	1594	Kaleihiwahiwa (w)bal	6 mo to Oct 1/19	5.00		
	1752	Y. Otake	6 " " Jan 1/19	14.00	5.10	'18
	1752	Y. Otake	6 " " Jul 1/19	14.00	5.10	'19
19	2223	Hosea Nahoopii	12 " " May 1/20	9.00		
	2159	K. Hirano	1 " " Jun 1/19	125.00		
	1712	Wm. A. Yates	6 " " Oct 1/19	12.50	4.60	'19
20	1301	A. Young Bldg. Co...	.....		579.20	'19 a/c
	1573	Von Hamm-Young Co...	.....		754.90	'19 "
	1768	A. Young Bldg. Co...	6 mo to Nov 1/19	810.75	495.10	'19 "
	1784	Carolino Augusto ...	6 " " Nov 1/19	12.50	2.30	'19 "
	1789	Von Hamm-Young Co...	.....		274.50	'19 "
	1866	Chas. D. Walker	6 mo to Sep 1/19	90.00	25.65	'19 "
	2062	C. Tanaka	6 " " Dec 1/19	75.00	84.75	
21	700a	Hon. Plantation Co..	.....		109.80	'19 a/c
	704	Hon. Plantation Co..	12 mo to Sep 1/19	760.22	366.00	'19 "
	925	Hon. Plantation Co..	.....		213.20	'19 "
	926	Hon. Plantation Co..	.....		33.15	'19 "
	1048	Hon. Plantation Co..	.....		11.00	'19 "
	1262	Hon. Plantation Co..	.....		137.25	'19 "
		FORWARDED		$12039.20	$ 4638.85	

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RENTS AND TAXES COLLECTED - MAY, 1919

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Year
		Forwarded	.....	$12039.20	$ 4638.85	
21	1322a	Hon. Plantation Co..	.....		54.60	'19 a/c
	1335	Hon. Plantation Co..	.....		2.30	'19 "
	1493	Hon. Plantation Co..	.....		44.85	'19 "
	1494	Hon. Plantation Co..	.....		53.10	'19 "
	522c	Terr't'l Hotel Co...	.....		1170.05	'19 "
	1190	Terr't'l Hotel Co...	.....		32.05	'19 "
	1224	Terr't'l Hotel Co...	.....		73.05	'19 "
	916	Pang Chew Estate ...	1 mo to Jun 1/19	150.00	137.15	'19 "
	2043	S. Nakao	6 " " Dec 1/19	12.50	18.30	'19
22	712a	W. C. Achi	.....		79.70	'19 a/c
	757a	Harn Fung Co.	.....		73.20	'19 "
	983	T. H. Davies & Co. .	.....		50.95	'19 "
	1047	Honolulu Iron Works .	.....		15.20	'19 "
	1216	Honolulu Iron Works.	.....		55.60	'19 "
	1266	Pearl City Fruit Co.	.....		9.15	'19 "
	1404	Lewers & Cooke, Ltd.	.....		68.65	'19 "
	1425	Kaneohe Rice Mill ..	.....		263.55	'19 "
	1425a	Kaneohe Rice Mill ..	.....		13.75	'19 "
	1439	H. W. Cleveland	.....		4.60	'19 "
	1590	Sing Chong & Co. ...	.....		389.65	'19 "
	1696	Sing Chong & Co. ...	.....		73.20	'19 "
	1827	Chas. F. Hart Estate	.....		93.35	'19 "
	1277	K. Matsumoto Estate.	.....		117.75	'19 "
	1360	K. Matsumoto Estate.	.....		69.35	'19 "
	1373	K. Matsumoto Estate.	.....		127.10	'19 "
	1381	K. Matsumoto Estate.	.....		43.95	'19 "
	1437	K. Matsumoto Estate.	.....		29.30	'19 "
	1466	K. Matsumoto Estate.	.....		63.00	'19 "
	1491	K. Matsumoto Estate.	.....		67.25	'19 "
	2039	K. Matsumoto Estate.	.....		2.35	'19 "
23	2039	K. Matsumoto Estate.	.....		.50	'19 "
	2033	K. Kawamoto	6 mo to Dec 1/19	19.00	27.80	'19 "
	14a	Hilo Sugar Co.	.....		336.10	'19 "
	412a	Hawaiian Agr. Co. ..	.....		91.50	'19 "
	588a	Womns.Aux.Outrgr.Clb	.....		183.00	'19 "
	589b	S. Ah Hoy Co.	.....		79.05	'19 "
	687a	Waiohinu Agr. Co. ..	.....		207.70	'19 "
	696	Hilo Sugar Co.	.....		952.45	'19 "
	921a	Kilauea Vol House Co	.....		91.50	'19 "
	1113	Frank Andrade	6 mo to Dec 1/19	50.00	68.60	'18 bal
	1200	Hakalau Plantn. Co..	.....		199.95	'19 a/c
	1201	Hawn. Agr. Co.	.....		714.50	'19 "
	1072a	Kohala Ditch Co.Ltd.	12 mo to Jan 1/19	1421.94		
	1115a	Kohala Ditch Co.Ltd.	12 " " Jan 1/20	100.00		
	1370	Chas. Brewer Estate.	.....		529.05	'19 "
	1385	Olaa Sugar Co.	.....		192.15	'19 "
	1412	American Jap.Inv.Co.	.....		42.35	'19 "
	1467	Waiahole Water Co. .	.....		1470.15	'19 "
	1500	Kilauea Vol House Co	.....		1.85	'19 "
	1570	Geo. M. Yamada	12 mo to Nov 1/19	65.00		
	1778	J. B. Atherton Est..	.....		72.20	'19 "
	1875	Geo. M. Yamada	12 mo to Sep 1/19	200.00		
	1947	E. Faxon Bishop	.....		62.25	'19 "
	2012	Honomu Sugar Co.....	.....		161.95	'19 "
	2020	Onomea Sugar Co.....	.....		473.55	'19 "
	2000	Hon. Con. & Dray Co.	.....		364.75	'19 "
	----	Hustace Peck Co. ...	.....		41.35	'19 "
24	1072a	Kohala Ditch Co. ...	.....		183.00	'19 "
	1115a	Kohala Ditch Co. ...	.....		7.35	'19 "
	1116	Kohala Ditch Co. ...	.....		.95	'19 "
		FORWARDED		$14057.64	$14490.45	

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RENTS AND TAXES COLLECTED - MAY, 1919

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Year
		Forwarded	.....	$14057.64	$14490.45	
					91.50	'19 a/c
24	1474	Haw Sgr Plntrs Assn.	.....		136.75	'19 "
	1479	Libby, McNeill & Lib	.....		18.30	'19 "
	1533	Libby, McNeill & Lib	.....		24.15	'19 "
	1534	Libby, McNeill & Lib	.....			
	1507	Kurahita Tashichi ..	6 mo to Oct 1/19	14.00	5.10	'19
	2025	Yashisuke Okamoto ..	6 " " Oct 1/19	12.00	4.40	'19
	2034	H. Nakagama	6 " " Dec 1/19	11.00	15.75	'19
	----	F. Walter Macfarlane	12 " " May 1/20	50.00	9.15	'19
					360.00	'19 a/c
26	528a	Jas. B.Castle Estate	.....		1.85	'19 "
	528c	Jas. B.Castle Estate	.....		49.15	'19 "
	689	Wm. H. Rowell Estate	.....			
	917	Pang Lum Mow	1 mo to Jun 1/19	66.65		
	1051	Pang Lum Mow	1 " " Jun 1/19	16.65		
					17.10	'19
	1082b	O. Asagi	.....		1714.05	'19 a/c
	1395	D.P.R.Isenberg Est..	6 mo to Oct 1/19	1250.00	36.60	'19
	1495	Bow Wo Sang	.....		210.85	'19 a/c
	1655	Schuman Car.Co.,Ltd.	6 mo to Nov 1/19	600.00	981.80	'19 "
	1953	D.P.R.Isenberg Est..	.....		8.35	'19 "
	2040	G. Hashimoto	6 mo to Dec 1/19	12.50	5.15	'19 "
	2096	D.P.R.Isenberg Est..	.....		102.50	'19 "
	----	Haleiwa Hotel Co....	.....		11.45	'19 "
	----	Haleiwa Hotel Co....	.....			
	----	Schuman Car.Co.,Ltd.	3 mo to Aug 1/19	45.00	9.15	'19 "
27	744	Haleiwa Hotel Co....	.....			
	776	Y. Yoshikawa	1 mo to Jun 1/19	75.00		
	887	Oahu Sugar Co.....	.....		.75	'19 "
	1185	Haleiwa Hotel Co. ..	.....		.45	'19 "
	1219	Jas. B.Castle Estate	.....		366.00	'19 "
	1435a	City & County of Hon	.....		329.10	'19 "
	1477	Oahu Sugar Co.	.....		153.80	'19 "
	2047	K. Kuroiwa	6 mo to Dec 1/19	5.00	7.15	'19
	2049	H. Hamamoto	6 " " Dec 1/19	5.00	6.05	'19
					5.40	'19 a/c
28	446b	Wing Sang S. H. Kee.	.....		11.00	
	880a	Lung Do Wai Co.	.....		5.65	'19
	953a	Lee Yun Kwin	.....		6.75	'19 a/c
	954a	Lung Do Wai Co.	.....		21.85	'19 "
	915a	Chang Yin Cock	.....		21.30	'19 "
	1124a	Lum Wai	.....		18.10	'19 "
	1128a	John Paaluki Estate.	.....		36.00	'19 "
	1129a	Kalimapehu Estate ..	.....		17.20	'19 "
	1130a	Wing Sang Sing Co...	.....		18.90	'19 "
	1132a	Rose Kaanaana	.....		40.20	'19 "
	1330	Chang Yin Cock	.....		.45	'19 "
	1375	Kamehameha Inv. Co..	.....		62.25	'19 "
	1378	Tong Sing Wai	.....		25.40	'19 "
	1386	J. A. Rath, Tr.	.....		23.85	'19 "
	1269	Yee Fong	.....		6.50	'19 "
	1548	Annie K. Warren	.....		47.60	'19 "
	1578	Wing Hing Co. et al.	.....		1.15	'19 "
	1687	Palama Settlement ..	.....		16.45	'19 "
	1792	Lung Do Wai Co.....	.....		13.75	'19 "
	1823	Lung Do Wai Co.....	.....		38.45	'19 "
	1833	Dowsett & Deering ..	.....		23.10	'19 "
	1951	Buckley & Huddy	.....		29.75	'19 "
	1952	Oahu College, Tr....	.....		29.80	'19 "
	1996	Hon. Poi Factory ...	.....		9.45	'19 "
	1998	E. A. Mott-Smith ...	.....		31.25	'19 "
	1999	E. A. Langton-Boyle.	.....		4.60	'19 "
	2004	Louiza Ahrens	.....		9.45	'19 "
	2154	E. A. Mott-Smith ...	.....			
		FORWARDED		$16220.44	$19742.45	

RENTS AND TAXES COLLECTED - MAY, 1919

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Year
		Forwarded	.....	$16220.44	$19742.45	
28	----	Union Feed Co.	6 mo to Nov 1/19	30.00		
29	53c	Tong Wo Wai	.....		13.75	'19 a/c
	611a	Pioneer Mill Co. ...	.....		8.70	'19 "
	917	Pang Lum Mow	.....		54.90	'19 "
	1051	Pang Lum Mow	.....		32.20	'19 "
	895a	Sing Chong Co.	.....		2.30	'19 "
	1166	Wm. E. Rowell Estate	.....		86.45	'19 "
	1397	J. D. Paris Estate .	.....		9.90	'19 "
	1405	J. D. Paris Estate .	.....		29.65	'19 "
	1568	Amoy Amasin	.....		4.60	'19 "
	1526a	Kotaro Toge	6 mo to Jan 1/20	25.00	9.15	'19
	1634	C. W. Macfarlane ...	.....		2.40	'19 a/c
	1770	Kyoyei Shokwai, Ltd.	.....		65.85	'19 "
	1812	K. I. Nishimura	6 mo to Nov 1/19	15.00	4.70	'19 "
	1821	Tong Yick Wai Co. ..	.....		41.00	'19 "
	1828	Sing Chong & Co. ...	.....		18.30	'19 "
	1794	American Factors,Ltd	.....		35.15	'19 "
	1949	Wm. Williamson	.....		45.10	'19 "
	1867	Amoy Amasin	.....		3.55	'19 "
	2130	Pioneer Mill Co. ...	.....		1013.40	'19 "
	2211	Pilorz & Stange	.....		8.80	'19 "
31	178d	Hawi Mill & P. Co...	.....		69.30	'19 "
	336a	Jas. Wright Estate .	.....		21.95	'19 "
	340c	R. W. Holt	.....		1.85	'19 "
	370a	Jas. Wright Estate .	.....		11.00	'19 "
	774	Wm. H. Mahuka	.....		1.85	'19 "
	801	Union Feed Co.	.....		131.75	'19 "
	802	Union Feed Co.	.....		74.15	'19 "
	913	McCandless & Dowsett	6 mo to Nov 1/19	277.50	54.80	'19 "
	1221	Pacific Devlpmnt Co.	.....		109.80	'19 "
	1222	Pacific Devlpmnt Co.	.....		164.70	'19 "
	1447	Jonathan Aiau	.....		.95	'19 "
	1463	Chang Chock Hing ...	.....		8.50	'19 "
	1660	McCandless & Dowsett	.....		18.30	'19 "
	1371	Y.Ah S. & Lee B. L..	.....		33.55	'19 "
	1851	S. Hinoche	6 mo to Dec 1/19	25.00	6.40	'19 "
	1990	McCandless & Dowsett	.....	-	45.75	'19 "
	2145	Ume Muramoto (w) ...	6 mo to Nov 1/19	20.00	4.60	'19 "
	2213	S. Tanaka .....bal	6 " " Dec 1/19	16.65		
	1184a	H. H. Plemer	.....		3.20	'19 "
	----	H. H. Plemer	6 mo to Nov 1/19	6.00		
	----	Antoine Schnerr Co..	1 " " Jul 1/19	30.00		
		TOTAL		$16665.59	$21994.70	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1919

Date			
	INTEREST		
17	Kamehameha Alumni Note $1021.71 to June 15/19 3 mo. 6%	$ 15.33	$
21	Maunalua Fishing Co. on deferred rental $1500.00 to date, 52 das. @ 7%	15.15	
	Deferred taxes $366.00 todate 37 ds @ 7%	2.60	
30	Honokaa Bonds $40,000.00 to date 6 mo. @ 6%	1,200.00	
	Pacific Sugar Mill Note $20,000.00 todate 6 months @ 5%	500.00	1,733.08
	KAMEHAMEHA SCHOOLS		
4	Registrar, Bal. collections May	1,682.09	
16	" a/c " June	2,921.36	
30	" Bal. " June	1,308.65	
	" Refund of unexpended balances on capital appropriations advanced during the year:		
	Completed work $ 526.78		
	Uncompleted work 4698.38	5,225.16	11,137.26
	FEES (Lease Assignments)		
7	Pilorz,et al. to Haw'n Fruit Prod. Co.Palama.	2.50	
12	S. Abe " S. Honda, Kapaakea	2.50	
25	H. Sekiya " N. Miyasaki, Palama	2.50	
28	First Trust Co " H. Terada, Hilo (2 leases)	5.00	
	C.E.Wright Est " L. I. Wright, Hilo	2.50	
	C.E.Wright Est " Mana Trans. Co. " (3 leases)	7.50	
	D. Y. Lau " H. I. Young "	2.50	
	F. Ah Ping " I. Goya "	2.50	
	J. Kumalae " G.P.Cooke,Tr. Kapaakea	2.50	30.00
	SALES OF LAND		
14	Maria S.R.Matsugoro a/c purchase price of two remnants at Paalaakai, Waialua 47/100 ac.	100.00	
26	Add'l payment deed awaiting survey	88.00	
28	Charles Hubert, for q.c. to 3755 sq. ft. Kapalama, Deed dated June 25/19	100.00	288.00
	FURNITURE AND EQUIPMENT		
5	A. C. Kitchler,for old Remington typewriter	15.00	15.00
	LAND AGENCY (Incidentals)		
10	G. M. Collins, refund of unexpended balance of moneys advanced June 1/19 Re Hawaii trip	5.40	5.40
	EXPENSE (Incidentals)		
19	G. Serai, a/c costs of surrender of Palama L. 1541A in favor of new lease of lesser area	2.50	
28	S. Nakagawa, p. Hilo Agt a/c costs of re-writing Hilo Lease 1384A	2.50	5.00
	SUNDRY TENANTS		
1/30	As per details pp. 63/68		
	Rents	17,948.37	
	Taxes	7,113.65	25,062.02
			$38,275.76

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BERNICE P. BISHOP ESTATE

RENTS AND TAXES COLLECTED - JUNE, 1919

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Year
2	522c	Terr'l Hotel Co. Ltd	3 mo to Sep 1/19	$ 375.00	$	
	746	Waialua Agrcultl. Co	.....		137.25	'19 a/c
	876	Waialua Agrcultl. Co	.....		205.90	'19 "
	880a	Lung Do Wai Co.	6 mo to Dec 1/19	80.00		
	909	Hoy On Society	.....		13.20	'19 "
	1041	W. W. Goodale	.....		8.00	'19 "
	1042	Waialua Agrcultl. Co	.....		9.15	'19 "
	1191	Waialua Agrcultl. Co	.....		4.60	'19 "
	1279	Waialua Agrcultl. Co	.....		2.40	'19 "
	1380	Waialua Agrcultl. Co	.....		6.80	'19 "
	1401	Waialua Agrcultl. Co	.....		1441.15	'19 "
	1404	Lewers & Cooke, Ltd.	6 mo to Dec 1/19	300.00		
	1527	Helen N. Keanu	.....		6.50	'19 "
	1650	L. M. Keaunui	6 mo to Oct 1/19	10.00		
	1659	H. Aoki	.....		30.20	'19 "
	1539	Julia Doyle	12 mo to Nov 1/19	40.00	2.75	'18 bal
	1539	Julia Doyle	.....		6.00	'19 a/c
	1838	Mau Sing Wai Co. ...	.....		58.55	'19 "
	2048	Y. Fujita	6 mo to Dec 1/19	13.00	19.20	'19
	2063	K. Saito	6 " " Dec 1/19	17.00	12.45	'19 a/c
	2068	U. Taketa	.....		13.55	'19 "
	2076	C. Ikeda	6 mo to Dec 1/19	16.50	12.20	'19 "
	2148	Mau Sing Wai Co. ...	.....		2.30	'19 "
	1224	Terr'l Hotel Co. Ltd	3 mo to Sep 1/19	50.00		
	----	Allen & Robinson,Ltd	1 " " Jul 1/19	90.00		
	----	Trent Trust Co., Ltd	1 " " Jul 1/19	50.00		
3	1506a	Mat.Nav.Co. (Gurney)	6 " " Nov 1/19	800.00	245.35	'19 "
	1770	Kyoyei Shokwai, Ltd.	3 " " Sep 1/19	120.00		
	2041	K. Otha	6 " " Dec 1/19	15.00	16.45	'19
4	588a	Women's Aux.Out.Club	12 " " Jun 1/19	50.00		
	228b	Liliuokalani Trustees	.....		1.50	'19 a/c
	1052	C.H. Pack Hoo, et al	1 mo to Jul 1/19	33.25	57.85	'19 "
	1319	Maui Trading Co. ...	.....		10.45	'19 "
	1453	Kaneohe Rice Mill Co	.....		1.85	'19 "
	1585a	M. Shintani	6 mo to Oct 1/19	40.00		
	1745	Benny & Co., Ltd....	1 " " Jul 1/19	60.00		
	1946	M. Ikeda	6 " " Dec 1/19	20.00	5.05	'19
	1947	E. Faxon Bishop	6 " " Dec 1/19	275.00		
	2006	Kwong Lee Yuen	.....		15.00	'19 a/c
	2030	John Borges	6 mo to Dec 1/19	12.50	15.65	'19 "
	2042	Matsutaro Tomimaru .	6 " " Dec 1/19	10.50	15.00	'19
	2051	K. Nichiyama	6 " " Dec 1/19	17.50	25.45	'19
	2056	Koyotaro Norisuge ..	6 " " Dec 1/19	13.50	9.80	'19 a/c
	2055	Mau Chau Lin	6 " " Dec 1/19	8.50	9.80	'19 "
	2060	T. Wakida	6 " " Dec 1/19	60.00	18.05	'19 "
	2065	M. Naramoto	6 " " Dec 1/19	12.50	18.30	'19
	2067	S. Notoyama	6 " " Dec 1/19	21.00	30.95	'19
	2071	Sanzo Okumura	6 " " Dec 1/19	5.50	7.70	'19
	2136	Lulu J. Greenwell ..	.....		38.65	'19 a/c
	2156	H. R. T. & L. Co. ..	.....		2.05	'19 "
	2157	H. R. T. & L. Co. ..	.....		6.40	'19 "
	2161	J. G. Dassel	1 mo to Jul 1/19	33.50		
	2217	Kwock Hin	.....		21.95	'19 "
	----	Haw'n. Electric Co..	1 mo to Jul 1/19	5.00		
5	438d	Sun Kwong Sing Co...	.....		19.00	'19 "
	1122a	Wong Fat	.....		38.30	'19 "
	1123a	D. Kahalekula Estate	.....		7.35	'19 "
	1127a	Lam Poi	.....		5.90	'19 "
	1297	Oahu Rice Mill Co. .	.....		58.90	'19 "
		FORWARDED		$ 2654.75	$ 2694.85	

RENTS AND TAXES COLLECTED - JUNE, 1919

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Year
		Forwarded	.....	$ 2654.75	$ 2694.85	
5	1314	Oahu Rice Mill Co. .	.....		6.40	'19 a/c
	1333a	Coyne Furn. Co., Ltd	6 mo to Nov 1/19	300.00		
	1383	Kaiwiki Sugar Co. ..	6 " " Dec 1/19	750.00		
	1432	Theo. H. Davies & Co	.....		29.40	'19 "
	2038	Tamehei Sakata	6 mo to Dec 1/19	12.50	9.15	'19 "
	2046	H. Oumae	6 " " Dec 1/19	22.50	16.40	'19 "
	2053	Yano Usabalo	6 " " Dec 1/19	35.00	25.65	'19 "
	2064	T. Takasaki	6 " " Dec 1/19	24.00	17.30	'19 "
	2070	S. Sunada	6 " " Dec 1/19	11.50	16.85	'19
	2075	Y. Ichinose	6 " " Dec 1/19	11.00	16.10	'19
	2091	T. Nii	6 " " Jul 1/19	49.50	5.65	'18 bal
	2091	T. Nii	.....		36.25	'19 a/c
	----	T. Nii	.....		.95	'18
6	1277	K. Matsumoto Estate.	3 mo to Sep 1/19	75.00		
	1491	K. Matsumoto Estate.	6 " " Dec 1/19	250.00		
	1559	Alfred Kaili ....a/c	6 " " Jan 1/19	5.00		
	1868	Sankyo Co.	.....		21.05	'19 a/c
	1943	Solomon Pili	6 mo to Dec 1/19	20.00	5.05	'19
	2031	K. Ogata	6 " " Dec 1/19	27.50	20.05	'19 a/c
	1950	James R. Judd	6 " " Dec 1/19	207.50	47.90	'19 "
	2036	T. Harada	6 " " Dec 1/19	8.00	5.60	'19 "
	2037	Tametame Nagawa	6 " " Dec 1/19	13.00	9.60	'19 "
	2050	S. Fuchikami	6 " " Dec 1/19	18.00	13.30	'19 "
	2084	H. Norio	6 " " Dec 1/19	12.50		
7	387b	A. J. Campbell	.....		36.60	'19 a/c
	505a	K. Kananmi	.....		17.85	'19 "
	767a	Sol. Keoloha	12 mo to Jan 1/20	bal 4.40		
	939	A. J. Campbell	.....	-	3.65	'19 a/c
	1234	A. J. Campbell	.....		.55	'19 "
	1303	A. J. Campbell	.....		6.90	'19 "
	1324	A. J. Campbell	.....		2.05	'19 "
	1784	C. Augusto	.....		2.30	'19 bal
	1868	Sankyo Company	6 mo to Nov 1/19	135.00		
	2084	H. Norio	.....		8.90	'19 a/c
9	1459	Pacific Engrng. Co..	6 mo to Dec 1/19	300.00	60.40	'19 "
	1753	Pacific Engrng. Co..	.....		41.05	'19 "
	1839	Ida Takizoa (Sanborn)	.....		31.30	'19 "
	2024	K. Kurihara	6 mo to Nov 1/19	31.25		
	2035	Y. Horita	6 " " Dec 1/19	12.50	8.45	'19 "
	2054	S. Inouye	6 " " Dec 1/19	15.00	22.15	'19 "
	2066	K. Nakagawa	6 " " Dec 1/19	9.00	13.20	'19 "
	2074	S. Mori	6 " " Dec 1/19	8.00	5.85	'19 a/c
	2080	S. Nakayama	6 " " Dec 1/19	13.00	9.45	'19 "
	2081	E. Ozaki	6 " " Dec 1/19	12.00	17.00	'19
	2094	H. Hiramoto	6 " " Jul 1/19	17.50	12.55	'19 a/c
	2147	Anna Mae Wichman ...	.....		42.95	'19 "
	----	H. Hiramoto	.....		.55	'18
	1951	Buckley & Huddly (B)	6 mo to Dec 1/19	a/c 108.75		
10	2094	H. Hiramoto	.....		3.40	'18
	----	Lee Newton	1 mo to Jul 1/19	110.00		
12	1481a	Jas. Roman Amorin ..	1 " " Jul 1/19	30.00		
	1968	F.R.Yarrow&C.A.Gilman	6 " " Oct 1/19	37.50		
	1974	A.W.T.Bottomley..bal	6 " " Oct 1/19	75.00		
	2057	Seikichi Abe	6 " " Dec 1/19	17.50	35.15	'19
	2143	Shoichi Yasui	6 " " Nov 1/19	15.50	6.05	'19
	2210	R. A. McWayne ...bal	6 " " Dec 1/19	247.50	12.20	'19 a/c
13	1196	Mrs. F.W. Macfarlane	.....		13.15	'19 "
	1197	Mrs. F.W. Macfarlane	.....		29.90	'19 "
	1374	C.Q.Yee Hop, Trustee	.....		115.40	'19 "
	1593	Masakichi Ito	6 mo to Sep 1/19	15.00	9.35	'19
		FORWARDED		$ 5721.65	$ 3565.80	111

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RENTS AND TAXES COLLECTED - JUNE, 1919

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Year
		Forwarded	.....	$ 5721.65	$ 3565.80	
13	2069	A. Yoshimoto	6 mo to Dec 1/19	10.00	6.95	'19 a/c
	2082	S. Hirahara	6 " " Dec 1/19	10.50	15.55	'19
	2085	Jenzo Monji	6 " " Dec 1/19	12.50	17.75	'19
	2087	Toyosaku Kitozaki ..	6 " " Dec 1/19	35.00	51.40	'19
	2095	Kwanjiro Hattori ...	6 " " Jan 1/20	32.00	46.85	'19
14	790a	K. Umemoto (E. Hore)	.....		3.65	'19 a/c
	933a	Minomea (per E.Hore)	.....		3.65	'19 "
	1208	Moon Kee ..(E. Hore)	.....		2.30	'19 "
	1246	Hirokane Kunietaro "	.....		6.90	'19 "
	1410	Mary Ann Plemer...."	.....		2.30	'19 "
	1438	Oscar P. Cox ....."	.....		6.40	'19 "
	1492	Oscar P. Cox ....."	.....		4.40	'19 "
	1759	K. Sakai ....."	.....		3.65	'19 "
	2212a	I. Hirokane ....."	.....		5.50	'19
	1556	Wm. A. Kane .....bal	6 mo to Jan 1/19	5.00	5.00	'18 a/c
	2045	T. Miyagawa	6 " " Dec 1/19	22.50	16.20	'19 "
16	989	See Tai Wai Co.	6 " " Nov 1/19	163.75	59.95	'19
	1268	I. Takano, Trustee .	1 " " Jul 1/19	20.00	70.00	'19 a/c
	2044	M. Taminaga	6 " " Dec 1/19	16.50	23.95	'19
	2058	T. Yamaguchi	6 " " Dec 1/19	18.50	13.35	'19 a/c
	2077	S. Nishibata	6 " " Dec 1/19	12.50	18.10	'19
	2079	C. Ishibashi	6 " " Dec 1/19	24.00	35.15	'19
	711a	Mary K. Sheldon	6 " " Dec 1/19	10.00		
17	704	Hon. Plantation Co..	12 " " Sep 1/19 a/c	1764.27		
	1150	Tam Yee	.....		30.40	'19 a/c
	1379	Wo Sing Wai Co.	.....		109.80	'19 "
	1478	Chong Sam	6 mo to Dec 1/19	60.00	13.20	'19 "
	1700	City Mill Co.....	6 " " Dec 1/19	17.50	9.35	'19
	1850	Eisuke Harada	6 " " Dec 1/19	50.00		
	1855	Hana Mitsutani	6 " " Dec 1/19	20.00	5.30	'19
	1856	Eisuke Harada	6 " " Dec 1/19	30.00		
	1945	S. Amimoto	6 " " Dec 1/19	20.00	5.05	'19
	1972	Ellen R. Clark	6 " " Oct 1/19	75.00		
	1997	Eisuke Harada	6 " " Dec 1/19	42.50		
	2013	Katsutaro Sekimoto .	6 " " Dec 1/19	22.50	7.65	'19 a/c
	----	Honolulu Planing Ml.	1 " " Jul 1/19	40.00		
18	1553	Sun Tai Wo Co.	.....		9.15	'19
	2002	Isaku Fukuda	6 mo to Dec 1/19	70.00	16.45	'19
19	1541a	Gingkichi Serai	.....		15.65	'19
	1596	S. Sumimara	6 mo to Dec 1/19	27.50		
	1635	Iokewe Kalumai...bal	6 " " Jul 1/19	2.50		
	2039	K. Matsumoto Estate.	6 " " Dec 1/19	5.00		
	2090	R. Watanabe	6 " " Dec 1/19	36.50		
	2027	Kamenosuke Koyanagi.	.....		22.75	'19 a/c
	2243	S. Mimura	6 mo to Sep 1/19	22.00	2.55	'19 "
	2242	Gingkichi Serai	6 " " Jan 1/20	27.50	6.20	'19
20	713	Catton, Neill & Co..	3 " " Dec 1/19	300.00		
	790a	K. Umemoto (E. Hore)	6 " " Oct 1/19	25.00		
	1345	Jas.B.Castle Estate.	.....		4.60	'19 a/c
	1399a	City & County, Hon..	6 mo to Nov 1/19	75.00		
	1662	Joao Villea	6 " " Dec 1/19	12.50		
	1780	Frank Andrade	6 " " Jul 1/19	225.00		
	1354a	Consolidated Amst.Co	3 " " Sep 1/19	600.00		
	1998	E. A. Mott-Smith ...	6 " " Dec 1/19	30.00		
	2028	Joe Medeiros	6 " " Dec 1/19	13.00		
	2032	Frank Medeiros	6 " " Dec 1/19	30.50		
	2159	K. Hirano	1 " " Jul 1/19	125.00		
	1780	Frank Andrade	.....		41.15	'18 bal
21	960a	Maunalua Fishing Co.	6 mo to Aug 1/19 a/c	500.00		
	1663	U. Yoshida	6 " " Dec 1/19	20.00	7.05	'19
		FORWARDED		$10403.17	$ 4291.05	

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RENTS AND TAXES COLLECTED - JUNE, 1919

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Year
		Forwarded	.....	$10403.17	$ 4291.05	
21	2115	Tatchiko Murakame ..	6 mo to Jan 1/20	7.50	5.30	'19
	2245	Tameke Nakamura	6 " " Jan 1/20	12.50	3.15	'19
					7.00	'19 a/c
23	484b	Jonah Kumalae.....	.....		30.25	'19 "
	531c	Jonah Kumalae.....	.....			
	776	Y. Yoshikawa	1 mo to Jul 1/19	75.00		
	1589	M. Pacheco	6 " " Jan 1/20	20.00		
					10.45	'19 a/c
	1860	Spalding Constr. Co.	.....		69.80	'19 "
	2026	Jonah Kumalae	6 mo to Dec 1/19	175.00	12.00	
	2113	Eichiro Yakabe	6 " " Jan 1/20	20.00	.40)	'18-1 m
	2246	Yoshihiko Handa	12 mo to Dec 1/19	37.50	7.80)	'19
	2247	Naoki Tanouye	6 " " Jan 1/20	12.50	3.15	'19
	2248	Matajiro Sato	6 " " Jan 1/20	12.50	3.15	'19
24	1319	Maui Trading Co.....	6 " " Dec 1/19	60.00		
	1999	E. A. Langton Boyle.	6 " " Dec 1/19	113.00		
	2068	U. Taketa	6 " " Dec 1/19	18.50		
	2083	J. Okamoto	6 " " Dec 1/19	27.00	39.55	'19
	2142	Sui Kimura .....a/c	12 " " Nov 1/19	20.00	9.35	'19
					1.50	'19 a/c
25	1188	Heen Estate, Ltd....	.....			
	1374	C.Q.Yee Hop, Trustee	6 mo to Dec 1/19	375.00		
	1595	Chas. B. Makee	.....		1.45	'19 a/c
	1690	H. Sekiya	.....		6.60	'19 "
	1953	D.P.R. Isenberg Est.	3 mo to Sep 1/19	125.00		
	2073	Aki Hayashi	6 " " Dec 1/19	12.00	17.75	'19
	2119	City & County, Hon..	.....		37.90	'19 a/c
	----	Catton, Neill & Co..	11 dy to Jul 1/19	18.35		
26	528a	Jas.B. Castle Est...	6 mo " Apr 1/19	2010.00	6.00	'19 "
	763a	John A. Maguire Est.	6 " " Dec 1/19	517.00	105.25	'19 "
	946	Hala Canning Co.....	12 " " May 1/20	50.00	4.90	'19 "
	1498	John A. Maguire Est.	.....		9.15	'19 "
	1499	Jas. H. Love ....bal	1 mo to Jan 1/19	54.25	95.75	'19 "
	1354a	Consldated.Amust.Co.	.....		334.85	'19 "
	1659	H. Aoki	6 mo to Dec 1/19	165.00		
	1962	Capt. Cooke Coff.Co.	12 " " Jun 1/20	5.00	.20	'19 a/c
	1486	Haw'n Dredging Co...	.....		122.15	'19 "
	2086	M. Sokabe	6 mo to Dec 1/19	6.50	9.15	'19
	2093	Yoshigiro Iwamoto ..	.....		21.15	'19 a/c
	2169	Sandwich Is.Honey Co	.....		1.15	'19 "
27	1949	Wm. Williamson	6 mo to Dec 1/19	200.00		
	2117	Iwaichi Tamura	6 " " Jan 1/20	12.50	7.30	'19
	2112	Torihiko Taga	6 " " Jan 1/20	20.00	12.00	'19
	2105	Toramatsu Taga	6 " " Jan 1/20	15.00	3.50	'19
	2106	Hichigo Yamamoto ...	6 " " Jan 1/20	12.50	6.05	'19
	2114	Matao Taga	6 " " Jan 1/20	15.00	7.50	'19
28	490a	R.A.Lyman Est. (Gur)	.....		45.90	'19 a/c
	760a	Lucas & Guard ....."	.....		36.30	'19
	923	O. T. Shipman ....."	6 mo to Oct 1/19	250.00	183.00	'19
	1018	Joaquin Lopes ....."	.....		5.65	'19 a/c
	1027	C. F. Bradshaw ...."	6 mo to Nov 1/19	12.50	16.55	'19
	1029	Tadaichi Doi ....."	.....		6.75	'19 a/c
	1045	Hidekichi Terada .."	.....		35.05	'19
	1050	L. Turner & Co. ..."	.....		27.35	'19
	1056	R. Sumida ....."	.....		8.30	'19 a/c
	1065a	Murakama Matsutaeo."	6 mo to Nov 1/19	17.50	19.60	'19
	1067	D. Y. Lau ....."	.....		7.95	'19 a/c
	1071	J. Kaiama Estate .."	.....		23.80	'19
	1074	Young Chung ....."	.....		6.45	'19 a/c
	1075	T. Ah Ping ....."	.....		27.90	'19
	1077	Lai Hip Estate ...."	.....		14.00	'19 a/c
	1078	First Trust Co. ..."	1 mo to Jun 1/19	17.50	7.95	'19 "
		FORWARDED		$14924.77	$ 5776.15	

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RENTS AND TAXES COLLECTED - JUNE, 1919

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Year
		Forwarded	.....	$14924.77	$ 5776.15	
28	1080	Tadaichi Doi ..(Gur)	.....		9.70	'19 a/c
	1102a	B. Ushijima ....."	.....		4.95	'19
	1111	Geo. N. Day ....."	6 mo to Oct 1/19	10.00	1.10	'19
	1153	Hilo Macaroni Facty"	.....		7.30	'19 a/c
	1203	Anna E. Short ....."	6 mo to Oct 1/19	21.60	8.25	'19
	1207	First Trust Co....."	6 " " Oct 1/19	12.50	23.80	'19
	1214	Sui Fook ....."	.....		25.60	'19
	1235	Y. Matsumoto ....."	6 mo to Nov 1/19	27.50	41.65	'19
	1260	J. Koshi ....."	.....		33.30	'19
	1264	First Trust Co. ..."	6 mo to Nov 1/19	12.50	17.85	'19
	1265	C. F. Bradshaw ...."	.....		17.85	'19
	1284	L. Chau ....."	6 mo to Nov 1/19	25.00	26.00	'19
	1285	S. Yamamura ....."	6 " " Nov 1/19	15.00	23.70	'19
	1286	M. Dodo ....."	6 " " Nov 1/19	10.00	12.50	'19
	1292	C. F. Bradshaw ...."	.....		8.90	'19
	1293	Tadaichi Doi ....."	.....		8.90	'19
	1298	John G. Serrao ...."	.....		9.15	'19
	1321	C. F. Bradshaw ...."	.....		8.90	'19
	1325	L. Chau ....."	.....		8.90	'19
	1331	C.E.Wright Estate.."	.....		15.45	'19
	1332a	C. F. Bradshaw ...."	.....		91.00	'19
	1344	C. F. Bradshaw ...."	6 mo to Oct 1/19	7.50	8.90	'19
	1347	T. Ikeda ....."	6 " " Nov 1/19	25.00	38.45	'19
	1349	Crescent C.C.Co...."	6 " " Nov 1/19	12.50	14.90	'19
	1350	T. Ah Ping ....."	6 " " Nov 1/19	7.50	9.50	'19
	1351	C. F. Bradshaw ...."	6 " " Nov 1/19	7.50	8.90	'19
	1352	H. Doi ....."	6 " " Dec 1/19	12.50	15.10	'19
	1358	C. F. Bradshaw ...."	.....		26.75	'19
	1363	C.E.Wright Estate.."	.....		73.75	'19
	1367	Y. Sakuda ....."	.....		9.50	'19
	1368	J. Atebara ....."	.....		9.50	'19
	1384a	Dr. S. Nakazawa ..."	6 mo to Nov 1/19	60.00	52.90	'19
	1389	M. Matsuda ....."	.....		19.05	'19
	1390	Sui Fook ....."	.....		9.50	'19
	1391	Lai Hip Estate ...."	.....		9.50	'19
	1402	R. Segawa ....."	6 mo to Nov 1/19	15.00	23.15	'19
	1403	G. J. Becker ....."	12 " " May 1/20	25.00	3.65	'19
	1407	W. Inada ....."	6 " " Dec 1/19	40.00	40.45	'19
	1408	H. I. Young ....."	6 " " Dec 1/19	15.00	25.00	'19
	1409	Ah Chu & Ah Wing .."	6 " " Dec 1/19	7.50	9.50	'19
	1450	Kenichi Yyeno ....."	.....		19.30	'19
	1451	K. Kuratsu ....."	.....		20.20	'19
	1452	Volcano Stables ..."	.....		21.95	'19
	1483	Lum Chee, Trst....."	6 mo to Nov 1/19	50.00	23.75	'19
	1665	Hayashi ....."	.....		14.65	'19
	1665a	Mine Miyao ....."	6 mo to Feb 1/20	50.00		
	1669	Hop Kee&Chung Young"	6 " " Nov 1/19	37.50	17.40	'19
	1697	W. S. Wise ....."	.....		13.20	'19
	1801	Anna E. Short ....."	6 mo to Oct 1/19	5.00	1.85	'19
	1822	S. Hata ....."	.....		27.30	'19
	1836	Yee Chun ....."	6 mo to Nov 1/19	100.00	12.85	'19
	1837	G. H. Vicars ....."	.....		9.15	'19
	1843	T. Guard ....."	6 mo to Nov 1/19	25.00	9.15	'19
	1844	G. J. Richardson .."	6 " " Nov 1/19	25.00	9.15	'19
	1845	Alvah A. Scott ...."	6 " " Nov 1/19	25.00	9.15	'19
	1846	J. W. Russell ....."	6 " " Nov 1/19	25.00	9.15	'19
	1847	H. A. Truslow ....."	6 " " Nov 1/19	25.00	9.15	'19
	1848	E. M. R. Smith ...."	6 " " Nov 1/19	25.00	9.15	'19
	1853	I. Kitagawa ....."	6 " " Dec 1/19	150.00	51.60	'19
	1854	James Henderson ..."	6 " " Nov 1/19	25.00	9.15	'19
		FORWARDED		$15861.37	$ 6886.10	

RENTS AND TAXES COLLECTED - JUNE, 1919

Date	Lease	Tenants	Period of Payment	Rent	Taxes	Year	
		Forwarded	.....	$15861.37	$6886.10		
28	1859	Hattie S. Lewis (Gur)	6 mo to Nov 1/19	25.00	9.15	'19	
	2011	Yoshita Omura ....."	6 " " Oct 1/19	100.00	11.70	'19	
	2017	Antone J. Gomes ..."	6 " " Dec 1/19	50.00	10.05	'19	
	2207	D. Y. Lau ....."	6 " " Nov 1/19	130.00	15.85	'19	
	2209	R. Sumida ....."	6 " " Nov 1/19	135.00	16.60	'19	
	2214	Tadaichi Doi ....."	6 " " Nov 1/19	162.00	19.45	'19	
	2215	Hilo Macaroni Facty"	6 " " Nov 1/19	132.50	14.65	'19	
	2237	Hidekichi Terada .."	6 " " Nov 1/19	150.00			
	2238	Hilo Emporium ....."	6 " " Nov 1/19	150.00			
	2239	T. Ah Ping ....."	6 " " Nov 1/19	52.00			
	2240	Kenichi Uyeno ....."	6 " " Nov 1/19	105.00			
	2252	Hoomana Naauao ...."	6 " " Nov 1/19	37.50			
	----	Volcano Stables ..."	3 " " Sep 1/19	37.50			
	----	S. P. Peterson ...."	3 " " Jul 1/19	12.00	6.40	'19	
	1469	C. E. Wright Estate"	.....		31.35	'19	
	1819	Young Kwang Yok) .."	.....		7.30	'19	
		I. Shimizu) .."	.....				
	916	Pang Chew Estate ...	1 mo to Jul 1/19	150.00			
	917	Pang Lum Mow	1 " " Jul 1/19	66.75			
	1051	Pang Lum Mow	1 " " Jul 1/19	16.75			
	2123	Reynold B. McGrew ..	.....		7.05	'19	a/c
	2251	Henry & Edw. Cannon.	6 mo to Jan 1/20	52.50			
30	1942	Matsu Sato	6 " " Nov 1/19	20.00	5.05	'19	
	1992	M. Puulei,etal (San)	6 " " Dec 1/19	50.00	8.95	'19	a/c
	----	Antoine Schnerr & Co	1 " " Aug 1/19	30.00			
	1489	M. J. Scully	6 " " Jan 1/20	375.00			
	2104	Toshioshi Ukino	6 " " Jan 1/20	12.50	6.75	'19	
	2110	Yoshisaku Miyagawa .	6 " " Jan 1/20	15.00	7.80	'19	
	2111	Marukichi Yamamoto .	6 " " Jan 1/20	12.50	5.20	'19	
	2118	Tsuruki Morigawa ...	6 " " Jan 1/20	7.50	3.30	'19	
	131c	Joseph Aiau	.....		5.50	'19	a/c
	478b	Kealoha (w)	.....		35.45	'19	"
		TOTAL		$17948.37	$7113.65		

SCHEDULE B

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, 1919.

HAWAIIAN GAZETTE CO. NO. 38356

KAMEHAMEHA SCHOOLS				
July	1918	p. 74	$25,976.37	$
August	"	" 76	5,440.00	
September	"	" 79	11,450.00	
October	"	" 82	20,700.00	
November	"	" 85	23,983.85	
December	"	" 88	20,399.93	
January	1919	" 90	18,870.83	
February	"	" 92	21,500.00	
March	"	" 94	17,000.00	
April	"	" 96	20,825.00	
May	"	" 98	22,600.00	
June	"	" 100	36,189.18	244,935.16
SUSPENSE				
July	1918	p. 74	7,913.81	7,913.81
INTEREST				
February	1919	p. 93	147.12	
June	"	" 101	16.40	163.52
LAND AGENCY				
July	1918	p. 74	87.58	
August	"	" 76	381.55	
September	"	" 79	51.15	
October	"	" 82	234.99	
November	"	" 86	172.48	
December	"	" 88	57.61	
January	1919	" 91	108.10	
February	"	" 92	794.30	
March	"	" 94	390.70	
April	"	" 96	497.20	
May	"	" 98	47.50	
June	"	" 101	205.85	3,029.01
AUTO EXPENSE				
July	1918	p. 75	24.64	
August	"	" 77	10.08	
September	"	" 80	107.79	
October	"	" 83	11.85	
November	"	" 86	73.28	
December	"	" 89	27.22	
January	1919	" 91	42.78	
February	"	" 93	77.02	
March	"	" 95	52.13	
April	"	" 97	76.64	
May	"	" 99	186.94	
June	"	" 101	14.84	705.21
SURVEYING				
July	1918	p. 75	200.00	
August	"	" 78	.94	
September	"	" 80	300.00	
November	"	" 86	250.00	
December	"	" 89	399.97	
	Forward		$ 1,150.91	$256,746.71

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SCHEDULE B

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, *19* 19.

HAWAIIAN GAZETTE CO., NO. 98386

	Brought Forward			$ 1,150.91	$256,746.71
SURVEYING - Continued					
January	1919	p. 91		14.00	
March	"	" 95		205.20	
April	"	" 97		209.25	
May	"	" 99		171.86	
June	"	" 101		550.00	2,301.22
INSURANCE					
August	1918	p. 77		26.01	
September	"	" 81		303.60	
October	"	" 84		118.71	
November	"	" 87		48.75	
December	"	" 89		167.90	
January	1919	" 91		117.75	
February	"	" 93		15.20	
March	"	" 95		167.10	
April	"	" 97		142.00	1,107.02
EXPERIMENTS					
October	1918	p. 84		21.05	21.05
LAW					
July	1918	p. 75		166.65	
August	"	" 77		2,363.79	
September	"	" 80		171.90	
October	"	" 83		211.57	
November	"	" 86		185.15	
December	"	" 89		273.63	
January	1919	" 91		1,180.90	
February	"	" 93		2,275.49	
March	"	" 95		1,737.90	
April	"	" 97		177.90	
May	"	" 99		1,676.55	
June	"	" 101		172.85	10,594.28
REPAIRS					
September	1918	p. 81		250.00	
December	"	" 89		52.75	
April	1919	" 97		69.93	
June	"	" 101		367.02	739.70
RENTS					
July	1918	p. 75		100.00	
August	"	" 78		100.50	
September	"	" 81		309.00	
October	"	" 83		30.40	
January	1919	" 91		208.20	
March	"	" 95		85.00	
May	"	" 99		501.75	1,334.85
RENT NOTES					
Sundry Tenants - C. H. Bellina		p. 4		491.85	491.85
	Forward				$273,336.68

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SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, *1919.*

HAWAIIAN GAZETTE CO., NO. 98386

	Brought Forward		$	$273,336.68
INCOME TAXES				
June	1919	p. 101	5,565.96	5,565.96
PROPERTY TAXES				
November	1918	p. 86	43,456.93	
May	1919	" 99	48,277.20	91,734.13
TAX APPEALS				
May	1919	p. 99	267.50	267.50
EXPENSE				
July	1918	p. 74	51.73	
August	"	" 76	145.90	
September	"	" 79	240.60	
October	"	" 82	119.90	
November	"	" 85	114.05	
December	"	" 88	273.47	
January	1919	" 90	208.03	
February	"	" 92	184.61	
March	"	" 94	407.20	
April	"	" 96	77.08	
May	"	" 98	92.25	
June	"	" 100	302.66	2,217.48
SALARIES				
July	1918	p. 74	1,840.00	
August	"	" 76	1,840.00	
September	"	" 79	1,868.30	
October	"	" 82	1,927.50	
November	"	" 85	1,919.15	
December	"	" 88	2,023.50	
January	1919	" 90	2,198.30	
February	"	" 92	2,050.10	
March	"	" 94	2,173.30	
April	"	" 96	2,673.30	
May	"	" 98	1,990.15	
June	"	" 100	2,050.85	24,554.45
AGENTS' COMMISSIONS				
July	1918	p. 75	384.78	
September	"	" 81	204.02	
December	"	" 89	391.81	
March	1919	" 95	216.63	
June	"	" 101	493.30	1,690.54
TRUSTEES' COMMISSIONS				
January	1919	p. 91	11,086.65	
Suspense - Balance to June 30, 1919		" 102	10,426.40	21,513.05
PURCHASE OF LANDS				
July	1918	p. 75	288.50	288.50
	Forward			$421,168.29

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SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, *1919.*

HAWAIIAN GAZETTE CO. NO. 86396

Brought Forward			$	$421,168.29
SALES OF LANDS				
July	1918	p. 75	3.00	3.00
ROADS AND SEWERS				
August	1918	p. 77	17.45	
September	"	" 80	1,000.00	
October	"	" 83	897.18	
November	"	" 86	130.77	
January	1919	" 91	249.90	2,295.30
IMPROVEMENT OF LANDS				
July	1918	p. 75	142.47	
August	"	" 77	394.15	
September	"	" 80	31.37	
October	"	" 83	1.90	569.89
TRADING				
November	1918	p. 86	9,965.65	9,965.65
KEAUHOU SUBDIVISION				
July	1918	p. 75	2.00	
August	"	" 78	1,079.30	
September	"	" 80	500.00	
October	"	" 83	1,067.08	
November	"	" 86	1,600.00	
December	"	" 89	2,459.46	
March	1919	" 95	203.14	
June	"	" 101	1,355.89	8,266.87
BISHOP STREET BUILDING				
September	1918	p. 80	30.12	30.12
KONA OFFICE EQUIPMENT				
April	1919	p. 97	761.77	761.77
KAAHUMANU STREET BUILDING				
July	1918	p. 75	1,737.51	
August	"	" 77	5,090.77	
September	"	" 80	8,895.28	
October	"	" 83	2,845.29	
November	"	" 86	3,900.00	
May	1919	" 99	354.00	
Suspense - Balance due on contract		" 1	104.80	22,927.65
FURNITURE AND EQUIPMENT				
August	1918	p. 78	22.00	
December	"	" 89	141.02	
January	1919	" 91	12.16	
March	"	" 95	13.91	
May	"	" 99	352.18	541.27
Forward				$466,529.81

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SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, *1919.*

		Brought Forward		$	$466,529.81
OFFICE FURNISHINGS (New Building)					
August	1918	p. 78		60.00	
September	"	" 80		1,420.50	
October	"	" 83		2,473.08	
November	"	" 87		30.50	
December	"	" 89		14.75	
January	1919	" 91		108.45	
February	"	" 93		23.30	
March	"	" 95		5.00	
May	"	" 99		107.50	
June	"	" 101		217.55	4,460.63
INVESTMENTS					
July	1918	p. 75		334.40	
August	"	" 77		39,608.00	
October	"	" 84		2,000.00	
November	"	" 87		4,000.00	
December	"	" 89		4,000.00	
January	1919	" 91		10,000.00	
May	"	" 99		2,500.00	62,442.40
		TOTAL EXPENDITURES	p. 103		$533,432.84

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1918

Vch'r	Date			
		SUSPENSE (Due Bills June 30/18)		
-	24	Trustees' Commissions, Balance 12 mos ..	$ 7,913.81	$ 7,913.81
		KAMEHAMEHA SCHOOLS		
1	3	A/c Capital Expenditures	8,543.03	
2		A/c Revenue Expenditures, July	6,666.66	
3	6	A/c Capital Expenditures	600.00	
4	31	A/c Supplies and Books	3,500.00	
5		A/c Revenue Expenditure, August	6,666.68	25,976.37
		SALARIES		
6	15	G. M. Collins, Supt..... L/D a/c July..	150.00	
7		E. B. Loomis, Engineer .. " " " ..	125.00	
8		G. Podmore, Surveyor ... " " " ..	100.00	
9		J. Ku, Cantonier ..... " " " ..	25.00	
10		E. T. Winant, Cashier ... G/O " " ..	100.00	
11		E. J. Mooklar, Bookkeeper " " " ..	87.50	
12		F. K. Kienzle, Stenographer" " " ..	87.50	
13		M. C. Amana, Collector .. " " " ..	75.00	
14		Tam You, Janitor ..... " " " ..	10.00	
15	16	Theodore Vierra, Rodman . L/D " " ..	25.00	
16	31	G. M. Collins, Supt..... " Bal. " ..	183.35	
17		E. B. Loomis, Engineer .. " " " ..	125.00	
18		G. Podmore, Surveyor .... " " " ..	100.00	
19		J. Ku , Cantonier ... " " " ..	25.00	
20		Theodore Vierra, Rodman . " " " ..	25.00	
21		E. T. Winant, Cashier, G/O " " ..	166.65	
22		E. J. Mooklar, Bookkpr, " " " ..	87.50	
23		F. K. Kienzle, Stengrphr . " " " ..	87.50	
24		M. C. Amana, Collector, . " " " ..	75.00	
25		Tam You, Janitor, ... " " " ..	10.00	
26		T. C. White, Kona Agent . -- " ..	125.00	
27		K. Kaneyuke, Kona Forest Ranger, " ..	45.00	1,840.00
		EXPENSE (Incidentals)		
28	6	Polk Husted Directory, 1918	7.00	
29	15	Office Supply Co. Typewriter paper	2.85	
30		Haw'n Electric Co. Service 1 mo.....	2.35	
31		Telephone Service, July	5.00	
32		Water Rates, Delmonico Bldg. 3 mos. adv.	21.00	
33		Office Supply Co. Stationery, June	3.55	
34		W.W.Dimond & Co. Clng material 1 mo.....	.30	
35	20	Postage Stamps	5.00	
36	26	F. K. Kienzle, Meal costs, overtime	3.10	
37	30	Postal Exchange,Sanborn, $5.22	.08	
38	31	Merchants Patrol, service, July	1.50	51.73
		LAND AGENCY (Incidentals)		
39	12	Haw'n Gazette Co. advtsng 3 mos. adv....	2.85	
40	15	F. Lee, Typing Waialae data	4.00	
41		M.D.Henderson, typing data re water res.	3.50	
42		Wall Nichols Co. Drafting pencils	.68	
43		Telephone Service, July	5.00	
44		Barnharts, Ice,June	1.25	
45		Rycrofts, Distilled Water, June	.50	
46		Blue Print Co. prints, Kaelepulu; Waipa.	2.90	
47		Hoffschlaeger Co. 2000 sheets typ. paper	9.00	
48		Merc.Ref.Sheet,Sub.to Oct 1/18 3 mo.....	6.00	
		Forward	35.68	$35,781.91

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

J U L Y, 1918 (Continued)

Vch'r	Date			
		Brought Forward	$ 35.68	$35,781.91
		LAND AGENCY (Incidentals)		
49	22	U. Matsee, tracing Waialae Beach lots ..	5.00	
50	30	Waterhouse Co. 100 Index cards	.60	
51	31	F. Lee, typing Honaunau data, etc.....	21.30	
52	31	T.C.White, Kona Agt, Travel allnce,July.	25.00	87.58
		AUTO EXPENSE		
53	15	Von Hamm Young Co. Oil,Gas,etc. June ...	24.64	24.64
		KAAHUMANU STREET BLDG.		
54	6	Woolley & Beeton a/c Contract.....	1,691.76	
55	30	N.British Pol.3682398 -Builders' Risk ..	45.75	1,737.51
		IMPROVEMENT OF LANDS (Palolo Stream Bank)		
56	26	Allen & Robinson, Lumber, etc.	142.47	142.47
		PURCHASE OF LANDS (Kanewai,Waikiki)		
57	20	Mott-Smith et al for Spencer Kuleana 7/3	284.00	
58	22	Recording charges, same deed	4.50	288.50
		SALES OF LAND (Kalalau,Hilo)		
59	17	F. K. Kienzle, ackmets Sec.Tr.deed 7/1..	3.00	3.00
		SURVEYING (Hawaii lands)		
60	30	G.Podmore,Surveyor,a/c expenses	200.00	200.00
		LAW		
61	31	A.G.M.Robertson,Gen. Retainer, July	166.65	166.65
		KEAUHOU ROADS		
62	3	Kim Young Woo, Translations,Korean contr	2.00	2.00
		RENTS (Kauhikio, Waikiki)		
63	17	Cecil Brown Est.⅛ Int.$200.6 mos to 1/19	100.00	100.00
		INVESTMENTS (U.S.Certificates)		
64	17	W.E.Fraser, 80 $5 Stamps @ 4.18	334.40	334.40
		AGENTS COMMISSIONS (3 mos to date)		
65	30	A.S.LeBaron Gurney, Hilo, Hawaii	353.82	
66		Edward Hore, Waialua, Oahu	25.74	
67		W. F. Sanborn, Kauai.	5.22	384.78
				$39,253.44

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1918

Vch'r	Date				
		KAMEHAMEHA SCHOOLS		$	$
68	15	A/c Capital Expenditures			
		A/c Capital Expenditures		4,940.00	5,440.00
		A/c Capital Expenditures		500.00	
69	31				
		SALARIES			
70	15	Collins, ...	a/c Aug..	150.00	
71		Loomis	" " ..	125.00	
72		Podmore	" " ..	100.00	
73		Ku	" " ..	6.25	
74		F. Vierra	" " ..	25.00	
75		Winant	" " ..	100.00	
76		Mooklar	" " ..	87.50	
77		Kienzle	" " ..	87.50	
78		Amana	" " ..	75.00	
79		You	" " ..	10.00	
80	31	Collins	Bal. " ..	183.35	
81		Loomis	" " ..	125.00	
82		Podmore	" " ..	100.00	
83		Ku	" " ..	43.75	
84		Vierra	" " ..	25.00	
85		Winant	" " ..	166.65	
86		Mooklar	" " ..	87.50	
87		Kienzle	" " ..	87.50	
88		Amana	" " ..	75.00	
89		You	" " ..	10.00	
90		White	-- " ..	125.00	
91		Kaneyuke	-- " ..	45.00	1,840.00
		EXPENSE (Incidentals)			
92	1	Laundry, office towels, July 29th,.....		1.05	
93	3	Chambers Drug Co. Toilet soap		.50	
94		M. C. Amana, carfare July		.75	
95		Bishop & Co.$20,000 cbld - SF for US c/d		3.05	
96		Bishop & Co. Exchange on above		30.00	
97	9	Telephone service, August.....		5.20	
98		Haw'n Electric Co. service 1 mo.....		4.05	
99		Waterhouse Co. Rent of typewriter 1 mo..		5.00	
100		Office Supply Co. Stationery, July		6.00	
101	19	Laundry, office towels, Aug. 16th,.....		.45	
102		M.C.Amana, a/c collecting trip,Molokai .		75.00	
103	22	Haw'n Gazette Co. 1M Receipt blanks		7.00	
104	29	Postage Stamps		5.00	
105	31	M.C.Amana, Carfare August		1.35	
106		Merchants Patrol service , August		1.50	145.90
		LAND AGENCY (Incidentals)			
107	3	Barnharts, Ice, July		2.50	
108		Rycrofts, Distilled water, July		1.15	
109		Lee, Typing report Kauai lands		3.00	
110		Haw'n Gazette Co. 1 cut Waialae Bch lots		8.40	
111		N.S.Sachs, Cheese-cloth for markers		.75	
112		Haw'n Elect. Co. Repairs to Fan		3.25	
113		Haw'n News Co. 1 Plumb-bob		2.50	
114		Blue Print Co. prints, Honomu, etc.....		3.95	
115	9	Dimond & Co. 200 paper cups		1.50	
116		Haw'n Gazette Co. 200 repts Waialae lots		3.75	
		Forward		$ 30.75	$ 7,428.90

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1918 (Cont'd)

Vch'r	Date				
		Brought Forward	$ 30.75		$ 7,425.90
		LAND AGENCY (Incidentals)			
117		Telephone Service, August	5.00		
118		Hall & Son, Oil and file	1.80		
119	15	Haw'n Gazette Co. 50 cloth signs	15.00		
120		F. Lee, Listing office maps	60.00		
121		J. E. Moranha, Listing office maps	60.00		
122	19	G.M.Collins, a/c exp. trip to Molokai ...	100.00		
123	31	T.C.White, Travel allowance, Aug.....	25.00		
124		Haw'n Gazette Co. re Waialae Beach lots..	84.00		381.55
		LAW			
125	3	F. Lee,Oath,C.E.King Appeal, Jul 1.....	.25		
126	5	M.D.Monsarrat services,Paunau Bdy case...	36.50		
127	28	Rec. Pioneer Mill deed,Aug.26/18	9.00		
128	31	A.G.M.Robertson, Retainer,Aug.....	166.65		
129		F.K.Kienzle,Oaths 33d Partial A/cs.8/29th	.75		
130		Robertson & Olson,services Pioneer Mill..	150.00		
131		Holmes & Olson,services C.E.King Appeal..	2000.64		2,363.79
		IMPROVEMENT OF LANDS, (Makai Ala Moana)			
132	3	Blue Print Co. 3 prts.Kewalo Basin.....	.90		
133	9	Hon.Scrap Iron Co. pipe for soundings....	.75		
134	12	W.Makuakane, Rodman, Aug. 10.....	2.50		
135	15	Hon.Planning Mill, Stakes for markers....	6.50		
136		A.H.Hobart,Inspector, 8 days	80.00		
137		Frank Kamaka, Labor, 8 days	20.00		
138		Geo. Lobo Labor, 5 days	12.50		
139	22	Wm. Poakahi, Rent & Repairs to boat	49.00		
140	31	Wright, et al, services of 1 man 5¼ dys..	52.50		
141		Frank Kamaka, Labor, 9 days	24.00		
142		David Kama, Labor 2 days	5.50		
143		Geo. Lobo, Labor 2 days	5.00		
144		W. Nahakuelua,Labor 1 day	1.50		
145		W. Makuakane, Labor 7 days	3.50		
146		A.H.Hobart, Inspector 13 days.....	130.00		394.15
		ROADS AND SEWERS (Kakaako)			
147	3	F. Lee, Typing,Spec.Sewer Extensions.....	14.00		
148		Blue Print Co. 4 Pts. " "	1.20		
149	19	J.E.Moranha, Typing Walker Agmt.....	2.25		17.45
		AUTO EXPENSE			
150	3	Am. Haw'n Motor Co. Washers.....	.40		
151	9	Von Hamm Young Co. Reprs,oil & Gas,July..	9.68		10.08
		KAAHUMANU STREET BLDG.,			
152	3	Woolley & Beeton a/c Contract	4,890.77		
153	19	Emery & Webb,Architects, a/c Fee	200.00		5,090.77
		INVESTMENTS			
154	3	Bishop & Co. U.S.Treas.certificates	20,000.00		
155		Terr.Haw. $20000 Pub.Imp. 4% Bds @ 98.04.	19,608.00		39,608.00
		INSURANCE (Keauhou Buildings)			
156	5	Sun Pol.11784344, $2295 1 yr.....	26.01		26.01
		Forward.			$55,317.70

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1918 (Cont'd)

Vch'r	Date			
		Brought Forward		$55,317.70
		KEAUHOU ROAD		
157	5	T.C.White, a/c Construction costs	750.00	
158	22	Emp. Liability WC/871808,June 12/18	199.70	
159	31	Hon. Iron Wks, Culbert iron	129.60	1,079.30
		FURNITURE and EQUIPMENT		
160	9	Haw'n News Co. Slide Ruler	16.00	
161	19	McGraw-Hill Co. Flynn's Hand Book	6.00	22.00
		RENTS		
162	31	Bishop Museum Kalanao a/c 12 mo.to Sep/18	92.55	
163		Bishop Museum Palama, a/c Taxes 1918	7.95	100.50
		SURVEYING (Hawaii lands)		
164	31	American Ry. Express Co. Maps to Hilo ...	.94	.94
		OFFICE FURNISHINGS (New Building)		
165	22	E.W.Quinn, Stands for drawing tables.....	60.00	60.00
				$56,580.44

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1918

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
166	3	A/c Revenue Expenditures, Sept. 1918 .	$11,000.00	$	
167	25	A/c Capital Exp.resetng King St.sidewalk	450.00		11,450.00
		SALARIES			
168	7	Vierra ..... to date in full 7 days.	11.65		
169	14	Collins ..... a/c Sept..	150.00		
170		Loomis ..... " " ..	125.00		
171		Podmore ..... " " ..	100.00		
172		Winant ..... " " ..	100.00		
173		Mooklar ..... " " ..	87.50		
174		Kienzle ..... " " ..	87.50		
175		Amana ..... " " ..	75.00		
176		You ..... " " ..	10.00		
177	30	Collins ..... Bal " ..	183.35		
178		Loomis ..... " " ..	125.00		
179		Podmore ..... " " ..	100.00		
180		Winant ..... " " ..	166.65		
181		Mooklar ..... " " ..	87.50		
182		Kienzle ..... " " ..	87.50		
183		Amana ..... " " ..	75.00		
184		Tam You ..... " " ..	10.00		
185		Kee..... --- " ..	50.00		
186		White ..... --- " ..	125.00		
187		Kaneyuke ..... --- " ..	45.00		
188		Helen A.Burrall,Sten.G/O 20 ds. in " ..	66.65		1,868.30
		EXPENSE (Incidentals)			
189	5	Office Supply Co.clng & adjustng add.mch	2.50		
190		Wall Nichols Co. 1 T square	2.07		
191		Haw'n Electric Co. Service 1 mo.....	3.15		
192		Office Supply Co. Paper fasteners	.70		
193		Office Supply Co. Envelopes & Rubber bds	3.20		
194		Haw'n News Co. 1 copy book	5.00		
195		Haw'n News Co. Ink & Drawing pen	4.85		
196	7	Tam You .....1 window cleanser	.60		
197	10	Telephone Service, Sept.....	5.00		
198	14	Bishop & Co. ½ water service off.May-Aug	4.73		
199	16	F.Lee, Stenographic service,Minutes 9/26	4.50		
200		Haw'n Gazette Co. Advtsng for Bkkeeper..	.35		
201	25	Post Office Box rent 3 mo. to Jan 1/19..	2.00		
202		Laundry office Towels, Sept 18th	.85		
203		Haw'n News Co. box pens	1.25		
204	30	Merchants Patrol Service, Sept.....	1.50		
205		Audit Co. Hawaii, Service to date 3 mo..	187.50		
206		M.C.Amana, carfare Sept.....	.85		
207		Hon. C.& D.Co.Moving furn to new office.	10.00		240.60
		LAND AGENCY (Indidentals)			
208	5	Barnharts, Ice, Aug.....	2.70		
209		Haw'n News Co. C.& G.S.Chart	.50		
210		Haw'n News Co. Field Books.....	5.40		
211		W.W.Dimond & Co. Paper cups, etc.....	5.05		
212		N.S.Sachs, cheese cloth for markers	.85		
213		Blue Print Co. Sundry prints, Aug.....	2.30		
214		Rycrofts, Distilled water, Aug.....	2.00		
215	10	Telephone Service, Sept.....	5.20		
		Forward ..	$ 24.00		$13,558.90

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of September, 1918 (Cont'd)

Vch'r	Date			
		Brought Forward	$ 24.00	$13,556.90
		LAND AGENCY (Incidentals)		
216	16	F. Lee, Typing report on Waialua dispute	1.00	
217	25	Terr. Survey, 1 print LCA Pet 410,Nuuanu	.45	
218		Benson Smith & Co. Library Paste.....	.70	
219	30	T.C.White, Transportation allowance Sept	25.00	51.15
		LAW		
220	14	Recording T.H.Quitclaim PaPelekane 9/10.	5.00	
221	16	T.E.Robinson,oath to petition 33d Report	.25	
222	30	A.G.M.Robertson, Retainer, Sept.....	166.65	171.90
		IMPROVEMENT OF LANDS (Makai Ala Moana)		
223	5	Allen & Robinson, Nails, Aug. 12	.30	
224		Allen & Robinson, Nails, Aug. 22	.42	
225		Allen & Robinson, Lumber, Aug. 12	4.05	
226		Hon. Const.& Drayg Co. Cartage,Aug.12...	2.50	
227		Hon. Const.& Drayg Co. Cartage,Aug.28 ..	2.00	
228		I.I.S.N.Co. wicking & W.lead,Aug.21.....	.70	
229		I.I.S.N.Co. Paint & Rope, Aug. 27.....	2.90	
230		A.Hobart, for use of equipment	5.00	
231		Hon.Scrap Iron Co. Boiler tubes,markers.	4.65	
232	10	Wm. Nuuanu, boat rent, 4½ das.....	2.25	
233		E.O.Hall & Son, 4 Ingersoll watches	6.60	31.37
		ROADS & SEWERS (Kakaako)		
234	5	John Walker, a/c contract sewer extens'n	1,000.00	1,000.00
		AUTO EXPENSE		
235	10	Von Hamm Young Co. Tires, repairs, Aug..	55.29	
236	16	Cal.Harness & Trim.Shop, new top Buick..	52.50	107.79
		SURVEYING (Hawaii lands)		
239	3	G.Podmore, a/c expenses	200.00	
238	25	G.Podmore a/c expenses.....	100.00	300.00
		KAAHUMANU ST. BLDG.		
239	7	Ehlers & Co. Green felt for desk, etc...	15.00	
240	10	Hall & Son, Toilet paper holders	3.00	
241		Woolley & Beeton, a/c contract	2,991.62	
242	13	Waterhouse Co. a/c Vault Doors & linings	4,849.00	
243	14	Waterhouse Co.Drilling holes,wirng vault	9.00	
244	16	F.C.Gouveia, Cleaning glass	30.00	
245	30	Bishop Mus.Steel Vlt ftgs from Mer.St.of.	977.50	
246		Lewers & Cooke, Window Shades, etc.....	20.16	8,895.28
		OFFICE FURNISHINGS (New Buildings)		
247	7	Waterhouse Co. Folders for filing bl.pts	188.00	
248	30	Waterhouse Co. a/c Steel office fittings	1,000.00	
249		Haw'n Gazette Co.Map Sheets & Binders ..	60.00	
250		Haw'n News Co. Envelope openers L/A	1.00	
251		Coyne Furn.Co. settee cushions,etc.....	26.50	
252		Waterhouse Co. 1 Underwood Typewriter ..	145.00	1,420.50
		KEAUHOU ROAD		
253	14	T.C.White, a/c construction costs.....	500.00	500.00
		BISHOP ST. BLDG.		
254	30	Merc.Trust Co.Storage of plans,etc.SF Exs	30.12	30.12
		Forward		$26,067.01

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r Date — September, 1918 (Cont'd)

		Brought Forward.....	$	$26,067.01
		REPAIRS (Keei Road)		
255	14	T.C.White, for labor & materials.....	250.00	250.00
		INSURANCE (Delmonico Bldgs)		
256	25	Hartford Pol.8196 1 yr.$3000 @ 1.45	43.50	
257		Royal Pol.335404 1 yr. 4500 @ 1.45	65.25	
258		Calif.Pol.500395 1 yr. 4500 @ 1.45	65.25	
259		Eng.Am.Pol.751404 1 yr. 6000 @ 2.16	129.60	303.60
		RENTS (Office, 77 Merchant St)		
260	30	Bishop Museum, 3 mos. to date	309.00	309.00
		AGENTS COMMISSIONS (3 mos. to date)		
261	30	A.S.LeBaron Gurney, Hilo, Hawaii	135.98	
262		Edward Hore, Waialua, Oahu	38.38	
263		W. F. Sanborn, Kauai	29.66	204.02
				$27,133.63

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1918

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
264	1	A/c Revenue Expenditure Oct.....	$11,000.00	$	
265	10	A/c Capital Expenditure	100.00		
266	22	A/c Capital Expenditure	600.00		
267	31	A/c Revenue Expenditure	9,000.00		20,700.00
		SALARIES			
268	15	Collins ..... a/c Oct..	150.00		
269		Loomis ..... " " ..	125.00		
270		Podmore ..... " " ..	100.00		
271		Winant ..... " " ..	100.00		
272		Mooklar ..... " " ..	87.50		
273		Kienzle ..... " " ..	87.50		
274		Lila Wagner, Stenographer .... " " ..	62.50		
275		Amana ..... " " ..	75.00		
276		Tam You ..... " " ..	10.00		
277	31	Collins ..... Bal. " ..	183.35		
278		Loomis ..... " " ..	125.00		
279		Podmore ..... " " ..	100.00		
280		Kee ..... --- " ..	50.00		
281		Winant ..... Bal. " ..	166.65		
282		A.G.Rutherford,Bookkeeper .... --- 15/31	100.00		
283		Kienzle ..... Bal.Oct..	87.50		
284		Wagner ..... " " ..	62.50		
285		Amana ..... " " ..	75.00		
286		Tam You ..... " " ..	10.00		
287		White ..... --- " ..	125.00		
288		Kaneyuke ..... --- " ..	45.00		1,927.50
		EXPENSE (Incidentals)			
289	1	Fernandes & Correa,cloth for cleaning ..	1.00		
290		Hon.C.&D.Co. Cartage & Stge.off.furntre.	30.50		
291	2	Merc.Printing Co. Bdng Index in Min.Book	2.75		
292		Patten Co. Qt.bottle Red Ink	2.25		
293	7	Wall Nichols Co. Pens,erasers & clips ..	2.85		
294		Telephone service, October	5.10		
295		Bishop Museum,Hooks & Screws, Cloak Rm..	.36		
296		Hon.C.& D. Co. ctg on door to Kam Schl..	1.00		
297		W.W.Dimond & Co. office utensils	14.31		
298		Haw'n Electric Co. service 1 mo.....	3.09		
299	10	Office Supply Co. Repairs to typewriter.	9.50		
300		Waterhouse Co. Index Folders	.90		
301		Office Supply Co. blotter Hldrs,ink,etc.	32.50		
302		Yee Chan Co. cloth for cleaning	1.00		
303	21	Postage Stamps	5.00		
304	31	Merchants Patrol Service, October	1.50		
305		Hon.C.& D.Co.Stge off.furn.1 mo.advance.	3.00		
306		M.C.Amana,carfares, October	1.55		
307		Haw'n Elect.Co. Socket & Cord for fan...	.74		
308		Waterhouse Co,.Typewriter ribbon	1.00		119.90
		LAND AGENCY (Incidentals)			
309	1	Mer. Ref. Sheet, 3 mos. to Jan 1/19	6.00		
310	7	Haw'n Gazette Co. Advertiser " " " ...	2.85		
311		Wall Nichols Co. Pencils,clips & paste .	5.62		
312		Telephone Service, October	5.00		
313		Barnharts, Ice, September	2.50		
		Forward ..	$ 21.97		$22,747.40

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of October, 1918 (Cont'd)

Vch'r	Date			
		Brought Forward	$ 21.97	$22,747.40
		LAND AGENCY (Incidentals)		
314	7	Rycrofts, Distilled Water, Sept.....	2.00	
315		Blue Print Co. Sundry prints, Sept.....	2.70	
316		Hon.Photo Supply Co. Photo paste	.30	
317		Haw'n News.Co. Typewriter paper	3.15	
318	10	U. Matsu, Tracings, Kalalau-Kikala	20.00	
319	14	G.M.Collins, a/c incidtls.Hawaii trip ..	158.62	
320	15	Terr.Survey, 3 bluepts.Kohala,etc.Haw...	1.25	
321	31	T.C.White, Travel allowance Oct.....	25.00	234.99
		LAW		
319	14	Collins, Investigating Honohononui Claim	44.92	
322	31	A.G.M.Robertson, Retainer, Oct.....	166.65	211.57
		IMPROVEMENT OF LANDS (Makai Ala Moana)		
323	14	I.I.S.N. Co. paint for boat used re sdgs	1.90	1.90
		ROADS & SEWERS (Kakaako)		
324	4	John Walker, a/c Contract	800.00	
325	7	John Walker, extras	97.18	897.18
		AUTO EXPENSE		
326	10	Von Hamm Young Co. Repairs,gas,etc. Sept	11.85	11.85
		RENTS		
327	1	Bishop Museum Palama,Bal.Taxes 1918	7.90	
328	7	Lulu J.Greenwell,Refund Waialae L.1948..	22.50	30.40
		OFFICE FURNISHINGS (New Building)		
329	1	Patten Co. 1 Ink well, G/O	3.00	
330		Hon.Planing Mill,Drawing Boards L/A	42.00	
331	7	W.W.Dimond & Co. Sundry office equipmt..	62.78	
332		Coyne Furniture Co. 2 chair cushions....	10.00	
333		Waterhouse Co., Sundry Office Furniture.	2,326.40	
334	14	Waterhouse Co., Rubber Typewriter keys .	4.50	
335	28	Haw'n Elec.Co. Electric Fan	24.40	2,473.08
		KAAHUMANU STREET BLDG.		
336	2	Lewers & Cooke, 6 yds window chain.....	.81	
337	7	Waterhouse Co. Furnishings, Map,Vault ..	1,560.50	
338		E.O.Hall & Son, 2 Liquid Soap dispensers	5.40	
339		D.J.Cashman, 8 window Awnings	90.00	
340	10	E.W.Quinn, Installing files, map,vault..	162.00	
341	12	Bishop Museum,Cash Trays,Document,vault.	10.00	
342	14	Lewers & Cooke, Window chains	.81	
343		Lewers & Cooke, Linoleum in place	659.64	
344	15	Tom Sharp, Lettering front Windows	30.00	
345	21	Haw'n Electric Co. bell wiring	8.01	
346	28	Kam.Schs. transpltg.shrubs to r.off.bldg	20.58	
347		Woolley & Beeton,Contractors, extras....	126.60	
348		Emery & Webb,Architects.Bal. Fee	170.94	2,845.29
		KEAUHOU ROAD		
349	2	Hon.Iron Wks Co. Culvert iron	17.28	
350		T.C.White a/c construction costs	1,000.00	
351	7	I.I.S.N.Co. Freight on culvert iron,Kona	3.34	
319	14	G.M.Collins,Inspection costs	46.46	1,067.08
		Forward ...		$30,520.74

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of October, 1918 (Cont'd)

Vch'r	Date			
		Brought Forward ..... $		$30,520.74
		INVESTMENTS		
352	7	First Nat'l Bank,$20,000 Lib.Bds 4th 10%	2,000.00	2,000.00
		INSURANCE		
353	7	Cal.Ins.Pol.500412 Off.furniture	10.80	
354		Eng.Am. Pol.751415 " "	21.60	
355		Br.Am. Pol.530113 " "& Bldg	27.05	
356		Br.Am. Pol.530115 Kona office equipment	3.00	
357		London Assn.5614264 " " "	1.26	
358		London Assn.5614265 Surveyors transit .	5.00	
359	31	New Am. #30,Surety Bond,$10,000.....	50.00	118.71
		EXPERIMENTS (Taro Land Molokai)		
360	21	Haw'n Fertilizer Co. 5 bags fertilizer .	8.45	
361		C.C.Conadt,cartage Kamalo to Halawa.....	12.50	
		Postal exchange on 12.50	.10	21.05
				$32,660.50

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1918

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
362	1	A/c Revenue Expenditures	$11,000.00	$	
363	4	A/c Capital Expenditures	208.85		
364		A/c Capital Expenditures	275.00		
365	15	A/c Capital Expenditures	1,200.00		
366	16	A/c Revenue Expenditures	4,500.00		
367	22	A/c Capital Expenditures	400.00		
368		A/c Capital Expenditures	400.00		
369		A/c Revenue Expenditures	4,500.00		
370		A/c Pupils Supplies	1,500.00		23,983.85
		SALARIES			
371		Collins a/c Nov	150.00		
372		Loomis " "	125.00		
373		Podmore " "	100.00		
374		Winant " "	100.00		
375		Rutherford " "	100.00		
376		Kienzle " "	87.50		
377		Wagner " "	62.50		
378		Amana " "	75.00		
379		Tam You " "	10.00		
380	30	Collins Bal."	183.35		
381		Loomis " "	125.00		
382		Podmore " "	100.00		
383		Winant " "	166.65		
384		Rutherford " "	100.00		
385		Kienzle " "	87.50		
386		Callie Lymer Stngphr 20/30 @ $125.per mo	41.65		
387		Amana Bal.Nov	75.00		
388		Tam You " "	10.00		
389		Ku " "	50.00		
390		White " "	125.00		
391		Kaneyuke " "	45.00		1,919.15
		EXPENSE (Incidentals)			
392	4	Postage Stamps	1.00		
393	6	Chambers Drug Co. Amonia for cleaning	.25		
394		Dimond & Co. Office utensils	3.82		
395		Haw'n Elec. Co. Service 1 mo	19.15		
396		Haw'n Gazette Co. 2 Rubber Stamps	.50		
397		Office Supply Co. repairs to T.W.S.etc.	38.15		
398	9	Laundry,Office Towels Oct. 9	.85		
399	11	Haw'n Elec.Co. Repairs to fan	8.30		
400		Telephone Service Nov. and removal	14.00		
401		Telephone Time service, Oct. & Nov.	1.50		
402	14	Postage Stamps	5.00		
403	15	Haw'n Elec. Co. 1 mazda lamp	.45		
404		Haw'n Elec. Co. Repairs to fan	1.63		
406	19	Millers Supply House, Sharpng cutlery	.60		
405	16	Postage Stamps	5.00		
407	22	Haw'n Gazette Co. advertising for sten.	.50		
408	26	Haw'n Gazette Co. 1000 Bill heads	7.50		
409	30	Hon.C.& D.Co. Storage on furniture 1 mo.	3.00		
410		Merchants Patrol Service, November	2.00		
411		M. C. Amana carfares, November	.85		114.05
		Forward			$26,017.05

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of November, 1918 (Cont'd)

Vch'r	Date			
		Brought Forward		$26,017.05
		LAND AGENCY (Incidentals)		
412	5	Barnharts, Ice, October	2.70	
413		Blueprint Co. Sundry prints, October ...	10.80	
414		Hall & Son, Drinking cups	5.50	
415		Rycrofts, Distilled water, October	3.50	
416		Waterhouse Co. 100 letter folders	6.40	
417		Waterhouse Co. Maintenance add.mch 6 mos	5.00	
418	9	Hon.C.& D. Co. Clearing lots,Kewalo St.	19.60	
419		Hon.C.& D. Co. Clearing lots,Houghtlg.Rd.	34.65	
420	11	Wall Nichols Co. 2 calendar pads	.25	
421		Telephone Service,Nov. & removal	7.50	
422		U. Matsu, tracings Pahoehoe	19.20	
423		Hon.Planing Mill,stakes for markers	1.50	
424	13	Wall Nichols Co. 1 mailing tube	.10	
425	26	Terr.Survey, 1 bl.pr.LC Pet 278 Puaahala	.75	
426		Hon.C. & D. Co. cleaning Houghtailing Rd	30.03	
427	30	T.C.White, Travel allowance, Nov.....	25.00	172.48
		LAW		
428	21	Com.Pub.Lands,cert.cpy LCA 7713 Waiau cs	4.50	
429	26	E.Woodward, translating above,Waiau case	10.00	
430		Jos. Iao. Tracings & blpts,Honohononui..	3.00	
431		Terr.Survey, Certificate on above	1.00	
432	30	A.G.M.Robertson, Retainer, Nov.	166.65	185.15
		ROADS & SEWERS (Kakaako)		
433	15	Hon.St.Sprinkling Co. Sprinkling roads..	6.00	
434	27	John Walker,contractor,bal.sewer & road.	124.77	130.77
		AUTO EXPENSE		
435	11	Von Hamm Young Co.Sundry rep.gas,etc.Oct	5.83	
436	15	Schuman Carriage Co. overhauling Buick .	65.95	
437		Schuman Carriage Co. Recharging battery.	1.50	73.28
		KAAHUMANU STREET BLDG.		
438	2	Waterhouse Co. a/c Vault interior	1,000.00	
439	11	Woolley & Beeton, a/c contract	2,900.00	3,900.00
		KEAUHOU ROAD		
440	2	T. C. White, a/c construction costs	1,000.00	
441	26	G.M.Collins, a/c " "	600.00	1,600.00
		SURVEYING (Hawaii Lands)		
442	4	G. Podmore, a/c Honaunau job.....	150.00	
443	26	G. Podmore " " "	100.00	250.00
		GRADING (Hilo,Hawaii)		
444	16	Dep.Pub.Wks. Waiolama Reclmtion Assm't..	9,965.65	9,965.65
		TAXES (Bal.1918)		
445	4	Hawaii, North Hilo,..... 203.75		
446		" South " 3,305.00		
447		" Hamakua 127.75		
448		" North Kohala 444.50		
449		" North Kona 756.50		
		Forward $4,837.50		$42,294.38

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of November, 1918 (Cont'd)

Vch'r	Date				
		Brought forward	$4,837.50	$	$42,294.38
		TAXES (Bal. 1918)			
450	4	Hawaii, South Kona	1,193.70		
451		" Kau	1,381.05		
452		" Puna	522.35	7,934.60	
453		Kauai, Lihue	36.20		
454		" Hanalei	181.10	217.30	
455		Mauai, Lahaina		554.40	
456		Molokai, Halawa, etc		88.03	
457	15	Oahu, Kona	25,535.75		
458		" Koolaupoko	487.50		
459		" Koolauloa	370.55		
460		" Waialua	2,050.80		
461		" Ewa	5,629.85	34,074.45	
		REFUNDS OF DOUBLE COLLECTIONS			
462	22	T.H.Davies & Co. Hilo lands ..	51.90		
463		Honolulu Plantat'n, Ewa lands ..	10.95		
464	25	John D.Paris Est.So.Kona lands	30.20		
465		Alex.Young Bldg Co.Honolulu ".	495.10	588.15	43,456.93
		INVESTMENTS			
466	6	First Nat'l Bk, $20,000 Lib.Bds 2d paymt.		4,000.00	4,000.00
		OFFICE FURNISHINGS (New Bldg.)			
467	11	Haw'n Elec.Co. 1 portable desk lamp		3.75	
468	15	Haw'n Elec.Co. 1 wall fan L/A		26.75	30.50
		INSURANCE (Kaahumanu St.Bldg.)			
469	22	Eng.Am.Pol.751483, $5000. 1 yr @ 65%		32.50	
470		Cal.Ins.Pol.500463, $2500. 1 yr @ 65% ...		16.25	48.75
					$89,830.56

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1918.

Vch'r	Date					
		KAMEHAMEHA SCHOOLS				
471	2	A/c Revenue Expenditures, Dec.....		$11,000.00	$	
472	5	A/c Capital Expenditures		119.93		
473	21	A/c Revenue Expenditures		9,000.00		
474	31	A/c Capital Expenditures		280.00		20,399.93
		SALARIES				
475	14	Collins	a/c Dec..	150.00		
476		Loomis	" " ..	135.50		
477		Podmore	" " ..	100.00		
478		Winant	" " ..	100.00		
479		Rutherford	" " ..	100.00		
480		Kienzle	" " ..	87.50		
481		Lymer	" " ..	62.50		
482		Amana	" " ..	75.00		
483		Tam You	" " ..	15.00		
484	31	Collins	Bal. " ..	216.65		
485		Loomis	" " ..	139.50		
486		Podmore	" " ..	100.00		
487		Winant	" " ..	166.85		
488		Rutherford	" " ..	100.00		
489		Kienzle	" " ..	87.50		
490		Lymer	" " ..	62.50		
491		Amana	" " ..	90.00		
492		Tam You	" " ..	15.00		
493		Ku	--- " ..	50.00		
494		White	--- " ..	125.00		
495		Kaneyuke	--- " ..	45.00		2,023.50
		EXPENSE (Incidentals)				
496	5	Dimond & Co. Cleaning material		2.70		
497		Hall & Son Paper Shears & Hooks		2.07		
498		Haw'n Elec. Co. Service 1 mo.....		17.25		
499		Hon. Water Wks.Service Aug.15/Nov.19 ...		3.15		
500		Liberty House, cheese cloth for cleaning		1.25		
501		Laundry,office towels, Nov.....		1.00		
502		Office Supply Co. Sundry off.stationery.		15.65		
503	10	Haw'n Gazette Co. 1 Rubber Stamp		.25		
504		Telephone Service, Dec.....		7.25		
505		Telephone Time service, Dec.....		.75		
506	21	Haw'n Gazette Co. 500 Lease blanks		27.00		
507	26	Hon.C.& D.Co. storage off.furn.1 mo.adv.		3.00		
508	27	Post Office, Box Rent, 3 mos.to Apl/19 .		2.00		
509	31	Audit Co. Haw. Service to date 3 mos....		187.50		
510		Merchants Patrol,Service Dec.....		2.00		
511		M.C.Amana,carfare Dec.....		.65		273.47
		LAND AGENCY (Incidentals)				
512	5	Gomes Express, pkg.to Str.Kilauea.....		.51		
513		Rycrofts,Distilled water, Nov.....		1.50		
514		Terr.Survey 1 Blprt.LC Pet.417,Kawanakoa		.40		
515		Blue Print Co.Sundry prints, Nov.....		1.70		
516	10	Tel. service, Dec.....		5.00		
517		Oahu Ice, Ice, Nov.		2.50		
518		Terr.Survey 2 bl.pts,LC Pet 398 & 419...		.50		
519	21	Haw'n Gazette Co. 1 Rubber Stamp		1.50		
		Forward		13.61	$22,696.90	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of December, 1918 (Cont'd)

Vch'r	Date			
		Brought Forward	$ 13.61	$22,696.90
		LAND AGENCY (Incidentals)		
520		Patten Co. Sub.Eng.News Record 1 yr adv....	5.00	
521		Gordon Young, Off.Asst. 5 days	5.00	
522	27	Terr.Survey, 1 Bl.prt. Hon.Forest Reserves.	1.00	
523		T.C.White, Travel allowance, Dec.....	25.00	
524		Gordon Young, Office Asst. 8 days	8.00	57.61
		LAW		
525	5	Blue Print Co. Honohononui & Kahala	2.05	
526	14	Haw.Telephone Co. Service, Honaunau Kuleana	1.73	
527	21	F.K.Kienzle,ack. to Ambrose deed Lahaina...	3.00	
528		Robertson & Olson, re Moiliili Quarry cond.	100.00	
529		A.G.M.Robertson, General Retainer, Dec.....	166.85	273.63
		AUTO EXPENSE		
530	5	Von Hamm Young Co. Gas.oil,etc. Buick,Nov..	9.72	
531	27	Com'l Union Pol.64299, Dodge car, 1 yr.....	17.50	27.22
		OFFICE FURNISHINGS (New Building)		
532	5	Hon.Planing Mill foot bd for bkkp's desk...	1.75	
533	21	Haw'n Elect.Co. portable lamp	13.00	14.75
		FURNITURE & EQUIPMENT		
534	31	Leupold Voelpel Co. 1 water gauge,Kauai ...	141.02	141.02
		KEAUHOU ROADS		
535	5	T.C.White a/c construction costs	957.36	
536	7	T.C.White " " & Exg.....	1,501.85	
537	11	F.K.Kienzle,Oath to Answer Garnishee suit..	.25	2,459.46
		SURVEYING		
538	11	G.Podmore, bal. Honaunau Survey costs.....	14.52	
539	31	Wright & Harvey, re Waialae-Wailupe boundry	385.45	399.97
		INVESTMENTS		
540	7	First Nat'l Bank $20,000 Lib.Bds 3d pmt....	4,000.00	4,000.00
		INSURANCE		
541	10	Fidelity Bond 12074/971014 for $20,000.....	100.00	
542		" " 12075/971013 for $2000 1 yr...	10.00	
543		Sun Ins.Pol.11784582 Kam.Alumni Bldg. 1 yr.	11.40	
544		Eng.Am.Pol.751513 Kaahumanu St.Bldg. 1 yr.	9.75	
545		Brit.Am. 530155 " " " 1 yr.	4.88	
546		Cal.Ins.Pol.500475 " " " 1 yr.	4.87	
547	31	Sundry Pols.transfd Hirano Hotel Bldg.....	27.00	167.90
		REPAIRS (Storm damage Kona, Haw)		
548	14	T.C.White, costs Kealakekua-Kahauloa B.wall	52.75	52.75
		AGENTS COMMISSION (3 mos. to date)		
549	31	A.S.LeBaron Gurney, Hilo Hawaii	248.04	
550		Edward Hore, Waialua,Oahu	30.95	
551		W.F.Sanborn, Kauai	112.82	391.81
				$30,683.02

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JANUARY, 1919

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
552	2	A/c Revenue Expenditures Jan.	$11,000.00	$	
553	22	A/c Capital Expenditures	1,185.08		
554		A/c Capital Expenditures	685.75		
555	31	A/c Revenue Expenditures	6,000.00		18,870.83
		SALARIES			
556	15	Collins ..... a/c Jan...	150.00		
557		Loomis ..... " " ...	137.50		
558		Podmore ..... " " ...	100.00		
559		Winant ..... " " ...	100.00		
560		Rutherford ..... " " ...	100.00		
561		Kienzle ..... " " ...	87.50		
562		Dorothy Mills,Sten..... " " ...	62.50		
563		Amana ..... " " ...	75.00		
564		Tam You ..... " " ...	15.00		
565	31	Collins ..... Bal. " ...	216.65		
566		Loomis ..... " " ...	137.50		
567		Podmore ..... " " ...	100.00		
568		Winant ..... " " ...	166.65		
569		Rutherford ..... " " ...	100.00		
570		Kienzle ..... " " ...	87.50		
571		Mills ..... " " ...	62.50		
572		Amana ..... " " ...	90.00		
573		Tam You ..... " " ...	15.00		
574		Ku ..... --- " ...	50.00		
575		White ..... --- " ...	125.00		
576		Kaneyuke ..... --- " ...	45.00		
577		Kienzle ..... Feb.advnce	175.00		2,198.30
		EXPENSE (Incidentals)			
578	6	Laundry, Washing towels, Dec.....	.75		
579		Haw'n Elect. Co. service 1 mo.....	17.70		
580		Hon.Water Wks,service Delmonico Bldg.adv	21.00		
581		Office Supply Co. stationery, Dec.....	29.50		
582		Patten Co. 2 bots red ink	4.50		
583	13	Advertiser Pub.Co. 500 Lease blks,rents.	27.00		
584		Dimond & Co. Cleaning materials 1 mo....	3.98		
585		Haw'n Elect.Co. 3 mazda lamps	2.10		
586		Wall Nichols Co. 4 qr.wrapping paper ...	1.40		
587		Telephone Service, Jan.	7.25		
588		Tel. Time service "	.75		
589	15	Advertiser Pub.Co. 100 circulars ten.ofr	6.00		
590		" " " 100 " " acpnc	5.50		
591		" " " 100 cir.notice of ter	5.50		
592	18	" " " 4000 copy letter heads	32.00		
593		Haw'n Elect.Co. Batteries for of. bell..	1.00		
594	22	S.H.Webb, 3 keys for office door	1.50		
595	23	Hon.C.& D.Co. Stg.office furn. 1 mo adv.	3.00		
596	23	Advertiser Pub.Co. 250 Lease schedules..	6.00		
597		" " " 250 Incorp.lease form	22.00		
598	25	Postage Stamps	6.00		
599	31	Mer. Patrol service, January	2.00		
600		Hon.Planing Mill, Repairing office drws.	1.00		
601		M.C.Amana, carfares, Jan.....	.60		208.03
		Forward			$21,277.16

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of January, 1919 (Cont'd)

Vch'r	Date		$	
		Brought Forward		$21,277.16
		LAND AGENCY (Incidentals)		
602	2	Merc. Reference Sheet, 3 mos. to Apr/19.	6.00	
603		Advertiser Sub. 3 mos. to Apr.1/19	2.85	
604	5	Blue Print Co. Sundry prints, Dec.....	2.75	
605	6	U. Matsu, 3 tracings, Kikala, etc.Haw...	6.00	
606		Rycrofts, Distilled water, Dec.....	1.00	
607	13	Tel. Service, Jan	5.00	
608		Oahu Ice. Co. Ice, Dec.....	2.50	
609	15	Advertiser Pub. Co. 1500 Tax Assmt sheet	57.00	
610	31	T.C.White, Travel Allow, January	25.00	108.10
		LAW		
611	18	Robertson & Olson, services re Ambrose..	50.00	
612	24	J.F.Brown,Abstract re Waiau case	450.00	
613		M.D.Monsarrat, Maps, etc. " "	500.00	
614	31	A.G.M.Robertson, Retainer, Jan.....	166.65	
615		F.K.Kienzle, Jurats to tax returns,1919,	4.25	
616		Haw'n Abstract Co. Memo re Keelikolani .	10.00	1,180.90
		AUTO EXPENSE (Buick 924)		
617	13	Von Hamm Young Co. Gas,oil & reprs.Dec..	12.63	
618	18	Registration Cert. 1919	1.00	
619		Tax 1919 - 2890 lbs.....	29.15	42.78
		ROADS & SEWERS (Kapalama kai)		
620	27	Labor payroll re Kaumualii Road & reprs.	249.90	249.90
		TRUSTEES COMMISSIONS		
- -	2	A/c Year ending June 30, 1919	11,086.65	11,086.65
		RENTS (Oahu)		
621	2	Bishop Museum, Palama, 12 m.to Jan 1/20.	108.20	
622	14	Cecil Brown Estate Kauhikio L.1823;½ int	100.00	208.20
		INSURANCE (1 year)		
623	6	Firemens' Fund Pol.A/844025,Kukui St.Hon	60.00	
624	31	L.& L.& G.Pol.11876292,Waipo,Kauai	57.75	117.75
		OFFICE FURNISHINGS (New Bldg)		
625	6	Hall & Son, Mirror for washroom	1.80	
626	13	Advertiser 3000 cards	18.00	
627		Waterhouse Co. Guides & Numbng machines.	48.65	
628	31	Office Supply, check writing machine ...	40.00	108.45
		FURNITURE & EQUIPMENT		
629	31	Div.Hydrography Freight charges,Lumahai,	12.16	12.16
		INVESTMENTS		
630	6	First Nat'l Bank, $20,000 Lib.Bds, a/c..	4,000.00	
631	17	" " " " " " Bal..	6,000.00	10,000.00
		SURVEYING		
632	31	John Walker, monuments, Waialae-Wailupe.	14.00	14.00
				$44,406.05

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1919

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
633	1	A/c Revenue Expenditures, Feb.....	$11,000.00	$	
634	24	A/c Revenue Expenditures	9,000.00		
635	28	Bal pupils supplies to June 30/19	1,500.00	21,500.00	
		SALARIES			
636	15	Collins ..... a/c Feb..	150.00		
637		Loomis ..... " " ..	137.50		
638		Podmore ..... " " ..	100.00		
639		J.B.Mann,Asst.Surveyor ..... " " ..	87.50		
640		Winant ..... " " ..	100.00		
641		Rutherford ..... " " ..	100.00		
642		Mills ..... " " ..	62.50		
643		Amana ..... " " ..	75.00		
644		Tam You ..... " " ..	15.00		
645	28	Collins ..... Bal. " ..	216.65		
646		Loomis ..... " " ..	137.50		
647		Podmore ..... " " ..	100.00		
648		Mann ..... " " ..	87.50		
649		Winant ..... " " ..	166.65		
650		Rutherford ..... " " ..	100.00		
651		Amelia R.Coats,Sten.24/28 @ $150. " ..	26.80		
652		Mills ..... " " ..	62.50		
653		Amana ..... " " ..	90.00		
654		Tam You ..... " " ..	15.00		
655		Ku ..... --- " ..	50.00		
656		White ..... --- " ..	125.00		
657		Kaneyuke ..... --- " ..	45.00	2,050.10	
		EXPENSE (Incidentals)			
658	5	Laundry, Washing towels, Jan.....	.90		
659		Chambers Drug Co. Benzine & Sapolio	1.25		
660		Dimond & Co. Broom & Toilet paper	3.15		
661		Haw'n Elect.Co. Service 1 mo.....	15.28		
662		Liberty House cloth for cleaning	2.25		
663		Office Supply Co. Sundry office sty,Jan.	15.95		
664		Patton Co. Quart bottle of ink	1.75		
665		Wall Nichols Co. Ledger paper	3.38		
666	10	M. C. Amana, a/c collng trip to Molakai.	75.00		
667		Postage Stamps	5.00		
668		Telephone Service, Feby.....	7.45		
669	15	Advertiser 500 Env. Kona office	4.50		
670		E.K.Brown,Stenographic work, Minutes ...	13.05		
671		Hon.Typewriter Co. Repairs to Remington.	5.50		
672		Telephone, Time service, Feb.....	.75		
673	20	Holfschlaeger Co. Typewriter paper	2.50		
674		Patton Co. 2 copies Atlantic Mon. Dec...	.70		
675	28	Hon.C.& D.Co. Stge off.furn. 1 mo advnce	3.00		
676		Merchants Patrol Service, Feb.....	2.00		
677		M.C.Amana, carfares, Feb.....	.75		
678		A.R.Coats, Stenographic Wk, Minutes	20.50	184.61	
		LAND AGENCY (Incidentals)			
679	5	Advertiser binding Bruhn's "Logarithms"	2.25		
680		" 1 Vol. "Traverse Tables"	2.00		
681		Haleiwa Hotel 1 lunch,Collins Insp.trip.	1.25		
		Forward	$ 5.50	$23,734.71	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of February, 1919 (Cont'd)

Vch'r	Date			
		Brought Forward ..... $	5.50	$23,734.71
		LAND AGENCY (Incidentals)		
682	5	Oahu Ice Co. Ice. Jan	2.60	
683	10	Tel. Service, Feb.	5.30	
684		A.Keawe, Rodman, Waiawa, 3 days	7.50	
685		M.Kubo " " 4 "	9.00	
686		C.J.Willis,Survey of lot at King & H.Road	12.50	
687		Waterhouse Co. Adding Machine paper	2.40	
688		Hall & Son Paper Drinking cups,etc.....	5.65	
689		Hon.Planing Mill,Stakes for markers	5.00	
690		Blue Print Co.Sundry prints, Jan.....	5.00	
691		Rycrofts, Distilled water, Jan.....	2.00	
692	15	U. Matsu,1 tracing Kewalo Basin	7.50	
693		T.C.White,mule keep,18 mos.to Dec.31/18 .	635.85	
694		T.C.White, " " January	40.25	
695	20	A.Keawe, Rodman, Palama Survey,2½ days...	6.25	
696	28	T.C.White, Travel Allow. Feb.....	25.00	
697		A.Keawe,Rodman, Kapaakea survey, 5 ds....	12.50	
698		M. Kubo, " " " 2 ds....	4.50	794.30
		LAW		
699	1	J.L.Young Eng.Co. Fencing at Kakaako,etc.	107.59	
700	8	Ant.Perry, services Pioneer Mill claim...	2,000.00	
701	10	Blue Print Co. 1 print Waimano, re Waiau	1.25	
702	28	A.G.M.Robertson,Retainer Feb.....	166.65	2,275.49
		AUTO EXPENSE (Buick 924)		
703	5	Motor Supply Co. 1 Tire casing.....	56.67	
704	10	Von Hamm Young Co. Repairs,gas,etc, Jan..	19.43	
705	28	Castner Garage, 4 gals gas.....	.92	77.02
		INSURANCE (Club Stables)		
706	15	Sun Ins. 11817056 $400 @ 3.80	15.20	15.20
		INTEREST (Accrued on 4th Liberty Bonds)		
707	12	1st Nat'l Bk.$20000 10/24/18 to 1/31/19..	147.12	147.12
		OFFICE FURNISHINGS (New Building)		
708	15	Waterhouse Co. 1 metal desk tray	6.30	
709	20	Lynch Co. 1 Fire extinguisher	17.00	23.30
				$27,067.14

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1919.

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
710	1	A/c Revenue Expenditures, Mar.....		$11,000.00	$
711	25	A/c Revenue Expenditures		6,000.00	17,000.00
		SALARIES			
712	15	Collins	a/c Mar..	150.00	
713		Loomis	" " ..	137.50	
714		Podmore	" " ..	100.00	
715		Mann	" " ..	87.50	
716		Winant	" " ..	100.00	
717		Rutherford	" " ..	100.00	
718		Coats	" " ..	75.00	
719		Mills	" " ..	62.50	
720		Amana	" " ..	75.00	
721		Tam You	" " ..	15.00	
722	31	Collins	Bal. " ..	216.65	
723		Loomis	" " ..	137.50	
724		Podmore	" " ..	100.00	
725		Mann	" " ..	87.50	
726		Winant	" " ..	166.65	
727		Rutherford	" " ..	100.00	
728		Coats	" " ..	75.00	
729		Mills	" " ..	62.50	
730		Amana	" " ..	90.00	
731		Tam You	" " ..	15.00	
732		Ku	--- " ..	50.00	
733		White	--- " ..	125.00	
734		Kaneyuke	--- " ..	45.00	2,173.30
		EXPENSE (Incidentals)			
735	5	Advertiser, 500 sheets Circulation Memos.		9.50	
736		" 1 Minute Book		12.50	
737		Dimond & Co. pumice for cleaning tile ...		.50	
738		Haw'n Elect. Co. Service 1 mo.....		20.82	
739		Hon.Water Wks,service Nov.19/18 to 2/14th		1.50	
740		Office Supply Co. Stationery, Feb.....		1.50	
741	10	Postage Stamps		7.25	
742		Laundry, washing towels, Feb.....		1.45	
743		Telephone Service, March		7.25	
744		Telephone, time service, March		.75	
745		Waterhouse Co. 1 binder for trans.case ..		10.00	
746	15	Mutual Tel. Co. moving Extension		3.00	
747	20	Advertiser, 20 receipt Bks. Kona & Hilo..		18.00	
748		Haw'n Elect.Co. repairs to bell wire		1.30	
749	25	Post Office Box, rent 3 mos.to July 1/19.		2.00	
750		Waterhouse Co. 1 General Ledger complete.		30.15	
751	31	Merchants Patrol, Service March		2.00	
752		Postage Stamps		10.00	
753		Hoffschlaeger Co. Typewriter paper		7.50	
754		Office Supply Co. Stationery for Kona of.		15.55	
755		M.C.Amana, carfares March		1.05	
756		Audit Co. Haw service & Expenses to date.		243.63	407.20
		LAND AGENCY (Incidentals)			
757	5	Blue Print Co. Sundry prints, Feb.....		7.70	
758		Haleiwa Hotel Co. Lunch, Collins & Amana.		2.50	
		Forward ..		$ 10.20	$19,580.50

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of March, 1919 (Cont'd)

Vch'r	Date			
		Brought Forward.....	$ 10.20	$19,580.50
		LAND AGENCY (Incidentals)		
759	5	Hon.Planing Mill, Stakes for markers ...	1.00	
760		Oahu Ice Co. Ice, Feb.....	2.30	
761		Wall Nichols Co. pencils	1.50	
762	10	Telephone for Mar. & exten. 5 mos.....	18.90	
763		T.C.White, Kona off. expenses Feb.....	5.00	
764		Terr.Survey, Blueprint of Honolulu Harbr	1.00	
765		Haw'n News Co.Tracing cloth, etc.....	55.00	
766		Rycrofts, Distilled water, Feb.....	2.00	
767	15	A.Keawe, Rodman Kapoakea Survey 11 days.	30.25	
768		M. Kubo " " " 10 " .	22.50	
769		Hon.Planing Mill Stakes for markers	2.00	
770		J.F.Morgan Co.Auctioneers,com.& costs...	55.00	
771		Waterhouse Co. 1 lease register complete	144.80	
772	20	Patten Co. 1 roll blueprint paper	1.85	
773	24	Waialua Ag.Co.powder & fuse Paalaa,Sub..	12.40	
774	31	T.C.White,Travel Allow. March	25.00	390.70
		LAW		
775	10	Robertson & Olson ser. re Paunau Bound'y	750.00	
776	15	T.E.Cook survey Honohononui Kanekoa clm.	789.00	
777	20	F.Lee,ackmts Waialua Plantatn agreement.	4.00	
778	25	F.Lee,ackmts to McWayne Lease, Kapua....	3.00	
779		Ant.Perry,ser. re Harriet Johnson case..	25.00	
780	31	A.G.M.Robertson, Retainer March	166.65	
781		F.Lee, Oath to Sup.Disclosure Cook Garn.	.25	1,737.90
		AUTO EXPENSE (Buick & Dodge)		
782	5	Von Hamm Young Co. rep.gas.oil, Feb.....	52.13	52.13
		SURVEYING (Waialua, Oahu)		
783	1	Waialua Agl.Co. Survey costs re W.remn't	205.20	205.20
		RENTS (Ewa, Oahu)		
784	15	Com. Rub. Lands, Kunana Tide flats.12 mo	85.00	85.00
		INSURANCE		
785	15	N.B.Pol.3682682 Hirano Hotel Bldg. $1000	60.00	
786		" " " 3682688 K/S Alumni Bldg... 4000	102.00	
787	20	" " " 3682671 Waialua Bldg..... 300	5.10	167.10
		KEAUHOU ROAD		
788	24	T.C.White a/c Construction costs	203.14	203.14
		AGENTS COMMISSION (3 mos. to date)		
789	31	A.S.LeBaron Gurney, Hilo,Hawaii	99.83	
790		Edward Hore, Waialua, Oahu	53.77	
791		W.T.Sanborn, Kauai	63.03	216.63
		FURNITURE AND EQUIPMENT		
792	31	McGraw Hill Co.N.Y.3 technical bks,etc..	8.08	
793		Wiley & Sons, N.Y. Blanchard's Hand Bk..	5.05	
794		Gov't Printg office,Wash. Rept, etc.....	.78	13.91
		OFFICE FURNISHINGS (New Bldg)		
795	31	Mutual Tel.Co. Bracket Arm.ext.phone....	5.00	5.00
				$22,657.21

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1919

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
796	1	A/c Revenue Expenditures, April	$11,000.00	$	
797	5	A/c Capital Expenditures	2,500.00		
798		A/c Capital Expenditures	325.00		
799	30	A/c Revenue Expenditures	7,000.00	20,825.00	
		SALARIES			
799	15	Collins ..... a/c Apr..	150.00		
801		Loomis ..... " " ..	137.50		
802		Podmore ..... " " ..	100.00		
803		Mann ..... " " ..	87.50		
804		Winant ..... " " ..	100.00		
805		Rutherford ..... " " ..	100.00		
806		Coats ..... " " ..	75.00		
807		Mills ..... " " ..	62.50		
808		Amana ..... " " ..	75.00		
809		Tam You ..... " " ..	15.00		
810		Podmore, Adv. 3 mos.to July 15/19 ..	600.00		
811	30	Collins ..... Bal. " ..	216.65		
812		Loomis ..... " " ..	137.50		
813		Mann ..... " " ..	87.50		
814		Winant ..... " " ..	166.65		
815		Rutherford ..... " " ..	100.00		
816		Coats ..... " " ..	75.00		
817		Mills ..... " " ..	62.50		
818		Amana ..... " " ..	90.00		
819		Tam You ..... " " ..	15.00		
820		Ku ..... " " ..	50.00		
821		White ..... --- " ..	125.00		
822		Kaneyuke ..... --- " ..	45.00	2,673.30	
		EXPENSE (Incidentals)			
823	4	Office Supply Co. Stationery, March	9.70		
824	5	Advertiser, Rubber Stamps for Kona	3.00		
825		" Letter heads " "	8.00		
826		Dimond & Co. pumice for tiling	1.00		
827		Haw'n Elect.Co. ser. 1 mo.....	15.73		
828		Laundry, Washing towels, March	1.30		
829	10	Hon.C.& D.Co. Ctg,off.furniture to A.rms	1.25		
830		Haw'n Elect. Co. 3 mazda lamps	2.10		
831		Sanitary Products Co. liquid soap	2.00		
832		Telephone Service, April	7.35		
833		Telephone Time, "	.75		
834	15	Advertiser, 500 Voucher blks for Kona..	11.50		
835		Hon.Typewriter Co. T.W. brush	.35		
836	21	Liberty House, cloth for cleaning	1.00		
837	30	Hoffschlaeger Co. Typewriter paper	7.50		
838		Hon.Type.Co. Cleaning Typewriters.....	1.50		
839		M.C.Amana, carfares, April	1.05		
840		Merchants Patrol, Service, April	2.00	77.08	
		LAND AGENCY (Incidentals)			
841	5	Advertiser Subs. 3 mos. to July 1/19 ...	2.85		
842		Blue Print Co. Sundry prints, March	13.35		
843		Hall & Son, Drinking cups	5.75		
844		A. Keawe, office assistant, 9 days	12.00		
845		Merc.Ref. sheet, subs. 3 mos to Ju.1/19.	6.00		
846		Oahu Ice Co. Ice, March	2.60		
		Forward ...	$ 42.55	$23,575.38	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of April, 1919 (Cont'd)

Vch'r	Date			
		Brought Forward	$ 42.55	$23,575.38
		LAND AGENCY (Incidentals)		
847	5	Rycrofts, Distilled water, March	2.00	
848		Wall Nichols Co. Tracing cloth	3.74	
849	9	G.M.Collins,a/c exp.trip to Hilo,etc.....	100.00	
850	10	Tel. Service, April.....	7.25	
851		L.Kroll, Rodman, Waialae Survey, 6 days .	13.50	
852	15	Hon.Iron Wks, pipe for markers,Waialae...	66.05	
853	16	Hon.Planing Mill stakes for markers " ...	2.88	
854	19	G.M.Collins a/c exp.trip reKilauea N.Park	150.00	
855	21	Jas.Akana,Rodman,Waialae survey, 8½ days.	21.25	
856		Hon.Iron Wks, pipe for markers,Waialae ..	1.98	
857		Advertiser, Mounting Kilauea map re N.Pk.	1.00	
858	30	T.C.White, Travel Allow. April	25.00	
859		Advertiser,Mounting Maps,Waialae Kuleana.	2.00	
860		A.S.Chancy,Surveyor,2 bl.pts,Mohakea,Kau.	28.00	
861		T.E.Cook,Surveyor,Ser. re Kilauea Natl Pk	30.00	497.20
		LAW		
862	5	Blue Print Co. Kawailoa prints	3.90	
863	15	Robertson & Olson,Aff.Paunau Bndry setlmt	.50	
864		T.E.Robinson,Oath to Infor.Return,F.Incom	.25	
865	30	A.G.M.Robertson,Retainer April	166.65	
866		Robertson & Olson,Transcript Nakuina test	4.20	
867		Terr.Survey Blprt LCA Pet 403 T.H.Lahaina	2.40	177.90
		AUTO EXPENSE (Buick - Dodge)		
868	5	Von Hamm Young Co. Repairs,gas.etc, Mar..	76.64	76.64
		SURVEYING (Hawaii Lands)		
869	19	J.B.Mann, a/c Punaluu survey	200.00	
870	30	Lewers & Cooke, 1 steel tape	9.00	
871		Hon.Planing Mill,stakes,Punaluu Survey ..	.25	209.25
		INSURANCE (Premiums)		
872	10	Br.Am. Pol.530217 Kona off.equip.$1000...	10.00	
873	21	Suns Ins.Pol.118171 28/30 Hirano Hotel Bld	132.00	142.00
		REPAIRS (Kakaako)		
874	30	H.F.Bertleman, Ala Moana fencing	69.93	69.93
		KONA OFFICE EQUIPMENT		
875	3	Waterhouse Co. Steel desk,cabinet, etc...	741.04	
876	4	Hon.C.& D.Co. shipping old eq. to Kona...	16.63	
877		" " " " cartage on chair ex storage	.35	
878	5	M.McInerney,Ltd. leather handbag	3.75	761.77
				$25,510.07

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1919

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
879	1	A/c Revenue Expenditures, May	$11,000.00	$	
880	19	A/c Revenue Expenditures	10,000.00		
881	31	A/c Capital Expenditures	1,000.00		
882		A/c Capital Expenditures	600.00	22,600.00	
		SALARIES			
883	15	Collins ..... a/c May..	150.00		
884		Loomis ..... " " ..	137.50		
885		Mann ..... " " ..	87.50		
886		Winant ..... " " ..	100.00		
887		Rutherford ..... " " ..	100.00		
888		Coats ..... " " ..	75.00		
889		Mills ..... " " ..	62.50		
890		Amana ..... " " ..	75.00		
891		Tam You ..... " " ..	15.00		
892	31	Collins ..... Bal. " ..	216.65		
893		Loomis ..... " " ..	137.50		
894		Mann ..... " " ..	87.50		
895		Winant ..... " " ..	166.65		
896		Rutherford ..... " " ..	100.00		
897		Coats ..... 16 to 26th " ..	55.00		
898		E.McDonald,Sten.@ $125. 27 to 31st " ..	20.85		
899		Mills ..... Bal. " ..	62.50		
900		Amana ..... " " ..	90.00		
901		John J.Matsumura,A.C.@ $60. 24 to 31st..	16.00		
902		Tam You ..... Bal. May.	15.00		
903		Ku ..... --- " ..	50.00		
904		White ..... --- " ..	125.00		
905		Kaneyuke ..... --- " ..	45.00	1,990.15	
		EXPENSE (Incidentals)			
906	10	Advertiser, 500 notices of lease expirtn	7.00		
907		Dimond & Co. Toilet paper	2.40		
908		Haw'n Elect.Co. service 1 mo.....	9.95		
909		Telephone service, May	7.45		
910		Telephone Time service May	.75		
911		Office Supply Co. Stationery April.....	8.70		
912		Laundry,Washing towels, April	1.70		
913	27	Postage Stamps	10.00		
914		Liberty House cloth for cleaning	1.00		
915		Waterhouse Co. Repairs to numb. machine.	1.75		
916		" " 100 ledger sheets	3.10		
917	31	Nippu Jiji, 1000 Jap.translations,Kona L	25.75		
918		I.Takano, Editing above	10.00		
919		M.C.Amana, carfares, May	.70		
920		Merchants Patrol,Service, May	2.00	92.25	
		LAND AGENCY (Incidentals)			
921	10	Waterhouse Co.Maintenance add.mch. 6 mos	5.00		
922		Andrews Express,cartage on pipe Waialae.	3.50		
923		Blue Print Co. Sundry prints, April	1.95		
924		Telephone Service, May	7.45		
925		Oahu Ice Co. Ice, April	2.60		
926		Rycrofts, Distilled water, April	2.00		
927	31	T.C.White, Travel Allowance, "	25.00	47.50	
		Forward ...			$24,729.90

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of May, 1919 (Cont'd)

Vch'r	Date					
		Brought Forward		$		$24,729.90
		LAW				
928	10	Blueprint Co. prints Waiahole etc.....		6.65		
929		Robertson & Olson service, Waialua suit...		500.00		
930		" " " " compromise.		1,000.00		
931	21	F.Lee, Oath to claim against Isenberg Est.		.25		
932		F.Lee, Ackmts to L.2234, Funai, Kona.....		3.00		
933	31	A.G.M.Robertson, Retainer, May		166.65		1,676.55
		TAXES (1st half 1919)				
934	10	Hawaii, North Hilo	199.95			
935		" South Hilo	3221.10			
936		" Hamakua	125.40			
937		" North Kohala	436.20			
938		" North Kona	737.95			
939		" South Kona	1258.00			
940		" Kau	1303.25			
941		" Puna	512.55	7,794.40		
942		Kauai Lihue	31.30			
943		" Hanalei	178.90	210.20		
944		Maui Lahaina		1,033.40		
945		Molokai, Holawa, etc.....		101.95		
946	15	Oahu, Kona 30238.85				
947		" Koolaupoko	487.55			
948		" Koolauloa	370.60			
949		" Waialua	2049.65			
950		" Ewa	5990.60	39,137.25		48,277.20
		TAX APPEALS (1919)				
951	10	A.G.M.Robertson, costs, adv. appeals.....		267.50		267.50
		AUTO EXPENSE (Buick & Dodge)				
952	10	Von Hamm Young Co. repairs, tires, gas etc.		165.59		
953	31	Com.Union Ins. Pol.64339 Buick 700 @ 3.05		21.35		186.94
		SURVEYING (Hawaii)				
922	10	Andrews Express-Mann's bagge to SS;Hawaii		2.50		
954		Hall & Son, 1 plumb bob		.90		
955		I.I.S.N.Co. Freight Dodge car to Hilo ...		25.42		
956		Wall Nichols Co. Stationery for surveyors.		11.79		
957	21	J.B.Mann a/c expenses		100.00		
958	27	Perry Estate re costs Wailupe-Waialae bdy		31.25		171.86
		OFFICE FURNISHINGS (New Building)				
959	10	Waterhouse Co. 1 Underwood Typewriter ...		107.50		107.50
		FURNITURE & EQUIPMENT				
960	27	Haw'n News Co. 1 Berger Transit		352.18		352.18
		KAAHUMANNU STREET BLDG.				
961	10	Waterhouse Co. Bal. Vault Fittings.....		350.00		
962		" " Partition to drs in vault.		4.00		354.00
		INVESTMENTS				
963	3	Bishop & Co.$25000 Lib.Bds 5th 10% a/c...		2,500.00		2,500.00
		RENTS (Kalauao, Ewa)				
964	22	Bishop Museum, a/c 12 m. to Sep 1/19		501.75		501.75
						$79,125.38

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1919

Vch'r	Date					
		KAMEHAMEHA SCHOOLS				
965	2	A/c Revenue Expenditures, June			$11,000.00	$
966	14	A/c Revenue Expenditures, ...			17,000.00	
967	28	A/c Revenue Expenditures, ...			7,500.00	
968		A/c Capital Expenditures			689.18	36,189.18
		SALARIES				
969	7	Mills, in full, June 7th			29.20	
970	14	Collins	a/c June	..	150.00	
971		Loomis	" "	..	137.50	
972		Mann	" "	..	87.50	
973		Winant	" "	..	125.00	
974		Rutherford	" "	..	100.00	
975		McDonald	" "	..	62.50	
976		May Marsland,Sten. June 9/15.	" "	..	29.20	
977		Amana	" "	..	75.00	
978		Matsumura	" "	..	30.00	
979		You	" "	..	15.00	
980	30	Collins	Bal. "	..	216.65	
981		Loomis	" "	..	137.50	
982		Mann	" "	..	87.50	
983		Ku	" "	..	50.00	
984		Winant	" "	..	141.65	
985		Rutherford	" "	..	100.00	
986		F.B.Gibbon,Stenographer 8 ds.	--- "	..	46.65	
987		McDonald	Bal "	..	62.50	
988		Marsland	" "	..	62.50	
989		Amana	" "	..	90.00	
990		Matsumura	" "	..	30.00	
991		You	" "	..	15.00	
992		White	--- "	..	125.00	
993		Kaneyuke	--- "	..	45.00	2,050.85
		EXPENSE (Incidentals)				
994	6	Dimond & Co. Duster			2.48	
995	7	S.K.Lhew,Editing Korean trans.Kona lease			2.00	
996		Advertiser, 3 rubber stamps			2.00	
997		Andrews' Express, cartge Jap trans to SS			.50	
998		Int.Island freight on " "			.38	
999		Electric Shop, Repairing fan			1.00	
1000		Haw'n Elec.Co. service Apr 29/May 28 ...			5.80	
1001		Hon.Water Wks service Feb.14/May 12 ...			1.50	
1002		Office Supply Co.Stationery, May			5.25	
1003		Patton Co. Ink & Journal Sheets			2.60	
1004		Laundry, Office towels, May			1.25	
1005		Telephone & Time service, June			8.20	
1006	14	Hon.Typewriter Co. set spec. keys			4.50	
1007	23	Advertiser - 4 rubber stamps			1.25	
1008		Haw.Elect.Co. 3 100 Watt lamps			3.30	
1009		Hon.Typewriter Co. Repairs & Main.3 mach			3.65	
1010		Post Office Rent 3 mos.to Oct 1/19			2.00	
1011	28	Postage Stamps			5.00	
1012		Advertiser,500 Country Lease blanks			30.00	
1013		Garbage service 9 mo. to date			6.75	
1014	30	Patrol Service, June			2.00	
1015		Audit Company, Service & exps to date ..			211.25	302.66
		Forward				$38,542.69

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of June, 1919 (Cont'd)

Vch'r	Date		$	
		Brought Forward ...		$38,542.69
		LAND AGENCY (Incidentals)		
1016	2	Collins a/c Expenses, Kona & Kau trip ..	100.00	
1017	7	Telephone service, June	7.35	
1018		Oahu Ice Co. Ice, May	2.60	
1019		Rycrofts, Distilled Water, May	1.00	
1020		Blue Print Co. Sundry prints May	3.60	
1021	14	W.F.Sanborn Reparing Lumahai trail	60.00	
1022		Haleiwa Hotel, Collins' Meals,May 27 ...	2.50	
1023	23	Engineering & Cont'g sub. 1 yr.to Jul/20	3.00	
--		Postal Exg. on same	.05	
1024		Davies & Co. Pierce Axe	.75	
1025	30	White, Travel Allowance June	25.00	205.85
		AUTO EXPENSE (Buick)		
1026	7	Union Auto Repair Shop, Gas	2.65	
1027		Von Hamm Young Co. Oil & Gas, May	12.19	14.84
		SURVEYING (Hawaii Lands)		
1028	4	J.B.Mann, a/c costs Punoluu job	200.00	
1029	23	J.B.Mann, " " " "	250.00	
1030	28	J.B.Mann, " " " "	100.00	550.00
		LAW		
1031	7	Blue Print Co. print re Waiahole dispute	2.45	
1032	14	B.H.Bond, Ackmts to Serras Quitclaim ...	3.00	
1033	23	B.H. Bond, Oaths to Inc. Tax Returns ...	.75	
1034	30	A.G.M.Robertson,Retainer, June	166.65	172.85
		KEAUHOU ROAD		
1035	16	T.C. White, a/c Constn costs	533.55	
1036		Employers' Liability W/c 871808 Add.prem	59.47	
1037		Cook Coffee Co. Bal.Yoon Cont. Garnishmt	762.87	1,355.89
		OFFICE FURNISHINGS (New Building)		
1038	14	Waterhouse Co. Desks & Chairs	191.80	
1039	20	Electric Shop 16" osc.Fan	25.75	217.55
		INCOME TAXES		
1040	14	Collector Internal Revenue 1918	5,565.96	5,565.96
		REPAIRS		
1041	28	Young Eng. Co. Delmonico Warehouse	367.02	367.02
		AGENTS' COMMISSION. (For 3 mos. to date)		
1042	30	A. S. Gurney, Hilo, Haw.....	426.22	
1043		Edward Hore, Waialua, Oahu	36.55	
1044		W. F. Sanborn, Kauai	30.53	493.30
		INTEREST		
1045	30	Bishop & Co. June over draft	16.40	16.40
				$47,502.35

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TRUSTEES' COMMISSIONS

BERNICE P. BISHOP ESTATE,

For Year Ending June 30, 1919.

RECEIPTS				
REVENUE				
SUNDRY TENANTS	p. 4	$	$371,349.56	$
Less Rebates:				
Brown Estate	" 75	100.00		
Bishop Museum	" 78	100.50		
Bishop Museum	" 83	7.90		
Lulu Greenwell	" 83	22.50		
Davies & Co.	" 87	51.90		
Honolulu Plant'n.	" 87	10.95		
Paris Estate	" 87	30.20		
Young Building	" 87	495.10		
Brown Estate	" 91	100.00		
Territory of Hawaii	" 95	85.00		
Bishop Museum	" 99	501.75		
		1,505.80		
Less Rent Note Unpaid:				
C. H. Bellina	" 70	491.85	1,997.65	369,351.91
INTEREST COLLECTED	" 1		21,114.43	
Less Acc'd Int. Payment:				
4th Liberty Bonds	" 93		147.12	20,967.31
RENT NOTES COLLECTED				
Carried over from 1916	" 1			1,000.00
FEES COLLECTED	" 1			160.00
FIREWOOD SALES	" 1			363.12
KONA SALES	" 2			2.50
TOTAL REVENUE A/c				$391,844.84
CAPITAL				
FRONTAGE TAX COLLECTED	" 3		424.31	
FRONTAGE TAX NOTES COLLECTED	" 3		244.03	
SALES OF LAND	" 3	28,105.50		
Less Costs Security Trust..	" 72	3.00	28,102.50	28,770.84
FINAL PAYMENTS				
NEW OFFICE OUTLAY:				
Kaahumanu St. lot (see A/cs. 1918 - p 65) ...			16,194.60	
Building Costs (see A/cs 1918 pp 72/77)			3,758.55	
Building Costs				
Correct A/c	" 72	22,927.65		
Less Rebates	" 3	19.10	22,908.55	42,861.70
TOTAL CAPITAL A/c				$ 71,632.54
COMMISSION				
REVENUE A/c				
On $ 1,000.00 @ 10 %			100.00	
" 4,000.00 @ 7 %			280.00	
386,844.84 @ 5 %			19,342.24	19,722.24
CAPITAL A/c				
On $ 71,632.54 @ 2½%				1,790.81
COMMISSION DUE, 12 MOS...	" 71			$ 21,513.05

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SCHEDULE C.

THIRTY-FOURTH *ANNUAL ACCOUNT OF THE TRUSTEES OF THE*

B E R N I C E P. B I S H O P E S T A T E

of the City and County of Honolulu, Territory of Hawaii.

The Trustees charge themselves with the following sum, as per Schedule A, hereto annexed - - - - - $ 533,663.94

and ask to be allowed the following sum, as per Schedule B, hereto annexed - - - - - $ 533,432.84

~31.10

We Hereby Certify *that the foregoing account, and the Schedules marked A and B, hereto annexed, and the vouchers herewith produced and filed, are full, true and correct statements of all sums received and paid out by us, or in our behalf, as said Trustees, up to and including the* 30th *day of* J U N E *A. D. 1919.*

W. O. Smith
C. H. Judd
Wm. Williamson
Trustees

Subscribed and sworn to before me, this 4th *day of* September *A. D. 1919*

E. Haworth Ford
Notary Public, First Judicial Circuit.

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E. 2048 3/297

1919 **Circuit Court, First Circuit**

TERRITORY OF HAWAII

Equity
IN ~~PROBATE~~

In the matter of

Estate of Bernice
P. Bishop deceased

Annual Account of the Trustees of the

34th Annual Account.

Filed at 10:30 *o'clock* A *M.*

November 18th *A. D.* 1919.

P M Kahalepuna
Clerk.

Bishop Estate Trustees

1917
Dec 8 - File "Thirty-Third Partial Annual Report" &c.
For the period from July 1st to Aug 20th, 1917
Total revenue - $53,346.89. Com. $~~27.94~~ $2797.34
Capital receipts 738.80 18.44
($1000 - ~~100~~ @ 10% - 100
4000 " 7 " - 280
48.346.89 " 5 " 2417.13 27973.34 - Ex
733.80 " 2½ 18.44

32nd Annual.
Dec 8/17 File dcs for year - ~~June~~ July 1/16 to June 30/18
Showing balance on hand to carry to [illegible] 11,939.65

IN RE ESTATE OF BERNICE P. BISHOP, Dec'd

MEMORANDUM.

1883

Oct. 31 ORIGINAL TRUSTEES:
C. R. Bishop,
S. M. Damon,
C. M. Hyde,
C. M. Cooke,
W. O. Smith.

RESIGNATIONS AND APPOINTMENTS:

1886

Oct. 20 W. O. Smith resigns;
Oct. 21 J. O. Carter appointed in succession.

1897

Mch. 1 C. M. Cooke resigns;
Apr. 2 S. M. Damon resigns;
Apr. 8 W. F. Allen appointed to succeed C. M. Cooke; confirmed May 5th, 1897;
Oct. 13 C. R. Bishop resigns;
Nov. 12 W. O. Smith appointed to succeed S. M. Damon.

1898

Jan. 11 S. M. Damon appointed to succeed C. R. Bishop; confirmed January 19th, 1898.

1899

Oct. 13 C. M. Hyde dies.

1900

Jan. 6 A. W. Carter appointed to succeed C. M. Hyde; confirmed April 4th, 1904, as at January 12th, 1900.

1904

Nov. 25 W. F. Allen resigns;
Dec. 13 E. F. Bishop appointed in succession; confirmed December 16th, 1904.

1908

Feb. 3 A. W. Carter resigns;
Mch. 7 A. F. Judd appointed in succession; confirmed March 13th, 1908.

1909

Feb. 27 J. O. Carter dies;
Mch. 22 A. W. Carter appointed in succession; confirmed April 5th, 1909.

(1) Resignation of William O. Smith as a Trustee under the Will of Bernice Pauahi Bishop, deceased, addressed "To the Honorable Justices of the Supreme Court of the Hawaiian Islands, dated at Pomona, Los Angeles County, California, September 21, 1886."

(2) Entitled -"In the Supreme Court of the Hawaiian Islands, in re Estate of Bernice Pauahi Bishop, deceased, in Probate, before Judd, C. J. and McCully, J., Thursday, October 21, 1886. Hearing on appointment of a new trustee."

Mr. Bishop files the resignation of William O. Smith as a trustee and nominates Joseph O. Carter, of Honolulu, to fill the vacancy. The Court refers to the Will of the deceased and in accordance with Article 14 of said Will and knowing that said nominee is a person of the Protestant religion, appointed said Joseph O. Carter as a trustee to fill the vacancy. The Court orders the present trustees to execute and file a new bond in the sum of Twenty-five Thousand Dollars ($25,000.) on the filing of which the old bond to be cancelled. New bond filed and old one cancelled.

(Signed) HENRY SMITH,
Deputy Clerk.

Sept 26, 1886

(3) Entitled - "In the Supreme Court of the Hawaiian Islands, in the matter of the Estate of Bernice Pauahi Bishop, deceased, before the Justices of the Supreme Court, Order - Discharging Trustee, Cancelling Trustee's Bond and Appointing New Trustee." The order provides, inter alia, as follows: "Now, Therefore, we, the Justices of the Supreme Court, in pursuance of the power and authority vested in

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us by Article 14 of the said Will hereby accept the resignation of the said William O. Smith, trustee as aforesaid, and discharge him from further responsibility in regard to the said trust and cancel the joint and several bond heretofore filed, to-wit, May 1st, 1885, and appoint as trustee in place of said William O. Smith, Joseph O. Carter. Dated at Honolulu, October 21st, 1886.

(Signed) A. F. JUDD,
L. McCULLY,
EDWARD PRESTON."

The sufficiency of the new bond is approved by A. F. Judd, Chief Justice of the Supreme Court.

Jan 5/1900 (4) Entitled - "Before the Justices of the Supreme Court of the Hawaiian Islands, in re the Estate of Bernice Pauahi Bishop, late of Honolulu, deceased, Petition for the Nomination of a New Trustee" - addressed -"To the Justices of the Supreme Court of the Hawaiian Islands." The petition recites that your petitioners, together with William O. Smith of Honolulu, are the surviving trustees, and that said William O. Smith is out of the jurisdiction of the Court, and that Charles M. Hyde, one of the trustees under the Will, died on the 13th day of October, 1899. The petition further sets out "that the said Will directs that the number of trustees of the said Will shall be kept at five (5) and that vacancies shall be filled by the choice of a majority of the Justices of the Supreme Court, the selection to be made from persons of the Protestant religion.

Wherefore your petitioners pray that a new trustee may be appointed in accordance with the said Will to fill the vacancy caused by the death of the said Charles M. Hyde. Your petitioners respectfully recommend the appointment of Alfred W. Carter, of Honolulu, to fill such vacancy.

(Signed) W. F. ALLEN,
S. M. DAMON,
J. L. CARTER.

Dated, Honolulu, January 5th, 1900."

(5) Document endorsed "Petition for nomination of a new trustee, filed January 9th, 1900" reading as follows:

"Whereas, Charles M. Hyde, one of the trustees under the Will of Bernice Pauahi Bishop, late of Honolulu, deceased, died on the 13th day of October, 1899; and

Whereas, the said Bernice Pauahi Bishop provided by her said Will (which Will with the two codicils thereto was admitted to probate by the Supreme Court of the Hawaiian Islands on the 2nd day of December, 1884) that the number of trustees thereof should be kept at five (5) and that vacancies should be filled by the choice of a majority of the Justices of the Supreme Court, the selection to be made from persons of the Protestant religion.

Know all men by these presents: That we, Walter F. Frear and W. Austin Whiting, both of Honolulu, forming a majority of the Justices of the Supreme Court, by virtue and in exercise of the power for this purpose given to us by the said Will and of every other power (if any) hereunto

enabling, do hereby appoint Alfred W. Carter, of Honolulu aforesaid (a person professing the Protestant religion) a new trustee of the said Will in the place of the said Charles M. Hyde, deceased, for the purposes of the said Will and codicils.

In Witness Whereof, we, the said Walter F. Frear and W. Austin Whiting have hereunto set our hands and seals this 6th day of January, 1900.

(Signed) W. F. Frear,

(SEAL) W. Austin Whiting."

(6) Entitled - "In the Circuit Court of the First Circuit of the Hawaiian Islands, in Equity, in re Estate of Bernice Pauahi Bishop, deceased, Petition for Confirmation of a New Trustee," addressed "To the Honorable Antone Perry, First Judge of the First Circuit," the petitioners being Joseph O. Carter, William F. Allen and Samuel M. Damon, William O. Smith being out of the jurisdiction of the Court according to the petition. The petitioner recites "that a majority of the Justices of the Supreme Court of the Hawaiian Islands on the 4th day of January, 1900, under and by virtue of the power of appointment conferred on them by the said Will, appointed Alfred W. Carter, of Honolulu aforesaid, a trustee of the said Will in the place of the said Charles M. Hyde, deceased; that your petitioners file herewith their accounts up to the 31st day of December, 1899.

Wherefore your petitioners pray that a decree may issue out of this Honorable Court confirming the appointment of the said Alfred W. Carter as a trustee under the Will of the said Bernice Pauahi Bishop, deceased, in the place of the said Charles M. Hyde, deceased, upon his filing a bond in accordance with such order as the Court may make.

Dated, Honolulu, January 4th, 1900.

(7) Clerks Minutes: Petition for confirmation of a new trustee before Perry, J., dated, Friday, January 12th, 1900, shows, inter alia, that "The Court confirms Mr. A. W. Carter as trustee and orders him to file a joint and several bond in the sum of One Hundred Thousand Dollars ($100,000.). Petition for cancellation of bond of Charles M. Hyde denied for the present; the matter of the approval of the accounts of the said Charles M. Hyde deferred.

(Signed) L. C. Biddele
Clerk."

Note: Papers include unsigned "Order of Confirmation."

(8) Entitled - "In the Circuit Court of the First Circuit, Territory of Hawaii, in the Matter of the Estate of Bernice Pauahi Bishop, deceased testate. Order of Confirmation." The order recites, inter alia, "It appearing by the records in the above entitled Court that on the 9th day of January, 1900, a petition was filed in this Court by Joseph O. Carter, William F. Allen and Samuel M. Damon, three of the surviving trustees under the Will of Bernice Pauahi Bishop, late of Honolulu, deceased.....

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and that Alfred W.Carter, of Honolulu, has been appointed a trustee in the place of the said Charles M. Hyde by a majority of the Justices of the Supreme Court in accordance with the fourteenth clause of the Will of the said Bernice Pauahi Bishop, deceased, and praying that a decree be made confirming the appointment of the said Alfred W. Carter as trustee under the Will of the said Bernice Pauahi Bishop .....and it further appearing that on the 12th day of January, 1900, the Honorable A. Perry, at that time a Judge of the Circuit Court of the First Circuit, sitting at Chambers, made a verbal order confirming the said Alfred W. Carter as trustee,and ordered him to file a joint and several bond of himself and his co-trustees in the sum of One Hundred Thousand Dollars ($100,000.), and that in accordance with such order the said Alfred W. Carter did, on the 16th day of May, 1900, file in this Court such joint and several bond in the sum of One Hundred Thousand Dollars ($100,000.), dated the 23rd day of January, 1900, but that through inadvertence no decree has been entered confirming the appointment of the said Alfred W. Carter as such trustee.

It is ordered.....and the same is hereby confirmed.

Dated, Honolulu, April 4th, 1904, as of the 12th day of January, 1900.

(Signed) Geo. D. Gear,
Second Judge, Circuit Court,
First Judicial Circuit."

(9) Entitled "Before the Justices of the Supreme Court, Territory of Hawaii, in re Estate of Bernice Pauahi Bishop, deceased," addressed "To the Justices of the

~~1956~~
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Supreme Court, Territory of Hawaii." The petition sets out, inter alia, "That the said Will directs that the number of the trustees of the said estate shall be kept at five (5), and that vacancies shall be filled by the choice of a majority of the Justices of the Supreme Court - the selection to be made from persons of the Protestant religion.

Wherefore your petitioners pray that a new trustee may be appointed, in accordance with the said Will, to fill the vacancy caused by the resignation of the said William F. Allen. Your petitioners respectfully recommend the appointment of E. Faxon Bishop, of Honolulu aforesaid, to fill such vacancy.

Dated, December 5th, 1904.

(Signed) Joseph O. Carter,
William O. Smith,
S. M. Damon,
Alfred W. Carter."

(10) Before the Justices of the Supreme Court of Hawaii, in re Estate of Bernice Pauahi Bishop, deceased, proceedings in connection with the appointment of a new trustee; affidavit by E. Faxon Bishop, that he is a resident of Honolulu, Territory of Hawaii, and that he professes the Protestant religion; the appointment of E. Faxon Bishop, which, after reciting the provisions of the Will, provides:

"Know all men by these presents: That we, W. F. Frear, Alfred S. Hartwell and F. M. Hatch, the Justices of the Supreme Court of the Territory of Hawaii, by virtue and

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in exercise of the power for this purpose given to us by the said Will and of every other power (if any) hereunto enabling, do hereby appoint E. Faxon Bishop, of Honolulu aforesaid, (a person professing the Protestant religion) a new trustee of the said estate in place of the said William F. Allen, for the purposes of the said Will and codicils.

In Witness Whereof, we, the said W. F. Frear, Alfred S. Hartwell and F. M. Hatch have hereunto set our hands and seals the 13th day of December, 1904.

(Signed) W. F.Frear,
Alfred S. Hartwell,
F. M. Hatch."

(11) Entitled - "In the Circuit Court of the First Circuit, Territory of Hawaii, in re Estate of Bernice Pauahi Bishop, deceased, Petition for the Confirmation of a New Trustee," addressed, "To the Honorable J. T. de Bolt, First Judge of the Circuit Court of the First Circuit, or other the Judge of the said Court presiding at Chambers." Petition by Joseph O. Carter, William O. Smith, Samuel M. Damon and A. W. Carter, setting forth:

"That the Justices of the Supreme Court of the Territory of Hawaii, on the 13th day of December, 1904, under and by virtue of the power of appointment conferred upon them by the said Will, appointed E. Faxon Bishop, of Honolulu aforesaid, a trustee of the said estate in the place of the said William F. Allen.

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Wherefore your petitioners pray that a decree may issue out of this Honorable Court confirming the appointment of the said E.Faxon Bishop as a trustee of the estate of the said Bernice Pauahi Bishop.
Dated, Honolulu, December 15th, 1904."

Order of Confirmation signed by William J. Robinson, Third Judge of the Circuit Court of the First Circuit.

".....It is hereby ordered, adjudged and decreed that the appointment of the said E. Faxon Bishop as a trustee of the estate of the said Bernice Pauahi Bishop, deceased, be and the same is hereby confirmed, and that the said E. Faxon Bishop be qualified to act as such trustee upon his filing a joint and several bond of himself and his co-trustees in the sum of One Hundred Thousand Dollars ($100,000.)
Dated, December 16th, 1904."

(12) Entitled - "Before the Justices of the Supreme Court, Territory of Hawaii, in re Estate of Bernice Pauahi Bishop, deceased, proceeding in connection with the appointment of a new trustee." Affidavit of Albert F. Judd that he is a resident of Honolulu, Territory of Hawaii, and that he professes the Protestant religion.

Whereas, A.W.Carter, one of the trustees under the Will and of the Estate of Bernice Pauahi Bishop, late of Honolulu, deceased, on the 3rd day of February, 1908, resigned as such trustee; and

Whereas, the said Bernice Pauahi Bishop, deceased, provides by her said Will (which Will with the codicils

thereto was admitted to probate by the Supreme Court of the Territory, then Kingdom of Hawaii, on the 2nd day of December, 1884) that the number of trustees thereof shall be kept at five (5), and that vacancies shall be filled by a majority of the Justices of the Supreme Court - the selection to be made from persons of the Protestant religion.

Know all men by these presents: That we, Alfred S. Hartwell, Arthur A. Wilder and Sidney M. Ballou, the Justices of the Supreme Court of the Territory of Hawaii, by virtue and in exercise of the power for this purpose given to us by the said Will and of every other power (if any) hereto enabling us, do hereby appoint Albert F. Judd, of Honolulu aforesaid (a person professing the Protestant religion) a new trustee of the said estate in the place of the said Alfred W. Carter for the purposes of the said Will and codicils.

In Witness Whereof we, the said Alfred S. Hartwell, Arthur A. Wilder and Sidney M. Ballou, have hereunto set our hands and seals this 7th day of March, 1908.

(Signed) Alfred S. Hartwell,
Arthur A. Wilder,
Sidney M. Ballou."

Endorsed: "Supreme Court, Territory of Hawaii, in re Estate of Bernice Pauahi Bishop, appointment of A. F. Judd, trustee. Filed March 9th, 1908.

(Sgd.) Henry Smith,
Clerk."

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(13) Entitled -"In the Circuit Court of the First Circuit, Territory of Hawaii, in re Estate of Bernice Pauahi Bishop, deceased, Petition for the Confirmation of a New Trustee." Petition by Joseph O. Carter, William O. Smith, Samuel M. Damon and E. Faxon Bishop recited, inter alia, that up to the 7th day of March, 1908, Alfred W. Carter, also of Honolulu aforesaid, was one of the trustees of the said estate, but the said Alfred W. Carter resigned as such trustee on the said date; that the Justices of the Supreme Court of the Territory of Hawaii, on the 7th day of March, 1908, under and by virtue of the power of appointment conferred upon them by the said Will, appointed Albert F. Judd, of Honolulu aforesaid, trustee of the said estate in the place of the said Alfred W. Carter, such appointment being duly filed in this Court upon the 9th day of March, 1908.

Dated, Honolulu, March 13th, 1908.

Order of Confirmation signed by Alexander Lindsay, Jr., Second Judge of the Circuit Court, First Circuit, dated, Honolulu, March 13th, 1908, providing, inter alia,-

"It is hereby ordered, adjudged and decreed, that the appointment of the said Albert F. Judd as trustee of the estate of the said Bernice Pauahi Bishop be, and the same is,hereby confirmed, and that the said Albert F. Judd be qualified to act as such trustee upon his filing a joint and several bond of himself and his co-trustees in the sum of One Hundred Thousand Dollars ($100,000.)"

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(14) Letter dated March 22, 1909 and addressed:

"To the Honorable Arthur A.Wilder and Sidney M. Ballou, Justices of the Supreme Court of the Territory of Hawaii" stating that owing to the death of Joseph O. Carter, "there is now a vacancy in the number of the trustees of the said estate and that in and by the said Will it is provided, that the number of the trustees of the said estate should be kept at five (5) and that vacancies shall be filled by the choice of a majority of the Justices of the Supreme Court, the selection to be made from persons of the Protestant religion.

Wherefore they request that your Honors will appoint some person as trustee of the said estate in place of the said Joseph O. Carter, deceased, as aforesaid, and respectfully suggest that Alfred W. Carter, of Honolulu, and by religion a Protestant, is, in their opinion, a suitable and proper person to be appointed such trustee.

(Signed) S. M. Damon,
E. Faxon Bishop,
W. O. Smith,
Albert F. Judd."

(15) Affidavit by Alfred W. Carter, that he is a resident of Honolulu,Territory of Hawaii, and that he professes the Protestant religion.

Appointment:

".....Know all men by these presents, that we, Arthur A. Wilder and Sidney M. Ballou, constituting a

majority of the Justices of the Supreme Court of the Territory of Hawaii, by virtue and in exercise of the power for this purpose given to us by the said Will and of every other power (if any) hereunto enabling us, do hereby appoint Alfred W. Carter, of Honolulu aforesaid, a person of the Protestant religion, a trustee of the estate of the said Bernice Pauahi Bishop, deceased, in place of the said Joseph O. Carter, deceased, as aforesaid.

In Witness Whereof, we, the said Arthur A. Wilder and Sidney M. Ballou have hereunto set our hands and seals this 23rd day of March, 1909.

(Signed) Arthur A.Wilder,

Sidney M. Ballou."

(16) Entitled - "In the Circuit Court of the First Judicial Circuit, Territory of Hawaii, in re Estate of Bernice Pauahi Bishop, deceased, Petition for the Confirmation of a New Trustee," addressed "To the Honorable Presiding Judge of the Circuit Court of the First Judicial Circuit, Territory of Hawaii, Presiding at Chambers."

The petitioners,W. O. Smith, Samuel M.Damon, E. Faxon Bishop and Albert F. Judd, set forth that one of the trustees, Joseph O. Carter, died on the 27th day of February, 1909, and "that a majority of the Justices of the Supreme Court of the Territory of Hawaii, on the 22nd day of March, 1909, under and by virtue of the power of appointment conferred upon them by the said Will, appointed Alfred W. Carter, of Honolulu aforesaid, trustee of the said estate in the place of the said Joseph O. Carter, deceased, such appointment being duly filed in the said Supreme Court on the 22nd day of March, 1909."

Petitioners pray that "a decree may issue out of this Honorable Court confirming the appointment of the said Alfred W. Carter as a trustee of the estate of the said Bernice Pauahi Bishop, deceased, in the place of Joseph O. Carter, deceased."

Order of confirmation dated, Honolulu, April 5th, 1909, signed by W. J. Robinson, Third Judge of the Circuit Court, Territory of Hawaii.

".....It is hereby ordered, adjudged and decreed that the appointment of the said Alfred W. Carter as a trustee of the estate of the said Bernice Pauahi Bishop be, and the same is, hereby confirmed, and the said Alfred W. Carter be qualified to act as such trustee upon his filing a joint and several bond of himself and his co-trustees in the sum of One Hundred Thousand Dollars ($100,000.)"

E. 2048

IN RE ESTATE OF BERNICE P.BISHOP,
deceased,

MEMORANDUM.

Accession of Trustees

1920

IN THE CIRCUIT COURT FOR THE FIRST CIRCUIT,- TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

IN THE MATTER OF THE)
) EQUITY NUMBER 2048
BERNICE P. BISHOP ESTATE.)

REPORT OF CLARENCE W. ASHFORD, MASTER,
UPON THE THIRTY-THIRD ANNUAL ACCOUNT
OF THE TRUSTEES OF SAID ESTATE.

TO THE HONORABLE JAMES J. BANKS, THIRD JUDGE OF SAID CIRCUIT COURT, PRESIDING IN EQUITY:

THE UNDERSIGNED, CLARENCE W. ASHFORD, to whom, as Master, was referred the Report of the Trustees under the Will, and of the Estate, of BERNICE PAUAHI BISHOP, deceased, together with the thirty-third annual financial Account of said Trustees, concerning the administration of their said trust, begs leave to report unto Your Honor as follows:

I HAVE HAD SAID REPORT and Accounts under consideration for a longer period than would ordinarily be justified, but must urge in excuse of my delay in reporting, divers interruptions and distractions incident to the resumption of private practice after an incumbrancy of nearly five years upon the bench of this Honorable Court--to which were unfortunately added several periods of physical indisposition, and of positive illness, which precluded my giving that attention to the vast and complicated mass of facts and figures involved, which their volumne and character appeared to demand. As a result, however, of what I deem to have been a careful scrutiny of all the matters concerned, I would now respectfully submit the following:-

FIRST,- CLERICAL WORK.

NOTHING COULD EXCEED the excellence and orderliness with which the accounts in question have been presented. I cannot too highly commend the conscientious effort, neatness and efficiency of the accounting and clerical staff of the Estate, concerning the manner and the method of its presentation of the facts and figures involved in the account, whereby the task of the Master, in the examination and checking up of the facts and figures set forth, has been greatly facilitated.

SECOND,- GENERAL SCOPE OF THE TRUST.

THE CHARACTER OF THE TRUST, as established by the Will of the late PRINCESS PAUAHI, is of very broad dimensions, and dealing, as it does, with a vast number of tracts of real estate, great and small, scattered throughout the Islands of Kauai, Oahu, Molokai, Maui and Hawaii, has brought the trust, and its Administrators, the Trustees, into a most intimate and far-reaching business relation with the entire agricultural and commercial interests of this City, and of the Territory at large.

THIS CONDITION is such as to have given to the Trustees an influence concerning the agricultural development of the Territory, in particular, as well as an influence in its commercial life, which is probably second to no other business concern in Hawaii. I believe it may be stated, without the prospect of successful dissent, and that it is generally understood through the Territory, and, especially, by those of prolonged residence therein, that the administration of this Estate, especially in the earlier days of the Trust, was conducted upon a scale of illiberality amounting to a positive reactionary condition, and which imposed a veritable clog and obstacle, especially upon the agricultural development of certain portions of our

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Territory, and particularly in North and South Kona, on the Island of Hawaii, where vast tracts of real estate have been, and still are controlled by the Trust. It is, therefore, with a degree of pleasure greater than the ordinary that I am now enabled to certify my belief, as the result of my examination of not only the Report and Accounts here under review, but of those pertaining to several years of the recent past, that the administration of this vast enterprise has become very materially liberalized, and that its recent and present administration have been, and now is much more in accord with the spirit of liberal and progressive development than in former years. It is obvious, however, that there is still room for improvement in this direction, but hopes may well be entertained that the wheels of progress will not again roll backward, and that the Trustees will see the wisdom of continuing and expanding the more liberal plan of administration by which they appear to have been animated in recent years.

SO GREAT AND WIDELY SCATTERED are the real estate holdings of this Trust, that it has been and still is almost impracticable for any person, or combination of persons, to contemplate and lay plans for a new enterprise of any considerable extent, whether of agricultural endeavor in the outlying districts, or of building, within the City of Honolulu, without their being confronted by the necessity of dealing with this Estate. But even such a condition need cause no serious apprehension while the administration of the Estate itself shall be animated by a liberal and progressive spirit, which, as above, appears, at last, to have found a largement in the minds of the Board of Trustees, and it may, not without confidence be hoped that that spirit will ultimately leaven the entire lump of what, in the not very distant past, has appeared to have been a policy on their part, of ultra-conservatism.

"SAFETY FIRST", IS AN EXCELLENT MOTTO, and should be observed in the administration of a Trust, no less than in matters which pertain to our physical, mental and moral welfare. But the past history of this administration furnishes unhappy, though ample evidence, that said motto has been rather overworked in the matter of their handling of the Estate.

THIRD,- THE PRIMARY OBJECT OF THE TRUST,-

is the establishment of a school for boys and girls, at Honolulu, to be known as the Kamehameha Schools. These schools were established and have been regularly conducted for a period of about thirty-five years. It is not my purpose, nor do I deem it to be within the scope of the reference to me in this respect, to deal with the administration of these schools in detail, but in the most general and casual manner. Two or three years since a special committee or commission was appointed by the presiding Judge in Equity of this Honorable Court, for the purpose of making a detailed survey and investigation of the administration of these Schools. As the result of several months of patient inquiry that commission filed its Report with the Court, where it has ever since been available for reference. Certain parts of it were published and much discussed in the press after the filing and rendition of the report. I, therefore deem it sufficient for my present purposes to state that, to all outward appearances, the schools are being efficiently and economically conducted, and that at least to a general extent, the purposes of the generous author of this Trust, in reference to the education of Hawaiian youths is being conscientiously observed.

FOURTH,- DEVELOPMENT IN AGRICULTURAL DISTRICTS.

THE TRUSTEES' REPORT a continuation of the development work on their holdings in different portions of the Territory, chief among

which is that on the lands of Keahou 2 in North Kona, where they have subdivided the two lands of Kepuka, and have issued leases for a period of twenty years to a Hui of Koreans, covering 252.5 acres thereof, at an average net rental of $8.87 per acre during the first ten years, and $13.823 per acre thereafter. A liberal and convenient system of increase of rentals during the first ten years is provided for, which will apparantly admit of the development of the holdings by the lessees without oppressing first charges. A very important feature of this lease is that the lessees are bound within the initial three years to plant substantially the whole of the lands so leased to coffee.

THE TRUSTEES, being mindful of the necessity of good roads to serve their tenants in the development of this large tract, (containing 48 lots in all,) completed, during the period here under review, the survey of section "A" of a road located in these lands mauka of the government road. The road in question will be, 10,000 feet (nearly two miles) long, with an average width of sixteen feet, and grade ranging from 9% to 10%. At the close of the period covered by this report 3500 feet of main road and 1500 feet of branches have been completed.

THE TOBACCO ENTERPRISE which had languished in South Kona for a number of years preceding the period under review, has more recently taken on new life, and appears to have been carried to a point of development insuring its final success. Much of the land devoted to the culture of tobacco leaf in that district is the property of this trust, and the Trustees, in order to stimulate the recuperation of the industry, made substantial reductions in rent for the year beginning July, 1918.

FIFTH,- DEVELOPMENT WORK IN AND ABOUT THE CITY OF HONOLULU.

DURING THE PERIOD reported upon the Trustees completed the construction of a good coral road along the length of a considerable tract facing the ocean at Waialae, together with side lanes at intervals, and including the laying of water pipes, and placing of hydrants, etc. They have wisely employed the services of a catoneer to keep the roads in question in presentable condition. The subdivision served by these roads comprises 53 lots, many of which, at the date of said Report, had already been rented upon thirty year tenures, at rentals which the Trustees, in their Report, described as being "Commensurate with values concerned." From a knowledge of the rentals so reserved and demanded, I am confident that the Trustees have overlooked nothing in the way of possible profit from this valuable and eligible residential subdivision.

AN ENTERPRISE which has since developed into a matter of major importance, initiated by the Trustees during the period reported upon, is that of taking borings along the Waterfront of lands owned by it at Kewalo, for the purpose of determining the feasibility of dredging operations, etc, which might result in the creation of a harbor or haven suitable for the accomodation of our growing fishing fleet, considerable expense was involved in this enterprise and it is gratifying to know that it has since developed into a project of the highest promise, not only to the Estate in question, but also to the community as a whole.

OTHER,MINOR FEATURES of development and improvement, to a very considerable number, are reported to have been successfully carried through, the figures representing the expenses whereof are all set forth in the Report, and it would be a work of supererogation to repeat those figures in this paper,--but it appears sufficient on the

other hand to refer those of inquiring minds to the Report itself, on file herein. With regard to the necessity, character and wisdom of those improvements, I am happy to certify that they appear to have been wisely and enterprisingly undertaken and carried through.

ALSO INCLUDED IN THE ACTIVITIES and expenditures of the trust now under review was the acquisition of the site on Kaahamanu Street, this City, for a building in which to house the archives and working staff of the Estate. This enterprise had not proceeded to completion at the date of the Report now under discussion,- but the building has since been completed and the maps, plans, securities and other archives are now safely and conveniently housed therein, and the working staff of the Estate is there provided with comfortable and convenient quarters for carrying out its labors. The wisdom of this project of the Trustees appears obvious.

SIXTH,- RE-APPRAISEMENT OF TRUST PROPERTY.

IN ACCORDANCE WITH A SYSTEM previously adopted by the Trustees, of re-appraising the physical properties of the Trust, every fifth year, such re-appraisement was made on July 1, 1917, and the books of the Trust were adjusted in accordance therewith.

WITHOUT QUOTING ALL THE FIGURES supplied in this connection it is interesting to observe the values, set by the Trustees upon the property of the Trust as existing on the date last mentioned, to-wit: Buildings, $5,056,354.00; Maps and plans $25,000.00; Furniture and Equipment $4,419.50; Paki Plans (being architectual plans prepared some years since for the construction of a building to be known as the Paki Building, on Bishop Park, at King, Bishop and Hotel Streets, in this city,) which cost $36,803.18. Total physical values, $5,112,576.68. This aggregate represents a net increase over the appraisement made five

years earlier, in the sum of $2,167,848.54.

SEVENTH,- LITIGATION, ETC.

AS MIGHT BE EXPECTED in the case of so large an enterprise, the Estate has found it impossible to avoid litigation in the administration of its affairs. The Report discusses the different suits and actions and by or against the Trustees in the courts of the Territory, in the majority of which the Trustees appeared to have prevailed. The most interesting of the list is, probably, the suit brought by the Trustees against Theresa Wilcox Belliveau to recover possession of the "Gore Lot" so called, at the intersection of Palace Square with King and Merchant Streets, in this city, and which resulted in favor of the Estate, and in the delivery to it of the possession of the premises involved, at an expense of $2,538.00. Those of an inquiring turn of mind, who may be sufficiently interested can find in the Report itself a further discussion of the other features of litigation so referred to, and which are not deemed of sufficient importance to call for special mention in this paper.

EIGHTH,- BENEFICIARIES.

THE REPORT MENTIONS that the death of the late Queen Liliuokalani marks the passing of the last of the individual beneficiaries under the "Will of Ruth Keliikolani probated June 22, 1883 and the will and the two codicils of Bernice P. Bishop, probated December 2, 1884." Included in the discussion of this subject is that,- "Of individuals to whom lands were devised, 14 held life interests, since terminated by death; 1 was a clear gift; 1 was a contingent, dependent upon the issue of the deceased, and, as there was issue in the latter case, the land did not revert"

A SUMMARY IS FURNISHED showing the names of beneficiaries of fixed cash bequests, the amounts thereof, and the dates of their respective discharge. This summary is now interesting rather from an historical standpoint than otherwise, because as above, each of the benefits dispensed has been discharged,- either by payment in full, by delivery of property that was willed to the devissee or legatee, or by the death of the beneficiaries respectively.

NINTH,- KAMEHAMEHA SCHOOLS.

IN ADDITION to what has previously been stated on this subject, it is interesting to note the figures of the inventory of material property and values involved in this extensive education enterprise. Upon the re-appraisement of values, July 1, 1917, above referred to, the different items included in the plant were re-appraised as follows:- Buildings $329,145.00; Equipment $72,012.05; Grounds $250,000.00; Roads and sewers $60,648.75; Total $711,805.80; which aggregate involves a net decrease from the former appraisement in the sum of $94,670.79.

A FARM OF CONSIDERABLE EXTENT, and of high-class efficiency, is conducted by the Trustees in conjunction with the Boys' School, and here a large protion of the boys attending the school are instructed in the different branches of agriculture, stock raising, ~~and~~ etc. The report in question discusses and describes the farm and dairy in very interesting fashion, but apart from the personal knowledge of the Master that such farm is being so conducted upon a high plane of efficiency, and that the stock imported for, or raised upon, the farm is of first class grade and quality, it would not appear necessary in this place to further particularize.

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I CANNOT, HOWEVER, withold the expression of my approbation of the policy of the Trustees in having, as reported by them, "In order to provide a place where Kamehameha teacher might enjoy rest and recreation during the week ends, and during vacation,.....definitely set aside for the use of the Schools, a block of land on the Isenberg side of the Mott-Smith premises at Waialae on the beach, where housing facilities are shortly to be provided for such teachers as may care to avail themselves of the privilege." The Trustees are also to be commended for their paternal and continuing interest in the graduates and former students of the School, in having established a project for the recording of information concerning such graduates and students "with the purpose in view, of publishing a directory giving information, in some detail, with appropriate summary, as to the whereabouts of the graduates and former students, their occupation," etc.

DURING THE YEAR REPORTED UPON, (poll taken September 10, 1917), the attendance at the Schools, in all Departments, was 298, divided as follows: Manual (boys) 119, Preparatory Department (boys) 66; Girls' School, 113. This total had increased to 312 attendants, at the close of the year, June 6, 1918.

TENTH,- INVESTMENTS.

AT THE DATE of the Report in question, the Estate,held, in bonds (including United States War Savings Stamps) a par value of $228,100.00, representing an actual value of $225,324.30. In stocks, it held 2200 shares of Hawaii Consolidated Railway, Limited, par value ~~$4400.00~~ $44000.00, - market value $13,200. It may be noted at this point that this holding of a depreciated stock was the result of subscriptions that had been made many years before, and the allotment to this Estate made by virtue of its previous holdings, upon

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the reorganization of said Railway Company, a few years since. A loan of $20,000 to Y. Ah In, represented by his secured promissory note, reported as included in the holdings of the Estate, has since been cancelled by the payment of the note in question, May 16, 1919. This I verified by reference to the cash book of the Estate. A note from the Kamehameha Alumnai Association ($1,021.71) unsecured, represents the cost, undertaken by the Estate, of furnishing the new Alumnai Dormitory on Fort St. in this city. A loan, which at the date of the report stood at $61,250.00 to Wm. H. McInerny, amply secured by mortgage, has since that date, been materially reduced, and is still in process of reduction. A mortgage note for $20,000 issued by Pacific Sugar Mill, and held among its securities when said Report was made, has since been retired, and replaced by a somewhat similar note for the same amount, which, together with others, to the extent of about $250,000,- is secured by a mortgage to Bishop Trust Co. Ltd. This note, in legal effect, is equivalent to a mortgage bound.

WITHOUT UNDERTAKING to here recite the different character of bonds held by the Trust (as to which the Report itself sets out the full details), I desire to state that they are apparently of a first class commercial grade nearly all of them quoted above par in the market, and such as would be, in case of necessity, easily convertable into cash.

I HAVE PERSONALLY INSPECTED and handled each and every bond, note and other security so held, and certify that they were "all present and accounted for,"- that they are regularly deposited in a vault of modern construction in the new building of the Estate, and are, apparently, safely and jealously guarded. It is worthy of note that, with the exception of United States Federal securities, all the securities so held by the Estate are of local origin, many of them issued by Hawaiian corporations, and the balance by the Territory of

Hawaii, and the City and County of Honolulu respectively, the latter including, chiefly the bonds of "Frontage Improvement" projects. It seems to me not inappropriate that the Trustees should here be commended for their practical loyalty, not only to the Federal Government, as expressed in its liberal subscriptions to the different issues of the Libery and Victory Bonds,- but also to the Territory, in utilizing a large portion of its surplus funds in subscriptions to the Public Improvement bonds issued by the Territory in recent years,- to this City and County, in sustaining and aiding, by its subscriptions to the different road improvement projects, a system of improvement which now, happily, appears to be in full swing,- and, last though probably not least, the general commercial interests of the Territory, by its generous subscriptions to the bonds of many of our local corporations which have been obliged to go into the money market to assist in the great development of their various projects, which have brought to Hawaii, of late years, such unexampled prosperity.

ELEVENTH,- MAGNITUDE OF THE YEAR'S TRANSACTIONS.

WHILE THE REFERENCE TO ME as Master involves technically only that portion of the 33rd annual account concerned with the period beginning August 21, 1917, and ending June 30, 1918, yet, it should be remembered that the Trustees had previously rendered a partial account for the same year, covering the period from July 1, to August 20, 1917, inclusive. This latter period represents the time during which Mr. Alfred W. Carter held office as one of the Trustees, following the close of the business year ending June 30, 1917. It may therefore be interesting to here note some of the figures applicable to the entire year, as well as those applicable to the period especially covered by the Report now under my discussion.

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FOR THE ENTIRE YEAR (July 1, 1917 to June 30, 1918) I find the receipts of the Estate from all sources to have been $407,780.08, divided into the two major items of Revenue, $355,404.36, and Capital (Sales of lands, etc) $52,375.23. With a balance brought forward from the 32nd Annual Account ($11,939.65) we have total receipts for the entire year herein referred to, amounting to $409,719.73. Against this sum of receipts we have disbursements as follows: Revenue (Administration, etc) $319,939.62; and Capital (Development, etc) $85,060.50.

TWELTH,- FINANCIAL SUMMARY OF THAT PORTION OF YEAR INCLUDED IN QUESTION UNDER DISCUSSION.

THE PERIOD OF TIME INVOLVED in the account now under discussion, is ten and one-third months (August 21, 1917 to June 30, 1918, inclusive). During that period the principal items of receipt and expenditure were as follows:

Balance forward, from partial 33rd Annual Ac. . .	$18,089.11	
Revenue; rents, interest, etc.	296,447.03	
Capital ac. (sales of lands, etc).	51,419.48	$365,955.62

DISBURSEMENTS

Working charges	$280,408.33	
Capital (development, etc).	70,827.68	$351,236.01

Balance forward to 34th Annual Account . . . $14,719.61

CONCLUDING REMARKS.

THE HIGH DEGREE of elaboration by the Trustees in their Report and in their financial account, has resulted in a work of clarity and exhaustiveness. The Report embraces 31 sheets of typewritten matter, while the Financial Account is extended to 81 sheets. The digesting of these

two documents,- as also the accountant's annual Report consisting of 15 sheets of figure work, has been no small task, but it would be incorrect to intimate that even nearly every topic discussed in either of said documents has been referred to by me in this present Report. The interests involved and the items treated in the documents submitted by the Trustees are so vast and numerous, that a commentory upon each thereof would extend this Report to impracticable lengths.

THE ESTATE, at the date of reporting, had over 250 tenants holding interests in its real property. The rents collected, (including taxes recovered from tenants and treated as rents,) amounted to $288,188.47, for the entire year, being an increase of $42,014.37 as compared with the previous year's returns. For the shorter period under review, the collections from tenants,- less certain rebates involved, netted the sum of $232,032.56.

DISBURSEMENTS EXAMINED.

THE DISBURSEMENTS REPORTED for the ten and one-third months under review amounted to $351,236.01. This vast sum was divided into more than one thousand items of expenditure, supported by 973 separate and distinct vouchers. I have personally examined and handled each of said vouchers and checked them with the account itself, and I find them all to be entirely correct and in order.

TRUSTEES' COMMISSIONS.

THE TRUSTEES HAVE FIGURED their commission for the period under review as being 5% on the net revenue account of $249,142.93. The result, according to their figures is $12,457.15,- which according to my best mathamatical judgment is one cent too much.

UPON THE SO-CALLED fixed or capital income, of $10,795.44, in respect of which they are entitled to a commission of 2½%, my mathamatics

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are again at varience with theirs, to the extent of just $1.01,- my figuring resulting in the sum of $268.88.

IF I HAVE FIGURED CORRECTLY, it results that the Trustees have overcharged $1.02 as commissions, and their account should be surcharged to that extent. If their figuring of percentage, on the other hand, be correct and mine at fault, then their charge is right and should be approved.

AS A FINAL RESULT of my examination of said Report and Account, I respectfully recommend that the same be approved in all particulars, except with respect to the said overcharge of commissions, to the extent of $1.02.

Respectfully submitted, this 27th day of January, 1920.

Clarence W. Ashford
Master.

Original.

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EQ. 2048: REG. 2: PAGE 307.

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IN THE CIRCUIT COURT FOR THE FIRST CIRCUIT: TERRITORY OF HAWAII: - - - - - - - IN EQUITY.

IN THE MATTER OF THE THE ESTATE OF BERNICE PAUAHI BISHOP, - - Deceased.

REPORT OF CLARENCE W. ASHFORD, AS MASTER, ON 33rd ANNUAL REPORT & ACCOUNT OF TRUSTEES.

FILED
AT 1:40 O'CLOCK P M
January 27, 1920.
T. M. Kakole
CLERK

Clarence W. Ashford,
Master.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT
TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of
BERNICE PAUAHI BISHOP,
Deceased.

ORDER APPROVING THE THIRTY-THIRD ANNUAL ACCOUNT OF THE TRUSTEES UNDER THE WILL AND OF THE ESTATE OF BENICE P. BISHOP, Deceased.

WHEREAS, William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, Trustees under the Will and of the Estate of Bernice Pauahi Bishop, deceased, have caused to be filed in this Court the Thirty-third Annual Report and Account of their administration as such Trustees for the year ending the 30th day of June, 1918, together with vouchers pertaining thereto; and

WHEREAS the said Thirty-third Annual Report and Account of said Trustees was by this Court referred to C. W. Ashford, Esq., as Master to examine the same, and the said Master has, on the 27th day of January, 1920, filed herein his report upon said Thirty-third Annual Report and Account, certifying the same to be true and correct in all respects and recommending that the same be approved by this Court as rendered,

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the said Thirty-third Annual Report and Account of said Trustees be and the same is hereby approved and allowed;

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the said C. W. Ashford, Master as aforesaid, be allowed and paid out of the fund of said trust estate compensation for his services as Master herein the sum of $350.00.

Dated, Honolulu, T. H., February 4, 1920.

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Jas. J. Banks

Second Judge, Circuit Court, First Circuit, Territory of Hawaii.

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E. No. 2048 2/308

CIRCUIT COURT, FIRST CIRCUIT

Territory of Hawaii

In the Matter of the Estate

of BERNICE PAUAHI BISHOP,

Deceased.

ORDER APPROVING THE THIRTY-THIRD ANNUAL ACCOUNT OF THE TRUSTEES UNDER THE WILL AND OF THE ESTATE OF BERNICE P. BISHOP, deceased.

2 yrs.

FILED
AT 3 O'CLOCK P M
July 9 1920
[illegible] CLERK

ROBERTSON CASTLE & OLSON
CASTLE & WITHINGTON
Attorneys for Trustees.

59885-MP

34 1920

Number 2048

Equity Division

CIRCUIT COURT

FIRST CIRCUIT

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In re Trust Estate of
Bernice Pauahi Bishop,
Deceased

1919-20
34th Annual Acct
of Trustees

Entered in Docket Book - Page

Record 2 Page 308

Sibyl Davis
Clerk.

THIRTY-THIRD ANNUAL REPORT

of the

TRUSTEES OF THE BERNICE P. BISHOP ESTATE

YEAR ENDING

JUNE 30th, 1918.

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

TERRITORY OF HAWAII

IN EQUITY

In the matter of the Bernice P. Bishop Estate

AT CHAMBERS

TRUSTEES' REPORT

for remainder of year ending

J U N E 30th, 1918.

To the Presiding Judge
of the First Circuit.

The Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, submit the remainder of their THIRTY-THIRD ANNUAL REPORT, covering the period from August 21st, 1917, to and including the 30th day of June, 1918.

THE USUAL DETAILED ACCOUNT of Receipts and Expenditures (Schedules "A" and "B") accompanied by 773 vouchers and Schedule "C", is herewith presented, together with a statement of Investments, a Summary of the full year's Real Estate Transactions and an abstract Inventory of the Real and Personal Property of the Trust, hereto attached as part of this Report. A copy of the Report of the Registrar of the Kamehameha Schools is also filed herewith.

The accounts presented for the period August 21, 1917 to June 30, 1918 show as follows:

RECEIPTS from all sources:			
Revenue (Rents, Interest, etc) ..	$296,447.03		
Capital (Land Sales, etc)	51,419.48	$347,866.51	
Balance forward from last a/c		18,089.11	$365,955.62
DISBURSEMENTS			
Revenue (Working Charges).....		$280,408.33	
Capital (Development Charges)		70,827.68	$351,236.01
Balance in Hand, June 30/18			$ 14,719.61

In order to preserve statistical continuity this general report will treat of the full year. Including, therefore, the fractional part of the year already reported - from July 1, to and in-

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cluding August 20,1917, - it is shown that

RECEIPTS from all sources (for the year) were			
Revenue	$355,404.36		
Capital	52,375.72	$407,780.08	
Balance forward from June 30/17		11,939.65	$419,719.73
DISBURSEMENTS			
Revenue		$319,939.62	
Capital		85,060.50	$405,000.12
Balance in Hand, June 30/18			$ 14,719.61

Of the year's net Revenue Receipts, amounting to $318,087.79 (including the balance of $11,939.65 carried forward June 30/17) 85.10% was used in general maintenance, segregated as follows:

Kamehameha Schools	44.61%	
Taxes	22.37%	
General Operating Expenses	18.12%	85.10%
Converted into Capital		10.27%
Balance forward to new a/c		4.63%

Of the year's net Capital Receipts, amounting to $66,879.36 (including the above converted Revenue of $32,684.78) 89.05% was invested in a way calculated to produce income - the segregation being as follows:

Lands Purchased	25.63%	
Road Construction	51.40%	
Kakaako test borings, etc	5.64%	
Kaahumanu St. Bldg, etc	6.38%	89.05%
Maps & Sundries		5.19%
Kamehameha Schools (Buildings & Eq.)		5.46%

LEASES AND RENTALS

The rent collections for the year, (including taxes recovered from tenants and treated as rents), amounted to $288,188.47 - an increase of $42,014.37 as compared with last year's returns.

Leases in force at the close of the year numbered 945 - an increase of 204. Tenancies (so-called as distinguished from leaseholds) numbered 52 - an increase of 8. The classified record for the twelve months ended June 30th, is as follows:

Leases	
New	251
Surrendered or cancelled	26
Given up on expiration or renewal	19
Transferred on sale of land	2
Assignments permitted	65
Term extensions granted	4
Partial Surrenders	1

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Tenancies

New	23
Terminated	15

Reduced rents were continued or allowed in the case of 22 leases where conditions were found, after investigation, to be such as to warrant concessions. They comprised 17 on Oahu, 3 on Hawaii, 1 on Maui and 1 on Kauai.

INVESTMENTS

Of personal property investments reported June 30, 1917, current collections aggregated $28,600. of which $20,000. was applied on account of the costs of the new office building on Kaahumanu Street. In order to realize the above sum $20,000. bonds of the Oahu Sugar Company were sold to the Trustees of the Charles R. Bishop Trust on December 8, 1917, at 108 - the market price. As the average cost had been only 102-1/2, the sale netted a gain to the Estate of $1100.

On March 4, 1918, Kalakaua Avenue Improvement bonds held by this Trust, were retired at par in the sum of $4500. As they had cost 102-1/2, the resultant loss was $112.50. The proceeds were used in the purchase of U. S. Treasury 4-1/2% certificates anticipatory of the Third Libery Bond issue

In accordance with agreement the Trustees, on December 31, 1917, accepted from the Pacific Sugar Mill Company a $20,000 two-year 5% promissory note in replacement of a like amount of bonds of that company held by this Trust and retired on that date. This note, in common with the others, is secured by a first mortgage on all of the property of the company.

In March 1918, 120 War Savings Stamps were purchased at $4.14 or $496.80. They will be worth $600. in 1923.

The book value of the securities detailed in the appended statement of Investments as on hand at the close of the year is $340,796.01 - a decrease of $22,115.70 as compared with the total reported at the close of the year preceding. This decrease is accounted for as follows:

DEDUCTIONS		
Bonds and Notes Retired	$28,600.00	
Pacific Sugar Mill Bonds exchanged.	20,000.00	
Kalakaua Ave. Bonds retired - Loss.	112.50	$48,712.50
ADDITIONS		
Liberty Bonds Purchased	5,000.00	
U.S.War Savings Cert. Purchased ...	496.80	
Pacific Sugar Mill Note acquired ..	20,000.00	
Oahu Sugar Mill Bonds sold - Gain..	1,100.00	26,596.80
Decrease as above		$22,115.70

TRUSTEES AND MEETINGS

By decree dated August 20, 1917, the petition which had been filed for the allowance of the resignation of Alfred W. Carter as a Trustee of this Trust was granted by the Presiding Judge of the First Circuit Court to take effect upon approval of the final accounts of the Trustees up to and including the date of the order. The partial accounts made up and presented in compliance with said order and decree were duly approved by the Court on January 3/18 and Mr. Carter's resignation therefore became effective on that date.

On December 26, 1917, the majority of the Justices of the Supreme Court of the Territory appointed Mr. Richard H. Trent as the new Trustee to succeed Mr. Carter, and on January 3, 1918, an order was duly issued from the First Circuit Court vesting the Trust Estate in Mr. Trent, jointly with the other Trustees.

The personnel of the Trustees at the close of the year, was as follows:

William O. Smith, President;
E. Faxon Bishop, Vice-President;
William Williamson, Secretary;
Albert F. Judd, Treasurer, and
Richard H. Trent.

The year's business was conducted in 48 meetings.

LANDS AND IMPROVEMENTS

The details of the year's realty transactions of the

Estate (other than those pertaining to leases) are set forth in the appended Statement - the list comprises 9 sales, 4 purchases, 6 exchanges and 2 agreements. The only sale of special interest was that to the Federal Government of a tract of 1964 acres of rough land on the Summit of Mauna Loa, Hawaii. This was sold at a nominal consideration for National Park purposes. The sale to the Hala Canning Company, Limited, of 204.64 acres of land in Keei, South Kona, Hawaii, was in pursuance of an agreement for sale contained in a Right-of-purchase lease made in 1904. Sales to the Security Trust Co. of 13.39 acres of land in Kalalau, Hilo, Hawaii, and to Maria Matsugoro of 79/100 acre in Paalaa-Kai, Waialua, Oahu, were uncompleted at the close of the year and only portions of the consideration was collected in each case.

Of the purchases, the Kuleanas in Kanewai and Waialae were needed in consolidation of interests and the lot on Kaahumanu Street was required for the site of a new office building, in which to house the staff and conduct the growing business of this Trust. The tract of 6.51 acres in Kahaumakaawe, Manoa Valley, quit-claimed to the Trustees by the Territory, has long been the subject of discussion - the Territory having occupied the land for many years, although paper title vested in this Estate. The Territory refused to take advantage of technicalities under which it might possibly have retained the land by right of adverse possession.

On the death of the late Queen Liliuokalani, November 11, 1917, there reverted to the Estate three large tracts of land, to wit, the Ahupuaa of Lumahai, in Hanalei, Kauai, containing 3150 acres and comprising Apana 7 of L. C. A. 5524, R. P. 8207 to L. Konia; the Ahupuaa of Kealia, in South Kona, Hawaii, containing 7300 acres and comprising Apana 2 of L. C. A. 5368, Royal Patent 7732 to A. Akahi; and the Ili of Kanewai, Kahala, within the Ahupuaa of Waialae-nui, in Kona, Oahu, containing 173

acres of kula and 39.5 acres of reef, comprising Apana 2 of L.C.A. 228, R. P. 7721 to Kalaiheana. Forty-three leases in force at the date of the death of the Queen, and reserving an aggregate rental of $7087.50, were transferred with the lands 2 in Lumahai, 2 in Kealia and 39 in Kahala.

Roads and Sewers: As in the year preceding, the largest expenditure of this year occurred under this head, representing the cost of various undertakings in the way of permanently developing and improving the lands of the Trustees, the aggregate expenditure being $34,374.67 or 51.4% of the total capital outlay:

(1) Waialae Subdivision, Oahu		$17,023.61
(2) Keauhou Subdivision, N. Kona, ...		10,795.64
(3) Frontage Tax Assessments (Net) :		
Smith Street (Play Ground Lot)	$2840.40	
Hotel Street (Bishop-Brewer Lane)	338.08	
Beach Walk (Balance)	647.71	
Kalakaua Ave. (Balance)	3171.09	
	6997.28	
Less Collections from tenants	441.86	6,555.42

Buildings a/c: The gross expenditures under this head amounted to $4,558.55, including payments made on account of the new office building on Kaahumanu Street, the construction of which began April 15, 1918, ... $3,758.55

and a payment made to one Koyanagi for erecting a building on Estate land under lease to him at Kakaako, in the value of the payment 800.00

General Capital Improvements: Permanent improvements, other than those mentioned above, cost $3772.43 segregated as follows:

Test borings, made to determine the character of the bottom out to deep water re development of Estate land makai of Ala Moana $2,943.83

Surrender of Koyangi lease on South Street to permit of development	$500.00
Water-pipe purchased in the ground to serve Kapaakea tenants	150.00
Concrete walk laid on Fort Street lot under lease to Kamehameha Alumni Association	134.80
Renewing wall along a section of Palolo Stream (unfinished at close of the year)	22.50
Cement sent to Halawa, Molokai for the lining of ditches and water heads	21.30

The development of a section of Waialae Beach front was one of the important undertakings completed by the Trustees during the year. The work (completed in September, 1917) included the construction of a good coral road along the length of the tract, with side lanes at intervals and the laying of water pipe. Since April 22, 1918, a cantonnier has been employed by the Estate to keep the roads and walks in presentable condition. The subdivision comprised 53 lots which are being offered for lease on 30 year tenure at rentals commensurate with values concerned.

Surveys have been made with the view of subdividing a tract of 174.89 acres of land lying between Beretania Street, Metcalf Street and the premises of the College of Hawaii, at Kapaakea, but pending expiration of some adjoining leases which it is desirable to include in the general scheme, definite plans are held in abeyance. In the meantime five-year leases have been granted to actual occupants of house-lots who, up to June 1, 1918, were subtenants of the Ena Estate under an old blanket lease expiring on that date. They number 62 and pay an aggregate rental of $1955. for the section they occupy, as against the old rental of $500. for the whole tract.

Work on the Subdivision of the two Kipukas in Keauhou 2, North Kona, Hawaii, mentioned in last report, was completed in 193

August, 1917, at a cost of $1117.10, when twenty-year leases were issued to a hui of Koreans taking in a full series of 35 lots, containing 252.5 acres, at an average net rental of $8.87 per acre during the first ten years and $13.823 per acre thereafter. The Subdivision as a whole comprises 48 lots, with a total area of 341 acres, of which one lot (Lot 27) containing 3.4 acres, is reserved for the water supply of the tenants in common. In order to enable them to develop their holdings, the tenants in this tract are allowed the first year free, after which they are required to pay on a moderately graduated scale until the maximum is reached in the final ten years. During the initial three years they are required to plant practically the whole of the land to coffee.

By agreement dated January 26, 1918, the remaining old buildings on Keauhou (mentioned in last report) were sold to the above Korean hui for $3000. payable within six years at 6%. The purchasers are to tear down the buildings and use the material in them for cottages to be constructed on their individual holdings - one cottage to each lot.

In November, 1917, the survey of Section "A" of the Keauhou Road designed to serve the above lots was completed, and actual road construction began in February following. As laid out, the main road will be 10,000 feet long, with an average over all width of 16 feet and an average grade ranging from 9% to 10%. At the close of the year there had been completed 3500 feet of Main Road and 1500 feet of Branches.

In June 1917, the new Keei Road, in South Kona, was badly washed out in places by a cloud burst. Repairs completed in January following cost $972.60.

The pioneer tobacco planters in Kona are still hopeful of being able to make a commercial success of their venture, and expect their first crop to sell at a fair price. In pursuance of the policy of aiding this venture, the success of which will mean so

much to Kona, the Trustees are assisting in the production of the second crop by reducing the rent of these planters from $800. to $300. for the year beginning July 1, 1918.

In March 1918, a flume bridge across Wailua River, Kauai, washed out by severe floods, was replaced by the lessee in May following by a combination trestle and suspension bridge at a cost of $1000. This cost is shared by the Estate in the way of a reduction of $50. per annum in the rental for the remaining 8-1/2 years of the term of lease.

In May 1917, floods washed out some 70 feet of the Easterly bank of the Palolo Stream, at Waikiki, opposite the point where it is joined by the Manoa Stream. In conjunction with the Liliuokalani Trust owning two-thirds of the land damaged, the Trustees agreed to share with that Trust the cost of materials needed for a new bulkhead, estimated at $170. - the tenant to supply the labor necessary to install it. The work waspractically completed at the close of the year.

In return for the privilege granted them of taking coral from the Estate's Waiokamilo Quarry, the City and County authorities, in September 1917, resurfaced Kalani Street in the Kapalama Subdivision.

In pursuance of the practice of re-appraising the properties of this Trust every fifth year, a new Inventory was made and adopted as of July 1, 1917, and books adjusted in accordance therewith. The aggregate of the lands is considerably in excess of values given as at June 30, 1917, as shown by the following summary, which is exclusive of Kamehameha School properties:

	June 30th	Values 1917 July 1st	Decrease	Increase
Lands	$2,860,992.93	$5,056,354.00	$27,393.49	$2,222,754.56
Maps	51,216.95	25,000.00	26,216.95	
Furn. & Eq.	5,715.08	4,419.50	1,295.58	
Paki Plans	36,803.18	36,803.18		
Totals	$2,954,728.14	$5,122,576.68	54,906.02	
Net appreciation				$2,167,848.54

MAPS AND SURVEYS

The capital costs incurred this year in the making of complete surveys of Estate holdings amounted to $2886.79, the work comprising (a) the subdivision of Kapaakea aforesaid $1159.60, (b) the continuation of the surveys on the Island of Hawaii mentioned in the Report of last year $1,727.19. Of these latter, the surveys of the Hilo lands of Kulaikahonu, Kikala, Kalalau and that portion of Pahoehoe, which lies below the Government Road , were completed in January 1918.

The Division of Hydrography of the Territorial Board of Agriculture and Forestry has been granted permission to enter upon the Estate lands in Halawa Valley, Molokai, for the purpose of making an investigation of the water resources as directed by House Resolution 124, Legislature of 1917. The authorities have also been furnished blue-print copies of Estate Maps needed in this connection. In return, the Estate will be furnished copies of all maps and records obtained as the result of such survey, when the work is completed.

On October 12, 1917, the Department of Hydrography removed the clock and discontinued the work of measuring the water flow on Lumahai, Kauai - a work which the Trustees (in conjunction with the late Queen Liliuokalani, holding a life interest in the land) have for sometime been assisting by contributing towards the cost of maintaining the trail leading to the measuring station. Full reports of results to June 30, 1915, have been received and the annual report for 1916 is promised as soon as printed. It is likely the Estate will itself continue to collect these records and investigations are now being made relative to the costs and practicability of installing a new clock.

FORESTRY AND FOREST RESERVATION

In compliance with the terms of his lease, the lessee of the land of Heeia, Oahu, has planted Eucalyptus trees on approximately

6 acres of land in Iolekaa Valley, Heeia-uka, and in July 1917 some of these had reached a height of 15 feet or more. These trees are being cared for and protected by the lessee, and although outside of the Forest Reserve proper, will be practically maintained as Forest Reserve.

LAW

Concerning suits and actions mentioned in last report: Suit in ejectment, J. M. Ambrose (representing the Trustees, as Lessee)vs. A.Kealakaa, involving title in a small beach lot at Lahaina, Maui, appeal carried by Defendant from Second Circuit Court to the Supreme Court was dismissed by the higher court on December 17, 1917. Notwithstanding this decision, Kealakaa is still in possession at the close of this year.

Suit in ejectment, Alexandria K. Brown vs. Bishop Estate, et al., filed in the Third Circuit Court and involving title to 4.7 acres in Honaunau, South Kona, Hawaii, was reopened in October 1917, by the filing of a new suit in the Third Circuit Court and decided in favor of the Trustees on May 14, 1918.

Petition 345 filed in the Land Court by the Honolulu Rapid Transit and Land Company, Limited, to register title in its store yard premises at Queen, Smith, Keawe and Halekauwila Streets, Kaakaukukui, was contested by the Territory on the ground that a portion of the land involved was Government property claimed to be part of Puunui, and also protested on the ground that, if granted, it would have the effect of closing up Keawe Street and Keauhou Lane between Queen and Halekauwila Streets. The Estate was interested in both these issues for the reason that the closure of the streets would be detrimental to the Estate's interests and for the more serious reason that the land claimed as being part of the Government land of Puunui had been sold to the Petitioner by the Trustees and a decision upholding the Territory would prejudice the Estate.

On September 4, 1917, the Circuit Court dismissed the Territory's claim that there was a lele of Puunui in Kaakaukukui, left open all streets but reduced Keawe Street to a width of twenty feet and disallowed the City's claim to a narrow strip wanted for the widening of Queen Street. The case has been appealed to the Supreme Court where it still rests.

Petition filed in the Land Court by Harriet Johnson in July, 1917, to register title in land at Kakaako, was protested by the Estate on the ground that the description included some 600 square feet of Estate land adjoining. The Petition was later amended, however, so as to eliminate the Estate area.

In September 1917, the Trustees filed petition for the settlement of the boundaries of the mauka part of the Ahupuaa of Paunau, Lahaina, Maui, before M. D. Monsarrat, Commissioner of Boundaries, Second Judicial Circuit. The Territory asked the Estate to recognize its title in two pieces within the Estate boundaries, which were claimed as Government lands,one at the makai end containing 40 or 50 acres of cane land, the other a long, narrow strip comprising some 200 acres and forming part of the Kohoma Valley watershed. On March 30, 1918, the Boundary Commissioner issued a decree fixing the boundaries substantially as claimed in the Trustees' petition. The Territory has since filed petition for registered title, including the two pieces within Paunau claimed by it.

In the suit in ejectment, Bishop Estate vs. Theresa Wilcox Belliveau, re so-called "Gore Lot" at the junction of King, Merchant and Richards Streets, a verdict by a jury in the Circuit Court on September 26, 1917, was in favor of the Estate, judgment being entered on October 1, 1917, and a motion by defendant for a new trial being denied on January 14, 1918. On the following day, under a writ of possession, the Deputy Sheriff evicted the defend-

ants and placed the Estate's representative in possession. This suit cost the Estate $2538.00.

Appeal of Charles E. King regarding the appointment of a new Trustee vice S. M. Damon, resigned, was argued before the United States Court of Appeals, Ninth Circuit, in San Francisco, California, on October 11, 1917, and on March 7, 1918, the Court rendered a decision in favor of the Trustees.

Suit, City and County of Honolulu vs. Bishop Estate, filed in the First Circuit Court on May 10, 1918, to condemn 22.38 acres of land at Kapaakea, Honolulu, for quarry purposes was still pending at the close of the fiscal year.

Sundry appeals in the Third Taxation Division against tax assessments for 1917, were all subsequently settled by compromise and withdrawn.

On December 31, 1917, Holmes and Olson retired as attorneys for this Trust and were succeeded as such by Judge A. G. M. Robertson.

BENEFICIARIES

The death of the late Queen Liliuokalani marks the passing of the last of the individual beneficiaries under the Will of Ruth Keelikolani, probated June 22, 1883, and the Will and two Codicils of Bernice P. Bishop, probated December 2, 1884. Of the 32 pecuniary obligations with which the Estate was originally charged, 22 were for fixed sums and were discharged during the first half of the year 1885; 2 were disposed of when the recipients became of age, and 8 lapsed upon the death of the respective recipients.

Of the individuals to whom lands were divised, 14 held life interests, since terminated by death; 1 was a clear gift; and 1 was a contingent gift, depending upon issue of the devisees. As there was issue in this latter case, the land did not revert. The following summary may be of interest:

FIXED CASH BEQUESTS		Discharged
Allen, Mrs. William F.	$1000.	June 24, 1885,
Barnard, Mrs. Emma	500.	Feb. 24, 1885,
Bates, Bernice	200.	June 6, 1885,
Bush, Mrs. Caroline	500.	Apr. 18, 1885,
Collins, Mary B.	200.	Jan. 8, 1885,
Cleghorn, Annie Pauahi	200.	June 24, 1885,
Danham, E. Bernice Bishop	200.	June 6, 1885,
Ellis, Mrs. Nancy	200.	Feb. 25, 1885,
Haalelea, Mrs. Amoe	200.	Mar. 25, 1885,
Iolani College	2000.	June 24, 1885,
Judd, Pauahi	200.	June 24, 1885,
Kawaiahao Church	5000.	June 23, 1885,
Kawaiahao School	5000.	June 30, 1885,
Parke, Bernice	200.	Mar. 25, 1885,
Parker, Henry H.	500.	Apr. 21, 1885,
Parmenter, Mrs. Sarah	500.	Mar. 18, 1885,
Rosa, Mrs. Antone	200.	Mar. 25, 1885,
St. Alban's Priory	2000.	June 23, 1885,

Fixed Cash Bequests (cont'd)		Discharged
St. Andrews' Priory	2000.	June 24, 1885,
Taylor, Mrs. Keomailani	500.	Mar. 6, 1885,
Wodehouse, Lilah Bernice	200.	May 18, 1885,
Wynn, Maggie	100.	Mar. 5, 1885,

Wards allowed $300. per annum during minority, $1000. on coming of age:

Barnard, Bernice B.	Final payment	June 21, 1887,
Bush, Lola Kahailiopua	Final payment	May 18, 1895,

Annuitants	Per Month	Died
Kahakuakoi, jointly with		Sept. 8, 1910,
Kealohapauole, her husband	$30.	June 8, 1914,
Kahaunaele (w)	50.	Nov. 14, 1908,
Kaia	30.	Mar. 2, 1884,
Kaleleku (k)	20.	Dec. 24, 1904,
Kaoliko (k)	20.	Mar. 6, 1888,
Kapoli Kamakau	40.	July 27, 1891,
Nakaahiki	30.	Aug. 13, 1895,

LIFE ESTATES		Died
Auhea (3)	Richards St. lot	May 16, 1899,
Bishop, Charles R.	Sundry lands	June 7, 1915,
(Note: These lands were all turned back during the life time of Mr. Bishop by various deeds to the Trustees between 1890 and 1897)		
Cleghorn, Kaiulani	Kanewai, Waikiki	Mar. 6, 1899,
Kahaunaele (w)	Paeaki, Kapalama	Nov. 14, 1908,
Kaleleonalani, Emma,	Laimi and Kawaa Pond	Apr. 25, 1885,
Kaluna, and		Nov. 11, 1900,
Hoopii, his wife,	Liliha Street lot	Apr. 28, 1904,
Kapaa (k)	Merchant and Queen Sts	Aug. 2, 1890,
Kapoli Kamakau	Queen St. & Kaala, Nuuanu	July 27, 1891,
Kapule (w)	Wailuakio, Palama	July 20, 1896,
Kuaiwa (k) and		Not noted
Kaakaole (w)	Wailuaakio, Palama	Not noted
Liliuokalani	Lumahai, etc.	Nov. 11, 1917,

200

		Died
Life Estates (cont'd)		
Naiapaakai and	1 acre in	Sept 25, 1896
Laika Kahua, his wife,	Kauluwela, Hon.	Not noted
Palekaluhi (k)	Kauluwela, Hon.	May 28, 1912
Pukui (k)	Honokane, N. Kahala	Apr. 30, 1894
GIFT (Outright)		
Damon, Samuel M.	Moanalua, etc.	
GIFT (Conditional)		
Kahakuakoi and		Sept 8, 1910
Kealohapauole, her husband,		June 8, 1914
and to their issue,	Hanohano, Ewa, Oahu	

KAMEHAMEHA SCHOOLS

Building Improvements: Expenditures under this head during the year totalled $2635.50, the chief item of which was the cost of improving the bathing facilities in the main lavatory at the School for Girls, including the installation of five "needle" showers and three tubs $1334.92

Lavatory bowls installed in eight teachers' rooms, Main Hall, Girls School, on a/c 521.25

Implement Shed, Boys' School (referred to in last report) additional costs 188.27

Electric lights installed, Machine Shop 50.00

Teachers' Cottage, Kalihi Road, being erected by students as part of the practical course, on a/c 541.06

Equipment: The gross cost of additional equipment provided during the year was $3689.98, including Folding Chairs for the Assembly Room, Bishop Hall, seating 400 persons 815.00

Tablet Arm Recitation Room Benches for Class Rooms, Bishop Hall and School for Girls 325.00

Lecture Seats and Blackboards for class instruction, Machine Shop 58.10

Motor-driven Separator and churn, feed cutter with

3 H.P. Motor to operate it, and a modern milk cooler of improved type for School Dairy	448.59
Rabbitry for the Farm, including hutches and small stock of Belgian Hares	148.72
Motor-driven lawn mower, Grounds	425.00
Six portable bleachers made in the woodworking shop and needed in connection with Athletic Field activities, graduating exercises and various entertainments	404.49
Books and Periodicals, Library	500.00
Adding Machine, Desk and Document file, School Office	374.50
Additional Oil Pumps for Girls' School Kitchen to admit of using kerosene oil, a change made necessary on account of the scarcity of fuel oil	190.58

Grounds: Mr. Bertram G. Goodhue, the Landscape Architect and Designer who came here from New York, as reported last year, and was employed by the Trustees to study conditions and to thereafter submit a plan upon which the Trustees might build in the future development of Kamehameha's grounds and buildings, has submitted preliminary studies in the shape of six tentative block plans, but action on these has been postponed.

Inventory: In conjunction with the General Inventory heretofore mentioned, the Trustees have had the buildings, equipment and grounds of the Kamehameha Schools, also reappraised and the new values brought into the books as of July 1, 1917. This involved the writing out of capital the sum of $94,670.79, representing the total net decrease in values shown on the books at the close of the fiscal year preceding, as per the following summary:

	June 30th	Values 1917 July 1st	Decrease	Increase
Buildings	$402,979.41	$329,145.00	$73,834.41	
Equipment	95,326.64	72,012.05	23,314.59	
Grounds	249,004.83	250,000.00		$ 995.17
Roads & Sewers	59,165.71	60,648.75		1483.04
Totals	$806,476.59	$711,805.80	$97,149.00	$2478.21
Net Decrease			$94,670.79	

Farm and Dairy: In July, 1917, two cows of the School Herd, after tests made under the supervision of the College of Hawaii, were admitted to Advanced Registry, - one of them, a Holstein-Friesian, - bred and raised by Kamehameha, which thus holds the distinction of having bred and raised the first dairy cow to thus qualify in these Islands. During a seven day test, this animal produced 281.2 pounds of milk containing 8.7 pounds of butter fat, at a maintenance cost of $9.07 as against the value of the milk - $15.78, a practical demonstration of considerable value to the students taking the course in agriculture and farming.

In August the Schools adopted the policy of lending young pure-bred bulls in the School herd to responsible dairymen or farmers for three-year periods, without charge but subject to certain conditions, including a stipulation requiring the individual thus benefited to keep careful records. If the plan meets with success it is believed that it will have a tendancy to build up a market for pure-bred sires and be a direct contribution to the cause of preservation of foodstuffs in the Territory.

In January 1918, the Territorial Department of Animal Industry, after a test, condemned four animals in the School herd as tubercular - two of them being valuable cows. The amount of money recovered for them under the law passed by the 1917 Legislature relating to condemned stock, was $443.70.

At the Territorial Fair held in June 1918, the School stock exhibit drew forth much favorable comment, particularly on the knowledge concerning stock displayed by the student attendants.

Miscellaneous: In order to provide a place where Kamehameha teachers might enjoy rest and recreation on week-ends and during vacations, the Trustees, in August 1917, definitely set aside for the use of the Schools a block of land on the Isenberg side of the Mott-Smith premises at Waialae, on the beach, where housing facil-

ities will shortly be provided for the accommodation of such teachers as may care to avail themselves of the privilege.

The dental operating room, mentioned in last Report as having been installed, experimentally, at the Manual Hospital, has proved so successful that it has been continued, and a Dentist is now regularly attached to the Medical Staff of the Schools. Each pupil has at least one thorough dental examination and treatment during the year and the annual charge per pupil is fixed at the nominal price of $4.

In August 1918, the policy was adopted of allowing ten full Scholarships to be awarded to the younger brothers of worthy boys attending the Manual, whose parents or guardians are financially unable to meet the tuition charge for more than one boy, upon condition that the Scholarship boy will undertake to earn, at the Schools, cash sufficient to pay for all extras.

In order to stimulate interest in the Schools President Webster, in October, 1917, visited the Islands of Hawaii and Maui, and there interviewed a large number of graduates and former students, plantation men, parents or patrons of present pupils, and others interested in the welfare of the young Hawaiian. It is hoped the results of the visit will manifest itself in the way of opening field for the employment of graduates and ensure the future enrollment of some desirable pupils from those Islands.

In March 1918, the Principal of the School for Girls, made a similar trip to Kauai, visiting girl graduates and ex-students there.

In May 1918, the work of collecting and recording information regarding graduates and former students was started with the purpose in view of publishing a directory giving information in some detail, with appropriate summaries, as to whereabouts of graduates and former students, their occupation, etc. A graduate secretary is now employed on this important work.

A re-union of the Manual Class of 1915, held May 25, 1918, showed that with the exception of two boys, who were students, all members of the class were at work - mostly in mechanical lines - and were apparently self-supporting.

Feeling that there was a real need in the community of some place where boys generally might have an opportunity of learning something about tools the Trustees, in April 1918, decided to inaugurate at Kamehameha a Summer School Shop course to which all boys would be eligible, but, as the capacity would be limited, a selection to be made from the total number applying, of those boys who seemed best qualified to profit by the instructions. The course was duly advertised to begin Monday, July 1, 1918, and to run for five weeks, ending Friday, August 2d, and to embrace Woodworking, Forging, Electricity and Machine Shop Practice. The minimum age of applicants was limited to range from 10 years, in the case of the Woodworking course, to 14 years in that of Machine Shop Practice; and the fee for the course in each shop was tentatively fixed in the nominal sum of $5. in order to ensure a full enrollment. Up to June 28th applications received numbered 44 but as only two of these were for the Forge Shop, this course was eliminated. The enrollment for the Electrical course was to capacity while for the Machine Shop course the applicants numbered three more than could be accommodated. Each pupil who satisfactorily completes the course will be given a certificate stating clearly how many hours of instruction he has received and the grade attained.

In the Preparatory Department of the School for Boys the entrance age limit is restored to six years (instead of eight) but in the admission of pupils care will be taken to select from among the applicants those who may be expected to develop in the shortest time into the type of boys best fitted for promotion to the Manual.

The Spring vacation, April 5th to 14th, was spent by the Cadet Battalion of the Manual Department, at Wailuku, Maui - 102 boys

made the trip and the encampment was most successful from every point of view.

At the close of the year Mr. Charles R. Bostwick retired as Principal of the Manual Department.

The schools opened in all departments on Monday, September 10, 1917, with 298 pupils enrolled and closed on Thursday, June 6, 1918, with 312 pupils, segregated as follows:

	Opening	Closing
Manual Department B/s	119	125
Preparatory Department B/s	66	75
Girls' School	113	112
Total	298	312

Full Scholarships were awarded by the Schools, during the year, to 34 pupils - 9 at the Manual, 16 at the Preparatory and 9 at the School for Girls, representing a charge of $1,933.40.

Diplomas to the number of 42 were awarded as follows:

	Pupils	
Manual Department, B/s		
Machine Shop, ...	15	
Electrical Shop, ...	7	
Forge Shop, ...	1	
Carpenter Shop, ...	3	26
Girls' School		
English Branches, ...	13	
Domestic Science, ...	3	16

Seven pupils in the Preparatory Department of the School for Boys qualified for promotion to the Manual.

The Trustees regret the delay that has occured in the filing of this report, but the moving of the office and temporary disorganization of the office staff combined to make it impracticable to file it sooner.

Respectfully submitted,

A. A. Smith
Richard N. Trent
W. Williamson
Trustees under the Will and of the Estate of Bernice P. Bishop

Honolulu, H. I.
July 15th, 1919.

PERSONAL PROPERTY INVESTMENTS

BERNICE P. BISHOP ESTATE

JUNE 30th, 1918

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-:INVESTMENTS:-

BONDS

	Par Value	Book Value
	$	$
HAWAII CONSOLIDATED RAILWAY		
Chcter: First Mortgage, $1000, 5%		
Issue : Apl 1/16, 10/30 years		
Bought: Aug 30/16, $44,000 @ 87.00		
Nos. 337/380 (44)	44,000.00	38,280.00
HONOKAA SUGAR COMPANY		
Chcter: First Mortgage, $1000, 6%		
Issue : Jun 30/08, 10/25 years		
Bought: Jul 25/08, $20,000 @ 100.00, $20,000.00		
Jan 18/09, 2,000 @ 102.25, 2,045.00		
Jan 19/09, 3,000 @ 102.25, 3,067.50		
Jan 21/09, 5,000 @ 102.25, 5,112.50		
Oct 19/12, 10,000 @ 102.75 10,275.00		
Nos 33/52, 60/69, 326/331, 346, 348/350 (40).	40,000.00	40,500.00
HONOLULU CITY AND COUNTY		
Chcter: Frontage Imp. (Kalakaua Ave.) $500, 5½%		
Issue : Jan 15/17, 1/9 years		
Bought: Apl 11/17, $15,500 @ 102.50		
Nos 1/8, 11/12, 14/15, 17/26, 28/31, 33/34, 36, 38, 40 (31)	15,500.00	15,887.50
McBRYDE SUGAR COMPANY		
Chcter: First Mortgage, $1000, 5%		
Issue : Jul 1/12, 10/20 years		
Bought: Jul 1/12, $10,000 @ 100.00		
Nos 1275/1284 (10)	10,000.00	10,000.00
MUTUAL TELEPHONE COMPANY		
Chcter: First Mortgage, $1000, 5%		
Issue : Oct 1/15, 5/15 years		
Bought: Jul 19/16, $ 2,000 @ 106.00, $ 2,120.00		
Jul 19/16, 19,000 @ 106.25, 20,187.50		
Nos 35, 139, 160, 183/200 (21)	21,000.00	22,307.50
MUTUAL TELEPHONE COMPANY		
Chcter: First Mortgage, $500, 5%		
Issue : Oct 1/15, 5/15 years		
Bought: Jul 19/16, $1,000 @ 106.25		
Nos 625/626 (2)	1,000.00	1,062.50
OAHU RAILWAY & LAND COMPANY		
Chcter: First Mortgage, $1000, 5%		
Issue : Jul 1/09, 10/17½ years		
Bought: Jul 6/09, $45,000 @ 101.00, $45,450.00		
Jul 16/10, 1,000 @ 102.50 1,025.00		
Apl 8/16, 8,000 @ 106.25 8,500.00		
Nos 668/675, 1251/1295, 2033 (54)	54,000.00	54,975.00
OAHU RAILWAY & LAND COMPANY		
Chcter: First Mortgage, $500, 5%		
Issue: Jul 1/09, 10/17½ years		
Bought: Apl 8/16, $2,000 @ 106.25		
Nos 311, 315, 385, 386 (4)	2,000.00	2,125.00
Forward ---	$187,500.00	$185,137.50

-: INVESTMENTS :-

	Par Value	Book Value
BONDS (Continued) **Brought Forward**	$187,500.00	$185,137.50
OAHU SUGAR COMPANY		
Chcter: First Mortgage, $1000, 6%		
Issue : Jul 1/14, 5/25 years		
Bought: Jul 11/14, $8000 @ 100.00		
Nos. 1036/1043 ..... (8)	8,000.00	8,000.00
OLAA SUGAR COMPANY		
Chcter: First Mortgage, $1000, 6%		
Issue : Feb 1/10, 10/20 years		
Bought: Sep 28/12, $15,000 @ 97.50, $14,625.00		
Feb 15/17, 10,000 @100.25, 10,025.00		
Nos. 820, 968, 969, 987, 989/991, 1032, 1033, 1039, 2052/2066 ..... (25)	25,000.00	24,650.00
U. S. WAR-SAVINGS STAMPS		
Chcter: Certificates of Indebtedness		
Issue: 1918; Due Jan 1, 1923		
Bought: Mch 9/18, 600 @ 82.80		
Nos. 05254762/7 - 5 Certificates of 20 - $5 Stamps @ 4.14	600.00	496.80
U. S. LIBERTY LOAN (Third)		
Chcter: Convertible Gold - 4¼%		
Issue : May 9/18, 10 years 128 days		
Bought: May 24/18, $5,000 @ 100.00		
Nos. 163743/163747 ..... (5)	5,000.00	5,000.00
YOUNG BUILDING COMPANY		
Chcter: First Mortgage, $1000, 6%		
Issue: Jun 1/09, 10/20 years		
Bought: Feb 11/11, $2,000 @ 102.00		
Nos. 274/275 ..... (2)	2,000.00	2,040.00
TOTAL PAR VALUE OF BONDS	$228,100.00	
TOTAL BOOK VALUE OF BONDS		$225,324.30
STOCKS		
HAWAII CONSOLIDATED RAILWAY, LIMITED		
Character: Cumulative preferred, 7%		
Certificate: No. 43, issued Aug. 12/16		
Received: Aug. 30/16, 2,200 shares		
TOTAL PAR VALUE OF STOCKS @ $20.00	44,000.00	
TOTAL BOOK VALUE OF STOCKS @ $ 6.00		13,200.00
Forward		$238,524.30

-: INVESTMENTS :-

Brought Forward		$238,524.30
NOTES		
AHIN, Y.		
Mortgage Note dated Dec 22/14, 4 years, 7% Secured by real estate, Iwilei, Honolulu,...	$ 20,000.00	
KAMEHAMEHA ALUMNI ASSOCIATION		
Promissory Note dated Jun 15/17, 3 yrs. 6%, Unsecured. (This represents the cost of furnishing New Alumni Dormitory, Fort St. premises, advanced by the Estate)	1,021.71	
Mc INERNY, WILLIAM H.		
Mortgage Notes dated Nov 19, 1913, 6% Secured by real estate, Kapalama, Honolulu:		
No. 2 due Nov 19/15, Balance $13,750.00		
No. 3 due Nov 19/16, 23,750.00		
No. 4 due Nov 19/17, 23,750.00	61,250.00	
PACIFIC SUGAR MILL		
Mortgage Note # 4, dated Dec 31/17, 2 yr 5% Secured by real and personal property of the Company at Kukuihaele, Hawaii, together with collateral	20,000.00	102,271.71
TOTAL PERSONAL PROPERTY INVESTMENTS, June 30, 1918		$340,796.01

REAL ESTATE TRANSACTIONS

BERNICE P. BISHOP ESTATE

JULY 1, 1917 - JUNE 30, 1918

REAL ESTATE TRANSFERS

EXCHANGES

FROM

TERRITORY OF HAWAII
Re-acquired title in 6/10 acre in Paauau 2, Kau, Hawaii - part of Grant 3533 to Bishop Estate - needed for flume location,
In Exchange for 55/100 acre (same place and title) needed for purposes of Pahala School.
Date of Deed: September 17, 1917.
Recorded in : Liber 475, p. 361.

TERRITORY OF HAWAII
Re-acquired title in 34,541 square feet in Keauhou, Kau, Hawaii - part of Apana 11, L.C.A. 7713, R.P. 4475, to Victoria Kamamalu - being an abandoned section of Volcano Road,
In Exchange for 33,734 square feet (same place and title) needed for re-located section of said road.
Date of Deed: November 9, 1917.
Recorded in : Liber 475, p. 461.

TERRITORY OF HAWAII
Re-acquired title in 1.85 acres in Punaluu, Koolauloa, Oahu, parts of L.C.A. 9971 to Leleiohoku, and of L.C.A. 4445, Apana 2, to Kalakoa - comprising a section of abandoned 20' roadway along seashore,
In Exchange for 4.008 acres (same place and title) needed for re-located section of 40' "Belt Road" and two 20' roads leading thence to the sea.
Date of Deed: February 8, 1918.
Recorded in : Liber 492, p. 312.

CITY AND COUNTY OF HONOLULU
Re-acquired title in 5,608.5 square feet in Halawa, Ewa, Oahu - part of L.C.A. 7712, R.P. 6717 to M. Kekuanaoa - comprising a section of abandoned Puuloa roadway,
In Exchange for 5,120.0 square feet (same place and title) needed for the re-location of same road.
Date of Deed: February 8, 1918.
Recorded in : Liber 495, p. 45.

LUM YIP KEE
Acquired title in 18,954 square feet in Kamoolepo, Manoa, Oahu - parts of L.C.A. 1938, R. P. 2434 to Lupe (2,138 sq. feet) and of L.C.A. 2219, R. P. 2431 to Keawe (16,816 sq. ft.),
In Exchange for 18,947 square feet in said Kamoolepo - part of Grant 645 to M. Kekuanaoa.
Date of Deed : March 12, 1918.
Recorded in : Liber 492, p. 352.

TERRITORY OF HAWAII
Acquired title in 1.0 acre in Pahoehoe, South Hilo, Hawaii, comprising School Grant No. 1, Apana 9,
In Exchange for 1.22 acres in Kawailoa, Oahu - part of Apana 33, L. C.A. 7713, R. P. 4475 to Victoria Kamamalu - needed for school purposes.
Date of Deed: May 28, 1918.
Recorded in : Liber 498, p. 435.

SALES

TO

ANTONE PIRES
7,960 square feet, Kapalama-kai, Honolulu, Oahu - part of Apana 7, L.C.A. 7714B, R.P. 7834 to Moses Kekuaiwa.
Date of Deed: July 17, 1917.
Consideration: $437.80.

JAMES L. AWAI
72/100 acre, Paalaa-kai, Waialua, Oahu - part of Apana 34, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu.
Date of Deed: July 30, 1917.
Consideration: $250.00

KAHANAWALE GILMAN, WIFE OF WILLIAM K. GILMAN
311/1000 acre, Paalaa-kai aforesaid, in two lots - title as above.
Quit-claim: August 1, 1917.
Consideration: $50.00.

HAWAII CONSOLIDATED RAILWAY, LIMITED
18,628 square feet, Piopio, South Hilo, Hawaii - part of Apana 16, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu.
Date of Deed: September 18, 1917.
Consideration: $2,794.20

KATHERINE CLARKE RATHBURN, WIFE OF W. K. RATHBURN
17,250 square feet, Paalaa-kai aforesaid, Lot 11, Block 2, Map 168, Hawaiian Registry of Conveyances
Date of Deed: October 30, 1917.
Consideration: $180.00.

TERRITORY OF HAWAII
1,964 acres, Keauhou 2, North Kona, Hawaii - part of Apana 12, L.C.A. 7715, R.P. 7844 to Lot Kamehameha - being waste land on the summit of Mauna Loa, needed as part of the National Park,
Date of Deed: December 4, 1917.
Consideration: $1.00.

COUNTY OF HAWAII
21,750 square feet, Kaueleau, Puna, Hawaii - part of Apana 13, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu - needed for public cemetery purposes.
Date of Deed: January 29, 1918.
Consideration: $1.00

MARIA SILVEIRA RODRIGUES MATSUGORO, WIFE OF JOSEPH MATSUGORO
20,628 square feet, Paalaa-kai aforesaid, Lot 10, Block 2, Map 168, Hawaiian Registry of Conveyances.
Date of Deed: March 18, 1916.
Consideration: $190.00

HALA CANNING COMPANY
204.64 acres, Keei 2, South Kona, Hawaii - part of Apana 5, L.C.A. 5524, R.P. 1663 to L. Konia - 2 lots.
Date of Deed: April 9, 1918.
Consideration: $2,046.40.

PURCHASES

From

WILLIAM HENRY

Acquired title in 628 square fathoms of land in Kanewai, Waikiki, Oahu - being all of L.C.A. 1806 B, R.P. 2835 to Nahinai.

Date of Deed: July 24, 1917.
Recorded in : Liber 475 p. 138.
Consideration: $200.00.

EMELINE THERESA VORIS

Acquired title in 1.118 acres of land in Waialae, Oahu - 3 Kuleanas; to wit:

(1) All of L.C.A. 2355, R.P. 5473 to Kehea, 0.550 Ac.
(2) All of L.C.A. 3228, R.P. 4903 to Opunui, 0.300 Ac.
(3) Undivided half share in L.C.A. 2391, R.P. 2149 to Kuapuu, ... 0.268 Ac.

Date of Deed: August 14, 1917.
Recorded in: Liber 482, p. 104.
Consideration: $559.00.

W. C. LUNALILO ESTATE

Acquired title in 4.5 acres of land in Kahaluu, North Kona, Hawaii, - 3 Kuleanas; to wit:

(1) L. C. A. 5687a, R.P. 4418, Ap. 2 to Papa,... 1.7 Ac.
(2) L. C. A. 5695, R.P. 4273, Ap. 2 to Kaulike, 1.2 Ac.
(3) L. C. A. 5635d, to Kauiaa,..... 1.6 Ac.

Date of Deed: November 15, 1917.
Recorded in: Liber 485, p. 264.
Consideration: $166.00.

ANNIE JAEGER

Acquired title in 3,087 square feet of land on Kaahumanu Street, Honolulu, comprising all of the land described in Land Court Certificate of Title 1017 to Annie Jaeger and in Transfer Certificate 1027 to Bishop Estate issued December 8, 1917.

Date of Deed: December 7, 1917.
Recorded in : Registration Book 11, p 105.
Consideration: $16,000.00.

AGREEMENTS

With

MARIA SILVEIRA RODRIGUES MATSUGORO

Granting until April 13, 1919, at 6%, in which to complete purchase of 79/100 acre of land in Paalaaka-Kai, Waialua, Oahu - part of Apana 34, L.C.A. 7713, R.P. 4475 to V. Kamamalu.

Date of Agreement: April 13, 1918.
Sale Price: $276.50.

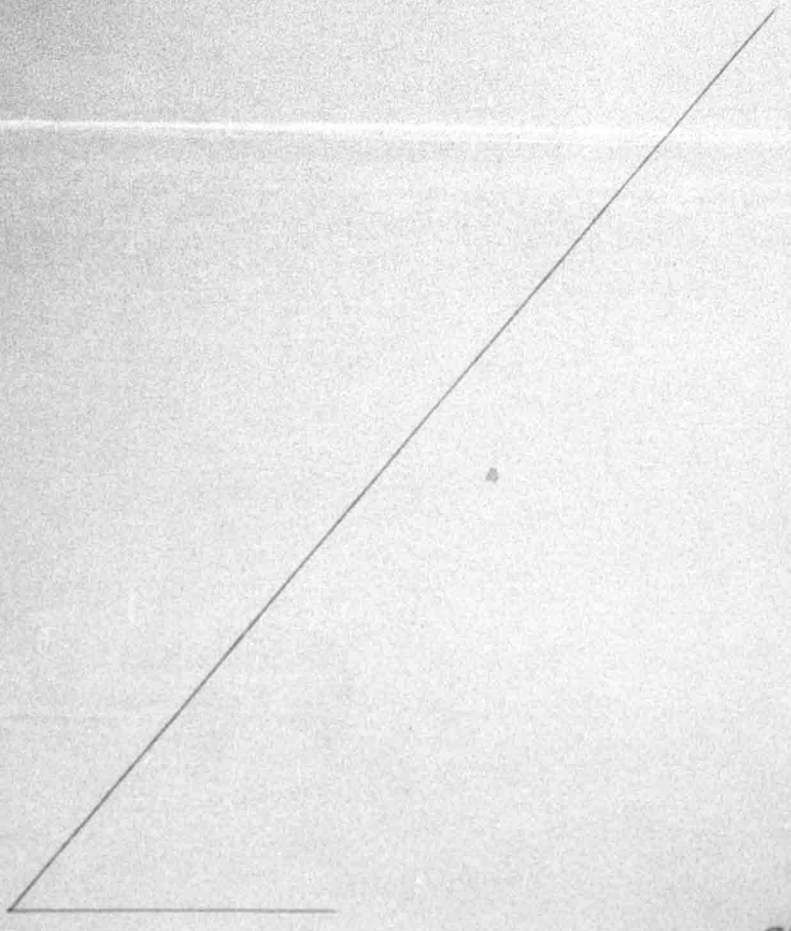
SECURITY TRUST COMPANY OF HILO

Granting until July 1, 1918, without interest, in which to complete purchase of 13.39 acres of land in Kalalau, South Hilo, Hawaii, - part of Apana 17, L.C.A. 7713, R.P. 4475 to V. Kamamalu.

Date of Agreement: May 7, 1918.
Sale Price: $26,500.00.

OTHER ACQUISITIONS

From
TERRITORY OF HAWAII
Secured Quit-claim in 6.51 acres of land in Manoa Valley, Oahu - part of Kahaumakaawe, R. P. (Grant) 644 to M. Kekuanaoa for Victoria Kamamalu
Date of Deed: December 8, 1917.
Recorded in : Liber 485, p. 371.
Consideration: $1.00.
NOTE: This land has always been carried on the Inventory of the Bishop Estate with whom lay paper title, but occupation has been with the Territory. The surrender of such occupancy and execution of the above quit-claim closes an issue of long standing between the Trustees and the Territory. The transfer was made subject to a Lease (Bishop Estate No. 1996) made between the Territory and the Honolulu Poi Factory, Ltd.



SUMMARY STATEMENT OF PROPERTY

(Real and Personal) belonging to the Estate of

BERNICE P. BISHOP as at June 30, 1918

GENERAL A/c				$5,596,138.16
REAL PROPERTY			$5,144,144.79	
Oahu Lands		$4,119,244.42		
Kona	$3,178,048.42			
Koolaupoko	54,966.00			
Koolauloa	49,500.00			
Waialua	239,034.00			
Ewa	597,696.00			
Hawaii Lands		913,510.07		
Hilo	352,917.00			
Hamakua	25,500.00			
North Kohala	51,170.00			
North Kona	108,832.57			
South Kona	151,345.00			
Kau	195,103.00			
Puna	28,642.50			
Kauai Lands		25,430.00		
Maui Lands		73,920.00		
Molokai Lands		12,040.30		
PERSONAL PROPERTY			451,993.37	
Rents Outstanding..		20,332.76		
Rent Notes " ..		1,000.00		
Frontage Tax " ..		5,337.42		
Cash in Hand		14,719.61		
Maps, Surveys, Plans		65,113.92		
Furniture & Equipmt		4,693.65		
Notes, Bonds & Stock		340,796.01		
KAMEHAMEHA SCHOOLS A/c				753,978.76
Grounds			250,000.00	
Roads, Sewers, Wtr.Sys			67,515.24	
Buildings			331,549.89	
Equipment			54,726.42	
Farm Stock & Equipt.			14,723.63	
Accounts Outstandng.			9,835.33	
Pupils Accounts			4,284.25	
Supplies in Hand ...			7,397.14	
Working Fund			12,517.05	
Cash in Hand			1,429.81	
				$6,350,116.92

Territorial - Bonds. Reb dock. 1917 - 20 - $1000.
$10,000 Liberty Bonds - 1st - Oct 24/18.
$25000 - 5th Liberty Loan - May 20/19.

E. 2048 2/307

Circuit Court First Circuit
T. H.

At Chambers. In Equity

In re Trust Estate

of

Bernice Pauahi Bishop

Deceased.

Trustees 33rd Annual Report
etc

FILED
AT 3:55 O'CLOCK P.
July 15th 1919.
B N Kahalepuna
CLERK

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT OF THE TERRITORY OF HAWAII.

At Chambers — In Equity.

In The Matter Of The BERNICE P. BISHOP ESTATE : Trustee's Thirty-fourth Annual Account.

MASTER'S REPORT.

To The Honorable Jas. J. Banks,
Third Judge of the Circuit Court of the First Judicial Circuit of the Territory of Hawaii, presiding at Chambers, in equity:

Wm. S. Chillingworth, the duly appointed and acting Master of the thirty-fourth annual account of William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, covering the period from July 1st, 1918, to and including the 30th day of June, 1919, begs to submit his report thereon, as follows:

That pursuant to the order of the Court, he has audited the account and in connection therewith has examined the books and records of said trust estate and inspected and checked the securities owned and held by it.

STOCKS.

That the estate owns 2200 shares of the cumulative preferred stock of the Hawaii Consolidated Railway, Limited, of the

par value of $20.00 each. This stock was obtained upon the re-organization of the Hilo Railroad Company. The estate held $80,000.00 worth of Hilo Railroad Company bonds upon which the railraod company failed to pay the interest and upon the re-organization of the company the bond-holders accepted a proposition to the effect that in lieu of the bonds so held an exchange was made on the basis of 60% in Bonds of the Hawaii Consolidated Railway and 40% in preferred stock of the same company, which, in the case of the Bernice P. Bishop Estate, amounted to $44,000.00 in first mortgage 5% Bonds and $36,800 in preferred 7% stock. This exchange was made on August 30th, 1916. In order to pay the accrued interest on the bonds, the Hawaii Consolidated Railway issued preferred stock valued at par, the interest amounting to $7,200.00. This stock has not reached the dividend paying stage and in consequence of which the Estate carries them at $6.00 per share, the market value of same.

INTEREST.

That all interest due on the bonds owned by the said estate has been paid.

RENTS.

That the amount of income received from rents, amounting to $371,349.56, is correct and fully accounts for all rents received during the trust year on account of leases of real estate as shown by the rent-roll, books and accounts of said estate. This shows an increase of $83,161.09. Several of the old leases have run out and renewed at present day values, but a substantial part of the increase is due to the payment of back rents which had been held up

pending the settlement of questions in dispute extending over a period of four years. At the close of the period over which accounting is made there were 980 leases in force and 56 monthly tenancies. This represents an increase of 35 leases and 4 tenancies, covering property owned by the estate located on the Islands of Oahu, Hawaii, Kauai, Maui and Molokai. The value of the real estate by Islands is as follows:

Oahu.....	$4,143,102.18
Hawaii.....	922,278.19
Kauai.....	25,430.00
Maui.....	73,189.40
Molokai.....	12,040.30
Total	5,176,040.07

At the close of this accounting period there was outstanding rent amounting to $14,581.40 to be collected, not including rent-notes amounting to $491.85 due.

PRINCIPAL.

That all moneys received on account of principal, amounting to $63,732.44, is a correct statement of the receipts from the sale of land, etc. as shown by the books of account.

The total receipts from all sources were as follows:

Rents, interest, &c.	$455,211.89
Land sales, etc.	63,732.44
Balance from last a/c	14,719.61
Total	533,663.94

the disbursements for the same period being

Working charges	390,621.25
Development charges	142,811.59
Total	$533,432.84

leaving a balance of cash on hand amounting to $231.10.

Revenue amounting to $79,079.15 was converted into capital through investments in bonds, purchase of lands, etc. which should produce good income.

INVESTMENTS.

The book value of the securities detailed in the account as being on hand at the close of the year is $378,198.41 which was an increase of $37,402.40 over the previous year. This is accounted for through the investment of $62,442.40 in U. S. War Savings Stamps, Liberty Bonds, Territorial Public Improvement Bonds, less $25,040.00 paid in on account of notes retired, payments on account of principal and the loss of $40 entailed thru the purchase of Alexander Young Building Bonds at $102 and retired at par.

While it is not the prupose of this trust to accumulate wealth, still it is important to keep abreast of the high cost of working charges and development of holdings to put them on at least an even keel. To this end revenue is from time to time re-invested to meet these conditions. On the other hand, the trustees have taken the course that rather than charge rentals commensurate with the value of the lands it were better to lease at a very low rental in order to stimulate agricultural development of lands in remote districts on the different islands. Especially is this so on the Island of Hawaii where large tracts of lands were subdivided and leased to tenants on a liberal graduating scale thereby admitting of the development of the holdings by the lessees without oppressive first charges.

GENERAL SCOPE OF TRUST.

The general scope of the trust is "as broad as it is long", the Trustee's being given the widest kind of latitude in the administration of the same; and in doing so the trustees have managed the trust safely and still have been a power for

good in this Territory. They have assisted materially in the development of the Territory not only thru the development of its property but commercially thru its interests in this city.

OBJECT OF THE TRUST.

The primary object of the trust is the establishment of a school for boys and girls of Hawaiian blood. Such a school, known as the Kamehameha Schools, was established some thirty-five years ago. It has an enrollment of about 330 students at this time. A detailed report upon the cost of maintaining these schools is embodied in the report, together with the earnings therefrom, in addition to details concerning the improvements made during the year, students accounts, and the departments of manual training (machine shops, farming and agricultural).

EXPENSES.

Of the net Revenue Receipts which amounted to $409,045.52 80.61% was used in general maintenance,- 40.92% of which was spent on the Kamehameha Schools, 23.76% for taxes and 15.93% for general operating expenses. The balance of the receipts was converted into capital (19.33%) and .06% forwarded to the new account.

In the way of developing and improving the lands of the estate, the largest expenditure of the year occurred thru the construction of and improving the roads which are necessary to open up large tracts of land and in the extension of sewers. The total expenditure under this heading being $10,340.77 or 7.6% of the total capital outlay.

MAPS & SURVEYS.

The maps and surveys made during the year cost the estate $1,880.67. The maps on file in the office of the trustees covers lands on all of the Islands in the group and is very extensive in its scope, being frequently consulted by people not connected with the estate. They are beautifully kept with appropriate indexes and as the maps become worn and frayed they are renewed by the force of engineers of the estate. The valuation placed upon the maps, surveys and plans of the estate is placed at $66,059.40.

KAMEHAMEHA SCHOOLS.

These schools are being operated economically and conservatively considering the scope attempted to be covered in the conduct thereof. It is a school established to give education to children of Hawaiian extraction to the end that they may be better fitted to meet the existing conditions of life. It is not the intent of the school to give the students complete education but sufficient to put them on their feet, as it were. The curriculum of the school extends to the ninth grade or first year highschool, aside from the manual training to be had at the school.

According to the re-appraisement of values made in 1917 the different items included in the plant were valued as follows: Buildings $329,145; Equipment 72,012.05; grounds $250,000.00; Roads and sewers $60,648.75. This year improvements amounting to $13,007.53 were made.

BONDS.

I have checked the bonds held by this estate and found

them to be as listed in the inventory filed with this annual account, with the exception of the Young Building Company bonds which were exchanged for those of the new issue July 1, 1918.

VOUCHERS.

The Master has checked the vouchers filed with this account, numbering 1,045, and finds them all in order and covers all disbursements for which vouchers are necessary.

FINANCIAL CONDITION.

The estate is able to keep abreast of disbursements and at the close of the trust year had a balance of cash on hand amounting to $231.10.

Finding the account of the trustees to be a true statement of the transactions of the trustees, your Master recommends that the same be approved as rendered and filed.

Respectfully submitted,

Wm. S. Gillingworth.
Master.

E No. 2048 Reg. 2 Pg. 3

CIRCUIT COURT FIRST JUDICIAL CIRCUIT, TERRITORY OF HAWAII.

In The Matter Of The

BERNICE P. BISHOP TRUST.

Master's Report.

FILED

AT 11:05 O'CLOCK A M

May 26 1920

Sibyle Davis

CLERK.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT
TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of
BERNICE PAUAHI BISHOP,
Deceased.

ORDER APPROVING THE THIRTY-FOURTH ANNUAL ACCOUNT OF THE TRUSTEES UNDER THE WILL AND OF THE ESTATE OF BERNICE P. BISHOP, Deceased.

WHEREAS, William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, Trustees under the Will and of the Estate of Bernice Pauahi Bishop, deceased, have caused to be filed in this Court the Thirty-fourth Annual Report and Account of their administration as such Trustees for the year ending the 30th day of June, 1919, together with vouchers pertaining thereto; and

WHEREAS the said Thirty-fourth Annual Report and Account of said Trustees was by this Court referred to W. S. Chillingworth, Esq., as Master to examine the same, and the said Master has, on the 26th day of May, 1920, filed herein his report upon said Thirty-fourth Annual Report and Account, certifying the same to be true and correct in all respects and recommending that the same be approved by this Court as rendered,

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the said Thirty-fourth Annual Report and Account of said Trustees be and the same is hereby approved and allowed;

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the said W. S. Chillingworth, Master as aforesaid, be allowed and paid out of the fund of said trust estate compensation for his services as Master herein the sum of $350.00.

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Dated, Honolulu, T. H., May 26, 1920.

Ira D. Barnes

Third Judge, Circuit Court, First Circuit, Territory of Hawaii.

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No. E 2048

CIRCUIT COURT, FIRST CIRCUIT

TERRITORY OF HAWAII

In the Matter of the Estate of BERNICE PAUAHI BISHOP, Deceased.

ORDER APPROVING THE THIRTY-FOURTH ANNUAL ACCOUNT OF THE TRUSTEES UNDER THE WILL AND OF THE ESTATE OF BERNICE P. BISHOP, Deceased.

Crsle-pd

FILED
AT 1.40 O'CLOCK P M
May 26 19 20
B.K. Kahalepuna
CLERK

ROBERTSON, CASTLE & OLSON
Attorneys for said Estate

65465 MP

Referred to ..... as Master

this ..... day of ..... A. D. 19.....

Clerk of the First Circuit

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS, IN EQUITY.

In the Matter of the)
)
BERNICE P. BISHOP ESTATE)

PETITION OF TRUSTEES
FOR APPROVAL OF ANNUAL ACCOUNT.

To the Honorable the Presiding Judge at Chambers, in Equity, of the above entitled Court:

The petition of the undersigned, William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, Trustees, of the City and County of Honolulu, Territory of Hawaii, respectfully shows unto your Honor as follows:

I.

That they are the duly appointed, qualified and acting Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu, deceased.

II.

That the petitioners herein submit to the Court their 35th Annual Report and Account as such Trustees of their transactions under and in respect of said Trust Estate covering the period from July 1, 1919, to and including June 30, 1920.

III.

That upon Schedule "A" of said Account they show all of their receipts as such Trustees during said period.

IV.

That upon Schedule "B" of said Account they show all of their expenditures as such Trustees during said period.

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V.

That upon Schedule "C" they show the aggregate of such receipts and expenditures, all of said schedules being attached hereto and made parts hereof.

VI.

The petitioners submit and file herewith a full and complete inventory of the investments made by them under and by virtue of said trust, and which were outstanding at the close of said period.

VII.

That in and by their said attached report they set forth in more detail the transactions had under and by virtue of their said trust during said period.

WHEREFORE YOUR PETITIONERS PRAY that said Account may be referred by the Court to a Master to be examined and audited if the Court shall deem such course advisable.

AND THEY FURTHER PRAY that their said Account may be examined, approved and allowed by the Court.

DATED, Honolulu, T. H., this 21st day of July, 1920.

)Trustees under the
)Will and of the
) Estate of
)Bernice P. Bishop,
)deceased.

Referred to Marguerite K. Cockett as Master
this 30 day of September A. D. 1920
Geo. D. Gaines
Judge of the Circuit Court of the First Circuit

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TERRITORY OF HAWAII)
) SS.
CITY AND COUNTY OF HONOLULU.)

WILLIAM WILLIAMSON, one of the above named petitioners, having been duly sworn, deposes and says:

That he has read the foregoing petition and also the Schedules therein referred to, and hereto attached, and made parts of said petition, and knows their contents, and that the account of receipts and expenditures set forth in said schedules respectively is correct; and that the allegations contained in said petition are true to the best of the deponent's knowledge and belief.

Wm Williamson

SUBSCRIBED AND SWORN to
before me this 21st
day of July, 1920.

B. Howell Bond
Notary Public, First Judicial
Circuit, Territory of Hawaii.

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Eq. 2048 2/308

Circuit Court First Circuit
Territory of Hawaii
At Chambers In Equity

In re Trust Estate of
Bernice Pauahi Bishop
Deceased

Petition for approval of
Trustees 35th Annual A/c

FILED
AT 9:30 O'CLOCK A
Sept 29 1920
B M Kahalepuna
CLERK

PRESIDENT'S REPORT

KAMEHAMEHA SCHOOLS

E X H I B I T I

THIRTY-FIFTH ANNUAL REPORT

BISHOP ESTATE TRUSTEES

JUNE 30th, 1920.

Court

The Kamehameha Schools
Honolulu, T. H.
August 12, 1920

To the Trustees of the
Bernice P. Bishop Estate
Honolulu, T. H.

Gentlemen:

I have the honor to submit the following report of the Kamehameha Schools for the school year 1919 - 1920.

GENERAL CHARACTERISTICS OF THE YEAR:

The outstanding feature of the year among both teachers and pupils has been an attitude of waiting for directions. The regular work has gone forward as in years past. Improvements here and there are evident and there has been steady progress but through it all there has been an undertone of marking time. At a general faculty meeting early in the year, the situation as to educational policies for the future was explained and among the teachers, there has been a commendable spirit of understanding and patience indicating their appreciation of the wisdom, until such time as a definite plan for the future had been adopted, of making the best of certain existing conditions and facilities which while not seriously inadequate, it is obvious to anyone familiar with the situation, could and should be improved. Among the pupils, there has been a certain atmosphere of unrest which while due in a large measure doubtless to the spirit of the times, probably is related in a measure to the temporary waiting which they have felt but could not fully understand.

The adoption of an outline of educational policies as announced, first to the teachers and shortly thereafter at the alumni-alumnae reunion in June has dispelled in a large measure this feeling of uncertainty. The adoption of a plan for the development of the grounds and the arrangement of new buildings to replace those now either in poor condition or of inadequate size is obviously the next step. Until it can be accomplished the same spirit of co-operation to ensure the greatest good in the end will, I am sure, prevaile among the members of the staff.

The teachers and other members of the staff have this year constituted a body of workers which compares favorably with that of any of the five years preceding. There has been as always those who became discontented for personal reasons; those who were unable to adjust themselves during their first year's service to the difference between the local conditions and those with which they were familiar; and those who did not measure up to estimates of their ability gained by correspondence, but all in all, it has been a harmonious, conscientious and efficient staff which has served the Schools.

A full enrollment in all departments, a condition which has not previously prevailed since the year 1914-15, has been another feature of the year. The Girls' School and the Preparatory Department of the Boys' School have continuously during the past six years had more applicants for admission than

could be accommodated, but since the abandonment of the work scholarship system in the Boys' School which became effective in the fall of 1915, there had not until this year been a capacity enrollment. The four years of adjustment to a rather radical change have had their undesirable features, notably the decrease in enrollment, but that the resulting improvements, of which several might be mentioned but chief of which is the uniformity of and improvment in the instruction in the several trades, fully justify the change I believe no prejudiced critic familiar with the situation both prior to and since it took place would question. Any change from a wrong to a fundamentally right course, if the former has been followed for a considerable period of years is bound to produce unpleasant features in the transition but these features can never be of sufficient importance to justify the failure to make the change. It is not always easy to prove conclusively in advance that one course is wrong and the other right, but once the right course is correctly outlined the ends attained by following it will more than justify any difficulties along the way.

ENROLLMENT:

The enrollment for the year by departments and the changes which have occurred in it are shown by the following tables:

	Enrollment September	Entered during yr.	Left dur.yr.	Enrollment June
Boys' School	151	1	5	147
Girls' School	112	4	6	110
Preparatory Dept.B.S.	75	1	2	74
Totals	338	6	13	331

HEALTH:

The health of pupils during the year has been rather better than for several years past. Among the girls and the Preparatory Department boys, no epidemic of contagious disease has occurred. For the second time the efficacy of a quarantine of the departments where no cases of influenza had appeared until the epidemic in the city had died out, has been proven. Influenza became epidemic among the older boys and the 25 who contracted the disease had in general more severe cases than the 67 victims during the preceding year. That there have been no fatalities during either of these epidemics is remarkable and much credit is due to Miss Marquardt for her untiring efforts in these emergencies to which more than to any other reason must be attributed the fortunate outcome. It is interesting to note that out of 39 cases of influenza in 1918, 67 in 1919 and 25 in 1920, but one individual has contracted the disease a second time, although many have been exposed once and several twice since they had it.

A systematic examination of the eyes of all pupils irrespective of whether they gave evidence in any way of pos-

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sible eye trouble was inaugurated this year. The results indicated excellent eyesight generally among all pupils. It has been found almost impossible even after resorting to rather severe displinary measures to secure consistent wearing of glasses by some for whom the examination indicated they were highly desirable but who themselves objected to wearing them.

The following tabulation, showing the surgical work done by Dr. Kilbourne during the year, is interesting and shows that for $1020.00 per year we are securing valuable service at a very reasonable rate.

Appendectomy	5	Abscesses	3
Tonsilectomy	33	Fractures	2
Hernia	2	Glands	1
Nasal	1	Total	47

DENTISTRY:

At the close of the 4th year under the arrangement inaugurated in 1916 whereby all pupils are charged a flat rate of $4.00 per year for any and all necessary dental work, the condition of the teeth of all the pupils was probably better than at the close of any year in the history of the schools. Dr. Chang has done uniformly good work and it seems doubtful whether the arrangement whereby he spends two hours per day five days a week at the schools' dental room could be improved upon. We should like him to put in a little more time but he feels that he can spare no more from his general practice. The amounts paid him during each of the four years and the corresponding charge to pupils and resulting balance paid out of estate funds is shown in the following tabulation:

	Total Paid to Dentist	Charged to Pupils	Difference paid by schools
1916-17	$ 1766.00	$1278.00	$ 488.00
1917-18	2071.00	1268.00	803.00
1918-19	1813.00	1352.00	461.00
1919-20	2356.50	1362.00	994.50

These figures do not show the distribution by departments, but the average expenditure per pupil in each department during the past year is as follows: Preparatory Department $4.50; Girls' School $6.40; Boys' School $10.20. These figures are in about the same ratio as those reported in 1918 at which time you decided against any increase in the uniform $4.00 charge.

EDUCATIONAL FEATURES:

A quite general effort to tie up instruction being given in the classroom to concrete illustration, of the pupils' familiarity with which there could be no question, has, as compared with past years been evident. That there is much along this line still to be done and that it is not easy of accomplishment is fully appreciated. The classroom teacher who can and will correlate work in mathematics, Science and English with the pupils' every day experience in their industrial work, be that laundry, sewing, cooking, electrical wiring, forging, or machine shop practice as the case may be, is the exceptional teacher. In the School for Boys, I incline more and more to the belief that for this reason, if for no other, the classroom teachers should all be men and preferably men who if they have not had actual experience along trade lines are

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at least so constituted as to have an understanding of and ability to appreciate the usages of the trades sufficiently so that they will be able to make a real and not a perfunctory correlation between their work and that in the shops and on the farm.

The same principle of first creating interest by dealing with a thing that is familiar and from that starting point teaching the idea which the pupil should master is applicable in the shops as well. While it may not have taught the underlying principles of machine shop practice any better than work on any other piece of machinery, the construction by the machine shop boys this year of a sugar mill one-tenth natural size had this local advantage and credit is due Mr. Taylor the instructor for introducing and developing this project. We need more individual or small group project work on the industrial side. The proper handling and supervision of such work calls for teachers of greater capabilities probably than those generally possessed by teachers who can do fairly good work in instructing by groups, and without keen interest and much personal follow up work on the part of the instructor this method may have little advantage over the other, and yet it has so many possibilities of good results both direct and indirect for the pupils that its use should be encouraged. This year each boy in the 6th grade was assigned the task of feeding and caring for a particular rabbit for the year. Some neglected their work, many lost interest for one reason or another, and the whole proposition doubtless to Mr. Borden who had direct charge of the boys and Mr. Bartlett who dealt with them in a disciplinary way when they failed to live up to the responsibilities they were supposed to assume in the matter, seemed often times hardly worth while and yet I believe the principle is right and that after a year's experience some of the difficulties should be avoided with another year's class and that this project and more similar to it should be a part of the work of every pupil.

SUMMER SCHOOL:

The third session of the five week's course in shop work open to all nationalities has just been completed, and like the two which have preceded, it has had an enrollment of which the largest racial group by far was Caucasian. Out of a total enrollment of 29 this year (the smallest of any of the three years due doubtless to the labor shortage which kept the older boys away) 21 were "haoles". Those of Hawaiian blood have shown but little interest in the course. In 1918, 8 out of 48, in 1919 4 out of 53, and in 1920, 2 were part Hawaiian, both the latter being graduates of the Boys' School.

PRINCIPALS' MEETING:

In past years, it has been customary for the three principals to meet with the president occasionally for discussions of matters of general interest to all departments and the making of plans effecting all. This year, instead of holding such meetings only when for some particular reason it seemed desirable, the practice of meeting regularly once each week in the President's Office has been followed with but few omissions. The group thus meeting has this year been one which

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could beneficially work together and each Wednesday forenoon has seen plans for the coming week end, made, inter-department misunderstandings, if any, straightened out, and various problems of the schools solved. These meetings have served to keep any department which might not be directly interested in particular subjects discussed advised of activities in other departments and thus assisted in producing mutual understanding and co-operation.

STOREKEEPER:

The completion of the first full year of the employment of a storekeeper shows the following interesting figures:

Total value of sales to pupils and various departments of school	$14147.60
"Store's Expense" - Salary of storekeeper and cost of all supplies and equipment purchased for use in the store	1488.50
Profit shown on "General Stores Account" and credited to Revenue Account at close of year after "Store's Expense" had been charged to this account and inventories taken	388.52

A small percentage intended only to cover the expense involved is charged on all items sold to teachers, pupils or others, but articles for the use of other departments of the schools are charged in and out of "General Stores" at the same figure. In addition to his duties at the store, the storekeeper has had charge of the dormitory equipment in the Boys' School, an arrangement which has resulted in considerable saving of expense for such equipment. The store is much handicapped for lack of room. The provision of an adequate storehouse would make possible a considerable expansion of the storekeeper's activities and result in the further prevention of loss and waste and a corresponding saving in expense.

In addition to his other duties, it was arranged at the suggestion of Mr. Watson in 1919 to have Mr. Livesey the storekeeper and his wife occupy quarters provided for them in Dormitory"C" for the purpose of giving closer supervision to the younger boys in the Boys' School. After a little over a year's trial this experiment has proven an entire failure. This may have been due largely to the individual characteristics of the persons attempting to function in this capacity, but the combination in any one man of ability to fill such a place acceptably and at the same time to do other work for which a salary can be paid seems likely to occur quite infrequently. Add to this dual required ability on the part of the man himself the necessity of his having a family which can and will live happily under such conditions and you have an order to fill which makes the chances of failure about 100 to 1.

A MINOR ACCOMPLISHMENT:

The removal of opposition to any change in office methods at the Preparatory Department made it possible to do this year that which it has not previously seemed wise to force. As of November 1st, all Preparatory Department pupils' accounts were entirely transferred to the books in the President's Office. The change has proved satisfactory to all concerned and has done away with two separate and distinct statements of the accounts of pupils in that department which had formerly been necessary.

OPERATING EXPENSE:

The annual report of the accountant, Mr. H. E. King, shows total Operating Expenses for the year $197936.68 and a percentage increase over those of the preceding year of 10.11%. The corresponding percentage increase a year ago was 18.23% and the year before that 10.06%. The monthly comparative statements submitted to you have shown a constant rise in nearly all items since the present accounting system, whereby such monthly reports are readily available, was inaugurated in 1916. In view of this steady increase, a comparison with pre-war conditions it is believed should be instructive. My first annual report, for the fiscal year of 1914-15 during which year the increase in the price of commodities due to the war had scarcely begun to be felt, shows a net balance in the "Statement of Operative Expenses" of $114226.98. During the five-year interval, you have authorized certain items of added expense such as the employment of a physical director at the School for Girls, clerk in the office of the Principal of the Boys' School, the appointment of a Graduate Secretary, the establishment of a school dental operating room at a total annual cost as shown in a preceding paragraph of $2356.50, etc. all of which might properly perhaps be deducted from the past year's total before a comparison is made, but in the figures which follow this has not been done. One correction and only one must be made to get a basis of comparison which is at all accurate and that is the addition to the 1914-15 figure of the total amount collected that year for tuitions or $17325.70 which under the accounting system then in force was credited to Operating Expenses, whereas at the present time, collections for tuitions and medical and dental fees are not credited to Operating Expenses but are handled through a separate account and paid directly to the Treasurer. The addition of this figure makes the 1914-15 total $131552.68. The figure for the year 1919-20 exceeds this by $66384.00 or a percentage increase of 50.46%.

This figure to me is surprising because it is so small. The cost of living is variously estimated to have increased during the period of our comparison from 75% to 100% and it certainly seems as though practically everything bought for the maintenence and operation of the school has averaged to increase in price 100%. We have increased the salaries of teachers slightly over 60% and those of other members of the staff somewhat less. Unless extravagance was prevalent in 1914-15, it would seem that the results of this comparison might justly be considered and indication of too much parsimony on the part of the administration during the last year.

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SUMMER ARRANGEMENTS:

The first summer under the arrangement whereby teachers are paid a total cash salary and a charge for board during the actual time they are at the schools deducted is not yet completed, but present indications are to the effect that one result will be much greater satisfaction on the part of the teachers than was the case when cash salary and board were separate and the teacher who left the school for a vacation in effect paid board in two places. The closing of all but one of the dining halls which this arrangement has made possible will unquestionably result in a decided saving although not enough to fully offset the former gain when a teacher paid board at the school and did not take it.

THE FARM:

With the ultimate abandonment of farming operations in Kalihi practically assured and the possibility of some development along that line in a more favorable location under consideration, some indication of what has been accomplished should be of interest. The farm more nearly than any of the other activities of the schools approaches a commercial proposition. As such it has always been a failure or at least operated at a loss, and educationally it can hardly be claimed to have accomplished any direct results as no recent graduates have taken their vocational work on it nor have any followed that or similar lines of work after leaving school.

Prior to 1916 no detail figures of costs or income are separately available but the following table shows net results since 1911 and some detail for the past four years.

Farm Operating Expenses

Year	Salaries and Wages	Feed Purchased	Other Misc. Expense	Total Operating Expense	Operating Expense less Income or Net Cost
1911-12					$ 3142.23
1912-13					4313.94
1913-14					3727.48
1914-15					2845.27
1915-16					949.22
1916-17	7335.46	3047.68	1753.83	12136.97	3474.30
1917-18	8458.62	5126.76	3115.92	16701.30	6482.11
1918-19	9084.29	6376.55	2520.55	17891.39	4874.81
1919-20	10299.36	7149.47	3548.16	20996.99	3356.31

With the increases here shown particularly in the cost of feed, which is due principally to the doubling of unit costs, but in part to the added amount required to keep the stock in condition with no pasturage and far too little area where forage crops can be grown available, it seems strange that the figures showing net loss are not greater. The income table below answers this in part.

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Farm Income

Year	Dairy Products	Stock Sold	Pigs Pork	Other Misc. Income	Total
1916-17	5701.72	422.22	761.99	1746.44	8632.37
1917-18	5751.35	1110.60	1040.33	2317.01	10219.39
1918-19	6944.00	1849.20	1940.51	2372.87	13106.58
1919-20	8600.02	1730.86	2007.83	5301.97	17640.68

These figures are a little indication of what might be accomplished with as good or better stock than we have now after about seven years of consistent development if only sufficient good land could be made available for use.

Reasons for some of the increases both in costs and income, also an idea of what has been accomplished as to improvement of the dairy herd will appear from an examination of the following tabulation:

Year	No. of Cows	Daily Average per cow (in lbs.) milk	Herd Average % Butterfat	Average Amount of grain fed per cow lbs.	Average Cost of grain mixture per cwt.
1914	17.3	15.8	3.10	9.5	$ 1.47
1915	16.7	19.4	3.05	8.2	1.38
1916	18.3	21.9	3.20	11.0	1.55
1917	20.1	22.1	3.35	9.2	2.25
1918	19.6	22.2	3.30	9.3	2.94
1919	19.7	23.6	3.39	11.5	3.07

The above might seem to indicate that too much emphasis is placed on the financial side of the proposition. At present that is the conspicuous feature and the figures seem to point to the advisability of abandoning any and all operations of this nature. That would be the easy way. Personally I believe that if there is an educational need in the territory which some one should seek to satisfy it is for a good agricultural school, and that there lies a field for work by the Kamehameha School for Boys which it can do if it is willing to make the effort (for it will not be easy to arouse interest and make the proposition a go) and in which it can be assured for years to come of that avoidance of duplication advocated by the original trustees.

PERSONNEL OF STAFF:

Reference in a preceding paragraph has been made to the general character of teachers and other staff members during the year. Certain of the more important changes should be particularly mentioned. Miss Knapp for many years Principal of the Preparatory Department of the Boys' School, who has been on leave of absence, during the year with the understanding that she might not return, has definitely tendered her resignation. Miss Post who has served in the department many years as a teacher has acceptably filled Miss Knapp's place during the year as Acting Principal. Differing from Miss Knapp and superior to her on some sides of the many-sided position and weaker on others, she will as Principal during the coming year be more efficient than any other woman we could 240

in all probability secure for the work.

Looking to the future now that your adopted policies contemplate the permanent retention and presumably the development of this department, I believe that the position of principal should be in due time filled by a man. In the successful rearing of small boys, which must ever be the main job of that department, there should be a combination of the feminine and masculine influences but while the feminine influence might well predominate, I believe that the masculine influence should be found in the psotion of final departmental authority. There might well, I believe, be as at present one, two or more men on the staff with a larger number of women as matrons, classroom teachers, etc., but behind this staff and as the individual with whom the small boy knows he must ultimately deal, there should be a competent man.

The death of Mr. George Andrus a few months after his return to the musical work which he so well did from 1912 to 1916 was a distinct loss and created a vacancy which will be difficult to satisfactorily fill. There is not enough work in music to fully occupy the time of a man and to find the individual in which is combined the ability to handle in a satisfactory manner both the musical work and enough in some other line to make up a reasonable program is a difficult task.

A member of the staff whose period of service began during the year and who has been conspicuously efficient in her work and whom we hope to be able to retain indefinitely is Miss Latschar in the office at the School for Girls.

Major Clarke detailed as Professor of Military Science and Tactics in March has proved a very good man for the place and we hope nothing will interfere with his continuing on the detail for several years. While his services are shared with Punahou Academy he resides on the Kamehameha campus and can, therefore, serve effectively as commandant of cadets. The opportunity for eleven cadets to attend an R.O.T.C. training camp on the mainland during the present summer vacation is a new feature of the year.

WAIALAE COTTAGE:

The cottage for the use of teachers at Waialae opened for occupancy early in the summer of 1919 has been occupied continuously during vacation periods and practically every week end. Approximately $500.00 has been spent there in an endeavor to get the grounds cleared of weeds and covered with grass. The result, while not all that could be desired due in a large measure to the unusually dry winter months, has materially improved the only feature of the place which originally caused some criticism on the part of occupants. Many who have used the cottage have expressed to me their appreciation of being able to have the use of such a place and their satisfaction with the arrangement and furnishings of the house itself. For the suitable and comfortable furnishings of the house, all are indebted to Miss Breckenridge, Miss Van Auken and Miss Burgner who spent much time, thought, and energy in planning and selecting and themselves making a part of them.

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NEEDS FOR THE FUTURE:

Under this heading much might be said, but it would all or nearly all, if a proper method of procedure is followed, depend so largely upon the nature of the general plan for future development yet to be adopted, that the whole situation is practically covered by the statement that such a plan is sorely needed and that all other features are matters of details.

One item of administrative policy which it would seem could be settled without reference to future development plans, is that of "teacher retirement and pensions". We should at an early date, certainly within the coming year, make some special plans for dealing with some of those who have already served the schools many years and if it is considered desirable to cultivate permanence on the part of teachers and make them as contented as possible, I believe no more effective single step could be taken than the adoption of a comprehensive plan for assisting all teachers in the purchase by monthly installments of life insurance and retirement annuities.

Respectfully submitted,

E. C. Webster
President

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Equity 2048 2/308

Circuit Court, First Circuit,
Territory of Hawaii
At Chambers In Equity

In re Trust Estate of
Bernice Pauahi Bishop,
Deceased

President's Report
Kamehameha Schools

FILED
AT 9:30 O'CLOCK A
Sept. 29 1920
B N Kahalepuna

REGISTRAR'S REPORT

KAMEHAMEHA SCHOOLS

E X H I B I T II

THIRTY-FIFTH ANNUAL REPORT

BISHOP ESTATE TRUSTEES

JUNE 30th, 1920.

Copy

ACCOUNTANT'S ANNUAL REPORT

1919 -- 1920

The Kamehameha Schools
Honolulu, T. H.
July 1, 1920

Mr. E. C. Webster
President, The Kamehameha Schools
Honolulu, T. H.

Dear Sir:

There follows herewith, the general trial balance, June 30, 1920, and tabulated statements covering all expenditures at these Schools during the fiscal year beginning July 1, 1919 and ending June 30, 1920, viz:

I	General Trial Balance, June 30, 1920
II	Capital Expenditures, 1919-1920
III	Comparative Statements of Operating Expenses 1919-1920, of the three Departments of the Schools.
IV	Comparative Statements of Operating Expenses 1918-1919 and 1919-1920 of the entire Schools and for each of the three Departments.
V	Statement of Inventories, June 30, 1920
VI	Students' Ledger Accounts
VII	Sundry Accounts Receivable
VIII	Students' Bank

Respectfully submitted,

H. E. King

H. E. King
Accountant

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GENERAL TRIAL BALANCE -- JUNE 30, 1920

Name	Dr.	Cr.
Accrued Insurance	6717.38	
Bishop & Company, Ltd. Bank	557.72	
Bishop Estate Treasurer		206301.16
Bishop Estate Trustees		32129.96
Capital Expenditures	12201.80	
Car Tickets, Etc. Acct.	135.30	
Discount on Purchase		39.43
Expense Account	190721.16	
Farm Account	3356.31	
General Stores	8729.06	
Laundry Account	421.49	
Medical & Dental Fees		1702.50
Petty Cash Fund	200.00	
Pupils' Acct. Receivable	4783.51	
Pupils' Supplies G. S. Acct.	785.07	
Pupils' Supplies P. D. Acct.	338.70	
Shops Account	3437.72	
Shops & Farm Inventory	20666.70	
Students' Bank		2049.50
Students' Bank Fund	500.00	
Revenue Account		562.95
Sundry Acct. Receivable	1801.96	
Suspense Account	13898.80	
Tuitions		17298.75
Vouchers Payable		9168.43
	$ 269252.68	$ 269252.68

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CAPITAL EXPENDITURES BY APPROPRIATIONS

No.	Name	Amount	Expended to June 30, '20	Balances Refunded
54	New Lathes - Machine Shop	$ 3300.00	$ 3291.23	$ 8.77
66	Flag Poles	400.00		400.00
68	Waialae Beach Cottage	153.87	110.61	43.26
70	Enlargement Electrical Shop	844.51	663.78	180.73
72	Garage Extension	511.28	511.28	
73	Poi Mixer	993.14	993.14	
74	King street Sidewalk, Makai	1836.60	1787.77	48.83
75	New Pump Engine	5500.00	4843.99	656.01
		13539.40	12201.80	1337.60
	Balances returned to Estate Treasurer		1337.60	
		$ 13539.40	$ 13539.40	

ANALYSIS OF CAPITAL EXPENDITURES

BUILDINGS				
	105	School	$ 663.78	
	106	Teachers' Cottages	4.72	
	109	Other Buildings	1718.97	2387.47
EQUIPMENT				
	116	Dining Hall	993.14	
	119	Shop	3291.23	4284.37
OTHER PERMANENT IMPROVEMENTS				
	138	Pump Equipment	3636.30	
	141	Walks and Drives	1787.77	
	144	Fences and Roads	105.89	5529.96
				$ 12201.80

SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1919 -- 1920

	Total	Boys' School	Girls' School	B.S. Prep. Dept.
MAINTENANCE OF BUILDINGS				
1. School	$ 9401.15	$ 3137.29	$ 4111.64	$ 2152.22
2. Teachers' Cottages	2613.17	2601.50	10.60	1.07
3. Farm	476.30	476.30		
4. Other	689.20	397.41	176.54	115.25
Total	$ 13179.82	$ 6612.50	$ 4298.78	$ 2268.54
UPKEEP OF GROUNDS				
8. Wages	7767.80	4084.81	2595.59	1087.40
9. Tools and Supplies	455.84	143.92	151.12	160.80
10. Drives and Walks	2066.68	1040.09	615.95	410.64
11. Other	666.58	216.15	353.20	97.23
Total	$ 10956.90	$ 5484.97	$ 3715.86	$ 1756.07
WATER, LIGHT AND SEWERAGE				
14. Water Purchased	180.70	90.35	54.21	36.14
15. Water Pumped	2712.20	1356.10	813.66	542.44
16. Water Mains, Etc	999.20	519.68	294.91	184.61
17. Lighting	2595.31	1257.18	803.85	534.28
18. Electric Line Maint	204.19	102.87	60.79	40.53
19. Sewerage System	55.90	11.85	43.51	.54
Total	$ 6747.50	$ 3338.03	$ 2070.93	$ 1338.54
INDUSTRIAL OPERATIONS				
22. Forge Shop	761.53	761.53		
23. Machine Shop	1173.73	1173.73		
24. Woodworking Shop	759.66	759.66		
25. Paint Shop	166.22	166.22		
26. Electrical Shop	876.36	876.36		
27. Dressmaking	331.28		331.28	
28. Print Shop	31.50			31.50
29. Laundry	421.49			421.49
30. Farm	3356.31	3356.31		
Total	$ 7215.52	$ 7093.81	$ 331.28	$ 452.99
INSTRUCTION				
33. Teachers' Salaries	53889.20	24643.35	18741.00	10504.85
34. Equipment and Supplies	1840.21	508.86	928.71	402.64
35. Library	981.18	442.60	347.70	190.88
36. Scholarships	2334.80	775.00	450.00	1109.80
37. Military	157.74	144.24		13.50
38. Incidentals	124.90	91.67	28.50	4.73
Total	$ 59328.03	$ 26605.72	$ 20495.91	$ 12226.40
BOARDING EXPENSE				
41. Salaries and Wages	12739.93	3901.80	4107.23	4730.90
42. Teachers' Food	10392.89	3573.85	4448.14	2370.90
43. Pupils' Food	38089.40	22593.99	9099.88	6395.53
44. Fuel and Power	938.48	352.31	438.84	147.33
45. Table Furnishings	2524.68	1504.27	500.70	519.71
46. Kitchen Furnishings	2672.84	1093.15	1270.01	309.68
47. Dormitory Furnishings	1756.95	861.30	273.06	622.59
48. Cottage Furnishings	1819.44	1061.48	541.87	216.09
49. Board Income	13681.20	2900.70	6466.50	4314.00
Total	$ 57253.41	$ 32041.45	$ 14213.23	$ 10998.73

SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1919 -- 1920 (cont.)

	Total	Boys' School	Girls' School	B.S. Prep. Dept.
RELIGIOUS AND SOCIAL				
51. Chapel Services	$ 2631.65	$ 1315.83	$ 789.49	$ 526.33
52. Other Services	265.51	109.19	79.08	77.24
53. Entertaining Pupils	3351.56	2245.66	629.01	476.89
54. Entertaining Faculty	231.48	108.46	91.99	31.03
55. Other	18.24	9.67	3.83	4.74
Total	$ 6498.44	$ 3788.81	$ 1593.40	$ 1116.23
CARE OF HEALTH				
58. Services	5585.32	2988.57	1177.75	1419.00
59. Hospital Supplies	3267.11	2462.74	382.19	422.18
60. Diet	2295.91	2159.56	132.74	3.61
61. Dentistry	2367.00	1335.50	692.00	339.50
62. Other	21.45	15.15	1.55	4.75
Total	$ 13536.79	$ 8961.52	$ 2386.23	$ 2189.04
ADMINISTRATION & GENERAL				
65. Salaries	13746.60	5523.30	4973.98	3249.32
66. Traveling Expenses	2844.41	1185.61	1142.41	516.39
67. Postage, Stationery, etc.	924.32	467.65	288.89	167.78
68. Telephone & Telegraph	906.02	457.03	302.70	146.29
69. Special Functions	1610.33	742.00	536.43	331.90
70. Sundry Office Expense	788.07	398.34	178.06	211.67
71. Insurance & Fire Proc	1365.00	974.87	178.83	211.30
72. Incidental	1035.52	569.55	249.20	216.77
Total	$ 23220.27	$ 10318.35	$ 7850.50	$ 5051.42
TOTAL OPERATING EXPENSES	$197936.68	$104245.16	$ 56293.56	$ 37397.96

COMPARISONS

	%	%	%	%
1910-11	100	57.44	26.3	16.25
1911-12	100	57.26	26.72	16.02
1912-13	100	57.2	27.5	15.3
1913-14	100	53.6	29.5	16.9
1914-15	100	52.86	28.49	18.65
1915-16	100	53.09	28.08	18.83
1916-17	100	50.05	28.82	21.13
1917-18	100	50.20	29.93	19.87
1918-19	100	52.21	28.76	19.03
1919-20	100	52.67	28.44	18.89

COMPARATIVE STATEMENT - OPERATING EXPENSES

THE KAMEHAMEHA SCHOOLS

Year 1918-19 and 1919-20

	1918-19	1919-20	Increase	Decrease
Maintenance of Buildings	$ 10399.54	$ 13179.82	$ 2780.28	$
Upkeep of Grounds	7940.30	10956.90	3016.60	
Water, Light & Sewerage	6005.70	6747.50	741.80	
Industrial Operations	8304.33	7215.52		1088.81
Instruction	43967.86	59328.03	15360.17	
Boarding Expense	61165.77	57253.41		3912.36
Religious and Social	6757.81	6498.44		259.37
Care of Health	9287.26	13536.79	4249.53	
Administration & General	25934.70	23220.27		2714.43
Totals	$179763.27	$197936.68	$ 26148.38	$7974.97
Net Increase			$ 18173.41 - 10.11%	

COMPARATIVE STATEMENT - OPERATING EXPENSES

BOYS' SCHOOL -- MANUAL DEPARTMENT

Year 1918-19 and 1919-20

	1918-19	1919-20	Increase	Decrease
Maintenance of Buildings	$ 5833.51	$ 6612.50	$ 778.99	$
Upkeep of Grounds	4480.09	5484.97	1004.88	
Water, Light & Sewerage	3038.90	3338.03	299.13	
Industrial Operations	7566.63	7093.81		472.82
Instruction	22501.06	26605.72	4104.66	
Boarding Expense	29062.70	32041.45	2978.75	
Religious & Social	3816.74	3788.81		27.93
Care of Health	5882.89	8961.52	3078.63	
Admin. & General	11671.68	10318.35		1353.33
Totals	$ 93854.20	$104245.16	$ 12245.04	$1854.08
Net Increase			$ 10390.96 - 11.07%	

COMPARATIVE STATEMENT - OPERATING EXPENSES

GIRLS' SCHOOL

Year 1918-19 and 1919-20

	1918-19	1919-20	Increase	Decrease
Maintenance of Buildings ...	$ 2723.78	$ 4298.78	$ 1575.00	$
Upkeep of Grounds	1853.57	3715.86	1862.29	
Water, Light & Sewerage	1771.13	2070.93	299.80	
Industrial Operations	356.97	331.28		688.25
Instruction	12625.26	20495.91	7870.65	
Boarding Expense	19219.44	14213.23		5006.21
Religious & Social	1891.99	1593.40		298.59
Care of Health	1837.06	2386.23	549.17	
Administration & General ...	9419.39	7850.50		1568.89
Total	$51698.59	$56293.56	$12156.91	$ 7561.94
Net Increase			$ 4594.97 - 8.89%	

COMPARATIVE STATEMENT - OPERATING EXPENSES

BOYS' SCHOOL -- PREPARATORY DEPARTMENT

Year 1918-19 and 1919-20

	1918-19	1919-20	Increase	Decrease
Maintenance of Buildings ...	$ 1842.25	$ 2268.54	$ 426.29	$
Upkeep of Grounds	1606.64	1756.07	149.43	
Water, Light & Sewerage	1195.67	1338.54	142.87	
Industrial Operation	380.73	452.99	72.26	
Instruction	8841.54	12226.40	3384.86	
Boarding Expense	12883.63	10998.73		1884.90
Religious & Social	1049.08	1116.23	67.15	
Care of Health	1567.31	2189.04	621.73	
Administration & General ...	4843.63	5051.42	207.79	
Total	$34210.48	$ 37397.96	$ 5072.38	$ 1884.90
Net Increase			$ 3187.48	- 9.32%

MATERIAL, SUPPLIES & STOCK

INVENTORY JUNE 30, 1920

SUMMARY

Farm		16229.10
Supplies	1003.10	
Livestock	15226.00	
Forge Shop		348.85
Machine Shop		499.16
Woodworking Shop		1533.22
Paint "		1122.77
Electric "		664.84
Dressmaking "		268.76
General Stores		8729.06
Car Tickets, Etc.		135.30
Pupils' Supplies - Girls' School		785.07
" " B/S- Prep. Dept.		338.70
		$30654.83

Pupils' Accounts Receivable---June 30, 1920.

B.S. Names.	Dr.	Cr.
Achiu, Austin		.10
Achiu, Walter	24.49	
Ahina, John	9.47	
Ah Loy, George	11.38	
Ahulii, Arthur		.90
Ahulii, John	31.87	
Ahulii, Walter	23.32	
Ahuna, Rudolph	53.81	
Ai, Walter	73.42	
Aina, Arthur	5.26	
Aina, Charles	4.90	
Akai, Philip	3.37	
Akana, Jacob		2.85
Aki, Kealii	10.02	
Akina, Allen	2.82	
Alau, Hubbard	4.81	
Alden Charles	9.10	
Amara, Henry	16.46	
Apo, Abel	8.37	
Apo, James	20.34	
Auld, Kenneth	38.70	
Aweau, Daniel		26.81
Aweau, Samuel		7.52
Beamer, Francis	.73	
Beamer, Milton	.44	
Bechert, William		38.79
Campbell, Ernest	41.35	
Cash, Kelii	1.77	
Cason, William	66.49	
Chan, Libert	16.81	
Charman, Paul		27.50
Coelho, William	26.26	
Coleman, Gottlieb	1.45	
Cummings, Oggie	6.09	
Dawson, Ogden	3.50	
De Fries, John	12.87	
Duncan, Thomas	13.03	
Farden, Bernhard	10.21	
Franson, Frederick	3.29	
Freitas, John	53.15	
Fuller, Harry	2.18	
Gaspar, Edward	28.80	
Groves, George	14.24	
Hailele, Albert	.28	
Hanchett, Joseph	79.17	
Harvey, David	100.72	
Harvey, Mike	126.71	
Heulu, Peter	58.76	
Hohu, Clarence	13.27	
Holt, Lemon	5.08	
Huddy, Samuel	6.85	
Irvine, Kanekoa	3.45	
Kaahea, Henry	82.07	
Kaai, James	21.19	
Kahanu, David	10.05	
Kahaulelio, David	55.84	
Kahaunaele, Charles	74.07	
Forward	$1292.08	104.47

Names.	Dr.	Cr.
Brought Forward	1292.08	104.47
Kaialau, Holi	15.59	
Kaiapa, Harry	15.23	
Kaiona, Solomon	18.97	
Kalaiwaa, Alvan	40.22	
Kalama, Richard	17.55	
Kalawaia, Herbert	58.04	
Kaleikini, George	146.88	
Kalepa, Richard	61.35	
Kamakawiwoole, Moses	26.16	
Kane, Joseph	12.47	
Kanoa, Samuel	24.37	
Kanoho, Reuben	6.87	
Kapiko, Henry	76.46	
Kapiko, John	45.40	
Kapu, Samuel	9.26	
Kapukui, Henry		.64
Kauahikaua, Robert	2.48	
Kea, William	6.09	
Keawemauhili, Joseph	71.02	
Kekahio, Moses	150.01	
Kenn, Solomon	2.57	
Kialoa, Daniel		36.46
Kialoa, George		12.74
Kiilay, Charles		1.31
Koko, Junior	2.50	
Kuhlmann, Edward	14.73	
Lane, Walter	37.63	
Lansing, Daniel	102.95	
Lee, Mareus	2.25	
Lyons, Enos	39.32	
Lyons, Kepoikai	33.30	
Makekau, Manase	5.65	
Mathews, Ezer	61.29	
Meyer, George	89.77	
Miller, Frederick	1.86	
Montgomery, Nane	7.08	
Montgomery, Timothy	15.78	
Murray, Charles	.94	
Murray, Thomas	1.96	
McGuire, Melville	6.43	
McIntire, Alfred	10.27	
Nainoa, Edward	39.26	
Naiwi, Charles	19.86	
Na'o, Albert	9.20	
Naone, Allen	92.95	
Naopala, Moses	32.31	
Napihaa, Joseph	16.49	
Oana, Henry	26.13	
Oba, Seichi	4.18	
Panee, Eli	17.44	
Panui, James	2.84	
Peahi, Liko	16.68	
Pekelo, Ellis	76.93	
Pekelo, James	71.73	
Pikao, Kaukihi	3.58	
Plunkett, Robert	28.17	
Poepoe, Abraham	4.57	
Forward	$299 5.10	155.62

Pupils' Accounts Receivable Con't.---June 30, 1920

B.S. Names.	Dr.	Cr.
Brought Forward	2995.10	155.62
Poka, William	8.32	
Puaa, Paul	14.92	
Reinhardt, Henry	1.99	
Richardson, George	37.72	
Rogers, Edmund	18.78	
Rogers, James	19.22	
Rogers, Samuel	55.06	
Silva, Lawrence	20.09	
Simerson, John	30.07	
Smith, Vernon	.60	
Spencer, James	32.14	
Spencer, John	37.38	
Spencer, Noah	4.31	
Sproat, Gus	26.69	
Tallant, David	6.31	
Titcomb, George	16.29	
Travis, Charles	25.39	
Vida, Leslie	5.98	
Vida, Samuel	29.34	
Vierra, William	48.65	
Waiwaiole, Moses	12.73	
Whitford, Hugh	.23	
Wright, Albert	24.41	
Zoller, Frederick	33.18	
Total	$3504.90	155.62

SUMMARY.

Names	Dr.	Cr.
Boys' School	3504.90	155.62
Boys' School Old Accts.	533.45	4.92
Girls' School	254.95	22.06
Girls' School	385.40	
Prep. Dept.	255.99	53.28
Prep. Dept.	84.70	
Total	5019.39	235.88
	235.88	
As per Ledger	$ 4783.51	

OLD ACCOUNTS.

Bertelmann, Christopher	57.92	
Bridges, George	26.14	
Cox, Andrew	5.81	
Delanux Daniel		4.92
Enoka, Peter	29.11	
Forsythe, George	28.21	
Kaapana, Abraham	25.13	
Kaina, David	39.99	
Kamaka, John	6.20	
Kanuu, Obed	10.71	
Kawaihalau, H.	15.12	
Kinney, Howard	27.33	
Kukona, Henry	9.56	
Lauahi, Benjamin	10.28	
Lee, Edward	43.63	
Leslie, John	17.71	
Mattson, Edward	20.28	
Morse, Peter	40.08	
Pahia, Bishop	9.25	
Puaa, Hiram	8.23	
Robinson, Henry	11.75	
Van Gieson, David	73.16	
Wright, Peter	17.85	
Total	$533.45	4.92

Pupils' Accounts Receivable --- June 30, 1920.

G.S. Names.	Dr.	Cr.
Atkins, Victoria	26.35	
Beamer, Harriet		.80
Contrades, Angeline	87.53	
Contrades, Daisy	52.22	
Cummings, Emma		5.70
Kaai, Adelaide	5.28	
Kaialau, Maria		15.56
Kane, Ann Pope	3.10	
Kane, Victoria	1.94	
Lucas, Helene	5.25	
Mahelona, Hannah	5.45	
Mitchell, Olivia	6.46	
Palea, Kapu	29.95	
Poepoe, Martha	6.90	
Tau'a, Katherine	2.17	
Vacilio, Anna	22.35	
Total	$254.95	22.06

OLD ACCOUNTS.

Gregory, Katy	200.00
Jellings, Cornelia	24.58
Kahanu, Ella	77.48
Kaina, Emmaline	27.85
Kane, Violet	55.49
Total	$385.40

Pupils' Accounts Receivable --- June 30, 1920

P.D. Names.	Dr.	Cr.
Alon, John	69.40	
Bell George		3.50
Bell, James	7.50	
Bell, William		2.00
Bowman, Pierre		.35
Bowman, Wright	.45	
Brede, William	.10	
Campbell, Clarence	.10	
Cook, George	10.45	
Copp, Robert	.15	
Cornwell, Kaipo	12.13	
Cornwell, Ralph	3.94	
Deering, William	28.40	
Galbraith, Richard	.25	
Harrison, Henry	.20	
Hausten, Walter	.85	
Hubbard, Lewis		.45
Kaaihue, Kala	.05	
Kahanu, Moluhi	.10	
Kaiue, Kalana	15.75	
Kane, George		.10
Kane, Paul		2.20
Kaneakua, James	4.00	
Keikiiki, Kuulei	1.90	
Keoahu, David	1.95	
Kinney, Alexander	8.01	
Lum Chee, Yong	.45	
Lyman, Arthur		.65
Lyons, Francis	13.11	
Maddock, Lawrence	19.70	
Miller, George	10.10	
Mitchell, George	.15	
Nahuli, David		9.15
Naihe, Clarence	9.40	
Naukana, George		.23
Nuha, Philip	.10	
Peterson, Ichabod		27.40
Scharsch, Frank	.50	
Scharsch, Henry	.85	
Schmitt, Lloyd	.15	
Tavares, Ernest		3.52
Tavares, Frederick		.27
Vida, Leonard		2.00
Vierra, James	1.70	
Wassman, William		.16
Woolsey, James	32.30	
Yates, Jack	1.10	
Yates, Rutter		.75
Young Wai, Ah Loy		.40
Young Wai, Ah Sam	.70	
Young, William		.15
Total	255.99	53.28

OLD ACCOUNTS

Alexander, Albert	14.00
Jellings, J.	40.45
Jellings, W.	30.25
Total	$ 84.70

Sundry Accounts Receivable --- June 30, 1920

Names	Dr.	Cr.
Aholo, L. K.	.35	
Athletic Association	156.75	
Barboza, J.	14.85	
Bartlett, E. G.	375.58	
Baty, E. E.	4.72	
Bishop Museum	38.00	
Borden, R. J.	21.37	
Breckenridge, Z. M.	10.80	
Carter, A. W.	12.60	
Castro, J.	.49	
Clarke, A. G.	9.56	
Class 1921	40.00	
Claybourne, A. E.	36.25	
Crosman, M. E.	19.63	
Fresh Air Camp	5.40	
Hartwell, B.	10.50	
Hottendorf, A. G.	16.07	
Judd, A. F.	30.52	
Kam Kim Tai	18.75	
Kanehe, A.	6.00	
Kawaiahao Seminary	36.40	
Kemoo Farm	400.00	
King, H. E.	16.22	
Kwock Sun Yee	2.10	
Lee, C. H.	45.00	
Library of Hawaii	6.00	
Livesey, J. T.	4.61	
Lowrey, R. H.	24.34	
Luscomb, H.	14.85	
Mengel, J. J.	27.85	
Moore, N.	5.00	
Murray, B. K.	4.70	
Oahu College	54.15	
Pekelo, J. A.	34.28	
Pires, A.	5.00	
Post, M.	14.85	
Shellenberger, H.	14.85	
Schnack, F. J.	23.10	
Schwartz, A.	4.52	
Smith, C. O.	50.00	
Smith, N. G.	75.80	
Stone, R. E.	27.33	
Trueman, J.	5.60	
Van Auken, B.	.65	
Webster, E. C.	34.55	
Winslow, E. E.	1.12	
Worthington, A.	2.75	
Wright, J.	8.40	
Yamamoto, M.	9.90	
Yee, A. C.	19.85	
As per Ledger Total	$ 1801.96	

Students' Bank Account --- June 30, 1920.

Names.	Dr.	Cr.
Athletic Association		539.92
Bishop Memorial Church		246.88
Boys' School Bank		1171.97
Glee Club		55.57
Junior Red Cross		28.61
Rifle Club		6.55
Total		$2049.50

Equity 2048 2/308

Circuit Court, First Circuit,
Territory of Hawaii
At Chambers. In Equity

In re Trust Estate of
Bernice Pauahi Bishop,
Deceased

Registrar's Report
Kamehameha Schools

FILED
AT 9:30 O'CLOCK A. M.
Sept. 29th 1920
Wm. Kahalepuna

THIRTY-FIFTH ANNUAL REPORT

of the

TRUSTEES OF THE BERNICE P. BISHOP ESTATE

YEAR ENDING

JUNE 30th, 1920.

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

TERRITORY OF HAWAII

IN EQUITY AT CHAMBERS

In the Matter of the Bernice P. Bishop Estate

TRUSTEES' REPORT

for the year ending

JUNE 30th, 1920.

To the Presiding Judge
of the First Circuit.

The Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, beg to submit this their THIRTY-FIFTH ANNUAL REPORT, covering the period from July 1st, 1919, to and including the 30th day of June, 1920.

THE USUAL DETAILED ACCOUNT of Receipts and Expenditures (Schedules "A" and "B") accompanied by 1,238 vouchers and Schedule "C", is herewith presented, together with a Statement of Investments, a Summary of the year's Real Estate Transactions and an abstract Inventory of the Real and Personal Property of the Trust, hereto attached and made a part of this Report. Copies of the Reports of the President and Registrar of the Kamehameha Schools are also filed herewith:

The accounts for the year show as follows:

RECEIPTS from all sources:			
Revenue (Rents, Interest, etc)	$518,644.71		
Capital (Land Sales, etc)	208,715.44	$727,360.15	
Balance forward from last a/c.....		231.10	$727,591.25
DISBURSEMENTS			
Revenue (Working Charges).....		462,199.31	
Capital (Development Charges)		231,535.19	693,734.50
Balance in Hand, June 30/20			$ 33,856.75

Of the net Revenue Receipts, amounting to $455,057.48 (including the balance of $231.10 brought forward from last accounts) 87.55% was used in general maintenance, segregated as follows:

Kamehameha Schools	43.20%	
Taxes	26.37%	
General Operating Expenses	17.98%	87.55%
Converted into Capital		5.01%
Balance forward to new a/c		7.44%

Of the net Capital Receipts, amounting to $215,037.00 (including the above converted revenue of $22,819.75) 86.85% was invested in a way calculated to produce income - the segregation being as follows:

Bonds Purchased	13.98%		
Notes Purchased	66.13%		
Lands Purchased	.22%		
Sales Agreements	.43%	80.76%	
Roads and Sewers		6.09%	86.85%
Maps, Equipment, etc			7.24%
Kamehameha Schools			5.91%

LEASES AND RENTALS

The rent collections for the year (including taxes recovered from tenants and treated as rents) amounted to $430,405.93 - an increase of $59,056.37 as compared with last year's returns.

Leases in force at the close of the year numbered 1119 - an increase of 139. Tenancies (so called as distinguished from leaseholds) numbered 68 - an increase of 12. The classified record for the twelve months ended June 30/1920, is as follows:

Leases	
New	281
Surrendered	58
Cancelled	38
Given up on expiration or renewal	44
Transferred on sales of land	2
Term extensions	7
Assignments permitted	105
Tenancies	
New	35
Terminated	23

Reduced rents have been continued or allowed in the case of 19 leases, of which 6 were of lands on Oahu, 1 on Maui, 1 on Molokai and 11 on Hawaii.

INVESTMENTS

Of personal property investments reported at the close of the year preceding, current collections aggregated $11,571.71, all of which has been reinvested.

On September 3rd, 1919, the purchase, on time payments, of the $25,000 Fifth Liberty Loan 3½% Convertible Gold Notes mentioned

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in last report was completed.

On December 31st, 1919, the Trustees accepted from the Pacific Sugar Mill Company 7 three-year Promissory 5½% Notes, aggregating $20,000 in replacement of a 5% note of the same Company held by this Trust in the same amount and retired on that date. As in the case of the original issue, the new notes represent part of the principal of a $250,000 first mortgage on all of the property of the Company.

On January 16th, 1920, Kalakaua Avenue Improvement Bonds held by this Trust, were retired at par in the sum of $2,500. As they had cost $102.50 the resultant loss was $62.50.

On March 15th, 1920, the $5,000 Third Liberty Loan Bonds reported with last accounts, were exchanged for bonds of the permanent issue.

Of moneys realized from sales of lands during the year, $150,000 has been placed on short term deposits only, because of the necessity of keeping a substantial sum readily available to meet probable demands of the immediate future - particularly as to reconstruction at Kamehameha.

The book value of the securities detailed in the appended Statement of Investments as on hand at the close of the year, is $550,409.20 - an increase of $172,210.59 as compared with the total reported at the close of the year preceding. This is accounted for as follows:

Forward from June 30th, 1919		$378,198.41	
Deductions			
McInerney Notes, a/c Principal	$8,750.00		
Kamehameha Alumni Note a/c ...	321.71		
Kalakaua Avenue Bonds retired	2,562.50	11,634.21	$366,564.20
Additions			
Fifth Liberty 4¼% Bonds @ $100.00		22,500.00	
Hawaiian Electric 6% Bonds @ $100.75 ...		10,075.00	
Certificates of Deposit		150,000.00	
Sheldon Mortgage		800.00	
Kahaumalumalu Mortgage		470.00	183,845.00
Total, June 30/20			$550,409.20

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TRUSTEES AND MEETINGS

There has been no change in the personnel of the Trustees since last Report - the Board at the close of the year being constituted as follows: William O. Smith, President; E. Faxon Bishop, Vice-President; William Williamson, Secretary and Treasurer; Albert F. Judd and Richard H. Trent.

Fifty meetings were held during the year.

LANDS AND IMPROVEMENTS

The details of the year's realty transactions of the Estate (other than those pertaining to leases) are set forth in the appended statement. The list comprises 18 sales, 1 purchase, 4 exchanges and 3 agreements. Of the sales the most important were those to the Territory of a tract of 150 acres in Kaakaukukui and to the City of a lot of 47,535 square feet at the corner of Beretania and Smith Streets, known as the "Beretania Street Playgrounds". The former comprised all of the Estate's holdings makai of Ala Moana save four blocks abutting that thoroughfare reserved for future disposition. In the case of the sales to Mary K. Sheldon of 25/100 acre at Kapalama and to July Paka of 29/100 acre at Manoa, part only of the purchase price has been collected, the remainder being covered by mortgage and sales agreement respectively.

Under the Frontage Tax Law the Estate was assessed during the year $13,717.58, being its share of the cost of grading, paving and curbing Beretania Street between Punahou and King based on the unit price of $5.332802 per front foot or $11,588.17 for the 2173 front feet of Estate land concerned and the paving, sewering and curbing of Richards Street between King and Allen based on the unit price of $0.120845 per square foot or $2129.41 for the 17,621 square feet of Estate land concerned. Of this latter assessment $1523.57 has been, or will be, recovered from tenants.

In March last the Trustees shared with their Kahala tenants the cost of repairing the Kahala Road - the work being done by the City. The cost was $1072.05 of which the Estate paid $450.

The re-casing of a 30-year old 8" artesian well on Estate land near Kapahulu Road in Waikiki was successfully completed in February last at a cost of $2,512.23.

In pursuance of the policy of cooperating with the Board of Health authorities in the effort to improve building conditions in the city the Trustees, in October last, served notices upon 23 of their tenants in the Kakaako section who had built houses which did not conform with health regulations nor with the plans of the buildings as originally submitted for approval, being in fact of the tenement or near tenement type. All demands of the Board of Health in these cases have since been met.

In the same month the Trustees also accepted of the surrender of that part of the Hirano Hotel leasehold fronting Kukui Street near Nuuanu, on which certain old frame buildings stood, granted a proportionate reduction of the rent and sold the old buildings as they stood for $500. Subsequently the old tenant was granted a new lease of a portion of the same land under the terms of which he is required to remove all remaining frame buildings and erect in their stead a two-story cut-stone or concrete store building like the adjacent corner building of Yee Young et al mentioned in last report.

Similar leases have also been granted the two lessees of lots on the Ewa side of Nuuanu Street near Kukui Lane mentioned in last report as having then been allowed term extensions to enable them to meet Board of Health requirements concerning sanitary alterations in their building arrangements. By the terms of the new leases these tenants are obliged to remove existing

buildings within eighteen months from the date of commencement of their new leases, July 1, 1921, and to erect in their stead on the newly established line of Nuuanu Street (which is 7½ feet back of the present line) substantial two-story stone or brick store buildings on plans to be approved by the Lessors.

A new lease granted a tenant of Estate land on the mauka side of Kukui Street near Pauoa Stream requires time to fill, grade, remove all present buildings and erect in their stead up-to-date apartments or cottages designed and located in manner satisfactory to the Lessors. At the close of the year the filling in this case had been done and part of the building plans met.

A lease of some 300 acres virgin pineapple land on the Waialae Ridge has been authorized to Chinese planters, who have already built a roadway into the premises with a maximum grade of not more than 8%. Towards the cost of this road the Lessors will contribute by giving the Lessees the benefit of one year rent free. The actual agricultural area upon which the rent will be based will be ascertained by survey as soon as the clearing, now in progress, has been sufficiently advanced to admit of such survey.

The County of Maui has been granted a three year lease of a lot in Pa Pelekani, Lahaina, Maui, for park purposes at a nominal rent, with the right to purchase during the term thereof. A covenant requiring the County to grade and grass the premises has now been practically complied with.

The attempted colonization of a portion of Keauhou 2, in North Kona, Hawaii, referred to in previous reports, has proved disappointing: Out of 35 Koreans forming the original colony, 24 have abandoned their lots regardless of all inducements that could be offered to encourage them to stay. The 11 who remain, however, seem to be making an honest effort to develop their holdings and to these the Trustees have extended aid by remitting rent for the year

to September 1, 1920, and continuing the low rental of $2.00 per acre for two years more.

The agreement mentioned in the 33rd Annual Report, under which the original hui was to purchase the old buildings on the land and utilize the material in them in erecting cottages for each individual family, has been cancelled but most of the buildings have been dismantled and the material has either been distributed for cottages or is being held for distribution.

In July, 1919, a portion of the rip-rap wall supporting the fill of the Keei Road at the junction of Lot 20, was damaged by earthquake. A tenant was awarded the contract for repairing it in the sum of $72, which has been applied towards the settlement of his rent as appears by the accounts.

Samples of experimental tobacco of the crop of 1918, grown on Bishop Estate land in upper Keokea, South Kona, were sent, in September last, to the mainland for appraisal. The reports returned declared that the samples were of very good grade Hawaiian tobacco and that, if properly advertised, the product should find a ready market.

In their last report the Trustees mentioned having sent to Kona for experimental planting a number of macadamia, or Queensland nut trees. Continuing this policy of introducing into Kona plants and trees which might prove beneficial to the district, the Trustees, in January, forwarded twenty young Manila hemp plants, later followed by a few plants of the Sansieveira variety. These have been set out in an experimental plot and will, in due course, be transplanted to different sections and elevations.

In November last the Trustees received from the Hawaiian Agricultural Experiment Station (United States Department of Agriculture) the final report of its Pathologist, Mr. C. W. Carpenter, on the results of experiments carried on in Halawa Valley, Molokai,

since October, 1918, in cooperation with this Estate and its tenants in an effort to devise means of overcoming the taro rot disease. These experiments have demonstrated that drying out, ploughing and resting the patches between crops, and the application of sand, are valuable in controlling the rot, and it is encouraging to note that Halawa planters have profited by the work of Mr. Carpenter in that there is now a greater area planted and more patches being dried out and ploughed before replanting than ever before.

MAPS AND SURVEYS

The important work of making new and complete surveys of Estate lands has been continued during the year at a cost of $5,375.56, of which $2,315.27 represents the costs of completed maps added to the office collection of maps. The remainder ($3,060.29) represents work which was still in progress at the close of the year.

Completed Work comprises:

(1)	Additional costs of locating and marking the Waialae-Wailupe boundaries, Oahu, referred to in last report(total cost $231.35)	$ 16.00
(2)	General survey of all of Kahala and that part of Waialae, Oahu, which lies on the makai side of the main Koko Head Road and on the Diamond Head side of the Isenberg Road	284.45
(3)	General detailed survey and subdivision of Estate holdings in Manoa Valley, Oahu, completed in February, 1920, Maps 696 et seq	462.44
(4)	Survey of a detailed lot in upper Kalihi, Oahu, Map 681	90.00
(5)	General detailed survey of that portion of the Ahupuaa of Punaluu, Kau, Hawaii, which lies between the sea and the forest fence, begun during the preceding fiscal period and completed September, 1919, Maps 686 et seq (Total Cost $1,465.80)	565.94
(6)	Additional work in Honaunau, South Kona, Hawaii, including the subdivision of the section of virgin coffee land lying between the main Government Road and the forest	

fence, completed February, 1920, and delineated on Map 658c made last year at a cost of $765.46 ..... $ 646.44

(7) Survey of that part of the Ahupuaa of Honokaa, North Kohala, Hawaii, which lies on the ridge between the palis of Pololu and Honokane up to an elevation of 1350 feet, completed in November, 1919, Map 697 ..... 250.00

Uncompleted work comprises:

(1) The survey of agricultural areas on the ridge of Kalaepohaku, Oahu, Map 722 ..... 9.10

(2) General detailed survey of the Ahupuaa of Lumahai in Hanalei, Kauai 2.15

(3) Continuation of surveys of lands in Kona, Hawaii, including the resurvey of Keei kula and taro lots, location of new roads, location of Keei-Kahauloa boundary, resurvey of Keokea and the permanent marking of boundaries 3,049.04

The Manoa and Punaluu surveys discovered several cases of encroachment by kuleana owners upon the konohiki, but all of these were amicably adjusted without difficulty. The boundary of the Manoa-Tantalus ridge lands was also definitely settled on the ground to the mutual satisfaction of the respective owners, and all strategic points thereof have been marked with permanent monuments.

In order to facilitate the work of their surveyor in Kona, the Trustees have erected a small frame building at Kawanui, North Kona, adjoining the office of their Kona agent, to whom the land upon which the building stands belongs. No rent is charged for the use of the land and the building may be removed at any time by the Trustees. It is a partitioned work-room and sleeping quarters and was completed in November, 1919, at a cost of $650 plus $319.35 for furnishings.

The restoration of the water measuring station on the Lumahai Stream, Kauai, mentioned in last report as pending was duly effected in May, 1920 - the work being done by the Division of 269

Hydrography of the Territorial Board of Commissioners of Agriculture and Forestry at a cost to the Estate of $453.68, including the cost of re-opening the old trail leading to the station. The Department is expected to take monthly readings.

As the first step in determining the feasibility of bringing the water of windward Molokai to the agricultural land in central Molokai, the Division of Hydrography is establishing water measuring stations on the main streams of that Island of which the Papalaua stream, whose source is in the mountains of Western Halawa (Bishop Estate), is an important unit. Wishing to cooperate with the Estate in a careful investigation of the quantity of water that could be depended upon from this stream, the Division asked the Estate to bear the cost of installing there a Gurley Printing Water Stage Recorder - they to instal and operate the instrument, compile flow records and furnish the Trustees copies of data thus obtained when desired. The Trustees accepted this offer and the station was duly installed on September 17, 1919, at a cost to the Estate of $479.36, the instrument remaining the property of the Division. Later it was found necessary to build a trail along the coast from Halawa to Papalaua so as to admit of the station being visited once a month under all weather conditions. The cost of this (also borne by the Estate) was $259.87 - the work being completed by the Department in June, 1920.

FORESTRY AND FOREST RESERVATIONS

As reported last year the Estate, with other owners concerned, subscribed funds needed to enable the Experiment Station of the Hawaiian Sugar Planters' Association to undertake the work of rehabilitating the Halawa-Niulii forest area in Kohala, Hawaii - the Estate's pro rata being $236.40. The Station has submitted a resume of the work accomplished with these funds in the way of fencing and in nursery and tree planting operations during 1919,

and the owners have renewed their respective contributions so that the work thus begun may be continued through 1920.

A 30-year lease as from July 1, 1920, of 69.5 acres of Estate land in Aihualama, in Upper Manoa, has been granted the Hawaiian Sugar Planters' Association at a nominal rent, to be used as an aboretum in connection with the acclimatization garden and forest nursery of the Association's Manoa Sub-Station, where interested visitors might see growing specimens of a large number of self-perpetuating forest trees which it is proposed to introduce from India, Java and elsewhere with the ultimate view of utilizing those found best adapted for strengthening the native forest cover and bringing back the thick forest jungle on Hawaiian watersheds.

Last year the Bureau of Forestry, of the Board of Commissioners of Agriculture and Forestry discovered that a weevil was attacking the sadleria (a small fern) on the land of Olaa, near the Volcano Road and, in the attempt to exterminate the pest through isolation, adopted the plan of destroying all infected ferns. The Bureau was granted permission to continue this method within the adjoining Estate forest reserve of Keauhou in Kau, but a careful search failed to disclose that the pest had spread so far.

KAMEHAMEHA SCHOOLS

Development: For some time past the Trustees have had under consideration the question of whether the schools should remain in their present location or be moved elsewhere but have now definitely decided that the interests of the schools and of the children attending them could best be served by a continued use and further development of the present site. Having reached this decision they plan now to proceed with a comprehensive building programme which shall contemplate the gradual elimination of existing wooden frame buildings and the erection in their stead of buildings of a

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permanent type of construction. In 1917 (see 32nd Annual Report) the Trustees shared, with others, the expense of bringing here from New York an eminent architect and landscape designer, Mr. Bertram G. Goodhue, who made a study of the problem at Kamehameha and who has since furnished block plan sketches of several tentative schemes upon which to build in the future. Similar plans are also being secured from the three leading architectural firms in this city, and President Webster is about to visit the mainland with the object of studying institutions there and securing from them the best ideas on the subject of interior arrangements of dormitories and other buildings which would best suit local conditions. The Trustees are very anxious to make a start on the building programme and are holding funds in reserve for this purpose so that no time may be lost in proceeding with the work when the plans are completed.

Buildings: Under the circumstances it has not seemed wise to incur any large expenditures on buildings and nothing more was done last year than to complete certain work that remained unfinished at the close of the year preceding. The outlay was $1,285.67 distributed as follows:

Teachers' Beach Cottage: Balance costs of erecting the cottage on the school reserve at Waialae	$ 110.61
Electric Shop: Balance costs of enlarging the space assigned to this department in the main shop building	663.78
Garage: Capacity increased to accommodate six, instead of three, cars - work done by the students of carpentry	511.28

All buildings on the Campus have this year been reappraised on the basis of present prices of labor and material. The result gives an aggregate value of $716,211 as against $329,145 given in the 1917 Inventory - 33rd Annual Report, page 2.

Equipment: Additional equipment furnished during the year cost $9,628.36, segregated as follows:

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School Libraries: New Books and Periodicals	$ 500.00
Machine Shop: Two modern lathes with individual motor drive	3,291.23
Dining Hall, M/d: Motor-driven machine for mixing poi	993.14
Note: This machine has demonstrated its ability to mix the twelve to fifteen thousand pounds of poi used monthly at the schools in about half the time heretofore consumed by hand labor and so well that straining is not necessary.	
Water System: Fairbanks-Morse 50 h.p. Semi-Diesel Engine for driving pumps - installation not complete at close of year, on a/c	4,843.99
Note: This is in replacement of an engine installed more than 10 years ago and now of an obsolete type. The change is expected to effect a saving of about $1000 a year in fuel costs	

Grounds: The expenditure under this head, amounting to $1,787.77 represents the cost of laying 1555 lineal feet of 4-foot concrete sidewalk on the King Street frontage of the Girls' School premises from the Waipilopilo Road to Kalihi Road including grading and re-setting of curb.

In the way of repairs, the main drives into the Boys' and Girls' Schools were oiled and patched.

The area in the so-called "Mauka Pasture", mentioned in last report as being under survey for lease as pineapple land, has been ascertained to be 147 acres, of which 109 acres are arable. The lease has been duly issued.

The above area, together with an adjoining unleased section of 62 acres not needed for school purposes, has been transferred on the books of the Estate to the general land account, thus leaving for the continued use of the Schools only that portion of the old "Mauka Pasture" which liss on the Ewa side of the leased area between School Street and the top of the ridge.

Shops: An interesting feature of the Manual Shop Course during the year was the construction by the older boys, of two gas engines and a miniature sugar mill made from drawings loaned by

the Honolulu Iron Works and reduced to a 10 to 1 scale by the boys themselves.

The second Summer School Shop Course of five weeks opened June 30, 1919, and closed August 1st. Fifty-three boys, representing various races, attended, comfortably filling all classes included in the course save that of Forging, which has not proved as popular as the others. Certificates of Merit were awarded to the number of forty-three, segregated as follows:

Machine Shop Practice	11
Woodworking Shop	15
Electrical Shop	12
Forging	5

It was gratifying to note among the boys attending the Summer School this year a manifest eagerness to learn and the general results have been so encouraging that the Trustees decided to repeat the course in 1920. June 28th was accordingly announced as the date of commencement of the third of these sessions but the rate of tuition was reluctantly raised from $1.00 to $2.00 per week in order to make the returns more nearly approach the actual costs incurred by the Schools, which last year amounted to about $1200 as against a tuition return of $225.

Farm and Dairy: In deciding to retain the Schools in their present location the Trustees did not overlook the fact that the present location is ill adapted to the needs of the agricultural department, and that if this department is to be continued it may be necessary to establish an extension branch elsewhere for special work in agriculture and/or animal husbandry. Waialae has been suggested as the place best suited but whether or not any change will be made will form the subject of future discussion.

In November the school herd of 59 head of cattle was given the tubercular test by the Territorial Veterinarian and pronounced free of infection but in February following a post mortem on two young cows disclosed that there was in the herd

a combination of two infectious diseases - infectious metritis and hemorrhagic sptoeymia. Too much dependence on concentrates, due to lack of proper pasturage, is given by the veterinarians as a possible explanation of the presence of the latter disease, which is being treated with a serum. A vaccine brought from the mainland is being used to combat the infectious metritis.

Six head of Holstein cattle exhibited by the Schools at the Maui County Fair, held at Wailuku, October 9-11,1919, drew forth favorable comment.

Military Department: A special feature of the Chapel exercises on Founder's Day (December 19,1919) was the reading of the roll of 187 graduates and students of Kamehameha who had within the past year been discharged from the Army or Navy of the United States or Canada, and the announcement that their names would be inscribed on a permanent war memorial to be installed by the Schools in their honor and which would serve for all time as an object of inspiration to succeeding generations of Kamehameha students. Just what the form of the Memorial shall be has not been determined but that it will be something artistically good is assured.

On April 21st the Cadet Battalion, 131 strong, left for Hilo and Kilauea on their annual Spring Encampment, returning May 1st refreshed in mind and body.

On May 25th a detail of 11 members of the Battalion, together with a detail of 9 cadets from Punahou Academy, left for Camp Kearney, California where, as members of the Junior Division of the Reserve Officers' Training Camp, they enjoyed the benefits of a practical course of military instruction lasting through the summer months. Both details were in the immediate charge of Major Adna G. Clarke, a retired officer of the regular army detailed by the War Department as Instructor

of Military Science and Tactics at both Kamehameha and Punahou with station at Kamehameha. Major Clarke has since favorably commented on the cordial relations which existed between the members of the two details throughout the encampment.

Federal Surveys: In response to a call from the Department of Public Instruction and from local private schools generally, a Federal School Commission consisting of Messrs. Kemp, Bunker and Twiss, headed by Dr. Claxton, visited Hawaii in October last for the purpose of inspecting and reporting upon the educational conditions here. During their stay of some four months each member inspected Kamehameha but as it was upon Dr. Twiss that the study of private schools principally devolved, particular attention was received from him - three days (January 13/16) the limit of time allotted to private schools, being devoted to the special study of Kamehameha's peculiar problems. The results of the investigations will appear in due season in the published report of the commission.

An object similar to the above was attained when, in January last, interested Island organizations, acting in cooperation with the Department of Public Instruction, brought to Hawaii Dr. Henry S. Curtis, America's foremost expert in playground and recreational education. During his stay of six weeks Dr. Curtis helped to improve local conditions through the holding of teachers' institutes, the giving of public lectures and practical playground demonstrations, and the outlining of working problems.

Faculty: A plan to encourage Kamehameha teachers to attend mainland summer schools was this year inaugurated, based on the theory that change of scene, contact with new personalities, discussion of new ideas and methods and the observation of these at demonstration schools, would tend not only to stimulate in the teachers a greater interest in their professional growth but also set more definite standards of attainment for both

teachers and pupils. To accomplish this the sum of $750 is now annually made available for use in defraying the travelling expenses of not more than three selected members of the faculty who shall desire to attend summer schools on the mainland and who shall agree to (1) share the aid thus received with teachers at home, through a series of lectures, discussions and demonstrations, and (2) remain in the schools at least two years after return if desired by the Schools.

The shortage of trained teachers everywhere has had the double effect of increasing both the rates of salary offered by those mainland institutions which seek only the best material and the demands upon teachers who qualify as such. Mainland needs have naturally been reflected here and, after a close study of the schedules recently made operative in various cities, the salary scale for Kamehameha, as adopted for 1920-1921, will show an increase of 13% over the rates prevailing in 1919-1920 or an increase of from 50% to 65% over those obtaining in 1914.

Pupils: Formerly a pupil finished his work in a country school at the fourth or fifth grade and then had to go away to take work in the upper grades. Now he keeps on through the sixth, seventh and eighth grades, coming to Kamehameha after that; and the public schools are offering better, or at least more advanced, work than heretofore. The result has been to reverse conditions which formerly existed at the Manual, and of late the latter's capacity has not been measured so much by dormitory space as by class-room accommodations; upper grade pupils, formerly in the minority, are now in the majority - the larger percentage of new pupils entering the seventh or eighth grades, and the number of graduates has perforce also increased.

The School opened up in all departments on Monday, September 15, 1919, with 338 pupils enrolled and closed on Saturday

June 5th, 1920, with 331 pupils.

Full scholarships were awarded during the year to 41 pupils - 17 at the Manual, 15 at the Preparatory and 9 at the School for Girls, representing a charge of $2,335.00.

Diplomas to the number of 44 were awarded as follows:

	Pupils	
Manual Department, B/s		
Machine Shop	9	
Electrical Shop	8	
Forge Shop	1	
Woodworking Shop	4	22
Girls' School		
English Branches	15	
Domestic Science	2	
Dressmaking	5	22

Twelve pupils in the Preparatory Department of the School for Boys qualified for promotion to the Manual.

Further details as to the work and activities of the Schools during the year are set out in the President's Report hereto attached.

Respectfully submitted,

W. O. Smith
A. F. Judd
W. Williamson
) Trustees under the Will and of the Estate of Bernice P. Bishop, deceased.

Honolulu, T. H.,
September 27, 1920.

PERSONAL PROPERTY INVESTMENTS

BERNICE P. BISHOP ESTATE

JUNE 30th, 1920

- : I N V E S T M E N T S : -

BONDS	Par Value $	Book Value $	
HAWAII CONSOLIDATED RAILWAY			
Chcter: First Mortgage, $1,000, 5%			
Issue : Apl 1/16, 10/30 years			
Bought: Aug 30/16, $44,000 @ 87.00			
Nos 337/380 (44)	44,000.00	38,280.00	V
HAWAIIAN ELECTRIC COMPANY			
Chcter: First Mortgage, $1,000, 6%			
Issue : Mar 31/20, 5/20 years			
Bought: Jun 12/20, $10,000 @ 100.75			
Nos 424/433 (10)	10,000.00	10,075.00	C
HONOKAA SUGAR COMPANY			
Chcter: First Mortgage, $1,000, 6%			
Issue : Jun 30/08, 10/25 years			
Bought: Jul 25/08, $20,000 @ 100.00, $20,000.00			
Jan 18/09, 2,000 @ 102.25, 2,045.00			
Jan 19/09, 3,000 @ 102.25, 3,067.50			
Jan 21/09, 5,000 @ 102.25, 5,112.50			
Oct 19/12, 10,000 @ 102.75, 10,275.00			
Nos 33/52, 60/69, 326/331, 346, 348/350 (40)	40,000.00	40,500.00	C
HONOLULU CITY AND COUNTY			
Chcter: Kalakaua Avenue Imp., $500, 5½%			
Issue : Jan 15/17, 1/9 years			
Bought: Apl 11/17, $13,000 @ 102.50			
Nos 1/2, 4/6, 8, 11/12, 14/15, 17/19, 21/26, 28/31, 33/34/ 36 (26)	13,000.00	13,325.00	C
LIBERTY LOAN, Third Issue			
Chcter: Gold, $1,000, 4¼%			
Issue : May 9/18, 10 years 128 days			
Bought: May 24/18, $5,000 @ 100.00			
Exg'd : Mar 15/20, for originals			
Nos 533113/533117 (5)	5,000.00	5,000.00	V
LIBERTY LOAN, Fourth Issue			
Chcter: Gold, $5,000, 4¼%			
Issue : Oct 24/18, 14 years 356 days			
Bought: Dec 2/18, $20,000 @ 100.00			
Nos 26890/26893 (4)	20,000.00	20,000.00	C
LIBERTY LOAN, Fourth Issue			
Chcter: Gold, $1,000, 4¼%			
Issue : Oct 24/18, 14 years 356 days			
Bought: Feb 12/19, $20,000 @ 100.00			
Nos 2088284/2088303 (20)	20,000.00	20,000.00	V
LIBERTY LOAN, Fifth Issue			
Chcter: Convertible Gold, $1,000, 3½%			
Issue : May 20/19, 3/4 years			
Bought: Sep 3/19, $25,000 @ 100.00			
Nos 2018541/2018565 (25)	25,000.00	25,000.00	C
McBRYDE SUGAR COMPANY			
Chcter: First Mortgage, $1,000, 5%			
Issue : Jul 1/12, 10/20 years			
Bought: Jul 1/12, $10,000 @ 100.00			
Nos 1275/1284 (10)	10,000.00	10,000.00	V
Forward	$187,000.00	$182,180.00	

- : I N V E S T M E N T S : -

BONDS (Continued)	Par Value	Book Value	
Brought Forward	$187,000.00	$182,180.00	
MUTUAL TELEPHONE COMPANY			
Chcter: First Mortgage, $1,000, 5%			
Issue : Oct 1/15, 5/15 years			
Bought: Jul 19/16, $ 2,000 @ 106.00, $ 2,120.00			
Jul 19/16, 19,000 @ 106.25, 20,187.50			
Nos 35, 139, 160, 183/200 (21)	21,000.00	22,307.50	✓
MUTUAL TELEPHONE COMPANY			
Chcter: First Mortgage, $500, 5%			
Issue : Oct 1/15, 5/15 years			
Bought: Jul 19/16, $1,000 @ 106.25			
Nos 625/626 (2)	1,000.00	1,062.50	✓
OAHU RAILWAY & LAND COMPANY			
Chcter: First Mortgage, $1,000, 5%			
Issue : Jul 1/09, 10/17½ years			
Bought: Jul 6/09, $45,000 @ 101.00, $45,450.00			
Jul 16/10, 1,000 @ 102.50, 1,025.00			
Apl 8/16, 8,000 @ 106.25, 8,500.00			
Nos 668/675, 1251/1295, 2033 (54)	54,000.00	54,975.00	✓
OAHU RAILWAY & LAND COMPANY			
Chcter: First Mortgage, $500, 5%			
Issue : Jul 1/09, 10/17½ years			
Bought: Apl 8/16, $4,000 @ 106.25			
Nos 311, 315, 385, 386 (4)	2,000.00	2,125.00	✓
OAHU SUGAR COMPANY			
Chcter: First Mortgage, $1,000, 6%			
Issue : Jul 1/14, 5/25 years			
Bought: Jul 11/14, $8,000 @ 100.00			
Nos 1036/1043 (8)	8,000.00	8,000.00	
OLAA SUGAR COMPANY			
Chcter: First Mortgage, $1,000, 6%			
Issue : Feb 1/10, 10/20 years			
Bought: Sep 28/12, $15,000 @ 97.50, $14,625.00			
Feb 15/17, 10,000 @ 100.25, 10,025.00			
Nos 820, 968, 969, 987, 989/991, 1032, 1033, 1039, 2052/2066 (25)	25,000.00	24,650.00	✓
TERRITORY OF HAWAII			
Chcter: Public Improvement, $1,000, 4%			
Issue : Aug 1/17, 20/30 years			
Bought: Aug 3/18, $20,000 @ 98.04			
Nos 651/670 (20)	20,000.00	19,608.00	✓
YOUNG BUILDING COMPANY			
Chcter: Refunding, $1,000, 7%			
Issue : Jul 1/18, 3/10 years			
Bought: Nov 12/18, $2,000 @ 100.00			
Nos 223/224 (2)	2,000.00	2,000.00	✓
TOTAL PAR VALUE OF BONDS	$320,000.00		
TOTAL BOOK VALUE OF BONDS Forward		$316,908.00	

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- : INVESTMENTS : -

Brought Forward		$316,908.00	
UNITED STATES WAR SAVINGS STAMPS			
Certificates of Indebtedness			
Series : 1918, Due Jan 1/23			
Bought : Mar 9/18, $600 @ 82.80			
Jul 17/18, 400 @ 83.60			
Nos 05254762/7, six certificates of 120 - $5 Stamps @ 4.14 $496.80			
Nos 13038205/8, four certificates of 80 - $5 Stamps @ 4.18 334.40		831.20	✓
CERTIFICATES OF DEPOSIT			
Bishop and Company, Bankers			
Certificate D/552, dated Apl 9/20, 4½%			
Due Oct 9/20	50,000.00		✓
Certificate D/556, dated May 12/20, 4½%			
Due Nov 12/20	100,000.00	150,000.00	✓
NOTES			
KAHAUMALUMALU (w)			
Mortgage Note dated May 1/20, 3 yrs, 6%			
Secured by real estate in Waialae-iki, Oahu	470.00		✓
Note: This loan is made for the purpose of enabling the Mortgagor to erect a cottage on the premises which will become part of the security. Pending the building of the cottage payment is withheld.			
KAMEHAMEHA ALUMNI ASSOCIATION			
Promissory Note dated Jun 15/17, 3 yrs, 6%			
Unsecured. (This represents the cost of furnishing the Alumni Dormitory on Fort St., advanced by the Estate) Bal	700.00		✓
McINERNY, WILLIAM H.			
Mortgage Notes dated Nov 19/13, 6%			
Secured by real estate at Kapalama, Honolulu:			
No 3, due Nov 19/16, $23,750			
No 4, due Nov 19/17, 23,750	47,500.00		✓
PACIFIC SUGAR MILL			
Mortgage Notes dated Dec 31/19, 3 yrs, 5½%			
Secured by real and personal property at Kukuihaele, Hawaii, together with collateral:			
No 1 $5,000			
No 2 5,000			
No 3 5,000			
No 4 2,000			
No 5 1,000			
No 6 1,000			
No 7 1,000	20,000.00		
SHELDON, MARY KAIA			
Mortgage Note dated Jan 31/20, 6 yrs, 6%			
Secured by real estate at Kapalama, Honolulu	800.00	69,470.00	✓
Forward		$537,209.20	

- : I N V E S T M E N T S : -

	Brought Forward $	$537,209.20
STOCKS		
HAWAII CONSOLIDATED RAILWAY, LIMITED		
Chcter: Cumulative preferred, 7%		
Certif: No 43, issued Aug 12/16		
Rec'd : Aug 30/16, 2200 $20 shares @ 6.00		13,200.00 V
	TOTAL PERSONAL PROPERTY INVESTMENTS,	$550,409.20
	June 30, 1920	

REAL ESTATE TRANSACTIONS

BERNICE P.BISHOP ESTATE

July 1, 1919 - June 30, 1920.

REAL ESTATE TRANSFERS

SALES

TO

EVA M. BELSER, Widow of John J. Belser
42/100 acre, Kawaiolena, Nuuanu, Honolulu - part of Apana 11, L.C.A. 10613, R.P. 707 to A. Paki,
Date of Deed : July 1, 1919,
Consideration: $320.00

MARIA SILVEIRA RODRIGUES MATSUGORO, Wife of Joseph Matsugoro
45/100 acre, Paalaa-kai, Waialua, Oahu - part of Apana 34, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu,
Date of Deed : August 22, 1919,
Consideration: $188.00

LAHAINA AGRICULTURAL COMPANY, LIMITED
1.68 acre, Aki, Lahaina, Maui - part of Apana 25, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu,
Date of Deed : August 29, 1919,
Consideration: $1,800.00

MICHAEL K. IANUA
8,831 square feet, Kapalama, Honolulu - part of Apana 7, L.C.A. 7714B, R.P. 7834 to M. Kekuaiwa,
Date of Deed : September 29, 1919,
Consideration: $1,000.00

JOSIAH K. SMITH
32/100 acre, Paalaa-kai, Waialua, Oahu - part of Apana 34, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu,
Quit-claim : October 13, 1919,
Consideration: $100.00

KAALA LAND COMPANY, LIMITED
2.58 acres, Paalaa-kai, Waialua, Oahu, 2 remnants - parts of Apana 34, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu,
Date of Deed : October 14, 1919,
Consideration: $1,112.08

ANAHULU LAND COMPANY, LIMITED
4.42 acres, Paalaa-kai, Waialua, Oahu, 8 remnants - parts of Apana 34, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu,
Date of Deed : October 30, 1919,
Consideration: $1,239.00

TERRITORY OF HAWAII
150 acres, Kaakaukukui, Honolulu - part of the land makai of Ala Moana mentioned in deed, Minister of the Interior to Bishop Estate, dated September 9, 1891, recorded Liber 135, pp 38/43, together with perpetual easement over road areas,
Date of Deed : November 3, 1919,
Consideration: $125,000.00

W. EVERARDUS BOGARDUS
8,281 square feet, Niolopa, Nuuanu, Honolulu, remnant - part of R.P. (Grant) 2432 to M. Kekuanaoa,
Quit-claim : December 6, 1919,
Consideration: $300.00

SALES (Cont'd)

TO

CATTON, NEILL AND COMPANY, LIMITED
510 square feet, Queen Street, Honolulu - part of L.C.A. 196, R.P. 3609 to Akahi,
Date of Deed : December 23, 1919,
Consideration: $1,000.00

JAMES ARMSTRONG
63/100 acre, Waimano, Ewa, Oahu, 2 lots - parts of Apana 47, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu,
Quit-claim : December 24, 1919,
Consideration: $180.00

MARY KAIA SHELDON
25/100 acre, Kapalama, Honolulu - part of Apana 7, L.C.A. 7714B, R.P. 7834 to M. Kekuaiwa,
Date of Deed : January 31, 1920,
Consideration: $1,000.00

ABBIE K. MONSARRAT, Wife of Julian Monsarrat
33/100 acre, Punaluu, Kau, Hawaii - part of Apana 15, L.C.A. 7715, R.P. 6885 to Lot Kamehameha,
Quit-claim : February 3, 1920,
Consideration: $25.00

ALICE ESPINDA, Wife of David B. Espinda
57/100 acre, Paunau, Lahaina, Maui - part of Apana 26, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu,
Quit-claim : February 7, 1920,
Consideration: $75.00

WALTER F. FREAR
1.34 acre, Kahaumakaawe, Manoa, Oahu - part of Grant 111 to E. H. Rogers,
Date of Deed : March 25, 1920,
Consideration: $250.00

TERRITORY OF HAWAII
75/100 acre, Kahauloa 2, South Kona, Hawaii - part of Mahele Award 32, R.P. 4513 to Kanele,
Date of Deed : March 25, 1920,
Consideration: $75.00

CITY AND COUNTY OF HONOLULU
47,535 square feet, corner Beretania and Smith Streets, Honolulu, known as the "Beretania Street Playgrounds" - part of L.C.A. 126, R.P. 293 to Paki no Konia,
Date of Deed : March 30, 1920,
Consideration: $53,807.41

MARY K. HEA, Wife of Samuel Hea
6,855 square feet, Keei 2, South Kona, Hawaii, remnant - part of Apana 5, L.C.A. 5524, R.P. 1663 to L. Konia,
Quit-claim : May 21, 1920,
Consideration: $50.00

PURCHASES

From
CHURCH OF JESUS CHRIST OF LATTER DAY SAINTS
Acquired title in 9.25 acres in Punaluu, Koolauloa, Oahu,- being remaining undivided one-half interest in L.C.A. 3959, R.P. 3924 to Nakolo,
Date of Deed : January 24, 1920,
Recorded in : Liber 537, pp 369/370,
Consideration: $375.00

EXCHANGES

From
MARY FRANCES VAN VALKENBERG and ANNE ELIZABETH MOTT-SMITH
Acquired title in 15.78 acres, mauka in Kapaeloa, Kawailoa, Oahu, in two lots, described in Land Court Transfer Certificate No. 1277 to Bishop Estate dated August 2, 1919, recorded Book 13, p 323, subject to paid up lease to Oahu Railway and Land Company, dated April 25, 1919, expiring September 30, 1948; also, cash bonus of $100,
In Exchange for 1.75 acre on the sea-shore in Kawailoa, Oahu - part of Apana 33, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu, subject to Lease 1401, Waialua Agricultural Company,
Date of Deed : July 31, 1919,
Recorded in : Liber 529, pp 11 et seq.

Y. AHIN
Acquired title in 772 square feet in rear of School Street, Kapalama, Honolulu - part of Apana 7, L.C.A. 7714B, R.P. 7834 to M. Kekuanaoa and of Grant 5720 to Y. Ahin,
In Exchange for 771 square feet on School Street, Kapalama aforesaid - part of Apana 7, L.C.A. 7714B, R.P. 7834 to M. Kekuanaoa,
Date of Deed: August 7, 1919,
Recorded in : Liber 521, pp 292/295.

RALPH A. KEARNS
Re-acquired title in 640 square feet mauka of the Main Government Road in Kaluanui, Koolauloa, Oahu - part of Apana 32, L.C.A. 7713, R.P. 4475 and 7805 to Victoria Kamamalu; also, cash bonus of $100,
In Exchange for 11,700 square feet makai of Government Road, Kaluanui aforesaid - same title,
Date of Deed: March 16, 1920,
Recorded in : Liber 549, pp 222 et seq.

OBED M. KEKUEWA
Acquired title in 3 acres in upper Honaunau, South Kona, Hawaii, comprising all of Apana 1 of L.C.A. 6979B and 7295, R.P. 3295 to Keolewa,
In Exchange for 1 acre house lot, Honaunau aforesaid - part of Apana 34, L.C.A. 11216, R.P. 7874 to M. Kekauonohi,
Date of Deed: April 17, 1920,
Recorded in : Liber 549, pp 393/396.

AGREEMENTS

With

ANNA PERRY BOURKE et al, heirs of the Perry Estate

Whereby the line of true boundary between the Bishop Estate land of Waialae and the Perry Estate land of Wailupe, Oahu, is defined by metes and bounds from the sea to the summit of the Koolau Ridge, and the parties quit-claim each to the other the remnants lying on either side of the established line,

Date of Agreement: January 13, 1919,
Recorded in: Liber 533, pp 366 et seq.

CITY AND COUNTY OF HONOLULU

Whereby the City and County is granted a perpetual easement over 2473 square feet of Bishop Estate land in Paalaa-kai, Waialua, Oahu - part of Apana 34, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu - needed for straightening the alignment of the Main Government Road approach to the bridge crossing Anahulu Stream at Haleiwa,

Date of Agreement: December 4, 1919,
Consideration: $1.00

JULY PAKA (k)

Granting until April 30, 1922, at 6%, in which to complete purchase of 29/100 acre of land in Kamoolepo, Manoa, Honolulu - part of Grant 645 to M. Kekuanaoa,

Date of Agreement: March 27, 1920,
Sale Price: $925.00

MISCELLANEOUS ASSETS

BERNICE P. BISHOP ESTATE

JUNE 30th, 1920

MISCELLANEOUS ASSETS

FRONTAGE TAXES		$	$
BALANCES OUTSTANDING, June 30, 1920			
KING STREET EXT. IMP. DIST. #2			
Dated Dec 4/16, 9 years, 6%			
Loo Goon, Lease 959a	$ 105.34		
Japanese School, Lease 985a	332.90	438.24	
KALAKAUA AVE. IMP. DIST. #4			
Dated Dec 5/16, 9 years, 6%			
Territorial Hotel Co, Lease 522c ...	2,062.36		
Territorial Hotel Co, Lease 1190 ...	51.68	2,114.04	
BEACH WALK IMP. DIST. #2			
Dated Sep 11/16, 9 years, 6%			
Territorial Hotel Co, Lease 522c ...	431.82	431.82	
BERETANIA STREET IMP. DIST. #5			
Dated Apl 18/17, 9 years, 6%			
Pang Lum Mow, Lease 917	162.15		
Oahu Rice Mill Co, Lease 1297	162.15		
K. Matsumoto Estate, Lease 1373	291.85		
C. Q. Yee Hop, Trustee, Lease 1374..	400.48	1,016.63	
RICHARDS STREET IMP. DIST. #7			
Dated Sep 18/19, 5 years, 6%			
Schuman Carriage Co, Lease 1655	1,200.00	1,200.00	5,200.73
RENT NOTES			
Loo Goon			
Dated June 7/20, 6 months, 7%			
Leases 927 and 2100		2,075.30	2,075.30
SALES AGREEMENTS			
Maria S. R. Matsugoro			
Dated Oct 1/18, 3 years, 7%			
Land in Paalaa-kai, Waialua, Oahu, 1.88 acre			
Consideration $658			
Balance due		398.00	
July Paka			
Dated Mar 27/20, 2 years, 6%			
Land in Kamoolepo, Manoa, Oahu, 29/100 acre			
Consideration $925			
Balance due		525.00	923.00
			$ 8,199.03

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BERNICE P. BISHOP ESTATE

Summary Statement of Properties

as at June 30, 1920

GENERAL A/c				$5,777,983.58
REAL PROPERTIES			$5,060,051.29	
Oahu Lands		$4,027,262.85		
Kona	$3,087,663.59			
Koolaupoko	54,966.00			
Koolauloa	49,815.51			
Waialua	237,295.00			
Ewa	597,522.75			
Hawaii Lands		922,368.24		
Hilo	353,723.65			
Hamakua	25,500.00			
North Kohala ...	51,170.00			
North Kona	116,973.09			
South Kona	151,257.00			
Kau	195,102.00			
Puna	28,642.50			
Kauai Lands		25,430.00		
Maui Lands		72,849.90		
Molokai Lands ...		12,140.30		
PERSONAL PROPERTIES			717,932.29	
Rents Outstanding		14,503.25		
Rent Notes		2,075.30		
Frontage Tax		5,200.73		
Sales Agreements.		923.00		
Investments		550,409.20		
Cash in hand		33,856.75		
Maps and Plans ..		69,304.61		
Furniture & Eq'mt		14,810.18		
Kaahumanu St Bldg		26,849.27		
KAMEHAMEHA SCHOOLS A/c				808,475.84
Grounds			250,345.77	
Roads, Sewers, etc.			69,796.41	
Buildings			345,213.92	
Equipment			68,182.86	
Farm Stk & Eq'mt.			15,822.68	
Accounts Outstndg			22,416.14	
Pupils' Accounts.			4,783.51	
Supplies in hand.			30,654.83	
Cash in hand			1,257.72	
TOTAL PROPERTY VALUE				$6,586,459.42

Eq. 2048 2/308.

Circuit Court 3rd Circuit
Territory of Hawaii
At Chambers In Equity

In re Trust Estate of
Bernice Pauahi Bishop
Deceased.

Report of Trustees
35th Annual Account.

FILED
AT 9:30 O'CLOCK A M
Sept 29 1920
[illegible] CLERK

B E R N I C E P. B I S H O P E S T A T E

THIRTY-FIFTH ANNUAL REPORT OF THE TRUSTEES

Detailed Statement of

RECEIPTS AND EXPENDITURES

for Twelve Months ending

J U N E 30th, 1 9 2 0

SCHEDULE A

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th 1920

HAWAIIAN GAZETTE CO. NO. 28193

KAMEHAMEHA SCHOOLS					
July	1919	p.	5	$ 1,995.12	$
August	"	"	11	2,511.97	
September	"	"	18	5,160.68	
October	"	"	23	5,725.78	
November	"	"	27	6,572.58	
December	"	"	33	3,710.42	
January	1920	"	39	3,290.94	
February	"	"	45	3,182.51	
March	"	"	52	6,577.13	
April	"	"	58	3,361.55	
May	"	"	63	4,048.83	
June	"	"	70	8,266.73	54,404.24
SUSPENSE					
Bills Rec - Kahaumalumalu Mtge		"	81	470.00	
Trustees' Commissions - Bal 12m		"	80	13,127.91	13,597.91
INTEREST					
July	1919	"	5	2,432.80	
August	"	"	11	1,238.25	
September	"	"	18	227.69	
October	"	"	23	2,613.76	
November	"	"	27	1,807.53	
December	"	"	33	4,468.21	
January	1920	"	39	1,608.14	
February	"	"	45	90.00	
March	"	"	52	206.80	
April	"	"	58	2,690.29	
May	"	"	63	3,650.62	
June	"	"	70	2,285.90	
Rent Notes - Loo Goon		"	79	73.15	23,393.14
RENT NOTES					
July	1919	"	5	491.85	491.85
FEES					
July	1919	"	5	20.00	
August	"	"	11	7.50	
September	"	"	18	30.00	
October	"	"	23	15.00	
November	"	"	27	15.00	
December	"	"	33	10.00	
January	1920	"	39	27.50	
February	"	"	45	37.50	
March	"	"	52	10.00	
April	"	"	58	17.50	
May	"	"	63	40.00	
June	"	"	70	15.00	245.00
FIREWOOD SALES					
July	1919	"	5	222.00	
September	"	"	18	243.90	
December	"	"	33	131.25	597.15
AUTO EXPENSE					
September	1919	"	18	3.50	
March	1920	"	52	4.97	8.47
		Forward			$ 92,737.76

SCHEDULE A

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th *1920*

HAWAIIAN GAZETTE CO., NO. 95183

				$	$
		Brought Forward			92,737.76
LAND AGENCY					
June	1920	p.	70	2.60	2.60
SURVEYING					
September	1919	"	18	81.16	
May	1920	"	63	12.42	
June	"	"	70	14.20	
Sales of Land - A/c Kona Survey		"	81	21.00	128.78
KONA SALES					
August	1919	"	11	2.50	
October	"	"	23	20.00	
January	1920	"	39	12.50	35.00
LAW					
August	1919	"	11	3.00	
September	"	"	18	26.00	
April	1920	"	58	13.25	
June	"	"	70	3.50	45.75
INSURANCE					
September	1919	"	18	35.27	
October	"	"	23	16.90	
November	"	"	27	46.20	
December	"	"	33	57.75	
February	1920	"	45	46.20	
March	"	"	52	9.20	211.52
REPAIRS					
July	1919	"	5	17.00	
March	1920	"	52	622.05	
April	"	"	58	23.00	662.05
RENTS					
July	1919	"	5	108.20	108.20
PROPERTY TAXES					
October	1919	"	23	1.10	
April	1920	"	58	15.75	16.85
TAX APPEALS					
July	1919	"	6	49.95	
December	"	"	33	31.15	81.10
FRONTAGE TAXES					
September	1919	"	19	395.54	
December	"	"	33	352.35	747.89
FRONTAGE TAX NOTES					
December	1919	"	34	55.70	
January	1920	"	39	17.55	
April	"	"	59	170.78	244.03
		Forward			$ 95,021.53

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SCHEDULE A

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th *1920*

HAWAIIAN GAZETTE CO., NO. 95153

		Brought Forward		$		$ 95,021.53
EXPENSE						
July	1919	p.	5	107.36		
August	"	"	11	52.35		
September	"	"	18	3.00		
November	"	"	27	55.30		
December	"	"	33	5.00		
January	1920	"	39	27.40		
March	"	"	52	47.25		
April	"	"	58	59.00		
June	"	"	70	5.00		361.66
SALARIES						
March	1920	"	52	3.23		3.23
PURCHASE OF LANDS						
July	1919	"	5	66.65		
June	1920	"	71	15.00		81.65
SALES OF LANDS						
July	1919	"	6	420.00		
September	"	"	19	2,800.00		
October	"	"	23	2,451.08		
November	"	"	27	125,000.00		
December	"	"	33	480.00		
January	1920	"	39	1,200.00		
February	"	"	45	100.00		
March	"	"	53	675.00		
April	"	"	59	53,832.41		
May	"	"	63	25.00		
June	"	"	70	150.00		
Bills Rec, Sheldon Mtge, Palama		"	81	800.00		
Sales Agrmts, Matsugoro & Paka		"	81	923.00		188,856.49
ROADS AND SEWERS						
August	1919	"	11	102.45		
February	1920	"	45	2.50		104.95
FURNITURE AND EQUIPMENT						
March	1920	"	52	450.00		
June	"	"	71	1.50		451.50
KONA OFFICE EQUIPMENT						
December	1919	"	33	1.50		1.50
BUILDINGS A/c						
September	1919	"	19	200.00		
October	"	"	23	300.00		500.00
INVESTMENTS						
January	1920	"	39	2,500.00		2,500.00
BILLS RECEIVABLE						
July	1919	"	6	2,500.00		
February	1920	"	45	2,500.00		
March	"	"	53	1,250.00		
April	"	"	59	321.71		
June	"	"	71	2,500.00		9,071.71
		Forward				$296,954.22

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SCHEDULE A

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th *1920*

HAWAIIAN GAZETTE CO., NO. 86183

	Brought Forward		$	$296,954.22
SUNDRY TENANTS				
July	1919	p. 6	63,415.76	
August	"	" 11	24,083.69	
September	"	" 19	30,739.91	
October	"	" 23	24,049.20	
November	"	" 27	43,662.51	
December	"	" 34	16,122.55	
January	1920	" 39	38,188.55	
February	"	" 45	29,490.79	
March	"	" 53	20,278.68	
April	"	" 59	24,160.55	
May	"	" 63	62,344.04	
June	"	" 71	51,795.55	
Repairs - accepted as rent		" 79	72.00	
Rent Notes - accepted		" 79	2,002.15	430,405.93
				727,360.15
Cash on hand, June 30, 1919				231.10
Total Receipts, carried to p. 119				727,591.25
Expenditures, from p. 81				693,734.50
CASH ON HAND, June 30, 1920				$ 33,856.75

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JULY, 1919

Date			
	KAMEHAMEHA SCHOOLS		
16	Registrar H. E. King, A/c July Collections,.	$ 1,995.12	$ 1,995.12
	INTEREST		
1	McBryde Sugar Bds, $10,000.00, 6m 5 %, ...	250.00	
	Oahu Railway " 56,000.00, 6m 5 %, ...	1,400.00	
	Oahu Sugar " 8,000.00, 6m 6 %, ...	240.00	
	Young Building " 2,000.00, 6m 7 %, ...	70.00	
2	Bellina Rent Note, 491.85, 3m 7 %, ...	8.61	
15	Kalakaua Ave. Bds, 15,500.00, 6m 5½%, ...	426.25	
17	Maunalua Fishing Co, def rent $1366, 26d 7%,	6.99	
31	Bank deposits, July 2%, ...	30.95	2,432.80
	RENT NOTES		
2	C. Bellina, retiring note dated Jan 2/19, given in liquidation of rent of (surrendered) Kamanuwai Leases 792 and 797, ...	491.85	491.85
	FEES (for lease assignments)		
14	Branco to Rafina F. Souza, 1701, Kakaako,.	2.50	
15	Sonoda " S. Amimoto, 1689, Kakaako, ...	2.50	
17	Lin " R. Miyahara, 2055, Kapaakea, ...	2.50	
22	Nakamura " T. Yanagihara, 1798, Kakaako, ..	2.50	
	Mottas " Tom Tai Tong, 1711, Kunana, ...	2.50	
	Mottas " Tom Tai Tong, 1715, Kunana, ...	2.50	
	Mottas " Tom Tai Tong, 2005, Kunana, ...	2.50	
25	Yoichi " S. Takagawa, 1515, Kapaakea, ...	2.50	20.00
	FIREWOOD SALES (Waialae, Oahu)		
29	D. P. R. Isenberg Estate, 111 cds @ $2.00,..	222.00	222.00
	RENTS (Palama, Oahu)		
8	Bishop Museum, refund of moneys paid in error Jan 2/19 for rent of Museum land, 12m to Jan 1/20 - said moneys being now collectable by the Museum direct from tenant,.	108.20	108.20
	PURCHASE OF LANDS (Punaluu, Oahu)		
24	G. Podmore, surveyor, refund of unexpended balance of moneys advanced July 19 re Nakolo Kuleana, ...	66.65	66.65
	EXPENSE (Incidentals)		
	G. M. Collins, refund of unexpended balance:		
10	of moneys advanced July 7 - Maui trip, ...	75.20	
26	of moneys advanced July 19 - Hilo trip, ...	32.16	107.36
	REPAIRS (Fencing)		
	Amts recovered as agreed, from advance of $34, July 21, re moving fence of Beretania St Playground lot to correct boundary as determined by Land Court in L. L. McCandless Petition for Registration of Title:		
19	Fong Inn, tenant of McCandless, on A/c, ...	9.00	
	L. L. McCandless, Bal his share, ...	8.00	17.00
	Forward		$ 5,460.98

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JULY, 1919

Date			
	Brought Forward	$	$ 5,460.98
	TAX APPEALS (1919)		
	Return costs on withdrawal of appeals:		
2	Kukaiau Ranch, L. 1232, Hawaii, ... $ 6.00		
	Kaiwiki Sugar Co, L. 1383, Hawaii,.. 16.45	22.45	
28	Maunalua Ranch Co, L. 363b, Oahu, ...	27.50	49.95
	SALES OF LAND		
2	Eva M. Belser, 42/100 acre, Nuuanu, deed dated July 1/19, ...	320.00	
31	Anne E. Mott-Smith and Mary F. Van Valkenberg, cash consideration for 1.75 acres, Kawailoa, Oahu, conveyed to them in exchange for 15.78 acres, same locality, by deed dated July 31/19, ...	100.00	420.00
	BILLS RECEIVABLE		
3	W. H. McInerny, A/c principal of his note #2 for $23,750, dated Nov 1/15, ...	2,500.00	2,500.00
	SUNDRY TENANTS		
1/31	As per details pp 7/10		
	Rents, ...	59,466.06	
	Taxes, ...	3,949.70	63,415.76
			$71,846.69

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
1	14a	Hilo Sugar Co	6 mo to Jan 1/20	$ 600.00	$		
	412a	Hwn Agl Co	6 " " Jan 1/20	500.00			
	589b	S. Ah Hoy Co	6 " " Jan 1/20	200.00			
	689	Wm E. Rowell Estate	6 " " Jan 1/20	175.00			
	789	M. E. Ganzel	6 " " Jan 1/20	50.00	27.45	'19	
	712a	W. C. Achi, Trustee	6 " " Jan 1/20	250.00			
	952a	Goo Lee Young	6 " " Jan 1/20	20.00	3.65	'19	
	954a	Lung Do Wai Co	6 " " Jan 1/20	56.00			
	1105	Kauai Electric Co..	12 " " Jul 1/20	25.00	3.60	'19	
	1106	Kauai Electric Co..	12 " " Jul 1/20	25.00	3.60	'19	
	1471	Choy Wan	6 " " Jan 1/20	25.00	8.15	'19	
	1495	Bow Wo Sang	6 " " Jan 1/20	50.00			
	1548	Annie K. Warren ...	6 " " Jan 1/20	20.00			
	1650	L. M. Keaunui ..Bal	6 " " Oct 1/19	10.00	13.00	'19	
	1670	Solomon Hanohano ..	6 " " Jan 1/20	67.50	27.45	'19	
	1689	Tokutaro Sonoda ...	6 " " Jan 1/20	25.00	7.05	'19	
	1691	Sung Hop Wai Co ...	6 " " Jan 1/20	320.00	102.50	'19	
	1791	Kauhii Hore			3.65	'19	A/c
	1823	Lung Do Wai Co	6 " " Jan 1/20	200.00	13.70	'19	Bal
	2000	Hon Con & Dray'g Co	3 " " Oct 1/19	625.00			
	2012	Honomu Sugar Co ...	6 " " Jan 1/20	980.00			
	2020	Onomea Sugar Co ...	6 " " Jan 1/20	2,789.25			
	2158	Sadayoshei Hamai ..	6 " " Jan 1/20	18.75	9.35	'19	
	----	Allen & Robinson ..	1 " " Aug 1/19	90.00			
	----	John Camacho	6 " " Jan 1/20	7.50			
	----	S. H. Dowsett	6 " " Jan 1/20	21.00			
	----	Hwn Electric Co ...	1 " " Aug 1/19	5.00			
	----	Trent Trust Co	1 " " Aug 1/19	50.00			
2	53c	Tong Wo Wai Co	6 " " Jan 1/20	75.00			
	953a	Lee Yim Kwui	6 " " Jan 1/20	18.00			
	975a	Wing Tai Wai Co ...	6 " " Jan 1/20	43.75	12.80	'19	
	1308	Sun Lee Inn Co	6 " " Jan 1/20	300.00			
	1537	Takamoto Ozawa	6 " " Dec 1/19	25.00	4.60	'19	A/c
	1539	Julia Doyle			2.25	'19	Bal
	1549	Joseph Hale Estate.	6 " " Jun 1/19	35.00	5.00	'19	A/c
	1568a	Amoy Amasin	6 " " Jan 1/20	20.00	4.55	'19	Bal
	1590	Sing Chong Co	6 " " Jan 1/20	1,200.00	389.60	'19	"
	1690	Harutoshi Sekiya ..			6.60	'19	"
	1696	Sing Chong Co	6 " " Jan 1/20	400.00	73.20	'19	"
	1719	Tanabe & Co	6 " " Jan 1/20	55.00	23.60	'19	
	1840	Tarukichi Yoneda ..	6 " " Jan 1/20	15.00	9.35	'19	
	1911	Waialua Agl Co	6 " " Jan 1/20	1,832.50			
	2151	Peter N. Nielson ..	6 " " Jan 1/20	30.00	14.10	'19	
	2217	Kwock Hin	6 " " Jan 1/20	120.00	21.95	'19	Bal
	2256	Yet Hing .....A/c	6 " " Jan 1/20	45.00			
3	462	O. R. & L. Co	6 " " Jan 1/20	750.00			
	926	Hon Plantation Co..	6 " " Jan 1/20	181.00			
	1484	Lum Man Bin	6 " " Jan 1/20	60.00			
	1701	M'l V. Branco	6 " " Jan 1/20	32.50	9.75	'19	A/c
	1711	Becky K. Mottas ...	6 " " Nov 1/19	12.50	4.60	'19	
	1715	Becky K. Mottas ...	6 " " Nov 1/19	12.50	4.60	'19	
	1296	Ng Fat	6 " " Jan 1/20	100.00	27.45	'19	"
	1815	Wakanosuki Hamamura	6 " " Jan 1/20	12.50	6.05	'19	"
	1857	M. P. Lindo	6 " " Jan 1/20	30.00	5.25	'19	"
	2005	Becky K. Mottas ...	6 " " Feb 1/20	25.00	9.15	'19	
	2006	Kwong Lee Yuen Co..	6 " " Jan 1/20	30.00			
	2161	J. G. Dassel	1 " " Aug 1/19	33.50			
5	887	Oahu Sugar Co	12 " " Jul 1/20	25.00			
	1385	Olaa Sugar Co	6 " " Jan 1/20	875.00			
	1477	Oahu Sugar Co	6 " " Jan 1/20	840.50			
	1559	Alfred Kaili ...A/c	6 " " Jan 1/19	5.00			
			Forward	$14,444.25	$ 857.60		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$14,444.25	$ 857.60		
5	1582	M. Perreira	6 mo to Jan 1/20	40.00			
	1583	J. Damata	6 " " Jan 1/20	20.00	9.15	'19	
	2018	Minogi Uyeno	6 " " Dec 1/19	22.00	13.75	'19	
	2021	Chas A. Wills	6 " " Nov 1/19	14.00	5.10	'19	
7	909	Hoy On Society	3 " " Oct 1/19	75.00			
	1209	Lui Ko	6 " " Jan 1/20	12.50	9.15	'19	
	1223a	Hee Chut Sing	6 " " Jan 1/20	30.00			
	1379	Wo Sing Wai Co	6 " " Jan 1/20	750.00			
	1425	Kaneohe Rice Mill..	6 " " Jan 1/20	1,800.00			
	1425a	Kaneohe Rice Mill..	6 " " Jan 1/20	73.75			
	1529	John Namaielua..A/c	6 " " Jan 1/20	10.00			
	1530	Jao King Botelho ..	6 " " Jan 1/20	30.00	10.35	'19	
	1757	Emma Kane Nakaleka.	12 " " Jan 1/20	36.00	5.05	'19	
	1783	G. Yamashita	6 " " Jan 1/20	130.00	54.90	'19	
	1794	American Factors ..	6 " " Jan 1/20	250.00			
	1993	Priscilla S. Clarke	6 " " Dec 1/19	77.50			
	2004	Louisa Ahrens	6 " " Jan 1/20	25.00	4.55	'19	Bal
	2126	K. Kagiwara	6 " " Feb 1/20	20.00	13.00	'19	
	2211	Hawn Fruit Prod Co.	6 " " Jan 1/20	50.00			
8	714	Hon Iron Works Co..	6 " " Jan 1/20	1,800.00			
	1232	Kukaiau Ranch Co ..	6 " " Jan 1/20	75.00	40.25	'19	A/c
	1266	Pearl City Fruit Co	12 " " Jul 1/20	200.00			
	1383	Kaiwiki Sugar Co ..			258.70	'19	"
	1581	Frank Souza	6 " " Jan 1/20	25.00			
	1597	A. G. Reis	6 " " Jan 1/20	90.00	15.25	'19	"
	1827	Chas F. Hart Estate	6 " " Jan 1/20	500.00			
	2016	Sankaro Kumagai ...	6 " " Dec 1/19	17.50	12.70	'19	
	2107	Hikosuki Harada ...	6 " " Jan 1/20	15.00	3.20	'19	
	2109	Usaburo Kasiwamura.	6 " " Jan 1/20	12.50	2.45	'19	
	2116	Shinsuki Nishiguchi	6 " " Jan 1/20	12.50	2.20	'19	
	2129	Hon Iron Works Co..	6 " " Jan 1/20	625.00			
	2150	Hikosuki Harada ...			.65	'19	
9	1223	Hee Chut Sing			33.30	'19	
	1360	K. Matsumoto Estate	3 " " Oct 1/19	63.00			
	1381	K. Matsumoto Estate	6 " " Jan 1/20	112.50			
	1466	K. Matsumoto Estate	6 " " Jan 1/20	280.00			
	1816	Taro Okubo	3 " " Oct 1/19	90.00	35.90	'19	"
	1833	Dowsett & Deering..	6 " " Jan 1/20	262.50			
	1841	M. Tamimura	6 " " Jan 1/20	12.50	9.35	'19	
	1944	Konoshin Iseki	6 " " Dec 1/19	20.00			
	2089	Z. Hirose	6 " " Jan 1/20	43.00			
10	768b	Wong You	6 " " Dec 1/19	17.50	6.15	'19	
	1481a	Jos Roman Amorin ..	1 " " Aug 1/19	30.00			
	1532	Ikaia Kaaihue	6 " " Jan 1/20	20.00			
	1581	Frank Souza			9.15	'19	
	1601	M'l M. Calhou	6 " " Jan 1/20	90.00	30.85	'19	
	2000	Hon C. & D. Co..A/c	12 " " Jul 1/19	6,974.12			
	1270	Kona Tobacco Co ...			73.80	'19	"
	1813	Wm Andrade	6 " " Dec 1/19	20.00	7.05	'19	
	2001	John Andrade	6 " " Oct 1/19	20.00	5.95	'19	
	2159	K. Hirano	1 " " Aug 1/19	125.00			
11	1163	Capt Cook Coffee Co	6 " " Jan 1/20	500.00			
	1858	R. Kosniyama	6 " " Jan 1/20	15.00	4.40	'19	"
	1951	Buckly & Huddy			23.10	'19	"
12	1246	Hirokane Kumitaro..	6 " " Jan 1/20	37.50	6.85	'19	Bal
	1410	Mary Ann Flemer ...	6 " " Jan 1/20	25.00	2.30	'19	"
	1759	K. Sakai	6 " " Jan 1/20	25.00	3.65	'19	"
	1782	M. Yoshida			14.65	'19	
	1798	G. Nakamura	6 " " Jan 1/20	57.00	28.75	'19	
	2098	M. Soranaka	6 " " Jan 1/20	85.00	21.80	'19	A/c
			Forward	$30,207.12	$1635.00		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$30,207.12	$1635.00	
12	1072a	Kohala Ditch Co A/c	12 mo to Jan 1/20	1,250.00		
	----	S. Hirakawa ....Bal	12 " " Apl 1/20	12.50	7.40	'19 A/c
	1515	Otani Yoichi	6 " " Jan 1/20	21.00	7.70	'19
14	1052	H. C. Pack Hoo	1 " " Aug 1/19	33.35		
	1701	M'l V. Branco			9.75	'19 Bal
	1785	J.P.Kahahawai Est..	6 " " Nov 1/19	17.50	12.65	'19
	1826	T. Masuda	6 " " Jan 1/20	15.00	8.80	'19
	1941	H. Kaina	6 " " Mar 1/19	25.00	4.55	'18 "
	1941	H. Kaina	6 " " Sep 1/19	25.00	9.15	'19
	2061	Z. Takayama	6 " " Dec 1/19	30.00	17.40	'19
	2123a	Reynold B. McGrew..	6 " " Jan 1/20	40.50		
	2123	Reynold B. McGrew..			5.95	'19 A/c
	----	Hon Planing Mill ..	1 " " Aug 1/19	40.00		
15	783	Kioki Kipola	6 " " Jan 1/20	33.50	11.50	'19 "
	927	Loo C. Sam Est..A/c	18 " " Oct 1/19	250.00		
	1510	B.Matsuoshima et al	6 " " Jan 1/20	15.00	5.50	'19
	1516	Kame Nakano	6 " " Jan 1/20	17.00	3.10	'19 "
	1556	Wm A. Kane			10.00	'18 "
	1741	David K. Kalaau Bal	6 " " Jul 1/19	14.55		
	1754	C. Tanouye	6 " " Jan 1/20	12.50		
	2052	K. Inouye et al ...	6 " " Dec 1/19	55.00	81.45	'19
	2059	G. Nakagawa	6 " " Dec 1/19	17.50	12.75	'19 "
	2092	Hisakichi Iwata ...	6 " " Dec 1/19	26.00	18.85	'19 "
	2108	K. Morishige	6 " " Jan 1/20	12.50		
	2122	M. Yamamoto ....Bal	6 " " Jul 1/19	2.30		
	2122	M. Yamamoto	6 " " Jan 1/20	12.50	4.60	'19
	2146	Do Shintani	6 " " Nov 1/19	20.00	4.60	'19
	----	Hustace Peck Co ...	6 " " Jan 1/20	150.00		
	----	Lee Newton	1 " " Aug 1/19	110.00		
16	711a	Mary K. Sheldon ...			10.00	'19 "
17	960a	Maunalua Fish ..A/c	6 " " Aug 1/19	500.00		
	1268	I. Takano, Trustee.	1 " " Aug 1/19	20.00		
	1370	C. Brewer Estate ..	6 " " Jan 1/20	1,500.00		
	1449	Go She	6 " " Jan 1/20	175.00	79.05	'19
	1561	M'l R. De Caires ..	6 " " Jan 1/20	20.00		
	1726	Abraham Hobbs	6 " " Jan 1/20	3.50	.95	'19
	1761	Lau Lin, Trustee ..	6 " " Jan 1/20	90.00	45.75	'19
	1838	Mau Sing Wai Co ...	6 " " Jan 1/20	212.50		
	1995	Kaoliko Naimu	6 " " Jan 1/20	12.50		
	2072	N. Matsumoto	6 " " Dec 1/19	7.00	10.25	'19
18	484b	Jonah Kumalae	6 " " Jan 1/20	18.00		
	531c	Jonah Kumalae	6 " " Jan 1/20	100.00		
	62	Liliuokalani Estate	6 " " Jul 1/19	50.00		
	1444	Julius Rosenstein..			13.20	'19 "
	1552	John Akaloka, Jr ..	6 " " Jan 1/20	12.50		
	984b	Wong Sut			13.90	'19
	776	Y. Yoshikawa	1 " " Aug 1/19	75.00		
	2055	Mau Chau Lin			2.45	'19 Bal
	2165	K. Tamura	6 " " Jan 1/20	80.00	14.65	'19 A/c
19	1814	Mary K. Nakanailu..	6 " " Sep 1/19	20.00	6.40	'19
	1941a	Hooikaika Kaina ...	6 " " Mar 1/20	25.00		
	1990	McCandless &Dowsett	6 " " Jan 1/20	250.00		
	2121	Sarah E. Brown	12 " " Jun 1/20	10.00	1.75	'19
	2241	McCandless &Dowsett	6 " " Jan 1/20	250.00		
21	387b	A. J. Campbell	6 " " Jan 1/20	125.00		
	387c	A. J. Campbell	6 " " Jan 1/20	75.00		
	1234	A. J. Campbell	12 " " Jul 1/20	6.00	.55	'19 Bal
	1303	A. J. Campbell	6 " " Jan 1/20	37.50		
	1401	Waialua Agl Co..A/c	12 " " Oct 1/19	10,266.04		
	1401a	Waialua Agl Co	6 " " Oct 1/19	1,250.00		
		Forward		$47,655.86	$2069.60	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$47,655.86	$2069.60		
21	1522	Keola Ilianu	6 mo to Jan 1/20	20.00	9.15	'19	
	1536	Wong Kim			5.75	'19	A/c
	1600	G. B. Kaneapua	6 " " Jan 1/20	20.00	9.15	'19	
	1686	Chung Chock	3 " " Oct 1/19	75.00			
	1703	Mariah K. Low ..A/c	6 " " Jan 1/20	35.00			
	2123	Reynold B. McGrew..			1.10	'19	Bal
22	782	Catton, Neill & Co.	6 " " Jan 1/20	612.50			
	801	Union Feed Co	6 " " Jan 1/20	1,150.00			
	802	Union Feed Co	6 " " Jan 1/20	450.00			
	1222	Pac Development A/c	12 " " Jul 1/19	1,542.02			
	1527	Helen N. Keanu	6 " " Jan 1/20	20.00	4.50	'19	"
	1563	Tametaro Watanabe..	6 " " Jan 1/20	12.50	9.35	'19	
	1602	B. Fukuyama	6 " " Jan 1/20	25.00	6.40	'19	
	1668	Kaihawai .....A/c	6 " " Dec 1/19	20.00			
	1674	Riojilo Ida	6 " " Jan 1/20	22.50	7.15	'19	
	1799	T. Kono	6 " " Jan 1/20	17.50	7.15	'19	
	1869	Matsu Sakai			6.40	'19	
	2097	Catton, Neill & Co.	6 " " Jan 1/20	625.00			
	----	Catton, Neill & Co.	1 " " Aug 1/19	50.00			
	----	John D. Paris Est..			11.00	'19	
23	1511	Masaye	6 " " Jan 1/20	23.00	8.40	'19	
	1578	Wing Hing Co et al.	6 " " Jan 1/20	260.00	47.55	'19	Bal
	1781	Hen She	12 " " Jul 1/20	6.00	1.10	'19	
	1793	Oyamada Kamege	6 " " Jan 1/20	14.50	5.30	'19	
	1795	Matsutaro Haraguchi	6 " " Jan 1/20	11.50	4.20	'19	
24	756a	Y. Fukushima	6 " " Jan 1/20	25.00	17.10	'19	
	1752	Yasaburo Otake	6 " " Jan 1/20	14.00			
25	916	Pang Chew Estate ..	1 " " Aug 1/19	150.00			
26	363b	Maunalua Ranch Co..			549.00	'19	A/c
	2142	Sui Kimura .....Bal	6 " " Nov 1/19	40.00			
28	917	Pang Lum Mow	1 " " Aug 1/19	66.65			
	1051	Pang Lum Mow	1 " " Aug 1/19	16.65			
	1150	Tam Yee	6 " " Jan 1/20	100.00	30.35	'19	Bal
	1364	G. B. Kaainoa	6 " " Jan 1/20	18.00	3.55	'19	"
	1486	Hawn Dredging Co ..	6 " " Jan 1/20	667.50			
	1818	G. Fugishima	6 " " Jan 1/20	11.00	7.70	'19	
	2153	Mamu Tamagawa	6 " " Dec 1/19	20.00	4.50	'19	
29	714	Hon Iron Works Co..			823.50	'19	A/c
	1499	James H. Love	1 " " Feb 1/19	100.00	50.00	'19	"
	1989	Hee Fat	6 " " Oct 1/19	400.00			
	2129	Hon Iron Works Co..			189.60	'19	"
	1401	Waialua Agl Co..Bal	12 " " Oct 1/18	46.09			
30	1401	Waialua Agl Co..A/c	12 " " Oct 1/19	4,897.29			
	505a	K. Kannami	6 " " Jan 1/20	37.50	17.85	'19	Bal
	2103	Kumataro Takamori..	6 " " Jan 1/20	15.50	3.05	'19	A/c
31	478b	Kealoha .....A/c	6 " " Jan 1/20	40.00			
	711a	Mary K. Sheldon ...			11.25	'19	Bal
	933a	Ninomea	6 " " Jan 1/20	25.00	3.65	'19	"
	1208	Moon Kee	6 " " Jan 1/20	25.00	2.30	'19	"
	1565	K. Nomura	6 " " Jan 1/20	11.00	7.70	'19	
	1566	M. Kataoka	6 " " Jan 1/20	22.00	15.35	'19	
	----	Rikinei Kikigawa ..	6 " " Feb 1/20	20.00			
	----	A. Schnerr & Co ...	1 " " Sep 1/19	30.00			
				$59,466.06	$3949.70		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1919

Date			
	KAMEHAMEHA SCHOOLS		
1	Registrar H. E. King, Bal July Collections,	$ 1,028.29	$
19	" " A/c August " ,	1,483.68	2,511.97
	INTEREST		
1	Olaa Sugar Bonds, $25,000, 6m 6%,	750.00	
	Terr Pub Imp ", 20,000, 6m 4%,	400.00	
5	Maunalua Fishing Co, def rent, $866, 19d 7%,	3.20	
30	Bank deposits, August 2%,	85.05	1,238.25
	FEES (for lease assignments)		
2	Uemura to M. Hirazumi, 1614, Kona,	2.50	
6	Norio " Y. Kauira, 2084, Kapaakea,	2.50	
28	Okumura " N. Kimura, 2071, " ,	2.50	7.50
	KONA SALES		
1	S. Sakitara, per Agent, firewood, Keei,	2.50	2.50
	LAW		
1	N. Funai, per Agent, refund of costs of L. 2234, Kona, advanced May 21/19,	3.00	3.00
	EXPENSE (Incidentals)		
2	H. Kaina, for rewriting Lease 1941a, Ewa,	2.50	
29	M. C. Amana, refund of unexpended balance of moneys advanced Aug 18 - Molokai trip,	49.85	52.35
	ROADS AND SEWERS		
1	Haw'n Contracting Co, per Agent, for tools left over from Keauhou Road work, Kona,	102.45	102.45
	SUNDRY TENANTS		
1/31	As per details, pp 12/17		
	Rents,	22,831.64	
	Taxes,	1,252.05	24,083.69
			$28,001.71

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
1	1646	M. Kumataro	6 mo to Jul 1/19	$ 11.25	$ .85	'18
	1806	J. Toyofuku	18 " " Jul 1/19	46.25	2.60	'17
	1806	J. Toyofuku			3.75	'18
	1817	Wm K. Nahale	12 " " Jan 1/19	50.00	2.10	'17
	1817	Wm K. Nahale			9.35	'18
	1991	Hui o Kealia			54.65	'19 A/c
	2202	H. Kadooka	6 " " Jul 1/19	32.50		
	2226	Annie Waihinano ...	6 " " Jan 1/20	1.00		
	2234	N. Funai	12 " " Jan 1/20	1.00		
	1216	Hon Iron Works Co..	12 " " Aug 1/20	100.00		
	1304a	Kazuichi Nakata.Bal	12 " " Jan 1/20	12.50	4.60	'19
	1361a	Kaui & Kahaleuki ..			9.15	'18
	1437	K. Matsumoto Estate	6 " " Feb 1/20	87.50		
	1521	John Hilo			4.60	'18 "
	1523	Hana Kawi	6 " " Jan 1/20	20.00	7.60	'18
	1562	S. Kuroda	6 " " Jan 1/20	15.00		
	1579	S. Kuroda	6 " " Jan 1/20	15.00		
	1604	Kaai Kinikepa ..A/c	6 " " Jan 1/20	10.00		
	1632	Y. Nomura	6 " " Feb 1/20	12.50	4.70	'18 "
	1742	Lau Sam Hoon	6 " " Jan 1/20	12.50	3.65	'18
	2336	Esther Osberg	6 " " Feb 1/20	14.00		
	----	Trent Trust Co	1 " " Sep 1/19	50.00		
	----	Yoshimoto et al ...			41.60	'18 "
2	812a	J. Kaea	6 " " Jan 1/20	12.50		
	813a	Okamatchi	6 " " Jan 1/20	10.00		
	1002a	Y. Shiraishi	6 " " Jan 1/20	20.00		
	1194a	K. Tsumao	6 " " Jan 1/20	1.50		
	1278	S. Kawano	6 " " Jan 1/20	12.00		
	1288	S. Uhatchi	6 " " Jan 1/20	5.50		
	1289a	I. Mantaro	6 " " Jan 1/20	3.50		
	1290b	T. Heitaro	6 " " Jan 1/20	2.60		
	1310a	C. Aoke	6 " " Jan 1/20	4.85		
	1329	Nishiyama	12 " " Jul 1/19	31.00	5.85	'18
	1340	Sonoda Yotaro	6 " " Jan 1/20	3.30		
	1342	Tanaka Heitaro	6 " " Jan 1/20	2.50		
	1365	S. Taguma	6 " " Jan 1/20	6.70		
	1424	K. Tsumao	6 " " Jan 1/20	9.50		
	1445b	Utunomiya	24 " " Jul 1/19	52.00	8.15	'17
	1445b	Utunomiya			4.90	'18
	1605	M. Kieziro	6 " " Jan 1/20	22.50		
	1610	Tetsu Sonoda	6 " " Jan 1/20	11.50		
	1614	S. Uemura	6 " " Jan 1/20	9.00		
	1615	Ataro Tanaka	6 " " Jan 1/20	9.00		
	1617	M. Morimoto	6 " " Jan 1/20	15.00		
	1619	G. Oshima	6 " " Jan 1/20	15.00		
	1620	Motaro Yamada	6 " " Jan 1/20	15.00		
	1623	T. Nakatsu	6 " " Jan 1/20	27.50		
	1624	Mone Tateyama	6 " " Jan 1/20	15.00		
	1625	F. Yokichi	6 " " Jan 1/20	18.00		
	1626	K. Matsumoto	12 " " Jul 1/20	30.00		
	1639	Umoto Tanekichi ...	6 " " Jan 1/20	12.00		
	1645	S. Mohatchi	6 " " Jan 1/20	20.75		
	1646	M. Kumataro	6 " " Jul 1/19	11.25		
	1647	O. Yoshinobu	6 " " Jan 1/20	26.00		
	2132	Shintalo Oshiro ...	12 " " Jan 1/20	30.00	.35	'18
	2171	Lui Panui	6 " " Jan 1/20	6.00		
	2172	Nihi Mailolo	6 " " Jan 1/20	11.00		
	2173	Opihi Isomura	6 " " Jan 1/20	10.00		
	2175	Sam Kaai	6 " " Jan 1/20	16.00		
	2177	Annie P. Haili	6 " " Jan 1/20	7.50		
	2184	K. Kumulau	6 " " Jan 1/20	5.50		
			Forward	$ 1,011.95	$ 168.45	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$ 1,011.95	$ 168.45	
2	2185	John Mokuohai	6 mo to Jan 1/20	6.00		
	2186	Abbie Kanamu	6 " " Jan 1/20	10.50		
	2198	Kaea Jas Kahele ...	6 " " Jan 1/20	9.50		
	2202	H. Kadooka	6 " " Jul 1/19	32.50		
	2203	K. Tateyama	6 " " Jan 1/20	20.00		
	2227	Kamai Haili	12 " " Jan 1/20	1.00	2.60	'19
	2228	H. Kadooka	12 " " Jan 1/20	12.00	.60	'19
	2229	Mary K. Hea ....Bal	12 " " Jan 1/20	14.00	2.00	'19
	2230	S.B.K. Palau	12 " " Jan 1/20	9.00	.80	'19
	2231	Jos Keliipaakaua ..	12 " " Jan 1/20	24.00	2.10	'19
	2232	Sokichi Uemura	12 " " Jan 1/20	10.00	.90	'19
	2233	Ciriaco Pedro	12 " " Jan 1/20	1.00	1.85	'19
	2259	Manui and wife		1.00		
	815a	J. Manunu	6 " " Jan 1/20	25.00		
	1171	Thos C. White	6 " " Jan 1/20	265.00		
	1199	Nishino	6 " " Jan 1/20	30.00		
	1206a	Yanage Sentaro	6 " " Jan 1/20	18.00		
	1249a	M. Kenji Estate ...	6 " " Jan 1/20	10.50		
	1273	Shipman & White ...	6 " " Jan 1/20	75.00		
	1274	Migita Matataro ...	6 " " Jan 1/20	6.30		
	1275	Matsui Tasaburo ...	6 " " Jan 1/20	11.55		
	1339	Isagawa Torahe	6 " " Jan 1/20	7.90		
	1433	Nipoa Pahia ....Bal	6 " " Jan 1/17	5.95		
	1433	Nipoa Pahia ....A/c	6 " " Jul 1/17	5.05		
	1461	Asoda Naodo	6 " " Jul 1/19	14.50		
	1476	M. Kenji Estate ...	6 " " Jan 1/20	17.50		
	1487	K. Kailiuaua	6 " " Jan 1/20	7.50		
	1517	W. H. Greenwell ...	6 " " Jan 1/20	2,000.50		
	1608	Ikko Sakuhei ...A/c	12 " " Jan 1/19	25.00		
	1611	Zutaro Tokieda	12 " " Jan 1/18	82.00	11.65	'16
	1611	Zutaro Tokieda..A/c	6 " " Jul 1/18	10.00	10.65	'17
	1611	Zutaro Tokieda			15.30	'18
	1621	O. Toyokichi	12 " " Jan 1/20	25.00		
	1651	Kekoa Panui	12 " " Jan 1/20	30.00		
	1716	Eliz Aua Gere	18 " " Nov 1/19	60.00	7.30	'19
	1991	Hui o Kealia	6 " " Jan 1/20	300.00		
	2176	Stanley Helani	6 " " Jan 1/20	15.00		
	2178	Henry Mailolo	6 " " Jan 1/20	6.50		
	2181	Kealoha Pelio	6 " " Jan 1/20	25.00		
	2182	Makena Kaili	6 " " Jan 1/20	22.00		
	2189	T. Kuramitsu	6 " " Jan 1/20	6.00		
	2190	Lono Kaheana	6 " " Jan 1/20	5.00		
	2192	Kala Kealoha	6 " " Jan 1/20	21.00		
	2193	K. Tomiyoshi	6 " " Jan 1/20	8.50		
	2196	Y. Awa	6 " " Jan 1/20	19.00		
	2197	Ah Pau	6 " " Jan 1/20	24.00		
	2199	John Awa	6 " " Jan 1/20	9.00		
	2201	Kukua Kalua	6 " " Jan 1/20	13.00		
	2206	David K. Kealoha ..	6 " " Jan 1/20	6.50		
	2258	J. Miyanishi	6 " " Jan 1/20	7.00		
	2260	Chas Pawai	6 " " Jan 1/20	5.00		
	2261	Chong Akau	6 " " Jan 1/20	9.00		
	2262	D. Matsuda	6 " " Jan 1/20	11.50		
	2263	S. Hirata	6 " " Jan 1/20	11.50		
	2264	D. Matsuda	6 " " Jan 1/20	9.00		
	2265	D. Tanaka	6 " " Jan 1/20	9.00		
	2266	Y. Ueda	6 " " Jan 1/20	10.00		
	2267	Chong Akau	12 " " Jul 1/20	3.00		
	2268	S. Kashima	6 " " Jan 1/20	9.50		
	2269	S. Nishikino	6 " " Jan 1/20	5.50		
				$ 4,465.20	$ 224.20	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$ 4,465.20	$ 224.20	
2	2270	D. Tanaka	6 mo to Jan 1/20	7.50		
	2271	Y. Shiraishi	6 " " Jan 1/20	15.00		
	2272	S. Nishikino	6 " " Jan 1/20	10.50		
	2273	T. Nakatsu	6 " " Jan 1/20	9.00		
	2274	K. Kurihara	6 " " Jan 1/20	19.50		
	2275	H. Paahao	6 " " Jan 1/20	11.00		
	2276	I. Kanekichi	6 " " Jan 1/20	2.50		
	2277	H. Pahao	6 " " Jan 1/20	9.00		
	2278	S. Hirata	6 " " Jan 1/20	17.50		
	2279	K. Kobayashi	6 " " Jan 1/20	12.00		
	2280	M. Saifuku	6 " " Jan 1/20	13.50		
	2281	T. Nakayama	6 " " Jan 1/20	6.50		
	2282	K. Fukushima	6 " " Jan 1/20	9.50		
	2283	S. Kawano	6 " " Jan 1/20	12.00		
	2284	Sadaki Kawano	6 " " Jan 1/20	11.50		
	2285	Migiro Ono	6 " " Jan 1/20	8.50		
	2286	S. Kaku	6 " " Jan 1/20	5.00		
	2287	Y. Ichimura	6 " " Jan 1/20	10.00		
	2288	T. Izu	6 " " Jan 1/20	5.00		
	2289	S. Nakashima	6 " " Jan 1/20	4.00		
	2290	S. Nishiguchi	6 " " Jan 1/20	9.00		
	2291	S. Kaku	6 " " Jan 1/20	8.00		
	2292	T. Izu	6 " " Jan 1/20	10.50		
	2293	Lee Chu Dai	6 " " Jan 1/20	13.00		
	2294	Sadaki Kawano	6 " " Jan 1/20	12.50		
	2295	M. Kawasaki	6 " " Jan 1/20	21.50		
	2296	S. Nishiyama	6 " " Jan 1/20	9.00		
	2297	H. Kawasaki	6 " " Jan 1/20	11.00		
	2298	Chong Yong Am	6 " " Jan 1/20	10.50		
	2299	Chong Yong Am	6 " " Jan 1/20	7.00		
	2300	H. Yamamoto	6 " " Jan 1/20	10.00		
	2301	Song Kun On	6 " " Jan 1/20	7.00		
	2302	H. Kawasaki	6 " " Jan 1/20	7.00		
	2304	R. Hamada	6 " " Jan 1/20	8.50		
	2305	S. Nagayama	6 " " Jan 1/20	11.50		
	2306	H. Paahao	6 " " Jan 1/20	6.00		
	2307	I. Kawai	6 " " Jan 1/20	16.50		
	2309	T. Nakayama	6 " " Jan 1/20	11.00		
	2310	T. Kamigaki	6 " " Jan 1/20	7.00		
	2311	K. Watanabe	6 " " Jan 1/20	5.50		
	2312	N. Kai et al	6 " " Jan 1/20	10.50		
	2313	T. Kamigaki	6 " " Jan 1/20	10.50		
	2314	T. Kamigaki	6 " " Jan 1/20	10.00		
	2315	H. Hirakichi	6 " " Jan 1/20	11.00		
	2316	K. Hayashi	6 " " Jan 1/20	6.50		
	2317	Kim Pong Wo	6 " " Jan 1/20	5.50		
	2318	Lee Chu Dai	6 " " Jan 1/20	6.00		
	2319	S. Nishiyama	6 " " Jan 1/20	1.50		
	2320	H. Yamamoto	6 " " Jan 1/20	2.00		
	2321	Han Kee Ung	6 " " Jan 1/20	12.00		
	2322	Chong Yong Am	6 " " Jan 1/20	5.00		
	2323	Chong Yong Am	6 " " Jan 1/20	5.00		
	2324	Cho Wan Sik	6 " " Jan 1/20	5.50		
	2325	Wo Hik Chew	6 " " Jan 1/20	5.50		
	2326	T. Kamigaki	6 " " Jan 1/20	5.00		
	2327	K. Ishikawa	6 " " Jan 1/20	7.50		
	2328	K. Ishikawa	6 " " Jan 1/20	7.50		
	2329	H. Murazane	6 " " Jan 1/20	6.50		
	2330	H. Shishido	6 " " Jan 1/20	6.50		
	2331	J. Miyashiro	6 " " Jan 1/20	5.00		
			Forward	$ 5,000.70	$ 224.20	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$ 5,000.70	$ 224.20	
2	2332	H. Murazane	6 mo to Jan 1/20	6.00		
	2333	K. Munemasa	6 " " Jan 1/20	6.00		
	2334	T. Kamigaki	6 " " Jan 1/20	5.00		
	2335	Lee Chu Dai	6 " " Jan 1/20	6.50		
	752a	Tuck Lee Yuen	6 " " Feb 1/20	112.50		
	955	Mrs D Kali	12 " " Jul 1/20	10.00	6.85	'19
	2125	Mary K. Christ	6 " " Feb 1/20	18.75	7.70	'19
	----	Hwn Electric Co ...	1 " " Sep 1/19	5.00		
	----	Hon Planing Mill ..	1 " " Sep 1/19	40.00		
4	1052	C.H.Pack Hoo et al.	1 " " Sep 1/19	33.35		
	1474	H. S. P. A.	6 " " Feb 1/20	625.00		
	1564	Jiro Tamamoto	6 " " Jan 1/20	11.00	7.70	'19
	1586	Rokunojo Arimoto ..	6 " " Feb 1/20	12.50	4.70	'19 A/c
	1690	Nisaku Miyasaki ...	6 " " Feb 1/20	25.00		
	1703	Mariah K. Low ..Bal	6 " " Jan 1/20	5.00	18.10	'19
	1790	Mika Nakashige	6 " " Jan 1/20	17.50	5.05	'19
	2088	K. Kajimura	6 " " Dec 1/19	8.50	12.10	'19
	2141	Hilo Sugar Co	6 " " Feb 1/20	5,755.00		
	2236	Ishi Takeuchi	6 " " Jan 1/20	18.75		
	2303	Tokichi Ege	6 " " Jan 1/20	16.50		
	2337	Tasako Kubo	6 " " Jan 1/20	17.00		
	2338	Tasako Kubo	6 " " Jan 1/20	10.50		
	2339	Kim Chong Hun	6 " " Jan 1/20	6.50		
5	914	Jos P. Mendonca ...	6 " " Feb 1/20	125.00	46.30	'19
	960a	Maunalua Fish ..Bal	6 " " Aug 1/19	500.00	366.00	'19 "
	1831	Jennie Kimokeo	6 " " Mar 1/20	12.50	4.60	'19
	2008	Francisco Volpe ...	6 " " Jan 1/20	52.50	9.60	'19 "
6	1122a	Wong Fat	6 " " Jan 1/20	145.00	38.30	'19 Bal
	1269	Yee Fong	6 " " Feb 1/20	60.00	23.80	'19 "
	1356a	Ching Quon Yuen ...	6 " " Feb 1/20	50.00	18.30	'19
	1540	S. Hironaka	6 " " Jan 1/20	56.00	20.50	'19
	1559	Alfred Kaile ...A/c	6 " " Jan 1/19	5.00		
	1720	K. Sakata	6 " " Jan 1/20	5.00	1.85	'19
	2084	H. Norio			8.85	'19 "
	2161	J. G. Dassel	1 " " Sep 1/19	33.50		
9	2120	Otojiro Kubo	6 " " Jan 1/19	12.50	2.95	'19
	927	Loo C. Sam Est..Bal	6 " " Oct 1/19	56.85	45.75	'19
	1375	Kam Investm't Co ..	12 " " Jul 1/20	5.00	.45	'19 "
	1864	Kam Investm't Co ..	6 " " Jan 1/20	82.50	32.05	'19
	2091	T. Nii	6 " " Jan 1/20	49.50	36.20	'19 "
	2100	Loo Goon .....A/c	6 " " Jan 1/19	200.00		
	2156	Hon R. T. & L. Co..	12 " " Aug 1/20	100.00		
	2342	Mansueto Perez	6 " " Feb 1/20	22.50		
11	1481a	Jos Roman Amorin ..	1 " " Sep 1/19	30.00		
	1993	Priscilla S. Clarke			19.60	'19 A/c
	----	Lee Newton	1 " " Sep 1/19	110.00		
12	1268	I. Takano, Trustee.	1 " " Sep 1/19	20.00		
	1518	W. G. Let			52.70	'19
	2093	Yoshigiro Iwamoto..	6 " " Dec 1/19	29.00		
	2148	Mau Sing Wai Co ...	12 " " Aug 1/20	15.00		
	2148	Mau Sing Wai Co ...			2.30	'19 Bal
13	1512	Takamoto Sanzo	6 " " Jan 1/20	10.00		
	1603	Kamekichi Hayashi..	6 " " Jan 1/20	40.00	12.80	'19
	1789	Von Hamm Young Co..	6 " " Feb 1/20	900.00		
14	1401	Waialua Agl Co..A/c	12 " " Oct 1/19	4,708.77		
15	1599	Ikaia Kaaihue	6 " " Jan 1/20	20.00	9.15	'19
	1745	Benny & Co	2 " " Sep 1/19	120.00		
	2159	K. Hirano	1 " " Sep 1/19	125.00	30.00	'19 A/c
16	1860	Spalding Const Co..	6 " " Feb 1/20	50.00		
19	1270	Kona Tobacco Co ...	6 " " Jul 1/19	150.00		
		Forward		$19,673.67	$1068.45	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$19,673.67	$1068.45	
19	1529	John Namaielua..Bal	6 mo to Jan 1/20	10.00	13.00	'19
	1951	Buckley & Huddy Bal	6 " " Dec 1/19	108.75		
	2019	Akitaro Nakano	6 " " Dec 1/19	20.00	8.30	'19 A/c
20	1638a	Okuno Tsuru	6 " " Feb 1/20	17.50	8.80	'19
	1863	Okuno Tsuru	6 " " Feb 1/20	15.00	8.80	'19
	----	Catton, Neill & Co.	1 " " Sep 1/19	50.00		
22	2009	Tsutsumi Matsuhei..	6 " " Jan 1/20	37.50	13.75	'19
	2102	Leong Chee	6 " " Jan 1/20	22.00	7.15	'19
					1.00	'19 "
23	131c	Joseph Aiau				
	776	Y. Yoshikawa	1 " " Sep 1/19	75.00		
	---	Schuman Carriage Co	3 " " Nov 1/19	45.00		
25	704	Hon Plant Co ...A/c	12 " " Sep 1/19	1,299.90		
	916	Pang Chew Estate ..	1 " " Sep 1/19	150.00		
	1629	U. Shinagawa	6 " " Feb 1/20	12.50		
	2027	Kamenosuki Koyanagi	6 " " Feb 1/20	60.00		
	----	Board of Health ...	12 " " Jul 1/20	5.00		
26	1219	J.B.Castle Est..Bal	12 " " Jan 1/19	312.82		
	2368	John D. Paris Est..	6 " " Jan 1/20	100.00		
	1629	U. Shinagawa			9.35	'19
27	2344	Chang Akau	12 " " Jul 1/20	24.00		
	2345	Takematsu Izu	6 " " Jan 1/20	20.00		
	2346	Tatsuma Matsumoto..	6 " " Jan 1/20	21.25		
	2347	Fukutaro Sakaguchi.	6 " " Jan 1/20	17.00		
	2348	Kango Kilihara	6 " " Jan 1/20	20.00		
	2350	Tokikichi Yoshimura	6 " " Jan 1/20	12.50		
	2351	Seisaku Kaku	6 " " Jan 1/20	10.00		
	2352	Yoziro Shiraishi ..	6 " " Jan 1/20	12.50		
	2353	Yohei Hirata	6 " " Jan 1/20	19.25		
	2354	Rikizo Kimura	6 " " Jan 1/20	16.25		
	2355	Otojiro Shiraishi..	6 " " Jan 1/20	10.00		
	2356	Goichi Yamasawa ...	6 " " Jan 1/20	12.50		
	2357	Tokuhei Nakayama ..	6 " " Jan 1/20	10.00		
	2358	Tomokichi Shiraishi	6 " " Jan 1/20	20.00		
	2359	Kango Kilihara	6 " " Jan 1/20	12.50		
	2360	Tsunematsu Izu	6 " " Jan 1/20	15.00		
	2361	Aehachi Nishijima..	6 " " Jan 1/20	10.00		
	2362	Chugoro Yamada	6 " " Jan 1/20	12.50		
	1051	Pang Lum Mow	1 " " Sep 1/19	16.65		
	917	Pang Lum Mow	1 " " Sep 1/19	66.65		
	1514	Uichi Oda	6 " " Jan 1/20	16.00	5.85	'19
29	1722	J. Kaalouahi	6 " " Jan 1/20	12.00	3.30	'19
	1723	J.W.Kaloheaulani ..	6 " " Jan 1/20	8.00	2.25	'19
	1725	Rose K. Clark	6 " " Jan 1/20	13.00	3.65	'19
	1729	Moohila	6 " " Jan 1/20	4.00	1.15	'19
	1730a	S. W. Kiakahi	6 " " Jan 1/20	8.75	2.45	'19
	1731	Kapika Kupihea Est.	12 " " Jul 1/20	12.00	1.65	'19
	1732	Paahao Nahoopii ...	6 " " Jan 1/20	10.50	2.95	'19
	1735	Matsui Usaki	6 " " Jan 1/20	18.50	5.15	'19
	1736	Sol Fuller .....A/c	6 " " Jan 1/20	5.00		
	1737	Wm Nueku	6 " " Jan 1/20	5.00	1.40	'19
	1738	J. Kamanao	6 " " Jan 1/20	4.00	1.15	'19
	1739	Sam Kaulili	6 " " Jan 1/20	15.50	4.35	'19
	1727	G. Kaopuiki	6 " " Jan 1/20	6.00	1.65	'19
	1740	D. Kapawai .....A/c	18 " " Jul 1/19	10.00		
	1743	L.K.Kaalouahi	6 " " Jan 1/20	14.50	4.00	'19
	1756	R.W.Kamakahi	6 " " Jan 1/20	15.00	4.20	'19
	1762	J. Kanikau Estate..	6 " " Jan 1/20	5.00	1.40	'19
	1769	J.L.Wailiula, Tr ..	6 " " Jan 1/20	50.00	2.00	'19
	1774	Lui Cheong	12 " " Apl 1/20	30.00	4.20	'19
	1634	C.W.Macfarlane	6 " " Feb 1/20	13.00	2.35	'19 Bal
			Forward	$22,648.94	$1193.70	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$22,648.94	$1193.70		
29	1829	Wm Nueku	12 mo to Mar 1/20	3.00	.45	'19	
	2166	Pale Kolomaio	12 " " Oct 1/19	1.50	.05	'18	
	2166	Pale Kolomaio			.15	'19	
	2168	Matsui Usaki			.25	'19	
	2223	Hosea Nahoopii			.70	'19	
30	340c	R. W. Holt	6 " " Jan 1/20	10.00	1.80	'19	Bal
	1204a	Kaolu Hayashi	12 " " Jul 1/20	20.00	2.95	'19	
	1447	Jonathan Aiau	12 " " Jun 1/20	10.00	.90	'19	"
	1791	Kualii Hore			3.65	'19	"
	478b	Kealoha .....Bal	6 " " Jan 1/20	10.00			
	1556	Wm A. Kane .....A/c	6 " " Jul 1/19	6.70	3.30	'18	"
	1717	Geo S. Ikeda	6 " " Feb 1/20	14.00	5.10	'19	
	2159	K. Hirano			16.20	'19	A/c
	2216	H. Kawate	6 " " Feb 1/20	37.50	13.75	'19	
	----	John Kaohele	12 " " Mar 1/20	40.00	9.10	'19	
	----	A. Schnerr & Co ...	1 " " Oct 1/19	30.00			
				$22,831.64	$1252.05		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

SEPTEMBER, 1919

Date			
	KAMEHAMEHA SCHOOLS		
2	Registrar H. E. King, Bal Aug Collections, ..	$ 1,392.95	$
16	" " A/c Sep " , ..	3,767.73	5,160.68
	INTEREST		
10	Territorial Hotel Co, on Frontage Tax bal, $503.79, 12m 6%, ...	30.23	
15	Third Liberty Bonds, $5000.00, 6m 4¼%, ..	106.25	
16	Kamehameha Alumni Note, 1021.71, 3m 6 %, ..	15.33	
30	Bank deposits, September 2%, ...	75.88	227.69
	FEES (for lease assignments)		
3	Nishibata to I. Yamamoto, 2077, Kapaakea, ..	2.50	
5	Nakata " F. K. Archer, 1304a, Ewa, ...	2.50	
19	Hayashi " I. Kambara, 1204a, Waialua, ...	2.50	
23	Oda " S. Tomita, 1514, Kapaakea, ...	2.50	
24	Kumalae " G. P. Cooke, 531c, " , ...	2.50	
29	Matsuhei " H. Yoshimura, 2009, Ewa, ...	2.50	
	Sekimoto " T. Arita, 2013, Manoa, ...	2.50	
30	Atebara " M. Tamura, 1368, Hilo, ...	2.50	
	Miyao " K. Kawasaki, 1665a, ", ...	2.50	
	Lau " H. I. Young, 2207, ", ...	2.50	
	Sumida " M. Dodo, 2209, ", ...	2.50	
	Terada " C. Chong Man, 2237, ", ...	2.50	30.00
	FIREWOOD SALES (Kunana, Ewa)		
5	H. K. Awailua, for 1 fallen tree, ...	1.50	
8	G. M. Yamada, A/c contract:		
	49.4 cords @ $3.00, ... $148.20		
	62.8 " @ 1.50, ... 94.20	242.40	243.90
	AUTO EXPENSE		
9	Com. Union pol 64350, return premium on Ford car 4261, $700, one yr to Aug 9/20, a/c rate reduction from 2% to 1.5%, ...	3.50	3.50
	SURVEYING		
17	J. B. Mann, refund of unexpended balance of moneys advanced April 8/July 12, 1919, a/c Punaluu survey, Kau, Hawaii, ...	81.16	81.16
	INSURANCE (Delmonico Bldg)		
	Return premiums due to rate reduction:		
27	Royal pol 33584, $4500, expir'g Sep 16/20	13.17	
29	Calif " 501005, 4500, " Sep 19/20	13.25	
	Hartford " 8517, 3000, " Sep 19/20	8.85	35.27
	LAW (Paunau Boundary lease)		
23	G. M. Collins, refund of unexpended balance of moneys advanced Sep 19, a/c expenses - Lahaina trip, ...	26.00	26.00
	EXPENSE (Incidentals)		
15	Am Society Mec Engineers, refund adv of Aug. 9 for Eng Index Annual 1918, none in stock,	3.00	3.00
	Forward		$ 5,811.20

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

SEPTEMBER, 1919

Date		$		$	
	Brought Forward			5,811	20
	SALES OF LAND				
8	Lahaina Agricultural Co, for 1.68 acres in Aki, Lahaina, Maui, deed dated Aug 29/19,..	1,800	00		
29	Michael K. Ianua, for 8831 sq ft in Kapalama Honolulu, deed this date, ...	1,000	00	2,800	00
	BUILDINGS A/C				
27	Mark Kung, a/c purchase price of old bldgs, Kukui St, Hon, on portion of old Lease 2159	200	00	200	00
	FRONTAGE TAXES				
10	Territorial Hotel Co, a/c principal assessment of Sep 11/16, Helumoa, Waikiki, ...	71	97		
23	Catton, Neill & Co, Richards St Improvement Assessment of Sep 18/19, Lease 713, ...	22	68		
24	Schuman Carriage Co, a/c principal Richards St Improvement Assessment of Sep 18/19, $1500.89, Lease 1655, ...	300	89	395	54
	SUNDRY TENANTS				
1/30	As per details pp 20/22				
	Rents, ...	27,915	81		
	Taxes, ...	2,824	10	30,739	91
				$39,946	65

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
2	1082b	Asagi Otuichi	6 mo to Mar 1/20	$ 37.50	$	
	522c	Territorial Hotel..	3 " " Dec 1/19	375.00		
	1224	Territorial Hotel..	3 " " Dec 1/19	50.00		
	1439	H. W. Cleveland ...	6 " " Mar 1/20	25.00	4.55	'19 Bal
	1778	J.B.Atherton Est ..	6 " " Mar 1/20	200.00		
	1830	Mary K. Awailua ...	6 " " Mar 1/20	25.00	9.15	'19
	1872	H.K.Awailua, Tr ...	6 " " Mar 1/20	12.50		
	1952	Oahu College Tr ...	6 " " Mar 1/20	26.25		
	----	Trent Trust Co	1 " " Oct 1/19	50.00		
3	744	Haleiwa Hotel Co ..	12 " " Sep 1/20	100.00		
	1185	Haleiwa Hotel Co ..	12 " " Sep 1/20	5.00		
	1467	Waiahole Water..A/c	6 " " Jul 1/19	5,922.96		
	1588	Woodlawn D. & S. Co	6 " " Jan 1/20	12.50		
	1770	Kyoyei Shokwai	3 " " Dec 1/19	120.00	65.80	'19 "
	1694	K. Sato	6 " " Feb 1/20	20.00	7.05	'19
	1867	Amoy Amasin	6 " " Mar 1/20	20.00	3.50	'19 "
	1872	H. K. Awailua			4.60	'19
	2256	Yet Hing .....Bal	6 " " Jan 1/20	5.00		
	----	Hwn Electric Co ...	1 " " Oct 1/19	5.00		
4	700a	Hon Plantation Co..	6 " " Mar 1/20	600.00		
	925	Hon Plantation Co..	6 " " Mar 1/20	1,165.00		
	1262	Hon Plantation Co..	6 " " Mar 1/20	750.00		
	1322a	Hon Plantation..A/c	12 " " Sep 1/20	600.00		
	1493	Hon Plantation Co..	6 " " Mar 1/20	245.00		
	1494	Hon Plantation Co..	6 " " Mar 1/20	290.00		
	1052	C.H.Pack Hoo et al.	1 " " Oct 1/19	33.35		
	1277	K. Matsumoto Est ..	3 " " Dec 1/19	75.00		
	1412	Am Jap Investm't Co	6 " " Mar 1/20	125.00	42.30	'19 "
	1767	Eli Mitchell	6 " " Feb 1/20	12.50	4.60	'19
	1954	V. R. Isenberg	6 " " Mar 1/20	45.00		
	1955	V. R. Isenberg	6 " " Mar 1/20	60.00		
	1961	V. R. Isenberg	6 " " Mar 1/20	92.50		
	1960	L. T. Peck	6 " " Mar 1/20	105.00		
	2007	Eli Mitchell	6 " " Feb 1/20	12.50	4.60	'19
	2161	J. G. Dassel	1 " " Oct 1/19	33.50		
5	1499	Jas H. Love	1 " " Mar 1/19	100.00	50.00	'19 A/c
	1702	Wakanoski Hamamura.	6 " " Mar 1/20	15.00	6.05	'19
	1740	D. Kapawai.....Bal	18 " " Jul 1/19	9.50	1.80	'18
	1740	D. Kapawai.....A/c	6 " " Jan 1/20	2.70		
6	336a	Jas Wight Est	6 " " Mar 1/20	150.00		
	1401	Waialua Agl Co..A/c	12 " " Oct 1/19	4,878.79		
	1628	K. Inouye	6 " " Feb 1/20	12.50	9.35	'19
	1765	Hansuke Yamada	6 " " Mar 1/20	14.00	5.10	'19
8	713	Catton, Neill & Co.	3 " " Dec 1/19	300.00		
	1637	San Shiro Umeda ...	6 " " Mar 1/20	17.00	6.60	'19
	1828	Sing Chong Co	6 " " Mar 1/20	100.00	18.30	'19 Bal
	1875	Geo Yamada	6 " " Mar 1/20	100.00	37.15	'19
	----	Catton, Neill & Co.	1 " " Oct 1/19	50.00		
9	1604	Kaai Kinikapo ..Bal	6 " " Jan 1/20	10.00		
	1672	Sue Ng .....A/c	6 " " Jan 1/20	15.00		
	1707	John Andrade	6 " " Feb 1/20	25.00	5.95	'19
	1871	Mariah K. Low	6 " " Feb 1/20	25.00	5.00	'19 A/c
	2160	Kalaweamoku Keanu..	6 " " Jan 1/20	37.00	3.00	'19 "
10	1166	W. E. Rowell Est ..	6 " " Mar 1/20	150.00		
	1219	J. B. Castle Est ..	6 " " Jul 1/19	2,000.00		
	1481a	Jos Roman Amorin ..	1 " " Oct 1/19	30.00		
	1630	A. Kano	6 " " Feb 1/20	12.50	9.35	'19
	1635	Iokewe Kalumai..A/c	6 " " Jan 1/20	5.00		
	1668	Kaihawai .....A/c	6 " " Dec 1/19	10.00		
	1800	M. Nishihara, Tr ..	6 " " Jan 1/20	12.50	18.65	'19
	1913	J. Shiomi	6 " " Feb 1/20	12.50	9.35	'19
			Forward	$19,350.05	$ 331.80	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$19,350.05	$ 331.80		
10	2128	Chun Bun	6 mo to Mar 1/20	18.75	6.05	'19	
	2157	Hon R. T. & L. Co..	6 " " Aug 1/19	5.66			
	2159	K. Hirano	1 " " Oct 1/19	75.00			
11	828	Hop Wo Wai	12 " " Jul 1/20	25.00	1.45	'19	
	1660	McCandless &Dowsett	6 " " Jan 1/20	125.00			
	1686	Chung Chock			32.95	'19	
	1753	Pac Engineering Co.	6 " " Mar 1/20	212.50			
	1771	Y. S. Kau	6 " " Mar 1/20	15.00	6.50	'19	
	----	Hon Planing Mill ..	1 " " Oct 1/19	40.00			
	----	I. I. S. N. Co	1 " " Oct 1/19	50.00			
	----	J. L. Young	6 " " Mar 1/20	50.00			
	2154	E. A. Mott-Smith ..	6 " " Mar 1/20	30.00			
12	1171	Thos C. White			98.20	'19	
	1273	Shipman & White ...			27.80	'19	
	1307	Yoichi Sumi	12 " " Jan 1/19	37.20	1.20	'17	
	1307	Yoichi Sumi	12 " " Jan 1/20	37.20	7.40	'18	
	1307	Yoichi Sumi			7.25	'19	
	1454	Wo Fat	6 " " Jan 1/19	22.50	10.35	'18	
	1457	Yutaro Horita	6 " " Jan 1/20	27.50			
	1517	W. H. Greenwell ...			585.60	'19	
	1806	J. Toyofuku	6 " " Jan 1/20	18.50			
	1883	Park Chung Hi			1.25	'19	Bal
	2180	Apana Naha	6 " " Jan 1/20	6.50			
	2188	Harry Haiha	6 " " Jan 1/20	8.00			
	2200	T. Fujimatsu			.90	'19	
	2343	Kailani Wright	12 " " Jul 1/20	2.00			
	888	John Gaspar	6 " " Mar 1/20	137.50	54.40	'19	
	1731	K. Kupihea Est..A/c	6 " " Jan 1/21	5.00			
	1953	D.P.R.Isenberg Est.	3 " " Dec 1/19	125.00			
	1956	Annie H. Parke	6 " " Mar 1/20	55.00			
	1957	W.C.Parke Est	6 " " Mar 1/20	55.00			
13	1695	P. C. Lane	6 " " Mar 1/20	30.00	9.15	'19	
	1751	E.D.K.Withington ..	6 " " Jan 1/20	15.00	4.20	'19	
	1764	Au Hoon	6 " " Nov 1/19	18.00			
15	1524	Hopii Moses Wire ..	6 " " Jan 1/20	20.00	13.00	'19	
	1556	Wm A. Kane .....A/c	6 " " Jul 1/19	10.00			
	2094	H. Hiramoto	6 " " Jan 1/20	17.50	12.50	'19	"
	2133	M'l M. Ferreira ...	6 " " Mar 1/20	30.00			
	----	Allen & Robinson ..	1 " " Sep 1/19	60.00			
	----	Hon Planing Mill ..	1 " " Oct 1/19	60.00			
	----	Lee Newton	1 " " Oct 1/19	110.00			
16	1354a	Con Amusement Co ..	3 " " Dec 1/19	600.00			
	----	Mary K. Brown	6 " " Dec 1/19	50.00	97.45		
18	1322a	Hon Plantation A/c	12 " " Sep 1/19	11.90			
	1807	Frank Carvalho	6 " " Feb 1/20	12.50	4.60	'19	
	2078	S. Maemoto	6 " " Dec 1/19	6.00	8.40	'19	
19	1268	I. Takano, Tr	1 " " Oct 1/19	20.00			
	1914	S. Tarutani	6 " " Feb 1/20	12.50	9.35	'19	
	1996	Hon Poi Factory ...	6 " " Mar 1/20	117.50	29.75	'19	"
22	1593	Masakichi Ito	6 " " Mar 1/20	15.00			
	1763	Shina Akisaki	6 " " Mar 1/20	20.00	9.15	'19	
					10.50	'19	
23	231b	H. Tsunoda					
	2249	H. Tsunoda	12 " " Jan 1/20	3,700.00	846.40	'19	
	2162	Lum Chong	6 " " Feb 1/20	75.00	40.25	'19	
24	531c	Jonah Kumalae			30.25	'19	"
	776	Y. Yoshikawa	1 " " Oct 1/19	75.00			
	1584	T. Yamashita	6 " " Apl 1/20	14.00	5.50	'19	
	1873	Cal Hwn Packing Co.	6 " " Mar 1/20	175.00	89.95	'19	
25	1157a	H. Tsunoda			13.45	'19	
	1718	S. Tanaka			6.05	'19	
		Forward		$25,808.76	$2413.00		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$25,808.76	$2413.00		
25	1745	Benny & Co	1 mo to Oct 1/19	60.00			
	1764	Au Hoon			10.45	'19	
	1989	Hee Fat			143.05	'19	
	2124	Dong Chung	6 " " Jan 1/20	37.00	14.80	'19	
	2135	Matsujiro Tanimura.	6 " " Mar 1/20	22.00	8.80	'19	
	2213a	S. Tanaka			17.10	'19	
26	1633	H. Takamatsu	6 " " Mar 1/20	17.50	8.80	'19	
	1804	Frank Andrade	6 " " Jan 1/20	186.50	68.25	'19	
	1959	A. J. Campbell	6 " " Mar 1/20	90.00			
27	917	Pang Lum Mow	1 " " Oct 1/19	66.65			
	1051	Pang Lum Mow	1 " " Oct 1/19	16.65			
29	1463	Chang Chock Hing ..	6 " " Mar 1/20	25.00	8.45	'19	Bal
	1550	Geo W. Keawe ...A/c	6 " " Jan 1/20	10.00			
	1675	M. K. Ianua			11.00	'19	
30	1499	Jas H. Love	1 " " Apl 1/19	100.00	50.00	'19	A/c
	1556	Wm A. Kane .....A/c	6 " " Jul 1/19	10.00			
	----	A. Schnerr & Co ...	1 " " Nov 1/19	30.00			
	490a	R.A.Lyman Est	6 " " Jan 1/20	112.50			
	760a	Lucas & Guard	6 " " Jan 1/20	150.00			
	1096	Albert Correa			8.95	'19	"
	1102a	B. Ushijima	6 " " Feb 1/20	15.00			
	1214	Sui Fook	6 " " Jan 1/20	15.00			
	1260	Jitsuo Koshi	6 " " Mar 1/20	25.00			
	1292	C. F. Bradshaw	6 " " Jan 1/20	7.50			
	1293	Tadaichi Doi	6 " " Jan 1/20	7.50			
	1298	John G. Serrao	12 " " Jul 1/20	15.00			
	1321	C. F. Bradshaw	6 " " Jan 1/20	7.50			
	1325	L. Chau	6 " " Feb 1/20	7.50			
	1332a	C. F. Bradshaw	6 " " Jan 1/20	60.00			
	1346	Iida & Inouye	6 " " Nov 1/19	20.00	26.75	'19	
	1358	C. F. Bradshaw	6 " " Jan 1/20	20.00			
	1363	Mana Trans Co	12 " " Jul 1/20	140.00			
	1367	Y. Sakuda	6 " " Jan 1/20	7.50			
	1368	J. Atebara	6 " " Jan 1/20	7.50			
	1389	M. Matsuda	6 " " Mar 1/20	15.00			
	1390	Sui Fook	6 " " Mar 1/20	10.00			
	1413	W. Inada	6 " " Feb 1/20	20.00	20.75	'19	
	1452	Mana Trans Co	6 " " Mar 1/20	60.00			
	1469	Mana Trans Co	6 " " Mar 1/20	60.00			
	1697	W. S. Wise	6 " " Feb 1/20	45.00			
	1810	Kil Military Camp..	12 " " Sep 1/20	50.00			
	1819	Young K. Yok et al.	6 " " Jan 1/20	25.00			
	1822	S. Hata	6 " " Feb 1/20	96.25			
	1837	G. H. Vicars	6 " " Mar 1/20	25.00			
	2254	Lai Hip Est	6 " " Jan 1/20	147.50			
	1077	Lai Hip Est			13.95	'19	Bal
	2255	H. Kuratsu	6 " " Nov 1/19	105.00			
	2257	S. Hamamoto	6 " " Jan 1/20	110.00			
	----	S. P. Peterson	3 " " Oct 1/19	12.00			
	----	Mana Trans Co	3 " " Dec 1/19	37.50			
				$27,915.81	$2824.10		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

OCTOBER, 1919

Date			
	KAMEHAMEHA SCHOOLS		
1	Registrar H. E. King, Bal Sep Collections,..	$ 4,666.86	$
20	" " A/c Oct " ,..	1,058.92	5,725.78
	INTEREST		
1	Hawaii Cons Ry Bonds, ... $44,000, 6m 5 %	1,100.00	
	Mut Telephone " ..... 22,000, 6m 5 %	550.00	
9	Matsugoro, Sales Agreement,. 398, 6m 7 %	13.93	
	Maunalua Fishing Co, def rent 2,000, 1m 6 %	10.00	
15	Fourth Liberty Bonds, ... 40,000, 6m 4¼%	850.00	
31	Bank deposits, October, 2%	89.83	2,613.76
	FEES (for lease assignments)		
4	Kurihara to T. Nakahara, 2024, Kapalama.	2.50	
9	Castle Est " Koolau Agl Co, 1219, Punaluu,.	2.50	
	Castle Est " Koolau Agl Co, 1345, Punaluu,.	2.50	
22	Tsunoda " Hon Plantn Co, 2249, Kapalama,	2.50	
	Tsunoda " Hon Plantn Co, 2341, Kapalama,	2.50	
24	Yates " M. Caballero, 1712, Ewa, ...	2.50	15.00
	KONA SALES		
11	T. C. White, Agent, collections for coffee sold from unleased Keei lots:		
	John David	5.00	
	Takaki	15.00	20.00
	INSURANCE (Delmonico Warehouse)		
27	Return premium due to rate reduction on Underwriters pol 751972, $6000, 12m to Sep 19/20, ...	16.90	16.90
	PROPERTY TAXES (1919)		
30	Anahulu Land Co, refund of advance on land at Paalaa-kai, Waialua sold to it this date	1.10	1.10
	SALES OF LAND		
	At Paalaa-kai, Waialua, Oahu:		
13	J. K. Smith, 0.32 acre, deed Oct 13/19,.	100.00	
17	Kaala Land Co 2.58 acres " " 14/19,.	1,112.08	
30	Anahulu Land Co 4.42 acres " " 30/19,.	1,239.00	2,451.08
	BUILDINGS A/C		
25	Mark Kung, bal purchase price of old bldg, Kukui St, Hon, sold from part of old Lease 2159, ...	300.00	300.00
	SUNDRY TENANTS		
1/31	As per details, pp 24/26		
	Rents, ...	22,997.70	
	Taxes, ...	1,051.50	24,049.20
			316
			$35,192.82

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
1	528a	J. B. Castle Est ..	6 mo to Oct 1/19	$ 2,010.00	$	
	687a	Waiohinu Agl Co ...	6 " " Apl 1/20	500.00		
	1200	Hakalau Plantation.	6 " " Apl 1/20	1,092.50		
	1201	Hwn Agl Co	6 " " Apl 1/20	1,750.00		
	363b	Maunalua Ranch Co..	6 " " Apl 1/20	1,337.50		
	1553	Sun Tai Wai Co	6 " " Apl 1/20	25.00		
	1631	I. Kodama	6 " " Feb 1/20	25.00	18.65	'19
	1667	S. Mimura	6 " " Mar 1/20	17.00	7.15	'19
	1792	Lung Do Wai Co	6 " " Apl 1/20	50.00	16.40	'19 Bal
	1962	Daisy P. B. Smith..	6 " " Apl 1/20	75.00		
	1964	Martha Waterhouse..	6 " " Apl 1/20	75.00		
	1966	Maud B. Cooke	6 " " Apl 1/20	70.00		
	2000	Hon C. & D. Co..A/c	3 " " Jan 1/20	625.00		
	2159	K. Hirano			55.00	'19 "
	----	Haleiwa Hotel Co ..	2 " " Dec 1/19	20.85		
	----	Hon Planing Mill ..	1 " " Nov 1/19	40.00		
	----	I. I. S. N. Co	1 " " Nov 1/19	50.00		
	----	Kahaulelio	6 " " Apl 1/20	6.00		
	----	Trent Trust Co	1 " " Nov 1/19	50.00		
2	691a	Tomokuni Iwanaga ..	6 " " Mar 1/20	37.50	36.60	'19
	921a	Kilauea Vol House..	6 " " Apl 1/20	250.00	91.50	'19 "
	1052	C.H.Pack Hoo et al.	1 " " Nov 1/19	33.35		
	1360	K. Matsumoto Est ..	3 " " Jan 1/20	63.00		
	1373	K. Matsumoto Est ..	6 " " Apl 1/20	225.00		
	1401a	Waialua Agl Co	6 " " Apl 1/20	1,250.00		
	1500	Kilauea Vol House..	12 " " Oct 1/20	20.00	1.80	'19 "
	1604	Kaai Kinikapu			5.00	'19 A/c
	1967	Jas D. Dole	6 " " Apl 1/20	70.00		
	1975	Chas H. Atherton ..	6 " " Apl 1/20	75.00		
	1976	Chas R. Hemenway ..	6 " " Apl 1/20	75.00		
	1978	Addie De Freest ...	6 " " Apl 1/20	37.50		
	1979a	Edward M. Ehrhorn..	6 " " Apl 1/20	37.50		
	1979b	Trent Trust Co	6 " " Apl 1/20	37.50		
	2010	Helen Ferreira	6 " " Mar 1/20	12.50	4.60	'19
	----	B.P.Bishop Museum..	6 " " Apl 1/20	168.00		
	----	C.R.Bishop Trust ..	6 " " Apl 1/20	168.00		
	----	Hwn Electric Co ...	1 " " Nov 1/19	5.00		
	----	Nautaro Hamada	6 " " Mar 1/20	12.50		
	----	I. Fujikawa	12 " " Jan 1/20	25.00		
3	895a	Sing Chong Co	12 " " Oct 1/20	25.00	2.30	'19 Bal
	1180	Theo T. Meyer	6 " " Apl 1/20	187.50		
	1705	Mary K. Christ	6 " " Apl 1/20	12.50	6.05	'19
	1708	Tom Tai Tong	6 " " Apl 1/20	28.00	10.25	'19
	1769	J.L.Wailiula, Tr ..			4.85	'19 "
	1963	E. A. McInerny	6 " " Apl 1/20	62.50		
	1977	M. E. Grossman	6 " " Apl 1/20	75.00		
	1987	Prot Episc Church..	6 " " Apl 1/20	37.50		
4	1871	Mariah K. Low			5.45	'19 "
	2024	K. Kurihara			12.65	'19
	2136	Lulu J. Greenwell..	6 " " Apl 1/20	180.00	38.65	'19 "
	----	K. Furuya	6 " " Apl 1/20	23.00	9.15	'19
6	916	Pang Chew Est	1 " " Oct 1/19	150.00		
	1521	John Hilo			4.55	'19 "
	1816	Taro Okubo	3 " " Jan 1/20	90.00	35.85	'19 "
	1968	F.R.Yarrow et al ..	6 " " Apl 1/20	37.50		
	1985	Elizabeth Schaefer.	6 " " Apl 1/20	75.00		
	2208	Kuniichi Yoshimura.	6 " " Apl 1/20	20.00	6.70	'19
7	1572	T. Yamasaki	6 " " Mar 1/20	15.00	7.70	'19
	1965	F. C. Atherton	6 " " Apl 1/20	75.00		
	1973	Guard & Morgan	6 " " Apl 1/20	75.00		
8	790a	K. Umemoto	6 " " Apl 1/20	25.00	3.65	'19 "
			Forward	$11,614.70	$ 384.50	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$11,614.70	$ 384.50		
8	1268	I. Takano, Tr	1 mo to Nov 1/19	20.00			
	1301	Von Hamm Young Co..	6 " " Apl 1/20	500.00			
	1573	Von Hamm Young Co..	6 " " Apl 1/20	300.00			
	1782	M. Yoshida	6 " " Apl 1/20	50.00			
	1791	Kualii Hore	6 " " Apl 1/20	25.00			
	2134	Hyonosuki Doi	6 " " Mar 1/20	18.75	8.80	'19	
	2140	Yanekichi Shigeyasu	6 " " Apl 1/20	18.75	9.35	'19	
	2161	J. G. Dassel	1 " " Nov 1/19	33.50			
9	960a	Maunalua Fish...A/c	6 " " Feb 1/20	500.00			
	1575	Cozy Monize Midro..	6 " " Apl 1/20	25.00			
	2370	T. Okino et al	6 " " Apl 1/20	40.75			
10	1980	Fred C. Smith Est..	6 " " Apl 1/20	50.00			
	1984	G. P. Denison	6 " " Apl 1/20	50.00			
11	1194a	K. Tsumao			2.55	'19	
	1424	K. Tsumao			3.75	'19	
	1446	Lehuakona			2.55	'19	
	1624	Mone Tateyama			5.50	'19	
	1651	Kekoa Panui			5.50	'19	
	1877	Yang Kyung Pil			1.55	'19	Bal
	1880	Lim Soon Won			1.15	'19	"
	1881	Chung Sung Kwan ...			1.75	'19	"
	1882	Hang Chin Pya			1.20	'19	"
	1884	Kim Chu Ok			1.15	'19	"
	1886	John Pahk			1.40	'19	"
	1888	Kim Kwang Hyun			1.35	'19	"
	1889	Chong Kun Yoon			2.25	'19	"
	1895	Ham Young Soo			1.25	'19	"
	1898	Park Yung Soon			1.20	'19	"
	1899	Shong Woon Shun ...			1.10	'19	"
	1900	Lee Yun Hoi			1.00	'19	"
	1905	Choi Chun Kyung ...			1.30	'19	"
	2171	Lui Panui			2.20	'19	
	2172	Nihi Mailolo			4.05	'19	
	2174	Helen Ani	6 " " Jan 1/20	10.00	3.95	'19	
	2176	Stanley Helani			5.50	'19	
	2179	Jacob Hua			2.40	'19	
	2183	John W. Kumukoa ...			9.15	'19	
	2186	Abbie Kanamu			3.85	'19	
	2187	John David			7.30	'19	
	2189	Tatsuzo Kuramitsu..			2.20	'19	
	2191	Apela Waikiki			1.85	'19	
	2196	Y. Awa			6.90	'19	
	2199	John Awa			3.30	'19	
	2203	K. Tateyama			7.30	'19	
	1481a	Jos Roman Amorin...	1 " " Nov 1/19	30.00			
	1981	Elsie J. Morgan ...	6 " " Apl 1/20	75.00			
	2159	K. Hirano	1 " " Nov 1/19	75.00			
	2371	Frank K. Archer ...	6 " " Jul 1/20	12.50			
13	1379	Wo Sing Wai Co			109.80	'19	"
	1649	Chung Kim	6 " " Apl 1/20	25.00	7.70	'19	
	1672	Sue Ng .....Bal	6 " " Jan 1/20	22.50			
	1870	Hayame Narukawa ...	6 " " Mar 1/20	18.75	8.80	'19	
	1969	Chas B. Cooper	6 " " Apl 1/20	75.00			
14	692	D. W. Anderson Tr..	6 " " Mar 1/20	50.00	22.90	'19	
	1297	Oahu Rice Mill Co..	6 " " Apl 1/20	150.00	58.25	'19	A/c
	1314	Oahu Rice Mill Co..	12 " " Oct 1/20	15.00	6.40	'19	Bal
	1499	Jas H. Love ....A/c	1 " " May 1/19	50.00			
	1982	Mrs L. W. Shepherd.	6 " " Apl 1/20	87.50			
	1983	J. L. Cockburn	6 " " Apl 1/20	75.00			
	2015	John Kahele ....A/c	6 " " Apl 1/20	12.00			
			Forward	$14,029.70	$ 713.95		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$14,029.70	$ 713.95	
15	1297	Oahu Rice Mill Co..			.60	'19 Bal
	1395	D.P.R.Isenberg Est.	6 mo to Apl 1/20	1,250.00		
	2147	Anna Mae Wichman ..	6 " " Apl 1/20	192.50	42.90	'19 "
16	1784	Carolino Augusto ..	6 " " May 1/20	12.50		
	1970	Gustave Schuman ...	6 " " Apl 1/20	75.00		
	2372	Catton, Neill & Co.	3 " " Jan 1/20	700.00		
17	1380	Waialua Agl Co.....			6.75	'19 "
	1397	John D. Paris Est..	6 " " Mar 1/20	50.00		
18	2127	Julia Kaimi	6 " " Feb 1/20	18.75	7.70	'19
20	1371	Y. Ah Sing et al ..	6 " " Apl 1/20	70.00	33.50	'19 "
	1470	Laie .....A/c	6 " " Mar 1/20	5.00		
	1559	Alfred Kaili ...A/c	6 " " Jan 1/19	5.00		
	1712	Wm A. Yates	6 " " Apl 1/20	12.50		
	1974	A.W.T.Bottomly..A/c	6 " " Apl 1/20	75.00		
	2243	S. Mimura	6 " " Mar 1/20	22.00	3.85	'19 "
	----	Kaalele Kiai	6 " " Jan 1/20	10.00		
21	446b	Wing S. S. Hop Kee.	12 " " Oct 1/20	60.00		
	757a	Harn Fung Co	6 " " Apl 1/20	225.00	73.20	'19 "
	776	Y. Yoshikawa	1 " " Nov 1/19	75.00		
	1444	Julius Rosenstein..	6 " " Apl 1/20	50.00	13.15	'19 "
	1550	Geo W. Keawe ...Bal	6 " " Jan 1/20	10.00	9.15	'19
	2235	S.K.Kekoowai et al.			.45	'18 3m
	2235	S.K.Kekoowai et al.	6 " " Apl 1/20	15.00	2.10	'19
	2381	Pang Chit Kui	12 " " Oct 1/20	10.00		
22	446b	Wing S. S. Hop Kee.			5.40	'19 Bal
	1547	Louis K. Makanani..	6 " " Jun 1/19	30.00	7.70	'19
	1709	K. Kimura	6 " " Apl 1/20	20.00	7.05	'19
	1745	Benny & Co	1 " " Nov 1/19	60.00		
	1773	Y. S. Kau	6 " " Apl 1/20	25.00	13.00	'19
	1811	T. Hayashi	6 " " Apl 1/20	20.00	7.05	'19
23	909	Hoy On Society	3 " " Jan 1/20	75.00	13.15	'19 "
	1704	Urasaki Yanehiro ..	6 " " Apl 1/20	12.50	7.70	'19
	1874	Kichi Yanagisawa ..	6 " " Apl 1/20	20.00	7.05	'19
	1974	Harriet W. Hobdy ..	6 " " Apl 1/20	75.00		
	----	Hon Planing Mill ..	1 " " Nov 1/19	60.00		
24	1664	Hitsuzi Takamatsu..	6 " " Apl 1/20	15.00	8.80	'19
	2139	Tojaemon Fujita ...	6 " " Apl 1/20	40.50	17.55	'19
	2382	Riosuke Sakomoto ..	6 " " Jul 1/20	15.75		
25	1591	T. Ishii	6 " " Apl 1/20	16.00	6.05	'19
	1592	M. Ishii	6 " " Apl 1/20	16.00	6.60	'19
	1632	Y. Nomura			4.65	'19 "
27	917	Pang Lum Mow	1 " " Nov 1/19	66.65		
	1051	Pang Lum Mow	1 " " Nov 1/19	16.65		
28	2384	M.P.Moranha	6 " " May 1/20	75.00		
	----	Lee Newton	1 " " Nov 1/19	110.00		
29	1401	Waialua Agl Co..A/c	12 " " Oct 1/19	5,125.70		
	1498	Jno A. Maguire Est.	6 " " Mar 1/20	62.50		
30	1776	Manuel Fernandez ..	6 " " Apl 1/20	12.50	9.35	'19
	131c	Joseph Aiau			4.50	'19 "
	228b	Liliuokalani Trust.			1.45	'19 "
	1188	Heen Estate			1.45	'19 "
31	1549	Joseph Hale Est A/c	6 " " Dec 1/19	5.00	3.80	'19 "
	1556	Wm A. Kane .....A/c	6 " " Jul 1/19	10.00		
	2029	Manuel Martin	6 " " Dec 1/19	10.00	11.90	'19
	----	Antoine Schnerr &Co	1 " " Dec 1/19	30.00		
				$22,997.70	$1051.50	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

NOVEMBER, 1919

Date			
	KAMEHAMEHA SCHOOLS		
1	Registrar H. E. King, Bal Oct Collections,..	$ 5,121.24	$
17	" " A/c Nov " ,..	1,451.34	6,572.58
	INTEREST		
19	McInerny Note No. 2, Bal $ 8,750, 44d 6%,..	64.09	
	" " " 2, " 6,250, 139d 6%,..	144.78	
	" " " 3, 23,750, 6m 6%,..	712.50	
	" " " 4, 23,750, 6m 6%,..	712.50	
30	Bank deposits, November 2%, ...	173.66	1,807.53
	FEES (for lease assignments)		
5	Augusto to G. Thomas, 1784, Ewa, ...	2.50	
18	Nakao " S. Nakazawa, 2043, Kapaakea, ..	2.50	
22	City Mill " M. Imura, 1700, Kapalama, ...	2.50	
24	Hale Est " K. Shintani, 1549, "	2.50	
25	Lin " Y. Ah Sing, 1371, Kukui St, ...	2.50	
26	Murakame " F. Nakata, 2115, Kanewai, ...	2.50	15.00
	INSURANCE (Delmonico Warehouse)		
7	Coyne Furniture Co, refund of excess charge on Eng Am Underwriters pol 751972 re mattress factory under Lease 1333a, $6000, 1 yr to Sep 19/20 @ .77%, ...	46.20	46.20
	EXPENSE (Incidentals)		
14	Collins, refund of unexpended bal of moneys advanced Oct 27, a/c expenses - Kona trip,..	55.30	55.30
	SALES OF LAND (Kaakaukukui)		
3	Territory of Hawaii, 150 acres makai Ala Moana, Honolulu, deed this date, ...	125,000.00	125,000.00
	SUNDRY TENANTS		
1/30	As per details pp 28/32		
	Rents, ...	15,940.51	
	Taxes, ...	27,722.00	43,662.51
			$177,159.12

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
1	712a	W. C. Achi		$	$ 79.70	'19	Bal
	880a	Lung Do Wai Co			10.95	'19	"
	954a	Lung Do Wai Co			6.70	'19	"
	1513	Jenshiro Masamune..	6 mo to Apl 1/20	12.00	4.40	'19	
	1548	Annie K. Warren ...			6.50	'19	"
	1650	L. M. Keaunui	6 " " Apl 1/20	20.00			
	1779	Abraham Kapule..A/c	6 " " Apl 1/20	1.40	4.60	'19	
	1778	J.B.Atherton Est ..			72.20	'19	"
	----	Hwn Electric Co ...	1 " " Dec 1/19	5.00			
	----	Trent Trust Co	1 " " Dec 1/19	50.00			
3	53c	Tong Wo Wai Co			13.70	'19	"
	363b	Maunalua Ranch Co..			549.00	'19	"
	438d	Sung Kwong Sing Co.			18.95	'19	"
	480a	S. M. Damon			1,372.50	'19	
	915a	Chang Yin Cock			21.80	'19	"
	1052	C.H.Pack Hoo et al.	1 " " Dec 1/19	33.35	57.80	'19	"
	1123a	D. Kahalekula Est..			7.30	'19	"
	1124a	Lum Wai			21.25	'19	"
	1127a	Lam Poi			5.90	'19	"
	1128a	John Paaluhi Est ..			18.05	'19	"
	1129a	Kalimapehu Est			36.00	'19	"
	1130a	Wing Sang Sing Co..			17.20	'19	"
	1301	Von Hamm Young Co..			579.15	'19	"
	1330	Chang Yin Cock			40.15	'19	"
	1397	John D. Paris Est..			9.85	'19	"
	1404	Lewers & Cooke			68.60	'19	"
	1405	John D. Paris Est..	6 " " May 1/20	150.00	29.65	'19	"
	1436	Chang Yin Cock			4.65	'19	"
	1467	Waiahole Water Co..			1,470.10	'19	"
	1470	Laie			5.50	'19	
	1478	Chong Sam			13.15	'19	
	1519	T. Yamasaki	6 " " May 1/20	25.00	20.30	'19	
	1532	Ikaia Kaaihue			9.15	'19	
	1573	Von Hamm Young Co..			754.85	'19	"
	1585a	M. Shintani	6 " " Apl 1/20	40.00	18.30	'19	
	1594	Kaleihiwahiwa ..A/c	6 " " Apl 1/20	7.00	6.05	'19	
	1635	Iokewe Kalimai..A/c	6 " " Jan 1/20	2.30	7.70	'19	
	1768	Alex Young Bldg Co.	6 " " May 1/20	810.75	495.10	'19	"
	1789	Von Hamm Young Co..			274.50	'19	"
	1794	American Factors ..			35.10	'19	"
	1808	John D. Paris Est..	12 " " Nov 1/20	50.00	9.90	'19	
	1821	Tong Yick Wai Co ..	6 " " May 1/20	225.00	41.15	'19	"
	1852	E. Shiraishi	6 " " May 1/20	27.50			
	1988	Eliz B. Waterhouse.	6 " " Apl 1/20	37.50			
	2367	John D. Paris Est..	6 " " May 1/20	30.00			
	----	Hirakawa Shinshiro.			7.40	'19	"
	----	Hon Planing Mill ..	1 " " Dec 1/19	40.00			
	----	Hon Planing Mill ..	1 " " Dec 1/19	60.00			
	----	I. I. S. N. Co	1 " " Dec 1/19	50.00			
4	700a	Hon Plantation Co..			109.80	'19	"
	704	Hon Plantation Co..			366.00	'19	"
	925	Hon Plantation Co..			213.20	'19	"
	926	Hon Plantation Co..			33.10	'19	"
	1048	Hon Plantation Co..			10.95	'19	"
	1262	Hon Plantation Co..			137.25	'19	"
	1322a	Hon Plantation Co..			55.20	'19	"
	1335	Hon Plantation Co..			2.30	'19	"
	1493	Hon Plantation Co..			44.80	'19	"
	1494	Hon Plantation Co..			53.05	'19	"
	1277	K. Matsumoto Est ..			117.70	'19	"
	1360	K. Matsumoto Est ..			69.35	'19	"
			Forward	$ 1,676.80	$ 7,437.50		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$ 1,676.80	$ 7,437.50	
4	1373	K. Matsumoto Est ..			127.10	'19 Bal
	1381	K. Matsumoto Est ..			43.90	'19 "
	1437	K. Matsumoto Est ..			29.25	'19 "
	1466	K. Matsumoto Est ..			63.00	'19 "
	1491	K. Matsumoto Est ..			67.25	'19 "
	2039	K. Matsumoto Est ..			2.80	'19 "
	887	Oahu Sugar Co			.70	'19 "
	948	John Gaspar	12 mo to May 1/20	190.00	37.50	'19
	1110	John Gaspar	6 " " Mar 1/20	145.00	57.30	'19
	1319	Maui Trading Co ...			10.45	'19 "
	1477	Oahu Sugar Co			153.80	'19 "
	1479	Libby,McNeill&Libby	6 " " May 1/20	350.00		
	1533	Libby,McNeill&Libby	6 " " May 1/20	125.00		
	1534	Libby,McNeill&Libby	6 " " May 1/20	45.00		
	1537	Tadamoto Ozawa			4.55	'19 "
	1672	Sue Ng			11.55	'19
	1838	Mau Sing Wai Co ...			58.55	'19 "
	1842	Wm T. Balding	6 " " Nov 1/19	25.00	9.15	'19
	1989	Hee Fat	6 " " Apl 1/19	200.00		
	----	Lee Newton	1 " " Dec 1/19	110.00		
	2388	Sam Kaioula, Jr ...	6 " " Jan 1/20	7.00		
	2390	Kuriki Rikihei	6 " " Jan 1/20	10.50		
	2391	Yahei Murakami	6 " " Jan 1/20	15.00		
	2392	Koichi Homura	6 " " Jan 1/20	9.75		
	2393	Tsunazo Nakatsu ...	6 " " Jan 1/20	8.00		
	2394	Katsuzo Noda	6 " " Jan 1/20	15.00		
	2395	Sentaro Hirata	6 " " Jan 1/20	12.50		
	2396	Yaju Suda	6 " " Jan 1/20	18.00		
5	588a	W.A.Outrigger C.Clb			183.00	'19 "
	689	Wm E. Rowell Est ..			49.10	'19 "
	714	Hon Iron Works Co..			823.50	'19 "
	983a	T. H. Davies & Co..	6 " " May 1/20	168.00	50.95	'19 "
	1047	Hon Iron Works Co..			15.20	'19 "
	1166	Wm E. Rowell Est ..			86.40	'19 "
	1196	Mrs F.W.Macfarlane.			13.10	'19 "
	1197	Mrs F.W.Macfarlane.			29.85	'19 "
	1216	Hon Iron Works Co..			55.55	'19 "
	1232	Kukaiau Ranch Co ..			40.25	'19 "
	1266	Pearl City Fruit Co			9.15	'19 "
	1383	Kaiwiki Sugar Co ..			258.70	'19 "
	1385	Olaa Sugar Co			192.15	'19 "
	1432a	T. H. Davies & Co..			29.35	'19 "
	1518	W. G. Let	6 " " Nov 1/19	75.00		
	1520	C. F. Zen	6 " " May 1/20	80.00	26.35	'19 "
	1713	Leialoha Jensen ...	6 " " May 1/20	12.50		
	1766	Hon Iron Works Co..	6 " " May 1/20	85.00		
	1786	Y. Shiyegasu	6 " " May 1/20	15.00		
	1827	Chas F. Hart Est ..			93.30	'19 "
	1850	Eisuke Harada			10.40	'19 "
	1856	Eisuke Harada			5.20	'19 "
	1950	Jas R. Judd			47.85	'19 "
	1952	Oahu College Tr ...			29.70	'19 "
	1997	Eisuke Harada			10.95	'19 "
	2129	Hon Iron Works Co..			189.55	'19 "
	2385	W. G. Let	6 " " May 1/20	30.00		
	2119	City &County of Hon			37.85	'19 "
	1435a	City &County of Hon			329.10	'19 "
6	2130	Pioneer Mill Co ...	6 " " May 1/20	5,824.13	1,013.40	'19 "
	611a	Pioneer Mill Co ...			8.70	'19 "
	1272	Chas Meinicke Est..			3.65	'19
			Forward	$9,252.18	$11,756.60	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$ 9,252.18	$11,756.60	
6	1589	M. Pacheco			4.55	'19 Bal
	1648	Y. Tanimoto	6 mo to Apl 1/20	12.50	9.35	'19
	1659	H. Aoki			30.20	'19 "
	1666a	Wong You	6 " " Apl 1/20	12.50	4.60	'19
	2156	Hon R. T. & L. Co..			2.00	'19 "
	2157	Hon R. T. & L. Co..			6.40	'19 "
7	1333a	Coyne Furniture Co.	6 " " May 1/20	300.00		
	1374	C. Q. Yee Hop			115.35	'19 "
	2022	Tamehe Nakamura ...	6 " " May 1/20	15.00	6.05	'19
	2161	J. G. Dassel	1 " " Dec 1/19	33.50	18.45	'19 "
8	336a	Jas Wight Est			21.95	'19 "
	370a	Jas Wight Est			10.95	'19 "
	1125a	Maunu Estate			39.55	'19
	1132a	Rose Kanaonoa			18.90	'19 "
	1507	Kurahita Toshichi..	6 " " Apl 1/20	14.00		
	2000	Hon C. & D. Co			364.70	'19 "
	2025	Yoshisuke Okamoto..	6 " " Apl 1/20	12.00		
	2034	H. Nakagawa	6 " " Jun 1/20	11.00		
	2043	S. Nakao	6 " " Jun 1/20	12.50		
	2059	G. Nakagawa	6 " " Jun 1/20	17.50	12.70	'19 "
	----	Hustace Peck			41.35	'19 "
10	776	Y. Yoshikawa	1 " " Dec 1/19	75.00	192.50	'19
	1041	W. W. Goodale	6 " " May 1/20	43.75	8.00	'19 "
	1133a	Hoa			2.30	'19
	1268	I. Takano, Tr	1 " " Dec 1/19	20.00	70.00	'19 "
	1481a	Jos R. Amorin	1 " " Dec 1/19	30.00		
	1521	John Hilo .....A/c	6 " " Jan 1/20	5.00		
	1549	Jos Hale Est ...Bal	6 " " Dec 1/19	30.00		
	1779	Abraham Kapuli..Bal	6 " " Apl 1/20	11.10		
	1604	Kaai Kinikapo			8.00	'19 "
	1833	Dowsett & Deering..			38.40	'19 "
	1834	Kealoha Ilianui A/c	6 " " Apl 1/20	10.85	9.15	'19
	2015	John Kahele ....Bal	6 " " Apl 1/20	.50	4.60	'19
	2133	M'l M. Ferreira ...			20.70	'19
12	522c	Territorial Hotel..			1,170.05	'19 "
	528a	Jas B. Castle Est..			367.80	'19 "
	1190	Territorial Hotel..			32.00	'19 "
	1219	Koolau Agl Co			366.00	'19 "
	1221	Pac Development Co.			109.80	'19 "
	1222	Pac Development Co.			164.70	'19 "
	1224	Territorial Hotel..			73.00	'19 "
	1345	Koolau Agl Co			4.55	'19 "
	1459	Pac Engineering Co.			60.40	'19 "
	1506a	Matson Navigat'n Co	6 " " May 1/20	800.00	245.35	'19 "
	1753	Pac Engineering Co.			41.05	'19 "
	2024	Tsunekichi Nakanara	6 " " May 1/20	31.25		
	2251	Henry & Edw Cannon.			14.15	'19
	1296	Ng Fat			27.45	'19 "
13	218b	Ozaki Seikitaro ...	6 " " May 1/20	20.00	7.30	'19
	484b	Jonah Kumalae			7.00	'19 "
	1354a	Cons Amusement Co..			334.85	'19 "
	1571	G. Nomura	6 " " Mar 1/20	60.00		
	1999	E.A.Langton Boyle..			31.25	'19 "
	2026	Jonah Kumalae			59.75	'19 "
	2089	Z. Hirose			31.00	'19 "
	2224	Burgess & Davenport	6 " " May 1/20	37.50	11.75	'19
14	14a	Hilo Sugar Co			336.05	'19 "
	412a	Hwn Agl Co			91.50	'19 "
	462	O. R. & L. Co			228.75	'19 "
	589b	S. Ah Hoy Co			79.05	'19 "
			Forward	$10,867.63	$16,711.85	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$10,867.63	$16,711.85	
14	696	Hilo Sugar Co			952.40	'19 Bal
	687a	Waiohinu Agl Co ...			207.70	'19 "
	744	Haleiwa Hotel Co ..			9.15	'19 "
	1185	Haleiwa Hotel Co ..			.45	'19 "
	1399a	City&County of Hon.	6 mo to May 1/20	75.00		
	1201	Hwn Agl Co			714.45	'19 "
	1200	Hakalau Plantation.			199.90	'19 "
	1425	Kaneohe Rice Mill..			263.50	'19 "
	1425a	Kaneohe Rice Mill..			13.70	'19 "
	1453	Kaneohe Rice Mill..			1.80	'19 "
	1655	Schuman Carriage Co	6 " " May 1/20	600.00	210.85	'19 "
	2012	Honomu Sugar Co....			161.95	'19 "
	2020	Onomea Sugar Co....			473.50	'19 "
	2169	Sandwich Is. Honey.			1.15	'19 "
	----	Haleiwa Hotel Co ..			102.45	'19 "
	----	Haleiwa Hotel Co ..			11.45	'19 "
	----	Schuman Carriage Co	3 " " Feb 1/20	45.00		
15	178d	Hawi Mill & Plant'n			69.25	'19 "
	713	Catton, Neill & Co.			246.95	'19 "
	782	Catton, Neill & Co.			226.00	'19 "
	917	Pang Lum Mow	1 " " Dec 1/19	66.65	54.90	'19 "
	960a	Maunalua Fish'g A/c	6 " " Feb 1/20	500.00	366.00	'19 "
	1051	Pang Lum Mow	1 " " Dec 1/19	16.65	32.20	'19 "
	1072a	Kohala Ditch Co ...			183.00	'19 "
	1115a	Kohala Ditch Co ...			7.30	'19 "
	1116	Kohala Ditch Co ...			.90	'19 "
	1191	Waialua Agl Co			4.55	'19 "
	1279	Waialua Agl Co			2.35	'19 "
	1370	C. Brewer Estate ..			529.05	'19 "
	1395	D.P.R.Isenberg Est.			1,714.00	'19 "
	1401	Waialua Agl Co			1,441.10	'19 "
	1479	Libby,McNeill&Libby			136.75	'19 "
	1533	Libby,McNeill&Libby			18.30	'19 "
	1534	Libby,McNeill&Libby			24.15	'19 "
	1595	Chas B. Makee			1.40	'19 "
	1911	Waialua Agl Co			352.25	'19 "
	1953	D.P.R.Isenberg Est.			981.80	'19 "
	2096	D.P.R.Isenberg Est.			5.10	'19 "
	2097	Catton, Neill & Co.			112.55	'19 "
	2211	Hwn Fruit Prod Co..			8.75	'19 "
17	----	H. H. Plemer	6 " " May 1/20	6.00		
	----	Yoshimoto&Kawakami.			124.75	'19 "
	1635	Iokewe Kalumai..Bal	6 " " Jan 1/20	5.20		
	1184a	H. H. Plemer			3.20	'19 "
	2212a	I. Hirokane	6 " " Apl 1/20	25.00		
	2159	K. Hirano	1 " " Dec 1/19	75.00		
					131.75	'19 "
18	801	Union Feed Co			74.10	'19 "
	802	Union Feed Co			54.80	'19 "
	913	McCandless&Dowsett.	6 " " May 1/20	277.50	6.30	'19 "
	1441	McCandless&Dowsett.			10.40	'19 "
	1860	Spalding Constr Co.			45.75	'19 "
	1990	McCandless&Dowsett.				
	----	Union Feed Co	6 " " May 1/20	30.00		
					25.40	'19 "
19	1386	Jas A. Rath, Tr ...				
	1470	Laie .....Bal	6 " " Mar 1/20	5.00		
	1539	Julia Doyle	6 " " May 1/20	20.00		
	1658	T. Sakaitani	6 " " May 1/20	12.50		
	1687	Palama Settlement..	12 " " Nov 1/20	12.50	1.15	'19 "
20	387b	A. J. Campbell			36.60	'19 "
	763a	John A. Maguire Est			105.20	'19 "
		Forward		$12,639.63	$27,174.25	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$12,639.63	$27,174.25	
20	939	A. J. Campbell			3.65	'19 Bal
	946	Hala Canning Co ...			4.95	'19 "
	1270	Kona Tobacco Co ...			73.75	'19 "
	1303	A. J. Campbell			6.85	'19 "
	1324	A. J. Campbell			2.05	'19 "
	1401	Waialua Agl Co .A/c	12 mo to Oct 1/19	2,202.38		
	1498	John A. Maguire Est			9.15	'19 "
	1692	Capt Cook Coffee Co			.15	'19 "
	1868	Sankyo Co	6 " " May 1/20	135.00	21.05	'19 "
	1947	E. Faxon Bishop ...			62.20	'19 "
	1949	Wm Williamson			45.10	'19 "
21	1474	H. S. P. A.....			91.50	'19 "
	1559	Alfred Kaili ...Bal	6 " " Jan 1/19	10.00		
	1686	Chung Chock	3 " " Jan 1/20	75.00		
	1812	K. I. Nishimura ...	6 " " May 1/20	15.00	4.65	'19 "
	2145	Ume Muramoto	6 " " May 1/20	20.00		
	228b	Liliuokalani Trs ..			1.45	'19 "
22	1700	Mitsuke Imura	6 " " Jun 1/20	17.50		
	2166a	Louis Caesar	12 " " Nov 1/20	1.50		
24	1536	Wong Kim	6 " " Mar 1/20	40.00	5.70	'19 "
	1839	Ida Takizoa	6 " " Mar 1/20	175.00		
	1849	Iyaidi Okasaki	6 " " Jan 1/20	35.00	12.15	'19
	1549	Kakichi Shintani ..	6 " " Jun 1/20	35.00		
	1785	J.P.Kahalawai Est..	6 " " May 1/20	17.50		
	1971	Jas H. Love	6 " " Apl 1/20	75.00		
	2003	Jas H. Love	6 " " Dec 1/19	67.50	33.30	'19
	2142	Sui Kimura	6 " " May 1/20	40.00		
	2398	Annie Lima	6 " " Jun 1/20	18.75		
	2399	Teruo Morimoto	6 " " Jun 1/20	34.50		
	1594	Kaleihiwahiwa ..Bal	6 " " Apl 1/20	13.00		
	1668	Kaihawai Estate Bal	6 " " Dec 1/19	7.50	2.50	'19 A/c
25	2069	A. Yoshimoto	6 " " Jun 1/20	10.00	6.95	'19 Bal
26	1745	Benny & Co	1 " " Dec 1/19	60.00		
	2001	John Andrade	6 " " Apl 1/20	20.00		
	2225	Wong Hou	2 " " May 1/20	18.75	4.55	'19
	2342	Mansueto Perez			3.80	'19
	----	A. Schnerr & Co ...	1 " " Jan 1/20	30.00		
28	1486	Hwn Dredging Co ...			122.15	'19 "
	2219	Tarohee Hirata	6 " " Apl 1/20	22.00	5.50	'19
29	478b	Kealoha			20.45	'19 A/c
	1662	Joao Villela			4.20	'19 Bal
	1556	Wm A. Kane .....A/c	6 " " Jul 1/19	10.00		
	1711	Tom Tai Tong	6 " " May 1/20	12.50		
	1715	Tom Tai Tong	6 " " May 1/20	12.50		
	2213a	S. Tanaka .....A/c	6 " " Jun 1/20	70.00		
				$15,940.51	$27,722.00	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

DECEMBER, 1919

Date			
	KAMEHAMEHA SCHOOLS		
1	Registrar H. E. King, Bal Nov Collections,..	$ 1,634.13	$
17	" " A/c Dec " ,..	2,076.29	3,710.42
	INTEREST		
3	Terr Hotel Front Tax, $ 2,466.39, 12m 6 %,.	147.98	
5	Moiliili Sch " " 338.60, 12m 6 %,.	23.32	
15	Fifth Liberty Bonds, 25,000.00, 208d 3¾%,.	535.75	
17	Kam Alumni Assn Note, 1,021.71, 3m 6 %,.	15.33	
31	Honokaa Sugar Bonds, 40,000.00, 6m 6 %,.	1,200.00	
	McBryde " " 10,000.00, 6m 5 %,.	250.00	
	Oahu Railway " 56,000.00, 6m 5 %,.	1,400.00	
	Oahu Sugar " 8,000.00, 6m 6 %,.	240.00	
	Young Bldg " 2,000.00, 6m 7 %,.	70.00	
	Pac Sugar Mill Note, 20,000.00, 6m 5 %,.	500.00	
	Bank deposits, December 2%, ...	85.83	4,468.21
	FEES (for lease assignments)		
8	Kono to C. Mitamura, 1799, Kapalama, ...	2.50	
16	Pya " Chung Myung Lyul, 1882, Kona, ..	2.50	
17	Kano " J. Fujii, 1630, Kapalama, ...	2.50	
26	Nakagawa " J. Nakata, 2059, Kapaakea, ...	2.50	10.00
	FIREWOOD SALES (Kunana, Ewa)		
17	G. M. Yamada, 49.5 cords @ $1.50, ...	74.25	
	" 19.0 " @ 3.00, ...	57.00	131.25
	INSURANCE (Waipa Buildings, Kauai)		
10	Wing Sing Wai Co, refund of premium advanced Jan 31/19 on Lease 2144a, ...	57.75	57.75
	TAX APPEALS (Honaunau, S. Kona)		
16	O. T. Shipman, return costs of appeal against 1919 assessment, advanced May 10/19, settled by court decision, ...	31.15	31.15
	EXPENSE (Incidentals)		
19	K. Inouye, for redrafting Lease 2409, ...	5.00	5.00
	SALES OF LAND		
11	W. E. Bogardus, 8281 sq ft in Niolapa, Nuuanu, Oahu, deed this date, ...	300.00	
29	James Armstrong, 63/100 acre in Waimano, Ewa Oahu, deed Dec 24/19, ...	180.00	480.00
	KONA OFFICE EQUIPMENT		
5	T. C. White, Agent, refund of unexpended bal of moneys advanced Nov 17 for equipment, ..	1.50	1.50
	FRONTAGE TAXES		
3	Terr Hotel, a/c bal of principal of taxes assessed on Kalakaua Ave and Beach Walk Improvements and charged to lessee, ...	352.35	352.35
	Forward		$ 9,247.63

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

DECEMBER, 1919

Date				
	Brought Forward	$		$ 9,247.63
	FRONTAGE TAX NOTES			
5	Jap Moilili School, a/c balance of principal of note dated Dec 4/16, given in liquidation of one-half taxes assessed against its leasehold, King St Extension, ...	55.70		55.70
	SUNDRY TENANTS			
1/31	As per details pp 35/38			
	Rents, ...	14,956.70		
	Taxes, ...	1,165.85		16,122.55
				$25,425.88

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
1	522c	Territorial Hotel..	3 mo to Mar 1/20	$ 375.00	$	
	880a	Lung Do Wai Co	6 " " Jun 1/20	80.00		
	1224	Territorial Hotel..	3 " " Mar 1/20	50.00		
	1268	I. Takano, Tr	1 " " Jan 1/20	20.00		
	1741	David K. Kalaau ...	6 " " Jan 1/20	16.50	4.60	'19
	1834	Keola Ilianui ..Bal	6 " " Apl 1/20	9.15		
	1942	Matsu Sato	6 " " May 1/20	20.00		
	1998	E. A. Mott-Smith ..			9.45	'19 Bal
	2030	John Borges	6 " " Jun 1/20	12.50	15.65	'19 "
	2056	Kiyotaro Norisuge..	6 " " Jun 1/20	13.50	9.80	'19
	2066	Kiyoshi Nakagawa ..	6 " " Jun 1/20	9.00		
	2138	David K. Kalaau ...	12 " " Oct 1/20	6.00	.85	'19
	2154	E. A. Mott-Smith ..			9.45	'19 "
	----	Hwn Electric Co ...	1 " " Jan 1/20	5.00		
	----	Trent Trust Co	1 " " Jan 1/20	50.00		
2	1052	H.C.Pack Hoo et al.	1 " " Jan 1/20	33.25		
	1277	K. Matsumoto Est ..	3 " " Mar 1/20	75.00		
	1491	K. Matsumoto Est ..	6 " " Jun 1/20	250.00		
	1770	Kyoyei Shokwai	3 " " Mar 1/20	120.00		
	2039	K. Matsumoto Est ..	6 " " Jun 1/20	5.00		
	----	I. I. S. N. Co	1 " " Jan 1/20	50.00		
	----	Lee Newton	1 " " Jan 1/20	110.00		
3	1404	Lewers & Cooke	6 " " Jun 1/20	300.00		
	2041	K. Otha	6 " " Jun 1/20	15.00		
	2042	M. Tomimaru	6 " " Jun 1/20	10.50		
	2146	Do Shintani	6 " " May 1/20	20.00		
	2060	T. Wakida	6 " " Jun 1/20	60.00	18.00	'19 "
	2076	C. Ikeda	6 " " Jun 1/20	16.50	12.15	'19 "
	2077	Ichio Yamamoto	6 " " Jun 1/20	12.50		
	2143	Shoichi Yasui	6 " " May 1/20	15.50		
	2161	J. G. Dassel	1 " " Jan 1/20	33.50		
	2402	Archibald Meacock..	6 " " Jun 1/20	60.00		
	2155	K. Tokomori ....A/c	6 " " Feb 1/20	22.35	12.65	'19
4	713	Catton, Neill & Co.	3 " " Mar 1/20	300.00		
	1383	Kaiwiki Sugar Co ..	6 " " Jun 1/20	750.00		
	1563	Tametaro Watanabe..	6 " " Jul 1/20	12.50		
	1662	Joao Villela	6 " " Jun 1/20	12.50		
	1851	S. Hinochi	6 " " Jun 1/20	25.00		
	1946	Masakichi Ikeda ...	6 " " Jun 1/20	20.00		
	2028	Joe Medeiros	6 " " Jun 1/20	13.00	9.40	'19 "
	2032	Frank Medeiros	6 " " Jun 1/20	30.50	22.30	'19 "
	2048	Y. Fujita	6 " " Jun 1/20	13.00		
	2062	C. Tanaka	6 " " Jun 1/20	75.00		
	2063	K. Saito	6 " " Jun 1/20	17.00	12.45	'19 "
	2064	Yenguchi Yoneda ...	6 " " Jun 1/20	24.00	17.30	'19 "
	2067	S. Motoyama	6 " " Jun 1/20	21.00		
	2068	U. Saketa	6 " " Jun 1/20	18.50	13.55	'19 "
	2074	S. Mori	6 " " Jun 1/20	8.00	5.85	'19 "
	2075	Y. Ichinose	6 " " Jun 1/20	11.00		
	----	Hon Planing Mill ..	1 " " Jan 1/20	40.00		
	----	Hon Planing Mill ..	1 " " Jan 1/20	60.00		
5	2053	Yano Usabalo	6 " " Jun 1/20	35.00	25.60	'19 "
	2057	Tezabura Honda	6 " " Jun 1/20	17.50		
6	2081	Ozaki Eido	6 " " Jun 1/20	12.00		
8	1551	Henry Birkmyre			4.50	'19 "
	1481a	Jos Roman Amorin ..	1 " " Jan 1/20	30.00		
	1521	John Hilo .....A/c	6 " " Jan 1/20	5.00		
	1986	Marg't R. McGrew ..	6 " " Apl 1/20	37.50		
	2026	Jonah Kumalae	6 " " Jun 1/20	175.00		
	2051	K. Nishiyama	6 " " Jun 1/20	17.50		
	2070	S. Sumada	6 " " Jun 1/20	11.50		
			Forward	$ 3,667.75	$ 203.55	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$ 3,667.75	$ 203.55	
8	2160	K. Keanu			9.45	'19 Bal
	----	K. Keanu			7.85	'19 "
9	1459	Pac Engineering Co.	6 mo to Jun 1/20	300.00		
	2055	Riichi Miyahara ...	6 " " Jun 1/20	8.50		
	2403	Yee Young et al ...	6 " " Aug 1/20	650.00		
10	1468	Lawaina Makaea			11.45	'19
	1866	Chas D. Walker	6 " " Mar 1/20	90.00	25.60	'19
	2006	Kwong Lee Yuen			15.00	'19 "
	2047	K. Kuraiwa	6 " " Jun 1/20	5.00		
	2049	H. Hamamoto	6 " " Jun 1/20	5.00		
	2071	Nihiko Kimura	6 " " Jun 1/20	5.50		
	2080	S. Nakayama	6 " " Jun 1/20	13.00	9.40	'19 "
	2085	Jenzo Monji	6 " " Jun 1/20	12.50		
	2144a	Wing Sing Wai Co ..	6 " " Jul 1/19	360.00		
	2144a	Wing Sing Wai Co ..	6 " " Jan 1/20	360.00	151.10	'19
11	711a	Mary Kaia Sheldon..	1 " " Jan 1/20	1.65		
	767a	Solomon Kealoha ...			9.40	'19
	1547	Louis K. Makanani..	6 " " Dec 1/19	30.00		
	1876	David Kakalia	6 " " Mar 1/20	22.50	5.05	'19
	1951	Buckley & Huddy A/c	6 " " Jun 1/20	108.75	23.10	'19 A/c
	1943	Solomon Pili	6 " " Jun 1/20	20.00		
	2046	H. Oumae	6 " " Jun 1/20	22.50	16.35	'19 Bal
	2058	T. Yamaguchi	6 " " Jun 1/20	18.50	13.35	'19 "
12	1378	Tong Sing Wai Co ..	12 " " Jan 1/20	400.00		
	2054	S. Inouye	6 " " Jun 1/20	15.00		
	2250	John Kalawaia	6 " " Jul 1/20	22.50		
	2404	John S. Ferreira ..	6 " " Jul 1/20	50.00		
	2405	K. Hirano	6 " " Jul 1/20	200.00		
13	2065	M. Naramoto	6 " " Jun 1/20	12.50		
	2090	R. Watanabe	6 " " Jun 1/20	36.50	26.80	'19 "
15	917	Pang Lum Mow	1 " " Jan 1/20	66.75		
	1051	Pang Lum Mow	1 " " Jan 1/20	16.75		
	1537	Tadamoto Ozawa	6 " " Jun 1/20	25.00		
	1595	Chas B. Makee	12 " " Dec 1/20	20.00		
	1745	Benny & Co	1 " " Jan 1/20	60.00		
	1953	D.P.R.Isenberg Est.	3 " " Mar 1/20	125.00		
	2013	Tatsuju Arita	6 " " Jun 1/20	22.50	7.65	'19 "
	2045	T. Miyagawa	6 " " Jun 1/20	22.50	16.20	'19 "
	2079	C. Ishibashi	6 " " Jun 1/20	24.00		
16	1556	Wm A. Kane .....Bal	6 " " Jul 1/19	3.30		
	1556	Wm A. Kane .....A/c	6 " " Jan 1/20	10.00		
	2036	T. Harada	6 " " Jun 1/20	8.00	5.55	'19 "
	2037	Tametome Nagawa ...	6 " " Jun 1/20	13.00	9.60	'19 "
	2406	Kyoyei Shokwai	6 " " Jul 1/20	350.00		
	----	Haleiwa Hotel Co ..	6 " " Jun 1/20	62.50		
17	1136a	Nakapa Ewaliko			12.80	'19
	1521	John Hilo .....Bal	6 " " Jan 1/20	15.00		
	1570	Geo M. Yamada, Tr..	6 " " May 1/20	32.50	27.45	'19
	1839	Ida Takizoa			31.30	'19 "
	1992	M. Puulii et al ...	6 " " Jun 1/20	50.00	8.95	'19 "
	2033	K. Kawamoto	6 " " Jun 1/20	19.00		
	2038	S. Araki	6 " " Jun 1/20	12.50	9.15	'19 "
	2087	Toyosaku Kitazaki..	6 " " Jun 1/20	35.00		
	2095	Kwanjiro Hattori ..	6 " " Jul 1/20	32.00		
	2407	Samuel Kaliko	6 " " Jul 1/20	17.50		
18	1378	Tong Sing Wai Co ..			62.20	'19 "
	1478	Chong Sam	6 " " Jun 1/20	60.00		
	2031	K. Ogata	6 " " Jun 1/20	27.50	20.05	'19 "
	2050	S. Fuchikami	6 " " Jun 1/20	18.00	13.25	'19 "
	2408	George Freeland ...	6 " " Jul 1/20	120.00		
			Forward	$ 7,705.95	$ 751.60	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$ 7,705.95	$ 751.60	
19	1295	Harada			11.00	'18
	1835	M'l Pacheco	6 mo to Apl 1/20	12.50	4.60	'19
	1850	Eisuke Harada	6 " " Jun 1/20	50.00		
	1856	Eisuke Harada	6 " " Jun 1/20	30.00		
	1997	Eisuke Harada	6 " " Jun 1/20	42.50		
	2409	K. Inouye	6 " " Jun 1/20	12.50		
	2410	Thy Fo Farm	6 " " Jun 1/20	42.50		
	2411	Takato Kagawa	6 " " Jul 1/20	15.75		
20	776	Y. Yoshikawa	1 " " Jan 1/20	75.00		
	1659	H. Aoki	6 " " Jun 1/20	165.00		
	2412	Ho Hoy	6 " " Jul 1/20	50.00		
22	2002	Isaku Fukuda	6 " " Jun 1/20	70.00		
	2073	Aki Hayashi	6 " " Jun 1/20	12.00		
	2088	K. Kagimura	6 " " Jun 1/20	8.50		
	2415	Arajiro Fujimoto ..	6 " " Jul 1/20	14.00		
23	1319	Maui Trading Co ...	3 " " Mar 1/20	37.50		
	2035	Y. Horita	6 " " Jun 1/20	12.50	8.40	'19 Bal
	2110	Yoshisaku Miyagawa.	6 " " Jul 1/20	15.00		
	2111	Marukichi Yamamoto.	6 " " Jul 1/20	12.50		
	2159	K. Hirano	1 " " Jan 1/20	75.00		
	2416	Apahu Kim Tai	6 " " May 1/20	150.00		
24	960a	Maunalua Fish'g Bal	6 " " Feb 1/20	1,000.00		
	1374	C. Q. Yee Hop, Tr..	6 " " Jun 1/20	375.00		
26	916	Pang Chew Est	3 " " Jan 1/20	450.00	137.10	'19 "
	1596	S. Sumimura	6 " " Jun 1/20	27.50	9.30	'19 "
	2093	Yoshigiro Iwamoto..	6 " " Jun 1/20	29.00	21.10	'19 "
	2096	D.P.R.Isenberg Est.	12 " " Dec 1/20	30.00		
	2417	Sol Kealoha	12 " " Jan 1/21	15.00		
27	763a	John A. Maguire Est	6 " " Jun 1/20	517.00		
	2372	Catton, Neill & Co.			84.25	'19 3m
29	490a	R. A. Lyman Est ...			45.85	'19 Bal
	923	O. T. Shipman	6 " " Apl 1/20	250.00		
	1027	C. F. Bradshaw	6 " " May 1/20	12.50		
	1065a	Murakami Matsutaro.	6 " " May 1/20	17.50		
	1203	Anna E. Short	6 " " Apl 1/20	21.60		
	1207	Hidekichi Terada ..	6 " " Apl 1/20	12.50		
	1235	Y. Matsumoto	6 " " May 1/20	27.50		
	1264	Hidekichi Terada ..	6 " " May 1/20	12.50		
	1265	C. F. Bradshaw	12 " " Nov 1/20	25.00		
	1284	L. Chau	6 " " May 1/20	25.00		
	1285	S. Yamamura	6 " " May 1/20	15.00		
	1286	M. Dodo	6 " " May 1/20	10.00		
	1344	C. F. Bradshaw	6 " " Apl 1/20	7.50		
	1346	S. Iida & R. Inouye	6 " " May 1/20	20.00		
	1347	T. Ikeda	6 " " May 1/20	25.00		
	1349	C. City Cracker Co.	6 " " May 1/20	12.50		
	1350	T. Ah Ping	6 " " May 1/20	7.50		
	1351	C. F. Bradshaw	6 " " May 1/20	7.50		
	1352	H. Doi	6 " " Jun 1/20	12.50		
	1384a	S. Nakazawa	6 " " May 1/20	60.00		
	1402	R. Segawa	6 " " May 1/20	15.00		
	1407	W. Inada	6 " " Jun 1/20	40.00		
	1408	H. I. Young	6 " " Jun 1/20	15.00		
	1409	Ah Chu & Ah Wing ..	6 " " Jun 1/20	7.50		
	1483	Lum Chee, Tr	6 " " May 1/20	50.00		
	1669	Hop Kee	6 " " May 1/20	37.50		
	1801	Anna E. Short	6 " " Apl 1/20	5.00		
	1836	Yee Chun	6 " " May 1/20	100.00		
	1843	T. Guard	6 " " May 1/20	25.00		
	1844	Geo J. Richardson..	6 " " May 1/20	25.00		
	1845	Alvah A. Scott	6 " " May 1/20	25.00		
			Forward	$11,978.80	$1073.20	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1919

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$11,978.80	$1073.20	
29	1846	J. W. Russell	6 mo to May 1/20	25.00		
	1847	H. A. Truslow	6 " " May 1/20	25.00		
	1848	Mrs E. M. R. Smith.	6 " " May 1/20	25.00		
	1853a	I. Kitagawa	6 " " Jun 1/20	160.00		
	1854	James Henderson ...	6 " " May 1/20	25.00		
	1859	Hattie S. Lewis ...	6 " " May 1/20	25.00		
	2011	Yoshita Omura	6 " " Apl 1/20	100.00		
	2017	Antone Gomes	6 " " Jun 1/20	50.00		
	2207	H. I. Young	6 " " May 1/20	130.00		
	2214	Tadaichi Doi	6 " " May 1/20	162.00		
	2209	R. Sumida & M. Dodo	6 " " May 1/20	135.00		
	2215	Hilo Macaroni Fac'y	6 " " May 1/20	132.50		
	2237	Chas Chong Man	6 " " May 1/20	150.00		
	2238	Hilo Emporium	6 " " May 1/20	150.00		
	2239	I. Goya	6 " " May 1/20	52.00		
	2240	Kenichi Uyeno	6 " " May 1/20	105.00		
	2252	Hoomana Naanao	6 " " May 1/20	37.50		
	2255	K. Kuratsu	6 " " May 1/20	105.00		
	2257	S. Hamamoto			10.10	'19 Bal
	2373	Hirosuke Tanaka ...	6 " " Apl 1/20	30.00		
	2383	Nataro Uyeta	6 " " May 1/20	18.00		
	2386	Maude O. Beers	6 " " Jul 1/20	25.00		
	2400	Jap Transport'n Co.	6 " " Jun 1/20	25.00	.05	'19 "
	2383	Nataro Uyeta	1 " " Nov 1/19	3.00		
	----	S. P. Peterson	3 " " Jan 1/20	12.00		
	----	Mana Transport'n Co	3 " " Mar 1/20	37.50		
	1949	Wm Williamson	6 " " Jun 1/20	200.00		
	2027	K. Koyanagi			22.75	'19 "
30	975a	Wing Tai Wai Co ...	6 " " Jul 1/20	43.75		
	1354a	Con Amusement Co ..	3 " " Mar 1/20	600.00		
	1526a	Kotaro Toge	6 " " Jul 1/20	25.00		
	1950	Jas R. Judd	6 " " Jun 1/20	207.50		
	2103	Kumataro Tokomori..			3.00	'19 "
	2106	Kichizo Yamamoto ..	6 " " Jul 1/20	12.50		
	2117	Iwaichi Tamura	6 " " Jul 1/20	12.50		
	2155	K. Tokomori ....Bal	6 " " Feb 1/20	12.15		
					15.00	'19 "
31	478b	Kealoha			10.00	'19 A/c
	1556	Wm A. Kane			7.40	'19 Bal
	1668	Kaihawai .....A/c	6 " " Jun 1/19	10.00		
	1814	Mary K. Nakanaela..	6 " " Mar 1/20	20.00		
	2044	M. Tominaga	6 " " Jun 1/20	16.50		
	2092	Hisakichi Iwata ...	6 " " Jun 1/20	26.00	18.85	'19 "
	2115	Fukutaro Nakata ...	6 " " Jul 1/20	7.50		
	2421	Wm Reuter	6 " " Jul 1/20	25.00		
	----	Stephen Mahaulu ...	6 " " Apl 1/20	15.00	5.50	'19
				$14,956.70	$1165.85	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

Date JANUARY, 1920

Date			
	KAMEHAMEHA SCHOOLS		
2	Registrar H. E. King, Bal Dec Collections,..	$ 2,019.69	$
17	" " A/c Jan " ,..	1,271.25	3,290.94
	INTEREST		
15	Goon, Front Tax Note, $ 122.89, 12m 6 %,..	7.37	
16	Kalakaua Ave Bonds, 13,000.00, 6m 5½%,..	357.50	
31	Olaa " 25,000.00, 6m 6 %,..	750.00	
	Terr Pub Imp " 20,000.00, 6m 4 %,..	400.00	
	Bank deposits, January 2%, ...	93.27	1,608.14
	FEES (for lease assignments)		
6	Yates to D. S. Bowman, 2099, Kona, ...	2.50	
	Tanaka " Chong Akau, 2261, "	2.50	
	Yamamura " Migiro Ono, 2285, "	2.50	
	Yoshiki " S. Nishiyama, 2296, "	2.50	
	" " " 2319, "	2.50	
13	Shintani " F. Hamada, 1585, Kakaako, ...	2.50	
	Sokabe " Y. Nakamura, 2086, Kapaakea, ...	2.50	
20	Usabalo " T. Yamamoto, 2053, " ...	2.50	
21	Harada " K. Tanaka, 2036, " ...	2.50	
26	Medeiros " A. Costa, 2028, " ...	2.50	
28	Kubo " G. M. Kansake, 2120, Kanewai, ..	2.50	27.50
	KONA SALES		
6	T. C. White, Agent, returns from sales of coffee, Keei, Kona, Hawaii, to Mary K. Hea, Lot "K,"	2.50	
	" Ciriaco Pedro, " 96, ...	10.00	12.50
	EXPENSE (Incidentals)		
24	Waterhouse Co, for 2 sets filing case guides returned, ...	25.40	
26	Honolulu T. W. Co, for old T. W. ribbon sold to them, ...	2.00	27.40
	FRONTAGE TAX NOTES		
15	Loo Goon, a/c balance of principal of note dated Dec 4/16 given in liquidation of taxes assessed against his leasehold, King St Extension, ...	17.55	17.55
	SALES OF LAND		
15	Catton, Neill & Co, Ltd, for 510 sq ft on Queen St, Hon, by deed dated Dec 23/1919,..	1,000.00	
31	Mary Kaia Sheldon, for 25/100 acre on Waipilopilo Road, Hon, by deed dated Jan 31/20, consideration, ... $1000 Mortgage, 6 yrs @ 6%, ... 800	200.00	1,200.00
	INVESTMENTS		
16	Kalakaua Ave Bonds retired, 5 @ $500, ...	2,500.00	2,500.00
	SUNDRY TENANTS		
1/31	As per details pp 40/44		
	Rents, ...	37,494.05	
	Taxes, ...	694.50	38,188.55
			$46,872.58

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
2	14a	Hilo Sugar Co	6 mo to Jul 1/20	$ 600.00	$	
	412a	Hwn Agricultural Co	6 " " Jul 1/20	500.00		
	478b	Kealoha w .....A/c	6 " " Jul 1/20	35.00		
	589b	S. Ah Hoy Co	6 " " Jul 1/20	200.00		
	1190	Territorial Hotel..	12 " " Jan 1/21	50.00		
	1308	Sun Lee In Co	6 " " Jul 1/20	300.00		
	1471	Choy Wan	6 " " Jul 1/20	25.00		
	1484	Lum Man Bin	6 " " Jul 1/20	60.00		
	1481a	Jos R. Amorin	1 " " Feb 1/20	30.00		
	1489	M. J. Scully	6 " " Jul 1/20	375.00		
	1514	Seisuke Tomita	6 " " Jul 1/20	16.00		
	1582	M. Perreira	6 " " Jul 1/20	40.00		
	1589	M. Pacheco	6 " " Jul 1/20	20.00		
	1833	Dowsett & Deering..	6 " " Jul 1/20	262.50		
	2000	Hon C. & D. Co	3 " " Apl 1/20	625.00		
	2012	Honomu Sugar Co ...	6 " " Jul 1/20	980.00		
	2020	Onomea Sugar Co ...	6 " " Jul 1/20	2,789.25		
	2040	G. Hashimoto	6 " " Jun 1/20	12.50	8.30	'19 Bal
	2158	S. Hamai	6 " " Jul 1/20	18.75		
	2213a	S. Tanaka .....Bal	6 " " Jun 1/20	30.00		
	2422	Zoe Osborne Latham.	6 " " Jul 1/20	180.00		
	----	Hwn Electric Co ...	1 " " Feb 1/20	5.00		
	----	A. Schnerr & Co ...	1 " " Feb 1/20	30.00		
3	53c	Tong Wo Wai	6 " " Jul 1/20	75.00		
	689	W. E. Rowell Est ..	6 " " Jul 1/20	175.00		
	953a	Lee Yun Kwai	6 " " Jul 1/20	18.00		
	1191	Waialua Agl Co	12 " " Jan 1/21	50.00		
	1279	Waialua Agl Co	12 " " Jan 1/21	26.00		
	1495	Bow Wo Sang	6 " " Jul 1/20	50.00		
	1548	Annie K. Warren ...	6 " " Jul 1/20	20.00		
	1590	Sing Chong & Co ...	6 " " Jul 1/20	1,200.00		
	1696	Sing Chong & Co ...	6 " " Jul 1/20	400.00		
	1911	Waialua Agl Co	6 " " Jul 1/20	1,832.50		
	1972	Ellen R. Clark	6 " " Apl 1/20	75.00		
	2151	Peter N. Neilson ..	6 " " Jul 1/20	30.00		
	2423	Tamekichi Sakaitani	6 " " Jul 1/20	22.00		
	2424	J. H. Buscher	6 " " Jul 1/20	200.00		
	2425	Ichiyo Koge	6 " " Jul 1/20	15.75		
5	712a	Wm C. Achi	6 " " Jul 1/20	250.00		
	768b	Wong You	6 " " Jun 1/20	17.50		
	909	Hoy On Society	3 " " Apl 1/20	75.00		
	1296	Ng Fat	6 " " Jul 1/20	100.00		
	1379	Wo Sing Wai Co	6 " " Jul 1/20	750.00		
	1360	K. Matsumoto Est ..	3 " " Apl 1/20	63.00		
	1381	K. Matsumoto Est ..	6 " " Jul 1/20	112.50		
	1466	K. Matsumoto Est ..	6 " " Jul 1/20	280.00		
	1527	Helen M. Keanu	6 " " Jul 1/20	20.00		
	1568a	Amoy Amasin	6 " " Jul 1/20	20.00		
	1583	Joseph Damata	6 " " Jul 1/20	20.00		
	1663	U. Yoshida	6 " " Jun 1/20	20.00		
	1670	Solomon Hanohano ..	6 " " Jul 1/20	67.50		
	1794	American Factors ..	6 " " Jul 1/20	250.00		
	1815	W. Hamamura	6 " " Jul 1/20	12.50		
	1855	Hana Mitsutani	6 " " Jun 1/20	20.00		
	1945	S. Animoto	6 " " Jun 1/20	20.00		
	2153	Mamu Tamagawa	6 " " Jun 1/20	20.00		
	2256	Yet Hing	6 " " Jul 1/20	50.00		
	----	Hon Planing Mill ..	1 " " Feb 1/20	40.00		
	----	I. I. S. N. Co	1 " " Feb 1/20	50.00		
	----	Trent Trust Co	1 " " Feb 1/20	50.00		
6	1454	Wo Fat	12 " " Jan 1/20	45.00	10.15	'19
			Forward	$13,726.25	$ 18.45	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$13,726.25	$ 18.45		
					5.85	'19	
6	2175	Sam Kaai			2.75	'19	
	2177	Annie Haili			2.40	'19	
	2178	Henry Mailolo			7.70	'19	
	2192	Kala Kealoha			4.75	'19	
	2201	Kukua Kalua					
	2374	Japanese School ...	on demand	1.00			
	2378	Buddhist Church ...	on demand	1.00			
	810a	M. C. De Mello	6 mo to Jul 1/19	10.00	3.95	'19	
	818	M. C. De Mello	6 " " Jul 1/19	25.00	9.90	'19	
	1007a	M. C. De Mello	6 " " Jul 1/19	15.00	5.95	'19	
	1205	M. C. De Mello	6 " " Oct 1/19	50.00	19.75	'19	
	1369	M. C. De Mello	6 " " Jul 1/19	5.00	2.00	'19	
	1464	M. C. De Mello	6 " " Jul 1/19	20.00	7.90	'19	
	2023	M. C. De Mello	6 " " Sep 1/19	17.50	6.40	'19	
	1317a	U. Yamasaki	12 " " Oct 1/19	50.00	9.25	'19	
	1317a	U. Yamasaki ....A/c	6 " " Apl 1/20	4.70			
	808a	Kaaihue	6 " " Jan 1/20	12.50			
	810a	M. C. De Mello	6 " " Jan 1/20	10.00			
	818	M. C. De Mello	6 " " Jan 1/20	25.00			
	1007a	M. C. De Mello	6 " " Jan 1/20	15.00			
	1205	M. C. De Mello	6 " " Apl 1/20	50.00			
	1369	M. C. De Mello	6 " " Jan 1/20	5.00			
	1464	M. C. De Mello	6 " " Jan 1/20	20.00			
	2023	M. C. De Mello	6 " " Mar 1/20	17.50			
	819a	Rose K. McKeague ..	6 " " Jan 1/20	7.50	2.95	'19	
	2195	David K. Baker			3.80	'18	Bal
	1206	Yanagi Sentaro	6 " " Jul 1/20	18.00	6.70	'19	
	1802	Riyu Matsumoto	6 " " Jan 1/20	10.00	2.95	'19	
	1991	Hui Aina o Kealia..			55.15	'19	"
	2185	John Mokuohai			2.20	'19	
	2195	David K. Baker..A/c	6 " " Jan 1/20	6.00	4.20	'19	
	2210	R. A. McWayne	6 " " Jun 1/20	412.50	73.20	'19	"
	984b	Wong Sut	12 " " Jan 1/21	15.00			
	1052	H.C.Pack Hoo et al.	1 " " Feb 1/20	33.35			
	1223a	Hee Chut Sing	6 " " Jul 1/20	30.00			
	1425	Kaneohe Rice Mill..	6 " " Jul 1/20	1,800.00			
	1425a	Kaneohe Rice Mill..	6 " " Jul 1/20	73.75			
	1477	Oahu Sugar Co	6 " " Jul 1/20	840.50			
	1499	James H. Love ..Bal	2 " " Jun 1/19	150.00	4.65	'19	"
	1499	James H. Love ..A/c	1 " " Jul 1/19	10.35			
	1575	Cozy Moniz Midro ..			7.60	'19	
	1798	T. Yanagihara	6 " " Jul 1/20	57.00			
	1813	Wm Andrade	6 " " Jun 1/20	20.00			
	1857	M. P. Lindo	6 " " Jul 1/20	30.00	5.20	'19	"
	2004	Louisa Ahrens	6 " " Jul 1/20	25.00			
	2446	John A. Maguire Est	43½ yr" Mar28/63	100.00			
7	714	Hon Iron Works	6 mo " Jul 1/20	1,800.00			
	926	Hon Plantation Co..	6 " " Jul 1/20	181.00			
	954a	Lung Do Wai Co	6 " " Jul 1/20	56.00			
	1232	Kukaiau Ranch Co ..	6 " " Jul 1/20	75.00			
	1401	Waialua Agl Co A/c	12 " " Oct 1/19	315.56			
	1432a	Theo H. Davies & Co	12 " " Jan 1/21	120.00			
	1516	Kame Nakano	6 " " Jul 1/20	17.00	3.10	'19	"
	1597	A. G. Reis	6 " " Jul 1/20	90.00	15.20	'19	"
	1823	Lung Do Wai Co	6 " " Jul 1/20	200.00			
	1827	Chas F. Hart Est ..	6 " " Jul 1/20	500.00			
	1841	M. Tanimura	6 " " Jul 1/20	12.50			
	2129	Hon Iron Works	6 " " Jul 1/20	625.00			
	1999	E. A. Langton Boyle	6 " " Jun 1/20	113.00			
	2242	G. Serai	6 " " Jul 1/20	27.50			
			Forward	$21,851.96	$ 293.90		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$21,851.96	$ 293.90	
7	2247	Naoki Inouye	6 mo to Jul 1/20	12.50		
	2249	H. Tsunoda	6 " " Jul 1/20	1,850.00		
	2341	H. Tsunoda	6 " " Jul 1/20	200.00		
	----	Mary K. Brown	6 " " Jun 1/20	50.00	97.45	'19 Bal
	----	Lee Newton	1 " " Feb 1/20	110.00		
8	789	Mrs M. E. Ganzel ..	6 " " Jul 1/20	100.00		
	985a	Jap Moiliili School	12 " " Jan 1/21	50.00		
	1581	Frank Souza	6 " " Jul 1/20	25.00		
	1660	McCandless&Dowsett.			18.30	'19 "
	1719	Tanabe Co	6 " " Jul 1/20	55.00		
	1838	Mau Sing Wai Co ...	6 " " Jul 1/20	212.50		
	1865	Mau Sing Wai Co ...	12 " " Jan 1/21	15.00		
	1951	Buckley & Huddy ...			23.10	'19 "
	2006	Kwong Lee Yuen Co..	6 " " Jul 1/20	30.00		
	2086	M. Sokabe	6 " " Jun 1/20	6.50		
	2246	Yoshihiko Honda ...	6 " " Jun 1/20	18.75		
	2251	H. & E. Cannon	6 " " Jul 1/20	52.50		
9	1754	C. Tanoue	6 " " Jul 1/20	12.50		
	2161	J. G. Dassel	1 " " Feb 1/20	33.50		
10	1601	Man'l M. Calhou ...	6 " " Jul 1/20	90.00		
	2420	James Armstrong ...	6 " " Jul 1/20	200.00		
	2089	Z. Hirose	6 " " Jul 1/20	43.00		
12	1385	Olaa Sugar Co	6 " " Jul 1/20	875.00		
	1529	John Namaielua	6 " " Jul 1/20	20.00		
	1701	Rafina F. Souza ...	6 " " Jul 1/20	32.50		
	1989	Hee Fat	3 " " Apl 1/20	200.00		
	2169	Sandwich Is Honey..	12 " " Jan 1/21	25.00		
13	1209a	Lui Ko	6 " " Jul 1/20	12.50		
	1268	I. Takano, Tr	1 " " Feb 1/20	20.00		
	1532	Ikaia Kaaihue	6 " " Jul 1/20	20.00		
	1816	Tora Okubo	3 " " Apl 1/20	90.00		
14	387b	A. J. Campbell	6 " " Jul 1/20	125.00		
	387c	A. J. Campbell	6 " " Jul 1/20	75.00		
	1303	A. J. Campbell	6 " " Jul 1/20	37.50		
	1324	A. J. Campbell	12 " " Jan 1/21	22.50		
	1234	A. J. Campbell	6 " " Jul 1/20	3.00		
	1764	Au Hoon	6 " " May 1/20	18.00		
	1947	E. Faxon Bishop ...	6 " " Jun 1/20	275.00		
	2126	K. Kagiwara	6 " " Aug 1/20	20.00		
	----	John Camacho	6 " " Jul 1/20	7.50		
15	1163a	Capt Cook Coffee Co	6 " " Jul 1/20	500.00		
	1510	B. Matsushima et al	6 " " Jul 1/20	15.00		
	1530	Joao King Botelho..	6 " " Jul 1/20	30.00		
	1752	Y. Otake	6 " " Jul 1/20	14.00		
	2018	Minoge Uyeno	6 " " Jun 1/20	22.00		
	2083	J. Okamoto	6 " " Jun 1/20	27.00		
	2084	Yonezo Kauira	6 " " Jun 1/20	12.50		
	2100	Loo Goon .....Bal	6 " " Jan 1/19	142.50		
	2100	Loo Goon	6 " " Jul 1/19	342.50		
16	1246	Hirokane Kumitaro..	6 " " Jul 1/20	37.50		
	2217	Kwock Hin	6 " " Jul 1/20	120.00		
	2245	Tamehe Nakamura ...	6 " " Jul 1/20	12.50		
17	1401	Waialua Agl Co..A/c	12 " " Oct 1/19	49.04		
19	798a	Geo D. Robinson ...	12 " " Jan 1/21	25.00		
	1515	Sadahei Takagawa ..	6 " " Jul 1/20	21.00		
	1858	R. Koshiyama	6 " " Jul 1/20	15.00		
	1944	K. Iseki	6 " " Jun 1/20	20.00	5.05	'19
	2072	N. Matsumoto	6 " " Jun 1/20	7.00		
	2082	S. Hirahara	6 " " Jun 1/20	10.50		
20	462	O. R. & L. Co	6 " " Jul 1/20	750.00		
		Forward		$29,070.25	$ 437.80	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$29,070.25	$ 437.80	
20	1436	Chang Yin Cock	12 mo to Jan 1/21	15.00		
	1449	Go Shee	6 " " Jul 1/20	175.00		
	2019	Akitaro Nakano	6 " " Jun 1/20	20.00	8.25	'19 Bal
	2105	Toramatsu Toga	6 " " Jul 1/20	15.00		
	2109	Usaburo Koshi	6 " " Jul 1/20	12.50		
	2112	Torihiko Toga	6 " " Jul 1/20	20.00		
	2114	Matao Toga	6 " " Jul 1/20	15.00		
	2211	Hwn Fruit Prod Co..	6 " " Jul 1/20	50.00		
	2248	Matajiro Sato	6 " " Jul 1/20	12.50		
	2336	Esther Osberg			2.15	'19 5m
21	62	Liliuokalani Est ..	6 " " Jan 1/20	50.00		
	1370	C. Brewer Est	6 " " Jul 1/20	1,500.00		
	2116	Shinsuki Nishiguchi	6 " " Jul 1/20	12.50		
	2438	E. P. Fogarty	6 " " Jul 1/20	681.25		
	----	E. P. Fogarty			138.55	'19
	1745	Benny & Co	1 " " Feb 1/20	60.00		
22	2122	M. Yamamoto	6 " " Jul 1/20	12.50		
	1524	Hoopii M. Wire..A/c	6 " " Jul 1/20	10.00		
	1561	M'l R. De Caires ..	6 " " Jul 1/20	20.00	9.15	'19
	1600	G. B. Kaneapua	6 " " Jul 1/20	20.00		
	1602	B. Fukuyama	6 " " Jul 1/20	25.00		
	1604	Kaai Kinikapu ..A/c	6 " " Jul 1/20	10.00		
	1689	S. Amimoto	6 " " Jul 1/20	25.00		
	2098	M. Soranaka	6 " " Jul 1/20	85.00	21.75	'19 "
	2113	Eichiro Yakabe	6 " " Jul 1/20	20.00		
	2118	Tsuruki Moriyama ..	6 " " Jul 1/20	7.50		
	----	S. H. Dowsett	6 " " Jul 1/20	21.00		
23	429	Kala et al			22.90	'19
	1361a	Kaui & Kahaluiki ..			9.15	'19
	1759	K. Sakai	6 " " Jul 1/20	25.00		
	2091	T. Nii	6 " " Jul 1/20	49.50		
	2107	Hikosuke Harada ...	6 " " Jul 1/20	15.00		
24	1552	John Akaloka, Jr ..	6 " " Jul 1/20	12.50		
	776	Y. Yoshikawa	1 " " Feb 1/20	75.00		
	782	Catton, Neill & Co.	6 " " Jul 1/20	612.50		
	1578	Wing Hing Co et al.	6 " " Jul 1/20	260.00		
	2097	Catton, Neill & Co.	6 " " Jul 1/20	625.00		
	2372	Catton, Neill & Co.	6 " " Jul 1/20	1,400.00		
26	1668	Kaihawai Est....A/c	6 " " Jun 1/20	15.00		
	1783	T. Yamashita	6 " " Jul 1/20	130.00		
	1799	Chizu Mitamura	6 " " Jul 1/20	17.50		
	1998	E. A. Mott-Smith ..	6 " " Jun 1/20	30.00		
	2016	Sankuro Kumagai ...	6 " " Jun 1/20	17.50		
	2236	Ishi Takeuchi	6 " " Jul 1/20	18.75		
	2370	T. Okino & S.Akashi			3.65	'19 3m
27	917	Pang Lum Mow	1 " " Feb 1/20	66.65		
	1051	Pang Lum Mow	1 " " Feb 1/20	16.65		
	1511	Masaye	6 " " Jul 1/20	23.00		
	1512	Takamoto Sanzo	6 " " Jul 1/20	10.00	3.65	'19
	1703	Mariah K. Low	6 " " Jul 1/20	40.00		
	1720	K. Sakata	6 " " Jul 1/20	5.00		
	1793	Oyamada Kamege	6 " " Jul 1/20	14.50		
	1795	M. Haraguchi	6 " " Jul 1/20	11.50		
	1751	Edith K. Wilmington	6 " " Jul 1/20	15.00		
	1871	Mariah K. Low ..A/c	6 " " Aug 1/20	17.00		
	2104	T. Ukino	6 " " Jul 1/20	12.50	3.00	'20 A/c
	2165	K. Tamura	6 " " Jul 1/20	80.00	14.65	'19 Bal
28	531c	Jonah Kumalae	6 " " Jul 1/20	100.00		
	916	Pang Chew Est	1 " " Feb 1/20	150.00		
	1566	M. Kataoka	6 " " Jul 1/20	22.00		
			Forward	$35,852.05	$ 674.65	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$35,852.05	$ 674.65	
28	1840	T. Yoneda	6 mo to Jul 1/20	15.00		
	2120	O. Kubo	6 " " Jul 1/20	12.50		
	----	A. Schnerr & Co ...	1 " " Mar 1/20	30.00		
29	783	Keoki Kipola	6 " " Jul 1/20	33.50	15.20	'19 Bal
	1580	Rokunojo Arimoto ..	6 " " Aug 1/20	12.50	4.65	'19
	1660	McCandless&Dowsett.	6 " " Jul 1/20	125.00		
	1990	McCandless&Dowsett.	6 " " Jul 1/20	250.00		
	2094	H. Hiramoto	6 " " Jul 1/20	17.50		
	2108	K. Morishige	6 " " Jul 1/20	12.50		
	2241	McCandless&Dowsett.	6 " " Jul 1/20	250.00		
	2342	Mansueto Perez	6 " " Aug 1/20	22.50		
	2368	John D. Paris Est..	6 " " Jul 1/20	100.00		
30	505a	K. Kanami	6 " " Jul 1/20	37.50		
	1486	Hwn Dredging Co ...	6 " " Jul 1/20	667.50		
	1818	G. Fugishima	6 " " Jul 1/20	11.00		
	2439	Jonah Kumalae	6 " " Jul 1/20	25.00		
31	1523	Hana Kawi	6 " " Jul 1/20	20.00		
				$37,494.05	$ 694.50	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

FEBRUARY, 1920

Date				
	KAMEHAMEHA SCHOOLS			
2	Registrar H. E. King, Bal Jan Collections, ..	$ 1,227.20	$	
16	" " A/c Feb " ,..	1,955.31	3,182.51	
	INTEREST			
28	Bank deposits, February 2%, ...	90.00	90.00	
	FEES (for lease assignments)			
2	Caravallo to R. E. Aking, 1807, Kunana,	2.50		
3	Kau " Shee, 1771, Kakaako, ...	2.50		
	" " " 1773, "	2.50		
4	Fuchikami " S. Ota, 2050, Kapaakea, ..	2.50		
6	Pau " H. Tanabe, 2197, Kona, ...	2.50		
	Izu " R. Kuriki, 2292, " ...	2.50		
	Nakatsu " K. Kaneko, 2349, " ...	2.50		
10	Kyung " Soo Whang, 1905, " ...	2.50		
24	Clarke " G. H. Huddy, 1993, Waialae	2.50		
25	Tai " I. Hasida, 2416, Waiawa,..	2.50		
	Yanagihara " D. A. Alama, 1798, Kakaako	2.50		
26	Sanzo " Murayama, 1512, Kapaakea,.	2.50		
27	Spalding C. Co " Woolley & B, 1860, Kakaako	2.50		
	Woolley & B. " R. E. Woolley, 1860, "	2.50		
28	Cal H. P. Co " Hawn Tuna P. Co, 1873, "	2.50	37.50	
	INSURANCE			
24	K. Koyanagi, refund of premium advanced Sep 24/19 for insurance on Kakaako building under his Lease 2027, ...	46.20	46.20	
	SALES OF LAND			
3	Abbie K. Monsarrat, for quit-claim to lot of 33/100 acre in Punaluu, Kau, deed Feb 3/20,	25.00		
7	Alice Espinda, for quit-claim to lot of 57/100 acre in Paunau, Lahaina, Maui, deed Feb 7/20, ...	75.00	100.00	
	ROADS AND SEWERS			
27	T. C. White, Agent, collection from C. K. Yoon credited as on account of $200 advanced by the Estate on his behalf re his Keauhou Road Contract, Aug 30/19, ...	2.50	2.50	
	BILLS RECEIVABLE			
4	W. H. McInerny, a/c balance principal of his note No. 2, dated Nov 19/13, ...	2,500.00	2,500.00	
	SUNDRY TENANTS			
1/29	As per details pp 46/51			
	Rents, ...	29,017.09		
	Taxes, ...	473.70	29,490.79	
			$35,449.50	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
2	2101	Tuck Lee Yuen	6 mo to Aug 1/20	$ 112.50	$	
	933a	Ninomea	6 " " Jul 1/20	25.00		
	1052	C.H.Pack Hoo et al.	1 " " Mar 1/20	33.35		
	1474	H. S. P. A.....	6 " " Aug 1/20	625.00		
	1556	Wm A. Kane			10.00	'19 A/c
	1562	S. Kuroda	6 " " Jul 1/20	15.00		
	1565	K. Nomura	6 " " Jul 1/20	11.00		
	1579	S. Kuroda	6 " " Jul 1/20	15.00		
	1628	K. Inouye	6 " " Aug 1/20	12.50		
	1632	Y. Nomura	6 " " Aug 1/20	12.50		
	1790	Mika Nakashige	6 " " Jul 1/20	17.50		
	1807	Frank Caravallo ...	6 " " Aug 1/20	12.50		
	2008	Francisco Volpe ...	6 " " Jul 1/20	52.50	9.60	'19 Bal
	2440	Ho Young Hoy	12 " " Jan 1/21	10.00		
	----	Hwn Electric Co ...	1 " " Mar 1/20	5.00		
	----	Trent Trust Co	1 " " Mar 1/20	50.00		
3	1481a	Jos Roman Amorin ..	1 " " Mar 1/20	30.00		
	1521	John Hilo .....A/c	6 " " Jul 1/20	5.00		
	1550	Geo W. Keawe ...A/c	6 " " Jul 1/20	10.00		
	1674	Riojilo Ida	6 " " Jul 1/20	22.50		
	1707	John Andrade	6 " " Aug 1/20	25.00		
	1951	Buckley & Huddy Bal	6 " " Jun 1/20	108.75		
	2442	Y. Nomura	6 " " Aug 1/20	18.75		
	----	I. I. S. N. Co	1 " " Mar 1/20	50.00		
	1717	Geo S. Ikeda	6 " " Aug 1/20	14.00		
4	801	Union Feed Co	6 " " Jul 1/20	1,150.00		
	802	Union Feed Co	6 " " Jul 1/20	450.00		
	1437	K. Matsumoto Est ..	6 " " Aug 1/20	87.50		
	2061	Z. Takayama	6 " " Jun 1/20	30.00		
	2141	Hilo Sugar Co	6 " " Aug 4/20	5,755.00		
	2336	Esther Osberg	6 " " Aug 1/20	14.00		
	----	Hon Planing Mill ..	1 " " Mar 1/20	40.00		
5	914	J. P. Mendonca	3 " " May 1/20	62.50		
	914	J. P. Mendonca	3 " " Aug 1/20	62.50		
	1356a	Ching Quon Yuen ...	6 " " Aug 1/20	50.00		
	2443	Katherine Kanahele.	6 " " Aug 1/20	34.50		
6	1269	Yee Fong	6 " " Aug 1/20	60.00		
	1467	Waiahole Water..A/c	12 " " Dec31/19	6,321.84		
	812a	John Keao	6 " " Jul 1/20	12.50	4.95	'19
	813	Okamatchi	6 " " Jul 1/20	10.00	3.95	'19
	819	Rose K. McKeague ..	6 " " Jan 1/20	7.50		
	1002a	Y. Shiraishi	6 " " Jul 1/20	20.00	7.90	'19
	1171	T. C. White	6 " " Jul 1/20	265.00		
	1199	Nishima	6 " " Jul 1/20	30.00		
	1249a	M. Kenji Estate ...			2.05	'19 Bal
	1273	Shipman & White ...	6 " " Jul 1/20	75.00		
	1288	Saito Uhatchi	6 " " Jul 1/20	5.50	2.00	'19
	1289a	Iwamoto Mantaro ...	6 " " Jul 1/20	3.50	1.30	'19
	1290b	Tanaka Heitaro	6 " " Jul 1/20	2.60	.95	'19
	1310a	C. Aoke	6 " " Jul 1/20	4.85	1.80	'19
	1312	S. Kawahara	12 " " Jul 1/20	19.00	8.90	'19
	1328	S. Kawahara	12 " " Jul 1/20	31.00	17.10	'19
	1329	Nishiyama	12 " " Jul 1/20	31.00	5.75	'19
	1339	Isagawa Torahei ...	6 " " Jul 1/20	7.90	2.90	'19
	1342	Tanaka Heitaro	6 " " Jul 1/20	2.50	.90	'19
	1365	S. Taguma	6 " " Jul 1/20	6.70	2.45	'19
	1455	D. Nishida	12 " " Jul 1/20	34.00	6.30	'19
	1457	Yotaro Horita	6 " " Jul 1/20	27.50	4.10	'19 "
	1476	M. Kenji Estate ...			3.35	'19 "
	1517	W. H. Greenwell ...	6 " " Jul 1/20	2,000.50		
	1623	Tsunazo Nakatsu ...	6 " " Jul 1/20	27.50	10.05	'19
	1645	Saifuku Mohatchi ..	6 " " Jul 1/20	20.75	7.60	'19
			Forward	$18,055.99	$ 113.90	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$18,055.99	$ 113.90	
6	1647	Odanaka Yoshinobu..	6 mo to Jul 1/20	26.00	4.70	'19 Bal
	1652	Kondido Regalado ..	12 " " Jul 1/20	32.50	5.95	'19
	1802	Riyu Matsumoto	6 " " Jul 1/20	10.00		
	1806	J. Toyofuku			6.75	'19
	1817	Wm K. Nahale	6 " " Jul 1/19	25.00	4.60	'19
	1878	Yee Sang Yng			1.00	'19 "
	2173	Opihi Isomura	6 " " Jul 1/20	10.00	3.65	'19
	2197	Ah Pau	6 " " Jul 1/20	24.00	8.80	'19
	2202	Hatsutaro Kadooka..	6 " " Jul 1/20	32.50	11.90	'19
	2204	Yiehatchi Ueda	6 " " Jul 1/20	6.25	1.65	'19
	2226	Annie Waihinano ...	6 " " Jul 1/20	10.00	4.55	'19
	2228	Hatsutaro Kadooka..	6 " " Jul 1/20	6.00		
	2260	Chas Pawai	6 " " Jul 1/20	5.00		
	2262	Dannojo Matsuda ...	6 " " Jul 1/20	11.50		
	2263	Seizo Hirata	6 " " Jul 1/20	11.50		
	2264	Dannojo Matsuda ...	6 " " Jul 1/20	9.00		
	2265	Denzo Tanaka	6 " " Jul 1/20	9.00		
	2266	Yoshijiro Ueda	6 " " Jul 1/20	10.00		
	2268	Shigemi Kashima ...	6 " " Jul 1/20	9.50		
	2269	Shinpei Nishikino..	6 " " Jul 1/20	5.50		
	2270	Denzo Tanaka	6 " " Jul 1/20	7.50		
	2271	Yojiro Shiraishi ..	6 " " Jul 1/20	15.00		
	2272	Shinpei Nishikino..	6 " " Jul 1/20	10.50		
	2273	Tsunazo Nakatsu ...	6 " " Jul 1/20	9.00		
	2274	Kango Kirihara	6 " " Jul 1/20	19.50		
	2275	Hoohuli Paahao	6 " " Jul 1/20	11.00		
	2276	Ichiba Kanekichi...	6 " " Jul 1/20	2.50		
	2277	Hoohuli Paahao	6 " " Jul 1/20	9.00		
	2278	Sentaro Hirata	6 " " Jul 1/20	17.50		
	2279	Kantaro Kobayashi..	6 " " Jul 1/20	12.00		
	2280	Mohachi Saifuku ...	6 " " Jul 1/20	13.50		
	2281	Tokuhei Nakayama ..	6 " " Jul 1/20	6.50		
	2282	K. Fukushima	6 " " Jul 1/20	9.50		
	2283	Shigematsu Kawano..	6 " " Jul 1/20	12.00		
	2284	Sadaki Kawano	6 " " Jul 1/20	11.50		
	2285	Migiro Ono	6 " " Jul 1/20	8.50		
	2286	Seisaku Kaku	6 " " Jul 1/20	5.00		
	2287	Yoshisuki Ichimura.	6 " " Jul 1/20	10.00		
	2288	Tsunematsu Izu	6 " " Jul 1/20	5.00		
	2289	Shigeto Nakashima..	6 " " Jul 1/20	4.00		
	2290	Shige Nishiguchi ..	6 " " Jul 1/20	9.00		
	2291	Seisaku Kaku	6 " " Jul 1/20	8.00		
	2292	Tsunematsu Izu	6 " " Jul 1/20	10.50		
	2293	Lee Chu Dai	6 " " Jul 1/20	13.00		
	2294	Sadaki Kawano	6 " " Jul 1/20	12.50		
	2295	Mineichi Kawasaki..	6 " " Jul 1/20	21.50		
	2296	Kenjiro Yoshiki ...	6 " " Jul 1/20	9.00		
	2297	Hideichi Kawasaki..	6 " " Jul 1/20	11.00		
	2298	Chong Yong Am	6 " " Jul 1/20	10.50		
	2299	Chong Yong Am	6 " " Jul 1/20	7.00		
	2300	Hanjiro Yamamoto ..	6 " " Jul 1/20	10.00		
	2301	Song Kun Oh	6 " " Jul 1/20	7.00		
	2302	Hideichi Kawasaki..	6 " " Jul 1/20	7.00		
	2303	Tokichi Ege	6 " " Jul 1/20	16.50		
	2304	Rokumatsu Hamada ..	6 " " Jul 1/20	8.50		
	2305	Sukeichi Nagayama..	6 " " Jul 1/20	11.50		
	2306	Hoohuli Paahao	6 " " Jul 1/20	6.00		
	2307	Ichinosuki Kawai ..	6 " " Jul 1/20	16.50		
	2308	Shinpei Nishikino..	6 " " Jan 1/20	3.50		
	2309	Tokuhei Nakayama ..	6 " " Jul 1/20	11.00		
	2310	Tamakichi Kamigaki.	6 " " Jul 1/20	7.00		
		Forward		$18,724.74	$ 167.45	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$18,724.74	$ 167.45	
6	2311	Kamekichi Watanabe.	6 mo to Jul 1/20	5.50		
	2312	N. Kai et al	6 " " Jul 1/20	10.50		
	2313	Tamakichi Kamigaki.	6 " " Jul 1/20	10.50		
	2314	Tamakichi Kamigaki.	6 " " Jul 1/20	10.00		
	2315	Hisakichi Shimamura	6 " " Jul 1/20	11.00		
	2316	Kamekichi Hayashi..	6 " " Jul 1/20	6.50		
	2317	Kim Pang Wo	6 " " Jul 1/20	5.50		
	2318	Lee Chu Dai	6 " " Jul 1/20	6.00		
	2319	Kenjiro Yoshiki ...	6 " " Jul 1/20	1.50		
	2320	Hanjiro Yamamoto ..	6 " " Jul 1/20	2.00		
	2321	Han Kee Yng	6 " " Jul 1/20	12.00		
	2322	Chong Yong Am	6 " " Jul 1/20	5.00		
	2323	Chong Yong Am	6 " " Jul 1/20	5.00		
	2324	Cho Wan Sik	6 " " Jul 1/20	5.50		
	2325	Wo Eik Chew	6 " " Jul 1/20	5.50		
	2326	Tamakichi Kamigaki.	6 " " Jul 1/20	5.00		
	2327	Kuraji Ishikawa ...	6 " " Jul 1/20	7.50		
	2328	Kuraji Ishikawa ...	6 " " Jul 1/20	7.50		
	2329	Hitoshi Murazane ..	6 " " Jul 1/20	6.50		
	2330	Hatsutaro Shishido.	6 " " Jul 1/20	6.50		
	2331	Jiro Miyashiro	6 " " Jul 1/20	5.00		
	2332	Hitoshi Murazane ..	6 " " Jul 1/20	6.00		
	2333	Ken Munemasa	6 " " Jul 1/20	6.00		
	2334	Tamakichi Kamigaki.	6 " " Jul 1/20	5.00		
	2335	Lee Chu Dai	6 " " Jul 1/20	6.50		
	2337	Tasaku Kubo	6 " " Jul 1/20	17.00		
	2338	Tasaku Kubo	6 " " Jul 1/20	10.50		
	2339	Kim Chang Hun	6 " " Jul 1/20	6.50		
	2345	Takematsu Izu	6 " " Jul 1/20	20.00		
	2346	Tatsuma Matsumoto..	6 " " Jul 1/20	21.25		
	2347	Fukutaro Sakaguchi.	6 " " Jul 1/20	17.00		
	2348	Kango Kirihara	6 " " Jul 1/20	20.00		
	2349	Tsunazo Nakatsu ...	12 " " Jul 1/20	5.00		
	2350	Tokihichi Yoshimura	6 " " Jul 1/20	12.50		
	2351	Seisaku Kaku	6 " " Jul 1/20	10.00		
	2352	Yojiro Shiraishi ..	6 " " Jul 1/20	12.50		
	2353	Yohei Hirata	6 " " Jul 1/20	19.25		
	2354	Rikizo Kimura	6 " " Jul 1/20	16.25		
	2355	Otojiro Shiraishi..	6 " " Jul 1/20	10.00		
	2356	Goichi Yamasawa ...	6 " " Jul 1/20	12.50		
	2357	Tokuhei Nakayama ..	6 " " Jul 1/20	10.00		
	2358	Tomokichi Shiraishi	6 " " Jul 1/20	20.00		
	2359	Kango Kirihara	6 " " Jul 1/20	12.50		
	2360	Tsunematsu Izu	6 " " Jul 1/20	15.00		
	2361	Aehachi Nishijima..	6 " " Jul 1/20	10.00		
	2362	Chugoro Yamada	6 " " Jul 1/20	12.50		
	2363	John Deniz	6 " " Jan 1/20	3.00		
	2364	Yonehachi Yamano ..	12 " " Jul 1/20	20.00		
	2366	Kazutaka Sugioka ..	6 " " Jan 1/20	4.50		
	2375	Shinpei Nishikino..	6 " " Jan 1/20	12.50		
	2376	Aeta Matsumoto	6 " " Jan 1/20	25.00		
	2379	Bunsuke Uchiyama ..	6 " " Jan 1/20	16.00		
	2388	Sam Kaioula, Jr ...	6 " " Jul 1/20	7.00		
	2390	Kuriki Rikihei	6 " " Jul 1/20	10.50		
	2391	Yohei Murakami	6 " " Jul 1/20	15.00		
	2392	Koichi Homura	6 " " Jul 1/20	9.75		
	2393	Tsunazo Nakatsu ...	6 " " Jul 1/20	8.00		
	2395	Sentaro Hirata	6 " " Jul 1/20	12.50		
	2396	Yaju Suda	6 " " Jul 1/20	18.00		
	2413	Kizuo Kaneko	6 " " Jul 1/20	16.50		
	2414	Kurado Hageo	6 " " Jul 1/20	12.00		340
		Forward		$19,368.74	$ 167.45	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$19,368.74	$ 167.45	
6	2419	Paik Duk Kui	6 mo to Jul 1/20	29.00		
	2431	Heichiro Fugioka ..	6 " " Jan 1/20	23.50		
	2432	Hatsuzo Tanimoto ..	6 " " Jan 1/20	10.00		
	2433	Kaapuni Kamanawai..	12 " " Jul 1/20	5.00		
	----	Kaipo	12 " " Jan 1/21	12.00		
7	----	R. Kikigawa	6 " " Aug 1/20	20.00		
9	84	Territory of Hawaii	12 " " Jan 1/21	500.00		
	1522	Keola Ilianu	6 " " Jul 1/20	20.00		
	2398	Annie Lima			.55	'19 1m
	2428	Hon C. & D. Co	6 " " Jul 1/20	250.00		
10	2363	John Deniz	6 " " Jul 1/20	3.00		
	2365	Katsuzo Noda	6 " " Jan 1/20	6.50		
	2366	Kazutaka Sugioka ..	6 " " Jul 1/20	4.50		
	2375	Shinpei Nishikino..	6 " " Jul 1/20	12.50		
	2376	Aeta Matsumoto	6 " " Jul 1/20	25.00		
	2379	Bunsuke Uchiyama ..	6 " " Jul 1/20	16.00		
	2431	Fujioka Heichiro ..	6 " " Jul 1/20	23.50		
	2432	Hatsuzo Tanimoto ..	6 " " Jul 1/20	10.00		
	2437	Seichi Keogoku	12 " " Jul 1/20	7.50		
	1603	Kamekichi Hayashi..	6 " " Jul 1/20	40.00		
	1761	Lau Lin, Trustee ..	6 " " Jul 1/20	90.00		
	1995	Kaoliko Naimu	6 " " Jul 1/20	12.50	4.60	'19
11	1668b	Kaihawai Estate Bal	6 " " Jun 1/20	12.50		
	1826	T. Masuda	6 " " Jul 1/20	15.00		
	2161	J. G. Dassel	1 " " Mar 1/20	33.50		
	2447	Barnes & Heiser, Jr	6 " " Aug 1/20	190.00		
12	1438	Oscar P. Cox	18 " " Jul 1/20	45.00	11.45	'19 Bal
	1492	Oscar P. Cox	18 " " Jul 1/20	90.00	4.40	'19 "
	1686	Chung Chock	3 " " Apl 1/20	75.00		
	1726	Abraham Hobbs	6 " " Jul 1/20	3.50		
	1767	Eli Mitchell Estate	6 " " Aug 1/20	12.50		
13	1559	Alfred Kaili			11.00	'18
14	1690	Nisaku Miyasaki ...	6 " " Aug 1/20	25.00		
	1694	K. Sato	6 " " Aug 1/20	20.00		
	1745	Benny & Co	1 " " Mar 1/20	60.00		
	2009	H. Yoshimura	6 " " Jul 1/20	37.50		
16	1221	Pac Development Co.	12 " " Jan 1/20	100.00		
	1222	Pac Development A/c	12 " " Jan 1/20	1,223.15		
	1556	Wm A. Kane			9.10	'19 "
	2078	S. Maemoto	6 " " Jun 1/20	6.00		
	2103	Kumataro Takamori..	6 " " Jul 1/20	15.65		
17	1521	John Hilo .....A/c	6 " " Jul 1/20	5.00		
	1604	Kaai Kinikapo ..Bal	6 " " Jul 1/20	10.00		
	2125	Mary K. Christ	6 " " Aug 1/20	18.75		
	2137	Y. Fukushima	6 " " Jul 1/20	50.00		
	----	Lee Newton	1 " " Mar 1/20	110.00		
18	1550	Geo W. Keawe ...Bal	6 " " Jul 1/20	10.00		
	1993	Priscilla S. Clarke	6 " " Jun 1/20	77.50	19.55	'19 "
19	1268	I. Takano, Trustee.	1 " " Mar 1/20	20.00		
20	1599	Ikaia Kaaihue	6 " " Jul 1/20	20.00		
	1631	I. Kodama	6 " " Aug 1/20	25.00		
	2449	Lee Newton	6 " " Sep 1/20	180.00		
21	776	Y. Yoshikawa	1 " " Mar 1/20	75.00		
24	1490	L. G. Blackman	12 " " Jun 1/20	250.00	45.75	'19
	1733	Opiopio Kane Estate	6 " " Jan 1/20	13.00	3.65	'19
	1734	S. P. Kaai			1.50	'18 "
	1734	S. P. Kaai .....Bal	18 " " Jan 1/20	34.00	3.50	'19
	1758	J. Nakaleka Estate.	6 " " Jan 1/20	18.50	5.15	'19
	1789	Von Hamm Young Co..	6 " " Aug 1/20	900.00		
	1691	Sung Hop Wai Co ...	6 " " Jul 1/20	320.00		
	1958	L. G. Blackman	12 " " Mar 1/20	125.00		
		Forward		$24,715.29	$ 287.65	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$24,715.29	$ 287.65		
24	2027	Kamenosuke Koyanagi	6 mo to Aug 1/20	60.00			
25	917	Pang Lum Mow	1 " " Mar 1/20	66.65			
	1051	Pang Lum Mow	1 " " Mar 1/20	16.65			
26	1219	Koolau Agl Co ..A/c	6 " " Jan 1/20	2,000.00			
	1524	Hoopii M. Wire Bal	6 " " Jul 1/20	10.00			
27	960a	Maunalua Fish'g A/c	6 " " Aug 1/20	500.00			
	1860	Ralph E. Woolley ..	6 " " Aug 1/20	50.00			
	808a	Kaaihue	6 " " Jul 1/20	12.50			
	810a	M. C. De Mello	6 " " Jul 1/20	10.00			
	815	Joseph Manunu	6 " " Jul 1/20	25.00	9.90	'19	
	821a	Nawe & Naea	12 " " Jan 1/21	16.00	3.15	'19	
	1007a	M. C. De Mello	6 " " Jul 1/20	15.00			
	1194a	Kuramitsu Tsumao ..	6 " " Jul 1/20	1.50			
	1274	Migita Matataro ...	6 " " Jul 1/20	6.30	2.30	'19	
	1275	Matsui Tasaburo ...	6 " " Jul 1/20	11.55	4.25	'19	
	1276a	Matsumoto Kametaro.	24 " " Jul 1/20	13.50	1.00	'18	
	1276a	Matsumoto Kametaro.			1.00	'19	
	1278	Shigematsu Kawano ..	6 " " Jul 1/20	12.00	4.40	'19	
	1307	Yoichi Sumi	6 " " Jul 1/20	18.60			
	1313a	Nobojiro Kawasaki..	18 " " Jul 1/20	69.00	17.15	'19	
	1313a	Nobujiro Kawasaki..			5.20	'20	A/c
	1340	Sonoda Yotaro	6 " " Jul 1/20	3.30	1.20	'19	
	1364	G. B. Kaainoa	12 " " Jan 1/21	36.00			
	1369	M. C. De Mello	12 " " Jan 1/21	10.00			
	1416a	Y. Ichimura			3.95	'19	
	1424	Kuramitsu Tsumao ..	6 " " Jul 1/20	9.50			
	1445b	Utsunomiya	12 " " Jul 1/20	26.00	4.85	'19	
	1487	Kanaka Kailiuana ..	6 " " Jul 1/20	7.50	2.95	'19	
	1488	Yamashita			3.95	'19	
	1501	Motaro Yamada	12 " " Jan 1/21	12.00	2.40	'19	
	1557	Takesta	18 " " Jul 1/20	36.00	4.75	'19	
	1608	Ikko Sakuhei	6 " " Jul 1/20	13.75	5.05	'19	
	1608	Ikko Sakuhei ...Bal	24 " " Jan 1/19	30.00	1.45	'17	
	1608	Ikko Sakuhei			2.05	'18	
	1610	Tetsu Sonoda	6 " " Jul 1/20	11.50	5.10	'19	
	1614	Matashichi Hirazumi	6 " " Jul 1/20	9.00	4.10	'19	
	1615	Ataro Tanaka	6 " " Jul 1/20	9.00	4.10	'19	
	1617	Minokichi Morimoto.	6 " " Jul 1/20	15.00	5.50	'19	
	1619	Gutaro Oshima	6 " " Jul 1/20	15.00	5.50	'19	
	1620	Sakichi Uemura	6 " " Jul 1/20	15.00	5.50	'19	
	1621	Onodera Toyokichi..	6 " " Jul 1/20	12.50	4.60	'19	
	1624	Mone Tateyama	6 " " Jul 1/20	15.00			
	1625	Fujimatsu Yokichi..	6 " " Jul 1/20	18.00	6.60	'19	
	1639	Umoto Tanekichi ...	6 " " Jul 1/20	12.00	5.50	'19	
	1651	Kekoa Panui	6 " " Jul 1/20	15.00			
	1710a	David K. Baker A/c	12 " " Nov 1/20	3.55	1.45	'19	Bal
	1885	Ben Chun Sick			1.15	'19	"
	1887	Kim Sung Sun			1.45	'19	"
	1902	Park Chi Lung			1.25	'19	"
	1906	Kim Chu Lo			1.25	'19	"
	1991	Hui Aina o Kealia..	6 " " Jul 1/20	300.00			
	2132	Shintaro Oshiro ...	6 " " Jul 1/20	15.00	5.50	'19	
	2172	Nihi Mailolo	6 " " Jul 1/20	11.00			
	2175	Samuel Kaai	6 " " Jul 1/20	16.00			
	2176	Stanley Helani	6 " " Jul 1/20	15.00			
	2177	Annie P. Haili	6 " " Jul 1/20	7.50			
	2178	Henry Mailolo	6 " " Jul 1/20	6.50			
	2179	Jacob Hua	6 " " Jul 1/20	6.50			
	2181	Kealoha Pelio	6 " " Jul 1/20	25.00	9.15	'19	
	2182	Makena Kaili	6 " " Jul 1/20	22.00	8.05	'19	
	2183	John W. Kumukoa ...	6 " " Jul 1/20	25.00			
		Forward		$28,413.64	$ 444.35		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$28,413.64	$ 444.35	
27	2184	K. Kumulau	6 mo to Jul 1/20	5.50	2.00	'19
	2185	John Mokuahai	6 " " Jul 1/20	6.00		
	2186	Abbie Kanamu	12 " " Jan 1/21	21.00		
	2187	John David	12 " " Jan 1/21	40.00		
	2189	Tatsuzo Kuramitsu..	6 " " Jul 1/20	6.00		
	2190	Lono Kaheana	6 " " Jul 1/20	5.00	1.85	'19
	2191	Apela Waikiki	12 " " Jan 1/21	10.00		
	2192	Kala Kealoha	12 " " Jan 1/21	42.00	9.50	'20 A/c
	2193	K. Tomiyoshi	6 " " Jul 1/20	8.50	3.10	'19
	2195	David K. Baker Bal	12 " " Jul 1/20	17.00		
	2196	Y. Awa	6 " " Jul 1/20	19.00		
	2198	Kaea Joseph Kahele.	6 " " Jul 1/20	9.50	3.50	'19
	2199	John Awa	6 " " Jul 1/20	9.00		
	2201	Kokua Kalua	6 " " Jul 1/20	13.00		
	2203	K. Tateyama	6 " " Jul 1/20	20.00		
	2206	David K. Kealoha ..	12 " " Jan 1/21	13.00	2.40	'19
	2206	David K. Kealoha ..			2.95	'20 A/c
	2227	Kamai Haili	12 " " Jan 1/21	1.00		
	2229	Mary K. Hea	6 " " Jul 1/20	11.50		
	2231	Joseph Kelipaakana.	6 " " Jul 1/20	12.00		
	2232	Sakichi Uemura	6 " " Jul 1/20	5.00		
	2233	Ciriaco Pedro	6 " " Jul 1/20	12.50		
	2258	Jutaro Miyanishi ..	6 " " Jul 1/20	7.00	2.65	
	2261	Senkichi Tanaka ...	6 " " Jul 1/20	9.00		
	2365	Katsuzo Noda	6 " " Jul 1/20	6.50		
	2387	Julian R. Yates ...	6 " " Jul 1/20	9.75	1.40	
	2389	Wm J. Paris	12 " " Jul 1/20	25.00		
	2394	Katsuzo Noda	6 " " Jul 1/20	15.00		
	2427	Samuel K. Kauihana.	On demand	1.00		
	2434	W. S. P. Kamekona..	12 " " Jul 1/20	10.00		
	2435	Kekoa Kahiewalu ...	12 " " Jul 1/20	10.00		
	2450	Jutaro Tokieda	18 " " Jul 1/20	96.00		
	2452	Lone Kahele	12 " " Jul 1/20	9.60		
	2453	Chong Akau	12 " " Jul 1/20	22.00		
	2454	Joseph Kahele	18 " " Jan 1/21	32.10		
	2455	Joseph Kelekolio ..	12 " " Jan 1/21	1.00		
	2456	John Aki	12 " " Jan 1/21	1.00		
	2457	Palakiko Pahukula..	12 " " Jan 1/21	1.00		
	2458	Samuel Kaioula, Jr.	12 " " Jan 1/21	1.00		
	----	Chas Kaiaiki	12 " " Jan 1/21	10.00		
28	----	John Kaohele	6 " " Sep 1/20	20.00		
	----	A. Schnerr & Co ...	1 " " Apl 1/20	30.00		
				$29,017.09	$ 473.70	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MARCH, 1920

Date			
	KAMEHAMEHA SCHOOLS		
2	Registrar H. E. King, Bal Feb Collections,..	$ 3,239.36	$
17	" " A/c Mar " ,..	3,337.77	6,577.13
	INTEREST		
10	Kam Alumni Assn Note, $1021.71, 3m 6 %, ...	15.33	
15	Third Liberty Bonds, 5000.00, 6m 4¼%, ...	106.25	
31	Bank deposits, March 2%, ...	85.22	206.80
	FEES (for lease assignments)		
3	Fukuyama to I. Yanagihara, 1602, Kakaako, ..	2.50	
15	Wan " J. Emmeluth, 1471, " ..	2.50	
18	Kauira " G. Kaiura, 2084, Kapaakea, ...	2.50	
31	Medeiros " J. D. Souza, 2032, "	2.50	10.00
	AUTO EXPENSE		
3	Commercial Union pol 64339 on old Buick cancelled as of Mar 1/20, return premium, ...	4.97	4.97
	EXPENSE (Incidentals)		
15	M. C. Amana, refund of unexpended balance of moneys advanced Mar 1/20 re his Molokai trip, ...	37.25	
16	T. Nii, a/c costs rewriting L. 2091, Kapaakea, as ordered, ...	5.00	
18	T. Harada, a/c costs of lease of lots at Kakaako not taken, ...	2.50	
29	Isaku Fukuda, a/c costs rewriting L. 2475, Kakaako, ...	2.50	47.25
	REPAIRS		
27	A. J. Campbell, Agt for Kahala residents, for repairs to Kahala Road, Mar 1-15, adv by Bishop Est, Mar 20, $762.64 and Mar 27, ... 309.41 $1072.05 Less Estate's share, as agreed, 450.00	622.05	622.05
	SALARIES		
1	Williamson & Buttolph, for services of stenographer, 1 day, ...	3.23	3.23
	INSURANCE		
17	North British pol 295071, Alumni Dormitory, partial refund of premium paid Jan 24/20, due to rate reduction on $4000, 1 yr, ...	9.20	9.20
	FURNITURE AND EQUIPMENT		
13	Capt Cook Garage, for old Dodge car sold to them in Kona, Hawaii, ...	450.00	450.00
		Forward	$ 7,930.63

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MARCH, 1920

Date			
	Brought Forward	$	$ 7,930.63
	SALES OF LAND		
17	Ralph A. Kearns, monetary consideration for land in Kaluanui, Koolauloa, Oahu, 11,700 sq ft makai of Gov't Road quit-claimed to him by deed dated Mar 16/20, the Trustees receiving in addition the fee in 640 sq ft mauka of Gov't Road, ...	100.00	
25	Walter F. Frear, for lot of 1.34 acres in Kahaumakaawe, Manoa, Oahu, deed dated Mar 24/20, ...	250.00	
27	July Paka, for a/c and in part payment of purchase price of a lot of 29/100 acre in Kamoolepo, Manoa, Oahu, consideration, $925 Sales agreement , dated Mar 27/20, 2 yrs @ 6%, ... 600	325.00	675.00
	BILLS RECEIVABLE		
26	W. H. McInerny, a/c balance principal of his note No. 2, dated Nov 19/13, ...	1,250.00	1,250.00
	SUNDRY TENANTS		
1/31	As per details pp 54/57		
	Rents, ...	20,172.18	
	Taxes, ...	106.50	20,278.68
			$30,134.31

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
1	522c	Territorial Hotel..	3 mo to Jun 1/20	$ 375.00	$	
	704	Hon Plantation A/c	12 " " Sep 1/20	3,065.57		
	1052	H.C.Pack Hoo et al.	1 " " Apl 1/20	33.35		
	1082b	Asagi Otuichi	6 " " Sep 1/20	37.50		
	1224	Territorial Hotel..	3 " " Jun 1/20	50.00		
	1556	Wm A. Kane .....A/c	6 " " Jan 1/20	10.00		
	1828	Sing Chong & Co ...	6 " " Sep 1/20	100.00		
	2461	H. Mitsukawa	6 " " Sep 1/20	15.75		
	----	Trent Trust Co	1 " " Apl 1/20	50.00		
2	700a	Hon Plantation Co..	6 " " Sep 1/20	600.00		
	925	Hon Plantation Co..	6 " " Sep 1/20	1,165.00		
	1262	Hon Plantation Co..	6 " " Sep 1/20	750.00		
	1335	Hon Plantation Co..	12 " " Mar 1/21	25.00		
	1493	Hon Plantation Co..	6 " " Sep 1/20	245.00		
	1494	Hon Plantation Co..	6 " " Sep 1/20	290.00		
	1157a	H. Tsunoda	12 " " Mar 1/21	50.00		
	1412	Am-Jap Investm't Co	6 " " Sep 1/20	125.00		
	1770	Kyoyei Shokwai	3 " " Jun 1/20	120.00		
	1830	Mary K. Awailua ...	6 " " Sep 1/20	25.00		
	1831	Jennie Kimokea	6 " " Sep 1/20	12.50		
	1866	Chas D. Walker	6 " " Sep 1/20	90.00		
	1872	H. K. Awailua, Tr..	6 " " Sep 1/20	12.50		
	2162	Lum Chong	6 " " Aug 1/20	75.00		
	2459	Masashi Ikeda	6 " " Sep 1/20	25.00		
	----	Hwn Electric Co ...	1 " " Apl 1/20	5.00		
3	478b	Kealoha .....Bal	6 " " Jul 1/20	15.00		
	1166	Wm E. Rowell Est ..	6 " " Sep 1/20	150.00		
	1196	Mrs F.W.Macfarlane.	12 " " Mar 1/21	25.00		
	1197	Mrs F.W.Macfarlane.	12 " " Mar 1/21	50.00		
	1277	K. Matsumoto Estate	3 " " Jun 1/20	75.00		
	1397	John D. Paris Est..	6 " " Sep 1/20	50.00		
	1481a	J. R. Amorin Estate	1 " " Apl 1/20	30.00		
	1867	Amoy Amasin	6 " " Sep 1/20	20.00		
	2460	Tsuruyo Hirata	6 " " Sep 1/20	18.75		
	2462	Tomijiro Sato	6 " " Sep 1/20	59.50		
4	----	I. I. S. N. Co	1 " " Apl 1/20	50.00		
	----	Nautaro Hamada	6 " " Sep 1/20	12.50		
	692	D. W. Anderson, Tr.	6 " " Sep 1/20	50.00		
	916	Pang Chew Estate ..	1 " " Mar 1/20	150.00		
	1702	Wakanoski Hamamura.	6 " " Sep 1/20	15.00		
	2102	Leong Chee	6 " " Jul 1/20	22.00		
	2463	Louis E. Davis	6 " " Oct 1/20	200.00		
5	1765	Hansuke Yamada	6 " " Sep 1/20	14.00		
	1778	J. B. Atherton Est.	6 " " Sep 1/20	200.00		
6	336a	James Wight Estate.	6 " " Sep 1/20	150.00		
	370a	James Wight Estate.	12 " " Mar 1/21	150.00		
	939	A. J. Campbell	12 " " Mar 1/21	40.00		
	1959	A. J. Campbell	6 " " Sep 1/20	90.00		
	2384	M. P. Moranha			8.25	'19 2m
8	1547	Louis K. Makanani..	6 " " Jun 1/20	30.00		
	2005	Tom Tai Tong	6 " " Aug 1/20	25.00		
	2135	Matsujiro Tanimura.	6 " " Sep 1/20	22.00		
	2160	Kalaweamoku Keanu..	6 " " Jul 1/20	37.00		
	----	R. M. Duncan et al.	4 " " Jul 1/20	28.35		
	----	Lee Newton	1 " " Apl 1/20	110.00		
9	888	John Gaspar	6 " " Sep 1/20	137.50		
	1110	John Gaspar	6 " " Sep 1/20	145.00		
	2465	Matajiro Sato	6 " " Sep 1/20	15.75		
	----	Hon Planing Mill ..	1 " " Apl 1/20	40.00		
10	1742	Lau Sam Hoon	6 " " Jul 1/20	12.50		
	1763	Shina Akisaki	6 " " Sep 1/20	20.00		
	1941a	Hooikaika Kaina ...	6 " " Sep 1/20	25.00		
		Forward		$ 9,637.02	$ 8.25	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$ 9,637.02	$ 8.25	
10	2161	J. G. Dassel	1 mo to Apl 1/20	33.50		
11	1441	McCandless&Dowsett.	12 " " Mar 1/21	32.00		
	1634	C. W. Macfarlane ..	6 " " Aug 1/20	13.00		
13	1072a	Kohala Ditch Co Bal	12 " " Jan 1/20	1,603.00		
	1115a	Kohala Ditch Co ...	12 " " Jan 1/21	100.00		
	1954	Virginia R.Isenberg	6 " " Sep 1/20	45.00		
	1955	Virginia R.Isenberg	6 " " Sep 1/20	60.00		
	1961	Virginia R.Isenberg	6 " " Sep 1/20	92.50		
	1722	J. Kaalouahi	6 " " Jul 1/20	12.00		
	1723	J. W. Kaloheauloni.	12 " " Jan 1/21	16.00		
	1724	Lilia Kaaimano	6 " " Jan 1/20	16.00	4.45	'19
	1725	Rose K. Clark	6 " " Jul 1/20	13.00		
	1727	G. Kaopuiki	6 " " Jul 1/20	6.00		
	1728	Peter Kema	12 " " Jul 1/20	3.00	.45	'19
	1729	Moohila	6 " " Jul 1/20	4.00		
	1730a	S. W. Kiakahi	6 " " Jul 1/20	8.75		
	1732	Paahao Nahoopii ...	6 " " Jul 1/20	10.50		
	1735	Matsui Usaki	6 " " Jul 1/20	18.50		
	1736	Solomon Fuller..Bal	12 " " Jul 1/20	11.00	2.25	'19
	1738	J. Kamanao	6 " " Jul 1/20	4.00		
	1739	Sam Kaulili	6 " " Jul 1/20	15.50		
	1740	D. Kapawai .....Bal	12 " " Jul 1/20	12.30	2.10	'19
	1743	L. K. Kaalouahi ...	6 " " Jul 1/20	14.50		
	1756	R. W. Kamakahi	6 " " Jul 1/20	15.00		
	1762	J. Kanikau Estate..	6 " " Jul 1/20	5.00		
	1769	J. L. Wailiula, Tr.	6 " " Jul 1/20	50.00		
	1774	Lui Cheong	12 " " Apl 1/21	30.00		
	1829	Wm Nueku	12 " " Mar 1/21	3.00		
	2164	Hosea Nahoopii	12 " " Oct 1/20	4.00	.50	'19
	2167	Chui Shin	12 " " Oct 1/20	5.00	.70	'19
	2168	Matsui Usaki	12 " " Oct 1/20	2.00		
	2170	Paahao Nahoopii ...	12 " " Jan 1/21	8.00	1.15	'19
	2220	J. K. Kaulili			.40	'19
	2221	John Kawaa			.10	'19
	2222	M. Maewaewa			.10	'19
	2223	Hosea Nahoopii	12 " " May 1/21	9.00		
	----	Matsui Usaki			.20	'19
15	1780	Frank Andrade	6 " " Jan 1/20	225.00	82.35	'19
	2466	James J. Carey	6 " " Sep 1/20	180.00		
16	178d	Hawi Mill & Plant'n	6 " " Aug 1/20	592.50		
	1556	Wm A. Kane .....A/c	6 " " Jan 1/20	10.00		
	1871	Mariah K. Low...Bal	6 " " Aug 1/20	8.00		
	1953	D.P.R.Isenberg Est.	3 " " Jun 1/20	125.00		
	1956	Annie H. Parke	6 " " Sep 1/20	55.00		
	1957	W. C. Parke Estate.	6 " " Sep 1/20	55.00		
	2021	Chas A. Wills	6 " " May 1/20	14.00		
17	1521	John Hilo .....Bal	6 " " Jul 1/20	15.00		
	1536	Wong Kim	6 " " Sep 1/20	40.00		
	1470	Laie	6 " " Sep 1/20	10.00		
	1629	U. Shinagawa	6 " " Aug 1/20	12.50		
	1636	J. Takeuchi	6 " " Sep 1/20	12.50		
	1800	M. Nishihara, Tr...	6 " " Aug 1/20	12.50		
18	1268	I. Takano, Tr	1 " " Apl 1/20	20.00		
	1354a	Con Amusement Co ..	3 " " Jun 1/20	600.00		
	1463	Chang Chock Hing ..	6 " " Sep 1/20	25.00		
	1593	Masakichi Ito	6 " " Sep 1/20	15.00		
	1863	Okuno Tsuru	6 " " Aug 1/20	15.00		
	1913	J. Shiomi	6 " " Aug 1/20	12.50		
	1960	L. T. Peck	6 " " Sep 1/20	105.00		
19	1637	Sanshiro Umeda	6 " " Sep 1/20	17.00		
	2468	Pak To Yet	12 " " Jan 1/20	5.00		347
		Forward		$14,093.57	$ 103.00	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$14,093.57	$ 103.00	
20	377b	Kock Tin	12 mo to Apl 1/21	10.00	1.85	'19
	1184a	H. H. Plemer	12 " " Mar 1/21	35.00		
22	1755	D. W. Kahawai	6 " " Jul 1/20	5.50	1.55	'19
	2134	Hyonosuki Doi	6 " " Sep 1/20	18.75		
23	1386	James A. Rath, Tr..	12 " " Mar 1/21	150.00		
	1559	Alfred Kaili ...A/c	12 " " Jan 1/20	5.00		
	2471	Isao Ichiba	6 " " Jan 1/20	11.00		
24	1630	J. Fujii	6 " " Aug 1/20	12.50		
	1635	Iokewe Kalumai	6 " " Jul 1/20	12.50		
	1667	S. Mimura	6 " " Sep 1/20	17.00		
	2243	S. Mimura	6 " " Sep 1/20	22.00		
25	704	Hon Plantation A/c	12 " " Sep 1/20	962.29		
	1498	John A. Maguire Est	6 " " Sep 1/20	62.50		
	1540	S. Hironaka	6 " " Jul 1/20	56.00		
	1745	Benny & Co	1 " " Apl 1/20	60.00		
	2127	Julia Kaimi	6 " " Aug 1/20	18.75		
	2472	Haro Seki	12 " " Jul 1/21	4.00		
26	1870	Hayame Marukawa ...	6 " " Sep 1/20	18.75		
	1914	S. Tarutani	6 " " Aug 1/20	12.50		
	2216	H. Kawate	6 " " Aug 1/20	37.50		
	----	Kaalele Kiai	6 " " Jul 1/20	10.00		
27	691a	T. Iwanaga	6 " " Sep 1/20	37.50		
	1633	H. Takamatsu Est ..	6 " " Sep 1/20	17.50		
	1664	H. Takamatsu Est ..	6 " " Oct 1/20	15.00		
	1952	Oahu College Tr ...	6 " " Sep 1/20	26.25		
29	1588	Woodlawn D. & S. Co	12 " " Jan 1/21	25.00		
	1873	Hwn Tuna Packing Co	6 " " Sep 1/20	175.00		
	2473	Tam Yee	6 " " Jul 1/20	100.00		
	2475	Isaku Fukuda	6 " " Dec 1/20	50.00		
30	490a	R. A. Lyman Estate.	6 " " Jul 1/20	112.50		
	760a	Lucas & Guard	6 " " Jul 1/20	150.00		
	1214	Sui Fook	6 " " Jul 1/20	15.00		
	1260	J. Koshi	6 " " Sep 1/20	25.00		
	1293	Tadaichi Doi	6 " " Jul 1/20	7.50		
	1325	L. Chau	6 " " Aug 1/20	7.50		
	1331	Louise I. Wright ..	12 " " Mar 1/21	25.00		
	1332a	C. F. Bradshaw	6 " " Jul 1/20	60.00		
	1367	Y. Sakuda	6 " " Jul 1/20	7.50		
	1368	N. Tamura	6 " " Jul 1/20	7.50		
	1389	M. Matsuda	6 " " Sep 1/20	15.00		
	1390	Sui Fook	6 " " Sep 1/20	10.00		
	1391	Lai Hip Estate	12 " " Mar 1/21	15.00		
	1413	M. Inada	6 " " Aug 1/20	20.00		
	1452	Mana Transport'n Co	6 " " Sep 1/20	60.00		
	1469	Mana Transport'n Co	6 " " Sep 1/20	60.00		
	1665a	K. Kawasaki	6 " " Aug 1/20	50.00		
	1697	W. S. Wise	6 " " Aug 1/20	45.00		
	1819	I. Shimizu	6 " " Jul 1/20	25.00		
	1822	S. Hata	6 " " Aug 1/20	96.25		
	1837	G. H. Vicars	6 " " Sep 1/20	25.00		
	2254	Lai Hip Estate	6 " " Jul 1/20	147.50		
	2257	S. Hamamoto	6 " " Jul 1/20	110.00		
	2383	N. Uyeta			.10	'19 2m
	2441	C. F. Bradshaw	6 " " Jul 1/20	75.00		
	2444	B. Ushijima	6 " " Aug 1/20	40.00		
	2445	H. Tanaka	6 " " Aug 1/20	28.00		
	----	S. P. Peterson	3 " " Apl 1/20	12.00		
	----	Mana Transport'n Co	3 " " Jun 1/20	37.50		
	776	Y. Yoshikawa	1 " " Apl 1/20	75.00		
	917	Pang Lum Mow	1 " " Apl 1/20	66.65		
	1051	Pang Lum Mow	1 " " Apl 1/20	16.65		
			Forward	$17,528.41	$ 106.50	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$17,528.41	$ 106.50	
30	1564	Jiro Tamamoto	6 mo to Jul 1/20	11.00		
	1753	Pac Engineering Co.	6 " " Sep 1/20	212.50		
	1771	Yee Chang Shee	6 " " Sep 1/20	15.00		
	2154	E. A. Mott-Smith ..	6 " " Sep 1/20	30.00		
31	2474	Hwn Fruit Prod Co..	4 " " Jul 1/20	73.35		
	----	Hwn Fruit Prod Co..	6 " " Mar 1/20	60.00		
	1401	Waialua Agl Co A/c	12 " " Oct 1/20	2,106.92		
	1439	H. W. Cleveland ...	6 " " Sep 1/20	25.00		
	1571	G. Nomura	6 " " Sep 1/20	60.00		
	----	J. L. Young	6 " " Sep 1/20	50.00		
				$20,172.18	$ 106.50	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL 1920

Date							
	KAMEHAMEHA SCHOOLS						
3	Registrar H. E. King, Bal Mar Collections, ..					$ 1,715.33	$
19	" " A/c Apl " , ..					1,646.22	3,361.55
	INTEREST						
1	Hawaii Cons Ry Bonds,	$44,000.00,	6m	5	%	1,100.00	
	Mut Telephone "	22,000.00,	6m	5	%	550.00	
	Matsugoro, sales agrm't,	398.00,	6m	7	%	13.93	
3	Maunalua F. Co, def rent,	2,000.00,	1m	6	%	10.00	
15	Fourth Liberty Bonds,	40,000.00,	6m	4¼	%	850.00	
16	Oahu R. Mill, Fr Tx Note,	189.17,	12m	6	%	11.35	
19	Pang Lum Mow, " " "	189.17,	12m	6	%	11.35	
	Matsumoto Est, " " "	340.49,	12m	6	%	20.43	
	C. Q. Yee Hop, " " "	468.58,	12m	6	%	28.11	
27	July Paka, sales agrm't,	600.00,	34d	6	%	3.40	
30	Bank deposits, April 2%, ...					91.72	2,690.29
	FEES (for lease assignments)						
8	Pacheco to J. Mendes, 1589, Kakaako, ...					2.50	
9	Taga " T. Tamura, 2112, Kanewai, ...					2.50	
12	Latham " Allen & Robinson, 2422, Waialae					2.50	
24	Caballero " Tom Tai Tong, 1712, Kunana, ...					2.50	
26	Hironaka " T. Miyamasu, 1540, " ...					2.50	
	Hayashi " A. Hayashi, 1811, Kakaako, ...					2.50	
	Nakahara " S. Muraoka, 2024, Kapalama, ...					2.50	17.50
	EXPENSE (Incidentals)						
8	City & County, costs (stamps) Beretania St deed advanced Mar 30/20 now refunded, ...					54.00	
	D. Nakashima, a/c costs rewriting L. 2480, Kakaako, ...					2.50	
24	T. Yamashita, for copy of L. 1783, Kauluwela in replacement of lost tenant's copy, ...					2.50	59.00
	LAW						
12	Robertson & Olson, return costs in original suit filed in ejectment Kahala case, ...					10.25	
17	R. A. McWayne, per Kona Agent, acknowledgments to Kapua L. 2210, advanced Mar 25/19,					3.00	13.25
	PROPERTY TAXES						
19	Mary Kaia Sheldon, proportionate taxes, 1920 lot on Waipilopilo Road, sold to her by deed dated Jan 31/20, 11m, ...					15.75	15.75
	REPAIRS						
19	Mary Kaia Sheldon, proportionate costs of Waipilopilo Road fencing adv Nov 17 & 22/19					23.00	23.00
					Forward		$ 6,180.34

350

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL 1920

Date				
	Brought Forward	$		$ 6,180.34
	FRONTAGE TAX NOTES			
	Collections on a/c of balances of notes dated April 18/17 given by tenants in liquidation of taxes assessed against their leaseholds and advanced by this Estate re Beretania Street Improvement:			
16	Oahu Rice Mill Note, $270.23, 10%, ...		27.02	
19	Pang Lum Mow " 270.23, 10%, ...		27.02	
	K. Matsumoto Estate Note, 486.41, 10%, ...		48.64	
	C. Q. Yee Hop, Tr. " 680.98, 10%, ...		68.10	170.78
	SALES OF LAND			
8	City & County of Honolulu, for lot of 47,535 sq ft of land, cor Smith and Beretania Sts, known as "Beretania Street Playgrounds," deed dated Mar 30/20, ...	53,807.41		
27	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, sales agreement dated Mar 27/20, ...		25.00	53,832.41
	BILLS RECEIVABLE			
29	Kam Alumni Assn, a/c principal of its note for $1021.71, dated June 15/17, ...		321.71	321.71
	SUNDRY TENANTS			
1/30	As per details pp 60/62			
	Rents, ...	23,296.05		
	Taxes, ...		864.50	24,160.55
				$84,665.79

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
1	687a	Waiohinu Agl&G. Co.	6 mo to Oct 1/20	$ 500.00	$	
	1052	H.C.Pack Hoo et al.	1 " " May 1/20	33.35		
	1200	Hakalau Plantation.	6 " " Oct 1/20	1,092.50		
	1201	Hawaiian Agl Co ...	6 " " Oct 1/20	1,750.00		
	1591	T. Ishii	6 " " Oct 1/20	16.00		
	1592	M. Ishii	6 " " Oct 1/20	16.00		
	1792	Lung Do Wai Co	6 " " Oct 1/20	50.00		
	1964	M. A. Waterhouse ..	6 " " Oct 1/20	75.00		
	1966	M. B. Cooke	6 " " Oct 1/20	70.00		
	1973	Guard & Morgan	6 " " Oct 1/20	75.00		
	1975	Chas H. Atherton ..	6 " " Oct 1/20	75.00		
	1976	Chas R. Hemenway ..	6 " " Oct 1/20	75.00		
	1978	Addie H. De Freest.	6 " " Oct 1/20	37.50		
	1979b	Archibald Baird ...	6 " " Oct 1/20	37.50		
	1989	Hee Fat	3 " " Jul 1/20	200.00		
	2000	Hon C. & D. Co	3 " " Jul 1/20	625.00		
	2124	Dong Chung	6 " " Jul 1/20	37.00		
	2208	Kuniichi Yoshimura.	6 " " Oct 1/20	20.00		
	2370	T. Okino et al	6 " " Oct 1/20	40.75		
	2476	Ernest B. Clark ...	6 " " Oct 1/20	190.00		
	2477	Ichiyo Koge	6 " " Oct 1/20	15.75		
	----	Kahaulelio	6 " " Oct 1/20	6.00		
	----	A. Schnerr Co	1 " " May 1/20	30.00		
	----	Hwn Electric Co ...	1 " " May 1/20	5.00		
	----	Trent Trust Co	1 " " May 1/20	50.00		
3	960a	Maunalua Fish'g A/c	6 " " Aug 1/20	500.00		
	921a	Kilauea Vol House..	6 " " Oct 1/20	250.00		
	1401a	Waialua Agl Co	6 " " Oct 1/20	1,250.00		
	1180	Theo T. Meyer	6 " " Oct 1/20	187.50		
	1556	Wm A. Kane .....A/c	6 " " Jan 1/20	10.00		
	1572	T. Yamasaki	6 " " Sep 1/20	15.00		
	1864	Kam Investment Co..	6 " " Jul 1/20	82.50		
	1967	James D. Dole	6 " " Oct 1/20	70.00		
	1981	Elsie J. Morgan ...	6 " " Oct 1/20	75.00		
	2478	Masakazu Fukuhara..	6 " " Oct 1/20	12.50		
5	909	Hoy On Society	3 " " Jul 1/20	75.00		
	1371	Y. Ah Sing	6 " " Oct 1/20	70.00		
	1712	Miguel Caballero ..	6 " " Oct 1/20	12.50		
	1962	Daisy P. B. Smith..	6 " " Oct 1/20	75.00		
	2015	John Kahele ....A/c	6 " " Oct 1/20	10.00		
	2140	Y. Shigeyasu	6 " " Oct 1/20	18.75		
	2479	Masakichi Tominaga.	6 " " Oct 1/20	34.50		
	----	K. Furuya	6 " " Oct 1/20	23.00		
	----	I. I. S. N. Co	1 " " May 1/20	50.00		
	1979a	E. M. Ehrhorn	6 " " Oct 1/20	37.50		
	1714	T. Fugikawa	6 " " Oct 1/20	20.00	7.05	'19
6	916	Pang Chew Estate ..	1 " " Apl 1/20	150.00		
	1575	Cozy Monize Midro..	6 " " Oct 1/20	25.00		
	1816	Tora Okubo	3 " " Jul 1/20	90.00		
	1977	M. E. Grossman	6 " " Oct 1/20	75.00		
	1986	Marg't R. McGrew ..	6 " " Oct 1/20	37.50		
	1987	Protest Epis Church	6 " " Oct 1/20	37.50		
	1705	Mary K. Christ	6 " " Oct 1/20	12.50		
7	363b	Maunalua Ranch Co..	6 " " Oct 1/20	1,337.50		
	1297	Oahu Rice Mill Co..	6 " " Oct 1/20	150.00		
	1360	K. Matsumoto Estate	3 " " Jul 1/20	63.00		
	1373	K. Matsumoto Estate	6 " " Oct 1/20	225.00		
	1301	Von Hamm Young Co..	6 " " Oct 1/20	500.00		
	1573	Von Hamm Young Co..	6 " " Oct 1/20	300.00		
	1963	E. A. McInerny	6 " " Oct 1/20	62.50		
	1980	Fred C. Smith Est..	6 " " Oct 1/20	50.00		
	2147	Anna Mae Wichman ..	6 " " Oct 1/20	192.50		
			Forward	$11,309.10	$ 7.05	352

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$11,309.10	$ 7.05	
7	----	B. P. Bishop Museum	6 mo to Oct 1/20	168.00		
	----	C. R. Bishop Trust.	6 " " Oct 1/20	168.00		
8	1435a	City&County of Hon.			823.70	'20
	1708	Tom Tai Tong	6 " " Oct 1/20	28.00		
	1968	F. Yarrow et al ...	6 " " Oct 1/20	37.50		
	1985	Elizabeth Schaefer.	6 " " Oct 1/20	75.00		
	1984	George P. Denison..	6 " " Oct 1/20	50.00		
	2480	Denichi Nakashima..	6 " " Dec 1/20	20.00		
9	1481a	J. R. Amorin Est ..	1 " " May 1/20	30.00		
	1970	Gustave Schuman ...	6 " " Oct 1/20	75.00		
	1974	H.W.Hobdy et al A/c	6 " " Oct 1/20	75.00		
	2212a	I. Hirokane	6 " " Oct 1/20	25.00		
	2482	Minnie A. Brown ...	6 " " Oct 1/20	172.50		
	----	Lee Newton	1 " " May 1/20	110.00		
10	818	M. C. De Mello	6 " " Jul 1/20	25.00		
	1464	M. C. De Mello	6 " " Jul 1/20	20.00		
	1612	Oshiro Tokogin	6 " " Jan 1/20	12.50	4.60	'19
	1612	Oshiro Tokogin	6 " " Jul 1/20	12.50		
	1618	Oshiro Tokogin	6 " " Jan 1/20	12.00	4.40	'19
	1618	Oshiro Tokogin	6 " " Jul 1/20	12.00		
	1787	Oshiro Tokogin	6 " " Jan 1/20	14.00	5.10	'19
	1787	Oshiro Tokogin	6 " " Jul 1/20	14.00		
	1779	Abraham Kapule..A/c	6 " " Oct 1/20	10.00		
	1982	L. W. Shepherd	6 " " Oct 1/20	87.50		
	2136	Lulu J. Greenwell..	6 " " Oct 1/20	180.00		
	2161	J. G. Dassel	1 " " May 1/20	33.50		
	2481	Hon Poi Factory ...	6 " " Jul 1/20	1,000.00		
	2483	J. W. Sproat	12 " " Mar 1/21	20.00		
	----	Frank Keoho	1 " " May 1/20	3.00		
12	1594	Kaleihiwahiwa	6 " " Oct 1/20	20.00		
	1638a	Okuno Tsuru	6 " " Aug 1/20	17.50		
	1858	R. Koshiyama			4.40	'19 Bal
	1983	J. L. Cockburn	6 " " Oct 1/20	75.00		
13	1268	I. Takano, Trustee.	1 " " May 1/20	20.00		
	2155	K. Tokomori	6 " " Aug 1/20	34.50		
14	2399	Teruo Morimoto			.90	'19 1m
	2484	Sun Kwong Sing Co..	6 " " Jul 1/20	80.00		
	2485	Go Yee Wo et al ...	6 " " Jul 1/20	207.00		
15	1965	F. C. Atherton	6 " " Oct 1/20	75.00		
	2487	Nalei Keluolaloa ..	6 " " Jul 1/20	7.00		
	2488	L. K. Keluolaloa ..	6 " " Jul 1/20	10.00		
16	704	Hon Plantation A/c	12 " " Sep 1/20	2,324.86		
	1444	Julius Rosenstein..	6 " " Oct 1/20	50.00		
	1556	Wm A. Kane .....Bal	6 " " Jan 1/20	10.00		
	2489	Ahia Moepono	12 " " Jan 1/21	12.00		
17	2308	Shinpei Nishikino..	6 " " Jul 1/20	3.50		
	2133a	Man'l M. Ferreira..	6 " " Sep 1/20	30.00		
	2490	Henrietta Kupahu ..	6 " " Jul 1/20	6.00		
	2490	Henrietta Kupahu ..	6 " " Jan 1/21	6.00		
	2490	Henrietta Kupahu ..	6 " " Jul 1/21	6.00		
	2490	Henrietta Kupahu ..	6 " " Jan 1/22	6.00		
	2491	Rose K. Maikai	6 " " Jul 1/20	20.00		
	2491	Rose K. Maikai	6 " " Jan 1/21	20.00		
19	528a	Jas B. Castle Est..	6 " " Apl 1/20	2,010.00		
	917	Pang Lum Mow	1 " " May 1/20	66.65		
	1051	Pang Lum Mow	1 " " May 1/20	16.65		
	1776	M. Fernandez Estate	6 " " Oct 1/20	12.50		
	1811	T. Hayashi	6 " " Oct 1/20	20.00		
	1876	David Kakalia ..A/c	6 " " Sep 1/20	10.00		
	2492	Kiyo Kusuno	6 " " Jul 1/20	15.00		
	2493	S. Imoto	6 " " Jul 1/20	25.00		
		Forward		$19,015.26	$ 850.15	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$19,015.26	$ 850.15	
19	2494	Ihiyo Murakami	6 mo to Jul 1/21	30.00		
	2495	Utaro Imoto	6 " " Jul 1/20	30.00		
	2496	Sadahiko Fujimoto..	6 " " Jul 1/20	15.00		
	2496	Sadahiko Fujimoto..	6 " " Jan 1/21	15.00		
	2497	Kanegoro Akashi ...	6 " " Jul 1/20	20.00		
	----	Mary K. Sheldon ...	6 " " Jul 1/20	10.00		
20	776	Y. Yoshikawa	1 " " May 1/20	75.00		
	1395	D.P.R.Isenberg Est.	6 " " Oct 1/20	1,250.00		
	1585a	Fuji Honda	6 " " Oct 1/20	40.00		
	1709	K. Kimura	6 " " Oct 1/20	20.00		
	1814	Mary K. Nakanaela..	6 " " Sep 1/20	20.00		
	2139	Gojaemon Fugita ...	6 " " Oct 1/20	40.50		
21	1401	Waialua Agl Co..A/c	12 " " Oct 1/20	635.33		
	1584	T. Yamashita	6 " " Oct 1/20	14.00		
	1704	Urasuki Yanehiro ..	6 " " Oct 1/20	12.50		
	1804	Frank Andrade	6 " " Jul 1/20	186.50		
	2015	John Kahele ....Bal	6 " " Oct 1/20	2.50		
22	1686	Chung Chock	3 " " Jul 1/20	75.00		
	1745	Benny & Co	1 " " May 1/20	60.00		
	2146	Do Shintani	6 " " Nov 1/20	20.00		
23	1773	Yee Chang Shee	6 " " Oct 1/20	25.00		
	1648	Y. Tanimoto	6 " " Oct 1/20	12.50		
24	1507	Toshichi Kurahita..	6 " " Oct 1/20	14.00		
	1712	Tom Tai Tong			5.75	'20
	2128	Chun Bun	6 " " Sep 1/20	18.75		
26	1401	Waialua Agl Co. Bal	12 " " Oct 1/19	108.11		
	1969	W. B. Lymer	6 " " Oct 1/20	75.00		
	2001	John Andrade	6 " " Oct 1/20	20.00		
	2123a	Reynold B. McGrew..	6 " " Jul 1/20	40.50		
	----	Hon Planing Mill ..	1 " " May 1/20	40.00		
27	916	Pang Chew Estate ..	1 " " May 1/20	150.00		
	1649	Chang Kim	6 " " Oct 1/20	25.00		
28	1553	Sun Tai Wai Co	6 " " Oct 1/20	25.00		
	1713	Leialoha Jensen ...	6 " " Nov 1/20	12.50		
	1974	A. W. T. Bottomly..	6 " " Oct 1/20	75.00		
	1988	Eliz B. Waterhouse.	6 " " Oct 1/20	37.50		
	2499	C. Tanouye	6 " " Nov 1/20	18.75		
29	1388a	E. C. Webster, Tr..	12 " " May 1/21	700.00		
	1499	Jas H. Love Estate.	Mar 25" May 1/20	119.35		
	1733	Opiopio Kane Est ..	6 mo " Jul 1/20	13.00		
	1734	S. P. Kaai	6 " " Jul 1/20	12.50		
	1757	Emma K. Nakaleka ..	6 " " Jul 1/20	18.00		
	1758	J. Nakaleka Estate.	6 " " Jul 1/20	18.50		
	1852	E. Shiraishi	6 " " Nov 1/20	27.50		
30	955	David Kali	12 " " Jul 1/21	10.00	8.60	'20
	1782	M. Yoshida	6 " " Oct 1/20	50.00		
	1791	Kualii Hore	6 " " Oct 1/20	25.00		
	----	Charles Mamala	3 " " Aug 1/20	18.00		
				$23,296.05	$ 864.50	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MAY, 1920

Date			
	KAMEHAMEHA SCHOOLS		
1	Registrar H. E. King, Bal Apl Collections,..	$ 1,530.26	$
18	" " A/c May " ,..	2,518.57	4,048.83
	INTEREST		
3	Maunalua F. Co, def rent, $ 1,500, 1m 6%,..	7.50	
12	Bishop & Co, C/d, ... 100,000, 6m 4%,..	2,000.00	
19	W. H. McInerny, 6% notes dated Nov 19/13:		
	No. 2, $ 6,250, to Feb 4/20, 77d, ...	80.20	
	" 2, 3,750, " Mar 26/20, 51d, ...	31.88	
	" 2, 2,500, " May 19/20, 54d, ...	22.50	
	" 3, 23,750, " " 6m, ...	712.50	
	" 4, 23,750, " " 6m, ...	712.50	
25	July Paka, sales agreement dated Mar 27/20 for $575 (bal) to May 31/20, 1m 6%, ...	2.88	
31	Bank deposits, May 2%, ...	80.66	3,650.62
	FEES (for lease assignments)		
1	T. C. White, Kona collections:		
	M. Saifuku to T. Sakamoto, L. 1645,.	2.50	
	K. Kirihara " Y. Kirihara " 2274,.	2.50	
	M. Saifuku " Z. Higashi " 2280,.	2.50	
	K. Kirihara " Y. Kirihara " 2348,.	2.50	
	" " " " 2359,.	2.50	
	H. Tanimoto " H. Nakamura " 2432,.	2.50	
	W. S. P. Kamekona " L. Kamekona " 2434,.	2.50	
	M. C. de Mello " Farm Loan Bd " 810a.	2.50	
	" " " " 818,.	2.50	
	" " " " 1007a.	2.50	
	" " " " 1205,.	2.50	
	" " " " 1369,.	2.50	
	" " " " 1464,.	2.50	
	" " " " 2023,.	2.50	
15	K. Shintani to H. Araki, L. 1549, Kapalama,.	2.50	
20	K. Sakata " F. Sakata " 1720, Kapaakea,.	2.50	40.00
	SURVEYING (Honaunau, S. Kona)		
21	Territory, ½ share of cost of concreting "Lae o Kanoni" Trig. Station, ...	12.42	12.42
	SALES OF LAND		
25	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, sales agreement dated Mar 27/20, ...	25.00	25.00
	SUNDRY TENANTS		
1/31	As per details pp 64/69		
	Rents, ...	29,773.84	
	Taxes, ...	32,570.20	62,344.04
			$70,120.91

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
1	1205	M. C. De Mello	6 mo to Oct 1/20	$ 50.00	$	
	1605	Matsumoto Keiziro..	6 " " Jul 1/20	22.50	8.90	'19
	1626	Keiziro Matsumoto..	6 " " Jan 1/21	15.00	5.50	'19
	1646	M. Kumataro	6 " " Jul 1/20	11.25	4.10	'19
	2023	M. C. De Mello	6 " " Sep 1/20	17.50		
	2131	Kame Uehara	12 " " Jan 1/20	15.00	.15	'18
	2131	Kame Uehara	6 " " Jul 1/20	7.50	2.75	'19
	2188	Harry Haiha	6 " " Jul 1/20	8.00	2.95	'19
	2188	Harry Haiha			1.80	'20 A/c
	2200	T. Fujimatsu	6 " " Jul 1/20	2.50		
	2344	Chong Akau			.85	'19
	2426	Korean Chris Church	on demand	1.00		
	2467	R. Hamada	6 " " Jul 1/20	10.00		
	2469	Chugoro Yamada	6 " " Jul 1/20	11.00		
	2471	Isao Ichiba	6 " " Jul 1/20	11.00		
	1268	I. Takano, Trustee.	1 " " Jun 1/20	20.00		
	1308	Sun Lee In Co			264.70	'20
	1556	Wm A. Kane .....A/c	6 " " Jul 1/20	10.00		
	1650	L. M. Keanui Est ..	6 " " Oct 1/20	20.00		
	1779	Abraham Kapule..Bal	6 " " Oct 1/20	2.50		
	2501	H. F. Wichman	5 " " Oct 1/20	66.65		
	----	Hwn Electric Co ...	1 " " Jun 1/20	5.00		
	----	S. Hirakawa	6 " " Oct 1/20	12.50		
	----	A. Schnerr & Co ...	1 " " Jun 1/20	30.00		
	----	Trent Trust Co	1 " " Jun 1/20	50.00		
3	960a	Maunalua Fish'g A/c	6 " " Aug 1/20	500.00		
	1405	John D. Paris Est..	6 " " Nov 1/20	150.00		
	1479	Libby,McNeill&Libby	6 " " Nov 1/20	350.00		
	1533	Libby,McNeill&Libby	6 " " Nov 1/20	125.00		
	1534	Libby,McNeill&Libby	6 " " Nov 1/20	45.00		
	1582	M. Perreira			22.90	'20
	1672	Sue Ng .....A/c	6 " " Jul 1/20	20.00		
	2367	John D. Paris Est..	6 " " Nov 1/20	30.00		
	2416	Itaro Hasida	6 " " Nov 1/20	150.00		
	2502	Mort Miles	6 " " Nov 1/20	12.50		
	----	I. Fugikawa	6 " " Jul 1/20	12.50		
	----	Stephen Mahaulu ...	6 " " Oct 1/20	15.00		
	----	Lee Newton	1 " " Jun 1/20	110.00		
4	1041	W. W. Goodale ..A/c	6 " " Nov 1/20	42.75		
	1519	T. Yamasaki	6 " " Nov 1/20	25.00	25.40	'20
	1821	Tong Yick Wai Co ..	6 " " Nov 1/20	225.00		
	2025	Yoshisuke Okamoto..	6 " " Oct 1/20	12.00	8.25	'20
	2101	Lum Boon			91.60	'20
	----	Frank Keoho	1 " " Jun 1/20	3.00		
5	1052	H.C.Pack Hoo et al.	1 " " Jun 1/20	33.35		
	2130	Pioneer Mill Co ...	6 " " Nov 1/20	5,822.00		
6	983a	T. H. Davies & Co..	6 " " Nov 1/20	168.00		
	1041	W. W. Goodale ..Bal	6 " " Nov 1/20	1.00		
	1113	Frank Andrade	12 " " Sep 1/20	100.00	137.25	'19
	1559	Alfred Kaili ...A/c	6 " " Jan 1/20	5.00		
	1655	Schuman Carriage Co	6 " " Nov 1/20	600.00		
	1766	Hon Iron Works Co..	6 " " Nov 1/20	85.00		
	1784	Gustino Thomas	6 " " Nov 1/20	12.50		
	2224	Burgess & Davenport	6 " " Nov 1/20	37.50		
	2404	John S. Ferreira ..			18.30	'20
	2430	Schuman Carriage Co	6 " " Nov 1/20	970.00		
7	218b	Ozaki Seikitaro ...	6 " " Nov 1/20	20.00	9.15	'20
	1658	T. Sakaitani	6 " " Nov 1/20	12.50		
	1786	Y. Shigeyasu	6 " " Nov 1/20	15.00	5.85	'20 "
	1868	Sankyo Co	6 " " Nov 1/20	135.00		
	2091	T. Nii			45.35	'20 "
			Forward	$10,243.50	$ 655.75	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$10,243.50	$ 655.75	
8	1499	James H. Love Est..	1 mo to Jun 1/20	100.00		
	1701	Rafina F. Souza ...			24.40	'20
10	1481a	Jos R. Amorin Est..	1 " " Jun 1/20	30.00		
	1768	Alex Young Bldg Co.	6 " " Nov 1/20	1,800.00		
	1835	Manuel Pacheco	6 " " Oct 1/20	12.50		
	1876	David Kakalia ..Bal	6 " " Sep 1/20	12.50		
	2010	Helen Ferreira	6 " " Sep 1/20	12.50		
	2024	Shikazuki Muraoka..	6 " " Nov 1/20	31.25		
	2503	G. H. Angus	6 " " Nov 1/20	222.50		
11	1082b	Asagi Otuichi			21.40	'20
	1834	Keola Ilianu	6 " " Oct 1/20	20.00		
	2022	Tamehe Nakamura ...	6 " " Nov 1/20	15.00		
	2090	R. Watanabe			33.55	'20 A/c
	2161	J. G. Dassel	1 " " Jun 1/20	33.50		
12	2029	Manuel Martin	6 " " Jun 1/20	10.00	14.90	'20
	2161	J. G. Dassel			23.15	'20 "
13	984b	Wong Sut			17.40	'20
	1282	Eisuke Harada	12 " " May 1/21	5.00		
	1379	Wo Sing Wai Co			137.40	'20 "
	2036	Keitaro Tanaka	6 " " Dec 1/20	8.00	7.00	'20 "
	2043	Sakichi Nakagawa ..	6 " " Dec 1/20	12.50	11.45	'20 "
14	704	Hon Plantation A/c	12 " " Sep 1/20	14,599.04		
	1333a	Coyne Furniture Co.	6 " " Nov 1/20	300.00		
	1858	R. Koshiyama			5.50	'20 "
	2034	H. Nakagawa	6 " " Dec 1/20	11.00	19.70	'20
	2089	Z. Hirose			38.85	'20 "
15	790a	Umemoto	6 " " Oct 1/20	25.00		
	917	Pang Lum Mow	1 " " Jun 1/20	66.65	114.50	'20 "
	1051	Pang Lum Mow	1 " " Jun 1/20	16.65	53.70	'20 "
	1495	Bow Wo Sang			22.90	'20 "
	1549	Hisakichi Araki ...			5.50	'20 "
	2504	O. L. Sorenson	6 " " Nov 1/20	112.50		
	----	H. H. Plemer	6 " " Nov 1/20	6.00		
	----	Union Feed Co	6 " " Nov 1/20	30.00		
17	953a	Lee Yun Kwai			10.65	'20
	1345a	Koolau Agl Co	12 " " May 1/21	50.00		
	1556	Wm A. Kane .....A/c	6 " " Jul 1/20	10.00		
	1672	Sue Ng .....Bal	6 " " Jul 1/20	17.50		
	2256	Yet Hing			8.95	'20 "
18	1666a	Wong You	6 " " Oct 1/20	12.50		
	2424	J. H. Buscher			65.60	'20 "
19	913	McCandless&Dowsett.	6 " " Nov 1/20	277.50		
	1776	Man'l Fernandez Est			11.70	'20
	2069	A. Yoshimoto	6 " " Dec 1/20	10.00	8.70	'20 "
	2384	M. P. Moranha	6 " " Nov 1/20	75.00	17.20	'20 "
20	776	Y. Yoshikawa	1 " " Jun 1/20	75.00		
	946	Hala Canning Co ...	12 " " May 1/21	50.00		
	1552	John Akaloka, Jr ..			11.70	'20
	1720	Fukumatsu Sakata ..			3.45	'20
	1780	Frank Andrade	6 " " Jul 1/20	225.00		
	2040	G. Hashimoto	6 " " Dec 1/20	12.50	10.45	'20 "
21	948	John Gaspar	12 " " May 1/21	190.00		
22	1570	Geo M. Yamada, Tr..	6 " " Nov 1/20	32.50		
	1875	Geo M. Yamada	6 " " Sep 1/20	100.00		
	2031	K. Ogata	6 " " Dec 1/20	27.50	25.10	'20 "
	2037	Tametome Nagawa ...	6 " " Dec 1/20	13.00	12.05	'20 "
	2507	Mizu Miyamoto	6 " " Dec 1/20	25.00		
24	53c	Tong Wo Wai Co			17.20	'20 "
	462	O. R. & L. Co			286.25	'20 "
	712a	W. C. Achi, Tr			114.50	'20 "
		Forward		$28,938.59	$ 1,810.55	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$28,938.59	$ 1,810.55	
24	744	Haleiwa Hotel Co ..			11.45	'20 A/c
	789	M. E. Ganzel			34.35	'20
	880a	Lung Do Wai Co			13.75	'20 "
	895a	Sing Chong & Co ...			2.90	'20 "
	952a	Goo Lee Yung			4.60	'20
	954a	Lung Do Wai Co			22.85	'20 "
	1185	Haleiwa Hotel Co ..			.60	'20 "
	1268	I. Takano, Trustee.			87.60	'20 "
	1397	John D. Paris Est..			11.35	'20 "
	1405	John D. Paris Est..			33.95	'20 "
	1439	H. W. Cleveland ...			5.75	'20 "
	1590	Sing Chong & Co ...			482.30	'20 "
	1696	Sing Chong & Co ...			91.60	'20 "
	1778	J. B. Atherton Est.			90.35	'20 "
	1792	Lung Do Wai Co			20.55	'20 "
	1808	John D. Paris Est..			5.65	'20 "
	1821	Tong Yick Wai Co ..			51.55	'20 "
	1823	Lung Do Wai Co			17.20	'20 "
	1828	Sing Chong & Co ...			22.90	'20 "
	2367	John D. Paris Est..			6.80	'20 "
	2368	John D. Paris Est..			22.65	'20 "
	2476	Ernest B. Clark ...			32.85	'20 "
	2482	Minnie A. Brown ...			35.15	'20 "
	2489	Ahia Moepono			.55	'20
	----	Haleiwa Hotel Co ..			128.25	'20 "
	----	Haleiwa Hotel Co ..			14.35	'20 "
	714	Hon Iron Works Co..			1,030.50	'20 "
	983a	T. H. Davies & Co..			63.05	'20 "
	921a	Kilauea Vol House..			113.20	'20 "
	1216	Hon Iron Works Co..			68.80	'20 "
	1232	Kukaiau Ranch Co ..			49.80	'20 "
	1266	Pearl City Fruit Co			22.90	'20 "
	1383	Kaiwiki Sugar Co ..			320.05	'20 "
	1432a	T. H. Davies & Co..			64.60	'20 "
	1500	Kilauea Vol House..			2.30	'20 "
	1766	Hon Iron Works Co..			19.20	'20 "
	1827	Chas F. Hart Est ..			115.50	'20 "
25	700a	Hon Plantation Co..			137.40	'20 "
	704	Hon Plantation Co..			458.00	'20 "
	925	Hon Plantation Co..			266.80	'20 "
	926	Hon Plantation Co..			41.45	'20 "
	1262	Hon Plantation Co..			171.75	'20 "
	1322a	Hon Plantation Co..			68.70	'20 "
	1335	Hon Plantation Co..			2.90	'20 "
	1493	Hon Plantation Co..			56.10	'20 "
	1494	Hon Plantation Co..			66.40	'20 "
	2448	Hon Plantation Co..			13.75	'20 "
	589b	S. Ah Hoy Co			98.95	'20 "
	782	Catton, Neill & Co.			282.85	'20 "
	1425	Kaneohe Rice Mill..			412.20	'20 "
	1425a	Kaneohe Rice Mill..			16.90	'20 "
	1568a	Amoy Amasin			5.75	'20 "
	1770	Kyoyei Shokwai			164.80	'20 "
	1765	Hansuke Yamada			6.40	'20
	1785	J. P. Kahahawai Est	6 mo to Nov 1/20	17.50		
	1867	Amoy Amasin			4.40	'20 "
	2097	Catton, Neill & Co.			140.85	'20 "
	2149	D. Kalaluhi	12 " " Jun 1/21	10.00	2.00	'20 "
	2129	Hon Iron Works Co..			237.25	'20 "
	2372	Catton, Neill & Co.			274.80	'20 "
			Forward	$28,966.09	$ 7,862.70	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$28,966.09	$ 7,862.70	
25	2406	Kyoyei Shokwai			35.80	'20 A/c
	----	John Kaohele			13.65	'20
	14a	Hilo Sugar Co			415.80	'20 "
	363b	Maunalua Ranch Co..			687.00	'20 "
	412a	Hwn Agl Co			113.20	'20 "
	687a	Waiohinu Agl&Graz'g			339.60	'20 "
	692	D. W. Anderson, Tr.			14.35	'20 "
	1105	Kauai Electric Co..			2.35	'20 "
	1106	Kauai Electric Co..			2.35	'20 "
	1157a	H. Tsunoda			8.45	'20 "
	1196	Mrs F.W.Macfarlane.			16.45	'20 "
	1197	Mrs F.W.Macfarlane.			37.40	'20 "
	1200	Hakalau Plantation.			486.75	'20 "
	1201	Hwn Agl Co			883.95	'20 "
	1301	Von Hamm Young Co..			724.75	'20 "
	1371	Y. Ah Sing			42.00	'20 "
	1573	Von Hamm Young Co..			944.65	'20 "
	1768	Alex Young Bldg Co.			701.40	'20 "
	1789	Von Hamm Young Co..			392.10	'20 "
	1833	Dowsett & Deering..			48.10	'20 "
	1947	E. Faxon Bishop ...			77.85	'20 "
	2012	Honomu Sugar Co ...			362.25	'20 "
	2020	Onomea Sugar Co ...			1,132.00	'20 "
	2070	S. Sunada	6 mo to Dec 1/20	11.50	10.55	'20 "
	2123a	Reynold B. McGrew..			12.90	'20 "
	2141	Hilo Sugar Co			1,302.95	'20 "
	2142	Sui Kimura	6 " " Nov 1/20	40.00	11.70	'20 "
	2145	Ume Muramoto	6 " " Nov 1/20	20.00	5.75	'20
	2225	Wong Hou	6 " " Nov 1/20	18.75	5.85	'20 "
	2249	H. Tsunoda			641.00	'20 "
	2424	J. H. Buscher	6 " " Jan 1/21	200.00		
	2484	Sun Kwong Sing Co..			23.75	'20 "
	2485	Go Yee Wo et al ...			69.85	'20 "
	914	Jos P. Mendonca ...			28.30	'20 "
	2000	Hon Con & Dray'g Co			684.60	'20 "
	2428	Hon Con & Dray'g Co			84.75	'20 "
26	505a	K. Kannami			22.35	'20 "
	588a	W. A. O. C. Club ..			229.00	'20 "
	713	Catton, Neill & Co.			110.70	'20 2m
	916	Pang Chew Estate ..	1 " " Jun 1/20	150.00	242.30	'20 A/c
	1191	Waialua Agl Co			5.75	'20 "
	1277	K. Matsumoto Est ..			147.30	'20 "
	1279	Waialua Agl Co			3.00	'20 "
	1360	K. Matsumoto Est ..			101.05	'20 "
	1373	K. Matsumoto Est ..			226.05	'20 "
	1381	K. Matsumoto Est ..			54.95	'20 "
	1401	Waialua Agl Co			1,832.00	'20 "
	1437	K. Matsumoto Est ..			36.65	'20 "
	1466	K. Matsumoto Est ..			78.85	'20 "
	1491	K. Matsumoto Est ..			168.35	'20 "
	1553	Sun Tai Wai Co			11.45	'20
	1745	Benny & Co	1 " " Jun 1/20	60.00		
	1799	Chizu Mitamura			4.50	'20 "
	1838	Mau Sing Wai Co ...			73.30	'20 "
	1911	Waialua Agl Co			419.65	'20 "
	1952	Oahu College Tr ...			37.20	'20 "
	1999	E. A. Langton-Boyle			39.15	'20 "
	2004	Louisa Ahrens			5.65	'20 "
	2039	K. Matsumoto Est ..			3.55	'20 "
	2047	K. Kuroiwa	6 " " Dec 1/20	5.00	8.95	'20
			Forward	$29,471.34	$22,088.55	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$29,471.34	$22,088.55		
26	2049	H. Hamamoto	6 mo to Dec 1/20	5.00	7.55	'20	
	2148	Mau Sing Wai Co ...			2.90	'20	A/c
	2151	Peter N. Neilson ..			8.85	'20	"
	2438	E. P. Fogarty			124.80	'20	"
	----	S. Hirakawa			9.30	'20	"
	1578	Wing Hing Co et al.			100.95	'20	"
	2447	K. B. Barnes et al.			42.15	'20	"
	1812	K. I. Nishimura ...	6 " " Nov 1/20	15.00	11.70	'20	
27	387b	A. J. Campbell			45.80	'20	"
	689	W. E. Rowell Est ..			125.30	'20	"
	763a	John A. Maguire Est			130.20	'20	"
	801	Union Feed Co			164.90	'20	"
	802	Union Feed Co			92.75	'20	"
	887	Oahu Sugar Co			.95	'20	"
	939	A. J. Campbell			4.60		
	1041	W. W. Goodale			10.05	'20	"
	1166	W. E. Rowell Est ..			143.35	'20	
	1234	A. J. Campbell			.70	'20	"
	1303	A. J. Campbell			8.60	'20	"
	1324	A. J. Campbell			7.60	'20	"
	1463	Chang Chock Hing ..			10.60	'20	"
	1467	Waiahole Water Co..			1,402.05	'20	"
	1477	Oahu Sugar Co			192.50	'20	"
	1479	Libby,McNeill&Libby			171.15	'20	"
	1498	John A. Maguire Est			11.35	'20	"
	1533	Libby,McNeill&Libby			22.90	'20	"
	1534	Libby,McNeill&Libby			30.25	'20	"
	1655	Schuman Carriage Co			346.15	'20	"
	1708	Tom Tai Tong			12.80	'20	
	1711	Tom Tai Tong	6 " " Nov 1/20	12.50	5.75	'20	
	1715	Tom Tai Tong	6 " " Nov 1/20	12.50	5.75	'20	
	1794	American Factors ..			44.00	'20	"
	2005	Tom Tai Tong			11.45	'20	
	2130	Pioneer Mill Co ...			1,228.90	'20	"
	2217	Kwock Hin			27.50	'20	"
	2408	George Freeland ...			25.35	'20	"
	2430	Schuman Carriage Co			301.50	'20	"
	2502	Mort Miles			3.80	'20	8m
28	340c	R. W. Holt	6 " " Jul 1/20	10.00	2.30	'20	A/c
	790a	K. Umemoto			11.45	'20	
	933a	Ninomea			11.45	'20	
	1184a	H. H. Plemer			4.00	'20	"
	1410	Mary Ann Plemer ...			2.90	'20	"
	1759	K. Sakai			11.45	'20	
	1782	M. Yoshida			22.90	'20	
	1791	Kualii Hore			5.75	'20	"
	2212a	I. Hirokane			11.45	'20	
	1784	Gustino Thomas			5.75	'20	
	2053	T. Yamamoto	6 " " Dec 1/20	35.00	64.10		
	528a	Jas B. Castle Est..			460.30	'20	"
	1282	Eisuke Harada			21.50	'20	"
	1297	Oahu Rice Mill Co..			101.65	'20	"
	1314	Oahu Rice Mill Co..			10.10	'20	"
	1850	Eisuke Harada			13.05	'20	"
	1856	Eisuke Harada			6.55	'20	"
	1997	Eisuke Harada			13.75	'20	"
	2030	John Borges	6 " " Dec 1/20	12.50	19.60	'20	"
	2062	C. Tanaka	6 " " Dec 1/20	75.00	53.05	'20	"
	2147	Anna Mae Wichman ..			53.70	'20	"
	2501	H. F. Wichman			8.30	'20	"
			Forward	$29,648.84	$27,900.35		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$29,648.84	$27,900.35	
28	----	A. Schnerr & Co ...	1 mo to Jul 1/20	30.00		
	1670	Sol Hanohano			17.20	'20 A/c
29	478b	Kealoha			20.00	'20 "
	1370	C. Brewer Estate ..			662.05	'20 "
	1395	D.P.R.Isenberg Est.			2,144.90	'20 "
	1399a	City&County of Hon.	6 " " Nov 1/20	75.00		
	1584	T. Yamashita			3.45	'20 "
	1595	Chas B. Makee			1.90	'20 "
	1659	H. Aoke			37.80	'20 "
	1694	K. Sato			8.80	'20
	1783	T. Yamashita			59.10	'20 "
	1816	Tora Okubo			44.90	'20 "
	1942	K. Sato	6 " " Nov 1/20	20.00	6.30	'20
	1950	James R. Judd			59.90	'20 "
	1951	Buckley & Huddy ...			57.80	'20 "
	1953	D.P.R.Isenberg Est.			912.40	'20 "
	2096	D.P.R.Isenberg Est.			6.40	'20 "
	2119	City&County of Hon.			47.40	'20 "
	2156	H. R. T. & L. Co ..			2.55	'20 "
	2157	H. R. T. & L. Co ..			8.05	'20 "
	2251	H. & E. Cannon			17.75	'20 "
	2420	James Armstrong ...			45.80	'20 "
	2481	Hon Poi Factory ...			342.40	'20 "
	----	G. K. Sato et al ..			156.15	'20 "
	2490	Henrietta Kupahu ..			6.85	'20
				$29,773.84	$32,570.20	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1920

Date							
	KAMEHAMEHA SCHOOLS						
4	Registrar H. E. King, Bal May Collections, ..					$ 1,380.41	$
17	" " A/c Jun " ,..					3,421.34	
30	" " Bal " " ,..					2,127.38	
	" " Capital Appropriations unexpended balances refunded, ...					1,337.60	8,266.73
	INTEREST						
2	Maunalua F. Co, def rent,	$ 1,000.00	1m	6	%	5.00	
15	Fifth Liberty Bonds, ...	25,000.00	6m	3¾	%	468.75	
	W. H. McInerny Note No 2,	2,500.00	26d	6	%	10.83	
	Kam Alumni Assn Note, ...	1,021.71	45d	6	%	7.65	
	" ...	700.00	47d	6	%	5.48	
30	Honokaa Sugar Bonds, ...	40,000.00	6m	6	%	1,200.00	
	Pac Sugar Mill Note, ...	20,000.00	6m	5½	%	550.00	
	July Paka, sales agrmt,..	550.00	1m	6	%	2.75	
	Bank deposits, June 2%, ...					35.44	2,285.90
	FEES (for lease assignments)						
3	Brown to Home Ins Co, 2482, Waialae					2.50	
10	Inouye " M. Nakamoto, 2054, Kapaakea					2.50	
28	Young " Pac Savings D. Co, 1408, Hilo					2.50	
	" " " 2207 "					2.50	
	Yakabe " T. Hirayama, 2113, Kanewai					2.50	
29	Hirota " S. Hirota, 2353, Honaunau					2.50	15.00
	LAW						
3	Circuit Court Clerk, refund of moneys paid May 27/20 for costs 34th Annual A/cs, being double payment, ...					3.50	3.50
	EXPENSE (Incidentals)						
3	Minnie A. Brown, for rewriting Waialae Lease 2482, changing same to her name from that of her husband, ...					5.00	5.00
	LAND AGENCY						
17	Kamehameha Schools, refund of moneys advanced Feb 28/20 for blue print needed re school development plans, ...					2.60	2.60
	SURVEYING						
1	Terr Haw, a/c costs of deed dated Mar 25/20, Kahauloa School lot, S. Kona, Hawaii, ...					14.20	14.20
	SALES OF LAND						
1	Terr Haw, for 75/100 acre in Kahauloa 2, S. Kona, Hawaii, needed for school purposes, deed dated Mar 25/20,.....					75.00	
	Mary K. Hea, for quit-claim to remnant of 6,855 square feet in Keei 2, S. Kona, Haw, deed dated May 21/20, ...					50.00	
30	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, sales agreement dated Mar 27/20, ...					25.00	150.00
	Forward						$10,742.93

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1920

Date			
	Brought Forward	$	$10,742.93
	PURCHASE OF LANDS		
1	Obed M. Kekuewa, his half share of costs of exchange deed between him and the Trustees, dated Apl 17/20, Honaunau, S. Kona, Hawaii,	15.00	15.00
	BILLS RECEIVABLE		
14	W. H. McInerny, balance principal of his mortgage note No 2, dated Nov 19/13, ...	2,500.00	2,500.00
	FURNITURE AND EQUIPMENT		
15	Gov't Printing Office, refund of moneys forwarded May 8/20 for copy of Report of U. S. Housing Corporation 1919, remittance being short of sale price, ...	1.50	1.50
	SUNDRY TENANTS		
1/30	As per details pp 72/77		
	Rents, ...	41,107.10	
	Taxes, ...	10,688.45	51,795.55
			$65,054.98

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
1	1426	Akaka	6 mo to Jan 1/20	$ 11.00	$ 4.35	'19
	1461	Asoda Naodo	6 " " Jan 1/20	14.50	5.40	'19
	1461	Asoda Naodo	6 " " Jul 1/20	14.50	6.55	'20
	1710a	David K. Baker Bal	12 " " Nov 1/20	6.45		
	1991	Hui Aina o Kealia..			67.95	'20 A/c
	2172	Nihi Mailolo			5.00	'20
	2191	Apela Waikiki			2.25	'20
	2233	Ciraico Pedro			5.65	'20
	2340	Jos W. Pahiko	6 " " Dec 1/19	2.50	.25	'19
	2340	Jos W. Pahiko	6 " " Jun 1/20	2.50	1.15	'20
	----	Suekichi Matsuguma.	12 " " Jul 1/20	42.85		
	----	Obed M. Kekuewa ...	12 " " Jul 1/20	52.75		
	336a	Jas Wight Estate ..			27.20	'20 "
	370a	Jas Wight Estate ..			13.60	'20 "
	1052	H.C.Pack Hoo et al.	1 " " Jul 1/20	33.25	105.35	'20 "
	1268	I. Takano, Tr	1 " " Jul 1/20	20.00		
	1272	Chas Meinecke Est..			4.55	'20
	1354a	Cons Amusement Co..			418.35	'20 "
	1383	Kaiwiki Sugar Co ..	6 " " Dec 1/20	750.00		
	1401	Waialua Agl Co A/c	12 " " Oct 1/20	5,749.08		
	1404	Lewers & Cooke, Ltd	6 " " Dec 1/20	300.00	136.15	'20 "
	1527	Helen M. Keanu			6.90	'20 "
	1556	Wm A. Kane .....A/c	6 " " Jul 1/20	10.00		
	1752	Y. Otake	6 " " Jan 1/21	14.00	6.40	'20
	1868	Sankyo Co			26.35	'20 "
	1947	E. Faxon Bishop ...	6 " " Dec 1/20	275.00		
	2042	M. Tomimaru	6 " " Dec 1/20	10.50	18.80	'20
	2055	Riichi Miyahara ...	6 " " Dec 1/20	8.50	15.35	'20
	2063	T. Watanabe	6 " " Dec 1/20	17.00	15.60	'20 "
	2064	Y. Yoneda	6 " " Dec 1/20	24.00	21.65	'20 "
	2075	Y. Ichinose	6 " " Dec 1/20	11.00	10.10	'20 "
	2076	C. Ikeda	6 " " Dec 1/20	16.50	30.45	'20
	2153	Mamu Tamagawa	6 " " Dec 1/20	20.00	5.60	'20
	2381	Pang Chit Kui			2.30	'20
	2402	Archibald Meacock..	6 " " Dec 1/20	60.00	13.75	'20 "
	2416	Itaro Hasida			68.70	'20
	----	R. M. Duncan et al.			8.85	'20 "
	----	Hwn Electric Co ...	1 " " Jul 1/20	5.00		
	----	Trent Trust Co	1 " " Jul 1/20	50.00		
2	588a	W. A. O. C. Club ..	12 " " Jun 1/20	50.00		
	880a	Lung Do Wai Co	6 " " Dec 1/20	80.00		
	948	John Gaspar			21.50	'20 "
	960a	Maunalua Fish'g A/c	6 " " Aug 1/20	500.00		
	1110	John Gaspar			32.85	'20 "
	1375	Kam Investment Co..			1.15	'20
	1471	J. Emmeluth			5.10	'20 "
	1537	T. Ozawa	6 " " Dec 1/20	25.00	5.75	'20 "
	1770	Kyoyei Shokwai	3 " " Sep 1/20	120.00		
	1851	S. Hinochi	6 " " Dec 1/20	25.00	8.00	'20
	1864	Kam Investment Co..			20.05	'20 "
	2511	Yuka Nobukuni	6 " " Dec 1/20	15.75		
	----	Haleiwa Hotel Co ..	6 " " Dec 1/20	62.50		
3	522c	Territorial Hotel..	3 " " Sep 1/20	375.00	1,464.20	'20 "
	909	Hoy On Society			26.70	'20 "
	1190	Territorial Hotel..			40.10	'20 "
	1224	Territorial Hotel..	3 " " Sep 1/20	50.00	91.40	'20 "
	1269	Yee Fong			29.85	'20 "
	1374	C. Q. Yee Hop, Tr..			253.55	'20 "
	1484	Lum Man Bin			40.65	'20 "
	1941a	Hooikaika Kaina ...			11.45	'20
	2067	S. Motoyama	6 " " Dec 1/20	21.00	38.70	'20
			Forward	$ 8,845.13	$ 3,145.55	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$ 8,845.13	$ 3,145.55		
3	2385	W. G. Let	6 mo to Nov 1/20	30.00	22.00	'20	
	2398	Annie Lima	6 " " Dec 1/20	18.75	9.60	'20	
	2417	Sol Kealoha			8.70	'20	
	----	Newton Auto Exch'ge	1 " " Jul 1/20	150.00			
4	975a	Wing Tai Wai Co ...			16.05	'20	
	985a	Jap Moiliili School			22.90	'20	A/c
	1474	H. S. P. A.....			114.50	'20	"
	2013	Tatsuju Arita	6 " " Dec 1/20	22.50	9.55	'20	"
	2058	T. Yamaguchi	6 " " Dec 1/20	18.50	16.75	'20	"
	2059	Juichi Nakata	6 " " Dec 1/20	17.50	15.95	'20	"
5	178d	Hawi Mill & Plant'n			226.40	'20	"
	1072a	Kohala Ditch Co ...			226.40	'20	"
	1115a	Kohala Ditch Co ...			9.05	'20	"
	1116	Kohala Ditch Co ...			1.15	'20	"
	1246	Hirokane Kumitaro ..			17.15	'20	
	1412	Am Jap Investm't Co			78.75	'20	"
	1807	Rogasiano E. Abing.			5.75	'20	
	----	Frank Keoho	1 " " Jul 1/20	3.00			
7	1221	Pac Development Co.			135.85	'20	"
	1222	Pac Development Co.			203.75	'20	"
	1481a	Jos. R. Amorin Est.	1 " " Jul 1/20	30.00			
	1943	Sol. Pili Est .. A/c	6 " " Dec 1/20	10.00	6.30	'20	
	1992	M. Puulei et al ...	6 " " Dec 1/20	50.00	21.65	'20	11m
	2028	Antone Costa, Jr ..	6 " " Dec 1/20	13.00	11.80	'20	A/c
	2041	K. Otha	6 " " Dec 1/20	15.00	10.30	'20	"
	2046	H. Oumae	6 " " Dec 1/20	22.50	20.50	'20	"
	2048	Y. Fujita	6 " " Dec 1/20	13.00	12.05	'20	"
	2060	T. Wakida	6 " " Dec 1/20	60.00	22.55	'20	"
	2066	Kiyoshi Nakagawa ..	6 " " Dec 1/20	9.00	16.50	'20	
	2085	Jenzo Monji	6 " " Dec 1/20	12.50	22.20	'20	
	2371	Frank K. Archer ...			5.75	'20	
	2513	Chas B. Makee	6 " " Dec 1/20	12.50			
8	2512	Ernest K. Akina ...	6 " " Sep 1/20	103.00	1.35	'20	"
9	1548	Annie K. Warren ...			16.25	'20	
	1662	Joao Villela	6 " " Dec 1/20	12.50			
	2057	Tezabura Honda	6 " " Dec 1/20	17.50	22.00	'20	"
	2081	Eido Ozaki	6 " " Dec 1/20	12.00	10.65	'20	"
10	1277	K. Matsumoto Est ..	3 " " Sep 1/20	75.00			
	1491	K. Matsumoto Est ..	6 " " Dec 1/20	250.00			
	1520	C. F. Zen			33.00	'20	"
	1691	Sung Hop Wai Co ...			64.15	'20	"
	2039	K. Matsumoto Est ..	6 " " Dec 1/20	5.00			
	2054	Motosuke Nakamoto..	6 " " Dec 1/20	15.00	27.70	'20	
	2056	Kiyotaro Norisuge..	6 " " Dec 1/20	13.50	12.25	'20	"
	2161	J. G. Dassel	1 " " Jul 1/20	33.50			
	2224	Burgess & Davenport			12.60	'20	"
12	1563	Tametaro Watanabe..	6 " " Jan 1/21	12.50	11.70	'20	
	2002	Isaku Fukuda			8.60	'20	5m
	1800	M. Nishihara, Tr ..			11.70	'20	A/c
	2213a	S. Tanaka	6 " " Dec 1/20	100.00			
	2466	James J. Carey			35.05	'20	"
	2475	Isaku Fukuda			8.00	'20	7m
14	704	Hon Plantation..A/c	12 " " Sep 1/20	13,204.00			
	953a	Lee Yun Kwai	6 " " Jan 1/21	18.00			
	1296	Ng Fat			34.35	'20	A/c
	1499	James H. Love Est..	1 " " Jul 1/20	100.00	195.75	'20	"
	1539	Julia Doyle	6 " " Nov 1/20	20.00	10.30	'20	
	1559	Alfred Kaili ...A/c	18 " " Jul 1/20	5.00			
	2065	M. Naramoto	6 " " Dec 1/20	12.50	11.45	'20	"
	2072	N. Matsumoto	6 " " Dec 1/20	7.00	12.80	'20	
			Forward	$23,368.88	$ 4,975.05		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$23,368.88	$ 4,975.05	
14	2077	Ichio Yamamoto	6 mo to Dec 1/20	12.50	11.35	'20 A/c
	2080	S. Nakayama	6 " " Dec 1/20	13.00	11.80	'20 "
	2087	Toyosaku Kitazaki..	6 " " Dec 1/20	35.00	64.35	'20
	2088	K. Kajimura	6 " " Dec 1/20	8.50	15.10	'20
					54.95	'20 "
15	1449	Go She				
	1943	Sol Pili Est ...Bal	6 " " Dec 1/20	10.00		
	2045	T. Miyagawa	6 " " Dec 1/20	22.50	20.30	'20 "
	2050	Sosuke Ota	6 " " Dec 1/20	18.00		
	2079	C. Ishibashi	6 " " Dec 1/20	24.00	43.95	'20
	2216	H. Kawate			17.20	'20
	2473	Tam Yee			38.05	'20 "
	2513	Chas B. Makee			7.15	'20 7m
16	798a	Geo D. Robinson ...			7.45	'20
	1459	Pac Engineering Co.	6 " " Dec 1/20	300.00	85.90	'20 A/c
	1753	Pac Engineering Co.			51.35	'20 "
	2073	Aki Hayashi	6 " " Dec 1/20	12.00	22.20	'20
	1556	Wm A. Kane .....A/c	6 " " Jul 1/20	10.00		
	2422	Zoe O. Latham			51.15	'20 "
17	960a	Maunalua Fishing Co			458.00	'20 "
	1663	U. Yoshida	6 " " Dec 1/20	20.00	8.80	'20
	1813	Wm Andrade	6 " " Dec 1/20	20.00	8.80	'20
	1850	Eisuke Harada	6 " " Dec 1/20	50.00		
	1856	Eisuke Harada	6 " " Dec 1/20	30.00		
	1945	S. Amimoto	6 " " Dec 1/20	20.00	6.30	'20
	1997	Eisuke Harada	6 " " Dec 1/20	42.50		
	2095	Kwanjiro Hattori ..	6 " " Jan 1/21	32.00	58.60	'20
	2121	Sarah E. Brown	12 " " Jun 1/21	10.00	2.10	'20
	2136	Lulu J. Greenwell..			48.40	'20 "
18	1700	Mitsuke Imura	6 " " Dec 1/20	17.50	11.70	'20
	1946	Masakichi Ikeda ...	6 " " Dec 1/20	20.00	6.30	'20
	2050	Sosuke Ota			16.60	'20 "
	2033	K. Kawamoto	6 " " Dec 1/20	19.00	17.40	'20 "
	2114	M. Taga	6 " " Jan 1/21	15.00	9.40	'20
	2116	S. Nishiguchi	6 " " Jan 1/21	12.50	2.75	'20
	2109	U. Kashiwamura	6 " " Jan 1/21	12.50	3.10	'20 "
	2246	Y. Honda	6 " " Dec 1/20	18.75	11.70	'20
19	913	McCandless&Dowsett.			62.85	'20 "
	1441	McCandless&Dowsett.			3.65	'20 "
	1660	McCandless&Dowsett.			22.65	'20 "
	1990	McCandless&Dowsett.			56.60	'20 "
	1944	Konoshin Iseki	6 " " Dec 1/20	20.00	6.30	'20
	2071	Nihiko Kimura	6 " " Dec 1/20	5.50	9.60	'20
	2090	R. Watanabe	6 " " Dec 1/20	36.50		
	1513	Jenshiro Masamune..	6 " " Oct 1/20	12.00	8.15	'20
	2241	McCandless&Dowsett.			56.60	'20 "
21	1951	Buckley & Huddy ...	6 " " Dec 1/20	217.50		
	1953	D.P.R.Isenberg Est.	3 " " Sep 1/20	125.00		
	2044	M. Tominaga	6 " " Dec 1/20	16.50	15.00	'20 "
	2051	K. Nishiyama	6 " " Dec 1/20	17.50	31.85	'20
	2074	S. Mori	6 " " Dec 1/20	8.00	7.35	'20 "
	2104	Toshioshi Ukino ...	6 " " Jan 1/21	12.50	5.45	'20 Bal
	2110	Yoshisaka Miyagawa.	6 " " Jan 1/21	15.00	9.75	'20
	2111	Marukichi Yamamoto.	6 " " Jan 1/21	12.50	6.55	'20
22	531c	Jonah Kumalae			50.50	'20 A/c
	1354	Cons Amusement Co..	3 " " Sep 1/20	600.00		
	1478	Chang Sam			18.35	'20 "
	1596	S. Sumimura	6 " " Dec 1/20	27.50	23.35	'20
	1601	M. M. Calhou	6 " " Jan 1/21	90.00	19.30	'20 "
	1950	James R. Judd	6 " " Dec 1/20	207.50		
	1999	E. A. Langton-Boyle	6 " " Dec 1/20	113.00		
		Forward		$25,710.63	$ 6,561.10	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$25,710.63	$ 6,561.10		
22	2019	Akitaro Nakano	6 mo to Dec 1/20	20.00	10.35	'20	A/c
	2026	Jonah Kumalae	6 " " Dec 1/20	175.00	81.10	'20	"
	2038	Tamehei Sakata	6 " " Dec 1/20	12.50	22.90	'20	
	2439	Jonah Kumalae			8.75	'20	"
23	776	Y. Yoshikawa	1 " " Jul 1/20	75.00			
	916	Pang Chew Estate ..	1 " " Jul 1/20	150.00			
24	917	Pang Lum Mow	1 " " Jul 1/20	66.75			
	1051	Pang Lum Mow	1 " " Jul 1/20	16.75			
	1659	A. Aoki	6 " " Dec 1/20	165.00			
	1530	Joao K. Botelho ...	6 " " Jan 1/21	30.00	7.00	'20	"
	2018	Minoge Uyeno	6 " " Dec 1/20	22.00	8.60	'20	"
	2035	Y. Horita	6 " " Dec 1/20	12.50	21.05	'20	
	2093	Y. Iwamoto	6 " " Dec 1/20	29.00	26.45	'20	"
					56.30	'20	"
25	1873	Hwn Tuna Packing ..			31.80	'20	"
	1386	James A. Rath, Tr..					
	1478	Chang Sam	6 " " Dec 1/20	60.00			
	1486	Hwn Dredging Co ...			152.85	'20	"
	1520	C. F. Zen	6 " " Nov 1/20	80.00			
	1687	Palama Settlement..			1.45	'20	"
26	1401	Waialua Agl Co A/c	6 " " Oct 1/20	9,927.82			
	1540	T. Miyamasu			25.65	'20	
	2403	Yee Young et al ...			111.60	'20	"
28	760a	Lucas & Guard			45.30	'20	
	923	O. T. Shipman	6 " " Oct 1/20	250.00	226.40	'20	
	1065a	Murakame Masutaro..	6 " " Nov 1/20	17.50	24.20	'20	
	1102a	B. Ushijima			.50	'20	1m
	1203	Anna E. Short	6 " " Oct 1/20	21.60	10.20	'20	
	1207	Hidekichi Terada ..	6 " " Oct 1/20	12.50	29.45	'20	
	1214	Sui Fook			31.70	'20	
	1235	Y. Matsumoto	6 " " Nov 1/20	27.50	51.50	'20	
	1260	Jitsuo Koshi			41.20	'20	
	1264	Hidekichi Terada ..	6 " " Nov 1/20	12.50	22.05	'20	
	1284	L. Chau	6 " " Nov 1/20	25.00	32.15	'20	
	1285	S. Yamamura	6 " " Nov 1/20	15.00	29.30	'20	
	1286	Dodo Mitugoro	6 " " Nov 1/20	10.00	15.45	'20	
	1293	Tadaichi Doi			11.05	'20	
	1298	John G. Serrao			11.30	'20	
	1325	L. Chau			11.05	'20	
	1331a	Louise I. Wright ..			19.15	'20	
	1332a	C. F. Bradshaw			112.55	'20	
	1346	S. Iida et al	6 " " Nov 1/20	20.00	33.10	'20	
	1347	T. Ikeda	6 " " Nov 1/20	25.00	47.55	'20	
	1349	Cr City Cracker Co.	6 " " Nov 1/20	12.50	18.45	'20	
	1350	T. Ah Ping	6 " " Nov 1/20	7.50	11.75	'20	
	1352	H. Doi	6 " " Dec 1/20	12.50	18.70	'20	
	1363	Mana Transport'n Co			91.25	'20	
	1367	Y. Sakuda			11.75	'20	
	1368	N. Tamura			11.75	'20	
	1384a	S. Nakazawa	6 " " Nov 1/20	60.00	65.45	'20	
	1389	M. Matsuda			23.55	'20	
	1390	Sui Fook			11.75	'20	
	1391	Lai Hip Estate			11.75	'20	
	1402	Sagawa	6 " " Nov 1/20	15.00	28.65	'20	
	1403	G. J. Becker			1.50	'20	3m
	1407	W. Inada	6 " " Dec 1/20	40.00	50.05	'20	
	1408	H. I. Young	6 " " Dec 1/20	15.00	30.90	'20	
	1409	Ah Chu & Ah Wing ..	6 " " Dec 1/20	7.50	11.75	'20	
	1413	W. Inada			25.70	'20	
	1452	Mana Transport'n Co			27.15	'20	
	1469	Mana Transport'n Co			38.80	'20	
		Forward		$37,159.55	$ 8,422.75		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$37,159.55	$ 8,422.75		
28	1483	Lum Chee, Tr	6 mo to Nov 1/20	50.00	29.40	'20	
	1665a	K. Kawasaki			18.10	'20	
	1669	Hop Kee	6 " " Nov 1/20	37.50	21.55	'20	
	1697	W. S. Wise			16.30	'20	
	1801	Anna E. Short	6 " " Oct 1/20	5.00	2.25	'20	
	1819	I. Shimizu			9.05	'20	
	1822	S. Hata			33.80	'20	
	1836	Yee Chun	6 " " Nov 1/20	100.00	24.90	'20	
	1837	G. H. Vicars			11.30	'20	
	1843	T. Guard	6 " " Nov 1/20	25.00	11.30	'20	
	1844	G. J. Richardson ..	6 " " Nov 1/20	25.00	11.30	'20	
	1845	Alvah A. Scott	6 " " Nov 1/20	25.00	11.30	'20	
	1846	J. W. Russell	6 " " Nov 1/20	25.00	11.30	'20	
	1847	H. A. Truslow	6 " " Nov 1/20	25.00	11.30	'20	
	1848	E. M. R. Smith	6 " " Nov 1/20	25.00	11.30	'20	
	1853a	I. Kitagawa	6 " " Dec 1/20	160.00	67.40	'20	
	1854	James Henderson ...	6 " " Nov 1/20	25.00	11.30	'20	
	2011	Y. Omura	6 " " Oct 1/20	100.00	14.50	'20	
	2017	Antone J. Gomes ...	6 " " Dec 1/20	50.00	12.45	'20	
	2207	H. I. Young	6 " " Nov 1/20	130.00	29.45	'20	
	2209	R. Sumida & M. Dodo	6 " " Nov 1/20	135.00	30.80	'20	
	2214	Tadaichi Doi	6 " " Nov 1/20	162.00	36.80	'20	
	2215	Hilo Macaroni Fact.	6 " " Nov 1/20	132.50	30.10	'20	
	2237	Chas Chong Man	6 " " Nov 1/20	150.00	45.95	'20	
	2238	Hilo Emporium	6 " " Nov 1/20	150.00	35.00	'20	
	2239	I. Goya	6 " " Nov 1/20	52.00	11.90	'20	
	2240	Kenichi Uyeno	6 " " Nov 1/20	105.00	24.35	'20	
	2252	Hoomana Naauao	6 " " Nov 1/20	37.50			
	2254	Lai Hip Estate			33.95	'20	
	2255	K. Kuratsu	6 " " Nov 1/20	105.00	23.90	'20	
	2257	S. Hamamoto			25.15	'20	
	2373	H. Tanaka	6 " " Oct 1/20	30.00	3.05	'20	
	2383	Nataro Ueta	6 " " Nov 1/20	18.00	2.40	'20	
	2386	Maude O. Beers			11.30	'20	
	2400	Jap Transport'n Co.	6 " " Dec 1/20	25.00	11.30	'20	
	2441	C. F. Bradshaw			119.80	'20	
	2444	B. Ushijima			1.90	'20	
	2445	H. Tanaka			1.85	'20	
	----	S. P. Peterson	3 " " Jul 1/20	12.00	7.90	'20	
	----	Mana Transport'n Co	3 " " Sep 1/20	37.50			
	2004	Louisa Ahrens			5.65	'20	Bal
	1113	Frank Andrade			85.90	'20	A/c
	----	Masaichi Doi ...A/c	12 " " Jul 1/20	24.00			
	1529	John Namaielua			8.15	'20	"
	1589	Manuel Pacheco	6 " " Jan 1/21	20.00	5.75	'20	"
	1745	Benny & Co	1 " " Jul 1/20	60.00			
	2032	J. D. Souza			27.95	'20	"
	2068	U. Taketa	6 " " Dec 1/20	18.50	16.95	'20	"
	2113	Eichiro Yakabe	6 " " Jan 1/21	20.00	15.00	'20	
	2517	Maria Timas	6 " " Dec 1/20	18.75			
	1506a	Matson Nav Co			346.55	'20	"
29	1426	Akaka	6 " " Jul 1/20	11.00	5.00	'20	
	1454	Woo Fat	6 " " Jul 1/20	22.50	10.20	'20	
	1502	Herman Isaac	12 " " Jan 1/20	9.00	1.80	'19	
	1502	Herman Isaac	12 " " Jan 1/21	9.00	2.05	'20	
	1651	Kekoa Panui			6.80	'20	
	1883	Park Chung Hi . A/c	6 " " Mar 1/21	1.00	3.15	'20	
	2174	Helen Ani	6 " " Jul 1/20	10.00	4.55	'20	
	2175	Samuel Kaai			7.25	'20	
	2176	Stanley Helani			6.80	'20	
			Forward	$39,342.30	$ 9,809.20		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$39,342.30	$ 9,809.20		
29	2178	Henry Mailolo			2.95	'20	
	2179	Jacob Hua			2.95	'20	
	2180	Apana Naha	6 mo to Jul 1/20	6.50	2.40	'19	
	2180	Apana Naha			2.95	'20	
	2181	Kealoha Pelio			11.30	'20	
	2183	John W. Kumukoa ...			11.30	'20	
	2185	John Mokuohai	6 " " Jan 1/21	6.00	2.70	'20	
	2186	Abbie Kanamu			4.75	'20	
	2187	John David			9.05	'20	
	2196	Y. Awa			8.60	'20	
	2199	John Awa			4.05	'20	
	2229	Mary K. Hea			5.20	'20	
	2231	J. Keliipaakana ...			5.45	'20	
	2353	Yohei Hirata			13.70	'20	A/c
	2500	John N. Kealoha ...	12 " " Jul 1/20	6.00	2.25	'20	
	1270	Kona Tobacco Co ...	6 " " Jul 1/20	400.00	90.55	'20	"
	1717	George S. Ikeda ...			3.20	'20	"
	1769	J.L.Wailiula,Tr A/c	6 " " Jan 1/21	8.70	4.15	'20	"
	1857	M. P. Lindo	6 " " Jan 1/21	30.00	13.05	'20	
	1949a	Wm Williamson	1 " " Jul 1/20	33.35	56.45	'20	"
	2006	Kwong Lee Yuen Co..	6 " " Jan 1/21	30.00	18.80	'20	"
	2086	Y. Nakamura	6 " " Dec 1/20	6.50	11.45	'20	
	2092	Hisakichi Iwata ...	6 " " Dec 1/20	26.00	23.60	'20	"
	2118	Turuki Moriyama ...	6 " " Jan 1/21	7.50	4.10	'20	
	2463	Louis E. Davis			34.45	'20	"
	2518	T. Tateyama	6 " " Jan 1/21	18.75			
	2519	Sasaki Tohatchi ...	6 " " Jan 1/21	18.75			
	2520	Tosaburo Tokoyama..	6 " " Jan 1/21	18.75			
	----	A. Schnerr & Co ...	1 " " Aug 1/20	30.00			
30	478b	Kealoha			24.40	'20	"
	1219	Koolau Agl Co			458.00	'20	"
	1345	Koolau Agl Co			5.75	'20	"
	1374	C. Q. Yee Hop, Tr..	6 " " Dec 1/20	375.00			
	1489	M. J. Scully	6 " " Jan 1/21	375.00			
	2098	M. Soranaka	6 " " Jan 1/21	85.00	27.25	'20	"
	2369	I. Kambara			4.60	'20	
	2404	John S. Ferreira ..	6 " " Jan 1/21	50.00			
	2415	Arajiro Fujimoto ..	6 " " Jan 1/21	14.00	6.40	'20	
	2495	Utaro Imoto	6 " " Jan 1/21	30.00			
	----	Stephen Mahaulu ...			3.45	'20	"
	2521	Tsuni Nosaka .. A/c	6 " " Jan 1/21	10.00			
	----	Sokichi Uemura	6 " " Jan 1/20	1.00			
	----	Sokichi Uemura	6 " " Jul 1/20	3.50			
	----	Wm K. Helani	6 " " Jan 1/20	1.00			
	----	Wm K. Helani	6 " " Jul 1/20	5.00			
	----	Yoichi Masuhara ...	12 " " Jul 1/20	50.00			
	----	Kazuo Saito	6 " " Jan 1/20	1.00			
	----	Kazuo Saito	6 " " Jul 1/20	3.00			
	----	John Gaspar	12 " " Jul 1/20	13.00			
	----	Tatsuzo Kuramitsu..	12 " " Jul 1/20	8.00			
	----	Apela Waikiki	6 " " Jan 1/20	1.00			
	----	Apela Waikiki	12 " " Jan 1/21	14.00			
	----	Takahei Takaki	12 " " Jul 1/20	12.00			
	----	Seisin Sakihara ...	6 " " Jan 1/20	1.00			
	----	Seisin Sakihara ...	6 " " Jul 1/20	9.50			
	----	Ciraico Pedro	12 " " Jul 1/20	40.00			
	----	Joseph Kekekolio ..	12 " " Jan 1/21	1.00			
	----	Mary K. Hea	12 " " Jan 1/21	1.00			
	----	Inokichi Shimada ..	12 " " Jan 1/21	14.00			
				$41,107.10	$10,688.45		

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SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th *1920*

HAWAIIAN GAZETTE CO. NO. 56386

KAMEHAMEHA SCHOOLS					
July	1919	p. 82	$ 13,531.38	$	
August	"	" 85	12,333.00		
September	"	" 88	18,000.00		
October	"	" 91	21,000.00		
November	"	" 94	23,525.00		
December	"	" 97	20,186.60		
January	1920	" 100	22,000.00		
February	"	" 103	20,500.00		
March	"	" 106	27,000.00		
April	"	" 109	21,000.00		
May	"	" 112	26,500.00		
June	"	" 115	38,129.42	263,705.40	
SUSPENSE					
July	1919	" 82	10,531.20		
May	1920	" 114	25.00	10,556.20	
INTEREST					
September	1919	" 88	229.84		
June	1920	" 117	120.00	349.84	
LAND AGENCY					
July	1919	" 82	8.40		
August	"	" 85	6.25		
September	"	" 88	14.25		
October	"	" 91	6.85		
November	"	" 94	1.45		
December	"	" 97	85.86		
January	1920	" 100	85.50		
February	"	" 103	115.45		
March	"	" 106	123.20		
April	"	" 109	25.50		
May	"	" 112	68.11		
June	"	" 115	6.95	547.77	
AUTO EXPENSE					
July	1919	" 82	62.79		
August	"	" 85	50.07		
September	"	" 88	32.45		
October	"	" 91	78.53		
November	"	" 94	36.63		
December	"	" 97	56.16		
January	1920	" 100	115.53		
February	"	" 103	145.53		
March	"	" 106	128.33		
April	"	" 109	66.80		
May	"	" 112	54.99		
June	"	" 115	133.44	961.25	
SURVEYING					
July	1919	" 82	607.02		
August	"	" 85	75.21		
September	"	" 88	479.50		
October	"	" 91	243.00		
November	"	" 94	1,002.00		
December	"	" 97	547.95		
January	1920	" 100	516.80		
February	"	" 104	445.45		
March	"	" 106	400.80		
		Forward	$ 4,317.73	$276,120.46	

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SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th *1920*

HAWAIIAN GAZETTE CO. NO. 98580

		Brought Forward		$ 4,317.73	$276,120.46
SURVEYING (cont'd)					
April	1920	p.	109	705.45	
May	"	"	112	2.15	
June	"	"	115	818.10	5,843.43
LAW					
July	1919	"	82	186.65	
August	"	"	85	171.50	
September	"	"	88	217.65	
October	"	"	91	166.65	
November	"	"	94	168.60	
December	"	"	97	270.00	
January	1920	"	100	280.85	
February	"	"	103	532.30	
March	"	"	106	193.65	
April	"	"	109	263.28	
May	"	"	112	584.30	
June	"	"	115	173.25	3,208.68
FORESTRY					
October	1919	"	91	236.40	
January	1920	"	102	236.40	472.80
INSURANCE					
September	1919	"	88	570.25	
November	"	"	94	98.75	
December	"	"	97	140.88	
January	1920	"	102	159.75	
April	"	"	110	15.94	985.57
REPAIRS					
July	1919	"	82	192.52	
August	"	"	85	43.88	
September	"	"	88	38.02	
October	"	"	93	5.00	
November	"	"	94	124.75	
December	"	"	97	7.50	
February	"	"	103	2,507.23	
March	"	"	106	1,072.05	
April	"	"	109	195.82	
June	"	"	115	3.50	
Sundry Tenants - Keei Road Wall		"	4	72.00	4,262.27
RENTS					
July	1919	"	82	100.00	
August	"	"	85	10.00	
September	"	"	88	78.00	
December	"	"	97	605.64	
January	1920	"	100	29.60	
February	"	"	103	33.35	
March	"	"	106	85.00	
April	"	"	109	2,642.41	
May	"	"	112	200.00	
June	"	"	115	2,926.60	6,710.60
RENT NOTES					
Sundry Tenants - Loo Goon		"	4	2,002.15	
Interest - on def rents	"	"	1	73.15	2,075.30
		Forward			$299,679.11

SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th *1920*

HAWAIIAN GAZETTE CO., NO. 88388

	Brought Forward		$		$299,679.11
INCOME TAXES					
March	1920	p. 108	6,974.36		6,974.36
PROPERTY TAXES					
July	1919	" 82	752.95		
November	"	" 94	49,378.80		
May	1920	" 112	62,907.70		113,039.45
FRONTAGE TAXES					
September	1919	" 90	2,129.41		
January	1920	" 102	11,588.17		13,717.58
TAX APPEALS					
July	1919	" 84	49.95		
October	"	" 91	100.00		
December	"	" 97	31.15		
May	1920	" 113	331.00		
June	"	" 115	25.00		537.10
EXPENSE					
July	1919	" 82	464.12		
August	"	" 85	388.64		
September	"	" 89	525.36		
October	"	" 91	547.54		
November	"	" 95	329.82		
December	"	" 98	364.16		
January	1920	" 100	215.24		
February	"	" 103	644.14		
March	"	" 106	525.03		
April	"	" 109	308.84		
May	"	" 113	607.46		
June	"	" 115	808.77		5,729.12
SALARIES					
July	1919	" 83	2,369.70		
August	"	" 86	2,229.15		
September	"	" 89	2,730.65		
October	"	" 92	2,738.30		
November	"	" 96	2,754.85		
December	"	" 98	2,832.55		
January	1920	" 101	2,995.00		
February	"	" 104	2,995.00		
March	"	" 107	3,020.00		
April	"	" 110	3,035.00		
May	"	" 113	3,050.00		
June	"	" 116	3,050.00		33,800.20
AGENTS' COMMISSIONS					
September	1919	" 90	267.86		
December	"	" 99	443.17		
March	1920	" 108	189.78		
June	"	" 116	546.97		1,447.78
TRUSTEES' COMMISSIONS					
January	1920	" 101	14,047.97		
Suspense - Due but unpaid		" 118	13,127.91		27,175.88
	Forward				$502,100.58

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SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th *1920*

HAWAIIAN GAZETTE CO., NO. 99396

Brought Forward			$		$502,100.58
PURCHASE OF LANDS					
July 1919	p.	84	130.16		
August "	"	86	17.50		
September "	"	90	15.00		
February 1920	"	104	377.00		
April "	"	111	12.00		551.66
SALES AGREEMENTS					
Sales lands - Matsugoro & Paka	"	3	923.00		923.00
SALES OF LANDS					
November 1919	"	96	128.00		
May 1920	"	114	3.00		
Surveying - Hea deed costs	"	2	21.00		152.00
ROADS AND SEWERS					
August 1919	"	86	200.00		200.00
FURNITURE AND EQUIPMENT					
July 1919	"	84	2.25		
August "	"	87	866.06		
September "	"	90	451.82		
October "	"	93	340.45		
November "	"	96	364.50		
December "	"	99	7.00		
January 1920	"	102	33.50		
February "	"	105	1,085.65		
March "	"	108	800.00		
April "	"	111	34.04		
May "	"	114	411.94		
June "	"	116	146.51		4,543.72
KONA OFFICE EQUIPMENT					
July 1919	"	84	26.71		
August "	"	87	35.10		
October "	"	93	1.25		
November "	"	96	923.19		
December "	"	99	136.73		
January 1920	"	102	50.14		
February "	"	105	29.15		
June "	"	117	4.02		1,206.29
INVESTMENTS					
July 1919	"	84	2,500.00		
August "	"	87	5,000.00		
September "	"	90	15,000.00		
June 1920	"	117	10,075.00		32,575.00
BILLS RECEIVABLE					
November 1919	"	96	100,000.00		
April 1920	"	111	50,000.00		
Sales of Land - Sheldon Mtge	"	3	800.00		
Suspense - Kahaumalumalu Mtge	"	1	470.00		151,270.00
KAAHUMANU STREET BUILDING					
August 1919	"	86	46.00		
October "	"	93	136.17		182.17
BISHOP STREET BUILDING					
September 1919	"	90	30.08		30.08
TOTAL EXPENDITURES, carried to p. 119					$693,734.50

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1919

Vch'r	Date			
		SUSPENSE (Due Bills June 30/19)		
-	1	Trustees' Commissions, Balance 12 mos ..	$10,426.40	$
1	2	Woolley & Beeton, bal Kaahumanu St Bldg.	104.80	10,531.20
		KAMEHAMEHA SCHOOLS		
2	1	A/c Capital Expenditures	4,698.38	
3		A/c Revenue Expenditures, July	5,333.00	
4	31	A/c Supplies Allowance, 12 mos advance..	3,000.00	
4		Library Allowance, 12 " " ..	500.00	13,531.38
		LAND AGENCY		
5	2	Blueprint Co, sundry prints, June	1.40	
6	25	Hon Planing Mill, 12 marker stakes	2.00	
7	31	L. Kroll, rodman, Kapalama survey, 2d ..	5.00	8.40
		AUTO EXPENSE		
8	12	Von Hamm Young, repairs & supplies, June	62.79	62.79
		SURVEYING		
9	7	Lewers & Cooke, tape for Hawaii surveys.	7.02	
10	12	J. B. Mann, Eng'r, a/c exp. " ".	200.00	
11	29	J. B. Mann, " " " " ".	400.00	607.02
		LAW		
12	12	Cook, surveying re Honohononui L/c pet'n	20.00	
13	31	Robertson, General Retainer, July	166.65	186.65
		REPAIRS		
14	2	Allen & Robinson, lumber, etc	85.53	
15		" " nails, glass, etc	40.58	
16		" " freight	4.93	
17		Oahu Ry & Land Co, "	.53	
18	21	Takayama, moving fence Beretania Playg'd	34.00	
19	25	Allen & Robinson, cottage materials	26.95	192.52
		RENTS		
20	3	C. Brown Est, ½ int L. 1823, 6m advance.	100.00	100.00
		PROPERTY TAXES (1919)		
21	2	Hamakua, Hawaii, bal 1st half	178.15	
22	25	Kona, Oahu, " " "	574.80	752.95
		EXPENSE (Incidentals)		
23	2	M. C. Amana, Collector, carfare, June ..	.90	
24		J. Y. Matsumura, Asst Col'r " " ..	.80	
25		Hawaiian Electric Co, service " ..	8.50	
26		Oahu Ice Co, ice ..... " ..	2.30	
27		Water rates, Delmonico Bldg, 6m advance.	21.00	
28		Mercantile Ref sheet, subscr 3m " .	6.00	
29		Advertiser Publishing Co, bill heads ...	17.50	
30	2	Waterhouse Co, loose-leaf cash book	88.00	
31		Wall Nichols Co, 1 record book	1.31	
32		Nippu Jiji Co, Korean lease forms, Kona.	26.00	
33		Young Hotel Laundry, wash'g towels, June	1.20	
34	7	Advertiser, subscription, 3m advance ...	2.85	
35		Hall & Son, coat hooks & drinking cups..	3.53	
		Forward	$ 179.89	$25,972.91

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r Date — J U L Y, 1 9 1 9

		Brought Forward	$ 179.89	$25,972.91
		EXPENSE (Incidentals)		
36	7	Office Supply Co, stationery ..... June	6.35	
37		Patten Co, balance book & carbon paper..	7.95	
38		Rycroft's, distilled water ..... June	2.00	
39		G. M. Collins, a/c expenses, Maui trip..	100.00	
40	12	Telephone #1519 ..... July	7.45	
41		" #5303 ..... "	7.25	
42		Time service ..... "	.75	
43		Radio to T. C. White re Puaa Quarry	4.45	
44		Yee Chan, cheese cloth for cleaning	1.00	
45	19	Collins, a/c expenses, Hilo trip	100.00	
46	21	Hon Typewriter Co, service ..... July	2.35	
47	22	Radio to Collins, Hilo re Crater Drive..	2.95	
48	25	Hawn News Co, filing labels	.10	
49		Hon Planing Mill, repairs to drawing bd.	1.00	
50		Wall Nichols Co, journal pads	2.03	
51	31	Merchants Patrol, service ..... July	2.00	
52		M. C. Amana, carfare ..... "	.60	
53		Matsumura " ..... "	.50	
54		Postage stamps	10.00	
55		Terr Survey print, Sub Pet 398, Kawailoa	.50	
56		T. C. White, travel allowance ..... July	25.00	464.12
		SALARIES		
57	15	G. M. Collins, Supt, Land Dept A/c July	150.00	
58		E. B. Loomis, Engineer ..... " " "	137.50	
59		J. B. Mann, Asst Surveyor ... " " "	87.50	
60		E. T. Winant, Cashier, Gen Off " "	100.00	
61		A. G. Rutherford, Bookkeeper. " " "	100.00	
62		F. B. Gibbon, stenographer... " " "	87.50	
63		Mae Marsland, " .. " " "	32.25	
64		Elizabeth McDonald, " .. " " "	62.50	
65		M. C. Amana, Collector ..... " " "	75.00	
66		J. Y. Matsumura, Asst Col'r.. " " "	30.00	
67		Tam You, Janitor ..... " "	15.00	
68	31	Collins ..... Land Department Bal "	216.65	
69		Loomis ..... " " "	137.50	
70		G. Podmore, Surveyor ..... " " "	100.00	
71		Mann ..... " " "	87.50	
72		J. Ku, Cantonnier, Waialae Road "	50.00	
73		Winant ..... General Office " "	166.65	
74		Rutherford ..... " " "	100.00	
75		Gibbon ..... " " "	87.50	
76		Marsland ..... " " "	41.65	
77		McDonald ..... " " "	62.50	
78		Amana ..... " " "	90.00	
79		Matsumura ..... " " "	30.00	
80		Tam You ..... " " "	15.00	
81		T. C. White, Agent, Kona Office "	125.00	
82		K. Kaneyuki, Assistant ..... " "	45.00	
83		Loomis ..... Land Department A/c Aug	137.50	2,369.70
		Forward		$28,806.73

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1919

Vch'r	Date				
		Brought Forward	$		$28,806.73
		TAX APPEALS (1919)			
84	2	Davies & Co, return costs, Hamakua lands	22.45	✓	
85	28	Maunalua Ranch, return costs, Maunalua ..	27.50	✓	49.95
		PURCHASE OF LANDS			
86	2	Courtland Hotel, lunches party Nakolo K.	3.75	✓	
87		Hwn A. & T. Co, rep on Keolewa Kul, Kona	5.00	✓	
88	19	" report on Y. Ahin title, Palama	20.00	✓	
89		G. Podmore, adv re survey Nakolo Kuleana	100.00	✓	
90	25	Hon Iron Wks, markers " " "	1.41	✓	130.16
		FURNITURE AND EQUIPMENT			
91	21	Hwn News Co, 1 drafting scale	2.25	✓	2.25
		KONA OFFICE EQUIPMENT			
92	21	Waterhouse Co, desk locking rod	24.85	✓	
93	31	Hon C. & D. Co, drawing Bd shipping exp.	1.86	✓	26.71
		INVESTMENTS			
94	8	Bishop & Co, 5th Liberty Bonds, on a/c..	2,500.00	✓	2,500.00
					$31,515.80

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1919

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
95	1	A/c Revenue Expenditures, August	$ 5,333.00	$
96	30	" " "	7,000.00	12,333.00
		LAND AGENCY		
97	5	Blue Print Co, sundry prints, July	4.50	
98	30	Terr of Haw, 1 blue print, Harbor Lands.	1.75	6.25
		AUTO EXPENSE		
99	9	Von Hamm Young, repairs & supplies, July	24.82	
100	12	City & C'ty Hon, registration Ford 4261.	5.00	
101		Terr of Haw, tax, 1919, " " .	5.80	
102	15	Brewer & Co, insurance prem " " .	14.00	
103	23	G. Podmore, 2 gal gasoline " " .	.45	50.07
		SURVEYING		
104	15	Hwn A. T. Co, abstract Nakahuna title ..	45.00	
105	23	T. H., 1 blue print L. C. P. 156, Manoa.	.30	
106	29	Hon Iron Wks, pipe for markers " .	1.41	
107	30	L. Kroll, helper, 6d, Manoa survey	15.00	
108		G. Forsythe " " " "	13.50	75.21
		LAW		
109	6	Radio to Collins, Honokaa re Paunau Lnds	2.65	
110	8	" revoking instructions	2.20	
111	31	Robertson, retainer, August	166.65	171.50
		REPAIRS		
112	5	E. Hore, Agt, fr on materials Waialua cot	1.31	
113	9	Allen & Robinson, shingle stain, " "	13.20	
114	15	" " " " "	13.20	
115	23	Young Eng Co, drain bd Delmonico Bldg ..	16.17	43.88
		RENTS (Honaunau, S. Kona)		
116	30	J. D. Paris Est, refund overpaid rent ..	10.00	10.00
		EXPENSE (Incidentals)		
117	5	Dimond & Co, cleaning materials, July ..	6.10	
118		Hawaiian Electric Co, service " ..	7.73	
119		Hwn News, sundry office stationery, July	19.00	
120		Hoffschlaeger Co, 3 rms T. W. paper	7.50	
121		I. I. S. N. Co, freight papers to Kona..	.26	
122		Miller's, sharpening knives & scrapers..	.75	
123		Oahu Ice Co, ice, ... July	2.60	
124		Office Supply Co, office stationery "	23.30	
125		G. Podmore, carfare expenses ..... "	1.00	
126		Rycrofts, distilled water ..... "	2.30	
127		Wall Nichols Co, wrapping paper	2.00	
128	9	Mut Telephone Co, tel 5303 ..... August	7.25	
129		" " 1519 ..... "	7.55	
130		" time service .. "	.75	
131		Am Soc Mech Engrs, Eng Index Annual 1918	3.05	
132		Polk-Husted Direc'y Co, '19 direc'y Hon.	7.00	
133	9	S. H. Webb, repairing locks, etc	3.25	
134		Secy Haw, 1 copy Session Laws 1919	2.50	
135		Young Hotel Laundry, towels .....July	1.55	
136		Hall & Son, paper cups & clean'g mater'l	6.65	
		Forward	$ 112.09	$12,689.91

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1919

Vch'r	Date				
		Brought Forward	$ 112.09	$12,689.91	
		EXPENSE (Incidentals)			
137	15	Terr Haw, Governor's Report, Is Hawaii..	.50		
138	18	Vol Stables, service Collins tour of Haw	70.50		
139		Amana, a/c expenses, Molokai trip	100.00		
140	23	G. Podmore, carfare expense	.40		
141		Terr Haw, print Sub Pet 398 re Kawailoa.	.50		
142		A. F. Judd, exp inspection trip to Kona.	47.90		
143		Hon T. W. Co, cleaning & maintenance Aug	2.25		
144	30	White, travel allowance ..... "	50.00		
145		Merchants Patrol, service ..... "	2.00		
146		W. B. Harrub, auto hire, E. T. Winant ..	1.50		
147		Amana, carefare ..... Aug	.60		
148		Matsumura " ..... "	.40	388.64	
		SALARIES			
149	15	Collins ..... A/c August	150.00		
150		Podmore ..... " "	100.00		
151		Mann ..... " "	87.50		
152		W. H. Smith, draftsman ..... " "	33.35		
153		Winant ..... " "	100.00		
154		Rutherford ..... " "	100.00		
155		Gibbon ..... " "	87.50		
156		Marsland ..... " "	62.50		
157		Amana ..... " "	75.00		
158		Matsumura ..... " "	30.00		
159		Tam You ..... " "	15.00		
160	30	Collins ..... Bal "	216.65		
161		Loomis ..... " "	137.50		
162		Podmore ..... " "	100.00		
163		Mann ..... " "	87.50		
164		Smith ..... " "	50.00		
165		Ku ..... "	50.00		
166		Winant ..... " "	166.65		
167		Rutherford ..... " "	100.00		
168		Gibbon ..... " "	87.50		
169		Marsland ..... " "	62.50		
170		Amana ..... " "	90.00		
171		Matsumura ..... " "	30.00		
172		Tam You ..... " "	15.00		
173		White ..... "	150.00		
174		Kaneyuki ..... "	45.00	2,229.15	
		PURCHASE OF LANDS (Kapalama)			
175	7	Recording charges, exch deed to Y. Ahin.	7.50		
176	9	Castle & Withington, ack above deed	10.00	17.50	
		ROADS AND SEWERS (Keauhou, Kona)			
177	30	First Bank of Hilo, a/c Yoon contract ..	200.00	200.00	
		KAAHUMANU ST BLDG			
178	5	D. J. Cashman, awnings installed	46.00	46.00	
		Forward		$15,571.20	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1919

Vch'r	Date		$			
		Brought Forward				$15,571.20
		FURNITURE AND EQUIPMENT				
179	15	Schuman Carriage Co, 1 Ford touring car.	855	.56		
180		Hon Planing Mill, 1 surveyor's rod	8	.50		
181	30	" 1 foot stand	2	.00		866.06
		KONA OFFICE EQUIPMENT				
182	15	E. W. Quinn, 1 metal map table	35	.10		35.10
		INVESTMENTS				
183	5	Bishop & Co, 5th Liberty Bonds, a/c	5,000	.00		5,000.00
						$21,472.36

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1919

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
184	2	A/c Revenue Expenditures, September	$ 5,334.00	$
185	3	" " " "	5,666.00	
186	30	" " " "	7,000.00	18,000.00
		INTEREST		
187	3	Bishop & Co, accrued on 5th Lib Bds, 3½%	229.84	229.84
		LAND AGENCY		
188	8	Blue Print Co, sundry prints, August ...	5.50	
189	19	Robert K. Naipo, office work, 17½ hrs ..	8.75	14.25
		AUTO EXPENSE		
190	8	Von Hamm Young, repairs & supplies, Aug.	29.25	
191		Schuman Carriage Co, " " ".	3.20	32.45
		SURVEYING		
192	6	L. Kroll, helper, Manoa survey, 4½d	11.25	
193		G. Forsythe " " " 4½d	10.15	
194	8	Blue Print Co, 1 print" "	2.35	
195	15	A. Perry, Tr, share costs re boundary ..	16.00	
196		Kroll, helper, Manoa survey, 7d	17.50	
197		Forsythe " " " 6d	13.50	
198	19	Kroll " " " 5d	12.50	
199		Forsythe " " " 5d	11.25	
200	23	Mann, a/c Kona, Hawaii surveys	300.00	
201	24	Geo Crabbe, helper, Kohala survey, 5d ..	11.25	
202		Jno Kamaka " " " 5d ..	11.25	
203	30	Crabbe " " " 6d ..	15.00	
204		Kamaka " " " 6d ..	15.00	
205		Forsythe " Manoa " 6d ..	15.00	
206		M. Akana " " " 7d ..	17.50	479.50
		INSURANCE (Premium)		
207	24	Royal 335864, Delmonico Bldg, $4500	107.55	
208		Hartford 8517, " " 3000	71.70	
209		Calif 501005, " " 4500	107.55	
210		Eng Am 751972, " Warehouse, 6000	172.80	
211		L L & G 11876488, Koyanagi Bldg	46.20	
212	30	Lond Ass 5614544, Transit .....$ 250	5.00	
213		Brit Am 530280, Off Bldg & Furn. 4000	27.05	
214		Eng Am 751977, Office Furniture 3000	21.60	
215		Calif 501006, " " 1500	10.80	570.25
		LAW		
216	8	B. H. Bond, oaths to 34th Annual A/cs ..	1.00	
217	19	Collins, a/c expenses, Lahaina trip	50.00	
218	30	Robertson, retainer, September	166.65	217.65
		REPAIRS (Waialua Cottage)		
219	8	Hore, freight on materials to Waialua ..	.52	
220	22	K. Hayashi, labor on building	37.50	38.02
		RENTS		
221	15	Bishop Museum, Kalauao, 12m to Sep 1/19.	48.00	
222	24	H. Tsunoda, refund overpaid rent L. 231b	30.00	78.00
		Forward		$19,659.96

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1919

Vch'r	Date					
		Brought Forward	$		$19,659	.96
		EXPENSE (Incidentals)				
223	8	Advertiser Pub Co, 1 rent cash book	25	.00		
224		Young Hotel Laundry, towels ..... August	1	.45		
225		Hawaiian Electric Co, service ... "	8	.20		
226		Oahu Ice Co, ice ..... "	2	.50		
227		Rycroft's, distilled water ..... "	3	.00		
228		Hoffschlaeger Co, 10 rms T. W. paper ...	25	.00		
229		Office Supply Co, office statny.. August	16	.10		
230		Patten Co, ink, etc ..... "	1	.25		
231		Wall Nichols Co, office supplies. "	3	.23		
232		Waterhouse Co, 2 keys for cash drawer ..	1	.00		
233		Hon Water Wks, service 3m	1	.50		
234		S. Stephenson, for decorating office ...	20	.00		
235	15	Mut Telephone Co, telephone 1519 .. Sept	7	.45		
236		" " 5303 .. "	7	.25		
237		" time service .... "		.75		
238		Hall & Son, paper cups	5	.75		
239		F. D. Cooper, 5 doz lead pencils	6	.00		
240		Waterhouse Co, filing guides & folders..	23	.30		
241		Yee Chan, cheese cloth	1	.50		
242	19	Advertiser Pub Co, investment sheets ...	6	.00		
243		Office Supply Co, 1 T. W. ribbon, Kona..	1	.00		
244	24	Durant-Irvine Co, repairs surveyors rods	2	.00		
245		Wright, Harvey & W, 2 yds tracing cloth.	3	.80		
246	30	C. G. Dickerman, a/c copying services ..	49	.50		
247		White, travel allowance, ... Sept	50	.00		
248		Merchants Patrol, service, ... "	2	.00		
249		Hon T. W. Co, maintenance ..... "	2	.25		
250		Post Office Box 466, rent 3m advance	2	.00		
251		Postage stamps	10	.00		
252		Amana, carfare expense .....Sept		.95		
253		Collins, sundry taxi hire etc	8	.52		
254		Audit Co, service & travel expenses, 3m.	216	.36		
255		Garbage Dept, service, office ..... 3m.	2	.25		
256		Ho Son Lee, Korean translations, Kona ..	8	.50	525	.36
		SALARIES				
257	15	Collins ..... A/c September	200	.00		
258		Loomis ..... " "	150	.00		
259		Mann ..... " "	112	.50		
260		Podmore ..... " "	100	.00		
261		Smith ..... " "	75	.00		
262		Winant ..... " "	150	.00		
263		Rutherford ..... " "	100	.00		
264		Gibbon ..... " "	87	.50		
265		Marsland ..... " "	62	.50		
266		Tempe Shelton,Stenographer " "	43	.35		
267		Amana ..... " "	65	.00		
268		Tam You ..... " "	15	.00		
269		Collins ..... Bal "	216	.65		
270		Loomis ..... " "	150	.00		
271		Mann ..... " "	112	.50		
272		Podmore ..... " "	125	.00		
273		Smith ..... " "	75	.00		
274		Ku ..... " "	50	.00		
		Forward	$ 1,890	.00	$20,185	.32

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1919

Vch'r	Date				
		Brought Forward	$ 1,890.00	$20,185.32	
		SALARIES			
275	30	Winant ..... Bal September	166.65		
276		Rutherford ..... " "	150.00		
277		Gibbon ..... " "	87.50		
278		Marsland ..... " "	62.50		
279		Shelton ..... " "	50.00		
280		Amana ..... " "	100.00		
281		T. Nishikawa, Asst Col'r.. " "	14.00		
282		Tam You ..... "	15.00		
283		White ..... "	150.00		
284		Kaneyuki ..... "	45.00	2,730.65	
		AGENTS' COMMISSIONS (3m to date)			
+ 285	30	A. S. Le Baron Gurney, Hilo, Hawaii	154.82		
+ 286		Edward Hore, Waialua, Oahu	31.52		
287		W. F. Sanborn, Kauai	81.52	267.86	
		PURCHASE OF LANDS (Honaunau, S. Kona)			
288	15	Hwn A. & T. Co, notes, Keolewa Kuleanas.	15.00	15.00	
		BISHOP STREET BUILDING			
289	15	Mercan Trust Co, storage on plans, 12m..	30.08	30.08	
		FURNITURE AND EQUIPMENT			
290	8	Davies & Co, T square	.40		
+ 234		S. Stephenson, 2 flags for decoration ..	101.75		
291	15	Durant-Irvine Co, 1 steel surveyor's rod	2.95		
		(A/c Installation Water Gauge, Molokai).			
292		Hall & Son, blasting materials .. $ 5.23			
293		Hon Iron Wks, pipe, culvert, etc. 43.04			
294		I. I. S. N. Co, wire, etc 13.20			
295		Lewers & Cooke, wire, bolts, etc. 9.50			
296		" lumber, etc 23.68			
297		May & Co, surveyors' subsistence. 9.18			
298		" " " 1.04			
299		Oahu Shipping Co, transportation. 20.00			
300	30	Olaf Tollefson, sampan hire 45.18	170.05		
301		A. Leitz Co, 1 surveyor's protractor ...	40.67		
302		Waterhouse Co, 1 desk & chair	106.00		
303		" 3 sets ink stands	30.00	451.82	
		FRONTAGE TAXES			
304	18	City Treasurer, Richards St Imp Assessmt	2,129.41	2,129.41	
		INVESTMENTS			
305	3	Bishop & Co, 5th Liberty Bonds, A/c	5,000.00		
306		" " Bal	10,000.00	15,000.00	
				$40,810.14	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1919

Vch'r	Date								
		KAMEHAMEHA SCHOOLS							
307	1	A/c Revenue Expenditures, October					$11,000	.00	$
308	8	" Capital "					500	.00	
309	18	" Revenue "					9,500	.00	21,000 .00
		LAND AGENCY							
310	8	Terr Haw, 1 blueprint, Kapapala, Kau ...					2	.25	
311		Blue Print Co, sundry prints, September.					4	.60	6 .85
		AUTO EXPENSE							
312	8	Von Hamm Young, repairs & supplies, Sept					78	.53	78 .53
		SURVEYING							
313	4	Crabbe, helper, Waialae, 6 das					15	.00	
314		Kamaka, " " 6 "					15	.00	
315		Akana, " Manoa, 5 "					12	.50	
316		Forsythe, " " 5 "					12	.50	
317	8	Blue Print Co, sundry prints, Keei, Kona					6	.85	
318		Hon Iron Wks, 3 galv pipe, monum't Manoa						.65	
319		Hon Planing Mill, 50 marker stakes, "					3	.00	
320	11	Crabbe, helper, Waialae, 6 das					15	.00	
321		Kamaka, " " 6 "					15	.00	
322		Akana, " Manoa, 6 "					15	.00	
323		Forsythe, " " 6 "					15	.00	
324	18	Crabbe, " Waialae, 6 "					15	.00	
325		Kamaka, " " 6 "					15	.00	
326		Akana, " Manoa, 6 "					15	.00	
327		Forsythe, " " 5 "					12	.50	
328	25	Crabbe, " Waialae, 6 "					15	.00	
329		Kamaka, " " 6 "					15	.00	
330		Akana, " Manoa, 6 "					15	.00	
331		Forsythe, " " 6 "					15	.00	243 .00
		LAW							
332	31	Robertson, retainer, October					166	.65	166 .65
		TAX APPEALS (1919)							
333	25	Robertson & Olson, services re Honaunau.					100	.00	100 .00
		FORESTRY (N. Kohala, Hawaii)							
334	22	H. S. P. A, sub'n to Forest Res Fund '19					236	.40	236 .40
		EXPENSE (Incidentals)							
335	4	Advertiser, subscription, 3m advance ...					2	.85	
336		Hwn Elect Co, service, September					11	.50	
337		Oahu Ice Co, ice, "					2	.40	
338		Dimond & Co, toilet paper & soap					4	.16	
339		Hall & Son, drinking cups, etc					6	.48	
340		Lewers & Cooke, 10 lb floor wax					6	.30	
341		Mut Telephone Co, tel 1519, 1m					8	.25	
342		" " 5303, 1m					7	.45	
343		" time service, 1m						.75	
344		Rycroft's, distilled water ..... Sept					2	.50	
345		Young Laundry, towels ..... "					2	.00	
346		Hwn News Co, sundry office supplies "					28	.35	
347		Office Supply Co, " " " "					32	.80	
348		Patten Co, Ltd, " " " "					13	.90	
						Forward	$ 129	.69	$21,831 .43

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r Date — O C T O B E R, 1 9 1 9

		Brought Forward	$ 129.69	$21,831.43
		EXPENSE (Incidentals)		
349	8	Waterhouse Co, filing guides & stickers.	1.35	
350		" " " & folders..	31.90	
351		" adding machine paper	1.20	
352	15	Hawn Elect Co, repairs to fan	.45	
353		Waterhouse Co, 1 Tenants' ledger	51.70	
354		" lettering ledger binder..	1.50	
355	18	J. A. Thompson, typewriter rent, 3 wks..	3.00	
356		Hon Typewriter Co, carbon paper	3.50	
357		Merc Printing Co, notices to Kakaako ten	9.00	
358		Radio to Kona Agent re Yoon agreement ..	4.30	
359	21	C. G. Dickerman, a/c services copying ..	32.25	
360	25	Hon T. W. Co, maintenance & supplies Oct	3.40	
361		Waterhouse Co, filing guides & cards ...	10.20	
362	27	Collins, a/c expenses, Kona trip	150.00	
363		Radio to Kona Agent re Yoon Agreement ..	3.25	
364	31	White, travel allowance, October	50.00	
365		Merchants Patrol, service, "	2.00	
366		Amana, carfare expense, "	2.65	
367		Nishikawa, " " "	.20	
368		Dickerman, a/c services copying Wills ..	25.50	
369		H. S. Lee, translations Korean, Kona ...	16.50	
370		Advertiser, notices Jap & Korean tenants	14.00	547.54
		SALARIES		
371	15	Collins ..... A/c October	200.00	
372		Loomis ..... " "	150.00	
373		Mann ..... " "	112.50	
374		Podmore ..... " "	100.00	
375		Smith ..... " "	75.00	
376		Winant ..... " "	150.00	
377		Rutherford ..... " "	100.00	
378		Gibbon ..... " "	87.50	
379		Marsland ..... " "	62.50	
380		Shelton ..... " "	50.00	
381		Amana ..... " "	65.00	
382		Nishikawa ..... " "	30.00	
383		Tam You ..... " "	15.00	
384		Collins ..... Bal "	216.65	
385		Loomis ..... " "	150.00	
386		Mann ..... " "	112.50	
387		Podmore ..... " "	125.00	
388		Smith ..... " "	75.00	
389		Ku ..... "	50.00	
390		Winant ..... " "	166.65	
391		Rutherford ..... " "	150.00	
392		Gibbon ..... " "	87.50	
393		Marsland ..... " "	62.50	
394		Shelton ..... " "	50.00	
395		Amana ..... " "	100.00	
396		Nishikawa ..... " "	30.00	
397		Tam You ..... " "	15.00	
398		White ..... "	150.00	2,738.30
		Forward		$25,117.27

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1919

Vch'r	Date				
		Brought Forward	$		$25,117.27
		KAAHUMANU STREET BUILDING			
399	8	A. E. Coxhead, labor painting floors ...		26.10	
400		Lewers & Cooke, removing linoleum, etc..		100.07	
401	25	D. J. Cashman, awnings installed, Bal ..		10.00	136.17
		FURNITURE AND EQUIPMENT			
402	8	Durant-Irvine Co, 1 steel surveyor's rod		2.95	
403		Hon Planing Mill, 2 wood " "		14.00	
404		Fred Philip & Bro, 1 leather bag		4.50	
405		Lewers & Cooke, 1 floor brush		8.00	
406		Davies & Co, hatchet & files		1.55	
		(A/c Installation Water Gauge, Molokai).			
407	21	Catton Neill & Co, eyebolts ..... $ 2.20			
408		I. I. S. N. Co, transportation .. 11.01			
409	22	Olaf Tollefsen, sampan hire 15.00			
410	23	Wm Nueku, labor 22 das 55.00			
411		Loui Cheang " 22½ " 55.62			
412		Maewaewa, " 22½ " 55.62			
413		Peter Kema, " 16 " 40.00			
414		R. Kamakahi," 17½ " 43.75			
415		Kaahu Akina," 12½ " 31.25		309.45	340.45
		REPAIRS (Waikiki Well)			
416	4	T. F. Sedgwick, expert exam		5.00	5.00
		KONA OFFICE EQUIPMENT			
417	3	W. J. Coelho, area conversion table		1.25	1.25
					$25,600.14

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1919

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
418	1	A/c Revenue Expenditures, November	$ 11,000.00	$
419	8	" Capital "	875.00	
420	15	" Revenue "	8,500.00	
421	29	" Pupils Supplies	1,500.00	
422		" Capital Expenditures	1,650.00	23,525.00
		LAND AGENCY		
423	8	Blue Print Co, sundry prints, October ..	1.45	1.45
		AUTO EXPENSE		
424	8	Von Hamm Young Co, supplies, October ...	29.58	
425		Schuman Carriage Co, repairs Ford 4261..	7.05	36.63
		SURVEYING		
426	1	Akana, helper, Manoa ..... 6 das	15.00	
427		Crabbe, " Waialae ..... 6 "	15.00	
428		Kamaka, " " ..... 6 "	15.00	
429	4	Mann, a/c expense, Kona, Hawaii	300.00	
430	8	Akana, helper, Manoa ..... 6 das	15.00	
431		Crabbe, " Waialae ..... 6 "	15.00	
432	15	Akana, " Manoa ..... 5 "	12.50	
433		Crabbe, " Waialae ..... 5 "	12.50	
434		Podmore, Kamaaina assistance, Manoa	2.00	
435	22	Akana, helper, Manoa ..... 6 das	15.00	
436		Crabbe, " Waialae ..... 6 "	15.00	
437		Wright et al, Maluawai, Kalihi	90.00	
438		" reduction, Kapalama Map, Sec 1	95.00	
439		" " " " " 2	60.00	
440	26	Mann, a/c expense, Kona, Hawaii	300.00	
441	29	Akana, helper, Manoa ..... 5 das	12.50	
442		Crabbe, " Waialae ..... 5 "	12.50	1,002.00
		INSURANCE (Premiums)		
443	8	New Ams 79599, Bookkeeper, $10,000, 1 yr	50.00	
444	15	Eng Am 752055, Off Bldg, 5,000, 1 "	32.50	
445		Calif 501113, " " 2,500, 1 "	16.25	98.75
		LAW		
423	8	Blue Print Co, 2 prints Honohononui	1.95	
446	29	Robertson, retainer, November	166.65	168.60
		REPAIRS		
447	10	Waialua Agl Co, nails & lumber	11.70	
448	17	Z. Takayama, contract Waipilopilo fence.	50.00	
449	22	" bal " " " .	63.05	124.75
		PROPERTY TAXES (Bal 1919)		
		Hawaii		
450	8	North Hilo ..... $ 199.90		
451		South Hilo 3,221.05		
452		Hamakua 303.50		
453		North Kohala 436.15		
454		North Kona 737.90		
455		South Kona 1,605.65		
456		Kau 1,303.30		
457		Puna 512.50	8,319.95	
		Forward	$ 8,319.95	$ 24,957.18

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1919

Vch'r	Date				
		Brought Forward	$ 8,319.95	$ 24,957.18	
		PROPERTY TAXES (Bal 1919)			
		Kauai			
458	8	Lihue ..... $ 31.30	✓		
459		Hanalei 178.85	✓ 210.15		
		Maui			
460		Lahaina 1,033.40	✓ 1,033.40		
		Molokai			
461		Halawa, etc 101.95	✓ 101.95		
		Oahu			
462	15	Kona 30,813.60	✓		
463		Koolaupoko 487.50	✓		
464		Koolauloa 370.55	✓		
465		Waialua 2,049.65	✓		
466		Ewa 5,990.60	✓ 39,711.90		
467	22	Liliuokalani Trs, refund of overpayment.	1.45	✓ 49,378.80	
		EXPENSE (Incidentals)			
468	1	Com Pac Cable, registrat'n, address, 12m	2.50	✓	
469	8	Chambers Drug Co, benzine for cleaning..	.25	✓	
470		Hall & Son, sundry off supplies etc, Oct	8.25	✓	
471		Hawaiian Electric Co, service ..... "	11.72	✓	
472		" 2 fan brushes	.30	✓	
473		Hwn News Co, 2 field books	7.50	✓	
474		Hon Planing Mill, repairs drawing table.	8.00	✓	
475		Hon Photo Supply, 3 paint brushes	.30	✓	
476		I. I. S. N. Co, 1 keg spikes	12.90	✓	
477		Merc Ref Agency, sub'n ref sheet, 3m ...	6.00	✓	
478		Oahu Ice Co, ice ..... Oct	2.70	✓	
479		Office Supply Co, office stationery. "	15.85	✓	
480		Joseph Riney, auto hire, E. T. Winant ..	1.50	✓	
481		Rycroft's, distilled water .....Oct	5.65	✓	
482		Wall Nichols, sundry off stationery.. "	14.65	✓	
483		Waterhouse Co, maint adding machine, 6m.	5.00	✓	
484		Young Laundry, towels ..... Oct	1.35	✓	
485		Postage stamps	10.00	✓	
486	15	Audit Co, re tax returns & travel exp,..	109.50	✓	
487		Mut Telephone Co, tel 1519 .....1m	7.45	✓	
488		" " 5303 ..... "	7.45	✓	
489		" time service ..... "	.75	✓	
490	22	Hwn Electric Co, 1 doz lamps	13.20	✓	
491		Miller's, sharpening scrapers & shears..	.60	✓	
492	22	Patten Co, 1 eraser	.40	✓	
493		Waterhouse Co, 1 doz filing guides	1.75	✓	
494		" 500 filing cards & guides	4.35	✓	
495	29	White, travel allowance .....Nov	50.00	✓	
496		Amana, carfare ..... "	1.20	✓	
497		Hon Typewriter Co, service ..... "	2.25	✓	
498		Merchants Patrol, " ..... "	2.00	✓	
499		Merc Printing Co, 1000 receipt forms ...	4.50	✓	
500		Waterhouse Co, rent typewriter 2m	10.00	✓ 329.82	
		Forward		$ 74,665.80	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1919

Vch'r	Date					
		Brought Forward		$		$ 74,665.80
		SALARIES				
501	15	Collins	A/c November	200.00	✓	
502		Loomis	" "	150.00	✓	
503		Mann	" "	112.50	✓	
504		Podmore	" "	100.00	✓	
505		Smith	" "	75.00	✓	
506		Winant	" "	150.00	✓	
507		Rutherford	" "	100.00	✓	
508		Gibbon	" "	87.50	✓	
509		Marsland	" "	62.50	✓	
510		Shelton	" "	50.00	✓	
511		Amana	" "	65.00	✓	
512		Nishikawa	" "	30.00	✓	
513		Tam You	" "	15.00	✓	
514	22	Gibbon	Bal "	11.70	✓	
515	29	Collins	" "	216.65	✓	
516		Loomis	" "	150.00	✓	
517		Mann	" "	112.50	✓	
518		Podmore	" "	125.00	✓	
519		Smith	" "	75.00	✓	
520		Ku	"	50.00	✓	
521		Winant	" "	166.65	✓	
522		Rutherford	" "	150.00	✓	
523		Neva Young, stenographer...	" "	92.35	✓	
524		Marsland	" "	62.50	✓	
525		Shelton	" "	50.00	✓	
526		Amana	" "	100.00	✓	
527		Nishikawa	" "	30.00	✓	
528		Tam You	" "	15.00	✓	
529		White	"	150.00	✓	2,754.85
		SALES OF LAND (Kaakaukukui)				
530	3	Costs deed to Terr Haw, dated Nov 3/19..		125.00	✓	
531		Acknowledgments (3 sigs) on above		3.00	✓	128.00
		FURNITURE AND EQUIPMENT				
532	8	Davies & Co, 2 cane knives		1.50	✓	
533	22	Hwn News Co, 1 Berger transit		357.50	✓	
534		" 1 tape mender		5.50	✓	364.50
		KONA OFFICE EQUIPMENT				
535	8	Waterhouse Co, 1 Underwood typewriter ..		150.50	✓	
536		I. I. S. N. Co, freight on same to Kona.		.46	✓	
537		E. W. Quinn, 1 metal drafting table		46.75	✓	
538		Hon Planing Mill, 1 drawing board		25.48	✓	
539	17	Ikenouchi, erection office bldg		650.00	✓	
540		White, equipment		50.00	✓	923.19
		BILLS RECEIVABLE				
541	12	Bishop & Co, Certificate of Deposit, 6m.		100,000.00	✓	100,000.00
						$178,836.34

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1919

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
542	1	A/c Revenue Expenditures, December	$11,000.00	$
543	15	" Capital "	186.60	
544	22	" Revenue "	9,000.00	20,186.60
		LAND AGENCY		
545	6	Hon Planing Mill, 1 doz marker stakes ..	1.00	
546		" 5 " " ..	.50	
547		Hon Iron Wks, 5 pcs pipe for markers ...	1.86	
548	13	Crabbe, office work ..... 6 das	15.00	
549		Kamaka, " " ..... 5 "	12.50	
550	20	Akana, " " ..... 6 "	15.00	
551		Crabbe, " " ..... 6 "	15.00	
552	27	Akana, " " ..... 5 "	12.50	
553		Crabbe, " " ..... 5 "	12.50	85.86
		AUTO EXPENSE		
554	6	Von Hamm Young Co, repairs & supplies ..	43.91	
555		Schuman Carriage Co, "	12.25	56.16
		SURVEYING		
556	6	Akana, helper, Manoa survey ..... 6 das	15.00	
557		Crabbe, " Waialae " ..... 6 "	15.00	
558		Blue Print Co, Honaunau prints, Kona ...	2.95	
559	10	F. Koelling, map Honokane Ridge lnd, Haw	200.00	
560	13	Akana, helper, Manoa survey ..... 6 das	15.00	
561	20	Mann, a/c Kona, Hawaii, surveys	300.00	547.95
		INSURANCE		
562	6	Fidel 971014/13, Cashier & Col'r, 1 yr	110.00	
563		Sun 11817474, Alumni Bldg, $1200, 1 "	11.40	
564		En Am 752085, Office " 1500, 1 "	9.75	
565		Calif 501149, " " 750, 1 "	4.85	
566		Br Am 530309, " " 750, 1 "	4.88	140.88
		LAW		
567	6	Blue Print Co, 2 cor prints Honohononui.	1.95	
568	17	Robertson et al, a/c costs, " petition.	100.00	
569	20	Rawleys, lunch, Collins to Waiahole	1.20	
570	31	Robertson, retainer, December	166.85	270.00
		REPAIRS (Waialua Cottage)		
571	13	Hayashi, digging cesspool & rep w.closet	7.50	7.50
		RENTS (Kalauao, Ewa)		
572	31	Bishop Museum, a/c 12m, Lease 704	605.64	605.64
		TAX APPEALS (1919)		
573	17	Robertson & Olson, addl costs Honaunau..	8.50	
574		Damon Est, return costs, above appeal ..	22.65	31.15
		Forward		$21,931.74

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1919

Vch'r	Date				$		$	
		Brought Forward					21,931	74
		EXPENSE (Incidentals)						
575	6	Hon Water Wks, service	3m		1	50		
576		Oahu Ice Co, ice	Nov		2	30		
577		Hwn Elect Co, service	"		11	15		
578		Advertiser Pub Co, Kona assignment forms			95	00		
579		Hall & Son, 3 papers carpet tacks				25		
580		Hwn Elect Co, repairs to fan			2	80		
581		Hwn News Co, pencils & tracing cloth ...			14	80		
582		Office Supply Co, sundry stationery,	Nov		5	60		
583		Patten Co, 1 bot drawing ink				35		
584		Rycroft's, distilled water, ...	Nov		3	00		
585		Wall Nickols Co, stationery	"		11	66		
586	13	Advertiser Pub Co, 2 rubber stamps			1	25		
587		" 100 lease sheets, Kona office			20	00		
588		" 1000 " " city form			35	00		
589		Mut Telephone Co, tel 5303, service .	1m		7	25		
590		" tel 1519 & time service	"		8	00		
591		Young Laundry, towels	Nov		1	60		
592	20	Waterhouse Co, typewriter rent	1m		5	00		
593		Hon Typewriter Co, service	Dec		2	65		
594		" carbon paper & typewriter ribbons			16	00		
595	27	Advertiser Pub Co, 1000 ledger sheets ..			26	00		
596		Waterhouse Co, 1 ledger binder			22	85		
597		Garbage Dept, service	3m		2	25		
598		Liberty House, cloth for cleaning			3	25		
599	31	White, travel allowance	Dec		50	00		
600		Merchants Patrol, service	"		2	00		
601		P. O. Box rent, 3m advance			2	00		
602		Postage stamps			10	00		
603		Amana, carfare	Dec			65	364	16
		SALARIES						
604	15	Collins	A/c	December	200	00		
605		Loomis	"	"	150	00		
606		Mann	"	"	112	50		
607		Podmore	"	"	100	00		
608		Smith	"	"	75	00		
609		Winant	"	"	150	00		
610		Rutherford	"	"	100	00		
611		Young	"	"	87	50		
612		Marsland	"	"	62	50		
613		Shelton	"	"	50	00		
614		Amana	"	"	65	00		
615		Nishikawa	"	"	30	00		
616		Tam You	"	"	15	00		
617	20	Marsland, 5 das		"	20	85		
618	31	Collins	Bal	"	216	85		
619		Loomis	"	"	150	00		
620		Mann	"	"	112	50		
621		Podmore	"	"	125	00		
622		Smith	"	"	75	00		
623		Ku		"	50	00		
624		Winant	"	"	166	85		
625		Rutherford	"	"	150	00		
626		Young	"	"	87	50		
		Forward			$ 2,352	05	$22,295	90

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1919

Vch'r	Date			
		Brought Forward	$ 2,352.05	$22,295.90
		SALARIES		
627	31	M. L. Gregory, stenographer Bal December	60.50	
628		Shelton ..... " "	50.00	
629		Amana ..... " "	100.00	
630		Nishikawa ..... " "	30.00	
631		Tam You ..... " "	15.00	
632		White ..... "	150.00	
633		M. Hirano, Forest Ranger.. "	75.00	2,832.55
		AGENTS' COMMISSIONS (3m to date)		
634	31	Gurney, Hilo	276.13	
635		Hore, Waialua	21.53	
636		Sanborn, Kauai	145.51	443.17
		FURNITURE AND EQUIPMENT		
637	6	Davies & Co, 1 pr grass shears	1.50	
638	13	Hwn News Co, 1 slide rule	5.50	7.00
		KONA OFFICE EQUIPMENT		
639	6	Bailey Furniture Co, 1 willow chair, etc	37.50	
640		Coyne Furniture Co, 1 bed, etc	56.71	
641		Hall & Son, toilet equipment	19.83	
642	20	Hon Planing Mill, 1 map case	22.69	136.73
				$25,715.35

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JANUARY, 1920

Vch'r	Date					
		KAMEHAMEHA SCHOOLS				
643	2	A/c Revenue Expenditures, January		$11,000.00	$	
644	14	" " "		2,000.00		
645	31	" " "		8,500.00		
646	31	E. C. Webster, President, salary, .. Jan		500.00		22,000.00
		LAND AGENCY				
647	3	Crabbe, office asst	5 das	12.50		
648		Akana, " "	5 "	12.50		
649	10	Crabbe, " "	6 "	15.00		
650		Akana, " "	6 "	15.00		
651	13	Hon Planing Mill, marker stakes		5.50		
652	31	Crabbe, office asst	5 das	12.50		
653		Akana, " "	5 "	12.50		85.50
		AUTO EXPENSE				
654	12	Tax, 1920, Buick & Ford cars		37.00		
655		Registering Buick, 1920		1.00		
656		" Ford, 1920		1.00		
657	13	Von Hamm Young Co, service	Dec	52.63		
658		Schuman Carriage Co, supplies	"	23.90		115.53
		SURVEYING				
659	3	F. Koelling, Honokane, N. Kohala, map ..		50.00		
660	17	Mann, a/c Kona work		400.00		
661		Podmore, carfare, Manoa survey		.80		
662		Crabbe, rodman, " "	....6 das	15.00		
663		Akana, " " "	....6 "	15.00		
664	24	Podmore, carfare " "	.....	1.00		
665		Crabbe, rodman " "	... 6 das	15.00		
666		Akana " " "	... 6 "	15.00		
667	31	Crabbe " " "	... 1 "	2.50		
668		Akana " " "	... 1 "	2.50		516.80
		LAW				
669	23	Land Comm'r, cert copy L C A 228, Kahala		6.50		
670	24	J. A. Thompson " " Wills	"	8.00		
671		Land Court, a/c costs Honohononui pet ..		99.70		
672	31	Robertson, retainer, January		166.65		280.85
		RENTS				
673	24	C. F. Bradshaw, refund Hilo leases		29.60		29.60
		EXPENSE (Incidentals)				
674	10	Advertiser, sub 3m advance		2.85		
675		Hwn Electric Co, service	1m	22.65		
676		S. H. Webb, rep locks & doors, office ..		5.75		
677	11	Wall Nickols Co, stationery	Dec	3.53		
678	13	Mut Telephone Co, tel 1519	Jan	8.55		
679		" " 5303	"	8.35		
680		" time service	"	.75		
681		Oahu Ice Co, ice	Dec	2.60		
682		Hon Water Wks, service, 6m adv		21.00		
683		Rycroft's, distilled water	Dec	3.75		
684		Hall & Son, drinking cups, etc	"	6.20		
685		Dimond & Co, toilet paper & holder..	"	4.16		
686		Hwn News Co, penholders		.40		
			Forward	$ 90.54		$23,028.28

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JANUARY, 1920

Vch'r	Date				
		Brought Forward	$ 90.54	$23,028.28	
		EXPENSE (Incidentals)			
687	13	Office Supply Co, stationery ..... Dec	12.60		
688		Waterhouse Co, celluloid index, net	3.85		
689		Young Laundry, towels ..... Dec	1.50		
690		Merc Ref Agency, sub 3m advance	6.00		
691		City Transfer Co, freight to Kona	.83		
692		Miller's, sharpening scrapers	.30		
693		Advertiser, rubber stamp	.25		
694	16	Hon Construct & Dray Co, plants to Kona.	2.37		
695	17	Patten Co, pens & ink	2.45		
696		Waterhouse Co, typewriter rent 1m	5.00		
697	24	" punching guides	.25		
698		" folders	.30		
699		Hwn Elect Co, repairing bell	1.00		
700		Advertiser, 1000 followers	5.50		
701		" bill heads & record cards	16.50		
702	31	Postage stamps	10.00		
703		Merchants Patrol, service ..... Jan	2.50		
704		White, travel allowance ..... "	50.00		
705		Hon Typewriter Co, maintenance ..... "	2.40		
706		Amana, carfare ..... "	1.10	215.24	
		SALARIES			
707	15	Collins ..... A/c January	250.00		
708		Loomis ..... " "	150.00		
709		Podmore ..... " "	100.00		
710		Mann ..... " "	112.50		
711		Smith ..... " "	75.00		
712		Winant ..... " "	200.00		
713		Rutherford ..... " "	125.00		
714		Young ..... " "	87.50		
715		Gregory ..... " "	62.50		
716		Shelton ..... " "	50.00		
717		Amana ..... " "	65.00		
718		Nishikawa ..... " "	30.00		
719		Tam You ..... " "	15.00		
720	31	Collins ..... Bal "	250.00		
721		Loomis ..... " "	150.00		
722		Podmore ..... " "	125.00		
723		Mann ..... " "	112.50		
724		Smith ..... " "	75.00		
725		Ku ..... "	50.00		
726		Winant ..... " "	200.00		
727		Rutherford ..... " "	125.00		
728		Young ..... " "	87.50		
729		Gregory ..... " "	62.50		
730		Shelton ..... " "	50.00		
731		Amana ..... " "	100.00		
732		Nishikawa ..... " "	45.00		
733		Tam You ..... " "	15.00		
734		White ..... "	150.00		
735		Hirano ..... "	75.00	2,995.00	
		TRUSTEES' COMMISSIONS			
X ---	2	A/c year ending June 30/20	14,047.97	14,047.97	
		Forward		$40,286.49	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JANUARY, 1920

Vch'r	Date		$		$	
		Brought Forward			40,286	49
		INSURANCE				
736	24	N. Brit pol 295071, Alumni Dormitory..	102	00		
737	31	L L & G " 13342453, Waipa Bldg	57	75	159	75
		FORESTRY (North Kohala)				
738	17	Experiment Sta H S P A, Halawa, sub 1920	236	40	236	40
		FRONTAGE TAX				
739	15	City Treasurer, Beretania St Ext	11,588	17	11,588	17
		FURNITURE AND EQUIPMENT				
686	13	Hwn News Co, parallel rule	32	25		
740	28	W. J. Coelho, area conversion table	1	25	33	50
		KONA OFFICE EQUIPMENT				
741	13	Bailey Furn Co, freight on chairs	3	19		
742		Liberty House, bed furnishings	9	45		
743		Haw Drug Co, lamps	28	50		
744	24	Waterhouse Co, typewriter stand	9	00	50	14
					$52,354	45

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1920

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
745	2	A/c Revenue Expenditures, February	$11,000.00	$	
746	21	A/c " "	9,500.00		20,500.00
		LAND AGENCY			
747	7	Terr Survey, prints re L/C pet, Punaluu.	3.30		
748		Blue Print Co, sundry prints, Jan	4.65		
749		Crabbe, office asst .....3 das	7.50		
750		Akana " " .....6 "	15.00		
751	14	Crabbe " " .....6 "	15.00		
752		Akana " " .....6 "	15.00		
753	21	Crabbe " " .....6 "	15.00		
754		Akana " " .....6 "	15.00		
755	28	Crabbe " " .....5 "	12.50		
756		Akana " " .....5 "	12.50		115.45
		AUTO EXPENSE			
757	7	Von Hamm Young Co, rep & supplies .. Jan	114.63		
758		Schuman Carriage Co, " .. "	1.55		
759	28	E. K. Hutchinson, spark transformers ...	3.50		
760		Taxes, 1920, new Buick	25.85		145.53
		LAW			
761	7	B. H. Bond, ackmts to Amd Agrmt, L. 1219	3.00		
762		Rawleys, lunches, Collins to Waiahole ..	5.40		
763	9	Circuit Court, costs 33 & 34 Ann'l A/cs.	7.00		
764	14	F. Lee, affidavit, Kahala suit	.25		
765		C. W. Ashford, Master's fee 33 Annl A/cs	350.00		
766	28	Robertson, retainer, February	166.65		532.30
		REPAIRS (Waikiki Well)			
767	21	McCandless Bros, recasing & capping	2,507.23		2,507.23
		RENTS (Kapalama)			
768	28	Hwn Fruit Prod Co, refund overpaid rent.	33.35		33.35
		EXPENSE (Incidentals)			
769	2	Young Laundry, towels	.55		
770		Thrums Annual, 1919	.75		
771		Hwn Elect Co, service 1m	25.00		
772	7	French Laundry, towels	.50		
773		Oahu Ice Co, ice ..... Jan	2.60		
774		Rycroft's, distilled water ..... "	4.50		
775		Hoffschlaeger Co, minute paper	10.00		
776		Wall Nichols Co, supplies .....Jan	18.93		
777		Patten Co, " ..... "	3.80		
778		Office Supply Co " ..... "	23.85		
779		Hwn News Co " ..... "	9.96		
780		Davies & Co, chamois	.90		
781		Dimond & Co, robe hook	.35		
782	14	Mut Telephone Co, tel 1519, service..Feb	8.95		
783		" tel 5303 & time service ..... "	9.30		
784		Advertiser, lease record cards, Kona ...	5.50		
785		Hall & Son, drinking cups, etc ..... Jan	6.45		
786	21	Waterhouse Co, typewriter rent 1m	5.00		
787		Audit Co, service to Jan 1/20 ..... 3m	187.50		
788	28	" bal retainer for year 1919	262.50		
		Forward	$ 586.89		$23,833.86

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1920

Vch'r	Date				
		Brought Forward	$ 586.89	$23,833.86	
		EXPENSE (Incidentals)			
789	28	Hon Typewriter Co, maintenance .....Feb	2.25	✓	
790		" typewriter ribbon	2.00	✓	
791		Merchants Patrol, service ..... Feb	2.50	✓	
792		White, travel allowance ..... "	50.00	✓	
793		Amana, carfare ..... "	.50	✓	644.14
		SALARIES			
794	14	Collins ..... A/c February	250.00	✓	
795		Loomis ..... " "	150.00	✓	
796		Podmore ..... " "	100.00	✓	
797		Mann ..... " "	112.50	✓	
798		Smith ..... " "	75.00	✓	
799		Winant ..... " "	200.00	✓	
800		Rutherford ..... " "	125.00	✓	
801		Young ..... " "	87.50	✓	
802		Gregory ..... " "	62.50	✓	
803		Shelton ..... " "	50.00	✓	
804		Amana ..... " "	65.00	✓	
805		Nishikawa ..... " "	37.50	✓	
806		Tam You ..... " "	15.00	✓	
807	28	Collins ..... Bal "	250.00	✓	
808		Loomis ..... " "	150.00	✓	
809		Podmore ..... " "	125.00	✓	
810		Mann ..... " "	112.50	✓	
811		Smith ..... " "	75.00	✓	
812		Ku ..... "	50.00	✓	
813		Winant ..... " "	200.00	✓	
814		Rutherford ..... " "	125.00	✓	
815		Young ..... " "	87.50	✓	
816		Gregory ..... " "	62.50	✓	
817		Shelton ..... " "	50.00	✓	
818		Amana ..... " "	100.00	✓	
819		Nishikawa ..... " "	37.50	✓	
820		Tam You ..... " "	15.00	✓	
821		White ..... "	150.00	✓	
822		Hirano ..... "	75.00	✓	2,995.00
		SURVEYING			
823	5	Bureau Conveyances, plan Waialae survey.	2.00	✓	
824	7	Crabbe, rodman, Waialae ..... 3 das	7.50	✓	
825		Blue Print Co, Punaluu, Kau, survey	2.10	✓	
826		Davies & Co, bucket, etc, Manoa "	2.85	✓	
827		" cement used in " "	13.38	✓	
828		Hon C. & D. Co, sand " "	16.00	✓	
829	14	Hall & Son, cane knives, Hawaii "	1.62	✓	
+ 830	17	Mann, a/c Kona, Hawaii survey	400.00	✓	445.45
		PURCHASE OF LANDS (Nakolo Kuleana)			
831	2	Koolau Agl Co, 9.25 ac, Punaluu, Oahu ..	375.00	✓	
832		Recording deed dated Jan 24/20	2.00	✓	377.00
		Forward			$28,295.45

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1920

Vch'r	Date			
		Brought Forward	$	$28,295.45
		FURNITURE AND EQUIPMENT		
833	3	F. E. Harvey, calculating machine	180.00 ✓	
834	7	Hon Planing Mill, 3 wooden inkstands ...	1.50 ✓	
835	26	Capt Cook Garage, new Ford car	904.15 ✓	1,085.65
		KONA OFFICE EQUIPMENT		
836	11	Capt Cook Garage, arm chair	19.25 ✓	
837	28	Acetylene L. & A. Co, fire extinguisher.	9.90 ✓	29.15
				$29,410.25

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1920

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
838	1	E. C. Webster, Pres, salary February ...	$ 500.00	$	
839		A/c Revenue Expenditures, March	11,000.00		
840		" Pupils Supplies, bal 12m	1,500.00		
841	20	" Capital Expenditures	5,500.00		
842	27	" Revenue "	8,000.00		
843	31	E. C. Webster, Pres, salary March	500.00		27,000.00
		LAND AGENCY			
844	6	Blue Print Co, sundry prints, ... Feb	5.70		
845		Crabbe, office asst ..... 6 das	15.00		
846		Akana " " ..... 6 "	15.00		
847	13	Crabbe " " ..... 6 "	15.00		
848		Akana " " ..... 6 "	15.00		
849	20	Crabbe " " ..... 6 "	15.00		
850		Akana " " ..... 5 "	12.50		
851	27	Crabbe " " ..... 6 "	15.00		
852		Akana " " ..... 6 "	15.00		123.20
		AUTO EXPENSE			
853	6	Commercial Union pol 67177, Buick	12.75		
854		" 67178, Ford	10.63		
855		Von Hamm Young Co, rep & supplies .. Feb	91.95		
856		Cal Harness Shop, recovering cushions ..	10.00		
857	13	Acetylene L & A Co, recharging fire ext.	3.00		128.33
		SURVEYING			
844	6	Blue Print Co, Manoa Trig	.50		
844		" Kahauloa, Kona, survey	.30		
+ 858	9	Mann, a/c Kona survey	400.00		400.80
		LAW			
859	13	Robertson, et al, a/c costs Kahala suit.	27.00		
860	31	" retainer, March	166.65		193.65
		REPAIRS (Kahala Road)			
861	20	Labor, pay roll, March 1-15	762.64		
862	27	A. F. Cooke, volcanic ash	127.73		
863		Union Oil Co, fuel oil, Mar 2	28.00		
864		" " " " 8	28.00		
865		Hon Road Dept, teaming, etc	125.68		1,072.05
		RENTS (Kunana tide flats)			
866	15	Territory, License 778, 12m advance	85.00		85.00
		EXPENSE (Incidentals)			
+ 867	1	Amana, adv expenses, Molokai trip	100.00		
868	6	Engineering News Record, sub 1 yr exg ..	6.05		
869		Hoffschlaeger Co, minute paper	2.50		
870		Hwn Elect Co, service 1m	18.95		
871		Hon Water Wks, service 3m	1.50		
872		Oahu Ice Co, " .....Feb	2.30		
873		Rycroft's, distilled water ..... "	3.00		
874		Office Supply Co, stationery, etc ... "	8.50		
875		Patten Co, water colors ..... "	1.15		
876		Wall Nichols Co, supplies ..... "	6.66		
877		Liberty House, cheese cloth	.75		
		Forward	$ 151.36		$29,003.03

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1920

Vch'r	Date				
		Brought Forward	$ 151.36	$29,003.03	
		EXPENSE (Incidentals)			
878	6	Hall & Son, oil	.65		
879		French Laundry, towels ..... Feb	1.70		
880		Dimond & Co, sopozon, 1 gal	2.00		
881		Blue Print Co, Honaunau print, Kona	3.50		
882		Advertiser, receipt books	17.50		
883	13	" rubber stamp	.25		
884		Acetylene L & A Co, recharging fire ext.	1.00		
885		Mut Telephone Co, tel 1519 ..... Mar	8.65		
886		" tel 5303 & time service ..... "	9.00		
887		Waterhouse Co, celluloid indexes	24.55		
888		Hwn News Co, field books, etc	7.80		
889	20	Hoffschlaeger Co, minute paper	12.50		
890		Waterhouse Co, typewriter rent 1m	5.00		
891		" adding machine paper	1.20		
892		Sanitary Prod Co, disinfectant, etc	5.00		
893		Pac Picture Framing Co, mounting maps ..	3.00		
894		Star Bulletin, index cards, etc	21.00		
895	26	Advertiser, envelopes	18.00		
896		" reference blanks	18.50		
897		" lease sheets	24.00		
898	27	Audit Co, exp sundry tenants' audits ...	55.72		
899	30	Revenue stamps, Beretania Park deed	54.00		
900	31	Advertiser, minute book	13.50		
901		Postage stamps	10.00		
902		Merchants Patrol, service ..... Mar	2.50		
903		Hon Typewriter Co, maintenance ..... "	2.25		
904		White, travel allowance ..... "	50.00		
905		Amana, carfare ..... "	.90	525.03	
		SALARIES			
906	15	Collins ..... A/c March	250.00		
907		Loomis ..... " "	150.00		
908		Podmore ..... " "	100.00		
909		Mann ..... " "	112.50		
910		Smith ..... " "	75.00		
911		Winant ..... " "	200.00		
912		Rutherford ..... " "	125.00		
913		Young ..... " "	87.50		
914		Gregory ..... " "	75.00		
915		Shelton ..... " "	50.00		
916		Amana ..... " "	65.00		
917		Nishikawa ..... " "	37.50		
918		Tam You ..... " "	15.00		
919	31	Collins ..... Bal "	250.00		
920		Loomis ..... " "	150.00		
921		Podmore ..... " "	125.00		
922		Mann ..... " "	112.50		
923		Smith ..... " "	75.00		
924		Ku ..... "	50.00		
925		Winant ..... " "	200.00		
926		Rutherford ..... " "	125.00		
927		Young ..... " "	87.50		
928		Gregory ..... " "	75.00		
929		Shelton ..... " "	50.00		
		Forward	$ 2,642.50	$29,528.06	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1920

Vch'r	Date				
		Brought Forward	$ 2,642.50	$29,528.06	
		SALARIES			
930	31	Amana ..... Bal March	100.00		
931		Nishikawa ..... " "	37.50		
932		Tam You ..... " "	15.00		
933		White ..... "	150.00		
934		Hirano ..... "	75.00	3,020.00	
		AGENTS' COMMISSIONS (3 mos)			
935	31	Gurney, Hilo, Hawaii	131.39		
936		Sanborn, Kauai	24.00		
937		Hore, Waialua, Oahu	34.39	189.78	
		INCOME TAXES			
938	15	Collector Internal Revenue, 1919	6,974.36	6,974.36	
		FURNITURE AND EQUIPMENT			
939	6	Von Hamm Young, Buick car, net	800.00	800.00	
				$40,512.20	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1920

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
940	1	A/c Revenue Expenditures, April	$11,000.00	$
941	28	" " "	9,500.00	
942	30	E. C. Webster, Pres, salary April	500.00	21,000.00
		LAND AGENCY		
943	10	Blue Print Co, sundry prints, March	5.50	
944	15	Crabbe, office work ..... 4 das	10.00	
945		Akana " " ..... 4 "	10.00	25.50
		AUTO EXPENSE		
946	10	Schuman Carriage Co, rep & supplies, Mar	13.44	
947		Von Hamm Young Co, service ..... "	53.36	66.80
		SURVEYING		
948	6	Mann, a/c Kona surveys	300.00	
943	10	Blue Print Co, prints furnished for		
		Kahala survey $2.45		
		Manoa " 2.30		
		Kona " ..... .70	5.45	
949	30	Mann, a/c Kona surveys	400.00	705.45
		LAW		
		Field work re Waiahole dispute:		
950	3	Crabbe, rodman, 6 das $15.00		
951		Akana " 6 " 15.00		
952	10	Crabbe " 6 " 15.00		
953		Akana " 6 " 15.00		
954		Rawleys, lunch, Collins, Mar 29. 2.20		
955		Hon Photo Supply Co, films ..... .50		
956		Dimond & Co, camp utensils 5.18	67.88	
957	15	Robertson et al, genealogical data	25.00	
958	20	Pub L. Comr, cert copy L C A 228, Kahala	2.75	
959	21	W. H. Smith, tel service, Waiahole	1.00	
960	30	Robertson, retainer, April	166.65	263.28
		REPAIRS (Office Building)		
961	10	Woolley & B, repainting interior walls..	195.82	195.82
		RENTS		
962	1	C. Brown Est, Kauhikio, to Jul 1 .... 6m	100.00	
963	10	Hon Poi Factory, refund on Manoa leases.	217.55	
964	28	Bishop Museum, Kalauao, a/c 12m to Sep 1	2,324.86	2,642.41
		EXPENSE (Incidentals)		
965	1	Advertiser, sub 3m advance	2.85	
966		Merc Ref Sheet, sub 3m advance	6.00	
967		P. O. Box, rent 3m advance	2.00	
968	10	Hwn Elect Co, service to Mar 29 ..... 1m	19.75	
969		Oahu Ice Co, ice ..... Mar	2.70	
970		Rycroft's, distilled water ..... "	5.25	
971		French Laundry, towels ..... "	1.65	
972		Advertiser, 5000 letter heads	55.00	
973		Hwn News Co, drawing paper, etc .... Mar	31.10	
974		Office Supply Co, stationery ..... "	15.70	
975		Wall Nichols Co, tape, paper, etc .. "	43.63	
976		Dimond & Co, toilet paper, etc ..... "	4.15	
		Forward	$ 189.78	$24,899.26

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1920

Vch'r	Date				
		Brought Forward	$ 189.78	$24,899.26	
		EXPENSE (Incidentals)			
977	10	Davies & Co, map files	1.05		
978		Mut Telephone Co, tel 1519 ..... Apl	8.45		
979		" tel 5303 & time service ..... "	9.00		
980		Lewers & Cooke, hammer handle	.25		
981		C. F. Peterson, title re Kahaumalumalu..	15.00		
982	15	Hall & Son, drinking cups, etc	13.80		
983		Star Bulletin, rebinding Hawn Dictionery	3.00		
984		Hawn Elect Co, mazda lamps	6.60		
985	21	Stamped envelopes for tax notices	2.16		
986		Waterhouse Co, 500 index cards	3.25		
987	30	Advertiser, rubber stamp	.50		
988		White, travel allowance ..... Apl	50.00		
989		Hon Typewriter Co, maintenance ..... "	2.25		
990		Merchants Patrol, service ..... "	2.50		
991		Nishikawa, carfares ..... "	.30		
992		Amana, carfares ..... "	.95	308.84	
		SALARIES			
993	15	Collins ..... A/c April	250.00		
994		Loomis ..... " "	150.00		
995		Podmore ..... " "	100.00		
996		Mann ..... " "	112.50		
997		Smith ..... " "	75.00		
998		Winant ..... " "	200.00		
999		Rutherford ..... " "	125.00		
1000		Young ..... " "	87.50		
1001		Gregory ..... " "	75.00		
1002		Shelton ..... " "	50.00		
1003		Amana ..... " "	65.00		
1004		Nishikawa ..... " "	37.50		
1005		Tam You ..... " "	15.00		
1006	30	Collins ..... Bal "	250.00		
1007		Loomis ..... " "	150.00		
1008		Podmore ..... " "	125.00		
1009		Mann ..... " "	112.50		
1010		Smith ..... " "	75.00		
1011		Geo N. Crabbe, Rodman ..... " "	32.50		
1012		Akana, M., Rodman ..... " "	32.50		
1013		Ku ..... "	50.00		
1014		Winant ..... " "	200.00		
1015		Rutherford ..... " "	125.00		
1016		Young ..... " "	87.50		
1017		Gregory ..... " "	75.00		
1018		Amana ..... " "	100.00		
1019		Nishikawa ..... " "	37.50		
1020		Tam You ..... " "	15.00		
1021		White ..... " "	150.00		
1022		Hirano ..... "	75.00	3,035.00	
		INSURANCE (Kona Office)			
1023	10	British Am pol 530370 on $1275, 1 yr ...	15.94	15.94	
		Forward		$28,259.04	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1920

Vch'r	Date				
		Brought Forward	$		$28,259.04
		PURCHASE OF LANDS (S. Kona)			
	20	Exchange with O. M. Kekuewa, Honaunau:			
1024		B. H. Bond, ackmts (3) deed Apl 17/20..		3.00 ✓	
1025		Revenue stamp		.50 ✓	
1026		Recording charges		8.50 ✓	12.00
		BILLS RECEIVABLE			
1027	9	Bishop & Co, c/d 6m @ 4½%		50,000.00 ✓	50,000.00
		FURNITURE AND EQUIPMENT			
980	10	Lewers & Cooke, stone hammer		1.22 ✓	
1028		Hwn News Co, compass		18.75 ✓	
1029	15	John Wiley & Sons, engineering books ...		14.07 ✓	34.04
					$78,305.08

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1920

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
1030	1	A/c Revenue Expenditures, May		$11,000.00	$
1031	28	" " "		15,000.00	
1032	29	E. C. Webster, Pres, Salary May		500.00	26,500.00
		LAND AGENCY			
1033	8	Blue Print Co, sundry prints		12.70	
1034		Merc Printing Co, lease signs		12.50	
1035		J. A. Goo, typing tax report		9.60	
1036		Hon Iron Wks, pipe, Paeaki survey		19.71	
1037		Hon C. & D. Co, sand, Apl 26 "		13.60	68.11
		AUTO EXPENSE			
1038	8	Schuman Carriage Co, repairs ..... Apl		6.32	
1039		Von Hamm Young Co, service ..... "		48.67	54.99
		SURVEYING			
1033	8	Blue Print Co, print for Lumahai survey		1.15	
1040		Terr Survey, 3 prints " "		1.00	2.15
		LAW			
1041	8	Rawleys, lunches, Waiahole dispute		2.20	
1042	15	Y. Wo Sing Co, field sup, Mar, "		26.95	
1043		" " " Apl "		19.55	
1044		" " " May "		15.45	
1045	27	H. R. Chillingworth, Master 34 Annl A/cs		350.00	
1046		Court costs, above accounts		3.50	
1047	29	Robertson, retainer, May		166.65	584.30
		RENTS (Kapalama)			
1048	29	H. Tsunoda, refund on Lease 2341 .... 6m		200.00	200.00
		PROPERTY TAXES (A/c 1920)			
	10	Hawaii			
1049		North Hilo	$ 486.75		
1050		South Hilo	4,867.60		
1051		Hamakua	375.50		
1052		North Kohala	680.35		
1053		North Kona	903.90		
1054		South Kona	1,752.35		
1055		Kau	1,731.25		
1056		Puna	634.10	11,431.80	
		Kauai			
1057		Lihue	41.40		
1058		Hanalei	236.55	277.95	
		Maui			
1059		Lahaina	1,267.95	1,267.95	
		Molokai			
1060		Halawa, etc	131.85	131.85	
	15	Oahu			
1061		Kona	39,061.50		
1062		Koolaupoko	610.10		
1063		Koolauloa	463.75		
1064		Waialua	2,569.70		
1065		Ewa	7,093.10	49,798.15	62,907.70
		Forward			$90,317.25

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

M A Y, 1 9 2 0

Vch'r	Date			$	
		Brought Forward			$90,317.25
		TAX APPEALS (1920)			
1066	7	Robertson et al, a/c costs, Honaunau ...		57.00	
1067	10	" Kahala & Waialae		274.00	331.00
		EXPENSE (Incidentals)			
1068	1	C. F. Peterson, ackmt Kahaumalumalu Mtge		1.00	
1069		Revenue stamp, $470	" "	.10	
1070		Recording charges	" "	6.50	
1071	8	Hwn Elect Co, repairs to lamp		6.40	
1072		" service to Apl 29	1m	21.25	
1073		Oahu Ice Co, ice	Apl	2.60	
1074		Rycroft's, distilled water	"	4.25	
1075		French Laundry, towels	"	.63	
1076		Advertiser, 10,000 letter heads		55.00	
1077		Waterhouse Co, tenants' ledger		25.00	
1078		" adding machine maintenance	6m	5.00	
1079		Office Supply Co, supplies	Apl	16.35	
1080		Hwn News Co "	"	1.35	
1081		Wall Nichols Co "	"	11.58	
1082		Yee Chan & Co, cheese cloth		1.00	
1083		Hall & Son, cups & oil		6.75	
1084		Davies & Co, cups & towels		10.00	
1085		Liberty House, flagging cloth		1.65	
1086	12	Garbage Dept, service, 3m advance		2.25	
1087	15	Mut Telephone Co, tel 1519	May	8.95	
1088		" tel 5303 & time service	"	9.00	
1089		Waterhouse Co, tenants' transfer ledger .		12.90	
1090	22	Hon Typewriter Co, T. W. ribbon coupons .		9.00	
1091	27	Radiogram to Mann, Kona		3.70	
1092	29	Merchants Patrol, service	May	2.50	
1093		Hon Typewriter Co, maintenance	"	2.25	
1094		White, travel allowance	"	50.00	
1095		Amana, carfares	"	.70	
1096		Postage stamps		10.00	
1097		Miller's, sharpening scrapers		.80	
1098		Advertiser, 2000 tax receipts		12.00	
1099		" 500 tax receipts for Hilo		7.00	
1100		Audit Co, service to Mar 31	3m	300.00	607.46
		SALARIES			
1101	15	Collins	A/c May	250.00	
1102		Loomis	" "	150.00	
1103		Podmore	" "	100.00	
1104		Mann	" "	112.50	
1105		Smith	" "	75.00	
1106		Crabbe	" "	32.50	
1107		Akana	" "	32.50	
1108		Winant	" "	200.00	
1109		Rutherford	" "	125.00	
1110		Young	" "	87.50	
1111		Gregory	" "	75.00	
1112		Amana	" "	65.00	
1113		Nishikawa	" "	37.50	
1114		Tam You	" "	15.00	
1115	29	Collins	Bal "	250.00	
		Forward		$ 1,607.50	$91,255.71

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1920

Vch'r	Date				
		Brought Forward		$ 1,607.50	$91,255.71
		SALARIES			
1116	29	Loomis ..... Bal May		150.00 ✓	
1117		Podmore ..... " "		125.00 ✓	
1118		Mann ..... " "		112.50 ✓	
1119		Smith ..... " "		75.00 ✓	
1120		Crabbe ..... " "		32.50 ✓	
1121		Akana ..... " "		32.50 ✓	
1122		Ku ..... "		50.00 ✓	
1123		Winant ..... " "		200.00 ✓	
1124		Rutherford ..... " "		125.00 ✓	
1125		Young ..... " "		87.50 ✓	
1126		Gregory ..... " "		75.00 ✓	
1127		Amana ..... " "		100.00 ✓	
1128		Nishikawa ..... " "		37.50 ✓	
1129		Tam You ..... " "		15.00 ✓	
1130		White ..... "		150.00 ✓	
1131		Hirano ..... "		75.00 ✓	3,050.00
		SUSPENSE (Waialae Radio Station)			
1132	15	C. F. Peterson, memo of title		25.00 ✓	25.00
		SALES OF LAND			
1133	22	B. H. Bond, ackmts, Hea deed, May 21 ...		3.00 ✓	3.00
		FURNITURE AND EQUIPMENT			
1134	8	Report U. S. Housing Corporation		1.53 ✓	
1135		Hon Planing Mill, case for compass		.50 ✓	
1136		D. J. Cashman, flag blocks & halyards ..		7.50 ✓	
	11	Papalaua Water Measuring Station, Halawa, Molokai, trail costs:			
1137		B. F. Rash, horse hire, Apl 26, .	$ 2.00 ✓		
1138		O. Tollefsen, auto " " 27, .	2.50 ✓		
1139		W. Kaahanui, sampan " " 27, .	17.00 ✓		
1140		May & Co, supplies .... " 6, .	26.97 ✓		
1141		W. Nueku, labor, 3 das	9.00 ✓		
1142		L. Mahiai " 3 "	9.00 ✓		
1143		J. Kawaa " 3 "	9.00 ✓		
1144		L.K.Kaalanohi " 3 "	9.00 ✓		
1145		N. Akina " 3 "	9.00 ✓		
1146		D. Akina " 3 "	9.00 ✓		
1147		Ah Tuck " 3 "	9.00 ✓		
1148		J. Smith " 3 "	9.00 ✓	120.47	
1149	15	W. V. Hardy, Lumahai Water Station, chgs		237.50 ✓	
1150		J. Wiley & Sons, handbook on concrete ..		3.79 ✓	
1151	22	A. Lietz Co, protractor, S. F. Exg		40.65 ✓	411.94
					$94,745.65

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1920

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
1152	1	A/c Revenue Expenditures, June	$11,000.00	$
1153	14	" " "	24,000.00	
1154	26	" " "	2,500.00	
1155		" Capital "	129.42	
1156	30	E. C. Webster, Pres, Salary, June	500.00	38,129.42
		LAND AGENCY		
1157	5	Blue Print Co, sundry prints ..... May	5.45	
1158	26	Terr Survey, blue print re Pet 439, Maui	1.50	6.95
		AUTO EXPENSE		
1159	12	Von Hamm Young Co, rep & supplies .. May	93.28	
1160	19	Schuman Carriage Co, repairs ..... "	40.16	133.44
		SURVEYING		
1161	1	Mann, a/c Kona, Hawaii, surveys	600.00	
1157	5	Blue Print Co, Honaunau prints ... $4.25		
1157		" Keei " ... 3.50	7.75	
1162	12	Kam Schools, hauling pipe, Manoa	1.25	
1163	19	Hon Junk Co, pipe, Kalaepohaku	2.10	
1164	26	Chas K. Hopkins, translations".....	7.00	
1165		Mann, a/c Kona surveys	200.00	818.10
		LAW		
1166	5	Rawleys, lunches, Waiahole dispute	4.10	
1167	18	Recording surr Museum L. 1820, Honaunau.	2.50	
1168	30	Robertson, General Retainer, ... June	166.65	173.25
		REPAIRS		
1169	12	E. W. Quinn, office toilet	3.50	3.50
		RENTS		
1170	5	Lee Newton, over charge L. 2449, Waialae	60.00	
1171	15	Bishop Museum, a/c Kalauao lands	2,849.95	
1172	26	F. Andrade, over charge L. 1113	16.65	2,926.60
		TAX APPEALS (Honaunau)		
1173	30	Robertson et al, a/c costs	25.00	25.00
		EXPENSE (Incidentals)		
1174	1	Radiogram to Mann, Kona, May 28	2.05	
1175	5	Water service, office, to May 13 .... 3m	1.50	
1176		Laundry service, ... May	2.10	
1177		Hwn News Co, drawing paper, etc	6.35	
1178		Wall Nichols Co, supplies ..... May	14.08	
1179		Eng & Contracting, sub to Jun 1/22, 2 yr	4.04	
1180	12	Office Supply Co, supplies ..... May	7.00	
1181		Dimond & Co, mop heads	9.45	
1182		Hwn Electric Co, service 1m	21.65	
1183		Oahu Ice Co, service ..... May	2.50	
1184		Rycroft's, distilled water ..... "	3.50	
1185		Kam Schools, hauling soil, office	3.00	
1186	19	Collins, a/c expenses, Hawaii trip	350.00	
1187	26	Liberty House, flag muslin	1.75	
1188		Davies & Co, paper cups	5.50	
1189		Postage stamps	10.00	
		Forward	$ 444.47	$42,216.26

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1920

Vch'r	Date				
		Brought Forward	$ 444.47	$42,216.26	
		EXPENSE (Incidentals)			
1190	26	W. Thurtell, copy of "Keoua"	1.00		
1191		Hon Typewriter Co, maintenance .... June	2.70		
1192		Waterhouse Co, T.W. ribbon, Kona office.	2.00		
1193		" T.W. rent, L/D, to Jul 10 ..... 1m	5.00		
1194	30	White, travel allowance ..... June	50.00		
1195		Patrol service ..... "	2.50		
+ 1196		Auditor's services to date 3m	300.00		
1197		Amana, carfares ..... June	1.10	808.77	
		AGENTS' COMMISSIONS			
+ 1198	30	Gurney, Hilo, Hawaii 3m	470.47		
+ 1199		Hore, Waialua, Oahu ..... "	46.71		
+ 1200		Sanborn, Kauai ..... "	29.79	546.97	
		SALARIES			
1201	15	Collins ..... A/c June	250.00		
1202		Loomis ..... " "	150.00		
1203		Podmore ..... " "	100.00		
1204		Mann ..... " "	112.50		
1205		Smith ..... " "	75.00		
1206		Akana ..... " "	32.50		
1207		Crabbe ..... " "	32.50		
1208		Winant ..... " "	200.00		
1209		Rutherford ..... " "	125.00		
1210		Young ..... " "	87.50		
1211		Gregory ..... " "	75.00		
1212		Amana ..... " "	65.00		
1213		Nishikawa ..... " "	37.50		
1214		Tam You ..... " "	15.00		
1215	30	Collins ..... Bal "	250.00		
1216		Loomis ..... " "	150.00		
1217		Podmore ..... " "	125.00		
1218		Mann ..... " "	112.50		
1219		Smith ..... " "	75.00		
1220		Akana ..... " "	32.50		
1221		Crabbe ..... " "	32.50		
1222		Ku ..... "	50.00		
1223		Winant ..... " "	200.00		
1224		Rutherford ..... " "	125.00		
1225		Young ..... " "	87.50		
1226		Gregory ..... " "	75.00		
1227		Amana ..... " "	100.00		
1228		Nishikawa ..... " "	37.50		
1229		Tam You ..... " "	15.00		
1230		White ..... "	150.00		
1231		Hirano ..... "	75.00	3,050.00	
		FURNITURE AND EQUIPMENT			
1232	5	Hwn News Co, curved rule, L/D	4.25		
1233	12	Durant-Irvine & Co, chisels "	3.00		
1234		Div Hydrography, a/c Papalaua Water Sta.	128.63		
1135	26	" Levi Mahiai, labor " " ".	2.63		
1236	30	" John Kawaa " " " ".	8.00	146.51	
		Forward		$46,768.51	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1920

Vch'r	Date			
		Brought Forward	$	$46,768.51
		KONA OFFICE EQUIPMENT		
1237	26	Durant-Irvine & Co, paper weights	4.02	4.02
		INVESTMENTS		
1238	12	Williamson et al, $10,000 Hawn Elect Bds	10,075.00	10,075.00
		INTEREST		
1238	12	Williamson et al, accrued on above	120.00	120.00
				$56,967.53

TRUSTEES' COMMISSIONS

BERNICE P. BISHOP ESTATE

For Year Ending June 30, 1920.

RECEIPTS					
REVENUE					
SUNDRY TENANTS	p.	4	$	$430,405.93	$
Less Rent Rebates	"	79	6,710.60		
" Tax Rebates	"	95	1.45		
" Note Unpaid	"	79	2,002.15	8,714.20	421,691.73
INTEREST	"	1		23,393.14	
Less Accrued Interest Paid.	"	78	349.84		
" Note Unpaid	"	79	73.15	422.99	22,970.15
GENERAL PROFITS					
Rent Notes Collected	"	1		491.85	
Firewood Sales	"	1		597.15	
Kona Sales	"	2		35.00	
Fees	"	1		245.00	
Building Sales	"	3		500.00	1,869.00
TOTAL REVENUE A/c					$446,530.88
CAPITAL					
FRONTAGE TAXES					
Notes Collected	"	2		244.03	
Unsecured Collections	"	2		747.89	991.92
SALES OF LAND	"	3		188,856.49	
Less Costs	"	81	152.00		
" Agreements Unpaid ...	"	81	923.00	1,075.00	187,781.49
TOTAL CAPITAL A/c					$188,773.41
COMMISSION					
REVENUE A/c					
On $ 1,000.00 @ 10 %				100.00	
" 4,000.00 @ 7 %				280.00	
" 441,530.88 @ 5 %				22,076.54	$ 22,456.54
CAPITAL A/c					
On $188,773.41 @ 2½%					4,719.34
TOTAL COMMISSION, 12 MOS	"	80			$ 27,175.88

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SCHEDULE C.

THIRTY-FIFTH *ANNUAL ACCOUNT OF THE TRUSTEES OF THE*

B E R N I C E P. B I S H O P E S T A T E

of the City and County of Honolulu, Territory of Hawaii.

The Trustees charge themselves with the following sum, as

per Schedule A, hereto annexed - - - - - - $ 727,591.25

and ask to be allowed the following sum, as

per Schedule B, hereto annexed - - - - - - $ 693,734.50

33,856.75

We Hereby Certify *that the foregoing account, and the Schedules marked A and B, hereto annexed, and the vouchers herewith produced and filed, are full, true and correct statements of all sums received and paid out by us, or in our behalf, as said Trustees, up to and including the* 30th *day of* J U N E *A. D. 1920.*

W. G. Smith

G. F. Wilcox Trustees

Wm Williamson

Subscribed and sworn to before me,

this 21st *day of* July

A. D. 1920.

B. Howell Dandin

Notary Public, First Judicial Circuit.

Eq-2048 2/308

Circuit Court, First Circuit

TERRITORY OF HAWAII

IN PROBATE

In the matter of

Bernice Pauahi Bishop

Deceased.

Annual Account of the Trustees of the

35th

Filed at 9:30 *o'clock* A. *M.*

Sept. 29th *A. D. 19*20

P. M. Kahalepuna

Clerk.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT.

TERRITORY OF HAWAII.

AT CHAMBERS. IN EQUITY.

IN THE MATTER OF THE ESTATE OF BERNICE PAUAHI BISHOP, deceased.

35th ANNUAL REPORT OF TRUSTEES.

MASTER'S REPORT.

TO THE HONORABLE THE PRESIDING JUDGE AT CHAMBERS,

Now comes Marguerite K. Ashford, duly appointed Master to investigate the 35th annual report and accounts of the Trustees herein, and reports unto Your Honor as follows:

That the business of the Estate has been well and successfully conducted and measures fully up to the standard of private business concerns. The field covered by these business activities grows from year to year with the increasing development of land in the Territory, as the largest part of the property of the Trust is in land. This year, the development of three hundred acres of virgin land on the Waialae Ridge by clearin g it and putting it into pines is perhaps the most important item of that development. And this has been done without cost to the Estate as the consideration for the development is the use of the land rent free for a period of one year. But the Estate in other matters also has shown a consistent development in the improvement of numerous leaseholds in the City and elsewhere,- largely at the expense of the tenants though under the supervision and approval of the Trustees. However, in view of the fact that there has been no radical change in the affairs of the Trust, and in its business administration since the other Masters have examined and approved the accounts, the present Master will leave the business details of the Trust with this brief discussion and approval. Before leaving the subject, however, it would be fitting to state that the Master has examined all the securities

and found them in order except for the absence of $20,000 worth of mortgage notes of the Pacific Sugar Mill, which were retired August 21, 1920; and $8,000 mortgage notes of the Oahu Sugar Company which were retired July 1st and August 14th of this year. These were checked up on the books of the Trust, which show the proper receipts. The inventory has also been checked and found to be correct, and the accounts carefully examined. So the Master now passes to the recommendations which she feels it her duty to make as a Master appointed by Your Honor for this purpose.

I TRUSTEES' COMMISSIONS.

The statute under which the court allows commissions to trustees provides:

"Such commissions of ten, seven and five per centum, to be allowed upon each accounting when made, but not oftener than once a year."

The accounts show that the Trustees have been in the habit of paying themselves fifty percent of their commissions, or thereabouts, semi-annually. The Master does not believe that the statute contemplates such a charge, and therefore recommends that the Trustees be surcharged with interest on the amount so paid during the half-year, as the Trust was deprived of the use of those funds for six months time. Charged at the legal rate of 8% on the $14,047.97 so paid, this would amount to $561.92.

BOND PREMIUMS FOR EMPLOYEES.

II Any bonding of the employees of the Trustees should be carried as a personal expense by either the Trustees or such employees. Such bonding is for the convenience and protection of the Trustees rather than of the Trust, and should not be borne as an expense of management of the Trust. The amount of $160.00 spent for this purpose should be surcharged against the Trustees.

AUDITORS' FEES.

III One of the fundamental duties of trustees is to keep accurate accounts. To insure the correctness of these accounts, the court 413

yearly appoints an auditor or master to investigate them. For the Trustees to appoint an auditor to audit their own books is a somewhat remarkable proceeding. If such audit is for the benefit of the Court, is it not a usurpation of the functions of the court, and would it not, if effective, dispense with the necessity of an annual audit by an officer of the court? If it is not for the benefit of the court, but merely for the benefit of the Trustees personally, why should the Estate be charged with this expense? The Master recommends the disallowance of the auditors' fees, and the surcharging of the Trustees to the amount expended for that purpose. It is difficult, however, to state just what the amount of the surcharge should be, as the fees for the various audits have not been segregated either in the accounts, or on the books. Thus, the Master feels that it would be quite proper to allow a fee for the audit of the books of the Kamehameha Schools, and for the tenants' profits under leases where the Estate is to receive as rental a given percentage of these profits, and of course, in the latter event, the travelling expenses of the auditor should be allowed. But the form of the vouchers, and the method of entry upon the Estate books, makes it impossible to ascertain just what part of the general charges of $1,325.00 (reached by deducting items of $55.72 for auditing tenants' accounts, and $50.86 for travelling expenses) should be allowed as proper charges against the Estate, and what amount should be surcharged. This, however, could be determined by the taking of testimony, should the court feel so disposed.

CONTRIBUTION TO H. S. P. A. FORESTRY EXPERIMENT STATION.

While the forestry station of the H. S. P. A. in Kohala is unquestionably an excellent institution, the problem presents itself to the Master whether the results are so immediately and directly beneficial to the properties of the Estate, as to justify a Trust, established for quite other charitable purposes in contributing to the support of such station. The Master does not feel free to make

any positive recommendation in this regard to the court, but asks the court to consider the question of the allowance of this sum. The contribution is of $472.80.

FLAGS AND DECORATIONS.

V One of the items of expense in the accounts is the bill of $129.25 for flags and decorations for the office. If this charge had been for the Kamehameha Schools, we think there could be no question but what it would have been a proper charge, but the elaborate decoration, by a professional decorator, of the business office of a Trust established for charitable purposes, surely does not come within the powers of the Trustees and should be surcharged against them.

AGENTS' COMMISSIONS.

VI One of the credits allowed by the Trustees to themselves is a charge of 10% on rentals collected by three agents, on Hawaii, Oahu, and Kauai. The Master feels that this is clearly not allowable. The statute authorizes compensation to the trustees of 10%, 7%, and 5% on income collections, and surely it is for the performance of just such duties as these. If the trustees are allowed to charge one additional item of percentage on collections, there is nothing to prevent several such charges being made, with the result that an infinity of agents and sub-agents might draw their income, and the charity itself be left with nothing but a dry bone to gnaw on at the end of the year. This is probably an oversight on the part of the Trustees, acquiesced in by the former Masters appointed by the court to audit the accounts for many years, but the present Master feels that it is an objectionable practice, in derogation of the terms and spirit of the statute, and should end. It is therefore recommended that the Trustees be surcharged to the amount of these agents' commissions in the sum of $1,447.78.

SALARIES OF BOOKKEEPERS AND COLLECTORS.

VII In the accounts, amounts of $11,618.90 are allowed for the

salaries of the bookkeepers and collectors. This includes $1,775. for the salary of Thomas White, the Kona agent, whose duties, according to information received from the Estate office, are largely the collection of rents from the Kona properties. The Master questions whether these charges, in addition to the statutory commissions allowed the Trustees, amounting this year to $27,175.88 are permissible. This is a matter in which I am reluctant to make a positive recommendation to the court, but will satisfy myself with placing the facts before Your Honor, with the reasons for thinking the sum is not allowable. The statutory provision for trustees' commissions is intended as a reward for the service required of the trustee by the terms of the trust instrument, or by law. For extraordinary, or special professional services, he is entitled to charge additional compensation. (Estate of Ena, 24 Haw. 414) The duties required by law of a trustee include the keeping of accurate books of account (Hart v. Kapu, 5 Haw. 199), and the collection of the revenues of the estate. If the trustees personally did the collecting of the rents, or kept the books, I think that there could be no claim to compensation aside from the commissions allowed by law for just such services. Thus, I draw the conclusion that the Trustees, in addition to the liberal commissions allowed them by the statute for the performance of these duties, should not be allowed to include in the charges against the Estate, the salaries of Bookkeepers and Collectors. If I am wrong in my conclusion, and the Trustees are correct in their practice, then the other trustees of the Territory have overlooked a very fertile field of revenue, and such companies as are engaged in the Trust business, dealing almost exclusively with such matters have gravely erred in failing to charge against the various estates in their hands the expense of maintaining their office staffs.

The vice of this system is shown in the affairs of this very Estate, in that the bookkeepers of the Bernice Pauahi Bishop Estate, do the bookkeeping for the Bishop Museum Trust, and the Charles R. Bishop Trust, free of charge. In other words, in the duties for

which they are paid their salaries by the B. P. Bishop Trust, are included the keeping of the books of two separate and distinct charitable organizations. It needs no comment to show the Court the dangers of such a practice, or the ends to which it might lead.

The argument will doubtless be made that with a large estate, requiring much bookkeeping, a distinction may well be made in allowing the salaries of professional bookkeepers in addition to the commissions allowed the trustees. But is not this a distinction without a difference? The increase in the amount of the commissions of the trustess that comes with an increase in business and bookkeeping should bear this burden. For example, even should the salaries discussed in this case, be subtracted from the commissions allowed by law to the Trustees, the latter would still have the sum of $15,556.98 to pay them for their year's trouble. As they stand largely in the position of directors of private corporations once their active duties of collecting the revenues, and keeping the books are carried by others, this represents a very liberal recompense, and I believe is all that is contemplated by the statute.

THE EXECUTION OF THE TRUST.

VII

Leaving the details of the accounts, and the objections which it was necessary to make, the Master now comes to the subject of the execution of the terms of the trust contained in the will of the Princess Pauahi, the instrument under which the Trustees now before the court exercise their powers. The grant to the Trustees is contained in the original will, and is enlarged to some extent in the several codicils. But the main grant and directions for the execution of the Trust have not been changed in substance from the terms of the original instrument, as follows:

"I give, devise and bequeath all of the rest, residue and remainder of my estates real and personal, wherever situated unto the trustees below named, their heirs and assigns forever, to hold upon the following trusts, namely: to erect and maintain in the Hawaiian Islands two schools, each for boarding and day scholars, one for boys and one for girls, to be known as, and called the Kamehameha

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Schools. I direct my trustees to expend such amount as they may deem best, not to exceed however one-half of the fund which may come into their hands, in the purchase of suitable premises, the erection of school-buildings and in furnishing the same with the necessary and appropriate fixtures, furniture and apparatus. I direct my trustees to invest the remainder of my estate in such manner as they may think best, and to expend the annual income in the maintenance of said schools; meaning thereby the salaries of teachers, the repairing of buildings and other incidental expenses; and to devote a portion of each year's income to the support and education of orphans and others in indigent circumstances, giving the preference to Hawaiians of pure or part aboriginal blood; the proportion in which said annual income is to be divided among the various objects above mentioned to be determined solely by my said trustees, they to have full discretion. I desire my trustees to provide first and chiefly a good education in the common English branches, and also instruction in morals and in such useful knowledge as may tend to make good and industrious men and women, and I desire instruction in the higher branches to be subsidiary to the foregoing objects. For the purposes aforesaid I grant unto my said trustees full power to lease or sell any portion of my real estate, and to re-invest the proceeds and the balance of my estate in real estate, or in such other manner as to my said trustees may seem best. I also give unto my said trustees full power to make all such rules and regulations as they may deem necessary for the government of said schools, and to regulate the admission of pupils, and the same to alter, amend and publish upon a vote of a majority of said trustees. I also direct that my said trustees shall annually make a full and complete report of all receipts and expenditures, and of the condition of said schools to the Chief Justice of the Surpreme Court, or other highest judicial officer in this country; and shall also file before him annually an inventory of the property in their hands and how invested, and to publish the same in some newspaper published in said Honolulu....."

FAILURE TO COMPLY WITH THE REQUIREMENT OF PUBLISHING THE INVENTORY.

It will be observed that the terms of the trust provide in no uncertain terms for the publication in detail each year of an inventory of the property of the Estate. Probably the purpose of this provision was to keep the public interested in the great charitable scheme of the High Chiefess, as well as to afford a check in the public knowledge upon the changes of investment in which she gave such full discretion to the trustees. It is neither the privilege nor right of a Master appointed by a Court of Equity to inquire into the accounts of trustees of a charitable trust to criticize the exercise of the discretion which has been reposed in those trustees; but no more is it within the privilege or power of trustees of a charity to arbitrarily disregard the requirements of administration which the donor of the trust funds has imposed upon them. The Master feels that the continued failure to publish an inventory of the property of the Estate as required by the Will

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can be nothing less than an arbitrary disregard of the terms of the Trust, and that the Court should require an immediate compliance with the directions of the creator of the Trust.

FAILURE TO APPLY THE INCOME AS DIRECTED BY THE TRUST INSTRUMENT.

As is shown by the italics of the quotation from the Will, supra, the High Chiefess directs the establishment and furnishing of the schools to come from the capital or corpus of the trust fund, and directs that the income shall be expended in the maintenance of the schools, and in the support and education of orphans and others in indigent circumstances preference being given to those of Hawaiian blood. The proportion in which that income is to be so expended is left to the discretion of the Trustees. My interpretation of the will leaves me in no doubt whatever as to the meaning of the Princess Pauahi, and if that interpretation be correct the Trustees have been derelict in their execution of the Trust. In my belief, there can be no ~~other~~ construction of the will other than that it was the intention of the Princess that all the income from the trust was to be expended in the maintenance of the schools,- which she defines,- and in the support and education of orphans and indigents. That the proportion in which such income was to be devoted to the designated objects was left to the discretion of the trustees, who would have in mind, from year to year, the amount of income which they had at their disposal, and the needs which met them. But there was no discretion left to the Trustees either in the objects to which the income should be dedicated, or in the portion of the income of the Trust which they should expend upon all the objects designated. In other words, while the donor left to the discretion of the Trustees the proportionate expenditure of income upon the various objects of the Trust, she required all the income to be expended upon the objects, and none of it to be withheld for investment in order to add to the corpus of the Trust, and increase its power and authority. The Master feels that this has been disregarded by the Trustees,- that their attitude has

been rather that of directors of a conservative private corporations with an eye to its "reserves", than that of Trustees of a great charity. According to the figures given by the Trustees themselves, they have received during the year capital to the amount of $208,715.44, and have disbursed $231,535.19, and over-investment according to my theory of $22,819.75, which should have been expended upon the objects of the Trust, instead of being reinvested, or invested in bonds, etc. The same is true of the amount of $33,856.75 which the Trustees have carried over as surplus income, above all expenditures. This should also have been invested in the purposes of the Trust,- the maintenance of the Kamehameha Schools, or the support and maintenance of Hawaiian orphans and indigents. From the report filed with the Trustees accounts of the conduct of the Kamehameha Schools, it may well be that they have had expended upon them all the income which could be beneficially used; but that leaves still the unhappily large class which the High Chiefess designated as the other object of her bounty,- Hawaiian orphans and indigents. The Trust of the Will can be fully executed only under two conditions,- the requirement by the court that every restraint imposed by the will upon the Trustees be enforced, and the non-interference by the court or the public with the discretion of the Trustees. Therefore, it is in no spirit of attempting to interfere with the prerogatives of the Trustees, but only in the desire to point out to the court the necessity of keeping the Trustees within the provisions of the Will, that I feel called upon to refer to the problem of the many homeless children of Hawaiian blood that are being sent to the industrial schools, or to already over-crowded institutions, because there are no funds with which to care for them. Surely the heart of Pauahi Bishop would have responded to their call; and surely it was not the intent of her Will in the establishment of her Trust that the cry of such children should remain unheard while the income of her great Estate was reinvested to increase the power and authority of the most powerful single organization in this country.

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I therefore recommend unto Your Honor that the Court require the Trustees to convert the reinvested income for the last year into cash at their earliest opportunity, and to spend that, as well as the surplus income carried forward in a cash balance, upon the object of the Trust, designated by the donor in her Will.

Dated October 20, 1920.

Respectfully submitted,

Marguerite K. Ashford
Master.

Receipt of a copy of the within Report is hereby acknowledged this 20th of October, 1920.

Attorney for Trustees.
Robertson, Castle & Olson
By Edean W. Gilman

1920

EQ. 2048: REG. 2: PAGE 308.

IN THE CIRCUIT COURT FOR THE FIRST CIRCUIT: TERRITORY OF HAWAII: - - - - - IN EQUITY.

IN THE MATTER OF THE TRUST ESTATE OF BERNICE PAUAHI BISHOP, - DECEASED.

REPORT OF MARGUERITE K. ASHFORD, MASTER, ON THE 35th ANNUAL REPORT AND ACCOUNT OF THE TRUSTEES.

FILED
AT 3.40 O'CLOCK P
Oct. 20 1920
B N Kahalepuna

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

IN THE MATTER OF THE ESTATE OF BERNICE PAUAHI BISHOP, deceased.	35th ANNUAL REPORT OF TRUSTEES.

EXCEPTIONS TO MASTER'S REPORT.

Now come W. O. SMITH, E. F. BISHOP, A. F. JUDD, WILLIAM WILLIAMSON and R. H. TRENT, trustees under the will and of the estate of Bernice P. Bishop, deceased and except to the report of Marguerite K. Ashford, Master herein, filed in the above entitled court and cause on October 20, 1920, and more particularly, to the following portions thereof:

1. To the paragraph headed "Trustee's Commissions," and the recommendation therein contained that said trustees be charged $561.92 interest on commissions.
2. To the paragraph headed "Bond Premiums for Employees", and the recommendation therein contained that said trustees be surcharged with the sum of $160.00.
3. To the paragraph headed "Auditor's Fees", and the recommendation therein contained.
4. To the paragraph headed "Contribution to H.S.P.A. Forestry Experiment Station".
5. To the paragraph headed "Flags and Decorations", and the recommendation therein contained that said trustees be surcharged the sum of $129.25.

6. To the paragraph headed "Agents Commissions", and the recommendation therein contained that said trustees be surcharged the sum of $1447.78.

7. To the paragraph headed "Salaries of Bookkeepers and Collectors".

8. To the paragraph headed "The Execution of the Trust".

9. To the paragraph headed "Failure to comply with the requirement of publishing the inventory".

10. To the paragraph headed "Failure to apply the income as directed by the trust instrument", and the recommendation therein contained that the Court require the Trustees to convert the reinvested income for the last year into cash at their earliest opportunity, and to spend that, as well as the surplus income carried forward in a cash balance, upon the alleged object of the trust in favor of Hawaiian orphans and indigents.

DATED, Honolulu,
October 22, 1920.

Robertson Castle & Woon
Attorneys for Trustees above named.

E No. 2018 7/308

CIRCUIT COURT, FIRST CIRCUIT

TERRITORY OF HAWAII

IN THE MATTER OF THE ESTATE OF BERNICE PAUAHI BISHOP, deceased.

vs.

EXCEPTIONS TO MASTER'S REPORT.

FILED
AT 10:20 O'CLOCK A M
Oct. 22 1920
B. K. Kahalepuna
CLERK

ROBERTSON, CASTLE & OLSON
Attys. for Trustees.

65065 MP

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT
TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

IN THE MATTER OF THE ESTATE OF BERNICE PAUAHI BISHOP, Deceased.	35TH ANNUAL REPORT OF TRUSTEES.

APPEARANCE OF ATTORNEY GENERAL

Now comes HARRY IRWIN, Attorney General of the Territory of Hawaii, and enters his appearance herein on behalf of the citizens of the Territory of Hawaii as their interests may appear in connection with the charitable trust established under the will of the late Bernice Pauahi Bishop, and in connection with the 35th Annual Account of the Trustees under said will and of said Estate.

DATED, Honolulu, T. H., November 9, 1920

Harry Irwin

HARRY IRWIN
Attorney General of the Territory of Hawaii.

Office of the Attorney General
Territory of Hawaii
Honolulu, Hawaii

35 E 2048 2/308

IN THE CIRCUIT COURT OF THE
FIRST JUDICIAL CIRCUIT,
TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY

IN THE MATTER OF THE ESTATE
OF BERNICE PAUAHI BISHOP,
Deceased.

APPEARANCE OF ATTORNEY GENERAL

Eq. No. 2048
PLAINTIFF'S EXHIBIT
FILED

Filed Nov. 9th 1910
at 9:15 o'clock A. M
CLERK.
Silva Davis
Deputy Clerk.

Office of the Attorney General
Territory of Hawaii,
Honolulu, T. H.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

IN THE MATTER OF THE ESTATE OF BERNICE PAUAHI BISHOP, deceased.

ORDER APPROVING THE THIRTY-FIFTH ANNUAL ACCOUNT OF THE TRUSTEES UNDER THE WILL AND OF THE ESTATE OF BERNICE P. BISHOP, Deceased.

WHEREAS, WILLIAM O. SMITH, E. F. BISHOP, A. F. JUDD, WILLIAM WILLIAMSON and R. H. TRENT, Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, have caused to be filed in this court the Thirty-fifth Annual Report and Account of their administration as such Trustees for the year ending the 30th day of June, 1920, together with vouchers pertaining thereto; and

WHEREAS, the said Report and Account of said Trustees was by this Court referred to Miss Marguerite K. Ashford as master to examine the same, and the said master, did, on the 20th day of October, 1920, file herein her report upon said Thirty-fifth Annual Report and Account, making certain criticisms and recommending certain surcharges; and

WHEREAS, the said Trustees did on the 22nd day of October, 1920, file in this court certain exceptions to said master's report; and

WHEREAS, the said Report and Account having come on to be heard on the 10th day of November, 1920, and the court

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having considered the report of said master and the said exceptions thereto, and it appearing to the court that all the exceptions of Trustees are well taken except Exception No 9 relating to the matter of the annual publication of the inventory of the said estate.

NOW, THEREFORE, IT IS ORDERED, ADJUDGED AND DECREED that Trustees Exceptions Nos. 1 to 8 inclusive and Exception No. 10 to said Master's report be and they are hereby sustained; that Exception No. 9 relating to the matter of the annual publication of the inventory of the said estate be and it is hereby overruled and the Trustees are hereby directed to carry out the direction contained in the will of said Bernice P. Bishop in this connection, and that subject to the foregoing direction to the Trustees the said Thirty-fifth Annual Report and Account of said Trustees is hereby approved and allowed;

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the said Marguerite K. Ashford, master as aforesaid, be allowed and paid out of the fund of said trust estate compensation for her services in the sum of $500.00.

DATED, Honolulu, T. H. November 15 1920.

Thos. L. Lewis.
~~Second~~ Judge, Circuit Court,
First Judicial Circuit, Territory of Hawaii.

Attest: P. M. Kekalepuna
Clerk.

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2/309

E No. 2048

CIRCUIT COURT, FIRST CIRCUIT

TERRITORY OF HAWAII

At Chambers In Equity.

In the Matter of the Estate of BERNICE PAUAHI BISHOP, ~~XXX~~ deceased.

ORDER APPROVING THE 35th ANNUAL ACCOUNT OF THE TRUSTEES OF THE BERNICE P. BISHOP ESTATE.

FILED
AT 10:30 O'CLOCK a M
Nov 15 1920
B.M. Kahalepuna
CLERK

~~ROBERTSON, CASTLE & OLSON~~

65065 MP

1921

REGISTRAR'S REPORT

KAMEHAMEHA SCHOOLS

E X H I B I T II

THIRTY-SIXTH ANNUAL REPORT

BISHOP ESTATE TRUSTEES

JUNE 30th, 1921.

ACCOUNTANT'S ANNUAL REPORT

1920 -- 1921

The Kamehameha Schools
Honolulu, T. H.
July 1, 1921

Mr. E. C. Webster
President, The Kamehameha Schools
Honolulu, T. H.

Dear Sir:

There follows herewith, the general trial balance, June 30, 1921, and tabulated statements covering all expenditures at these Schools during the fiscal year beginning July 1, 1920 and ending June 30, 1921, viz:

I	General Trial Balance, June 30, 1921
II	Capital Expenditures, 1920-1921
III	Comparative Statements of Operating Expenses 1920-1921, of the three Departments of the Schools.
IV	Comparative Statements of Operating Expenses 1919-1920 and 1920-1921 of the entire Schools and for each of the three Departments.
V	Statement of Inventories, June 30, 1921
VI	Students' Ledger Accounts
VII	Sundry Accounts Receivable
VIII	Students' Bank Accounts

Respectfully submitted,

H. E. King

H. E. King
Accountant

General Trial Balance June 30, 1921.
(before closing)

	Dr.	Cr.
Accrued Insurance	4346.54	
Bishop & Co. Ltd., Bank	2324.55	
Bishop Estate Treasurer		220152.28
Bishop Estate Trustees		47635.80
Capital Expenditures	12957.07	
Car Tickets, Etc., Account	122.00	
Discount on Purchases		18.18
Expense Account	211659.43	
Farm Account	7822.97	
General Stores	8076.97	
Laundry Account	380.30	
Medical & Dental Fees		1717.50
Petty Cash	200.00	
Pupils' Accounts Receivable	4078.67	
Pupils' Supplies G. S.	946.85	
Pupils' Supplies P. D.	619.30	
Shops Account	5305.12	
Shops and Farm Inventory	20427.29	
Students' Bank		3067.48
Students' Bank Fund	500.00	
Revenue Account		1693.48
Sundry Accounts Receivable	1213.17	
Suspense Account	16440.00	
Tuitions		17540.00
Vouchers Payable		5595.51
	$ 297420.23	$ 297420.23

CAPITAL EXPENDITURES BY APPROPRIATIONS

No.	Name	Amount	Expended to June 30, '21	Balances Refunded
75	New Pump Engine	$ 1777.86	$ 1777.86	
76	Electric Shop Equipment	200.00	200.00	
77	Metal Filing Cases Prin. Office B/S	200.00	200.00	
78	Washing Machine & Ironer-Ldy-G/S	800.00	582.20	217.80
79	Domestic Science Laboratory, G/S	1000.00	463.70	536.30
80	Gasoline & Kerosene Storage-Shops B/S	350.00	333.61	16.39
81	Construction Cottage "L" (Herdsman's Ctg.)	5800.62	5800.62	
82	Repairs Fence Waipilopilo Road	541.26	541.26	
83	Sleeping Platform	725.00	721.45	3.55
84	Furnishings Cottage "L" (Herdsman's Ctg.)	375.00	343.85	31.15
85	Installation Gas Stove, P/D	200.00	168.50	31.50
86	Construction Concrete Walk Ctg. "K"& "L"	151.00	151.00	
87	Steel Desks & Filing Equip.-Pres. Office	810.00	659.00	151.00
88	Development Plans	1014.02	1014.02	
		$13944.76	$ 12957.07	$ 987.69
	Balances to Estate Treasurer		987.69	
		$13944.76	$ 13944.76	

ANALYSIS OF CAPITAL EXPENDITURES

BUILDINGS				
	105	School	$ 1014.02	
	106	Teachers' Cottages	5800.62	
	109	Other Buildings	1472.48	8287.12
EQUIPMENT				
	112	Office	884.05	
	113	Class Room	438.65	
	116	Dining Hall	231.50	
	118	Laundry	502.10	
	119	Shop	200.00	
	120	Cottage	343.85	
	121	Other	350.71	2950.86
OTHER PERMANENT IMPROVEMENTS				
	138	Pump Equipment	1026.83	
	141	Walks and Drives	151.00	
	144	Fences and Roads	541.26	1719.09
				$ 12957.07

SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1920 -- 1921

	Total	Boys' School	Girls' School	B. S. Prep. Dept.
MAINTENANCE OF BUILDINGS				
1. School	$ 9161.65	$ 3046.05	$ 4338.02	$ 1777.58
2. Teachers' Cottages	3064.88	2634.30	198.04	232.54
3. Farm	33.38	33.38		
4. Other	951.91	750.20	64.01	137.70
Total	$ 13145.06	$ 6397.17	$ 4600.07	$ 2147.82
UPKEEP OF GROUNDS				
8. Wages	8582.05	4403.51	2738.84	1439.70
9. Tools and Supplies	738.45	427.49	178.29	132.67
11. Other	1219.02	927.97	87.18	203.87
Total	$ 10539.52	$ 5758.97	$ 3004.31	$ 1776.24
WATER, LIGHT AND SEWERAGE				
14. Water Purchased	493.50	246.75	148.05	98.70
15. " Pumped	1974.35	987.17	592.31	394.87
16. " Mains, Etc	759.44	389.15	231.54	138.75
17. Lighting	2829.04	1385.80	863.70	579.54
18. Electric Line Maint	716.52	330.29	254.12	132.11
19. Sewerage System	89.30	4.27	2.57	82.46
Total	$ 6862.15	$ 3343.43	$ 2092.29	$ 1426.43
INDUSTRIAL OPERATIONS				
22. Forge Shop	838.45	838.45		
23. Machine Shop	836.00	836.00		
24. Woodworking Shop	1889.39	1889.39		
25. Paint Shop	465.28	465.28		
26. Electrical Shop	883.08	883.08		
27. Dressmaking	363.43		363.43	
28. Print Shop	29.49			29.49
29. Laundry	380.30			380.30
30. Farm	7822.97	7822.97		
Total	$ 13508.39	$ 12735.17	$ 363.43	$ 409.79
INSTRUCTION				
33. Teachers' Salaries	52169.10	24524.15	17855.20	9789.75
34. Equipment and Supplies	3357.86	984.94	1953.19	419.73
35. Library	1051.13	348.98	403.63	298.52
36. Scholarships	2235.00	875.00	250.00	1110.00
37. Military	1146.38	1143.13		3.25
38. Incidentals	84.83	58.41	20.53	5.89
Total	$ 60044.30	$ 27934.61	$ 20482.55	$ 11627.14
BOARDING EXPENSE				
41. Salaries and Wages	15701.30	5200.90	4577.70	5922.70
42. Teachers' Food	9314.27	3735.37	3554.60	2024.30
43. Pupils' Food	43038.87	26640.59	9863.83	6534.45
44. Fuel and Power	930.74	435.59	341.40	153.75
45. Table Furnishings	3404.28	1937.94	373.24	1093.10
46. Kitchen Furnishings	2464.67	1066.72	987.86	410.09
47. Dormitory Furnishings	1780.94	532.06	759.23	489.65
48. Cottage Furnishings	1343.93	501.73	291.40	550.80
49. Board Income	16803.67	6079.40	6398.62	3825.65
Total	$ 61675.33	$ 33971.50	$ 14350.64	$ 13353.19

SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1920 -- 1921 (cont.)

	Total	Boys' School	Girls' School	B. S. Prep. Dept.
RELIGIOUS AND SOCIAL				
51. Chapel Services	$ 3228.25	$ 1614.12	$ 968.48	$ 645.65
52. Other Services	285.76	172.66	75.09	38.01
53. Entertaining Pupils	2862.84	1937.00	665.67	260.17
54. Entertaining Faculty	172.66	79.81	66.11	26.74
55. Other	330.76	153.81	118.51	58.44
	$ 6880.27	$ 3957.40	$ 1893.86	$ 1029.01
CARE OF HEALTH				
58. Services	7132.20	3758.20	1586.00	1788.00
59. Hospital Supplies	3935.45	2916.95	352.60	665.90
60. Diet	2524.99	2306.56	178.58	39.85
61. Dentistry	2998.50	1512.50	1032.50	453.50
62. Other	28.35	16.50	1.20	10.65
	$ 16619.49	$ 10510.71	$ 3150.88	$ 2957.90
ADMINISTRATION & GENERAL				
65. Salaries	22303.28	8633.31	7717.65	5952.32
66. Traveling Expenses	2749.23	1139.36	735.75	874.12
67. Postage, Stationery, Etc.	2220.06	1134.58	685.02	400.46
68. Telephone & Telegraph	1146.55	591.59	363.30	191.66
69. Special Functions	1622.80	717.98	567.38	337.44
70. Sundry Office Expense	465.52	228.89	158.18	78.45
71. Ins. and Fire Prot	4640.24	2460.98	1460.63	718.63
72. Incidental	745.63	418.38	194.75	132.50
	$ 35893.31	$ 15325.07	$ 11882.66	$ 8685.58
TOTAL OPERATING EXPENSES	$225167.82	$119934.03	$ 61820.69	$ 43413.10

COMPARISONS

	%	%	%	%
1910-11	100	57.44	26.3	16.25
1911-12	100	57.26	26.72	16.02
1912-13	100	57.2	27.5	15.3
1913-14	100	53.6	29.5	16.9
1914-15	100	52.86	28.49	18.65
1915-16	100	53.09	28.08	18.83
1916-17	100	50.05	28.82	21.13
1917-18	100	50.20	29.93	19.87
1918-19	100	52.21	28.76	19.03
1919-20	100	52.67	28.44	18.89
1920-21	100	53.27	27.45	19.28

COMPARATIVE STATEMENT - OPERATING EXPENSES

THE KAMEHAMEHA SCHOOLS

Year 1919-20 and 1920-21

	1919-20	1920-21	Increase	Decrease
Maintenance of Buildings....	$ 13179.82	$ 13145.06	$	$ 34.76
Upkeep of Grounds.....	10956.90	10539.52		417.38
Water, Light & Sewerage.....	6747.50	6862.15	114.65	
Industrial Operations.....	7215.52	13508.39	6292.87	
Instruction.....	59328.03	60044.30	716.27	
Boarding Expense.....	57253.41	61675.33	4421.92	
Religious & Social.....	6498.44	6880.27	381.83	
Care of Health.....	13536.79	16619.49	3082.70	
Administration & General....	23220.27	35893.31	12673.04	
Totals	$197936.68	$225167.82	$ 27683.28	$ 452.14
Net Increase			$ 27231.14	= 13.75%

COMPARATIVE STATEMENT - OPERATING EXPENSES

BOYS' SCHOOL -- MANUAL DEPARTMENT

Year 1919-20 and 1920-21

	1919-20	1920-21	Increase	Decrease
Maintenance of Buildings....	$ 6612.50	$ 6397.17	$	$ 215.33
Upkeep of Grounds.....	5484.97	5758.97	274.00	
Water, Light & Sewerage.....	3338.03	3343.43	5.40	
Industrial Operations.....	7093.81	12735.17	5641.36	
Instruction.....	26605.72	27934.61	1328.89	
Boarding Expense.....	32041.45	33971.50	1930.05	
Religious & Social.....	3788.81	3957.40	168.59	
Care of Health.....	8961.52	10510.71	1549.19	
Administration & General....	10318.35	15325.07	5006.72	
Totals	$104245.16	$119934.03	$ 15904.20	$ 215.33
Net Increase			$ 15688.87	15.05%

COMPARATIVE STATEMENT - OPERATING EXPENSES

GIRLS' SCHOOL

Year 1919-20 and 1920-21

	1919-20	1920-21	Increase	Decrease
Maintenance of Buildings...	$ 4298.78	$ 4600.07	$ 301.29	$
Upkeep of Grounds.....	3715.86	3004.31		711.55
Water, Light & Sewerage....	2070.93	2092.29	21.36	
Industrial Operations.....	331.28	363.43	694.71	
Instruction.....	20495.91	20482.55		13.36
Boarding Expense.....	14213.23	14350.64	137.41	
Religious & Social.....	1593.40	1893.86	300.46	
Care of Health.....	2386.23	3150.88	764.65	
Administration & General...	7850.50	11882.66	4032.16	
Totals	$56293.56	$61820.69	$ 6252.04	$ 724.91
Net Increase			$ 5527.13	- 9.82%

COMPARATIVE STATEMENT - OPERATING EXPENSES

BOYS' SCHOOL -- PREPARATORY DEPARTMENT

Year 1919-20 and 1920-21

	1919-20	1920-21	Increase	Decrease
Maintenance of Buildings...	$ 2268.54	$ 2147.82	$	$ 120.72
Upkeep of Grounds.....	1756.07	1776.24	20.17	
Water, Light & Sewerage....	1338.54	1426.43	87.89	
Industrial Operations.....	452.99	409.79		43.20
Instruction.....	12226.40	11627.14		599.26
Boarding Expense.....	10998.73	13353.19	2354.46	
Religious & Social.....	1116.23	1029.01		87.22
Care of Health.....	2189.04	2957.90	768.86	
Administration & General...	5051.42	8685.58	3634.16	
	$37397.96	$43413.10	$ 6865.54	850.40
Net Increase			$ 6015.14	- 16.09%

MATERIAL, SUPPLIES & STOCK

INVENTORY JUNE 30, 1921

SUMMARY

Farm		18035.35
Supplies	1111.35	
Livestock	16924.00	
Forge Shop		95.86
Machine Shop		283.33
Woodworking Shop		909.54
Paint Shop		393.63
Electric Shop		689.18
Car Tickets, etc.		122.00
General Stores		8076.97
Pupils' Supplies - Girls' School		946.85
" " B/S- Prep. Dept.		619.30
Dressmaking Shop		20.40
		$ 30192.41

Pupils' Accounts Receivable - June 30, 1921

B. S. Names	Dr.	Cr.
Achiu, Austin	1.29	
Achiu, Walter	15.47	
Ah Choy, Edward	8.43	
Ah Hon, Henry		23.24
Ahu, Robert	25.79	
Ahulii, Arthur	14.75	
Ahulii, John	9.52	
Ahulii, Walter	5.29	
Ahuna, Randolph	113.39	
Ahuna, Rudolph	61.18	
Ai, Walter	4.40	
Aina, Charles H.	6.44	
Akaka, Simeon		.10
Akana, Allen K.	17.08	
Akina, Allen	3.92	
Alau, Hubbard	25.23	
Alden, Charles	30.87	
Apo, James		.23
Aweau, Samuel		12.81
Beamer, Francis	11.90	
Beamer, Milton	4.54	
Bell, James C.	21.13	
Bowman, Clifford	13.55	
Bowman, Donald	9.14	
Brede, William	2.60	
Brown, Charles	10.24	
Cason, William	12.40	
Chan, Libert Chow	22.56	
Charman, Paul C.	4.61	
Coelho, William	9.85	
Copp, Robert	5.15	
Cornwell, John M.		1.68
Deering, William	55.57	
De Fries, John	18.10	
Diamond, Charles	92.09	
Duncan, Thomas	14.34	
Ellis, Richmond	7.67	
Farden, Bernhard	7.60	
Franson, Frederick	.70	
Friel, James L.	28.64	
Fuller, Arthur	.43	
Fuller, Harry K.	13.66	
Gandall, Robert	19.93	
Groves, George	12.24	
Hailele, Albert		4.12
Hakuole, James K.		.29
Hanchett, Joseph	31.69	
Harbottle, David K.	.45	
Harrison, Henry	30.76	
Harvey, David	97.26	
Harvey, Mike Jr.	111.84	
Harvey, Walter	13.33	
Heulu, Peter	52.95	
Hohu, Clarence	23.50	
Hohu, Edmund	2.25	
Forwarded	1105.72	42.47

Names	Dr.	Cr.
Brought forward	1105.72	42.47
Holt, Lemon W.	29.64	
Hubbard, Lewis	.61	
Huddy, Samuel	6.86	
Johnson, Daniel	37.14	
Johnson, Samuel	4.77	
Kaahea, Henry	92.00	
Kaai, James	31.52	
Kahai, Edward	9.94	
Kahaulelio, David	13.04	
Kahaunaele, Charles	61.02	
Kaholokula, Joseph	9.77	
Kaialau, Holi	12.49	
Kaiapa, Harry	19.45	
Kaiona, Solomon	20.09	
Kalaiwaa, Alvan K.	2.90	
Kamakawiwoole, Moses	.10	
Kamakawiwoole, Reynold	3.29	
Kane, George	9.17	
Kane, Joseph	38.96	
Kapu, Samuel	27.04	
Kauahikaua, Robert	12.35	
Kea, William	12.92	
Keawemauhili, Joseph	119.83	
Kekaula, John	62.83	
Kenn, Solomon	1.21	
Kiakona, Thomas	1.02	
Kialoa, Daniel	26.34	
Kialoa, George	10.20	
Kinney, Arthur	74.65	
Kuhlmann, Edward	9.07	
Kukahiko, Kulani		.17
Lane, Walter	3.82	
Lansing, Daniel	57.61	
Lee, Lyman	17.86	
Lee, Marcus	19.66	
Leoiki, Henry		21.46
Mahoe, Arthur	.45	
Maile, George	4.49	
Makekau, Manase	6.97	
Marciel, Edward V.	16.26	
Mathews, Ezer	19.77	
Meyer, George	125.89	
Miller, August K.	1.88	
Miller, Fred	2.74	
Miller, George	14.15	
Miller, Herman		16.22
Monte, John	6.50	
Montgomery, Nane	16.99	
Montgomery, Timothy	4.34	
McGuire, Melville	31.91	
McIntire, Alfred	12.96	
Nahale, George	5.75	
Nahale, John	4.18	
Nainoa, Edward	12.97	
Naiwi, Charles	43.75	
	2296.84	80.32

B. S.

Names	Dr.	Cr.
Brought forward	2296.84	80.32
Nakapuahi, D.		5.58
Naone, Allen	71.01	
Napihaa, Joseph	3.96	
Naumu, George	16.55	
Nuha, Philip	53.93	
Oba, Samuel	8.44	
Oka, Pahukula	33.42	
Paikuli, Charles	5.96	
Palama, Joseph	7.56	
Panui, James	10.91	
Pekelo, Ellis	9.07	
Pekelo, James	28.87	
Plunkett, Robert	10.68	
Poepoe, Abraham	.73	
Puaa, Paul	6.00	
Reinhardt, Henry	9.23	
Richardson, George	79.41	
Rogers, Samuel	55.23	
Ryan, Melvin	7.75	
Simerson, John	10.45	
Smith, Vernon	10.93	
Spencer, John	3.98	
Spencer, Noah	7.47	
Sproat, Gus	13.05	
Tallant, David	95.29	
Titcomb, George	27.37	
Travis, Charles	13.85	
Vida, Samuel	23.80	
Whitford, Hugh	9.43	
Woolsey, James	.82	
Total	$ 2931.99	85.90

Old Accounts B.S.

Names	Dr.	Cr.
Aki, Sam		1.48
Bridges, George	26.14	
Cox, Andrew	5.81	
Cummings, Oggie	6.09	
Delanux, Daniel		4.92
Enoka, Peter	29.11	
Forsythe, G.	28.21	
Kalawaia, Herbert	58.04	
Kaapana, Abraham	25.13	
Kanuu, O.	10.71	
Kawaihalau, H.	15.12	
Kalama, R.	2.00	
Kapukui, Henry		.64
Kaleikini, George	5.93	
Kilia, John C.	36.82	
Koko, Jr.		4.62
Lauahi, B.	10.28	
Leslie, Jack	16.61	
Lopez, Thomas	.53	
Mattson, E.	20.28	
Pahia, Bishop	7.36	
Peahi, Liko		9.50
Robinson, Henry	11.75	
Rogers, James	17.79	
Silva, Lawrence	20.09	
Total	$ 353.80	21.16

Students' Bank - June 30, 1921

Athletic Association	1220.61
Bishop Memorial Church	287.10
Boys' School Bank	1513.92
Girls' School Bank	--- --
Glee Club	10.69
Junior Red Cross	28.61
Rifle Club	6.55
	$ 3067.48

S U M M A R Y

	Dr.	Cr.
Boys' School	2931.99	85.90
" " Old Accts.	353.80	21.16
Girls' "	239.97	1.06
" " " "	333.02	
Preparatory Dept.	437.37	125.11
" " Old A/c-15.75		
	4311.90	233.23
	233.23	
As per ledger	4078.67	

Pupils' Accounts Receivable - June 30, 1921

G. S. Names	Dr.	Cr.
Abbey, Lillian	74.88	
Abbey, Winnifred	44.05	
Ah Loy, Rose		.06
Contrades, Angeline	10.48	
Contrades, Daisy	36.93	
Emmesley, Annie	51.72	
Kane, Ann Pope	7.84	
Kane, Victoria	11.75	
Machado, Bella	.77	
Mitchell, Olivia	1.55	
Vida, Matilda		1.00
Total	$ 239.97	1.06

Old Accounts G. S.

Names	Dr.	Cr.
Gregory, Katy	175.10	
Kahanu, Ella	77.48	
Kane, Violet	50.49	
Palea, Kapu	29.95	
Total	$ 333.02	

Pupils' Accounts Receivable - June 30, 1921

B.S. Prep. Dept. Names	Dr.	Cr.
Aikala, David	1.12	
Alon, John	75.05	
Bell, George		3.57
Bell, William	26.93	
Brown, Clarence	2.38	
Brown, Harold	3.02	
Clark, Harry	79.00	
Cooke, George	12.98	
Cornwell, Kaipo		2.10
Cornwell, George		.50
Gonsalves, Keka		.10
Holt, Bennet		2.10
[illegible], Moopai, Kaiwa	3.35	
Hutchinson, Ira		2.17
Hutchinson, Lewis		4.15
Kaaihue, Abraham	29.92	
Kaaihue, Kala	20.45	
Kane, Paul	18.50	
Kaneakua, James		3.38
Keikeiki, Kuulei	17.66	
Keoahu, David	.85	
Lai Kau, John		79.00
Forwarded	291.21	97.07

Names	Dr.	Cr.
Brought forward	291.21	97.07
Lum Chee, Y. K.	7.95	
Lyman, Arthur	3.35	
Lyons, Francis		.90
Lyons, Merwyn		1.99
Mitchell, George		1.00
Mundon, George	4.56	
Peterson, Ichabod	127.97	
Schmitt, Henry	1.53	
Springer, Elberson		.05
Vera Cruz, Bento	.80	
Victor, Aiona		.10
Yates, John		23.15
Yates, Julian Loy		.85
Total	$ 437.37	-125.11

Old Account B.S.-Prep.

Kaiue, Kalana	15.75

Sundry Accounts Receivable - June 30, 1921

	Dr.	Cr.
Allen, George	1.75	
Andrus, Mrs. George	8.49	
Armstrong, L. M.	2.29	
Athletic Association	8.83	
Bankston, H.	46.00	
Banning, C. G.	18.98	
Barboza, J.	16.31	
Bartlett, E. G.	32.51	
Baty, E. E.	16.32	
Beney, J.	10.45	
Bishop Museum	6.40	
Borden, R. J.	58.04	
Campbell, Mrs.	16.20	
Carpenter, J.	45.91	
Chu Hee	20.82	
Church, Miss	14.75	
Class of 1918	13.50	
Clarke, Col.	14.27	
Class of 1921	11.85	
Class of 1922		.25
Cole, Mrs.	1.14	
Crosman, M. E.	14.82	
Davis, Mrs.	1.12	
Estill, Miss	10.80	
Finney, Mrs.	18.20	
Field, Mr.	4.37	
Fresh Air Camp	25.20	
Glee Club	19.95	
Godfrey, H.	5.52	
Judd, A. F.	.32	
Kanehe, A.	6.00	
Kapu, Lydia	.90	
King, H. E.	41.20	
Kwock Sun Yee	2.40	
Leach, Miss	6.75	
Lee, Chong	30.00	
Livesey, J. T.	8.27	
Lowrie, R. H.	199.61	
Marek, Mrs. B. K.	2.61	
Mengel, J. J.	31.09	
Motta, A. P.	4.80	
Noeckel, Miss	12.50	
Oahu College	22.60	
Osborn, Miss	22.95	
Palama Settlement	56.19	
Pires, Antonio	5.00	
Post, Maude	2.70	
Saunders, Miss	5.60	
Schnack, F. J.	26.05	
Schnack, Dr.	6.50	
Shellenberger, Mrs.	7.06	
Smith, N. G.	41.15	
Stewart, W. H.	5.70	
Territorial T. School	2.50	
Thompson, Mrs. U.	19.63	
Thompson, U.	2.07	
Trueman, J.	.68	
Van Auken, B.	25.35	
Van Auken, D.	12.15	
Webster, E. C.	37.32	
Williams, Mr.	1.14	
Worthington, Miss A.	17.55	
Wright, Mrs. J. M.	9.59	
Yamamoto	16.88	
Yee, Andrew C.	55.82	

	Dr.	Cr.
Totals	1213.42	.25
	.25	
as per led.	1213.17	

E2048

In re Trust Estate

of

Bernice P. Bishop

FILED

AT 9:05 O'CLOCK A M

Aug 4. 1921

Sibyl L. Davis

CLERK

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the)
)
BERNICE P. BISHOP ESTATE)

PETITION OF TRUSTEES

FOR APPROVAL OF ANNUAL ACCOUNT.

To the Honorable the Presiding Judge at Chambers, in Equity, of the above entitled Court:

The petition of the undersigned, William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, Trustees, of the City and County of Honolulu, Territory of Hawaii, respectfully shows unto your Honor as follows:

I.

That they are the duly appointed, qualified and acting Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu, deceased.

II.

That the petitioners herein submit to the Court their 36th Annual Report and Account as such Trustees of their transactions under and in respect of said Trust Estate covering the period from July 1, 1920, to and including June 30, 1921.

III.

That upon Schedule "A" of said Account they show all of their receipts as such Trustees during said period.

IV.

That upon Schedule "B" of said Account they show all of their expenditures as such Trustees during said period.

V.

That upon Schedule "C" they show the aggregate of such receipts and expenditures, all of said schedules being attached hereto and made parts hereof.

VI.

The petitioners submit and file herewith a full and complete inventory of the investments made by them under and by virtue of said trust, and which were outstanding at the close of said period.

VII.

That in and by their said attached report they set forth in more detail the transactions had under and by virtue of their said trust during said period.

WHEREFORE YOUR PETITIONERS PRAY that said Account may be referred by the Court to a Master to be examined and audited if the Court shall deem such course advisable.

AND THEY FURTHER PRAY that their said Account may be examined, approved and allowed by the Court.

DATED, Honolulu, T. H., this 27th day of July, 1921.

W. O. Smith)
) Trustees
) under the
) Will and
) of the
) Estate of
) Bernice P.
) Bishop, dec'd.

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TERRITORY OF HAWAII)
) SS.
CITY AND COUNTY OF HONOLULU)

ALBERT F. JUDD, one of the above named petitioners, having been duly sworn, deposes and says:

That he has read the foregoing petition and also the Schedules therein referred to, and hereto attached, and made parts of said petition, and knows their contents, and that the account of receipts and expenditures set forth in said schedules respectively is correct; and that the allegations contained in said petition are true to the best of the deponent's knowledge and belief.

Albert F. Judd

SUBSCRIBED AND SWORN
to before me this 27th
day of July, 1921.

D. H. Hanson

Notary Public, First Judicial
Circuit, Territory of Hawaii.

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3/28

Circuit Court
First Circuit
In Equity. 2048

In the Matter of the
Estate of B. P. Bishop
Deceased

Petition for
Approval 36th Annual
A/c of Trustees.

O

FILED
AT 9 10 O'CLOCK A M
Aug 4 1921
Sibyl Davis
CLERK

PRESIDENT'S REPORT

KAMEHAMEHA SCHOOLS

E X H I B I T I

THIRTY-SIXTH ANNUAL REPORT

BISHOP ESTATE TRUSTEES

JUNE 30th, 1921.

ANNUAL REPORT

of

THE PRESIDENT

OF

THE KAMEHAMEHA SCHOOLS

1920 - 1921

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The Kamehameha Schools
Honolulu, Hawaii
August 1, 1921

To the Trustees of the
Bernice P. Bishop Estate
Honolulu, Hawaii

Gentlemen:

I have the honor to submit the following report of the Kamehameha Schools for the school year 1920-21.

ATMOSPHERE OF THE YEAR ON THE CAMPUS:

In my annual report, report for 1919 - 1920, it was stated that an "attitude of waiting for directions" characterized that year. The same could well be said of the year just past. While you adopted the outline of educational policies in April 1920, it was not until your meeting of March 18th last that the first step toward making the changes therein outlined was taken. The authorization at that time of the plan to add a year to our course beginning in September 1921 has done much already to make both teachers and pupils feel that a step forward has actually been taken. To the latter the new opportunity will not seem as attractive as if it involved new housing and school room facilities and to those who think more broadly the need of such and many other improved facilities are increasingly apparent.

Nearly seven years ago in August 1914, shortly after my arrival in Hawaii, I suggested the need of a comprehensive plan for the future development of the school grounds, the question of the moment being where the proposed new cottage for the shop superintendent should be located and was referred by you to a report and plan made by Mr. Robinson, a landscape architect. It then seemed and still seems to me that before any new structures are erected, a comprehensive plan for the development of the grounds and a type of architecture should be adopted. Only by such planning well in advance can there be secured an ultimate school plant, attractive in appearance, convenient in arrangement, stimulating to both teachers and pupils, something of which the community in which it is located, the graduates, trustees and all connected with it may be proud. With the hope for such definite planning constantly in mind, and to avoid the erection of any structures of a permanent nature which without such a general plan to follow would almost necessarily fail to fit into any plan subsequently made and might even be in themselves arguments against the adoption of such a plan, it has been my policy to get along as best we could with existing facilities. I confidently believe that many of the much needed buildings etc. would have been authorized by you and constructed during the past seven years if recommended one at a time and yet have been unable to bring myself to make any such short sighted recommendations.

Adherence to this policy has resulted in a saving in capital expenses for the seven years as compared with a similar period immediately preceding 1914 of $144033.55, the totals for the two periods being respectively $261543.09 and $117510.54, but it has at the same time made the administration of the schools increasingly difficult. While the fallacy of the persistent popular belief that the estate is unlimited in resources is recognized it is not easy

to make those who think of existing rather than future conditions and who know that expenditures at the schools are very much less than the available income appreciate that there may be a good reason for their continuing to put up with obsolete and inadequate facilities. Why shouldn't old houses inconvenient in arrangement and equipped with obsolete plumbing continually in need of repairs be thoroughly overhauled or replaced? Why should dormitories so old as to be worth little or nothing after the expenditure of the large sums needed to repair them not be put in good shape any way even if they are to be used but a year or two? Why shouldn't the Kamehameha Schools have an assembly room with a stage, an organ in its chapel, dressing rooms on its athletic field, a swimming tank, an up-to-date central hospital instead of three makeshifts, adequate storage for military equipment and general supplies, a steam laundry in place of two unsanitary Chinese washing establishments, housing to take the place of the crowded third story Girls' dormitories, etc. etc? Other schools commonly supposed to be less adequately endowed have many of these things -- why not Kamehameha? Such are the questions constantly cropping out either in so many words or in an attitude no less difficult with which to deal.

Much has, however, been accomplished in the year just past as well as in each of the six preceding it. We are certainly nearer to having definite ideas, first, of the work which the Schools should do, and second of how a plant suitable for that work should be laid out. There have been good and sufficient reasons for delay. There is the war and its attendant marked rise in the cost of merely operating the schools to say nothing of well nigh prohibitive building costs.

The question of a possible change in the location of the school plant naturally retarded plans for the present site. In the meantime no new structures which might interefere with future development along systematic lines have been erected, in fact in seven years the total new building program has consisted of six single story frame structures and of these but two are located on the campus proper. We are certainly in a position to plan for the future of the schools either in Kalihi or elsewhere more advantageous than any which has ever existed in the 34 years since the School for Boys was opened or which will ever again appear after the erection of one or two permanent structures not a part of any comprehensive general plan. So far as the existing plant is concerned our position of seven years ago has not changed except that the old frame buildings are seven years older and correspondingly in greater need of replacement. The question is -- how much longer will it be wise or even possible at other than too great a sacrifice to continue this policy?

ENROLLMENT:

The enrollment for the year by departments and the number of changes which have occured in it are shown by the following table:

	Enrolled Sept.	Entered during yr.	Left dur. yr:	Enrolled June
Boys' School	148	4	4 *	148
Girls' School	115	5	6	114
Boys' School, Prep.Dept:	75	3	3	75
Totals	338	12	13	337

* One of this number died 10/30/20

HEALTH:

The year has been a record breaker as regards the general health of pupils. No epidemic requiring a quarentine has occurred.

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At no time has it been necessary to separate boys and girls or the boys of either department for church services or social gatherings. There have been scattering cases of contagious disease but no epidemic has resulted.

Two individual cases were serious, that of George Kaleikini who died on October 30th of typhoid fever, and Charles Alden who had his right arm broken in three places by a fall from a ladder from which he was timming the vines on Bishop Hall.

Dr. Kilbourne has continued to be most satisfactory as school physician. Always ready to answer a call from the nurses, thorough in his examinations, tactful in his handling of patients, and following any critical cases very closely he possesses an unusual combination of qualifications. The surgical work he has done is shown by the following list of operations performed.

Appendectomy	6
Tonsilectomy	13
Hernia	2
Adenoidectomy	2
Foot Operation	1
Fractures	6
Abscesses	1

Among the members of the staff there has been more ill health than usual. At the Girls' School, Miss Richards was incapacitated for a month, Miss Wade and Miss Moody each nearly as long, Miss Schwartz for several days; and Miss Duvauchelle had to leave because of ill health. Miss Cable and Miss Leach of the Preparatory Department were operated upon at Queen's Hospital and unable to do any work for over a month in each instance.

During Dr. Kilbourne's absence on the mainland until November, Dr. Arthur L. Davis will serve as school physician.

DENTISTRY:

Dr. Chang as school dentist has continued to devote 10 hours per week to work for pupils in the Schools' dental operating room. He has gotten through somewhat more work than in any of the four preceding years since our dental room was opened, due chiefly he says to better co-operation on the part of the School for Girls in securing punctual keeping of appointments.

For the coming year Dr. Chang has asked to be relieved of the Schools' work on leave of absence without pay as he does not want to sever his connection here and Dr. A. Gonsalves has been engaged as School Dentist.

The cost of dental work has been considerably more this year than in the four preceding as shown in the following tabulation.

	Total Paid to Dentist	Charged to Pupils	Balance paid by Schools
1916-17	1766.00	1278.00	488.00
1917-18	2071.00	1268.00	803.00
1918-19	1813.00	1352.00	461.00
1919-20	2356.50	1362.00	994.50
1920-21	2998.50	1374.00	1624.50

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Further details regarding the distribution of this expense for the past year by departments is shown by the following:

	Girls'School	Boys'School	Prep.Dept.
Total Expense	$ 1032.50	$ 1512.50	$ 453.50
No. treated	113	142	76
Average Expense	$ 9.14	$ 10.65	$ 5.98
Charged to Pupils	4.00	4.00	4.00
Balance paid by Schools	5.14	6.65	1.98
No. for whom expense did not exceed $4	36	57	31
No. for whom expense exceeded average	38	39	34

When in 1916, I devised the plan for this work which has since been followed, it was my idea that the pupils as a whole should pay for their dental work but that a uniform charge would on the one hand be burdensome for none and on the other would make it possible for those requiring a large amount of work to have it done, something which if their parents or guardians had to bear the entire expense would in many cases be impossible. In 1917, it seemed reasonable to suppose that during the second year less work would be required but when in 1918, the contrary condition proved true, I recommended an increase in the rate of charge. You then disapproved of any increase but in the light of these recent figures, it seems to me that an annual medical and dental fee of $10.00 instead of $5.00 would be more reasonable and fair to all concerned.

EDUCATIONAL FEATURES:

The outstanding educational feature of the year is of course your decision of March 18th to offer the work of the 10th grade beginning next September. The response from the graduating class, particularly the boys, has been so large as to be almost embarrassing. The older members of the class have been advised to go to work at their several trades and where some of them persisted for a time in their determination to return to school, it has been possible to steer them into the obviously wiser course by taking the matter up with their parents or guardians. It seems probable now that the new class will have an enrollment a little over 30. The elimination of the 5th grades (except at the Preparatory Department) will make it possible to take care of this class with existing facilities but will not permit of the admission of as many new pupils as usual.

Assuming that it will be possible to add the 11th grade in 1922-23 and the 12th in 1923-24 the next three or four years will be a period of adjustment to the new order. The earlier classes of the Senior Division will concentrate more than will be natural once the new plan is fully in operation on the classroom or academic subjects for they have already had the equivalent of a vocational high school course in the shops. For succeeding classes both types of work will probably be more uniformly distributed over their entire course. Furthermore for a year or two it will not be practicable to have as separate and distinct a teaching staff for the Senior Division as will be natural once there are in that group three full classes.

We plan to maintain rigid standards in the Senior Division - not that the standards in the Junior Division have been or will be

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lax, but the advanced course is to be shaped to the needs of those competent to carry a full program of hard mental work for in this group those with inferior mental equipment should not be found. For the boy or girl for whom this work is too difficult, the Trade Division, a year or two of concentration upon practical industrial work of some kind, will upon their completion of the work of the Junior Division furnish the natural and profitable channel of preparation for life's work.

The engagement and arrival of Mr. J. E. Carpenter as Assistant to the President is the feature of next importance. Well prepared both by experience and post graduate study to supervise the educational activities of vocational schools such as these he will, I am confident, wisely guide the development of the new Senior Division and gradually bring about any needed changes in the work of the Junior Division to make it a natural and serviceable feeder to the advanced course. His study of the situation in the territory and at the schools will quite possibly lead to recommendations of additional facilities for vocational instruction.

SUMMER SESSION:

The fourth session of the five weeks' summer courses in shop work for all races without preference has just ended. The addition of two courses for girls, one in Sewing and the other in Cooking was the feature of the year. Four courses, Woodworking, Forging, Electricity and Machine Shop Practice were offered as in past summers for boys and all had fair enrollments except the Forge Shop, which was not opened for this reason. The total enrollment in the five shops was 60, of which number 44 were haoles, 12 orientals and 4 hawaiian or part-hawaiian.

SUMMER ARRANGEMENTS FOR TEACHERS:

The plan adopted in the spring of 1920 providing financial assistance to the extent of $250.00 to each of not more than three teachers desiring to spend not less than six weeks of their summer vacation studying at approved mainland summer schools resulted in three applications in 1920. All three have expressed their appreciation of the opportunity thus given them and on their return reported on what they gained at a joint faculty meeting of the three departments. One of the number, unable to fulfill the condition of two years service after the summer in which the allowance was made refunded the $250.00.

This summer but one application was received that of Miss Breckenridge who is now at the University of California.

The plan inaugurated in 1920 of closing all dining halls but one for the summer and now in operation for the second time is a decided improvement over the old arrangement . Teachers desiring to do so have the use of their rooms but most of them leave a much better arrangement for them and hence for the schools when they return for the new year.

The Waialae Cottage is in constant use throughout vacations and over every week end of the year; and is of great value in helping to maintain an esprit-de-corps. There has been a suggestion that another cottage be put up on the school premises above Alewa Heights. While some would use it, I believe that for the majority it would be too inaccessible, and would not for the present recommend any vacation cottages for teachers in addition to the Waialae Cottage.

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OPERATING EXPENSES:

The annual report of the accountant, Mr. H. E. King, shows total Operating Expenses for the year to have been $225167.82 an actual increase over those of the preceding year of $27231.14 or a percentage increase of 13.75%. Reference to the detailed figures of the two years, as shown in his reports but compared only under nine general headings, shows that ten accounts show increases which in the aggregate more than account for this total.

These are:

Account	8.	Wages (Upkeep of Grounds)	$ 814.25
"	30.	Farm	4466.66
"	33.	Teachers' Salaries	8179.90
"	34.	Classroom Equipment	1517.65
"	37.	Military Department	988.64
"	41.	Salaries & Wages (Board. Depts.)	2961.37
"	43.	Pupils' Food	4949.47
"	58.	Salaries & Wages (Care of Health)	1546.88
"	67.	Postage & Stationery, etc.	1295.74
"	71.	Insurance & Fire Protection	3275.24

Other accounts show increases but in smaller amounts which are more than offset by decreases.

The reasons for the increases are easily traced. Those for salaries and wages check closely with the estimate in my report to the educational committee adopted and authorized by you on March 5th,1920. The Farm has had a bad year due primarily to disease in the herd. Three new pianos for the Girls' School caused the increase in the classroom equipment account. The board of a non-commissioned officer detailed to the schools for the first time since 1917 and the making of much needed repairs to the target pit at the rifle range make up most of the increase in Account 37. Pupils' food cost more primarily because unit prices have been higher and in some measure because of a lack of efficiency at the Boys' School dining hall during the early part of the year. The new catalogue and the second edition of the directory of living graduates caused the increase in the stationery account and the revaluation of property for insurance purposes has raised the insurance premiums.

A comparison of this year's total Operating Expenses with those of the year 1914-15 when pre-war conditions prevailed, making no allowance for expense due to additional service, shows an increase of $93615.14 or 71.16%.

STOREKEEPER:

The results of the second year's operation of the "School Store" are interesting.

Total value of sales to pupils, teachers, and various departments of both schools $16743.55

"Stores Expense" - Salary of storekeeper .. $1500.00, rent of quarters for him - $280.00 and Miscellaneous $43.48 . . . . $1823.48

Profit shown on "General Stores" account and credited to Revenue Account at close of year after "Stores Expense" had been charged to it and inventory adjustment made $841.55

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By way of comment on these figures which speak for themselves, a paragraph quoted from my last year's report will describe the situation today as well as it did then.

"A small percentage intended only to cover the expense involved is charged on all items sold to teachers, pupils or others, but articles for the use of other departments of the schools are charged in and out of the "General Stores" at the same figure. In addition to his duties at the store, the storekeeper has had charge of the dormitory equipment in the Boys' School, an arrangement which has resulted in considerable saving of expense for such equipment. The store is much handicapped for lack of room. The provision of an adequate storehouse would make possible a considerable expansion of the storekeeper's activities and result in the further prevention of loss and waste and a corresponding saving in expense.

FARM:

In my last report, considerable space was devoted to a discussion of various aspects of our farm operations, particularly those of a financial nature. Perhaps conditions of the year past can be no better shown than by extending one year three tables included in that discussion. These follow;

Farm Operating Expenses

Year	Salaries and Wages	Feed Purchased	Other Misc. Expense	Total Operating Expense	Operating Expense less Income or Net Cost
1911-12					$ 3142.23
1912-13					4313.94
1913-14					3727.48
1914-15					2845.27
1915-16					949.22
1916-17	7335.46	3047.68	1753.83	12136.97	3474.30
1917-18	8458.62	5126.76	3115.92	16701.30	6482.11
1918-19	9084.29	6376.55	2520.55	17891.39	4874.81
1919-20	10299.36	7149.47	3548.16	20996.99	3356.31
1920-21	12927.87	8701.10	3556.19	25185.16	7822.97

Farm Income

Year	Dairy Products	Stock Sold	Pigs Pork	Other Misc. Inc.	Total
1916-17	5701.72	422.22	761.99	1746.44	8632.37
1917-18	5751.35	1110.60	1040.33	2317.01	10219.39
1918-19	6944.00	1849.20	1940.51	2372.87	13106.58
1919-20	8600.02	1730.86	2007.83	5301.97	17640.68
1920-21	10103.84	792.41	2318.16	4148.78	17362.19

Performance of Dairy Herd

Year	No. of Cows	Daily Average per cow (in lbs.) milk	Herd Aver. % Butterfat	Average Amount of grain fed per cow lbs.	Average Cost of grain mixture per cwt
1914	17.3	15.8	3.10	9.5	$ 1.47
1915	16.7	19.4	3.05	8.2	1.38
1916	18.3	21.9	3.20	11.0	1.55
1917	20.1	22.1	3.35	9.2	2.25
1918	19.6	22.2	3.30	9.3	2.94
1919	19.7	23.6	3.39	11.5	3.07
1920	22.0	24.3	3.33	12.0	3.31

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During the year you have decided against the proposed plan of developing an agricultural branch at Waialae. The above figures do not indicate that the prospect of farming becoming a profitable activity in Kalihi has improved during the year. The situation boiled down is that a prerequisite for successful farming is a sufficient area of arable land. We have makai of the School for Girls about seven acres of good land but as an indication of the character of all but that one small piece the remark of a tractor salesman is quite to the point. For several years we have at various times been importuned by agents of this or that make of tractor to get rid of our horses and use a tractor for plowing. Some have been so sure of the merits of their machines as to ask to give us a demonstration on our own fields. One of them after such an attempt a year or two ago looked somewhat ruefully at the new plow he had smashed and said to Mr. Borden, "Tractor! You don't need a tractor. What you need is a rock crusher".

UPKEEP OF GROUNDS:

For the same reasons that farming on the present school area is almost absurd, we are spending large amounts to keep the school grounds in their present condition which is not as good by far as I wish it might be. Wages to yardmen and team hire (credit to the farm) have totaled $8582.05. Tools and Supplies used by those whose time is charged to the above account have cost $738.46. Stones are continually working to the surface of the ground or the ground surface is settling around the stones. Whichever it may be, the result is the same, a stone where the last time over there was none and some casting on the lawn mower broken. These figures take no account of the cost of pumping water for irrigation.

PERSONEL OF STAFF:

There have been more changes in the staff than usual during the year. Miss Duvauchelle had to leave the Girls' School, Miss Livingston, the Preparatory Department, each because of her own or the health of some member of her family. Mrs. Douglass failed for reasons best known to herself to fulfill her contract, although another attempt made in her case to have a man and his wife living in one of the boys dormitories accounts in some measure for her dissatisfaction and resignation. The resignation of Mr. Boyd as Machine Shop instructor shortly before the opening of the year resulted in a makeshift arrangement which was in a measure corrected by the engagement of Mr. C. H. Behn in April.

Two teachers have been on leave of absence this year, Miss Winslow from the Boys' School who on her return is to be transferred to the Girls' School and Miss Moore from the Preparatory Department.

From the 6th of October 1920, to the 30th of January 1921, the president of the schools was absent on the mainland. During that time, his duties were divided between Mr. H. E. King, the accountant and purchasing agent who in addition to his regular work handled the business side of the administration and Mr. E. G. Bartlett, principal of the School for Boys' who supervised the educational activities in all departments and reported weekly to you upon the conduct of affairs in general at the schools.

I wish to record my keen appreciation of your consideration in making this trip possible for me and hence for my family.

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Of the benifits derived from visiting other schools and conference with school administrators, I have already reported to you. The incidental opportunity of visiting again after five years my parents and other relatives in the East was much appreciated.

NEEDS FOR THE FUTURE:

A look forward seems a natural conclusion for a report of this kind. Some indication of the situation as it appears to me has been given in the early part of this report. We are, I believe, making progress along educational lines, progress which while not rapid is steady and real. Our physical plant should develop with the work on which it has so important effect. Present buildings, their relative positions on the grounds and the drives providing the approaches to and from them seem to me today as they did on July 17th, 1914 to have more or less "happened". The great majority of the buildings are over 25 years old and many are nearer 35. They are of frame construction. Since 1887 there has been no replacement of buildings with the exception of the shop. All new work has been in the shape of additions. Isn't it pretty obvious that a replacement program should, in fact must, become effective before many years? And isn't it equally obvious that now is the time to work out and adopt a plan for reconstruction which will ensure a future Kamehameha Schools plant worthy of them, the work they have done, and of her who provided for their establishment?

Respectfully submitted,

E. C. Webster
President

ECW/M

E 2048

In re Trust Estate
of
Bernice P. Bishop

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FILED
AT 9:10 O'CLOCK A M
Aug 4 1921
Sidney Davis
CLERK

Referred to Arthur E. Restarick as Master

this 5th day of August A. D. 19 21

L. T. Dole

Judge of the Circuit Court of the First Circuit.

THIRTY-SIXTH ANNUAL REPORT

of the

TRUSTEES OF THE BERNICE P. BISHOP ESTATE

YEAR ENDING

JUNE 30th, 1921.

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

TERRITORY OF HAWAII

IN EQUITY — AT CHAMBERS

In the Matter of the Bernice P. Bishop Estate

TRUSTEES' REPORT

for the year ending

JUNE 30th, 1921.

To the Presiding Judge
of the First Circuit

The Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, beg to submit this their THIRTY-SIXTH ANNUAL REPORT, covering the period from July 1st, 1920, to and including the 30th day of June, 1921.

THE USUAL DETAILED ACCOUNT of Receipts and Expenditures (Schedules "A" and "B") accompanied by 1,165 vouchers and Schedule "C", is herewith presented, together with a Statement of Investments, a Summary of the year's Real Estate Transactions and an abstract Inventory of the Real and Personal Property of the Trust, hereto attached and made a part of this Report. Copies of the Reports of the President and Registrar of the Kamehameha Schools are also filed herewith:

The accounts for the year show as follows:

RECEIPTS from all sources:			
Revenue (Rents, Interest, etc)	$524,915.56		
Capital (Land Sales, etc.)...	338,921.29	$863,836.85	
Balance forward from last a/c		33,856.75	$897,693.60
DISBURSEMENTS			
Revenue (Working Charges).....		544,983.11	
Capital (Development Charges).....		327,738.07	872,721.18
Balance in Hand, June 30/21			$ 24,972.42

Of the net Revenue Receipts, amounting to $489,885.25 (including the balance of $33,856.75 brought forward from last accounts) 97.18% was used in general maintenance, segregated as follows:

Kamehameha Schools	43.79%	
Taxes - Property and Income.....	37.14%	
General Operating Expenses	16.25%	97.18%
Balance forward to new a/c.....		2.82%

Of the net Capital Receipts, amounting to $93,649.28, 63.77% was invested in a way calculated to produce income. The segregation is as follows:

Bonds Purchased	38.45%		
Notes Purchased	23.98%	62.43%	
Roads and Sewers	1.07%		
Buildings a/c	.27%	1.34%	63.77%
Maps, Equipment, etc.			10.45%
Kamehameha Schools			13.84%
Balance Uninvested			11.94%

LEASES AND RENTALS

The rent collections for the year (including taxes recovered from tenants and treated as rents), amounted to $423,858.94 - a decrease of $6,546.99, due to a falling off in the realizations from percentage leases.

During the year three leases were sold at public auctions held in Honolulu - two on July 10, 1920, of virgin pineapple lands on Waialae and Kalaepohaku ridges and the third on April 9, 1921 of approximately 35,250 acres of grazing land at Keauhou, Kau, Hawaii. The first two, containing respectively 107 and 75 acres, were knocked down at $28.00 and $24.00 per acre net rentals on 15-year terms; the third sold at an advance of $50.00 on the upset of $1,800.00 annual net rental on a 25-year term.

A fourth sale occurred at Waioli Court House, Hanalei, Kauai, on January 29, 1921, being a 21-year lease of a tract of 1,095 acres of grazing land in Lumahai, with the upset rental fixed at $350.00, but in this instance the Trustees exercised the rights reserved to them by the conditions of sale and rejected all bids, subsequently leasing the land by private treaty at a rental of $360.00.

A tract of 39 acres of agricultural land situate on the Northern side of upper Manoa Valley and heretofore demised by a single lease yielding an annual net rental of $300.00 was last year subdivided and is now released direct to the actual individual occupants, in 28 lots, at an aggregate net rental of $1,005.00.

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The tenure of leases is limited to 5 years with the privilege of earlier determination by the Lessors in case the lands should become in demand for residential purposes.

Leases in force at the close of the year numbered 1192 - an increase of 73. Tenancies (so called as distinguished from leaseholds) numbered 57 - a decrease of 11. The classified record for the twelve months ended June 30, 1921, is as follows:

Leases	
New	198
Surrendered	69
Cancelled	3
Given up on expiration or renewal	33
Transferred on sales of land	20
Term extensions	15
Partial surrenders	6
Assignments permitted	110
Tenancies	
New	20
Terminated	31

Reduced rents have been continued or allowed in the case of 23 leases, of which 10 were of lands on Oahu, 12 on Hawaii and 1 on Kauai.

INVESTMENTS:

Of personal property investments reported at the close of the year preceding, current collections aggregated $140,870.00, all of which has been reinvested.

On December 16, 1920, $5,000.00 Kalakaua Avenue Improvement Bonds held by the Estate were retired at par - a loss to the Estate of $125.00 since they had cost 102½.

On September 17, 1920, the Kahaumalumalu mortgage loan of $470.00, mentioned in last accounts as pending at the close of that year, was completed together with an additional loan of $300.00 to the same party, interest running from date.

$50,000.00 Territorial Improvement Bonds, issue of 1920, were purchased during the year, half being allocated to the second unit of the Oahu Belt Road and half to the Kona-Kau Belt

Road, Island of Hawaii.

The book value of the securities detailed in the appended Statement of Investments as on hand at the close of the year, is $608,744.20 - an increase of $58,335.00 as compared with the total reported at the close of the year preceding, This is accounted for as follows:

Forward from June 30th, 1920.		$550,409.20	
Deductions			
Mc Inerny Notes, on a/c	$ 7,500.00		
Kamehameha Alumni Note a/c	200.00		
Kahaumalumalu Note a/c	170.00		
Pacific Sugar Mill Notes retired	20,000.00		
Oahu Sugar Co. Bonds retired...	8,000.00		
Kalakaua Ave. Bonds retired	5,125.00		
Bishop & Co. c/d retired	100,000.00		
United States c/d retired	100,000.00	240,995.00	$309,414.20
Additions			
Kahaumalumalu Mtge, Addl. loan.....		300.00	
Terr. Imp. 4½% Bonds @ 98.01		49,005.00	
Bishop & Co., c/d		100,000.00	
United States, c/d & Costs		150,025.00	299,330.00
Total, June 30/21			$608,744.20

TRUSTEES AND MEETINGS

There has been no change in the personnel of the Trustees since last report - the Board at the close of the year being constituted as follows: William O. Smith, President; E. Faxon Bishop, Vice-President; William Williamson, Secretary and Treasurer; Albert F. Judd and Richard H. Trent.

Forty-six meetings were held during the year.

LANDS AND IMPROVEMENTS

The details of the year's realty transactions (other than those pertaining to leases) are set out in the appended statement. Of the thirteen sales therein mentioned the more important were those of the "Kalihi Park Site" at Kapalama to the City and County of Honolulu, the Mission Home Site at Paeaki, Palama, to the Methodist Board of Home Missions, and the two tracts in Waikiki sold to the Territory in connection with the "Waikiki Reclamation Project" and the Permanent Fair Ground Site" respectively.

4,140

35,000

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Fair Site 40,000.- T.H
Recl. 5,659.- T.H
Hall 2,068 etc.

Of the seven exchanges, two made with the Territory were in connection with the Hawaiian National Park - the Estate giving up for the purpose an aggregate of 12,195 acres in Keauhou, District of Kau, including the Kilauea Volcano House Site and buildings, and receiving in exchange patents to various scattered parcels of Government land located in the same District, aggregating 3,558.72 acres.

Improvements of Estate city property during the year include the removal of old buildings from the Tam Yee lot on Kukui Street, the filling of the lot and the erection thereon of a two-story frame apartment house, on approved plans, all done at the expense of the tenant in compliance with the conditions of his lease; the paving of the private roadway known as Garden Lane, abutting the Delmonico Building on Beretania Street, and the grading of the compound in rear, done at the joint expense of the Bishop Estate and the Coyne Furniture Company - the Estate's proportion being $421.41; and the extension of sewer mains in the private roadway known as Keauhou Lane, Kakaako, at a cost to the Estate of $560.40.

In cooperation with the Pantheon Company, Limited, the Trustees have opened as a private areaway, that portion of the line of the proposed extension of Bethel Street between Hotel and Pauahi which abuts the properties of the two parties mentioned. The area thus set apart comprises 6229 square feet of which 4408 square feet belongs to the Pantheon Company. In order to concentrate control, the Pantheon Company has let its area to the Bishop Estate as from May 1, 1921, at a monthly rental of $15.00, the Estate in turn, renting the whole, at the same rate, to the Consolidated Amusement Company, tenant of the abutting Estate land. It is expected that the City Authorities will eventually put the Street through as a permanent public thoroughfare.

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In Kona, Hawaii, where the Estate has large holdings of cultivatible lands, every effort is being made to attract an industrious class of bone fide settlers, and it is hoped that these efforts will eventually be crowned with success. Good roads have been built by the Estate in Keei, South Kona and in Keauhou, North Kona, where large areas of good lands have been subdivided and are being extensively advertised throughout the district as for lease at moderate rentals.

The attempt to colonize in Keauhou, mentioned in previous reports, has thus far been disappointing, and with the view of inducing those of the original Korean colony to remain and of attracting new settlers to take up such of the lots as have been abandoned, all rents in that subdivision are to be still further reduced beginning as of September 1, 1921 - all new settlers being offered the first year rent free on sixteen year leases and all tenants being given the benefit of annual rates reduced from $5.00 to $3.00 per acre for the next three years and from $15.00 to $9.00 per acre thereafter.

In Honaunau, South Kona, the two new sections opened up as reported last year, offer good opportunities for settlers to secure 21-year leases of excellent coffee land at very moderate rentals but although widely advertised throughout the district, responses thus far have been meagre. The subdivision consists of 352.37 acres, divided into 40 lots, lying mauka of the upper Main Government Road and running to an elevation of about 2200 feet, which is approximately the limit for coffee culture. With the view of attracting a good class of tenants an inducement is offered in the way of free rent for the first year and a promise of a like concession during the second year provided satisfactory progress in the way of development is shown during the initial year.

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The coffee industry in Kona, like all others, has been affected by the prevailing abnormal conditions and collections of rentals on coffee lands there have this year been deferred, and doubtless some concessions will have to be made in order to induce the planters to remain and to encourage them to continue the development of their holdings.

The tobacco planters in Kona, after many trying years of experience, now feel reasonably assured that Hawaiian tobacco can be grown successfully from a commercial standpoint and that a market may readily be obtained for all of the cured leaf that they can furnish. The Trustees have assisted them during the past year, as in former years, by remitting their rent.

The twenty Manila Hemp Shoots reported last year as having been sent, in January 1920, to North Kona and planted on the premises of the Trustees' Kona Agent at Kainaliu have now attained a height of fifteen feet or more and are sending up suckers. Some fifty of the latter will be at once transplanted to another experimental plot in Keei, South Kona, where they will be cared for by a Filipino tenant who has had experience in the Phillipines in the growing and making of hemp. It is hoped that Filipino tenants in Kona will eventually become interested and undertake the production of the plant on a rather large scale with the view of working out their possible commercial value, the success of which would add another new industry.

Looking forward to the time when the Estate's interests in Kona may require the establishment there of a local branch office, the Trustees have this year acquired from the Territory by exchange a portion of the abandoned Konawaena School lot, at Keekee 1, South Kona, containing an area of 61/100 acre. Lying as it does between the Hawaiian Church and the Post Office on the makai side of the Main Government Road about midway between the Kona branches of the First Bank of Hilo and the People's Bank,

with a frontage of 100 feet on the road and a depth of approximately 760 feet, it offers as favorable a place as could be desired for the purpose in mind.

The Bishop Museum having completed its scientific investigations of the Puuhonua or City of Refuge at Honaunau Beach, South Kona, has given up its lease of the site, and the latter, together with adjacent land on which there are remains of archaeological interest, has since been turned over to the County of Hawaii at a nominal rental under a lease expiring in 1967 - the County undertaking to preserve all of the historical relics and to maintain the premises as a public park. Because of the large place in Hawaiian history with which this particular locality is identified in connection with the early life of Kamehameha I, pains were taken during the survey made last year by the Trustees to note on the map of the Keei coast line between Kealakekua Bay and the Keei 2 - Honaunau boundary as many of the local names as Kamaainas could furnish.

The Trustees have prepared and file herewith an inventory of the property held by them on the 30th day of June 1921, and are publishing a copy of same in the "Honolulu Advertiser".

MAPS AND SURVEYS

The policy of having made new and complete surveys of the Estate lands has been continued - the moneys expended in this way during the past year amounting to $3,145.96, exclusive of the time of regular employees engaged in the work. Of this sum $1,987.71 represents the cost of extra labor and materials used on completed maps added to the office collection of maps. The remainder ($1,158.25) represents the costs accrued on work still unfinished at the close of the year.

Completed Work comprises:

(1) Additional costs of a topographical and stadia survey of all of Kanewai-Kahala and of all those portions of Waialae-nui and Waialae-iki South of the Koko Head Road including a report on the water resources ..... $ 53.51

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(2) Additional costs of the survey~~ing~~ of agricultural areas on the ridge of Kalaepohaku, Oahu ..... $ 4.03

(3) General detailed survey of the Ahupuaa of Maunalua, Oahu, including a report on the water resources 467.91

(4) Survey and monumenting of the lower portion of the Ili of Kapakahi, in Waikele, Ewa, Oahu, preparatory to filing an application for settlement of boundaries, $300.00 less one half to be recovered from Ii Estate ... 150.00

(5) Additional costs of a general survey of that portion of the Ahupuaa of Lumahai, in Hanalei Kauai, which lies makai of the Forest Reservation as established by the Coast and Geodetic Survey, and including survey of the flat lands of Wailua, in Lihue, Kauai 450.53

(6) Additional costs of the resurvey of sections of Keei, South Kona, Hawaii 732.79

(7) And of Kahauloa 2, South Kona, Hawaii 128.94

Uncompleted work comprises:

(1) General detailed survey of Waiawa, Ewa, Oahu. 49.15

(2) Continuation of surveys on the Island of Hawaii, including a resurvey of the land of Keokea, in South Kona, and surveys of Keauhou and other lands in Kau 1,109.10

The outstanding features of the completed Kona Survey are:

(1) The resurvey of that portion of Keei which lies makai of the two sections (A and B) laid out in 1915, including the relocation and marking of lots as occupied under survey made in 1897 and the location and marking of all Kuleanas;

(2) The substitution of pipe in concrete for stone ahus as corner marks in the mauka sections;

(3) The resurvey of that portion of Kahauloa 2 which lies makai of the upper Main Government Road, including the location and marking of all Kuleanas, the classification of lands and the marking of the Kahauloa 1 - Kahauloa 2 boundaries; and

(4) The marking of the Keokea-Kiilae boundary from the sea to the Government Road.

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The Keei survey showed that because of the absence of corner marks some 46 tenants of Kula and taro lots were occupying areas which did not accord with their leases. In order to correct these conditions all old leases affected are being called in and replaced with new 15-year leases as from January 1, 1921, giving corrected descriptions.

During a survey made by the Estate's surveyors in 1917, it was found that the Territory had erroneously included in one of its Kaupakuea Homestead grants a lot of 84/100 acre out of the Estate's adjoining land of Kulaikahonu, in South Hilo, Hawaii. The Territory has this year rectified the error by a quit claim issued in favor of the Estate under date July 14, 1920.

The water measuring station on the Lumahai Stream, in Hanalei, Kauai, restored as reported last year by the Department of Hydrography of the Territorial Board of Commissioners of Agriculture and Forestry in May, 1920 at a cost to the Estate of $453.68 had this year to be re-located because of the shifting of the riffle on which the station had been rebuilt and which rendered the instrument useless for accurate readings. The change, which involved the moving of the station some eighty feet upstream, was effected in April, 1921, at a cost of $176.58.

FORESTRY AND FOREST RESERVATIONS

The Trustees have this year made their third contribution to the fund raised from among the various owners concerned to enable the Experiment Station of the Hawaiian Sugar Planters' Association to undertake and continue the work (begun in 1918) of rehabilitating the Halawa-Niulii Forest Reserve area in Kohala, Hawaii. The Station's second report to subscribers shows that all fences along the mauka boundary of the Reserve are now in good condition, that nursery work is well advanced and that tree planting operations are actively under way.

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Since the expiration, on December 1, 1926 of an old lease of the Ahupuaa of Lumahai, in Hanalei, Kauai, the Trustees have reserved the forest area of Lumahai adopting as the makai boundary the line established by the Coast and Geodetic Survey. The new lease of the makai portion of the Ahupuaa requires the lessee to remove all livestock from the forest area, to keep said area free of livestock and to erect a good and substantial stock proof fence between the forest and the area demised. Having complied thus with the legal requirements, the Estate has this year claimed, and received, exemption from property tax for this new reserve under the provisions of Section 1247, Revised Laws of Hawaii.

LAW

Petition filed by the Trustees for registration of title in the Ili Aina o Honohononui, South Hilo, Hawaii, was granted by the Land Court on July 6, 1920, when Owner's Certificate of Title 1519 was issued in their favor. The area concerned was 467.7 acres comprising all of Apana 16 of L. C. A. 7713, R. P. 4475 to Victoria Kamamalu, save one acre on the road conveyed for a nominal consideration to Waiolina Kanekoa Hoa et al, by deed dated July 19, 1920, in the way of a compromise settlement of an adverse claim advanced by them to a portion of the land.

Petition filed by the Trustees for settlement of the boundaries of the lower portion of the Ili of Kapakahi, in Waikele, Ewa, Oahu (Mahele award 39 to D. Kauliokamoa) was, on June 16, 1921, dismissed by the Boundary Commissioner, the Territory having interposed a claim of title in Kapakahi Stream, alleging it to be navigable water, which had the effect of ousting the Boundary Commissioner of jurisdiction and of preventing a hearing of the case on its merits in his Court.

The Department of Internal Revenue, having ruled that the Bishop Estate Trust is a common law trust and as such is

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taxable, has this year filed demand for taxes alleged to be due for the year 1917, which has been paid by the Trustees under protest and claim for refund.

In the suit in ejectment, Bishop Estate vs. M. M. McComb et al involving title in 16.94 acres comprising the Western portion of Kanewai-Kahala heretofore claimed and occupied by the Military Authorities as part of the Fort Ruger Reservation, a judgment in the Circuit Court has been rendered in favor of the Trustees and has been accepted by the Government, whose fences are now being moved back to the proper boundaries.

An action to condemn the Heeia Naval Radio Site at Heeia, Oahu, has been brought by the Federal Government in a suit, United States vs. Heeia Agricultural Company et al. The Trustees, as parties to the suit, filed answer on November 1, 1920.

The Trustees have also filed a demurrer in a suit in ejectment brought against them by the Territory and City and County of Honolulu involving title in certain alleged road areas at Waialae, Oahu.

Appeals against assessments of taxes as fixed by the Assessors for the year 1920 were filed by the Trustees in the case of the lands of Waialae and Kahala, on Oahu, and the land of Honaunau, South Kona, on Hawaii. The Oahu cases were decided in favor of the Trustees on September 8, 1920. In the Hawaii case, however, the Court fixed the value at a little less than the amount fixed by the Assessor but the decision was accepted without appeal.

KAMEHAMEHA SCHOOLS

Development: Plans for the proposed new building programme at Kamehameha are still under discussion but various causes have prevented the commencement of active operations during the past year. President Webster returned on January 30th after an absence of nearly four months spent on the mainland where he visited some

thirty schools similar in character to Kamehameha and gained many helpful ideas on the development problems confronting the Trustees, Further plans are expected from Bertram G. Goodhue, the New York architect and landscape designer, with whom Mr. Webster conferred, which will be considered by the Trustees in connection with the block plans secured from local architects.

Buildings: In the interim, only such frame buildings as are imperatively needed are being constructed. The year's outlay under this head was $7,536.09 distributed as follows:

Teachers' Cottages: A four-room frame building erected on the Ewa side of Kalihi Road for the accomodation of the Herdsman, completed December 1920	$5,800.62
Sleeping Porch: A covered platform with canvas sides erected between Dormitories A & B and designed for the accomodation of boys suffering from incipient tuberculosis, completed December 1920	721.45
Development Plans, Photographs and prints in connection with future building operations ...	1,014.02

Equipment: Additional equipment furnished during the year cost $4,728.72, segregated as follows:

Water System: Balance costs of installing a Fairbanks-Morse 50 H.P. Semi-Diesel Engine for driving pumps - not completed at the close of last year ..... Note: The total cost of this engine, installed, was $6,621.85. In the eight months of its operation the average monthly pumping cost has been reduced from $261.91 to $71.93 - a saving sufficient to pay for the plant in three years	$1,777.86
Electrical Shop: Additional apparatus selected on the mainland by the Shop Instructor and needed to promote the development of the course in Electricity	200.00
Office Equipment: Additional metal filing cases for the office of the Principal of the Manual..	200.00
Steel desks, desk chair and filing cabinets in the President's office for the use of the Assistant to the President	659.00
Tanks: For the underground storage of gasoline and kerosene placed near the shop building with the view of decreasing fire risks, preventing waste and ensuring the keeping of accurate records	333.61

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Gas Range: Installed as an auxiliary at the Preparatory for emergency use, including laying of pipe from Kalihi Road ..... $ 168.50

Washing Machine and Ironer: Installed in the Laundry, and auxiliary gas stove installed in the Kitchen, of the Girls' School, including extension of gas conductors to the Dispensary on the second floor 582.20

Domestic Science Laboratory: Installed in the basement of the Main Building of the Girls' School equipped for class instruction, with individual cooking facilities a/c 463.70
Note: This inovation is in line with recommendations made by the Federal School Survey Commission. Installation not complete at close of year.

Furniture: For the new cottage just completed as above 343.85

Grounds: The expenditure under this head, amounting to $692.26, represents the cost of reconstructing the fence on the King Street front, and repairing that on the Waipilopilo Road front, of the Girls' School grounds ($541.26) and the laying of concrete walks to Cottages K and L - the latter being the new cottage above mentioned ($151.00).

Summer Shop Course: The third session held since the inaguration of the Summer School Shop Course opened on June 28, 1920 and closed on the 30th of July following. Certificates were issued to 29 boys completing the course of five weeks.

The fourth session opened on Monday, June 27, 1921, with 31 students enrolled, embracing courses in Woodworking, Machine Shop Practice and Electricity. There were no applicants for the Forge Shop.

The Trustees have this year extended the course to the Girls' School, where summer classes have been opened in Sewing and Cooking. Ten girls are enrolled for the former and nine in the latter class.

A Senior Division: Is to be inaugurated at Kamahameha beginning September 1921, instruction in which will be on a co-educational basis.

Pupils: The regular term of the Schools opened on Monday, September 13, 1920, with a capacity enrollment, and a waiting list, and closed June 9, 1921.

Full scholarships were awarded during the year to 38 pupils - 18 at the Manual, 15 at the Preparatory, and 5 at the School for Girls, representing a charge of $2,235.00.

Diplomas to the number of 52 were awarded as follows:

	Pupils	
Manual Department, B/s		
Machine Shop	16	
Electrical Shop	14	30
Girls' School		
English Branches	16	
Domestic Science	3	
Dressmaking	3	22

Eight pupils in the Preparatory Department of the School for Boys qualified for promotion to the Manual.

Administration: In order to relieve the President of some of the numerous details of his office, the Trustees have created the position of "Assistant to the President" and have appointed to this important post, Mr. John E. Carpenter, of Berkeley, California, formerly head of the Department of Vocational Education at the Southern Branch of the University of California. Mr. Carpenter, sho has already arrived, will give particular attention to the educational activities of the Schools, and perform the functions contemplated by the report of the Federal School Survey Commission relative to vocational guidance.

Details as to the educational results accomplished at the Schools during the past year will be fully covered by the President's report to be filed herewith.

Respectfully submitted,

H. O. Smith
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PERSONAL PROPERTY INVESTMENTS

BERNICE P. BISHOP ESTATE

JUNE 30th, 1921

- : I N V E S T M E N T S : -

BONDS	Par Value $	Book Value $
HAWAII CONSOLIDATED RAILWAY Chcter: First Mortgage, $1,000, 5% Issue : Apl 1/16, 10/30 years Bought: Aug 30/16, $44,000 @ 87.00 Nos 337/380 (44)	44,000.00	38,280.00
HAWAIIAN ELECTRIC COMPANY Chcter: First Mortgage, $1,000, 6% Issue : Mar 31/20, 5/20 years Bought: Jun 12/20, $10,000 @ 100.75 Nos 424/433 (10)	10,000.00	10,075.00
HONOKAA SUGAR COMPANY Chcter: First Mortgage, $1,000, 6% Issue : Jun 30/08, 10/25 years Bought: Jul 25/08, $20,000 @ 100.00, $20,000.00 Jan 18/09, 2,000 @ 102.25, 2,045.00 Jan 19/09, 3,000 @ 102.25, 3,067.50 Jan 21/09, 5,000 @ 102.25, 5,112.50 Oct 19/12, 10,000 @ 102.75, 10,275.00 Nos 33/52, 60/69, 326/331, 346, 348/350 (40)	40,000.00	40,500.00
HONOLULU CITY AND COUNTY Chcter: Kalakaua Avenue Imp., $500, 5½% Issue : Jan 15/17, 1/9 years Bought: Apl 11/17, $ 8,000 @ 102.50 Nos 1/2, 5/6, 8, 11, 21/23, 25/26, 28/30, 33/34 (16)	8,000.00	8,200.00
LIBERTY LOAN, Third Issue Chcter: Gold, $1,000, 4¼% Issue : May 9/18, 10 years 128 days Bought: May 24/18, $ 5,000 @ 100.00 Exg'd : Mar 15/20, for originals Nos 533113/533117 (5)	5,000.00	5,000.00
LIBERTY LOAN, Fourth Issue Chcter: Gold, $1,000, 4¼% Issue : Oct 24/18, 14 years 356 days Bought: Dec 2/18, $20,000 @ 100.00 Feb 12/19, 20,000 @ 100.00 Exg'd : Mar 4/21, for permanent issue Nos 00004657/58, 00536235/56, 000536258/68, 00536270/74 (40)	40,000.00	40,000.00
LIBERTY LOAN, Fifth Issue Chcter: Convertible Gold, $1,000, 3½% Issue : May 20/19, 3/4 years Bought: Sep 3/19, $25,000 @ 100.00 Nos 2018541/2018565 (25)	25,000.00	25,000.00
McBRYDE SUGAR COMPANY Chcter: First Mortgage, $1,000, 5% Issue : Jul 1/12, 10/20 years Bought: Jul 1/12, $10,000 @ 100.00 Nos 1275/1284 (10)	10,000.00	10,000.00
Forward	$182,000.00	$177,055.00

	Par Value	Book Value
BONDS (Continued)	$182,000.00	$177,055.00
MUTUAL TELEPHONE COMPANY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Oct 1/15, 5/15 years		
Bought: Jul 19/16, $ 2,000 @ 106.00, $ 2,120.00		
Jul 19/16, 19,000 @ 106.25, 20,187.50		
Nos 35, 139, 160, 183/200 (21)	21,000.00	22,307.50
MUTUAL TELEPHONE COMPANY		
Chcter: First Mortgage, $500, 5%		
Issue : Oct 1/15, 5/15 years		
Bought: Jul 19/16, $1,000 @ 106.25		
Nos 625/626 (2)	1,000.00	1,062.50
OAHU RAILWAY & LAND COMPANY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Jul 1/09, 10/17½ years		
Bought: Jul 6/09, $45,000 @ 101.00, $ 45,450.00		
Jul 16/10, 1,000 @ 102.50, 1,025.00		
Apl 8/16, 8,000 @ 106.25, 8,500.00		
Nos 668/675, 1251/1295, 2033 (54)	54,000.00	54,975.00
OAHU RAILWAY & LAND COMPANY		
Chcter: First Mortgage, $500, 5%		
Issue : Jul 1/09, 10/17½ years		
Bought: Apl 8/16, $4,000 @ 106.25		
Nos 311, 315, 385, 386 (4)	2,000.00	2,125.00
OLAA SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Feb 1/10, 10/20 years		
Bought: Sep 28/12, $15,000 @ 97.50, $ 14,625.00		
Feb 15/17, 10,000 @ 100.25, 10,025.00		
Nos 820, 968, 969, 987, 989/991, 1032, 1033, 1039, 2052/2066 (25)	25,000.00	24,650.00
TERRITORY OF HAWAII		
Chcter: Public Improvement, $1,000, 4%		
Issue : Aug 1/17, 20/30 years		
Bought: Aug 3/18, $20,000 @ 98.04		
Nos 651/670 (20)	20,000.00	19,608.00
TERRITORY OF HAWAII		
Chcter: Public Improvement, $1,000, 4½%		
Issue : Sep 15/20, 20/30 years		
Bought: Sep 22/20, $50,000 @ 98.01		
Nos 46/70, 280/289, 1294/1308 (50)	50,000.00	49,005.00
YOUNG BUILDING COMPANY		
Chcter: Refunding, $1,000, 7%		
Issue : Jul 1/18, 3/10 years		
Bought: Nov 12/18, $2,000 @ 100.00		
Nos 223/224 (2)	2,000.00	2,000.00
TOTAL PAR VALUE OF BONDS	$357,000.00	
TOTAL BOOK VALUE OF BONDS	Forward	$352,788.00

- : INVESTMENTS : -

Brought Forward			$352,788.00
UNITED STATES WAR SAVINGS STAMPS			
Certificates of Indebtedness			
Series : 1918, Due Jan 1/23			
Bought : Mar 9/18, $600 @ 82.80			
Jul 17/18, 400 @ 83.60			
- Nos 05254762/7, six certificates of 120 - $5 Stamps @ 4.14	$496.80		
- Nos 13038205/8, four certificates of 80 - $5 Stamps @ 4.18	334.40	1,000.00	831.20
CERTIFICATES OF DEPOSIT			
U. S. Treasury Dept			
Certificates 5462/6 (5) $10,000, 6%			
Dated Aug 16/20, 1 year			
Amount $50,000 and Costs $25		50,025.00	
Bishop and Company, Bankers			
Certificate D/626, 5¼%			
Dated Apl 30/21, 6 months		50,000.00	
Certificate D/630			
Dated May 16/21, 6 months		100,000.00	200,025.00
NOTES			
KAHAUMALUMALU (w)			
Mortgage Note dated May 1/20, ... $470			
Additional Mortgage dated Aug 1/20, 300 $770			
Due May 1/23 @ 6%			
Secured by real and personal property at Waialae-iki, Oahu, Bal		600.00	
KAMEHAMEHA ALUMNI ASSOCIATION			
Promissory Note dated Jun 15/17, 3 yrs, 6%			
Unsecured. (This represents the cost of furnishing the Alumni Dormitory on Fort St., advanced by the Estate) Bal		500.00	
McINERNY, WILLIAM H.			
Mortgage Notes dated Nov 19/13, 6%			
Secured by real estate at Kapalama, Honolulu:			
No 3, due Nov 19/16, Bal	$16,250		
No 4, due Nov 19/17, ...	23,750	40,000.00	
SHELDON, MARY KAIA			
Mortgage Note dated Jan 31/20, 6 yrs, 6%			
Secured by real estate at Kapalama, Honolulu ...		800.00	41,900.00
STOCKS			
HAWAII CONSOLIDATED RAILWAY, LIMITED			
Chcter: Cumulative preferred, 7%			
Certif: No 43, issued Aug 12/16			
Rec'd : Aug 30/16, 2200 $20 shares @ 6.00			13,200.00
TOTAL PERSONAL PROPERTY INVESTMENTS			$608,744.20

June 30, 1921

REAL ESTATE TRANSACTIONS

BERNICE P. BISHOP ESTATE

July 1, 1920 - June 30, 1921

REAL ESTATE TRANSFERS

SALES

TO

WAIOLINA KANEKOA HO-A ET AL
43,570 square feet, Ili aina o Honohononui, South Hilo, Hawaii - part of Apana 15, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu,
Date of Deed : July 19, 1920,
Consideration: $1.00

HENRY K. MAILOLO
9,076 square feet, Keei 1, South Kona, Hawaii - part of Apana 4, L.C.A. 5368, R.P. 7733 to Akahi,
Date of Deed : August 31, 1920,
Consideration: $50.00 Oct 20 ✓

MARIA SILVEIRA RODRIGUES MATSUGORO
1.88 acre, Paalaa-kai, Waialua, Oahu - part of Apana 34, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu,
Date of Deed : October 1, 1918,
Consideration: $658.00 Sept 20 - 398.00

CAPT COOK COFFEE COMPANY, LIMITED
46/100 acre, Kahauloa 2, South Kona, Hawaii - part of Mahele Award 32, R.P. 4513 to Kanele,
Date of Deed : September 25, 1920,
Consideration: $100.00 Oct 20. ✓

UNITED STATES OF AMERICA
3.57 acres, Waialae-iki, Oahu - part of Apana 3, L.C.A. 10613, R.P. 3578 to A. Paki,
Date of Deed : October 20, 1920,
Consideration: $3,500.00 Oct 20 ✓

JOHN GASPAR
1.9 acre, Kahauloa 2, South Kona, Hawaii - part of Mahele Award 32, R.P. 4513 to Kanele,
Date of Deed : November 24, 1920,
Consideration: $500.00 Nov 20 ✓

CITY AND COUNTY OF HONOLULU
60,000 square feet, Kapalama-kai, Honolulu - part of Apana 7, L.C.A. 7714B, R.P. 7834 to M. Kekuaiwa,
Date of Deed : November 29, 1920,
Consideration: $4,140.00 Dec 20 ✓

BOARD OF HOME MISSIONS CHURCH AND EXTENSION OF THE METHODIST EPISCOPAL CHURCH
8.192 acres, Kapalama-uka, Honolulu - part of the Ili of Paeaki, Apana 3, L.C.A. 7712, R.P. 4491 to M. Kekuanaoa,
Date of Deed : November 27, 1920,
Consideration: $35,000.00 Nov 20 - 15,000 ✓ Jan 20 20,000

STEPHEN L. DESHA JR
3,353 square feet, Keei 1, South Kona, Hawaii - part of Apana 4, L.C.A. 5368, R.P. 7733 to A. Akahi,
Date of Deed : February 5, 1921,
Consideration: $25.00 Feb 21 - ✓

SALES (Continued)

TO

OAHU RAILWAY AND LAND COMPANY

23/100 acre, Waimano, Ewa, Oahu - part of Apana 47, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu,

Date of Deed : April 28, 1921,
Consideration: $115.00

Apr '21 ✓

CITY AND COUNTY OF HONOLULU

2,214 square feet, Kakaako, Honolulu, 6 remnants in the Kakaako Improvement District - parts (1) of L.C.A. 182, R.P. 1087 to Victoria Kamamalu, (2) of L.C.A. 63, R.P. 4490 to Namauu no M. Kekuanaoa, (3) of L.C.A. 214, R.P. 5627 to Manuiki, (4) of the Crown Land of Auwaiolimu and of Part 2, Apana 6, L.C.A. 7712, R.P. 4483 to Victoria Kamamalu, (5) of L.C.A. 196, R.P. 3609 to Akahi, and (6) of Part 1, Apana 6, L.C.A. 7712, R.P. 4483 to Victoria Kamamalu,

Date of Deed : May 23, 1921,
Consideration: $2,068.40

Jun 21 ✓

TERRITORY OF HAWAII

7.83 acres, Waikiki, Honolulu, 3 lots in the "Waikiki Reclamation District" - parts of the Ili of Hohe and Keokea, Apana 32 and 33, L.C.A. 10806 to Kamehameha III and of the Ili of Kanukuaula, Apana 2, L.C.A. 35 F. L. R. P. 4889 to Mahuka,

Date of Deed : June 13, 1921,
Consideration: $5,659.20

Jun 21 ✓

TERRITORY OF HAWAII

43.26 acres, Waikiki, Honolulu, for permanent Fair Ground purposes - parts of the Ili of Pahupahupuaa, Apana 2, Grant 2605 to Jacob Emanuels, of the Ili of Hohe and Keokea, Apanas 32 and 33, L.C.A. 10806 to Kamehameha III and of the Ili of Kanukuaula, Apana 2, L.C.A. 35 F. L. R.P. 4889 to Mahuka,

Date of Deed : June 14, 1921,
Consideration: $40,000.00

Jun 21 ✓

EXCHANGES

From

TERRITORY OF HAWAII

Acquired title in 912.5 acres in Mohokea 1 and 2, Kau, Hawaii, described in Land Patent (Grant) 7589 to Bishop Estate,

In Exchange for 12,025 acres in Keauhou, Kau, Hawaii - part of Apana 11, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu,

Date of Deed : June 4, 1920,
Recorded in : Liber 577, pp 1 et seq.

TERRITORY OF HAWAII

Acquired title in 75/100 acre school lot, and 10' right-of-way thereto, at Wailupe, Oahu - part of Apana 1, L.C.A. 6175, R.P. 4498 to Kamaha no Malaea

In Exchange for 75/100 acre in Waialae-iki, Oahu - part of Apana 3, L.C.A. 10613, R.P. 3578 to A. Paki,

Date of Deed : October 20, 1920,
Recorded in : Liber 570, pp 186 et seq.

EXCHANGES (Continued)

From

TERRITORY OF HAWAII

Acquired title in 2,646.22 acres in Kau, Hawaii, described in Land Patent (Grant) 7704 to Bishop Estate and comprising parts of Moaula-Kopu-Makaka Mauka Tract, Kaalaala-Makakupu Government Tract, Makaka, Kapapala, Palima, Moaula and Kaalaala,
In Exchange for 170 acres (with improvements) in Keauhou, Kau, Hawaii - part of Apana 11, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu,
Date of Deed: February 7, 1921,
Recorded in : Liber 582, pp 321 et seq.

MARY E. WHITE, Wife of Robert E. White

Acquired title in 3,551 square feet in Kawananakoa, Nuuanu, Honolulu - part of L.C.A. 3454, R.P. 1954 to Keawe,
In Exchange for 2,523 square feet in said Kawananakoa - parts of Apanas 1 and 2, L.C.A. 26 F.L., R.P. 2666 to Kalalawalu,
Date of Deed: March 11, 1921,
Recorded in : Liber 589, pp 209 et seq.

DAVID K. BAKER

Acquired title in 21/100 acre in Keei 1, South Kona, Hawaii - part of Apana 4, L.C.A. 5368, R.P. 7733 to Akahi,
In Exchange for 21/100 acre in said Keei 1, same title,
Date of Deed: December 7, 1920,
Recorded in : Liber 585, pp 304 et seq.

TERRITORY OF HAWAII

Acquired title in 46,376.6 square feet comprising part of the "Waialua School Lot" at Paalaa-kai, Waialua, Oahu (Apana 34, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu) and part of the "Konawaena School Lot" at Keekee 1, South Kona, Hawaii (Grant 2963 to Kapule) and $400.00 cash,
In Exchange for 62,397 square feet in said Paalaa-kai, part of said Apana 34, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu,
Date of Deed: April 15, 1921,
Recorded in : Liber 590, pp 282 et seq.

TERRITORY OF HAWAII

Acquired title in 29/100 acre remnant in Waikiki, Honolulu - part of the Ili of Mookahi, Land Patent (Grant) 7847 to Bishop Estate issued June 15, 1921,
In Exchange for 29/100 acre in said Waikiki - part of the Ili of Hohe and Keokea, Apanas 32 and 33, L.C.A. 10806 to Kamehameha III,
Date of Deed: June 13, 1921,
Recorded in : Liber 605, pp 14 et seq.

AGREEMENTS

With

TERRITORY OF HAWAII

By which the Territory quitclaims to the Bishop Estate a lot of 84/100 acre in Kulaikahonu, South Hilo, Hawaii, being part of Apana 1, L.C.A. 10474, R.P. 4490 to N. Namauu, erroneously conveyed by the Territory to Anakalea Kaainoni as part of Lot 4, Kaupakuea Homesteads by Land Patent (Grant) 6524,

Date of Deed : July 14, 1920,
Recorded in : Liber 553, pp 271 et seq.
Consideration: $1.00

YOUNG MEN'S CHRISTIAN ASSOCIATION

By which the Bishop Estate quit-claims all interest in 15,291 square feet of land situate on the Ewa side of Fort Street between Kukui and Vineyard Streets, Honolulu - part of Part 3a, Apana 6, L.C.A. 7712, R.P. 4484 to M. Kekuanaoa for Victoria Kamamalu of the land of Kaakaukukui and of Part 1, Apana 13, L.C.A. 10806 to Kamehameha III of the land of Peleula,

Date of Deed : May 27, 1921,
Consideration: $1.00
Note: This was the case of an overlap in which the lot concerned had not been inventoried nor claimed as Bishop Estate property, and the quit-claim was issued by request merely to perfect the paper title of the present owners.

MISCELLANEOUS ASSETS

BERNICE P. BISHOP ESTATE

JUNE 30th, 1921.

MISCELLANEOUS ASSETS

FRONTAGE TAXES				
BALANCES OUTSTANDING, June 30, 1921				
KING STREET EXT. IMP. DIST. #2				
Dated Dec 4/16, 9 years, 6%				
Loo Goon, ...	Lease 959a	$ 87.79		
Japanese School	Lease 985a	277.20	364.99	
KALAKAUA AVE. IMP. DIST. #4				
Dated Dec 5/16, 9 years, 6%				
Territorial Hotel Co, ..	Lease 522c	1,718.64		
Territorial Hotel Co, ..	Lease 1190	43.07	1,761.71	
BEACH WALK IMP. DIST. #2				
Dated Sep 11/16, 9 years, 6%				
Territorial Hotel Co, ..	Lease 522c	359.85	359.85	
BERETANIA STREET IMP. DIST. #5				
Dated Apl 18/17, 9 years, 6%				
Pang Lum Mow,.....	Lease 917	135.13		
Oahu Rice Mill Co, ...	Lease 1297	135.13		
K. Matsumoto Estate, ...	Lease 1373	243.21		
C. Q. Yee Hop, Tr,.....	Lease 1374	332.38	845.85	
		chg Shoi- 145.13		
RICHARDS STREET IMP. DIST. #7				
Dated Sep 18/19, 5 years, 6%				
Schuman Carriage Co, ...	Lease 1655	900.00	900.00	4,232.40
RENT NOTES				
Loo Goon				
Dated June 7/20, 6 months, 7%				
Leases 927 and 2100			2,075.30	2,075.30
SALES AGREEMENTS				
July Paka				
Dated Mar 27/20, 2 years, 6%				
Land in Kamoolepo, Manoa, Oahu, 29/100 acre				
Balance due			225.00	225.00
				487
				$ 6,532.70

INVENTORY OF ITS PROPERTY

BERNICE P. BISHOP ESTATE

JUNE 30th 1921.

BERNICE P. BISHOP ESTATE

INVENTORY of its PROPERTY

as at JUNE 30, 1921

		A C R E S		
LANDS and FISHERIES				368,671.48
OAHU ISLAND OF			64,432.78	
KONA DISTRICT		13,853.48		
Apua, Honolulu	2.78			
Business Section, Honolulu	5.11			
Kakaako	69.54			
Kalaepohaku & Pahoa	401.00			
Kalihi	450.00			
Kamanuwai & Kaumakapili	6.38			
Kapaakea & Kanewai	186.59			
Kapalama	1,013.47			
Kauluwela	12.02			
Manoa	533.67			
Maunalua	7,300.00			
Nuuanu	13.88			
Pauoa	233.44			
Pawaa	12.29			
Waialae-nui & Waialae-iki ..	3,572.00			
Waikiki	41.31			
Sea Fisheries				
Kaakaukukui				
Kanewai Kahala				
Kapalama				
Maunalua				
Waialae-nui				
Waialae-iki				
EWA DISTRICT		18,708.90		
Halawa & Kunana	3,480.40			
Honouliuli	.70			
Kalauao	1,583.70			
Manana-nui	16.40			
Manana-iki	163.40			
Waiau	2,929.40			
Waiawa	10,483.00			
Waikele	14.30			
Waimano	37.60			
Sea Fisheries				
Halawa & Kunana				
Kaakauwaihau				
Kaluaoopu				
Kaonohi				
Waiawa				
WAIALUA DISTRICT		22,420.00		
Kawailoa & Paalaa-kai	22,420.00			
Sea Fisheries				
Kawailoa & Paalaa-kai				
KOOLAULOA DISTRICT		5,508.00		
Kaluanui	1,368.00			
Punaluu	4,140.00			
Sea Fisheries				
Kaluanui & Punaluu				

BERNICE P. BISHOP ESTATE

INVENTORY of its PROPERTY

as at JUNE 30, 1921

(Continued)

		ACRES	
OAHU ISLAND OF (Continued)			
KOOLAUPOKO DISTRICT		3,942.40	
Heeia	2,962.00		
Kaelepulu	972.80		
Kailua	2.90		
Kaneohe	4.70		
Sea Fisheries, Heeia			
HAWAII ISLAND OF			278,016.90
NORTH HILO DISTRICT		2,198.00	
Umauma	2,198.00		
Sea Fisheries			
Umauma			
SOUTH HILO DISTRICT		5,291.40	
Alae	922.00		
Honohononui	467.70		
Kikala & Kalalau	2,180.70		
Kulaikahono	214.70		
Pahoehoe	1,470.60		
Piopio	34.40		
Waiakea	1.30		
Sea Fisheries			
Alae			
Honohononui			
Kikala & Kalalau			
Kulaikahono			
Pahoehoe			
Piopio			
HAMAKUA DISTRICT		2,166.00	
Kaiwiki & Manowaialee	2,076.00		
Kekelani	90.00		
Sea Fisheries			
Kaiwiki & Manowaialee			
KOHALA DISTRICT		7,421.30	
Honokane	5,400.00		
Puanui	540.40		
Punepa 1	440.80		
Upolu 1 & 2	629.60		
Ulupalua	19.50		
Waiapuka	391.00		
Sea Fisheries			
Honokane			
Puanui			
Punepa 1			
Upolu 1 & 2			
Waiapuka			

BERNICE P. BISHOP ESTATE

INVENTORY of its PROPERTY

as at JUNE 30, 1921

(Continued)

		A C R E S
HAWAII ISLAND OF (Continued)		
NORTH KONA DISTRICT		142,927.30
Kahaluu	5,353.00	
Kaupulehu	23,514.00	
Kailua	.80	
Keauhou 1	4,988.00	
Keauhou 2	107,565.00	
Makalawena	650.00	
Puaa 1	856.50	
Sea Fisheries		
Kahaluu		
Kaupulehu		
Keauhou 1		
Keauhou 2		
Makalawena		
Puaa 1		
SOUTH KONA DISTRICT		43,340.40
Honaunau	7,063.00	
Kahauloa 1	3.70	
Kahauloa 2	5,123.50	
Kalama 5	.80	
Kapua	15,477.00	
Kealia 1	7,300.00	
Keei 1	1,099.30	
Keei 2	4,922.50	
Keekee 1	.60	
Keokea	2,350.00	
Sea Fisheries		
Honaunau		
Kahauloa 2		
Kapua		
Kealia 1		
Keei 1		
Keei 2		
Keokea		
KAU DISTRICT		67,297.50
Hionamoa	1,950.00	
Kamoa, Kiolakoa, etc	266.80	
Kawela	2,979.00	
Keauhou	38,545.00	
Moaula, Kopu, etc	2,646.20	
Mohokea 1 & 2	912.50	
Paauau	2,944.00	
Pakini-nui	9,377.00	
Pakini-iki	2,357.00	
Punaluu	5,320.00	
Sea Fisheries		
Hionamoa		
Kawela		
Keauhou		
Paauau		
Pakini-nui		
Pakini-iki		
Punaluu		

BERNICE P. BISHOP ESTATE

INVENTORY of its PROPERTY

as at JUNE 30, 1921

(Continued)

		A C R E S	
HAWAII ISLAND OF (Continued)			
PUNA DISTRICT		7,375.00	
Kahuwai	2,984.00		
Kauaea	1,567.00		
Kaueleau	1,821.00		
Pualaa	1,003.00		
Sea Fisheries			
Kahuwai			
Kauaea			
Kaueleau			
Pualaa			
MAUI ISLAND OF			2,462.70
LAHAINA DISTRICT		2,462.70	
Aki, Paunau, Kuia, etc	2,462.70		
Sea Fisheries			
Paunau			
MOLOKAI ISLAND OF			13,068.00
KOOLAU DISTRICT		8,464.00	
Halawa	8,464.00		
Sea Fisheries			
Halawa			
KONA DISTRICT		4,604.00	
Kamalo, Keawanui, etc	4,604.00		
Sea Fisheries			
Kamalo			
Keawanui			
KAUAI ISLAND OF			10,691.10
HANALEI DISTRICT		10,645.00	
Lumahai	9,030.00		
Waipa	1,615.00		
Sea Fisheries			
Lumahai			
Waipa			
LIHUE DISTRICT		46.10	
Wailua	46.10		

BERNICE P. BISHOP ESTATE

INVENTORY of its PROPERTY

as at JUNE 30, 1921

(Continued)

OTHER ASSETS		
Investments	$	$608,744.20
Bonds	352,788.00	
U.S. War Savings Stamps	831.20	
Certificates of Deposit	200,025.00	
Notes	41,900.00	
Stocks	13,200.00	
Accounts Receivable		35,597.45
Rents and Taxes	29,064.75	
Frontage Taxes	4,232.40	
Rent Notes	2,075.30	
Land Sales Agreements	225.00	
Buildings		58,811.20
Kaahumanu Street	24,276.20	
Delmonico Building	8,000.00	
Punchbowl Street	3,415.00	
Fort Street, K/s Club House	6,000.00	
Sing Chong Building, King Street	8,320.00	
Davies Building, Hilo	1,000.00	
Matson Building, Hilo	7,800.00	
Furniture and Equipment		14,812.24
General Office	12,739.44	
Kona Office	2,072.80	
Miscellaneous		85,047.46
Cash in Bank	24,972.42	
Map Collection	28,706.54	
Paki Building Plans	31,368.50	
Kamehameha Schools		482,248.14
Accounts Receivable	1,213.17	
Pupils A/cs Receivable	4,078.67	
Supplies in Hand	30,192.41	
Cash in Hand	3,024.55	
Buildings	316,476.48	
Equipment	53,926.51	
Farm Stock and Equipment	12,881.32	
Other Permanent Improvements	60,455.03	

E 2048. 3/28

Trust Estate of
Bernice P. Bishop

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FILED
AT 9:10 O CLOCK A M
Aug 4 1924
Sibyl Davis
CLERK

B E R N I C E P. B I S H O P E S T A T E

THIRTY-SIXTH ANNUAL REPORT OF THE TRUSTEES

Detailed Statement of

RECEIPTS and EXPENDITURES

for Twelve Months ending

J U N E 30th, 1 9 2 1

495

SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th 1921

HAWAIIAN GAZETTE CO. NO. 98183

KAMEHAMEHA SCHOOLS				
July 1920	p. 6	$ 1,439.58	$	
August "	" 12	3,431.95		
September "	" 20	9,304.00		
October "	" 25	3,807.13		
November "	" 30	6,320.68		
December "	" 38	4,591.36		
January 1921	" 44	4,111.64		
February "	" 50	5,408.36		
March "	" 55	6,570.09		
April "	" 61	3,322.84		
May "	" 67	3,559.35		
June "	" 76	7,611.78		59,478.76
SUSPENSE				
Trustees' Comm, Bal 12m to date	" 86	12,655.85		12,655.85
INTEREST				
July 1920	" 6	2,323.03		
August "	" 12	1,445.11		
September "	" 20	851.32		
October "	" 25	3,730.25		
November "	" 30	3,747.06		
December "	" 38	2,048.30		
January 1921	" 44	2,021.83		
February "	" 50	2,754.10		
March "	" 55	1,638.38		
April "	" 61	2,826.30		
May "	" 67	4,249.10		
June "	" 76	2,883.69		30,518.47
FIREWOOD SALES				
May, 1921, Ewa	" 67	15.00		15.00
FEES				
July 1920	" 6	10.00		
August "	" 12	10.00		
September "	" 20	10.00		
October "	" 25	12.50		
November "	" 30	17.50		
December "	" 38	25.00		
January 1921	" 44	22.50		
February "	" 50	40.00		
March "	" 55	45.00		
April "	" 61	35.00		
May "	" 67	20.00		
June "	" 76	42.50		290.00
LAND AGENCY				
November 1920	" 30	3.50		
February 1921	" 50	1.35		4.85
SURVEYING				
September 1920	" 20	184.78		
October "	" 25	16.90		
November "	" 30	20.30		
December "	" 38	30.56		
February 1921	" 50	10.15		262.69
				496
Forward				$103,225.62

Tuitions

Unexpended appropriations of Trustees

Assignments of leases for 250 for [illegible] charged by Trustees

SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th *19* 21

HAWAIIAN GAZETTE CO., NO. 98183

	Brought Forward		$		$103,225.62
INSURANCE					
September 1920	p. 20		40.80		
January 1921	" 44		54.63		
March "	" 56		57.75		
April "	" 61		51.00		
May "	" 67		46.25		250.43
LAW					
August 1920	" 12		3.00		
September "	" 20		22.25		
October "	" 25		13.50		
December "	" 38		3.00		
February 1921	" 50		9.00		
March "	" 55		21.00		
April "	" 61		32.00		
June "	" 76		8.50		112.25
RENTS					
November 1920	" 30		49.09		49.09
PROPERTY TAXES					
June 1921	" 76		9.45		9.45
TAX APPEALS					
September 1920	" 20		274.00		
November "	" 30		15.00		289.00
EXPENSE					
July 1920	" 6		91.46		
August "	" 12		41.03		
September "	" 20		38.20		
October "	" 25		1.50		
January 1921	" 44		21.00		
March "	" 55		45.00		
April "	" 62		2.50		
May "	" 67		30.70		
June "	" 76		1.00		272.39
SALES OF LAND					
July 1920	" 6	Palka	25.00		
August "	" 12	Palka	25.00		
September "	" 20		423.00		
October "	" 25		3,675.00		
November "	" 30		525.00		
December "	" 38		19,165.00		
January 1921	" 44		20,068.00		
February "	" 51		75.00		
March "	" 56		31.00		
April "	" 62		143.50		
May "	" 68		425.00		
June "	" 77		47,758.10		92,338.60
FRONTAGE TAXES					
September 1920	" 20		371.97		
December "	" 38		352.33		724.30
FRONTAGE TAX NOTES					
December 1920	" 39		73.25		
April 1921	" 61		170.78		244.03
	Forward				$197,515.16

SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th 1921

HAWAIIAN GAZETTE CO., NO. 98103

		Brought Forward		$		$197,515.16
BILLS RECEIVABLE						
September	1920		p. 21	22,500.00		
November	"		" 30	2,530.00		
February	1921		" 51	35.00		
March	"		" 56	2,740.00		
April	"		" 62	65.00		27,870.00
INVESTMENTS						
July	1920		" 6	1,000.00		
August	"		" 12	7,000.00		
November	"		" 31	100,000.00		
December	"		" 39	5,000.00		
May	1921		" 68	100,000.00		213,000.00
SUNDRY TENANTS						
July	1920		" 6	69,823.10		
August	"		" 12	30,410.87		
September	"		" 21	23,486.93		
October	"		" 26	19,258.06		
November	"		" 31	60,594.41		
December	"		" 39	20,257.80		
January	1921		" 45	48,398.37		
February	"		" 51	19,297.05		
March	"		" 56	15,397.14		
April	"		" 62	26,587.36		
May	"		" 68	62,869.70		
June	"		" 77	27,478.15		423,858.94
AUTO EXPENSE						
October	1920		" 25	75.00		
November	"		" 30	20.00		
December	"		" 39	10.00		
January	1921		" 44	10.00		
March	"		" 55	20.00		
May	"		" 67	15.00		
June	"		" 76	10.00		160.00
CAPITAL						
July	1920		" 6	30.00		
August	"		" 12	420.00		450.00
FURNITURE & EQUIPMENT						
October	1920		" 25	40.00		
January	1921		" 44	132.75		172.75
K/S EQUIPMENT						
December	1920		" 39	325.00		325.00
SALARIES						
January	1921		" 44	35.00		
February	"		" 50	35.00		
March	"		" 55	35.00		
April	"		" 62	35.00		
May	"		" 67	35.00		
June	"		" 77	35.00		210.00
		Forward				$863,561.85

SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th *19* 21

HAWAIIAN GAZETTE CO., NO. 66183

	Brought Forward		$	$863,561.85
BUILDING A/C				
April 1921		p. 62	225.00	225.00
MISCELLANEOUS INCOME				
June 1921	Coral Workings	" 77	50.00	50.00
				863,836.85
Cash on hand, June 30, 1920				33,856.75
Total Receipts, carried to p. 122				897,693.60
Expenditures, from p. 87				872,721.18
CASH ON HAND, June 30, 1921				$ 24,972.42

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JULY, 1920

Date			
	KAMEHAMEHA SCHOOLS		
16	Registrar H. E. King, A/c Jul Collections,..	$ 1,439.58	$ 1,439.58
	INTEREST		
1	McBryde Sugar Co Bonds, ... $10,000, 6m 5 %	250.00	
	Oahu Railway " .... 56,000, 6m 5 %	1,400.00	
	Oahu Sugar Co " .... 8,000, 6m 6 %	240.00	
	Young Building " .... 2,000, 6m 7 %	70.00	
6	Maunalua Fishing Co, def rent 500,35d 6 %	2.91	
15	Kalakaua Ave Imp Bonds, ... 13,000, 6m 5½%	357.50	
29	July Paka, Sales Agreement, dated Mar 27/20, for $525 (bal) to July 31, 1920,.... 1m 6 %	2.62	2,323.03
	FEES (for lease assignments)		
6	Lindo to J. P. Lindo, 1857, Kakaako	2.50	
17	Blackman " Bank of Hawaii 1490, Waialae	2.50	
30	Harada " F.A.S.& Tr Co, 1850, Kakaako	2.50	
31	Mut Investmt " F.A.S.& Tr Co, 1856, Kakaako	2.50	10.00
	EXPENSE		
15	G. M. Collins, refund of unexpended balance of moneys advanced June 19/20, Hawaii trip,	62.51	
23	D. P. R. Isenberg Estate, share of costs, auction sale of lease, Waialae, Oahu,.....	28.95	91.46
	SALES OF LAND		
29	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27/20,.....	25.00	25.00
	INVESTMENTS		
1	Oahu Sugar Bond, retired, 1 @ par value,....	1,000.00	1,000.00
	CAPITAL		
1	Oahu Sugar Bond, retired, 1 @ 103 - $ 1,030		
	Oahu Sugar " purchased, 1 @ 100 - 1,000	30.00	30.00
	SUNDRY TENANTS		
1/31	As per details, pp 7/11		
	Rents,.....	67,685.30	
	Taxes,.....	2,137.80	69,823.10
			$74,742.17

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
1	53c	Tong Wo Wai Co	6 mo to Jan 1/21	$ 75.00	$		
	952a	Goo Lee Yung	12 " " Jul 1/21	20.00			
	975a	Wing Tai Wai Co ...	6 " " Jan 1/21	43.75			
	1105	Kauai Electric Co .	12 " " Jul 1/21	25.00			
	1106	Kauai Electric Co .	12 " " Jul 1/21	25.00			
	1268	I. Takano, Trustee.	1 " " Aug 1/20	20.00			
	1308	Sun Lee In Co	6 " " Jan 1/21	300.00			
	1484	Lum Man Bin	6 " " Jan 1/21	60.00	40.65	'20	Bal
	1526a	Kotaro Toge	6 " " Jan 1/21	25.00	11.45	'20	
	1527	Helen M. Keanu	6 " " Jan 1/21	20.00			
	1582	M. Perreira	6 " " Jan 1/21	40.00			
	1583	Joseph Damata	6 " " Jan 1/21	20.00	11.45	'20	
	1590	Sing Chong & Co ...	6 " " Jan 1/21	1,200.00			
	1662	Joao Villela			5.85	'20	A/c
	1696	Sing Chong & Co ...	6 " " Jan 1/21	400.00			
	1754	C. Tanouye	6 " " Jan 1/21	12.50	5.85	'20	"
	1761	Lau Lin, Trustee ..			28.65	'20	"
	1841	M. Tanimura	6 " " Jan 1/21	12.50	11.70	'20	
	1855	Hana Mitsutani	6 " " Dec 1/20	20.00	6.65	'20	
	2399	Tsuru Morimoto	6 " " Dec 1/20	34.50	15.80	'20	
	2406	Kyoyei Shokwai	6 " " Jan 1/21	350.00			
	2438	E. P. Fogarty	6 " " Jan 1/21	681.25			
	2474	Hawn Fruit Prod Co.			24.05	'20	"
	2487	Nalei Keliiolaloa .	6 " " Jan 1/21	7.00	11.00	'20	
	2488	L. K. Keliiolaloa .	6 " " Jan 1/21	10.00	14.30	'20	
	2499	C. Tanouye			1.85	'20	"
	2504	O. L. Sorenson			12.45	'20	"
	2521	Tsuni Nosaka .. Bal	6 " " Jan 1/21	35.00			
	----	Hawn Electric Co ..	1 " " Aug 1/20	5.00			
	----	Trent Trust Co	1 " " Aug 1/20	50.00			
2	14a	Hilo Sugar Co	6 " " Jan 1/21	600.00			
	412a	Hawn Agl Co	6 " " Jan 1/21	500.00			
	478b	Kealoha ..... A/c	6 " " Jan 1/21	35.00			
	589b	S. Ah Hoy Co	6 " " Jan 1/21	200.00			
	1471	John Emmeluth	6 " " Jan 1/21	25.00			
	1495	Bow Wo Sang	6 " " Jan 1/21	50.00			
	1703	Mariah K. Low	6 " " Jan 1/21	40.00			
	1794	American Factors ..	6 " " Jan 1/21	250.00			
	1815	Wakanoski Hamamura.	6 " " Jan 1/21	12.50	7.55	'20	
	1871	Mariah K. Low			13.05	'20	
	1911	Waialua Agl Co	6 " " Jan 1/21	1,832.50			
	2000	Hon C. & D. Co	3 " " Oct 1/20	625.00			
	2012	Honomu Sugar Co ...	6 " " Jan 1/21	980.00			
	2020	Onomea Sugar Co ...	6 " " Jan 1/21	2,789.25			
	2083	J. Okimoto	6 " " Dec 1/20	27.00	49.45	'20	
	2107	Hikosuke Harada ...	6 " " Jan 1/21	15.00	4.00	'20	
	2150	Hikosuke Harada ...			.80	'20	
	2158	Sadayoshi Hamai ...	6 " " Jan 1/21	18.75	11.70	'20	
	2217	Kwock Hin	6 " " Jan 1/21	120.00			
	2371	Frank K. Archer ...	6 " " Jan 1/21	12.50			
	2428	Hon C. & D. Co	6 " " Jan 1/21	250.00			
	----	May K. Brown	6 " " Dec 1/20	50.00	121.95	'20	"
	1972	Ellen R. Clark	6 " " Oct 1/20	75.00			
	2382	R. Sakomoto	6 " " Jan 1/21	15.75	7.55	'20	
3	789	M. E. Ganzel	6 " " Jan 1/21	100.00			
	926	Hon Plantation	6 " " Jan 1/21	181.00			
	1425	Kaneohe Rice Mill .	6 " " Jan 1/21	1,800.00			
	1425a	Kaneohe Rice Mill .	6 " " Jan 1/21	73.75			
	1512	Iheiji Murayama ...	6 " " Jan 1/21	10.00	5.50	'20	
	1568a	Amoy Amasin	6 " " Jan 1/21	20.00			
	1701	Rafina F. Souza, Tr	6 " " Jan 1/21	32.50			
			Forward	$14,232.00	$ 423.25		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$14,232.00	$ 423.25	
3	1769	J.L.Wailiula,Tr Bal	6 mo to Jan 1/21	41.30		
	1798	David A. Alama	6 " " Jan 1/21	57.00	35.95	'20
	2160	K. Keanu ..... A/c	6 " " Jan 1/21	33.80	7.80	'20 A/c
	2249	H. Tsunoda	6 " " Jan 1/21	1,850.00		
	2250	J. Kalawaia	6 " " Jan 1/21	22.50	15.25	'20
	2251	H. & E. Cannon	6 " " Jan 1/21	52.50		
	2407	Samuel Kaliko	6 " " Jan 1/21	17.50	5.50	'20 "
	2408	George Freeland ...	6 " " Jan 1/21	120.00		
	2420	James Armstrong ...	6 " " Jan 1/21	200.00		
	----	Frank Keoho	1 " " Aug 1/20	3.00		
6	689	W. E. Rowell Estate	6 " " Jan 1/21	175.00		
	960a	Maunalua Fish'g Bal	6 " " Aug 1/20	500.00		
	1364	G. B. Kaainoa			8.15	'20
	1379	Wo Sing Wai Co	6 " " Jan 1/21	750.00		
	1477	Oahu Sugar Co	6 " " Jan 1/21	840.50		
	1559	Alfred Kaili .. A/c	6 " " Jul 1/20	5.00		
	1581	Frank Souza	6 " " Jan 1/21	25.00		
	1720	Fukumatsu Sakata ..	6 " " Jan 1/21	5.00		
	1838	Mau Sing Wai Co ...	6 " " Jan 1/21	212.50		
	2078	S. Maemoto	6 " " Dec 1/20	6.00	10.55	'20
	2105	Toramatsu Toga	6 " " Jan 1/21	15.00	4.35	'20
	2122	M. Yamamoto	6 " " Jan 1/21	12.50	5.75	'20
	2151	Peter N. Neilson ..	6 " " Jan 1/21	30.00		
	2236	Ishi Takeuchi . A/c	6 " " Jan 1/21	14.50	5.50	'20 "
	2256	Yet Hing	6 " " Jan 1/21	50.00		
	2368	John D. Paris Est .	6 " " Jan 1/21	100.00		
	2425	Ichiyo Koge	6 " " Jan 1/21	15.75	5.85	'20 "
	2477	Ichiyo Koge			2.90	'20 3m
	2522	Henry Cannon	6 " " Jan 1/21	42.50		
7	714	Hon Iron Works	6 " " Jan 1/21	1,800.00		
	1232	Kukaiau Ranch Co ..	6 " " Jan 1/21	75.00		
	1266	Pearl City Fruit Co	12 " " Jul 1/21	200.00		
	1581	Frank Souza			11.45	'20
	1827	Chas F. Hart Estate	6 " " Jan 1/21	500.00		
	2084	Gosaku Kaiura	6 " " Dec 1/20	12.50	22.20	'20
	2091	T. Nii	6 " " Jan 1/21	49.50		
	2106	H. Yamamoto	6 " " Jan 1/21	12.50	7.55	'20
	2129	Hon Iron Works	6 " " Jan 1/21	625.00		
	2242	G. Serai	6 " " Jan 1/21	27.50	15.80	'20
	2464	R. M. Duncan et al.	6 " " Jan 1/21	42.50		
8	768b	Wong You	6 " " Dec 1/20	17.50	7.65	'20
	1052	H.C.Pack Hoo et al.	1 " " Aug 1/20	33.35	- 33.33 - Pg 4/6	
	1223a	Hee Chut Sing	6 " " Jan 1/21	30.00	41.70	'20
	1481a	Jos Roman Amorin ..	1 " " Aug 1/20	30.00		
	1597	A. G. Reis	6 " " Jan 1/21	90.00	19.10	'20 A/c
	1666a	Wong You			5.75	'20
	1670	Solomon Hanohano ..	6 " " Jan 1/21	67.50		
	1826	T. Masuda	6 " " Jan 1/21	15.00	5.50	'20 "
	----	S. H. Dowsett	6 " " Jan 1/21	21.00		
9	1549	Hisakichi Araki ...	6 " " Dec 1/20	35.00		
	1840	Turukichi Yoneda ..	6 " " Jan 1/21	15.00	11.70	'20
	2161	J. G. Dassel	1 " " Aug 1/21	33.50		
	2411	Takato Kagawa	6 " " Jan 1/21	15.75	11.70	'20
	2449a	Lee Newton	6 " " Jan 1/21	260.00	40.65	'20 "
10	783a	Keoki Kipola	6 " " Jan 1/21	33.50	33.45	'20
	1209a	Lui Ko	6 " " Jan 1/21	12.50	11.45	'20
	1360	K. Matsumoto Estate	3 " " Oct 1/20	63.00		
	1381	K. Matsumoto Estate	6 " " Jan 1/21	112.50		
	1466	K. Matsumoto Estate	6 " " Jan 1/21	280.00		
	1799	Chizu Mitamura	6 " " Jan 1/21	17.50		
		Forward		$23,955.95	$ 776.45	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$23,955.95	$ 776.45	
10	---	Newton Auto Exg ...	1 mo to Aug 1/20	150.00		
12	712a	Wm C. Achi	6 " " Jan 1/21	250.00		
	954a	Lung Do Wai Co	6 " " Jan 1/21	56.00		
	1385	Olaa Sugar Co	6 " " Jan 1/21	875.00	237.75	'20 A/c
	1674	Riojilo Ida	6 " " Jan 1/21	22.50	8.95	'20
	1823	Lung Do Wai Co	6 " " Jan 1/21	200.00		
	2100	Loo Goon	6 " " Jan 1/21	342.50		
	2112	Taichi Tamura	6 " " Jan 1/21	20.00	15.00	'20
	2409	K. Inouye	6 " " Dec 1/20	12.50	11.45	'20 "
	2474	Hawn Fruit Prod Co.	6 " " Jan 1/21	110.00		
13	1072a	Kohala Ditch Co ...	6 " " Jul 1/20	1,426.50		
	1510	Bundo Matsuoshima .	6 " " Jan 1/21	15.00	10.30	'20
	1586	Rokunojo Arimoto ..	6 " " Feb 1/21	12.50	5.85	'20 "
	1833	Dowsett & Deering .	6 " " Jan 1/21	262.50		
	2405	K. Hirano ..... A/c	6 " " Jan 1/21	100.00	54.95	'20
	2497	Kanegoro Akashi ...	6 " " Jan 1/21	20.00	5.90	'20 "
14	1514	Seisuke Tomita	6 " " Jan 1/21	16.00	10.65	'20
	1499	Jas H. Love Estate.	1 " " Aug 1/20	100.00		
	1222	Pac Development A/c	12 " " Jul 1/20	150.00		
	1515	Sadahei Tokogawa ..	6 " " Jan 1/21	21.00	14.65	'20
	2245	Tamehe Nakamura ...	6 " " Jan 1/21	12.50	7.55	'20
	2423	T. Sakaitani	6 " " Jan 1/21	22.00		
	2496	Sadahiko Fujimoto .			4.60	'20
15	704	Hon Plantation A/c	12 " " Sep 1/20	11,027.60		
	1561	M. R. De Caires ...	6 " " Jan 1/21	20.00		
	1860	Ralph E. Woolley ..			13.05	'20 "
	62	Liliuokalani Trust.	6 " " Jul 1/20	50.00		
	2108	Koakichi Morishige.	6 " " Jan 1/21	12.50	19.90	'20
	2410	Thy Fo Farm	6 " " Dec 1/20	42.50	39.50	'20 "
16	801	Union Feed Co	6 " " Jan 1/21	1,150.00		
	802	Union Feed Co	6 " " Jan 1/21	450.00		
	909	Hoy On Society	3 " " Oct 1/20	75.00		
	1180	Theo T. Meyer			63.30	'20
	1219	Koolau Agl Co A/c	12 " " Jan 1/21	2,000.00		
	1556	Wm A. Kane .... Bal	6 " " Jul 1/20	10.00		
	2133a	M. M. Ferreira			12.95	'20 "
	2421	Wm Reuter	6 " " Jan 1/21	25.00	8.95	'20 "
	2478	Masakazu Fukuhara .			3.45	'20 "
17	1490	L. G. Blackman	6 " " Dec 1/20	125.00	28.65	'20 "
	1548	Annie K. Warren ...	6 " " Jan 1/21	20.00		
	1958	L. G. Blackman	6 " " Sep 1/20	62.50		
	2000	Hon C. & D. Co A/c	12 " " Jul 1/20	5,576.24		
19	462	Oahu R. & L. Co ...	6 " " Jan 1/21	750.00		
	1516	Kame Nakano	6 " " Jan 1/21	17.00	11.55	'20
	2166a	Louis Caesar			.20	'20
20	782	Catton, Neill & Co.	6 " " Jan 1/21	1,225.00		
	1506a	Matson Navigation .	6 " " Nov 1/20	800.00		
	1742	Lau Sam Hoon	6 " " Jan 1/21	12.50	4.60	'20
	1771	Yee Chang Shee			8.15	'20
	1773	Yee Chang Shee			16.25	'20
	2097	Catton, Neill & Co.	6 " " Jan 1/21	625.00		
	2372	Catton, Neill & Co.	6 " " Jan 1/21	1,400.00		
	2503	Geo H. Angus			22.80	'20 A/c
	1552	John Akaloka, Jr ..	6 " " Jan 1/21	12.50		
	----	I. Fugikawa	6 " " Jan 1/21	12.50	5.75	'20
21	340c	R. W. Holt	6 " " Jan 1/21	10.00		
	933a	Ninomiya	6 " " Jan 1/21	25.00		
	1246	Hirokane Kumitaro .	6 " " Jan 1/21	37.50		
	1410	Mary Ann Plemer ...	12 " " Jul 1/21	25.00		
	1438	Oscar P. Cox	6 " " Jan 1/21	15.00	3.45	'20 "
		Forward		$53,765.79	$1426.55	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$53,765.79	$1426.55	
21	1447	Jonathan Aiau	6 mo to Dec 1/20	10.00	2.30	'20
	1492	Oscar P. Cox	6 " " Jan 1/21	30.00	6.90	'20 A/c
	2213a	S. Tanaka			22.90	'20 "
	2369	I. Kambara	6 " " Jan 1/21	15.00		
	1532	Ikaia Kaaihue	6 " " Jan 1/21	20.00	11.45	'20
	1599	Ikaia Kaaihue . A/c	6 " " Jan 1/21	12.80	5.75	'20 "
	1781	Hen Shee	12 " " Jul 1/21	6.00	1.35	'20
	1296	Ng Fat	6 " " Jan 1/21	100.00		
	1449	Go Shee	6 " " Jan 1/21	175.00		
	1578	Wing Hing Co et al.	6 " " Jan 1/21	260.00		
	1816	Tora Okubo	3 " " Oct 1/20	90.00		
	2160	K. Keanu ..... Bal	6 " " Jan 1/21	3.20	7.75	'20 Bal
	2481	Hon Poi Factory ...	6 " " Jan 1/21	1,000.00		
	----	K. Keanu			9.85	'20
22	763a	John A. Maguire Est	6 " " Dec 1/20	517.00		
	946	Hala Canning Co ...			5.65	'20 A/c
	1163a	Capt Cook Coffee Co	6 " " Jan 1/21	500.00	178.05	'20 "
	1370	C. Brewer Estate ..	6 " " Jan 1/21	1,500.00		
	1522	Keola Ilianu .. A/c	6 " " Jan 1/21	16.25	5.75	'20 "
	1524	Hoopii M. Wire A/c	6 " " Jan 1/21	11.85	8.15	'20 "
	1529	John Namaielua	6 " " Jan 1/21	20.00		
	1600	G. B. Kaneapua	6 " " Jan 1/21	20.00	11.45	'20
	1604	Kaai Kinikapu A/c	6 " " Jan 1/21	1.85	8.15	'20 "
	1602	I. Yanagihara	6 " " Jan 1/21	25.00	8.00	'20
	1658	T. Sakaitani			11.65	'20
	1689	S. Amimoto	6 " " Jan 1/21	25.00	8.80	'20
	1692	Capt Cook Coffee Co	12 " " Jun 1/21	5.00	.60	'20 "
	2089	Z. Hirose	6 " " Jan 1/21	43.00		
	2247	Naoki Tanouye	6 " " Jan 1/21	12.50	7.55	'20
	2423	T. Sakaitani			11.70	'20
	2495	Utaro Imoto			9.85	'20 "
23	505a	K. Kannami	6 " " Jan 1/21	37.50		
	1565	K. Nomura	6 " " Jan 1/21	11.00	9.60	'20
	1660	McCandless &Dowsett	6 " " Jan 1/21	125.00		
	1685	Chun Chock	3 " " Oct 1/20	75.00	41.20	'20
	1719	Tanabe Co	6 " " Jan 1/21	55.00	29.55	'20
	1990	McCandless &Dowsett	6 " " Jan 1/21	250.00		
	2082	S. Hirahara	6 " " Dec 1/20	10.50	9.75	'20 "
	2241	McCandless &Dowsett	6 " " Jan 1/21	250.00		
	2484	Sun Kwong Sing & Co	6 " " Jan 1/21	80.00		
	2485	Go Yee Wo et al ...	6 " " Jan 1/21	207.00		
24	387b	A. J. Campbell	6 " " Jan 1/21	125.00		
	387c	A. J. Campbell	6 " " Jan 1/21	75.00		
	917	Pang Lum Mow	1 " " Aug 1/20	66.65		
	1051	Pang Lum Mow	1 " " Aug 1/20	16.65		
	1234	A. J. Campbell	6 " " Jan 1/21	3.00		
	1303	A. J. Campbell	6 " " Jan 1/21	37.50		
	1319	Maui Trading Co ...			4.20	'20 2m
	1731	Kapika Kupihea Est.	6 " " Jul 1/21	6.00	2.00	'20
	2523	Maui Trading Co ...	6 " " Sep 1/20	75.00	21.10	'20 10m
26	776	Y. Yoshikawa	1 " " Aug 1/20	75.00		
	1566	M. Kataoka	6 " " Jan 1/21	22.00	19.25	'20
	1745	Benny & Co	1 " " Aug 1/20	60.00		
	1783	T. Yamashita	6 " " Jan 1/21	130.00		
	2008	Francisco Volpe ...	6 " " Jan 1/21	52.50	12.05	'20 A/c
	2102	Leong Chee	6 " " Jan 1/21	22.00	8.95	'20
	2137	Y. Fukushima	6 " " Jan 1/21	50.00	20.70	'20
27	916	Pang Chew Estate ..	1 " " Aug 1/20	150.00		
	1467	Waiahole Water A/c	6 " " Jul 1/20	5,491.96		
	1486	Hawn Dredging Co ..	6 " " Jan 1/21	667.50		
		Forward		$66,412.00	$1948.50	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$66,412.00	$1948.50		
27	1540	T. Miyamasu	6 mo to Jan 1/21	56.00			
	1628	K. Inouye	6 " " Feb 1/21	12.50	11.70	'20	
	1703	Mariah K. Low			22.65	'20	
28	1818	G. Fugishima	6 " " Jan 1/21	11.00	9.60	'20	
29	1564	J. Tamamoto	6 " " Jan 1/21	11.00	9.60	'20	
	1635	Iokewe Kahimai A/c	6 " " Jan 1/21	5.20	4.80	'20	A/c
	1672	Sue Ng	6 " " Jan 1/21	37.50	14.45	'20	
	1858	R. Koshiyama	6 " " Jan 1/21	15.00	5.50	'20	Bal
	2103	K. Takamori	6 " " Jan 1/21	15.60	7.55	'20	"
	2143	Shoichi Yasui	6 " " Nov 1/20	15.50	7.55	'20	"
	2165	K. Tamura	6 " " Jan 1/21	80.00	36.65	'20	
	2236	Ishi Takeuchi . Bal	6 " " Jan 1/21	4.25	5.50	'20	"
	2248	Matajiro Sato	6 " " Jan 1/21	12.50	7.55	'20	
	2498	Julia Walanika			1.70	'20	
	----	John Camacho	6 " " Jan 1/21	7.50			
30	1634	C. W. Macfarlane ..			3.00	'20	A/c
	1949b	Wm Williamson	6 " " Jan 1/21	285.00			
	1995	Kaokiko Naimu	6 " " Jan 1/21	12.50	5.75	'20	Bal
	2123a	Reynold B. McGrew .	6 " " Jan 1/21	40.50	12.85	'20	"
	----	A. Schnerr & Co ...	1 " " Sep 1/20	30.00			
31	2528	Hawn Pine Packers .	6 " " Jan 1/21	556.25			
	----	R. Kikigawa	6 " " Feb 1/21	20.00			
	478a	Kealoha ..... Bal	6 " " Jan 1/21	15.00			
	1356a	Ching Quon Yuen ...			22.90	'20	
	2032	J. D. Souza	6 " " Dec 1/20	30.50			
				$67,685.30	$2137.80		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1920

Date			
	KAMEHAMEHA SCHOOLS		
2	Registrar H. E. King, Bal Jul Collections,..	$ 1,795.37	$
16	" A/c Aug " ,..	1,636.58	3,431.95
	INTEREST		
2	Olaa Sugar Bonds,..... $25,000, 6m 6 %	750.00	
	Terr Pub Imp " ..... 20,000, 6m 4 %	400.00	
	Bishop & Co, Deposits over and above $5,000, July, 2%,.....	90.22	
14	Oahu Sugar Bonds, $7,000, 1m 13d, 6%,.....	50.17	
26	July Paka, Sales Agreement, dated Mar 27/20, for $500 (bal), to Aug 31/20, 1m 6%,.....	2.50	
31	Bishop & Co, August Deposits, 2%,.....	152.22	1,445.11
	FEES (for lease assignments)		
9	Sue Ng to Sue Seong, 1672, Kakaako,.....	2.50	
16	Miles " F. Ramirez, 2502, Kunana, Ewa,...	2.50	
23	Harada " J. Iwasaki, 1850, Kakaako,.....	2.50	
23	Harada " K. Nakamura, 1856, Kakaako,.....	2.50	10.00
	LAW		
23	H. S. P. A., refund of costs of L2526, Manoa advanced Aug 28/20,.....	3.00	3.00
	EXPENSE		
7	Hawn Elec Co, refund of 5% disc on July A/c,	1.03	
28	M. C. Amana, refund of unexpended balance of moneys advanced Aug 14/20, Molokai trip,...	40.00	41.03
	SALES OF LAND		
26	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement, dated Mar 27/20,.....	25.00	25.00
	INVESTMENTS		
14	Oahu Sugar Bonds, retired, 7 @ par,.....	7,000.00	7,000.00
	CAPITAL		
14	Premium on above @ 106,.....	420.00	420.00
	SUNDRY TENANTS		
1/31	As per details, pp 13/19		
	Rents,.....	27,701.77	
	Taxes,.....	2,709.10	30,410.87
			$42,786.96

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
2	960a	Maunalua Fish'g A/c	2 mo to Oct 1/20	$ 500.00			
	1268	I. Takano, Tr	1 " " Sep 1/20	20.00			
	1691	Sung Hop Wai Co ...	6 " " Jan 1/21	320.00			
	1790	Mika Nakashige	6 " " Jan 1/21	17.50	6.30	'20	
	1839	Ida Takizoa	6 " " Sep 1/20	125.00			
	2101	Lum Boon	6 " " Feb 1/21	112.50			
	2405	K. Hirano ..... Bal	6 " " Jan 1/21	100.00			
	2422	Zoe O. Latham	6 " " Jan 1/21	180.00			
	2443	K. Kanahele	6 " " Feb 1/21	34.50			
	2527	C. D. Pringle	6 " " Feb 1/21	720.00			
	----	Trent Trust Co	1 " " Sep 1/20	50.00			
	----	Hawn Electric Co ..	1 " " Sep 1/20	5.00			
3	----	Frank Kecho	1 " " Sep 1/20	3.00			
	1521	John Hilo			11.45	'20	
	1474	H. S. P. A.	6 " " Feb 1/21	625.00			
	1375a	Kam Investment Co .	12 " " Jul 1/21	5.00			
	1511	Masaye	6 " " Jan 1/21	23.00	16.25	'20	
	1522	Keola Ilianu ...Bal	6 " " Jan 1/21	3.75	5.70	'20	Bal
	1599	Ikaia Kaaihue Bal	6 " " Jan 1/21	7.20	5.70	'20	"
	1052a	C.H.Pack Hoo et al.	1 " " Sep 1/20	33.35			
	1632	Y. Nomura	6 " " Feb 1/21	12.50	5.85	'20	A/c
	1604	Kaai Kinikapo A/c	6 " " Jan 1/21	10.00			
	1793	Oyamada Kamege	6 " " Jan 1/21	14.50	9.95	'20	
	1795	M. Haraguchi	6 " " Jan 1/21	11.50	7.80	'20	
	2442	Y. Nomura	6 " " Feb 1/21	18.75	4.60	'20	"
	808a	Kaaihue	6 " " Jan 1/21	12.50	5.65	'20	
	810a	M. C. De Mello	6 " " Jan 1/21	10.00	2.25	'20	"
	812	J. Kaeo	6 " " Jan 1/21	12.50	5.65	'20	
	813a	Okamatchi	6 " " Jan 1/21	10.00	4.50	'20	
	815a	Jos Manunu	6 " " Jan 1/21	25.00	11.30	'20	
	818	M. C. De Mello	6 " " Jan 1/21	25.00	5.65	'20	"
	819a	Rose K. McKeague ..	6 " " Jan 1/21	7.50	3.40	'20	
	821a	Nawe and Naea			3.60	'20	
	1002a	Y. Shiraishi	6 " " Jan 1/21	20.00	9.05	'20	
	1007a	M. C. De Mello	6 " " Jan 1/21	15.00	3.40	'20	"
	1171	T. C. White	6 " " Jan 1/21	265.00	120.00	'20	
	1194a	Kuramitsu Tsumao ..	6 " " Jan 1/21	1.50	.70	'20	
	1199	Nishina	6 " " Jan 1/21	30.00			
	1205	M. C. De Mello			11.35	'20	
	1206a	Yanagi Sentaro	6 " " Jan 1/21	18.00	8.15	'20	
	1273	Shipman & White ...	6 " " Jan 1/21	75.00	33.95	'20	
	1274a	Migita Matataro ...	6 " " Jan 1/21	6.30	2.85	'20	
	1275	Matsui Tosaburo ...	6 " " Jan 1/21	11.55	5.20	'20	
	1276a	Matsumoto Kametaro.	6 " " Jan 1/21	2.70	1.20	'20	
	1278	Shigematsu Kawano .	6 " " Jan 1/21	12.00	5.45	'20	
	1288	Saito Uhatchi	6 " " Jan 1/21	5.50	2.50	'20	
	1289a	Iwamoto Mantaro ...	6 " " Jan 1/21	3.50	1.60	'20	
	1290b	Tanaka Heitaro	6 " " Jan 1/21	2.60	1.15	'20	
	1307	Yoichi Sumi	6 " " Jan 1/21	18.60	8.35	'20	
	1310a	Chudo Aoke	6 " " Jan 1/21	4.85	2.20	'20	
	1312	S. Kawahara	6 " " Jan 1/21	9.50	4.30	'20	
	1328	S. Kawahara	6 " " Jan 1/21	15.50	7.00	'20	
	1339	Isagawa Torahei ...	6 " " Jan 1/21	7.90	3.60	'20	
	1340	Sonoda Yotaro	6 " " Jan 1/21	3.30	1.50	'20	
	1342	Tanaka Heitaro	6 " " Jan 1/21	2.50	1.15	'20	
	1365	S. Taguma	6 " " Jan 1/21	6.70	3.05	'20	
	1369	M. C. De Mello			1.15	'20	
	1424	Kuramitsu Tsumao ..	6 " " Jan 1/21	9.50	4.30	'20	
	1426	Akaka	6 " " Jan 1/21	11.00			
	1461	Asada Naodo	6 " " Jan 1/21	14.50			
	1464	M. C. De Mello	6 " " Jan 1/21	20.00	4.55	'20	"
			Forward	$ 3,647.05	$ 363.30		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$ 3,647.05	$ 363.30		
3	1501	Motaro Yamada			2.70	'20	
	1517	W. H. Greenwell ...	6 mo to Jan 1/21	2,000.50	724.50	'20	
	1557	Takesta	6 " " Jan 1/21	12.00	5.45	'20	
	1605	Matsumoto Keiziro .	6 " " Jan 1/21	22.50	10.20	'20	
	1610	Tetsu Sonoda	6 " " Jan 1/21	11.50	5.20	'20	
	1612	Oshiro Tokogin	6 " " Jan 1/21	12.50	5.65	'20	
	1614	M. Hirazumi	6 " " Jan 1/21	9.00	4.05	'20	
	1615	Ataro Tanaka	6 " " Jan 1/21	9.00	4.05	'20	
	1617	M. Morimoto	6 " " Jan 1/21	15.00	6.80	'20	
	1618	Oshiro Tokogin	6 " " Jan 1/21	12.00	5.45	'20	
	1619	Gutaro Oshima	6 " " Jan 1/21	15.00	6.80	'20	
	1620	Sokichi Uemura	6 " " Jan 1/21	15.00	6.80	'20	
	1621	Onodera Toyohichi .	6 " " Jan 1/21	12.50	5.65	'20	
	1623	Tsunazo Nakatsu ...	6 " " Jan 1/21	27.50	12.45	'20	
	1624	Mone Tateyama	6 " " Jan 1/21	15.00	6.80	'20	
	1625	Fujimatsu Yokichi .	6 " " Jan 1/21	18.00	8.15	'20	
	1626	Keiziro Matsumoto .	6 " " Jan 1/21	--	6.80	'20	
	1645	Tsuruji Sakamoto ..	6 " " Jan 1/21	20.75	9.40	'20	
	1646	Mashita Kumataro ..	6 " " Jan 1/21	11.25	5.10	'20	
	1651	Kekoa Panui	6 " " Jan 1/21	15.00			
	1787	Oshiro Tokogin	6 " " Jan 1/21	14.00	6.35	'20	
	1802	Riyu Matsumoto	6 " " Jan 1/21	10.00	4.50	'20	
	1991	Hui Aina o Kealia .	6 " " Jan 1/21	300.00			
	2023	M. C. De Mello			3.95	'20	
	2131	Kame Uehara	6 " " Jan 1/21	7.50	3.40	'20	
	2171	Lui Panui	12 " " Jul 1/20	12.00	2.70	'20	
	2172	Nihi Mailolo	6 " " Jan 1/21	11.00			
	2175	Samuel Kaai	6 " " Jan 1/21	16.00			
	2176	Stanley Helani	6 " " Jan 1/21	15.00			
	2177	Annie P. Haili	6 " " Jan 1/21	7.50	3.40	'20	
	2178	Henry Mailolo	6 " " Jan 1/21	6.50			
	2179	Jacob Hua	6 " " Jan 1/21	6.50			
	2181	Kealoha Pelio	6 " " Jan 1/21	25.00			
	2182	Makeno Kaili	6 " " Jan 1/21	22.00	9.95	'20	
	2183	John W. Kumukoa ...	6 " " Jan 1/21	25.00			
	2184	K. Kumulau	6 " " Jan 1/21	5.50	2.50	'20	
	2189	T. Kuramitsu	6 " " Jan 1/21	6.00	2.70	'20	
	2190	Lono Kaheana	6 " " Jan 1/21	5.00	2.25	'20	
	2193	K. Tomiyoshi	6 " " Jan 1/21	8.50	3.85	'20	
	2194	T. Uedono	6 " " Jan 1/21	8.50	3.85	'20	
	2194	T. Uedono	6 " " Jul 1/20	8.50			
	2196	Y. Awa	6 " " Jan 1/21	19.00			
	2197	H. Tanabe	6 " " Jan 1/21	24.00	10.85	'20	
	2198	Kaea J. Kahele	6 " " Jan 1/21	9.50	4.30	'20	
	2199	John Awa	6 " " Jan 1/21	9.00			
	2200	T. Fujimatsu	6 " " Jan 1/21	2.50	1.15	'20	A/c
	2201	Kukua Kalua	6 " " Jan 1/21	13.00	5.90	'20	
	2203	K. Tateyama	6 " " Jan 1/21	20.00	9.05	'20	
	2204	Yeihatchi Ueda	6 " " Jan 1/21	6.25	2.85	'20	
	2210	R. A. McWayne	6 " " Dec 1/20	412.50	90.55	'20	
	2226	Annie Waihinano ...	6 " " Jan 1/21	10.00			
	2227	Kamai Haili			3.60	'20	
	2229	Mary K. Hea	6 " " Jan 1/21	11.50			
	2231	Jos Keliipaakana ..	6 " " Jan 1/21	12.00			
	2232	Sokichi Uemura	6 " " Jan 1/21	5.00	2.25	'20	
	2233	Ciriaco Pedro	6 " " Jan 1/21	12.50			
	2258	Jutaro Miyanishi ..	6 " " Jan 1/21	7.00	3.15	'20	
	2260	Charles Pawai	6 " " Jan 1/21	5.00	3.55	'20	
	2261	Senkichi Tanaka ...	6 " " Jan 1/21	9.00	6.40	'20	
	2262	D. Matsuda	6 " " Jan 1/21	11.50	8.20	'20	
			Forward	$ 7,020.30	$1406.50		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$ 7,020.30	$1406.50		
3	2263	Seizo Hirata	6 mo to Jan 1/21	11.50	8.20		
	2264	D. Matsuda	6 " " Jan 1/21	9.00	6.40	'20	
	2265	Denzo Tanaka	6 " " Jan 1/21	9.00	6.40	'20	
	2266	Y. Ueda	6 " " Jan 1/21	10.00	7.10	'20	
	2267	Chong Akau	12 " " Jul 1/21	3.00	1.05	'20	
	2268	Shigemi Kashima ...	6 " " Jan 1/21	9.50	6.75	'20	
	2269	Shinpei Nishikino .	6 " " Jan 1/21	5.50	3.90	'20	
	2270	Denzo Tanaka	6 " " Jan 1/21	7.50	5.15	'20	A/c
	2271	Yojiro Shiraishi ..	6 " " Jan 1/21	15.00	10.70	'20	
	2272	Shinpei Nishikino .	6 " " Jan 1/21	10.50	7.50	'20	
	2273	Tsunazo Nakatsu ...	6 " " Jan 1/21	9.00	6.40	'20	
	2274	Yoshiji Kirihara ..	6 " " Jan 1/21	19.50	13.85	'20	
	2275	Hoohuli Paahao	6 " " Jan 1/21	11.00	7.85	'20	
	2276	Ichiba Kanekichi ..	6 " " Jan 1/21	2.50	1.80	'20	
	2277	Hoohuli Paahao	6 " " Jan 1/21	9.00	1.60	'20	
	2277	Hoohuli Paahao A/c	6 " " Jul 1/21	4.80			
	2278	Sentaro Hirata	6 " " Jan 1/21	17.50	12.45	'20	
	2279	Kyutaro Kobayashi .	6 " " Jan 1/21	12.00	8.55	'20	
	2280	Jenpei Higashi	6 " " Jan 1/21	13.50	9.60	'20	
	2281	Tokuhei Nakayama ..	6 " " Jan 1/21	6.50	4.60	'20	
	2282	Katsumori Fukushima	6 " " Jan 1/21	9.50	6.75	'20	
	2283	S. Kawano	6 " " Jan 1/21	12.00	8.55	'20	
	2284	Sadaki Kawano	6 " " Jan 1/21	11.50	8.20	'20	
	2285	S. Yanamura	6 " " Jan 1/21	8.50	6.05	'20	
	2286	Seisaku Kaku	6 " " Jan 1/21	5.00	3.55	'20	
	2287	Y. Ichimura	6 " " Jan 1/21	10.00	7.10	'20	
	2288	Tsunematsu Izu	6 " " Jan 1/21	5.00	3.55	'20	
	2290	Shige Nishiguchi ..	6 " " Jan 1/21	9.00	6.40	'20	
	2291	Seisaku Kaku	6 " " Jan 1/21	8.00	5.70	'20	
	2292	Kuriki Rikihei	6 " " Jan 1/21	10.50	7.45	'20	
	2293	Lee Chu Dai	6 " " Jan 1/21	13.00	9.25	'20	
	2294	Sakaki Kawano	6 " " Jan 1/21	12.50	8.90	'20	
	2295	Mineichi Kawasaki .	6 " " Jan 1/21	21.50	15.30	'20	
	2296	Kenjiro Yoshiki ...	6 " " Jan 1/21	9.00	6.40	'20	
	2297	Hideichi Kawasaki .	6 " " Jan 1/21	11.00	7.85	'20	
	2299	Chong Yong Am	6 " " Jan 1/21	7.00	5.00	'20	
	2300	Hanjiro Yamamoto ..	6 " " Jan 1/21	10.00	7.20	'20	
	2301	Song Kun Oh	6 " " Jan 1/21	7.00	5.00	'20	
	2302	Hideichi Kawasaki .	6 " " Jan 1/21	7.00	5.00	'20	
	2303	Tokichi Ege	6 " " Jan 1/21	16.50	11.75	'20	
	2304	Rokumatsu Hamada ..	6 " " Jan 1/21	8.50	6.05	'20	
	2305	Sukeichi Nagayama .	6 " " Jan 1/21	11.50	7.50	'20	A/c
	2306	Hoohuli Paahao	6 " " Jan 1/21	6.00	4.30	'20	
	2307	Ichinosuke Kawai ..	6 " " Jan 1/21	16.50	11.75	'20	
	2308	Shinpei Nishikino .	6 " " Jan 1/21	3.50	2.50	'20	
	2309	Tokuhei Nakayama ..	6 " " Jan 1/21	11.00	6.85	'20	"
	2310	T. Kamigaki	6 " " Jan 1/21	7.00	5.00	'20	
	2311	K. Watanabe	6 " " Jan 1/21	5.50	3.90	'20	
	2312	Nadao Kai et al ...	6 " " Jan 1/21	10.50	7.45	'20	
	2313	T. Kamigaki	6 " " Jan 1/21	10.50	7.45	'20	
	2314	T. Kamigaki	6 " " Jan 1/21	10.00	7.10	'20	
	2315	H. Shimamura	6 " " Jan 1/21	11.00	7.85	'20	
	2317	Kim Pong Wo	6 " " Jan 1/21	5.50	3.90	'20	
	2318	Lee Chu Dai	6 " " Jan 1/21	6.00	4.25	'20	
	2319	Kenjiro Yoshiki ...	6 " " Jan 1/21	1.50	1.05	'20	
	2320	Hanjiro Yamamoto ..	6 " " Jan 1/21	2.00	1.40	'20	
	2322	Chong Yong Am	6 " " Jan 1/21	5.00	3.55	'20	
	2323	Chong Yong Am	6 " " Jan 1/21	5.00	3.55	'20	
	2324	Cho Wan Sik	6 " " Jan 1/21	5.50	3.90	'20	
	2325	Wo Eik Chew	6 " " Jan 1/21	5.50	3.90	'20	
		Forward		$ 7,567.10	$1784.50		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$ 7,567.10	$1784.50		
3	2326	T. Kamigaki	6 mo to Jan 1/21	5.00	3.55	'20	
	2327	Kuraji Ishikawa ...	6 " " Jan 1/21	7.50	5.35	'20	
	2328	Kuraji Ishikawa ...	6 " " Jan 1/21	7.50	5.35	'20	
	2329	Hitoshi Murazane ..	6 " " Jan 1/21	6.50	4.60	'20	
	2330	Hatsutaro Shishido .	6 " " Jan 1/21	6.50	4.60	'20	
	2332	Hitoshi Murazane ..	6 " " Jan 1/21	6.00	4.30	'20	
	2334	T. Kamigaki	6 " " Jan 1/21	5.00	3.55	'20	
	2337	Tasaku Kubo	6 " " Jan 1/21	17.00	12.20	'20	
	2338	Tasaku Kubo	6 " " Jan 1/21	10.50	7.45	'20	
	2339	Kim Chang Hum	6 " " Jan 1/21	6.50	4.60	'20	
	2343	Kailani Wright	12 " " Jul 1/21	2.00	.70	'20	
	2344	Chong Akau	12 " " Jul 1/21	24.00	8.55	'20	
	2345	Takematsu Izu	6 " " Jan 1/21	20.00	14.25	'20	
	2346	T. Matsumoto	6 " " Jan 1/21	21.25	15.10	'20	
	2347	F. Sakaguchi	6 " " Jan 1/21	17.00	12.10	'20	
	2348	Y. Kirihara	6 " " Jan 1/21	20.00	14.25	'20	
	2349	Kuzuo Kaneko	12 " " Jul 1/21	5.00	1.80	'20	
	2350	T. Yoshimura	6 " " Jan 1/21	12.50	8.90	'20	
	2351	Seisaku Kaku	6 " " Jan 1/21	10.00	7.10	'20	
	2352	Yoziro Shiraishi ..	6 " " Jan 1/21	12.50	8.90	'20	
	2353	Seizo Hirata	6 " " Jan 1/21	19.25			
	2354	Rikizo Kimura	6 " " Jan 1/21	16.25	11.55	'20	
	2355	Otojiro Shiraishi .	6 " " Jan 1/21	10.00	7.10	'20	
	2356	G. Yamasawa	6 " " Jan 1/21	12.50	8.90	'20	
	2357	T. Nakayama	6 " " Jan 1/21	10.00	7.10	'20	
	2358	T. Shiraishi	6 " " Jan 1/21	20.00	14.25	'20	
	2359	Yoshiji Kirihara ..	6 " " Jan 1/21	12.50	8.90	'20	
	2360	Tsunematsu Izu	6 " " Jan 1/21	15.00	10.70	'20	
	2361	Aehachi Nishijima .	6 " " Jan 1/21	10.00	7.10	'20	
	2362	Chugoro Yamada	6 " " Jan 1/21	12.50	8.90	'20	
	2363	John Deniz	6 " " Jan 1/21	3.00	2.10	'20	
	2364	Y. Yamano	6 " " Jan 1/21	10.00	7.10	'20	
	2365	Katsuzo Noda	6 " " Jan 1/21	6.50	2.55	'20	A/c
	2366	Kazutaka Sugioka ..	6 " " Jan 1/21	4.50	3.20	'20	
	2375	Shinpei Nishikino .	6 " " Jan 1/21	12.50	8.90	'20	
	2376	Aeta Matsumoto	6 " " Jan 1/21	25.00	17.80	'20	
	2377a	Matsu Mitsunaga ...	6 " " Jan 1/21	18.00	6.40	'20	
	2377	M. Mitsunaga Estate	12 " " Jul 1/20	36.00	6.40	'20	
	2379	B. Uchiyama	6 " " Jan 1/21	16.00	11.40	'20	
	2388	Sam Kaioula, Jr ...	6 " " Jan 1/21	7.00	5.00	'20	
	2390	Kuriki Rikihei	6 " " Jan 1/21	10.50	7.45	'20	
	2391	Yahei Murakami	6 " " Jan 1/21	15.00	10.70	'20	
	2392	Koichi Homura	6 " " Jan 1/21	9.75	6.95	'20	
	2393	Tsunazo Nakatsu ...	6 " " Jan 1/21	8.00	5.70	'20	
	2394	Katsuzo Noda	6 " " Jan 1/21	15.00	10.70	'20	
	2395	Sentaro Hirata	6 " " Jan 1/21	12.50	8.90	'20	
	2396	Yaju Suda	6 " " Jan 1/21	18.00	12.80	'20	
	2413	Kizuo Kaneko	6 " " Jan 1/21	16.50	11.75	'20	
	2414	Kurado Hageo	6 " " Jan 1/21	12.00	8.55	'20	
	2419	Paik Duk Kui	6 " " Jan 1/21	14.50	10.30	'20	
	2431	Fujioka Heichiro ..	6 " " Jan 1/21	23.50	4.25	'20	
	2431	F. Heichiro ... A/c	6 " " Jul 1/21	12.45			
	2432	Hisao Nakamura	6 " " Jan 1/21	10.00	2.15	'20	
	2432	Hisao Nakamura A/c	6 " " Jul 1/21	4.95			
	2433	K. Kamanuwai .. A/c	6 " " Jan 1/21	4.20	.10	'20	
	2436	Shigeto Nakashima .	6 " " Jul 1/20	5.10	2.30	'20	
	2436	S. Nakashima .. A/c	6 " " Jan 1/21	1.00			
	2450	Zutaro Tokieda	6 " " Jan 1/21	32.00	14.50	'20	
	2450	Zutaro Tokieda A/c	6 " " Jul 1/21	11.70			
	2451	Gutaro Oshima	6 " " Jan 1/21	10.00	4.50	'20	
			Forward	$ 8,312.50	$2208.65		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$ 8,312.50	$2208.65	
3	2451	Gutaro Oshima	6 mo to Jul 1/20	11.00	-	
	2451	Gutaro Oshima			4.60	'19 Bal
	2452	Lani Kahele	6 " " Jan 1/21	4.80	.85	'20
	2452	Lani Kahele ... A/c	6 " " Jul 1/21	2.55	-	
	2453	Chong Akau	6 " " Jan 1/21	11.00	5.00	'20
	2453	Chong Akau .... A/c	6 " " Jul 1/21	2.85	-	
	2454	Joseph Kahele			1.90	'20
	2454	Joseph Kahele A/c	6 " " Jul 1/21	5.70	-	
	2467	R. Hamada	6 " " Jan 1/21	10.00	4.25	'20
	2467	R. Hamada ..... A/c	6 " " Jul 1/21	2.85	-	
	2468	Pak To Yet .... Bal	12 " " Jan 1/21	5.00	1.15	'20
	2469	Chugoro Yamada	6 " " Jan 1/21	11.00	4.90	'20
	2469	Chugoro Yamada A/c	6 " " Jul 1/21	1.90	-	
	2471	Isao Ichiba	6 " " Jan 1/21	11.00	3.25	'20
	2471	Isao Ichiba ... A/c	6 " " Jul 1/21	3.60	-	
	2505	Masaichi Doi	6 " " Jan 1/21	14.00	-	
	2506	S. Matsuguma	6 " " Jan 1/21	25.00	1.85	'20
	2510	Obed M. Kekuewa ...	6 " " Jan 1/21	24.00	3.60	'20
	2514	Hisakichi Sumomo ..	6 " " Jan 1/21	16.50	1.60	'20
	2515	Hisaichi Mashita ..	6 " " Jan 1/21	13.00	.35	'20
	----	Sokichi Uemura	6 " " Jan 1/21	3.50		
	----	William Helani	6 " " Jan 1/21	5.00		
	----	Yoichi Masuhara ...	6 " " Jan 1/21	25.00		
	----	Kuzuo Saito	6 " " Jan 1/21	3.00		
	----	T. Kuramitsu	6 " " Jan 1/21	4.00		
	----	T. Takaki	6 " " Jan 1/21	6.00		
	----	S. Sakihara	6 " " Jan 1/21	9.50		
	----	Ciriaco Pedro	6 " " Jan 1/21	20.00		
	----	Masaichi Doi .. Bal	6 " " Jul 1/20	.85	1.10	'20 A/c
4	1717	George S. Ikeda ...	6 " " Feb 1/21	14.00	-	
	2009	H. Yoshimura	6 " " Jan 1/21	37.50	17.15	'20
	2141	Hilo Sugar Co	6 " " Feb 1/21	5,755.00	-	
5	531c	Jonah Kumalae	6 " " Jan 1/21	100.00	-	
	914	J. P. Mendonca	6 " " Feb 1/21	125.00	-	
	1216	Hon Iron Works	12 " " Aug 1/21	100.00	-	
	1499	Jas H. Love Estate.	1 " " Sep 1/20	100.00	-	
	2120	Geo M. Kansaki	6 " " Jan 1/21	12.50	3.65	'20
	2125	Mary K. Christ	6 " " Feb 1/21	18.75	9.60	'20
	2161	J. G. Dassel	1 " " Sep 1/20	33.50	-	
	2439	Jonah Kumalae	6 " " Jan 1/21	25.00	-	
	----	Newton Auto Exg ...	1 " " Sep 1/20	150.00		
6	1437	K. Matsumoto Estate	6 " " Feb 1/21	87.50	-	
	1559	Alfred Kaili .. A/c	18 " " Jul 1/20	5.00	-	
	2061	Z. Takayama	6 " " Dec 1/20	30.00	21.75	'20
7	2156	Hon Rapid Transit .	12 " " Aug 1/21	100.00	-	
	2342	Mansueto Perez	6 " " Feb 1/21	22.50	-	
9	1401	Waialua Agl Co A/c	12 " " Oct 1/20	8,056.17	-	
	1481a	Jos R. Amorin Est .	1 " " Sep 1/20	30.00	-	
	1707	John Andrade	6 " " Feb 1/21	25.00	7.45	'20
	1764	Au Hoon	6 " " Nov 1/20	18.00	13.05	'20
	1767	Eli Mitchell Estate	6 " " Feb 1/21	12.50	-	
	2127	Julia Kaimi	6 " " Feb 1/21	18.75	9.60	'20
	2336	Esther Osberg A/c	6 " " Feb 1/21	10.00	-	
	2473	Tam Yee	6 " " Jan 1/21	100.00	-	
10	1361a	Kaui & Kahaleuki ..			45.45	'20
	1562	S. Kuroda	6 " " Jan 1/21	15.00	3.55	'20 "
	1579	S. Kuroda	6 " " Jan 1/21	15.00	3.80	'20 "
	1585a	Fuji Handa			22.90	'20
	1629	U. Shinagawa	6 " " Feb 1/21	12.50	11.70	'20
	2403	Yee Young et al ...	6 " " Feb 1/21	650.00	-	
		Forward		$24,244.27	$2412.70	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$24,244.27	$2412.70		
11	1269	Yee Fong	6 mo to Feb 1/21	60.00			
	1831	Jennie K. Haalilio.	6 " " Mar 1/21	12.50	5.75	'20	
	2115	Fukutaro Nakata ...	6 " " Jan 1/21	7.50	3.35	'20	A/c
	2117	Iwaichi Tamura	6 " " Jan 1/21	12.50	4.60	'20	"
12	1800	M. Nishihara	6 " " Feb 1/21	12.50			
13	2447	K. B. Barnes et al.	6 " " Feb 1/21	190.00			
	----	W. F. Dillingham ..	12 " " Sep 1/21	75.00			
14	1690	Nisaku Miyasaki ...	6 " " Feb 1/21	25.00	8.25	'20	"
	178d	Hawi Mill & Plant'n	6 " " Feb 1/21	592.50			
	2016	Sankuro Kumagai ...	6 " " Dec 1/21	17.50	15.90	'20	
16	1603	H. Kamekichi	6 " " Jan 1/21	40.00	16.05	'20	
	2162	Lum Chong	6 " " Feb 1/21	75.00	50.40	'20	
17	1556	Wm A. Kane .... A/c	6 " " Jan 1/21	10.00			
	1726	Abraham Hobbs	6 " " Jan 1/21	3.50	1.15	'20	
20	1761	Lau Lin, Trustee ..	6 " " Jan 1/21	90.00			
	2126	K. Kagiwara	6 " " Feb 1/21	20.00	16.25	'20	
21	917	Pang Lum Mow	1 " " Sep 1/20	66.65			
	1051	Pang Lum Mow	1 " " Sep 1/20	16.65			
	1568a	Amoy Amasiu			5.70	'20	Bal
	1695	P. C. Lane	6 " " Sep 1/20	30.00	6.90	'20	A/c
24	2493	S. Imoto	6 " " Jan 1/21	25.00	9.25	'20	
25	1789	Von Hamm Young Co .	6 " " Feb 1/21	900.00			
26	1630	Juntaro Fujii	6 " " Feb 1/21	12.50	11.70	'20	
	2459	Masashi Ikeda			12.60	'20	
	2492	Kiyo Kusuno	6 " " Jan 1/21	15.00	4.60	'20	
	1954	Virginia R Isenberg	6 " " Mar 1/21	45.00			
	1955	Virginia R Isenberg	6 " " Mar 1/21	60.00			
	1961	Virginia R Isenberg	6 " " Mar 1/21	92.50			
27	1807	Rogasiano Abing ...	6 " " Feb 1/21	12.50			
	1867	Amoy Amasiu	6 " " Mar 1/21	20.00			
28	776	Y. Yoshikawa	1 " " Sep 1/20	75.00			
	1635	Iokewe Kalumai	6 " " Jan 1/21	7.30	4.80	'20	Bal
	1638a	Okuno Tsuru	6 " " Feb 1/21	17.50	11.00	'20	
	1722	J. Kaalouahi	6 " " Jan 1/21	12.00	4.00		
	1723	J. W. Kalohiaulani.			2.75	'20	
	1724	Lilia Kaaimano .A/c	12 " " Jan 1/21	30.15			
	1725	Rose K. Clark	6 " " Jan 1/21	13.00	4.45	'20	
	1727	G. Kaopuiki	6 " " Jan 1/21	6.00	2.00	'20	
	1728	Peter Kema	12 " " Jul 1/21	3.00	.55	'20	
	1729	Moohila	6 " " Jan 1/21	4.00	1.35	'20	
	1730a	S. W. Kiakahi Est .	6 " " Jan 1/21	8.75	2.95	'20	
	1732	Paahao Nahoopii ...	6 " " Jan 1/21	10.50	3.60	'20	
	1734	S. P. Kaai	6 " " Jan 1/21	12.50	4.20	'20	
	1735	Matsui Usaki	6 " " Jan 1/21	18.50	6.20	'20	
	1736	Solomon Fuller	6 " " Jan 1/21	8.00	2.75	'20	
	1737	Wm Nueku	12 " " Jan 1/21	10.00	1.70	'20	
	1738	J. Kamanao	6 " " Jan 1/21	4.00	1.35	'20	
	1739	Sam Kaulili	6 " " Jan 1/21	15.50	5.30	'20	
	1740	D. Kapawai			1.25	'20	
	1741	David K. Kalaau ...	12 " " Jan 1/21	33.00	5.60	'20	
	1743	L. K. Kaalouahi ...	6 " " Jan 1/21	14.50	4.85	'20	
	1755	D. W. Kahawai	6 " " Jan 1/21	5.50	1.90	'20	
	1756	R. W. Kamakahi	6 " " Jan 1/21	15.00	5.05	'20	
	1762	J. Kanikau Estate .	6 " " Jan 1/21	5.00	1.70	'20	
	1829	Wm Nueku			.55	'20	
	1863	Okuno Tsuru	6 " " Feb 1/21	15.00	11.00	'20	
	2027	K. Koyanagi	6 " " Feb 1/21	60.00			
	2138	David K. Kalaau ...			1.05	'20	
	2167	Chin Shin et al ...			.85	'20	
	2168	Matsui Usaki			.30	'20	
			Forward	$27,187.27	$2678.20		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$27,187.27	$2678.20	
		Paahao Nahoopii ...			1.35	'20
	2218	S. W. Nueku	12 mo to May 1/21	9.00	1.60	'20
	2221	John Kawaa	12 " " May 1/21	14.00	2.30	'20
	2222	M. Maewaewa	12 " " May 1/21	10.00	1.70	'20
	2472	Haro Seki			.40	'20
	2530	D. Kapawai	12 " " Jul 1/21	6.00		
	----	Matsui Usaki			.25	'20
30	1082b	Asagi Otoichi	6 " " Mar 1/21	37.50		
	1634	C. W. Macfarlane ..	6 " " Feb 1/21	13.00		
	1695	P. C. Lane	6 " " Mar 1/21	30.00		
	1731	K. Kupihea Est Bal	6 " " Jan 1/21	1.00		
	2531	Francis Franks	6 " " Mar 1/21	35.00		
31	1694	K. Sato	6 " " Feb 1/21	20.00		
	2470	Ben Hollinger	6 " " Sep 1/20	309.00	23.30	'20 A/c
	----	Antoine Schnerr ...	1 " " Oct 1/20	30.00		
				$27,701.77	$2709.10	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

SEPTEMBER, 1920

Date							
	KAMEHAMEHA SCHOOLS						
4	Registrar H. E. King, Bal Aug Collections,..				$ 1,226.89	$	
20	" A/c Sep " ..				8,077.11	9,304.00	✓
	INTEREST						
10	Terr'l Hotel, Front Tax,	$43,182,..	12m	6 %	25.91		
11	Matsugoro, Sales Agreement	398,.	5m10d	7 %	12.40		
15	Third Liberty Bonds,.....	5,000,	6m	4¼%	106.25		✓
	Kam Alumni Assn Note,.....	700,	3m	6 %	10.50		✓
20	Schuman Carriage, Front Tax	1,200,	12m	6 %	72.00		
21	Pac Sugar Mill Note,.....	20,000,	2m21d	5⅓%	247.50		✓
28	July Paka, Sales Agreement	475,	1m	6 %	2.38		✓
30	Hawn Elec Co Bonds,.....	10,000,	6m	6 %	300.00		✓
	Bank deposits, September, 2%,.....				74.38	851.32	✓
	FEES (for lease assignments)						
1	J. Fujii to S. Sugita,	L1630,	Kapalama,		2.50		
3	H. Tanimoto " H. Nakamura,	2432,	Honaunau,		2.50		
9	T. Morimoto " Bishop & Co,	2399,	Kapalama,		2.50		
27	K. Sato " Sumiyoshi,	1694,	Kakaako,.		2.50	10.00	✓
	SURVEYING						
16	G. Podmore, refund of unexpended balance, A/c Lumahai, Kauai Survey,.....				184.78	184.78	✓
	INSURANCE (Delmonico Warehouse)						
30	Coyne Furniture Co, refund premium in excess of normal rate, $6,000 @ 68c,.....				40.80	40.80	✓
	LAW						
3	Kona Development Co, costs re L2529, N. Kona				3.00		
24	Robertson, refund costs Kahala Ejectmt Suit,				16.25		
28	Y. Nishimoto, costs re L2524, Hilo, Hawaii,.				3.00	22.25	✓
	TAX APPEALS						
29	Waialae & Kahala, Oahu, return costs re appeals, sustained,.....				274.00	274.00	✓
	EXPENSE						
14	Trent Trust Co, refund unexpired Insurance Bond, A. G. Rutherford, $10,000, cancelled Aug 1/20,.....				10.25		
	G. M. Collins, refund unexpended balance of moneys adv Sep 3/20, Hilo & Kona trips,....				27.95	38.20	✓
	SALES OF LAND						
11	Maria S. R. Matsugoro, bal purchase price, lot at Paalaa-kai, Waialua, Oahu, deed dated Oct 1/18,.....				398.00		
28	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27/20,.....				25.00	423.00	✓
	FRONTAGE TAXES						
10	Terr'l Hotel Co, a/c principal Assessment of Sep 11/16, Helumoa, Waikiki,.....				71.97		✓
20	Schuman Carriage Co, a/c principal Assessm't of Sep 18/19, Richards Street Improvement,.				300.00	371.97	✓
	Forward					$11,520.32	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

Date			
		S E P T E M B E R, 1 9 2 0	
	Brought Forward	$	$11,520.32
	BILLS RECEIVABLE		
21	Pac Sugar Mill Note, dated Dec 31/19,.....	20,000.00	
29	W. H. McInerny, a/c balance principal of his note No 3, dated Nov 19/13,.....	2,500.00	22,500.00
	SUNDRY TENANTS		
1/30	As per details, pp 22/24		
	Rents,.....	22,454.53	
	Taxes,.....	1,032.40	23,486.93
			$57,507.25

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
1	916	Pang Chew Estate ..	1 mo to Sep 1/20	$ 150.00	$	
	1268	I. Takano, Tr	1 " " Oct 1/20	20.00		
	1401	Waialua Agl Co A/c	12 " " Oct 1/20	5,814.70		
	1444	Julius Rosenstein .			18.35	'20 A/c
	1556	Wm A. Kane .... A/c	6 " " Jan 1/21	10.00		
	1828	Sing Chong & Co ...	6 " " Mar 1/21	100.00		
	1960	L. Tenny Peck	6 " " Mar 1/21	105.00		
	----	Trent Trust Co	1 " " Oct 1/20	50.00		
2	522c	Territorial Hotel .	3 " " Dec 1/20	375.00		
	691a	T. Iwanaga			45.80	'20
	700a	Hon Plantation	6 " " Mar 1/21	600.00		
	925	Hon Plantation	6 " " Mar 1/21	1,165.00		
	1224	Territorial Hotel .	3 " " Dec 1/20	50.00		
	1262	Hon Plantation	6 " " Mar 1/21	750.00		
	1397	John D. Paris Est .	6 " " Mar 1/21	50.00		
	1493	Hon Plantation Co .	6 " " Mar 1/21	245.00		
	1494	Hon Plantation Co .	6 " " Mar 1/21	290.00		
	1524	Hoopii Moses Wire .	6 " " Jan 1/21	8.15	8.10	'20 Bal
	1604	Kaai Kinikapo	6 " " Jan 1/21	8.15	8.10	'20 "
	1871	Mariah K. Low . A/c	6 " " Feb 1/21	20.00		
	1959	A. J. Campbell	6 " " Mar 1/21	90.00		
	2448	Hon Plantation	10 " " Sep 1/20	100.00		
	2459	Masashi Ikeda	6 " " Mar 1/21	25.00		
	----	Nautaro Hamada	6 " " Mar 1/21	12.50	5.75	'20
	1770	Kyoyei Shokwai	3 " " Dec 1/20	120.00		
3	1313a	Nobujiro Kawasaki .	6 " " Jan 1/21	23.00	5.20	'20 "
	1199	Nishina			13.60	'20
	1317a	Y. Yamasaki ... Bal	6 " " Apl 1/20	20.30	11.30	'20
	1329	Nishiyama	6 " " Jan 1/21	15.50	7.00	'20
	1454	Woo Fat	6 " " Jan 1/21	22.50		
	1457	Yutaro Horita	6 " " Jan 1/21	27.50	9.95	'20
	1446	Lehuakona	12 " " Jan 1/21	13.00	2.95	'20
	1487	K. Kailiuaua	6 " " Jan 1/21	7.50	3.40	'20
	1700	David K. Baker			1.80	'20
	1881	Chung S. Kwan	12 " " Sep 1/20	1.00	4.55	'20
	1882	Chung M. Lyul	12 " " Sep 1/20	1.00	3.05	'20
	2195	David K. Baker	6 " " Jan 1/21	11.50	5.20	'20
	2202	H. Kadooka	6 " " Jan 1/21	32.50	14.70	'20
	2228	H. Kadooka	6 " " Jan 1/21	6.00	2.70	'20
	2289	Shigeto Nakashima .	6 " " Jan 1/21	4.00	2.85	'20
	2321	Hang K. Ung	6 " " Jan 1/21	12.00	8.55	'20
	2316	K. Hayashi	6 " " Jan 1/21	6.50	4.60	'20
	2335	Lee Chu Dai	6 " " Jan 1/21	6.50	4.60	'20
	2427	S. K. Kauihana			2.25	'20
	2437	Seichi Keogoku	6 " " Jan 1/21	7.50	1.70	'20
	2500	John N. Kealoha ...	6 " " Jan 1/21	5.00		
	2529	Kona Development Co	12 " " Oct 1/21	300.00	6.95	'20
	1521	John Hilo .....A/c	6 " " Jan 1/21	10.00		
	1702	W. Hamamura	6 " " Mar 1/21	15.00	7.55	'20
	----	Frank Kehoe	1 " " Oct 1/21	3.00		
	----	Hawn Electric Co ..	1 " " Oct 1/21	5.00		
	----	John Kaohele	6 " " Mar 1/21	20.00		
4	336a	Jas White Estate ..	6 " " Mar 1/21	150.00		
	1052a	C.H.Pack Hoo et al.	1 " " Oct 1/20	33.35		
	1481a	Jos R. Amorin Est .	1 " " Oct 1/20	30.00		
	1664	H. Takamatsu Est ..	6 " " Apl 1/21	15.00		
	1767	Eli Mitchell Est ..			5.75	'20
	1913	J. Shiomi	6 " " Feb 1/21	12.50	11.70	'20
	2461	Heisuke Mitsukawa .			9.75	'20
	----	Newton Auto Exg ...	1 " " Oct 1/20	150.00		
	2134	Hyonosuki Doi	6 " " Mar 1/21	18.75	11.00	
			Forward	$11,143.90	$ 248.75	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$11,143.90	$ 248.75	
8	960a	Maunalua Fish'g Bal	1 mo to Oct 1/20	333.40		
	1499	Jas H. Love Estate.	1 " " Oct 1/20	100.00		
	1550	Geo W. Keawe .. A/c	6 " " Jan 1/21	15.00		
	1559	Alfred Kaili .. A/c	18 " " Jul 1/20	5.00		
	1664	H. Takamatsu Estate			11.00	'20
	1745	Benny & Co	2 " " Oct 1/20	120.00		
	1835	Manuel Pacheco			5.75	'20
	2010	Helen Ferreira	6 " " Mar 1/21	12.50	5.75	'20
	2466	Jas J. Carey	6 " " Mar 1/21	180.00		
	1470	Laie ..... A/c	6 " " Mar 1/21	4.00		
	1778	J. B. Atherton Est.	6 " " Mar 1/21	200.00		
	1914	S. Tarutani	6 " " Feb 1/21	12.50		
9	692	D. W. Anderson, Tr.	6 " " Mar 1/21	50.00		
	1277	K. Matsumoto Est ..	3 " " Dec 1/20	75.00		
	1439	H. W. Cleveland ...	6 " " Mar 1/21	25.00		
	1763	Shina Akisaki	6 " " Mar 1/21	20.00	11.45	
10	1953	D.P.R. Isenberg Est	3 " " Dec 1/20	125.00		
	1956	Annie S. Parke Est.	6 " " Mar 1/21	55.00		
	1957	Annie S. Parke Est.	6 " " Mar 1/21	55.00		
	2161	J. G. Dassel	1 " " Oct 1/20	33.50		
	2532	Harry S. Yamanaka .	6 " " Mar 1/21	20.00		
11	1765	Hansuke Yamada	6 " " Mar 1/21	14.00		
	1830	Mary K. Awailua ...	6 " " Mar 1/21	25.00	11.45	'20
	1872	Henry K. Awailua ..	6 " " Mar 1/21	12.50	5.75	'20
	2533	Toyoki Ninomiya ...	6 " " Mar 1/21	20.00		
13	691a	Tomokuni Iwanaga ..	3 " " Dec 1/20	25.00		
	1536	Wong Kim	6 " " Mar 1/21	40.00		
	1751	E. D. K. Wilmington	6 " " Jan 1/21	15.00	5.05	'20
	1839	Ida Takizoa			82.70	'20
	2523	Maui Trading Co ...	6 " " Mar 1/21	75.00		
	2534	Oshige Manshuke ...	6 " " Mar 1/21	15.00		
	2535	Kansgoro Akashi ...	6 " " Mar 1/21	60.00		
	2536	Kawakami et al	6 " " Mar 1/21	52.50		
	2460	Tsuruyo Hirata	6 " " Mar 1/21	18.75	9.75	'20
14	888	John Gaspar	6 " " Mar 1/21	137.50		
	1110	John Gaspar	6 " " Mar 1/21	145.00		
	1631	I. Kodama	6 " " Feb 1/21	25.00	23.35	'20
	2005	Tom Tai Tong	6 " " Feb 1/21	25.00		
	----	J. L. Young	6 " " Mar 1/21	50.00		
15	704	Hon Plantation A/c	12 " " Sep 1/20	288.64		
	1322a	Hon Plantation A/c	12 " " Sep 1/20	81.65		
	1804	Frank Andrade	6 " " Jan 1/21	186.50	85.40	'20
	2538	Choji Ikeda	6 " " Mar 1/21	25.00		
17	1521	John Hilo ..... Bal	6 " " Jan 1/21	15.00		
	1593	Masakichi Ito	6 " " Mar 1/21	15.00	11.70	'20
	2135	M. Tanimura	6 " " Mar 1/21	22.00	11.00	'20
	2155	K. Takamori	6 " " Feb 1/21	34.50	15.80	'20
	2461	Heisuke Mitsukawa .	6 " " Mar 1/21	15.75		
	2540	Jintaro Watanabe ..	6 " " Mar 1/21	30.00		
	2541	Hannah Wilson	6 " " Apl 1/21	20.00		
20	1412	Am Japse Investment	6 " " Mar 1/21	125.00		
	1523	Hana Kawi	6 " " Jan 1/21	20.00	9.50	'20
	1637	Sanshiro Umeda	6 " " Mar 1/21	17.00	8.25	'20
	1873	Hawn Tuna Packing .	6 " " Mar 1/21	175.00		
	1952	Oahu College Trs ..	6 " " Mar 1/21	26.25		
	2154	E. A. Mott-Smith ..	6 " " Mar 1/21	30.00	11.85	'20
	2542	Hiroto Nakamura ...	6 " " Mar 1/21	20.00		
	2543	Kikuzuchi Tarumoto.	6 " " Mar 1/21	37.50		
21	1354a	Cons Amusement Co .	3 " " Dec 1/20	600.00		
	1463	Chang Chock Hing ..	6 " " Mar 1/21	25.00		
		Forward		$15,149.84	$ 574.25	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$15,149.84	$ 574.25	
21	1860	Ralph E. Woolley ..	6 mo to Feb 1/21	50.00		
	2544	Sinjo Imoto	6 " " Mar 1/21	15.00		
22	1636	J. Takeuchi	6 " " Mar 1/21	12.50	11.70	'20
	1870	H. Narukawa	6 " " Mar 1/21	18.75	11.00	'20
	2418	Mark Kung	6 " " Mar 1/21	75.00		
	2545	Yasaburo Kamiyama .	6 " " Mar 1/21	10.00		
	----	Board of Health ...	12 " " Jul 1/21	5.00		
23	744	Haleiwa Hotel Co ..	12 " " Sep 1/21	100.00		
	1185	Haleiwa Hotel Co ..	12 " " Sep 1/21	5.00		
	2465	Matajiro Sato	6 " " Mar 1/21	15.75	6.30	'20
	2539	Kichido Inouye	6 " " Mar 1/21	22.50		
	2546	Choei Yoshikawa ...	6 " " Mar 1/21	30.00		
24	776	Y. Yoshikawa	1 " " Oct 1/20	75.00		
	1498	J. A. Maguire Est .	6 " " Mar 1/21	62.50		
	2128	Chun Bun	6 " " Mar 1/21	18.75	7.55	'20
	----	Kaalele Kiai	6 " " Jan 1/21	10.00		
25	2219	Torahee Hirata	6 " " Oct 1/20	22.00	11.00	'20
27	1753	Pac Engineering Co.	6 " " Mar 1/21	212.50		
	1989	Hee Fat	3 " " Oct 1/20	200.00	188.95	'20
	2462	Tomijiro Sato	6 " " Mar 1/21	59.50	27.50	'20
	2548	Jutaro Moriyama ...	6 " " Mar 1/21	10.00		
	2549	Sasoji Nakamura ...	6 " " Mar 1/21	12.50		
28	490a	R. A. Lyman Estate.	6 " " Jan 1/21	112.50	113.55	'20
	760a	Lucas & Guard	6 " " Jan 1/21	150.00		
	1214	Sui Fook	6 " " Jan 1/21	15.00		
	1260	Jitsuo Koshi	6 " " Mar 1/21	25.00		
	1293	Tadaichi Doi	6 " " Jan 1/21	7.50		
	1298	J. G. Serrao	12 " " Jul 1/21	15.00		
	1325	L. Chau	6 " " Feb 1/21	7.50		
	1332a	C. F. Bradshaw	6 " " Jan 1/21	60.00		
	1363	Mana Transportation	12 " " Jul 1/21	140.00		
	1367	Y. Sakuda	6 " " Jan 1/21	7.50		
	1368	Nobukichi Tamura ..	6 " " Jan 1/21	7.50		
	1389	M. Matsuda	6 " " Mar 1/21	15.00		
	1390	Sui Fook	6 " " Mar 1/21	10.00		
	1413	W. Inada	6 " " Feb 1/21	20.00		
	1452	Mana Transportation	6 " " Mar 1/21	60.00		
	1469	Mana Transportation	6 " " Mar 1/21	60.00		
	1665	K. Kawasaki	6 " " Feb 1/21	50.00		
	1697	W. S. Wise	6 " " Feb 1/21	45.00		
	1819	I. Shimizu	6 " " Jan 1/21	25.00		
	1822	S. Hata	6 " " Feb 1/21	96.25		
	1837	G. H. Vicars	6 " " Mar 1/21	25.00		
	1859	Hattie S. Lewis ...	6 " " Nov 1/20	25.00	11.30	'20
	2252	Hoomana Naauao			29.45	'20
	2254	Lai Hip Estate	6 " " Jan 1/21	147.50		
	2257	S. Hamamoto	6 " " Jan 1/21	110.00		
	2386	Maude O. Beers	6 " " Jan 1/21	25.00		
	2441	C. F. Bradshaw	6 " " Jan 1/21	75.00		
	2444	B. Ushijima	6 " " Feb 1/21	40.00		
	2445	H. Tanaka	6 " " Feb 1/21	28.00		
	----	S. P. Peterson	3 " " Oct 1/20	12.00		
	----	Mana Transportation	3 " " Dec 1/20	37.50		
29	916	Pang Chew Estate ..	1 " " Oct 1/20	150.00		
	----	Antoine Schnerr ...	1 " " Nov 1/20	30.00		
30	1401	Waialua Agl Co A/c	12 " " Oct 1/20	4,559.69		
	1572	T. Yamasaki	6 " " Mar 1/21	15.00	9.60	'20
	1667	S. Mimura	6 " " Mar 1/21	17.00	8.95	'20
	1771	Yee Chang She	6 " " Mar 1/21	15.00		
	1914	S. Tarutani Estate.			11.70	'20
	2243	S. Mimura	6 " " Mar 1/21	22.00	9.60	'20
				$22,454.53	$1032.40	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

OCTOBER, 1920

Date			
	KAMEHAMEHA SCHOOLS		
1	Registrar, H. E. King, Bal Sep Collections,..	$ 2,686.80	$
19	" A/c Oct " .	1,120.33	3,807.13
	INTEREST		
1	Hawaii Cons Ry Bonds,..... $44,000, 6m 5 %	1,100.00	
	Mutual Tel " ..... 22,000, 6m 5 %	550.00	
	Mary K. Sheldon Note,..... 800, 6m 6 %	24.00	
14	Bishop & Co, C. D..... 50,000, 6m 4½%	1,125.00	
15	Fourth Liberty Bonds,..... 40,000, 6m 4¼%	850.00	
28	July Paka, Sales Agreement,. 450, 1m 6 %	2.25	
30	Bank deposits, October, 2%,.....	79.00	3,730.25
	FEES (for lease assignments)		
5	M. Fukuhara to M. Fukuhara, L2478, Kapalama	2.50	
14	S. R. Jordan " W.S. Townshend 2554, Waialae,	2.50	
15	T. Yamasaki " K. Yamasaki, 1572, Kapalama	2.50	
	Wong How " Ho Kin, 2225, Kapalama	2.50	
28	S. Nakagawa " M. Matsushima, 2043, Kapaakea	2.50	12.50
	SURVEYING (Kahauloa 2, S. Kona, Hawaii)		
5	Capt Cook Coffee Co, cost of survey, land covered in deed dated Sep 25/20, part of Mahele Award 32, R. P. 4513 to Kanele,.....	16.90	16.90
	LAW		
5	Capt Cook Coffee Co, Acknowledgments to deed dated Sep 25/20,.....	3.00	
	J. R. Yates, Acknowledgments to Kona L2387, adv Nov 1/19,.....	3.00	
39	Consolidated Amusement Co:		
	Acknowledgments to Surrender of Pauahi St. L1354a,.....	2.00	
	Acknowledgments to Pauahi St. L2566,.....	3.00	
	Cost of recording Surrender of L1354a,.....	2.50	13.50
	EXPENSE		
7	Patten Co, refund, bill June 4/20, overpaid,	1.50	1.50
	SALES OF LAND		
5	Henry K. Mailolo, 9,076 sq. ft. in Keei 1, S. Kona, deed dated Aug 31/20,.....	50.00	
	Capt Cook Coffee Co, 46/100 acre in Kahauloa 2, S. Kona, deed dated Sep 25/20,.....	100.00	
20	U. S. Government, 3.57 acres in Waialae-iki, Oahu, deed dated Sep 20/20,.....	3,500.00	
28	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27/20,.....	25.00	3,675.00
	AUTO EXPENSE		
1	G. Imamoto, a/c cost of repairs to Estate auto 924, per Agreement dated Sep 29/20,...	75.00	75.00
	FURNITURE & EQUIPMENT		
5	M. L. Gregory, for Underwood Typewriter No. 1180138,.....	40.00	40.00
	Forward		$11,371.78

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

OCTOBER, 1920

Date			
	Brought Forward	$	$11,371.78
	SUNDRY TENANTS		
1/30	As per details, pp 27/29		
	Rents,.....	18,490.66	
	Taxes,.....	767.40	19,258.06
			$30,629.84

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
1	687a	Waiohinu Agl&Graz'g	6 mo to Apl 1/21	$ 500.00			
	1200	Hakalau Plantation.	6 " " Apl 1/21	1,092.50			
	1201	Hawn Agl Co	6 " " Apl 1/21	1,750.00			
	1268	I. Takano, Tr	1 " " Nov 1/20	20.00			
	1556	Wm A. Kane .... A/c	6 " " Jan 1/21	10.00			
	1745	Benny & Co	1 " " Nov 1/20	60.00			
	1967	Jas D. Dole	6 " " Apl 1/21	70.00			
	1975	Chas H. Atherton ..	6 " " Apl 1/21	75.00			
	1978	Addie H. De Freest.	6 " " Apl 1/21	37.50			
	1979a	Edward M. Ehrhorn .	6 " " Apl 1/21	37.50			
	1979b	Archibald Baird ...	6 " " Apl 1/21	37.50			
	1981	Elsie J. Morgan ...	6 " " Apl 1/21	75.00			
	2235	S. K. Kekoowai	12 " " Oct 1/21	15.00	2.55	'20	
	2482	Minnie A. Brown ...	6 " " Apl 1/21	172.50			
	2552	Yasugi Okatani	6 " " Mar 1/21	17.50			
	----	Hawn Electric Co ..	1 " " Nov 1/20	5.00			
	----	Kahaulelio	6 " " Apl 1/21	6.00			
	----	Trent Trust Co	1 " " Nov 1/20	50.00			
	----	Chas R. Bishop Tr .	6 " " Apl 1/21	168.00			
4	363b	Maunalua Ranch Co .	6 " " Apl 1/21	1,337.50			
	921a	Kilauea Vol House .	6 " " Apl 1/21	250.00			
	1052a	C.H.Pack Hoo et al.	1 " " Nov 1/20	33.35			
	1272	Chas Meinecke Est .	12 " " Oct 1/21	20.00			
	1401a	Waialua Agl Co	6 " " Apl 1/21	1,250.00			
	1500	Kilauea Vol House .	12 " " Oct 1/21	20.00			
	1585a	Fuji Handa	6 " " Apl 1/21	40.00			
	1633	H. Takamatsu Est ..	6 " " Mar 1/21	17.50	11.00	'20	
	1965	F. C. Atherton	6 " " Apl 1/21	75.00			
	1984	Geo P. Denison	6 " " Apl 1/21	50.00			
	1985	Elizabeth Schaefer.	6 " " Apl 1/21	75.00			
	2000	Hon C. & D. Co	3 " " Jan 1/21	625.00			
	2384	M. P. Moranha			11.45	'20	Bal
	2370	T. Okino et al	6 " " Apl 1/21	40.75			
	2476	Ernest B. Clark ...	6 " " Apl 1/21	190.00			
	2553	Sydney R. Jordan ..	6 " " Apl 1/21	75.00	11.75	'20	3m
	----	Frank Keoho	1 " " Nov 1/20	3.00			
5	1884	Kim Chu Oh	6 " " Mar 1/21	7.50	2.95	'20	
	1883	Park Chung Hi	6 " " Mar 1/21	7.00			
	2099	J. R. Yates	6 " " Jan 1/21	12.50	8.90	'20	
	2387	J. R. Yates	6 " " Jan 1/21	9.75	4.40		
	2389	W. J. Paris	6 " " Jan 1/21	12.50	8.90	'20	
	1481a	J. R. Amorin Est ..	1 " " Nov 1/20	30.00			
	1571	G. Nomura	6 " " Mar 1/21	60.00	57.80	'20	
	1705	Mary K. Christ	6 " " Apl 1/21	12.50	7.55	'20	
	1963	E. A. McInerny	6 " " Apl 1/21	62.50			
	1987	Protest Epis Church	6 " " Apl 1/21	37.50			
	2381	Pang Chit Kui	12 " " Oct 1/21	10.00			
	2554	Sydney R. Jordan,Tr	6 " " Apl 1/21	40.00	5.30	'20	3m
	----	Newton Auto Exg ...	1 " " Nov 1/20	150.00			
	----	K. Furuya	6 " " Apl 1/21	23.00	11.45	'20	
6	960a	Maunalua Fishing Co	1 " " Nov 1/20	416.65			
	1371	Y. Ah Sing	6 " " Apl 1/21	70.00			
	1550	Geo W. Keawe .. Bal	6 " " Jan 1/21	5.00	5.00	'20	A/c
	1559	Alfred Kaili .. A/c	18 " " Jul 1/20	5.00			
	1964	M. A. Waterhouse ..	6 " " Apl 1/21	75.00			
	1971	Jas H. Love Estate.	12 " " Apl 1/21	150.00			
	1973	J. B. Guard et al .	6 " " Apl 1/21	75.00			
	1974	Harriet W. Hobdy ½	6 " " Apl 1/21	75.00			
	1966	Maud B. Cooke	6 " " Apl 1/21	70.00			
	1977	M. E. Grossman	6 " " Apl 1/21	75.00			
	1980	Fred C. Smith Est .	6 " " Apl 1/21	50.00			
			Forward	$ 9,842.50	$ 149.00		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$ 9,842.50	$ 149.00		
6	1982	Logan W. Shepherd .	6 mo to Apl 1/21	87.50			
	1983	J. L. Cockburn	6 " " Apl 1/21	75.00			
	2140	Y. Shigeyasu	6 " " Apl 1/21	18.75	11.70	'20	
	2556	J. R. Reid	6 " " Mar 1/21	40.00	7.30	'20	4m
7	1499	Jas H. Love Estate.	1 " " Nov 1/20	100.00			
	1779	Abraham Kapuli			5.75	'20	
	1864	Kam Investment Co .	6 " " Jan 1/21	82.50			
	1976	Chas R. Hemenway ..	6 " " Apl 1/21	75.00			
	2015	John Kahele	6 " " Apl 1/21	12.50	5.75	'20	
	2136	Lulu J. Greenwell .	6 " " Apl 1/21	180.00			
	2477	Ichiyo Koge ... Bal	6 " " Apl 1/21	15.75	5.85	'20	Bal
	2557	Hawn Agl Co	6 " " Dec 4/20	1,450.50			
8	1180	Theo T. Meyer	6 " " Apl 1/21	187.50			
	2558	Sakai Kagihara	6 " " Mar 1/21	12.50			
9	1591	T. Ishii	6 " " Apl 1/21	16.00	7.55	'20	
	1592	M. Ishii	6 " " Apl 1/21	16.00	8.25	'20	
	1968	Yarrow & Gilman ...	6 " " Apl 1/21	37.50			
11	909	Hoy On Society	3 " " Jan 1/21	75.00			
	1297	Oahu Rice Mill	6 " " Apl 1/21	150.00			
	1314	Oahu Rice Mill	12 " " Oct 1/21	15.00			
	1360	K. Matsumoto Est ..	3 " " Jan 1/21	63.00			
	1373	K. Matsumoto Est ..	6 " " Jan 1/21	225.00			
	1575	Cozy Monize Midro .	6 " " Apl 1/21	25.00	9.50	'20	
	2139	Gojaemon Fugita ...	6 " " Apl 1/21	40.50	22.00	'20	
	1724	Lilia Kaaimano Bal	12 " " Jan 1/21	1.85	5.40	'20	
	2161	J. G. Dassel	1 " " Nov 1/20	33.50			
	2208	K. Yoshimura	6 " " Apl 1/21	20.00	5.60	'20	
	----	Shinshiro Hirakawa.	6 " " Apl 1/21	12.50			
	----	B. P. Bishop Museum	6 " " Apl 1/21	168.00			
13	1395	D.P.R.Isenberg Est.	6 " " Apl 1/21	1,250.00			
14	1776	Man'l Fernandez ...	6 " " Apl 1/21	12.50			
15	2225	Wong How	6 " " May 1/21	18.75	5.85	'20	"
	2342	Mansueto Perez			5.75	'20	
	2560	S. W. Nueku	12 " " Jan 1/21	2.00			
	----	Sogoro Kawakami ...	12 " " Oct 1/21	20.00	6.35	'20	3m
	----	Zoe Osborn Latham .	3 " " Jan 1/21	32.50			
16	1556	Wm A. Kane .... A/c	6 " " Jan 1/21	10.00			
	1998	E. A. Mott-Smith ..	6 " " Dec 1/20	30.00	11.85	'20	A/c
	2133a	M. M. Ferreira	6 " " Mar 1/21	30.00			
18	1444	Julius Rosenstein .	6 " " Apl 1/21	50.00			
	1470	Laie ..... Bal	6 " " Mar 1/21	6.00	5.50	'20	
	1779	A. Kapule	6 " " Apl 1/21	12.50			
	1988	E. B. Waterhouse ..	6 " " Apl 1/21	37.50			
	2025	Yoshisuke Okamoto .	6 " " Apl 1/21	12.00			
	2164	Hosea Nahoopii			.65	'20	
	2223	Hosea Nahoopii			1.50	'20	
	2561	Lucille F. Kiester.	6 " " May 1/21	40.00	3.65	'20	2m
	1792	Lung Do Wai Co	6 " " Apl 1/21	50.00			
19	1301	Von Hamm Young Co .	6 " " Apl 1/21	500.00			
	1573	Von Hamm Young Co .	6 " " Apl 1/21	300.00			
	1709	K. Kimura	6 " " Apl 1/21	20.00	8.80	'20	
	1811	Asa Hayashi	6 " " Apl 1/21	20.00	8.80	'20	
	1814	Mary K. Nakanaela .	6 " " Mar 1/21	20.00	8.00	'20	
	2001	John Andrade	6 " " Apl 1/21	20.00	7.45	'20	
20	790a	K. Umemoto	6 " " Apl 1/21	25.00			
	1782	M. Yoshida	6 " " Apl 1/21	50.00			
	1791	K. Hara	6 " " Apl 1/21	25.00			
	2212a	I. Hirokane	6 " " Apl 1/21	25.00			
	2551	Kiemon Kishinami ..	6 " " Apl 1/21	25.00	2.00	'20	
	----	Chas Mamala			2.75	'20	A/c
		Forward		$15,722.60	$ 322.55		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$15,722.60	$ 322.55		
20	1648	Y. Tanimoto	6 mo to Apl 1/21	12.50	11.70	'20	
	1704	Urasaki Yanehiro ..	6 " " Apl 1/21	12.50	9.60	'20	
	1708	Tom Tai Tong	6 " " Apl 1/21	28.00			
	1712	Tom Tai Tong	6 " " Apl 1/21	12.50			
	1974	A.W.T.Bottomley A/c	6 " " Apl 1/21	75.00			
21	917	Pang Lum Mow	2 " " Nov 1/20	133.30			
	1051	Pang Lum Mow	2 " " Nov 1/20	33.30			
	1780	Frank Andrade	6 " " Jan 1/21	225.00	103.05	'20	
	1812	K. I. Nishimura ...	6 " " May 1/21	15.00			
	1962	A. J. Campbell	6 " " Apl 1/21	75.00			
22	1222	Pac Development Bal	12 " " Jul 1/20	679.11			
	1584	T. Yamashita	6 " " Apl 1/21	14.00	3.40	'20	
	1713	Leiloha Jensen	6 " " May 1/21	12.50	9.60	'20	
	1969	W. B. Lymer	6 " " Apl 1/21	75.00			
	1970	Gustave Schuman ...	6 " " Apl 1/21	75.00			
	2560	S. W. Nueku			.40	'20	
	2563	Hachiro Ikeda	6 " " Mar 1/21	37.50			
23	776	Y. Yoshikawa			75.00	'20	A/c
	1714	T. Fujikawa	6 " " Apl 1/21	20.00	8.80	'20	
	1816	Tora Okubo	3 " " Jan 1/21	90.00			
	1866	Chas D. Walker	6 " " Mar 1/21	90.00	32.05	'20	"
	----	Hawn Fruit Products	10/8/20-Feb 1/21	350.00	30.30	'20	4m
	2565	C. H. Behn	6 mo to May 1/21	37.50	3.55	'20	2m
25	1553	Sun Tai Wai Co	6 " " Apl 1/21	25.00			
	1839	Ida Takizoa	6 " " Mar 1/21	125.00			
	1849	Iyaidi Okasaki	12 " " Jan 1/21	70.00	16.05	'20	
	2014	Uysuki Kamiyama ...	12 " " Jan 1/21	20.00			
26	2124	Dong Chung	6 " " Jan 1/21	37.00	18.55	'20	
	2370	T. Okino et al			22.00	'20	
	----	J. J. Carey	2½ " " Jan 1/21	34.35			
27	2567	R. H. Post	6 " " May 1/21	37.50	3.55	'20	2m
28	1773	Yee Chang Shee	6 " " Apl 1/21	25.00			
	2043	Sakichi Nakagawa ..			11.45	'20	Bal
30	916	Pang Chew Estate ..	1 " " Nov 1/20	150.00			
	1690	Nisaku Miyasaki ...			8.25	'20	"
	1754	C. Tanouye			5.85	'20	"
	1852	E. Shiraishi	6 " " May 1/21	27.50	9.60	'20	
	2062	C. Tanaka			53.00	'20	"
	2164	Hosea Nahoopii	12 " " Oct 1/21	4.00			
	2569	Napahu Mahoe et al.	6 " " May 1/21	37.50	5.45	'20	2m
	2570	J. W. L. McGuire ..	6 " " May 1/21	42.50	3.65	'20	2m
	----	Antoine Schnerr ...	1 " " Dec 1/20	30.00			
				$18,490.66	$ 767.40		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

NOVEMBER, 1920

Date								
	KAMEHAMEHA SCHOOLS							
1	Registrar, H. E. King, Bal Oct Collections,..					$ 4,847.71	$	
16	" A/c Nov " ,..					1,472.97	6,320.68	
	INTEREST							
6	Kahaumalumalu Note,.....	$ 770,	1m13d	6	%	5.52		
12	Bishop & Co, C. D.,.....	100,000,	6m	4½	%	2,250.00		
20	W. H. McInerny Note No 3,	23,750,	4m10d	6	%	514.57		
	" " 3,	21,250,	1m20d	6	%	177.07		
	" " 4,	23,750,	6m	6	%	712.50		
30	July Paka, Sales Agreement,	425,	1m	6	%	2.13		
	Bank deposits, November, 2%,.....					85.27	3,747.06	
	FEES (for lease assignments)							
1	T. Okino to S. Akashi,	L2370, Kapalama,				2.50		
5	L. Y. Kwui " L.S. Shee,	953, Kauluwela				2.50		
9	K. Nakagawa " B. Watanabe,	2066, Kapaakea,				2.50		
10	C. Tanoue " I. Maruoka,	1754, Kapalama,				2.50		
12	N. Miyasaki " S. Miyasaki,	1690, Kapalama,				2.50		
22	E. F. Bishop " E. K. Wilcox,	1947, Waialae,.				2.50		
23	S. Fujimoto " H. Nakamura,	2496, Manoa,...				2.50	17.50	
	LAND AGENCY							
6	Kamehameha Schools, refund of moneys adv Oct 7/20 for blue print needed re School development plans,.....					3.50	3.50	
	SURVEYING							
24	J. Gaspar, cost of surveying house lot, Kahauloa 2, S. Kona, Hawaii,.....					20.30	20.30	
	RENTS							
6	B. P. Bishop Museum, refund of moneys collected on Leases 704 & 1322a, Kalauao, a/c for year ending Sep 1/20,.....					49.09	49.09	
	TAX APPEALS							
16	Robertson et al, return costs, Honaunau case					15.00	15.00	
	SALES OF LAND							
24	J. Gaspar, lot of 1.9 acre, Kahauloa 2, S. Kona, Hawaii, deed dated Nov 24/20,.....					500.00		
30	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27/20,.....					25.00	525.00	
	AUTO EXPENSE							
18	G. Imamoto, a/c cost of repairs to Estate auto 924,.....					10.00		
30	G. Imamoto, a/c cost of repairs to Estate auto 924,.....					10.00	20.00	
	BILLS RECEIVABLE							
6	Kahaumalumalu, a/c principal her note dated May 1/20,.....					30.00		
27	W. H. McInerny, a/c principal his note No 3 dated Nov 19/13,.....					2,500.00	2,530.00	
	Forward						$13,248.13	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

NOVEMBER, 1920

Date			
	Brought Forward	$	$ 13,248.13
	INVESTMENTS		
12	Bishop & Co, C/D dated Nov 12/19, retired,.	100,000.00	100,000.00
	SUNDRY TENANTS		
1/30	As per details, pp 32/37		
	Rents,.....	24,230.31	
	Taxes,.....	36,364.10	60,594.41
			$173,842.54

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
1	774	Wm H. Mahuka		$	$ 2.30	'20
	1479	Libby McNeill & L .	6 mo to May 1/21	350.00		
	1533	Libby McNeill & L .	6 " " May 1/21	125.00		
	1534	Libby McNeill & L .	6 " " May 1/21	45.00		
	1632	Y. Nomura			5.85	'20 Bal
	2029	Manuel Martin	6 " " Dec 1/20	10.00		
	2442	Y. Nomura			5.50	'20 "
	2502	Fermin Remirez	6 " " May 1/21	12.50		
3	880	Lung Do Wai Co			13.75	'20 "
	921a	Kilauea Vol House .			113.20	'20 "
	954a	Lung Do Wai Co			22.85	'20 "
	1052	C.H.Pack Hoo et al.	1 " " Dec 1/20	33.35	105.35	'20 "
	1500	Kilauea Vol House .			2.25	'20 "
	1269	Yee Fong			29.80	'20 "
	1519	T. Yamasaki	6 " " May 1/21	25.00		
	1556	Wm A. Kane .... Bal	6 " " Jan 1/21	10.00		
	1649	Chung Kim	6 " " Apl 1/21	25.00	9.60	'20
	1668	Kaihawai Estate A/c	6 " " Dec 1/20	7.65	12.35	'20
	1792	Lung Do Wai Co			20.55	'20 "
	1823	Lung Do Wai Co			17.15	'20 "
	2091	T. Nii			45.35	'20 "
	2508	J. H. Buscher	6 " " Jan 1/21	80.00	25.35	'20 "
	----	Trent Trust Co	1 " " Dec 1/20	50.00		
	----	Stephen Mahaulu ...	6 " " Apl 1/21	15.00	3.40	'20 "
	----	Hawn Electric Co ..	1 " " Dec 1/20	5.00		
	----	Frank Keoho	1 " " Dec 1/20	3.00		
4	53c	Tong Wo Wai Co			17.15	'20 "
	589b	S. Ah Hoy Co			98.90	'20 "
	895a	Sing Chong & Co ...			2.85	'20 "
	1397	John D. Paris Est .			11.30	'20 "
	1405	John D. Paris Est .	6 " " May 1/21	150.00	33.95	'20 "
	1481a	J. R. Amorin Estate	1 " " Dec 1/20	30.00		
	1590	Sing Chong & Co ...			482.25	'20 "
	1594	Kaleihiwahiwa A/c	6 " " Apl 1/21	6.45	7.55	'20 "
	1659	H. Aoki			37.75	'20 "
	1686	Chun Chock	3 " " Jan 1/21	75.00		
	1696	Sing Chong & Co ...			91.60	'20 "
	1783	T. Yamashita			59.05	'20 "
	1808	John D. Paris Est .	12 " " Nov 1/21	50.00	5.65	'20 "
	1821	Tong Yick Wai Co ..	6 " " May 1/21	225.00	51.50	'20 "
	1828	Sing Chong & Co ...			22.90	'20 "
	2367	John D. Paris Est .	6 " " May 1/21	30.00	6.80	'20 "
	2416	Itaro Hasida	6 " " May 1/21	150.00		
	2484	Sun Kwong Sing Co .			23.75	'20 "
	2485	Go Yee Wo et al ...			69.85	'20 "
	2572	Wong Wong	6 " " Jun 1/21	150.00		
5	1041	W. W. Goodale	6 " " May 1/21	43.75	10.00	'20 "
	1401	Waialua Agl Co A/c	12 " " Oct 1/20	4,672.50		
	1717	Geo S. Ikeda			3.20	'20 "
	1770	Kyoyei Shokwai			164.75	'20 "
	1867	Amoy Amasin			4.40	'20 "
	2166a	Louis Caesar	12 " " Nov 1/21	1.50		
	2406	Kyoyei Shokwai			35.75	'20 "
	2573	Lilia Kaai	12 " " Jan 1/22	2.00		
	----	Geo K. Sato et al .			156.10	'20 "
6	340c	R. W. Holt			2.30	'20 "
	700a	Hon Plantation			137.40	'20 "
	704	Hon Plantation			458.00	'20 "
	712a	Wm C. Achi, Tr			114.50	'20 "
	909	Hoy On Society			26.65	'20 "
	925	Hon Plantation			266.75	'20 "
			Forward	$ 6,382.70	$2837.20	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$ 6,382.70	$ 2,837.20	
6	926	Hon Plantation			41.45	'20 Bal
	1157a	H. Tsunoda			8.40	'20 "
	1184a	H. H. Plemer			4.00	'20 "
	1262	Hon Plantation			171.75	'20 "
	1277	K. Matsumoto			147.30	'20 "
	1322a	Hon Plantation			68.70	'20 "
	1335	Hon Plantation			2.85	'20 "
	1360	K. Matsumoto Estate			101.05	'20 "
	1373	K. Matsumoto Estate			226.00	'20 "
	1381	K. Matsumoto Estate			54.95	'20 "
	1410	Mary Ann Plemer ...			2.85	'20 "
	1437	K. Matsumoto Estate			36.65	'20 "
	1439	H. W. Cleveland ...			5.70	'20 "
	1466	K. Matsumoto Estate			78.80	'20 "
	1491	K. Matsumoto Estate			168.35	'20 "
	1493	Hon Plantation			56.10	'20 "
	1494	Hon Plantation			66.40	'20 "
	1495	Bo Wo Sang			22.90	'20 "
	1559	Alfred Kaili			5.00	'20 A/c
	2041	K. Otha			10.30	'20 Bal
	2039	K. Matsumoto Estate			3.55	'20 "
	1778	J. B. Atherton Est.			90.35	'20 "
	2224	V. J. Burgess et al	6 mo to May 1/21	37.50	12.60	'20 "
	2448	Hon Plantation			13.75	'20 "
	----	H. H. Plemer	6 " " May 1/21	6.00		
	2249	H. Tsunoda			640.95	'20 "
8	218b	Seikitaro Ozaki ...	6 " " May 1/21	20.00		
	714	Hon Iron Works			1,030.50	'20 "
	782	Catton Neill & Co .			282.80	'20 "
	983a	Theo H. Davies & Co	6 " " May 1/21	168.00	63.00	'20 "
	1216	Hon Iron Works			68.75	'20 "
	1232	Kukaiau Ranch Co ..			49.80	'20 "
	1266	Pearl City Fruit Co			22.90	'20 "
	1383	Kaiwiki Sugar Co ..			320.05	'20 "
	1432a	Theo H. Davies & Co			64.55	'20 "
	1463	Chung Chock Hing ..			10.60	'20 "
	1474	H. S. P. A.			114.50	'20 "
	1499	Jas H. Love Estate.	1 " " Dec 1/20	100.00		
	1766	Hon Iron Works	6 " " May 1/21	85.00	19.20	'20 "
	1827	Chas F. Hart Estate			115.45	'20 "
	1838	Mau Sing Wai Co ...			73.25	'20 "
	1874	Kichi Yanagisawa ..	6 " " Oct 1/20	20.00	8.80	'20 "
	2129	Hon Iron Works			237.25	'20 "
	2151	Peter M. Nielson ..			8.80	'20 "
	2148	Mau Sing Wai Co ...	12 " " Aug 1/21	15.00	2.85	'20 "
	2097	Catton Neill & Co .			140.80	'20 "
	2256	Yet Hing			8.90	'20 "
	2372	Catton Neill & Co .			274.80	'20 "
	2385	W. G. Let	6 " " May 1/21	30.00		
	2408	Geo Freeland			25.30	'20 "
	2425	Ichiyo Koge			5.85	'20 "
	----	S. Hirakawa			9.25	'20 "
9	462	Oahu Ry & Land Co .			286.25	'20 "
	744	Haleiwa Hotel Co ..			11.45	'20 "
	887	Oahu Sugar Co			.90	'20 "
	960a	Maunalua Fishing Co	1 " " Dec 1/20	416.65	458.00	'20 "
	1185	Haleiwa Hotel Co ..			.55	'20 "
	1459	Pac Engineering Co.			85.85	'20 "
	1467	Waiahole Water Co .			1,402.00	'20 "
	1477	Oahu Sugar Co			192.45	'20 "
	1529	John Namaielua			8.10	'20 "
			Forward	$ 7,280.85	$10,281.40	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$ 7,280.85	$10,281.40	
9	1550	Geo W. Keawe			6.45	'20 "
	1753	Pac Engineering Co.			51.35	'20 "
	1784	Gustino Thomas	6 mo to May 1/21	12.50 -		
	1794	American Factors ..			43.95	'20 "
	1873	Hawn Tuna Packing .			56.25	'20 "
	2130	Pioneer Mill Co ...	6 " " May 1/21	5,822.00 -	1,228.85	'20 "
	2156	Hon R. T. & L. Co .			2.50	'20 "
	2157	Hon R. T. & L. Co .			8.00	'20 "
	2217	Kwock Hin			27.45	'20 "
	----	Haleiwa Hotel Co ..			14.30	'20 "
	----	Haleiwa Hotel Co ..			128.25	'20 "
10	1191	Waialua Agl Co			5.70	'20 "
	1279	Waialua Agl Co			2.95	'20 "
	1374	C. Q. Yee Hop			253.55	'20 "
	1385	Olaa Sugar Co			237.70	'20 "
	1401	Waialua Agl Co			1,832.00	'20 "
	1527	Helen N. Keanu			6.85	'20 "
	1578	Wing Hing Co et al.			100.90	'20 "
	1691	Sung Hop Wai Co ...			64.10	'20 "
	1799	Chizu Mitamura			4.45	'20 "
	1354a	Cons Amusement Co .			418.30	'20 "
	1860	Ralph E. Woolley ..			13.05	'20 "
	1911	Waialua Agl Co			419.65	'20 "
	2147	Anna Mae Wichman ..	6 " " Apl 1/21	192.50 -		
	2481	Hon Poi Factory ...			342.40	'20 "
	2499	C. Tanouye	6 " " May 1/21	18.75 -	5.50	'20 "
	2501	H. F. Wichman	6 " " Apl 1/21	80.00 -	24.80	'20 "
	2503	Geo H. Angus	6 " " May 1/21	222.50 -	68.45	'20 "
	2528	Hawn Pine Packers .			101.90	'20 "
	----	Newton Auto Exg ...	1 " " Dec 1/20	150.00		
	588a	Women's A O C Club.			229.00	'20 "
	1449	Go She			54.95	'20 "
	2403	Yee Young et al ...			156.25	'20 "
12	522c	Terr Hotel Co			1,464.15	'20 "
	914	Jos P. Mendonca ...			28.30	'20 "
	1190	Terr Hotel Co			40.05	'20 "
	1224	Terr Hotel Co			91.35	'20 "
	1297	Oahu Rice Mill			101.60	'20 "
	1301	Von Hamm Young Co .			724.75	'20 "
	1314	Oahu Rice Mill			10.05	'20 "
	1370	C. Brewer Estate ..			662.05	'20 "
	1395	D.P.R.Isenberg Est.			2,144.85	'20 "
	1573	Von Hamm Young Co .			944.60	'20 "
	1768	Alex Young Bldg Co.	6 " " May 1/21	1,800.00 -	701.35	'20 "
	1789	Von Hamm Young Co .			292.10	'20 "
	2022	Tamehe Nakamura ...	6 " " May 1/21	15.00 -	7.55	'20 "
	2089	Z. Hirose			38.80	'20 "
	2094	H. Hiramoto	6 " " Jan 1/21	17.50 -	31.35	'20
	2096	D.P.R.Isenberg Est.			6.40	'20 "
	1953	D.P.R.Isenberg Est.			912.40	'20 "
	2119	City & County of H.			47.40	'20 "
	2161	J. G. Dassel	1 " " Dec 1/20	33.50 -	23.10	'20 "
	2420	Jas Armstrong			45.80	'20 "
	2574	Kichitaro Inouye ..	6 " " Mar 1/21	35.00 -	4.75	'20 "
	2409	K. Inouye	6 " " Jun 1/21	12.50 -	11.45	'20 "
13	178d	Hawi Mill & Plant'n			226.40	'20 "
	336a	Jas Wight Estate ..			27.15	'20 "
	370a	Jas Wight Estate ..			13.55	'20 "
	1072a	Kohala Ditch Co ...			226.40	'20 "
	1115a	Kohala Ditch Co ...			9.05	'20 "
			Forward	$15,692.60	$25,027.95	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$15,692.60	$25,027.95		
13	1116	Kohala Ditch Co ...			1.10	'20	Bal
	1196	F. W. Macfarlane ..			16.40	'20	"
	1197	F. W. Macfarlane ..			37.35	'20	"
	1425	Kaneohe Rice Mill .			412.20	'20	"
	1425a	Kaneohe Rice Mill .			16.90	'20	"
	1507	Kurahita Toshichi .	6 mo to Apl 1/21	14.00	9.85	'20	"
	1479	Libby McNeill & L .			171.10	'20	"
	1533	Libby McNeill & L .			22.90	'20	"
	1534	Libby McNeill & L .			30.20	'20	"
	1816	Tora Okubo			44.85	'20	"
	1871	Mariah K. Low Bal	6 " " Feb 1/21	5.00			
	2027	K. Koyanagi			56.90	'20	
	2000	Hon C. & D. Co			684.60	'20	"
	2065	M. Naramoto	6 " " Jun 1/21	12.50	11.45	'20	"
	2428	Hon C. & D. Co			84.70	'20	"
	2449a	Lee Newton			61.00	'20	"
15	14a	Hilo Sugar Co			415.75	'20	"
	412a	Hawn Agl Co			113.20	'20	"
	687a	Waiohinu Agl & G Co			339.60	'20	"
	917	Pang Lum Mow	1 " " Dec 1/20	66.65	114.50	'20	"
	985a	Japse Moiliili Sch.			22.90	'20	"
	1051	Pang Lum Mow	1 " " Dec 1/20	16.65	53.70	'20	"
	1200	Hakalau Plantation.			486.75	'20	"
	1201	Hawn Agl Co			883.90	'20	"
	1296	Ng Fat			34.35	'20	"
	1562	S. Kuroda			3.55	'20	"
	1579	S. Kuroda			3.75	'20	"
	1662	Joao Villela			5.85	'20	"
	1786	Y. Shigeyasu	6 " " May 1/21	15.00	5.80	'20	"
	1789	Von Hamm Young Co .			100.00	'20	"
	2012	Honomu Sugar Co ...			362.25	'20	"
	2020	Onomea Sugar Co ...			1,132.00	'20	"
	2141	Hilo Sugar Co			1,302.90	'20	"
	2146	Do Shintani	6 " " May 1/21	20.00	5.75	'20	"
	2169	Sandwich Is Honey .			2.85	'20	"
	2464	R. M. Duncan et al.			13.25	'20	"
	2482	Minnie A. Brown ...			70.25	'20	"
	776	Y. Yoshikawa			75.00	'20	A/c
16	363b	Maunalua Ranch Co .			687.00	'20	Bal
	704	Hon Plantation Bal	12 " " Sep 1/20	2,473.71			
	888	John Gaspar			62.25	'20	"
	948	John Gaspar			21.50	'20	"
	1110	John Gaspar			32.80	'20	"
	1404	Lewers & Cooke			136.15	'20	"
	1322a	Hon Plantation Bal	12 " " Sep 1/20	518.35			
	1556	Wm A. Kane			5.00	'20	A/c
	2024	S. Muraoka	6 " " May 1/21	31.25	15.80	'20	Bal
	2251	Henry & Edw Cannon.			17.70	'20	"
	2466	Jas J. Carey			52.60	'20	"
	2483	J. W. Sprost			1.15	'20	"
17	801	Union Feed Co			164.85	'20	"
	802	Union Feed Co			92.75	'20	"
	505a	K. Kannami			22.30	'20	"
	1268	I. Takano, Tr	1 " " Dec 1/20	20.00	87.60	'20	"
	1601	Man'l M. Calhou ...			19.30	'20	"
	1658	T. Sakaitani	6 " " May 1/21	12.50			
	1800	M. Nishihara			11.65	'20	"
	1834	Keola Ilianu .. A/c	6 " " Apl 1/21	4.55	11.45	'20	"
	1868	Sankyo Company	6 " " May 1/21	135.00	26.30	'20	"
	2476	Ernest B. Clark ...			65.65	'20	"
			Forward	$19,037.76	$33,771.10		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$19,037.76	$33,771.10	
17	----	Union Feed Co	6 mo to May 1/21	30.00		
18	528a	Jas B. Castle Est .	6 " " Sep30/20	2,010.00		
	776	Y. Yoshikawa	2 " " Dec 1/20	150.00	330.00	'20 Bal
	1655	Schuman Carriage Co	6 " " May 1/21	600.00	346.10	'20 "
	1478	Chong Sam			18.30	'20 "
	1513	Jenshiro Masamune .	6 " " Apl 1/21	12.00		
	2090	R. Watanabe	6 " " Jun 1/21	36.50	33.55	'20 "
	2430	Schuman Carriage Co	6 " " May 1/21	970.00	452.30	'20 "
	2522	Harry Cannon			12.80	'20 "
19	689	W. E. Rowell Estate			125.25	'20 "
	913	McCandless&Dowsett .	6 " " May 1/21	277.50	62.80	'20 "
	1441	McCandless&Dowsett .			3.60	'20 "
	1660	McCandless&Dowsett .			22.65	'20 "
	1990	McCandless&Dowsett .			56.60	'20 "
	1711	Tom Tai Tong	6 " " May 1/21	12.50		
	1715	Tom Tai Tong	6 " " May 1/21	12.50		
	2064	Yenguchi Yoneda ...			21.65	'20 "
	2070	S. Sunada			10.50	'20 "
	2075	Y. Ichinose			10.05	'20 "
	2077	Ichio Yamamoto			11.30	'20 "
	2115	Fukutaro Nakata ...			3.30	'20 "
	2117	Iwaichi Tamura			4.55	'20 "
	2538	Choji Ikeda			3.20	'20 "
	2577	Julian R. Yates ...	6 " " Jul 1/21	25.00		
20	387b	A. J. Campbell			45.80	'20 "
	939	A. J. Campbell			4.55	'20 "
	1234	A. J. Campbell			.65	'20 "
	1303	A. J. Campbell			8.55	'20 "
	1324	A. J. Campbell			7.55	'20 "
	2512	Ernest K. Akina ...	6 " " Mar 1/21	103.00		
	----	S. Kimura	6 " " Jun 1/21	60.00		
22	895a	Sing Chong & Co ...	12 " " Oct 1/21	25.00		
	1221	Pac Development Co.			135.85	'20 "
	1222	Pac Development Co.			203.75	'20 "
	1386	Jas A. Rath, Tr ...			31.75	'20 "
	1536	Wong Kim			15.10	'20
	1687	Palama Settlement .	12 " " Nov 1/21	12.50	1.40	'20 "
	1947	E. Faxon Bishop ...			77.85	'20 "
	2473	Tam Yee			38.00	'20 "
	2578	A. M. Glover	6 " " Jun 1/21	40.00	1.75	'20 "
23	2261	Senkichi Tanaka A/c	6 " " Jul 1/21	1.25		
	2262	Dennojo Matsuda . "	6 " " Jul 1/21	1.60		
	2263	Seizo Hirada .... "	6 " " Jul 1/21	1.45		
	2267	Chong Akau ..... "	6 " " Jan 1/22	.30		
	2268	S. Kashima ..... "	6 " " Jul 1/21	.70		
	2270	Denzo Tanaka .... "	6 " " Jul 1/21	.75		
	2271	Yojiro Shiraishi. "	6 " " Jul 1/21	4.45		
	2274	Yoshiji Kirihara. "	6 " " Jul 1/21	4.35		
	2276	Ichiba Kanekichi. "	6 " " Jul 1/21	.50		
	2281	Tokuhei Nakayama. "	6 " " Jul 1/21	.80		
	2300	Hanjiro Yamamoto. "	6 " " Jul 1/21	1.45		
	2308	Shinpei Nishikino "	6 " " Jul 1/21	1.50		
	2309	T. Nakayama ..... "	6 " " Jul 1/21	3.75		
	2311	K. Watanabe ..... "	6 " " Jul 1/21	.65		
	2312	Nadao Kai et al . "	6 " " Jul 1/21	4.55		
	2313	T. Kamigaki ..... "	6 " " Jul 1/21	4.45		
	2314	T. Kamigaki ..... "	6 " " Jul 1/21	4.20		
	2315	H. Shimamura .... "	6 " " Jul 1/21	4.75		
	2316	Kamekichi Hayashi "	6 " " Jul 1/21	2.25		
	2317	Kim Pong Wo ..... "	6 " " Jul 1/21	.80		
			Forward	$23,458.76	$35,872.15	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$23,458.76	$35,872.15	
23	2318	Lee Chu Dai ... A/c	6 mo to Jul 1/21	.95		
	2319	Kenjiro Yoshiki . "	6 " " Jul 1/21	.05		
	2321	Hon Kee Ung ..... "	6 " " Jul 1/21	1.75		
	2325	Wo Eik Chew ..... "	6 " " Jul 1/21	.70		
	2326	T. Kamigaki ..... "	6 " " Jul 1/21	1.35		
	2327	K. Ishikawa ..... "	6 " " Jul 1/21	2.50		
	2328	K. Ishikawa ..... "	6 " " Jul 1/21	2.50		
	2329	Hitoshi Murazane. "	6 " " Jul 1/21	2.10		
	2330	Hatsutaro Shishido"	6 " " Jul 1/21	2.15		
	2332	Hitoshi Murazane. "	6 " " Jul 1/21	2.10		
	2334	T. Kamigaki ..... "	6 " " Jul 1/21	1.75		
	2335	Lee Chu Dai ..... "	6 " " Jul 1/21	2.20		
	2338	Tasaku Kubo ..... "	6 " " Jul 1/21	4.50		
	2339	Kim Chong Hun ... "	6 " " Jul 1/21	1.00		
	2344	Chong Akau ..... "	6 " " Jan 1/22	4.75		
	2345	Takematsu Izu ... "	6 " " Jul 1/21	.55		
	2346	Tatsuma Matsumoto "	6 " " Jul 1/21	5.40		
	2348	K. Kilihara Est . "	6 " " Jul 1/21	2.95		
	2349	Tsunazo Nakatsu . "	6 " " Jan 1/22	1.30		
	2358	T. Shiraishi .... "	6 " " Jul 1/21	2.05		
	2360	Tsunematsu Izu .. "	6 " " Jul 1/21	2.55		
	2361	A. Nishijima .... "	6 " " Jul 1/21	1.95		
	2366	K. Sugioka ..... "	6 " " Jul 1/21	.75		
	2376	Aeta Matsumoto .. "	6 " " Jul 1/21	1.90		
	2390	Kuriki Rikihei .. "	6 " " Jul 1/21	1.00		
	2391	Yahei Murakami .. "	6 " " Jul 1/21	2.45		
	2413	Kizuo Kaneko .... "	6 " " Jul 1/21	6.90		
	1539	Julia Doyle	6 " " May 1/21	20.00		
	1594	Kaleihiwahiwa A/c	6 " " Apl 1/21	6.00		
	1634	C. W. Macfarlane ..			2.95	'20 Bal
	1666a	Wong You	6 " " Apl 1/21	12.50		
24	1537	Tadamoto Ozawa			5.70	'20 "
	1745	Benny & Co	1 " " Dec 1/20	60.00		
	2463	Louis E. Davis	6 " " Apl 1/21	200.00	68.90	'20 "
26	1379	Wo Sing Wai Co			137.40	'20 "
	1791	Kualii Hore			5.70	'20 "
	1834	Keola Ilianu .. Bal	6 " " Apl 1/21	15.45		
	2093	Yoshijiro Iwamoto .			26.45	'20 "
	2438	Edward P. Fogarty .			22.90	'20 "
	----	Chas Mamala	3 " " Nov 1/20	18.00		
	2504	O. L. Sorenson	6 " " May 1/21	112.50	37.40	'20 "
27	2034	H. Nakagawa	6 " " Jun 1/21	11.00		
	2046	H. Oumai	6 " " Jun 1/21	22.50	20.50	'20 "
	2142	Sue Kimura	6 " " May 1/21	40.00		
	2145	Ume Muramoto	6 " " May 1/21	20.00		
29	1444	Julius Rosenstein .			18.30	'20 "
	1471	John Emmeluth			5.10	'20 "
	1946	Masakichi Ikeda ...	6 " " Jun 1/21	20.00		
	2053	Tokuichi Yamamoto .	6 " " Jun 1/21	35.00		
	2069	A. Yoshimoto	6 " " Jun 1/21	10.00	8.70	'20 "
	----	Iyaidi Okasaki	6 " " Jul 1/21	10.00		
30	1851	S. Hinochi	6 " " Jun 1/21	25.00		
	1942	Natsu Sato	6 " " May 1/21	20.00		
	1949b	Wm. Williamson			92.70	'20 "
	2055	Riichi Miyahara ...	6 " " Jun 1/21	8.50		
	2133a	Man'l M. Ferreira .			12.95	'20 "
	2474	Hawn Fruit Products			24.05	'20 "
	2580	Sidney R. Jordan ..	6 " " Jun 1/21	45.00	2.25	'20 "
				$24,230.31	$36,364.10	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

DECEMBER, 1920

Date			
	KAMEHAMEHA SCHOOLS		
1	Registrar, H. E. King, Bal Nov Collections,.	$ 2,282.28	$
17	" A/c Dec " ,.	2,309.08	4,591.36
	INTEREST		
3	J. Moiliili School Front Tax $332.90 12m 6 %	19.97	
4	Terr'l Hotel Co, Front Tax, 2,114.04 12m 6 %	126.84	
	Victory Liberty Bonds, 25,000.00 6m 3¾%	468.75	
15	Kam Alumni Assn Note, 700.00 3m 6 %	10.50	
16	Kalakaua Ave Imp Bonds, 5,000, 5mld 5½%	115.34	
27	July Paka, Sales Agreement, 400.00 1m 6 %	2.00	
31	Honokaa Sugar Co Bonds, 40,000.00 6m 3 %	1,200.00	
	Loo Goon, Front Tax, 105.34 12m 6 %	6.32	
	Loo Goon, Rent Note, 2,075.30 6m 7 %	72.64	
	Bank deposits, December, 2%,.....	25.94	2,048.30
	FEES (for lease assignments)		
21	Maui Trading to Bank Maui L2523 Lahaina,	2.50	
	Marconi Wireless " Radio Corp 1472 Maunalua	2.50	
22	M. Matsushima " S. Uozumi 2043 Kapaakea	2.50	
24	E. Harada " K. Kondo 1997 Kakaako,	2.50	
27	H. Terada " Pac S. & D. 1207 Hilo,...	2.50	
	H. Terada " Pac S. & D. 1264 Hilo,...	2.50	
	L. Chee, Tr " Security Tr 1483 Hilo,...	2.50	
	K. Kato " S. Shibata 2547 Hilo,...	2.50	
31	L. E. Davis " Nat'l Bank 2463 Waialae,	2.50	
	K. Koyanagi " I. Hongo 2027 Kakaako,	2.50	25.00
	SURVEYING		
8	J. B. Mann, refund of unexpended balance, A/c Kona, Hawaii, Surveys,.....	30.56	30.56
	LAW		
21	Marconi Wireless Telegraph Co, costs re assignment L1472, Maunalua, Honolulu,.....	3.00	3.00
	SALES OF LAND		
2	City & County of Honolulu, for 60,000 sq ft, Kapalama, Hon, deed dated Nov 29/20,.....	4,140.00	
27	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27/20,.....	25.00	
31	Board of Home Missions and Church Extension of the Methodist Epis Church at Philadelphia, Pa, a/c 8.192 acres at Kapalama, Hon,	15,000.00	19,165.00
	FRONTAGE TAXES		
4	Territorial Hotel, a/c Kalakaua Ave Improvement, Dec 5/16:		
	L522c $1,025.15 a/c Principal 10%,.....	102.51	
	L522c 1,753.09 " " 10%,.....	175.31	
	L522c 659.02 " " 10%,.....	65.90	
	1190 86.15 " " 10%,.....	8.61	352.33
			$26,215.55

Forward

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

DECEMBER, 1920

Date			
	Brought Forward	$	$26,215.55
	FRONTAGE TAX NOTES		
3	Jap Moiliili School, a/c principal Note dated Dec 4/16, $557.02, 10%,.....	55.70	
31	Loo Goon, a/c principal Note dated Dec 4/16, $175.54, 10%,.....	17.55	73.25
	INVESTMENTS		
16	Kalakaua Ave Improvement Bonds, retired,....	5,000.00	5,000.00
	K/S EQUIPMENT		
1	Quarter Masters Dept, U. S. A., equipment sold,.....	325.00	325.00
	AUTO EXPENSE		
28	G. Imamoto, a/c Agreement dated Sep 29/20,..	10.00	10.00
	SUNDRY TENANTS		
1/31	As per details, pp 40/43		
	Rents,.....	18,368.15	
	Taxes,.....	1,889.65	20,257.80
			$51,881.60

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
1	522c	Territorial Hotel	3 mo to Mar 1/21	$ 375.00	$	
	880a	Lung Do Wai Co	6 " " Jun 1/21	80.00		
	1224	Territorial Hotel	3 " " Mar 1/21	50.00		
	1277	K. Matsumoto Estate	3 " " Mar 1/21	75.00		
	1399a	City & County of H.	6 " " May 1/21	75.00		
	1404	Lewers & Cooke	6 " " Jun 1/21	300.00		
	1491	K. Matsumoto Estate	6 " " Jun 1/21	250.00		
	1556	Wm A. Kane			10.00	'20 A/c
	1856	K. Nakamura	6 " " Jun 1/21	30.00	6.50	'20 Bal
	2030	John Borges	6 " " Jun 1/21	12.50	19.55	'20 "
	2039	K. Matsumoto Estate	6 " " Jun 1/21	5.00		
	2063	Toyoshiro Watanabe	6 " " Jun 1/21	17.00	15.55	'20 "
	2564	Gustave Schuman	6 " " Mar 1/21	20.00	4.00	'20
	----	Antoine Schnerr	1 " " Jan 1/21	30.00		
	----	Mary K. Sheldon			15.00	'20 A/c
	----	Hawn Electric Co	1 " " Jan 1/21	5.00		
	----	Trent Trust Co	1 " " Jan 1/21	50.00		
2	916	Pang Chew Estate	1 " " Dec 1/20	150.00	242.25	'20 Bal
	1052	C.H.Pack Hoo et al	1 " " Jan 1/21	33.35		
	1876	David Kakalia	6 " " Mar 1/21	22.50	6.30	'20
	1770	Kyoyei Shokwai	3 " " Mar 1/21	120.00		
	2402	Archibald Meacock	6 " " Jun 1/21	60.00	13.75	'20 "
	----	Frank Keoho	1 " " Jan 1/21	3.00		
3	692	D. W. Anderson, Tr.			14.30	'20 "
	1668	Kaihawai Estate A/c	6 " " Dec 1/20	9.85		
	1813	Wm Andrade	6 " " Jun 1/21	20.00		
	2060	T. Wakida	6 " " Jun 1/21	60.00	22.55	'20 "
	2066	Bunzo Watanabe	6 " " Jun 1/21	9.00		
	2067	S. Motoyama	6 " " Jun 1/21	21.00		
	2398	Annie Lima	6 " " Jun 1/21	18.75		
	2412	Ho Hoy	6 " " Jan 1/21	50.00	22.90	
4	1659	H. Aoki	6 " " Jun 1/21	165.00		
	2048	Y. Fujita	6 " " Jun 1/21	13.00	12.00	'20 "
	2062	C. Tanaka	6 " " Jun 1/21	75.00		
	2557	Hawn Agl Co	6 " " Jun 1/21	1,450.50		
	----	Mary K. Brown	6 " " Jun 1/21	50.00	121.95	'20 "
6	960a	Maunalua Fishing Co	1 " " Jan 1/21	416.65		
	1383	Kaiwiki Sugar Co	6 " " Jun 1/21	750.00		
	1481	J. R. Amorin Estate	1 " " Jan 1/21	30.00		
	2037	Tametome Nagawa	6 " " Jun 1/21	13.00	12.00	'20 "
	2041	K. Otha	6 " " Jun 1/21	15.00		
	2042	M. Tomimaru	6 " " Jun 1/21	10.50		
	2085	Jenzo Monji	6 " " Jun 1/21	12.50		
	2422	Zoe Osborn Latham			51.10	'20 "
	2511	Yuka Nobukuni	6 " " Jun 1/21	15.75	6.80	'20 "
7	1499	Jas H. Love Estate	1 " " Jan 1/21	100.00		
	1559	Alfred Kaili			5.00	'19 A/c
	1594	Kaleihiwahiwa . Bal	6 " " Apl 1/21	7.55		
	1692	Capt Cook Coffee Co			.55	'20 Bal
	2076	C. Ikeda	6 " " Jun 1/21	16.50		
	2081	Edo Ozaki	6 " " Jun 1/21	12.00	10.65	'20 "
	2143	S. Yasui A/c	6 " " May 1/21	10.00		
	2478	Misa Fukuhara	6 " " Apl 1/21	12.50	6.85	'20
8	1282	Eisuke Harada			21.45	'20 "
	1997	Eisuke Harada	6 " " Jun 1/21	42.50	13.75	'20 "
	2043	M. Matsushima	6 " " Jun 1/21	12.50		
	2576	Richard H. Trent	6 " " Apl 1/21	25.00	.30	'20 3m
9	1459	Pac Engineering Co.	6 " " Jun 1/21	300.00		
	1595	Chas B. Makee	12 " " Dec 1/21	20.00	1.90	'20 Bal
	1662	Joao Villela	6 " " Jun 1/21	12.50		
	1947	Emma K. Wilcox	6 " " Jun 1/21	275.00		
			Forward	$ 5,814.90	$ 656.95	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$ 5,814.90	$ 656.95		
9	1950	Jas R. Judd	6 mo to Jun 1/21	207.50	59.90	'20	Bal
	1953	D.P.R.Isenberg Est .	3 " " Mar 1/21	125.00			
	2056	Kiyotaro Norisuge .	6 " " Jun 1/21	13.50	12.25	'20	"
	2057	Tezaburo Honda	6 " " Jun 1/21	17.50	21.95	'20	"
	2059	Juichi Nakata	6 " " Jun 1/21	17.50	15.90	'20	"
	2080	S. Nakayama	6 " " Jun 1/21	13.00	11.80	'20	"
	2096	D.P.R.Isenberg Est .	12 " " Dec 1/21	30.00			
	----	F. W. Macfarlane ..			3.80	'20	"
10	1833	Dowsett & Deering .			48.10	'20	"
	2028	Antoine Costa, Jr .	6 " " Jun 1/21	13.00	11.80	'20	"
	2038	Tamehei Sakata	6 " " Jun 1/21	12.50			
	----	J. M. Dowsett	12 " " Nov 1/21	5.00			
	1478	Chong Sam	6 " " Jun 1/21	60.00			
11	1951	J.Buckley Est et al	6 " " Jun 1/21	217.50	57.80	'20	"
	1835	Manuel Pacheco	6 " " Apl 1/21	12.50			
	2040	G. Hashimoto	6 " " Jun 1/21	12.50	10.40	'20	"
	2050	Sosuke Ota	6 " " Jun 1/21	18.00	16.60	'20	"
	2143	Shoichi Yasue . Bal	6 " " May 1/21	5.50			
	2161	J. G. Dassel	1 " " Jan 1/21	33.50			
13	2031	K. Ogata	6 " " Jun 1/21	27.50	25.05	'20	"
	2036	Keitaro Tanaka	6 " " Jun 1/21	8.00	6.95	'20	"
	2507	Mizu Miyamoto	6 " " Jun 1/21	25.00	9.20	'20	"
14	2049	H. Hamamoto	6 " " Jun 1/21	5.00			
	2077	Ichio Yamamoto	6 " " Jun 1/21	12.50			
	2581	Ching Quon Yuen ...	6 " " Feb 1/21	50.00			
15	2480	Denichi Nakashima .	6 " " Jun 1/21	20.00	4.00	'20	
	----	Chas Mamala	3 " " Feb 1/21	18.00	8.25	'20	"
16	1268	I. Takano, Tr	1 " " Jan 1/21	20.00			
	1333a	Coyne Furniture Co.	6 " " May 1/21	300.00			
	1556	Wm A. Kane			10.00	'20	A/c
	2013	Tatsuji Arita	6 " " Jun 1/21	22.50	9.55	'20	Bal
	2045	T. Miyagawa	6 " " Jun 1/21	22.50	20.25	'20	"
	2153	Mamu Tamagawa	6 " " Jun 1/21	20.00			
	2531	Francis Franks			7.40	'20	"
18	2068	U. Taketa	6 " " Jun 1/21	18.50	16.95	'20	"
20	2051	K. Nishiyama	6 " " Jun 1/21	17.50			
	2054	Motosuke Nakamoto .	6 " " Jun 1/21	15.00			
	2058	T. Yamaguchi	6 " " Jun 1/21	18.50	16.70	'20	"
	2064	Yenguchi Yoneda ...	6 " " Jun 1/21	24.00			
	2070	S. Sunada	6 " " Jun 1/21	11.50			
	2078	S. Maemoto	6 " " Jun 1/21	6.00			
	2075	Y. Ichinose	6 " " Jun 1/21	11.00			
	2095	Kwanjiro Hattori ..	6 " " Jul 1/21	32.00			
	2213a	S. Tanaka	6 " " Jun 1/21	100.00	22.90	'20	"
21	917	Pang Lum Mow	1 " " Jan 1/21	66.65			
	1051	Pang Lum Mow	1 " " Jan 1/21	16.75			
	1986	Margaret R. McGrew.	6 " " Apl 1/21	37.50			
	2047	K. Kuroiwa	6 " " Jun 1/21	5.00			
	2074	S. Mori	6 " " Jun 1/21	8.00	7.30	'20	"
	2079	C. Ishibashi	6 " " Jun 1/21	24.00			
	----	Newton Auto Exg ...	1 " " Jan 1/21	150.00			
22	1354a	Cons.Amusement Co .	3 " " Mar 1/21	600.00			
	1559	Alfred Kaili .. A/c	6 " " Jan 1/20	9.00	1.00	'19	"
	1663	U. Yoshida	6 " " Jun 1/21	20.00			
	1850	Jisaku Iwasaki	6 " " Jun 1/21	50.00	13.05	'20	"
	1855	Hana Mitsutani	6 " " Jun 1/21	20.00			
	1945	S. Amimoto	6 " " Jun 1/21	20.00			
	2035	Y. Horita	6 " " Jun 1/21	12.50			
	2475	Isaku Fukuda	6 " " Jun 1/21	50.00			
23	1401	Waialua Agl Co A/c	12 " " Oct 1/20	3,263.55			
		Forward		$11,786.85	$1105.80		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$11,786.85	$1105.80	
23	1759	K. Sakai	6 mo to Jan 1/21	25.00		
	2026	Jonah Kumalae	6 " " Jun 1/21	175.00	81.05	'20 Bal
	2071	Nihiko Kimura	6 " " Jun 1/21	5.50		
	2410	Thy Fo Farm	6 " " Jun 1/21	42.50	39.50	'20 "
24	776	Y. Yoshikawa	1 " " Jan 1/21	75.00		
27	923	O. T. Shipman	6 " " Apl 1/21	250.00		
	1065a	Mantaro Murakami ..	6 " " May 1/21	17.50		
	1203	Anna E. Short	6 " " Apl 1/21	21.60		
	1207	Hidekichi Terada ..	6 " " Apl 1/21	12.50		
	1235	Y. Matsumoto	6 " " May 1/21	27.50		
	1264	Hidekichi Terada ..	6 " " May 1/21	12.50		
	1284	L. Chau	6 " " May 1/21	25.00		
	1285	S. Yamamura	6 " " May 1/21	15.00		
	1286	Dodo Mitsugoro	6 " " May 1/21	10.00		
	1346	S. Iida et al	6 " " May 1/21	20.00		
	1347	T. Ikeda	6 " " May 1/21	25.00		
	1349	C. City Cracker Co.	6 " " May 1/21	12.50		
	1350	T. Ah Ping	6 " " May 1/21	7.50		
	1352	H. Doi	6 " " Jun 1/21	12.50		
	1384a	S. Nakazawa	6 " " May 1/21	60.00		
	1402	T. Segawa	6 " " May 1/21	15.00		
	1407	W. Inada	6 " " Jun 1/21	40.00		
	1408	H. I. Young	6 " " Jun 1/21	15.00		
	1409	Ah Chu & Ah Wing ..	6 " " Jun 1/21	7.50		
	1483	Lum Yee, Tr	6 " " May 1/21	50.00		
	1669	Hop Kee	6 " " May 1/21	37.50		
	1801	Anna E. Short	6 " " Apl 1/21	5.00		
	1836	Yee Chun	6 " " May 1/21	100.00		
	1853a	I. Kitagawa	6 " " Jun 1/21	160.00		
	2011	Y. Omura	6 " " Apl 1/21	100.00		
	2017	Antone J. Gomes ...	6 " " Jun 1/21	50.00		
	2207	H. I. Young	6 " " May 1/21	130.00		
	2209	R. Sumida et al ...	6 " " May 1/21	135.00		
	2214	Tadaichi Doi	6 " " May 1/21	162.00		
	2215	Hilo Macaroni	6 " " May 1/21	132.50		
	2237	Chas Chong Man	6 " " May 1/21	150.00		
	2238	Hilo Emporium	6 " " May 1/21	150.00		
	2239	I. Goya	6 " " May 1/21	52.00		
	2240	Kenichi Uyeno	6 " " May 1/21	105.00		
	2252	Hoomana Naauao	6 " " May 1/21	37.50		
	2255	K. Kuratsu	6 " " May 1/21	105.00		
	2373	H. Tanaka	6 " " Apl 1/21	30.00		
	2383	Nataro Ueta	6 " " May 1/21	18.00		
	2386	Maude O. Beers	12 " " Jan 1/22	50.00		
	2400	Japse Transport'n .	6 " " Jun 1/21	25.00		
	2444	B. Ushijima ... A/c	12 " " Feb 1/22	58.95		
	2547	Kumakichi Kato	6 " " Apl 1/21	105.00	6.00	'20 3m
	2571	N. Oshima	6 " " May 1/21	104.00	3.90	'20 2m
	2575	Hatsuyo Tanimoto ..	6 " " Apl 1/21	157.50	8.95	'20 Bal
	2582	Mauna Kea Garage ..	6 " " Apl 1/21	191.50	10.95	'20 3m
	----	S. P. Peterson	3 " " Jan 1/21	12.00		
	----	Mana Transportation	3 " " Mar 1/21	37.50		
	1537	Tadamoto Ozawa	6 " " Jun 1/21	25.00		
	1700	Mitsuke Imura	6 " " Jun 1/21	17.50		
	1745	Benny & Co	1 " " Jan 1/21	60.00		
	2044	M. Tominaga	6 " " Jun 1/21	16.50	15.00	
	2109	U. Kashiwamura	6 " " Jul 1/21	12.50		
	2495	Utaro Imoto			9.85	'20 Bal
	1999	E. A. Langton Boyle	6 " " Jun 1/21	113.00	39.10	'20 "
28	916	Pang Chew Estate ..	1 " " Jan 1/21	150.00		
		Forward		$15,561.90	$1320.10	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1920

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$15,561.90	$1320.10	
28	1374	C. Q. Yee Hop, Tr .	6 mo to Jun 1/21	375.00		
	1596	S. Sumimura	6 " " Jun 1/21	27.50		
	1547	Louis K. Makanani .	6 " " Dec 1/20	30.00		
	1864	Kam Investment Co .			20.05	'20 Bal
	2087	Toyosaku Kitazaki .	6 " " Jun 1/21	35.00		
	2088	K. Kajimura	6 " " Jun 1/21	8.50		
	2092	Iwata Hisakichi ...	6 " " Jun 1/21	26.00	23.55	'20 "
	2093	Yoshijiro Iwamoto .	6 " " Jun 1/21	29.00		
	2246	Yoshihiko Honda ...	6 " " Jun 1/21	18.75		
	2399	Teruo Morimoto	6 " " Jun 1/21	34.50		
29	1549	Hisakichi Araki ...	6 " " Jun 1/21	35.00	5.50	'20 "
	1589	Man'l Pacheco	6 " " Jul 1/21	20.00	5.70	'20 "
	2479	M. Tominaga	6 " " Apl 1/21	34.50	11.85	'20
	----	Haleiwa Hotel	6 " " Jun 1/21	62.50		
	----	Antoine Schnerr ...	1 " " Feb 1/21	30.00		
30	1486	Hawn Dredging Co ..			152.85	'20 "
	1520	C. F. Zen	6 " " May 1/21	80.00	32.95	'20 "
	2583	Tom Tai Tong	6 " " Jul 1/21	25.00		
31	927	Loo Chit Sam Estate	6 " " Apl 1/21	125.00	28.60	'20 "
	1489	M. J. Scully	6 " " Jul 1/21	375.00		
	1547	Louis K. Makanani .			9.60	'20
	1668	Kaihawai Estate A/c	6 " " Dec 1/20	10.00		
	2421	Wm Reuter	6 " " Jul 1/21	25.00		
	2516	Hon Planing Mill ..	12 " " Jan 1/21	1,400.00	278.90	'20
				$18,368.15	$1889.65	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JANUARY, 1921

Date				
	KAMEHAMEHA SCHOOLS			
3	Registrar, H. E. King, Bal Dec Collections,.	$ 2,527.32	$	
19	" A/c Jan " ,.	1,584.32	4,111.64	
	INTEREST			
3	McBryde Sugar Bonds,..... $10,000, 6m 5 %	250.00		
	Oahu Ry " ..... 56,000, 6m 5 %	1,400.00		
	Young Building " ..... 2,000, 6m 7 %	70.00		
16	Kalakaua Ave Imp " 8,000, 6m 5½%	220.00		
	Bank deposits, January, 2%,.....	81.83	2,021.83	
	FEES (for lease assignments)			
8	I. Hirokane to Waialua Garage, 2212a Waialua	2.50		
17	S. Ota " K. Abe, 2050 Kapaakea	2.50		
25	L. E. Davis " F. Am S & T Co, 2463 Waialae,	2.50		
	K. Kagiwara " T. Fujieki, 2126 Kakaako,	2.50		
27	Lung Do Wai " Chun Hoon, 880a Waikiki	2.50		
	Lung Do Wai " Chun Hoon, 954a Waikiki	2.50		
	Lung Do Wai " Chun Hoon, 1792 Waikiki	2.50		
	Lung Do Wai " Chun Hoon, 1823 Waikiki	2.50		
31	C. Q. Yuen " K. Minami, 2581 Ewa,...	2.50	22.50	
	INSURANCE			
11	Bishop Ins Agency, for K. Hirano, refund unexpired insurance premiums covering Kukui St building under his Lease 2405,.....	7.38		
20	K. Hirano, refund bal of premium advanced Dec 31/20 as above,.....	47.25	54.63	
	AUTO EXPENSE			
31	G. Imamoto, a/c cost of repairs to Estate auto 924, Agreement dated Sep 29/20,.....	10.00	10.00	
	EXPENSE			
5	Hon Water Works, refund water rates, Delmonico Building, 6m adv,.....	21.00	21.00	
	SALARIES			
31	C. R. Bishop Trust, services Bookkeeper and Stenographer, January,.....	35.00	35.00	
	SALES OF LAND			
3	Board of Home Missions and Church Extension of the Methodist Epis Church at Philadelphia, Pa, per D. H. Klinefelter, bal a/c for 8.192 acres, Kapalama, Honolulu, deed dated Nov 27/20,.....	20,000.00		
	Costs above deed:			
	Revenue Stamps,.....	35.00		
	Acknowledgments,.....	3.00		
	Abstract,.....	30.00	20,068.00	
	FURNITURE & EQUIPMENT			
26	Waterhouse Co, allowance on Underwood Typewriter, exchanged,.....	132.75	132.75	
			$26,477.35	

Forward

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JANUARY, 1921

Date			
	Brought Forward	$	$26,477.35
	SUNDRY TENANTS		
1/31	As per details, pp 46/49		
	Rents,.....	47,307.17	
	Taxes,.....	1,091.20	48,398.37
			$74,875.72

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
3	589b	S. Ah Hoy Co	6 mo to Jul 1/21	$ 200.00	$	
	975a	Wing Tai Wai Co ...	6 " " Jul 1/21	43.75		
	1190	Territorial Hotel .	12 " " Dec31/21	50.00		
	1506a	Matson Navigation .	6 " " May 1/21	800.00	346.55	'20 Bal
	1514	Seisuke Tomita	6 " " Jul 1/21	16.00		
	1563	T. Watanabe	6 " " Jul 1/21	12.50		
	1670	Sol Hanohano	6 " " Jul 1/21	67.50	17.15	'20 "
	1815	W. Hamamura	6 " " Jul 1/21	12.50		
	2086	Y. Nakamura	6 " " Jun 1/21	6.50		
	2091	T. Nii	6 " " Jul 1/21	49.50		
	2106	Hichido Yamamoto ..	6 " " Jul 1/21	12.50		
	2250	John Kalawaia	6 " " Jul 1/21	22.50		
	2256	Yet Hing	6 " " Jul 1/21	50.00		
	2404	J. S. Ferreira	6 " " Jul 1/21	50.00		
	2486	Nalei Keliiolaloa .			1.50	'20
	2487	Nalei Keliiolaloa .	6 " " Jul 1/21	7.00		
	2488	L. K. Keliiolaloa .	6 " " Jul 1/21	10.00		
4	53c	Tong Wo Wai Co	6 " " Jul 1/21	75.00		
	478b	Kealoha Fav. 12/31/20			20.00	'20 A/c
	712a	Wm C. Achi, Tr	6 " " Jul 1/21	250.00		
	953a	Lee Soong Shee	6 " " Jul 1/21	18.00		
	1191	Waialua Agl Co	12 " " Jan 1/22	50.00		
	1268	I. Takano, Tr	1 " " Feb 1/21	20.00		
	1279	Waialua Agl Co	12 " " Jan 1/22	26.00		
	1590	Sing Chong & Co ...	6 " " Jul 1/21	1,200.00		
	1696	Sing Chong & Co ...	6 " " Jul 1/21	400.00		
	1588	Woodlawn D. & S. Co	12 " " Jan 1/22	25.00		
	1742	Lau Sam Hoon	6 " " Jul 1/21	12.50		
	1745	Benny & Co	1 " " Feb 1/21	60.00		
	1911	Waialua Agl Co	6 " " Jul 1/21	1,832.50		
	2016	Sankuro Kumagai ...	6 " " Jun 1/21	17.50		
	2018	Minoge Uyeno	6 " " Jun 1/21	22.00	8.60	'20 Bal
	2104	Toshioshi Ukino ...	6 " " Jul 1/21	12.50		
	2110	Miyasaku Miyagawa .	6 " " Jul 1/21	15.00		
	2111	Marukichi Yamamoto.	6 " " Jul 1/21	12.50		
	2117	Iwaichi Tamura	6 " " Jul 1/21	12.50		
	2210	R. A. McWayne	6 " " Jun 1/21	412.50	90.55	'20 "
	2241	McCandless&Dowsett.			56.60	'20 "
	1581	Frank Souza	6 " " Jul 1/21	25.00		
	2408	Geo Freeland	6 " " Jul 1/21	120.00		
	2438	E. P. Fogarty	6 " " Jul 1/21	125.00		
	2491	Rose K. Maikai	6 " " Jul 1/21	20.00	12.35	'20
	----	Hawn Electric Co ..	1 " " Feb 1/21	5.00		
5	1052	C.H.Pack Hoo et al.	1 " " Feb 1/21	33.35		
	1379	Wo Sing Wai Co	6 " " Jul 1/21	750.00		
	1495	Bow Wo Sang	6 " " Jul 1/21	50.00		
	1857	Jess Perry Lindo ..	6 " " Jul 1/21	30.00		
	2424	J. H. Buscher	6 " " Jul 1/21	200.00	65.55	'20 "
	2489	Ahia Moepono	12 " " Jan 1/22	12.00		
	2508	J. H. Buscher	6 " " Jul 1/21	80.00		
	2592	A. B. Kroll	6 " " Jul 1/21	30.00		
	----	Frank Keoho	1 " " Feb 1/21	3.00		
6	14a	Hilo Sugar Co	6 " " Jul 1/21	600.00		
	412a	Hawn Agl Co	6 " " Jul 1/21	500.00		
	984b	Wong Sut	12 " " Jan 1/22	15.00		
	1209a	Lui Ko	6 " " Jul 1/21	12.50		
	1477	Oahu Sugar Co	6 " " Jul 1/21	840.50		
	1582	M. Perreira	6 " " Jul 1/21	40.00		
	1583	Joseph Damata	6 " " Jul 1/21	20.00		
	1840	Turukichi Yoneda ..	6 " " Jul 1/21	15.00		
	2012	Honomu Sugar Co ...	6 " " Jul 1/21	980.00		
			Forward	$10,390.10	$ 618.85	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$10,390.10	$ 618.85	
6	2020	Onomea Sugar Co ...	6 mo to Jul 1/21	2,789.25		
	2115	Fukutaro Nakata ...	6 " " Jul 1/21	7.50		
	2417	Sol Kealoha	12 " " Jan 1/22	15.00		
7	926	Hon Plantation	6 " " Jul 1/21	181.00		
	1481a	J. R. Amorin Estate	1 " " Feb 1/21	30.00		
	1527	Helen N. Keanu	6 " " Jul 1/21	20.00		
	1838	Mau Sing Wai Co ...	6 " " Jul 1/21	212.50		
	1865	Mau Sing Wai Co ...	12 " " Jan 1/22	15.00		
	1296	Ng Fat	6 " " Jul 1/21	100.00		
	1552	John Akaloka, Jr ..	6 " " Jul 1/21	12.50		
	2006	Kwong Lee Yuen Co .	6 " " Jul 1/21	30.00	18.75	'20 Bal
	1223a	Hee Chut Sing	6 " " Jul 1/21	30.00		
	2098	M. Soranaka	6 " " Jul 1/21	85.00	27.25	'20 "
	2151	Peter N. Neilson ..	6 " " Jul 1/21	30.00		
	2217	Kwock Hin	6 " " Jul 1/21	120.00		
	2371	Frank K. Archer ...	6 " " Jul 1/21	12.50		
	2249	H. Tsunoda	6 " " Jul 1/21	1,850.00		
	2406	Kyoyei Shokwai	6 " " Jul 1/21	350.00		
	2420	Jas Armstrong	6 " " Jul 1/21	200.00		
	2593	W. H. Latham	6 " " Jul 1/21	65.00		
8	340c	R. W. Holt	6 " " Jul 1/21	10.00		
	1072a	Kohala Ditch Co ...	6 " " Jul 1/21	1,426.50		
	1115a	Kohala Ditch Co ...	12 " " Jan 1/22	100.00		
	1163a	Capt Cook Coffee Co	6 " " Jul 1/21	500.00		
	1364	G. B. Kaainoa	6 " " Jul 1/21	18.00		
	1548	Annie K. Warren ...	6 " " Jul 1/21	20.00		
	1601	Marie M. Calhou ...	6 " " Jul 1/21	90.00		
	1701	Rafina F. Souza, Tr	6 " " Jul 1/21	32.50		
	1841	M. Tanimura	6 " " Jul 1/21	12.50		
10	1385	Olaa Sugar Co	6 " " Jul 1/21	875.00		
	1597	A. G. Reis	6 " " Jul 1/21	90.00	19.05	'20 "
	1798	David A. Alama	6 " " Jul 1/21	57.00		
	2105	Toramatsu Taga	6 " " Jul 1/21	15.00		
	2113	T. Hirayama	6 " " Jul 1/21	20.00		
	2118	Turuki Moriyama ...	6 " " Jul 1/21	7.50		
	2242	Gingkichi Serai ...	6 " " Jul 1/21	27.50		
	2464	R. M. Duncan et al.	6 " " Jul 1/21	42.50		
	----	I. Fugikawa	6 " " Jul 1/21	12.50		
11	2000	Hon C. & D. Co	3 " " Apl 1/21	625.00		
	789	M. E. Ganzel	6 " " Jul 1/21	100.00		
	960a	Maunalua Fishing Co	1 " " Feb 1/21	416.65		
	1694	K. Sumiyoshi	6 " " Aug 1/21	20.00		
	1703	Mariah K. Low	6 " " Jul 1/21	40.00		
	2089	Z. Hirose	6 " " Jul 1/21	43.00		
	2122	M. Yamamoto	6 " " Jul 1/21	12.50		
	2216	H. Kawate	6 " " Feb 1/21	37.50		
	2428	Hon C. & D. Co	6 " " Jul 1/21	250.00		
12	462	Oahu Railway & L Co	6 " " Jul 1/21	750.00		
	1499	Jas H. Love Estate.	1 " " Feb 1/21	100.00		
	1858	R. Koshiyama	6 " " Jul 1/21	15.00		
	1949b	Wm Williamson	6 " " Jul 1/21	285.00		
	2492	Kiyo Kusuno	6 " " Jul 1/21	15.00		
	2497	Kanegoro Akashi ...	6 " " Jul 1/21	20.00	5.90	'20 "
	2522	Harry Cannon	6 " " Jul 1/21	42.50		
	2535	Kanegoro Akashi ...			6.05	'20 "
	1943	Sol Pili Estate ...	6 " " Jun 1/21	20.00		
13	714	Hon Iron Works	6 " " Jul 1/21	1,800.00		
	1232	Kukaiau Ranch Co ..	6 " " Jul 1/21	75.00		
	1370	C. Brewer Estate ..	6 " " Jul 1/21	1,500.00		
	1530	Joao K. Botelho ...	6 " " Jul 1/21	30.00	6.95	'20 "
			Forward	$26,099.00	$ 702.80	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$26,099.00	$ 702.80	
13	1827	Chas F. Hart Estate	6 mo to Jul 1/21	500.00		
	1833	Dowsett & Deering .	6 " " Jul 1/21	262.50		
	2073	Aki Hayashi	6 " " Jun 1/21	12.00		
	2129	Hon Iron Works	6 " " Jul 1/21	625.00		
	2158	S. Hamai	6 " " Jul 1/21	18.75		
	2165	K. Tamura	6 " " Jul 1/21	80.00		
	2248	Matajiro Sato	6 " " Jul 1/21	12.50		
	2411	Takato Kagawa	6 " " Jul 1/21	15.75		
14	689	Wm E. Rowell Estate	6 " " Jul 1/21	175.00		
	1752	Yasaburo Otake	6 " " Jul 1/21	14.00		
	2033	K. Kawamoto	6 " " Jun 1/21	19.00	17.40	'20
	2247	Naoki Tanouye	6 " " Jul 1/21	12.50		
	2594	James J. Carey	6 " " Jul 1/21	82.50		
15	1484	Lum Man Bin	6 " " Jul 1/21	60.00		
	2112	Taichi Tamura	6 " " Jul 1/21	20.00		
	2407	Samuel Kaliko	6 " " Jul 1/21	17.50	5.50	'20 Bal
	2595	C. J. Willis	6 " " Jul 1/21	30.00		
17	1234	A. J. Campbell	6 " " Jul 1/21	3.00		
	1532	Ikaia Kaaihue	6 " " Jul 1/21	20.00		
	1529	John Namaielua A/c	6 " " Jul 1/21	16.00		
	1599	Ikaia Kaaihue ... "	6 " " Jul 1/21	14.00		
	1995	Kaoliko Naimu	6 " " Jul 1/21	12.50		
	2108	K. Morishige	6 " " Jul 1/21	12.50		
	2107	Hikosuke Harada ...	6 " " Jul 1/21	15.00		
	2251	Henry & Edw Cannon.	6 " " Jul 1/21	52.50		
	2447	Barnes & Heiser Jr.			58.95	'20 "
	2528	Hawn Pine Packers .	6 " " Jul 1/21	556.25		
18	1317a	U. Yamasaki	6 " " Oct 1/20	25.00		
	1647	O. Yoshinobu	6 " " Jan 1/21	26.00	11.75	'20
	1861	H. Hoomanawanui ...	24 " " Jan 1/21	24.00	4.90	'19-20
	1879	Lyu Ey Wha	6 " " Mar 1/21	8.25	5.25	'19-20
	1879	Lyu Ey Wha .... A/c	6 " " Sep 1/21	1.00		
	1991	Hui Aina o Kealia .			67.90	'20 Bal
	2230	S. B. K. Palau	12 " " Jan 1/21	9.00	2.00	'20
	1510	Bundo Matsuoshima .	6 " " Jul 1/21	15.00		
	1512	Iheiji Murayama ...	6 " " Jul 1/21	10.00		
	2114	Matao Taga	6 " " Jul 1/21	15.00		
	2368	J. D. Paris Estate.	6 " " Jul 1/21	100.00	22.65	'20 "
	----	S. H. Dowsett	6 " " Jul 1/21	21.00		
19	985a	Japse Moiliili Sch.	12 " " Jan 1/22	50.00		
	1526a	Kotaro Toge	6 " " Jul 1/21	25.00		
	1586	Rokunojo Arimoto ..	6 " " Aug 1/21	12.50	5.85	'20 "
	2245	Tamehe Nakamura ...	6 " " Jul 1/21	12.50		
	2425	Ichiyo Koge	6 " " Jul 1/21	15.75		
20	782	Catton Neill & Co .	6 " " Jul 1/21	1,225.00		
	1561	M. R. De Caires ...	6 " " Jul 1/21	20.00	11.45	'20
	1449	Go Shee	6 " " Jul 1/21	175.00		
	1691	Sing Hop Wai Co ...	6 " " Jul 1/21	320.00		
	1799	Chizu Mitamura	6 " " Jul 1/21	17.50		
	2097	Catton Neill & Co .	6 " " Jul 1/21	625.00		
	2161	J. G. Dassel	1 " " Feb 1/21	33.50		
	2372	Catton Neill & Co .	6 " " Jul 1/21	1,400.00		
	2405	K. Hirano ..... A/c	6 " " Jul 1/21	152.75		
	2423	T. Sakaitani	6 " " Jul 1/21	22.00		
	----	Trent Trust Co	1 " " Feb 1/21	50.00		
21	62	Liliuokalani Estate	6 " " Jul 1/21	50.00		
	917	Pang Lum Mow	1 " " Feb 1/21	66.65		
	1051	Pang Lum Mow	1 " " Feb 1/21	16.65		
	1720	Fukumatsu Sakata ..	6 " " Jul 1/21	5.00		
	2126	K. Kagiwara	6 " " Aug 1/21	20.00		
		Forward		$33,326.80	$ 916.40	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1921

Date	Lease	Tenant	Period of Payment	Rent		Taxes		Year	
		Brought Forward ...		$33,326	.80	$ 916	.40		
21	2160	K. Keanu	6 mo to Jul 1/21	37	.00				e
22	1578	Wing Hing Co et al.	6 " " Jul 1/21	260	.00				
	1816	Tora Okubo	3 " " Apl 1/21	90	.00				
	2029	Manuel Martin	6 " " Jun 1/21	10	.00				
	2061	Z. Takayama	6 " " Jun 1/21	30	.00				
	2082	S. Hirahara	6 " " Jun 1/21	10	.50	9	.70	'20	Bal
24	1516	Kame Nakano	6 " " Jul 1/21	17	.00				
	1719	Tanabe Co	6 " " Jul 1/21	55	.00				
	1769	J. L. Wailuila, Tr.	6 " " Jul 1/21	50	.00	4	.15	'20	" e
	1818	G. Fugishima	6 " " Jul 1/21	11	.00				
	1944	Konoshin Iseki	6 " " Jun 1/21	20	.00				
	2474	Hawn Fruit Prod Co.	6 " " Jul 1/21	110	.00				
	2490	Henrietta Kupahu ..	12 " " Jan 1/23	12	.00				
25	387b	A. J. Campbell	6 " " Jul 1/21	125	.00				
	387c	A. J. Campbell	6 " " Jul 1/21	75	.00				
	84	Territory of Hawaii	12 " " Jan 1/22	500	.00				
	776	Y. Yoshikawa	1 " " Feb 1/21	75	.00				
	909	Hoy On Society	3 " " Apl 1/21	75	.00				
	1324	A. J. Campbell	12 " " Jan 1/22	22	.50				
	1303	A. J. Campbell	6 " " Jul 1/21	37	.50				
	1401	Waialua Agl Co A/c	12 " " Oct 1/20	1,831	.04				
	2244	Jared G. Smith				15	.00	'19	Bal
	1467	Waiahole Water A/c	6 " " Dec31/20	4,934	.09				
	1467	Waiahole Water "	6 " " Dec31/20	1,330	.49				
	2116	S. Nishiguchi	6 " " Jul 1/21	12	.50				
	2244	Jared G. Smith	18 " " Jan 1/21	750	.00	56	.60	'20	A/c e
26	531c	Jonah Kumalae	6 " " Jul 1/21	100	.00	50	.50	'20	Bal
	1990	McCandless&Dowsett.	6 " " Jul 1/21	250	.00				
	2241	McCandless&Dowsett.	6 " " Jul 1/21	250	.00				
	2439	Jonah Kumalae	6 " " Jul 1/21	25	.00				
	2449a	Lee Newton	6 " " Jul 1/21	260	.00				
	----	Newton Auto Exg ...	1 " " Feb 1/21	150	.00				
27	933a	Nipomea	6 " " Jul 1/21	25	.00				
	954	Lung Do Wai Co	6 " " Jul 1/21	56	.00				
	1438	Oscar P. Cox	6 " " Jul 1/21	15	.00	3	.40	'20	"
	1492	Oscar P. Cox	6 " " Jul 1/21	30	.00	6	.85	'20	"
	1759	K. Sakai	6 " " Jul 1/21	25	.00				
	1783	T. Yamashita	6 " " Jul 1/21	130	.00				
	1823	Lung Do Wai Co	6 " " Jul 1/21	200	.00				
	2083	J. Okimoto	6 " " Jun 1/21	27	.00				
28	----	Antoine Schnerr &Co	1 " " Mar 1/21	30	.00				
29	2084	Gosaku Kaiura	6 " " Jun 1/21	12	.50				
	2484	Sun Kwong Sing Co .	6 " " Jul 1/21	80	.00				
	2485	Go Yee Wo et al ...	6 " " Jul 1/21	207	.00				
	2516	Hon Planing Mill ..	3 " " Apl 1/21	350	.00				e
31	1523	Hana Kawi	6 " " Jul 1/21	20	.00				
	1668	Kaihawai Estate Bal	6 " " Dec 1/20	10	.00				
	1726	Abraham Hobbs	6 " " Jul 1/21	3	.50				
	505a	K. Kannami	6 " " Jul 1/21	37	.50				
	1686	Chun Chock	3 " " Apl 1/21	75	.00				
	2008	Francisco Volpe ...	6 " " Jul 1/21	52	.50	12	.00		
	2481	Hon Poi Factory ...	6 " " Jul 1/21	1,000	.00				
	2519	Tohatchi Sasaki ...	6 " " Jul 1/21	18	.75				
	2581	Kazue Minami	6 " " Aug 1/21	50	.00				
	----	Mary K. Sheldon ...	6 " " Jan 1/21	10	.00	16	.60		
				$47,307	.17	$1091	.20		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

FEBRUARY, 1921

Date					
	KAMEHAMEHA SCHOOLS				
2	Registrar, H. E. King, Bal Jan Collections,.		$ 1,615.13	$	
11	E. C. Webster, President, unexpended balance of $5,000 adv for trip to Mainland,.....		1,686.28		
18	Registrar, H. E. King, A/c Feb Collections,.		2,106.95		5,408.36
	INTEREST				
1	Olaa Sugar Bonds,.....	$25,000, 6m 6 %	750.00		
	Terr'l Pub Imp "	20,000, 6m 4 %	400.00		
	Kahaumalumalu Note,.....	740, 3m 6 %	11.10		
16	U. S. Treasury Cert of Ind,.	50,000, 6m 6 %	1,500.00		
3	July Paka, Sales Agreement,.	375, 1m 6 %	1.87		
28	July Paka, Sales Agreement,.	350, 1m 6 %	1.75		
	Bank deposits, February, 2%,.....		89.38		2,754.10
	FEES (for lease assignments)				
2	H. Yamamoto to T. Moriyama	L2106 Waikiki,	2.50		
4	L. F. Kiester " City Mill	2561 Waialae,	2.50		
	K. Inouye " S. Inouye	2409 Kapaakea	2.50		
5	Y. Young " W. Wong et al	2403 Kukui St	2.50		
7	Z. Hirose, " Rewriting leases	2634 & 2635	5.00		
	Waialua Garage" Bishop & Co	2212 Waialua,	2.50		
	Ninomea " Waialua Garage	933a Waialua,	2.50		
10	Kona Tobacco " S. Kona Tobac	1270 Kona,...	2.50		
12	J. Villela " K. Nishioka	1662 Kapalama	2.50		
	R. E. Abing " B. Bagino	1807 Kunana,.	2.50		
14	K. Kawamoto " M. Tanaka	2033 Kapaakea	2.50		
16	S. Nishiguchi " U. Takasaki	2116 Waikiki,	2.50		
23	G. Fujishima " K. Morishige	1818 Kapalama	2.50		
25	C. Ikeda " Y. Yanagida	2076 Kapaakea	2.50		
	M. Joaquin " T. Vieira	2631 Kapalama	2.50		40.00
	LAND AGENCY				
2	Kamehameha Schools, reimbursement of payment made by Estate for 1 blue print,.....		1.35		1.35
	SURVEYING				
5	Stephen L. Desha Jr, cost of surveying lot deeded Feb 5/21,.....		10.15		10.15
	LAW				
4	L. F. Kiester, acknowledgments to Waialae Lease 2561,.....		3.00		
5	Stephen L. Desha Jr, acknowledgments to deed dated Feb 5/21,.....		3.00		
24	T. H. Davies & Co, acknowledgments to Mililani Street Lease 2628,.....		3.00		9.00
	SALARIES				
28	C. R. Bishop Trust, services Bookkeeper & Stenographer, February,.....		35.00		35.00
	Forward				$ 8,257.96

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

FEBRUARY, 1921

Date			
	Brought Forward	$	$ 8,257.96
	SALES OF LAND		
3	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27/20,.....	25.00	
5	S. L. Desha Jr, for lot of 3.353 sq ft of land, Keei, S. Kona, Hawaii, deed dated Feb 5/21,.....	25.00	
28	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27/20,.....	25.00	75.00
	BILLS RECEIVABLE		
1	Kahaumalumalu, a/c principal of her note, $770.00, dated May 1/20,.....	35.00	35.00
	SUNDRY TENANTS		
1/28	As per details, pp 52/54		
	Rents,.....	17,531.80	
	Taxes,.....	1,765.25	19,297.05
			$27,665.01

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
1	429a	Chang Chock Hing ..	6 mo to Sep 1/21	$ 35.00	$ -	
	914	Jos P. Mendonca ...	3 " " May 1/21	62.50	-	
	1268	I. Takano, Tr	1 " " Mar 1/21	20.00	-	
	1360	K. Matsumoto Estate	3 " " Apl 1/21	63.00	-	
	1381	K. Matsumoto Estate	6 " " Jul 1/21	112.50	-	
	1437	K. Matsumoto Estate	6 " " Aug 1/21	87.50	-	
	1466	K. Matsumoto Estate	6 " " Jul 1/21	280.00	-	
	1562	S. Kuroda	6 " " Jul 1/21	15.00	-	
	1579	S. Kuroda	6 " " Jul 1/21	15.00	-	
	1745	Benny & Co	1 " " Mar 1/21	60.00	-	
	2101	Lum Boon	6 " " Aug 1/21	112.50	-	
	2342	Mansueto Perez	6 " " Aug 1/21	22.50	-	
	2519	Tohatchi Sasaki ...			5.85	'20 Bal
	----	Trent Trust Co	1 " " Mar 1/21	50.00		
	----	Hawn Electric Co ..	1 " " Mar 1/21	5.00		
2	478b	Kealoha			12.00	'20 A/c
	1474	H. S. P. A.	6 " " Aug 1/21	625.00		
	1600	G. B. Kaneapua	6 " " Jul 1/21	20.00	-	
	1602	I. Yanagihara	6 " " Jul 1/21	25.00	-	
	1604	Kaai Kinikapo A/c	6 " " Jul 1/21	15.00	-	
	1632	Y. Nomura	6 " " Aug 1/21	12.50	-	
	1689	S. Amimoto	6 " " Jul 1/21	25.00	-	
	1707	John Andrade	6 " " Aug 1/21	25.00	-	
	1790	Mika Nakashige	6 " " Jul 1/21	17.50	-	
	2442	Y. Nomura	6 " " Aug 1/21	18.75	-	
	2447	K. B. Barnes et al.	6 " " Aug 1/21	190.00	-	
	----	Frank Keoho	1 " " Mar 1/21	3.00	-	
3	1052	C.H.Pack Hoo et al.	1 " " Mar 1/21	33.25	-	
	1105	Kauai Electric Co .			2.35	'20 Bal
	1106	Kauai Electric Co .			2.35	'20 "
	1219	Koolau Agl Co			458.00	'20 "
	1345	Koolau Agl Co			5.70	'20 "
	1717	Geo S. Ikeda	6 " " Aug 1/21	14.00	-	
	1794	American Factors ..	6 " " Jul 1/21	250.00	-	
	1952	Oahu College Trs ..			37.20	'20 "
	2072	N. Matsumoto	6 " " Jun 1/21	7.00	-	
	2136	Lulu J. Greenwell .			48.35	'20 "
	2415	Arajiro Fujimoto ..	6 " " Jul 1/21	14.00	-	
4	916	Pang Chew Estate ..	1 " " Feb 1/21	150.00	-	
	1499	Jas H. Love Estate.	1 " " Mar 1/21	100.00	-	
	528a	Jas B. Castle Est .			460.30	'20 "
	1566	M. Kataoka	6 " " Jul 1/21	22.00	-	
	2137	Y. Fukushima	6 " " Jul 1/21	50.00	-	
	2141	Hilo Sugar Co	6 " " Aug 1/21	5,755.00	-	
	2562	Hirokane Kunitaro .	6 " " Jul 1/21	82.50	-	
	2568	I. Kanbara	6 " " Jul 1/21	15.00	-	
	2615	Kamesuke Nakamura .	6 " " Aug 1/21	25.00	-	
	----	Y. Fukushima			.70	'20 "
	----	Rikihei Kikigawa ..	6 " " Aug 1/21	20.00		
5	1481a	J. R. Amorin Estate	1 " " Mar 1/21	30.00	-	
	1650	L. M. Keaunui Est .	6 " " Apl 1/21	20.00	- 16.25	'20
	1650	L. M. Keaunui Est .	6 " " Oct 1/21	20.00	-	
	1767	Eli Mitchell Estate	6 " " Aug 1/21	12.50	-	
	2382	Riosuke Sakamoto ..	6 " " Jul 1/21	15.75	-	
	2403	Yee Young et al ...	6 " " Aug 1/21	650.00	-	
	2473	Tam Yee	6 " " Jul 1/21	100.00	-	
7	1515	S. Takagawa	6 " " Jul 1/21	21.00	-	
	1559	Alfred Kaili .. A/c	6 " " Jan 1/20	6.25	- 13.75	'20
	1631	I. Kodama	6 " " Aug 1/21	25.00	-	
	2144a	Wing Sing Wai Co ..	6 " " Jul 1/20	360.00	- 199.60	'20
	2144a	Wing Sing Wai " A/c	6 " " Jan 1/21	240.40		
			Forward	$ 9,955.90	$1262.40	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$ 9,955.90	$1262.40	
7	2422	Zoe Osborne Latham .	6 mo to Jul 1/21	180.00		
8	1371	Y. Ah Sing			41.95	'20 Bal
	1807	Rogasiano E. Abing .	6 " " Aug 1/21	12.50		
	1998	E. A. Mott-Smith ..	6 " " Jun 1/21	30.00	11.80	'20 "
9	1511	Masaye	6 " " Jul 1/21	23.00		
	1793	Oyamada Kamege	6 " " Jul 1/21	14.50		
	1795	Matsutaro Haraguchi	6 " " Jul 1/21	11.50		
	2405	K. Hirano ..... Bal	6 " " Jul 1/21	47.25		
	2439	Jonah Kumalae			8.75	'20 "
	----	John Camacho	6 " " Jul 1/21	15.00		
10	1270	South Kona Tobacco .			90.55	'20 "
	1603	Hayashi Kamekichi .	6 " " Jul 1/21	40.00		
	1751	E. D. K. Wilmington	6 " " Jul 1/21	15.00		
	2009	H. Yoshimura	6 " " Jul 1/21	37.50		
	2094	H. Hiramoto	6 " " Jul 1/21	17.50		
	----	Keoki Kipola	6 " " Jul 1/21	30.00		
11	1789	Von Hamm Young Co .	6 " " Aug 1/21	900.00		
	2629	Jiju Wakasugi	6 " " Jul 1/21	60.00		
12	2541	Hannah Wilson			2.85	'20
14	960a	Maunalua Fishing Co	1 " " Mar 1/21	416.75		
	960a	Maunalua Fish'g A/c	1 " " Apl 1/21	83.25		
	1690	Shizue Miyasaki ...	6 " " Aug 1/21	25.00		
	2103	K. Takamori	6 " " Jul 1/21	15.65		
	2120	Geo M. Kansaki	6 " " Jul 1/21	12.50		
	2236	Ishi Takeuchi	6 " " Jul 1/21	18.75		
	2630	Hannah B. Damster .	6 " " Aug 1/21	15.75		
15	1565	K. Nomura	6 " " Jul 1/21	11.00		
	1754	Ikito Maruoka	6 " " Jul 1/21	12.50		
	2631	Man'l J. Ferrera ..	12 " " Feb 1/22	31.50		
16	1522	Keola Ilianu	6 " " Jul 1/21	20.00		
	1604	Kaai Kinikapu Bal	6 " " Jul 1/21	5.00		
	1874	Kichi Yanagisawa ..	6 " " Apl 1/21	20.00		
	2019	Akitaro Nakano	6 " " Jun 1/21	20.00	10.35	'20 "
	2102	Leong Chee	6 " " Jul 1/21	22.00		
	2162	Lum Chong	6 " " Aug 1/21	75.00		
	----	Unzo Takasaki	12 " " Mar 1/22	12.50		
17	1564	Jiro Tamamoto	6 " " Jul 1/21	11.00		
	2633	Adolph de Jesus ...	6 " " Aug 1/21	18.75		
18	813a	Okamachi	6 " " Jul 1/21	10.00		
	1313a	N. Kawasaki	6 " " Jul 1/21	23.00		
	1313a	N. Kawasaki ... A/c	6 " " Jan 1/22	2.00		
	1206a	Y. Sentaro	6 " " Jul 1/21	18.00		
	1445b	Utsunomiya	6 " " Jan 1/21	13.00	5.90	'20 A/c
	1517	W. H. Greenwell ...	6 " " Jul 1/21	2,000.50		
	1802	R. Matsumoto	6 " " Jul 1/21	10.00		
	1991	Hui Aina o Kealia .	6 " " Jul 1/21	300.00		
	2226	A. Waihinano .. A/c	6 " " Jul 1/21	5.45	4.55	'20
	2392	K. Homura	6 " " Jul 1/21	9.75	2.20	'20 "
	2427	S. K. Kauihana	6 " " Jul 1/21	12.50		
	2434	L. Kamekona	12 " " Jul 1/21	10.00	3.55	'20 "
	2435	K. Kahiewalu	12 " " Jul 1/21	10.00	3.55	'20 "
	----	Chas Kaiaiki	12 " " Jan 1/22	10.00		
	1521	John Hilo ..... A/c	6 " " Jul 1/21	8.00		
	1412	Am Japse Investment			78.70	'20 Bal
19	1826	T. Masuda	6 " " Jul 1/21	15.00	5.50	'20 "
21	1269	Yee Fong	6 " " Aug 1/21	60.00		
	1550	Geo W. Keawe	6 " " Jul 1/21	20.00		
	2125	Mary K. Christ	6 " " Aug 1/21	18.75		
	2518	T. Tateyama	6 " " Jul 1/21	18.75	5.85	'20 "
	----	Chas Mamala	3 " " May 1/21	18.00		
		Forward		$14,829.25	$1538.45	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$14,829.25	$1538.45	
23	178d	Hawi Mill & Plant'n	6 mo to Aug 1/21	592.50		
	776	Y. Yoshikawa	1 " " Mar 1/21	75.00		
	1221	Pac Development A/c	12 " " Dec31/20	130.75		
	2161	J. G. Dassel	1 " " Mar 1/21	33.50		
	2216	H. Kawate	6 " " Aug 1/21	37.50		
24	763a	J. A. Maguire Est .	6 " " Jun 1/21	517.00	130.15	'20 Bal
	946	Hala Canning Co ...			5.65	'20 "
	1498	J. A. Maguire Est .			11.30	'20 "
	2517	Maria Timas	6 " " Jun 1/21	18.75	6.80	'20 7m
	2628	Theo H. Davies & Co	6 " " Jul 1/21	140.00		
25	917	Pang Lum Mow	1 " " Mar 1/21	66.65		
	1051	Pang Lum Mow	1 " " Mar 1/21	16.65		
	1634	C. W. Macfarlane ..	6 " " Aug 1/21	13.00		
	2147	Anna Mae Wichman ..			53.70	
26	----	Newton Auto Exg ...	1 " " Mar 1/21	150.00		
28	1486	Hawn Dredging Co ..	6 " " Jul 1/21	667.50		
	1674	Riojilo Ida	6 " " Jul 1/21	22.50		
	1695	P. C. Lane	6 " " Sep 1/21	30.00	6.85	'20
	1800	M. Nishihara	6 " " Aug 1/21	12.50		
	1864	Kam Investment Co .	6 " " Jul 1/21	82.50		
	478b	Kealoha			12.35	'20 "
	----	Mau Sing Wai Co ...	6 " " Sep 1/21	6.25		
	----	Antoine Schnerr ...	1 " " Apl 1/21	30.00		
	2027	K. Koyanagi	6 " " Aug 1/21	60.00		
				$17,531.80	$1765.25	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MARCH, 1921

Date				
	KAMEHAMEHA SCHOOLS			
1	Registrar, H. E. King, Bal Feb Collections,..	$ 3,934.89	$	
17	" A/c Mar " ,..	2,635.20	6,570.09	
	INTEREST			
15	Third Liberty Bonds,..... $ 5,000, 6m 4½%	106.25		
	Terr'l Pub Imp " 50,000, 6m 4½%	1,125.00		
17	Kam Alumni Assn Note,..... 700, 3m 6 %	10.50		
30	July Paka, Sales Agreement,.. 325, 1m 6 %	1.63		
31	Hawn Electric Co Bonds,..... 10,000, 6m 6 %	300.00		
	Bank deposits, March, 2%,.....	95.00	1,638.38	
	FEES (for lease assignments)			
1	T. Yamashita to T. Eki, L1783, Kauluwela,	2.50		
	A. G. Reis " Bank Hawaii 1597, Keawe St,.	2.50		
7	E. B. Clark " Bank Hawaii 2476, Waialae,..	2.50		
8	L. Newton " Allen & R., 2449, Waialae,..	2.50		
	Wong You " Cheong Wah 768b Kapalama,..	2.50		
	Wong You " Cheong Wah 1666a Ewa,.....	2.50		
	C. Ikeda " M. Otsuka 2538, Manoa,....	2.50		
	E. Kagami, Rewriting L2639, Kakaako,...	2.50		
10	K. Norisuye " H. Yoshioka 2056, Kapalama,.	2.50		
	S. Miyasaki " E. Okame 1690, Kapalama,.	2.50		
14	G. Fujita, Rewrite part L2139, Kapalama	2.50		
	R. Togashi, Rewrite part L2139, Kapalama	2.50		
16	S. Akashi " S. Sakamoto 2370, Kapalama,.	2.50		
21	H. Yokota, Rewriting L2648, Kapalama,..	2.50		
26	T. T. Tong " M.C.Pacheco 1712, Ewa,.....	2.50		
	Y. Honda " H. Otaguro 2246, Kapalama,.	2.50		
28	Lai Hip " C.Y.Hung 1391, Hilo,.....	2.50		
	Hilo Emporium " C. H. Will 2238, Hilo,.....	2.50	45.00	
	SALARIES			
31	C. R. Bishop Trust, services, Bookkeeper and Stenographer, March,.....	35.00	35.00	
	LAW			
1	Union Feed Co, ackmts to Kakaako L2614,.....	3.00		
	K. Nakasone et al " " Waialae 2617,.....	3.00		
26	S. Miyamoto, " " Kapalama 2653,.....	3.00		
	H. Araki, " " Kapalama 2654,.....	3.00		
28	Take Kadota, " " Waialua 2655,.....	3.00		
30	N. Matsumura, " " Kapalama 2664,.....	3.00		
31	K. Uyeno,.... " " Kapalama 2665,.....	3.00	21.00	
	AUTO EXPENSE			
2	G. Imamoto, a/c cost of repairs to Estate auto 924, Agreement dated Sep 29/20,.....	10.00		
31	G. Imamoto, a/c cost of repairs to Estate auto 924, Agreement dated Sep 29/20,.....	10.00	20.00	
	EXPENSE			
26	M. C. Amana, refund of unexpended balance of moneys adv Mar 12/21, Molokai trip,.....	45.00	45.00	
	Forward		$ 8,374.47	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MARCH, 1921

Date		$	$
	Brought Forward		8,374.47
	INSURANCE		
23	Wing Sing Wai Co, refund of premium advanced Jan 27/21 for insurance on machinery and rice mill under L2144a,.....	57.75	57.75
	SALES OF LAND		
14	R. E. White, costs of ackmts and revenue stamp, exchange deed dated Mar 11/20,.....	6.00	
30	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27/20,.....	25.00	31.00
	BILLS RECEIVABLE		
5	Kahaumalumalu, a/c principal of her note , $770, dated May 1/20,.....	40.00	
17	Kam Alumni Assn, a/c principal of its note, $1021.71, dated June 15/17,.....	200.00	
18	W. H. McInerny, a/c principal of his note No 3 dated Nov 19/13,.....	2,500.00	2,740.00
	SUNDRY TENANTS		
1/31	As per details, pp 57/60		
	Rents,.....	15,154.84	
	Taxes,.....	242.30	15,397.14
			$26,600.36

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
1	522c	Territorial Hotel .	3 mo to Jun 1/21	$ 375.00	-$	
	1082b	Asagi Otuichi	6 " " Sep 1/21	37.50	-	
	1224	Territorial Hotel .	3 " " Jun 1/21	50.00	-	
	1268	I. Takano, Tr	1 " " Apl 1/21	20.00		
	1498	J. A. Maguire	6 " " Sep 1/21	62.50	-	
	1672	Sue Seong ..... A/c	6 " " Jul 1/21	30.00	-	
	1745	Benny & Co	1 " " Apl 1/21	60.00		
	1830	May Kahano Awailoa .	6 " " Sep 1/21	25.00	-	
	1941a	Hooikaika Kaina ...	6 " " Mar 1/21	25.00	-	
	1954	Virginia R.Isenberg	6 " " Sep 1/21	45.00	-	
	1955	Virginia R.Isenberg	6 " " Sep 1/21	60.00	-	
	1961	Virginia R.Isenberg	6 " " Sep 1/21	92.50	-	
	2534	Oshige Manshuke ...	6 " " Sep 1/21	15.00	- 1.00	'20 Bal
	2556	James D. Reid	6 " " Sep 1/21	40.00	-	
	2564	G. Schuman	6 " " Sep 1/21	20.00	-	
	2614	Union Feed Co	6 " " Jul 1/21	450.00	-	
	----	Hawn Electric Co ..	1 " " Apl 1/21	5.00		
	----	Trent Trust Co	1 " " Apl 1/21	50.00		
2	692	D. W. Anderson, Tr.	6 " " Sep 1/21	50.00	-	
	1439	H. W. Cleveland ...	6 " " Sep 1/21	25.00	-	
	1463	Chang Chock Hing ..	6 " " Sep 1/21	25.00	-	
	1770	Kyoyei Shokwai	3 " " Jun 1/21	120.00		
	1867	Amoy Amasiu	6 " " Sep 1/21	20.00	-	
	2532	Harry S. Yamanaka .	6 " " Sep 1/21	20.00	- 2.50	'20 4m
	----	John Kaohele	6 " " Sep 1/21	20.00		
3	1397	John D. Paris Est .	6 " " Sep 1/21	50.00	-	
	1629	U. Shinagawa	6 " " Aug 1/21	12.50	-	
	1828	Sing Chong & Co ...	6 " " Sep 1/21	100.00	-	
	2010	Helen Ferreira	6 " " Sep 1/21	12.50	-	
	2155	Kumataro Takamori .	6 " " Aug 1/21	34.50	-	
	2535	Akashi Kanegoro ...	6 " " Sep 1/21	60.00	-	
	----	Frank Keoho	1 " " Apl 1/21	3.00		
4	1052	C.H.Pack Hoo et al .	1 " " Apl 1/21	33.35	-	
	1196	F. W. Macfarlane ..	12 " " Mar 1/21	25.00	-	
	1197	F. W. Macfarlane ..	12 " " Mar 1/21	50.00	-	
	1702	Wakanoski Hamamura .	6 " " Sep 1/21	15.00	-	
	1763	Shina Akisaki	6 " " Sep 1/21	20.00		
	2127	Julia Kaimi	6 " " Aug 1/21	18.75	-	
	2574	Kichitaro Inouye ..	6 " " Sep 1/21	35.00	-	
5	700a	Hon Plantation	6 " " Sep 1/21	600.00		
	916	Pang Chew Estate ..	2 " " Apl 1/21	300.00		
	925	Hon Plantation	6 " " Sep 1/21	1,165.00	-	
	1157a	H. Tsunoda	12 " " Mar 1/22	50.00	-	
	1262	Hon Plantation	6 " " Sep 1/21	750.00	-	
	1335	Hon Plantation	12 " " Mar 1/22	25.00	-	
	1493	Hon Plantation	6 " " Sep 1/21	245.00	-	
	1494	Hon Plantation	6 " " Sep 1/21	290.00	-	
	1630	Sozaburo Sugita ...	6 " " Aug 1/21	12.50	- M	
	1765	Hansuke Yamada	6 " " Sep 1/21	14.00	-	
	1993	Geo H. Huddy ..A/c	12 " " Jun 1/21	5.00	- 49.00	'20
	2032	J. D. Souza	6 " " Jun 1/21	30.50	- 27.95	'20 Bal
	2466	Jas J. Carey	6 " " Sep 1/21	180.00	-	
	2540	Jintaro Watanabe ..	6 " " Sep 1/21	30.00	- 1.90	'20 4m
7	1481a	J. R. Amorin Estate	1 " " Apl 1/21	30.00	-	
	1529	John Kamaula .. Bal	6 " " Jul 1/21	4.00	-	
	1559	Alfred Kaili .. "	6 " " Jan 1/20	9.75	-	
	1559	Alfred Kaili .. A/c	6 " " Jul 1/20	.25	-	
	1870	Hayame Narukawa ...	6 " " Sep 1/21	18.75	-	
	1913	J. Shiomi	6 " " Aug 1/21	12.50	-	
	1914	S. Tarutani	6 " " Aug 1/21	12.50		
	2219	Tarohee Hirata	6 " " Apl 1/21	22.00		
			Forward	$ 6,018.85	$ 82.35	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$ 6,018.85	$ 82.35	
7	2638	Donald S. Bowman ..	6 mo to Sep 1/21	37.50		
8	1831	J. K. Haalilio	6 " " Sep 1/21	12.50		
	2523	Maui Trading Co ...	6 " " Sep 1/21	75.00		
	2538	Choji Ikeda	6 " " Sep 1/21	25.00		
	2639	Ensuke Kagami	6 " " Oct 1/21	20.00		
	2134	Hyonosuki Doi	6 " " Sep 1/21	18.75		
9	1778	J. B. Atherton Est.	6 " " Sep 1/21	200.00		
	1953	D.P.R.Isenberg Est.	3 " " Jun 1/21	125.00		
	1956	Annie S. Parke Est.	6 " " Sep 1/21	55.00		
	2496	Hiroto Nakamura ...	6 " " Jul 1/21	15.00		
	2542	Hiroto Nakamura ...	6 " " Sep 1/21	20.00	2.55	'20 4m
	2521	Tsuni Nosaka	6 " " Jul 1/21	45.00	10.95	'20
	2551	Kiemon KishinamiA/c	6 " " Oct 1/21	10.00		
10	1499	Jas H. Love Estate.	1 " " Apl 1/21	100.00		
	1637	S. Umeda	6 " " Sep 1/21	17.00		
	1764	Au Hoon	6 " " May 1/21	18.00		
	1957	Annie S. Parke Est.	6 " " Sep 1/21	55.00		
	2470	Ben Hollinger	6 " " Mar 1/21	309.00	35.00	'20
	1780	Frank Andrade	6 " " Jul 1/21	225.00		
	2640	Richard Venhuizen .	6 " " Sep 1/21	50.00		
	2641	Sankichi Kumashiro.	6 " " Jul 1/21	65.00		
11	2642	Sol K. Huewaa	6 " " Jul 1/21	37.50		
	----	Kaalele Kiai	6 " " Jul 1/21	10.00		
12	1184a	H. H. Plemer	12 " " Mar 1/22	35.00		
	1941a	H. Kaina .....C&C/c	6 " " Sep 1/21	10.00		
14	377b	Kock Tin	12 " " Apl 1/22	10.00	2.30	'20
	888	John Gaspar	6 " " Sep 1/21	137.50		
	1110	John Gaspar	6 " " Sep 1/21	145.00		
	1536	Wong Kim	6 " " Sep 1/21	40.00		
	1814	Mary K. Nakanaela .	6 " " Sep 1/21	20.00		
	1941a	H. Kaina ..... Bal	6 " " Sep 1/21	15.00		
	1960	L. Tenney Peck	6 " " Sep 1/21	105.00		
	2161	J. G. Dassel	1 " " Apl 1/21	33.50		
	2513	Chas B. Makee	6 " " Jun 1/21	12.50		
	2533	Toyoki Ninomiya ...	6 " " Sep 1/21	20.00	1.45	'20 4m
	2548	Jutaro Moriyama ...	6 " " Sep 1/21	10.00	2.70	'20 4m
	2644	Gozaemon Fujita ...	6 " " Oct 1/21	21.75	6.20	'21 3m
	2645	Renichi Togashi ...	6 " " Oct 1/21	18.75		
15	1638a	Okuno Tsuru	6 " " Aug 1/21	17.50		
	1753	Pac Engineering Co.	6 " " Sep 1/21	212.50		
	1863	Okuno Tsuru	6 " " Aug 1/21	15.00		
	2531	Francis Franks	6 " " Sep 1/21	35.00		
16	1277	K. Matsumoto Estate	3 " " Jun 1/21	75.00		
	1386	James A. Rath, Tr .	12 " " Mar 1/22	150.00		
	1412	Am Japse Investment	6 " " Sep 1/21	125.00		
17	776	Y. Yoshikawa	1 " " Apl 1/21	75.00		
	----	Mary Sason	6 " " Sep 1/21	12.50		
18	704	Hon Plantation A/c	12 " " Sep 1/21	1,794.99		
	----	Newton Auto Exg ...	1 " " Apl 1/21	150.00		
19	336a	Jas Wight Estate ..	6 " " Sep 1/21	150.00		
	370a	Jas Wight Estate ..	12 " " Mar 1/22	150.00		
	2460	Tsuruyo Hirata	6 " " Sep 1/21	18.75		
	2647	Manao Kitano	6 " " Oct 1/21	15.75		
	2483	J. W. Sproat	12 " " Mar 1/22	20.00		
21	2219	Tarohee Hirata			3.10	'21 3m
	2461	Heisuke Mitsukawa .	6 " " Sep 1/21	15.75		
	2643	Tsunakichi Ueda ...	6 " " Aug 1/21	15.75		
	2648	Honji Yokota	6 " " Oct 1/21	22.00		
	2649	Touichi Ikeda	6 " " Oct 1/21	18.75		
22	960a	Maunalua Fish'g Bal	1 " " Apl 1/21	333.40		
		Forward		$11,620.74	$ 146.60	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$11,620.74	$ 146.60	
22	1952	Oahu College Trs ..	6 mo to Sep 1/21	26.25		
23	1524	H. Moses Wire	6 " " Jul 1/21	20.00		
	2144a	Wing Sing Wai ..Bal	6 " " Jan 1/21	119.60		
	2650	Akiji Itagaki	6 " " Oct 1/21	50.00		
24	1441	McCandless &Dowsett	12 " " Mar 1/22	32.00		
	1593	Masakichi Ito	6 " " Sep 1/21	15.00		
	2135	M. Tanimura	6 " " Sep 1/21	22.00		
	2651	Chozo Iwahashi	6 " " Oct 1/21	50.00		
	2652	Kameki Tamichi	6 " " Oct 1/21	15.75		
26	1722	J. Kaalouahi	6 " " Jul 1/21	12.00		
	1723	J. W. Kaloheaulani .	12 " " Jan 1/22	16.00		
	1724	Lilia Kaaimano	6 " " Jul 1/21	16.00		
	1725	Rose K. Clark	6 " " Jul 1/21	13.00		
	1727	G. Kaopuiki	6 " " Jul 1/21	6.00		
	1729	Moohila	6 " " Jul 1/21	4.00		
	1730a	S. W. Kiakahi Est .	6 " " Jul 1/21	8.75		
	1732	Paahao Nahoopii ...	6 " " Jul 1/21	10.50		
	1734	S. P. Kaai	6 " " Jul 1/21	12.50		
	1736	Solomon Fuller	6 " " Jul 1/21	8.00		
	1737	Wm Nueku	6 " " Jul 1/21	5.00		
	1738	J. Kamanao	6 " " Jul 1/21	4.00		
	1739	Sam Kaulili	6 " " Jul 1/21	15.50		
	1743	L. K. Kaalouahi ...	6 " " Jul 1/21	14.50		
	1755	D. W. Kahawai A/c	12 " " Jan 1/22	6.50		
	1756	R. W. Kamakahi	6 " " Jul 1/21	15.00		
	1762	J. Kanikau Estate .	6 " " Jul 1/21	5.00		
	1774	Lui Cheong	6 " " Oct 1/21	15.00	5.05	'20
	1829a	Lee Tuck	12 " " Mar 1/22	3.00		
	2167	Chin Shin	12 " " Oct 1/21	5.00		
	2170	Paahao Nahoopii ...	12 " " Jan 1/22	8.00		
	2221	John Kawaa .... A/c	12 " " May 1/22	10.00		
	2222	M. Maewaewa	12 " " May 1/22	10.00		
	2530	D. Kapawai			1.05	'20
	2560	S. W. Nueku	12 " " Jan 1/22	2.00		
	917	Pang Lum Mow	1 " " Apl 1/21	66.65		
	1051	Pang Lum Mow	1 " " Apl 1/21	16.65		
	1712	Tom Tai Tong	6 " " Oct 1/21	12.50		
	1771	Yee Chong Shee	6 " " Sep 1/21	15.00		
	2418	Mark Kung	6 " " Sep 1/21	75.00		
	2462	Tomijiro Sato	6 " " Sep 1/21	59.50		
	2653	Saihachi Miyamoto .	6 " " Oct 1/21	18.75		
	2654	Haruye Araki	6 " " Oct 1/21	15.75		
28	490a	R. A. Lyman Estate.	6 " " Jul 1/21	112.50		
	760a	Lucas & Guard	6 " " Jul 1/21	150.00		
	1214	Sui Fook	6 " " Jul 1/21	15.00		
	1260	Jitsuo Koshi	6 " " Sep 1/21	25.00		
	1293	T. Doi	6 " " Jul 1/21	7.50		
	1325	L. Chau	6 " " Aug 1/21	7.50		
	1331a	Louise I. Wright ..	12 " " Mar 1/22	25.00		
	1332a	C. F. Bradshaw	6 " " Jul 1/21	60.00		
	1367	Y. Sakuda	6 " " Jul 1/21	7.50		
	1368	N. Tamura	6 " " Jul 1/21	7.50		
	1389	M. Matsuda	6 " " Sep 1/21	15.00		
	1390	Sui Fook	6 " " Sep 1/21	10.00		
	1391	Chow Yek Hung	12 " " Mar 1/22	15.00		
	1413	W. Inada	6 " " Aug 1/21	20.00		
	1469	Mana Transportation	6 " " Sep 1/21	60.00		
	1665a	Kango Kawasaki	6 " " Aug 1/21	50.00		
	1697	W. S. Wise	6 " " Aug 1/21	45.00		
	1819	I. Shimizu	6 " " Jul 1/21	25.00		
		Forward		$13,133.89	$ 152.70	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$13,133.89	$ 152.70	
28	1822	S. Hata	6 mo to Aug 1/21	96.25	-	
	2254	Lai Hip Estate	6 " " Jul 1/21	147.50	-	
	2357	Saitaro Hamamoto ..	6 " " Jul 1/21	110.00	-	
	2441	C. F. Bradshaw	6 " " Jul 1/21	75.00	-	
	2444	B. Ushijima ... Bal	6 " " Feb 1/22	21.05	-	
	2444	B. Ushijima ... A/c	6 " " Aug 1/22	18.95	-	
	2445	Hirosuke Tanaka ...	6 " " Aug 1/21	28.00	-	
	----	S. P. Peterson	3 " " Apl 1/21	12.00		
	----	Mana Transportation	3 " " Jun 1/21	37.50		
	2552	Yasugi Okatani	6 " " Sep 1/21	17.50	- 2.35	'20 4m
	2655	Take Kadota	6 " " Oct 1/21	50.00	-	
29	1873	Hawn Tuna Packing .	6 " " Sep 1/21	175.00	-	
30	939	A. J. Campbell	10 " " Jan 1/22	33.35	-	
	1570	Geo M. Yamada, Tr .	6 " " May 1/21	32.50	- 34.35	'20
	1875	Geo M. Yamada	6 " " Mar 1/21	100.00	- 46.50	'20
	1959	A. J. Campbell	6 " " Sep 1/21	90.00	-	
	1972	Ellen R. Clark	6 " " Apl 1/21	75.00	-	
	2664	Nikichi Matsumura .	6 " " Oct 1/21	15.75		
31	768b	Wong You	6 " " Jun 1/21	17.50	-	
	1354a	Cons Amusement Co .	4 " " Jul 1/21	800.00	-	
	2021	Chas A. Wills . A/c	12 " " May 1/21	3.60	- 6.40	'20
	2128	Chun Bun	6 " " Sep 1/21	18.75	-	
	2665	Katsuzo Uyeno	6 " " Oct 1/21	15.75	-	
	----	Antoine Schnerr ...	1 " " May 1/21	30.00		
				$15,154.84	$ 242.30	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL, 1921

Date								
	KAMEHAMEHA SCHOOLS							
1	Registrar, H. E. King, Bal Mar Collections,						$ 1,601.93	$
19	" A/c Apl " ,						1,720.91	3,322.84
	INTEREST							
1	Mutual Telephone Bonds	$22,000.00	6m	5 %			550.00	
15	Oahu R. Mill Fr Tx Note	162.15	12m	6 %			9.73	
	Fourth Liberty Bonds,	40,000.00	6m	4¼%			850.00	
18	P. L. Mow Fr Tx Note,	162.15	12m	6 %			9.73	
	Kahaumalumalu Note,	705.00	1m 3d	6 %			3.88	
	Kahaumalumalu Note,	665.00	1m14d	6 %			4.87	
	Kahaumalumalu Note,	600.00	13d	6 %			1.30	
19	C.Q.Yee Hop Fr Tx Note,	400.48	12m	6 %			24.09	
	K. Matsumoto " " "	291.85	12m	6 %			17.51	
28	July Paka, Sales Agrmt,	300.00	1m	6 %			1.50	
30	Bishop & Co, C/D,	50,000.00	6m21d	4½%			1,256.25	
	Bank deposits, April, 2%,						97.44	2,826.30
	FEES (for lease assignments)							
1	Matsumoto to K. Sakamoto	L2346,	Honaunau,				2.50	
	Matsuda " T. Matsumoto	2262,	Honaunau,				2.50	
	Shiraishi " D. Matsuda	2355,	Honaunau,				2.50	
	Kawasaki " K. P. Woo	2302,	Honaunau,				2.50	
4	Yasue " Y. Honda	2143,	Kapalama,				2.50	
5	Monji " J. Tagawa	2085,	Kapalama,				2.50	
8	Cons Amusemt " Hawn Trust	2566,	Honolulu,				2.50	
9	Murakami " H.S.Yamanaka	2494,	Manoa,				2.50	
12	Volpe " J. Teixeira	2008,	Nuuanu,				2.50	
13	Yamashita " H. Niimi	1584,	Kapalama,				2.50	
14	Inouye " T. Hayashi	2539,	Manoa,				2.50	
19	Nosaka " M. Otani	2521,	Kakaako,				2.50	
28	Y. Kaku, Writing lease withdrawn,						5.00	35.00
	INSURANCE							
7	T. T. Meyer, refund of premium adv Mar 8/21 on L1180,						51.00	51.00
	LAW							
1	Y. Shiraishi, ackmts to Keei lease,						3.00	
	M. Hirazumi, " " " " 2587,						3.00	
	T. Shiraishi, " " Honaunau " 2358,						3.00	
6	Princeville Plantn " " Lumahai " 2666,						3.00	
8	Cons Amusement Co " " Amendmt " 2566,						5.00	
13	L. N. Bukeley, " " " deed 3/11/11						4.00	
15	Torazo Ito, " " Kapalama L2670,						3.00	
20	M. Mitori, " " " 2680,						4.00	
21	E. R. Ayers, " " Amendmt deed 8/26/12						4.00	32.00
	FRONTAGE TAX NOTES							
	Collections on a/c balances of notes dated Apl 18/17 given by tenants in liquidation of taxes assessed against their leaseholds and advanced by this Estate re Beretania Street Improvement:							
15	Oahu Rice Mill Note,	$270.23,	10%,				27.02	
18	Pang Lum Mow "	270.23,	10%,				27.02	
19	C. Q. Yee Hop "	680.98,	10%,				68.10	
	K. Matsumoto Est "	486.41,	10%,				48.64	170.78
	Forward							$ 6,437.92

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL, 1921

Date			
	Brought Forward	$	$ 6,437.92
	EXPENSE		
21	Ella Rodman Ayers, refund of recording fees, Amendment to deed dated Aug 26/12, advanced Apl 25/21,.....	2.50	2.50
	SALARIES		
30	C. R. Bishop Trust, services, Bookkeeper and Stenographer, April,.....	35.00	35.00
	SALES OF LAND		
28	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27/20,.....	25.00	
30	Oahu Railway & Land Co, for 23/100 acre, Waimano, Ewa, deed dated Apl 28/21,.....	115.00	
	Acknowledgments to above,.....	3.00	
	Revenue Stamp on above,.....	.50	143.50
	BUILDING A/C		
14	Coyne Furniture Co, reimbursement ½ cost of monitor installed on Delmonico Warehouse building roof,.....	225.00	225.00
	BILLS RECEIVABLE		
18	Kahaumalumalu, a/c principal of her note, $770, dated May 1/20,.....	65.00	65.00
	SUNDRY TENANTS		
1/30	As per details, pp 63/66		
	Rents,.....	26,194.41	
	Taxes,.....	392.95	26,587.36
			$33,496.28

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
1	1273	Shipman & White ...	6 mo to Jul 1/21	$ 75.00	$		
	1433	Nipoa Pahia ... Bal	6 " " Jul 1/17	.95			
	1433	Nipoa Pahia	6 " " Jan 1/18	6.00			
	1433	Nipoa Pahia	6 " " Jul 1/18	6.00			
	1433	Nipoa Pahia	6 " " Jan 1/19	6.00			
	1433	Nipoa Pahia	6 " " Jul 1/19	6.00	2.35	'19	
	1433	Nipoa Pahia	6 " " Jan 1/20	6.00			
	1433	Nipoa Pahia	6 " " Jul 1/20	6.00	2.70	'20	
					7.05	'20	Bal
	2355	O. Shiraishi					
	2452	L. Kahele ..... Bal	6 " " Jul 1/21	4.20			
	687a	Waiohinu Agl & Graz	6 " " Oct 1/21	500.00			
	1200	Hakalau Plantation.	6 " " Oct 1/21	1,092.50			
	1201	Hawn Agl Co	6 " " Oct 1/21	1,750.00			
	1268	I. Takano, Tr	1 " " May 1/21	20.00			
	1499	Jas H. Love Estate.	1 " " May 1/21	100.00			
	1967	Jas D. Dole	6 " " Oct 1/21	70.00			
	1978	Addie H. De Freest.	6 " " Oct 1/21	37.50			
	1981	Elsie J. Morgan ...	6 " " Oct 1/21	75.00			
	1983	Jas L. Cockburn ...	6 " " Oct 1/21	75.00			
	1985	Elizabeth Schaefer.	6 " " Oct 1/21	75.00			
	2482	Minnie A. Brown ...	6 " " Oct 1/21	172.50			
	2553	Sydney R. Jordan ..	6 " " Oct 1/21	75.00			
	2619	Hawn Agl Co	6 " " Oct 1/21	400.50			
	2623	Hawn Agl Co	6 " " Oct 1/21	838.50			
	2625	Hawn Agl Co	6 " " Sep 1/21	200.50			
	----	Trent Trust Co	1 " " May 1/21	50.00			
	----	Hawn Electric Co ..	1 " " May 1/21	5.00			
	2001	John Andrade	6 " " Oct 1/21	20.00			
	----	Kahaulelio	6 " " Oct 1/21	6.00			
	1651	K. Panui	6 " " Jul 1/21	15.00			
	1881	Chung Sung Kwan ...	6 " " Mar 1/21	10.00			
	1881	Chung Sung Kwan A/c	6 " " Sep 1/21	5.50			
	1883	Park Chung Hi	6 " " Sep 1/21	7.00			
	1905	Myung Soo Whang ...	6 " " Mar 1/21	7.50	2.40	'20	
	1905	Myung Soo Whang A/c	6 " " Sep 1/21	5.05			
	2179	Jacob Hua	6 " " Jul 1/21	6.50			
	2206	D. K. Kealoha	6 " " Sep 1/21	6.50			
	2229	Mary K. Hea	6 " " Jul 1/21	11.50			
	2297	H. Kawasaki			4.70	'20	
	2302	H. Kawasaki			1.90	'20	
	2604	A. Kanamu	6 " " Jul 1/21	17.25			
	2605	J. S. David	12 " " Jan 1/22	42.00			
	2609	Kukua Kalua	6 " " Jul 1/21	12.00			
	2612	Kamai Haili	6 " " Jul 1/21	8.00			
	2656	Mary K. Hea	6 " " Jul 1/21	20.00			
	2659	S. Helani	6 " " Jul 1/21	13.50			
	2660	J. W. Kumukoa	6 " " Jul 1/21	25.00			
	2661	K. Kealoha	6 " " Jul 1/21	21.00			
	2662	J. Keliipaakana ...	6 " " Jul 1/21	12.00			
2	1401a	Waialua Agl Co	6 " " Oct 1/21	1,250.00			
	1521	John Hilo ..... A/c	6 " " Jul 1/21	10.00			
	1976	Chas R. Hemenway ..	6 " " Oct 1/21	75.00			
	1979a	Edward M. Ehrhorn .	6 " " Oct 1/21	37.50			
	1979b	Archibald Baird ...	6 " " Oct 1/21	37.50			
	2476	Ernest B. Clark ...	6 " " Oct 1/21	190.00			
4	1052	C.H.Pack Hoo et al.	1 " " May 1/21	33.35			
	1585a	Fuji Handa	6 " " Oct 1/21	40.00			
	1628	K. Inouye	6 " " Aug 1/21	12.50			
	1705	Mary K. Christ	6 " " Oct 1/21	12.50			
	1975	Chas H. Atherton ..	6 " " Oct 1/21	75.00			
	1984	Geo P. Denison	6 " " Oct 1/21	50.00			
			Forward	$ 7,747.80	$ 21.10		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$ 7,747.80	$ 21.10	
4	2136	Lulu J. Greenwell .	6 mo to Oct 1/21	180.00	-	
	2539	Kichido Inouye	6 " " Sep 1/21	22.50	1.60	'20 4m
	2545	Yasaburo Kamiyama .	6 " " Sep 1/21	10.00	.50	'20 4m
	2549	Sasoji Nakamura ...	6 " " Sep 1/21	12.50	.95	'20 4m
5	363b	Maunalua Ranch Co .	6 " " Oct 1/21	1,337.50	-	
	1575	Cozy Moniz Midro ..	6 " " Oct 1/21	25.00	-	
	1672	Sue Seong ..... Bal	6 " " Jul 1/21	7.50	-	
	1871	Mariah K. Low	6 " " Aug 1/21	25.00	-	
	1993	Geo H. Huddy .. A/c	12 " " Jun 1/21	50.00	-	
	----	Frank Keoho	1 " " May 1/21	3.00		
6	960a	Maunalua Fishing Co	1 " " May 1/21	416.65	-	
	1297	Oahu Rice Mill	6 " " Oct 1/21	150.00	-	
	1301	Von Hamm Young Co .	6 " " Oct 1/21	500.00	-	
	1481a	Jos R. Amorin Est .	1 " " May 1/21	30.00	-	
	1572	K. Yamasaki	6 " " Sep 1/21	15.00	-	
	1573	Von Hamm Young Co .	6 " " Oct 1/21	300.00	-	
	1633	H. Takamatsu Estate	6 " " Sep 1/21	17.50	-	
	1635	Iokewe Kalumai	6 " " Jul 1/21	12.50	-	
	1636	J. Takeuchi	6 " " Sep 1/21	12.50	-	
	1664	H. Takamatsu Estate	6 " " Oct 1/21	15.00	-	
	2246	Hikoichi Otaguro ..	6 " " Dec 1/21	18.75	-	
	2666	Princeville Plant'n	6 " " Aug 1/21	180.00	-	
	2015	John Kahele	6 " " Oct 1/21	12.50	-	
	2667	Hikoichi Otaguro ..	6 " " Oct 1/21	18.75	-	
7	1686	Chun Chock	3 " " Jul 1/21	75.00	-	
	1963	E. A. McInerny	6 " " Oct 1/21	62.50	-	
	1968	F. A. Yarrow et al.	6 " " Oct 1/21	37.50	-	
	----	Chas R. Bishop Tr .	6 " " Oct 1/21	168.00		
8	1371	Y. Ah Sing	6 " " Oct 1/21	70.00	-	
	1591	T. Ishii	6 " " Oct 1/21	16.00	-	
	1592	M. Ishii	6 " " Oct 1/21	16.00	-	
	1973	J. B. Guard et al .	6 " " Oct 1/21	75.00	-	
	----	B. P. Bishop Museum	6 " " Oct 1/21	168.00		
9	1779	Abraham Kapule	6 " " Oct 1/21	12.50	-	
	1977	M. E. Grossman	6 " " Oct 1/21	75.00	-	
	1980	Fred C. Smith Est .	6 " " Oct 1/21	50.00	-	
	1987	Protest Epis Church	6 " " Oct 1/21	37.50	-	
	1988	E. B. Waterhouse ..	6 " " Oct 1/21	37.50	-	
	2495	Utaro Imoto	6 " " Jul 1/21	15.00	-	
11	801	Union Feed Co	6 " " Jul 1/21	1,150.00	-	
	802	Union Feed Co	6 " " Jul 1/21	450.00	-	
	1965	F. C. Atherton	6 " " Oct 1/21	75.00	-	
	1970	Gustave Schuman ...	6 " " Oct 1/21	75.00	-	
	2000	Hon Const & D. Co .	3 " " Jul 1/21	625.00	-	
	2123a	Reynold B. McGrew .	6 " " Jul 1/21	40.50	-	
	2140	Y. Shigeyasu	6 " " Oct 1/21	18.75	-	
	2669	John Awa	12 " " Jan 1/22	18.00	-	
	2477	Ichiyo Koge	6 " " Oct 1/21	15.75	-	
12	528a	J. B. Castle Estate	6 " " Apl 1/21	2,010.00	-	
	1219	Koolau Agl Co A/c	12 " " Jan 1/21	2,000.00	-	
	1964	M. A. Waterhouse ..	6 " " Oct 1/21	75.00	-	
	1966	M. B. Cooke	6 " " Oct 1/21	70.00	-	
	1974	Harriet W. Hobdy ½	6 " " Oct 1/21	75.00	-	
	1982	Logan Shepherd	6 " " Oct 1/21	87.50	-	
	2169	Sandwich Is Honey .	12 " " Jan 1/22	25.00	-	
13	909	Hoy On Society	3 " " Jul 1/21	75.00	-	
	1360	K. Matsumoto Estate	3 " " Jul 1/21	63.00	-	
	1373	K. Matsumoto Estate	6 " " Oct 1/21	225.00	-	
	1584	Hisakichi Niimi ...	6 " " Oct 1/21	14.00	-	
	1811	Asa Hayashi	6 " " Oct 1/21	20.00	-	
			Forward	$19,242.95	$ 24.15	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$19,242.95	$ 24.15		
13	2147	Anna Mae Wichman ..	6 mo to Oct 1/21	192.50			
	2465	Matajiro Sato	6 " " Sep 1/21	15.75			
	2501	H. F. Wichman	6 " " Oct 1/21	80.00			
14	2208	Kuniichi Yoshimura.	6 " " Oct 1/21	20.00			
	2340	Jos W. Pohiko	12 " " Jun 1/21	5.00	1.35	'21	
	2340	Jos W. Pohiko	12 " " Jun 1/22	5.00			
	2421	Wm Reuter			8.90	'20	Bal
15	790a	K. Umemoto	6 " " Oct 1/21	25.00			
	1395	D.P.R.Isenberg Est.	6 " " Oct 1/21	1,250.00			
	1791	Kualii Hore	6 " " Oct 1/21	25.00			
	2212a	Waialua Garage	6 " " Oct 1/21	25.00			
	2341	H. Tsunoda	6 " " Jul 1/21	200.00			
	2551	Kiemon KishinamiBal	6 " " Oct 1/21	15.00			
	1556	Wm A. Kane			11.40	'20	"
	2670	Torazo Ito	6 " " Oct 1/21	22.50			
	2671	John S. Charman ...	6 " " Nov 1/21	15.75			
	----	Sung Choon Kil	6 " " Jan 1/21	8.75			
16	1816	Tora Okubo	3 " " Jul 1/21	90.00			
18	917	Pang Lum Mow	1 " " May 1/21	66.65			
	1051	Pang Lum Mow	1 " " May 1/21	16.65			
	1444	Julius Rosenstein .	6 " " Oct 1/21	50.00			
	1667	S. Mimura	6 " " Sep 1/21	17.00			
	1773	Yee Chang Shee	6 " " Oct 1/21	25.00			
	1782	M. Yoshida	6 " " Oct 1/21	50.00			
	1876	David Kakalia A/c	6 " " Sep 1/21	10.00			
	2100	Loo Goon			300.00	'20	A/c
	2133a	M. M. Ferreira	6 " " Sep 1/21	30.00			
	2161	J. G. Dassel	1 " " May 1/21	33.50			
	2243	S. Mimura	6 " " Sep 1/21	22.00			
	2554	W. S. Townshend ...	6 " " Oct 1/21	40.00			
	2676	Benzo Satori	6 " " Nov 1/21	15.75			
19	1704	Urasaki Yanehiro ..	6 " " Oct 1/21	12.50			
	1745	Benny & Co	1 " " May 1/21	60.00			
	2370	S. Sakamoto	6 " " Oct 1/21	40.75			
	2613	Ralph E. Woolley ..	6 " " Aug 1/21	187.50			
	2679	Yasuzo Tanouye	6 " " Oct 1/21	18.75			
	----	Shinshiro Hirakawa.	6 " " Oct 1/21	12.50			
20	1041	Wm W. Goodale	6 " " Nov 1/21	43.75	16.25	'20	"
	1709	K. Kimura	6 " " Oct 1/21	20.00			
	1714	T. Fujikawa	6 " " Oct 1/21	20.00			
21	1521	John Hilo ..... Bal	6 " " Jul 1/21	7.00			
	1559	Alfred Kaili .. A/c	6 " " Jul 1/21	10.00			
	1599	Ikaia Kaaihue . Bal	6 " " Jul 1/21	6.00			
	1649	Chung Kim	6 " " Oct 1/21	25.00			
	1708	Tom Tai Tong	6 " " Oct 1/21	28.00			
	1776	Man'l Fernandez Est	6 " " Oct 1/21	12.50			
	1872	Henry K. Awailua,Tr	6 " " Sep 1/21	12.50			
	2459	Masashi Ikeda	6 " " Sep 1/21	25.00			
	2680	Masaharu Mitori ...	6 " " Nov 1/21	15.75			
22	2448	Hon Plantation A/c	12 " " Sep 1/21	69.96			
	2541	Hannah Wilson	6 " " Oct 1/21	20.00			
23	776	Y. Yoshikawa	1 " " May 1/21	75.00			
	1513	Jenshiro Masamune .	6 " " Oct 1/21	12.00			
25	1507	Kurahita Toshichi .	6 " " Oct 1/21	14.00			
	1804	Frank Andrade	6 " " Jul 1/21	186.50			
	2682	May K. Brown	6 " " Jul 1/21	925.00			
	2683	Yuichi Suyetugu ...	6 " " Nov 1/21	31.50			
	----	Stephen Mahaulu ...	6 " " Oct 1/21	15.00			
26	1648	Y. Tanamoto	6 " " Oct 1/21	12.50			
	1974	A. W. T. Bottomly .	6 " " Oct 1/21	75.00			
			Forward	$23,608.71	$ 362.05		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1921

Date	Lease	Tenant	Period of Payment	Rent		Taxes		Year	
		Brought Forward ...		$23,608	.71	$ 362	.05		
26	2504	O. L. Sorenson				27	.95	'21	4m
	2546	C. Yoshikawa	6 mo to Sep 1/21	30	.00	2	.95	'20	4m
27	2478	Misa Fukuhara	6 " " Oct 1/21	12	.50				
	2684	Suke Takahashi	6 " " Jul 1/21	60	.00				
28	1401	Waialua Agl Co A/c	12 " " Oct 1/21	2,259	.70				
	1540	T. Miyamasu	6 " " Jul 1/21	56	.00				
	----	A. Schnerr & Co ...	1 " " Jun 1/21	30	.00				
29	1713	Leialoha Jensen ...	6 " " Nov 1/21	12	.50				
30	1835	Manuel Pacheco	6 " " Oct 1/21	12	.50				
	1962	A. J. Campbell	6 " " Oct 1/21	75	.00				
	2569	N. & K. Mahoe	6 " " Nov 1/21	37	.50				
				$26,194	.41	$ 392	.95		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MAY, 1921

Date			
	KAMEHAMEHA SCHOOLS		
3	Registrar, H. E. King, Bal Apl Collections,	$ 2,028.01	$
18	" A/c May " ,	1,531.34	3,559.35
	INTEREST		
2	Mary K. Sheldon Note $ 800, 6m 6 %	24.00	
16	Bishop & Co, U.S. Cert Ind 100,000, 6m 5¾%	2,875.00	
19	W. H. McInerny Note No 3 11/2/3 21,250, 8d 6 %	28.33	
	W. H. McInerny Note No 3 18,750, 111d 6 %	346.87	
	W. H. McInerny Note No 3 16,250, 61d 6 %	165.20	
	W. H. McInerny Note No 4 23,750, 6m 6 %	712.50	
24	Bishop & Co, U.S. Cert Ind 100,000, 1d 5¾%	15.60	
27	July Paka, Sales Agreement 275, 1m 6 %	1.38	
31	Bank deposits, May, 2%,	80.22	4,249.10
	FEES (for lease assignments)		
5	T. Tateyama to M. Fukuyama L2518, Kapalama	2.50	
7	J. Silva " Hon Canning 2404, Kalihi,	2.50	
	Nakasone et al " K. Nakasone 2617, Waialae,	2.50	
9	Ho Kin " C. Araki, 2225, Kapalama	2.50	
13	D. Matsuda " T. Matsumoto 2262, Kona,	2.50	
	J. Miyanishi " M. Miyanishi 2599, Kona,	2.50	
23	M. Sato " I. Uwijiro, 1942, Kakaako,	2.50	
31	K. Inouye " T. Tamichi, 1628, Kapalama	2.50	20.00
	FIREWOOD SALES (Ewa, Oahu)		
10	Daniel K. Hoolapa, 500 sticks,	15.00	15.00
	AUTO EXPENSE		
3	G. Imamoto, a/c cost of repairs to Estate auto 924, Agreement dated Sep 29/20,	5.00	
31	G. Imamoto, a/c cost of repairs to Estate auto 924, Agreement dated Sep 29/20,	10.00	15.00
	INSURANCE		
19	Brit Am Pol 530463 cancelled, return prem,	9.63	
	Lond Assn " 5614847 " " " ,	1.00	
	Y. Yoshikawa, ref prem adv May 14/21, L776a,	28.00	
23	Engl Am Pol 752490 cancelled, return prem,	7.62	46.25
	EXPENSE		
6	Lucinda N. Buckeley, refund recording fee, Amendment to Deed dated Apl 12/21 advanced Apl 25/21,	2.00	
24	G. M. Collins, refund unexpended balance of moneys adv May 16/21 re Kona trip,	28.70	30.70
	SALARIES		
31	C. R. Bishop Trust, services, Bookkeeper and Stenographer, May,	35.00	35.00
	Forward		$ 7,970.40

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MAY, 1921

Date			
	Brought Forward	$	$ 7,970.40
	SALES OF LAND		
11	Territory of Hawaii, monetary consideration for land in Paalaa-kai, Waialua, Oahu, 62,397 sq ft by deed dated Apl 15/21, the Trustees receiving in addition the fee in (1) 19,805 sq ft, part of Waialua School lot and (2) 26,571 sq ft, part of Konawaena School lot, Keekee 1, South Kona, Hawaii,..	400.00	
27	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27/20,.....	25.00	425.00
	INVESTMENTS		
16	U.S. Treasury Cert due this date,.....	100,000.00	100,000.00
	SUNDRY TENANTS		
1/31	As per details, pp 69/75		
	Rents,.....	22,844.65	
	Taxes,.....	40,025.05	62,869.70
			$171,265.10

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
2	914	Jos P. Mendonca ...	3 mo to Aug 1/21	$ 62.50	$		
	1479	Libby McNeill & L .	6 " " Nov 1/21	350.00			
	1533	Libby McNeill & L .	6 " " Nov 1/21	125.00			
	1534	Libby McNeill & L .	6 " " Nov 1/21	45.00			
	1547	Louis K. Makanani .	6 " " Jun 1/21	30.00			
	2025	Y. Okamoto	6 " " Oct 1/21	12.00			
	1388a	E. C. Webster	12 " " May 1/21	700.00			
	2502	Ferman Raminez	6 " " Nov 1/21	12.50			
	2516	Hon Planing Mill ..	3 " " Jul 1/21	350.00			
	2536	Sogoro Kawakami ...	6 " " Sep 1/21	52.50	4.55	'20	4m
	2536	Sogoro Kawakami ...			12.75	'21	A/c
	----	Hwn Electric Co ...	1 " " Jun 1/21	5.00			
	----	Trent Trust Co	1 " " Jun 1/21	50.00			
3	960a	Maunalua Fishing Co	1 " " Jun 1/21	416.65			
	1052	C.H. Pack Hoo et al	1 " " Jun 1/21	33.35			
	1405	John D. Paris Est .	6 " " Nov 1/21	150.00			
	1553	Sun Tai Wai	6 " " Oct 1/21	25.00			
	1582	M. Perreira			25.70	'21	
	1784	Gustino Thomas	6 " " Nov 1/21	12.50			
	1821	Tong Yick Wai Co ..	6 " " Nov 1/21	225.00			
	1834	Keola Ilianu	6 " " Oct 1/21	20.00			
	1552	John Akaloka, Jr ..			13.10	'21	
	1852	E. Shiraishi	6 " " Nov 1/21	27.50			
	1866	Chas D. Walker	6 " " Sep 1/21	90.00	32.05	'20	Bal
	2367	John D. Paris Est .	6 " " Nov 1/21	30.00			
	2620	Hawn Agl Co	6 " " Nov 1/21	375.50			
	2621	Hawn Agl Co	6 " " Nov 1/21	175.50			
4	983a	T. H. Davies & Co .	6 " " Nov 1/21	168.00			
	1499	Jas H. Love Estate.	1 " " Jun 1/21	100.00			
	1766	Hon Iron Works	6 " " Nov 1/21	85.00			
	1993	Geo H. Huddy A/c	12 " " Jun 1/21	50.00			
	2385	W. G. Let	6 " " Nov 1/21	30.00			
	2543	K. Tarumoto	6 " " Sep 1/21	37.50			
	----	Frank Keoho	1 " " Jun 1/21	3.00			
5	1519	T. Yamasaki Estate.	6 " " Nov 1/21	25.00	14.30	'21	A/c
	1840	Turukichi Yoneda ..	6 " " Jan 1/22	15.00	13.10	'21	
	2101	Lum Boon			99.20	'21	
	2130	Pioneer Mill Co ...	6 " " Nov 1/21	5,822.00			
	2160	K. Keanu			17.50	'21	
	2518	T. Tateyama			13.10	'21	
	2570	J. W. L. McGuire ..	6 " " Nov 1/21	42.50			
	----	Newton Auto Exg ...	2 " " Jun 1/21	300.00			
	----	K. Keanu			11.05	'21	
	----	J. L. Young	6 " " Sep 1/21	50.00			
	----	Cons Amusement Co .	1 " " Jun 1/21	15.00			
6	1219	Koolau Agl Co . Bal	12 " " Dec31/20	3,396.93			
	1345	Koolau Agl Co	12 " " May 1/22	50.00			
	1481a	J. R. Amorin Estate	1 " " Jun 1/21	30.00			
	2224	V. J. Burgess et al	6 " " Nov 1/21	37.50			
	2417	Sol Kealoha			9.75	'21	
	----	Shizu Kimura	12 " " Jun 1/22	120.00			
7	1559	Alfred Kaili .. A/c	6 " " Jul 1/20	5.00			
	1735	Matsui Usaki	6 " " Jul 1/21	18.50			
	1735	Matsui Usaki .. A/c	12 " " Oct 1/21	2.00			
	2416	Itaro Hasida	6 " " Nov 1/21	150.00			
9	218b	S. Ozaki	6 " " Nov 1/21	20.00	10.30	'21	
	828	Hop Wo Wai			1.85	'20	
	1701	Rafina Souza			27.35	'21	
	2024	S. Muraoka	6 " " Nov 1/21	31.25	17.75	'21	
	2091	T. Nii			50.90	'21	"
	2225	Ho Kin	6 " " Nov 1/21	18.75	13.10	'21	
			Forward	$13,998.43	$ 387.40		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$13,998.43	$ 387.40		
		Adolph de Jesus ...			5.50	'21	A/c
9	2633	T. Sakaitani	6 mo to Nov 1/21	12.50	-		
10	1658	Tokichi Hayashi ...			9.00	'21	
	2539	Wong Sut			19.55	'21	
12	984b	Tom Tai Tong	6 " " Nov 1/21	12.50	6.45	'21	
	1711	Tom Tai Tong	6 " " Nov 1/21	12.50	6.45	'21	
	1715	Tamehe Nakamura ...	6 " " Nov 1/21	15.00	8.50	'21	
	2022	John S. Ferreira ..			20.55	'21	
	2404	Rose K. Maikai			13.90	'21	
	2491	Jintaro Watanabe ..			5.15	'21	"
	2540	R. K. McKeague	6 " " Jul 1/21	7.50	2.85	'21	
13	819a	R. K. McKeague .A/c	6 " " Jan 1/22	1.00	-		
	819a	T. Matsumoto			.05	'20	Bal
	2264	D. Tanaka			.20	'20	"
	2265	Y. Ueda			.40	'20	"
	2266	S. Nishikino			.20	'20	"
	2269	S. Nishikino			.15	'20	"
	2272	S. Hirata			1.65	'20	"
	2278	K. Kobayashi			4.75	'20	"
	2279	K. Fukushima			4.00	'20	"
	2282	S. Kawano			4.95	'20	"
	2283	S. Kawano			4.80	'20	"
	2284	S. Kaku			2.30	'20	"
	2286	S. Nishiguchi			2.50	'20	"
	2290	S. Kaku			.20	'20	"
	2291	R. Kuriki			4.45	'20	"
	2292	S. Kawano			5.45	'20	"
	2294	M. Kawasaki			8.85	'20	"
	2295	K. Yoshiki			3.50	'20	"
	2296	Chong Yong Am			2.85	'20	A/c
	2298	Chong Yong Am			1.90	'20	Bal
	2299	Sung Kwan Oh			1.60	'20	"
	2301	T. Ege			.45	'20	"
	2303	R. Hamada			1.90	'20	"
	2304	I. Kawai			.30	'20	"
	2307	T. Kamigaki			.30	'20	"
	2310	H. Yamamoto			.15	'20	"
	2320	Chong Yong Am			.20	'20	"
	2322	Chong Yong Am			.05	'20	"
	2323	Cho Wan Sik			.25	'20	"
	2324	T. Kubo			6.75	'20	"
	2337	K. Wright ..... Bal	6 " " Jul 1/21	.60	-		
	2343	F. Sakaguchi			6.90	'20	"
	2347	T. Yoshimura			5.25	'20	"
	2350	S. Kaku			7.15	'20	"
	2351	Y. Shiraishi			4.40	'20	"
	2352	S. Hirata			8.10	'20	"
	2353	R. Kimura			5.45	'20	"
	2354	G. Yamasawa			4.40	'20	"
	2356	Y. Kirihara			4.25	'20	"
	2359	S. Nishikino			4.70	'20	"
	2375	M. Mitsunaga			11.80	'20	"
	2377a	B. Uchiyama			6.70	'20	"
	2379	S. Hirata			5.25	'20	"
	2395	Y. Suda			7.00	'20	"
	2396	S. K. Kauihana			1.35	'21	
	2427	H. Fujioka			9.75	'20	"
	2431	H. Nakamura			6.35	'20	"
	2432	H. Sumomo ..... A/c	6 " " Jul 1/21	.30	3.55	'20	"
	2514	H. Paahao ..... "	- " Jun30/21	10.95			
	----		Forward	$14,071.28	$ 652.75		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$14,071.28	$ 652.75		
13	1333a	Coyne Furniture Co.	6 mo to Nov 1/21	300.00			
	1690	Mitsu Okame			9.25	'21	A/c
	1786	Y. Shigeyasu	6 " " Nov 1/21	15.00	13.10	'21	
	2490	Henrietta Kupahu ..			7.70	'21	
14	528a	J. B. Castle Estate			516.60	'21	"
	712a	Wm C. Achi			128.50	'21	"
	1105	Kauai Electric Co .			5.80	'21	
	1106	Kauai Electric Co .			5.80	'21	
	1219	Koolau Agl Co			596.90	'21	"
	1345	Koolau Agl Co			6.45	'21	"
	1439	H. W. Cleveland ...			6.45	'21	"
	1741	David K. Kalaau A/c	6 " " Jul 1/21	11.95			
	1799	Chizu Mitamura			5.00	'21	"
	2422	W. H. Latham			57.35	'21	"
	1479	Libby McNeill & L .			192.05	'21	"
	782	Catton Neill & Co .			317.40	'21	"
	1506a	Matson Navigation .	6 " " Nov 1/21	800.00			
	1533	Libby McNeill & L .			25.70	'21	"
	1534	Libby McNeill & L .			33.95	'21	"
	1571	G. Nomura	6 " " Sep 1/21	60.00			
	1712	Man'l C. Pacheco ..			6.45	'21	"
	2097	Catton Neill & Co .			158.05	'21	"
	2250	J. Kalawaia			17.10	'21	"
	2372	Catton Neill & Co .			308.40	'21	"
	2556	James D. Reid			12.25	'21	"
	2592	A. B. Kroll			14.60	'21	"
	2593	W. H. Latham			23.05	'21	"
	2655a	Take Kadota	6 " " Oct 1/21	50.00			
	363b	Maunalua Ranch Co .			771.00	'21	"
16	522c	Territorial Hotel .			1,643.20	'21	"
	462	Oahu Ry & L. Co ...			321.25	'21	"
	700a	Hon Plantation Co .			154.20	'21	"
	921a	Kilauea Vol Hse Co.			137.00	'21	"
	925	Hon Plantation Co .			299.40	'21	"
	926	Hon Plantation Co .			46.55	'21	"
	952a	Goo Lee Young			5.15	'21	
	953a	Lee Soong Shee			11.95	'21	
	1052	C.H. Pack Hoo et al			118.25	'21	"
	1157a	H. Tsunoda			9.45	'21	"
	1185	Haleiwa Hotel Co ..			.65	'21	"
	744	Haleiwa Hotel Co ..			12.85	'21	"
	1190	Territorial Hotel .			44.95	'21	"
	1224	Territorial Hotel .			102.55	'21	"
	1262	Hon Plantation Co .			192.75	'21	"
	1269	Yee Fong			66.95	'21	
	1296	Ng Fat			38.55	'21	"
	1322a	Hon Plantation Co .			77.10	'21	"
	1335	Hon Plantation Co .			3.25	'21	"
	1301	Von Hamm Young Co .			813.40	'21	"
	1371	Y. Ah Sing			47.10	'21	"
	1493	Hon Plantation Co .			63.00	'21	"
	1494	Hon Plantation Co .			74.55	'21	"
	1495	Bow Wo Sang Co			25.70	'21	"
	1444	Julius Rosenstein .			20.55	'21	"
	1500	Kilauea Vol Hse Co.			2.75	'21	"
	1527	Helen N. Keanu			7.70	'21	"
	1573	Von Hamm Young Co .			1,060.15	'21	"
	1578	Wing Hing Co et al.			113.30	'21	"
	1691	Sung Hop Wai Co ...			71.95	'21	"
	1659	H. Aoki			42.40	'21	"
				$15,308.23	$ 9,520.20		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$15,308.23	$ 9,520.20		
16	1768	Von Hamm Young Co..			787.15	'21	A/c
	1789	Von Hamm Young Co..			440.05	'21	"
	1867	Amoy Amasiu			4.95	'21	"
	1800	M. Nishihara, Tr ..			13.10	'21	"
	1999	E. A. Langton-Boyle			43.90	'21	"
	2000	Hon Constr & D. Co.			768.30	'21	"
	2008	John Teixeira			13.50	'21	"
	2121	Sarah E. Brown			2.95	'21	"
	2136	Lulu J. Greenwell .			54.30	'21	"
	2161	J. G. Dassel	1 mo to Jun 1/21	33.50			
	2249	H. Tsunoda			719.35	'21	"
	2428	Hon Constr & D. Co.			101.55	'21	"
	2447	K. B. Barnes et al.			61.90	'21	"
	2448	Hon Plantation			15.45	'21	"
	2482	Minnie A. Brown ...			78.85	'21	"
	2498	Julia Walanika			1.95	'21	
	2522	Harry Cannon			14.40	'21	"
	2565	C. H. Behn	6 " " Nov 1/21	37.50	11.95	'21	"
	2499	C. Tanouye	6 " " Nov 1/21	18.75	6.20	'21	"
	2630	H. B. Damster			12.00	'21	11m
	----	Haleiwa Hotel Co ..			143.95	'21	A/c
	----	Haleiwa Hotel Co ..			16.05	'21	"
17	1191	Waialua Agl Co			6.45	'21	"
	1279	Waialua Agl Co			3.35	'21	"
	1401	Waialua Agl Co			2,056.00	'21	"
	1911	Waialua Agl Co			470.95	'21	"
	1783	Toichi Eki			66.30	'21	"
	1484	Lum Man Bin			45.65	'21	"
	2692	Wm L. Porter	6 " " Jul 1/21	80.00	33.10	'21	"
	776	Y. Yoshikawa	1 " " Jun 1/21	75.00			
	412a	Hawn Agl Co			137.00	'21	"
	687a	Waiohinu Agl & G Co			445.25	'21	"
	1200	Hakalau Plantation.			589.10	'21	"
	1201	Hawn Agl Co			1,069.80	'21	"
	2020	Onomea Sugar Co ...			1,370.00	'21	"
	2141	Hilo Sugar Co			1,576.90	'21	"
	2557	Hawn Agl Co			397.45	'21	"
	1404	Lewers & Cooke			155.20	'21	"
	1425	Kaneohe Rice Mill .			462.60	'21	"
	1425a	Kaneohe Rice Mill .			18.25	'21	"
	2693	Theresa Allen	6 " " Dec 1/21	31.50			
	53c	Tong Wo Wai			19.30	'21	"
	895a	Sing Chong & Co ...			6.45	'21	"
	1590	Sing Chong & Co ...			535.60	'21	"
	1696	Sing Chong & Co ...			102.80	'21	"
	1821	Tong Yick Wai Co ..			57.85	'21	"
	1828	Sing Chong & Co ...			25.70	'21	"
	1798	David A. Alama			20.20	'21	"
	880a	Chun Hoon			15.85	'21	"
	954a	Chun Hoon			25.65	'21	"
	1792	Chun Hoon			23.10	'21	"
	1823	Chun Hoon			19.30	'21	"
	2151	Peter M. Neilson ..			9.90	'21	"
	531c	Jonah Kumalae			56.70	'21	"
	2026	Jonah Kumalae			91.00	'21	"
	2439	Jonah Kumalae			9.85	'21	"
	589b	S. Ah Hoy Co			111.05	'21	"
	2694	Torazo Saruwatari .	6 " " Nov 1/21	31.50			
	1770	Kyoyei Shokwai			184.90	'21	"
	2406	Kyoyei Shokwai			40.15	'21	"
		Forward		$15,615.98	$23,090.70		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$15,615.98	$23,090.70		
18	1474	H. S. P. A.			128.50	'21	A/c
	1272	Chas Meinecke Est .			5.50	'21	
	1412	Am Japse Investment			88.35	'21	"
	1950	James R. Judd			67.25	'21	"
	1374	C. Q. Yee Hop, Tr .			284.60	'21	"
	----	Geo K. Sato et al .			175.20	'21	"
	1268	I. Takano, Tr	1 mo to Jun 1/21	20.00	98.30	'21	"
	588a	Womens Aux O. C. C.			257.00	'21	"
	2464	R. M. Duncan et al.			14.90	'21	"
	1520	C. F. Zen	6 " " Nov 1/21	80.00	74.00	'21	
	692	D. W. Anderson, Tr.			16.10	'21	"
	2146	Do Shintani	6 " " Nov 1/21	20.00			
	689	Wm E. Rowell Est ..			140.60	'21	"
19	1778	J. B. Atherton Est.			101.40	'21	"
	1717	George S. Ikeda ...			3.60	'21	"
	1397	John D. Paris Est .			13.70	'21	"
	1405	John D. Paris Est .			41.10	'21	"
	1808	John D. Paris Est .			6.85	'21	"
	2367	John D. Paris Est .			8.25	'21	"
	2368	John D. Paris Est .			27.40	'21	"
	1379	Wo Sing Wai Co			154.20	'21	"
	1752	Y. Otake			7.20	'21	
	1385	Olaa Sugar Co			287.70	'21	"
	1467	Waiahole Water Co .			1,510.70	'21	"
	1477	Oahu Sugar Co			216.00	'21	"
	1794	American Factors ..			49.35	'21	"
	2130	Pioneer Mill Co ...			1,711.70	'21	"
	2418	Mark Kung			12.35	'21	"
	2631	M. J. Ferreira			12.00	'21	
	2466	James J. Carey			59.00	'21	"
	2594	James J. Carey			29.50	'21	"
	1768	Alex Young Bldg Co.	6 " " Nov 1/21	1,800.00			
	2251	Henry & Edw Cannon.			19.90	'21	"
	1666a	Wong You	6 " " Oct 1/21	12.50			
	1221	Pacific Development			164.40	'21	"
	1222	Pacific Development			246.60	'21	"
	2463	Louis E. Davies ...	6 " " Oct 1/21	200.00	77.30	'21	"
20	1180	Theo T. Meyer	6 " " Oct 1/21	187.50			
	1498	J. A. Maguire Est .			13.70	'21	"
	909	Hoy On Society			29.95	'21	"
	2420	James Armstrong ...			51.40	'21	"
	1222	Pac Development Bal	12 " " Dec31/20	3,357.42			
	1812	K. I. Nishimura ...	6 " " Nov 1/21	15.00	13.10	'21	
	1459	Pac Engineering Co.			96.40	'21	"
	1753	Pac Engineering Co.			66.15	'21	"
	1386	Jas A. Rath, Tr ...			35.65	'21	"
	1687	Palama Settlement .			1.60	'21	"
	1765	Hansuke Yamada			7.20	'21	
21	1297	Oahu Rice Mill			114.05	'21	"
	336a	Jas Wight Estate ..			32.90	'21	"
	370a	Jas Wight Estate ..			16.45	'21	"
	1767	Eli Mitchell Estate			6.45	'21	
	1655	Schuman Carriage Co			388.45	'21	"
	2430	Schuman Carriage Co			547.95	'21	"
	2142	Sui Kimura	6 " " Nov 1/21	40.00	13.10	'21	
	2145	Ume Muramoto	6 " " Nov 1/21	20.00	6.45	'21	
	1314	Oahu Rice Mill			11.30	'21	"
	2371	Frank K. Archer ...			3.25	'21	"
	2696	James Mano	6 " " Nov 1/21	31.50			
	985a	Jap Moiliili School			51.40	'21	
			Forward	$21,399.90	$30,708.10		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$21,399.90	$30,708.10		
23	1949b	Wm Williamson			92.85	'21	A/c
	704	Hon Plantation A/c	12 mo to Sep 1/21	355.20-			
	1942	Natsu Sato	6 " " Nov 1/21	20.00-	7.05	'21	
	1952	Oahu College Trs ..			41.75	'21	"
	2166a	Louis Caesar			.30	'21	
	2528	Hawn Pine Packers A			114.40	'21	"
	1838	Mau Sing Wai Co ...			82.25	'21	"
	2148	Mau Sing Wai Co ...			6.40	'21	
	1754	Ikito Maruoka			13.10	'21	
	2415	Arajiro Fujimoto ..			7.20	'21	
24	888	John Gaspar			37.70	'21	"
	948	John Gaspar	12 " " May 1/22	190.00-	26.05	'21	"
	1110	John Gaspar			39.75	'21	"
	2156	Hon Rapid Transit .			2.85	'21	"
	2157	Hon Rapid Transit .			9.00	'21	"
	714	Hon Iron Works			1,156.50	'21	"
	1232	Kukaiau Ranch Co ..			60.30	'21	"
	1266	Pearl City Fruit Co			25.70	'21	"
	1383	Kaiwiki Sugar Co ..			387.35	'21	"
	1766	Hon Iron Works			44.65	'21	"
	1827	Chas F. Hart Estate			139.75	'21	"
	2139	Hon Iron Works			266.25	'21	"
	2628	Theo H. Davies			72.50	'21	"
25	1601	M. M. Calhou			21.65	'21	"
	1449	Go She			61.70	'21	"
	2403	Wong Wong et al ...			164.00	'21	"
	2572	Wong Wong			26.85	'21	"
	2484	Sun Kwong Sing Co .			27.00	'21	"
	2485	Go Yee Wo et al ...			75.20	'21	"
	2069	A. Yoshimoto	6 " " Dec 1/21	10.00-	9.80	'21	"
	2481	Hon Poi Factory ...			358.55	'21	"
26	1998	E. A. Mott-Smith ..	6 " " Jun 1/21	30.00-	11.80	'20	Bal
	2523	Maui Trading Co ...			22.05	'21	A/c
	1745	Benny & Co	1 " " Jun 1/21	60.00-			
	2520	T. Tokoyama	6 " " Jul 1/21	18.75-	5.85	'20	Bal
	2520	T. Tokoyama			13.10	'21	
	1370	C. Brewer Estate ..			742.95	'21	A/c
	1395	D.P.R.Isenberg Est.			2,407.15	'21	"
	1947	Emma K. Wilcox			87.40	'21	"
	1951	John Buckley Est ..			64.90	'21	"
	1953	D.P.R.Isenberg Est.			1,023.95	'21	"
	2096	D.P.R.Isenberg Est.			7.20	'21	"
	2256	Yet Hing			10.05	'21	"
27	387b	A. J. Campbell			51.40	'21	"
	939	A. J. Campbell			5.15	'21	"
	1234	A. J. Campbell			.80	'21	"
	1303	A. J. Campbell			9.65	'21	"
	1324	A. J. Campbell			2.90	'21	"
	1585a	Fuji Handa			25.70	'21	
	2493	S. Imoto	6 " " Jul 1/21	25.00-	10.65	'21	
	2544	S. Imoto	6 " " Sep 1/21	15.00-	3.85	'21	
	2006	Kwong Lee Yuen Co .			21.10	'21	"
	----	Antoine Schnerr ...	1 " " Jul 1/21	30.00			
28	178d	Hawi Mill & Plant'n			274.00	'21	"
	1072	Kohala Ditch Co ...			274.00	'21	"
	1115	Kohala Ditch Co ...			10.95	'21	"
	1116	Kohala Ditch Co ...			1.40	'21	"
	1807	Basilia Bagino			6.45	'21	
	917	Pang Lum Mow	1 " " Jun 1/21	66.65-	128.50	'21	"
	1051	Pang Lum Mow	1 " " Jun 1/21	16.65-	60.35	'21	"
		Forward		$22,237.15	$39,369.75		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$22,237.15	$39,369.75		
28	2533	Toyoki Ninomiya ...			8.10	'21	
31	1628	K. Inouye			13.10	'21	
	916	Pang Chew Estate ..	2 mo to Jun 1/21	300.00	-		
	1634	C. W. Macfarlane ..			3.35	'21	A/c
	505a	K. Kannami			50.10	'21	
	2046	H. Oumae	6 " " Dec 1/21	22.50	23.00	'21	"
	2062	C. Tanaka	6 " " Dec 1/21	75.00	59.50	'21	"
	----	Stephen Mahaulu ...			3.85	'21	"
	1771	Yee Chan Shee			4.55	'21	"
	1773	Yee Chan Shee			9.15	'21	"
	1969	W. B. Lymer	6 " " Oct 1/21	75.00	-		
	1868	Sankyo Company	6 " " Nov 1/21	135.00	29.55	'21	"
	801	Union Feed Co			185.05	'21	"
	802	Union Feed Co			104.10	'21	"
	2614	Union Feed Co			84.80	'21	"
	2416	Itaro Hasida			77.10	'21	
				$22,844.65	$40,025.05		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1921

Date				
	KAMEHAMEHA SCHOOLS			
6	Registrar, H.E. King, Bal May Collections,..	$ 2,269.84	$	
17	" A/c June " ,..	3,291.72		
30	" Bal " " ...	1,062.53		
	" Capital Appropriations,.....	987.69	7,611.78	
	INTEREST			
6	Registrar, on bank deposits, May, 2%,.....	30.11		
14	Kam Alumni Assn Note, $ 500, 3m 6 %	7.50		
15	Fifth Liberty Bonds, 25,000, 6m 3½%	468.75		
24	Hawaii Cons Ry " 44,000, 6m 5 %	1,100.00		
27	July Paka, Sales Agreement, 250, 1m 6 %	1.25		
30	Honokaa Sugar Bonds, 40,000, 6m 6 %	1,200.00		
	Registrar, on bank deposits, June, 2%,.....	22.31		
	Bank deposits, June, 2%,.....	53.77	2,883.69	
	FEES (for lease assignments etc)			
2	Cleveland to E.K.Cleveland L1439 Kapalama	2.50		
	P. Hoo et al " Mew Wah Suck 1052a Nuuanu,	2.50		
	Tanouye " M. Sato 2247 Kapalama	2.50		
3	L. G. Faria " writing lease withdrawn,....	5.00		
8	Tamichi " S. Nakashima 2652 Kapalama	2.50		
16	P. Hoo et al " Mew Wah Suck 1052a Nuuanu,	2.50		
17	Chun Bun " T. Kiroku 2128 Kapalama	2.50		
	A. Hayashi " S. Ichizo 2073 Kapaakea	2.50		
23	I. Hongo " U. Kawamoto 2027 Kakaako,	2.50		
27	F. Sakata " S. Eto 1720 Kapaakea	2.50		
	P. L. Weaver " R. G. Ross 689 Manoa,..	2.50		
28	J. Masamune " T. Doku 1513 Kapaakea	2.50		
	G. Yoneda " M. Uyeno 2064 Kapalama	2.50		
	N. Tamura " C. Yet Hing 1368 Hilo,...	2.50		
	M. Oshima " K. Fujimatsu 2571 Hilo,...	2.50		
	Lai Hip Est sublease Hilo Welding Supply Co	2.50	42.50	
	AUTO EXPENSE			
29	G. Imamoto, a/c cost of repairs to Estate auto 924, Agreement dated Sep 29/20,.....	10.00	10.00	
	LAW			
3	City & County of Hon, ackmts on partial release of title, Schuman Carriage Co, adv Oct 1/20,.....	2.00		
	City & County of Hon, ackmts on partial release of mortgage by Bishop Trust on Schuman Carriage Co lease adv Oct 1/20,.....	2.00		
	Recording fees on above adv Oct 1/20,.....	4.50	8.50	
	PROPERTY TAXES			
3	City & County of Hon, proportional taxes on 6 remnants at Kakaako deeded May 23/21,....	9.45	9.45	
	EXPENSE			
28	Felix Brughelli, per Hilo Agent, cost of wireless adv Apl 2/21,.....	1.00	1.00	
	Forward		$10,566.92	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1921

Date			
	Brought Forward	$	$10,566.92
	SALARIES		
30	C. R. Bishop Trust, services, Bookkeeper and Stenographer, June,.....	35.00	35.00
	SALES OF LAND		
3	City & County of Hon, for 6 remnants containing a total area of 2,214 sq ft of land at Kakaako, deed dated May 23/21,.....	2,068.40	
	City & County of Hon, cost on above deed: Internal Revenue Stamp,.....	2.50	
	Acknowledgments,.....	3.00	
15	Territory of Hawaii, for 43.26 acres of land in Waikiki for Fair Grounds site, deed dated June 14/21,.....	40,000.00	
	Territory of Hawaii, for 7.83 acres of land in Waikiki wanted for Sanitation Project, deed dated June 13/21,.....	5,659.20	
27	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27/20,.....	25.00	47,758.10
	MISCELLANEOUS INCOME		
3	D. P. R. Isenberg Estate, per Hawn Trust Co, Royalty for coral from Waialae Quarry,.....	50.00	50.00
	SUNDRY TENANTS		
1/30	As per details, pp 78/83		
	Rents,.....	18,622.35	
	Taxes,.....	8,855.80	27,478.15
			$85,888.17

BERNICE P. BISHOP ESTATE

RENT and TAXES COLLECTED - JUNE, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
1	2048	Y. Fujita	6 mo to Dec 1/21	$ 13.00	$ 27.00	'21	
	2055	Riichi Miyahara ...	6 " " Dec 1/21	8.50	17.20	'21	
	2063	Toyoshiro Watanabe.	6 " " Dec 1/21	17.00	23.00	'21	A/c
	2067	S. Motoyama	6 " " Dec 1/21	21.00	43.45	'21	
	----	Hawn Electric Co ..	1 " " Jul 1/21	5.00			
	1540	T. Miyamasu			28.80	'21	
	----	Trent Trust Co	1 " " Jul 1/21	50.00			
					42.65	'21	"
	2473	Tam Yee					
	2475	Isaku Fukuda	6 " " Dec 1/21	50.00	16.05	'21	
2	774	Wm H. Mahuka			2.55	'21	
	1404	Lewers & Cooke	6 " " Dec 1/21	300.00			
	2063	Toyoshiro Watanabe.			11.95	'21	Bal
	2409	S. Inouye	6 " " Dec 1/21	12.50	12.85	'21	A/c
	1354a	Cons Amusement Co .			468.70	'21	"
	1478	Chong Sam			20.55	'21	"
	1814	Mary K. Nakanaela .			9.00	'21	
	2570	J. W. L. McGuire ..			12.25	'21	"
	1410	Mary Ann Plemer ...			6.45	'21	
	1782	M. Yoshida			25.70	'21	
	2213a	S. Tanaka			51.40	'21	
	2212a	Waialua Garage			12.85	'21	
	933a	Waialua Garage			12.85	'21	
	1759	K. Sakai			12.85	'21	
	340c	R. W. Holt.....			2.60	'21	"
	1447	J. Aiau			2.55	'21	
	2691	Kasaku Sakai	6 " " Jul 1/21	25.00			
	----	Chas Mamala	3 " " Aug 1/21	18.00			
	1876	David Kakalia Bal	6 " " Sep 1/21	12.50			
	2137	Y. Fukushima			23.25	'21	
	----	Y. Fukushima			.75	'21	
	1196	F. W. Macfarlane ..			18.45	'21	"
	1197	F. W. Macfarlane ..			41.95	'21	"
	2438	E. P. Fogarty			25.70	'21	"
	2247	Naoki Tanouye			4.25	'21	"
	2557	Hawn Agl Co	6 " " Dec 4/21	1,450.50			
	2059	Juichi Nakata	6 " " Dec 1/21	17.50	17.85	'21	
3	588a	Women's Aux O.C.C..	12 " " Jun 1/22	50.00			
	1499	J. H. Love Estate .	1 " " Jul 1/21	100.00			
	1941a	Hooikaika Kaina ...			12.85	'21	
	1835	Manuel Pacheco			6.45	'21	
	2010	Helen Ferreira			6.45	'21	
	821a	Nawe & Naea	12 " " Jan 1/22	16.00	4.45	'21	
	1651	Kekoa Panui			1.65	'21	
	1991	Hui Aina o Kealia .			82.20	'21	"
	2171	Lui Panui	12 " " Jan 1/22	12.00	1.65	'21	
	2206	D. K. Kealoha			.95	'21	
	2229	Mary K. Hea			1.50	'21	
	2280	Z. Higashi			5.40	'20	Bal
	2285	S. Yanamura			3.60	'20	"
	2290	S. Nishiguchi			3.30	'21	
	2357	T. Nakayama			5.05	'20	"
	2419	Paik Duck Kui A/c	6 " " Jul 1/21	.70	6.25	'20	"
	2433	K. Kamanuwai .. Bal	12 " " Jul 1/21	.80	2.60	'20	"
	2433	K. Kamanuwai			.45	'21	A/c
	2510	O. M. Kekuewa . A/c	6 " " Jul 1/21	3.05	3.05	'20	Bal
	2589	Mary K. Hea			3.25	'21	
	2591	Y. Masuhara			6.65	'21	
	2656	Mary K. Hea			1.60	'21	
	2661	K. Kealoha			7.00	'21	
	2681	M. Keliipaakaua ...	6 " " Nov 1/21	16.00	3.05	'21	
			Forward	$ 2,199.05	$1164.85		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$ 2,199.05	$1164.85		
3	2686	A. Kumukahi	12 mo to Jan 1/22	17.50	2.35	'21	
	2476	Ernest B. Clark ...			73.70	'21	A/c
	1813	Wm Andrade	6 " " Dec 1/21	20.00	9.90	'21	
	522c	Territorial Hotel .	3 " " Sep 1/21	375.00			
	1224	Territorial Hotel .	3 " " Sep 1/21	50.00			
	2060	T. Wakida	6 " " Dec 1/21	60.00	25.35	'21	"
	2700	Madeline Patzig ...	6 " " Dec 1/21	30.00			
	----	U.S. Army Hawn Dept	6⅔" " Apl30/21	400.00			
	1375a	Kam Investment Co .			1.30	'21	
	1864	Kam Investment Co .			22.50	'21	"
4	----	John Kaohele			15.30	'21	
	1548	Annie K. Warren ...			9.15	'21	"
	2503	Geo H. Angus	6 " " Nov 1/21	222.50	76.85	'21	"
	2381	Pang Chit Kui			2.55	'21	
	2013	Tatsuji Arita	6 " " Dec 1/21	22.50	10.75	'21	"
	1856	Kamesuke Nakamura .	6 " " Dec 1/21	30.00	7.35	'21	"
	2615	Kamesuke Nakamura .			3.75	'21	"
	2056	Hatsutaro Yoshioka.	6 " " Dec 1/21	13.50	13.75	'21	"
	----	Haleiwa Hotel Co ..	6 " " Dec 1/21	62.50			
	2029	Manuel Martens	6 " " Dec 1/21	10.00	16.70	'21	
	----	Frank Keoho	1 " " Jul 1/21	3.00			
6	953a	Lee Soong Shee	6 " " Jan 1/22	18.00			
	2149	D. Kalaluhi			.10	'20	Bal
	2149	D. Kalaluhi	12 " " Jun 1/22	10.00	2.95	'21	
	1708	Tom Tai Tong			14.40	'21	
	2583	Tom Tai Tong			12.85	'21	
	2402	A. Meacock			15.45	'21	A/c
	2421	Wm Reuter	6 " " Jan 1/22	25.00	20.05	'21	
	1559	Alfred Kaili .. A/c	6 " " Jul 1/20	5.00			
	2424	J. H. Buscher			73.60	'21	"
	2508	J. H. Buscher			28.45	'21	"
	1052	C.H.Pack Hoo et al.	1 " " Jul 1/21	33.25			
	1761	Lau Lin, Tr	6 " " Jul 1/21	90.00	28.60	'20	Bal
7	1770	Kyoyei Shokwai	3 " " Sep 1/21	120.00			
	790a	K. Umemoto			12.85	'21	
	1791	Kualii Hore			12.85	'21	
	2213a	S. Tanaka	6 " " Dec 1/21	100.00			
	1383	Kaiwiki Sugar Co ..	6 " " Dec 1/21	750.00			
	1481a	J. R. Amorin Estate	1 " " Jul 1/21	30.00			
	1539	Julia Doyle	6 " " Nov 1/21	20.00	11.55	'21	
	2703	Chun Hoon	6 " " Oct 1/21	50.00			
	2545	Y. Kamiyama			2.85	'21	
	960a	Maunalua Fishing Co	1 " " Jul 1/21	416.75	514.00	'21	A/c
	2058	T. Yamaguchi	6 " " Dec 1/21	18.50	18.75	'21	"
8	1658	T. Sakaitani			13.10	'21	
	2423	T. Sakaitani			13.10	'21	
	2066	Bunzo Watanabe	6 " " Dec 1/21	9.00	18.50	'21	
	2511	Yuka Nobukuni	6 " " Dec 1/21	15.75	13.10	'21	
	1986	Margaret R. McGrew.	6 " " Oct 1/21	37.50			
	2026	Jonah Kumalae	6 " " Dec 1/21	175.00			
	1993	Geo H. Huddy .. Bal	6 " " Jun 1/21	50.00	27.50	'21	"
	2053	Tokuichi Yamamoto .	6 " " Dec 1/21	35.00	71.95	'21	
	1433	Nipoa Pahia	12 " " Jul 1/21	12.00	1.50	'21	"
9	2034	H. Nakagawa	6 " " Dec 1/21	11.00	22.10	'21	
	1951	J.Buckley Est et al	6 " " Dec 1/21	217.50			
	1784	Gustino Thomas			6.45	'21	
	1399a	City & County of H.	6 " " Nov 1/21	75.00			
	2531	Francis Franks			12.45	'21	"
	----	Newton Auto Exg ...	1 " " Jul 1/21	150.00			
			Forward	$ 5,989.80	$2425.15		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$ 5,989.80	$2425.15		
9	1277	K. Matsumoto Estate			165.35	'21	A/c
	1360	K. Matsumoto Estate			113.40	'21	"
	1373	K. Matsumoto Estate			253.65	'21	"
	1381	K. Matsumoto Estate			61.70	'21	"
	1437	K. Matsumoto Estate			41.15	'21	"
	1466	K. Matsumoto Estate			88.50	'21	"
	1491	K. Matsumoto Estate			188.95	'21	"
	2065	M. Naramoto	6 mo to Dec 1/21	12.50	25.70	'21	
	2051	K. Nishiyama	6 " " Dec 1/21	17.50	35.70	'21	
	1833	Dowsett & Deering .			54.00	'21	"
10	2057	Tezaburo Honda	6 " " Dec 1/21	17.50	49.35	'21	
	1950	Jas R. Judd	6 " " Dec 1/21	207.50			
	2075	Y. Ichinose	6 " " Dec 1/21	11.00	11.30	'21	"
	1268	I. Takano, Trustee.	1 " " Jul 1/21	20.00			
	1947	Emma K. Wilcox	6 " " Dec 1/21	275.00			
	1953	D.P.R.Isenberg Est.	3 " " Sep 1/21	125.00			
13	1659	H. Aoki	6 " " Dec 1/21	165.00			
	2041	K. Otha	6 " " Dec 1/21	15.00	11.60	'21	"
	2042	M. Tomimaru	6 " " Dec 1/21	10.50	10.55	'21	"
	2083	J. Okimoto	6 " " Dec 1/21	27.00	27.75	'21	"
	2050	Kosaku Abe	6 " " Dec 1/21	18.00	37.25	'21	"
	2138	David K. Kalaau ...	12 " " Oct 1/21	6.00			
	1741	David K. Kalaau Bal	6 " " Jul 1/21	4.55			
	2140	Y. Shigeyasu			13.10	'21	
	1943	Sol Pili Estate A/c	6 " " Dec 1/21	15.00			
	2080	S. Nakayama	6 " " Dec 1/21	13.00	13.25	'21	"
14	1082b	Asagi Otuichi			24.05	'21	
	1184a	H. H. Plemer			9.00	'21	
	----	H. H. Plemer	6 " " Nov 1/21	6.00			
	2652	Kameki Tamichi			9.85	'21	
	1459	Pac Engineering Co .	6 " " Dec 1/21	300.00			
	2480	Denichi Nakashima .	6 " " Dec 1/21	20.00	7.05	'21	
	2045	T. Miyagawa	6 " " Dec 1/21	22.50	22.75	'21	"
15	2679	Yasuzo Tanouye			9.85	'21	
	2030	John Borges	6 " " Dec 1/21	12.50	22.00	'21	"
	2143	Shoichi Yasui	6 " " Nov 1/21	15.50			
	2627	Hawn Agl Co	6 " " Dec15/21	200.50			
	2038	Tamehei Sakata	6 " " Dec 1/21	12.50	25.70	'21	
	2081	Edo Ozaki	6 " " Dec 1/21	12.00	11.95	'21	"
	2028	Antone Costa Jr ...	6 " " Dec 1/21	13.00	13.25	'21	"
	1379	Wo Sing Wai Co			151.25	'21	Bal
17	2443	Katherine Kanahele.	6 " " Aug 1/21	34.50	17.65	'20	
	2443	Katherine Kanahele.			21.60	'21	
	2128	Chun Bun			8.50	'21	
	880a	Chun Hoon	6 " " Dec 1/21	80.00			
	2073	Aki Hayashi	6 " " Dec 1/21	12.00	24.95	'21	
	2054	M. Nakamoto	6 " " Dec 1/21	15.00	31.10	'21	
	2224	V. J. Burges et al.			14.15	'21	A/c
	2087	T. Kitazaki	6 " " Dec 1/21	35.00	72.25	'21	
18	2554	W. S. Townshend ...			11.95	'21	"
	2044	M. Tominaga	6 " " Dec 1/21	16.50	16.85	'21	"
	763a	John A. Maguire Est	6 " " Dec 1/21	517.00	157.55	'21	"
	946	Hala Canning Co ...	12 " " May 1/22	50.00	6.85	'21	"
	1163a	Capt Cook Coffee Co			87.40	'21	"
	1692	Capt Cook Coffee Co	12 " " Jun 1/22	5.00	.70	'21	"
	2121	Sarah E. Brown	12 " " Jun 1/22	10.00			
20	2634	Jitsuo Okimoto	6 " " Jan 1/22	23.00	23.40	'21	"
	2043	Sentaro Uozumi	6 " " Dec 1/21	12.50	25.70	'21	
	1662	Kaneichi Nishioka .	6 " " Dec 1/21	12.50	13.10	'21	
			Forward	$ 8,387.35	$4467.80		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$ 8,387.35	$4467.80		
20	2076	Y. Yanagida	6 mo to Dec 1/21	16.50	17.10	'21	A/c
	2161	J. G. Dassel	1 " " Jul 1/21	33.50	25.95	'21	"
21	1997	Kiku Kondo	6 " " Dec 1/21	42.50	30.85	'21	
	1559	Alfred Kaili .. A/c	6 " " Jul 1/20	5.00			
	1663	U. Yoshida	6 " " Dec 1/21	20.00	9.90	'21	
	1945	S. Amimoto	6 " " Dec 1/21	20.00	7.05	'21	
	1514	Seisuke Tomita	6 " " Jan 1/22	16.00	11.95	'21	
22	1447	Jonathan Aiau	12 " " Jun 1/22	10.00			
	1946	Masakichi Ikeda ...	6 " " Dec 1/21	20.00	7.05	'21	
	776	Y. Yoshikawa	1 " " Jul 1/21	75.00			
	2036	Keitaro Tanaka	6 " " Dec 1/21	8.00	7.85	'21	"
	1700	Mitsuke Imura	6 " " Dec 1/21	17.50	13.10	'21	
	1596	S. Sumimura	6 " " Dec 1/21	27.50	26.20	'21	
	1549	Hisakichi Araki ...	6 " " Dec 1/21	35.00	12.35	'21	
	2507	Mizu Miyamoto	6 " " Dec 1/21	25.00	17.75	'21	
	2095	Kwanjiro Hattori ..	6 " " Jan 1/22	32.00	32.90	'21	"
	2061	Z. Takayama	6 " " Dec 1/21	30.00	24.40	'21	
	1851	S. Hinochi	6 " " Dec 1/21	25.00	9.00	'21	
23	704	Hon Plantation .A/c	12 " " Sep 1/21	2,178.00			
	2153	Mamu Tamagawa	6 " " Dec 1/21	20.00	6.30	'21	
	2077	Ichio Yamamoto	6 " " Dec 1/21	12.50	12.75	'21	"
	2100	Loo Goon ..... A/c	6 " " Jul 1/21	301.00	99.00	'20	Bal
	2033	K. Kawamoto	6 " " Dec 1/21	19.00	19.55	'21	A/c
24	1999	E. A. Langton Boyle	6 " " Dec 1/21	113.00			
	2705	Yuichi Suyetugu ...	6 " " Nov 1/21	31.50			
	2100	Loo Goon ..... Bal	6 " " Jul 1/21	41.50			
25	1873	Hawn Tuna Packing .			69.90	'21	"
	1486	Hawn Dredging Co ..			171.55	'21	"
27	2708	Mabel Kaheana	6 " " Jul 1/21	5.00	1.25	'21	
	1491	K. Matsumoto Estate	6 " " Dec 1/21	250.00			
	2039	K. Matsumoto Estate	6 " " Dec 1/21	5.00	8.00	'21	
	1720	Fukumatsu Sakata ..	6 " " Jan 1/22	5.00	3.85	'21	
	983a	T. H. Davies & Co .			61.45	'21	"
	1216	Hon Iron Works			170.90	'21	"
	2430	Schuman Carriage Co	6 " " Nov 1/21	970.00			
	1655	Schuman Carriage Co	6 " " Nov 1/21	600.00			
	2090	R. Watanabe	6 " " Dec 1/21	36.50	37.65	'21	"
28	1513	Jenshiro Masamune .			9.10	'21	
	917	Pang Lum Mow .. A/c	1 " " Jul 1/21	66.65			
	1051	Pang Lum Mow	1 " " Jul 1/21	16.75			
	2064	Genguchi Yoneda ...	6 " " Dec 1/21	24.00	48.55	'21	
	2018	Minoji Uyeno	6 " " Dec 1/21	22.00	19.25	'21	
	1478	Chong Sam	6 " " Dec 1/21	60.00			
	2070	S. Sunada	6 " " Dec 1/21	11.50	11.85	'21	"
	2071	Nihiko Kimura	6 " " Dec 1/21	5.50	5.40	'21	"
	2012	Honomu Sugar Co ...			438.40	'21	"
	14a	Hilo Sugar Co			503.20	'21	"
	2088	K. Kajimura	6 " " Dec 1/21	8.50	16.95	'21	
	2074	S. Mori	6 " " Dec 1/21	8.00	8.25	'21	"
	2037	Tametome Nagawa ...	6 " " Dec 1/21	13.00	13.50	'21	"
	2031	K. Ogata	6 " " Dec 1/21	27.50	28.15	'21	"
	2572	Wong Wong	6 " " Dec 1/21	150.00			
	490a	R. A. Lyman Estate.			68.70	'21	"
	760a	Lucas & Guard			27.40	'21	"
	923	O. T. Shipman	6 " " Oct 1/21	250.00			
	2677	Pac Savings Develop	6 " " Oct 1/21	105.00	12.50	'21	"
	1235	Y. Matsumoto	6 " " Nov 1/21	27.50	43.70	'21	"
	1347	T. Ikeda	6 " " Nov 1/21	25.00	43.65	'21	"
	1260	Jitsuo Koshi			50.85	'21	"
		Forward		$14,254.75	$6732.75		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year	
		Brought Forward ...		$14,254.75	$6732.75		
28	1264	Pac Savings Develop	6 mo to Nov 1/21	12.50	-		
	1284	L. Chau	6 " " Nov 1/21	25.00	-		
	1286	Dodo Mitsugoro	6 " " Nov 1/21	10.00	-		
	1293	Tadaichi			9.90	'21	A/c
	1298	John G. Serrao			29.90	'21	"
	1349	Crescent Cy Cracker	6 " " Nov 1/21	12.50	32.30	'21	"
	1350	T. Ah Ping	6 " " Nov 1/21	7.50	-		
	1367	Y. Sakuda			9.60	'21	"
	1368	Chow Yet Hung			9.60	'21	"
	1384a	S. Nakazawa	6 " " Nov 1/21	60.00	82.55	'21	"
	1389	M. Matsuda			38.35	'21	
	1402	Sagawa	6 " " Nov 1/21	15.00	38.25	'21	"
	1407	W. Inada	6 " " Dec 1/21	40.00	101.40	'21	"
	1413	W. Inada			46.20	'21	"
	1483	Lau Chee	6 " " Nov 1/21	50.00	-		
	1669	Hop Kee	6 " " Nov 1/21	37.50	31.10	'21	"
	1697	W. S. Wise			27.40	'21	"
	1822	S. Hata			54.55	'21	"
	1836	Yee Chun	6 " " Nov 1/21	100.00	-		
	1853a	I. Kitagawa	6 " " Dec 1/21	160.00	135.90	'21	"
	2011	Y. Omura	6 " " Oct 1/21	100.00	17.50	'21	"
	2207	H. I. Young	6 " " Nov 1/21	130.00	-		
	2209	M. Sumida & M. Dodo	6 " " Nov 1/21	135.00	-		
	2214	Tadaichi Doi	6 " " Nov 1/21	162.00	43.45	'21	"
	2237	Chas Chong Man	6 " " Nov 1/21	150.00	-		
	2238	Chas H. Will	6 " " Nov 1/21	150.00	-		
	2252	Hoomana Naauao	6 " " Nov 1/21	37.50	-		
	2254	Lai Hip Estate			40.45	'21	"
	2255	K. Kuratsu			32.95	'21	"
	2373	H. Tanaka	6 " " Nov 1/21	30.00	3.70	'21	"
	2383	Nataro Ueta	6 " " Nov 1/21	18.00	2.90	'21	"
	2444	B. Ushijima			7.25	'21	"
	2445	H. Tanaka			5.10	'21	"
	2547	S. Shibata	6 " " Oct 1/21	105.00	33.15	'21	"
	2571	Naotaro Oshima	6 " " Nov 1/21	104.00	-		
	2663	S. Hata	6 " " Nov 1/21	290.00	35.35	'21	"
	2672	Felix Brughelli ...	6 " " Nov 1/21	217.50	-		
	2674	N. Segawa	6 " " Nov 1/21	150.00	18.25	'21	"
	----	S. P. Peterson	3 " " Jul 1/21	12.00	9.60	'21	"
	2027	K. Koyanagi			63.85	'21	
	2093	Yoshigiro Iwamoto .	6 " " Dec 1/21	29.00	29.70	'21	"
	2092	Hisakichi Iwata ...	6 " " Dec 1/21	26.00	26.50	'21	"
29	2578	A. M. Glover	6 " " Dec 1/21	40.00	11.95	'21	"
	1374	C. Q. Yee Hop, Tr .	6 " " Dec 1/21	375.00	-		
	916	Pang Chew Estate ..	1 " " Jul 1/21	150.00	271.90	'21	"
	917	Pang Lum Mow .. Bal	1 " " Jul 1/21	.10	-		
	2049	H. Hamamoto	6 " " Dec 1/21	5.00	8.50	'21	
	2047	K. Kuroiwa	6 " " Dec 1/21	5.00	10.00	'21	
	1850	Jensaku Iwasaki ...	6 " " Dec 1/21	50.00	29.30	'21	
30	704	Hon Plantation			514.00	'21	"
	2133a	M. M. Ferreira			12.45	'21	"
	1958	L. G. Blackman	12 " " Sep 1/21	125.00	-		
	1490	L. G. Blackman	12 " " Dec 1/21	250.00	28.60	'20	Bal
	1490	L. G. Blackman			64.25	'21	
	2710	Ta Saruwatari...A/c	6 " " Dec 1/21	10.00	-		
	2410	Thy Fo Farm	6 " " Dec 1/21	42.50	44.35	'21	A/c
	2709	Thy Fo Farm	6 " " Jan 1/22	350.00	-		
	2250	John Kalawaia	6 " " Jan 1/22	22.50	-		
	2098	M. Soranaka	6 " " Jan 1/22	85.00	30.60	'21	"
			Forward	$18,140.85	$8775.35		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1921

Date	Lease	Tenant	Period of Payment	Rent	Taxes	Year
		Brought Forward ...		$18,140.85	$8775.35	
30	1855	Hana Mitsutani	6 mo to Dec 1/21	20.00	7.45	'21
	1489	M. J. Scully	6 " " Jan 1/22	375.00		
	2079	C. Ishibashi	6 " " Dec 1/21	24.00	49.35	'21
	2035	Y. Horita	6 " " Dec 1/21	12.50	23.65	'21
	2404	John S. Ferreira ..	6 " " Jan 1/22	50.00		
				$18,622.35	$8855.80	

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SCHEDULE B

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th 19 21

HAWAIIAN GAZETTE CO. NO. 86385

KAMEHAMEHA SCHOOLS						
July	1920	p.	88	$ 13,556.01	$	
August	"	"	91	12,500.00		
September	"	"	93	22,500.00		
October	"	"	96	29,150.00		
November	"	"	99	27,000.00		
December	"	"	102	22,975.00		
January	1921	"	104	23,100.00		
February	"	"	107	22,851.00		
March	"	"	109	22,500.00		
April	"	"	112	22,500.00		
May	"	"	115	23,310.00		
June	"	"	118	45,002.75	286,944	.76
SUSPENSE						
July	1920	"	88	13,127.91		
September	"	"	95	770.00		
November	"	"	99	135.15	14,033	.06
INTEREST						
August	1920	"	92	98.63		
September	"	"	93	21.88		
November	"	"	99	75.00		
December	"	"	102	198.75	394	.26
LAND AGENCY						
July	1920	"	88	4.60		
August	"	"	91	124.01		
September	"	"	93	49.35		
October	"	"	96	11.95		
November	"	"	99	5.45		
December	"	"	102	63.29		
January	1921	"	104	78.88		
February	"	"	107	126.16		
March	"	"	109	74.14		
April	"	"	112	79.95		
May	"	"	115	117.95		
June	"	"	118	526.46	1,262	.19
AUTO EXPENSE						
July	1920	"	88	68.09		
August	"	"	91	51.40		
September	"	"	93	37.61		
October	"	"	96	221.47		
November	"	"	99	143.35		
December	"	"	102	319.24		
January	1921	"	104	268.15		
February	"	"	107	186.04		
March	"	"	109	482.92		
April	"	"	112	138.55		
May	"	"	115	217.86		
June	"	"	118	127.41	2,262	.09
SURVEYING						
July	1920	"	88	1,345.52		
August	"	"	91	171.98		
September	"	"	93	256.98		
October	"	"	96	332.15		
November	"	"	99	50.00		
April	1921	"	112	300.00		
May	"	"	115	309.95		
June	"	"	118	500.00	3,266	.58
		Forward			$308,162	.94

SCHEDULE B

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th *19* 21

HAWAIIAN GAZETTE CO., NO. 96386

		Brought Forward		$	$308,162.94
LAW					
July	1920	p.	88	676.00	
August	"	"	91	944.15	
September	"	"	93	169.90	
October	"	"	96	185.65	
November	"	"	99	673.90	
December	"	"	102	169.40	
January	1921	"	104	176.40	
February	"	"	107	179.40	
March	"	"	109	188.90	
April	"	"	112	342.15	
May	"	"	115	166.65	
June	"	"	118	429.65	4,302.15
FORESTRY					
October	1920	"	96	236.40	236.40
INSURANCE					
August	1920	"	92	10.50	
September	"	"	93	461.65	
November	"	"	99	56.11	
December	"	"	102	88.51	
January	1921	"	104	150.55	
March	"	"	109	51.00	
April	"	"	112	15.94	
May	"	"	115	105.25	
June	"	"	118	38.00	977.51
REPAIRS					
July	1920	"	88	63.29	
December	"	"	102	20.00	
February	1921	"	107	75.00	
April	"	"	112	424.00	
June	"	"	118	120.00	702.29
RENTS					
July	1920	"	88	656.25	
September	"	"	93	370.29	
October	"	"	97	177.55	
November	"	"	99	20.00	
February	1921	"	107	136.50	
March	"	"	109	97.50	
May	"	"	115	65.00	
June	"	"	118	15.00	1,538.09
INCOME TAXES					
June	1921	"	118	45,501.94	45,501.94
PROPERTY TAXES					
October	1920	"	98	2,165.50	
November	"	"	100	61,266.00	
May	1921	"	116	73,019.74	
June	"	"	118	1.00	136,452.24
		Forward			$497,873.56

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SCHEDULE B

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th *19* 21

HAWAIIAN GAZETTE CO., NO. 26395

	Brought Forward			$		$497,873.56
TAX APPEALS						
September	1920	p.	95	100.00		
October	"	"	96	313.75		
November	"	"	100	350.00		763.75
EXPENSE						
July	1920	"	89	640.01		
August	"	"	92	317.90		
September	"	"	94	656.82		
October	"	"	97	604.56		
November	"	"	100	301.07		
December	"	"	103	607.47		
January	1921	"	105	379.22		
February	"	"	108	446.24		
March	"	"	110	683.57		
April	"	"	113	622.92		
May	"	"	116	492.84		
June	"	"	119	534.67		6,287.29
SALARIES						
July	1920	"	90	3,093.40		
August	"	"	92	3,068.35		
September	"	"	95	3,016.65		
October	"	"	97	3,084.75		
November	"	"	101	3,105.00		
December	"	"	103	3,215.00		
January	1921	"	105	3,375.70		
February	"	"	108	3,340.00		
March	"	"	110	3,440.00		
April	"	"	113	3,390.00		
May	"	"	117	3,380.30		
June	"	"	120	3,372.50		38,881.65
AGENTS' COMMISSIONS						
September	1920	"	95	255.80		
December	"	"	103	373.98		
March	1921	"	110	255.34		
June	"	"	120	438.64		1,323.76
TRUSTEES' COMMISSIONS						
January	1921	"	105	12,435.38		
Suspense, Due but unpaid		"	121	12,655.85		25,091.23
SALES OF LAND						
September	1920	"	95	3.00		
October	"	"	98	35.00		
November	"	"	101	38.00		
December	"	"	103	30.00		
January	1921	"	105	163.00		
March	"	"	111	6.00		
April	"	"	113	3.50		
May	"	"	117	25.50		
June	"	"	120	54.50		358.50
ROADS & SEWERS						
July	1920	"	90	23.89		
March	1921	"	111	560.40		
April	"	"	113	421.41		1,005.70
	Forward					$571,585.44

SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th 1921

HAWAIIAN GAZETTE CO. NO. 96380

Brought Forward			$	$571,585.44
FURNITURE & EQUIPMENT				
July 1920	p.	90	126.22	
August "	"	92	4.04	
September "	"	95	431.15	
November "	"	101	84.00	
December "	"	103	137.45	
January 1921	"	106	143.80	
March "	"	111	45.00	
April "	"	114	505.08	
June "	"	120	101.10	1,577.84
KONA OFFICE EQUIPMENT				
July 1920	"	90	34.25	
October "	"	97	11.55	
March 1921	"	111	2.00	47.80
INVESTMENTS				
August 1920 U.S. Cert.	"	92	50,025.00	
September " Terr. H. Public Imp. Bds.	"	95	24,502.50	
November " Ter. " " " 9,801	"	101	109,801.00	
December " U.S. Cert. of Indebtedness	"	103	14,701.50	
May 1921 T.H. Public Improv. Bishop Pts. – Cert. Dep.	"	117	100,000.00	299,030.00
BISHOP ST BUILDING				
September 1920	"	95	30.10	30.10
BUILDING A/C				
April 1921	"	114	450.00	450.00
Total Expenditures, carried to p. 122				$872,721.18

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1920

Vch'r	Date			
		SUSPENSE		
-	1	Trustees' Commissions, Bal 12 mos,.....	$13,127.91	$13,127.91
		KAMEHAMEHA SCHOOLS		
1		A/c Revenue Expenditures, July,.....	11,000.00	
2	3	A/c Capital Expenditures,.....	656.01	
3	21	" " "	1,000.00	
4	31	" " "	400.00	
5		E. C. Webster, President, Salary, July,..	500.00	13,556.01
		LAND AGENCY		
6	10	Blue Print Co, Sundry prints, June,.....	4.60	4.60
		AUTO EXPENSE		
7		Royal Hawn Sales Co, repairs, Ford 4261,	5.00	
8		Schuman Carriage Co, " " " ,	6.60	
9		Von Hamm Young, Supplies & Storage, June	56.49	68.09
		SURVEYING		
10	3	Jas B. Mann, A/c Kona, Hawaii, Survey,..	400.00	
11	7	T. Aga, Cartage of Concrete,.....	2.50	
12	15	G. Podmore, A/c Lumahai, Kauai, Survey,.	500.00	
13	24	Hon Iron Works, pipe for markers,.....	25.30	
14		Hon Planing Mill, stakes for markers,...	4.20	
15		Allen & Robinson, lumber for tent floor,	17.32	
16		Liberty House, 1 mosquito net,.....	16.50	
17		W. W. Dimond & Co, cooking utensils,....	22.34	
18		J. M. Levy, subsistence supplies,.....	36.35	
19		Davies & Co, ½ doz towels,.....	3.13	
20		Davies & Co, 1 bag cement,.....	1.53	
21		Wright, Harvey & Wright, Ewa Survey,....	300.00	
22		Bishop Museum, a/c auto repairs,.....	16.35	1,345.52
		LAW		
23	10	Rawley's, lunch, Collins at Waiahole,...	2.35	
24	24	B. H. Bond, notary fees, 35th Annl A/cs,	1.00	
25		F. Lee, 3 ack, deed to Waiolina K. Ho-a,	3.00	
26		Robertson, cert of title, Ili Honohononui	500.00	
27		Terr of Hawaii, recording fee,.....	3.00	
28	31	A. G. M. Robertson, retainer, July,.....	166.65	676.00
		REPAIRS		
29	3	T. C. White, reimburseement, Keei Rd Gate	11.44	
30		T. C. White, " " Bridge	51.85	63.29
		RENTS		
31	21	Cecil Brown Est, ½ int L1823, 6m advance	100.00	
32	31	E. P. Fogerty, refund a/c adjustmt L2438	556.25	656.25
		EXPENSE (Incidentals)		
33	1	P. O. Box rent, 3m advance,.....	2.00	
34		Advertiser, sub 3m advance,.....	2.85	
35		Mercantile Ref Sheet, sub 3m advance,...	6.00	
36		Hon Water Works, Delmonico Bldg, 6m adv,	21.00	
37		Mutual Tel Co, Tel 1519, June,.....	9.45	
38		Mutual Tel Co, Tel 5303, June,.....	9.20	
		Forward	$ 50.50	$29,497.67

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1920

Vch'r	Date			
		Brought Forward	$ 50.50	$29,497.67
		EXPENSE (Continued)		
39	3	T. C. White, Kona Office Exp, 3m,.....	106.60	
40	10	Hawn Electric Co, service,..... June	20.50	
41		Oahu Ice Co, ice,..... "	2.50	
42		Rycroft's, distilled water,..... "	6.00	
43		French Laundry, washing towels,.... "	1.72	
44		Dimond & Co, toilet paper etc,.....	2.75	
45		Office Supply Co, sundry stationery, Jun	13.70	
46		Patten Co, draftmen's supplies,.....	4.45	
47		Wall Nichols Co, sundry stationery,.....	9.43	
48	15	Mutual Telephone, Tel 1519,..... July	8.65	
49		Mutual Telephone, " 5303,..... "	9.10	
50		Hawn A. & T. Co, title search L.C.A.9754	15.00	
51	19	Radio to A. G. Clutterbuck,.....	2.74	
52	24	J. F. Morgan, Comm & adv, auction leases	312.00	
53		Star-Bulletin, 1,000 sheets minute paper	7.15	
54		Liberty House, 5 yds cheese cloth,.....	.75	
55		Hon Typewriter Co, service,..... July	2.25	
56		Waterhouse Co, rent on 1 typewriter, Aug	5.00	
57		Hall & Son, supplies, Land Dept,.....	.62	
58		Hawn News Co, tape mending tool,.....	4.50	
59	31	T.C.White,Kona Agt, travel allowance Jul	50.00	
60		Merchants Patrol, service,..... "	2.50	
61		M. C. Amana, car fares,..... "	.85	
62		Thrum's Ltd, Hawaiian Annual, 1920,.....	.75	640.01
		SALARIES		
63	15	G. M. Collins, Supt,. Land Dept A/c July	250.00	
64		E. B. Loomis, Engineer,..... " " "	150.00	
65		J. B. Mann, Engineer,..... " " "	112.50	
66		G. Podmore, Surveyor,..... " " "	100.00	
67		W. H. Smith, Office Assistant " " "	75.00	
68		M. Akana, Rodman,..... " " "	32.50	
69		G. Crabbe, Rodman,..... " " "	32.50	
70		E. T. Winant, Cashier,. Gen Off " "	200.00	
71		A. G. Rutherford, Bookkeeper, " " "	125.00	
72		N. E. Young, Stenographer,... " " "	87.50	
73		M. L. Gregory, " ... " " "	75.00	
74		M. C. Amana, Collector,..... " " "	65.00	
75		T. Nishikawa, Asst Collector, " " "	37.50	
76		Tam Yau, Janitor,..... " " "	20.00	
77	31	Collins,..... Land Department Bal "	250.00	
78		Loomis,..... " " "	150.00	
79		Mann,..... " " "	112.50	
80		Podmore,..... " " "	150.00	
81		Smith,..... " " "	75.00	
82		Akana,..... " " "	32.50	
83		Crabbe,..... " " "	32.50	
84		Winant,..... General Office " "	200.00	
85		Rutherford,..... " " "	125.00	
86		O. H. Hanson, Bkkpr (6 das) . " "	48.40	
87		Young,..... " " "	87.50	
88		Gregory,..... " " "	75.00	
89		Amana,..... " " "	100.00	
		Forward	$ 2,800.90	$30,137.68

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1920

Vch'r	Date			
		Brought Forward	$ 2,800.90	$30,137.68
		SALARIES (Continued)		
90	31	Nishikawa,..... General Office Bal July	37.50	
91		Tam Yau,..... " " "	20.00	
92		T. C. White, Agent, Kona Office "	150.00	
93		M. Hirano, Assistant,..... " "	75.00	
94		Nahau, Caretaker,..... " "	10.00	3,093.40
		FURNITURE & EQUIPMENT		
47	10	Wall Nichols Co, 1 steel straight-edge,.	11.50	
95		D. Van Nostrand Co, 1 book,.....	5.04	
96		Gov't Print Office, 1 book,.....	2.03	
97	19	W. H. Smith, packing box & blanket,.....	22.00	
98		Lewers & Cooke, 2 Lufkin steel tapes,...	24.00	
99		Hall & Son, 4 tapes, 1 surveyor's chain,	58.15	
100	24	Hon Planing Mill, 1 tape reel,.....	3.50	126.22
		KONA OFFICE EQUIPMENT		
101	3	T. C. White, Kona Agt, sundry equipment,	25.50	
102	24	Fred Philip & Bro, covering paper weight	5.00	
103	10	Advertiser Pub Co, 1 date stamp,.....	3.75	34.25
		ROADS & SEWERS		
104	3	T. C. White, cost of gate, Keauhou Road,	23.89	23.89
				$33,415.44

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of AUGUST, 1920

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
105	6	A/c Revenue Expenditures, August,.....	$12,000.00	$
106	14	E. C. Webster, Salary, "	500.00	12,500.00
		LAND AGENCY		
107	7	R. W. Perkins, copies Lyon Manila Hemp,..	6.00	
108		M. D. Monsarrat, 2 maps,.....	5.00	
109		The Blue Print Co, sundry prints,.....	8.00	
110		I. I. S. N. Co, 26# ships spike,.....	3.51	
111	14	Geo Wilson, Rodman, Waialae Survey, 6d,..	16.50	
112		David Ambrose, " " " 6d,..	16.50	
113	21	M. D. Monsarrat, 1 map of Honolulu,.....	2.50	
114		David Ambrose, Rodman Waialae Survey, 6d	16.50	
115		Geo Wilson, " " " 6d	16.50	
116	28	David Ambrose, " " " 6d	16.50	
117		Geo Wilson, " " " 6d	16.50	124.01
		AUTO EXPENSE		
118	7	Von Hamm Young Co, service,..... July	41.45	
119		Schuman Carriage Co, supplies,..... "	6.95	
120		Royal Hawn Sales Co, repairs,..... "	3.00	51.40
		SURVEYING		
121	3	J. B. Mann, a/c exp Kona, Hawaii Surveys	150.00	
122	7	Standard Oil Co, 1 bbl gasoline,..... "	17.34	
123	23	Mrs G. Podmore, Lumahai Survey, eggs,...	4.64	171.98
		LAW		
124	7	T. E. Cook, exp, lot sold Kanekoa heirs,	21.50	
125	14	Robertson et al, services, Trs v Morton,	750.00	
126	28	Florence Lee, acks Kona Developmt lease,	3.00	
127		Florence Lee, " H. S. P. A. lease,...	3.00	
128	31	A. G. M. Robertson, Gen Retainer, August	166.65	944.15
		EXPENSE (Incidentals)		
129	7	Hawn News Co, tablets and triangle,.....	3.25	
130		Waterhouse Co, adding machine rolls,....	2.40	
131		Oahu Ice Co, ice,..... July	2.85	
132		Rycroft's, distilled water,..... "	4.50	
133		Hawn Electric Co, service,..... "	20.98	
134		Star-Bulletin, index cards,.....	9.35	
135		Dimond & Co, Thermos Bottle Filler etc.,	8.88	
136		Wall Nichols Co, sundry stationery,.....	7.56	
137		Office Supply Co, " "	6.90	
138	14	M. C. Amana, advances, trip to Molokai,.	100.00	
139		Hall & Son, sundry hardware,.....	29.38	
140		French Laundry, service,..... July	1.10	
141		Hawn News Co, drafting supplies,..... "	12.30	
142		Patten Co, 1 box pens,.....	1.50	
143		Patten Co, sundry stationery,..... July	2.50	
144		Hoffschlaeger Co, 2 reams paper,.....	5.00	
145		T. C. White, Kona office expenses,.....	6.90	
146	21	Bishop & Co, wireless to San Francisco,.	2.60	
147		Tel 1519,..... August	8.65	
148		Tel 5303 and time service,..... "	9.50	
149	31	T. C. White, travelling expenses,..... "	50.00	
		Forward	$ 296.10	$13,791.54

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1920

Vch'r	Date				
		Brought Forward	$ 296.10		$13,791.54
		EXPENSE (Continued)			
150	31	Merchants Patrol, service,..... August	2.50		
151		Postage stamps.....	10.00		
152		M. C. Amana, carfare,..... August	.60		
153		T. Nishikawa, " ..... "	.70		
154		Polk Husted Directory Co, 1920 Directory	8.00		317.90
		SALARIES			
155	7	Smith, ... Land Department A/c August	75.00		
156	14	Collins,..... " " "	250.00		
157		Loomis,..... " " "	150.00		
158		Mann,..... " " "	112.50		
159		Podmore,..... " " "	125.00		
160		Akana,..... " " "	32.50		
161		Crabbe,..... " " "	32.50		
162		Winant,..... General Office " "	200.00		
163		Hanson,..... " " "	125.00		
164		Young,..... " " "	87.50		
165		Gregory,..... " " "	75.00		
166		Amana,..... " " "	65.00		
167		Nishikawa,..... " " "	37.50		
168		Tam Yau,..... " " "	20.00		
169	31	Collins,..... Land Department Bal "	250.00		
170		Loomis,..... " " "	150.00		
171		Mann,..... " " "	112.50		
172		Podmore,..... " " "	125.00		
173		Smith,..... " " "	75.00		
174		Akana,..... " " "	32.50		
175		Crabbe,..... " " "	32.50		
176		Winant,..... General Office " "	200.00		
177		Hanson,..... " " "	125.00		
178		Young,..... " " "	87.50		
179		M. Latchford, Stenographer, " (4 das) "	23.35		
180		T. E. Seaton, " , " (2 das) "	10.00		
181		Gregory,..... " Bal "	75.00		
182		Amana,..... " " "	100.00		
183		Nishikawa,..... " " "	37.50		
184		Tam Yau,..... " " "	20.00		
185		White,..... "	150.00		
186		Hirano,..... "	75.00		3,068.35
		FURNITURE & EQUIPMENT			
187	7	Am Society Mech Engrs, index for 1919,..	4.04		4.04
		INVESTMENTS			
188	28	Bishop & Co, U.S. Cert of Indebtedness,.	50,025.00		50,025.00
		INTEREST			
188		Bishop & Co, U.S. Cert of Indebtedness,.	98.63		98.63
		INSURANCE			
189	14	Brewer & Co, auto ins #67219 for $600,..	10.50		10.50
					$67,315.96

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1920

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
190	1	A/c Revenue Expenditures, September,....	$20,000.00	
191	3	" " " "	2,000.00	
192	15	E. C. Webster, Salary, "	500.00	22,500.00
		INTEREST		
193	22	Accrued on Terr of Hawaii Bonds,.... 4½%	21.88	21.88
		LAND AGENCY		
194	4	Geo Wilson, Rodman, 5 das @ 2.75,.....	13.75	
195		David Ambrose, " 6 das @ 2.75,.....	16.50	
196		Blue Print Co, sundry blue prints,.....	16.05	
197	15	E. B. Loomis, Waialae Survey, carfare,..	3.05	49.35
		AUTO EXPENSE		
198		Von Hamm Young Co, repairs etc, August,.	37.61	37.61
		SURVEYING		
199	3	T. of H. Survey, 1 whiteprint of Kailua,	3.60	
200		Allen & R, frt on lumber shipped Podmore	3.38	
201	14	J. B. Mann, a/c Kona, Hawaii, Survey,...	250.00	256.98
		INSURANCE (premiums)		
202	28	Royal, 336370, Delmonico Bldg, $ 4,500,	92.70	
203		Hartford 8837, " " 3,000,	61.80	
204		Calif, 501676, " Kaahumanu St 4,500,	92.70	
205		Brit Am 530463, Off Bldg & Furn, 4,000,	27.05	
206		Lond A 5614847, Transit, 250,	5.00	
207		Calif 501680, Off Furniture, 1,500,	10.80	
208		Eng Am 752485, Delmonico Warehse 6,000,	150.00	
209		Eng Am 752490, Off Furniture, 3,000,	21.60	461.65
		LAW		
210	30	A. G. M. Robertson, Retainer, September,	166.65	
211		B. H. Bond, Acknowledgments to L2524,...	3.00	
212		O. H. Hanson, oath Proof Claim Love Est,	.25	169.90
		RENTS		
213	15	Bishop Museum, Kalauao, 12m to Sep 1/20,	288.64	
214		Bishop Museum, " 12m to Sep 1/20,	81.65	370.29
		EXPENSE (Incidentals)		
215	4	G.M.Collins, A/c Exp,trip to Hilo & Kona	110.00	
216		French Laundry, towels,..... August	1.35	
217		Durant Irvine Co, rep to surveyor's rod,	.50	
218		Waterhouse Co, 1m rent Underwood,.....	5.00	
219		Hon Typewriter Co, services,..... August	3.00	
220		Wall Nichols Co, journal pad,.....	.90	
221		Rycroft's, distilled water,..... August	3.30	
222		Oahu Ice Co, ice,..... "	2.85	
223		Hon Water Works, service, 3m,.....	1.50	
224		Hwn Electric Co, " ..... August	15.09	
225		Hwn Electric Co, repairs to fan,.....	.62	
226		Hwn Electric Co, 12 lamps,.....	13.20	
227		Hoffschlaeger Co, 8 reams paper,.....	20.00	
228		Dimond & Co, sundry supplies,.....	10.28	
		Forward	$ 187.59	$23,867.66

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1920

Vch'r	Date				
		Brought Forward	$ 187.59	$23,867.66	
		EXPENSE (Continued)			
229	4	R. W. Perkins, photos of Manila Hemp,...	2.00		
230		Mutual Telephone Co, wireless to White,.	2.05		
231	7	Mutual Telephone Co, " " Collins	4.00		
232	15	Hwn News Co, 1 plumb bob,.....	1.75		
233		Davies & Co, hatchet and files,.....	.95		
234		Fred Philp & Bro, case for field books,.	3.00		
235		Wichman & Co, repairing French clock,...	7.50		
236		Wall Nichols Co, sundry stationery,.....	2.25		
237		Office Supply Co, " "	9.75		
238		Hall & Son, sundry supplies,.....	2.48		
239		I. I. S. N. Co, 3# galv spikes,.....	.50		
240		Mutual Telephone, service #1519,.... Sep	8.35		
241		Mutual Telephone, " #5303,..... "	9.10		
242	24	G. M. Collins, trip to Kona,.....	55.35		
243	30	Audit Co Hawaii, services, 3 mos,.....	300.00		
244		T. C. White, travelling allowance,.. Sep	50.00		
245		Merchants Patrol, service,..... "	2.50		
246		M. C. Amana, car fare exp,..... "	.70		
247		T. Nishikawa, " " " ..... "	.30		
248		Hon Typewriter Co, maintenance,..... "	3.00		
249		Mutual Telephone Co, wireless to Mann,..	.70		
250		Registrar Conveyances, Kahaumalumalu Mtg	2.00		
251		O. H. Hanson, ackmts, " "	1.00	656.82	
		SALARIES			
252	15	Collins,..... A/c September	250.00		
253		Loomis,..... " "	150.00		
254		Mann,..... " "	112.50		
255		Podmore,..... " "	125.00		
256		Smith,..... " "	75.00		
257		Akana,..... " "	40.00		
258		Crabbe,..... " "	40.00		
259		Winant,..... " "	200.00		
260		Hanson,..... " "	125.00		
261		Seaton,..... " "	75.00		
262		Gregory,..... " "	75.00		
263		Amana,..... " "	65.00		
264		Nishikawa,..... " "	37.50		
265		Tam Yau,..... " "	20.00		
266	30	Collins,..... Bal "	250.00		
267		Loomis,..... " "	150.00		
268		Mann,..... " "	112.50		
269		Podmore,..... " "	125.00		
270		Smith,..... " "	75.00		
271		Seaton,..... " "	62.50		
272		Akana,..... " "	40.00		
273		Crabbe,..... " "	40.00		
274		Winant,..... " "	200.00		
275		Hanson,..... " "	125.00		
276		D. L. O'Connell, Steno,... " "	64.15		
277		Gregory,..... " "	75.00		
278		Amana,..... " "	100.00		
279		Nishikawa,..... " "	37.50		
		Forward	$ 2,846.65	$24,524.48	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1920

Vch'r	Date				
		Brought Forward	$ 2,846.65	$24,524.48	
		SALARIES (Continued)			
280	30	Tam Yau,..... Bal September	20.00		
281		White,..... "	150.00	3,016.65	
		AGENTS' COMMISSIONS (3 mos to date)			
282		A. S. LeBaron Gurney, Hilo, Hawaii,.....	160.80		
283		Edward Hore, Waialua, Oahu,.....	26.34		
284		W. F. Sanborn, Kauai,.....	68.66	255.80	
		FURNITURE & FIXTURES			
285	28	Waterhouse Co, typewriter, desk & chair,	431.15	431.15	
		SUSPENSE			
286	16	Kahaumalumalu, Mortgage Note,.....	770.00	770.00	
		INVESTMENTS			
193	22	Terr Public Imp Bonds, $25,000 @ 98.01,..	24,502.50	24,502.50	
		TAX APPEALS			
287	28	I. H. Beadle, services, Tax Appeal Court	100.00	100.00	
		BISHOP STREET BUILDING			
288	3	Mercantile Trust Co, storage, plans, 12m	30.10	30.10	
		SALES OF LAND			
289	15	O. H. Hanson, ackmts, deed to Mailolo,..	3.00	3.00	
				$53,633.68	

24,502.50
49.0050

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1920

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
290	1	A/c Revenue Expenditures, October,.....	$22,000.00	$
291	4	E. C. Webster, Salary 4m & travel exp,..	5,000.00	
292	14	A/c Capital Expenditures,.....	800.00	
293		" " "	1,000.00	
294		" " "	350.00	29,150.00
		LAND AGENCY		
295	7	Terr of Hawaii, blue print,.....	.55	
296		Blue Print Co, sundry blue prints,.....	11.40	11.95
		AUTO EXPENSE		
297		Von Hamm Young, repairs & supplies, Sept	72.05	
298		C. Brewer & Co, automobile insurance,...	75.87	
299		" " " ...	72.00	
300		Royal Hwn Sales Co, repairs,.....	1.00	
301		Schuman Carriage Co, parts,.....	.55	221.47
		SURVEYING		
296		Blue Print Co, Kauai Survey, 1 print,...	1.45	
302	8	Lihue Store, Waipa Survey, provisions,..	.70	
303	9	J. B. Mann, a/c exp, Kona, Hawaii Survey	300.00	
304	11	Cook & Arioli, cost of survey at Hilo,..	30.00	332.15
		LAW		
305	1	Recording Partial Surr, Schuman Lease,..	4.50	
306		O. H. Hanson, acknowledgments to above,.	4.00	
307	6	" ackmts to deed, Capt Cook Coffee Co,.	3.00	
308	29	" ackmts to surr of Lease 1354a,.....	2.00	
309		Recording charges, on above,.....	2.50	
310	30	O. H. Hanson, ackmts to Lease 2566,.....	3.00	
311		A. G. M. Robertson, Retainer, October,..	166.65	185.65
		TAX APPEALS		
312	7	Robertson et al, services re Kahala etc,	250.00	
313	11	" re Honaunau, S. Kona, Hawaii,.....	63.75	313.75
		FORESTRY		
314		H. S. P. A., contribution,.....	236.40	236.40
		EXPENSE (Incidentals)		
315	1	P. O. Box Rent, 3 mos in advance,.....	2.00	
316		Advertiser, sub 3 mos in advance,.....	2.85	
317		Mercantile Ref Sheet, sub 3 mos in adv,.	6.00	
318	7	Advertiser, rebinding 1 book,.....	5.50	
319		" rebinding 1 book,.....	7.00	
320		" 1,000 followers,.....	11.00	
321		Office Supply Co, sundry stationery,....	19.21	
322		Chambers Drug Co, moth balls & benzine,.	.35	
323		Dimond & Co, 6 lbs pumice powder,.....	1.20	
324		French Laundry, towels,..... Sep	1.63	
325		I. I. S. N. Co, ship spikes,.....	2.10	
326		Hwn Electric Co, service,..... Sep	13.44	
327		Hwn News Co, sundry stationery,..... "	19.11	
328		Liberty House, cheese cloth,.....	1.00	
329		Telephone service, #5303,..... Oct	9.10	
		Forward	$ 101.49	$30,451.37

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1920

Vch'r	Date				
		Brought Forward	$ 101.49	$30,451.37	
		EXPENSE (Continued)			
330	7	Telephone service, #1519,..... Oct	8.65		
331		Fred Philp & Bro, repairing leather case	.50		
332		Rycroft's, distilled water,..... Sep	5.40		
333		Wall Nichols Co, sundry stationery,. "	40.71		
334		Oahu Ice Co, ice,..... "	2.65		
335	11	Trent Trust, Prem on Bond, O. H. Hanson,	50.00		
336	14	G. M. Collins & A. F. Judd, Hawaii trip,	300.00		
337	25	Comm Pacific Cable Co, registry renewal,	2.50		
338	30	Honolulu Typewriter Co, maintenance, Oct	3.00		
339	31	Audit Co Hawaii, travelling expenses,...	6.50		
340		" " " ...	30.66		
341		T. C. White, travelling allowance,.. Oct	50.00		
342		Merchants Patrol, service,..... "	2.50	604.56	
		SALARIES			
343	14	Collins,..... A/c October	250.00		
344	15	Loomis,..... " "	150.00		
345		Mann,..... " "	112.50		
346		Podmore,..... " "	125.00		
347		Smith,..... " "	75.00		
348		Seaton,..... " "	62.50		
349		Akana,..... " "	40.00		
350		Crabbe,..... " "	40.00		
351		Winant,..... " "	200.00		
352		Hanson,..... " "	125.00		
353		Gregory,..... " "	75.00		
354		Amana,..... " "	65.00		
355		Nishikawa,..... " "	37.50		
356		Tam Yau,..... " "	20.00		
357		O'Connell,..... " "	87.50		
358	25	Seaton,..... Bal "	32.25		
359	30	Collins,..... " "	250.00		
360		Loomis,..... " "	150.00		
361		Mann,..... " "	112.50		
362		Podmore,..... " "	125.00		
363		Smith,..... " "	75.00		
364		Akana,..... " "	40.00		
365		Crabbe,..... " "	40.00		
366		Winant,..... " "	200.00		
367		Hanson,..... " "	125.00		
368		O'Connell,..... " "	87.50		
369		Gregory,..... " "	75.00		
370		Amana,..... " "	100.00		
371		Nishikawa,..... " "	37.50		
372		Tam Yau,..... " "	20.00		
373		White,..... "	150.00	3,084.75	
		KONA OFFICE EQUIPMENT			
374	7	Blue Print Co, blue prints for Kona off,	11.55	11.55	
		RENTS			
375	4	Terr Hawaii, refund, Kilauea leases,....	177.55	177.55	
		Forward		$34,329.78	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1920

Vch'r	Date			
		Brought Forward	$	$34,329.78
		PROPERTY TAXES (Bal 1920)		
376	20	Oahu, Ahupuaa of Waialae,.....	2,165.50	2,165.50
		SALES OF LAND		
377		Recording charges, deed Bishop Est, T.H.	9.50	
378		C. F. Peterson, search of title, Waialae	15.00	
379		O. H. Hanson, ackmts, deed to T. of H.,.	3.00	
380		" " " "	3.00	
381		Coll Internal Revenue, stamp on above,..	1.00	
382		" stamp, deed to U. S. Gov't,.....	3.50	35.00
				$36,530.28

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1920

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
383	1	A/c Revenue Expenditures, November,.....	$22,000.00	$	
384	6	" Capital Expenditures,.....	5,000.00	27,000.00	
		SUSPENSE			
385		W.L.Emory, Appraisement Volcano Hse Bldg	135.15	135.15	
		INTEREST			
386	15	Terr Hawaii Imp Bonds, $10,000, 2m, 4½%,	75.00	75.00	
		LAND AGENCY			
387	5	Blue Print Co, sundry blue prints,.. Oct	5.45	5.45	
		AUTO EXPENSE			
388	8	Lewers & Cooke, windshield plate glass,.	9.75		
389		Von Hamm Young Co, supplies,..... Oct	58.38		
390		Schuman Carriage Co, repairs etc,.....	10.00		
391		Schuman Carriage Co, parts,.....	5.70		
392		Pond Co, tire,.....	57.65		
393		Auto Service Co, storage,.....	1.87	143.35	
		SURVEYING			
394	30	T. F. Sedgwick, Waialae, exam of waters,	50.00	50.00	
		LAW			
395	1	O. H. Hanson, oath, Heeia Agl Co suit,..	.25		
396	3	" oath to Certificate of Boundaries,...	.25		
397	6	" ackmts, lease assignment,.....	3.00		
398	12	M. K. Ashford, Master's fee 35 Annl A/cs	500.00		
399	30	A. G. M. Robertson, retainer, November,.	166.65		
400		O. H. Hanson, oath, Fed Information Ret,	.25		
401		Court costs, 35th Annl A/cs,.....	3.50	673.90	
		INSURANCE			
402		Eng Am Pol 752536 Office Bldg $5000 1 yr	32.50		
403		Calif " 501767 " " 2500 1 "	16.25		
404		Lloyds " 750382 Plate Glass 1 "	7.36	56.11	
		RENTS			
405	23	Union Feed Co, refund 4m, tenancy,.....	20.00	20.00	
		PROPERTY TAXES (Bal 1920)			
		Hawaii			
406	6	North Hilo,..... $ 486.75			
407		South Hilo,..... 4,867.60			
408		Hamakua,..... 375.50			
409		North Kohala,..... 680.35			
410		North Kona,..... 903.85			
411		South Kona,..... 2,171.90			
412		Kau,..... 1,731.20			
413		Puna,..... 634.10	11,851.25		
		Kauai			
414		Lihue,..... 41.35			
		Hanalei,..... 236.50	277.85		
		Maui			
416		Lahaina,.....	1,267.90		
		Forward	$13,397.00	$28,158.96	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1920

Vch'r	Date				
		Brought Forward	$13,397.00	$28,158.96	
		PROPERTY TAXES (Continued)			
		Molokai			
417	6	Halawa, etc,.....	131.85		
		Oahu			
418	15	Kona,..... $36,896.00			
419		Koolaupoko,..... 610.10			
420		Koolauloa,..... 463.70			
421		Waialua,..... 2,569.70			
422		Ewa,..... 7,093.05	47,632.55		
423	23	Sundries, refund, Honaunau, a/c 1920,...	104.60	61,266.00	
		TAX APPEALS			
424	6	H. Waterhouse Trust, return costs Waialae	100.00		
425	15	Robertson et al, return costs Honaunau,.	250.00	350.00	
		EXPENSE (Incidentals)			
426	1	M. C. Amana, car fares,..... Oct	1.05		
427		G. M. Collins, trip to Hawaii,.....	39.21		
428	5	Waterhouse Co, inspection contract,.....	5.00		
429		" folders,.....	.50		
430		Advertiser Pub Co, 2000 receipts,.....	12.00		
431		Benson Smith & Co, liquid soap,.....	1.50		
432		Davies & Co, chamois skin,.....	1.35		
433		Dimond & Co, sundry supplies,.....	22.88		
434		French Laundry, towels,..... Oct	1.50		
435		Hall & Son, white cabinet & rivets,.....	13.85		
436		Hwn Electric Co, service,..... Oct	15.71		
437		Hon Star Bulletin, filing cards,.....	4.50		
438		Hon Paper Co, cabinet & towels,.....	14.50		
439		Oahu Ice Co, service,..... Oct	2.75		
440		Office Supply Co, sundry stationery,....	37.10		
441		E. W. Quinn, repairing faucets,.....	1.50		
442		Rycroft's, distilled water,..... Oct	5.25		
443		Variety Repair Shop, cutting 2 keys,....	1.00		
444		Wall Nichols Co, sundry stationery,. Oct	7.47		
445	6	Postage stamps,.....	10.00		
446		Telephone service, #5303,..... Nov	9.10		
447		" #1519,..... "	15.80		
448	15	Bishop & Co, exp of cable to S. F.,.....	1.00		
449	30	T. C. White, travelling allowance,.. Nov	50.00		
450		Merchants Patrol, service,..... Nov	2.50		
451		Hon Typewriter Co, maintenance,..... "	4.00		
452		" book coupons, ribbons,.....	9.00		
453		M. C. Amana, car fares,..... Nov	1.25		
454		Bishop & Co, cable to S. F.,.....	.80		
455		Advertiser Pub Co, envelopes (Kona Off),	9.00	301.07	
		SALARIES			
456	15	Collins,..... A/c November	250.00		
457		Loomis,..... " "	150.00		
458		Mann,..... " "	112.50		
459		Podmore,..... " "	125.00		
460		Smith,..... " "	75.00		
461		C. H. Whitten, Steno,..... " "	66.65		
		Forward	$ 779.15	$90,076.03	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1920

Vch'r	Date					
		Brought Forward		$ 779.15	$ 90,076.03	
		SALARIES (Continued)				
462	15	Akana,.....	A/c November	40.00		+
463		Crabbe,.....	" "	40.00		+
464		Winant,.....	" "	200.00		+
465		Hanson,.....	" "	125.00		+
466		O'Connell,.....	" "	87.50		+
467		Gregory,.....	" "	75.00		+
468		Amana,.....	" "	65.00		+
469		Nishikawa,.....	" "	37.50		+
470		Tam Yau,.....	" "	20.00		+
471	30	Collins,.....	Bal "	250.00		+
472		Loomis,.....	" "	150.00		+
473		Mann,.....	" "	112.50		+
474		Podmore,.....	" "	125.00		+
475		Smith,.....	" "	75.00		+
476		Whitten,.....	" "	48.35		+
477		Akana,.....	" "	40.00		+
478		Crabbe,.....	" "	40.00		+
479		Winant,.....	" "	200.00		+
480		Hanson,.....	" "	125.00		+
481		O'Connell,.....	" "	87.50		+
482		Gregory,.....	" "	75.00		+
483		Amana,.....	" "	100.00		+
484		Nishikawa,.....	" "	37.50		+
485		Tam Yau,.....	" "	20.00		+
486		White,.....	"	150.00	3,105.00	+
		SALES OF LAND				
487	27	O. H. Hanson,ackmts,deed,Met Epis Church		3.00		+
488		Revenue stamps, on above,.....		35.00	38.00	+
		FURNITURE & EQUIPMENT				
489	5	Waterhouse Co, one stool,.....		25.00		+
490		" " "		25.00		+
491		" one ink stand,.....		10.00		+
492	30	Hwn Electric Co, one lamp and cord,.....		24.00	84.00	+
		INVESTMENTS				
386	15	T. of H. Pub Imp Bonds, $10,000 @ 98.01,		9,801.00		
448		U. S. Treasury Cert of Indebtedness,.....		100,000.00	109,801.00	+
					$203,104.03	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1920

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
493	1	A/c Revenue Expenditures, December,.....	$22,000.00	
494		" Capital Expenditures, ...	475.00	
495		" " "	500.00	22,975.00
		INTEREST		
496	31	Terr of H. Imp Bonds, $15,000,..... 4½%	198.75	198.75
		LAND AGENCY		
497	4	Hon Iron Works, pipe and cutting,.....	25.74	
498		Hon Planing Mill, stakes,.....	10.25	
499		I. I. S. N. Co, ship spikes,.....	9.75	
500	14	Blue Print Co, sundry prints,.....	16.65	
501	28	Terr Survey, blue prints,.....	.90	63.29
		AUTO EXPENSE		
502	14	Von Hamm Young Co, repairs,.....	191.20	
503		" " & supplies,..	73.69	
504		Royal Hawn Sales Co, repairs,.....	1.50	
505		Schuman Carriage Co, "	52.85	319.24
		LAW		
506		Blue Print Co, sundry prints, Heeia suit	2.55	
507	31	A. G. M. Robertson, retainer, December,.	166.85	169.40
		INSURANCE (Premiums)		
508		Sun 13920072, Alumni Bldg, $1200,....	14.40	
509		Eng Am 752556, Office " 1500,....	9.75	
510		Brit " 530496, " " 750,....	4.88	
511		Calif 501809, " " 750,....	4.85	
512		Sun 11817680-682 Improvements,.....	54.63	88.51
		REPAIRS		
513	14	E.W.Quinn, plumbing work, Delmonico Bldg	20.00	20.00
		EXPENSE (Incidentals)		
514		Bishop Ins Agcy, prem on bond E.T.Winant	100.00	
515		" " " " M.C.Amana,	10.00	
516	4	Chambers Drug Co, sponge,.....	.35	
517		Dimond & Co, sundry supplies,.....	14.88	
518		French Laundry, towels,..... Nov	1.50	
519		Hawn Electric Co, service,..... "	15.88	
520		Hon Water Works, " 3 mos,.....	2.10	
521		Liberty House, 10 yds muslin,.....	3.00	
522		Oahu Ice Co, ice,..... Nov	2.65	
523		Patten Co, ink,.....	1.75	
524		Rycroft's, distilled water,..... Nov	8.25	
525		Yee Chan Co, 5 yds cheese cloth,.....	.90	
526		Waterhouse Co, 1 box folders,.....	3.75	
527	14	Hawn News Co, ¼ doz cross section pads,.	3.75	
528		Hall & Son, ½ doz screw hooks,.....	.20	
529		Telephone service, #1519,..... Dec	12.15	
530		" " #5303,..... "	10.60	
531		Office Supply Co, sundry stationery, Nov	3.75	
532		Wall Nichols Co, " " "	15.76	
533	15	Postage stamps,.....	10.00	
		Forward	$ 221.22	$23,834.19

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1920

Vch'r	Date				
		Brought Forward	$ 221.22	$23,834.19	
		EXPENSE (Continued)			
534	31	T. C. White, travelling allowance, Dec,.	50.00		
535		Merchants Patrol, service,..... Dec	2.50		
536		M. C. Amana, car fares,..... "	.90		
537		Hon Typewriter Co, maintenance,..... "	4.00		
538		P. O. Box rent, 3 mos in adv,.....	2.00		
539		Audit Co Hawaii, services & travel, 3m,.	326.85	607.47	
		SALARIES			
540	15	Collins,..... A/c December	250.00		
541		Loomis,..... " "	150.00		
542		Mann,..... " "	112.50		
543		Podmore,..... " "	125.00		
544		Smith,..... " "	75.00		
545		Whitten,..... " "	75.00		
546		Akana,..... " "	40.00		
547		Crabbe,..... " "	40.00		
548		Winant,..... " "	200.00		
549		Hanson,..... " "	125.00		
550		O'Connell,..... " "	87.50		
551		Gregory,..... " "	75.00		
552		Amana,..... " "	65.00		
553		Nishikawa,..... " "	37.50		
554		Tam Yau,..... " "	20.00		
555	31	Collins,..... Bal "	250.00		
556		Loomis,..... " "	150.00		
557		Mann,..... " "	187.50		
558		Podmore,..... " "	125.00		
559		Smith,..... " "	75.00		
560		Whitten,..... " "	75.00		
561		Akana,..... " "	40.00		
562		Crabbe,..... " "	40.00		
563		Winant,..... " "	200.00		
564		Hanson,..... " "	125.00		
565		O'Connell,..... " "	87.50		
566		Gregory,..... " "	75.00		
567		Amana,..... " "	100.00		
568		Nishikawa,..... " "	37.50		
569		Tam Yau,..... " "	20.00		
570		White,..... "	150.00	3,215.00	
		AGENTS' COMMISSIONS (3 mos to date)			
571		A. S. LeBaron Gurney, Hilo, Hawaii,.....	309.74		
572		Edward Hore, Waialua, Oahu,.....	38.62		
573		W. F. Sanborn, Kauai,.....	25.62	373.98	
		FURNITURE & EQUIPMENT			
574	4	Hawn Electric Co, repairs, portable lamp	3.13		
575	14	Waterhouse Co, Underwood typewriter,....	110.00		
576		Electric Shop, 1 portable lamp,.....	8.17		
577		Hawn News Co, 2 copies traverse tables,.	16.15	137.45	
		SALES OF LAND			
578	31	C. F. Peterson, search of title,.....	30.00	30.00	
		INVESTMENTS			
496		Terr of H. Imp Bonds, $15,000,.....	14,701.50	14,701.50	
				$42,899.59	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JANUARY, 1921

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
579	3	A/c Revenue Expenditures, January,.....	$12,000.00	$
580	7	" " " "	10,000.00	
581	15	" Capital "	725.00	
582		" " "	375.00	23,100.00
		LAND AGENCY		
583	7	Hon Constr & D. Co, cement, sand & rock,	10.10	
584	15	Hon Iron Works, 10 signs,.....	17.60	
585		" 20 pieces pipe,.....	17.96	
586		" 15 " "	9.82	
587		Blue Print Co, sundry prints,.....	14.30	
588		" " "	9.10	78.88
		AUTO EXPENSE		
589	4	Kaimuki Grocery, 2⅓ gals gasoline,.....	.73	
590	7	Taxes, 1920, Buick car 924,.....	29.30	
591		" 1921, " " "	31.90	
592		" 1921, Ford cars 4261 & 5743,.....	35.80	
593		Registering, 1921, Buick car 924,.....	1.50	
594		" 1921, Ford car 4261,.....	1.00	
595		" 1921, " " 5743,.....	5.00	
596	8	Royal Hawn Sales Co, 2 felt washers,....	.15	
597		Schuman Carriage Co, repairs & supplies,	18.65	
598	15	Royal Hawn Sales Co, 1 pet cock,.....	.65	
599		Von Hamm Young, repairs & supplies, Dec,	143.47	268.15
		LAW		
600	6	O. H. Hanson, ackmts, L2587,.....	3.00	
601	27	" ackmts, Union Feed Co Lease,.....	3.00	
602		" 15 oaths, property tax assessmt lists	3.75	
603	31	A. G. M. Robertson, retainer, January,..	166.65	176.40
		INSURANCE (Premiums)		
604	27	N. Brit & Merc, 12026 Kam Alumni Dorm	92.80	
605		L. London & G., 13343085 Waipa Bldg,....	57.75	150.55
		EXPENSE (Incidentals)		
606	3	Mercantile Ref Sheet, sub 3 mos,.....	6.00	
607		Advertiser Pub Co, sub 3 mos,.....	2.85	
608		Hon Water Works, Delmonico Bldg,.....	21.00	
609	8	Advertiser Pub Co, lease clause sheets,.	26.50	
610		Davies & Co, sundry supplies,.....	1.00	
611		French Laundry, towels,..... Dec	1.77	
612		Hawn Electric Co, service,..... "	14.69	
613		" 12 lamps,.....	13.20	
614		Star-Bulletin, 1500 record cards,.....	15.00	
615		Lewers & Cooke, repairs, plate glass,...	21.75	
616		Liberty House, 10 yds muslin,.....	2.00	
617		Oahu Ice Co, ice,..... Dec	1.45	
618		Rycroft's, distilled water,..... "	5.25	
619		Yee Chan & Co, cheese cloth,.....	2.10	
620		Dimond & Co, 1000 lily cups,.....	6.00	
621		Office Supply Co, sundry stationery, Dec	12.90	
622		T. C. White, Kona Office expenses, 3 mos	53.90	
623	10	Mutual Tel Co, wireless to Kauai Agent,.	1.90	
624	15	Hon Water Works, Delmonico Bldg,.....	21.00	
		Forward	$ 230.26	$23,773.98

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of JANUARY, 1921

Vch'r	Date				
		Brought Forward	$ 230.26	$23,773.98	
		EXPENSE (Continued)			
625	15	Hall & Son, 3 in 1 oil,.....	.90		
626		Hawn News Co, sundry supplies,.....	8.15		
627		Hon Planing Mill, stakes,.....	2.00		
628		" "	4.00		
629		Telephone service, #1519,..... Jan	12.15		
630		Telephone service, #5303,..... "	10.60		
631		Patten Co, sundry stationery,.....	34.90		
632		Wall Nichols Co, sundry stationery,.....	18.76		
633	27	City & County, garbage service, 6 mos,..	4.50		
634	30	T. C. White, travelling expenses,... Jan	50.00		
635		Merchants Patrol, service,..... "	2.50		
636	31	M. C. Amana, car fares,..... "	.50	379.22	
		SALARIES			
637	14	Collins,..... A/c January	250.00		
638		Loomis,..... " "	175.00		
639		Mann,..... " "	150.00		
640		Podmore,..... " "	137.50		
641		Smith,..... " "	100.00		
642		Whitten,..... " "	75.00		
643		Akana,..... " "	40.00		
644		Crabbe,..... " "	40.00		
645		Winant,..... " "	200.00		
646		Hanson,..... " "	150.00		
647		O'Connell,..... " "	87.50		
648		Gregory,..... " "	82.50		
649		Amana,..... " "	75.00		
650		Nishikawa,..... " "	40.00		
651		Tam Yau,..... " "	20.00		
652	22	O'Connell,..... Bal "	36.70		
653	31	Collins,..... " "	250.00		
654		Loomis,..... " "	175.00		
655		Mann,..... " "	150.00		
656		Podmore,..... " "	137.50		
657		Smith,..... " "	100.00		
658		Whitten,..... " "	75.00		
659		Akana,..... " "	40.00		
660		Crabbe,..... " "	40.00		
661		Winant,..... " "	200.00		
662		Hanson,..... " "	150.00		
663		Gregory,..... " "	89.00		
664		Amana,..... " "	100.00		
665		Nishikawa,..... " "	40.00		
666		Tam Yau,..... " "	20.00		
667		White,..... "	150.00	3,375.70	
		TRUSTEES' COMMISSIONS			
---	3	A/c year ending June 30, 1921,.....	12,435.38	12,435.38	
		SALES OF LAND			
668		Revenue stamps on Exch Deed, Kilauea,...	163.00	163.00	
				$40,127.28	

Forward

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JANUARY, 1921

Vch'r	Date			
		Brought Forward	$	$40,127.28
		FURNITURE & EQUIPMENT		
669	27	Waterhouse Co, Underwood typewriter,....	123.00	
670		" transfer binder,.....	14.75	
671		Engineering News Record, sub 1 yr,.....	6.05	143.80
				$40,271.08

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1921

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
672	1	A/c Revenue Expenditures, February,.....	$22,000.00	$
673	8	" Capital "	200.00	
674	18	" " "	151.00	
675	26	E. C. Webster, Salary, "	500.00	22,851.00
		LAND AGENCY		
676	1	Henry Young, Special Rodman, 7 das,.....	19.25	
677	11	Hon Planing Mill, 1 stake,.....	.30	
678		" 100 stakes,.....	3.00	
679		Hon Constr & D. Co, rock, sand & cement,	7.30	
680		Blue Print Co, sundry prints, Jan,.....	9.85	
681	15	Henry Young, Special Rodman, 5 das,.....	13.75	
682		Ah Loy Mau, " " 8 "	22.00	
683	16	Hon Iron Works, 20 pcs pipe,.....	18.21	
684	28	J. B. Mann, Expense, Maunalua Survey,...	5.00	
685		Ah Loy Mau, Special Rodman, 10 das,.....	27.50	126.16
		AUTO EXPENSE		
686	11	Standard Oil Co, lubricating oil,.....	.88	
687	17	Von Hamm Young Co, supplies, Jan,.....	138.90	
688		Royal Hawn Sales Co, " "	1.15	
689		Schuman Carriage Co, repairs & supplies,	45.11	186.04
		LAW		
690	11	O. H. Hanson, ackmts to Desha Deed,.....	3.00	
691		" ackmts to Exg Deed to Territory,.....	3.00	
692		" " " L2561, Waialae-nui,.....	3.00	
693		" affidavit to Fed Information Return,.	.25	
694		" ackmts to lease to Davies & Co,.....	3.00	
695	28	A. G. M. Robertson, retainer, February,.	166.65	
696		O. H. Hanson, affidavits Prop Tax Ret,..	.50	179.40
		REPAIRS		
697	11	Hon Planing Mill, alterations in office,	75.00	75.00
		RENTS		
698	3	H.M.Von Holt, ½ rent L1823, Chun Hoon,..	100.00	
699	7	C.T.Bailey, refund L2386, Maude O. Beers	25.00	
700	11	Jiju Wakasugi, refund rent overpaid,....	11.50	136.50
		EXPENSE (Incidentals)		
701	7	W.H. Rice, Com & Exp, Auction Lumahai L.	60.00	
702	8	Jos Schwartz Ltd, watch oil,.....	.25	
703	9	Oahu Ice Co, ice,..... Jan	2.75	
704	11	Office Supply Co, sundry stationery,.. "	27.55	
705		Rycroft's, distilled water,..... "	7.00	
706		Advertiser Pub Co, rebinding 2 books,...	10.00	
707		" 500 lease blanks,.....	55.00	
708		" Advertising sale of Lumahai lease,...	24.75	
709		" 50 cloth signs,.....	24.00	
710		" 250 letter followers,.....	2.25	
711		Chambers Drug Co, benzine,.....	.25	
712		Dimond & Co, 2 galv pails,.....	4.05	
713		Davies & Co, 1M lily cups,.....	6.00	
714		French Laundry, towels,..... Jan	1.45	
		Forward	$ 225.30	$23,554.10

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1921

Vch'r	Date				
		Brought Forward	$ 225.30		$23,554.10
		EXPENSE (Continued)			
715	11	Hall & Son, supplies,..... Jan	1.96		
716		Hawn Electric Co, service,..... "	24.60		
717		Hoffschlaeger Co, 1 ream minute paper,..	2.50		
718		" 5 " " " ..	12.50		
719		Star-Bulletin, 9 lots index cards,.....	16.50		
720		Hon Typewriter Co, maintenance,.....Jan	4.00		
721		Liberty House, 10 yds muslin	2.00		
722	17	Hawn News Co, sundry stationery,.... Jan	1.00		
723		Telephone service, #1519, 1m,.....	12.45		
724		" #5303, 1m,.....	10.50		
725		Wall Nichols Co, sundry stationery,. Jan	35.55		
726		Postage stamps,.....	10.00		
727	18	Garden Is Pub Co, adv Lumahai Lease sale	14.00		
728	28	T. C. White, travel allowance,..... Feb	50.00		
729		Hon Typewriter Co, maintenance,..... "	4.30		
730		Merchants Patrol, service,..... "	2.50		
731		Davies & Co, Fruit of Loom,..... "	15.98		
732		Amana, car fare,..... Feb	.60		446.24
		SALARIES			
733	15	Collins,..... A/c February	250.00		
734		Loomis,..... " "	175.00		
735		Mann,..... " "	150.00		
736		Podmore,..... " "	137.50		
737		Smith,..... " "	100.00		
738		Whitten,..... " "	75.00		
739		Crabbe,..... " "	40.00		
740		Winant,..... " "	200.00		
741		Hanson,..... " "	150.00		
742		Gregory,..... " "	95.00		
743		Ackerman,..... " "	75.00		
744		Amana,..... " "	75.00		
745		Nishikawa,..... " "	40.00		
746		Tam Yau,..... " "	20.00		
747	28	Collins,..... Bal "	250.00		
748		Loomis,..... " "	175.00		
749		Mann,..... " "	150.00		
750		Podmore,..... " "	137.50		
751		Smith,..... " "	100.00		
752		Whitten,..... " "	75.00		
753		Crabbe,..... " "	40.00		
754		Winant,..... " "	200.00		
755		Hanson,..... " "	150.00		
756		Gregory,..... " "	95.00		
757		Ackerman,..... " "	75.00		
758		Amana,..... " "	100.00		
759		Nishikawa,..... " "	40.00		
760		Tam Yau,..... " "	20.00		
761		T. C. White,..... " "	150.00		3,340.00
					$27,340.34

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1921

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
762	1	A/c Revenue Expenditures, March,.....	$22,000.00	$
763	31	E. C. Webster, Salary, "	500.00	22,500.00
		LAND AGENCY		
764	8	Blue Print Co, sundry prints,..... Feb	10.95	
765		Hon Iron Works, pipe & cutting,.....	13.01	
766		" " "	6.63	
767		Hon Planing Mill, 100 stakes,.....	3.00	
768		" 50 "	4.00	
769		Terr of Hawaii, blue print,.....	.60	
770		" " "	.20	
771	16	Ah Loy Mau, special rodman, 13 das,.....	35.75	74.14
		AUTO EXPENSE		
772	8	Pond Co, headlight lenses & bulbs,.....	4.50	
773		Auto Service Co, tire casing & tube,....	36.10	
774		Royal Hawn Sales Co, rep & supplies, Feb	24.55	
775		Von Hamm Young Co, " " "	134.67	
776		Commercial Union Pol 76854, Ford,.....	63.65	
777		Pref Accident " 519403, " & Buick	37.00	
778		Commercial Union " 76853, Buick,.....	110.13	
779	12	Schuman Carriage Co, rep & supplies, Feb	72.32	482.92
		LAW		
780		O. H. Hanson, ackmts to L2617,.....	3.00	
781		" oath to app to Industrial Acc Bd,....	.25	
782		" oaths re Fed Tax Returns,.....	.50	
783	19	" " " " " "	.25	
784	31	A. G. M. Robertson, retainer, March,....	166.65	
785		O. H. Hanson, ackmts to sundry leases,..	15.00	
786		" ackmts to L2655, Waialua,.....	3.00	
787		" oath re Claim Abatement Fed Inc Tax,.	.25	188.90
		INSURANCE		
788	8	Firemen's Fund Pol A/845398, T. T. Meyer	29.75	
789		L. London & G. " 13343162, "	21.25	51.00
		RENTS		
790	15	Terr Kunana Tide Flats License 778, 12m,	85.00	
791		A.S.LeBaron Gurney, refund Mana Trans Co	12.50	97.50
		EXPENSE		
792	8	Waterhouse Co, 400 index cards.....	2.25	
793		Hon Water Works, service, 3m, ...	1.50	
794		Hawn Electric Co, " 1m, ...	22.67	
795		" 2 dry cells,.....	2.40	
796		" repairing lamp,.....	4.50	
797		" repairing bell wiring,.....	4.70	
798		Chambers Drug Co, benzine,.....	.25	
799		Hawn News Co, 4 ft paragon paper,.....	8.75	
800		Rycroft's, distilled water,..... Feb	1.25	
801		Oahu Ice Co, ice,..... "	2.55	
802		Davies & Co, 2 doz towels,.....	3.70	
803		Hall & Son, sundry supplies,..... Feb	2.40	
804		French Laundry, towels,..... "	1.52	
		Forward	$ 58.44	$23,394.46

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1921

Vch'r	Date				
		Brought Forward	$ 58.44	$23,394.46	
		EXPENSE (Continued)			
805	8	Dimond & Co, sundry supplies,..... Feb	8.38		
806		Advertiser, 1000 bill heads,.....	10.00		
807		" 5000 envelopes,.....	45.00		
808	12	M. C. Amana, trip to Molokai,.....	100.00		
809		Tel # 5303 & time service, ... Mar	10.50		
810		" # 1519,..... "	11.85		
811	15	Office Supply Co, sundry stationery, Feb	29.90		
812		Patten Co, " " "	3.20		
813		Wall Nichols Co, " " "	3.85		
814	31	Audit Co Hawaii, service to Mar 31/21-3m	342.65		
815		Merchants Patrol, service,..... Mar	2.50		
816		E. B. Loomis, a/c Exp trip to Waialua,..	3.00		
817		M. C. Amana, carfare,..... Mar	.30		
818		Hon Typewriter Co, maintenance,..... "	4.00		
819		T. C. White, travel allowance,..... "	50.00	683.57	
		SALARIES			
820	8	Wm M. Ishida, Kona Office Asst, February	50.00		
821	15	Collins,..... A/c March	250.00		
822		Loomis,..... " "	175.00		
823		Mann,..... " "	150.00		
824		Podmore,..... " "	137.50		
825		Smith,..... " "	100.00		
826		Whitten,..... " "	75.00		
827		Crabbe,..... " "	40.00		
828		Winant,..... " "	200.00		
829		Hanson,..... " "	150.00		
830		Gregory,..... " "	95.00		
831		Ackerman,..... " "	75.00		
832		Amana,..... " "	75.00		
833		Nishikawa,..... " "	40.00		
834		Tam Yau,..... " "	20.00		
835	31	Collins,..... Bal "	250.00		
836		Loomis,..... " "	175.00		
837		Mann,..... " "	150.00		
838		Podmore,..... " "	137.50		
839		Smith,..... " "	100.00		
840		Whitten,..... " "	75.00		
841		Crabbe,..... " "	40.00		
842		Winant,..... " "	200.00		
843		Hanson,..... " "	150.00		
844		Gregory,..... " "	95.00		
845		Ackerman,..... " "	75.00		
846		Amana,..... " "	100.00		
847		Nishikawa,..... " "	40.00		
848		Tam Yau,..... " "	20.00		
849		White,..... "	150.00		
850		Ishida,..... "	50.00	3,440.00	
		AGENTS' COMMISSIONS (3 mos)			
851		Gurney, Hilo, Hawaii,.....	119.63		
852		Sanborn, Kauai,.....	97.20		
853		Hore, Waialua, Oahu,.....	38.51	255.34	
		Forward		$27,773.37	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1921

Vch'r	Date		$		$	
		Brought Forward			27,773	37
		SALES OF LAND				
854	11	Revenue Stamp, Exg Deed to R. E. White,.	1	00		
855	12	O. H. Hanson, ackmts to above deed,.....	3	00		
856		" " " " "	2	00	6	00
		ROADS & SEWERS (Water Main Keauhou Lane)				
857	21	Hon Iron Works, pipe and manhole,.....	246	62		
858		Hon Constr & D. Co, rock & sand,.....	25	15		
859		Labor, payroll,.....	277	13		
860		Davies & Co, 8 bags cement,.....	11	50	560	40
		FURNITURE & EQUIPMENT				
861	6	Safe Guard Sales Co, check writer, net,.	45	00	45	00
		KONA OFFICE EQUIPMENT				
862		Waterhouse Co, partitions for bx drawers	2	00	2	00
					28,386	77

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1921

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
863	1	A/c Revenue Expenditures, April,.....	$22,000.00	$
864	30	E. C. Webster, Salary, "	500.00	22,500.00
		LAND AGENCY		
865	2	Ah Loy Mau, services, 14 das @ 2.75,....	38.50	
866	9	Hon Planing Mill, 25 stakes,.....	2.50	
867		Blue Print Co, sundry prints,.....	3.20	
868	15	Ah Loy Mau, services, 13 das @ 2.75,....	35.75	79.95
		AUTO EXPENSE		
869	13	Von Hamm Young Co, services,..... Mar	124.38	
870		Schuman Carriage Co, rep & supplies, "	10.07	
871		Royal Hawn Sales Co, supplies,..... "	4.10	138.55
		SURVEYING		
872	25	J. B. Mann, a/c Hawaii Surveys,.....	300.00	300.00
		LAW		
873	4	O. H. Hanson, acknowledgments, L2666,...	3.00	
874	8	" " 2566,...	5.00	
875	9	Robertson et al, cablegram,.....	2.50	
876	11	O. H. Hanson, acknowledgments, L2668,...	3.00	
877	13	" " Amendmt deed, Buckeley,	4.00	
878	14	" " " " Ayers,...	4.00	
879	18	Bishop & Co, spec retainer, C. F. Parson	150.00	
880	25	O. H. Hanson, acknowledgments, L2680,...	4.00	
881	30	A. G. M. Robertson, retainer, April,....	166.65	342.15
		INSURANCE (Premium)		
882	9	Brit Am 530545 Kona Office Bldg & furn,.	15.94	15.94
		REPAIRS		
883	14	Ralph E. Woolley, relaying roof,.....	424.00	424.00
		EXPENSE (Incidentals)		
884	1	Postage stamps,.....	10.00	
885		Advertiser, sub 3 mos, adv,.....	2.85	
886		P. O. Box rent, 3 mos, adv,.....	2.00	
887		Mercantile Ref Sheet, sub 3 mos, adv,...	6.00	
888	2	Mutual Tel Co, wireless to Hilo Agent,..	1.00	
889	9	American Factors, ½ doz cane knives,....	2.19	
890		Benson Smith & Co, 1 gal liquid soap,...	1.75	
891		Davies & Co, lilly cups,.....	5.50	
892		Dimond & Co, supplies,..... Mar	4.98	
893		French Laundry, towels,..... "	1.88	
894		Hall & Son, supplies,..... "	1.98	
895		Hawn Electric Co, service,.....	23.64	
896		Star-Bulletin, record cards,.....	27.75	
897		Hon Typewriter Co, ribbon coupon book,..	9.00	
898		Telephone service, #1519, April,.....	11.75	
899		" " #5303, "	10.70	
900		Office Supply Co, stationery,..... Mar	32.85	
901		Oahu Ice Co, ice,..... "	2.95	
902		Patten Co, carbon paper,.....	4.50	
903		Rycroft's distilled water,..... Mar	3.00	
904		E. W. Quinn, repairing toilet, Off Bldg,	40.10	
		Forward	$ 206.37	$23,800.59

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1921

Vch'r	Date				
		Brought Forward	$ 206.37	$23,800.59	
		EXPENSE (Continued)			
905	9	Pac Picture Framing Co, 1 frame,.....	3.25		
906	12	O. H. Hanson, ackmts to deed, D.K. Baker	4.00		
907		Recording fees, deed to D. K. Baker,....	7.00		
908	13	Postage stamps,.....	5.00		
909		Hawn News Co, stationery,..... Mar	53.25		
910		Advertiser Pub Co, binding 1 book,.....	7.50		
911		J.F. Morgan Co, re sale lease, Keauhou,.	218.50		
912	14	Recording fees, deeds, Buckeley & Ayers,	4.50		
913	27	E. B. Loomis, trip to Hilo,.....	60.00		
914	30	T. C. White, travel allowance,..... Apl	50.00		
915		Merchants Patrol, service,..... "	2.50		
916		Amana, carfare,..... "	1.05	622.92	
		SALARIES			
917	15	Collins,..... A/c April	250.00		
918		Loomis,..... " "	175.00		
919		Mann,..... " "	150.00		
920		Podmore,..... " "	137.50		
921		Smith,..... " "	100.00		
922		Whitten,..... " "	75.00		
923		Crabbe,..... " "	40.00		
924		Winant,..... " "	200.00		
925		Hanson,..... " "	150.00		
926		Gregory,..... " "	95.00		
927		Ackerman,..... " "	75.00		
928		Amana,..... " "	75.00		
929		Nishikawa,..... " "	40.00		
930		Tam Yau,..... " "	20.00		
931	30	Collins,..... Bal "	250.00		
932		Loomis,..... " "	175.00		
933		Mann,..... " "	150.00		
934		Podmore,..... " "	137.50		
935		Smith,..... " "	100.00		
936		Whitten,..... " "	75.00		
937		Crabbe,..... " "	40.00		
938		Winant,..... " "	200.00		
939		Hanson,..... " "	150.00		
940		Gregory,..... " "	95.00		
941		Ackerman,..... " "	75.00		
942		Amana,..... " "	100.00		
943		Nishikawa,..... " "	40.00		
944		Tam Yau,..... " "	20.00		
945		White,..... "	150.00		
946		Ishida,..... "	50.00	3,390.00	
		SALES OF LAND			
947	29	Revenue stamp, deed to O.R. & L. Co,....	.50		
948	30	O. H. Hanson, ackmts to above deed,.....	3.00	3.50	
		ROADS & SEWERS			
949	1	R. E. Woolley, paving Garden Lane,.....	421.41	421.41	
		FURNITURE & EQUIPMENT			
950	9	Hon Typewriter Co, numbering machine,...	12.50		
951		Hawn News Co, pantograph,.....	316.00		
		Forward	$ 328.50	$28,238.42	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1921

Vch'r	Date				
		Brought Forward	$ 328.50	$28,238.42	
		FURNITURE & EQUIPMENT (Continued)			
	13	Water Gaging Station, Lumahai Stream, Hanalei, Kauai, trail costs:			
952		B. F. Rush, adv for supplies,...	$14.00		
953		Pay Roll, 3 men, 11 das,.....	90.50		
954		Nakatsuka Store, supplies,.....	18.00		
955		C. B. Hofgaard & Co, explosives,	24.25		
956		Lihue Store, supplies,.....	28.58		
957		Emmeluth & Co, 1 piece tin,.....	1.25	176.58	505.08
		BUILDINGS ACCOUNT			
883	13	R. E. Woolley, installing Monitor, Delmonico Building,.....		450.00	450.00
					$29,193.50

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1921

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
958	1	A/c Revenue Expenditures, May,.....	$22,000.00	$	
959	31	E. C. Webster, Salary, "	500.00		
960		A/c Capital Expenditures, ...	810.00	23,310.00	
		LAND AGENCY			
961	3	Ah Loy Mau, services, 13 das,.....	35.75		
962	7	City & County, 3 blue prints,.....	1.45		
963	14	Blue Print Co, sundry prints,..... Apl	11.50		
964		Hon Iron Works, Roll Brass 1¼ lb,.....	.50		
965	17	Ah Loy Mau, services, 12 das,.....	33.00		
966	31	Ah Loy Mau, services, 13 das,.....	35.75	117.95	
		AUTO EXPENSE			
967	7	Von Hamm Young Co, service,..... Apl	95.62		
968		Royal Hawn Sales Co, repairs,..... "	5.05		
969		Schuman Carriage Co, rep & supplies, "	72.19		
970		Cal Harness & T. Shop, seat covers,.....	45.00	217.86	
		SURVEYING			
971	14	Blue Print Co, prints,..... Apl	7.00		
972		Terr'l Survey, prints,..... "	2.95		
973		J. B. Mann, a/c Hawaii Surveys,.....	300.00	309.95	
		LAW			
974	31	A. G. M. Robertson, retainer,..... May	166.65	166.65	
		INSURANCE (Premiums)			
975	14	Sun Ins 11817980 Lease 776, bal,.....	28.00		
976	26	Orient 390764 Office furn & fix,.....	28.80		
977		Calif 502062 " " "	14.20		
978		Brit Am 530573 " " " & Bldg	34.25	105.25	
		RENTS			
979	1	Pantheon Co, Bethel St Ext, May,.....	15.00		
980	14	Take Kadota, refund L2655, 6m,.....	50.00	65.00	
		PROPERTY TAXES (a/c 1921)			
	9	Hawaii			
981		North Hilo,..... $ 589.10			
982		South Hilo,..... 7,699.80			
983		Hamakua,..... 454.45			
984		North Kohala,..... 844.90			
985		North Kona,..... 982.80			
986		South Kona,..... 1,350.95			
987		Kau,..... 2,408.39			
988		Puna,..... 767.40	15,097.79		
		Kauai			
989		Lihue,..... 36.25			
990		Hanalei,..... 295.50	331.75		
		Maui			
991		Lahaina,..... 1,770.50	1,770.50		
		Molokai			
992		Halawa, etc,..... 180.80	180.80		
		Forward	$17,380.84	$24,292.66	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1921

Vch'r	Date				
		Brought Forward	$17,380.84	$24,292.66	
		PROPERTY TAXES (Continued)			
	13	Oahu			
993		Kona,.....	$43,435.15		
994		Koolaupoko,.....	684.70		
995		Koolauloa,.....	603.30		
996		Waialua,.....	2,913.50		
997		Ewa,.....	7,918.45	55,555.10	
	31	Hawaii (Supplimentary)			
985		North Kona,.....	10.35		
998		South Kona,.....	73.45	83.80	73,019.74
		EXPENSE (Incidentals)			
999	7	Advertiser Pub Co, 1000 followers,.....		10.50	
1000		" stationery,.....		38.00	
1001		" 5000 application forms,.....		55.00	
1002		Davies & Co, 1000 lily cups,.....		4.50	
1003		" 1 doz towels,.....		3.85	
1004		French Laundry, towels..... Apl		1.75	
1005		Hall & Son, sundry supplies,.....		7.59	
1006		Hawn Electric Co, 12 lamps,.....		13.20	
1007		" service lm to Apl 28,.....		26.94	
1008		Hon Planing Mill, repairs surveyor's rod		11.10	
1009		Hon Star-Bulletin, 500 index cards,.....		10.00	
1010		Hon Typewriter Co, maintenance,..... Apl		4.00	
1011		John Kapua, auto hire,.....		2.00	
1012		Office Supply Co, sundry supplies,.. Apl		12.15	
1013		Oahu Ice Co, ice,..... "		3.70	
1014		Rycroft's, distilled water,..... "		7.00	
1015		Yee Chan & Co, 1 yd Canton flannel,.....		.25	
1016		E. B. Loomis, bal expense, Hilo trip,...		3.05	
1017	14	Hawn News Co, sundry supplies,..... Apl		25.50	
1018		Telephone service, #5303,..... May		12.25	
1019		" #1519,..... "		14.20	
1020		Wall Nichols Co, sundry supplies,... Apl		37.91	
1021	16	I. I. S. N. Co, freight on stadio rod,..		.33	
1022	17	Wall Nichols Co, sundry supplies,... Mar		6.07	
1023		G. M. Collins, a/c trip to Kona,.....		100.00	
1024	19	Hilo Tribune, adv Keauhou Grazing lease,		28.30	
1025	26	Advertiser Pub Co, 2 rubber stamps,.....		.60	
1026	31	T. C. White, travel allowance,.....		50.00	
1027		Merchants Patrol, service,..... May		2.50	
1028		M. C. Amana, carfare,..... "		.60	492.84
		SALARIES			
1029	14	Collins,..... A/c May		250.00	
1030		Loomis,..... " "		175.00	
1031		Mann,..... " "		150.00	
1032		Podmore,..... " "		137.50	
1033		Smith,..... " "		100.00	
1034		Whitten,..... " "		75.00	
1035		Crabbe,..... " "		40.00	
1036		Winant,..... " "		200.00	
1037		Hanson,..... " "		150.00	
1038		Gregory,..... " "		95.00	
1039		Ackerman,..... " "		33.85	
		Forward	$ 1,406.35	$97,805.24	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1921

Vch'r	Date				
		Brought Forward	$ 1,406.35	$ 97,805.24	
		SALARIES (Continued)			
1040	14	Rhoda C. Coatham, Stenographer, A/c May	31.45		
1041		Amana,..... " "	75.00		
1042		Nishikawa,..... " "	40.00		
1043		Tam Yau,..... " "	20.00		
1044	31	Collins,..... Bal "	250.00		
1045		Loomis,..... " "	175.00		
1046		Mann,..... " "	150.00		
1047		Podmore,..... " "	137.50		
1048		Smith,..... " "	100.00		
1049		Whitten,..... " "	75.00		
1050		Crabbe,..... " "	40.00		
1051		Winant,..... " "	200.00		
1052		Hanson,..... " "	150.00		
1053		Gregory,..... " "	95.00		
1054		Coatham,..... " "	75.00		
1055		Amana,..... " "	100.00		
1056		Nishikawa,..... " "	40.00		
1057		Tam Yau,..... " "	20.00		
1058		White,..... "	150.00		
1059		Ishida,.....	50.00	3,380.30	
		SALES OF LAND			
1060	9	Recording 2 partial surrender of leases	7.50		
1061		" surrender of lease, Wo Sing Wai Co,.	5.50		
1062	14	O. H. Hanson, ackmts Exg of L, W.Agl Co	3.00		
1063		" ackmts, partial surr L, Wo Sing Wai,	4.00		
1064	23	Revenue stamp, City & County deed, 5/23	2.50		
1065		O. H. Hanson, ackmts to above deed,....	3.00	25.50	
		INVESTMENTS			
1066	16	Bishop & Co, Cert of deposit, 6m,.....	100,000.00	100,000.00	
				$201,211.04	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r Date — JUNE, 1921

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
1067	6	A/c Revenue Expenditures, June,.....	$22,000.00	$
1068	13	" " " "	20,000.00	
1069	22	" Capital "	1,121.85	
1070		" " "	325.62	
1071		" " "	41.26	
1072	29	" " "	1,014.02	
1073	30	E. C. Webster, Salary, "	500.00	45,002.75
		LAND AGENCY		
1074	13	Lewers & Cooke, 1 bundle laths,.....	1.38	
1075		Blue Print Co, sundry prints,.....	8.30	
1076		Hon Iron Works, galvanized pipe,.....	6.78	
1077		Hon Planing Mill, 200 stakes,.....	11.00	
1078		M. D. Monsarrat, one map,.....	5.00	
1079		Terr'l Survey, blue print,.....	1.25	
1080	15	Ah Loy Mau, services, 12 das @ 2.75,....	33.00	
1081	27	H.S. Palmer, re Maunalua Water Supply,..	424.00	
1082	30	Ah Loy Mau, services 13 das @ 2.75,.....	35.75	526.46
		AUTO EXPENSE		
1083	13	Von Hamm Young Co, service,..... May	60.86	
1084		Central Service Station, Ford top,.....	12.50	
1085		Royal Hawn Sales Co, repairs,..... May	31.15	
1086		Schuman Carriage Co, " "	22.90	127.41
		SURVEYING		
1087	27	J. B. Mann, a/c expense, Hawaii Surveys,	500.00	500.00
		LAW		
1088	6	O. H. Hanson, ackmts, L2697, S. Kona,...	3.00	
1089	10	" oath, claim re J. Nakaleka Estate,...	.25	
1090	22	M.D.Monsarrat re applicatn boundary cert	156.50	
1091	27	Robertson, costs Ili of Kapakahi Boundry	100.00	
1092	30	A. G. M. Robertson, retainer, June,.....	166.65	
1093		O. H. Hanson, oath re Fed Inc Tax Return	.25	
1094		B. H. Bond, ackmts, L2387, Keei,.....	3.00	429.65
		INSURANCE (Premiums)		
1095	13	Com Union 6392 surveyor's instr,950,1 yr	38.00	38.00
		REPAIRS		
1096	13	D.J. Cashman, awnings Kaahumanu St Off,.	120.00	120.00
		RENTS		
1097	1	Pantheon Co, Bethel St Extention, June,.	15.00	15.00
		INCOME TAXES		
1098	16	Robertson et al, Fed Income Return, 1917	45,501.94	45,501.94
		PROPERTY TAXES (Bal 1921)		
1099	15	Oahu, Maunalua 3.93 acres,.....	1.00	1.00
		EXPENSE (Incidentals)		
1100	6	Water service, office, to May 9/21, 3m,.	1.50	
1101		Nuuanu Taxi Stand, 9 Ave to Estate Off,.	1.00	
1102		Postage Stamps,.....	10.00	
		Forward	$ 12.50	$92,262.21

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1921

Vch'r	Date				
		Brought Forward	$ 12.50	$92,262.21	
		EXPENSE (Continued)			
1103	6	Advertiser Pub Co, 1 facsimile stamp,...	2.00		
1104		Chambers Drug Co, supplies,..... May	.50		
1105		Dimond & Co, 6 mops,.....	5.13		
1106		Hawn Electric Co, service,..... May	11.92		
1107		Hon Typewriter Co, maintenance,.... "	4.00		
1108		Oahu Ice Co, ice,..... "	3.60		
1109		Wall Nichols Co, sundry stationery,.. "	21.92		
1110		Waterhouse Co, adding mach maintenance,.	5.00		
1111		" typewriter ribbon,.....	1.00		
1112	13	Patten Co, glass eraser,.....	.75		
1113		Hall & Son, supplies,..... May	4.68		
1114		Hawn News Co, " ..... "	19.00		
1115		Lewers & Cooke, blue crayons,.....	1.00		
1116		Telephone service, #5303,..... Jun	12.25		
1117		" " " 1519,..... "	14.45		
1118		Perkins List & L. Co, 100 mimeo letters,	5.00		
1119		Rycroft's, distilled water,..... May	4.50		
1120	15	Office Supply Co, sundry stationery, "	7.25		
1121		French Laundry, towels,..... "	1.67		
1122	16	Patten Co, sundry stationery,..... Apl	8.30		
1123	18	G. N. Crabbe, carfare,..... "	.40		
1124	30	T. C. White, travel allowance,..... Jun	50.00		
1125		Merchants Patrol, service,..... "	2.50		
1126		Hon Typewriter Co, maintenance etc,.. "	4.75		
1127		Audit Co Hawaii, service and expenses 3m	330.00		
1128		M. C. Amana, carfare,..... Jun	.60	534.67	
		SALARIES			
1129	15	Collins,..... A/c June	250.00		
1130		Loomis,..... " "	175.00		
1131		Mann,..... " "	150.00		
1132		Podmore,..... " "	137.50		
1133		Smith,..... " "	100.00		
1134		Whitten,..... " "	75.00		
1135		Crabbe,..... " "	40.00		
1136		Winant,..... " "	200.00		
1137		Hanson,..... " "	150.00		
1138		Gregory,..... " "	95.00		
1139		Coatham,..... " "	55.00		
1140		Lola F. Pryor, Stenographer,... " "	7.50		
1141		Amana,..... " "	75.00		
1142		Nishikawa,..... " "	40.00		
1143		Tam Yau,..... " "	20.00		
1144	30	Collins,..... Bal "	250.00		
1145		Loomis,..... " "	175.00		
1146		Mann,..... " "	150.00		
1147		Podmore,..... " "	137.50		
1148		Smith,..... " "	100.00		
1149		Whitten,..... " "	75.00		
1150		Crabbe,..... " "	40.00		
1151		Winant,..... " "	200.00		
1152		Hanson,..... " "	150.00		
1153		Gregory,..... " "	95.00		
1154		Pryor,..... " "	70.00		
		Forward	$ 3,012.50	$92,796.88	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1921

Vch'r	Date				
		Brought Forward	$ 3,012.50	$92,796.88	
		SALARIES (Continued)			
1155	30	Amana,..... Bal June	100.00		
1156		Nishikawa,..... " "	40.00		
1157		Tam Yau,..... " "	20.00		
1158		White,..... "	150.00		
1159		Ishida,..... "	50.00	3,372.50	
		AGENTS' COMMISSIONS (3 mos)			
1160	30	Gurney, Hilo, Hawaii,.....	387.95		
1161		Hore, Waialua, Oahu,.....	49.53		
1162		Sanborn, Kauai,.....	1.16	438.64	
		FURNITURE & EQUIPMENT			
1163	13	Waterhouse Co, filing cabinet & guides,.	97.50		
1112		Patten Co, Manual of Logarithims,.....	3.60	101.10	
		SALES OF LAND			
1164	14	Recording partial surr S.M. Damon lease,	4.50		
1165		C. F. Peterson, Abst of Title "Maunalua"	50.00	54.50	
				$96,763.62	

TRUSTEES' COMMISSIONS

BERNICE P. BISHOP ESTATE

For Year Ending June 30, 1921

R E C E I P T S

REVENUE					
SUNDRY TENANTS	p.	4		$423,858.94	$
Less Rebates	"	85		1,538.09	422,320.85
INTEREST	"	2		30,518.47	
Less Accrued Payments	"	84		394.26	30,124.21
GENERAL PROFITS:					
Firewood Sales	"	2		15.00	
Assignment Fees	"	2		290.00	
Rock Sales	"	5		50.00	355.00
TOTAL REVENUE A/C					$452,800.06
CAPITAL					
FRONTAGE TAXES:					
Note Collections	"	3		724.30	
Unsecured Collections	"	3		244.03	968.33
SALES OF LAND					
Matsugoro	"	20	398.00		
Mailolo	"	25	50.00		
Capt Cook Coffee Co	"	25	100.00		
Waialae Radio Station	"	25	3,500.00		
Gaspar	"	30	500.00		
Kalihi Park	"	38	4,140.00		
Methodist Church	"	38	15,000.00		
Methodist Church	"	44	20,000.00		
Desha	"	51	25.00		
O. R. & L. Co	"	62	115.00		
Waialua School	"	68	400.00		
City & County	"	77	2,068.40		
Territory of Hawaii	"	77	40,000.00		
Territory of Hawaii	"	77	5,659.20		
Paka, 12m @ 25	"		300.00	92,255.60	
Less Costs not recovered:					
May 15 Waialae (last yr)	"	--	25.00		
Sep 15 Mailolo	"	95	3.00		
Oct 20 Waialae	"	98	35.00		
Nov 6 Hawaii Nat'l Park	"	99	135.15		
Jan 3 " " "	"	105	163.00		
Feb 11 " " "	"	107	3.00		
May 9 Waialua School ..	"	117	7.50		
" 14 " "	"	117	3.00	374.65	91,880.95
TOTAL CAPITAL A/C					$ 92,849.28

C O M M I S S I O N

REVENUE A/C					
On $ 1,000.00 @ 10 %				100.00	
" 4,000.00 @ 7 %				280.00	
" 447,800.06 @ 5 %				22,390.00	22,770.00
CAPITAL A/C					
On $ 92,849.28 @ 2½%					2,321.23
TOTAL COMMISSION, 12 MOS	"	86			$ 25,091.23

SCHEDULE C.

THIRTY-SIXTH *ANNUAL ACCOUNT OF THE TRUSTEES OF THE*

B E R N I C E P. B I S H O P E S T A T E

of the City and County of Honolulu, Territory of Hawaii.

The Trustees charge themselves with the following sum, as

per Schedule A, hereto annexed - - - - - - $897,693.60

and ask to be allowed the following sum, as

per Schedule B, hereto annexed - - - - - - $872,721.18

24,972.42 - OK.

We Hereby Certify *that the foregoing account, and the Schedules marked A and B, hereto annexed, and the vouchers herewith produced and filed, are full, true and correct statements of all sums received and paid out by us, or in our behalf, as said Trustees, up to and including the* 30th *day of* J U N E *A. D. 19*21.

~~W. O. Smith~~

A. F. Judd

A. F. Wilcox

Trustees

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Subscribed and sworn to before me,

this 27th *day of* July

*A. D. 19*21

A. K. Hanson

Notary Public, First Judicial Circu

E 2048 3/28

Circuit Court, First Circuit

TERRITORY OF HAWAII

IN PROBATE

In the matter of

Estate of

~~Bernice~~ P Bishop

Annual Account of the Trustees of the

Filed at 9 10 *o'clock* A *M.*

Aug 4, *A. D.* 1921

Sibyl Davis

Clerk.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

IN THE MATTER OF THE TRUST ESTATE OF BERNICE PAUAHI BISHOP, DECEASED | TRUSTEES' 36TH ANNUAL ACCOUNT.

MASTER'S REPORT

TO THE HONORABLE J T DeBOLT,

Second Judge of the Circuit Court of the First Judicial Circuit, T.H. presiding at Chambers In Equity:

The undersigned, Arthur E Restarick, appointed August 5, 1921, as master to examine and report on the 36th Annual Report and Account of the Trustees of the Bernice Pauahi Bishop Estate, filed in this Court August 4, 1921, and covering the fiscal period from July 1, 1920, to June 30, 1921, inclusive, respectfully reports:

That W. O. Smith, A. F. Judd and E. F. Bishop, by whom said 36th Annual Accounts were subscribed and sworn to, presented and filed, are three of the duly appointed, qualified and acting Trustees of the Estate of the said Bernice P Bishop, deceased, qualified to perform said duties;

That the accounts herein referred cover the period immediately contiguous to the 35th Annual Account of the Trustees;

That he believes from his examination that the statements made by said Trustees in their Report to the Court accompanying the Financial Account are true and correct;

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that the Trustees have, as witnessed by their reports, and the exhibits accompanying said reports, and in the opinion of the master, carried out the terms and conditions of the trust faithfully, lawfully and prudently, and that they have obeyed the orders of the court, especially that filed November 15, 1921;

That with respect to said Order of the Court filed November 15,1920, the Trustees did publish in the Honolulu Advertiser an inventory of the property of the Trust Estate, which inventory tha master has checked with the inventory filed with the Trustees' accounts herein and found to be correct.

Receipts - Principal and Income.

Pages 6 to 83, inclusive, of the Trustees' financial account is an itemized statement of the receipts of the Estate during the aforesaid fiscal period, and in and by said schedule the Trustees' charge themselves with receipts in the sum of - - - - - - - - - - - - - - - - - - -$897,693.60 of which sum $33,856.75 is the balance brought forward from the previous fiscal period and as shown in the Trustees' 35th Annual Account.

By far the largest part of said income is derived from land - from rentals, as far as income is concerned and from sales, with respect to principal - approximately 93.26% of the income receipts upon which commissions are chargeable and practically all of the principal receipts being from this source. The estate has held during the fiscal period leases and tenancies in force to the average number of about 1200. The master has taken ten or more leases out of every hundred, as well as all the leases made during the period of account, examined them and checked them with the rent sheets of the Trustees. The master found all examined 617

to be proper and in order and the correct charges to be made on said rent sheets. The master has further checked the items of the account under sundry rents with the said rent book and found all money received properly accounted for in the accounts, and believes Exhibit "A" attached to this report to be a correct statement of the rents and taxes due the Estate on June 30,1921. This statement the master will comment upon later. Other receipts the master has checked with the Inventory filed with the account, with the inventory accompanying the 35th account of the Trustees and other available sources and believes the Summary of Receipts pages 2 to 5 inclusive, of the account to accurately show the receipts of the estate for the twelve months ending June 30,1921.

Disbursements - Principal and Income.

Pages 84 to 120, inclusive, are an itemized statement of disbursements by way of principal and income and in this schedule the Trustees' ask to be allowed the sum of - $872,721.18. The schedule is fully supported by 1165 vouchers which the master has examined and found to be signed, in order and correct and all expenditures to be proper and reasonable and within the law and the powers of the Trustees.

Kamehameha Schools.

As provided by Bernice P Bishop, deceased, the Kamehameha Schools in Honolulu are the primary object of the Trust, and the master finds as such have properly received by far the largest portion of the available income of the estate - 43.79% of the actual income going to said object, or deducting the taxes Federal and Territorial paid and amounting to 37.14% of the net income, practically 70% of the income available for choice of expenditure has gone to said schools, 25% of the remainder going to operating

expenses and nearly 5% being carried forward into the next period. The master does not deem it within his province or the scope of his appointment to comment extensively upon the Kamehameha schools, but in view of the fact that the Trustees' have filed as exhibits with their account reports of the President and the Registrar of said schools the master desires to state that in comparing the said exhibits with the exhibits of like nature filed with former accounts and with more than a casual interest on the part of the master in the schools because of their distinct position in the school life of Honolulu, he thoroughly believes that educationally they are in better condition than ever before. The master commends the Trustees in their decision of last March to add high school facilities to the schools, believing that heretofore a lack of higher education has kept many boys from reaping the full benefit of their vocational training. The physical conditions have changed little during the year but the master is delighted to find that after years of delay for various reasons and because of wars and rumors of wars, that the Trustees have now obtained from architects and engineers a variety of plans and designs for the reconstruction and future enlargment of the schools on their present sites. - and will soon be ready, when the proper moment arrives to replace the old buildings, some of which are more than thirty years of age, which is old age in this country, with a definite plan for a beautiful, convenient and efficient institution. During the year the President, Mr Webster was allowed a four months leave of absence to travel and study institutions of like nature in the United

States, and from his annual report the master believes the time well taken and to the benefit of the Kamehameha Schools.

General Operating Expenses.

The master finds the Trustees have conducted the business of the Estate in a highly efficient manner and with a proper liberaltiy for the future welfare of the Estate. The master finds the Estate's employees to be well paid and efficient and an atmosphere of contentment and interest to pervade the home office. The principal items of general operating expense were -

Salaries - - -	$38,881.89
Office expense -	6,287.29
Furnishings etc -	1,577.84
Outside Agts Com.-	1,323.76
Trustees' Comm. -	25,091.23
Auto Expense -	2,262.09
	$76,423.86

In an estate with assets of over $6,000,000.00, over $5,000,000 of which is in land scattered throughout the Territory and requiring a number of engineers the amount above named is not exhorbitant.

The estate again contributed, this year in the sum of $236.40, to the Hawaiian Sugar Planters' Assn in Kohala for the rehabilitation of the Halawa Nuilii Forest Reserve in Kohala, and said expenditure the master finds to be in accordance with the court order of November 15,1920.

As reported by the Trustees the policy of completing the surveys of the estate lands has been continued during the year and this the master finds to be a justified and wise expense. In an estate where so wide and scattered are the holdings boundary titles must always be a constant source of trouble and litigation if not properly established. The report of the Trustees sets out the number of suits and actions during the fiscal period with regard to land matters

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and they need no further comment here.

The master has checked up all travelling expenses and finds all unexpended balances of amounts advanced have been properly returned and accounted for.

The master has checked up office furniture and equipment purchased during the year and finds all to be accounted for and in accordance with the account.

The master finds the office of the estate and the equipment of the Estate to be sufficiently insured. Outside of the Kaahumanu Street building and equipment and the automobiles of the estate and the office furniture of the Kona office of the estate the only insurance carried at the Trustees' expense is $5,200.00 on the Fort Street building occupied by the Kamehameha Alumni Ass., and $17,000 on the Delmonico Hotel and warehouse in rear thereof. Leasees are required to insure improvements and the master finds in many cases the Trustees' have taken out policies for leasees and charged the same to them collecting later. The master finds many such policies in the vaults of the Estate where they are safely kept.

Principal Investments

With regard to principal investments the master finds $63% of the net capital receipts to have been reinvested, 11.94% remaining uninvested and 24.29% going into Maps, Equipment and Kamehameha Schools. At the end of the fiscal period the Estate held bonds, including

U.S.War Stamps to the book value of - -	$353,619.20
Stocks in the sum of -	13,200.
Notes " " " " -	41,900
Certificates of Deposit	200.025.00
Total	$608,744.20

Included in the above are investments for the year as

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follows -

Bonds	$ 49,005.00
Notes	300.00
Certificates of Indebtedness	250,025.00
Total	$299,330.00

The bonds purchased were all Territorial Public Improvement bonds designated for road improvements on Oahu and in Kona Hawaii. This appears to the master a very wise move in many ways for not only has the Estate helped the Territory materially at a time when it has found it impossible to sell many of its bonds, but the opening of raods is of great value to the estate, especially in the Kona District where such large tracts of land are held, and again, in view of the recent ruling of the Internal Revenue Department of the United States that the B.P.Bishop,Estate is a common law trust, these tax free bonds while bearing on their face a low interest rate will be worth more than 7% bonds to the estate.

The Trustees have found it necessary to keep about $200,000 on hand to meet the enormous taxes of the Estate and in order to get some return on the money have followed the practice of purchasing Certificates of Indebtedness falling due after a short term, and this practice the master finds commendable and shows zeal on the part of the Trustees to get as much return as possible from the money in their care.

Commissions

With regard to commissions the master believes the Trustees have not taken all that they are entitled to. With regard to frontage tax collections they have charged principal commissions while the master believes they are entitled to income commissions on the same. On several occasions in this court it has been held that on taxes collected

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income commissions are chargeable, presumably on the theory that the owner of property figures on a net rental and that if he did not put a clause in his lease requiring the tenant to pay taxes apart from the rental he would figure as closely as possible and add the taxes to the rental asked. It appears to the master on the same theory that if the owner of property in an unimproved district could not get tenants to agree to assume frontage taxes apart from the yearly rental asked, he would figure as nearly as possible the frontage tax and add the same to the lease rental. In both cases the taxes received would be income. Of course there is no doubt ~~doubt~~ that the improvement accomplished by the frontage tax is of a permanent nature and will increase the value of property in all probability, but under the ruling and holdings of the court it seems to the master that the Trustees are entitled to income commission on frantage taxes. If, however, the Trustees desire to take the smaller commission as a matter of bookkeeping the master sees no objection to leaving commissions as they stand as the estate is the gainer, but if they desire to claim the larger commission the master thinks the same should be allowed. Outside of this question the master finds the commissions properly computed.

Inventory

The master has checked up the inventory filed with the account as of June 30, 1921, with former inventories, and in connection with the accompanying account, and has personally examined every bond, note and other security held representing the holdings of the Bernice P Bishop Estate, and certifys that they were all present

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and accounted for and in order as in said inventory set out; that all coupons due had been clipped from the bonds, interest collected on notes and all in order and correct, and all said securities kept in a modern vault and properly protected.

Summary of Account

In summary of the financial account of the Trustees hereunder examination the master finds the Trustees charge themselves with receipts in the sum of $897,693.60
and ask to be allowed for disbursements 872,721.18
leaving a balance in hands of Trustees of $ 24,972.42
which the master has checked and found and believes to be correct, and further the master appends to this report a balance sheet as of June 30, 1921, which he believes to be correct as stated.

Policies

The master finds the policies of the Trustees of this large and influential trust to be one in keeping with the trust and finds the Trustees showing farsightedness as witnessed by their interest in roads, streams and forests, and liberality as shown in their reductions of rents and even in waiving of the same in some localities. While the policy of waiving rents for certain periods of time with regard to the coffee and tobacco planters of Kona may not be altogether unselfish it appears to the master that it shows a real interest in the small agriculturalist and a desire to keep such a class on the land rather than allow all the small holdings to be taken up by corporations and the small farmer driven from his own little leasehold.

Exhibit "A" of this report shows a delinquency of $29,064.75 in the payment of rents and taxes. This is a larger

delinquency than at any former period as far as the searches of the master go. It of course reflects the present conditions financially of the Territory - especially, the master finds among the rice, coffee and tobacco planters. In Kona, although all amounts are comparatively small, the master finds the delinquency to amount to $7,355.65 or 1/4 of the entire delinquent amount. In the matter of delinquents the Island of Oahu leads the list $17,110.80 being due June 30,1921, but the master finds that since that date most of the larger delinquents have paid up making the sum due on Oahu about $8,000.00. With regard to Kona, as stated, the master finds rents have been reduced, in some cases waived for a period but that on the whole the Trustees' are not pressing the Kona people too hard at this time. In other parts of the Islands the master finds the Trustees' diligent in their collections and believes the larger delinquent list is merely an accompanyment of this years depression.

Suggestions

The master suggests that with the inventory filed with the annual account there be an inventory of office equipment.

The master further suggests with regard to rents that they be lumped each month instead of itemized by the month and that at the end of the schedule leases be itemized so as to show the 2,4 or twelve payments at a glance on one line, so that the master might more quickly and comprehensively check rents with the original book of entry. This method would, as a matter of fact, be easier for the typist also as well as he could then follow the rent book closely.

Finally

The master having examined the Accounts of the

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Trustees of the Bernice Pauahi Bishop Estate for the 12 months ending June 30, 1921; having verified the amount of cash in the hands of the Trustees to be $24,972.24, on said date; having verified the income to be derived from interest and investments and notes receivable; having compared expenditures with vouchers presented; having checked the rents as heretofore stated; and believing all to be in order and correct, the master recommends that the 36th Annual Account of the Trustees of the Estate of Bernice Pauahi Bishop, deceased, be approved as filed.

DATED: Honolulu, T.H. November 8,1921, and

Respectfully submitted

Arthur E. Restarick

Master.

Exhibit A

ESTATE B. P. BISHOP

STATEMENT OF ACCOUNTS

OUTSTANDING JUNE 30th 1921

OAHU	$17,110.80	$	
HAWAII	10,210.85		
MOLOKAI	260.35		
MAUI	35.30		
KAUAI	1,447.45	29,064.75	

Accounted for as follows:

OAHU				
HONOLULU				
General				
776	Y. Yoshikawa	$ 269.35	$	
789	Mrs. M. E. Ganzel.	25.05		
1556	Wm. A. Kane	70.45		
1562	S. Kuroda	4.00		
1563	Tametaro Watanabe.	6.55		
1564	Jiro Tamamoto	5.40		
1565	K. Nomura	5.40		
1566	M. Kataoka	10.80		
1579	S. Kuroda	4.25		
1635	Iokewe Kalumai ...	5.40		
1742	Lau Sam Hoon	2.60		
1745	Benny & Co.,Ltd...	60.00		
1761	Lan Lin, Trustee .	32.15		
2123a	Reynold B. McGrew.	14.45		
2405	K. Hirano	30.85		
2635	Ichihei Toyashiba.	20.20		
----	Cons. Amusement Co	15.00	581.90	
Waikiki				
377b	Kock Tin	1.30		
955	D. Kali	4.85		
975a	Wing Tai Wai	9.00		
1507	Kurahita Toshichi.	5.55		
1510	Bundo Matsuoshima.	5.80		
1511	Nasaye (w)	9.15		
1512	Skeiji Murayama...	3.10		
1515	Sadahei Takagawa..	8.25		
1516	Kame Nakano	6.50		
1793	Oyamada Kamege ...	5.60		
1795	Matsutaro Haraguchi	4.40		
2025	Yoshisuki Okamoto.	4.65		
2032	J. D. Souza.....	61.85		
2040	G. Hashimoto	24.20		
2068	U. Taketa	37.55		
2072	N. Matsumoto	14.20		
2078	S. Maemoto	11.90		
2082	S. Hirahara	21.45		
2084	Gosaku Kauira.....	25.00		
	Forward ..	$ 264.30	$ 581.90	$29,064.75

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	Brought forward	$ 264.30	$ 581.90	$	$29,064.75
Waikiki					
2085	Jujiro Tagawa	25.00			
2086	Y. Nakamura	12.95			
2094	H. Hiramoto.....	17.60			
2100	Loo Goon	448.35			
2104	Toshioshi Ukino....	4.75			
2105	Toramatsu Taga.....	2.45			
2106	Turuki Moriyama....	4.25			
2107	Hikosuki Harada ...	2.25			
2108	Koakichi Morishige.	11.20			
2109	Usabura Kasiwamura.	1.75			
2110	Yoshisuki Miyagawa.	5.45			
2111	Marukichi Yamamoto.	3.65			
2112	Taichi Tamura	8.45			
2113	Tsunekiko Hirayama.	8.45			
2114	Matao Taga	5.30			
2115	Fukutaro Nakata....	3.75			
2116	Unzo Takasaki.....	1.55			
2117	Iwaichi Tamura	5.15			
2118	Turuki Moriyama....	2.35			
2120	George M. Kausaki..	2.05			
2150	Hikosuki Harada....	.45			
2216	K. Kawate.....	9.65			
----	May K. Brown	186.85			
----	Wai Mau Sing Co....	1.05	1,039.00		
Kapalama					
768b	Cheong Wah	21.80			
1209a	Lui Ko.....	6.45			
1223a	Hee Chut Sing	23.40			
1470	Laie (w)	13.10			
1547	Louis K. Makanani..	35.40			
1570	Geo. M. Yamada Trst.	51.80			
1572	Kinu Yamasaki.....	5.40			
1584	Hisakichi Niimi....	3.85			
1586	Rokinojo Arimoto...	6.55			
1591	T. Ichii	4.25			
1592	M. Ichii	4.65			
1593	Masakichi Ito.....	6.55			
1594	Kaliihiwahiwa.....	24.25			
1629	U. Shimagawa	6.55			
1630	Sogaburo Sugita....	6.55			
1631	I. Kodama.....	13.10			
1632	Y. Nomura	6.55			
1633	Hitsuji Takamatsu,Est.	6.20			
1636	J. Takeuchi.....	6.55			
1637	San Shiro Umeda....	4.65			
1638a	Okuno Tsuru (w)....	6.20			
1648	Y. Tanimoto.....	6.55			
1649	Chung Kim.....	5.40			
1664	Hitsuzi Takamatsu,Est	6.20			
1667	S. Mimura.....	5.00			
1668	Kaihawai (w) Estate	81.95			
	Forward	$368.90	$ 1,620.90	$	$29,064.75

	Brought forward	$ 368.90	$1,620.90	$	$29,064.75
Kapalama (Contd)					
1674	Riojilo Ida	5.00			
1702	Wakakanoski&Hamamura	4.25			
1704	Urasuki Yanehiro	5.40			
1705	Mary K. Christ	4.25			
1713	Leialoha Jensen	5.40			
1719	Tanabe Co	16.60			
1764	Au Hoon	25.35			
1776	Man'l Fernandez Est	6.55			
1785	John P. Kakahawai "	59.70			
1815	Wakanoshi Hamamura	4.25			
1818	Kuna Morishige	5.40			
1826	Tamotaro Masuda	6.20			
1841	M. Tanimura	6.55			
1852	E. Shiraishi	5.40			
1858	R. Koshiyama	6.20			
1863	Okuno Tsuru (w)	6.20			
1870	Hayame Narukawa	6.20			
1913	J. Shiomi	6.55			
1914	S. Tarutani Estate	6.55			
2102	Leong Chu	5.00			
2103	Kumataro Takamori	4.25			
2124	Dong Chung	47.40			
2125	Mary K. Christ	5.40			
2127	Julia Kaimi	5.40			
2134	Hyonosuki Doi	6.20			
2135	Matsujiro Tanimura	6.20			
2143	Shoichi Yosui	4.25			
2155	Kumataro Tokomori	8.90			
2158	Sadayoshi Hamai	6.55			
2217	Kwock Hin	30.85			
2236	Ishi Takeuchi (w)	6.20			
2242	Gingkichi Serai	8.90			
2243	S. Mimura	5.40			
2245	Tamehe Nakamura	4.25			
2246	Hikotaro Otaguro	6.55			
2248	Matajiro Sato	4.25			
2370	Sumie Sakamoto	12.35			
2382	Riosuke Sakamoto	4.25			
2385	W. G. Let	12.35			
2398	Annie Lima	5.40			
2399	Teruo Morimoto	8.90			
2407	Samuel Kaliko	6.20			
2411	Takata Kagawa	6.55			
2425	Ichiyo Koge	6.55			
2442	Y. Nomura	6.20			
2459	Masashi Ikeda	8.50			
2460	Tsuruyo Hirata	6.55			
2461	Heisuke Mitsukawa	6.55			
2462	Tonijiro Sato	18.50			
2465	Matajiro Sato	4.25			
2474	Hawn. Fruit Prod.Co	27.00			
2477	Ichiyo Koge	6.55			
2478	Misa Fukuhara	7.70			
	Forward	$ 881.20	$1,620.90	$	$29,064.75

	Brought forward	$	881.20	$1,620.90	$	$29,064.75
Kapalama (contd)						
2517	Maria Timas.....		25.30			
2519	Sasaki Tohatchi....		6.55			
2629	Jija Nakasugi.....		6.45			
2641	Sankichi Kumashiro.		19.30			
2642	Solomon K. Huewaa..		10.30			
2643	Tsunakichi Ueda....		5.45			
2644	Gozaemon Fujita....		3.10			
2645	Renichi Togashi....		3.10			
2647	Manao Kitano.....		3.30			
2648	Honji Yokota.....		3.10			
2649	Tonichi Ikeda.....		3.30			
2650	Akiji Itogaki.....		7.05			
2651	Chozo Iwahashi.....		6.10			
2653	Saikachi Miyamoto..		3.30			
2654	Haruye Araki.....		3.30			
2664	Nikichi Matsumura..		3.30			
2665	Katsuzo Uyeno.....		3.30			
2667	Hikotaro Otaguro...		3.30			
2670	Torazo Ito.....		3.10			
2671	John S. Charman....		2.20			
2676	Benzo Satori.....		2.20			
2680	Masaharu Mitori....		2.20			
2683	Wuichi Suyetugu....		2.20			
2684	Suke Takahashi, Est		12.35			
2693	Theresa Allen.....		1.10			
2694	Torazo Saruwatari..		2.20			
2696	James Mano.....		2.20			
2710	Torazo Saruwatari..		21.50			
----	Mary K. Sheldon....		18.50			
----	Hawn Fruit Prod. Co		12.35			
----	Hirakawa Shinshiro.		10.40	1,092.60		
Kakaako						
1282	Eisuke Harada.....		5.00			
1463	Chang Chock Hing...		11.90			
1521	John Hilo.....		6.45			
1522	Keola Ilianu.....		6.45			
1523	Hana Kawi.....		5.35			
1524	Hopii Moses Wire...		9.15			
1526a	Kotaro Toge.....		6.45			
1529	John Namaielua.....		9.15			
1530	Jao King Botello...		7.25			
1532	Ikaia Kaaihue.....		6.45			
1550	Geo. W. Keawe.....		6.45			
1559	Alfred Kaili.....		72.45			
1561	M'l R. De Caires...		6.45			
1575	Cozy Monize Midro..		5.35			
1581	Frank Souza.....		6.45			
1583	Joseph Damata.....		6.45			
1589	John Mendes.....		6.45			
1597	A. G. Reis.....		21.40			
1599	Ikaia Kaaihue.....		6.45			
1600	G. B. Kaneapua.....		6.45			
1602	Ichinosuke Kanagihara		4.50			
1603	Hayashi Kamekichi..		9.00			
1604	Kaai Kinakapu.....		9.15			
1650	L. M. Keaunui Est..		9.15			
1670	Solomon Hanokano...		19.30			
	Forward	$	269.05	$2,713.50		$29,064.75

	Brought forward	$ 269.05	$2,713.50	$	$29,064.75
Kakaako (contd)					
1672	Sui Leong	8.10			
1686	Chung Chock.....	23.15			
1689	Shoadaimon Amimoto.	4.95			
1694	K. Sumiyoshi.....	4.95			
1703	Mariah K. Low.....	12.75			
1707	John Andrade.....	4.20			
1709	Kamesuke Kimura....	4.95			
1714	T. Fugikawa (w)....	4.95			
1763	Shina Akisaki (w)..	6.45			
1790	Mika Nakashige,(w).	3.55			
1811	Asa Hayashi.....	4.95			
1816	Tora Okubo.....	50.40			
1834	Keola Ilianu (w)...	6.45			
1857	Jess Perry Lindo...	7.35			
1866	Charles D. Walker..	36.00			
1871	Mariah K. Low.....	7.35			
1875	George M. Yamada...	126.10			
1876	David Kakaha.....	3.55			
1943	Solomon Pili Estate	8.55			
1944	Kanoshin Iseki	23.55			
2001	John Andrade.....	4.20			
2126	K. Kagiwara	9.15			
2146	Do Shintani.....	3.25			
2162	Lum Chong	28.30			
2208	Kuniichi Yoshimura.	3.15			
2342	Mansueto Perez.....	3.25			
2516	Hono. Planing Mill.	156.55			
2521	Matsujiro Otani....	12.30			
2541	Hannah Wilson.....	6.45			
2613	Ralph H. Woolley...	25.15			
2639	Ensuke Kagami.....	4.95			
2640	Richard Venhuizen..	9.75	887.75		
Manoa					
2016	Sankuro Kumagai....	26.45			
2019	Akitaro Nakano.....	31.65			
2486	Nalei Keliiolaloa..	1.45			
2487	Nalei Keliiolaloa..	5.40			
2488	L. K. Keliiolaloa..	7.85			
2492	Kiyo Kuseno (w)....	2.60			
2494	Harry S. Yamanaka..	2.85			
2495	Utaro Imoto.....	9.80			
2496	Hiroto Nakamura....	2.60			
2497	Kanegoro Akashi....	6.65			
2532	Harry S. Yamonaka..	7.00			
2534	Oshige Manshuke....	2.80			
2535	Kanegoro Akashi....	16.95			
2538	Matsuzo Otsuka.....	8.95			
2542	Hiroto Nakamora....	7.15			
2543	Kikusuchi Tarumoto.	14.35			
2546	Chosi Yoshikawa....	8.10			
2548	Jutaro Moriyama....	7.55			
2549	Sasoji Nakamura....	2.70			
2552	Yasugi Okatani.....	6.55			
2558	Sakai Kagihara.....	20.35			
2563	Hachiro Ikeda.....	70.80			
2564	Gustave Schuman....	11.30			
2574	Kichitaro Inouye...	13.25	295.10		
			$5,896.35		$29,064.75

	Brought Forward $			$3,896.35	$		$29,064.75
Waialae							
1993	George H. Huddy...	77.50					
1998	E. A. Mott Smith..	1.45					
2003	J. H. Love Est....	335.10					
2147	Anna M. Wickman...	60.30					
2154	E. A. Mott Smith..	55.05					
2449a	Lee Newton.....	96.10					
2501	H. F. Wichman,Est.	27.85					
2553	Maud E. Jordan....	26.40					
2561	Lucille F. Kiester	52.25					
2567	R. H. Post.....	49.45					
2569	Napohn & K. Mahoe.	18.40					
2580	Sidney Jordan et al	60.15					
2595	Christopher Willis	14.55					
2638	Donald S. Bowman..	7.95		882.50			
Kahala							
1971	J. H. Love Estate	75.00					
1972	Ellen K. Clark...	75.00		150.00			
Ewa							
927	Loo Chit Sam Est.	157.15					
1425	Kaneohe Rice Mill	1,800.00					
1425a	Kaneohe Rice Mill	74.45					
1467	Waiahole Water Co	2,992.30					
1537	Tadamoto Onawa...	31.45					
1666a	Cheong Wah.....	3.25					
1779	Abraham Kapuli...	3.25					
1781	Hen Shee (w).....	.80					
1830	Mary K. Awailua..	6.45					
1831	Jenny K. Haolilio	3.25					
1872	Henry K. Awailua.	6.25					
1995	Kauliko Naimu (w)	3.25					
2009	Hanjemon Yoshimura	9.65					
2015	John Kahele.....	3.25					
2021	Charles A. Wills.	42.00					
2122	M. Yamamoto.....	3.25					
2165	K. Tamura.....	20.55					
2169	Sandwich Is.Hon.Co	1.60					
2336	Esther Osberg....	28.00					
2440	Ho Young Hoy.....	10.00					
2502	Fermin Fernandez.	3.25					
2581	Kizue Minami.....	12.85					
----	I. Fugikawa.....	3.25					
----	Mary Sason.....	2.15		5,221.65			
Koolaupoko							
1553	Sun Tai Wai Co...	6.45					
1780	Frank Andrade....	57.85					
1804	Frank Andrade....	47.95					
2527	Clarence D. Pringle	812.90		925.15			
Kauluwela							
1571	G. Nomura.....	32.45		32.45			
Apua							
1499	J. H. Love Estate	1,383.40		1,383.40	Paid		
	Forward.....$			$12,491.50			$29,064.75

	Brought Forward	$		$12,491.50	$	$29,064.75
Waialua						
1401	Waialua Agri. Co..	4,490.30				
1438	Oscar P. Cox.....	3.85				
1492	Oscar P. Cox.....	7.70				
1695	P. C. Lane.....	7.70				
2402	Archibald Meacock.	R-60.00				
2551	Kiemon Kishinami..	6.45				
2562	Hirokane Kunitaro.	21.20				
2568	I. Kanbora.....	3.85				
2655	Take Kadota (W)...	4.50				
2691	Kasaku Sadai.....	4.50				
----	Chas Mamala.....	9.25		4,619.30	17,110.80	
	Forward	$		$	$17,110.80	$29,064.75

		Brought Forward	$	$	$17,110.80	$29,064.75
		H A W A I I				
		Hilo				
	1065a	Murakami Masutaro..	60.80			
	1207	Pac. Sav, & Dev. Co	32.50			
	1214	Sui Fook.....	89.55			
	1264	Pac. Sav. & Dev. Co	32.35			
	1284	L. Chau.....	39.75			
	1285	S. Yamamura.....	55.75			
	1286	Dodo Mitugoro.....	12.35			
	1325	L. Chau.....	8.90			
	1331	Louis I. Wright....	30.10			
	1332a	C. F. Bradshaw.....	129.20			
	1346	S.Sida & R. Inouye.	60.45			
	1350	T. Ah Ping.....	9.60			
	1352	H. Doi.....	31.95			
	1363	Mana Trans. Co.,Ltd	149.05			
	1390	Sui Fook.....	9.60			
	1391	Chow Yek Hung.....	9.60			
	1408	H. I. Young.....	39.65			
	1409	Ah Chu & Ah Wing...	17.10			
	1469	Mana Trans. Co.,Ltd	62.60			
	1483	Lum Chee, Trustee..	39.25			
	1506a	Matson Nav. Co.....	284.95			
	1665a	Kango Kawasahi.....	27.40			
	1819	I. Shimiza.....	5.50			
	1836	Yee Chun (w).....	33.80			
	2017	Antone J. Gomes....	75.15			
	2207	H. I. Young.....	40.20			
	2209	R.Sumida & M. Dodo.	41.25			
	2215	Hilo Macaroni Fac..	173.20			
	2237	Chas. Chong Man....	52.15			
	2238	Charles H. Will....	41.95			
	2239	I. Goya.....	61.60			
	2240	Kenichi Uyeno.....	138.35			
	2255	John Kalawaia.....	105.00			
	2257	Saitaro Hamamoto...	33.95			
	2441	C. F. Bradshaw.....	137.70			
	2470	Ben Hollinger.....	421.90			
	2571	Kametaro Fujimoto..	32.60			
	2575	Pac. Rice Mill Co..	215.20			
	2582	Maunakea Garage Ltd.	243.30			
	2672	Felix Brughelli....	26.55			
	2673	Waiakea Garage Ltd.	168.25	3,280.05		
		N.Kohala				
	2483	J. W. Sproat.....	2.20			
	2512	Ernest K. Akina....	127.60	129.80		
		Kaei				
	1445b	Utunomiya.....	13.90			
	1557	Takesta.....	12.80			
	1605	M. Keiziro.....	23.45			
	1608	Ikko Sakuhei.....	34.50			
	1610	Tetsu Sonoda.....	13.05			
	1612	Oshiro Tokogin.....	13.90			
	1614	Matashishi Hirazumi	10.25			
		Forward	$ 121.85	$3,409.85	$17,110.80	$29,064.75

		Brought Forward	$ 121.85	$ 3,409.85	$17,110.80 $29,064.75
		Keei(contd)			
	1615	Ataro Taneka.....	10.25		
	1617	M. Morimoto.....	17.05		
	1618	Oshiro Tokogin.....	13.35		
	1619	Gutaro Oshima.....	17.05		
	1620	Sokichi Uemura.....	17.05		
	1621	Onodero Toyokichi..	13.90		
	1623	Tsunazo Nakatsu....	29.90		
	1624	Mone Tateyama.....	17.05		
	1625	Fujimatsu Yokichi..	19.65		
	1626	Keziro Matsumoto...	17.05		
	1639	Umoto Tanekichi....	31.10		
	1787	Oshiro Tokogin.....	14.80		
	1861	Hiram Hoomanawanui.	15.85		
	2173	Opihi Isomura (w)..	25.95		
	2174	Helen Ani.....	21.30		
	2177	Annie P. Haile.....	8.05		
	2178	Henry Mailolo.....	7.35		
	2179	Jacob Hua.....	.85		
	2180	Apana Naka.....	13.90		
	2182	Makena Kaile (w)...	24.15		
	2185	John Mokuohai.....	6.80		
	2188	Harry Haika.....	9.80		
	2194	Tomoduchi Uedono...	21.85		
	2200	Torokichi Fujimatsu	10.00		
	2204	Yeihatchi Ueda.....	7.50		
	2205	Tetsuzo Iwashita...	96.35		
	2230	S.B.K. Palau Estate	4.80		
	2232	Sakichi Uemura.....	5.65		
	2233	Ciraico Pedro.....	13.90		
	2436	Shigeto Nakashima..	10.60		
	2450	Zutaro Tokieda.....	35.15		
	2451	Gutaro Oshima.....	10.70		
	2468	Pak To Yet.....	13.70		
	2500	John Nihi Kealoha..	13.20		
	2509	Koechiro Miyamoto..	19.80		
	2577	Julian R. Yates....	4.90		
	2579	Joseph Kaai.....	12.85		
	2584	Sokichi Uemura.....	4.05		
	2585	Ciriaco Pedro.....	32.00		
	2586	Tatsuzo Kuramitsu..	10.45		
	2587	Matashichi Hirazumi	2.80		
	2588	John Gaspar.....	8.00		
	2589	Mary K. Hea.....	22.40		
	2590	Inokichi Shimada...	15.90		
	2591	Yoichi Masuhara....	45.20		
	2596	Migita Matataro....	12.90		
	2597	Matsui Tasaburo....	26.25		
	2598	Sonoda Yotaro.....	14.80		
	2599	Misao Miyamshi.....	27.65		
	2600	Isagawa Torake.....	18.05		
	2601	Christiano David...	7.40		
	2602	Kumahache Tateyama..	6.45		
	2603	Herman Isaac Kihe..	12.85		
	2604	Abbie Kanamu.....	1.70		
	2605	Kamejiro Tomiyoshi.	17.00		
	2607	Moses Kumukoa.....	22.75		
	2608	Torakichi Fiyimatsu	5.70		
	2609	Kukua Kalua.....	.85		
	2610	Hatsutaro Kadooka..	38.00		
		Forward.....	$ 772.55	$ 3,409.85	$17,110.80 $29,064.75

		Brought Forward	$ 772.55	$ 3,409.85	$17,110.80	$29,064.75
		Kesi (contd)				
	2611	Kumahachi Tateyama..	22.65			
	2612	Kamai Haili.....	1.65			
	2636	Minokichi Morimoto..	17.75			
	2637	Kaea Joseph Kahele..	12.50			
	2646	Harujiro Tanabe.....	34.05			
	2657	Kuramitsu Tsumaro...	18.05			
	2658	Nihi Mailolo.....	14.20			
W	2659	Stanley Helani.....	2.05			
W	2660	John W. Kumukoa.....	2.35			
W	2662	Joseph Keliipaakona.	.80			
W	2668	David K. Baker.....	26.75			
	2687	Harry Pelio.....	9.40			
	2688	Apela Waikiki.....	11.35			
	2689	Harry Pelio.....	28.45			
	2697	Goziro Shiraishi....	22.75			
	2698	Harry Haika.....	9.05			
	2702	Kane Kumulau.....	8.00			
	2707	Makena Kaili.....	22.00			
	----	Sokichi Uemura.....	2.25			
	----	Wm. K. Helani.....	3.15			
	----	Yoichi Masuhara.....	15.90			
	----	Kuzuo Saito.....	1.90			
	----	John Gaspar.....	10.65			
	----	Tatsuzo Kurametsu...	2.55			
	----	Apela Waikiki.....	4.45			
	----	Tokahei Takaki.....	3.80			
	----	Seisin Sakihari.....	6.05			
	----	Ciraico Pedro.....	12.70			
	----	Josseph Kelikolio....	5.20			
	----	Mary K. Hea.....	3.15			
	----	Imokichi Shimada....	6.35	1,450.05		
		Keokea				
	808a	Kaaihue.....	15.30			
	810a	M. C. DeMello.....	14.50			
	812	J. Kaeo.....	16.05			
	813a	Okamatchi.....	2.20			
	815a	Jos. Manunu.....	28.20			
	818	M. C. DeMello.....	33.90			
	1007a	M. C. DeMello.....	22.55			
W	1205	M. C. DeMello.....	125.00			
W	1270	S. Kona Tobacco Co..	109.60			
W	1369	M. C. DeMello.....	11.65			
W	1464	M. C. DeMello.....	26.55			
W	2023	M. C. DeMello.....	41.00	446.50		
		Honaunau				
	1163a	Capt. Cook Coffee Co	366.10			
	2099	Julian R. Yates.....	17.25			
	2241	McCandless & Dowsett	88.50			
W	2260	Charles Pawai.....	5.65			
	2261	Senkichi Tanaka.....	6.70			
	2262	Tatsuma Matsumoto...	11.15			
	2263	Seizo Hirada.....	11.30			
		Forward.....$	488.65	$ 5,306.40	$17,110.80	$29,064.75

		Brought Forward	$ 488.65	$ 5,306.40	$17,110.80	$29,064.75
		Honaunau (contd)				
	2264	Tatsuma Matsumoto..	10.20			
	2265	Denzo Tanaka.....	10.25			
	2266	Yoshijiro Ueda.....	11.40			
	2267	Chong Akau.....	9.95			
	2268	Shigemi Kashima....	6.30			
	2269	Shimpei Nishikino..	7.60			
	2270	Denzo Tanaka.....	11.75			
	2272	Shimpei Nishikino..	11.95			
	2273	Tsunazo Nakatsu....	11.85			
	2274	Yoshiji Kirihara...	16.95			
	2275	Hoohuli Paahao Est.	2.05			
	2276	Ichiba Kanekichi...	2.25			
	2277	Hoohuli Paahao Est.	1.45			
	2278	Sentaro Hirata.....	19.55			
	2279	Kyntaro Kobayashi..	13.95			
	2280	Zampei Higashi.....	15.70			
	2281	Tokuhei Nakayama...	6.40			
	2282	Katsumori Fukushima	11.05			
	2283	Shigematsu Kawano..	13.95			
	2284	Sadaki Kawano.....	13.40			
	2285	Sakamatsu Yanamura.	9.90			
	2286	Seisaku Kaku.....	5.85			
	2287	Yoshisuki Ishimura.	21.05			
	2288	Tsunematsu Iza.....	10.20			
	2289	Shigeto Nakashima..	7.80			
	2290	Otogoro Tanaka.....	7.35			
	2291	Seisaku Kaku.....	9.10			
	2292	Rikihei Kuriki.....	12.25			
	2293	Lee Chu Dai.....	20.30			
	2294	Sadaki Kawano.....	14.60			
	2295	Mineichi Kawasaki..	25.00			
	2296	Kenjiro Yoshiki....	10.45			
	2297	Hideichi Kawasaki..	12.85			
	2298	Chong Yong Am.....	9.00			
	2298a	Chong Yong Am.....	26.20			
	2299	Chong Yong Am.....	3.30			
	2300	Hanjiro Yamamoto...	9.65			
	2301	Song Kun Oh.....	8.25			
	2302	Kun Pong Woo.....	8.30			
	2303	Tokichi Ege.....	18.75			
	2304	Pokumatsu Hamada...	10.00			
	2305	Sukeichi Nagayamall	14.15			
	2306	Hoohuli Paahao Est.	1.65			
	2307	Ichinosuki Kawai...	18.75			
	2308	Shimpei Nishikino..	2.25			
	2309	Takuhei Nakayama...	8.00			
	2310	Tamakichi Kamigaki.	8.30			
	2311	Kamekichi Watanabe.	5.65			
	2312	N. Kai & H.Kitagawadni	6.65			
	2313	Tamakichi Kamigaki.	6.80			
	2314	Tamakichi Kamigaki.	6.50			
	2315	Hisakichi Shimura..	7.00			
	2316	Kamakichi Hayashi..	4.85			
	2317	Kim Pong Wo.....	5.45			
	2318	Lee Chu Dai.....	5.85			
	2319	Kenjiro Yoshiki....	1.70			
	2320	Hanjiro Yamamoto...	2.40			
		Forward.....	1,067.70	$ 5,306.40	$17,110.80	$29,064.75

		Brought forward	$ 1,067.70	$ 5,306.40	$17,110.80	$29,064.75
		Honaunau (contd)				
	2321	Han Lee Ung	11.90			
	2322	Chong Yong Am	5.90			
	2323	Chong Yong Am.....	5.90			
	2324	Cho Wan Sik.....	6.50			
	2325	Wo Eik Chew	5.60			
	2326	Tamakichi Kamigaki	4.20			
	2327	Kuraji Ishikawa...	5.70			
	2328	Kuraji Ishikawa..	5.70			
	2329	Hitoshi Murazane..	5.00			
	2330	Hatsutaro Shishido	4.95			
	2331	Jiro Miyashiro....	12.40			
	2332	Hitoshi Murazane..	4.45			
	2333	Ken Munemasa.....	14.85			
	2334	Tamakichi Kamigaki	3.70			
	2335	Lee Chew Dai.....	4.90			
	2337	Tasaku Kubo.....	19.75			
	2338	Tasaku Kubo.....	6.70			
	2339	Kim Chong Hun.....	6.40			
	2343	Kailani Wright (w)	.25			
	2345	Takematsu Izu.....	22.00			
	2346	Kamenzo Sakamoto..	17.65			
	2347	Fukutaro Sakaguchi..	20.55			
	2348	Yoshiji Kirihara..	19.30			
	2350	Tokikichi Yoshimura	14.55			
	2351	Seisaku Kaku.....	12.10			
	2352	Yoniro Shiraishi..	14.45			
	2353	Seizo Hirata.....	22.45			
	2354	Rekizo Kimura.....	18.75			
	2355	Dennojo Matsuda...	12.05			
	2356	Goichi Yamasawa...	14.45			
	2357	Tokuhei Nakayama..	11.80			
	2358	Hiroshi Sato.....	20.25			
	2359	Yoshiji Kirihara..	14.45			
	2360	Tsunematsu Izu....	14.00			
	2361	Aehachi Nishijuna.	9.00			
	2362	Chugaro Yamada....	18.50			
	2363	John Deniz.....	11.70			
	2364	Yanehachi Yamano..	20.45			
	2365	Katsuzo Noda.....	7.55			
	2366	Kazutaka Sugioka..	4.35			
	2375	Shinpei Nishikino.	14.50			
	2376	Aeta Matsumoto....	26.05			
	2377a	Matsu Mitsumaga(w)	21.60			
	2379	Bunsake Uchiyama..	18.65			
	2388	Samuel Kaioula, Jr.	7.95			
	2389	Wm. J. Paris.....	19.25			
	2390	Kuriki Rikihei....	10.70			
	2391	Yahei Murakami....	14.10			
	2392	Koichi Homura.....	2.25			
	2393	Tsunazo Nakatsu...	13.05			
	2394	Katsuzo Noda.....	19.20			
	2395	Sentaro Hirata....	14.55			
	2396	Yaju Suda.....	20.90			
	2413	Kizuo Kaneko.....	10.50			
	2414	Kurada Hageo.....	22.85			
	2419	Paik Duk Kui.....	16.20			
	2431	Fujioka Heichiro..	27.35			
		Forward	$1,802.45	$ 5,306.40	$17,110.80	$29,064.75

		Brought forward	$ 1,802.45	$ 5,306.40	$17,110.80	$29,064.75
	Honaunau (contd)					
2432	Hisao Nakamura		11.95			
2433	Kaapuni Kamanuwai..		.20			
2434	Louis Kamekona.....		4.65			
2435	Kekaa Kahiewalo....		4.65			
2452	Lani Kahele.....		.55			
2453	Chong Akau.....		12.40			
2454	Joseph Kahele.....		10.60			
2455	Joseph Kelekolio...		12.70			
2456	John Aki.....		18.65			
2457	Palakiko Pahukula..		12.30			
2458	Samuel Kaioula, Jr.		12.50			
2467	Rokumatsu Hamada...		9.90			
2469	Chugoro Yamada.....		12.15			
2471	Isao Ichiba.....		13.00			
2505	Masaichi Doi.....		24.10			
2506	Suekichi Matsuguma.		41.45			
2510	Obed M. Kekuewa....		22.75			
2514	Hisakichi Sumono...		6.15			
----	Matsuguma Suekichi.		1.85			
----	Pua Hoohuli Pahao..		26.00	2,060.95		
	Kahauloa					
913	McCandless & Dowsett		353.55			
1441	McCandless & Dowsett		4.40			
1645	Tsuruji Sakamoto....		23.05			
1646	M. Kumataro.....		12.50			
1652	Kondido Regalado...		41.65			
2131	Kame Uehara.....		15.85			
2132	Shintalo Oshiro....		53.45			
2234	Nenohichi Funai....		131.10			
2515	Hisaichi Mashita...		7.20	642.75		
	Kapua					
2210	R. A. McWayne.....		522.10	522.10		
	Kealia					
1990	McCandless& Dowsett		68.50	68.50		
	Keauhou					
923	O. T. Shipman.....		137.00			
1203	Anna E. Short.....		27.80			
1273	Shipman & White....		20.55			
1329	Nishiyama.....		16.35			
1452	Mana Trans. Co. Ltd.		16.45			
1454	Woo Fat.....		23.70			
1455	D. Nishida.....		42.65			
1517	W. H. Greenwell....		438.40			
1647	O. Yoshinobu.....		27.15			
1660	McCandless& Dowsett		125.00			
1801	Anna E. Short.....		6.40			
1837	G. H. Vicars.....		6.85			
1878	Yee Sang Yng.....		15.65			
1879	Lyn Ky Wha.....		9.55			
1880	Lim Soon Won.....		17.70			
1881	Chung Sung Kwan....		7.85			
1882	Chung Myung Lynl...		15.40			
	Forward.....		$ 953.85	$8,600.70	$17,110.80	$29,064.75

		Brought forward	$ 953.85	$ 8,600.70	$17,110.80	$29,064.75
	Keauhou (contd)					
	1883	Park Chung Hi.....	1.95			
	1884	Kim Chu Oh.....	8.25			
	1888	Kim Kwang Hyun.....	20.50			
	1898	Park Yung Soon.....	17.75			
	1905	Myung Soo Whang....	4.50			
	1910	Sur Duk Hyun.....	10.45			
	2386	Maude O. Beers.....	6.85			
	2400	Japanese Trans. Co.	6.85			
	2437	Seichi Keogoku.....	.15			
	2529	Kona Development Co	16.90			
	2576	Richard H, Trent...	6.85	1,054.85		
	Kahuluu					
	1171	Thomas C. White....	337.60			
	1199	Nishima.....	33.30			
	1206a	Yonage Sentaro.....	.85			
	1312	S. Kawahara.....	10.85			
	1317a	U. Yamasaki.....	51.40			
	1328	S. Kawahara.....	17.60			
	1364	G. B. Kaainoa.....	.85			
	1457	Yutaro Horita.....	29.00			
	1461	Asodo Naodo.....	16.05			
	1802	Riyu Matsumoto(w)..	.50			
	2226	Annie Waihinano....	5.95			
	----	Kaipo.....	6.00	509.95		
	Kailua					
	1710a	David K. Baker.....	11.10	11.10		
	Puaa					
	914	Jos. P. Mendonca...	34.25	34.25	10,210.85	
		Forward	$	$	$27,321.65	$29,064.75

	Brought forward	$	$	$27,321.65	$29,064.75
MOLOKAI					
1180	Theo T. Meyer.....	44.45			
1722	J. Kaalouahi.....	2.80			
1724	Liliha Kaaimano (w).	3.75			
1725	Rose K. Clark.....	3.10			
1726	Abraham Hobbs.....	.80			
1727	G. Kaopuiki.....	1.40			
1728	Peter Kema.....	.40			
1729	Moohila (w).....	.95			
1730a	S.W. Kiakahi Estate.	2.05			
1731	Kapika Kupihea (w)Est	1.40			
1732	Paahao Nahoopii.....	2.50			
1733	Opiopio Kane (w) Est	33.60			
1734	S. P. Kaai.....	2.95			
1735	Matsui Usakii.....	4.35			
1736	Solomon Fuller.....	1.90			
1737	William Nueku.....	1.20			
1738	J. Kamanao.....	.95			
1739	Sam Kaulili.....	3.70			
1741	David K. Kalaau.....	3.90			
1743	L. K. Kaalonahi.....	3.40			
1751	Edith D.K. Wilmington	3.55			
1755	D. W. Kahawai.....	.35			
1756	R. W. Kamakaki.....	2.55			
1757	Emma K. Nakaleka ...	46.40			
1758	J. Nakaleha Estate..	47.55			
1762	J. Kanikau Estate...	1.20			
1769	J. L. Wailiula, Est.	5.80			
1774	Lui Cheong.....	3.55			
1829	Wm. Nueku.....	.40			
2138	David K. Kalaau.....	.75			
2164	Hosea Nakoopii.....	.45			
2167	Chin Shin - C. Akina	.60			
2168	Matsui Usaki.....	.25			
2170	Paahuo Nahoopii.....	.95			
2020	J. K. Kaulili.....	5.60			
2021	John Kawaa.....	5.65			
2222	M. Maewaewa.....	1.20			
2223	Hosea Nahoopii.....	10.05			
2235	S. Kekaowai & J H Nkl	1.05			
2472	Haro Seki.....	.45			
2530	D. Kapawai.....	.75			
2560	S. W. Nueku.....	.25			
2573	Lilia Kaai (w).....	.25			
2675	Napali Akina.....	1.05			
----	Usaki Matsu.....	.15	260.35	260.35	
MAUI					
2408	George Freeland.....	35.30	35.30	35.30	
KAUAI					
1536	Wong Kim.....	9.30			
1595	Chas. B. Makee.....	2.35			
1839	Ida Takizoa.....	161.25			
1849	Joichi Okasaki.....	44.85			
1989	Hee Fat.....	716.00			
2144a	Wing Sing Wai Co....	482.55			
2513	Chas. B. Makee.....	16.15			
2666	Princeville Plant.Co	12.10			
----	Joichi Okasaki.....	2.90	1,447.45	1,447.45	
				$29,064.75	$29,064.75

SUNDRY TENANTS' ACCOUNTS SUMMARY

JUNE 30th, 1921.

Outstanding Balance June 30/21 $		$ 10,894.25 $	
Charged - 12 months to date			
Rents	334,417.43		
Taxes	102,617.45	437,034.88	447,929.13
Accounted for as follows:			
Cash Receipts			
Rents	326,596.44		
Taxes	97,274.65	423,871.09	
Written Off Credit book surrendered loss			
Rents	3,405.39		
Taxes	280.55	3,685.94	427,557.03
Balance June 30th, 1921			
Debits		29,064.75	
Credits		8,692.65	$ 20,372.10

Exhibit B.

BERNICE P. BISHOP ESTATE

BALANCE SHEET AND REVENUE ACCOUNT

AS AT J U N E 30th, 1 9 2 1

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BERNICE P. BISHOP

BALANCE SHEET AS AT

ASSETS

GENERAL ACCOUNT	$		$	$5,813,176.54
Bonds			353,619.20	
Stocks			13,200.00	
Notes			241,925.00	
Frontage Taxes			3,021.56	
Frontage Tax Notes			1,210.84	
Sales Agreements			225.00	
Rent Notes			2,075.30	
Sundry Tenants			29,064.75	
Cash in Bank			24,972.42	
Suspense			1,393.95	
Sundry Lands			5,043,305.04	
OAHU		4,009,957.06		
Kona	$3,070,633.20			
Koolaupoko	49,815.51			
Koolauloa	54,966.00			
Waialua	237,099.60			
Ewa	597,442.75			
HAWAII		922,927.78		
N. Hilo	30,000.00			
S. Hilo	323,717.65			
Hamakua	25,500.00			
N. Kona	116,996.98			
S. Kona	151,497.50			
N. Kohala	51,170.00			
Kau	195,403.15			
Puna	28,642.50			
KAUAI		25,430.00		
MAUI		72,849.90		
MOLOKAI		12,140.30		
Maps and Surveys	$ 37,489.23			
Furniture & Equip.	14,032.21			
Kona Office Equip.	2,230.86			
Bishop St.Building	36,893.48			
Kaahumanu St.Bldg.	26,849.27	117,495.05		
Less Reserve for Depreciation		18,331.57	99,163.48	
KAMEHAMEHA SCHOOLS				.754,072.71
Accounts Receivable			1,213.17	
Sundry Pupils			4,078.67	
Sundry Supplies			30,192.41	
Cash Account			3,024.55	
Grounds, B/S			228,709.00	
Grounds, G/S			22,329.03	
Buildings	$ 352,199.69			
Equipment	72,122.88			
Farm Stk & Equip.	15,822.68			
Other Perm. Imps.	70,810.43	510,955.68		
Less Reserve for Depreciation		67,216.34	443,739.34	
Sundry Deferred Assets			20,786.54	
				$6,567,249.25

ESTATE

JUNE 30th, 1921

LIABILITIES

GENERAL ACCOUNT	$	$6,568,136.23
Capital	6,546,787.73	
Sundry Tenants	8,692.65	
Suspense	12,655.85	
KAMEHAMEHA SCHOOLS		
Sundry Creditors	8,662.99	8,662.99
		$6,576,799.22
REVENUE DEFICIT		9,549.97
		$6,567,249.25

BERNICE P. BISHOP

REVENUE ACCOUNT FOR THE 12

LOSSES

GENERAL ACCOUNT	$	$157,768.87
Repairs	702.29	
Expense	5,946.10	
Law	4,202.40	
Taxes (Property)	34,107.54	
Taxes (Income)	45,501.94	
Insurance	716.58	
Land Agency	467.22	
Salaries	39,169.70	
Agents' Commissions	1,323.76	
Trustees' Commissions	22,770.00	
Auto Expense	2,681.39	
Tax Appeals	543.55	
Forestry	236.40	
KAMEHAMEHA SCHOOLS		211,772.85
Sundries	211,772.85	
		$369,541.72

ESTATE

MONTHS ENDING JUNE 30th, 1921

GAINS

GENERAL ACCOUNT	$	$359,991.75
Interest	30,124.21	
Rents	329,512.54	
Fees	290.00	
Firewood	15.00	
Miscellaneous Income (Sales of rock)	50.00	
REVENUE DEFICIT		9,549.97
		$369,541.72

Equity No. 2048 Reg 2 Pg309

CIRCUIT COURT, FIRST CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

IN THE MATTER OF THE ESTATE

OF

BERNICE P. BISHOP, DECEASED

MASTER'S REPORT
ON
TRUSTEES' 36TH ANNUAL ACCOUNT

CIRCUIT COURT FIRST CIRCUIT.

Filed, NOV-9 '21 19

At 8:45 A.

Arthur Bedarick

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS. IN EQUITY.

IN THE MATTER OF THE ESTATE)
OF BERNICE PAUAHI BISHOP,)
DECEASED.)

ORDER APPROVING THE THIRTY-SIXTH ANNUAL ACCOUNT OF THE TRUSTEES UNDER THE WILL AND OF THE ESTATE OF BERNICE P. BISHOP, Deceased.

WHEREAS, WILLIAM O. SMITH, E. F. BISHOP, A. F. JUDD, WILLIAM WILLIAMSON and R. H. TRENT, Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, have caused to be filed in this court the Thirty-sixth Annual Report and Account of their administration as such Trustees for the year ending the 30th day of June, 1921, together with vouchers pertaining thereto; and

WHEREAS, the said Report and Account of said Trustees was by this Court referred to Arthur E. Restarick as master to examine the same, and the said master, did, on the 8th day of November, 1921, file herein his report upon said Thirty-sixth Annual Report and Account, recommending that the same be allowed by the court and approved as filed; and

WHEREAS, the said Report and Account having come on regularly to be heard on the 9th day of November, 1921, and the court having considered the report of said master,

NOW, THEREFORE, IT IS ORDERED, ADJUDGED AND DECREED that the Thirty-sixth Annual Report and Account of said

Trustees is hereby approved and allowed; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the said Arthur E. Restarick, as master aforesaid, be allowed and paid out of the fund of said trust estate compensation for his services in the sum of $500.00.

DATED: Honolulu, T.H. November 9, 1921.

J. T. De Bolt

Second Judge, Circuit Court
First Circuit, T. H.

ATTEST P. M. Kalepuna

Clerk.

3/28

Eq. No. 2048 ~~2/309~~

CIRCUIT COURT, FIRST CIRCUIT

TERRITORY OF HAWAII

IN THE MATTER OF THE ESTATE

OF

VS.

BERNICE P. BISHOP, DECEASED

ORDER APPROVING THE 36TH ANNUAL ACCOUNT OF THE TRUSTEES OF THE BERNICE P. BISHOP ESTATE.

CIRCUIT COURT FIRST CIRCUIT.

Filed, Nov. 10 1921

11:50 o'clock A M

B. K. Kahalepuna

Clerk

ROBERTSON, CASTLE & OLSON

69435 B M. P.

FLASH CARD

FLASH CARD

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FLASH NO.

FLASH NO. 2

CIRCUIT COURT, FIRST JUDICIAL CIRCUIT
TERRITORY OF HAWAII

E. 2048

IN THE MATTER OF THE ESTATE

OF

BERNICE PAUAHI BISHOP

Dec'd.

From Oct. 17, 1922 to Oct. 3, 1924

This Equity Matter Begins with the 31st Account, on the 9th day of Sept., 1916.

See Probate No. 2425 for Annual Accounts No. from 1 to 30. 8 Volumes.

ATTORNEY FOR

" "

" "

" "

E No 2048 Vol-3

E 2048

Vol. III

INDEX SHEET

E. NO. 2048 REG. PG.

DATE		DOCUMENT	PG. NO.
1922			
OCT	17	FILED Petition for Approval of 37th Annual Account (Reports 3) and Vouchers. ✓	
NOV	13	MASTER'S Report Filed. ✓	
		ORDER Approving Trustees Accounts, Filed. ✓	
		MASTER Allowed a fee of $350.00 ✓	
DEC	7	FILED Receipt for Paters Taken. ✓	
1923			
OCT	8	FILED Petition of Trustees for Approval of 38th Annual Account. ✓	
		" 38th Annual Account Schedules (2) and Vouchers.	
		" Report of President and Registrar of Kam. Schools from the year Ending June 30, 1923. ✓	
1924			
SEPT	15	FILED Report of Chas. Davis, Master. ✓	
OCT	3	" Order Approving Master's Annual Account. 38th Acct. ✓	

1922

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the
BERNICE P. BISHOP ESTATE

Referred to E J Bills as Master
this 27 day of October A. D. 19
Jas J Banks
Judge of the Circuit Court of the First Circuit

PETITION OF TRUSTEES

FOR APPROVAL OF ANNUAL ACCOUNT.

To the Honorable the Presiding Judge at Chambers, in Equity, of the above entitled Court:

The petition of the undersigned, William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, Trustees, of the City and County of Honolulu, Territory of Hawaii, respectfully shows unto your Honor as follows:

I.

That they are the duly appointed, qualified and acting Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu, deceased.

II.

That the petitioners herein submit to the Court their 37th Annual Report and Account as such Trustees of their transactions under and in respect of said Trust Estate covering the period from July 1, 1921, to and including June 30, 1922.

III.

That upon Schedule "A" of said Account they show all of their receipts as such Trustees during said period.

IV.

That upon Schedule "B" of said Account they show all of their expenditures as such Trustees during said period.

V.

That upon Schedule "C" they show the aggregate of such receipts and expenditures, all of said schedules being attached hereto and made parts hereof.

VI.

The petitioners submit and file herewith a full and complete inventory of the investments made by them under and by virtue of said trust, and which were outstanding at the close of said period.

VII.

That in and by their said attached report they set forth in more detail the transactions had under and by virtue of their said trust during said period.

WHEREFORE YOUR PETITIONERS PRAY that said Account may be referred by the Court to a Master to be examined and audited if the Court shall deem such course advisable.

AND THEY FURTHER PRAY that their said Account may be examined, approved and allowed by the Court.

DATED, Honolulu, T. H., this 16th day of October, 1922.

C. H. Atherton
W. O. Smith
Wm Williamson

Trustees under the Will and of the Estate of Bernice P. Bishop, dec'd.

3

TERRITORY OF HAWAII)
) SS.
CITY AND COUNTY OF HONOLULU)

Wm Williamson, one of the above named petitioners, having been duly sworn, deposes and says:

That he has read the foregoing petition and also the Schedules therein referred to, and hereto attached, and made parts of said petition, and knows their contents, and that the account of receipts and expenditures set forth in said schedules respectively is correct; and that the allegations contained in said petition are true to the best of the deponent's knowledge and belief.

Wm Williamson

SUBSCRIBED AND SWORN to before me this 16th day of October, 1922.

A H Hanson
Notary Public, First Judicial Circuit, Territory of Hawaii.

E. 2048 3/28

37th Annl ~~Report~~

FILED
AT 2:05 P. 22
Oct 17
John Lee Twai

B E R N I C E P. B I S H O P E S T A T E

THIRTY-SEVENTH ANNUAL REPORT OF THE TRUSTEES

Detailed Statement of

RECEIPTS AND EXPENDITURES

For Twelve Months ending

J U N E 30th, 1 9 2 2

SCHEDULE A

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, 19 22.

HAWAIIAN GAZETTE CO., NO. 86183

KAMEHAMEHA SCHOOLS				
July, 1921	p. 4	$ 1,788.51	$	
August, "	" 11	2,470.31		
September, "	" 17	9,718.14		
October, "	" 22	5,108.98		
November, "	" 30	8,252.10		
December, "	" 38	5,140.19		
January, 1922	" 45	3,413.39		
February, "	" 52	6,639.85		
March, "	" 57	7,053.68		
April, "	" 64	2,854.35		
May, "	" 72	2,903.65		
June, "	" 81	6,230.10		61,573.25
SUSPENSE				
Trustees' Commissions, Bal 12 mos	" 90	12,604.64		
Bills Rec, Isenberg Road costs	" 91	2,300.00		14,904.64
SUNDRY TENANTS				
July, 1921	" 5	49,700.17		
August, "	" 13	32,829.38		
September, "	" 18	12,721.70		
October, "	" 22	29,287.01		
November, "	" 31	58,715.51		
December, "	" 39	24,653.57		
January, 1922	" 46	48,674.93		
February, "	" 53	24,480.50		
March, "	" 58	22,632.66		
April, "	" 65	33,306.13		
May, "	" 73	72,325.86		
June, "	" 82	33,501.77		
Grading, accepted as rent	" 91	700.00		
Rent Notes, B. Hollinger	" 88	888.75		444,417.94
INTEREST				
July, 1921	" 4	3,897.20		
August, "	" 11	1,313.32		
September, "	" 17	1,746.93		
October, "	" 22	2,665.99		
November, "	" 30	1,367.54		
December, "	" 38	3,625.41		
January, 1922	" 45	354.67		
February, "	" 52	1,430.26		
March, "	" 57	1,704.72		
April, "	" 64	2,751.71		
May, "	" 72	1,381.04		
June, "	" 81	1,839.46		24,078.25
FEES				
July, 1921	" 4	50.00		
August, "	" 11	47.50		
September, "	" 17	30.00		
October, "	" 22	67.50		
November, "	" 30	62.50		
December, "	" 38	25.00		
January, 1922	" 45	45.00		
February, "	" 52	45.00		
March, "	" 57	30.00		
April, "	" 64	120.00		
May, "	" 72	70.00		
June, "	" 81	70.00		662.50
Forward				$545,636.58

SCHEDULE A

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, 19 22.

HAWAIIAN GAZETTE CO., NO. 98183

Brought Forward			$	$545,636.58
FIREWOOD SALES				
July, 1921	p.	4	447.00	
Rent Notes, G. M. Yamada	"	88	500.00	947.00
KONA SALES				
July, 1921	"	5	15.00	
January, 1922	"	46	12.60	27.60
MISCELLANEOUS INCOME				
July, 1921	"	5	35.00	
September, "	"	18	3.00	
February, 1922	"	52	315.62	353.62
EXPENSE				
July, 1921	"	4	19.00	
September, "	"	17	70.00	
February, 1922	"	52	6.45	
March, "	"	57	136.55	
May, "	"	72	5.00	
June, "	"	81	10.00	247.00
AUTO EXPENSE				
August, 1921	"	13	20.00	
October, "	"	22	7.00	
November, "	"	30	4.20	
March, 1922	"	58	37.00	
June, "	"	81	41.00	109.20
LAND AGENCY				
August, 1921	"	11	1.75	
January, 1922	"	45	3.55	5.30
SURVEYING				
November, 1921	"	30	20.00	
December, "	"	38	13.30	33.30
LAW				
February, 1922	"	52	5.00	
March, "	"	57	247.61	
May, "	"	72	24.25	276.86
INSURANCE				
October, 1921	"	22	40.80	40.80
FORESTRY				
April, 1922	"	65	125.00	125.00
TAX APPEALS				
May, 1922	"	73	174.00	174.00
SALARIES				
July, 1921	"	5	35.00	
August, "	"	13	35.00	
September, "	"	18	35.00	
October, "	"	22	35.00	
November, "	"	30	35.00	
December, "	"	39	35.00	
January, 1922	"	45	35.00	
February, "	"	52	35.00	
Forward			$ 280.00	$547,976.26

SCHEDULE A

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, 1922.

HAWAIIAN GAZETTE CO., NO. 98183

	Brought Forward		$ 280.00	$547,976.26
SALARIES (Continued)				
March, 1922	p. 57		35.00	
April, "	" 65		35.00	
May, "	" 73		35.00	
June, "	" 81		35.00	420.00
FIRE LOSS SUSPENSE				
February, 1922	" 53		2,963.00	2,963.00
FRONTAGE TAXES				
September 1921	" 17		371.97	
December, "	" 38		352.34	724.31
KAKAAKO FRONTAGE TAXES				
August, 1921	" 12		12,050.17	
September, "	" 18		145.09	
October, "	" 22		117.72	
November, "	" 30		100.00	
December, "	" 38		185.87	
March, 1922	" 57		173.50	12,772.35
FRONTAGE TAX NOTES				
December, 1921	" 38		55.70	
April, 1922	" 64		170.78	226.48
PURCHASES OF LAND				
August, 1921	" 13		4.50	4.50
SALES OF LAND				
July, 1921	" 5		100.00	
August, "	" 11		275.00	
September, "	" 17		77.00	
October, "	" 22		25.00	
November, "	" 30		353.00	
December, "	" 38		242.00	
January, 1922	" 45		1,192.00	
February, "	" 52		5,025.00	
March, "	" 57		25.00	
May, "	" 72		70.00	
June, "	" 81		1,221.00	
Bills Rec, Waialae	" 91		1,000.00	9,605.00
BILLS RECEIVABLE				
July, 1921	" 5		200,060.00	
August, "	" 12		500.00	
September, "	" 18		45.00	
November, "	" 30		30.00	
January, 1922	" 45		55.00	
February, "	" 52		30.00	
April, "	" 64		30.00	
May, "	" 72		30.00	200,780.00
INVESTMENTS				
January, 1922	" 5		5,500.00	5,500.00
				780,971.90
CASH ON HAND, June 30, 1921				24,972.42
TOTAL RECEIPTS, Carried to p. 128				805,944.32
EXPENDITURES, from p. 91.				743,139.53
CASH ON HAND, June 30, 1922				$ 62,804.79

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JULY, 1921

Date			
	KAMEHAMEHA SCHOOLS		
18	Registrar, H. E. King, a/c Jul Collections .	$ 1,788.51	$ 1,788.51
	INTEREST		
1	McBryde Sugar Bonds ..... $10,000, 6m 5 %	250.00	
	Oahu Railway " ..... 56,000, 6m 5 %	1,400.00	
	Young Bldg " ..... 2,000, 6m 7 %	70.00	
15	Kalakaua Ave Imp " 8,000, 6m 5½%	220.00	
20	U.S. Cert of Indebt ..... 50,000, 5m 4d 6 %	1,283.34	
21	Bishop & Co, C. D., ... 50,000, 2m21d 2 %	225.00	
	" " ..... 100,000, 2m 5d 2 %	361.11	
	Kahaumalumalu Note, ... 600, 2m21d 6 %	8.10	
	" ..... 540, 9d 6 %	.80	
29	July Paka, Sales Agreement 225, 1m 6 %	1.13	
30	Bank Deposits, July, 2%	77.72	3,897.20
	FIREWOOD SALES		
20	Honolulu Plantation, 37.25 cords @ 12.00 ...	447.00	447.00
	FEES (for lease assignments)		
1	Mew Wah Suck to Mew Yee L1052, Kamanuwai	2.50	
5	S. Nishiguchi " U. Tanaka 2290, Honaunau.	2.50	
	K. Kanahele " H. Yokota 2443, Kapalama.	2.50	
	S. Kumagai " I. Matsuura 2016, Manoa ...	2.50	
	N. Matsumoto " T. Yamasaki 2072, Kapaakea.	2.50	
9	H.S. Yamanaka " S. Takeshima 2532, Manoa ...	2.50	
11	I. Kaaihue " M.N. Mahuka 1532, Kakaako .	2.50	
18	S. Imoto " K. Hayashi 2493, Manoa ...	2.50	
	S. Imoto " K. Hayashi 2544, Manoa ...	2.50	
	K. Hayashi " R. Otaguro 2493, Manoa ...	2.50	
	K. Hayashi " R. Otaguro 2544, Manoa ...	2.50	
19	L. G. Blackman, partial surrender, L1490, Waialae and L1958, Kahala	5.00	
	L. G. Blackman, writing two new leases for H. S. Haywood to above surrendered areas .	10.00	
25	K. Nakano to H. Nakano L1516, Kapaakea.	2.50	
	S. Maemoto " T. Hirai 2078, Kapaakea.	2.50	
30	G. W. Keawe " E. K. Kolii 1550, Kakaako .	2.50	50.00
	EXPENSE		
5	David K. Baker, refund of costs re exchange deed, dated Dec 7, 1920:		
	Acknowledgments, 4 signatures	4.00	
	Taxi to Mrs Baker's home	2.00	
	Recording charges	7.00	
19	L. G. Blackman, refund of recording charges, partial surrender to L1490 and L1958	6.00	19.00
			10
	Forward		$ 6,201.71

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JULY, 1921

Date			
	Brought Forward	$	$ 6,201.71
	SALES OF LAND		
7	Elizabeth N. Low, for quitclaim to 3866 sq. ft. in Keei 2, S. Kona, by deed dated July 2, 1921	25.00	
29	Caroline J. Robinson, for the Hatch Lot in Kaawaloa, S. Kona, by deed dated June 2/21	50.00	
	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27, 1920	25.00	100.00
	BILLS RECEIVABLE		
20	Bishop & Co, U. S. Cert of Indebtedness Nos. 5462/66, 5 @ $10,000	50,000.00	
21	Bishop & Co, Cert of Deposit #D626, dated Apr 30, 1921	50,000.00	
	Bishop & Co, Cert of Deposit #D630, dated May 16, 1921	100,000.00	
	Kahaumalumalu (w), a/c principal her note dated May 1, 1920	60.00	200,060.00
	KONA SALES		
5	T. C. White, Agent, coffee cherries on unleased Keei lots sold	15.00	15.00
	SALARIES		
30	Chas R. Bishop Trust, services bookkeeper and stenographer, July, 1921	35.00	35.00
	MISCELLANEOUS INCOME		
18	W. F. Sanborn, Kauai Agent, a/c Estate's share of Lumahai Sea Fishery	35.00	35.00
	SUNDRY TENANTS		
1/31	As per details pp 6/10		
	Rents	46,740.97	
	Taxes	2,959.20	49,700.17
			$256,146.88

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	2710	T. Saruwatari.. Bal	6 mo to Dec 1/21	$ 21.50	$		
	2000	Hon Const & D. Co .	3 " " Oct 1/21	625.00			
	----	Hawn Electric Co ..	1 " " Aug 1/21	5.00			
	1484	Lum Man Bin	6 " " Jan 1/22	60.00	45.60	'21	Bal
	776	Y. Yoshikawa			50.00	'21	A/c
	----	A. Schnerr & Co ...	1 " " Aug 1/21	30.00			
	2068	N. Taketa	6 " " Dec 1/21	18.50	19.05	'21	"
	1790	Mika Nakashige	6 " " Jan 1/22	17.50	7.05	'21	
	955	D. Kali	12 " " Jul 1/22	10.00	9.65	'21	
	2402	A. Meacock	6 " " Dec 1/21	60.00			
	1783	T. Eki	6 " " Jan 1/22	130.00			
	1052a	Mew Yee	1 " " Aug 1/21	83.35			
	589b	S. Ah Hoy Co	6 " " Jan 1/22	200.00			
	2006	Kwong Lee Yuen Co .	6 " " Jan 1/22	30.00			
2	926	Hon Plantation	6 " " Jan 1/22	181.00			
	1911	Waialua Agl Co	6 " " Jan 1/22	1,832.50			
	2428	Hon Const & D. Co .	6 " " Jan 1/22	250.00			
	2078	S. Maemoto	6 " " Dec 1/21	6.00	11.80	'21	
	1530	Joao King Botelho .	6 " " Jan 1/22	30.00	14.50	'21	
	2008	John Teixeira	6 " " Jan 1/22	52.50			
	1694	K. Sumiyoshi	6 " " Feb 1/22	20.00	9.90	'21	
	1815	W. Hamamura	6 " " Jan 1/22	12.50	8.50	'21	
	1702	W. Hamamura			8.50	'21	
	1582	M. Perreira	6 " " Jan 1/22	40.00			
	----	Trent Trust Co	1 " " Aug 1/21	50.00			
	1105	Kauai Electric Co .	12 " " Jul 1/22	25.00			
	1106	Kauai Electric Co .	12 " " Jul 1/22	25.00			
	1799	Chizu Mitamura	6 " " Jul 1/22	17.50			
	1745	Benny & Co	1 " " Jul 1/21	60.00			
5	----	Frank Keoho	1 " " Aug 1/21	3.00			
	2438	E. P. Fogarty	6 " " Jan 1/22	125.00			
	2528	Hawn Pine Packers .	6 " " Jan 1/22	556.25			
	1209a	Lui Ko	6 " " Jan 1/22	12.50	12.85	'21	
	1481a	J. R. Amorin Estate	1 " " Aug 1/21	30.00			
	1581	Frank Souza	6 " " Jan 1/22	25.00	12.85	'21	
	2642	S. K. Huewaa	6 " " Jan 1/22	37.50			
	2105	Toramatsu Taga	6 " " Jan 1/22	15.00	4.90	'21	
	1769	J. L. Wailiuli, A/c	6 " " Jan 1/22	18.40	11.60	'21	
	1754	Ikito Maruoka	6 " " Jan 1/22	12.50			
	2113	T. Hirayama	6 " " Jan 1/22	20.00	16.85	'21	
	2122	M. Yamamoto	6 " " Jan 1/22	12.50	6.45	'21	
	2408	George Freeland ...	6 " " Jan 1/22	120.00	70.55	'21	
	1499	Jas H. Love Estate.	1 " " Aug 1/21	100.00			
	960a	Maunalua Fish'g Co.	1 " " Aug 1/21	416.65			
	2251	H. & E. Cannon	6 " " Jan 1/22	52.50			
	2522	Harry Cannon	6 " " Jan 1/22	42.50			
	975a	Wing Tai Wai Co ...	6 " " Jan 1/22	43.75	18.00	'21	
	1589	Manuel Pacheco	6 " " Jan 1/22	20.00	12.85	'21	
	810a	M. C. De Mello			2.30	'20	Bal
	818	M. C. De Mello			5.65	'20	"
	1007a	M. C. De Mello			3.40	'20	"
	1205	M. C. De Mello			11.30	'20	"
	1369	M. C. De Mello			1.10	'20	"
	1454	Woo Fat	6 " " Jul 1/21	22.50	2.40	'21	
	1464	M. C. De Mello			4.50	'20	"
	1710a	D. K. Baker	12 " " Nov 1/22	10.00	2.20	'21	
	2023	M. C. De Mello			3.95	'20	"
	2180	Apana Naha	12 " " Jul 1/21	13.00	1.75	'21	
	2267	Chong Akau			.25	'21	
	2283	S. Kawano			3.90	'21	
	2344	Chong Akau			1.40	'21	
	2427	S. K. Kauihana	6 " " Jan 1/22	12.50			
		Carried Forward ...		$ 5,613.90	$ 395.55		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 5,613.90	$ 395.55		
5	2453	Chong Akau			3.00	'21	A/c
	2510	O. M. Kekuewa Bal	6 mo to Jul 1/21	20.95	3.60	'21	
	2510	O. M. Kekuewa A/c	6 " " Jan 1/22	5.45			
	2601	C. David	12 " " Jan 1/22	13.00	1.75	'21	
	2609	Kukua Kalua			1.65	'21	
	2669	John Awa			5.25	'21	
	2688	A. Waikiki	12 " " Jan 1/22	22.00	.65	'21	
	2688	A. Waikiki .... A/c	6 " " Jul 1/22	4.05			
	----	A. Waikiki			1.30	'19	Bal
	----	A. Waikiki			3.15	'20	"
	2698	Harry Haiha	6 " " Jul 1/21	8.00	2.10	'21	
	2188	Harry Haiha	6 " " Jan 1/21	8.00	1.80	'20	
	2702	K. Kumulau	6 " " Jul 1/21	8.00	1.10	'21	
	1719	Tanabe Co	6 " " Jan 1/22	55.00	33.15	'21	
	1583	Joseph Damata	6 " " Jan 1/22	20.00	12.85	'21	
	2072	N. Matsumoto	6 " " Dec 1/21	7.00	14.40	'21	
	2016	Sankuro Kumagai ...	6 " " Dec 1/21	17.50	17.85	'21	
6	1537	Tadamoto Ozawa	6 " " Dec 1/21	25.00	6.45	'21	A/c
	2371	Frank K. Archer ...	6 " " Jan 1/22	12.50			
	14a	Hilo Sugar Co	6 " " Jan 1/22	600.00			
	412a	Hawn Agl Co	6 " " Jan 1/22	500.00			
	2012	Honomu Sugar Co ...	6 " " Jan 1/22	980.00			
	2020	Onomea Sugar Co ...	6 " " Jan 1/22	2,789.25			
	2622	Hawn Agl Co	6 " " Jan 1/22	50.50			
	2624	Hawn Agl Co	6 " " Jan 1/22	975.50			
	1561	M. R. De Caires ...	6 " " Jan 1/22	20.00	12.85	'21	
	2086	Y. Nakamura	6 " " Dec 1/21	6.50	12.85	'21	
	2423	T. Sakaitani	6 " " Jan 1/22	22.00			
	2488	L. K. Keliiolaloa .	6 " " Jan 1/22	10.00	15.70	'21	
	2497	Kanegoro Akashi ...	6 " " Jan 1/22	20.00	6.65	'21	"
	2535	Kanegoro Akashi ...			16.95	'21	"
	531c	Jonah Kumalae	6 " " Jan 1/22	100.00			
	789	M. E. Ganzel	6 " " Jan 1/22	100.00	50.10	'21	
	954a	Chun Hoon	6 " " Jan 1/22	56.00			
	1559	Alfred Kaili .. Bal	6 " " Jul 1/20	4.75			
	1816	Taro Okubo	3 " " Oct 1/21	90.00			
	1823	Chun Hoon	6 " " Jan 1/22	200.00			
	2439	Jonah Kumalae	6 " " Jan 1/22	25.00			
7	712a	Wm C. Achi	6 " " Jan 1/22	250.00			
	340c	R. W. Holt	6 " " Jan 1/22	10.00			
	933a	Waialua Garage	6 " " Jan 1/22	25.00			
	1410	Womens BenevolentSy	12 " " Jul 1/22	25.00			
	1759	K. Sakai	6 " " Jan 1/22	25.00			
	2562	Hirokane Kunitaro .	6 " " Jan 1/22	82.50	42.40	'21	
	2568	I. Kambara	6 " " Jan 1/22	15.00	7.70	'21	
	2691	K. Sakai	6 " " Jan 1/22	25.00	9.00	'21	
	1477	Oahu Sugar Co	6 " " Jan 1/22	840.50			
	1794	American Factors ..	6 " " Jan 1/22	250.00			
	----	S. H. Dowsett	6 " " Jan 1/22	21.00			
	1401	Waialua Agl Co A/c	12 " " Oct 1/21	2,048.01			
	2594	J. J. Carey	6 " " Jan 1/22	82.50			
	1375a	Kam Investment Co .	12 " " Jul 1/22	5.00			
	1864	Kam Investment Co .	6 " " Jan 1/22	82.50			
	2210	R. A. McWayne	6 " " Dec 1/21	412.50	109.60	'21	"
	2256	Yet Hing	6 " " Jan 1/22	50.00			
	1565	K. Nomura	6 " " Jan 1/22	11.00	10.80	'21	
	1944	Kinoshin Iseki	6 " " Dec 1/21	20.00	7.05	'21	
	2091	T. Nii	6 " " Jan 1/22	49.50			
	2158	S. Hamai	6 " " Jan 1/22	18.75	13.10	'21	
	2635	I. Toyoshiba	6 " " Jan 1/22	20.00	20.20	'21	"
	1527	Helen N. Keanu	6 " " Jan 1/22	20.00			
		Carried Forward ...		$16,778.61	$ 840.55		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$16,778.61	$ 840.55		
7	1949b	Wm Williamson	6 mo to Jan 1/22	285.00			
	2420	Jas Armstrong	6 " " Jan 1/22	200.00			
8	2692	Wm L. Porter	6 " " Jan 1/22	80.00			
	1670	Sol Hanohano	6 " " Jan 1/22	67.50	19.30	'21	A/c
	1857	Jess Perry Lindo ..	6 " " Jan 1/22	30.00	14.65	'21	
	2684	Suke Takahashi Est.	6 " " Jan 1/22	60.00	12.35	'21	"
	----	S. Hirakawa			10.40	'21	"
	----	Keoki Kipola	6 " " Jan 1/22	30.00			
	714	Hon Iron Works	6 " " Jan 1/22	1,800.00			
	1232	Kukaiau Ranch Co ..	6 " " Jan 1/22	75.00			
	1266	Pearl City Fruit Co	12 " " Jul 1/22	200.00			
	1827	Chas F. Hart Estate	6 " " Jan 1/22	500.00			
	2129	Hon Iron Works	6 " " Jan 1/22	625.00			
	2628	T. H. Davies & Co .	6 " " Jan 1/22	140.00			
	1223a	Hee Chut Sing	6 " " Jan 1/22	30.00	23.40	'21	"
	1601	M. M. Calhou	6 " " Jan 1/22	90.00			
	1838	Mau Sing Wai Co ...	6 " " Jan 1/22	212.50			
	2112	Taichi Tamura	6 " " Jan 1/22	20.00	16.85	'21	
9	1548	Annie K. Warren ...	6 " " Jan 1/22	20.00			
	2532	H. S. Yamanaka			7.00	'21	"
	1512	Iheiji Murayama ...	6 " " Jan 1/22	10.00	6.15	'21	
	1668	Kaihawai Estate A/c	6 " " Jun 1/21	25.00			
	1701	R. F. Souza, Tr ...	6 " " Jan 1/22	32.50			
	1742	Lau Sam Hoon	6 " " Jan 1/22	12.50	5.15	'21	
	----	Hawn Contracting Co	1 " " Aug 1/21	150.00			
	2405	K. Hirano			61.70	'21	
	490a	R. A. Lyman Estate.	6 " " Jan 1/22	112.50			
	1517	W. H. Greenwell ...			438.40	'21	"
11	1385	Olaa Sugar Co	6 " " Jan 1/22	875.00			
	53c	Tong Wo Wai Co	6 " " Jan 1/22	75.00			
	1590	Sing Chong & Co ...	6 " " Jan 1/22	1,200.00			
	1696	Sing Chong & Co ...	6 " " Jan 1/22	400.00			
	2217	Kwock Hin	6 " " Jan 1/22	120.00	61.70	'21	
	2690	Kwock Hin	6 " " Jan 1/22	12.50			
	1296	Ng Fat	6 " " Jan 1/22	100.00			
	1752	Y. Otake	6 " " Jan 1/22	14.00			
	2085	Jujiro Tagawa	6 " " Dec 1/21	12.50	24.95	'21	
	2242	Gingkichi Serai ...	6 " " Jan 1/22	27.50	17.75	'21	
	2518	Masutaro Fukuyama .	6 " " Jan 1/22	18.75			
	2399	Teruo Morimoto	6 " " Jan 1/22	34.50	17.75	'21	
	1995	Kaoliko Naimu	12 " " Jul 1/22	25.00	6.45	'21	
	2411	Takato Kagawa	6 " " Jan 1/22	15.75	13.10	'21	
	1532	Ikaia Kaaihue	6 " " Jan 1/22	20.00	12.85	'21	
	2116	Unzo Takasaki	6 " " Jan 1/22	12.50	3.10	'21	
	2114	M. Taga	6 " " Jan 1/22	15.00	10.55	'21	
	2150	Hikosuke Harada ...			.90	'21	
	2107	Hikosuke Harada ...	6 " " Jan 1/22	15.00	4.50	'21	
	2110	Miyasaku Miyagawa .	6 " " Jan 1/22	15.00	10.90	'21	
	2111	Marukichi Yamamoto.	6 " " Jan 1/22	12.50	7.30	'21	
	2115	Fukutaro Nakata ...	6 " " Jan 1/22	7.50	7.45	'21	
12	----	I. Fugikawa	6 " " Jan 1/22	12.50	6.45	'21	
	1597	A. G. Reis	6 " " Jan 1/22	90.00	21.40	'21	"
	2123a	R. B. McGrew			14.45	'21	"
	2629	Jiji Wakasugi	6 " " Jan 1/22	60.00	12.85	'21	
	2495	Utaro Imoto	6 " " Jan 1/22	30.00			
	2245	Tamehe Nakamura ...	6 " " Jan 1/22	12.50	8.50	'21	
	2494	H. S. Yamanaka	6 " " Jan 1/22	30.00	5.65	'21	
	1858	R. Koshiyama	6 " " Jan 1/22	15.00	12.35	'21	
	2406	Kyoyei Shokwai	6 " " Jan 1/22	350.00			
	1733	Opiopio Kane Estate	18 " " Jan 1/22	39.00	4.50	'20	
	1733	Opiopio Kane Estate			6.15	'21	
		Carried Forward ...		$25,253.11	$1747.45		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$25,253.11	$1747.45		
12	1757	Emma K. Nakaleka ..	18 mo to Jan 1/22	54.00	6.10	'20	
	1757	Emma K. Nakaleka ..			8.55	'21	
13	2496	Hiroto Nakamura ...	6 " " Jan 1/22	15.00	5.15	'21	
	2542	Hiroto Nakamura ...			14.25	'21	
	1515	S. Takagawa	6 " " Jan 1/22	21.00	8.25	'21	A/c
	2508	J. H. Buscher	6 " " Jan 1/22	80.00			
	2424	J. H. Buscher	6 " " Jan 1/22	200.00			
14	62	Liliuokalani Estate	6 " " Jul 1/21	50.00			
	1180	Theo T. Meyer			88.90	'21	
	2151	Peter M. Nielson ..	6 " " Jan 1/22	30.00			
	----	John Camacho	6 " " Jan 1/22	15.00			
	2519	Sasaki Tohatchi ...	6 " " Jan 1/22	18.75	13.10	'21	
	2520	T. Tokoyama	6 " " Jan 1/22	18.75			
15	704	Hon Plantation A/c	12 " " Sep 1/21	736.37			
	1370	C. Brewer Estate ..	6 " " Jan 1/22	1,500.00			
	1816	Taro Okubo			50.40	'21	"
	2082	S. Hirahara	6 " " Dec 1/21	10.50	21.85	'21	
	2084	Gosaku Kaiura	12 " " Jun 1/22	25.00	24.95	'21	
16	2032	J. D. Souza	6 " " Dec 1/21	30.50	31.35	'21	"
	2464	R. M. Duncan et al.	6 " " Jan 1/22	42.50			
18	2422	Zoe O. Latham	6 " " Jan 1/22	180.00			
	2593	W. H. Latham	6 " " Jan 1/22	65.00			
	2493	Kametaro Hayashi ..	6 " " Jan 1/22	25.00			
	2544	Kametaro Hayashi ..			.70	'20	Bal
	2513	Chas B. Makee	6 " " Dec 1/21	12.50	7.25	'21	
	2513	Chas B. Makee A/c	6 " " Jun 1/22	.25			
	2583	Tom Tai Tong	6 " " Jan 1/22	25.00			
	1798	David A. Alama	6 " " Jan 1/22	57.00			
	1833	Dowsett & Deering .	6 " " Jan 1/22	262.50			
	1526a	Kotaro Toge	6 " " Jan 1/22	25.00	12.85	'21	
	2021	Chas A. Wills Bal	12 " " May 1/21	24.40			
	2104	Toshioshi Ukino ...	6 " " Jan 1/22	12.50	9.50	'21	
	2118	Turuki Moriyama ...	6 " " Jan 1/22	7.50	4.65	'21	
	2106	Turuki Moriyama ...	6 " " Jan 1/22	12.50	8.50	'21	
	2109	U. Kashiwamura	6 " " Jan 1/22	12.50	3.45	'21	
	2440	Ho Young Hoy	12 " " Jan 1/22	10.00			
	1586	R. Arimoto	6 " " Feb 1/22	12.50	13.10	'21	
19	2000	Hon C. & D. Co A/c	12 " " Jun30/21	4,592.59			
	1841	M. Tanimura	6 " " Jan 1/22	12.50	13.10	'21	
	2521	Matsujiro Otani ...	6 " " Jan 1/22	45.00	12.30	'21	A/c
20	1552	John Akalaka	6 " " Jan 1/22	12.50			
	1510	Matsuoshima &Buichi	6 " " Jan 1/22	15.00	11.55	'21	
	2592	A. B. Kroll	6 " " Jan 1/22	30.00			
	1268	I. Takano, Trustee.	1 " " Aug 1/21	20.00			
	2566	Cons Amusement Co .	6 " " Jan 1/22	1,200.00			
	----	Cons Amusement Co .	2 " " Aug 1/21	30.00			
21	782	Catton Neill & Co .	6 " " Jan 1/22	1,225.00			
	2097	Catton Neill & Co .	6 " " Jan 1/22	625.00			
	2372	Catton Neill & Co .	6 " " Jan 1/22	1,400.00			
	2161	J. G. Dassel	1 " " Aug 1/21	33.50			
	2405	K. Hirano ..... A/c	6 " " Jan 1/22	50.00			
	1499	Jas H. Love Estate.			217.35	'21	"
	2019	A. Kitaro	6 " " Jun 1/21	20.00	11.65	'21	
	1163a	Capt Cook Coffee Co	6 " " Jan 1/22	500.00			
	2425	Ichiyo Koge	6 " " Jan 1/22	15.75	6.55	'21	"
	2477	Ichiyo Koge			6.55	'21	"
25	1516	Hatsu Nakano	6 " " Jan 1/22	17.00	13.00	'21	
	2094	H. Hiramoto	6 " " Jan 1/22	17.50	17.60	'21	"
	1529	John Namaielua A/c	6 " " Jan 1/22	15.00			
	----	Newton Auto Exg ...	1 " " Aug 1/21	150.00			
	913	McCandless &Dowsett	6 " " Nov 1/21	277.50	76.05	'21	"
		Carried Forward ...		$39,148.47	$2466.00		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$39,148.47	$2466.00		
25	1441	McCandless &Dowsett			4.40	'21	A/c
	1660	McCandless &Dowsett	12 mo to Jan 1/22	250.00	54.80	'21	"
	1990	McCandless &Dowsett	6 " " Jan 1/22	250.00	68.50	'21	"
	2241	McCandless &Dowsett	6 " " Jan 1/22	250.00	68.50	'21	"
26	1550	George W. Keawe ...	6 " " Jan 1/22	20.00	12.85	'21	
	1540	T. Miyamasu	6 " " Jan 1/22	56.00			
	689	Hawn Star Invest Co	6 " " Jan 1/22	175.00			
	2108	Koichi Morishige ..	6 " " Jan 1/22	12.50	22.35	'21	
	776	Y. Yoshikawa	1 " " Aug 1/21	75.00	50.00	'21	"
	1745	Benny & Co	1 " " Aug 1/21	60.00			
	1578	Wing Hing Co	6 " " Jan 1/22	260.00			
	1449	Yo She	6 " " Jan 1/22	175.00			
	2165	K. Tamura	6 " " Jan 1/22	80.00	41.10	'21	
27	2415	Arajiro Fujimoto ..	6 " " Jan 1/22	14.00			
	2103	Kumataro Takamori .	6 " " Jan 1/22	15.60	8.50	'21	
	2248	Matajiro Sato	6 " " Jan 1/22	12.50	8.50	'21	
	1563	K. Watanabe	6 " " Jan 1/22	12.50	6.55	'21	"
28	1674	Riojilo Ida	6 " " Jan 1/22	22.50	10.00	'21	
29	2449a	Lee Newton	6 " " Jan 1/22	260.00	96.10	'21	"
	801	Union Feed Co	6 " " Jan 1/22	1,150.00			
	802	Union Feed Co	6 " " Jan 1/22	450.00			
	2614	Union Feed Co	6 " " Jan 1/22	450.00			
	1604	Kaai Kinikapo	6 " " Jan 1/22	10.85	9.15	'21	"
	2040	G. Hashimoto	6 " " Dec 1/21	12.50	23.40	'21	
	2382	Riosuke Sakamoto ..	6 " " Jan 1/22	15.75	8.50	'21	
	917	Pang Lum Mow	1 " " Aug 1/21	66.65			
	1051a	Pang Lum Mow	1 " " Aug 1/21	41.65			
	462	Oahu Ry & Land Co .	6 " " Jan 1/22	750.00			
30	2249	H. Tsunoda	6 " " Jan 1/22	1,850.00			
	1360	K. Matsumoto Estate	6 " " Jan 1/22	63.00			
	1381	K. Matsumoto Estate	6 " " Jan 1/22	112.50			
	1466	K. Matsumoto Estate	6 " " Jan 1/22	267.50			
	2484	Sun Kwong Sing Co .	6 " " Jan 1/22	80.00			
	2485	Go Yee Wo et al ...	6 " " Jan 1/22	207.00			
	----	A. Schnerr & Co ...	1 " " Sep 1/21	30.00			
	2443	Honji Yokota	6 " " Feb 1/22	34.50			
				$46,740.97	$2959.20		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1921

Date			
	KAMEHAMEHA SCHOOLS		
5	Registrar, H. E. King, bal Jul Collections .	$ 954.54	$
18	" a/c Aug " .	1,515.77	2,470.31
	INTEREST		
1	Olaa Sugar Bonds ..... $25,000, 6m 6 %	750.00	
	Terr'l Pub Imp " ..... 20,000, 6m 4 %	400.00	
5	Kam Schools Registrar, bank deposits, July .	20.57	
15	Kam Alumni Assn Note ..... 500, 2m 6 %	5.00	
29	July Paka, Sales Agreement . 200, 1m 6 %	1.00	
31	Bank Deposits, August, 2%	136.75	1,313.32
	FEES (for lease assignments etc)		
1	M. Sato to H. Tanouye, L2248, Kapalama.	2.50	
	M. Sato " H. Tanouye, 2465, Kapalama.	2.50	
3	E. Shiraishi " J. Rego, 1852, Kapalama.	2.50	
	O. Kane Est " A. W. Kama, 1733, Halawa ..	2.50	
8	G. F. Campbell, writing lease of land at Wailupe, not accepted	5.00	
10	T. Yamasaki to U. Takahashi L2072, Kapaakea	2.50	
	T. Doku (mtg) " Hon Trust Co 1513, Kapaakea	2.50	
	S. Sunada " S. Okumoto, 2070, Kapaakea	2.50	
	Sankyo Co " H. T. Hughes 1868, Kakaako.	2.50	
11	T. Nii, for cancellation of L2091, Kapaakea and Kanewai, and writing two new ones	10.00	
15	A. Nakano to N. Kimura, L2019, Manoa ..	2.50	
16	L. Kamekona " T. Fujimatsu 2434, Honaunau	2.50	
31	S. Uozumi " H. Nakagawa, 2043, Kapaakea	5.00	
	W. Williamson " A.R.Williamson1949b Waialae.	2.50	47.50
	LAND AGENCY		
5	Kamehameha Schools, blue print, Heeia	1.75	1.75
	SALES OF LAND		
16	A. G. M. Robertson, Trustee under the Will and of the Estate of A. S. Cleghorn, two lots at Waikiki (1) in Maulukikepa .59 ac and (2) in Pahoa 1.10 ac, deed dated Aug 15, 1921	250.00	
29	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27, 1920	25.00	275.00
	KAKAAKO FRONTAGE TAXES		
	First instalment of 10% a/c principal assessment due under Ordinance No 200, City and County of Honolulu re Improvement District No 9, Kakaako, due Aug 15, 1921:		
2	E. J. Burgess et al, L2224, Lot 133, 10% of $ 573.00	57.30	
3	Hawn Sugar Planters Assn, L1474, Lot 161, 10% of $ 1,944.73	194.47	
4	D. A. Alama, L1798, Lot 121, 10% of $805.45.	80.54	
8	U. Katamoto, L2027, Lot 113, 10% of 542.35.	54.23	
9	Pac Engineering, L1459 & 1753, Lot 140 10% of $ 7,745.92	774.59	
	Forward	$ 1,161.13	$ 4,107.88

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1921

Date			
	Brought Forward	$ 1,161.13	$ 4,107.88
	KAKAAKO FRONTAGE TAXES (Continued)		
11	Kyoyei Shokwai, L1770, Lot 67, 10% of $ 2,056.66	205.67	
	P. M. Neilson, L2151, Lot 134, 10% of $573 .	57.30	
12	T. H. Davies & Co, L2628, Lot 70, 10% of $ 687.92	68.79	
15	A. G. Reis, L1597, Lot 151, 10% of $699.33 .	69.93	
	Kam Investment Co, L1864, Lot 139, 10% of $ 1,019.70	101.97	
	S. Hanohano, L1670, Lot 142, 10% of $ 1,590.65	159.06	
16	H. Aoki, L1659, Lot 141, a/c	166.37	
	J. Iwasaki, L1850, Lot 149, 10% of $883.06 .	88.31	
	Chang Chock Hing, L429a & 1463, Lot 116, 10% of $ 646.55	64.65	
17	H. T. Hughes, L1868, Lot 136, 10% of $ 1,398.50	139.85	
	Hon Constr & D. Co, L2428, Lot 105, 10% of $ 2,134.04	213.40	
	Catton, Neill & Co, L782, Lot 155, 10% of $11,121.24	1,112.12	
	Catton, Neill & Co, L2097, Lot 154, 10% of $ 6,765.11	676.51	
	Catton, Neill & Co, L2372, Lot 156, 10% of $13,343.80	1,334.38	
	R. Venhuisen, L2640, Lot 145, 10% of $641.06	64.11	
	K. Kondo, L1997, Lot 131, 10% of 914.25	91.42	
18	Lewers & Cooke, L1404, Lot 119, 10% of $ 4,903.74	490.37	
	Hon Iron Works, L714, Lot 153, 10% of $26,619.78	2,661.98	
	Hon Iron Works, L2129, Lot 137, 10% of $10,162.21	1,016.22	
	M. Soranaka, L2098, Lot 132, 10% of $ 1,691.85	169.18	
	Chun Chock, L1686, Lot 150, 10% of $1,617.70	161.77	
	Tora Okubo, L1816, Lot 118, 10% of 731.17	73.12	
	J. P. Lindo L1857, Lot 146, 10% of 441.53	44.15	
	Y. Yoshikawa, L776, Lot 59, 10% of 2,419.47	241.95	
19	Hon Planing Mill, L2516, Lot 162, 10% of $ 2,019.78	201.98	
	Lum Chong, L2162, Lot 143, 10% of $1,460.98	146.10	
20	Schuman Carriage Co, L2430, Lot 14, 10% of $ 1,205.20	120.52	
22	Union Feed Co, L801, Lot 159, 10% of $ 7,639.54	763.95	
	K. Matsumoto Est, L1491, Lot 68, 10% of $ 1,839.07	183.91	12,050.17
	BILLS RECEIVABLE		
15	E. C. Webster, Trustee Kam Alumni Assn, bal note dated June 15, 1917	500.00	500.00
	Forward		$16,658.05

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1921

Date			
	Brought Forward	$	$16,658.05
	SALARIES		
31	Chas R. Bishop Trust, services bookkeeper and stenographer, August, 1921	35.00	35.00
	AUTO EXPENSE		
2	G. Imamoto, a/c cost of repairs to Estate car 924, agreement dated Sep 29, 1920	10.00	
31	G. Imamoto, a/c agreement dated Sep 29, 1920	10.00	20.00
	PURCHASE OF LAND		
3	Kaneohe Rice Mill, refund of costs to record partial surrender of Lease 1425	4.50	4.50
	SUNDRY TENANTS		
1/31	As per details pp 14/16		
	Rents	31,358.98	
	Taxes	1,470.40	32,829.38
			$49,546.93

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	960a	Maunalua Fish'g Co.	1 mo to Sep 1/21	$ 416.75	$		
	2101	Lum Boon	6 " " Feb 1/22	112.50			
	2633	Adolph de Jesus ...	6 " " Feb 1/22	18.75			
	1562	S. Kuroda	6 " " Jan 1/22	15.00	4.00	'21	A/c
	1579	S. Kuroda	6 " " Jan 1/22	15.00	4.25	'21	"
	2117	Iwaichi Tamura	6 " " Jan 1/22	12.50	10.30	'21	
	1599	Ikaia Kaaihue	6 " " Jan 1/22	20.00	12.85	'21	
	----	Hawn Electric Co ..	1 " " Sep 1/21	5.00			
	2247	Matajiro Sato	6 " " Jan 1/22	12.50	4.25	'21	Bal
	2465	Matajiro Sato			8.50	'21	
	2447	K. B. Barnes et al.	6 " " Feb 1/22	190.00			
	----	Trent Trust Co	1 " " Sep 1/21	50.00			
	1800	M. Nishihara, Tr ..	6 " " Feb 1/22	12.50			
2	1467	Waiahole Water A/c	12 " " Jan 1/22	7,145.56			
	1052a	Mew Yee	1 " " Sep 1/21	83.35			
	916	Pang Chew Estate ..	1 " " Aug 1/21	150.00			
	----	Frank Keoho	1 " " Sep 1/21	3.00			
	1495	Bow Wo Sang & Co ..			25.70	'21	"
	1463	Chang Chock Hing ..			23.75	'21	
	909	Hoy On Society	3 " " Oct 1/21	75.00			
	1632	Y. Nomura	6 " " Feb 1/22	12.50	13.10	'21	
	2442	Y. Nomura	6 " " Feb 1/22	18.75	12.35	'21	
3	1425	Kaneohe Rice Mill .	12 " " Jan 1/21	3,600.00			
	1425a	Kaneohe Rice Mill .	12 " " Jan 1/21	147.50			
	2720	Kaneohe Rice Mill .	5 " " Jan 1/21	180.60			
	1474	Hawn Sugar Pl Assn.	6 " " Feb 1/22	625.00			
	1566	M. Kataoka	6 " " Jan 1/22	22.00	21.60	'21	
	1852	E. Shiraishi			10.80	'21	
4	2615	K. Nakamura	6 " " Feb 1/22	25.00	4.50	'21	"
	1689	S. Amimoto	6 " " Jan 1/22	25.00	9.90	'21	
	1602	I. Yanagihara	6 " " Jan 1/22	25.00	9.00	'21	
	1707	John Andrade	6 " " Feb 1/22	25.00	8.35	'21	
	1789	Von Hamm Young Co .	6 " " Feb 1/22	900.00			
	2141	Hilo Sugar Co	6 " " Feb 4/22	5,755.00			
	1269	Yee Fong	6 " " Feb 1/22	60.00			
	2473	Tam Yee	6 " " Jan 1/22	100.00			
	1511	Masaye	6 " " Jan 1/22	23.00	18.25	'21	
5	1807	Basalia Bagino	6 " " Feb 1/22	12.50			
	2613	Ralph E. Woolley ..	6 " " Feb 1/22	187.50	25.15	'21	A/c
	----	John McFarlane	2 " " Sep 1/21	6.00			
	2630	Hannah B. Damster .	6 " " Feb 1/22	15.75			
	2407	Samuel Kaliko	6 " " Jan 1/22	17.50	6.20	'21	
	1499	Jas H. Love Estate.	1 " " Sep 1/21	100.00			
	1767	Eli Mitchell Estate	6 " " Feb 1/22	12.50			
	2216	H. Kawate	6 " " Feb 1/22	37.50	19.25	'21	
	1600	G. B. Kaulapua	6 " " Jan 1/22	20.00	12.85	'21	
6	1731	Kapika Kupihea	6 " " Jan 1/22	6.00	2.80	'21	
	1764	Au Hoon	6 " " Nov 1/21	18.00	14.65	'21	
8	914	Jos P. Mendonca ...	3 " " Nov 1/21	62.50	34.25	'21	"
	2027	Usaburo Katamoto ..	6 " " Feb 1/22	60.00			
	2666	Princeville Plant'n	6 " " Feb 1/22	180.00	12.10	'21	"
	1481a	J. R. Amorin Estate	1 " " Sep 1/21	30.00			
	2405	K. Hirano ..... A/c	6 " " Jan 1/22	75.00			
	1559	Alfred Kaili .. "	6 " " Jan 1/21	10.00			
	1668	Kaihawai Estate "	12 " " Dec 1/21	25.00			
9	1717	Geo S. Ikeda	6 " " Feb 1/22	14.00			
	----	Newton Auto Exg ...	1 " " Sep 1/21	150.00			
	1826	Tomotaro Masuda ...	6 " " Jan 1/22	15.00	12.35	'21	
	2236	Ishi Takeuchi	6 " " Jan 1/22	18.75	12.35	'21	
	1470	Laie	6 " " Sep 1/21	10.00			
	1795	M. Haraguchi	6 " " Jan 1/22	11.50	8.75	'21	
	1793	Oyamada Kamege	6 " " Jan 1/22	14.50	11.20	'21	
		Carried Forward ...		$20,991.26	$ 373.35		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$20,991.26	$ 373.35		
9	1529	John Namaielua	6 mo to Jan 1/22	5.00	5.00	'21	A/c
	1690	Mitsu Okame	6 " " Feb 1/22	25.00			
	1818	Kuma Morishige	6 " " Jan 1/22	11.00	10.80	'21	
10	1401	Waialua Agl Co A/c	12 " " Oct 1/21	1,976.13			
	1486	Hawn Dredging Co ..	6 " " Jan 1/21	667.50			
11	1401	Waialua Agl Co A/c	12 " " Oct 1/21	1,760.54			
	1781	Hen She	12 " " Jul 1/22	6.00	1.55	'21	
	2481	Hon Poi Factory ...	6 " " Jan 1/22	1,000.00			
	2368	J. D. Paris Estate.	6 " " Jan 1/22	100.00			
	1993	Geo H. Huddy	6 " " Dec 1/21	77.50			
12	1216	Hon Iron Works	12 " " Aug 1/22	100.00			
	2581	Kizue Minami	6 " " Feb 1/22	50.00	25.70	'21	
	387b	A. J. Campbell	6 " " Jan 1/22	125.00			
	387c	A. J. Campbell	6 " " Jan 1/22	75.00			
	1234	A. J. Campbell	6 " " Jan 1/22	3.00			
	1303	A. J. Campbell	6 " " Jan 1/22	37.50			
13	2641	S. Kumashiro	6 " " Jan 1/22	65.00	19.30	'21	"
	2517	Maria Timas	6 " " Dec 1/21	18.75	6.55	'21	"
					19.90	'21	10m
15	2638	Donald S. Bowman ..					
	2009	H. Yoshimura	6 " " Jan 1/22	37.50	19.30	'21	
	2403	Leong Yew et al ...	6 " " Feb 1/22	650.00			
	2161	J. G. Dassel	1 " " Sep 1/21	33.50			
	2021	Chas A. Wills	6 " " Nov 1/21	14.00	7.20	'21	
	1563	K. Watanabe			6.55	'21	Bal
	2137	Y. Fukushima	6 " " Jan 1/21	50.00			
	1522	Keola Ilianu	6 " " Jan 1/21	20.00	12.85	'21	
	----	R. Kikugawa	6 " " Feb 1/22	20.00			
16	813a	Okamatchi	6 " " Jan 1/22	10.00	4.35	'21	
	1517	W. H. Greenwell ...	6 " " Jan 1/22	2,000.50	438.40	'21	"
	2434	L. Kamekona	6 " " Jan 1/22	5.00	3.25	'20	"
	2434	L. Kamekona			2.75	'21	
	2450	J. Tokieda			6.30	'21	
	2608	T. Fujimatsu	12 " " Jan 1/22	10.00	1.35	'21	
	2714	D. Hoolapa	12 " " Jan 1/22	1.00	1.60	'21	
	1564	Jiro Tamamoto	6 " " Jan 1/22	11.00	10.80	'21	
	1628	Tamechi Tanaka	6 " " Feb 1/22	12.50			
17	----	Consolidated Amuse.	1 " " Sep 1/21	15.00			
	1603	K. Hayashi	6 " " Jan 1/22	40.00	18.00	'21	
	1521	John Hilo			12.85	'21	
	1629	U. Shinagawa	6 " " Feb 1/22	12.50	6.55	'21	A/c
	2155	K. Takamori	6 " " Feb 1/22	34.50	17.75	'21	
	1635	Iokewe Kahiamai ...	6 " " Jan 1/22	12.50	6.50	'21	"
	1268	I. Takano, Trustee.	1 " " Sep 1/21	20.00			
18	2724	Mrs R. C. Anthony .	6 " " Mar 1/21	85.00			
	----	Kaalele Kiai	6 " " Jan 1/22	10.00			
	2643	T. Ueda	6 " " Feb 1/22	15.75	12.00	'21	
	1630	Sozaburo Sugita ...	6 " " Feb 1/22	12.50			
	505a	K. Kannami	6 " " Jan 1/22	37.50			
	2559	White Sew'g Machine	3 " " Nov 1/21	270.00			
	776	Y. Yoshikawa			75.00	'21	"
19	1631	I. Kodama	6 " " Feb 1/22	25.00	13.10	'21	"
	2342	M. Perez	6 " " Feb 1/22	22.50	6.45	'21	
20	2569	N. & K. Mahoe			36.80	'21	
22	----	Meth Epis Church ..			26.85	'21	Bal
	1559	Alfred Kaili .. A/c	6 " " Jan 1/21	5.00			
	1630	Sozaburo Sugita ...			13.10	'21	
	2126	T. Fujieki	6 " " Feb 1/22	20.00	18.25	'21	
23	916	Pang Chew Estate ..	1 " " Sep 1/21	150.00			
	1943	Sol Pili Estate ...	6 " " Dec 1/21	5.00	7.05	'21	
24	1913	J. Shiomi	6 " " Feb 1/22	12.50	13.10	'21	
	1914	S. Tarutani Estate.	6 " " Feb 1/22	12.50	13.10	'21	
		Carried Forward ...		$30,786.93	$1273.30		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$30,786.93	$1273.30		
24	1870	Hayame Narukawa ...	6 mo to Mar 1/22	18.75	12.35	'21	
25	1634	C. W. Macfarlane ..	6 " " Feb 1/22	13.00			
27	2486	L. K. Keliiolaloa .			2.85	'21	
	1437	K. Matsumoto	6 " " Feb 1/22	87.50			
29	1082b	Otuichi Asagi	6 " " Mar 1/22	37.50			
	2102	Leong Chee	6 " " Jan 1/22	22.00	8.00	'21	A/c
	917	Pang Lum Mow	1 " " Sep 1/21	66.65			
	1051a	Pang Lum Mow	1 " " Sep 1/21	41.65			
	----	Hawn Contracting Co	1 " " Sep 1/21	150.00			
30	1524	Hoopii Moses Wire .	6 " " Jan 1/22	20.00	18.25	'21	
	----	Antoine Schnerr ...	1 " " Oct 1/21	30.00			
	2336	Esther Osberg	18 " " Feb 1/22	32.00	13.60	'20&'21	
	2169	Sandwich Is Honey .			3.20	'21	
	2102	Leong Chee			2.00	'21	Bal
31	----	John McFarlane	1 " " Oct 1/21	3.00			
	----	Mrs A. M. Brown ...	6 " " Dec 1/21	50.00	136.85	'21	A/c
				$31,358.98	$1470.40		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

SEPTEMBER, 1921

Date			
	KAMEHAMEHA SCHOOLS		
6	Registrar, H. E. King, bal Aug Collections .	$ 927.69	$
16	" a/c Sep " .	8,790.45	9,718.14
	INTEREST		
6	Kam School Registrar, bank deposits, Aug ...	18.38	
13	Terr'l Hotel, Front Tax bal $359.85, 12m 6 %	21.59	
15	Third Liberty Bonds, 5,000.00, 6m 4¼%	106.25	
	Terr'l Pub Imp " 50,000.00, 6m 4½%	1,125.00	
19	Schuman Carriage, Fr Tax bal 900.00, 12m 6 %	54.00	
21	Kahaumalumalu Note, on bal 540.00, 21d 6 %	1.89	
	Kahaumalumalu Note, on bal 495.00, 69d 6 %	5.69	
26	July Paka, Sales Agreement 175.00, 1m 6 %	.88	
30	Hawaiian Electric Bonds, 10,000.00, 6m 6 %	300.00	
	Bank deposits, September, 2%	113.25	1,746.93
	FEES (for lease assignments etc)		
2	T. Sato to K. Sato, L2462, Kapalama .	5.00	
6	S. Hamai " T. Sasaki, 2158, Kapalama .	5.00	
9	Waiohinu Agr & Graz Co to Hutchinson Sugar Plantation Co, L687a, S. Kona & Kau	5.00	
13	S. Kagihara to J. Moriyama, 2558, Manoa	5.00	
	Wong Wong to Wong Wong and Leon Han, Trs Tong Tuck Bldg Co, L2572, Kapalama	5.00	
	E. A. Mott-Smith, cost of copying L2616, Waialae-nui to N. & S. Miyasato	5.00	30.00
	EXPENSE		
20	Mary C. Alexander, refund of one-half costs to Exchange Deed dated Sep 13, 1921, .65 ac Tantalus, Manoa: Acknowledgments $ 4.00; Revenue stamp .50; Recording fee 6.00; One-half of $10.50	5.25	
23	Francis M. Hatch, refund of one-half costs to Exchange Deed dated Sep 15, 1921, .46 ac Tantalus, Manoa: Acknowledgments $ 4.00; Revenue Stamp .50; Recording fee 4.50; One-half of $ 9.00	4.50	
24	M. C. Amana, refund of unexpended balance of moneys advanced Sep 1, 1921, Molokai trip .	60.25	70.00
	SALES OF LAND		
19	A. H. Jones, for .29 ac in Manoa, deed dated Sep 16, 1921	52.00	
	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27, 1920	25.00	77.00
	FRONTAGE TAXES		
13	Terr'l Hotel, a/c principal assessment of Sep 11, 1916, Helumoa, Waikiki	71.97	
19	Schuman Carriage Co, a/c principal assessment of Sep 18/19, Richards St Improvement.	300.00	371.97
	Forward		$12,014.04

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

Date SEPTEMBER, 1921

Date		$	$
	Brought Forward		$12,014.04
	KAKAAKO FRONTAGE TAXES		
9	Jas H. Love Estate, 1st instalment Improvement Dist No 9 due Aug 18, 1921, Lease 1499 Lot 69, 10% of $1,450.88	145.09	145.09
	BILLS RECEIVABLE		
21	Kahaumalumalu (w), a/c principal on her note dated May 1, 1920	45.00	45.00
	SALARIES		
30	Chas R. Bishop Trust, services bookkeeper and stenographer, September, 1921	35.00	35.00
	MISCELLANEOUS INCOME		
15	Eliza Kukapu, water taken from land at Kakaako, to Mar 1/22, 6 mos	3.00	3.00
	SUNDRY TENANTS		
1/30	As per details, pp 19/21		
	Rents	12,068.90	
	Taxes	652.80	12,721.70
			$24,963.83

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	2717	Harry S. Haywood ..	6 mo to Mar 1/22	$ 25.00	$		
	----	Trent Trust Co	1 " " Oct 1/21	50.00			
	----	Hawn Electric Co ..	1 " " Oct 1/21	5.00			
	1954	Virginia R.Isenberg	6 " " Mar 1/22	45.00			
	1955	Virginia R.Isenberg	6 " " Mar 1/22	60.00			
	1961	Virginia R.Isenberg	6 " " Mar 1/22	92.50			
	692	D. W. Anderson, Tr.	6 " " Mar 1/22	50.00			
	522c	Terr'l Hotel Co ...	3 " " Dec 1/21	375.00			
	1224	Terr'l Hotel Co ...	3 " " Dec 1/21	50.00			
	2539	Tokichi Hayashi ...	6 " " Mar 1/22	22.50			
	----	Mary Sason	6 " " Mar 1/22	12.50	5.35	'21	
	2134	Hyonoski Doi	6 " " Mar 1/22	18.75	12.35	'21	
	1695	P. C. Lane	6 " " Mar 1/22	30.00			
2	2638	Donald S. Bowman ..	6 " " Mar 1/22	37.50			
	1971	Jas H. Love Estate.	12 " " Apl 1/22	150.00			
	1052a	Mew Yee	1 " " Oct 1/21	83.35			
	1397	J. D. Paris Estate.	6 " " Mar 1/22	50.00			
	----	Frank Keoho	1 " " Oct 1/21	3.00			
	2492	Kiyo Kusuno	6 " " Jan 1/22	15.00	5.15	'21	
	2462	Tomijiro Sato	6 " " Mar 1/22	59.50	37.00	'21	
3	2607	M. K. Kumukoa	6 " " Jul 1/21	19.00	3.75	'21	
	1991	Hui Aina o Kealia .	6 " " Jan 1/22	300.00			
	2668	D. K. Baker	12 " " Jul 1/22	42.00	11.45	'21	
	2698	H. Haiha	6 " " Jan 1/22	8.00			
	2699	M. K. Kumukoa	6 " " Jan 1/22	11.50	.50	'21	
	2699	M. K. Kumukoa A/c	6 " " Jul 1/22	1.50			
	2706	Kapulani Awa			1.75	'21	A/c
	1867	Amoy Amasiu	6 " " Mar 1/22	20.00			
	960a	Maunalua Fish'g Co.	1 " " Oct 1/21	416.65			
	1830	Mary K. Awailua ...	6 " " Mar 1/22	25.00	12.85	'21	
	1828	Sing Chong & Co ...	6 " " Mar 1/22	100.00			
	1712	M. C. Pacheco	12 " " Oct 1/22	25.00			
	1702	W. Hamamura	6 " " Mar 1/22	15.00			
	2534	Oshige Manshuke ...	6 " " Mar 1/22	15.00	5.55	'21	
6	1831	Jennie K. Haalilio.	6 " " Mar 1/22	12.50	6.45	'21	
	2532	S. Takeshima	6 " " Mar 1/22	20.00			
	1668	Kaikawai Estate ...	12 " " Dec 1/21	25.00			
	2545	Y. Kamiyama	6 " " Mar 1/22	10.00			
	2538	Matsuzo Otsuka	6 " " Mar 1/22	25.00	17.85	'21	
	1498	J. A. Maguire Est .	6 " " Mar 1/22	62.50			
	700a	Hon Plantation	6 " " Mar 1/22	600.00			
	925	Hon Plantation	6 " " Mar 1/22	1,165.00			
	1262	Hon Plantation	6 " " Mar 1/22	750.00			
	1493	Hon Plantation	6 " " Mar 1/22	245.00			
	1494	Hon Plantation	6 " " Mar 1/22	290.00			
	2405	K. Hirano ..... Bal	6 " " Jan 1/22	75.00			
	1559	Alfred Kaili .. A/c	6 " " Jan 1/22	5.00			
	2556	James D. Reid	6 " " Mar 1/22	40.00			
	1686	Chun Chock	3 " " Oct 1/21	75.00	46.25	'21	
7	1952	Trs Oahu College ..	6 " " Mar 1/22	26.25			
	1481a	J. R. Amorin Estate	1 " " Oct 1/21	30.00			
	2535	Kanegoro Akashi ...	6 " " Mar 1/22	60.00			
	1763	Shina Akisaki	6 " " Mar 1/22	20.00	12.85	'21	
	2548	Jutaro Moriyama ...	6 " " Mar 1/22	10.00	15.15	'21	
	2461	H. Mitsukawa	6 " " Mar 1/22	15.75	6.55	'21	"
	1956	Annie S. Parke Est.	6 " " Mar 1/22	55.00			
	1957	Annie S. Parke Est.	6 " " Mar 1/22	55.00			
	----	Cons Amusement Co .	1 " " Oct 1/21	15.00			
8	1412	Am Japse Investment	6 " " Mar 1/22	125.00			
9	1499	Jas H. Love Estate.	1 " " Oct 1/21	100.00			
	744	Haleiwa Hotel Co ..	12 " " Sep 1/22	100.00			
	1185	Haleiwa Hotel Co ..	12 " " Sep 1/22	5.00			
		Carried Forward ...		$ 6,250.25	$ 200.80		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 6,250.25	$ 200.80		
9	1960	L. Tenny Peck	6 mo to Mar 1/22	105.00			
10	1765	Hansuke Yamada	6 " " Mar 1/22	14.00			
	336a	James Wight Estate.	6 " " Mar 1/22	150.00			
12	2523	Maui Trading Co ...	6 " " Mar 1/22	75.00			
	429a	Chong Chock Hing ..	6 " " Mar 1/22	35.00			
	1463	Chong Chock Hing ..	6 " " Mar 1/22	25.00			
13	1753	Pac Engineering Co.	6 " " Mar 1/22	212.50			
	1770	Kyoyei Shokwai	3 " " Dec 1/21	120.00			
	2558	Sakai Kagihara	12 " " Mar 1/22	25.00	11.55	'21	
	2558	Sakai Kagihara			2.05	'20	3m
14	1778	J. B. Atherton Est.	6 " " Mar 1/22	200.00			
	2461	H. Mitsukawa			6.55	'21	Bal
15	2418	Mark Kung	6 " " Mar 1/22	75.00			
16	----	W. F. Dillingham ..	12 " " Sep 1/22	75.00			
	1593	Masakichi Ito	6 " " Mar 1/22	15.00	13.10	'21	
19	1722	J. Kaalonahi	6 " " Jan 1/22	12.00	5.60	'21	
	1723	J.W. Kaloheaulani .			3.80	'21	
	1724	Lilia Kaaimano	6 " " Jan 1/22	16.00	7.50	'21	
	1725	Rose K. Clark	6 " " Jan 1/22	13.00	6.15	'21	
	1727	G. Kaopuiki	6 " " Jan 1/22	6.00	2.80	'21	
	1729	Moohila	6 " " Jan 1/22	4.00	1.90	'21	
	1730a	S.W. Kiakahi Estate	6 " " Jan 1/22	8.75	4.10	'21	
	1732	Paahao Nahoopii ...	6 " " Jan 1/22	10.50	5.00	'21	
	1736	Solomon Fuller	6 " " Jan 1/22	8.00	2.50	'21	
	1737	Wm Nueku ..... A/c	6 " " Jan 1/22	4.55			
	1738	J. Kamanao	6 " " Jan 1/22	4.00	1.90	'21	
	1739	Sam Kaulili	6 " " Jan 1/22	15.50	7.35	'21	
	1743	L. K. Kaalouahi ...	6 " " Jan 1/22	14.50	6.75	'21	
	1755	D. W. Kahawai	6 " " Jan 1/22	4.50	.60	'21	A/c
	1756	R. W. Kamakahi	6 " " Jan 1/22	15.00	7.05	'21	
	1758	J. Nakaleka Estate.	18 " " Jan 1/22	55.50	8.65	'21	
	1758	J. Nakaleka Estate.			6.20	'20	
	1762	J. Kanikau Estate .	6 " " Jan 1/22	5.00	2.35	'21	
	1774	Lui Cheong .... A/c	6 " " Apl 1/22	10.00	7.05	'21	
	1829a	Lee Tuck			.75	'21	
	2167	Chin Shin	12 " " Oct 1/22	5.00	1.20	'21	
	2170	Paahao Nahoopii ...			1.90	'21	
	2221	John Kawaa .... Bal	12 " " May 1/22	4.00	3.25	'21	
	2222	M. Maewaewa			2.35	'21	
	2472	Haro Seki	6 " " Jan 1/22	4.00	.90	'21	
	2530	D. Kapawai	6 " " Jan 1/22	3.00	1.45	'21	
	2560	S. W. Nueku			.45	'21	
	2675	Napali Akina			2.05	'21	
	1638a	Tsuru Okuno	6 " " Feb 1/22	17.50	12.35	'21	
	2135	M. Tanimura	6 " " Mar 1/22	22.00	12.35	'21	
	2466	James J. Carey	6 " " Mar 1/22	180.00			
20	2154	E. A. Mott-Smith ..			11.80	'20	Bal
	2154	E. A. Mott-Smith ..	6 " " Sep 1/21	30.00	13.25	'21	A/c
	1268	I. Takano, Tr	1 " " Oct 1/21	20.00			
23	1401	Waialua Agl Co A/c	12 " " Oct 1/21	1,640.39			
	1277	K. Matsumoto Estate	3 " " Dec 1/21	75.00			
	2549	Sasoji Nakamura ...	6 " " Mar 1/22	12.50	5.40	'21	
	2465	Hichizo Tanouye ...	6 " " Mar 1/22	15.75			
24	2729	R. F. Dempsey	6 " " Apl 1/22	85.00	14.75	'21	3m
	----	Newton Auto Exg ...	1 " " Oct 1/21	150.00			
	178d	Hawi Mill & Plant'n	6 " " Feb 1/22	592.50			
26	2645	R. Togashi	6 " " Apl 1/22	18.75	9.25	'21	9m
	1637	S. Umeda	6 " " Mar 1/22	17.00	9.25	'21	"
	2644	G. Fujita	6 " " Apl 1/22	21.75	9.25	'21	"
27	1761	Lau Lin, Trustee ..	6 " " Jan 1/22	90.00	64.25	'21	
	916	Pang Chew Estate ..	1 " " Oct 1/21	150.00			
		Carried Forward ...		$10,737.69	$ 497.50		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$10,737.69	$ 497.50		
27	2574	Kichitaro Inouye ..	6 mo to Mar 1/22	35.00	26.50	'21	
	2542	Hiroto Nakamura ...	6 " " Mar 1/22	20.00			
28	2161	J. G. Dassel	1 " " Oct 1/21	33.50			
	2727	Katsuzo Umemoto ...	6 " " Apl 1/22	25.00			
	----	Chas Mamala	3 " " Nov 1/21	18.00			
	1771	Yee Chang Shee	6 " " Mar 1/22	15.00			
	2544	Riozo Otaguro	6 " " Mar 1/22	15.00			
29	704	Hon Plantation A/c	12 " " Sep 1/21	265.91			
	2564	Gustave Schuman ...	6 " " Mar 1/22	20.00	22.60	'21	
	917	Pang Lum Mow	1 " " Oct 1/21	66.65			
	1051a	Pang Lum Mow	1 " " Oct 1/21	41.65			
	1953	D. P. R. Isenberg .	3 " " Dec 1/21	125.00			
	----	J. L. Young	6 " " Mar 1/22	50.00			
	----	Hawn ConstructingCo	1 " " Oct 1/21	150.00			
	776	Y. Yoshikawa	2 " " Oct 1/21	150.00			
	1876	David Kakalia	6 " " Mar 1/22	22.50	7.05	'21	
	1804	Frank Andrade	6 " " Jan 1/22	186.50	95.85	'21	
30	2133a	M. M. Ferreira	6 " " Mar 1/22	30.00			
	2731	Toshio Tanigawa ...	6 " " Apl 1/22	31.50	3.30	'21	3m
	----	A. Schnerr & Co ...	1 " " Nov 1/21	30.00			
				$12,068.90	$ 652.80		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

OCTOBER, 1921

Date			
	KAMEHAMEHA SCHOOLS		
8	Registrar, H. E. King, bal Sep Collections	$ 1,279.99	$
18	" a/c Oct "	3,828.99	5,108.98
	INTEREST		
1	Hawaii Cons Railway Bonds, $44,000, 6m 5 %	1,100.00	
	Mutual Telephone " 22,000, 6m 5 %	550.00	
15	Fourth Liberty " 40,000, 6m 4¼%	850.00	
8	Kam Schools Registrar, bank deposits, Sep ..	40.85	
31	July Paka, Sales Agreement (bal) 150, 1m 6 %	.75	
	Bank Deposits, October, 2%	124.39	2,665.99
	FEES (for lease assignments etc)		
1	S. Hamamoto mtg to Bishop & Co, L2257, Hilo.	2.50	
	S. Shibata mtg " Bishop & Co, 2547, Hilo.	2.50	
	H. Tanimoto to Pac Rice Mill, 2575, Hilo.	2.50	
7	Chong Y. Am " Paik Duck Kui, 2299, Kona.	2.50	
	Paik D. Kui " H. Nishimura, 2419, Kona.	2.50	
10	K. Tamura " G. Hayashida, L2165, Waiawa .	5.00	
13	Lee Newton " G. Newton, 2449a Waialae.	5.00	
17	A. Itagaki mtg to Eliz Smith, 2650, Kapalama	5.00	
18	Hawn Fruit Prod Co, for drawing up L2474 and amendments thereto, lease surrendered	25.00	
22	H. Ferreira to George Gomes, L2010, Kunana .	5.00	
26	J. H. Love Est to D. M. Moncrief et al, L1499, Honolulu	5.00	
29	Ada R. Williamson to G. S. Harris et al, L1949b, Waialae	5.00	67.50
	INSURANCE		
14	Coyne Furniture Co, refund of premium in excess of normal rate on Delmonico Warehouse, $6,000 @ dif. of .68	40.80	40.80
	SALES OF LAND		
31	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27, 1920	25.00	25.00
	KAKAAKO FRONTAGE TAXES		
	First instalment of 10% a/c principal assessment due under Ordinance No 200, City and County of Honolulu re Improvement District No 9, Kakaako, due Aug 15, 1921:		
4	Sue Seong, L1672, Lot 148, a/c	30.00	
24	M. K. Low, 1703, " 147, 10% of $556.71 ..	55.67	
	M. K. Low, 1871, " 147, 10% of 320.53 ..	32.05	117.72
	SALARIES		
31	Chas R. Bishop Trust, services bookkeeper and stenographer, October, 1921	35.00	35.00
	AUTO EXPENSE		
8	G. Imamoto, a/c agreement dated Sep 29/21 ..	7.00	7.00
	SUNDRY TENANTS		
1/30	As per details, pp 23/29		
	Rents	25,758.26	
	Taxes	3,528.75	29,287.01
			$37,355.00

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	760a	Lucas & Guard	6 mo to Jan 1/22	$ 150.00	$		
	923	O. T. Shipman			137.00	'21	A/c
	1065	M. Murakami	6 " " Nov 1/21	17.50	43.30	'21	"
	1203	Anna E. Short			6.20	'21	"
	1214	Sui Fook			89.55	'21	"
	1260	Jitsuo Koshi	6 " " Mar 1/22	25.00			
	1264	Pac Sav Develop Co.			32.35	'21	"
	1284	L. Chau			39.75	'21	"
	1285	S. Yamamura	6 " " Nov 1/21	15.00	40.75	'21	"
	1286	M. Dodo			12.35	'21	"
	1293	Tadaichi Doi	6 " " Jan 1/22	7.50			
	1298	J. G. Serrao	12 " " Jul 1/22	15.00			
	1325	L. Chau	6 " " Feb 1/22	7.50	8.90	'21	"
	1331a	Louise I. Wright ..			30.10	'21	"
	1332a	C. F. Bradshaw	6 " " Jan 1/22	60.00	129.20	'21	"
	1346	Iida & Inouye	6 " " Nov 1/21	20.00	40.45	'21	"
	1350	T. Ah Ping			9.60	'21	"
	1352	H. Doi			31.95	'21	"
	1363	Mana Transportation	12 " " Jul 1/22	140.00	149.05	'21	"
	1367	Y. Sakuda	6 " " Jan 1/22	7.50			
	1389	M. Matsuda	6 " " Mar 1/22	15.00			
	1390	Sui Fook	6 " " Mar 1/22	10.00	9.60	'21	"
	1408	H. I. Young	6 " " Dec 1/21	15.00	24.65	'21	"
	1409	Ah Chu & Ah Wing ..	6 " " Dec 1/21	7.50	9.60	'21	"
	1413	W. Inada	6 " " Feb 1/22	20.00			
	1452	Mana Transportation			16.45	'21	"
	1469	Mana Transportation	6 " " Mar 1/22	60.00	62.60	'21	"
	1483	Lum Chee, Trustee .			39.25	'21	"
	1665a	K. Kawasaki			27.40	'21	"
	1697	W. S. Wise	6 " " Feb 1/22	45.00			
	1801	Anna E. Short	6 " " Oct 1/21	-- --	1.40	'21	"
	1819	I. Shimizu	6 " " Jan 1/22	25.00	5.50	'21	"
	1822	S. Hata	6 " " Feb 1/22	96.25			
	1836	Yee Chun			33.80	'21	"
	1837	G. H. Vicars			6.85	'21	"
	2017	Antone J. Gomes ...	6 " " Dec 1/21	50.00	25.15	'21	"
	2207	H. I. Young			40.20	'21	"
	2209	R. Sumida et al ...			41.25	'21	"
	2215	Hilo Macaroni Fact.	6 " " Nov 1/21	132.50	40.70	'21	"
	2237	Chas Chong Man			52.15	'21	"
	2238	C. H. Will			41.95	'21	"
	2239	I. Goya	6 " " Nov 1/21	52.00	9.60	'21	"
	2240	K. Uyeno	6 " " Nov 1/21	105.00	33.35	'21	"
	2254	Lai Hip Estate	6 " " Jan 1/22	147.50			
	2255	K. Kuratsu	6 " " Nov 1/21	105.00			
	2257	S. Hamamoto	6 " " Jan 1/22	110.00	33.95	'21	"
	2386	Maude O. Beers			6.85	'21	"
	2400	Jap Trans Co			6.85	'21	"
	2441	C. F. Bradshaw	6 " " Jan 1/22	75.00	137.70	'21	"
	2445	Hirosuke Tanaka ...	6 " " Feb 1/22	28.00			
	2525	Kango Kawasaki	6 " " Feb 1/22	75.00			
	2571	N. Oshima			32.60	'21	"
	2575	Hatsuzo Tanimoto ..	6 " " Oct 1/21	157.50	57.70	'21	"
	2672	Felix Brughelli ...			26.55	'21	"
	2673	Waiakea Garage	6 " " Nov 1/21	150.00	18.25	'21	"
	2711	K. Fujimoto	6 " " Jan 1/22	75.00			
	2728	Fukuzo Sekido	6 " " Mar 1/22	48.50	5.90	'21	"
	----	S. P. Peterson	3 " " Oct 1/21	12.00			
	1547	Louis K. Makanani .	6 " " Dec 1/21	30.00	10.80	'21	"
	2010	Helen Ferreira	6 " " Mar 1/22	12.50			
	1964	M. A. Waterhouse ..	6 " " Apl 1/22	75.00			
	1966	Maude B. Cooke	6 " " Apl 1/22	70.00			
		Carried Forward ...		$ 2,269.25	$1659.10		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$ 2,269.25	$1659.10	
1	----	Trent Trust Co	1 mo to Nov 1/21	50.00		
	----	Kahaulelio	6 " " Apl 1/22	6.00		
	----	Hawn Electric Co ..	1 " " Nov 1/21	5.00		
3	1401a	Waialua Agl Co	6 " " Apl 1/22	1,250.00		
	1401	Waialua Agl Co A/c	12 " " Oct 1/21	913.45		
	1974	A. W. T. Bottomley.	6 " " Apl 1/22	75.00		
	1979a	Edward M. Ehrhorn .	6 " " Apl 1/22	37.50		
	1981	Elsie J. Morgan ...	6 " " Apl 1/22	75.00		
	1975	Chas H. Atherton ..	6 " " Apl 1/22	75.00		
	2000	Hon Const & D. Co .	3 " " Jan 1/22	625.00		
	1985	Mrs E. Schaefer ...	6 " " Apl 1/22	75.00		
	1967	Jas D. Dole	6 " " Apl 1/22	70.00		
	2501	H. F. Wichman Est .	6 " " Apl 1/22	80.00	55.70	'21 A/c
	1395	D.P.R.Isenberg Est.	6 " " Apl 1/22	1,250.00		
	1052a	Mew Yee	1 " " Nov 1/21	83.25		
	960a	Maunalua Fish'g Co.	1 " " Nov 1/21	416.65		
	2649	Touichi Ikeda	6 " " Apl 1/22	18.75	9.85	'21 9m
	----	John McFarlane	1 " " Nov 1/21	3.00		
	2569	N. & K. Mahoe	6 " " May 1/22	37.50		
	2540	Jintaro Watanabe ..	6 " " Mar 1/22	30.00		
	----	Frank Keoho	1 " " Nov 1/21	3.00		
	2459	Masashi Ikeda	6 " " Mar 1/22	25.00	8.50	'21 A/c
	1785	J. P. Kahahawai Est	6 " " May 1/21	17.50	2.50	'20 "
4	1500	Kilauea Volcano Hse	12 " " Oct 1/22	20.00		
	687a	Hutchinson Sugar Pl	6 " " Apl 1/22	500.00		
	1200	Hakalau Plantation.	6 " " Apl 1/22	1,092.50		
	1201	Hawn Agl Co	6 " " Apl 1/22	1,750.00		
	2619	Hawn Agl Co	6 " " Apl 1/22	400.50		
	2623	Hawn Agl Co	6 " " Apl 1/22	838.50		
	1301	Von Hamm Young Co .	6 " " Apl 1/22	500.00		
	1573	Von Hamm Young Co .	6 " " Apl 1/22	300.00		
	2147	Anna Mae Wichman ..	6 " " Apl 1/22	192.50		
5	1814	Mary Nakanaela	6 " " Mar 1/22	20.00		
	1970	Gustave Schuman ...	6 " " Apl 1/22	75.00		
	1976	Chas R. Hemenway ..	6 " " Apl 1/22	75.00		
	1974	Harriet W. Hobdy ½	6 " " Apl 1/22	75.00		
	1982	Mrs L. W. Shepherd.	6 " " Apl 1/22	87.50		
	1272	Chas Meinecke Est .	12 " " Oct 1/22	20.00		
	1980	Fred C. Smith Est .	6 " " Apl 1/22	50.00		
	363b	Maunalua Ranch Co .	6 " " Apl 1/22	1,337.50		
	2147	Anna Mae Wichman ..			120.55	'21
	1575	Mrs M. F. Mendes ..	6 " " Apl 1/22	25.00	10.65	'21
	1769	J. L. Wailiula, Bal	6 " " Jan 1/22	6.60		
6	2482	Minnie A. Brown ...	6 " " Apl 1/22	172.50		
	----	Bishop Museum	6 " " Apl 1/22	168.00		
	1585a	Fuji Handa	6 " " Apl 1/22	40.00		
	2001	John Andrade	6 " " Apl 1/22	20.00	8.35	'21
	2015	John Kahele	6 " " Apl 1/22	12.50	6.45	'21
	1973	J. B. Guard et al .	6 " " Apl 1/22	75.00		
	528a	J. B. Castle Estate	6 " " Oct 1/21	2,010.00		
	1963	E. A. McInerny	6 " " Apl 1/22	62.50		
7	1481a	J. R. Amorin Estate	1 " " Nov 1/21	30.00		
	815a	J. Manunu	12 " " Jan 1/22	50.00	6.35	'21
	1206a	S. Yanage			1.65	'21
	1557	Takesta			1.60	'21
	1605	K. Matsumoto			1.90	'21
	1614	M. Hirazumi			2.45	'21
	1615	A. Tanaka			2.45	'21
	1617	M. Morimoto			4.10	'21
	1620	S. Uemura			4.10	'21
	1624	M. Tateyama			4.10	'21
		Carried Forward ...		$17,496.95	$1910.35	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$17,496.95	$1910.35		
7	1625	Y. Fujimatsu			3.30	'21	
	1626	K. Matsumoto			4.10	'21	
	1645	T. Sakamoto			4.55	'21	
	1646	K. Mashita			2.45	'21	
	1881	Chung Sung Kwan Bal	6 mo to Sep 1/21	4.50	5.50	'21	
	1882	Chung Myung Lyul ..	12 " " Sep 1/21	13.50	1.90	'21	A/c
	1882	Chung Myung Lyul A/c	6 " " Mar 1/22	5.90			
	1883	Park Chung Hi	6 " " Mar 1/22	7.00	3.90	'21	
	1884	Kim Chu Oh	12 " " Mar 1/22	13.00	3.50	'21	
	1905	Myung Soo Whang Bal	6 " " Sep 1/21	2.45	4.05	'21	
	1905	Myung Soo Whang A/c	6 " " Mar 1/22	2.50			
	2179	Jacob Hua	6 " " Jan 1/22	6.50	1.70	'21	
	2232	S. Uemura			1.30	'21	
	2260	C. Pawai			1.30	'21	
	2261	S. Tanaka			1.90	'21	
	2262	T. Matsumoto			2.45	'21	
	2263	S. Hirata			2.50	'21	
	2264	T. Matsumoto			2.40	'21	
	2265	D. Tanaka			2.45	'21	
	2266	Y. Ueda			2.80	'21	
	2268	S. Kashima			2.25	'21	
	2269	S. Nishikino			1.55	'21	
	2270	D. Tanaka			1.65	'21	
	2271	Y. Shiraishi			2.35	'21	
	2272	S. Nishikino			2.85	'21	
	2273	T. Nakatsu			2.90	'21	
	2273	T. Nakatsu			1.40	'20	A/c
	2274	Y. Kirihara			3.55	'21	
	2275	H. Paahao			2.00	'21	"
	2277	H. Paahao			1.45	'21	"
	2278	S. Hirata			4.10	'21	
	2280	Z. Higashi			4.35	'21	
	2281	T. Nakayama			1.40	'21	
	2284	S. Kawano			3.80	'21	
	2285	S. Yanamura			2.80	'21	
	2286	S. Kaku			1.70	'21	
	2287	Y. Ichimura			8.75	'20	"
	2287	Y. Ichimura			4.60	'21	
	2288	T. Izu			2.75	'21	
	2289	S. Nakashima			2.75	'20	"
	2289	S. Nakashima			2.10	'21	
	2291	S. Kaku			2.20	'21	
	2292	R. Kuriki			3.45	'21	
	2294	S. Kawano			4.15	'21	
	2295	M. Kawasaki			7.00	'21	
	2296	K. Yoshiki			2.90	'21	
	2297	H. Kawasaki			3.65	'21	
	2298	Chong Yong Am			5.95	'20	"
	2299	Chong Yong Am	12 " " Jan 1/22	14.00	2.60	'21	
	2300	H. Yamamoto			2.15	'21	
	2301	Son Kun Oh			2.45	'21	
	2302	Kim Pong Woo			2.60	'21	
	2305	S. Nagayama			1.05	'20	"
	2305	S. Nagayama			3.20	'21	
	2306	H. Paahao			1.65	'21	"
	2307	I. Kawai			4.50	'21	
	2308	S. Nishikino			.50	'21	
	2309	T. Nakayama			1.50	'21	
	2310	T. Kamagaki			2.55	'21	"
	2311	K. Watanabe			1.55	'21	
	2312	N. Kitagawachi			1.40	'21	
		Carried Forward ...		$17,566.30	$2080.45		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$17,566.30	$2080.45		
7	2313	T. Kamigaki			1.45	'21	
	2314	T. Kamigaki			1.40	'21	
	2315	H. Shimamura			1.50	'21	
	2317	Kim Pong Woo			1.50	'21	
	2319	K. Yoshiki			.50	'21	
	2320	H. Yamamoto			.75	'21	
	2322	Chong Yong Am			1.80	'21	
	2323	Chong Yong Am			1.75	'21	
	2324	Cho Wan Sik			2.00	'21	
	2325	Wo Eik Chew			1.55	'21	
	2326	T. Kamigaki			1.05	'21	
	2329	H. Murazane			1.20	'21	
	2330	H. Shishido			1.20	'21	
	2334	T. Kamigaki			.90	'21	
	2337	T. Kubo			5.50	'21	
	2338	T. Kubo			1.40	'21	
	2346	K. Sakamoto			3.60	'21	
	2347	F. Sakaguchi			7.05	'21	
	2348	Y. Kirihara			4.50	'21	
	2349	K. Kaneko			.20	'21	
	2350	T. Yoshimura			4.10	'21	
	2351	S. Kaku			4.15	'21	
	2352	Y. Kirihara			3.85	'21	
	2353	S. Hirata			6.35	'21	
	2354	R. Kimura			4.95	'21	
	2355	D. Matsuda			4.10	'21	
	2356	G. Yamasawa			3.85	'21	
	2357	T. Nakayama			3.55	'21	
	2358	H. Sato			4.55	'21	
	2359	Y. Kirihara			3.85	'21	
	2360	T. Izu			3.05	'21	
	2361	A. Nishijima			1.90	'21	
	2362	C. Yamada			4.10	'20	A/c
	2362	C. Yamada			3.80	'21	
	2363	J. Deniz			7.00	'20	"
	2363	J. Deniz			3.40	'21	
	2364	Y. Yamano			8.20	'20	"
	2364	Y. Yamano			4.45	'21	
	2365	K. Noda			.35	'20	"
	2365	K. Noda			1.40	'21	
	2375	S. Nishikino			3.95	'21	
	2376	A. Matsumoto			5.90	'21	
	2377a	M. Mitsunaga			7.15	'21	
	2379	B. Uchiyama			5.25	'21	
	2390	R. Kuriki			2.40	'21	
	2391	Y. Murakami			3.05	'21	
	2393	T. Nakatsu			3.35	'20	"
	2393	T. Nakatsu			3.35	'21	
	2394	K. Noda			1.65	'20	"
	2394	K. Noda			5.05	'21	
	2395	S. Hirata			4.10	'21	
	2396	Y. Suda			5.75	'21	
	2413	K. Kaneko			1.80	'21	
	2319	Paik Duck Kui	12 mo to Jan 1/22	28.30	4.80	'21	
	2431	H. Fujioka			7.70	'21	
	2432	H. Nakamura			3.90	'21	
	2455	J. Kelekolio			3.30	'20	
	2455	J. Kelekolio			4.05	'21	
	2469	C. Yamada			6.05	'21	
	2471	I. Ichihada			2.95	'21	
	2505	M. Doi			7.80	'20	"
		Carried Forward ...		$17,594.60	$2295.50		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$17,594.60	$2295.50		
7	2505	M. Doi			4.60	'21	
	2506	S. Matsuguma			12.35	'20	A/c
	2506	S. Matsuguma			8.20	'21	
	2509	K. Miyamoto	12 mo to Jan 1/21	12.50	.35	'20	"
	2509	K. Miyamoto			1.35	'21	
	2515	H. Mashita			1.40	'21	
	2584	S. Uemura			1.05	'21	
	2586	T. Kuramitsu			2.40	'21	
	2587	M. Hirazumi			.60	'21	
	2602	K. Tateyama			.85	'21	
	2603	H. I. Kihe	12 " " Jan 1/22	24.00	1.65	'21	
	2610	H. Kadooka			9.00	'21	
	2611	K. Tateyama			5.25	'21	
	2612	K. Haili	6 " " Jan 1/22	8.00	3.30	'21	
	2636	M. Morimoto			7.50	'21	
	2657	T. Kuramitsu			3.10	'21	
	2658	N. Mailolo	12 " " Jan 1/22	25.00	3.40	'21	
	2662	J. Keliipaakaua ...	6 " " Jan 1/22	12.00	1.60	'21	
	2697	Y. Shiraishi			5.50	'21	
	2701	Hoohuli Paahao Est.			2.00	'21	Bal
	2701	Hoohuli Paahao Est.			1.45	'21	"
	2701	Hoohuli Paahao Est.			1.65	'21	"
	----	Park Ki Sun	12 " " Jan 1/22	1.00			
	----	Park Choon Paik ...	12 " " Jan 1/22	1.00			
	----	Paik Duck Kwack ...	12 " " Jan 1/22	1.00			
	----	Chong Soo Young ...	12 " " Jan 1/22	1.00			
	----	Yee Dai Kil	12 " " Jan 1/22	1.00			
	----	Paik Duck Kwack ...	12 " " Sep 1/21	13.00	2.95	'20	
	----	Paik Duck Kwack ...			3.55	'21	
	2303	T. Ege			4.55	'21	
	2332	H. Murazane			1.05	'21	
	1371	Y. Ah Sing	6 " " Apl 1/22	70.00			
8	1180	Theo T. Meyer	6 " " Apl 1/22	187.50			
	1835	Manuel Pacheco	6 " " Apl 1/22	12.50			
10	2243	S. Mimura	6 " " Mar 1/22	22.00	10.80	'21	
	1667	S. Mimura	6 " " Mar 1/22	17.00	5.00	'21	
	2125	Mary K. Christ	6 " " Feb 1/22	18.75	10.80	'21	
	1591	T. Ishii	6 " " Apl 1/22	16.00	8.50	'21	
	1592	M. Ishii	6 " " Apl 1/22	16.00	9.25	'21	
	1984	Geo P. Denison	6 " " Apl 1/22	50.00			
	1987	Prot Epis Church ..	6 " " Apl 1/22	37.50			
	1571	G. Nomura	6 " " Mar 1/22	60.00	64.90	'21	
	1668	Kaihawai Estate ...			13.90	'21	
	909	Hoy On Society	3 " " Jan 1/22	75.00			
	1983	J. L. Cockburn	6 " " Apl 1/22	75.00			
	1268	I. Takano, Trustee.	1 " " Nov 1/21	20.00			
11	1977	M. E. Grossman	6 " " Apl 1/22	75.00			
	2476	Ernest B. Clark ...	6 " " Apl 1/22	190.00			
	2156	Hon R. T. & L. Co .	12 " " Aug 1/22	100.00			
	2670	Torazo Ito	6 " " Apl 1/22	22.50	9.25	9m	
12	2136	Lalu J. Greenwell .	6 " " Apl 1/22	180.00			
	1499	J. H. Love Estate .	1 " " Nov 1/21	100.00			
	2208	K. Yoshimura	6 " " Apl 1/22	20.00	6.30	'21	
	2647	Manao Kitano	6 " " Apl 1/22	15.75	9.85	'21	
	1559	Alfred Kaili .. Bal	12 " " Jan 1/21	10.00			
	1816	Taro Okubo	3 " " Jan 1/22	90.00			
	2733	Sadie Sakai	6 " " Apl 1/22	37.50	2.10	'21	3m
13	2161	J. G. Dassel	1 " " Nov 1/21	33.50			
	1594	Kaleihiwahiwa A/c	6 " " Oct 1/21	15.00			
	1637	Sanshiro Umeda	6 " " Mar 1/22	17.00	9.25	'21	
	1633	H. Takamatsu Estate	6 " " Mar 1/22	17.50	12.35	'21	
		Carried Forward ...		$19,295.10	$2558.40		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$19,295.10	$2558.40		
13	1636	J. Takeuchi	6 mo to Mar 1/22	12.50	13.10	'21	
	2128	Tokimoto Kiroku ...	6 " " Mar 1/22	18.75			
14	1444	Julius Rosenstein .	6 " " Apl 1/22	50.00			
	1965	F. C. Atherton	6 " " Apl 1/22	75.00			
	1297	Oahu Rice Mill	6 " " Apl 1/22	150.00			
	1314	Oahu Rice Mill	12 " " Oct 1/22	15.00			
	----	Newton Auto Exg ...	1 " " Nov 1/21	150.00			
15	1782	M. Yoshida	6 " " Apl 1/22	50.00			
	1791	Kualii Hore	6 " " Apl 1/22	25.00			
	2212a	Waialua Garage	6 " " Apl 1/22	25.00			
	2551	K. Kishinami	6 " " Apl 1/22	25.00	12.85	'21	
	2735	S. Sasaki	6 " " Apl 1/22	25.00	2.25	'21	3m
	2655a	Mrs T. Kadota	6 " " Apl 1/22	50.00			
	2546	Choei Yoshikawa ...	6 " " Mar 1/22	30.00	16.20	'21	
	1779	Abraham Kapale			5.00	'21	A/c
17	2554	W. S. Townshend ...	6 " " Apl 1/22	40.00			
	2664	Nikichi Matsumura .	6 " " Apl 1/22	15.75	9.85	'21	9m
	2425	Ichiyo Koge			6.55	'21	Bal
	2477	Ichiyo Koge	6 " " Apl 1/22	15.75	6.55	'21	"
	1863	Tsuru Okuno	6 " " Feb 1/22	15.00	12.35	'21	
	2531	Francis Franks .A/c	6 " " Mar 1/22	17.50			
	1705	Mary K. Christ	6 " " Apl 1/22	12.50	8.50	'21	
	1649	Chung Kim	6 " " Apl 1/22	25.00	10.80	'21	
	1726	Abraham Hobbs	6 " " Jan 1/22	3.50	1.60	'21	
	----	Cons Amusement Co .	1 " " Nov 1/21	15.00			
	2650	Akiji Itagaki	6 " " Apl 1/22	50.00	21.20	'21	9m
	1401	Waialua Agl Co A/c	12 " " Oct 1/20	254.36			
18	2460	Tsuruyo Hirata	6 " " Mar 1/22	18.75	13.10	'21	
	1959	A. J. Campbell	6 " " Mar 1/22	90.00			
	1962	A. J. Campbell	6 " " Apl 1/22	75.00			
	2474	Hawn Fruit Prod Co.	6 " " Jan 1/22	110.00	27.00	'21	A/c
19	1979b	Archibald Baird ...	6 " " Apl 1/22	37.50			
	1988	E. B. Waterhouse ..	6 " " Apl 1/22	37.50			
	1969	F. B. Lymer	6 " " Apl 1/22	75.00			
	1776	M. Fernandez Estate	6 " " Apl 1/22	12.50	13.10	'21	
20	2734	Jonathan Aiau	6 " " Apl 1/22	25.00	2.25	'21	3m
	1968	F. R. Yarrow et al.	6 " " Apl 1/22	37.50			
	1604	Kaai Kinikapo . Bal	6 " " Jan 1/22	9.15	9.10	'21	Bal
	1972	Ellen R. Clark	6 " " Oct 1/21	75.00			
	1978	Addie H. De Freest.	6 " " Apl 1/22	37.50			
	1521	John Hilo ..... A/c	6 " " Jan 1/22	8.00			
	2651	Chozo Iwahashi	6 " " Apl 1/22	50.00	18.30	'21	
21	----	C. R. Bishop Trust.	6 " " Apl 1/22	168.00			
	----	Mau Sing Wai Co ...	6 " " Mar 1/22	6.25	2.65	'21	
	2541	Hannah Wilson	6 " " Apl 1/22	20.00	6.45	'21	A/c
22	1728	Peter Kenia	6 " " Jan 1/22	1.50	.75	'21	
24	1703	Mariah K. Low	6 " " Jan 1/22	40.00	25.45	'21	
	1871	Mariah K. Low	6 " " Feb 1/22	25.00	14.65	'21	
	2640	Richard Venhuizen .	6 " " Mar 1/22	50.00	24.40	'21	
	2536	Sogoro Kawakami ...	6 " " Mar 1/22	52.50	12.70	'21	Bal
	916	Pang Chew Estate ..	1 " " Nov 1/21	150.00			
	1773	Yee Chang Shee	6 " " Apl 1/22	25.00			
	1811	Asa Hayashi	6 " " Apl 1/22	20.00	9.90	'21	
	2639	Ensuke Kagami	6 " " Apl 1/22	20.00	9.90	'21	
25	704	Hon Plantation A/c	12 " " Sep 1/21	26.60			
	2140	Y. Shigeyasu	6 " " Apl 1/22	18.75			
26	2003	Jas H. Love Estate.	6 " " Jun 1/20	67.50	41.70	'20	
	1499	Jas H. Love " Bal	1 " " Jul 1/19	89.65			
	1499	Jas H. Love Estate.	8 " " Mar 1/20	800.00			
	1499	Jas H. Love " A/c	1 " " Apl 1/20	80.65	195.75	'20	"
	1648	Y. Tanimoto			13.10	'21	
		Carried Forward ...		$22,820.51	$3125.45		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$22,820.51	$3125.45		
26	1594	Kaleihiwahiwa Bal	6 mo to Oct 1/21	5.00	2.00	'21	A/c
	2370	Sumie Sakamoto	6 " " Apl 1/22	40.75	24.65	'21	
	2652	Senichi Nakashima .	6 " " Apl 1/22	15.75			
	1704	Urasuki Yanehiro ..	6 " " Apl 1/22	12.50	10.80	'21	
	2665	Katsuzo Uyeno	6 " " Apl 1/22	15.75	9.85	'21	
	----	T. Takahashi	6 " " Apl 1/22	12.50			
	2653	S. Miyamoto	6 " " Apl 1/22	18.75	9.85	'21	
	2654	H. Araki	6 " " Apl 1/22	15.75	9.85	'21	
	2679	Yasuzo Tanouye	6 " " Apl 1/22	18.75			
	1584	H. Niimi	6 " " Apl 1/22	14.00	7.70	'21	
27	2739	Jas A. Williams ...	6 " " May 1/22	42.50	5.15	'21	2m
	2246	Hikotaro Otaguro ..			13.10	'21	
	2667	Hikotaro Otaguro ..	6 " " Apl 1/22	18.75	9.85	'21	9m
	1051a	Pang Lum Mow .. Bal	1 " " Oct 1/21	.20			
	1360	K. Matsumoto Estate	3 " " Jan 1/22	63.00			
	1373	K. Matsumoto Estate	6 " " Apl 1/22	225.00			
	2703	Chun Hoon	6 " " Apl 1/22	50.00			
	1277	K. Matsumoto Estate	3 " " Sep 1/21	75.00			
28	1051a	Pang Lum Mow	1 " " Nov 1/21	41.65			
	917	Pang Lum Mow	1 " " Nov 1/21	66.65			
	776	Y. Yoshikawa	1 " " Nov 1/21	75.00	94.35	'21	Bal
	2062	C. Tanaka			59.50	'21	"
29	1949b	Ada R. Williamson .			92.80	'21	"
	1219	Koolau Agl Co	6 " " Jul 1/21	2,000.00			
	2740	Paahao Nahoopii ...	6 " " May 1/22	8.00			
	----	A. Schnerr & Co ...	1 " " Dec 1/21	30.00			
31	2025	Y. Okamoto	6 " " Apl 1/22	12.00	9.25	'21	
	1650	S. M. Keaunui Est .			10.00	'21	A/c
	----	H. Silvester	1 " " Dec 1/21	3.00			
	1785	J. P. Kahahawai A/c	6 " " Nov 1/21	10.00			
	2633	Adolph de Jesus ...			6.50	'21	Bal
	1713	Leialoha Jensen ...	6 " " May 1/22	12.50	10.80	'21	
	1523	Hana Kawi	6 " " Jan 1/22	20.00			
	1594	Kaleihiwahiwa			6.50	'21	"
	1572	Kinu Yamasaki	6 " " Mar 1/22	15.00	10.80	'21	
				$25,758.26	$3528.75		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

NOVEMBER, 1921

Date				
	KAMEHAMEHA SCHOOLS			
3	Registrar, H. E. King, bal Oct Collections	$ 4,652.56	$	
18	" a/c Nov "	3,599.54	8,252.10	
	INTEREST			
3	Kam Schools Registrar, bank deposits, Oct	54.85		
19	W. H. McInerny Note No 3 $16,250, 6m 6 %	487.50		
	W. H. McInerny Note No 4 23,750, 6m 6 %	712.50		
25	H. Aoki, on bal 1st instalment, Kakaako Improvement Assessment, 100, 97d 6 %	1.62		
29	J. Paka, Sales Agreement (bal) 125, 1m 6 %	.63		
30	Mary K. Sheldon Note, 800, 6m 6 %	24.00		
	Bank Deposits, November, 2%	86.44	1,367.54	
	FEES (for lease assignments)			
1	T. Masuda to S. Kaneko, L1826, Kapalama	5.00		
2	T. Morimoto " B. Komata, 2399, Kapalama	5.00		
5	Lee C. Dai " R. Kuriki, 2293, Kona	5.00		
	Lee C. Dai " Cho Wan Sik, 2318, Kona	5.00		
	H. Nakamura " T. Okasaki, 2432, Kona, A/c	2.50		
7	T. Arita " T. Noji, 2013, Manoa	5.00		
9	S. Ozaki " B. Nishioka, 218b Waiawa	5.00		
	H. Narukawa " M. Tarutani, 1870, Kapalama	5.00		
15	Hwn Star Inv " D. Ueno, Tr, 689, Manoa	5.00		
23	S. Tarutani " K. Yamakami, 1914, Kapalama	5.00		
25	J.H.Buscher " Cora Adams, 2424, Waialae.	5.00		
	U. Yoshida " T. Yonemura, 1663, Kakaako.	5.00		
29	S.Sakai mtg " Hon Trust Co, 2733, Kapalama	5.00	62.50	
	SURVEYING			
10	Territory of Hawaii, for costs of surveying 3.28 acres of land in Honaunau, S. Kona, conveyed to it by deed dated Nov 3, 1921	20.00	20.00	
	SALES OF LAND			
	Territory of Hawaii, for 3.28 acres in Honaunau, S. Kona, deed dated Nov 3, 1921	328.00		
29	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27, 1920	25.00	353.00	
	KAKAAKO FRONTAGE TAXES			
25	H. Aoki, bal 1st instalment, 10% of assessment on Lot 141, L1659, Imp Dist No 9	100.00	100.00	
	BILLS RECEIVABLE			
7	Kahaumalumalu (w), a/c principal on her note dated May 1, 1920	30.00	30.00	
	SALARIES			
30	Chas R. Bishop Trust, services bookkeeper and stenographer, November, 1921	35.00	35.00	
	AUTO EXPENSE			
23	G. Imamoto, final payment on agreement dated Sep 29, 1920	4.20	4.20	
	Forward		$10,224.34	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

NOVEMBER, 1921

Date			
	Brought Forward	$	$10,224.34
	SUNDRY TENANTS		
1/30	As per details, pp 32/37		
	Rents	17,453.16	
	Taxes	41,262.35	58,715.51
			35
			$68,939.85

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	----	J. Monsarrat	12 mo to Nov 1/22	$ 10.00			
	----	Mary K. Sheldon ...	12 " " Jan 1/22	20.00	16.95	'21	
	----	Trent Trust Co	1 " " Dec 1/21	50.00			
	1479	Libby,McNeil &Libby	6 " " May 1/22	350.00			
	1533	Libby,McNeil &Libby	6 " " May 1/22	125.00			
	1534	Libby,McNeil &Libby	6 " " May 1/22	45.00			
	2620	Hawn Agl Co	6 " " May 1/22	375.50			
	2621	Hawn Agl Co	6 " " May 1/22	175.50			
2	----	Hawn Electric Co ..	1 " " Dec 1/21	5.00			
	1041	W. W. Goodale	6 " " May 1/22	43.75			
	----	Frank Keoho	1 " " Dec 1/21	3.00			
	1405	J. D. Paris Estate.	6 " " May 1/22	150.00			
	1808	J. D. Paris Estate.	12 " " Nov 1/22	50.00			
	2367	J. D. Paris Estate.	6 " " May 1/22	30.00			
	1768	Alex Young Bldg Co.	6 " " May 1/22	1,800.00			
	2162	Lum Chong	6 " " Feb 1/22	75.00	56.55	'21	
	2502	Fermin Ramirez	6 " " May 1/22	12.50	6.45	'21	
	2683	Y. Suyetugu	6 " " May 1/22	31.50	8.75	'21	8m
3	2499	C. Tanoue	6 " " May 1/22	18.75	6.15	'21	Bal
	----	John McFarlane	1 " " Dec 1/21	3.00			
	2696	James Mano	6 " " May 1/22	31.50	8.75	'21	8m
	1751	E.D.K. Wilmington .	6 " " Jan 1/22	15.00	7.05	'21	
	----	J. M. Dowsett	12 " " Nov 1/22	5.00			
	1052a	Mew Yee	1 " " Dec 1/21	83.35	118.20	'21	Bal
	1714	T. Fujikawa	6 " " Apl 1/22	20.00	9.90	'21	
4	1821	Tong Yick Wai Co ..	6 " " May 1/22	225.00			
	1658	T. Sakaitani	6 " " May 1/22	12.50			
	----	Newton Auto Exg ...	1 " " Dec 1/21	150.00			
	960a	Maunalua Fish'g Co.	1 " " Dec 1/21	416.65			
	2541	Hannah Wilson			6.40	'21	"
	2570	J. W. L. McGuire ..	6 " " May 1/22	42.50			
	377b	Kock Tin			2.55	'21	
	983a	T. H. Davies & Co .	6 " " May 1/22	168.00			
	1766	Hon Iron Works	6 " " May 1/22	85.00			
5	1610	Tetsu Sonoda			3.05	'21	
	2293	Lee Chu Dai	12 " " Jan 1/22	26.00	5.20	'20	
	2293	Lee Chu Dai			4.20	'21	
	2318	Lee Chu Dai ... Bal	12 " " Jan 1/22	11.05	1.60	'21	
	2318	Lee Chu Dai ... A/c	6 " " Jul 1/22	.05			
	2335	Lee Chu Dai ... Bal	12 " " Jan 1/22	10.80	1.20	'21	
	2432	H. Nakamura	12 " " Jan 1/22	20.00			
	2435	K. Kahiewalu	6 " " Jan 1/22	5.00	3.25	'20	"
	2435	K. Kahiewalu			2.75	'21	
	2453	Chong Akau			3.05	'21	"
	2598	Yotaro Sonoda			3.55	'21	"
	1519	T. Yamasaki Estate.	6 " " May 1/22	25.00	14.25	'21	"
7	2385	W. G. Let	6 " " May 1/22	30.00	24.65	'21	
	2013	Tatsuji Arita			10.70	'21	"
	2478	Misa Fukuhara			15.40	'21	
	1664	H. Takamatsu Estate	6 " " Apl 1/22	15.00	12.35	'21	
	2648	Honji Yokota	6 " " Apl 1/22	22.00	9.25	'21	
	2091	T. Nii			50.85	'21	"
8	2034	H. Nakagawa	6 " " Jun 1/22	11.00			
	914	Jos P. Mendonca ...	3 " " Feb 1/22	62.50			
	1481a	J. R. Amorin Estate	1 " " Dec 1/21	30.00			
	2256	Yet Hing			10.00	'21	"
9	218b	Sekitaro Ozaki	6 " " May 1/22	20.00			
	1562	S. Kuroda			3.95	'21	"
	1579	S. Kuroda			4.25	'21	"
	2532	S. Takeshima			7.00	'21	"
	1499	Moncrief & Ancell .	1 " " Dec 1/21	100.00			
10	1401	Waialua Agl Co A/c	12 " " Oct 1/21	1,152.62			
		Carried Forward ...		$ 6,169.02	$ 438.20		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 6,169.02	$ 438.20		
10	2161	J. G. Dassel	1 mo to Dec 1/21	33.50			
	1779	Abraham Kapuli	6 " " Apl 1/22	12.50	1.45	'21	Bal
12	1506	Matson Nav Co	6 " " May 1/22	800.00	569.90	'21	
	1648	Y. Tanimoto	6 " " Apl 1/22	12.50			
	2225	Chosaku Araki	6 " " May 1/22	18.75			
	2533	T. Ninomiya	6 " " Mar 1/22	20.00			
	1741	David K. Kalaau A/c	6 " " Jan 1/22	10.00			
14	782	Catton Neill & Co .			317.40	'21	"
	2097	Catton Neill & Co .			158.05	'21	"
	2372	Catton Neill & Co .			308.40	'21	"
	2680	Masaharu Mitori ...	6 " " May 1/22	15.75	8.75	'21	
	2676	Benzo Satori .. A/c	6 " " May 1/22	7.00	8.75	'21	8m
	2130	Pioneer Mill Co ...	6 " " May 1/22	5,822.00			
	2420	Jas Armstrong			51.40	'21	Bal
	2000	Hon Const & D. Co .			768.30	'21	"
	2428	Hon Const & D. Co .			101.50	'21	"
	1951	Mary V. Silva			64.85	'21	"
	712	Wm C. Achi, Trustee			128.50	'21	"
	1486	Hawn Dredging Co ..			171.55	'21	"
	----	Hawn Contracting Co	1 " " Nov 1/21	150.00			
	528a	J. B. Castle Estate			516.55	'21	"
	1219	Koolau Agl Co			596.85	'21	"
	1345	Koolau Agl Co			6.40	'21	"
	387b	A. J. Campbell			51.40	'21	"
	939	A. J. Campbell			5.15	'21	"
	1234	A. J. Campbell			.75	'21	"
	1303	A. J. Campbell			9.65	'21	"
	1324	A. J. Campbell			2.90	'21	"
	2540	Jintaro Watanabe ..			5.15	'21	"
	1800	M. Nishihara, Tr ..			13.10	'21	"
	1449	Go She			61.65	'21	"
	2403	Wong Wong et al ...			163.95	'21	"
	2572	Wong Wong et al ...			26.85	'21	"
15	1768	Alex Young Bldg Co.			787.10	'21	"
	1789	Von Hamm Young Co .			440.05	'21	"
	1301	Von Hamm Young Co .			813.35	'21	"
	1573	Von Hamm Young Co .			1,060.10	'21	"
	2576	Richard H. Trent ..			13.70	'21	"
	522c	Terr'l Hotel Co ...			1,643.20	'21	"
	1190	Terr'l Hotel Co ...			45.00	'21	"
	1224	Terr'l Hotel Co ...			102.55	'21	"
	1833	Dowsett & Deering .			53.95	'21	"
	1578	Wing Hing Co et al.			113.25	'21	"
	2557	Hawn Agl Co			397.40	'21	"
	412a	Hawn Agl Co			137.00	'21	"
	1201	Hawn Agl Co			1,069.75	'21	"
	2012	Honomu Sugar Co ...			438.40	'21	"
	1200	Hakalau Plantation.			589.10	'21	"
	687a	Hutchinson Sugar Pl			445.25	'21	"
	14a	Hilo Sugar Co			503.20	'21	"
	2141	Hilo Sugar Co			1,576.85	'21	"
	2098	M. Soranaka			30.55	'21	"
	1999	E. A. Langton-Boyle			43.90	'21	"
	1354a	Cons Amusement Co .			468.70	'21	"
	589b	S. Ah Hoy Co			111.00	'21	"
	2516	Hon Planing Mill ..			313.05	'21	
	2022	T. Nakamura	6 " " May 1/22	15.00			
	2024	S. Muraoka	6 " " May 1/22	31.25			
	2676	Benzo Satori .. Bal	6 " " May 1/22	8.75			
	1691	Sung Hop Wai			71.95	'21	"
	1783	Toichi Eki			66.30	'21	"
		Carried Forward ...		$13,126.02	$15,892.00		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$13,126.02	$15,892.00		
15	763a	J. A. Maguire Est .			157.55	'21	Bal
	1498	J. A. Maguire Est .			13.70	'21	"
	1659	H. Aoki			42.40	'21	"
	----	Geo K. Sato et al .			87.60	'21	A/c
	2041	K. Otha			11.55	'21	Bal
	2042	Matsutaro Tomimaru.			10.50	'21	"
	1412	Am Japse Investment			88.35	'21	"
	1717	Geo S. Ikeda			3.60	'21	"
	1823	Chun Hoon			19.25	'21	"
	1792	Chun Hoon			23.05	'21	"
	954a	Chun Hoon			25.60	'21	"
	880a	Chun Hoon			15.00	'21	"
	1374	C.Q. Yee Hop, Tr ..			284.55	'21	"
	2484	Sun Kwong Sing Co .			26.95	'21	"
	2485	Go Yee Wo et al ...			75.15	'21	"
	2006	Kwong Lee Yuen Co .			21.05	'21	"
	1474	Hawn Sugar P. Assn.			128.50	'21	"
	2481	Hon Poi Factory ...			358.50	'21	"
	1444	Julius Rosenstein .			20.55	'21	"
	1794	American Factors ..			49.35	'21	"
	948	John Gaspar			26.00	'21	"
	1110	John Gaspar			39.70	'21	"
	1467	Waiahole Water Co .			1,510.70	'21	"
	1478	Chong Sam			20.55	'21	"
	2416	Itaro Hasida	6 mo to May 1/22	150.00			
16	2136	Lulu J. Greenwell .			54.30	'21	"
	1296	Ng Fat			38.55	'21	"
	1770	Kyoyei Shokwai			184.90	'21	"
	1950	Jas R. Judd			67.20	'21	"
	2406	Kyoyei Shokwai			40.15	'21	"
	2438	Edward P. Fogarty .			25.70	'21	"
	1223a	Hee Chut Sing			23.35	'21	"
	1753	Pac Engineering Co.			66.10	'21	"
	1459	Pac Engineering Co.			96.35	'21	"
	704	Hon Plantation			514.00	'21	"
	700a	Hon Plantation			154.20	'21	"
	925	Hon Plantation			299.40	'21	"
	926	Hon Plantation			46.50	'21	"
	1262	Hon Plantation			192.75	'21	"
	1335	Hon Plantation			3.20	'21	"
	1493	Hon Plantation			62.95	'21	"
	1494	Hon Plantation			74.50	'21	"
	2448	Hon Plantation			15.40	'21	"
	1322a	Hon Plantation			77.10	'21	"
	1157a	H. Tsunoda			9.45	'21	"
	2249	H. Tsunoda			719.35	'21	"
	2129	Hon Iron Works			266.25	'21	"
	714	Hon Iron Works			1,156.50	'21	"
	1766	Hon Iron Works			44.65	'21	"
	1232	Kukaiau Ranch			60.25	'21	"
	1383	Kaiwiki Sugar Co ..			387.30	'21	"
	1827	Chas F. Hart Estate			139.75	'21	"
	2628	T. H. Davies & Co .			72.45	'21	"
	983a	T. H. Davies & Co .			61.45	'21	"
	2692	Wm L. Porter			33.10	'21	"
	1696	Sing Chong & Co ...			102.80	'21	"
	1828	Sing Chong & Co ...			25.70	'21	"
	1821	Tong Yick Wai Co ..			57.80	'21	"
	53c	Tong Yick Wai Co ..			19.25	'21	"
	1590	Sing Chong & Co ...			535.55	'21	"
		Carried Forward ...		$13,276.02	$24,679.90		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$13,276.02	$24,679.90		
16	1397	J. D. Paris Estate.			13.70	'21	Bal
	1405	J. D. Paris Estate.			41.10	'21	"
	1808	J. D. Paris Estate.			6.85	'21	"
	2161	J. G. Dassel			25.95	'21	"
	1786	Y. Shiyegasu	6 mo to May 1/22	15.00			
	2028	Antone Costa, Jr ..	6 " " Jun 1/22	13.00	13.20	'21	"
	----	Geo K. Sato et al .			87.60	'21	"
	1371	Y. Ahsing			47.10	'21	"
	1477	Oahu Sugar Co			216.00	'21	"
	363c	Maunalua Ranch Co .			770.00	'21	"
	2570	J. W. L. McGuire ..			12.25	'21	"
	1867	Amoy Amasiu			4.95	'21	"
	2522	Harry Cannon			14.35	'21	"
	1404	Lewers & Cooke			155.15	'21	"
17	1041	W. W. Goodale			6.25	'21	"
	1479	Libby McNeill & L..			192.05	'21	"
	1533	Libby McNeill & L..			25.70	'21	"
	1534	Libby McNeill & L..			33.90	'21	"
	1778	J. B. Atherton Est.			101.35	'21	"
	888	John Gaspar	6 " " Mar 1/22	137.50			
	1110	John Gaspar	6 " " Mar 1/22	145.00			
	2130	Pioneer Mill			1,711.65	'21	"
	2424	J. H. Buscher			73.60	'21	"
	2508	J. H. Buscher			28.40	'21	"
	2447	K. B. Barnes et al.			61.85	'21	"
	1333a	Coyne Furniture Co.	6 " " May 1/22	300.00			
	1834	Keola Ilianu	6 " " Apl 1/22	20.00	12.85	'21	
	2142	Sui Kimura	6 " " May 1/22	40.00			
	2145	Ume Muramoto	6 " " May 1/22	20.00			
	1942	Uichiro Imayashi ..	6 " " May 1/22	20.00			
	----	Cons Amusement Co .	1 " " Dec 1/21	15.00			
	692	D. W. Anderson, Tr.			16.05	'21	"
	2224	V. J. Burgess et al	6 " " May 1/22	37.50	14.10	'21	"
	1513	Tomataro Doku	6 " " Apl 1/22	12.00			
	2671	John S. Charman ...	6 " " May 1/22	15.75	8.75	'21	8m
	2495	Utaro Imoto			19.55	'21	
18	1784	Gustino Thomas	6 " " May 1/22	12.50			
	531c	Jonah Kumalae			56.65	'21	Bal
	2026	Jonah Kumalae			90.95	'21	"
	2439	Jonah Kumalae			9.80	'21	"
	2123a	R. B. McGrew			14.45	'21	"
	1838	Mau Sing Wai Co ...			82.25	'21	"
	1266	Pearl City Fruit Co			25.70	'21	"
	2156	Hon Rapid Transit .			2.80	'21	"
	2157	Hon Rapid Transit .			9.00	'21	"
	2556	James D. Reid			12.25	'21	"
	2151	Peter M. Neilson ..			9.90	'21	"
	2020	Onomea Sugar Co ...			1,370.00	'21	"
	2251	H. & E. Cannon			19.90	'21	"
	1370	C. Brewer Estate ..			743.00	'21	"
	1395	D.P.R.Isenberg Est.			2,407.10	'21	"
	1947	Emma K. Wilcox			87.35	'21	"
	1953	D.P.R.Isenberg Est.			1,023.95	'21	"
	2096	D.P.R.Isenberg Est.			7.20	'21	"
19	370a	James Wight Estate.			16.45	'21	"
	336a	James Wight Estate.			32.85	'21	"
	2523	Maui Trading Co ...			22.05	'21	"
	2069	A. Yoshimoto	6 " " Jun 1/22	10.00	9.75	'21	"
	----	H. H. Plemer	6 " " May 1/22	6.00			
	1601	M. M. Calhou			21.65	'21	"
	2008	John Teixeira			13.50	'21	"
		Carried Forward ...		$14,095.27	$34,482.65		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$14,095.27	$34,482.65		
19	1270	S. Kona Tobacco Co.			219.20	'21	Bal
	1548	Annie Warren			9.10	'21	"
	1386	J. A. Rath, Trustee			35.65	'21	"
	1687	Palama Settlement .	12 mo to Nov 1/22	12.50	1.60	'21	"
	462	Oahu Railway & L Co			321.25	'21	"
	744	Haleiwa Hotel Co ..			12.85	'21	"
	1185	Haleiwa Hotel Co ..			.65	'21	"
	----	Haleiwa Hotel Co ..			16.05	'21	"
	----	Haleiwa Hotel Co ..			143.90	'21	"
	2371	Frank Archer			3.20	'21	"
	2166a	Louis Caesar	12 " " Nov 1/22	1.50			
21	1993	George S. Huddy ...			27.50	'21	"
	1711	Tom Tai Tong	6 " " May 1/22	12.50			
	1715	Tom Tai Tong	6 " " May 1/22	12.50			
	1268	I. Takano, Trustee.	1 " " Dec 1/21	20.00	98.30	'21	"
	1559	Alfred Kaili .. A/c	6 " " Jul 1/21	5.00			
	960a	Maunalua Fish'g Co.			514.00	'21	"
	1297	Oahu Rice Mill			114.05	'21	"
	1314	Oahu Rice Mill			11.30	'21	"
22	1527	Helen N. Keanu			7.70	'21	"
	913	McCandless &Dowsett			76.00	'21	"
	1441	McCandless &Dowsett			4.35	'21	"
	1990	McCandless &Dowsett			68.50	'21	"
	2528	Hawn Pine Packers .			114.35	'21	"
	1385	Olaa Sugar Co			287.70	'21	"
	2459	Masashi Ikeda			8.45	'21	"
	2464	R. M. Duncan et al.			14.85	'21	"
23	1952	Oahu College Trs ..			41.70	'21	"
	1051a	Pang Lum Mow	1 " " Dec 1/21	41.65	60.30	'21	"
	917	Pang Lum Mow	1 " " Dec 1/21	66.65	128.50	'21	"
	916	Pang Chew Estate ..	1 " " Dec 1/21	150.00	271.90	'21	"
	1799	Chizu Mitamura			5.00	'21	"
	776	Y. Yoshikawa	1 " " Dec 1/21	75.00			
25	2552	Yasugi Okatani	6 " " Mar 1/22	17.50	13.10	'21	
	2146	Do Shintani	6 " " May 1/22	20.00	6.45	'21	
	2642	Sol K. Huewaa			20.55	'21	
	1655	Schuman Carriage Co	6 " " May 1/22	600.00	388.45	'21	"
	2430	Schuman Carriage Co	6 " " May 1/22	970.00	547.90	'21	"
26	178d	Hawi Mill & Plant'n			274.00	'21	"
	1072a	Kohala Ditch Co ...			274.00	'21	"
	1115a	Kohala Ditch Co ...			10.95	'21	"
	1116	Kohala Ditch Co ...			1.35	'21	"
28	490a	R. A. Lyman Estate.			68.70	'21	"
	2613	Ralph E. Woolley ..			30.20	'21	"
	1690	Mitsu Okame			9.25	'21	"
	1277	K. Matsumoto Estate			165.30	'21	"
	1360	K. Matsumoto Estate			113.40	'21	"
	1373	K. Matsumoto Estate			253.65	'21	"
	1381	K. Matsumoto Estate			61.65	'21	"
	1437	K. Matsumoto Estate			41.10	'21	"
	1466	K. Matsumoto Estate			88.45	'21	"
	1491	K. Matsumoto Estate			188.95	'21	"
	2694	T. Saruwatari	6 " " May 1/22	31.50	8.75	'21	8m
	2710	T. Saruwatari	6 " " Jun 1/22	31.50	7.65	'21	7m
	1851	S. Hinochi	6 " " Jun 1/22	25.00			
	689	D. Ueno, Trustee ..			140.55	'21	Bal
29	588a	Womens Aux O. C. C.			257.00	'21	"
	----	Hawn Contracting Co	1 " " Dec 1/21	150.00			
	----	John Borge	6 " " Jun 1/22	12.50	21.95	'21	"
	1221	Pac Development Co.			164.40	'21	"
	1222	Pac Development Bal	12 " " Jul 1/21	664.46	246.60	'21	"
		Carried Forward ...		$17,015.03	$40,504.85		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$17,015.03	$40,504.85	
29	1709	K. Kimura	6 mo to Apl 1/22	20.00	9.90	'21 Bal
	1816	Taro Okubo			50.35	'21 "
30	340c	R. W. Holt			2.55	'21 "
	2618	Hawn Agl Co	12 " " Nov30/22	195.13		
	2017	Antone J. Gomes ...			25.15	'21 "
	1438	Oscar P. Cox	6 " " Jan 1/22	15.00	7.70	'21 "
	1492	Oscar P. Cox	6 " " Jan 1/22	30.00	15.40	'21 "
	1849	J. Okasaki	12 " " Jan 1/22	70.00	19.70	'21 "
	----	J. Okasaki	12 " " Jul 1/22	20.00	5.80	'21 "
	1536	Wong Kim	6 " " Mar 1/22	40.00		
	----	H. Silvester	1 " " Jan 1/22	3.00		
	2474	Hawn Fruit Prod Co.			26.95	'21 "
	1864	Kam Investment Co .			22.50	'21 "
	909	Hoy On Society			29.95	'21 "
	2463	Louis E. Davis			77.30	'21 "
	----	A. Schnerr & Co ...	1 " " Jan 1/22	30.00		
	2133a	M. M. Ferreira			12.45	'21 "
	1771	Yee Chang Shee			4.55	'21 "
	1773	Yee Chang Shee			9.10	'21 "
	1196	Mrs F. W. Macfarlane			18.45	'21 "
	1197	Mrs F. W. Macfarlane			41.95	'21 "
	801	Union Feed Co			185.05	'21 "
	802	Union Feed Co			104.05	'21 "
	2614	Union Feed Co			84.80	'21 "
	----	Stephen Mahaulu ...	6 " " Apl 1/22	15.00	3.85	'21 "
				$17,453.16	$41,262.35	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

DECEMBER, 1921

Date			
	KAMEHAMEHA SCHOOLS		
5	Registrar, bal Nov Collections	$ 3,375.33	$
16	" a/c Dec "	1,764.86	5,140.19
	INTEREST		
5	Kam Schools Registrar, bank deposits, Nov ..	46.90	
	Terr'l Hotel, Front Tax, $1,761.71, 12m 6 %	105.69	
8	J. Moiliili School" " 277.20, 12m 6 %	16.63	
15	Victory Liberty Bonds, 25,000.00, 6m 3¾%	468.75	
28	J. Paka, Sales Agreement 100.00, 1m 6 %	.50	
31	Honokaa Sugar Bonds, 40,000.00, 6m 6 %	1,200.00	
	McBryde Sugar " 10,000.00, 6m 5 %	250.00	
	Oahu Railway " 56,000.00, 6m 5 %	1,400.00	
	Alex Young Bldg " 2,000.00, 6m 7 %	70.00	
	Bank Deposits, December, 2%	66.94	3,625.41
	FEES (for lease assignments etc)		
1	T. Ozawa, for rewriting L1537, Halawa	5.00	
6	M. Ito to C. Sakei, L1593, Kapalama	5.00	
16	S. Kona Tobacco Co mtg to Capt Cook Coffee Co & W. R. Castle, L1270, Keokea	5.00	
22	W. S. Townshend to E. A. Langton Boyle, L2554, Waialae	5.00	
31	M. C. Pacheco to Annie Conjugacion, L1712, Kunana, Ewa	5.00	25.00
	SURVEYING		
6	G. M. Collins, Supt Land Dept, refund of unexpended balance of $50 advanced Dec 3/21, trip to Honohononui, Hilo	13.30	13.30
	SALES OF LAND		
5	Hawaiian Agricultural Co, for 2.17 acres at Punaluu, Kau, Hawaii, by deed dated Nov 29, 1921	217.00	
28	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27, 1920	25.00	242.00
	FRONTAGE TAXES		
5	Terr'l Hotel, a/c Kalakaua Ave Improvement, Dec 5, 1916:		
	L 522c, $1,025.15, a/c principal 10%	102.51	
	522c 1,753.09, " " "	175.31	
	522c 659.02, " " "	65.90	
	1190 86.15, " " "	8.62	352.34
	FRONTAGE TAX NOTES		
8	Japanese Moiliili School, a/c principal note dated Dec 4, 1916, $557.02, 10%	55.70	55.70
	KAKAAKO FRONTAGE TAXES		
	First instalment of 10% a/c principal assessment due under Ordinance No 200, City and County of Honolulu, re Improvement District No 9, Kakaako, due Aug 15, 1921:		
3	C. D. Walker, L1866, Lot 138, 10% of 1627.71	162.77	
5	Sue Seong, 1672, Lot 148, bal 1st instal	23.10	185.87
	Forward		$ 9,639.81

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

DECEMBER, 1921

Date			
	Brought Forward	$	$ 9,639.81
	SALARIES		
31	Chas R. Bishop Trust, services bookkeeper and stenographer, December, 1921	35.00	35.00
	SUNDRY TENANTS		
1/31	As per details, pp 40/44		
	Rents	17,260.17	
	Taxes	7,393.40	24,653.57
			$34,328.38

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
				$	$		
1	1798	David A. Alama		25.00	20.15	'21	Bal
	1537a	Tadamoto Ozawa	6 mo to Jun 1/22		6.40	'21	"
	1537	Tadamoto Ozawa					
	----	Trent Trust Co	1 " " Jan 1/22	50.00			
	1951	Mary V. Silva	6 " " Jun 1/22	217.50			
	----	Hawn Electric Co ..	1 " " Jan 1/22	5.00			
	2475	Isaku Fukuda	6 " " Jun 1/22	50.00			
	880a	Chun Hoon	6 " " Jun 1/22	80.00			
	522c	Territorial Hotel .	3 " " Mar 1/22	375.00			
	1224	Territorial Hotel .	3 " " Mar 1/22	50.00			
	----	John McFarlane	1 " " Jan 1/22	3.00			
	2067	S. Motoyama	6 " " Jun 1/22	21.00			
	1856	K. Nakamura	6 " " Jun 1/22	30.00	7.30	'21	"
	1549	Hisakichi Araki ...	6 " " Jun 1/22	35.00			
2	2559	White Sewing Mach .	3 " " Feb 1/22	270.00			
	----	Frank Keoho	1 " " Jan 1/22	3.00			
	2572	Wong Wong et al Trs	6 " " Jun 1/22	150.00			
	1404	Lewers & Cooke	6 " " Jun 1/22	300.00			
	1997	Kiku Kondo	6 " " Jun 1/22	42.50			
	1521	John Hilo ..... A/c	6 " " Jan 1/22	5.00			
	2033	M. Tanaka	6 " " Jun 1/22	19.00	19.50	'21	"
	2055	Riichi Miyahara ...	6 " " Jun 1/22	8.50			
					6.85	'21	"
3	946	Hala Canning Co ...			.65	'21	"
	1692	Capt Cook Coffee Co			34.25	'21	"
	914	Jos P. Mendonca ...					
	2700	Madeline Patzig ...	6 " " Jun 1/22	30.00			
	2693	Theresa Allen	6 " " Jun 1/22	31.50	7.65	'21	"
	2048	Y. Fujita	6 " " Jun 1/22	13.00			
	2066	B. Watanabe	6 " " Jun 1/22	9.00			
	1539	Julia Doyle	6 " " May 1/22	20.00			
5	960a	Maunalua Fish'g Co.	1 " " Jan 1/22	416.65			
	1813	Wm Andrade	6 " " Jun 1/22	20.00			
	1850	Jisaku Iwasaki	6 " " Jun 1/22	50.00			
	1481a	J. R. Amorin Estate	1 " " Jan 1/22	30.00			
	2478	Misa Fukuhara	6 " " Apl 1/22	12.50			
	----	Haleiwa Hotel	6 " " Jun 1/22	62.50			
	2557	Hawn Agl Co	6 " " Jun 4/22	1,450.50			
	2057	Tezaburo Honda	6 " " Jun 1/22	17.50			
	2507	Mizu Miyamoto	6 " " Jun 1/22	25.00			
	2062	C. Tanaka	6 " " Jun 1/22	75.00			
	2109	U. Kashiwamura	6 " " Jul 1/22	12.50			
	2090	R. Watanabe	6 " " Jun 1/22	36.50	37.65	'21	"
6	2476	Ernest B. Clark ...			73.70	'21	"
	1559	Alfred Kaili .. A/c	6 " " Jul 1/21	5.00			
	1052a	Mew Yee	1 " " Jan 1/22	83.35			
	2026	Jonah Kumalae	6 " " Jun 1/22	175.00			
	2044	M. Tominaga	6 " " Jun 1/22	16.50	16.80	'21	"
	2705	Y. Suyetugu	6 " " May 1/22	31.50	8.75	'21	8m
	1780	Frank Andrade	6 " " Jan 1/22	225.00	115.65	'21	Bal
7	2029	Man'l Martin	6 " " Jun 1/22	10.00			
	1650	L. M. Keaunui . A/c	6 " " Apl 1/22	6.75	8.25	'21	"
	2056	H. Yoshioka	6 " " Jun 1/22	13.50	13.75	'21	"
	1507	T. Kurashita	6 " " Apl 1/22	14.00	11.05	'21	
	2065	M. Naramoto	6 " " Jun 1/22	12.50			
	1686	Chung Chock	3 " " Jan 1/22	75.00			
	2748	John Awa	6 " " Jun 1/22	100.00	3.65	'21	1m
	2466	Jas J. Carey			59.00	'21	Bal
	2594	Jas J. Carey			29.50	'21	"
8	2043	Hyakuzo Nakagawa ..	6 " " Jun 1/22	12.50			
	1631	I. Kodama			13.10	'21	"
	2402	Archibald Meacock .	6 " " Jun 1/22	60.00	15.40	'21	"
	1383	Kaiwiki Sugar Co ..	6 " " Jun 1/22	750.00			
9	1454	Woo Fat	6 " " Jan 1/22	22.50			
		Carried Forward ...		$ 5,664.75	$ 509.00		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 5,664.75	$ 509.00		
9	1880	Lim Soom Won			2.95	'20	
	1880	Lim Soom Won			3.50	'21	
	1991	Hui Aina o Kealia .			82.20	'21	Bal
	2339	Kim Chang Hun . Bal	12 mo to Jan 1/22	12.00	1.75	'21	"
	2529	Kona Development Co	6 " " Apl 1/22	450.00	33.75	'21	
	2529	Kona Development A/c	6 " " Oct 1/22	89.55			
	768b	Cheong Wah	6 " " Dec 1/21	17.50	8.60	'21	
	2716	H. S. Haywood	6 " " Jun 1/22	10.00			
	1594	Kaleihiwahiwa A/c	6 " " Apl 1/22	5.00			
	1635	Iokewe Kalumai			4.30	'21	"
	1812	K. I. Nishimura ...	6 " " May 1/22	15.00			
10	----	Newton Auto Exg ...	1 " " Jan 1/22	150.00			
	1998	E. A. Mott-Smith ..	6 " " Jun 1/22	30.00	14.70	'21	"
	2154	E. A. Mott-Smith ..	6 " " Mar 1/22	30.00	13.25	'21	"
	2063	T. Watanabe	6 " " Jun 1/22	17.00			
	2060	T. Wakida	6 " " Jun 1/22	60.00	25.30	'21	"
	2041	K. Otha	6 " " Jun 1/22	15.00			
	2042	M. Tomimaru	6 " " Jun 1/22	10.50			
12	2565	C. H. Behn	6 " " May 1/22	37.50	11.95	'21	"
	----	Hawn Contracting Co	1 " " Jan 1/22	150.00			
	1499	Moncrief & Ancill .	1 " " Jan 1/22	100.00			
	1944	Konoshin Iseki	6 " " Jun 1/22	20.00			
	2409	S. Inouye	6 " " Jun 1/22	12.50	12.85	'21	"
	2080	S. Nakayama	6 " " Jun 1/22	13.00	13.20	'21	"
13	1529	John Namaielua			13.25	'21	"
	763a	J. A. Maguire Est .	6 " " Jun 1/22	517.00			
	1659	H. Aoki	6 " " Jun 1/22	165.00			
	2398	Annie Lima	6 " " Dec 1/21	18.75	10.80	'21	
	2053	Tokuichi Yamamoto .	6 " " Jun 1/22	35.00			
	2046	H. Oumae	6 " " Jun 1/22	22.50	23.00	'21	
14	2068	U. Taketa	6 " " Jun 1/22	18.50	19.00	'21	"
	2059	Juichi Nakata	6 " " Jun 1/22	17.50	17.85	'21	"
	1191	Waialua Agl Co			6.40	'21	"
	1279	Waialua Agl Co			3.35	'21	"
	1401	Waialua Agl Co			2056.00	'21	"
	1911	Waialua Agl Co			470.95	'21	"
	921a	Kilauea Volcano Hse			137.00	'21	"
	1500	Kilauea Volcano Hse			2.75	'21	"
	2161	J. G. Dassel	1 " " Jan 1/22	33.50			
	1770	Kyoyei Shokwai	3 " " Mar 1/22	120.00			
15	1459	Pac Engineering Co.	6 " " Jun 1/22	300.00			
	2072	Uichi Takahashi ...	6 " " Jun 1/22	7.00			
	1439	Ellen K. Cleveland.	6 " " Mar 1/22	25.00	6.40	'21	"
	2058	T. Yamaguchi	6 " " Jun 1/22	18.50	18.75	'21	"
	2077	Ichio Yamamoto	6 " " Jun 1/22	12.50	12.70	'21	"
16	2749	R. A. Robbins	6 " " Jun 1/22	37.50	2.00	'21	2m
	2626	Hawn Agl Co	6 " " Jun16/22	730.50			
	2627	Hawn Agl Co	6 " " Jun15/22	200.50			
	1595	Chas B. Makee	12 " " Dec 1/22	20.00	4.65	'21	Bal
	1947	Emma K. Wilcox	6 " " Jun 1/22	275.00			
	1953	D.P.R.Isenberg Est.	3 " " Mar 1/22	125.00			
	2096	D.P.R.Isenberg Est.	12 " " Dec 1/22	30.00			
	2531	Francis Franks			12.45	'21	"
	2073	Aki Hayashi	6 " " Jun 1/22	12.00			
	2635	Ichihei Toyoshiba .	6 " " Jul 1/22	20.00	20.15	'21	"
	1521	John Hilo ..... Bal	6 " " Jan 1/22	12.00			
	2070	S. Okumoto	6 " " Jun 1/22	11.50	11.80	'21	"
	1401	Waialua Agl Co A/c	12 " " Oct 1/21	523.98			
	1401	Waialua Agl Co "	12 " " Oct 1/21	352.14			
17	917	Pang Lum Mow	1 " " Jan 1/22	66.65			
	1051a	Pang Lum Mow	1 " " Jan 1/22	41.65			
		Carried Forward ...		$10,678.47	$3586.55		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$10,678.47	$3586.55		
17	1764	Au Hoon	6 mo to May 1/22	18.00			
	916	Pang Chew Estate ..	1 " " Jan 1/22	150.00			
19	1322a	Hon Plantation	3 " " Dec 1/21	150.00			
	2213a	S. Tanaka	6 " " Jun 1/22	100.00			
	2747	U. Yamagata	6 " " Jun 1/22	25.00	.75	'21	
	2045	T. Miyagawa	6 " " Jun 1/22	22.50	22.75	'21	
	2050	Kosaku Abe	6 " " Jun 1/22	18.00			
	1663	Tsuna Yonemura	6 " " Jun 1/22	20.00			
	2074	S. Mori	6 " " Jun 1/22	8.00	8.20	'21	Bal
	1741	David K. Kalaau Bal	6 " " Jan 1/22	6.50	3.50	'21	A/c
	2076	Y. Yanagida	6 " " Jun 1/22	16.50	17.10	'21	Bal
	2038	Tamahei Sakata	6 " " Jun 1/22	12.50			
20	----	John Kaohele	6 " " Mar 1/22	20.00			
	1478	Chong Sam	6 " " Jun 1/22	60.00			
	1650	L. M. Keaunui Bal	6 " " Apl 1/22	13.25			
	2085	Jujiro Tagawa	6 " " Jun 1/22	12.50			
	2075	Y. Ichinose	6 " " Jun 1/22	11.00	11.30	'21	"
21	2410	Thy Fo Farm	6 " " Jun 1/22	42.50	44.30	'21	"
	----	Board of Health ...	12 " " Jul 1/22	5.00			
	2031	K. Ogata	6 " " Jun 1/22	27.50	28.15	'21	
	2047	K. Kuroiwa	6 " " Jun 1/22	5.00			
	2049	H. Hamamoto	6 " " Jun 1/22	5.00			
22	2473	Tam Yee			42.65	'21	"
	913	McCandless &Dowsett	6 " " May 1/22	277.50			
	2554	W. S. Townshend ...			11.95	'21	"
	1520	C. F. Zen	6 " " May 1/22	80.00			
	2487	N. Keliiclaloa Est.			10.80	'21	
	2093	Y. Iwamoto	6 " " Jun 1/22	29.00	29.65	'21	
	2092	Hisakichi Iwata ...	6 " " Jun 1/22	26.00	26.45	'21	"
23	2095	Kwanjiro Hattori ..			32.90	'21	"
	1999	E. A. Langton-Boyle	6 " " Jun 1/22	113.00			
	1594	Kaleihiwahiwa Bal	6 " " Apl 1/22	15.00			
	2480	Denichi Nakashima .	6 " " Jun 1/22	20.00			
	2079	C. Ishibashi	6 " " Jun 1/22	24.00			
24	1662	Kaneichi Nishioka .	6 " " Jun 1/22	12.50			
27	1873	Hawn Tuna Pack Corp	6 " " Mar 1/22	175.00	69.90	'21	"
	1374	C. Q. Yee Hop, Tr .	6 " " Jun 1/22	375.00			
	776	Y. Yoshikawa			150.00	'21	A/c
	----	Cons Amusement Co .	1 " " Jan 1/22	15.00			
	1268	I. Takano, Trustee.	1 " " Jan 1/22	20.00			
	2449a	G. Newton			96.05	'21	Bal
	2071	Nihiko Kimura	6 " " Jun 1/22	5.50	5.40	'21	"
	1589	Manuel Pacheco	6 " " Jul 1/22	20.00			
	2087	T. Kitazaki	6 " " Jun 1/22	35.00			
	2086	Y. Nakamura	6 " " Jun 1/22	6.50			
	2040	G. Hashimoto	6 " " Jun 1/22	12.50			
	2037	T. Nagawa	6 " " Jun 1/22	13.00	13.50	'21	"
28	1946	Masakichi Ikeda ...	6 " " Jun 1/22	20.00			
	2054	Motosuke Nakamoto .	6 " " Jun 1/22	15.00			
	2088	K. Kajimura	6 " " Jun 1/22	8.50			
	2081	Edo Ozaki	6 " " Jun 1/22	12.00	11.95	'21	"
29	----	H. Silvester	1 " " Feb 1/22	3.00			
	----	John McFarlane	1 " " Feb 1/22	3.00			
30	2712	Kwong Lee Yuen Co .	6 " " Jul 1/22	40.00			
	2404	John S. Ferreira ..	6 " " Jul 1/22	50.00			
31	1163a	Capt Cook Coffee Co			366.10	'20	
	1163a	Capt Cook Coffee Co			87.40	'21	"
	1950	James R. Judd	6 " " Jun 1/22	207.50			
	2503	Geo H. Angus			51.20	'21	"
	2738	Geo H. Angus	6 " " May 1/22	262.50	30.30	'21	"
	1277	K. Matsumoto Estate	3 " " Mar 1/22	75.00			
		Carried Forward ...		$13,398.22	$4758.80		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$13,398.22	$4758.80		
31	1491	K. Matsumoto Estate	6 mo to Jun 1/22	250.00			
	2039	K. Matsumoto Estate	6 " " Jun 1/22	5.00			
	975a	Wing Tai Wai Co ...	6 " " Jul 1/22	43.75			
	----	A. Schnerr & Co ...	1 " " Feb 1/22	30.00			
	1489	M. J. Scully	6 " " Jul 1/22	375.00			
	2561	L. F. Kiester A/c	6 " " Nov 1/21	15.50	24.50	'21	
	760a	Lucas & Guard			27.40	'21	Bal
	923	O. T. Shipman	3 " " Jan 1/22	125.00	137.00	'21	"
	1065a	M. Masutaro	6 " " May 1/22	17.50	43.30	'21	"
	1203	Anna E. Short	6 " " Oct 1/21	21.60			
	1214	Sui Fook			89.50	'21	"
	1235	Y. Matsumoto Estate	6 " " May 1/22	27.50	43.70	'21	
	1260	Jitsuo Koshi			50.80	'21	"
	1264	Pac Sav Dev Co	6 " " May 1/22	12.50	32.30	'21	"
	1284	L. Chau	6 " " May 1/22	25.00	39.70	'21	"
	1285	S. Yamamura	6 " " May 1/22	15.00	40.75	'21	"
	1286	D. Mitsugoro	6 " " May 1/22	10.00	12.30	'21	"
	1293	Tadaichi Doi			9.90	'21	"
	1298	John G. Serrao			29.85	'21	"
	1325	L. Chau			8.90	'21	"
	1331a	Louise I. Wright ..			30.05	'21	"
	1332a	C. F. Bradshaw			129.20	'21	"
	1346	S. Iida et al	6 " " May 1/22	20.00	40.40	'21	"
	1347	T. Ikeda	6 " " May 1/22	25.00	43.60	'21	"
	1349	Cres City Cracker .	6 " " May 1/22	12.50	32.25	'21	"
	1350	T. Ah Ping	6 " " May 1/22	7.50	9.60	'21	"
	1352	H. Doi	6 " " Dec 1/21	12.50	31.90	'21	"
	1367	Y. Sakuda			9.60	'21	"
	1368	Chow Yet Hung			9.60	'21	"
	1368	N. Tamura	6 " " Jan 1/22	7.50			
	1384a	S. Nakazawa	6 " " May 1/22	60.00	82.55	'21	"
	1390	Sui Fook			9.60	'21	"
	1402	T. Segawa	6 " " May 1/22	15.00	38.20	'21	"
	1407	W. Inada	6 " " Jun 1/22	40.00	101.35	'21	"
	1408	H. I. Young	6 " " Jun 1/22	15.00	24.65	'21	"
	1409	Ah Chu & Ah Wing ..	6 " " Jun 1/22	7.50	9.60	'21	"
	1413	W. Inada			46.15	'21	"
	1452	Mana Trans Co			16.45	'21	"
	1469	Mana Trans Co			62.60	'21	"
	1483	Lum Chee	6 " " May 1/22	50.00	39.25	'21	"
	1665a	K. Kawasaki			4.55	'21	"
	1669	Hop Kee	6 " " May 1/22	37.50	31.10	'21	"
	1697	W. S. Wise			27.40	'21	"
	1801	Anna E. Short	6 " " Oct 1/21	5.00			
	1819	F. Shimizu			5.45	'21	"
	1822	S. Hata			54.50	'21	"
	1836	Yee Chun	6 " " May 1/22	100.00	33.75	'21	"
	1837	G. H. Vicars			6.85	'21	"
	1853a	I. Kitagawa	6 " " Jun 1/22	160.00	135.90	'21	"
	2011	Yoshito Omura	6 " " Apl 1/22	100.00	17.45	'21	"
	2017	A. J. Gomes	6 " " Jun 1/22	50.00			
	2207	H. I. Young	6 " " May 1/22	130.00	40.20	'21	"
	2209	R. Sumida et al ...	6 " " May 1/22	135.00	41.20	'21	"
	2214	Tadaichi Doi	6 " " May 1/22	162.00	43.40	'21	"
	2215	Hilo Macaroni Fact.	6 " " May 1/22	132.50	40.70	'21	"
	2237	Chas Chong Man	6 " " May 1/22	150.00	52.10	'21	"
	2238	Chas H. Will	6 " " May 1/22	150.00	41.90	'21	"
	2240	K. Uyeno	6 " " May 1/22	105.00	33.35	'21	"
	2252	H. Noauao	6 " " May 1/22	37.50			
	2254	Lai Hip Estate			40.40	'21	"
	2257	S. Hamamoto			34.00	'21	"
		Carried Forward ...		$16,098.57	$6799.50		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1921

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$16,098.57	$6799.50		
31	2373	Hirosuke Tanaka ...	6 mo to Apl 1/22	30.00	3.70	'21	Bal
	2383	Nataro Ueta	6 " " May 1/22	18.00	2.85	'21	"
	2386	Maud O. Beers			6.85	'21	"
	2400	Jap Trans Co			6.85	'21	"
	2441	C. F. Bradshaw			137.65	'21	"
	2444	B. Ushijima			7.25	'21	"
	2445	H. Tanaka			5.05	'21	"
	2525	K. Kawasaki			22.85	'21	"
	2547	S. Shibata	6 " " Apl 1/22	105.00	33.15	'21	"
	2571	N. Oshima			32.60	'21	"
	2575	Pac Rice Mill	6 " " Apl 1/22	157.50	57.65	'21	"
	2663	S. Hata	6 " " May 1/22	290.00	106.05	'21	"
	2672	Felix Brughelli ...	6 " " May 1/22	217.50	79.60	'21	"
	2674	N. Segawa	6 " " May 1/22	150.00	54.80	'21	"
	2677	Pac Sav Dev Co	6 " " Apl 1/22	105.00			
	2711	K. Fujimoto	6 " " Jul 1/22	75.00	27.40	'21	6m
	2711	K. Fujimoto ... A/c	6 " " Jan 1/23	1.60			
	----	S. P. Peterson	3 " " Jan 1/22	12.00	9.60	'21	"
				$17,260.17	$7393.40		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JANUARY, 1922

Date			
	KAMEHAMEHA SCHOOLS		
5	Registrar, bal December Collections	$ 1,683.18	$
18	" a/c January "	1,730.21	3,413.39
	INTEREST		
5	Kam Schools Registrar, bank deposits, Dec ..	39.46	
14	Kalakaua Ave Bonds ..... $ 8,000, 6m 5½%	220.00	
28	July Paka, Sales Agreement (bal) 75, 1m 6 %	.38	
31	Bank Deposits, January, 2%	94.83	354.67
	FEES (for lease assignments etc)		
5	M. E. Jordan to S. R. Jordan and from S. R. Jordan to Bank of Hawaii, by way of mortgage, L2553, Waialae	5.00	
7	Cho W. Sik to Chong Y. Am, L2324, Honaunau.	5.00	
13	Y. Nakamura " M. Tomita, L2086, Kapaakea.	5.00	
	T. Nii " E. Yakabe, L2721, Kanewai .	5.00	
16	K. Tarumoto, for writing two new leases, one to self and one to S. Takami, portions of L2543, Manoa	10.00	
28	S. Kawakami et al, for writing two new leases, one to themselves and one to S. Ichiyama in substitution of L2536, Manoa ..	10.00	
31	J. Nakata to C. Hori, L2059, Kapaakea	5.00	45.00
	LAND AGENCY		
19	J. G. Duarte, 2 blue prints, Bishop Estate Maps 572 and 644, portions of Paalaa	1.75	
27	Kaneohe Ranch Co, 1 blue print, Bishop Estate Map 582a, Kaelepulu	1.80	3.55
	SALES OF LAND		
5	Lau Sam Hoon, for 8/10 acre in Mokauea, Kalihi, Honolulu, deed dated Jan 4/22	500.00	
23	Roman Catholic Church, for 5.67 acres in Honaunau, S. Kona, Hawaii, deed Jan 17/22 .	567.00	
28	July Paka, a/c balance purchase price of lot at Kamoolepo, Manoa, Sales Agreement dated Mar 27/20	25.00	
31	Victoria K. Kukea, widow, for 6336 sq. ft. in Paalaa-kai, Waialua, Oahu, deed Jan 5/22	100.00	1,192.00
	BILLS RECEIVABLE		
3	Kahaumalumalu (w), a/c principal on her note dated May 1/20	55.00	55.00
	INVESTMENTS		
14	Kalakaua Ave Bonds retired at par, 11 @ 500.	5,500.00	5,500.00
	SALARIES		
31	Chas. R. Bishop Trust, services bookkeeper and stenographer, January, 1922	35.00	35.00
	Forward		$10,598.61

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JANUARY, 1922

Date			
	Brought Forward	$	$10,598.61
	KONA SALES		
7	K. Nobori, 63 bags of decayed fern roots @ 20¢ per bag	12.60	12.60
	SUNDRY TENANTS		
1/31	As per details, pp 47/51		
	Rents	47,905.03	
	Taxes	769.90	48,674.93
			50
			$59,286.14

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
3	2448	Hon Plantation Bal	12 mo to Sep 1/21	$ 50.04	$	
	704	Hon Plantation "	12 " " Sep 1/21	816.70		
	1322a	Hon Plantation "	12 " " Sep 1/21	600.00		
	926	Hon Plantation	6 " " Jul 1/22	181.00		
	2420	Jas Armstrong	6 " " Jul 1/22	200.00		
	2032	J. D. Souza	6 " " Jun 1/22	30.50	31.35	'21 Bal
	1550	Emma K. Kolii	6 " " Jul 1/22	20.00		
	----	Keoki Kipola	6 " " Jul 1/22	30.00		
	1529	John Namaielua	6 " " Jul 1/22	20.00		
	----	Hawn Electric Co ..	1 " " Feb 1/22	5.00		
	2583a	Tom Tai Tong	6 " " Jul 1/22	25.00		
	1582	M. Perreira	6 " " Jul 1/22	40.00		
	589b	S. Ah Hoy Co	6 " " Jul 1/22	200.00		
	2250	J. Kalawaia	6 " " Jul 1/22	22.50		
	2408	Geo Freeland	6 " " Jul 1/22	120.00		
	2440	Ho Young Hoy	12 " " Jan 1/23	10.00		
	1815	W. Hamamura	6 " " Jul 1/22	12.50		
	2000	Hon Const & D. Co .	3 " " Apl 1/22	625.00		
	1741	David K. Kalaau ...			4.30	'21 "
	2138	David K. Kalaau A/c	12 " " Oct 1/22	1.70		
	953a	Lee Soong Shee	6 " " Jul 1/22	18.00		
	2491	Rose K. Maikai	12 " " Jul 1/22	40.00		
	2511	Y. Nobukuni	6 " " Jun 1/22	15.75		
	2521	Matsujiro Otani ...	6 " " Jul 1/22	45.00	12.25	'21 "
	1190	Terr'l Hotel Co ...	12 " " Jan 1/23	50.00		
4	2428	Hon Constr & D. Co.	6 " " Jul 1/22	250.00		
	712a	W. C. Achi	6 " " Jul 1/22	250.00		
	----	Trent Trust Co	1 " " Feb 1/22	50.00		
	1670	Sol Hanohano	6 " " Jul 1/22	67.50	19.25	'21 "
	1691	Sung Hung Wai Co ..	6 " " Jul 1/22	320.00		
	1833	Dowsett & Deering .	6 " " Jul 1/22	262.50		
	1191	Waialua Agl Co	12 " " Jan 1/23	50.00		
	1279	Waialua Agl Co	12 " " Jan 1/23	26.00		
	1911	Waialua Agl Co	6 " " Jul 1/22	1,832.50		
	14a	Hilo Sugar Co	6 " " Jul 1/22	600.00		
	412a	Hawn Agl Co	6 " " Jul 1/22	500.00		
	2012	Honomu Sugar Co ...	6 " " Jul 1/22	980.00		
	2020	Onomea Sugar Co ...	6 " " Jul 1/22	2,789.25		
	2622	Hawn Agl Co	6 " " Jul 1/22	50.50		
	2624	Hawn Agl Co	6 " " Jul 1/22	975.50		
	1052a	Mew Yee	1 " " Feb 1/22	83.35		
	954a	Chun Hoon	6 " " Jul 1/22	56.00		
	1783	T. Eki	6 " " Jul 1/22	130.00		
	1701	Rafina F. Souza ...	6 " " Jul 1/22	32.50		
	1857	Jess Perry Lindo ..	6 " " Jul 1/22	30.00		
	2120	Geo M. Kansaki	12 " " Jul 1/22	25.00	4.10	'21
	2382	Riosuke Sakamoto ..	6 " " Jul 1/22	15.75		
	2629	Jiju Wakasugi	6 " " Jul 1/22	60.00		
	2642	Sol K. Huewaa	6 " " Jul 1/22	37.50		
	2438	E. P. Fogarty	6 " " Jul 1/22	125.00		
	2417	Solomon Kealoha ...	12 " " Jan 1/23	15.00		
5	984b	Wong Sut	12 " " Jan 1/23	15.00		
	2249	H. Tsunoda	6 " " Jul 1/22	1,850.00		
	2341	H. Tsunoda	6 " " Jan 1/23	200.00		
	----	Frank Keoho	1 " " Feb 1/22	3.00		
	2750	Bow Wo Sang Co	12 " " Jul 1/22	100.00		
	2578	A. M. Glover	6 " " Jun 1/22	40.00	11.95	'21 "
	1794	American Factors ..	6 " " Jul 1/22	250.00		
	1527	Helen M. Keanu	6 " " Jul 1/22	20.00		
	2217	Kwock Hin	6 " " Jul 1/22	120.00		
	2690	Kwock Hin	6 " " Jul 1/22	12.50		
	1583	Joseph Damata	6 " " Jul 1/22	20.00		
		Carried Forward ...		$15,423.04	$ 83.20	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$15,423.04	$ 83.20	
5	2695	Wo Sing Wai Co	6 mo to Jul 1/22	15.00	2.95	'21 6m
	2553	Maud Ellen Jordan .	6 " " Apl 1/22	75.00	52.75	'21
	689	D. Ueno, TrusteeA/c	6 " " Jul 1/22	120.00		
6	2692	Wm R. Porter	6 " " Jul 1/22	80.00		
	1477	Oahu Sugar Co	6 " " Jul 1/22	840.50		
	2508	J. H. Buscher	6 " " Jul 1/22	80.00		
	531c	Jonah Kumalae	6 " " Jul 1/22	100.00		
	2439	Jonah Kumalae	6 " " Jul 1/22	25.00		
	960a	Maunalua Fish'g Co.	1 " " Feb 1/22	416.65		
	2594	James J. Carey	6 " " Jul 1/22	82.50		
	1484	Lau Man Bin	6 " " Jul 1/22	60.00		
	2083	J. Okimoto	6 " " Jun 1/22	27.00	27.75	'21 Bal
	2634	J. Okimoto	6 " " Jul 1/22	23.00	23.35	'21 "
	1818	Kuma Morishige	6 " " Jul 1/22	11.00		
	2494	H. S. Yamanaka	6 " " Jul 1/22	30.00		
7	1548	Annie K. Warren ...	6 " " Jul 1/22	20.00		
	1838	Mau Sing Wai Co ...	6 " " Jul 1/22	212.50		
	2148	Mau Sing Wai Co ...	12 " " Aug 1/22	15.00		
	2522	Henry Cannon	6 " " Jul 1/22	42.50		
	1273	Shipman & White ...	6 " " Jan 1/22	75.00	41.10	'21
	2178	Henry Mailolo	12 " " Jan 1/22	13.00	1.70	'21
	2298a	Chong Yong Am	12 " " Jul 1/21	24.00		
	2322	Chong Yong Am	12 " " Jan 1/22	10.00		
	2323	Chong Yong Am	12 " " Jan 1/22	10.00		
	2324	Cho Wan Sik	12 " " Jan 1/22	11.00		
	2427	S. K. Kauihana	6 " " Jul 1/22	12.50		
	2714	D. Hoolapa	6 " " Jul 1/22	15.00		
	2730	A. Kanoholani	12 " " Jan 1/22	13.00	3.15	'20
	2730	A. Kanoholani			.25	'21
	1581	Frank Souza	6 " " Jul 1/22	25.00		
	1385	Olaa Sugar Co	6 " " Jul 1/22	875.00		
	1449	Go Shee	6 " " Jul 1/22	175.00		
	2751	Leong Yew	6 " " Aug 1/22	200.00		
	689	D. Ueno, Tr ... Bal	6 " " Jul 1/22	55.00		
9	1401	Waialua Agl Co. A/c	12 " " Oct 1/21	2,233.31		
	84	Territory of Hawaii	12 " " Jan 1/23	500.00		
	1296	Ng Fat	6 " " Jul 1/22	100.00		
	1601	Manuel M. Calhou ..	6 " " Jul 1/22	90.00		
	1481a	J. R. Amorin Estate	1 " " Feb 1/22	30.00		
	2474	Hawn Fruit Prod Co.	6 " " Jul 1/22	110.00		
	1945	S. Amimoto	6 " " Jun 1/22	20.00		
	2256	Yet Hing	6 " " Jul 1/22	50.00		
	1841	M. Tanimura	6 " " Jul 1/22	12.50		
	2684	S. Takahashi	6 " " Jul 1/22	60.00	12.30	'21 "
	----	Tatsuji Takahashi .			4.35	'21 3m
	1540	T. Miyamasu	6 " " Jul 1/22	56.00		
	2421	Wm Reuter	6 " " Jul 1/22	25.00		
	2018	Minoji Uyeno	6 " " Jun 1/22	22.00		
	2064	Minoji Uyeno	6 " " Jun 1/22	24.00		
	1586	R. Arimoto	6 " " Aug 1/22	12.50		
	1516	Hatsu Nakano	6 " " Jul 1/22	17.00		
	2158	Tsumoru Sasaki	6 " " Jul 1/22	18.75		
10	1597	A. G. Reis	6 " " Jul 1/22	90.00	21.40	'21 Bal
	2122	M. Yamamoto	6 " " Jul 1/22	12.50		
	2165	G. Hayashida	6 " " Jul 1/22	80.00		
	----	S. H. Dowsett	6 " " Jul 1/22	21.00		
	909	Hoy On Society	3 " " Apl 1/22	75.00		
	2251	H. & E. Cannon	6 " " Jul 1/22	52.50		
	1855	Hana Mitsutani	6 " " Jun 1/22	20.00		
	1700	Mitsuke Imura	6 " " Jun 1/22	17.50		
	2143	S. Yasui ..... A/c	6 " " May 1/22	11.50	8.50	'21
	2632	Hee Chut Sing	6 " " Jul 1/22	50.00		
		Carried Forward ...		$23,023.25	$ 282.75	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$23,023.25	$ 282.75		
10	1769	J. L. Wailuila Est.	6 mo to Jul 1/22	25.00			
	2104	Toshioshi Ukino ...	6 " " Jul 1/22	12.50			
	2153	Mamu Tamagawa	6 " " Jun 1/22	20.00			
	1672	Sue Seong ..... A/c	6 " " Jan 1/22	8.80	16.20	'21	
	1754	Ikito Maruoka	6 " " Jul 1/22	12.50			
11	1986	M. R. McGrew	6 " " Apl 1/22	37.50			
	2399	Butaro Komata	6 " " Jun 1/22	34.50			
	2129	Hon Iron Works	6 " " Jul 1/22	625.00			
	714	Hon Iron Works	6 " " Jul 1/22	1,800.00			
	1232	Kukaiau Ranch Co ..	6 " " Jul 1/22	75.00			
	2628	T. H. Davies & Co .	6 " " Jul 1/22	140.00			
	----	May K. Brown	6 " " Jun 1/22	50.00	136.85	'21	Bal
	1799	Chizu Mitamura	6 " " Jul 1/22	17.50			
	1840	Turukichi Yoneda ..	6 " " Jul 1/22	15.00			
	2497	Kanegoro Akashi ...	6 " " Jul 1/22	20.00	6.60	'21	"
	2535	Kanegoro Akashi ...			16.95	'21	"
	2242	Gingkichi Serai ...	6 " " Jul 1/22	27.50			
	2518	M. Fukuyama	6 " " Jul 1/22	18.75			
	2411	Takata Kagawa	6 " " Jul 1/22	15.75			
	2112	Taichi Tamura	6 " " Jul 1/22	20.00			
	2246	Hikotaro Otaguro ..	6 " " Jun 1/22	18.75			
12	1949b	Geo S. Harris et al	6 " " Jul 1/22	285.00			
	2405	K. Hirano ..... A/c	1 " " Feb 1/22	15.00			
	1864	Kam Investment Co .	6 " " Jul 1/22	82.50			
	1512	Iheji Murayama	6 " " Jul 1/22	10.00			
	1563	K. Watanabe	6 " " Jul 1/22	12.50			
	2423	T. Sakaitani	6 " " Jul 1/22	22.00			
	1858	R. Koshiyama	6 " " Jul 1/22	15.00			
	2105	Toramatsu Taga	6 " " Jul 1/22	15.00			
13	1588	Woodlawn Dairy	12 " " Jan 1/23	25.00			
	1209a	Lui Ko	6 " " Jul 1/22	12.50			
	1634	C. W. Macfarlane ..			3.35	'21	"
	1596	S. Sumimura	6 " " Jun 1/22	27.50			
	2721	T. Nii	6 " " Jul 1/22	41.75			
	1514	Seisuke Tomita	6 " " Jul 1/22	16.00			
	1530	Jao King Botelho ..	6 " " Jul 1/22	30.00			
	1720	S. Eto	6 " " Jul 1/22	5.00			
	2245	Tamehe Nakamura ...	6 " " Jul 1/22	12.50			
	2110	Yoshisuke Miyagawa.	6 " " Jul 1/22	15.00			
	2111	M. Yamamoto	6 " " Jul 1/22	12.50			
14	1798	David A. Alama	6 " " Jul 1/22	57.00			
	2528	Hawn Pine Packers .	6 " " Jul 1/22	556.25			
	1556	Wm A. Kane .... A/c	6 " " Jul 1/21	40.00			
	1752	Yasaburo Otake	6 " " Jul 1/22	14.00			
16	2161	J. G. Dassel	1 " " Feb 1/22	33.50			
	1467	Waiahole Water A/c	12 " " Jan 1/22	6,181.87			
	2543	K. Tarumoto			3.80	'20	3m
	2543	K. Tarumoto	6 " " Mar 1/22	37.50	21.05	'21	
	2371	Frank K. Archer ...	6 " " Jul 1/22	12.50			
	2082	S. Hirahara	6 " " Jun 1/22	10.50			
	2051	K. Nishiyama	6 " " Jun 1/22	17.50			
	2107	Hikosuke Harada ...	6 " " Jul 1/22	15.00			
	2114	M. Taga	6 " " Jul 1/22	15.00			
17	2464	R. M. Duncan et al.	6 " " Jul 1/22	42.50			
	2418	Mark Kung			12.30	'21	Bal
	1499	Moncrief & Ancill .	1 " " Feb 1/22	100.00			
	2095	Kwanjiro Hattori ..	6 " " Jul 1/22	32.00			
	1510	B. Matsuoshima etal	6 " " Jul 1/22	15.00			
	2113	T. Hirayama	6 " " Jul 1/22	20.00			
18	62	Liliuokalani Estate	6 " " Jan 1/22	50.00			
	1600	G. B. Kaneapua	6 " " Jul 1/22	20.00			
		Carried Forward ...		$33,942.17	$ 499.85		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$33,942.17	$ 499.85	
18	2036	Keitaro Tanaka	6 mo to Jun 1/22	8.00	7.85	'21 Bal
	1943	Sol Pili Estate ...	6 " " Jun 1/22	20.00		
	2106	Turuki Moriyama ...	6 " " Jul 1/22	12.50		
	2118	Turuki Moriyama ...	6 " " Jul 1/22	7.50		
	2415	Arajiro Fujimoto ..	6 " " Jul 1/22	14.00		
19	1852	Joseph Rego	6 " " May 1/22	27.50		
	2406	Kyoyei Shokwai	6 " " Jul 1/22	350.00		
	2405	K. Hirano ..... Bal	1 " " Feb 1/22	18.35	5.15	'22 1m
	2103	Kumataro Takamori .	6 " " Jul 1/22	15.65		
	2116	Unzo Takasaki	6 " " Jul 1/22	12.50		
	----	Unzo Takasaki			2.65	'21 10m
	2108	Kookichi Morishige.	6 " " Jul 1/22	12.50		
	2567	R. H. Post	6 " " Nov 1/21	37.50	11.95	'21 A/c
	2016	Izo Matsuura	6 " " Jun 1/22	17.50		
20	1268	I. Takano, Tr	1 " " Feb 1/22	20.00		
	2008	John Teixeira	6 " " Jul 1/22	52.50		
	2061	Z. Takayama	6 " " Jun 1/22	30.00		
21	2641	S. Kumashiro	6 " " Jul 1/22	65.00	19.25	'21 Bal
	1561	M. R. De Caires ...	6 " " Jul 1/22	20.00		
	2035	Y. Horita	6 " " Jun 1/22	12.50		
	2592	A. B. Kroll	6 " " Jul 1/22	30.00	14.60	'21 "
	1532	Moses N. Mohuka ...	6 " " Jul 1/22	20.00		
	1401	Waialua Agl Co A/c	12 " " Oct 1/21	188.65		
23	916	Pang Chew Estate ..	1 " " Feb 1/22	150.00		
	2566	Cons Amusement Co .	6 " " Jul 1/22	1,200.00		
	----	Cons Amusement Co .	1 " " Feb 1/22	15.00		
	2425	Ichiyo Koge	6 " " Jul 1/22	15.75		
	1526a	Kotaro Toge	6 " " Jul 1/22	25.00		
	1604	Kaai Kinikapo A/c	6 " " Jul 1/22	15.00		
	2664	N. Matsumura	6 " " Oct 1/22	15.75		
	2117	Iwaichi Tamura	6 " " Jul 1/22	12.50		
	2115	Fukutaro Nakata ...	6 " " Jul 1/22	7.50		
24	2151	Peter M. Neilson ..	6 " " Jul 1/22	30.00		
	1370	C. Brewer Estate ..	6 " " Jul 1/22	1,500.00		
	2680	Masaharu Mitori ...	6 " " Nov 1/22	15.75		
25	704	Hon Plantation .A/c	12 " " Sep 1/22	1,285.78		
	1401	Waialua Agl Co .A/c	12 " " Oct 1/21	456.76		
	----	Hawn Contracting Co	1 " " Feb 1/22	150.00		
	2248	Hichizo Tanouye ...	6 " " Jul 1/22	12.50		
	1515	S. Takagawa	6 " " Jul 1/22	21.00	8.20	
26	1565	K. Nomura	6 " " Jul 1/22	11.00		
	1660	McCandless &Dowsett	6 " " Jul 1/22	125.00		
	1990	McCandless &Dowsett	6 " " Jul 1/22	250.00		
	2241	McCandless &Dowsett	6 " " Jul 1/22	250.00		
27	1221	Pac Development A/c	12 " " Dec31/21	100.00		
	1222	Pac Development "	12 " " Jun30/22	1,357.37		
	782	Catton Neill & Co .	6 " " Jul 1/22	1,225.00		
	2097	Catton Neill & Co .	6 " " Jul 1/22	625.00		
	2372	Catton Neill & Co .	6 " " Jul 1/22	1,400.00		
	1401	Waialua Agl Co A/c	12 " " Oct 1/22	33.75		
	2422	Zoe O. Latham	6 " " Jul 1/22	180.00	57.35	'21 "
	2593	W. H. Latham	6 " " Jul 1/22	65.00	23.00	'21 "
	462	Oahu Railway & L Co	6 " " Jul 1/22	750.00		
	776	Y. Yoshikawa	1 " " Feb 1/22	75.00	50.00	'21 A/c
	----	H. Silvester	1 " " Mar 1/22	3.00		
28	2758	Yazaemon Kaya	6 " " Aug 1/22	31.50		
	1719	Tanabe Company	6 " " Jul 1/22	55.00		
	2759	Chun Hoon	6 " " Jul 1/22	200.00		
30	2241	McCandless &Dowsett			68.50	'21 Bal
	917	Pang Lum Mow	1 " " Feb 1/22	66.65		
	1051a	Pang Lum Mow	1 " " Feb 1/22	41.65		
		Carried Forward ...		$46,707.53	$ 768.35	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$46,707.53	$ 768.35	
30	2516	Hon Planing Mill ..	3 mo to Apl 1/22	350.00		
	1360	K. Matsumoto Estate	3 " " Apl 1/22	63.00		
	1381	K. Matsumoto Estate	6 " " Jul 1/22	112.50		
	1466	K. Matsumoto Estate	6 " " Jul 1/22	267.50		
	2760	Enanoria Barraba ..	6 " " Aug 1/22	12.50		
	1725	Rose K. Clark	6 " " Jul 1/22	13.00		
31	2562	Hirokane Kunitaro .	6 " " Jul 1/22	82.50		
	340c	R. W. Holt	6 " " Jul 1/22	10.00		
	1759	K. Sakai	6 " " Jul 1/22	25.00		
	2691	K. Sakai	6 " " Jul 1/22	25.00		
	933a	Waialua Garage Co .	6 " " Jul 1/22	25.00		
	2568	I. Kanbara	6 " " Jul 1/22	15.00		
	985a	Jap Moiliili School	12 " " Jan 1/23	50.00		
	2761	K. Tarumoto	6 " " Sep 1/22	2.50		
	2762	Shukichi Takami ...	6 " " Sep 1/22	35.00		
	----	John McFarlane	1 " " Mar 1/22	3.00		
	1631	I. Kodama	6 " " Aug 1/22	25.00		
	2756	A. Schnerr & Co ...	1 " " Mar 1/22	75.00		
	2489	Ahia Moepono	6 " " Jul 1/22	6.00	1.55	'21
				$47,905.03	$ 769.90	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

FEBRUARY, 1922

Date			
	KAMEHAMEHA SCHOOLS		
4	Registrar, bal Jan Collections	$ 1,597.56	$
17	" a/c Feb "	5,042.29	6,639.85
	INTEREST		
1	Olaa Sugar Bonds ..... $25,000, 6m 6 %	750.00	
	Terr'l Pub Imp " ..... 20,000, 6m 4 %	400.00	
	Kahaumalumalu (w), on balances note dated May 1/20:		
	On $495.00 to Nov 7/21, 6 das @ 6% $ .50		
	" 465.00 " Jan 3/22, 56 " @ 6% 4.34		
	" 410.00 " Feb 1/22, 28 " @ 6% 1.91	6.75	
	Mary K. Sheldon Note ..... $ 800, 6m 6 %	24.00	
4	Kam Schools Registrar, bank deposits, Jan ..	41.04	
28	July Paka, Sales Agreement (bal) 50, 1m 6 %	.25	
	Bertha K. Isenberg, on Mortgage dated Aug 31/21, $3,300, to date, 6m 6%	99.00	
	Bank Deposits, February, 2%	109.22	1,430.26
	FEES (for lease assignments)		
8	J. Tagawa to M. Tagawa, L2085 Kapaakea	5.00	
9	R. Otaguro " K. Nakamura, 2493, Manoa .	5.00	
	R. Otaguro " K. Nakamura, 2544, Manoa .	5.00	
10	T. Fujimatsu " B. Horita, 2608, Keei ..	5.00	
	D. K. Baker " T. Saito, 2668, Keei ..	5.00	
11	M. Timas " K. Saifuku, 2517 Kapalama	5.00	
13	C. H. Behn " E.Langton-Boyle 2565 Waialae.	5.00	
14	Barnes etal " D. M. Ross, 2447 Waialae.	5.00	
23	S. Yasue " S. Marushige, 2143 Kapalama	5.00	45.00
	LAW		
24	Methodist Episcopal Church, costs of revenue stamps on deed dated Feb 21/22, refunded ..	5.00	5.00
	EXPENSE		
21	G. M. Collins, refund of unexpended balance of moneys advanced Feb 13/22, Hawaii trip .	6.45	6.45
	SALES OF LAND		
24	Methodist Episcopal Church, for 8,122 sq. ft. in Kaakopua, Honolulu, deed Feb 21/22 .	5,000.00	
28	July Paka, a/c balance purchase price of lot at Manoa, Sales Agreement dated Mar 27/20 .	25.00	5,025.00
	BILLS RECEIVABLE		
1	Kahaumalumalu (w), a/c principal note dated May 1/20	30.00	30.00
	SALARIES		
28	Chas R. Bishop Trust, services bookkeeper and stenographer, February, 1922	35.00	35.00
	MISCELLANEOUS INCOME		
6	D. P. R. Isenberg Estate, balance of account for coral removed from Waialae Coral Quarry	315.62	315.62
	Forward		$13,532.18

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

FEBRUARY, 1922

Date					
	Brought Forward				$13,532.18
	FIRE LOSS SUSPENSE				
24	Amounts recovered from insurance companies for damages sustained by Kam Dormitory "A" caused by fire on Feb 10/22:				
	Alliance of Phil	Pol No	62389	286.47	
	Calif Ins Co	" "	501430	454.32	
	English Am Underwr	" "	752351	1,481.50	
	Royal Ins Co	" "	336197	155.03	
	London Assn	" "	5614738	148.15	
	Com Union Assn	" "	8013317	100.50	
	Scottish U. & N.	" "	7010039	67.94	
	Caledonian Ins Co	" "	673627	213.13	
	British Am	" "	530390	55.96	2,963.00
	SUNDRY TENANTS				
1/28	As per details, pp 54/56				
	Rents			23,165.85	
	Taxes			1,314.65	24,480.50
					$40,975.68

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	2101	Lum Boon	6 mo to Aug 1/22	$ 112.50	$		
	1268	I. Takano, Tr	1 " " Mar 1/22	20.00			
	----	Trent Trust Co	1 " " Mar 1/22	50.00			
	1800	M. Nishihara, Tr ..	6 " " Aug 1/22	12.50			
	1269	Yee Fong	6 " " Aug 1/22	60.00			
	1578	Wing Hing Co et al.	6 " " Jul 1/22	260.00			
	2755	Sing Chong & Co ...	6 " " Apl 1/22	12.50			
	1590	Sing Chong & Co ...	6 " " Jul 1/22	1,200.00			
	1696	Sing Chong & Co ...	6 " " Jul 1/22	400.00			
	53c	Tong Wo Wai Co	6 " " Jul 1/22	75.00			
	2098	M. Soranaka	6 " " Jul 1/22	85.00			
	1790	Mika Nakashige	6 " " Jul 1/22	17.50			
	----	Hawn Electric Co ..	1 " " Mar 1/22	5.00			
	2615	K. Nakamura	6 " " Aug 1/22	25.00			
	1632	Y. Nomura	6 " " Aug 1/22	12.50			
	2442	Y. Nomura	6 " " Aug 1/22	18.75			
	2633	Adolph de Jesus ...	6 " " Aug 1/22	18.75			
	2493	Riozo Otaguro	6 " " Jul 1/22	25.00			
2	2643	Tsunakichi Ueda ...	6 " " Aug 1/22	15.75			
	2424	Cora Adams	6 " " Jul 1/22	200.00			
	1789	Von Hamm Young Co .	6 " " Aug 1/22	900.00			
	1689	S. Amimoto	6 " " Jul 1/22	25.00			
	1602	I. Yanagihara	6 " " Jul 1/22	25.00			
	1522	Keola Ilianu	6 " " Jul 1/22	20.00			
	1524	H. M. Wire .... A/c	6 " " Jul 1/22	10.00			
	2484	Sun Kwong Sing Co .	6 " " Jul 1/22	80.00			
	2485	Go Yee Wo et al ...	6 " " Jul 1/22	207.00			
3	1707	John Andrade	6 " " Aug 1/22	25.00			
	1474	Hawn Sugar Pl Assn.	6 " " Aug 1/22	625.00			
	2447	K. B. Barnes et al.	6 " " Aug 1/22	190.00			
	1052a	Mew Yee	1 " " Mar 1/22	83.35			
	1562	S. Kuroda	6 " " Jul 1/22	15.00			
	1579	S. Kuroda	6 " " Jul 1/22	15.00			
	2581	K. Minami	6 " " Aug 1/22	50.00			
	2027	Usaburo Katamoto ..	6 " " Aug 1/22	60.00			
	----	Frank Keoho	1 " " Mar 1/22	3.00			
4	1807	Basilia Bagino	6 " " Aug 1/22	12.50			
	2141	Hilo Sugar Co	6 " " Aug 4/22	5,755.00			
	1552	John Akaloka Jr ...	6 " " Jul 1/22	12.50			
	1694	K. Sumiyoshi	6 " " Aug 1/22	20.00			
	2247	Matajiro Sato	6 " " Jul 1/22	12.50			
6	2709	Thy Fo Farm	6 " " Jul 1/22	350.00	448.30	'21	Bal
	2367	J. D. Paris Estate.			8.20	'21	"
	2368	J. D. Paris Estate.	6 " " Jul 1/22	100.00	27.40	'21	"
	----	Newton Auto Exg ...	2 " " Mar 1/22	300.00			
	2767	Nizo Suyama	6 " " Aug 1/22	31.50			
	1556	Wm A. Kane ....Bal	6 " " Jul 1/22	10.00			
7	2655a	Take Kadota			13.50	'21	
	1603	Kamekichi Hayashi .	6 " " Jul 1/22	40.00			
	2630	Hannah B. Damster .	12 " " Feb 1/23	31.50			
	1767	Eli Mitchell	6 " " Aug 1/22	12.50			
	2531	Francis Franks Bal	6 " " Mar 1/22	17.50			
	1686	Chung Chock	3 " " Apl 1/22	75.00			
8	2449a	Genevieve Newton ..	6 " " Jul 1/22	260.00			
	1816	Taro Okubo	3 " " Apl 1/22	90.00			
	1559	Alfred Kaili .. A/c	6 " " Jul 1/21	5.00			
	1795	M. Haraguchi	6 " " Jul 1/22	11.50			
	1793	Oyamada Kamege	6 " " Jul 1/22	14.50			
	1511	Masaye (w)	6 " " Jul 1/22	23.00			
	1566	M. Kataoka	6 " " Jul 1/22	22.00			
9	1481a	J. R. Amorin Estate	1 " " Mar 1/22	30.00			
	1674	Riojilo Ida	6 " " Jul 1/22	22.50			
		Carried Forward ...		$12,218.10	$ 497.40		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$12,218.10	$ 497.40	
9	1826	Sei Kaneko	6 mo to Jul 1/22	15.00		
	2236	Ishi Takeuchi	6 " " Jul 1/22	18.75		
	1564	Jiro Tamamoto	6 " " Jul 1/22	11.00		
10	2403	Wong Wong et al, Tr	6 " " Aug 1/22	650.00		
	1206a	S. Yanage	6 " " Jul 1/22	18.00		
	1517	W. H. Greenwell ...	6 " " Jul 1/22	2,000.50		
	1710a	D. K. Baker	12 " " Nov 1/22	10.00		
	1991	Hui Aina o Kealia .	6 " " Jul 1/22	300.00		
	2210	R. A. McWayne	6 " " Jun 1/22	412.50	109.60	'21 Bal
	2457	P. Pahukula	12 " " Jan 1/22	14.30	3.20	'20
	2457	P. Pahukula			3.90	'21
	2608	T. Fujimatsu	6 " " Jul 1/22	5.00		
	2668	T. Saito	6 " " Jul 1/22	21.00		
	----	Chong Soo Young A/c	6 " " Jul 1/22	8.00	4.50	'21
	----	Yee Sur Yurk .... "	6 " " Jul 1/22	8.05	3.95	'21
	----	Park Choon Paik . "	6 " " Jul 1/22	7.35	4.15	'21
	2336	Esther Osberg	6 " " Aug 1/22	14.00		
	2666	Princeville Plant'n	6 " " Aug 1/22	180.00	14.50	'21 "
11	2473	Tam Yee	6 " " Jul 1/22	100.00		
	2517	Maria Timas	6 " " Jun 1/22	18.75	6.55	'21 "
	2381	Pang Chit Kui	12 " " Oct 1/22	10.00		
	2772	Lum Man Chin	6 " " Jul 1/22	60.00		
	----	John Camacho ...A/c	6 " " Jul 1/22	7.50		
13	810a	M. C. De Mello	12 " " Jan 1/22	20.00	4.35	'21
	818	M. C. De Mello	12 " " Jan 1/22	50.00	6.50	'21
	1007a	M. C. De Mello	12 " " Jan 1/22	30.00	8.30	'21
	1205	M. C. De Mello	12 " " Oct 1/21	100.00	27.40	'21
	1205	M. C. De Mello	3 " " Jan 1/22	25.00		
	1369	M. C. De Mello	12 " " Jan 1/22	10.00	1.10	'21
	1464	M. C. De Mello	12 " " Jan 1/22	40.00	4.05	'21
	2023	M. C. De Mello	12 " " Sep 1/21	35.00	4.05	'21
	2023	M. C. De Mello	4 " " Jan 1/22	11.65		
	2161	J. G. Dassel	1 " " Mar 1/22	33.50		
	2009	H. Yoshimura	6 " " Jul 1/22	37.50		
	2398	Annie Lima	6 " " Jun 1/22	18.75		
	2126	T. Fujieki	6 " " Aug 1/22	20.00		
	1941a	Hooikaika Kaina ...	6 " " Mar 1/22	25.00		
14	960a	Maunalua Fish'g A/c	1 " " Mar 1/22	416.65		
	2407	Samuel Kaliko	6 " " Jul 1/22	17.50	6.15	'21 "
15	----	Cons Amusement Co .	1 " " Mar 1/22	15.00		
	2482	Minnie A. Brown ...			78.85	'21 "
16	960a	Maunalua Fish'g Bal	1 " " Mar 1/22	91.70		
	1425a	Kaneohe Rice Mill .	6 " " Jul 1/22	73.75	19.65	'21 "
	2720	Kaneohe Rice Mill .	6 " " Jul 1/22	216.70	12.90	'21 "
	1425	Kaneohe Rice " A/c	6 " " Jul 1/22	300.00	462.60	'21 "
	2567	R. H. Post	6 " " May 1/22	37.50	11.95	'21 "
	914	Jos P. Mendonca ...	3 " " May 1/22	62.50		
	2481	Hon Poi Factory ...	6 " " Jul 1/22	1,000.00		
	2613	Ralph E. Woolley ..	6 " " Aug 1/22	187.50		
17	2765	Pearl City Fruit Co	6 " " Jun 1/22	613.50		
	----	John Camacho .. Bal	6 " " Jul 1/22	7.50		
18	2138	D. K. Kalaau .... "	12 " " Oct 1/22	4.30	1.45	'21
20	1717	Geo S. Ikeda	6 " " Aug 1/22	14.00		
	1751	E. D. K. Wilmington	6 " " Jul 1/22	15.00		
	----	I. Fugikawa	6 " " Jul 1/22	12.50		
21	1559	Alfred Kaili .. A/c	6 " " Jul 1/21	5.00		
	1604	Kaai Kinikapo . Bal	6 " " Jul 1/22	5.00		
	1521	John Hilo ..... A/c	6 " " Jul 1/22	5.00		
	1524	H. M. Wire .... Bal	6 " " Jul 1/22	10.00		
	1628	Tameichi Tanaka ...	6 " " Aug 1/22	12.50		
	1499	Moncrief & Ancill .	1 " " Mar 1/22	100.00		
		Carried Forward ...		$19,787.30	$1297.05	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$19,787.30	$1297.05	
23	916	Pang Chew Estate ..	1 mo to Mar 1/22	150.00		
	2722	Raku Murakami	6 " " Jul 1/22	7.75		
24	2775	H. H. Plemer .. A/c	6 " " Sep 1/22	45.00		
	776	Y. Yoshikawa	1 " " Mar 1/22	75.00		
	2496	Hiroto Nakamura ...	6 " " Jul 1/22	15.00		
	2094	H. Hiramoto	6 " " Jul 1/22	17.50	17.60	'21 Bal
27	1634	C. W. McFarlane ...	6 " " Aug 1/22	13.00		
	1437	K. Matsumoto Estate	6 " " Aug 1/22	87.50		
	917	Pang Lum Mow	1 " " Mar 1/22	66.65		
	1051a	Pang Lum Mow	1 " " Mar 1/22	41.65		
	1690	Mitsu Okame	6 " " Aug 1/22	25.00		
	1630	Sozaburo Sugita ...	6 " " Aug 1/22	12.50		
28	2775	H. H. Plemer .. Bal	6 " " Sep 1/22	30.00		
	----	Rikihei Kikugawa ..	6 " " Aug 1/22	20.00		
	1219	Koolau Agl Co	6 " " Jan 1/22	2,000.00		
	----	Hawn Contracting Co	1 " " Mar 1/22	150.00		
	1637	Sanshiro Umeda	6 " " Sep 1/22	17.00		
	1914	Kumayo Yamakami ...	6 " " Aug 1/22	12.50		
	178d	Hawi Mill & Plant'n	6 " " Aug 1/22	592.50		
				$23,165.85	$1314.65	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MARCH, 1922

Date			
	KAMEHAMEHA SCHOOLS		
2	Registrar, bal Feb Collections	$ 2,487.62	$
17	" a/c Mar "	4,566.06	7,053.68
	INTEREST		
2	Kam Schools Registrar, bank deposits, Feb ..	40.95	
24	Third Liberty Bonds, ... $ 5,000, 6m 4¼%	106.25	
	Terr'l Pub Imp " 50,000, 6m 4½%	1,125.00	
30	July Paka, Sales Agreement (bal) 25, 1m 6 %	.13	
31	Hawn Electric Bonds, ... 10,000, 6m 6 %	300.00	
	Bank deposits, March, 2%	132.39	1,704.72
	FEES (for lease assignments)		
2	J. P. Lindo to K. Nakamura, L1857, Kakaako.	5.00	
	T. Sasaki " M. Inatsuka, 2519, Kapalama	5.00	
	T. Tokoyama " M. Inatsuka, 2520, Kapalama	5.00	
13	H. Kawasaki " Young Sa Kim, 2297, Honaunau	5.00	
14	S. Amimoto " K.Amimoto etal 1689, Kapalama	5.00	
17	S. Sakamoto " Fuki Arita, 2370, Kapalama	5.00	30.00
	LAW		
9	Perry & Mathewman, returned court costs deposited re application of Honolulu Rapid Transit & Land Co. to determine title to certain lands in Kakaako, Honolulu	247.61	247.61
	EXPENSE		
4	M. C. Amana, refund of unexpended balance of moneys advanced Feb 20/22, Molokai collection trip	86.50	
28	G. M. Collins, refund of unexpended balance of moneys advanced Mar 10/22, re Trustees' Hawaii trip	40.05	
29	G. Newton, fee for surrender of L2449a, Waialae and writing two new leases	10.00	136.55
	SALES OF LAND		
30	July Paka, final payment purchase price of lot at Manoa, Sales Agreement dated Mar 27, 1920	25.00	25.00
	KAKAAKO FRONTAGE TAXES		
	First installment of 10% a/c principal assessment due under Ordinance No. 200, City and County of Honolulu, re Improvement Dist. No. 9, Kakaako, due Aug 15/21:		
3	Geo Yamada, L1875, Lot 135, 10% of 1735.01	173.50	173.50
	SALARIES		
31	Chas R. Bishop Trust, services bookkeeper and stenographer, March, 1922	35.00	35.00
			$ 9,406.06

Forward

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MARCH, 1922

Date				
	Brought Forward	$		$ 9,406.06
	AUTO EXPENSE			
29	C. Brewer & Co, return premium, Preferred Accident Ins Co pol 519439			
	Ford 3313183, Pub Lib 5/10000, $17.00			
	Buick 605139, " " " 20.00		37.00	37.00
	SUNDRY TENANTS			
1/31	As per details, pp 59/63			
	Rents	21,905.11		
	Taxes	727.55		22,632.66
				$32,075.72

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	----	Hawn Electric Co ..	1 mo to Apl 1/22	$ 5.00	$		
	2764	J. K. Kaleikini ...	6 " " Jul 1/22	30.00			
	2756	A. Schnerr Co	1 " " Apl 1/22	75.00			
	2143	Shoichi Yasue Bal	6 " " May 1/22	4.00			
	2724	Emily C. Anthony ..	6 " " Sep 1/22	85.00	19.65	'21	Bal
	522c	Terr'l Hotel Co ...	3 " " Jun 1/22	375.00			
	1224	Terr'l Hotel Co ...	3 " " Jun 1/22	50.00			
	1082B	Otuichi Asagi	6 " " Sep 1/22	37.50			
	----	H. Silvester	1 " " Apl 1/22	3.00			
	----	John McFarlane	1 " " Apl 1/22	3.00			
2	1486	Hawn Dredging Co ..	6 " " Jul 1/22	667.50			
	700a	Hon Plantation	6 " " Sep 1/22	600.00			
	925	Hon Plantation	6 " " Sep 1/22	1,165.00			
	1262	Hon Plantation	6 " " Sep 1/22	750.00			
	1335	Hon Plantation	12 " " Mar 1/23	25.00			
	1493	Hon Plantation	6 " " Sep 1/22	245.00			
	1494	Hon Plantation	6 " " Sep 1/22	290.00			
	----	Frank Keoho	1 " " Apl 1/22	3.00			
	2021	Charles A. Wills ..	6 " " May 1/22	14.00			
	1695	P. C. Lane	6 " " Sep 1/22	30.00			
	1599	Ikaia Kaaihue . A/c	6 " " Jul 1/22	10.00			
	2520	T. Tokoyama	6 " " Jul 1/22	18.75			
	2519	Sasaki Tohatchi ...	6 " " Jul 1/22	18.75			
3	1875	Geo M. Yamada	12 " " Mar 1/22	200.00	52.15	'21	
	1570	Geo M. Yamada . A/c	12 " " May 1/22	24.35			
	1953	D.P.R.Isenberg Est.	3 " " Jun 1/22	125.00			
	1957	Annie S. Parke	6 " " Sep 1/22	55.00			
	1052a	Mew Yee	1 " " Apl 1/22	83.35			
	1702	W. Hamamura	6 " " Sep 1/22	15.00			
	1831	Jennie K. Haalilo .	6 " " Sep 1/22	12.50			
4	1722	J. Kaalauahi	6 " " Jul 1/22	12.00			
	1723	J. W. Kaloheaulani.	6 " " Jul 1/22	8.00			
	1724	Lilia Kaaimano	6 " " Jul 1/22	16.00			
	1727	G. Kaopuiki	6 " " Jul 1/22	6.00			
	1728	Peter Kema	6 " " Jul 1/22	1.50			
	1729	Moohila (w)	6 " " Jul 1/22	4.00			
	1730a	S. W. Kiakahi Est .	6 " " Jul 1/22	8.75			
	1731	Kapika Kupihea Est.	6 " " Jul 1/22	6.00			
	1732	Paahao Nahoopii ...	6 " " Jul 1/22	10.50			
	1734	S. P. Kaai	6 " " Jan 1/22	12.50	2.50	'21	A/c
	1735	Matsui Usaki	6 " " Jan 1/22	18.50	8.65	'21	
	1735	Matsui Usaki .. A/c	6 " " Jul 1/22	11.60			
	1736	Solomon Fuller	6 " " Jul 1/22	8.00	1.30	'21	Bal
	1737	Wm Nueku ..... Bal	6 " " Jan 1/22	.45	2.35	'21	
	1737	Wm Nueku ..... A/c	6 " " Jul 1/22	3.05			
	1738	J. Kamanao	6 " " Jul 1/22	4.00			
	1739	Sam Kaulili	6 " " Jul 1/22	15.50			
	1743	L. K. Kaalouohi ...	6 " " Jul 1/22	14.50			
	1755	D. W. Kahawai	6 " " Jul 1/22	5.50	2.05	'21	
	1756	R. W. Kamakahi	6 " " Jul 1/22	15.00			
	1762	J. Kanikau Estate .	6 " " Jul 1/22	5.00			
	1829a	Lee Tuck	12 " " Mar 1/23	3.00			
	2168	Matsui Usaki	12 " " Oct 1/22	2.00	.45	'21	
	2170	Paahao Nahoopii ...	12 " " Jan 1/23	8.00			
	2530	D. Kapawai	6 " " Jul 1/22	3.00			
	2530	D. Kapawai .... A/c	6 " " Jan 1/23	2.00			
	2560	S. W. Nueku	12 " " Jan 1/23	2.00			
	2573	Lilia Kaai	12 " " Jan 1/23	2.00	.45	'21	
	2675	Napali Akina	12 " " Jan 1/23	9.00			
	2732	Wm Nueku	12 " " Sep 1/22	2.00	.15	'21	
	2740	Paahao Nahoopii ...	6 " " Nov 1/22	8.00	.65	'21	
	----	Matsui Usaki			.30	'21	
		Carried Forward ...		$ 5,247.05	$ 90.65		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$ 5,247.05	$ 90.65	
6	2700	Madeline Patzig ...			14.55	'21 7m
	2781	Jiunzo Shimada	6 mo to Jul 1/22	30.00		
	960a	Maunalua Fish'g Co.	1 " " Apl 1/22	508.35		
	2534	Oshige Manshuke ...	6 " " Sep 1/22	15.00		
	2495	Utaro Imoto	6 " " Jul 1/22	30.00		
7	1763	Shina Akisaki	6 " " Sep 1/22	20.00		
8	1268	I. Takano, Tr	1 " " Apl 1/22	20.00		
	----	Trent Trust Co	1 " " Apl 1/22	50.00		
	1956	Annie S. Parke Est.	6 " " Sep 1/22	55.00		
	1481a	J. R. Amorin Est ..	1 " " Apl 1/22	30.00		
	692	D. W. Anderson, Tr.	6 " " Sep 1/22	50.00		
	1867	Amoy Amasiu	6 " " Sep 1/22	20.00		
9	1954	V. R. Isenberg	6 " " Sep 1/22	45.00		
	1955	V. R. Isenberg	6 " " Sep 1/22	60.00		
	1961	V. R. Isenberg	6 " " Sep 1/22	92.50		
	1708	Tom Tai Tong	6 " " Apl 1/22	28.00		
	2545	Y. Kamiyama	6 " " Sep 1/22	10.00		
	2540	J. Watanabe	6 " " Sep 1/22	30.00		
10	789	Mattie E. Ganzel ..			56.35	'22
	1778	J. B. Atherton Est.	6 " " Sep 1/22	200.00		
	2564	G. Schuman	6 " " Sep 1/22	20.00		
	1397	J. D. Paris Est ...	6 " " Sep 1/22	50.00		
	2134	Hyonoski Doi	6 " " Sep 1/22	18.75		
	2532	Saijiro Takeshima .	6 " " Sep 1/22	20.00		
11	336	James Wight Est ...	6 " " Sep 1/22	150.00		
	370a	James Wight Est ...	12 " " Mar 1/23	150.00		
	----	Newton Auto Exg ...	1 " " Apl 1/22	150.00		
	2556	Jas D. Reid	6 " " Sep 1/22	40.00		
	2559	White Sewing Mach .	3 " " May 1/22	270.00		
	1828	Sing Chong & Co ...	6 " " Sep 1/22	100.00		
	2459	Masashi Ikeda	6 " " Sep 1/22	25.00		
	2535	Kanegoro Akashi ...	6 " " Sep 1/22	60.00		
	2782	A. S. Atupan	6 " " Sep 1/22	25.00		
13	1557	Takesta	6 " " Jul 1/21	12.00		
	1605	K. Matsumoto	6 " " Jul 1/21	22.50		
	1610	T. Sonoda	6 " " Jul 1/21	11.50		
	1614	S. Uemura	6 " " Jul 1/21	9.00		
	1615	A. Tanaka	6 " " Jul 1/21	9.00		
	1617	M. Morimoto	6 " " Jul 1/21	15.00		
	1619	G. Oshima	6 " " Jul 1/21	15.00	4.10	'21
	1620	S. Uemura	6 " " Jul 1/21	15.00		
	1624	M. Tateyama	6 " " Jul 1/21	15.00		
	1625	Y. Fujimatsu	6 " " Jul 1/21	18.00		
	1626	K. Matsumoto	6 " " Jul 1/21	15.00		
	1645	T. Sakamoto	6 " " Jul 1/21	20.75		
	2194	T. Uedono			3.10	'19
	2232	S. Uemura	6 " " Jul 1/21	5.00		
	2260	C. Pawai	12 " " Jan 1/22	10.00		
	2265	D. Tanaka	12 " " Jan 1/22	18.00		
	2267	Chong Akau .... Bal	6 " " Jan 1/22	1.20		
	2267	Chong Akau	6 " " Jul 1/22	1.50		
	2269	S. Nishikino	12 " " Jan 1/22	11.00		
	2270	D. Tanaka ..... Bal	6 " " Jul 1/21	6.75		
	2270	D. Tanaka	6 " " Jan 1/22	7.50		
	2272	S. Nishikino	12 " " Jan 1/22	21.00		
	2274	Y. Kirihara ... Bal	6 " " Jul 1/21	15.15		
	2274	Y. Kirihara	6 " " Jan 1/22	19.50		
	2280	Z. Higashi	12 " " Jan 1/22	27.00		
	2281	T. Nakayama	12 " " Jan 1/22	12.20		
	2282	K. Fukushima	12 " " Jan 1/22	19.00	3.10	'21
	2283	S. Kawano	12 " " Jan 1/22	24.00		
		Carried Forward ...		$ 7,996.20	$ 171.85	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 7,996.20	$ 171.85		
13	2285	S. Yanamura	12 mo to Jan 1/22	17.00			
	2286	S. Kaku	12 " " Jan 1/22	10.00			
	2287	Y. Ichimura	12 " " Jan 1/22	20.00			
	2288	T. Izu	12 " " Jan 1/22	10.00	3.80	'21	
	2290	O. Tanaka	12 " " Jan 1/22	18.00			
	2291	S. Kaku	12 " " Jan 1/22	16.00			
	2301	Song Kun Oh	12 " " Jan 1/22	14.00			
	2308	S. Nishikino .. Bal	6 " " Jul 1/21	2.00			
	2308	S. Nishikino	6 " " Jan 1/22	3.50			
	2309	T. Nakayama ... Bal	6 " " Jul 1/21	7.25			
	2309	T. Nakayama	6 " " Jan 1/22	11.00			
	2343	K. Wright	12 " " Jul 1/22	2.00	.50	'21	
	2344	Chong Akau .... Bal	6 " " Jan 1/22	7.25			
	2348	Y. Kirihara ... "	6 " " Jul 1/21	17.05			
	2348	Y. Kirihara	6 " " Jan 1/22	20.00			
	2349	K. Kaneko ..... Bal	6 " " Jan 1/22	1.20	.10	'19	Bal
	2349	K. Kaneko ..... A/c	6 " " Jul 1/22	2.40			
	2351	S. Kaku	12 " " Jan 1/22	20.00			
	2354	R. Kimura	12 " " Jan 1/22	32.50			
	2356	G. Yamasawa	12 " " Jan 1/22	25.00			
	2357	T. Nakayama	12 " " Jan 1/22	20.00			
	2359	Y. Kirihara	12 " " Jan 1/22	25.00			
	2360	T. Izu ..... Bal	6 " " Jul 1/21	12.45			
	2360	T. Izu	6 " " Jan 1/22	15.00			
	2363	J. Deniz	12 " " Jan 1/22	6.00			
	2375	S. Nishikino	12 " " Jan 1/22	25.00			
	2376	A. Matsumoto .. Bal	6 " " Jul 1/21	23.10			
	2376	A. Matsumoto	6 " " Jan 1/22	25.00			
	2379	B. Uchiyama	12 " " Jan 1/22	32.00			
	2413	K. Kaneko ..... Bal	6 " " Jul 1/21	9.60			
	2413	K. Kaneko	6 " " Jan 1/22	16.50			
	2431	H. Fujioka	12 " " Jan 1/22	47.00			
	2450	J. Tokieda	12 " " Jan 1/22	64.00			
	2451	G. Oshima	6 " " Jul 1/21	10.00	1.35	'21	
	2452	L. Kahele	12 " " Jul 1/22	9.60	1.05	'21	
	2453	Chong Akau .... Bal	6 " " Jul 1/21	8.15	1.20	'20	"
	2453	Chong Akau	6 " " Jan 1/22	11.00			
	2454	J. Kahele ..... Bal	6 " " Jul 1/21	5.00	4.40	'20	"
	2454	J. Kahele	12 " " Jul 1/22	21.40	2.35	'21	
	2455	J. Kelekolio	12 " " Jan 1/22	14.70			
	2458	S. Kaioula, Jr	18 " " Jul 1/22	21.75	3.25	'20	
	2458	S. Kaioula, Jr			4.00	'21	
	2505	M. Doi	12 " " Jan 1/22	28.00			
	2584	S. Uemura	6 " " Jul 1/21	3.50			
	2586	T. Kuramitsu	6 " " Jul 1/21	9.25			
	2587	M. Hirazumi	6 " " Jul 1/21	2.50			
	2590	I. Shimada	6 " " Jul 1/21	13.00	5.75	'21	
	2597	M. Tosaburo	6 " " Jul 1/21	23.00	6.45	'21	
	2598	Y. Sonoda	6 " " Jul 1/21	13.00			
	2599	M. Miyanishi	6 " " Jul 1/21	23.00	9.30	'21	
	2600	T. Isagawa	6 " " Jul 1/21	15.75	4.55	'21	
	2602	K. Tateyama	6 " " Jul 1/21	6.00			
	2606	K. Tomoyoshi	6 " " Jul 1/21	15.00	3.95	'21	
	2610	H. Kadooka	6 " " Jul 1/21	33.50			
	2611	K. Tateyama	6 " " Jul 1/21	20.00			
	2636	M. Morimoto	6 " " Jul 1/21	14.00			
	2657	T. Kuramitsu	6 " " Jul 1/21	16.50			
	2659	S. Helani	6 " " Jul 1/21	13.50	4.10	'21	
	2698	H. Haiha	6 " " Jul 1/22	8.00			
	2752	T. Uedono	12 " " Jan 1/22	33.00	4.50	'21	
	2776	W. Helani ..... A/c	6 " " Jan 1/22	6.40	.10	'21	"
		Carried Forward ...		$ 8,971.50	$ 232.55		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 8,971.50	$ 232.55		
13	1959	A. J. Campbell	6 mo to Sep 1/22	90.00			
	2342	Mansueto Perez	6 " " Aug 1/22	22.50			
	1960	L. Tenney Peck	6 " " Sep 1/22	105.00			
	1765	Hansuke Yamada	6 " " Sep 1/22	14.00			
	1629	U. Shinagawa	6 " " Aug 1/22	12.50	6.55	'21	Bal
	2155	Kimataro Tokimori .	6 " " Aug 1/22	34.50			
	1863	Okuno Tsuru	6 " " Aug 1/22	15.00			
	----	Kaalele Kiai	6 " " Jul 1/22	10.00			
	1470	Laie (w)			6.15	'21	
	377b	Kock Tin	12 " " Apl 1/23	10.00			
	----	Unzo Takasaki	6 " " Sep 1/22	6.25			
14	1438	Oscar P. Cox	6 " " Jul 1/22	15.00			
	1492	Oscar P. Cox	6 " " Jul 1/22	30.00			
	1593	Chisoji Sakei	6 " " Sep 1/22	15.00			
15	2161	J. G. Dassel	1 " " Apl 1/22	33.50			
	1871	Mariah K. Low	6 " " Aug 1/22	25.00			
	2640	Richard Venhuizen .	6 " " Sep 1/22	50.00			
	2137	Y. Fukushima	6 " " Jul 1/22	50.00			
	2010	George Gomes	6 " " Sep 1/22	12.50			
	----	Cons Amusement Co .	1 " " Apl 1/22	15.00			
	1753	Pac Engineering Co.	6 " " Sep 1/22	212.50			
16	704	Hon Plantation A/c	12 " " Sep 1/22	1,334.81			
	1157a	H. Tsunoda	12 " " Mar 1/23	50.00			
	2523	Maui Trading Co ...	6 " " Sep 1/22	75.00			
	2723	R. B. McGrew	12 " " Jul 1/22	40.00			
	1703	Mariah K. Low	6 " " Jul 1/22	40.00			
17	1814	Mary K. Nakanaela .	6 " " Sep 1/22	20.00			
	1499	Moncrief & Ancill .	1 " " Apl 1/22	100.00	217.35	'21	"
	2013	Tasuke Noji ....A/c	6 " " Jun 1/22	16.00			
	1386	James A. Rath, Tr .	12 " " Mar 1/23	150.00			
	2563	Hachiro Ikeda A/c	6 " " Sep 1/21	14.25	8.75	'20	"
	1993	Geo H. Huddy	6 " " Jun 1/22	35.00			
18	2754	A. J. Campbell	6 " " Jul 1/22	275.00			
	2483	J. W. Sproat	12 " " Mar 1/23	20.00	4.40	'21	
	2717	Harry S. Haywood ..	6 " " Sep 1/22	25.00			
	1695	P. C. Lane			15.40	'21	
	1521	John Hilo ..... A/c	6 " " Jul 1/22	8.00			
	1770	Kyoyei Shokwai	3 " " Jun 1/22	120.00			
	2078	Tohichi Hirai	6 " " Jun 1/22	6.00			
	2466	James J. Carey	6 " " Sep 1/22	180.00			
	429a	Chang Chock Hing ..	6 " " Sep 1/22	35.00			
	1463	Chang Chock Hing ..	6 " " Sep 1/22	25.00			
20	1441	McCandless &Dowsett	12 " " Mar 1/23	32.00			
	----	Hawn Contracting Co	1 " " Apl 1/22	150.00			
	2418	Mark Kung	6 " " Sep 1/22	75.00			
	1072a	Kohala Ditch Co ...	12 " " Jan 1/22	2,853.00			
	1115a	Kohala Ditch Co ...	12 " " Jan 1/23	100.00			
	2465	H. Tanouye	6 " " Sep 1/22	15.75			
	2538	Matsuzo Otsuka	6 " " Sep 1/22	25.00			
21	1163a	Capt Cook Coffee Co	6 " " Jul 1/22	500.00			
	2638	Donald S. Bowman ..	6 " " Sep 1/22	37.50			
	1559	Alfred Kaili .. A/c	6 " " Jul 1/21	5.00			
	1771	Yee Chang Shee	6 " " Sep 1/22	15.00			
	1876	T. Yanagihara	6 " " Sep 1/22	22.50			
	1633	H. Takamatsu Est ..	6 " " Sep 1/22	17.50			
	2128	Tokimoto Kiroku ...	6 " " Sep 1/22	18.75			
	1636	J. Takeuchi	6 " " Sep 1/22	12.50			
	2443	Honji Yokota	6 " " Aug 1/22	34.50			
	2462	Kichiro Sato	6 " " Sep 1/22	59.50			
	2013	Tasuke Noji ....Bal	6 " " Jun 1/22	6.50			
	2631	M. J. Farrera	6 " " Aug 1/22	15.75			
		Carried Forward ...		$16,314.56	$ 491.15		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$16,314.56	$ 491.15		
21	1733	Annie Williams	6 mo to Jul 1/22	13.00			
22	1952	Trs Oahu College ..	6 " " Sep 1/22	26.25			
	1412	Am-Japse Investment	6 " " Sep 1/22	125.00			
	1666a	Cheong Wah	6 " " Apl 1/22	12.50	6.45	'21	
	801	Union Feed Co	6 " " Jul 1/22	1,500.00			
	802	Union Feed Co	6 " " Jul 1/22	600.00			
	2614	Union Feed Co	6 " " Jul 1/22	450.00			
	1708	Tom Tai Tong	6 " " Oct 1/22	28.00			
	2135	M. Tanimura	6 " " Sep 1/22	22.00			
23	1757	Emma K. Nakaleka ..	6 " " Jul 1/22	18.00			
	1758	J. Nakaleka Est ...	6 " " Jul 1/22	18.50			
	2785	Kakaako Jap School.	6 " " Jul 1/22	125.00			
	1553	Sun Tai Wai Co	6 " " Apl 1/22	25.00	12.85		
24	2763	Seichi Ichiyama ...	6 " " Sep 1/22	32.50			
	1672	Sue Seong ..... A/c	6 " " Jan 1/22	25.00			
	2787	Maria Casasos	6 " " Sep 1/22	12.50			
	888	John Gaspar	6 " " Sep 1/22	137.50	37.65	'21	Bal
	1110	John Gaspar	6 " " Sep 1/22	145.00			
	1399a	City & County	6 " " May 1/22	75.00			
27	1196	Mrs F.W.Macfarlane.	12 " " Mar 1/23	25.00			
	1197	Mrs F.W.Macfarlane.	12 " " Mar 1/23	50.00			
	2788	Tsutomu Tsukamoto .	6 " " Oct 1/22	42.50			
	917	Pang Lum Mow	1 " " Apl 1/22	66.65			
	1051a	Pang Lum Mow	1 " " Apl 1/22	41.65			
	2783	Liwai Kawaiahao ...	6 " " Oct 1/22	12.50			
	1277	K. Matsumoto Est ..	3 " " Jun 1/22	75.00			
	2644	Gozaemon Fujita ...	6 " " Oct 1/22	21.75			
	1536	Wong Kim	6 " " Sep 1/22	40.00	18.55	'21	
	2513	C. B. Makee ... Bal	6 " " Jun 1/22	12.25			
28	776	Y. Yoshikawa	1 " " Apl 1/22	75.00	144.30	'21	"
	2461	H. Mitsukawa	6 " " Sep 1/22	15.75			
	1667	S. Mimura	6 " " Sep 1/22	17.00	5.00	'21	"
	2243	S. Mimura	6 " " Sep 1/22	22.00			
	916	Pang Chew Estate ..	1 " " Apl 1/22	150.00			
	2768	C. F. Hart Estate .	6 " " Jul 1/22	350.00			
29	2019	Nobutaro Kimura ...	6 " " Jun 1/22	20.00	11.60	'21	"
	2757	S. Kawakami	6 " " Sep 1/22	20.00			
	----	H. Silvester	1 " " May 1/22	3.00			
30	1498	John A. Maguire Est	6 " " Sep 1/22	62.50			
	2169	Sandwich Is Honey .	12 " " Jan 1/23	25.00			
	2625a	Hawn Agl Co	6 " " Sep 1/22	328.00			
31	1425	Kaneohe Rice M. A/c	6 " " Jul 1/22	526.25			
	1425	Kaneohe Rice Mill "	6 " " Jul 1/22	73.75			
	2756	A. Schnerr & Co ...	1 " " May 1/22	75.00			
	2766	John Kaohele .. A/c	6 " " Sep 1/22	15.00			
	----	John Mcfarlane	1 " " May 1/22	3.00			
	1870	Masayo Tarutani ...	6 " " Sep 1/22	18.75			
	1913	J. Shiomi	6 " " Aug 1/22	12.50			
				$21,905.11	$ 727.55		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL, 1922

Date			
	KAMEHAMEHA SCHOOLS		
3	Registrar, bal Mar Collections	$ 1,286.97	$
	" a/c Apr "	1,567.38	2,854.35
	INTEREST		
1	Hawaii Cons Ry Bonds, ... $44,000, 6m 5 %	1,100.00	
	Mutual Telephone " ..... 22,000, 6m 5 %	550.00	
3	Kam Schools Registrar, bank deposits, Mar ..	45.94	
15	Fourth Liberty Bonds, ... 40,000, 6m 5 %	850.00	
18	K.Matsumoto Est,Front Tax Note,243.21,1yr 6%	14.59	
	Pang Lum Mow (bal) " " " 135.13,1yr 6%	8.13	
21	Oahu Rice Mill " " " " 135.13,1yr 6%	8.11	
22	C. Q. Yee Hop " " " " 332.38,1yr 6%	19.94	
29	Bank Deposits, April, 2%	155.00	2,751.71
	FEES (for lease assignments)		
1	T. Ikeda mtg to Bishop & Co, L1347, Hilo ...	5.00	
	H.I.Young " " W. Thompson, 1408, Hilo ...	5.00	
	H.I.Young " " W. Thompson, 2207, Hilo ...	5.00	
	H. Tanimoto " Pac Rice Mill 2575, Hilo ...	5.00	
	S. Kaioula " M. Kaapuni, 2458, Kona ...	5.00	
	Kim Pong Wo " Kim Yong Kuk, 2302, Kona ...	5.00	
	Kim Pong Wo " Kim Ho Kuen, 2317, Kona ...	5.00	
	T. Kubo " T. Kamigaki, 2337, Kona ...	5.00	
	T. Kubo " T. Kubo, 2338, Kona ...	5.00	
4	J. Namaielua " A. Hashimoto, 1529, Kakaako.	5.00	
	F. Franks " J.B.Fernandes 2531, Waialae.	5.00	
5	U. Takasaki " K. Yokota, 2116, Waikiki.	5.00	
6	G. Nomura " K. Yoshimura, 1571, Kauluwela	5.00	
8	H. Tsunoda " S. Seiki etal 2341, Kapalama	5.00	
15	K. Hore " K. Ikuta, 1791, Waialua.	5.00	
	D. Kakalia " T. Yanagihara 1876, Kakaako.	5.00	
17	M. Tanaka " M. Nakata, 2033, Kapaakea	5.00	
	M. K. Brown " Waterhouse Tr 2682, Keauhou.	5.00	
18	G. Newton " F.H.Alexander 2792, Waialae.	5.00	
22	S. Hanohano " T. Kawamura, 1670, Kakaako.	5.00	
24	S. R. Jordan " D.W.Anderson, 2580, Waialae.	5.00	
	G. H. Huddy " A. C. Silva, 1993, Waialae.	5.00	
27	R. M. Duncan " A. F. Gertz, 2464, Waialae.	5.00	
29	S. Seiki mtg " City Mill Co, 2341, Kapalama	5.00	120.00
	FRONTAGE TAX NOTES		
	Collections on a/c balances of notes dated Apr 18/17 given by tenants in liquidation of taxes assessed against their leaseholds and advanced by this Estate re Beretania Street Improvement:		
18	K. Matsumoto Estate Note $486.41, 10%	48.64	
	Pang Lum Mow " 270.23, 10%	27.02	
21	Oahu Rice Mill Co " 270.23, 10%	27.02	
22	C. Q. Yee Hop " 680.98, 10%	68.10	170.78
	BILLS RECEIVABLE		
3	Kahaumalumalu (w), a/c principal note dated May 1/20	30.00	30.00
	Forward		$ 5,926.84

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL, 1922

Date			
	Brought Forward	$	$ 5,926.84
	SALARIES		
29	Chas R. Bishop Trust, services bookkeeper and stenographer, April, 1922	35.00	35.00
	FORESTRY		
15	Waialua Agricultural Co, one-half of $250.00 fee paid by Trustees to Forester Chas S. Judd for report on Kawailoa Forest	125.00	125.00
	SUNDRY TENANTS		
1/29	As per details, pp 66/71		
	Rents	32,645.43	
	Taxes	660.70	33,306.13
			$39,392.97

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
1	760a	Lucas & Guard	6 mo to Jul 1/22	$ 150.00	$	
	1203	Anna E. Short	6 " " Apl 1/22	21.60	6.15	'21 Bal
	1214	Sui Fook	12 " " Jul 1/22	30.00		
	1260	Jitsuo Koshi	6 " " Sep 1/22	25.00		
	1293	T. Doi	6 " " Jul 1/22	7.50		
	1325	L. Chau	6 " " Aug 1/22	7.50		
	1331	Louise I. Wright ..	12 " " Mar 1/23	25.00		
	1332a	C. F. Bradshaw	6 " " Jul 1/22	60.00		
	1367	Y. Sakuda	6 " " Jul 1/22	7.50		
	1368	Chow Yet Hung	6 " " Jul 1/22	7.50		
	1389	M. Matsuda	6 " " Sep 1/22	15.00		
	1390	Sui Fook	6 " " Sep 1/22	10.00		
	1413	W. Inada	6 " " Aug 1/22	20.00		
	1469	Mana Transportation	6 " " Sep 1/22	60.00		
	1697	W. S. Wise	6 " " Aug 1/22	45.00		
	1801	Anna E. Short	6 " " Apl 1/22	5.00	1.35	'21 "
	1819	I. Shimizu	6 " " Jul 1/22	25.00		
	1822	S. Hata	6 " " Aug 1/22	96.25		
	2239	I. Goya ..... A/c	6 " " May 1/22	20.40	9.60	'21 "
	2254	Lai Hip Est	6 " " Jul 1/22	147.50		
	2255	K. Kuratsu	6 " " May 1/22	105.00	32.95	'21 "
	2257	S. Hamamoto	6 " " Jul 1/22	110.00		
	2441	C. F. Bradshaw	6 " " Jul 1/22	227.00		
	2444	B. Ushijima ... Bal	6 " " Aug 1/22	21.05		
	2525	Kango Kawasaki	6 " " Aug 1/22	75.00		
	2711	K. Fujimoto ... Bal	6 " " Jan 1/23	73.40		
	2711	K. Fujimoto ... A/c	6 " " Jul 1/23	1.60		
	2728	Fukuzo Sekido	6 " " Sep 1/22	48.50		
	----	S. P. Peterson	3 " " Apl 1/22	12.00		
	2102	Leong Chee	6 " " Jul 1/22	22.00		
	----	Hawn Electric Co ..	1 " " May 1/22	5.00		
	1963	E. A. McInerny	6 " " Oct 1/22	62.50		
	2729	R. F. Dempsey	6 " " Oct 1/22	85.00		
	----	Kahaulelio (w)	6 " " Oct 1/22	6.00		
	2645	Renichi Togashi ...	6 " " Oct 1/22	18.75		
	1608	Ikko Sakuhei	18 " " Jan 1/22	41.25	6.25	'20
	1608	Ikko Sakuhei			1.50	'21
	1612	Oshiro Tokogin	12 " " Jan 1/22	25.00	2.75	'21
	1618	O. Tokogin	12 " " Jan 1/22	24.00	2.65	'21
	1623	T. Nakatsu	12 " " Jan 1/22	55.00	4.75	'21
	1639	T. Umoto	18 " " Jan 1/22	36.00	5.45	'20
	1639	T. Umoto			3.30	'21
	1651	K. Panui	12 " " Jul 1/22	30.00		
	1881	Chung Sung Kwan ...	12 " " Sep 1/22	20.00		
	1881	Chung Sung Kwan A/c	6 " " Mar 1/23	6.50		
	1910	Sur Duk Hyun	18 " " Mar 1/22	11.25	.70	'19
	1910	Sur Duk Hyun			1.70	'20
	1910	Sur Duk Hyun .. A/c	6 " " Sep 1/22	1.00	1.05	'21
	2171	L. Panui	6 " " Jul 1/22	6.00		
	2177	A. P. Haili	6 " " Jan 1/22	15.00	1.05	'21
	2178	H. Mailolo	6 " " Jul 1/22	6.50		
	2179	J. Hua	6 " " Jul 1/22	6.50		
	2180	A. Naha	6 " " Jan 1/22	6.50		
	2180	A. Naha ..... A/c	6 " " Jul 1/22	1.50		
	2206	D. K. Kealoha	12 " " Jul 1/22	13.00		
	2229	M. K. Hea	6 " " Jan 1/22	11.50		
	2262	T. Matsumoto .. Bal	12 " " Jan 1/22	21.40		
	2263	S. Hirata ..... "	12 " " Jan 1/22	21.55		
	2264	T. Matsumoto	12 " " Jan 1/22	18.00		
	2266	Y. Ueda	12 " " Jan 1/22	20.00		
	2268	S. Kashima .... Bal	12 " " Jan 1/22	18.30		
		Carried Forward ...		$ 2,074.30	$ 81.20	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 2,074.30	$ 81.20		
1	2271	Y. Shiraishi .. Bal	12 mo to Jan 1/22	25.55			
	2278	S. Hirata	12 " " Jan 1/22	35.00			
	2279	K. Kobayashi	12 " " Jan 1/22	24.00	3.85	'21	
	2279	K. Kobayashi .. A/c	6 " " Jul 1/22	.05			
	2284	S. Kawano	12 " " Jan 1/22	23.00			
	2289	S. Nakashima	12 " " Jan 1/22	8.00			
	2292	T. Izu	12 " " Jan 1/22	21.00			
	2294	S. Kawano	12 " " Jan 1/22	25.00			
	2295	M. Kawasaki	12 " " Jan 1/22	43.00			
	2296	K. Yoshiki	12 " " Jan 1/22	18.00			
	2297	Young Sa Kim	12 " " Jan 1/22	22.00			
	2300	H. Yamamoto ... Bal	12 " " Jan 1/22	18.55			
	2302	Kim Pong Wo	12 " " Jan 1/22	14.00			
	2302	Kim Pong Wo	6 " " Jul 1/22	7.00			
	2303	T. Ege	12 " " Jan 1/22	33.00			
	2304	R. Hamada	12 " " Jan 1/22	17.00	2.95	'21	
	2305	S. Nagayama	12 " " Jan 1/22	23.00			
	2307	I. Kawai	12 " " Jan 1/22	33.00			
	2310	T. Kamigaki	12 " " Jan 1/22	14.00	.05	'21	Bal
	2312	Nadao et al ... Bal	12 " " Jan 1/22	16.45			
	2313	T. Kamigaki ..... "	12 " " Jan 1/22	16.55			
	2314	T. Kamigaki ..... "	12 " " Jan 1/22	15.80			
	2315	H. Shimamura .... "	12 " " Jan 1/22	17.25			
	2317	Kim Pong Wo ..... "	12 " " Jan 1/22	10.20			
	2317	Kim Pong Wo	6 " " Jul 1/22	5.50			
	2319	K. Yoshiki .... Bal	12 " " Jan 1/22	2.95			
	2320	H. Yamamoto	12 " " Jan 1/22	4.00			
	2326	T. Kamigaki ... Bal	12 " " Jan 1/22	8.65			
	2337	Tamayo Kamigaki ...	12 " " Jan 1/22	34.00			
	2338	Tadao Kubo	12 " " Jan 1/22	16.50			
	2345	T. Izu ..... Bal	6 " " Jul 1/21	19.45	5.10	'21	"
	2345	T. Izu	6 " " Jan 1/22	20.00			
	2346	K. Sakamoto ... Bal	6 " " Jul 1/21	15.85			
	2346	K. Sakamoto	6 " " Jan 1/22	21.25			
	2347	F. Sakaguchi	12 " " Jan 1/22	34.00			
	2350	T. Yoshimura	12 " " Jan 1/22	25.00			
	2352	Y. Shiraishi	12 " " Jan 1/22	25.00			
	2353	S. Hirata	12 " " Jan 1/22	38.50			
	2355	D. Matsuda	12 " " Jan 1/22	20.00			
	2358	H. Sato ..... Bal	6 " " Jul 1/21	17.95			
	2358	H. Sato	6 " " Jan 1/22	20.00			
	2361	A. Nishijima .. Bal	12 " " Jan 1/22	18.05			
	2362	C. Yamada	12 " " Jan 1/22	25.00			
	2377a	M. Mitsunaga	12 " " Jan 1/22	36.00			
	2388	S. Kaioula, Jr	12 " " Jan 1/22	14.00	1.85	'21	
	2390	K. Rikihei .... Bal	12 " " Jan 1/22	20.00			
	2392	K. Homura	6 " " Jan 1/22	9.75	4.45	'21	
	2394	K. Noda	12 " " Jan 1/22	30.00			
	2395	S. Hirata	12 " " Jan 1/22	25.00			
	2396	Y. Suda	12 " " Jan 1/22	36.00			
	2433	K. Kamanuwai .. A/c	6 " " Jan 1/22	2.50	.90	'21	"
	2436	S. Nakashima .. Bal	6 " " Jan 1/21	4.10	2.80	'21	"
	2436	S. Nakashima .. A/c	6 " " Jul 1/21	3.10			
	2506	S. Matsuguma	12 " " Jan 1/22	50.00			
	2509	K. Miyamoto	6 " " Jul 1/21	6.25			
	2514	H. Sumomo ..... Bal	12 " " Jan 1/22	10.70	1.90	'21	
	2589	M. K. Hea	12 " " Jan 1/22	48.00			
	2590	I. Shimada	6 " " Jan 1/22	13.00			
	2596	M. Migita	12 " " Jan 1/22	22.00	3.75	'21	
	2597	T. Matsui	6 " " Jan 1/22	23.00			
		Carried Forward ...		$ 3,279.75	$ 108.80		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 3,279.75	$ 108.80		
1	2601	C. David	12 mo to Jan 1/23	13.00			
	2603	H. I. Kihe	6 " " Jul 1/22	12.00			
	2604	A. Kanamu	6 " " Jan 1/22	17.25	3.40	'21	
	2605	J. S. David	12 " " Jan 1/23	42.00	5.75	'21	
	2606	K. Tomiyoshi	6 " " Jan 1/22	15.00			
	2609	K. Kulua	6 " " Jan 1/22	12.00			
	2646	H. Tanabe	12 " " Jan 1/22	62.50	5.60	'21	
	2656	M. K. Hea	6 " " Jan 1/22	20.00			
	2658	N. Mailolo	6 " " Jul 1/22	12.50			
	2660	J. W. Kumukoa	6 " " Jan 1/22	25.00	4.70	'21	
	2661	K. Kealoha	6 " " Jan 1/22	21.00			
	2688	A. Waikiki .... Bal	12 " " Jan 1/23	17.95			
	2688	A. Waikiki .... A/c	6 " " Jul 1/23	9.65			
	2701	Pua H. Paahao	6 " " Jan 1/22	26.00			
	2706	K. Awa	12 " " Jul 1/22	15.00			
	2708	M. Kaheana	12 " " Jul 1/22	10.00			
	2715	Capt Cook Coffee Co	6 " " Jan 1/22	75.50	12.40	'21	Bal
	2774	Shipman & White ...	6 " " Sep 1/22	90.00			
	----	Pua Hoohuli Paahao.	6 " " Jul 1/21	26.00			
3	1401	Waialua Agl Co A/c	12 " " Sep30/22	6,750.00			
	1401a	Waialua Agl Co ...	6 " " Oct 1/22	1,250.00			
	2790	Tom Tai Tong	6 " " Oct 1/22	25.00			
	2370	Fuki Arita	6 " " Oct 1/22	40.75			
	1978	Addie H. De Freest.	6 " " Oct 1/22	37.50			
	909	Hoy On Society	3 " " Jul 1/22	75.00			
	1872	H. K. Awailua, Tr .	12 " " Sep 1/22	25.00	12.45	'21	
	1268	I. Takano, Tr	1 " " May 1/22	20.00			
	----	Trent Trust Co	1 " " May 1/22	50.00			
	2549	Sasoji Nakamura ...	6 " " Sep 1/22	12.50			
	----	Frank Keoho	1 " " May 1/22	3.00			
	1830	Mary K. Awailua A/c	6 " " Sep 1/22	15.00			
	2755	Sing Chong & Co ...	6 " " Oct 1/22	12.50			
	2000	Hon Constr & D. Co.	3 " " Jul 1/22	625.00			
	1981	Elsie J. Morgan ...	6 " " Oct 1/22	75.00			
	1052a	Mew Yee	1 " " May 1/22	83.35			
	1968	F. R. Yarrow et al.	6 " " Oct 1/22	37.50			
	1967	James D. Dole	6 " " Oct 1/22	70.00			
4	2554	E. A. Langton-Boyle	6 " " Oct 1/22	40.00			
	1984	Geo P. Denison	6 " " Oct 1/22	50.00			
	1974	A. W. T. Bottomley½	6 " " Oct 1/22	75.00			
	1975	Chas H. Atherton ..	6 " " Oct 1/22	75.00			
	363a-c	Maunalua Ranch Co	6 " " Oct 1/22	1,337.50			
	1301	Von Hamm Young Co .	6 " " Oct 1/22	500.00			
	1573	Von Hamm Young Co .	6 " " Oct 1/22	300.00			
	2619	Hawn Agl Co	6 " " Oct 1/22	400.50			
	2623	Hawn Agl Co	6 " " Oct 1/22	838.50			
	1201	Hawn Agl Co	6 " " Oct 1/22	1,750.00			
	1200	Hakalau Plant'n Co.	6 " " Oct 1/22	1,092.50			
	687a	Hutchinson Sugar P.	6 " " Oct 1/22	500.00			
	2001	John Andrade	6 " " Oct 1/22	20.00			
	----	Newton Auto Exg ...	1 " " May 1/22	150.00			
	2162	Lum Chong	6 " " Aug 1/22	75.00			
	1521	John Hilo ..... Bal	6 " " Jul 1/22	12.00			
	2531	Francis Franks	6 " " Sep 1/22	35.00			
5	2501	H. F. Wichman Est .	6 " " Oct 1/22	80.00			
	1395	D.P.R.Isenberg Est.	6 " " Oct 1/22	1,250.00			
	960a	Maunalua Fish'g Co.	1 " " May 1/22	508.35			
	1965	F. C. Atherton	6 " " Oct 1/22	75.00			
	1713	Leialoha Jensen ...	6 " " Nov 1/22	12.50			
6	2482	Minnie A. Brown ...	6 " " Oct 1/22	172.50			
		Carried Forward ...		$22,358.55	$ 153.10		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$22,358.55	$ 153.10	
6	1980	Fred C. Smith Est .	6 mo to Oct 1/22	50.00		
	2147	Anna M. Wichman ...	6 " " Oct 1/22	192.50		
	1559	Alfred Kaili .. A/c	12 " " Jan 1/22	5.00		
	1523	Hana Kawi			5.00	'21 A/c
	2463	Louis E. Davis	6 " " Apl 1/22	200.00		
	----	Mau Sing Wai Co ...	6 " " Sep 1/22	6.25		
	1865	Mau Sing Wai Co ...	12 " " Jan 1/22	15.00		
	1761	Lau Lin, Tr	6 " " Jul 1/22	90.00		
	1571	G. Nomura	6 " " Sep 1/22	60.00		
	1591	T. Ishii	6 " " Oct 1/22	16.00		
	1592	M. Ishii	6 " " Oct 1/22	16.00		
	1575	Cozy M. Mendes	6 " " Oct 1/22	25.00		
7	----	B.P. Bishop Museum.	6 " " Oct 1/22	168.00		
	1371	Y. Ah Sing	6 " " Oct 1/22	70.00		
	2791	Kaoru Kono	6 " " Oct 1/22	69.00		
	1979a	E. M. Ehrhorn	6 " " Oct 1/22	37.50		
	2647	Manao Kitano	6 " " Oct 1/22	15.75		
8	1180	Theo T. Meyer	6 " " Oct 1/22	187.50		
	2553	Sydney R. Jordan ..	6 " " Oct 1/22	75.00		
	1297	Oahu Rice Mill	6 " " Oct 1/22	150.00		
	1779	Abraham Kapule	6 " " Oct 1/22	12.50		
10	2516	Hon Planing Mill ..	3 " " Jul 1/22	350.00		
	528c	Heeia Agl Co .. A/c	12 " " Oct 1/22	2,010.00		
	1964	M. A. Waterhouse ...	6 " " Oct 1/22	75.00		
	1966	Maud B. Cooke	6 " " Oct 1/22	70.00		
	1973	J. B. Guard et al .	6 " " Oct 1/22	75.00		
	1976	Chas R. Hemenway ..	6 " " Oct 1/22	75.00		
	2794	Samuel K. Kaulili .	6 " " Nov 1/22	4.50		
	2794	Samuel K.KauliliA/c	6 " " May 1/23	2.50		
	1481	J. R. Amorin Est ..	1 " " May 1/22	30.00		
	2649	Touichi Ikeda	6 " " Oct 1/22	18.75		
	2731	Toshio Tanigawa ...	6 " " Oct 1/22	31.50		
	2208	Kuniichi Yoshimura.	6 " " Oct 1/22	20.00		
	2665	Katsuzo Uyeno	6 " " Oct 1/22	15.75		
11	2161	J. G. Dassel	1 " " May 1/22	33.50		
	1425	Kaneohe Rice M. Bal	6 " " Jul 1/22	900.00		
	1726	Abraham Hobbs	6 " " Jul 1/22	3.50		
	1977	M. E. Grossman Est.	6 " " Oct 1/22	75.00		
	1572	Kimi Yamasaki	6 " " Sep 1/22	15.00		
	1635	Iokewe Kaluniai ...	6 " " Jul 1/22	12.50		
	1547	Louis K. Makanani .	6 " " Jun 1/22	30.00		
	1638a	Okuno Tsuru	6 " " Aug 1/22	17.50		
	1776	M. Fernandez Est ..	6 " " Oct 1/22	12.50		
	2667	Hikotaro Otaguro ..	6 " " Oct 1/22	18.75		
	1993	Geo H. Huddy ...A/c	6 " " Jun 1/22	25.00		
12	2154	E. A. Mott-Smith ..	6 " " Sep 1/22	30.00		
	1983	Jas L. Cockburn ...	6 " " Oct 1/22	75.00		
	1987	Protest Epis Church	6 " " Oct 1/22	37.50		
	2460	Tsuruyo Hirata	6 " " Sep 1/22	18.75		
13	1974	Harriet W. Hobdy ...	6 " " Oct 1/22	75.00		
	1982	Logan W. Shephard .	6 " " Oct 1/22	87.50		
	2533	Toyoki Ninomiya ...	6 " " Sep 1/22	20.00		
	2552	Yasuji Okatani	6 " " Sep 1/22	17.50		
	2733	Sadie Sakai	6 " " Oct 1/22	37.50		
15	1791	Kinsaku Ikuta	6 " " Oct 1/22	25.00		
	2212a	Waialua Garage	6 " " Oct 1/22	25.00		
	2727	K. Umemoto	6 " " Oct 1/22	25.00		
	2782	M. Yoshida	6 " " Oct 1/22	50.00		
	2551	K. Kishinami	6 " " Oct 1/22	25.00		
	2655a	T. Kadota	6 " " Oct 1/22	50.00		
		Carried Forward ...		$28,339.55	$ 158.10	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$28,339.55	$ 158.10		
15	704	Hon Plantation A/c	12 mo to Sep 1/22	303.08			
17	1849	Joichi Okasaki	6 " " Jul 1/22	35.00			
	2476	Ernest B. Clark ...	6 " " Oct 1/22	190.00			
	2795	Frank Vierra	6 " " Nov 1/22	12.50			
	1499	Moncrief & Ancill .	1 " " May 1/22	100.00			
	2136	Lulu J. Greenwell .	6 " " Oct 1/22	180.00			
	2796	Nizo Suyama	6 " " Sep 1/22	31.50			
	916	Pang Chew Est	1 " " May 1/22	150.00			
	1216	Hon Iron Works			170.90	'21	Bal
	1741	David K. Kalaau ...	6 " " Jul 1/22	16.50			
	2794	Sam'l Kaaihue Bal	6 " " May 1/23	2.00			
18	490a	R. A. Lyman Est ...	6 " " Jul 1/22	112.50			
	1570	Geo M. Yamada, Bal	12 " " May 1/22	40.65	38.55	'21	
	1875	Geo M. Yamada, A/c	6 " " Sep 1/22	4.35			
	1648	Y. Tanimoto	6 " " Oct 1/22	12.50			
	1985	Elizabeth Schaefer.	6 " " Oct 1/22	75.00			
	1834	Keola Ilianu .. A/c	6 " " Oct 1/22	10.00			
	1811	Asa Hayashi	6 " " Oct 1/22	20.00			
	1709	K. Kimura	6 " " Oct 1/22	20.00			
	1816	Taro Okubo	3 " " Jul 1/22	90.00			
	----	Cons Amusement Co .	1 " " May 1/22	15.00			
	1979b	Archibald Baird ...	6 " " Oct 1/22	37.50			
	1585a	Fuji Handa	6 " " Oct 1/22	40.00			
19	2140	Y. Shigeyasu	6 " " Oct 1/22	18.75			
	2133a	M. M. Ferreira	6 " " Sep 1/22	30.00			
	1584	H. Niimi	6 " " Oct 1/22	14.00			
	1664	H. Takamatsu Est ..	6 " " Oct 1/22	15.00			
	2648	Honji Yokota	6 " " Oct 1/22	22.00			
	2477	Ichiyo Koge	6 " " Oct 1/22	15.75			
	2652	S. Nakashima	6 " " Oct 1/22	15.75			
	2679	Y. Tanouye	6 " " Oct 1/22	18.75			
	1704	U. Yanehira	6 " " Oct 1/22	12.50			
	2670	Torazo Ito	6 " " Oct 1/22	22.50			
	2653	S. Miyamoto	6 " " Oct 1/22	18.75			
	2654	H. Araki	6 " " Oct 1/22	15.75			
	2639	Ensuke Kagami	6 " " Oct 1/22	20.00			
	2703	Chun Hoon	6 " " Oct 1/22	50.00			
	1444	Julius Rosenstein .	6 " " Oct 1/22	50.00			
20	1839	Ida Takizoa	6 " " Sep 1/21	125.00	72.50	'21	
	1839	Ida Takizoa ... A/c	6 " " Mar 1/22	2.50			
	----	Hawn Contracting Co	1 " " May 1/22	150.00			
21	776	Y. Yoshikawa	1 " " May 1/22	75.00			
	2580	Jordan & Kiester ..	12 " " Jun 1/22	90.00	30.30	'21	
	----	J. L. Young	6 " " Sep 1/22	50.00			
	2029	Manuel Martin			18.80	'22	
	2015	John Kahele ... A/c	6 " " Oct 1/22	6.50			
	2671	John S. Charman ...	6 " " Nov 1/22	15.75			
	1993	Geo H. Huddy .. Bal	6 " " Jun 1/22	17.50			
22	2160	K. Keanu ..... A/c	12 " " Jul 1/22	70.00			
	1835	Manuel Pacheco	6 " " Oct 1/22	12.50			
	1559	Alfred Kaili .. A/c	12 " " Jan 1/22	5.00			
	1650	L.M.Keaunui Est "	6 " " Oct 1/22	10.00			
	1714	T. Fujikawa	6 " " Oct 1/22	20.00			
24	2449a	Genevieve Newton ..			108.05	'22	A/c
	953a	Lee Soong Shee			14.15	'22	
	2685	S. Takahashi Est ..	6 " " Jul 1/22	40.00			
	----	T. Takahashi	6 " " Oct 1/22	12.50			
	----	S. Hirakawa			5.20	'21	3m
	1773	Yee Chang Shee	6 " " Oct 1/22	25.00			
	1988	Eliz B. Waterhouse.	6 " " Oct 1/22	37.50			
		Carried Forward ...		$30,941.88	$ 616.55		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$30,941.88	$ 616.55	
25	1834	Keola Ilianu Bal	6 mo to Oct 1/22	10.00		
	2651	Chozo Iwahashi	6 " " Oct 1/22	50.00		
	1690	Mitsu Okame			10.40	'22 A/c
26	1360	K. Matsumoto Est ..	3 " " Jul 1/22	63.00		
	1373	K. Matsumoto Est ..	6 " " Oct 1/22	225.00		
27	917	Pang Lum Mow	1 " " May 1/22	66.65		
	1051a	Pang Lum Mow	1 " " May 1/22	41.65		
	1962	A. J. Campbell	6 " " Oct 1/22	75.00		
	2544	K. Nakamura	6 " " Sep 1/22	15.00		
28	2561	L. F. Kiester Bal	6 " " Nov 1/21	24.50		
	2561	L. F. Kiester	6 " " May 1/22	40.00		
	2563	Hachiro Ikeda Bal	6 " " Sep 1/21	23.25	16.75	'21 "
	1970	Gustave Schuman ...	6 " " Oct 1/22	75.00		
	2548	Jutaro Moriyama ...	6 " " Sep 1/22	10.00	8.55	'22 "
	1804	Frank Andrade	6 " " Jul 1/22	186.50		
	1780	Frank Andrade	6 " " Jul 1/22	225.00		
29	2735	S. Sasaki	6 " " Oct 1/22	25.00		
	2220	J. K. Kaulili	12 " " May 1/22	5.00	1.20	'21
	2803	Alejandro Palacio .	6 " " Nov 1/22	12.50		
	2502	Fermin Ramirez	6 " " Nov 1/22	12.50	7.25	'22
	1171	Thos C. White A/c	6 " " Jul 1/22	200.00		
	2756	A. Schnerr Co	1 " " Jun 1/22	75.00		
	----	C. R. Bishop Trust.	6 " " Oct 1/22	168.00		
	1972	Ellen R. Clark	6 " " Apl 1/22	75.00		
				$32,645.43	$ 660.70	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MAY, 1922

Date			
	KAMEHAMEHA SCHOOLS		
3	Registrar, bal Apr Collections	$ 769.21	$
17	" a/c May "	2,134.44	2,903.65
	INTEREST		
1	Kahaumalumalu (w), on balances note dated May 1, 1920:		
	On $380.00, to Apr 2/22, 62 das @ 6%, $3.92		
	" 350.00, to May 1/22, 28 " @ 6%, 1.63	5.55	
3	Kam Schools Registrar, bank deposits, May ..	45.55	
18	W. H. McInerny Note No 3, $16,250, 6m 6 %	487.50	
	W. H. McInerny Note No 4, 23,750, 6m 6 %	712.50	
31	Bank Deposits, May, 2%	129.94	1,381.04
	FEES (for lease assignments)		
5	C. Pedro to Y. Kishi, L2233, Keei ...	5.00	
10	M. Perez " A. F. Ocampo, 2342, Kakaako.	5.00	
	S. Sumimura " R. Harada, 1596, Kapalama	5.00	
13	A.M.Wichman " J. P. Mendonca 2147, Waialae.	5.00	
19	T. Moriyama " A. Yamamoto, 2106, Waikiki.	5.00	
	Yet Hing " Leong Wo Lee, 2256, Kapalama	5.00	
22	A. Hashimoto " W. Nakaue, 1529, Kakaako.	5.00	
24	K. Watanabe " N. Arai, 1563, Kapalama	5.00	
26	Honolulu Fruit Co to Hawn Fruit Prod Co, by way of mtge, L2784, Kapalama; mortgage assigned to F. W. Klebahn	5.00	
	Hawn Fruit Prod Co to Chun Chin and Ho Fon, L2474, Kapalama; mortgage assignment to Hawn Fruit Prod Co, thence to F. W. Klebahn Lease assignment from Chun Chin et al to Honolulu Fruit Co	5.00	
	Kaneohe Rice Mill to James Armstrong, Leases 1425, 1425a and 2720, Waiawa and Manana, 3 @ $5	15.00	
29	I. Fukuda to S. Kawamoto, L2475, Kakaako ...	5.00	70.00
	LAW		
20	W. O. Smith, returned cost 4th Circuit Court balance due of deposit made in ejectment suit, Trustees vs S. K. Kanekoa	24.25	24.25
	EXPENSE		
26	C. F. Zen, costs re Surrender of L1520, Kaiwiula, Kapalama-kai, and writing a new lease to Kui Tai Zen	5.00	5.00
	SALES OF LAND		
5	Henry K. Mailolo, for 7,385 square feet in Keei 2, S. Kona, Hawaii, by deed dated Apr 20/22	70.00	70.00
	BILLS RECEIVABLE		
	Kahaumalumalu (w), a/c principal on note dated May 1/20	30.00	30.00
	Forward		$ 4,483.94

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MAY, 1922

Date				
	Brought Forward	$		$ 4,483.94
	TAX APPEALS			
	Amounts deposited a/c costs of appealing tax assessor's valuations in Piopio, Hilo, Hawaii, for 1922 taxes:			
1	Lease 2215, Hilo Macaroni Factory		8.00	
	" 2441, C. F. Bradshaw		54.50	
	" 1350, T. Ah Ping		7.00	
	" 1368, Chow Yek Hung		7.00	
	" 1669, Hop Kee		4.50	
	" 1264, Pacific Savings Dev. Co		5.50	
	" 2677, Pacific Savings Dev. Co		6.00	
	" 1332a C. F. Bradshaw		29.50	
	" 2257, S. Hamamoto		7.00	
	" 1483, Lum Chee, Tr		6.00	
6	" 2207, H. I. Young		7.50	
	" 1408, H. I. Young		18.00	
	" 1836, Yee Chun		6.50	
	" 1390, Sui Fook		7.00	174.00
	SALARIES			
31	Chas R. Bishop Trust, services bookkeeper and stenographer, May, 1922		35.00	35.00
	SUNDRY TENANTS			
1/31	As per details, pp 74/80			
	Rents		19,229.86	
	Taxes		53,096.00	72,325.86
				$77,018.80

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	1388	E. C. Webster	12 mo to May 1/22	$ 700.00	$		
	----	Hawn Electric Co ..	1 " " Jun 1/22	5.00			
	1268	I. Takano, Tr	1 " " Jun 1/22	20.00			
	----	Trent Trust Co	1 " " Jun 1/22	50.00			
	1479	Libby, McNeill & L.	6 " " Nov 1/22	350.00			
	1533	Libby, McNeill & L.	6 " " Nov 1/22	125.00			
	1534	Libby, McNeill & L.	6 " " Nov 1/22	45.00			
	2539	Tokichi Hayashi ...	6 " " Sep 1/22	22.50			
	1701	Rafina F. Souza, Tr			30.80	'22	
	2541	Hannah Wilson A/c	6 " " Oct 1/22	10.00			
	2025	Y. Okamoto	6 " " Oct 1/22	12.00	10.40	'22	
	2694	Torazo Saruwatari .	6 " " Nov 1/22	31.50	7.40	'22	A/c
	1649	Chong Kim	6 " " Oct 1/22	25.00			
	2125	Mary K. Christ	6 " " Aug 1/22	18.75			
2	1768	Alex Young Bldg Co.	6 " " Nov 1/22	1,800.00			
	2620	Hawn Agl Co	6 " " Nov 1/22	375.50			
	2621	Hawn Agl Co	6 " " Nov 1/22	175.50			
	1052a	Mew Yee	1 " " Jun 1/22	83.35			
	----	Newton Auto Exg ...	1 " " Jun 1/22	150.00			
	1734	S. P. Kaai			3.40	'21	Bal
	1519	T. Yamasaki	6 " " Nov 1/22	25.00	32.10	'22	
3	914	Jos P. Mendonca ...	3 " " Aug 1/22	62.50			
	1550	Emma Keola Kolii ..			14.45	'22	
	1582	M. Perreira			28.90	'22	
	1405	J. D. Paris Est ...	6 " " Nov 1/22	150.00			
	2367	J. D. Paris Est ...	6 " " Nov 1/22	30.00			
	2464	R. M. Duncan et al.			16.75	'22	A/c
	----	John McFarlane	1 " " Jun 1/22	3.00			
	----	H. Silvester	1 " " Jun 1/22	3.00			
	2569	N. & K. Mahoe	6 " " Nov 1/22	37.50	32.50	'22	"
	1971	Jas H. Love Est ...	6 " " Oct 1/22	75.00	82.65	'22	"
4	2416	Itaro Hashida	6 " " Nov 1/22	150.00			
	1041	W. W. Goodale	6 " " Nov 1/22	43.75			
	983a	T. H. Davies & Co .	6 " " Nov 1/22	168.00			
	1766	Hon Iron Works	6 " " Nov 1/22	85.00			
	----	Frank Keoho	1 " " Jun 1/22	3.00			
	1784	Gustino Thomas	6 " " Nov 1/22	12.50			
	1658	T. Sakaitani	6 " " Nov 1/22	12.50			
5	812	J. Kaeo	12 " " Jan 1/22	25.00	7.10	'21	
	1884	Kim Chu Oh	6 " " Sep 1/22	6.50			
	2233	C. Pedro	18 " " Jul 1/22	37.50	2.75	'21	
	2329	H. Murazane ... Bal	12 " " Jan 1/22	10.90			
	2330	H. Shishido ..... "	12 " " Jan 1/22	10.85			
	2332	H. Murazane ..... "	12 " " Jan 1/22	9.90			
	2389	Wm.J. Paris	18 " " Jul 1/22	37.50	3.30	'20	Bal
	2389	Wm.J. Paris			6.85	'21	
	2393	T. Nakatsu	12 " " Jan 1/22	16.00			
	2469	C. Yamada ..... Bal	12 " " Jan 1/22	20.10			
	2510	O. M. Kekuewa ... "	6 " " Jan 1/22	18.55			
	2637	J. K. Kahele	12 " " Jan 1/22	22.00	3.00	'21	
	2660	J. W. Kumukoa	6 " " Jul 1/22	25.00			
	2662	J. Keliipaakaua ...	6 " " Jul 1/22	12.00			
	2681	J. Keliipaakaua ...	6 " " Jul 1/22	16.00			
	808a	K. Kaaihue	12 " " Jan 1/22	25.00	5.60	'21	
	2744	K. Keohokii	6 " " Jul 1/22	13.50			
	2778	N. Pahia	6 " " Jul 1/22	7.00			
	1433	N. Pahia	6 " " Jan 1/22	6.00	1.50	'21	"
	2130	Pioneer Mill	6 " " Nov 1/22	5,822.00			
	218b	B. Nishioka	6 " " Nov 1/22	20.00	9.65	'22	10m
	1599	Ikaia Kaaihue Bal	6 " " Jul 1/22	10.00			
		Carried Forward ...		$11,031.15	$ 299.10		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$11,031.15	$ 299.10		
6	1852	Joseph Rego	6 mo to Nov 1/22	27.50	12.15	'22	
	----	Shizu Kimura	2 " " Aug 1/22	20.00			
8	2738	George H. Angus ...	6 " " Nov 1/22	262.50			
	----	Hawn Contracting Co	1 " " Jun 1/22	150.00			
	----	Newton Auto Exg ...			172.10	'22	A/c
	960a	Maunalua Fishing Co	1 " " Jun 1/22	508.35			
	2490	Henrietta Kapahu ..			8.65	'22	
	1481a	Jos R. Amorin Est .	1 " " Jun 1/22	30.00			
	2101	Lum Boon			55.80	'22	"
	2146	Do Shintani	6 " " Nov 1/22	20.00	7.25	'22	
	2595	C. J. Willis	6 " " Jan 1/22	30.00	29.10	'21	
	2125	Mary K. Christ			12.15	'22	
	2696	James Mano	6 " " Nov 1/22	31.50			
	1507	T. Kurahita	6 " " Oct 1/22	14.00	6.25	'22	"
9	2736	Hawaii Cons Ry A/c	12 " " Oct 1/22	58.13			
	2650	Akiji Itagaki	6 " " Oct 1/22	50.00			
	1783	Toichi Eki			78.35	'22	"
	2491	Rose K. Maikai			15.60	'22	
	2570	Jas L. McGuire	6 " " Nov 1/22	42.50			
	2224	V. J. Burgess et al	6 " " Nov 1/22	37.50			
10	801	S. M. Lowrey			208.10	'22	"
	802	S. M. Lowrey			117.05	'22	"
	2614	S. M. Lowrey			95.40	'22	"
	1513	Tomotaro Doku	6 " " Oct 1/22	12.00	5.15	'22	"
	1962	A. J. Campbell			79.20	'22	"
	1975	Charles H. Atherton			82.10	'22	"
	1596	S. Sumimura			14.75	'22	"
	363b	Maunalua Ranch			867.00	'22	"
11	2225	Chosaku Araki	6 " " Nov 1/22	18.75	7.40	'22	"
	1789	Von Hamm Young Co .			544.35	'22	"
	1301	Von Hamm Young Co .			1,006.10	'22	"
	1573	Von Hamm Young Co .			1,311.35	'22	"
	1500	Kilauea Volcano Hse			3.25	'22	"
	1979a	Edw M. Ehrhorn			37.00	'22	"
	1979b	Archibald Baird ...			36.45	'22	"
	2696	James Mano			7.40	'22	"
	1980	F. C. Smith Est ...			45.10	'22	"
	2739	James A. Williams .	6 " " Nov 1/22	42.50	17.40	'22	"
	2638	Donald S. Bowman ..			13.45	'22	"
	1821	Tong Yick Wai Co ..	6 " " Nov 1/22	225.00			
	704	Hon Plantation			578.00	'22	"
	700a	Hon Plantation			173.40	'22	"
	926	Hon Plantation			52.30	'22	"
	925	Hon Plantation			336.70	'22	"
	1157a	H. Tsunoda			10.65	'22	"
	1493	Hon Plantation			70.80	'22	"
	1262	Hon Plantation			216.75	'22	"
	1494	Hon Plantation			83.80	'22	"
	2249	H. Tsunoda			793.30	'22	"
	712a	W. C. Achi			151.75	'22	"
	1768	Alex Young Bldg Co.			973.65	'22	"
12	2478	Misa Fukuhara	6 " " Oct 1/22	12.50			
	2499	C. Tanouye	6 " " Nov 1/22	18.75	6.95	'22	"
	2683	Y. Suyetugu	6 " " Nov 1/22	31.50	7.40	'22	"
	2705	Y. Suyetugu	6 " " Nov 1/22	31.50	7.40	'22	"
	1978	Addie H. de Freest.			34.70	'22	"
	1833	Dowsett & Deering .			60.70	'22	"
	1190	Territorial Hotel .			50.60	'22	"
	1224	Territorial Hotel .			115.30	'22	"
		Carried Forward ...		$12,705.63	$ 8,918.65		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$12,705.63	$ 8,918.65		
12	522c	Territorial Hotel .			1,847.80	'22	A/c
	1425	James Armstrong ...			520.20	'22	"
	1950	James R. Judd			75.60	'22	"
	1425a	James Armstrong ...			21.35	'22	"
	2720	James Armstrong ...			62.65	'22	"
	1974b	A. W. T. Bottomley.			84.10	'22	"
	2528	Hawn Pine Packers ..			128.60	'22	"
	1474	Hawn Sugar Planters			144.50	'22	"
	1984	Geo P. Denison			46.25	'22	"
	1041	W. W. Goodale			12.65	'22	"
	2682	May K. Brown			300.65	'22	"
	1983	J. L. Cockburn			60.70	'22	"
	1986	Margaret R. McGrew.			35.25	'22	"
	2580	D. W. Anderson			17.05	'22	"
	1534	Libby, McNeill & L.			38.15	'22	"
	1479	Libby, McNeill & L.			215.95	'22	"
	1533	Libby, McNeill & L.			28.90	'22	"
	2420	James Armstrong ...			57.80	'22	"
	2508	J. H. Buscher			32.00	'22	"
	1333a	Coyne Furniture Co.	6 mo to Nov 1/22	300.00			
13	2729	R. F. Dempsey			33.20	'22	"
	1711	Tom Tai Tong	6 " " Nov 1/22	12.50			
	1715	Tom Tai Tong	6 " " Nov 1/22	12.50			
	2147	Anna Mae Wichman ..			135.55	'22	
	1977	M. E. Grossman Est.			79.20	'22	"
	1279	Waialua Agl Co			3.75	'22	"
	1191	Waialua Agl Co			7.25	'22	"
	1911	Waialua Agl Co			529.60	'22	"
	1401	Waialua Agl Co			2,312.00	'22	"
	1949b	G. S. Harris et al.			104.40	'22	"
	2447	Donald M. Ross			69.60	'22	"
	1506a	Matson Navigation .	6 " " Nov 1/22	800.00			
	1951	Mary V. Silva			72.95	'22	"
	1993	A. C. Silva			30.95	'22	"
	1968	F. R. Yarrow et al.			39.90	'22	"
	2723	Reynold B. McGrew .			16.25	'22	"
	1691	Sung Hop Wai Co ...			78.35	'22	"
	2542	Hiroto Nakamura ...	6 " " Sep 1/22	20.00			
	1987	Protest Epis Church			35.25	'22	"
	946	Hala Canning Co ...	12 " " May 1/23	50.00			
	2633	Adolph de Jesus ...			7.40	'22	"
15	1999	E. A. Langton Boyle			49.35	'22	"
	2554	E. A. Langton Boyle			13.45	'22	"
	2565	E. A. Langton Boyle			13.45	'22	"
	1197	F. W. Mcfarlane ...			47.20	'22	"
	1196	F. W. Mcfarlane ...			20.75	'22	"
	1477	Oahu Sugar Co			242.90	'22	"
	1467	Waiahole Water Co .			1,925.85	'22	"
	1989	Hee Fat	12 " " Oct 1/21	800.00	232.00	'21	
	1989	Hee Fat ..... A/c	3 " " Jan 1/22	100.00			
	960a	Maunalua Fishing Co			578.00	'22	"
	2630	Hannah B. Damster .			14.75	'22	
	2532	Saijiro Takeshima .			7.90	'22	"
	2250	John Kalawaia			19.20	'22	
	2632	Hee Chut Sing			26.55	'22	"
	589b	S. Ah Hoy Co			137.35	'22	"
	2417	Solomon Kealoha ...			11.00	'22	
	2000	Hon Constr & D. Co.			864.00	'22	"
	2428	Hon Constr & D. Co.			108.25	'22	"
		Carried Forward ...		$14,800.63	$20,516.35		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$14,800.63	$20,516.35		
15	2072	Uichi Takahashi ...			8.10	'22	A/c
	2569	N. & K. Mahoe			8.85	'22	Bal
	2652	S. Nakashima			14.75	'22	
	1386	Jas A. Rath, Tr ...			40.10	'22	A/c
	1947	Emma K. Wilcox			98.25	'22	"
	2501	H. F. Wichman Est .			31.35	'22	"
	687a	Hutchinson Sugar P.			528.15	'22	"
	1200	Hakalau Plantation.			820.20	'22	"
	2372	Catton, Neill & Co.			346.80	'22	"
	2097	Catton, Neill & Co.			177.75	'22	"
	782	Catton, Neill & Co.			356.95	'22	"
	1523	Hana Kawi	6 mo to Jul 1/22	20.00			
	1981	Elsie J. Morgan ...			76.90	'22	"
	2522	Henry Cannon			16.20	'22	"
	2556	James D. Reid			13.80	'22	"
	14a	Hilo Sugar Co			596.90	'22	"
	412a	Hawn Agl Co			162.50	'22	"
	1201	Hawn Agl Co			1,268.90	'22	"
	2012	Honomu Sugar Co ...			520.00	'22	"
	2020	Onomea Sugar Co ...			1,625.00	'22	"
	2141	Hilo Sugar Co			1,870.40	'22	"
	2557	Hawn Agl Co			471.45	'22	"
	2618	Hawn Agl Co			31.70	'22	"
	2619	Hawn Agl Co			130.20	'22	"
	2620	Hawn Agl Co			122.05	'22	"
	2621	Hawn Agl Co			57.05	'22	"
	2622	Hawn Agl Co			16.45	'22	"
	2623	Hawn Agl Co			272.55	'22	"
	2624	Hawn Agl Co			317.05	'22	"
	2625a	Hawn Agl Co			106.60	'22	"
	2626	Hawn Agl Co			237.45	'22	"
	2627	Hawn Agl Co			65.20	'22	"
	2725	Lavaina Keliiolaloa			3.20	'22	
	1982	L. W. Shepherd			71.10	'22	"
	1974a	Harriet W. Hobdy ..			84.10	'22	"
	1082b	Asagi Otuichi			27.00	'22	
	1976	Chas R. Hemenway ..			82.65	'22	"
	1219	Koolau Agl Co			671.20	'22	"
	1345	Koolau Agl Co			7.25	'22	"
	1973	J. B. Guard et al .			83.80	'22	"
	1964	Martha Waterhouse .			78.60	'22	"
	1966	Maud B. Cooke			75.15	'22	"
	1345	Koolau Agl Co	12 " " May 1/23	50.00			
	528	a/c Heeia Agl Co ...			580.90	'22	"
	1578	Wing Hing Co et al.			140.10	'22	"
	1374	C. Q. Yee Hop, Tr .			352.00	'22	"
	2341	S. Seiki et al			102.30	'22	"
	2724	Emily C. Anthony ..			33.20	'22	"
	2670	Torazo Ito			6.95	'22	"
	2781	Shimada Jiunzo			12.95	'22	
16	2161	J. G. Dassel	1 " " Jun 1/22	33.50			
	588a	Womens Aux O. C. C.			289.00	'22	"
	2044	M. Tominaga	6 " " Dec 1/22	16.50	18.95	'22	"
	1397	John D. Paris Est .			16.25	'22	"
	1405	John D. Paris Est .			48.75	'22	"
	1808	John D. Paris Est .			8.15	'22	"
	2367	John D. Paris Est .			9.75	'22	"
	2368	John D. Paris Est .			32.50	'22	"
	1663	Tsuna Yonemura .A/c	6 " " Dec 1/22	8.85	11.15	'22	
		Carried Forward ..		$14,929.48	$33,772.90		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$14,929.48	$33,772.90		
16	490a	R. A. Lyman Est ...			81.50	'22	A/c
	948	John Gaspar	12 mo to May 1/23	95.00			
	1404	Lewers & Cooke			174.50	'22	"
	1269	Yee Fong			41.20	'22	"
	2130	Pioneer Mill Co ...			1,839.75	'22	"
	1385	Olaa Sugar Co			341.25	'22	"
	2565	E. A. Langton-Boyle	6 " " Nov 1/22	37.50			
	1967	James D. Dole			74.00	'22	"
	2404	John S. Ferreira ..			23.10	'22	"
	1985	Elizabeth Schaefer.			59.55	'22	"
	2751	Leong Yew			31.80	'22	"
	2575	Wong Wong et al Trs			30.20	'22	"
	2403	Wong Wong et al ...			202.80	'22	"
	983a	T. H. Davies & Co .			61.55	'22	"
	714	Hon Iron Works			1,300.50	'22	"
	1216	Hon Iron Works			334.75	'22	"
	1232	Kukaiau Ranch Co ..			71.50	'22	"
	1266	Pearl City Fruit Co			28.90	'22	"
	1766	Hon Iron Works			91.00	'22	"
	2628	T. H. Davies & Co .			81.50	'22	"
	2765	Pearl City Fruit Co			177.30	'22	"
	1459	Pacific Engineering			108.40	'22	"
	1753	Pacific Engineering			74.35	'22	"
	2251	H. & E. Cannon			22.40	'22	"
17	1965	F. C. Atherton			75.15	'22	"
	704	Hon Plantation A/c	12 " " Sep 1/22	721.88			
	2561	Lucille F. Kiester.			13.80	'22	"
	340c	R. W. Holt			2.90	'22	"
	933a	Waialua Garage			7.25	'22	"
	1759	K. Sakai			7.25	'22	"
	1782	M. Yoshida			14.45	'22	"
	1791	K. Ikuta			7.25	'22	"
	2551	K. Kishinami			7.25	'22	"
	2568	I. Kanbara			4.35	'22	"
	2691	Kasaku Sakai			7.25	'22	"
	2735	K. Sasaki			7.25	'22	"
	2775	H. H. Plemer			5.05	'22	"
	2562	Hirokane Kunitaro .			23.65	'22	"
	2655a	Take Kadota			14.45	'22	"
	----	H. H. Plemer	6 " " Nov 1/22	6.00			
	2804	B. Nishioka	6 " " May 1/23	25.00	1.90	'22	2m
	2750	Bow Wo Sang			28.90	'22	A/c
	2046	H. Oumae	6 " " Dec 1/22	22.50	25.90	'22	"
	2022	T. Nakamura	6 " " Nov 1/22	15.00	9.55	'22	
	1786	Y. Shigeyasu	6 " " Nov 1/22	15.00	7.40	'22	"
	1663	Tsuna Yonemura .Bal	6 " " Dec 1/22	11.15			
	2256	Yet Hing			22.55	'22	
	2061	Z. Takayama			27.45	'22	"
	2140	Y. Shigeyasu			7.40	'22	"
	----	Palama Settlement .			20.15	'22	
	1687	Palama Settlement .			1.80	'22	"
18	1969	W. B. Lymer ?.....			79.80	'22	"
	1778	J. B. Atherton Est.			119.45	'22	"
	1449	Go She			76.30	'22	"
	1296	Ng Fat			47.70	'22	"
	1963	E. A. McInerny			39.30	'22	"
	53c	Tong Wo Wai			21.70	'22	"
	1590	Sing Chong & Co ...			650.50	'22	"
	1696	Sing Chong & Co ...			115.60	'22	"
		Carried Forward ...		$15,878.51	$40,525.35		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$15,878.51	$40,525.35		
18	1828	Sing Chong & Co ...			28.90	'22	A/c
	462	Oahu Railway			361.25	'22	"
	----	Haleiwa Hotel Co ..			161.85	'22	"
	----	Haleiwa Hotel Co ..			18.10	'22	"
	744	Haleiwa Hotel Co ..			14.45	'22	"
	1185	Haleiwa Hotel Co ..			.75	'22	"
	2666	Princeville Plant'n			54.35	'22	"
	880a	Chun Hoon			20.25	'22	"
	954a	Chun Hoon			28.85	'22	"
	2703	Chun Hoon			25.95	'22	"
	2759	Chun Hoon			21.70	'22	"
	2484	Sun Kwong Sing Co .			60.70	'22	
	2485	Go Yee Wo et al ...			169.05	'22	
	1478	Chong Sam			25.45	'22	"
	1520	C. F. Zen	6 mo to Nov 1/22	80.00	41.65	'22	"
19	763a	J. A. Maguire Est .			186.90	'22	"
	2106	T. Moriyama			9.55	'22	
	1498	J. A. Maguire Est .			16.25	'22	"
	2692	Wm L. Porter			37.25	'22	"
	1594	Kaleihiwahiwa	6 " " Oct 1/22	20.00			
20	1989	Hee Fat ..... Bal	3 " " Jan 1/22	100.00			
	1989	Hee Fat	3 " " Apl 1/22	200.00			
	336a	James Wight Est ...			39.00	'22	"
	370a	James Wight Est ...			19.50	'22	"
	2416	Itaro Hasida			43.35	'22	"
	377b	Kock Tin			2.90	'22	
	917	Pang Lum Mow	1 " " Jun 1/22	66.65	158.95	'22	"
	1051	Pang Lum Mow	1 " " Jun 1/22	41.65	74.85	'22	"
	1655	Schuman Carriage Co	6 " " Nov 1/22	600.00	480.55	'22	"
	2430	Schuman Carriage Co	6 " " Nov 1/22	970.00	677.80	'22	"
	2008	John Teixeira			15.20	'22	"
	1412	Am Japse Investment			109.25	'22	"
22	1952	Trs Oahu CollegeBal	9 " " Oct 1/22	30.00	40.60	'22	"
	1650	L. M. Keaunui Est "	6 " " Oct 1/22	10.00			
	2015	John Kahele ..... "	6 " " Oct 1/22	6.00	.50	'22	"
	----	Meth Epis Church ..			10.05	'22	2m
	2539	Tokichi Hayashi ...			10.10	'22	
	789	Meth Epis Church ..			5.65	'22	Bal
	1529	Ayame Hashimoto ...			20.50	'22	
	1444	Julius Rosenstein .			25.45	'22	A/c
	1371	Y. Ah Sing			58.25	'22	"
	1559	Alfred Kaili			5.00	'21	"
23	2024	S. Muraoka	6 " " Nov 1/22	31.25	19.95	'22	
	2136	Lulu J. Greenwell .			61.05	'22	"
	946	Hala Canning Co ...			8.15	'22	"
	1692	Capt Cook Coffee Co			.85	'22	"
	1601	M. M. Calhou			24.35	'22	"
	2803	A. Palacio			4.80	'22	8m
	----	Cons Amusement Co .	1 " " Jun 1/22	15.00			
	2566	Cons Amusement Co .			504.40	'22	A/c
	916	Pang Chew Est	1 " " Jun 1/22	150.00	336.35	'22	"
	776	Y. Yoshikawa	1 " " Jun 1/22	75.00	50.00	'22	"
	429a	Chang Chock Hing ..			49.80	'22	"
	1463	Chang Chock Hing ..			13.40	'22	"
24	2716	Harry S. Haywood ..			2.90	'22	"
	2772	Lam Man Chin			65.75	'22	"
	1686	Chun Chock	3 " " Jul 1/22	75.00			
	2142	Sui Kimura	6 " " Nov 1/22	40.00	14.75	'22	
	2145	Ume Muramoto	6 " " Nov 1/22	20.00	7.25	'22	
		Carried Forward ...		$18,409.06	$44,769.75		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$18,409.06	$44,769.75		
24	1942	Uichiro Imayoshi ..	6 mo to Nov 1/22	20.00	7.95	'22	
	909	Hoy On Society			37.10	'22	A/c
	1563	Kametaro Watanabe .			14.75	'22	
	2481	Hon Poi Factory ...			403.15	'22	"
	2398	Annie Lima	6 " " Dec 1/22	18.75	12.15	'22	
25	2156	Hon Rapid Transit .			3.20	'22	"
	2157	Hon Rapid Transit .			10.15	'22	"
	1770	Kyoyei Shokwai			207.95	'22	"
	2406	Kyoyei Shokwai			49.65	'22	"
	2003	Jas H. Love Est ...			26.30	'22	"
	1873	Hawn Tuna Packing .	6 " " Sep 1/22	175.00			
	2466	James J. Carey			66.35	'22	"
26	2096	D.P.R.Isenberg Est.			8.10	'22	"
	1395	D.P.R.Isenberg Est.			2,706.85	'22	"
	1953	D.P.R.Isenberg Est.			952.75	'22	"
	1370	C. Brewer Est			950.80	'22	"
	1506a	Matson Navigation .			295.75	'22	"
	2474	Hon Fruit Co			30.35	'22	"
	2784	Hon Fruit Co	6 " " Jul 1/22	80.00	21.70	'22	"
	1499	D. M. Moncrief etal	1 " " Jul 1/22	100.00			
	1672	Sue Seong ..... Bal	6 " " Jan 1/22	3.70			
	1672	Sue Seong ..... A/c	6 " " Jul 1/22	22.10	18.20	'22	
27	178d	Hawi Mill & Plant'n			325.00	'22	"
	1072a	Kohala Ditch Co ...			325.00	'22	"
	1115a	Kohala Ditch Co ...			13.00	'22	"
	1116	Kohala Ditch Co ...			1.65	'22	"
	2069	A. Yoshimoto	6 " " Dec 1/22	10.00	11.00	'22	"
	1776	Manuel Fernandez Es			14.75	'22	
	2541	Hannah Wilson . A/c	6 " " Oct 1/22	5.00	7.25	'22	"
29	2531	Jos V. Fernandes ..			14.00	'22	"
	2030	John Borges	6 " " Dec 1/22	12.50	24.70	'22	"
	----	H. Silvester	1 " " Jul 1/22	3.00			
	----	John McFarlane	1 " " Jul 1/22	3.00			
	2475	Isaku Fukuda	6 " " Dec 1/22	50.00	18.05	'22	"
	2806	Honpa Hongwanji ...	6 " " Dec 1/22	31.50	8.60	'22	7m
	2039	K. Matsumoto Est ..			4.50	'22	A/c
	1277	K. Matsumoto Est ..			204.50	'22	"
	1360	K. Matsumoto Est ..			126.15	'22	"
	1373	K. Matsumoto Est ..			313.80	'22	"
	1381	K. Matsumoto Est ..			76.30	'22	"
	1437	K. Matsumoto Est ..			50.90	'22	"
	1466	K. Matsumoto Est ..			156.25	'22	"
	1491	K. Matsumoto Est ..			212.50		
	1539	Julie Doyle ... A/c	6 " " Nov 1/22	7.00	13.00	'22	"
	1812	K. I. Nishimura ...	6 " " Nov 1/22	15.00	14.75	'22	
	1297	Oahu Rice Mill			141.05	'22	"
	1314	Oahu Rice Mill			14.05	'22	"
31	1970	Gustave Schuman ...			82.65	'22	"
	2564	Gustave Schuman ...			12.75	'22	"
	2807	Nizo Suyama	6 " " Nov 1/22	31.50	9.85	'22	8m
	985a	Jap Moiliili School			28.90	'22	A/c
	----	T. Shigematsu et al			98.55	'22	"
	2756	Antoine Schnerr Co.	1 " " Jul 1/22	75.00			
	----	Stephen Mahaulu ...	6 " " Oct 1/22	15.00			
	768b	Cheong Wah	6 " " Jun 1/22	17.50	9.70	'22	
	2693	Theresa Allen	6 " " Dec 1/22	31.50			
	1556	Wm A. Kane			20.00	'21	"
	1171	Thos C. White Bal	6 " " Jul 1/21	65.00	135.00	'21	"
	2676	Benzo Satori	6 " " Nov 1/22	15.75			
	2028	Antone Costa, Jr ..	6 " " Dec 1/22	13.00	14.90	'22	"
				$19,229.86	$53,096.00		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1922

Date								
	KAMEHAMEHA SCHOOLS							
6	Registrar, bal May Collections					$ 749.14	$	
16	" a/c Jun "					2,212.91		
30	" bal " "					1,382.34		
	" a/c Capital - unexpended balances refunded at close of year:							
	Shelter Station,	Vch 109	Aug 19/21	$ 9.70				
	Teachers Cottage M	" 194	Sep 24/21	576.01				
	Pianos, G/S,	" 282	Oct 17/21	83.25				
	Dormitory "A",	" 738	Mar 8/22	405.42				
	Band Instruments,	" 742	Mar 31/22	811.33		1,885.71		6,230.10
	INTEREST							
6	Kam Schools Registrar, bank deposits, May ..					51.66		
15	Fifth Liberty Bonds, ... $25,000, 6m 3¾%					468.75		
30	Honokaa Sugar Bonds, ... 40,000, 6m 6 %					1,200.00		
	Bank Deposits, June, 2%					76.78		
	Kam Schools Registrar, bank deposits, June .					42.27		1,839.46
	FEES (for lease assignments)							
9	S. Sugita	to G. Takemaru,	1630	Kapalama		5.00		
10	C. J. Willis	" B. Cooper,	2595	Waialae		5.00		
17	J. Okasaki mtg	" C. Young,	2773	Hanalei		5.00		
19	T. Yanagihara	" T.Yanagihara	1876	Kakaako		5.00		
20	H.F.Wichman Est	" J.P.Mendonca	2501	Waialae		5.00		
	Hon Iron Wks mg	" Hawn Trust,	714	Kakaako		5.00		
	Hon Iron Wks "	" Hawn Trust,	1216	Kakaako		5.00		
	Hon Iron Wks "	" Hawn Trust,	1766	Piopio		5.00		
	Hon Iron Wks "	" Hawn Trust,	2129	Kakaako		5.00		
21	H. Nakagawa	" S. Shoji,	2043	Kapaakea		5.00		
27	C. Young	" U. Look,	1669	Piopio		5.00		
	M. Nishihara Tr	" Trustees of Toyo Gakuen, L1800, Kapalama				5.00		
30	K. Yoshimura mtg to Hon Trust,		1571	Kauluwela		5.00		
	M. S. Whang to Kim Soo Aung,		L1905,	Keauhou		5.00		70.00
	EXPENSE							
17	Minnie Brown, cost of writing a lease of Lot 31, Waialae, not accepted					10.00		10.00
	SALES OF LAND							
16	Lau Kang et al, a/c purchase price of lot at Kaumakapili, Honolulu, Sales Agreement dated June 16/22					1,221.00		1,221.00
	SALARIES							
30	Chas R. Bishop Trust, services bookkeeper and stenographer, June, 1922					35.00		35.00
	AUTO EXPENSE							
1	C. Brewer & Co, unexpired insurance on automobiles refunded:							
	Pol 557130,	Pre. Accident Ins. Co,			$22.52			
	" 557131,	" " " "			12.75			
	" 519439,	" " " "			5.73	41.00		41.00
								$ 9,446.56

Forward

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1922

Date			
	Brought Forward	$	$ 9,446.56
	SUNDRY TENANTS		
1/30	As per details, pp 83/87		
	Rents	24,254.52	
	Taxes	9,247.25	33,501.77
			$42,948.33

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	2580	D. W. Anderson	6 mo to Dec 1/22	$ 45.00	$		
	2342	A. F. Ocampo			7.25	'22	
	----	Hawn Electric Co ..	1 " " Jul 1/22	5.00			
	1986	M. R. McGrew	6 " " Oct 1/22	37.50			
	1523	Hana Kawi			5.65	'21	Bal
	----	Trent Trust Co	1 " " Jul 1/22	50.00			
	1268	I. Takano, Tr	1 " " Jul 1/22	20.00	121.60	'22	A/c
	2559	White Sew'g Machine	3 " " Aug 1/22	270.00			
	1951	Mary V. Silva	6 " " Dec 1/22	217.50			
	1993	A. C. Silva	6 " " Dec 1/22	77.50			
	2572	Wong Wong et al, Tr	6 " " Dec 1/22	150.00			
	----	I. Fujikawa			3.65	'22	"
	2085	Mitsuo Tagawa	6 " " Dec 1/22	12.50	28.05		
	522c	Terr'l Hotel	3 " " Sep 1/22	375.00			
	1224	Terr'l Hotel	3 " " Sep 1/22	50.00			
	1856	K. Nakamura	6 " " Dec 1/22	30.00	8.25	'22	"
	955	D. Kali	12 " " Jul 1/23	10.00	11.40	'22	
	1857	K. Nakamura			8.25	'22	"
	2615	K. Nakamura			5.05	'22	"
2	1404	Lewers & Cooke	6 " " Dec 1/22	300.00			
	1770	Kyoyei Shokwai	3 " " Sep 1/22	120.00			
	1221	Pac Development Co.			195.00	'22	"
	1222	Pac Development Co.			292.50	'22	"
	2048	Y. Fujita	6 " " Dec 1/22	13.00	30.35	'22	
	2149	D. Kalaluhi			1.30	'22	5m
3	1813	Wm Andrade	6 " " Dec 1/22	20.00			
	2055	R. Miyahara	6 " " Dec 1/22	8.50	19.35	'22	
	2073	I. Shimokawa	6 " " Dec 1/22	12.00	14.05	'22	A/c
	2075	Y. Ichinose	6 " " Dec 1/22	11.00	12.75	'22	"
	1383	Kaiwiki Sugar Co ..	6 " " Dec 1/22	750.00			
	----	T. Shigematsu et al			98.50	'22	"
	----	Newton Auto Exg ...	1 " " Jul 1/22	150.00	34.40	'22	1m
	1868	Henry T. Hughes A/c	6 " " May 1/22	100.00			
5	----	Haleiwa Hotel	6 " " Dec 1/22	62.50			
	2557	Hawn Agl Co	6 " " Dec 4/22	1,450.50			
	1052a	Mew Yee	1 " " Jul 1/22	83.35	146.25	'22	A/c
	960b	Maunalua Fishing Co	1 " " Jul 1/22	508.35			
	914	J. P. Mendonca			40.65	'22	"
	2051	K. Nishiyama	6 " " Dec 1/22	17.50	40.15	'22	
	2065	M. Naramoto	6 " " Dec 1/22	12.50	14.45	'22	"
	2067	S. Motoyama	6 " " Dec 1/22	21.00	48.85	'22	
	2540	J. Watanabe			5.80	'22	"
	2545	Y. Kamiyama			1.60	'22	"
	----	Frank Keoho	1 " " Jul 1/22	3.00			
	2080	S. Nakayama	6 " " Dec 1/22	13.00	14.90	'22	"
	----	Mau Sing Wai Co ...			1.80	'22	"
	1838	Mau Sing Wai Co ...			92.50	'22	"
	2148	Mau Sing Wai Co ...			3.65	'22	"
	2700	Madeline Patzig ...	6 " " Dec 1/22	30.00			
	2595	C. J. Willis	6 " " Jul 1/22	30.00			
	2710	T. Saruwatari	6 " " Dec 1/22	31.50	7.40	'22	"
	2062	C. Tanaka	6 " " Dec 1/22	75.00	66.90	'22	"
6	1383	Kaiwiki Sugar Co ..			459.45	'22	"
	1991	Hui Aina o Kealia .			97.50	'22	"
	2204	Y. Ueda ..... A/c	12 " " Jan 1/22	18.75	2.45	'21	
	2316	K. Hayashi .... Bal	12 " " Jan 1/22	10.75	1.15	'21	
	2327	K. Ishikawa ..... "	12 " " Jan 1/22	12.50	1.35	'21	
	2328	K. Ishikawa ..... "	12 " " Jan 1/22	12.50	1.35	'21	
	2391	Y. Murakami ..... "	12 " " Jan 1/22	27.55			
	2567	R. H. Post	6 " " Nov 1/22	37.50			
	2517	K. Saifuku	6 " " Dec 1/22	18.75	7.40	'22	"
		Carried Forward ...		$ 5,311.00	$1952.90		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 5,311.00	$1952.90		
6	2635	I. Toyoshiba	6 mo to Jan 1/23	20.00	22.70	'22	A/c
	2476	Ernest B. Clark ...			82.90	'22	"
	2003	J. H. Love Est	3 " " Dec 1/22	337.50	46.75	'21	
	2003	J. H. Love Est			26.30	'22	Bal
	2473	Tam Yee			52.75	'22	A/c
7	1659	H. Aoki	6 " " Dec 1/22	165.00	47.70	'22	"
	1658	T. Sakaitani			7.40	'22	"
	2423	T. Sakaitani			7.40	'22	"
	2570	J. W. L. McGuire ..			13.80	'22	"
	2057	T. Honda	6 " " Dec 1/22	17.50	55.50	'22	"
	2066	Benzo Watanabe	6 " " Dec 1/22	9.00	20.80	'22	"
	2071	Nihiko Kimura	6 " " Dec 1/22	5.50	12.15	'22	"
8	2041	K. Otha	6 " " Dec 1/22	15.00	13.00	'22	"
	2042	M. Tomimaru	6 " " Dec 1/22	10.50	11.85	'22	"
9	2463	Louis E. Davis			86.95	'22	"
	2749	R. A. Robbins	6 " " Dec 1/22	37.50	13.45	'22	"
	1988	E. B. Waterhouse ..			31.80	'22	"
	1481a	J. R. Amorin Est ..	1 " " Jul 1/22	30.00			
	1950	Jas R. Judd	6 " " Dec 1/22	207.50			
	1630	Sozaburo Sugita ...			14.75	'22	
10	2074	S. Mori	6 " " Dec 1/22	8.00	9.25	'22	"
	2595	C. J. Willis			16.35	'22	"
13	2149	D. Kalaluhi	12 " " Jun 1/23	10.00			
	588a	Womens Aux O. C. C.	12 " " Jun 1/23	50.00			
	2541	Hannah Wilson Bal	6 " " Oct 1/22	5.00	1.00	'22	"
	----	Hawn Contracting Co	1 " " Jul 1/22	150.00			
	1539	Julia Doyle ... Bal	6 " " Nov 1/22	13.00			
	2053	Tokuichi Yamamoto .	6 " " Dec 1/22	35.00	80.90	'22	
	2072	Uichi Takahashi ...	6 " " Dec 1/22	7.00			
	1549	Hisakichi Araki ...	6 " " Dec 1/22	35.00	13.85	'22	
	----	T. Yamasaki	6 " " Jan 1/23	82.50	2.10	'22	6m
	2077	Ichio Yamamoto	6 " " Dec 1/22	12.50	14.30	'22	A/c
	2070	S. Okumoto	6 " " Dec 1/22	11.50	13.30	'22	"
14	2121	Sarah E. Brown	12 " " Jun 1/23	10.00	1.30	'22	
	2765	Pearl City Fruit Co	6 " " Dec 1/22	613.50			
	2060	T. Wakida	6 " " Dec 1/22	60.00	28.50	'22	"
	2034	H. Nakagawa	6 " " Dec 1/22	11.00	24.85	'22	
	1850	J. Iwasaki	6 " " Dec 1/22	50.00	32.95	'22	
	2511	Yuka Nobukuni	6 " " Dec 1/22	15.75	7.40	'22	"
	2409	S. Inouye	6 " " Dec 1/22	12.50	14.45	'22	"
	1668	Kaihawai Est .. A/c	6 " " Jun 1/22	10.00			
15	1478	Chong Sam	6 " " Dec 1/22	60.00			
	2716	H. S. Haywood	6 " " Dec 1/22	10.00			
	2712	Kwong Lee Yuen Co .			23.70	'22	"
	2068	U. Taketa	6 " " Dec 1/22	18.50	25.50	'22	"
16	2626	Hawn Agl Co	6 " " Dec16/22	730.50			
	2627	Hawn Agl Co	6 " " Dec15/22	200.50			
	531c	Jonah Kumalae			63.75	'22	"
	2439	Jonah Kumalae			11.05	'22	"
	2056	H. Yoshioka	6 " " Dec 1/22	13.50	30.90	'22	
	2050	Kosaku Abe	6 " " Dec 1/22	18.00	41.90	'22	
	2058	T. Yamaguchi	6 " " Dec 1/22	18.50	21.10	'22	"
	2063	T. Watanabe	6 " " Dec 1/22	17.00	19.65	'22	"
	2026	Jonah Kumalae	6 " " Dec 1/22	175.00	102.30	'22	"
	2047	K. Kuroiwa	6 " " Dec 1/22	5.00	11.25	'22	
	2049	H. Hamamoto	6 " " Dec 1/22	5.00	9.55	'22	
17	1849	Joichi Okasaki			10.30	'22	"
	----	Joichi Okasaki			3.05	'22	"
	2817	Schattauer et al ..	Bonus	6,500.00			
	1499	D.M.Moncrief et al.			100.00	'22	"
		Carried Forward ...		$15,139.75	$3255.35		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$15,139.75	$3255.35		
17	2818	Macaria Riyes	6 mo to Jan 1/23	12.50	3.60	'22	A/c
	1941a	Hooikaika Kaina A/c	6 " " Sep 1/22	20.00			
	----	Emily Silva	1 " " Aug 1/22	3.00			
	2079	C. Ishibashi	6 " " Dec 1/22	24.00	55.50	'22	
19	704	Hon Plantation A/c	12 " " Sep 1/22	1,641.47			
	2161	J. G. Dassel	1 " " Jul 1/22	33.50	32.10	'22	"
	2516	Hon Planing Mill ..			176.00	'22	"
	2213a	S. Tanaka	6 " " Dec 1/22	100.00	57.80	'22	
	2747	U. Yamagata	6 " " Dec 1/22	25.00	14.45	'22	
	2562	H. Kunitaro			.20	'22	"
	2700	Madeline Patzig ...			14.00	'22	"
	2133a	M. M. Ferreira			14.00	'22	"
	984b	Wong Sut			21.95	'22	
	1700	Mitsuke Imura	6 " " Dec 1/22	17.50	14.75	'22	
	1876	T. Yanagihara			7.95	'22	
	2480	D. Nakashima	6 " " Dec 1/22	20.00	7.95	'22	
	2045	T. Miyagawa	6 " " Dec 1/22	22.50	25.60	'22	"
	2031	K. Ogata	6 " " Dec 1/22	27.50	31.65	'22	"
	2821	Iwazo Fujikawa	6 " " Jan 1/23	37.50			
	2036	Keitaro Tanaka	6 " " Dec 1/22	8.00	8.85	'22	"
	2076	Y. Yanagida	6 " " Dec 1/22	16.50	19.25	'22	"
20	2250	J. Kalawaia	6 " " Jan 1/23	22.50			
	1662	K. Nishioka	6 " " Dec 1/22	12.50	14.75	'22	
	1596	Rikuro Harada ..A/c	6 " " Dec 1/22	22.50			
	2093	Y. Iwamoto	6 " " Dec 1/22	29.00	33.40	'22	"
	1459	Pac Engineering Co.	6 " " Dec 1/22	300.00			
	1947	Emma K. Wilcox	6 " " Dec 1/22	275.00			
	1953	D.P.R.Isenberg Est.	3 " " Sep 1/22	125.00			
21	----	Cons Amusement Co .	1 " " Jul 1/22	15.00			
	2043	H. Nakagawa	6 " " Dec 1/22	12.50	28.90	'22	
	2385	W. G. Let	6 " " Nov 1/22	30.00	27.75	'22	
	2667	H. Otaguro			7.40	'22	"
	1556	Wm A. Kane			10.00	'21	"
	692	D. W. Anderson, Tr.			18.10	'22	"
	1486	Hawn Dredging Co ..			192.90	'22	"
	2033	Masuo Nakata	6 " " Dec 1/22	19.00	22.00	'22	"
	2246	H. Otaguro	6 " " Dec 1/22	18.75	7.40	'22	"
	2112	Taichi Tamura	6 " " Jan 1/23	20.00	18.95	'22	"
22	2438	E. P. Fogarty			28.90	'22	"
	1650	L. M. Keaunui			20.50	'22	
	1589	M. Pacheco	6 " " Jan 1/23	20.00	14.45	'22	
23	2507	Mizu Miyamoto	6 " " Dec 1/22	25.00	10.00	'22	"
	1514	Seisuke Tomita	6 " " Jan 1/23	16.00	13.45	'22	
24	1277	K. Matsumoto Est ..	3 " " Sep 1/22	75.00			
	1491	K. Matsumoto Est ..	6 " " Dec 1/22	250.00			
	2039	K. Matsumoto Est ..	6 " " Dec 1/22	5.00			
	2059	Chozuchi Hori	6 " " Dec 1/22	17.50	20.10	'22	"
	2721	E. Yakabe	6 " " Jan 1/23	41.75	48.30	'22	"
26	1490	L. G. Blackman	12 " " Dec 1/22	230.00	33.25	'22	"
	1958	L. G. Blackman	12 " " Sep 1/22	75.00			
	2054	M. Nakamoto	6 " " Dec 1/22	15.00	34.95	'22	
	2018	Minoji Uyeno	6 " " Dec 1/22	22.00	10.85	'22	"
	2064	Minoji Uyeno	6 " " Dec 1/22	24.00	27.30	'22	"
	2087	T. Kitazaki	6 " " Dec 1/22	35.00	81.20	'22	
	2092	H. Iwata	6 " " Dec 1/22	26.00	29.80	'22	"
	1547	L. K. Makanani	6 " " Dec 1/22	30.00	12.15	'22	
27	1203	Anna E. Short	6 " " Oct 1/22	21.60	7.35	'22	"
	1235	Y. Matsumoto Est ..			67.05	'22	4m
	1260	Jitsuo Koshi			128.40	'22	A/c
	1264	Pac Savings Dev Co.	6 " " Nov 1/22	12.50	63.40	'22	"
		Carried Forward ...		$18,991.82	$4793.90		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$18,991.82	$4793.90		
27	1284	L. Chau	6 mo to Nov 1/22	25.00	102.40	'22	A/c
	1285	S. Yamamura	6 " " Nov 1/22	15.00	79.65	'22	"
	1286	D. Mitsugoro	6 " " Nov 1/22	10.00	58.50	'22	"
	1293	Tadaichi Doi	6 " " Jan 1/23	7.50	42.25	'22	"
	1298	John G. Serrao			35.45	'22	"
	1325	L. Chau			42.25	'22	"
	1331	Louise I. Wright ..			35.70	'22	"
	1332a	C. F. Bradshaw			300.65	'22	"
	1347	T. Ikeda	6 " " Nov 1/22	25.00	117.00	'22	"
	1349	Cres City Cracker .	6 " " Nov 1/22	12.50	65.00	'22	"
	1350	T. Ah Ping	6 " " Nov 1/22	7.50	45.50	'22	"
	1352	H. Doi	12 " " Dec 1/22	25.00	63.40	'22	"
	1368	Chow Yet Hung			45.50	'22	"
	1384a	S. Nakazawa	6 " " Nov 1/22	60.00	162.50	'22	"
	1390	Sui Fook			45.50	'22	"
	1391	Chow Yet Hung	12 " " Mar 1/23	15.00	19.20	'21	
	1391	Chow Yet Hung			45.50	'22	"
	1402	Sagawa	6 " " Nov 1/22	15.00			
	1407	W. Inada			120.25	'22	"
	1409	Ah Chu & Ah Wing ..			45.50	'22	"
	1413	W. Inada			54.80	'22	"
	1483	Lum Chee, Tr	6 " " Nov 1/22	50.00	74.75	'22	"
	1669	Chung Young	6 " " Nov 1/22	37.50	58.50	'22	"
	1697	W. S. Wise			32.50	'22	"
	1801	Anna E. Short	6 " " Oct 1/22	5.00	1.65	'22	"
	1822	S. Hata			64.70	'22	"
	1836	Yee Chun	6 " " Nov 1/22	100.00			
	1853a	I. Kitagawa	6 " " Dec 1/22	160.00	128.95	'22	"
	2011	Y. Omura	6 " " Oct 1/22	100.00	20.75	'22	"
	2017	A. J. Gomes	6 " " Dec 1/22	50.00	11.95	'22	"
	2207	H. J. Young	6 " " Nov 1/22	130.00			
	2209	R. Sumida et al ...	6 " " Nov 1/22	135.00	87.75	'22	"
	2214	Tadaichi Doi	6 " " Nov 1/22	162.00	113.75	'22	"
	2215	Hilo Macaroni Fac .	6 " " Nov 1/22	132.50	86.15	'22	"
	2237	Chas Chong Man	6 " " Nov 1/22	150.00	108.90	'22	"
	2238	Chas H. Will	6 " " Nov 1/22	150.00	82.90	'22	"
	2239	I. Goya ..... Bal	6 " " May 1/22	31.60			
	2252	Hoomana Naauao	6 " " Nov 1/22	37.50			
	2254	Lai Hip Estate			123.50	'22	"
	2257	S. Hamamoto			73.15	'22	"
	2441	C. F. Bradshaw			435.50	'22	"
	2444	B. Ushijima			8.65	'22	"
	2525	K. Kawasaki			32.50	'22	"
	2571	Kametaro Fujimoto .	6 " " May 1/22	104.00	68.25	'22	"
	2663	S. Hata	6 " " Nov 1/22	290.00	125.80	'22	"
	2672	F. Brughelli			75.00	'22	"
	2674	N. Segawa	6 " " Nov 1/22	150.00	65.00	'22	"
	2677	Pac Savings Dev Co.	6 " " Oct 1/22	105.00	36.20	'21	Bal
	2677	Pac Savings Dev Co.			66.65	'22	A/c
	2704	K. Fujimoto et al .	6 " " Nov 1/22	220.00	33.55	'22	"
	2711	K. Fujimoto			32.50	'22	"
	2728	F. Sekido			10.25	'22	"
	----	S. P. Peterson	3 " " Jul 1/22	12.00	11.40	'22	"
	2424	Cora Adams			82.80	'22	"
	1800	M. Nishihara, Tr ..			14.75	'22	"
	1997	Kiku Kondo	6 " " Dec 1/22	42.50	34.70	'22	
	1945	S. Amimoto	6 " " Dec 1/22	20.00	7.95	'22	
	1851	S. Hinochi	6 " " Dec 1/22	25.00	10.10	'22	
	1855	Hana Mitsutani	6 " " Dec 1/22	20.00	8.40	'22	
		Carried Forward ...		$21,628.92	$8550.20		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$21,628.92	$8550.20		
27	1470	Laie (w)	6 mo to Mar 1/22	10.00			
	1946	Masakichi Ikeda ...	6 " " Dec 1/22	20.00	7.95	'22	
	2763	Seichi Ichiyama ...			15.75	'22	
	2823	A. D. Baillie	6 " " Jan 1/23	87.50			
28	953a	Lee Soong Shee	6 " " Jan 1/23	18.00			
	2038	Tamehei Sakata	6 " " Dec 1/22	12.50	28.90	'22	
29	2769	John Hanohano .A/c	12 " " Jan 1/23	34.50			
	819a	R. K. McKeague .Bal	6 " " Jan 1/22	6.50			
	1905	M. S. Whang .... "	6 " " Apl 1/22	5.00	4.80	'22	
	1905	M. S. Whang	6 " " Sep 1/22	7.50			
	2301	Son Kun Oh	12 " " Jan 1/23	14.00	2.95	'22	
	2427	S. K. Kauihana	6 " " Jan 1/23	12.50	1.65	'22	
	2743	Z. Kaneta	6 " " Jul 1/22	20.00	6.50	'22	A/c
	763a	J. A. Maguire Est .	6 " " Dec 1/22	517.00			
	917	Pang Lum Mow	1 " " Jul 1/22	66.65			
	1051a	Pang Lum Mow	1 " " Jul 1/22	41.65			
	2578	A. M. Glover	6 " " Dec 1/22	40.00	13.45	'22	"
	913	McCandless &Dowsett	6 " " Nov 1/22	277.50	90.20	'22	"
	1441	McCandless &Dowsett			5.20	'22	"
	1990	McCandless &Dowsett			81.25	'22	"
	2241	McCandless &Dowsett			81.25	'22	"
	1530	Jao K. Botelho	6 " " Jan 1/23	30.00	16.35	'22	
	2104	Toshioshi Ukino ...	6 " " Jan 1/23	12.50	10.70	'22	
	2111	M. Yamamoto	6 " " Jan 1/23	12.50	8.25	'22	
	2110	Y. Miyagawa	6 " " Jan 1/23	15.00	12.30	'22	
	2106	Asataro Yamamoto ..	6 " " Jan 1/23	12.50			
30	1489	M. J. Scully	6 " " Jan 1/23	375.00			
	2210	R. A. McWayne	6 " " Dec 1/22	412.50			
	2129	Hon Iron Works			299.40	'22	"
	1374	C. Q. Yee Hop, Tr .	6 " " Dec 1/22	375.00			
	1171	Thos C. White A/c	6 " " Jan 1/22	189.80	10.20	'21	Bal
				$24,254.52	$9247.25		

SCHEDULE B

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, 1922.

HAWAIIAN GAZETTE CO., NO. 98386

KAMEHAMEHA SCHOOLS					
July, 1921	p.	92	$ 13,309.10	$	
August, "	"	95	12,825.00		
September, "	"	98	27,500.00		
October, "	"	100	24,150.00		
November, "	"	103	22,500.00		
December, "	"	106	22,500.00		
January, 1922	"	109	22,500.00		
February, "	"	112	22,500.00		
March, "	"	114	25,215.00		
April, "	"	117	22,675.00		
May, "	"	120	22,500.00		
June, "	"	123	33,219.01	271,393	.11
SUSPENSE					
July, 1921	"	92	12,655.85	12,655	.85
RENT NOTES					
Firewood Sales, Yamada	"	2	500.00		
Sundry Tenants, Ben Hollinger	"	1	888.75	1,388	.75
FEES					
July, 1921	"	94	2.50	2	.50
FIREWOOD					
August, 1921	"	97	25.00	25	.00
MISCELLANEOUS INCOME					
June, 1922	"	125	3.00	3	.00
EXPENSE					
July, 1921	"	93	537.53		
August, "	"	96	302.81		
September, "	"	99	702.61		
October, "	"	101	382.85		
November, "	"	104	285.89		
December, "	"	107	668.57		
January, 1922	"	110	361.33		
February, "	"	113	488.99		
March, "	"	115	1,337.79		
April, "	"	118	386.31		
May, "	"	121	284.51		
June, "	"	124	568.65	6,307	.84
LAND AGENCY					
July, 1921	"	92	28.42		
August, "	"	95	26.95		
September, "	"	98	34.95		
October, "	"	100	48.40		
November, "	"	103	65.25		
December, "	"	106	65.10		
January, 1922	"	109	43.75		
February, "	"	112	44.46		
March, "	"	114	55.95		
April, "	"	117	46.60		
May, "	"	120	18.75		
June, "	"	123	15.75	494	.33
				$292,270	.38

Forward

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SCHEDULE B

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, 1922.

HAWAIIAN GAZETTE CO. NO. 96386

	Brought Forward		$	$292,270.38
AUTO EXPENSE				
July, 1921		p. 92	201.46	
August, "		" 95	118.79	
September, "		" 98	143.89	
October, "		" 100	152.75	
November, "		" 103	64.10	
December, "		" 106	52.04	
January, 1922		" 109	261.14	
February, "		" 112	84.95	
March, "		" 114	179.58	
April, "		" 117	108.85	
May, "		" 120	83.42	
June, "		" 123	242.46	1,693.43
SURVEYING				
July, 1921		" 92	621.48	
August, "		" 95	685.50	
September, "		" 98	300.00	
October, "		" 100	153.10	
November, "		" 103	400.00	
December, "		" 106	59.80	
January, 1922		" 109	500.00	
February, "		" 112	1,011.00	
March, "		" 114	23.85	
April, "		" 117	26.20	
May, "		" 120	23.50	
June, "		" 123	27.99	3,832.42
LAW				
July, 1921		" 92	667.65	
August, "		" 95	356.15	
September, "		" 98	211.55	
October, "		" 100	1,391.45	
November, "		" 103	686.15	
December, "		" 106	166.85	
January, 1922		" 109	186.15	
February, "		" 112	172.15	
March, "		" 114	266.90	
April, "		" 117	166.65	
May, "		" 120	1,179.25	
June, "		" 123	169.65	5,620.55
INSURANCE				
October, 1921		" 100	397.20	
November, "		" 103	59.71	
December, "		" 106	33.88	
January, 1922		" 109	154.68	
March, "		" 114	5.10	
April, "		" 117	15.94	
May, "		" 120	63.05	
June, "		" 123	18.00	747.56
REPAIRS				
August, 1921		" 95	79.44	
March, 1922		" 114	62.50	
April, "		" 117	208.25	
May, "		" 120	55.50	
June, "		" 123	165.55	571.24
	Forward			$304,735.58

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SCHEDULE B

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, 1922.

HAWAIIAN GAZETTE CO. NO. 86386

Brought Forward		$	$304,735.58
FORESTRY			
December, 1921	p. 106	125.00	
January, 1922	" 109	118.20	
March, "	" 114	250.00	
June, "	" 123	118.20	611.40
RENTS			
July, 1921	" 92	758.87	
August, "	" 95	15.00	
September, "	" 98	15.00	
October, "	" 100	132.00	
November, "	" 103	15.00	
December, "	" 106	173.40	
January, 1922	" 109	122.50	
February, "	" 112	75.00	
March, "	" 114	297.50	
April, "	" 117	314.80	
May, "	" 120	15.00	
June, "	" 123	491.05	2,425.12
INCOME TAXES			
July, 1921	" 92	178,424.28	178,424.28
PROPERTY TAXES			
October, 1921	" 100	9.25	
November, "	" 104	73,018.34	
December, "	" 106	12.90	
May, 1922	" 121	85,662.92	158,703.41
TAX APPEALS			
May, 1922	" 121	431.00	431.00
SALARIES			
July, 1921	" 94	3,509.50	
August, "	" 96	3,485.00	
September, "	" 99	3,490.85	
October, "	" 101	3,500.00	
November, "	" 105	3,500.00	
December, "	" 107	3,500.00	
January, 1922	" 110	3,635.00	
February, "	" 113	3,627.50	
March, "	" 115	3,627.50	
April, "	" 119	3,622.50	
May, "	" 122	3,627.50	
June, "	" 124	3,625.00	42,750.35
AGENTS' COMMISSIONS			
September 1921	" 99	42.96	
October, "	" 102	373.75	
December, "	" 108	102.62	
January, 1922	" 110	721.65	
March, "	" 116	43.22	
April, "	" 119	152.94	
June, "	" 124	844.44	2,281.58
TRUSTEES' COMMISSIONS			
January, 1922	" 110	11,469.25	
Suspense - due but unpaid	" 127	12,604.64	24,073.89
Forward			$714,436.61

SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, 19 22.

HAWAIIAN GAZETTE CO. NO. 88386

	Brought Forward			$	$714,436.61
BISHOP ST. BUILDING					
September 1921		p.	99	30.08	30.08
GRADING LANDS (Kakaako)					
Sundry Tenants, Hon P. Mill Lot		"	1	700.00	700.00
FENCING					
April, 1922		"	119	200.00	200.00
IMPROVEMENT OF LANDS					
June, 1922		"	125	226.93	226.93
KAKAAKO FRONTAGE TAXES					
August, 1921		"	95	15,117.17	15,117.17
FURNITURE & EQUIPMENT					
July, 1921		"	94	70.50	
September, "		"	99	4.00	
November, "		"	105	175.00	
December, "		"	108	1.53	
January, 1922		"	111	65.00	
February, "		"	113	110.91	
March, "		"	116	5.75	
April, "		"	119	448.90	
May, "		"	122	173.75	
June, "		"	125	22.11	1,077.45
PURCHASES OF LAND					
August, 1921		"	97	7,246.29	
December, "		"	108	358.50	
January, 1922		"	111	408.50	8,013.29
SALES OF LAND					
July, 1921		"	94	9.50	
October, "		"	102	6.00	
November, "		"	105	5.00	
December, "		"	108	10.00	
March, 1922		"	116	7.50	38.00
BILLS RECEIVABLE					
Sales of Land, Bertha K. Isenberg		"	3	1,000.00	
Suspense - " Road costs		"	1	2,300.00	3,300.00
	TOTAL EXPENDITURES, Carried to p. 128				$743,139.53

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1921

Vch'r	Date			
		SUSPENSE		
-	1	Trustees' Commissions, bal 12 mos	$12,655.85	$ 12,655.85
		KAMEHAMEHA SCHOOLS		
1		A/c Revenue Expenditures, July	12,000.00	
2		" Capital "	687.30	
3	30	E. C. Webster, salary, July	500.00	
4		A/c Capital Expenditures	121.80	13,309.10
		LAND AGENCY		
5	12	T. H. Survey, blue print, L. C. pet. 500	.50	
6		" 12 prints, Trig data	1.20	
7		Hon Iron Works, 15 pcs pipe	10.97	
8		Blue Print Co, sundry prints, June	15.75	28.42
		AUTO EXPENSE		
9		Von Hamm Young Co, supplies etc, June ..	171.21	
10		Central Service Station, filling top etc	11.00	
11		Pond Co, tire for car 4261	17.50	
12		Schuman Carriage, supplies, Ford 4261 ..	1.75	201.46
		SURVEYING		
13	5	J. B. Mann, a/c expense, Hawaii surveys.	300.00	
14	12	Hon C. & D. Co, hauling 51 conc posts ..	10.00	
15		" hauling 70 concrete posts	10.00	
16		Rawley's, lunch check, trip to Waialae .	1.15	
17		I. I. S. N. Co, freight on 1 roll maps .	.33	
18	26	J. B. Mann, a/c expense, Hawaii surveys.	300.00	621.48
		LAW		
19	30	O.H.Hanson, 4 affidavits 36th Annl Accts	1.00	
20		A. G. M. Robertson, retainer, July	166.65	
21		Kapiioho (w), title to 2.07 ac, Waialae.	500.00	667.65
		RENTS		
22	1	Pantheon Co, Bethel St Extension, July .	15.00	
23		Comm Pub Lands, due Terr on Estate L1695	7.50	
24	15	Bishop Museum, Kalauao, 12m Sep 1/20 ...	736.37	758.87
		INCOME TAXES		
25	20	A.G.M.Robertson, add'l on Fed Tax '18&19	178,424.28	178,424.28
		EXPENSE		
26	1	P. O. Box rent ..... 3m in adv	2.00	
27		Mercantile Reference ..... "	6.00	
28	5	Advertiser, sub, ... "	2.85	
29		Hon Water Wks, Delmonico Bldg, 6m in adv	21.00	
30	12	Advertiser, 1,000 #10 envelopes	17.00	
31		T. H. Davies, 1 #520 post hole digger ..	3.25	
32		Hawn News, 1 box Kee Lox carbon	4.50	
33		Electric Shop, repairing fan	3.00	
34		French Laundry, washing towels, ... June	1.70	
35		Hall & Son, sundry supplies ..... "	3.05	
36		Hawn Elec Co, current ..... "	37.76	
37		" installing buzzers	9.99	
38		Hawn Gas Prod, recharg'g fire extinguish	1.25	
		Forward	$ 113.35	$206,667.11

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1921

Vch'r	Date				
		Brought Forward	$ 113.35	$206,667.11	
		EXPENSE (Continued)			
39	12	Hoffschlaeger Co, 1 ream T.W. paper	2.50		
40		Hon Typewriter, new T.W. platen	4.00		
41		Moses Stationery, 1 doz field books	17.77		
42		Mutual Tel Co, #5303 ..... July	12.25		
43		" #1519 ..... "	14.40		
44		Oahu Ice Co, ice ..... June	3.60		
45		Office Supply Co, sundry stationery .. "	9.25		
46		Rycroft's, distilled water ..... "	4.50		
47		Tom Sharp, painting surveyor's rod	6.00		
48		Variety Rep Shop, 3 keys, office door ..	1.50		
49		Waterhouse Co, 6 filing envelopes	1.80		
50		" 50 #258 folders	2.37		
51		Wall Nichols, sundry stationery ... June	22.16		
52	14	Recording partial surr, Blackman lease .	6.00		
53		Postage stamps	5.00		
54	15	New Amsterdam Casualty, bond, O.H.Hanson	50.00		
55		Hawn News, 1 doz legal pads	3.50		
56	16	G. M. Collins, trip to Hilo	150.00		
57	20	Bishop &Co, ins on $50000 U.S. Cert Ind.	25.00		
58	26	Tam Yau, extra cleaning of office	5.00		
59		Waterhouse Co, repairs to Underwood T.W.	6.60		
60		Hawn News, sundry stat, Apr, Kona office	9.08		
61		Sec of Hawaii, Session Laws, 1920-21 ...	5.00		
62		G. M. Collins, balance, Hilo trip	.40		
63	30	T.C.White, Kona Agt, travel allow, July	50.00		
64		Merchants Patrol, watchman ..... "	2.50		
65		Hon Typewriter, maintenance ..... "	4.00		537.53
		SALARIES			
66	15	G. M. Collins, Supt, Land Dept, a/c July	250.00		
67		E. B. Loomis, Engineer, " " "	175.00		
68		J. B. Mann, " " "	150.00		
69		G. Podmore, Surveyor, " " "	137.50		
70		W. H. Smith, Office Asst, " " "	100.00		
71		E. H. Whitten, Stenographer, " " "	75.00		
72		G. Crabbe, Rodman, " " "	40.00		
73		E. T. Winant, Mgr, Genl Office " "	200.00		
74		O. H. Hanson, Accountant, " "	150.00		
75		M. L. Gregory, Stenographer, " " "	95.00		
76		L. Pryor, " " " "	75.00		
77		M. C. Amana, Collector, " " "	75.00		
78		T. Nishikawa, Asst " " " "	40.00		
79		Tam Yau, Janitor, " " "	20.00		
80		Ah Loy Mau, Special Rodman, 12d @ 2.75 "	33.00		
81		Allen Ling, " " 5d @ 3.00 "	15.00		
82		Y. K. Mau, " " 1d @ 3.00 "	3.00		
83	26	Allen Ling " " 7d @ 3.00 "	21.00		
84	30	Collins ..... bal July	250.00		
85		Loomis ..... " "	175.00		
86		Mann ..... " "	150.00		
87		Podmore ..... " "	137.50		
88		Smith ..... " "	100.00		
		Forward	$ 2,467.00	$207,204.64	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1921

Vch'r	Date				
		Brought Forward	$ 2,467.00	$207,204.64	
		SALARIES (Continued)			
89	30	Whitten ..... bal July	75.00		
90		Crabbe ..... " "	50.00		
91		Mau ..... " "	37.50		
92		Winant ..... " "	200.00		
93		Hanson ..... " "	150.00		
94		Gregory ..... " "	95.00		
95		Pryor ..... " "	75.00		
96		Amana ..... " "	100.00		
97		Nishikawa ..... " "	40.00		
98		Tam Yau ..... "	20.00		
99		T. C. White, Kona Agent, ... "	150.00		
100		W. M. Ishida, Kona Office Asst. "	50.00	3,509.50	
		SALES OF LAND			
101	5	O.H.Hanson, 3 ack, deed to E. N. Low ...	3.00		
102		" 3 ack, deed to Caroline J. Robinson .	3.00		
103	15	" 3 ack, deed to U. S. Government	3.00		
104		Revenue stamp on deed to U. S. Gov't ...	.50	9.50	
		FURNITURE & EQUIPMENT			
105	12	Advertiser, binding 11 volumes	66.00		
106		" binding 1 volume	4.50	70.50	
		FEES			
107	15	Mew Yee et al, refund fees paid twice ..	2.50	2.50	
				$210,796.64	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1921

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
108	4	A/c Revenue Expenditures, August	$12,000.00	$
109	19	" Capital " (Shelter Station)	325.00	
110	31	E. C. Webster, salary, August	500.00	12,825.00
		LAND AGENCY		
111	20	Blue Print Co, sundry prints, July	6.35	
112		Terr Hawaii Survey, 2 prints	3.60	
113		" 1 print Pet 500	.50	
114		" Land Court abstr of title and cert ..	16.50	26.95
		AUTO EXPENSE		
115		Com Union Ass Co, pol 76893, ins on Ford	40.00	
116		Von Hamm Young Co, supplies, July	56.39	
117		Royal Hawn Sales Co, repairs, June	14.60	
118		" repairs, July	7.80	118.79
		SURVEYING		
119	9	J. Walker, 167 203-ft monuments	175.50	
120	15	J. B. Mann, a/c expense, Hawaii surveys.	500.00	
121	20	Hon C. & D. Co, hauling 46 conc posts ..	10.00	685.50
		LAW		
122	4	F. Lee, 2 affidavits, Fed claim for ref.	.50	
123		Revenue stamp, deed from Kapiioho	.50	
124		Recording Kapiioho deed	3.00	
125	9	Advertiser, 1 insertion Est inventory ..	97.50	
126	20	F.W.Makinney, abst of title, Waikiki ...	85.00	
127	31	Hanson, 3 ack exch deed, W. K. Hoa et al	3.00	
128		A. G. M. Robertson, retainer, August ...	166.65	356.15
		REPAIRS		
129	9	Peerless Roofing Co, rep Delmonico Bldg.	79.44	79.44
		RENTS		
130	4	Pantheon Co, Bethel St Extension, Aug ..	15.00	15.00
		KAKAAKO FRONTAGE TAXES		
131	17	City Treas, 1st 10% inst Imp Dist No 9 .	15,117.17	15,117.17
		EXPENSE		
132	4	Yee Chan, thread and needles	.35	
133		M. C. Amana, car fares, Jul 21	.45	
134	9	Audit Co, travel exp, audit Waialua Agr.	20.70	
135		T. H. Davies, 1 marble safety axe	3.00	
136		Dimond & Co, sundry supplies .....June	4.30	
137		Hawn Electric Co, current ..... July	37.12	
138		Hawn News Co, 1 roll cross section paper	12.00	
139		Hall & Son, sundry supplies ..... July	2.57	
140		Hoffschlaeger Co, 3 rms Efficiency Bond.	8.60	
141		Hon Typewriter Co, T.W. ribbon coupon bk	9.00	
142		Oahu Ice Co, ice ..... July	3.60	
143		Office Supply Co, sundry stationery .. "	32.55	
144		Rycroft's, distilled water ..... "	6.00	
145		Wall Nichols Co, sundry stationery ... "	16.00	
		Forward	$ 156.24	$29,224.00

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1921

Vch'r	Date					
		Brought Forward		$ 156.24	$29,224.00	
		EXPENSE (Continued)				
146	15	Stamp on deed C. Kalahua to K. Keohokii.		.50		
147	20	French Laundry, washing towels	July	1.87		
148		Telephone 5303	Aug	12.35		
149		" 1519	"	14.35		
150		Patten Co, ruling pen		4.00		
151		Waterhouse Co, sundry stationery ..	July	46.15		
152	31	Merchants Patrol, watchman	Aug	2.50		
153		Postage stamps		10.00		
154		T. C. White, travel allowance	Aug	50.00		
155		Hon Typewriter Co, maintenance	"	4.00		
156		M. C. Amana, car fare	"	.85		302.81
		SALARIES				
157	15	Collins	a/c August, 1921	250.00		
158		Loomis	" " "	175.00		
159		Mann	" " "	150.00		
160		Podmore	" " "	137.50		
161		Smith	" " "	100.00		
162		Whitten	" " "	75.00		
163		Crabbe	" " "	50.00		
164		Mau	" " "	37.50		
165		Winant	" " "	200.00		
166		Hanson	" " "	150.00		
167		Gregory	" " "	95.00		
168		Pryor	" " "	75.00		
169		Amana	" " "	75.00		
170		Nishikawa	" " "	40.00		
171		Tam Yau	" " "	20.00		
172	31	Collins	bal " "	250.00		
173		Loomis	" " "	175.00		
174		Mann	" " "	150.00		
175		Podmore	" " "	137.50		
176		Smith	" " "	100.00		
177		Whitten	" " "	75.00		
178		Crabbe	" " "	50.00		
179		Mau	" " "	37.50		
180		Winant	" " "	200.00		
181		Hanson	" " "	150.00		
182		Gregory	" " "	95.00		
183		Pryor	" " "	75.00		
184		Amana	" " "	100.00		
185		Nishikawa	" " "	40.00		
186		Tam Yau	" " "	20.00		
187		White	" "	150.00		
188		Ishida	" "	50.00		3,485.00
		Forward				$33,011.81

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1921

Vch'r	Date		$	$
		Brought Forward		33,011.81
		PURCHASES OF LAND		
189	1	Kaneohe Rice Mill, fee in 6.25 ac Waiawa	4,723.29	
190		M. I. Kealaula, for her int in above ...	2,500.00	
191	4	Recording the 2 above deeds	18.50	
124		Recording partial surrender of lease ...	4.50	7,246.29
		FIREWOOD		
192		H. Donvitz, services re Yamada contract.	25.00	25.00
				40,283.10

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1921

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
193	1	A/c Revenue Expenditures, September	$22,000.00	$
194	24	" Capital " (Cottage "M").	5,000.00	
195	30	E. C. Webster, salary, September	500.00	27,500.00
		LAND AGENCY		
196	13	T. H. Survey, blue print, L. C. pet. 334	.85	
197		" blue print, Mapulehu, Molokai	.50	
198		Blue Print Co, sundry prints, August ...	31.60	
199	24	J. Walker, 2 2'-concrete monuments	2.00	34.95
		AUTO EXPENSE		
200	13	Royal Hawn Sales, repairs, Aug, car 4261	48.11	
201		Schuman Carriage, supplies, car 4261 ...	6.63	
202		Von Hamm Young, supplies & garage 2 cars	89.15	143.89
		SURVEYING		
203	21	J. B. Mann, a/c expense, Hawaii surveys.	300.00	300.00
		LAW		
204	13	Robertson et al, wireless to Washington.	19.00	
205	24	F. Lee, 4 affid, claim abatement Fed Tax	1.00	
206		Recording fees, K. Ho-a et al deed	3.50	
206		" K. Ho-a exch deed	7.00	
207		Terr'l Land Court Amended Petition 433 .	14.40	
208	30	A. G. M. Robertson, retainer, September.	166.65	211.55
		RENTS		
209	1	Pantheon Co, Bethel St Extension, Sept .	15.00	15.00
		EXPENSE		
210		M. C. Amana, a/c trip to Molokai	125.00	
211		Polk-Husted Co, 1 copy 1921 directory ..	8.00	
212	13	Advertiser, 1 minute book	22.50	
213		" 2000 bill heads	17.50	
214		" 1 rubber stamp	1.00	
215		Davies & Co, 1 chamois skin	2.30	
216		" ½ pr nickle hinges	1.50	
217		Dimond & Co, sundry supplies ..... Aug	15.21	
218		French Laundry, washing towels ..... "	1.75	
219		Hall & Son, 1 spalding fork	1.80	
220		Hawn News Co, sundry stationery .... Aug	6.75	
221		Hoffschlaeger Co, 1 rm Efficiency Bond .	2.50	
222		Hon Planing Mill, lumber for shelves ...	.50	
223		Water rates, 3 mos to Aug 1/21	1.50	
224		Telephone 1519, ... Sep	15.20	
225		" 5303 ..... "	12.35	
226		Oahu Ice Co, ice ..... Aug	3.85	
227		Office Supply Co, sundry stationery. "	16.45	
228		Patten Co, 1 calendar stand	.75	
229		Rycroft's, distilled water ..... Aug	7.75	
230		Wall Nichols Co, sundry stationery . "	48.70	
231		R. E. Woolley, painting part of office .	9.00	
232		O.H.Hanson, 4 ack Alexander exch deed ..	4.00	
233		Revenue stamp on above	.50	
234	14	Recording fees on above	6.00	
		Forward	$ 332.36	$28,205.39

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1921

Vch'r	Date					
		Brought Forward		$ 332.36	$28,205.39
		EXPENSE (Continued)			
235	19	O. H. Hanson, 3 ack, Hatch exchange deed		3.00	
236		F. Andrade, 1 ack,	"	1.00	
237		Revenue stamp on above		.50	
238		Recording fees, above deed		4.50	
239	28	Revenue stamp on Isenberg Mortgage		3.50	
240	30	T. C. White, travel allowance	Sep	50.00	
241		Audit Co, service 3m to date and tel ...		300.25	
242		Postage stamps		5.00	
243		Merchants Patrol, service	Sep	2.50	702.61
		SALARIES			
244	15	Collins	a/c September, 1921	250.00	
245		Loomis	" " "	175.00	
246		Mann	" " "	150.00	
247		Podmore	" " "	137.50	
248		Smith	" " "	100.00	
249		Whitten	" " "	75.00	
250		Crabbe	" " "	50.00	
251		Mau	" " "	37.50	
252		Winant	" " "	200.00	
253		Hanson	" " "	150.00	
254		Gregory	" " "	95.00	
255		Pryor	" " "	75.00	
256		Amana	" " "	75.00	
257		Nishikawa	" " "	40.00	
258		Tam Yau	" " "	20.00	
259	24	Pryor (to Sep 24) ..	bal " "	45.00	
260	30	Collins	" " "	250.00	
261		Loomis	" " "	175.00	
262		Mann	" " "	150.00	
263		Podmore	" " "	137.50	
264		Smith	" " "	100.00	
265		Whitten	" " "	75.00	
266		Crabbe	" " "	50.00	
267		Mau	" " "	37.50	
268		Winant	" " "	200.00	
269		Hanson	" " "	150.00	
270		Roebuck	" " "	95.00	
271		A.M.Cuthbert, Steno.	(5 das) " "	20.85	
272		Amana	" " "	100.00	
273		Nishikawa	" " "	40.00	
274		Tam Yau	" " "	20.00	
275		White	" "	150.00	
276		Ishida	" "	65.00	3,490.85
		AGENTS' COMMISSIONS			
277		Edward Hore, Waialua, Oahu		35.96	
278		W. F. Sanborn, Kauai		7.00	42.96
		FURNITURE & EQUIPMENT			
279	13	Advertiser, binding 1 vol Engineering ..		4.00	4.00
		BISHOP ST BUILDING			
280	13	Merc Trust Co, storage 4 boxes plans 12m		30.08	30.08
					$32,475.89

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1921

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
281	1	A/c Revenue Expenditures, October	$22,000.00	$
282	17	" Capital " (Pianos, G/S)	1,500.00	
283	25	" " " (Elec Stove Waialae Cott)	150.00	
284	31	E. C. Webster, salary, October	500.00	24,150.00
		LAND AGENCY		
285	25	T. H. Survey, blue print, Am. Pet. 346 .	.60	
286		" blue print, Pet. 505 and 6	1.25	
287		" blue print, Am. Pet. 433	.40	
288		" blue print, Pet. 337	.45	
289		Hon Planing Mill, 100 stakes	4.00	
290		Blue Print Co, sundry prints, Sep	41.70	48.40
		AUTO EXPENSE		
291	13	Brewer & Co, ins on Buick & 2 Ford cars.	54.00	
292	25	Pond Co, tire and tube, car 924	57.70	
293		Von Hamm Young, supplies & garage 2 cars	41.05	152.75
		SURVEYING		
294	3	J. B. Mann, a/c expense, Hawaii surveys.	150.00	
295	31	Terr Hawaii Survey, 3 prints	3.10	153.10
		LAW		
296	3	Robertson et al, exp trip to Washington.	1,164.60	
297	13	Cameron et al, services re Fed Inc Tax .	60.20	
298	31	A. G. M. Robertson, retainer, October ..	166.65	1,391.45
		INSURANCE (premiums)		
299	13	Orient 390921, Delmonico Warehse $6000	150.00	
300		Hartford 6147, " Bldg, 3000	61.80	
301		Calif 502206, " " 4500	92.70	
302		Royal 336702, " " 4500	92.70	397.20
		RENTS		
303	1	Pantheon Co, Bethel St Extension, Nov ..	15.00	
304	17	H. M. von Holt, ½ int L1823, 6m Jan 1/22	100.00	
305	18	S. Umeda, refund L1637, 6m to Mar 1/22 .	17.00	132.00
		PROPERTY TAXES		
305		S. Umeda, refund L1637, taxes 1921	9.25	9.25
		EXPENSE		
306	1	P. O. Box rent ..... 3m in adv	2.00	
307		Mercantile Reference Sheet ..... "	6.00	
308		Advertiser, sub, ... "	2.85	
309	13	" 1000 lease record cards	21.00	
310		" 1000 bill heads	12.00	
311		" 2000 followers	13.50	
312		Hoffschlaeger Co, 17 rms Efficiency Bond	42.50	
313		Hon Typewriter Co, maintenance ..... Sep	4.00	
314		Telephone 5303 ..... Oct	12.45	
315		" 1519 ..... "	14.05	
316		French Laundry, washing towels ..... Sep	2.20	
317	15	O. H. Hanson, 2 ack, Kalalahua deed	2.00	
318	18	Chambers Drug Co, benzine	.25	
		Forward	$ 134.80	$26,434.15

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1921

Vch'r	Date				
		Brought Forward	$ 134.80		$26,434.15
		EXPENSE (Continued)			
319	18	Hall & Son, tacks and 3 in 1 oil		.75	
320		Office Supply Co, sundry stationery, Sep		21.25	
321		Oahu Ice Co, ice ..... "		3.45	
322		Moses Off Equip Co, 1 roll drawing paper		35.00	
323		Rycroft's distilled water ..... Sep		6.00	
324		Wall Nichols Co, sundry stationery . "		26.40	
325		Waterhouse Co, 100 folders		4.75	
326	25	Com Pacific Cable Co, registered address		2.50	
327		Hawn Electric Co, current ..... Aug		38.56	
328		" current ..... Sep		40.08	
329		Lewers & Cooke, 1 zigzag rule		.81	
330		Haleiwa Hotel, lunch, Collins & Judge R.		3.00	
331	31	T. C. White, travel allowance ..... Oct		50.00	
332		Postage stamps		10.00	
333		Merchants Patrol, service ..... Oct		2.50	
334		O. H. Hanson, 3 ack, Kunana deed		3.00	382.85
		SALARIES			
335	15	Collins ..... a/c October, 1921		250.00	
336		Loomis ..... " " "		175.00	
337		Mann ..... " " "		150.00	
338		Podmore ..... " " "		137.50	
339		Smith ..... " " "		100.00	
340		Whitten ..... " " "		75.00	
341		Crabbe ..... " " "		50.00	
342		Mau ..... " " "		37.50	
343		Winant ..... " " "		200.00	
344		Hanson ..... " " "		150.00	
345		Roebuck ..... " " "		95.00	
346		Cuthbert ..... " " "		75.00	
347		Amana ..... " " "		75.00	
348		Nishikawa ..... " " "		40.00	
349		Tam Yau ..... " " "		20.00	
350	31	Collins ..... bal " "		250.00	
351		Loomis ..... " " "		175.00	
352		Mann ..... " " "		150.00	
353		Podmore ..... " " "		137.50	
354		Smith ..... " " "		100.00	
355		Whitten ..... " " "		75.00	
356		Crabbe ..... " " "		50.00	
357		Mau ..... " " "		37.50	
358		Winant ..... " " "		200.00	
359		Hanson ..... " " "		150.00	
360		Roebuck ..... " " "		95.00	
361		Cuthbert ..... " " "		75.00	
362		Amana ..... " " "		100.00	
363		Nishikawa ..... " " "		40.00	
364		Tam Yau ..... " " "		20.00	
365		White ..... " "		150.00	
366		Ishida ..... " "		65.00	3,500.00
		Forward			$30,317.00

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1921

Vch'r	Date			
		Brought Forward	$	$30,317.00
		AGENTS' COMMISSIONS		
367	1	A. S. Le Baron Gurney, Hilo, Hawaii	373.75	373.75
		SALES OF LAND		
368	26	Recording fees, partial surrender L363b.	5.00	
369	31	C. H. Hanson, 1 ack to above surrender .	1.00	6.00
				$30,696.75

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1921

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
370	1	A/c Revenue Expenditures, November	$22,000.00	$
371	30	E. C. Webster, salary, November	500.00	22,500.00
		LAND AGENCY		
372	15	Durant Irvine, punching holes in signs .	.50	
373		I. I. S. N. Co, 10 ship spikes	1.25	
374		Hon Planing Mill, 1 pc lumber	1.50	
375		" 6 pc lumber 1 x 6 x 2-2	.80	
376		Terr Hawaii Survey, 1 print Pet 437	.40	
377		Blue Print Co, sundry prints, Oct	60.80	65.25
		AUTO EXPENSE		
378		Schuman Carriage Co, 2 web straps	.40	
379		Royal Hawn Sales Co, 1 spark plug	1.00	
380		Von Hamm Young Co, supplies & garage ...	62.70	64.10
		SURVEYING		
381	2	J. B. Mann, a/c expense, Hawaii surveys.	400.00	400.00
		LAW		
382		Recording fees, Kalulahua exchange deed.	5.50	
382		" Kuaana exchange deed	7.50	
383	3	O. H. Hanson, 3 ack to deed to Territory	3.00	
384	10	A.E.Restarick, Masters fee 36 Annl A/cs.	500.00	
385		Court costs, 36th Annual A/cs	3.50	
386	30	A. G. M. Robertson, retainer, November .	166.65	686.15
		INSURANCE		
387	15	L. L. & G. pol 13343653 Bldg, L2656 $300	3.60	
388		Lloyds " 750436 plate glass 1 yr	7.36	
389		Orient Ins 390960 Off Bldg, 5000	32.50	
390	30	Calif Ins 502260 " " 2500	16.25	59.71
		RENTS		
391	2	Pantheon Co, Bethel St Extension, Nov ..	15.00	15.00
		PROPERTY TAXES (Bal 1920)		
	9	Hawaii		
392		North Hilo ..... $ 589.10		
393		South Hilo 7,699.80		
394		Hamakua 454.45		
395		North Kohala 844.85		
396		North Kona 993.05		
397		South Kona 1,424.35		
398		Kau 2,408.39		
399		Puna 767.40	15,181.39	
		Kauai		
400		Lihue 36.25		
401		Hanalei 295.50	331.75	
		Maui		
402		Lahaina	1,770.45	
		Molokai		
403		Halawa, etc	180.80	
		Forward	$17,464.39	$ 23,790.21

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1921

Vch'r	Date				
		Brought Forward	$17,464.39	$ 23,790.21
		PROPERTY TAXES (Continued)		
	15	Oahu		
404		Kona $43,434.10		
405		Koolaupoko 684.70		
406		Koolauloa 603.30		
407		Waialua 2,913.45		
408		Ewa 7,918.40	55,553.95	73,018.34
		EXPENSE		
409	2	M. C. Amana, car fare, October	.80	
410	15	Wall Nichols Co, sundry stationery, Oct	63.35	
411		Advertiser, 500 bill blanks	6.00	
412		The Clinic, services to G. Crabbe	12.00	
413		Dimond & Co, supplies ..... Oct	3.23	
414		French Laundry, service ..... "	1.97	
415		Hall & Son, sundry supplies	17.67	
416		Hawn Electric Co, current ..... Oct	31.12	
417		" 2 60 wt lamps	.90	
418		Hawn News Co, sundry stationery	8.30	
419		Hon Typewriter Co, maintenance ..... Oct	4.00	
420		Mercantile Printing, 3 sets figures	6.50	
421		Telephone 5303 ..... Nov	12.25	
422		" 1519 ..... "	15.40	
423		T. Nishikawa, car fare ..... Oct	.40	
424		Oahu Ice Co, ice ..... "	3.70	
425		Office Supply Co, sundry stationery.....	2.60	
426		Rycroft's, distilled water ..... Oct	7.00	
427		Waterhouse Co, 3 sets guides	17.25	
428		" inspection, adding machine, 6 mos ...	5.00	
429	30	T. C. White, travel allowance ..... Nov	50.00	
430		Merchants Patrol, service ..... "	2.50	
431		M. C. Amana, car fare ..... "	1.05	
432		Hon Typewriter Co, maintenance ..... "	4.00	
433		Audit Co, travelling exp, Leases 1221/2.	8.90	285.89
		SALARIES		
434	15	Collins ..... a/c November, 1921	250.00	
435		Loomis ..... " " "	175.00	
436		Mann ..... " " "	150.00	
437		Podmore ..... " " "	137.50	
438		Smith ..... " " "	100.00	
439		Whitten ..... " " "	75.00	
440		Crabbe ..... " " "	50.00	
441		Mau ..... " " "	37.50	
442		Winant ..... " " "	200.00	
443		Hanson ..... " " "	150.00	
444		Roebuck ..... " " "	95.00	
445		Cuthbert ..... " " "	75.00	
446		Amana ..... " " "	75.00	
447		Nishikawa ..... " " "	40.00	
448		Tam Yau ..... " " "	20.00	
449	30	Collins ..... bal " "	250.00	
450		Loomis ..... " " "	175.00	
451		Mann ..... " " "	150.00	
		Forward	$ 2,205.00	$ 97,094.44

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1921

Vch'r	Date				
		Brought Forward	$ 2,205.00	$ 97,094.44
		SALARIES (Continued)		
452	30	Podmore ..... bal November, 1921	137.50	
453		Smith ..... " " "	100.00	
454		Whitten ..... " " "	75.00	
455		Crabbe ..... " " "	50.00	
456		Mau ..... " " "	37.50	
457		Winant ..... " " "	200.00	
458		Hanson ..... " " "	150.00	
459		Roebuck ..... " " "	95.00	
460		Cuthbert ..... " " "	75.00	
461		Amana ..... " " "	100.00	
462		Nishikawa ..... " " "	40.00	
463		Tam Yau ..... " " "	20.00	
464		White ..... " "	150.00	
465		Ishida ..... " "	65.00	3,500.00
		SALES OF LAND		
466	25	O. H. Hanson, 1 ack partial surr, L692 .	1.00	
467	26	Recording fees, above partial surr	4.00	5.00
		FURNITURE & EQUIPMENT		
468	15	Wall Nichols Co, 1 Rolling Planimeter ..	175.00	175.00
				106
				$100,774.44

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1921

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
469	1	A/c Revenue Expenditures, December	$22,000.00	$
470	31	E. C. Webster, salary, December	500.00	22,500.00
		LAND AGENCY		
471	13	M. D. Monsarrat, map of Honolulu	1.50	
472		Hon Floating Dry Dock, 140 ships spikes.	21.00	
473		Terr Hawaii Survey, print, Pet 519	.20	
474		Blue Print Co, sundry prints, Nov	42.40	65.10
		AUTO EXPENSE		
475	13	Royal Hawn Sales Co, 1 spark plug	1.00	
476		Schuman Carriage Co, supplies, Nov	2.45	
477		Von Hamm Young, supplies & garage 2 cars	46.70	
478	21	Waialua Garage, 7 gals gas., car 924 ...	1.89	52.04
		SURVEYING		
479	3	G.M.Collins, a/c exp, Honohononui survey	50.00	
480	12	Postage, books & maps sent Mann on Haw .	.80	
481		J. Walker, 9 monuments at Kakaako	9.00	59.80
		LAW		
482	31	A. G. M. Robertson, retainer, December .	166.85	166.85
		FORESTRY		
483	27	Waialua Agr Co, ½ cost Forbes' report ..	125.00	125.00
		INSURANCE (premiums)		
484	12	Sun Ins pol 13920714, Alumni Bldg $1200	14.40	
485		Orient Ins " 390977, Office Bldg 1500	9.75	
486		Brit Am " 530638, " " 750	4.88	
487		Calif Ins " 502272, " " 750	4.85	33.88
		RENTS		
488	1	Pantheon Co, Bethel St Extension, Dec ..	15.00	
489	8	Bishop Museum, Kalauao, 12m to Sep 1/20.	48.00	
490	19	" Kalauao, 12m to Sep 1/20	12.00	
491	31	" Kalauao, 12m to Sep 1/20	98.40	173.40
		PROPERTY TAXES (additional on bal 1921)		
	15	Oahu		
492		Ewa	12.90	12.90
		EXPENSE		
493	1	Hon Water Works, water rates, 3m	1.55	
494	12	Advertiser, binding 1 field book	3.50	
495		" 1 rubber stamp	.25	
496		Bishop Ins, bond, E. T. Winant, $20,000.	100.00	
497		" bond, M. C. Amana, $2,000	10.00	
498		Hon Garbage Dept, service, 1 yr	9.00	
499		Davies & Co, 1 bush hook	.75	
500		Dimond & Co, 1 galv bucket	2.48	
501		Hawn Electric Co, current ..... Nov	20.40	
502		Hawn News Co, 500 sheets Acme Index	4.75	
503		Hon Paper Co, ½ case towels	10.00	
504		Star-Bulletin, 2000 index cards	16.02	
		Forward	$ 178.70	$23,188.97

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1921

Vch'r	Date				
		Brought Forward	$ 178.70	$23,188.97	
		EXPENSE (Continued)			
505	12	Star-Bulletin, 2500 index cards	25.50		
506		Office Supply Co, sundry stationery	7.00		
507		Fred Philp & Bro, pc of sheepskin	.50		
508		Rycroft's, distilled water ..... Nov	3.00		
509		Wall Nichols Co, sundry stationery . "	30.65		
510		Oahu Ice Co, ice ..... "	3.45		
511	19	Telephone 1519 ..... Dec	14.65		
512		" 5303 ..... "	12.25		
513		Advertiser, 300 application blanks	15.00		
514		Waterhouse Co, 2 typewriter ribbons	2.00		
515		Audit Co, services, 3 mos	300.00		
516		Hawn Electric Co, instal'g elec fixtures	1.87		
517	31	Audit Co, travelling expense	6.00		
518		Postage stamps	10.00		
519		T. C. White, travel allowance ..... Dec	50.00		
520		Merchants Patrol, service ..... "	2.50		
521		Hon Typewriter Co, maintenance ..... "	4.00		
522		M. C. Amana, car fare ..... "	1.50	668.57	
		SALARIES			
523	15	Collins ..... a/c December, 1921	250.00		
524		Loomis ..... " " "	175.00		
525		Mann ..... " " "	150.00		
526		Podmore ..... " " "	137.50		
527		Smith ..... " " "	100.00		
528		Whitten ..... " " "	75.00		
529		Crabbe ..... " " "	50.00		
530		Mau ..... " " "	37.50		
531		Winant ..... " " "	200.00		
532		Hanson ..... " " "	150.00		
533		Roebuck ..... " " "	95.00		
534		Cuthbert ..... " " "	75.00		
535		Amana ..... " " "	75.00		
536		Nishikawa ..... " " "	40.00		
537		Tam Yau ..... " " "	20.00		
538	31	Collins ..... bal " "	250.00		
539		Loomis ..... " " "	175.00		
540		Mann ..... " " "	150.00		
541		Podmore ..... " " "	137.50		
542		Smith ..... " " "	100.00		
543		Whitten ..... " " "	75.00		
544		Crabbe ..... " " "	50.00		
545		Mau ..... " " "	37.50		
546		Winant ..... " " "	200.00		
547		Hanson ..... " " "	150.00		
548		Roebuck ..... " " "	95.00		
549		Cuthbert ..... " " "	75.00		
550		Amana ..... " " "	100.00		
551		Nishikawa ..... " " "	40.00		
552		Tam Yau ..... " " "	20.00		
553		White ..... " "	150.00		
554		Ishida ..... " "	65.00	3,500.00	
		Forward			$27,357.54

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1921

Vch'r	Date			
		Brought Forward	$	$27,357.54
		AGENTS' COMMISSIONS		
555	31	Edward Hore, Waialua, Oahu	46.36	
556		W. F. Sanborn, Kauai	56.26	102.62
		PURCHASE OF LANDS		
557	24	J. F. Durao, fee in .72 ac, Waialae-iki.	350.00	
558		O. H. Hanson, 2 ack on deed to above ...	2.00	
559		Recording fees, above deed	6.00	
560		Revenue stamp, above deed	.50	358.50
		SALES OF LAND		
561	15	C.F.Peterson, service re abst of title .	10.00	10.00
		FURNITURE & EQUIPMENT		
562	12	J. Wiley & Sons, 1 book Hydraulic Tables	1.53	1.53
				$27,830.19

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JANUARY, 1922

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
563	3	A/c Revenue Expenditures, January	$22,000.00	$
564	31	E. C. Webster, salary, January	500.00	22,500.00
		LAND AGENCY		
565	21	Hon Planing Mill, 200 stakes	10.00	
566		" 100 stakes	3.00	
567		Blue Print Co, sundry blue prints	30.75	43.75
		AUTO EXPENSE		
568	18	Taxes & registration, 1922, Buick 2242 .	31.70	
569		" Ford 2243	17.60	
570	21	Royal Hawn Sales, repairs to Ford, Dec .	20.30	
571		Schuman Carriage, rep. & parts " " .	19.99	
572		Von Hamm Young Co, rep. & supplies	171.55	261.14
		SURVEYING		
573	9	J. B. Mann, a/c expense, Hawaii Surveys.	500.00	500.00
		LAW		
574	31	O. H. Hanson, oath re Hee Fat suit	.25	
575		" 17 oaths Property Tax Ass lists 1922.	4.25	
576		Bishop Ins, Attachmt Bond, Hee Fat suit.	15.00	
577		A. G. M. Robertson, retainer, January ..	166.65	186.15
		FORESTRY		
578	31	Hawn Sugar Planters 1st half 1922 sub ..	118.20	118.20
		INSURANCE (premiums)		
579	21	N. Br & Merc pol 37637, Kam Alumni Dorm	92.80	
580		Orient Ins Co " 391028, Rice Mill Waipa	61.88	154.68
		RENTS		
581	3	Pantheon Co, Bethel St Extension, Jan ..	15.00	
582		Com of Pub Lands, Gov remnant L1691, 6m.	7.50	
583	9	H.M.Von Holt, ½ rent L2759 Chun Hoon, 6m	100.00	122.50
		EXPENSE		
584	3	P. O. Box 466, 3 mos in advance	2.00	
585		Merc Ref Agency, sub 3 mos in adv	6.00	
586		Advertiser, sub 3 mos in adv	2.85	
587	7	Water rates, Delmonico Bldg, 6m in adv .	21.00	
588	18	Postage stamps	5.00	
589	21	Art Shop, 2 sheets card board	.80	
590		Chambers Drug Co, 1 bottle benzine	.25	
591		Davies & Co, 2 doz towels	3.70	
592		Dimond & Co, 1 case toilet paper	10.50	
593		French Laundry, washing towels, ... Nov	1.75	
594		" washing towels, Dec	1.85	
595		Hall & Son, sundry supplies ..... Dec	5.27	
596		Hawn Electric Co, installing lamp	4.75	
597		" current, Dec	22.32	
598		Star-Bulletin, indexes	8.25	
599		" 500 copy sheets	3.50	
600		Telephone 1519, Jan	14.30	
		Forward	$ 114.09	$23,886.42

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of JANUARY, 1922

Vch'r	Date				
		Brought Forward	$ 114.09		$23,886.42
		EXPENSE (Continued)			
601	21	Telephone 5303 ..... Jan	12.35		
602		Oahu Ice Co, ice ..... Dec	3.70		
603		Office Supply Co, sundry stationery. "	23.20		
604		Perkins List & L. Co, 100 sets lease form	21.00		
605		" 100 sets lease forms	2.50		
606		Rycrofts, distilled water ..... Dec	1.25		
607		Wall Nichols Co, sundry stationery . "	16.10		
608		Hawn News Co, repairs to Berger transit.	111.64		
609	31	T. C. White, travel allowance ..... Jan	50.00		
610		Merchants Patrol, watchman's service "	2.50		
611		Mutual Tel Co, numerical directory 1922.	.50		
612		W. J. Coelho, translation of Hawn documt	2.50		361.33
		SALARIES			
613	14	Collins ..... a/c January, 1922	250.00		
614		Loomis ..... " " "	175.00		
615		Mann ..... " " "	150.00		
616		Podmore ..... " " "	150.00		
617		Smith ..... " " "	100.00		
618		Roebuck ..... " " "	95.00		
619		Crabbe ..... " " "	50.00		
620		Mau ..... " " "	37.50		
621		Winant ..... " " "	200.00		
622		Hanson ..... " " "	162.50		
623		Kienzle ..... " " "	100.00		
624		Cuthbert ..... " " "	75.00		
625		Amana ..... " " "	90.00		
626		Nishikawa ..... " " "	50.00		
627		Tam Yau ..... " " "	20.00		
628	31	Collins ..... bal " "	250.00		
629		Loomis ..... " " "	175.00		
630		Mann ..... " " "	150.00		
631		Podmore ..... " " "	150.00		
632		Smith ..... " " "	100.00		
633		Roebuck ..... " " "	95.00		
634		Crabbe ..... " " "	50.00		
635		Mau ..... " " "	37.50		
636		Winant ..... " " "	200.00		
637		Hanson ..... " " "	162.50		
638		Kienzle ..... " " "	100.00		
639		Cuthbert ..... " " "	75.00		
640		Amana ..... " " "	100.00		
641		Nishikawa ..... " " "	50.00		
642		Tam Yau ..... " " "	20.00		
643		White ..... " " "	150.00		
644		Ishida ..... " " "	65.00		3,635.00
		AGENTS' COMMISSIONS			
645	7	A. S. Le Baron Gurney, Hilo, Hawaii	721.65		721.65
		TRUSTEES' COMMISSIONS			
---	3	A/c year ending June 30, 1922	11,469.25		11,469.25
		Forward			$40,073.65

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JANUARY, 1922

Vch'r	Date				
		Brought Forward	$		$40,073.65
		PURCHASES OF LAND			
646	7	Liliuokalani Tr, fee in .58 ac, Waialae.	400.00		
647	16	Recording surrender lease re Durao deed.	2.50		
648	18	O. H. Hanson, 3 ack re Durao deed	3.00		
649		Hawn Trust Co," " " " "	3.00		408.50
		FURNITURE & EQUIPMENT			
650	21	Waterhouse Co, rack for typewriter desk.	65.00		65.00
					$40,547.15

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1922

Vch'r	Date					
		KAMEHAMEHA SCHOOLS				
651	1	A/c Revenue Expenditures, February	$22,000	.00	$	
652	28	E. C. Webster, salary, February	500	.00	22,500	.00
		LAND AGENCY				
653	7	Hon Iron Works, 20 pcs of pipe	9	.36		
654		Terr Survey Dept, 1 print of Honuaula ..		.50		
655		" 1 print of L. C. Pet. 512		.90		
656		" 3 prints Trig. data, Kona etc		.40		
657		Blue Print Co, sundry prints	30	.30		
658	13	J. Walker, 3 survey monuments	3	.00	44	.46
		AUTO EXPENSE				
659	7	Von Hamm Young, rep. & supplies, 2 cars.	66	.25		
660	28	Taxes & registration, 1922, Ford 6150 ..	18	.70	84	.95
		SURVEYING				
661	1	J. B. Mann, a/c expense, Hawaii Surveys.	500	.00		
658	13	J. Walker, 11 survey monuments	11	.00		
662	21	J. B. Mann, a/c expense, Hawaii Surveys.	500	.00	1,011	.00
		LAW				
663	1	O. H. Hanson, oath re Hee Fat suit		.25		
664	20	" 3 ack, deed to County of Hawaii	3	.00		
665	21	Revenue stamp on Methodist Church deed .	2	.00		
666	28	A. G. M. Robertson, retainer, February .	166	.65		
667		O. H. Hanson, oath, Fed Annl Inf Return.		.25	172	.15
		RENTS				
668	1	Pantheon Co, Bethel St. Extension, Feb .	15	.00		
669	11	Lum Man Bin, refund, L1484, 6 mos	60	.00	75	.00
		EXPENSE				
670	1	M. C. Amana, car fare, ... Jan		.45		
671	7	Advertiser, sundry stationery ..... "	90	.00		
672		Coyne Furniture Co, repairing shades ...	2	.60		
673		French Laundry, washing towels ..... Jan	1	.70		
674		Hall & Son, sundry supplies ..... "	1	.70		
675		Hawn Electric Co, current ..... "	21	.44		
676		Hawn News Co, 1 gross pencils	5	.00		
677		Hon Drug Co, creoline and soap	1	.50		
678		Star-Bulletin, 500 plain sheets	1	.50		
679		Hon Typewriter Co, 1 ribbon	1	.00		
680		" Underwood platen	1	.00		
681		Liberty House, 2 bolts cheese cloth	2	.00		
682		Oahu Ice Co, ice ..... Jan	3	.60		
683		Patten Co, 4 tubes water colors		.80		
684		Wall Nichols Co, sundry stationery . Jan	21	.70		
685		Waterhouse Co, repairs to typewriter ...	2	.50		
686		" repairs to metal drawer		.75		
687		" index for tenants' ledger	4	.00		
688		" 1 sheet celluloid	1	.45		
689	13	G. M. Collins, a/c expense, Hawaii trip.	60	.00		
690		Office Supply Co, sundry stationery, Jan	11	.65		
691		Telephone 1519, Feb, and buzzer	16	.95		
692		" 5303, Feb	12	.60		
		Forward	$ 265	.89	$23,887	.56

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1922

Vch'r	Date					
		Brought Forward	$ 265.89		$23,887.56	
		EXPENSE (Continued)				
693	20	M. C. Amana, a/c collect'n trip, Molokai	150.00			
694		Fidel. & D. Co pol 16974, bond Nishikawa	5.00			
695	28	T. C. White, travel allowance, Feb	50.00			
696		O. H. Hanson, 21 oaths, proofs fire loss	5.25			
697		Merchants Patrol, watchman's service Feb	2.50			
698		Postage stamps	10.00			
699		M. C. Amana, car fare, Feb		.35	488.99	
		SALARIES				
700	15	Collins, ... a/c February, 1922	250.00			
701		Loomis ..... " " "	175.00			
702		Mann ..... " " "	150.00			
703		Podmore ..... " " "	150.00			
704		Smith ..... " " "	100.00			
705		Roebuck ..... " " "	95.00			
706		Crabbe ..... " " "	50.00			
707		Mau ..... " " "	37.50			
708		Winant ..... " " "	200.00			
709		Hanson ..... " " "	162.50			
710		Kienzle ..... " " "	100.00			
711		Cuthbert ..... " " "	75.00			
712		Amana ..... " " "	90.00			
713		Nishikawa ..... " " "	50.00			
714		Tam Yau ..... " " "	20.00			
715	28	Collins ..... bal " "	250.00			
716		Loomis ..... " " "	175.00			
717		Mann ..... " " "	150.00			
718		Podmore ..... " " "	150.00			
719		Smith ..... " " "	100.00			
720		Roebuck ..... " " "	95.00			
721		Crabbe ..... " " "	50.00			
722		Robt Kahea, Rodman .. 12d @ 2.50 " "	30.00			
723		Winant ..... bal " "	200.00			
724		Hanson ..... " " "	162.50			
725		Kienzle ..... " " "	100.00			
726		Cuthbert ..... " " "	75.00			
727		Amana ..... " " "	100.00			
728		Nishikawa ..... " " "	50.00			
729		Tam Yau ..... " " "	20.00			
730		White ..... " "	150.00			
731		Ishida ..... " "	65.00		3,627.50	
		FURNITURE & EQUIPMENT				
732	7	Waterhouse Co, ledger binder	27.50			
733		" Underwood typewriter, less credit ...	70.00			
734		J. Wiley & Sons, bal on Hydraulic tables		.50		
735		Dimond & Co, 1 brass cuspidor	7.88			
736		Engineering News Record, sub, N.Y.Exg ..	5.03		110.91	
					111	
					$28,114.96	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of MARCH, 1922

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
737	1	A/c Revenue Expenditures, March	$22,000.00	$
738	8	" Capital " (Dormitory "A")	1,500.00	
739	28	" Capital " (Motion Picture Films)	50.00	
740		" Capital " (Victrola)	165.00	
741	31	E. C. Webster, salary, March	500.00	
742		A/c Capital Exp. (Band Instruments) ...	1,000.00	25,215.00
		LAND AGENCY		
743	10	Blue Print Co, sundry prints	54.95	
744		Terr Survey, 2 prints Kalaala-Makakupu .	1.00	55.95
		AUTO EXPENSE		
745		Com Union pol 76954, Buick	70.11	
745		Pref Acc " 557130, "	30.00	
746		Com Union " 76955, Ford	5.62	
746		Pref Acc " 557131, "	17.00	
747		Schuman Carriage, supplies, Ford, Feb ..	2.55	
748		Royal Hawn Sales, " " " ..	2.00	
749		Von Hamm Young, rep. & sup., 3 cars, Feb	52.30	179.58
		SURVEYING		
750	1	J. B. Mann, a/c expense, Hawaii Surveys.	23.05	
751	10	I. I. S. N. Co, freight, Mann's equipmt.	.80	23.85
		LAW		
752	9	P. L. Rice, services, Hee Fat suit	100.00	
753	31	A. G. M. Robertson, retainer, March	166.65	
754		O. H. Hanson, oath to Property Tax Ret'n	.25	266.90
		FORESTRY		
755	27	C. S. Judd, report on Kawailoa Forest ..	250.00	250.00
		INSURANCE		
756	28	N. Br & Merc pol 37704, Waialua dwelling	5.10	5.10
		REPAIRS		
757	9	Electric Shop, replacing 3 light fixture	62.50	62.50
		RENTS		
758	1	Pantheon Co, Bethel St Extension, Mar ..	15.00	
759	28	F. Waldron Ltd, refund Pac Dev L1222 ...	197.50	
760		T. H., Kunana Tide Flats License 778 12m	85.00	297.50
		EXPENSE		
761	10	Advertiser, 2 rent cash books	67.00	
762		" 500 tax notification circulars	8.00	
763		Chambers Drug Co, benzine & magnesia ...	.65	
764		Dimond & Co, 12 cakes sapolio	1.20	
765		French Laundry, washing towels	1.45	
766		Garbage Dept, service 3mo to Mar 31	2.25	
767		Hawn Electric Co, current, Feb	24.64	
768		Hawn News Co, 1 qr record paper	1.25	
769		Hall & Son, sundry supplies, Feb	2.10	
770		Hon Typewriter Co, 1 typewriter ribbon .	1.00	
771		Water rates, 3 mos to Feb 1/22	1.55	
		Forward	$ 111.09	$26,356.38

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1922

Vch'r	Date				
		Brought Forward	$ 111.09		$26,356.38
		EXPENSE (Continued)			
772	10	Hoffschlaeger, 2 rms Efficiency Bond ...	4.00		
773		" 1 rm Efficiency Bond	2.00		
774		Moses Off Equip, 1 roll Mtd draw'g paper	35.00		
775		Mutual Tel Co, wireless to J. Moniz Hilo	3.25		
776		Oahu Ice Co, ice, Feb	3.30		
777		Office Supply Co, sundry stationery, Feb	11.25		
778		Rycroft's, distilled water, Jan & Feb ..	7.00		
779		Wall Nichols Co, sundry stationery " ..	23.20		
780		Yee Chan Co, 10 yds cheese cloth etc ...	1.90		
781		G. M. Collins, a/c Trustees' Hawaii trip	750.00		
782	28	Telephone 5303, March	12.25		
783		" 1519, March	14.60		
784		Wireless re Bethel St Extension	1.45		
785	31	T. C. White, travel allowance, March ...	50.00		
786		Merchants Patrol, service, March	2.50		
787		Audit Co, services 3 mos to Apr 1/22 ...	300.00		
788		Postage stamps	5.00		1,337.79
		SALARIES			
789	15	Collins, ... a/c March, 1922	250.00		
790		Loomis ..... " " "	175.00		
791		Mann ..... " " "	150.00		
792		Podmore ..... " " "	150.00		
793		Smith ..... " " "	100.00		
794		Roebuck ..... " " "	95.00		
795		Crabbe ..... " " "	50.00		
796		Kahea ..... " " "	32.50		
797		Winant ..... " " "	200.00		
798		Hanson ..... " " "	162.50		
799		Kienzle ..... " " "	100.00		
800		Cuthbert ..... " " "	75.00		
801		Amana ..... " " "	90.00		
802		Nishikawa ..... " " "	50.00		
803		Tam Yau ..... " " "	20.00		
804	31	Collins ..... bal " "	250.00		
805		Loomis ..... " " "	175.00		
806		Mann ..... " " "	150.00		
807		Podmore ..... " " "	150.00		
808		Smith ..... " " "	100.00		
809		Roebuck ..... " " "	95.00		
810		Crabbe ..... " " "	50.00		
811		Kahea ..... " " "	35.00		
812		Winant ..... " " "	200.00		
813		Hanson ..... " " "	162.50		
814		Kienzle ..... " " "	100.00		
815		Cuthbert ..... " " "	75.00		
816		Amana ..... " " "	100.00		
817		Nishikawa ..... " " "	50.00		
818		Tam Yau ..... " " "	20.00		
819		White ..... " "	150.00		
820		Ishida ..... " "	65.00		3,627.50
		Forward			$31,321.67

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1922

Vch'r	Date			
		Brought Forward	$	$31,321.67
		AGENTS' COMMISSIONS		
821	31	Edward Hore, Waialua, Oahu	36.14	
822		W. F. Sanborn, Kauai	7.08	43.22
		SALES OF LAND		
823	28	C. F. Peterson, re Maunalua abs of title	7.50	7.50
		FURNITURE & EQUIPMENT		
824	10	Coyne Furniture Co, 1 chair cushion	5.75	5.75
				$31,378.14

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of APRIL, 1922

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
825	3	A/c Revenue Expenditures, April	$22,000.00	$
826	13	" Capital " (Fire Escapes, etc)	175.00	
827	29	E. C. Webster, salary, April	500.00	22,675.00
		LAND AGENCY		
828	13	Blue Print Co, sundry prints, March	46.35	
829		Terr Survey Dept, 1 blue print	.25	46.60
		AUTO EXPENSE		
830	12	Hon Auto Supply Co, grease and paint	1.30	
831	13	Royal Hawn Sales, rep. & supplies .. Mar	21.20	
832		Schuman Carriage, " " .. "	10.72	
833		Von Hamm Young, " " & garage "	75.63	108.85
		SURVEYING		
834		J. Walker, 13 monuments	13.00	
835		Terr Survey, 2 maps, Island of Hawaii	1.00	
836		" 2 maps, Island of Hawaii	.50	
837		Pac Picture Framing Co, mounting 1 map	.75	
838		White, Kona Agt, costs re mark'g boundary	9.85	
839	17	Hawaii Tel Co, calls by Engineer Mann	1.10	26.20
		LAW		
840	29	A. G. M. Robertson, retainer, April	166.65	166.65
		INSURANCE		
841	13	Br Am pol 530688, Kona Off Bldg & Furn	15.94	15.94
		REPAIRS		
842	17	White, Kona Agt, work on Keei Road etc	67.75	
843	29	" work on Keei Road	140.50	208.25
		RENTS		
844	1	Pantheon Co, Bethel St Extension, Apr	15.00	
845	17	Bishop Museum, Kalauao, 12m to Sep 1/22	299.80	314.80
		EXPENSE		
846	3	Post Office Box 466, ... 3 mos in adv	2.00	
847		Advertiser, subscription ..... "	2.85	
848		Mercantile Reference Sheet, sub ..... "	6.00	
849		M. C. Amana, car fare ..... Mar	.85	
850	13	Advertiser, 600 graduated rent cards	11.00	
851		" 2 rubber stamps	.50	
852		" binding 2 vols Traverse Tables	10.00	
853		" 200 letter size followers	1.00	
854		" 700 insurance record cards	20.00	
855		" 500 policy expiration cards	15.00	
856		" 10 rent receipt books	15.00	
857		Audit Co, travelling expense	15.94	
858		Davies & Co, 1 pc Fruit of the Loom	11.35	
859		Dimond & Co, sundry supplies	3.92	
860		Hall & Son, 1 lb brass pins	1.00	
861		French Laundry, washing towels ..... Mar	1.60	
862		City Transfer Co, hauling 1 saddle	.50	
863		I. I. S. Nav. Co, freight on saddle	.30	
		Forward	$ 118.81	$23,562.29

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of APRIL, 1922

Vch'r	Date					
		Brought Forward	$ 118.81		$23,562.29	
		EXPENSE (Continued)				
864	13	Hawn Electric Co, 6 100 wt Mazda lamps .	6.00			
865		" 1 300 wt Mazda lamp	2.95			
866		" 2 8" fan brushes	.30			
867		" current, Mar	26.00			
868		Hawn News Co, 1 pkg long eyelets	.65			
869		Hoffschlaeger Co, 1 bx Chinese Linen Bd.	3.50			
870		Hon Jewelry & Supply Co, 2 pin vices ...	.70			
871		Star-Bulletin, 1 line gold leaf	.75			
872		Hon Typewriter Co, fasten'g T.W. to desk	.50			
873		Liberty House, 2 doz hand towels	18.00			
874		C. W. Macfarlane, phone mouth pieces, 3m	3.60			
875		" 2 phone mouth pieces, 1m	.80			
876		Telephone 5303, ... Apr	12.45			
877		" 1519 ..... "	14.10			
878		Oahu Ice Co, ice ..... Mar	3.85			
879		Office Supply Co, sundry stationery... "	40.35			
880		Rycroft's, distilled water ..... "	3.00			
881		Wall Nichols Co, sundry stationery ... "	56.20			
882		Waterhouse Co, oiling vault door	9.00			
883		" T.W. ribbon	1.00			
884	17	Postage stamps	10.00			
885	29	T. C. White, travel allowance ..... Apr	50.00			
886		Merchants Patrol, service ..... "	2.50			
887		M. C. Amana, car fare ..... "	1.30		386.31	
		SALARIES				
888	15	Collins ..... a/c April, 1922	250.00			
889		Loomis ..... " " "	175.00			
890		Mann ..... " " "	150.00			
891		Podmore ..... " " "	150.00			
892		Smith ..... " " "	100.00			
893		Roebuck ..... " " "	95.00			
894		Crabbe ..... " " "	50.00			
895		Kahea ..... " " "	32.50			
896		Winant ..... " " "	200.00			
897		Hanson ..... " " "	162.50			
898		Kienzle ..... " " "	100.00			
899		Cuthbert ..... " " "	75.00			
900		Amana ..... " " "	90.00			
901		Nishikawa ..... " " "	50.00			
902		Tam Yau ..... " " "	20.00			
903	29	Collins ..... bal " "	250.00			
904		Loomis ..... " " "	175.00			
905		Mann ..... " " "	150.00			
906		Podmore ..... " " "	150.00			
907		Smith ..... " " "	100.00			
908		Roebuck ..... " " "	95.00			
909		Crabbe ..... " " "	50.00			
910		Kahea ..... " " "	30.00			
911		Winant ..... " " "	200.00			
912		Hanson ..... " " "	162.50			
913		Kienzle ..... " " "	100.00			
914		Cuthbert ..... " " "	75.00			
915		Amana ..... " " "	100.00			
		Forward	$ 3,337.50		$23,948.60	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1922

Vch'r	Date			
		Brought Forward	$ 3,337.50	$23,948.60
		SALARIES (Continued)		
916	29	Nishikawa ..... bal April, 1922	50.00	
917		Tam Yau ..... " " "	20.00	
918		White ..... " "	150.00	
919		Ishida ..... " "	65.00	3,622.50
		AGENTS' COMMISSIONS		
920	5	A. S. LeBaron Gurney, Hilo, Hawaii	152.94	152.94
		FURNITURE & EQUIPMENT		
921	12	Benson Smith & Co, 1 book "Cane Sugar" .	10.50	
922	13	F. R. Walker Co, 1 book, Chic Exg	10.05	
923		J. Wiley & Sons, 1 book, N.Y. Exg	7.05	
924		Terr'l Supreme Court, 1 book	7.50	
925		Waterhouse Co, sundry off furn less cr .	245.70	
926		" additions to book case less credit ..	74.25	
927		" Underwood typewriter less credit	65.00	
928		" Venetian window blind	28.85	448.90
		FENCING		
929	5	T. C. White, costs in moving stone wall.	200.00	200.00
				120
				$28,372.94

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1922

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
930	1	A/c Revenue Expenditures, May		$22,000.00	$
931	31	E. C. Webster, salary, May		500.00	22,500.00
		LAND AGENCY			
932	15	Blue Print Co, sundry prints		18.75	18.75
		AUTO EXPENSE			
933		Royal Hawn Sales, supplies & rep., Ford.		5.20	
934		Schuman Carriage, flushing & new oil " .		2.12	
935		Von Hamm Young, supplies & garage, May .		76.10	83.42
		SURVEYING			
936		J.B.Mann, locating Forest Reserve fence.		23.50	23.50
		LAW			
937	1	Dr J. S. B. Pratt, Honorarium		300.00	
938		Terr Survey, half costs re L. C. A. 403.		69.05	
939		Perry & Matthewman, retainer re Keawe St		50.00	
940		Robertson, costs re Waikiki Reclamation.		124.65	
941		" special retainer re G. M. Yamada		50.00	
942	2	Bd of Health, death cert Liliuokalani ..		1.00	
943		Supreme Ct, cert copy Mrs Bishop's will.		9.90	
944		Robertson, special retainer re Hee Fat .		50.00	
945	26	P. L. Rice, retainer re Hee Fat suit ...		100.00	
946		W. H. Rice, expenses re Hee Fat suit ...		258.00	
947	31	A. G. M. Robertson, retainer, May		166.65	1,179.25
		INSURANCE			
948		Orient 391164, office furniture $4000 ..		28.80	
949		Br Am 530705, office bldg etc 5000 ..		34.25	63.05
		REPAIRS			
950	15	T.C.White, a/c cost repairs to Keei Road		55.50	55.50
		RENTS			
951	1	Pantheon Co, Bethel St Extension, May ..		15.00	15.00
		PROPERTY TAXES			
	8	Hawaii			
952		North Hilo	$ 698.75		
953		South Hilo	9,022.25		
954		Hamakua	539.05		
955		North Kohala	843.55		
956		North Kona	1,235.30		
957		South Kona	1,715.75		
958		Kau	4,135.22		
959		Puna	910.25	19,100.12	
		Kauai			
960		Lihue	37.75		
961		Hanalei	352.25	390.00	
		Maui			
962		Lahaina		1,902.95	
		Molokai			
963		Halawa, etc		197.75	
		Forward		$21,590.82	$23,938.47

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1922

Vch'r	Date				
		Brought Forward		$21,590.82	$23,938.47
		PROPERTY TAXES (Continued)			
	15	Oahu			
964		Kona	$50,039.85		
965		Koolaupoko	770.00		
966		Koolauloa	678.45		
967		Waialua	3,298.20		
968		Ewa	9,285.60	64,072.10	85,662.92
		TAX APPEALS			
969	1	A.G.M.Robertson, appeal costs, Piopio ..		431.00	431.00
		EXPENSE			
970	15	Audit Co, travelling expense re L1219 ..		26.75	
971		" travelling expense re L1401		16.85	
972		Benson Smith & Co, 1 gal liquid soap ...		1.50	
973		Chambers Drug Co, 1 bottle vaseline		.15	
974		Dimond & Co, sundry supplies ..... Apr		3.08	
975		Hall & Son, sundry supplies ..... "		4.14	
976		Hawn Electric Co, 1 base plug		.45	
977		" current, Apr		24.24	
978		Hon Planing Mill, 100 stakes		6.00	
979		Hoffschlaeger Co, 9 rms bond paper		29.30	
980		Oahu Ice Co, ice ..... Apr		3.60	
981		Pac Framing Co, mounting 2 maps		2.25	
982		Rycroft's, distilled water ..... Apr		3.75	
983		Terr Survey Dept, 1 blue print		.50	
984		Waterhouse Co, ribbon for adding machine		1.25	
985		" 1 doz ribbon coupons		9.00	
986		Wall Nichols Co, sundry stationery, Apr		12.05	
987	26	French Laundry, washing towels ..... "		1.30	
988		Office Supply Co, sundry stationery .. "		43.35	
989		Telephone 5303 ..... May		12.25	
990		" 1519 ..... "		14.90	
991		Waterhouse Co, inspection adding machine		5.00	
992		Postage stamps		10.00	
993	31	T. C. White, travel allowance, ... May		50.00	
994		Merchants Patrol, service ..... "		2.50	
995		Variety Repair Shop, cutting 1 key		.35	284.51
		SALARIES			
996	5	Loomis ..... a/c May, 1922		175.00	
997	15	Collins ..... " " "		250.00	
998		Mann ..... " " "		150.00	
999		Podmore ..... " " "		150.00	
1000		Smith ..... " " "		100.00	
1001		Roebuck ..... " " "		95.00	
1002		Crabbe ..... " " "		50.00	
1003		Kahea ..... " " "		32.50	
1004		Winant ..... " " "		200.00	
1005		Hanson ..... " " "		162.50	
1006		Kienzle ..... " " "		100.00	
1007		Cuthbert ..... " " "		75.00	
1008		Amana ..... " " "		90.00	
1009		Nishikawa ..... " " "		50.00	
		Forward		$ 1,680.00	110,316.90

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1922

Vch'r	Date					
		Brought Forward		$ 1,680.00	$110,316.90
		SALARIES (Continued)			
1010	15	Tam Yau	a/c May, 1922	20.00	
1011	31	Collins	bal " "	250.00	
1012		Loomis	" " "	175.00	
1013		Mann	" " "	150.00	
1014		Podmore	" " "	150.00	
1015		Smith	" " "	100.00	
1016		Roebuck	" " "	95.00	
1017		Crabbe	" " "	50.00	
1018		Kahea	" " "	35.00	
1019		Winant	" " "	200.00	
1020		Hanson	" " "	162.50	
1021		Kienzle	" " "	100.00	
1022		Cuthbert	" " "	75.00	
1023		Amana	" " "	100.00	
1024		Nishikawa	" " "	50.00	
1025		Tam Yau	" " "	20.00	
1026		White	" " "	150.00	
1027		Ishida	" " "	65.00	3,627.50
		FURNITURE & EQUIPMENT			
986	15	Wall Nichols Co, pen, shears & knife ...		7.75	
1028		Emmeluth & Co, 3 rain gauges		54.00	
1029		Waterhouse Co, diff on new T.W. desk ...		112.00	173.75
					$114,118.15

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of JUNE, 1922

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
1030	1	A/c Revenue Expenditures, June	$22,000.00	$
1031	15	" Revenue " "	10,000.00	
1032	28	" Capital " (Domestic Science Lab)	215.26	
1033		" Capital " (Development Plans) ..	503.75	
1034	30	E. C. Webster, salary, June	500.00	33,219.01
		LAND AGENCY		
1035	15	Terr Survey Dept, print of Kauluwela ...	.50	
1036		Blue Print Co, sundry prints, May	15.25	15.75
		AUTO EXPENSE		
1037	14	Auto Service & Supply Co, 1 tire, Ford .	22.85	
1038		Central Service Station, new top for " .	16.00	
1039		Pond Co, tires for Fords 2243 & 6150 ..	47.70	
1040		Royal Hawn Sales, repairs, 2 Fords	21.45	
1041		Schuman Carriage, parts for Ford 6150 ..	4.60	
1042		Von Hamm Young, repairs & supplies, May.	129.86	242.46
		SURVEYING		
1043	14	J.B.Mann, cost of survey 10 ac lot, Kona	5.50	
1044	15	Durant Irvine Co, extension on rod	3.20	
1045		Hall & Son, T square & staples	3.05	
1046		Hon Iron Works, 50 pcs pipe	8.30	
1047		Lewers & Cooke, nails, screws & hasp ...	1.14	
1048		Hon Planing Mill, pc of spruce	.80	
1049		Tom Sharp, painting stadia rod	6.00	27.99
		LAW		
1050	27	O.H.Hanson, 3 ack Lau Kang Sales Agreemt	3.00	
1051	30	A. G. M. Robertson, retainer, June	166.65	169.65
		FORESTRY		
1052	3	Hawn Sugar Planters Assn, bal 1922 sub .	118.20	118.20
		INSURANCE		
1053	14	Calif 502509, office furniture, $2500 ..	18.00	18.00
		REPAIRS		
1054	27	Hon Planing Mill, alterations to office.	111.40	
1055	30	White, a/c cost repairing Keei Road etc.	54.15	165.55
		RENTS		
1056	14	Pantheon Co, Bethel St Extension, June .	15.00	
1057	27	Bishop Museum, Kalauao, 12m to Sep 1/22.	476.05	491.05
		EXPENSE		
1058	14	Advertiser, 500 genl cash book sheets ..	34.00	
1059		" 3 rubber stamps	.75	
1060		" 500 letter size followers	4.50	
1061		M. C. Amana, car fare, ... May	.50	
1062		Chambers Drug Co, benzine	.75	
1063		French Laundry, washing towels ..... May	1.25	
1064		Hawn Electric Co, 12 200 wt Mazda lamps.	21.60	
1065		Hon Typewriter Co, 1 typewriter ribbon .	1.00	
1066		Telephone 1519 ..... Jun	14.80	
		Forward	$ 79.15	$34,467.66

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1922

Vch'r	Date				
		Brought Forward	$ 79.15	$34,467.66	
		EXPENSE (Continued)			
1067	14	Telephone 5303 ..... Jun	12.45		
1068		Office Supply Co, sundry stationery. May	13.70		
1069	15	Hawn Electric Co, current ..... "	23.12		
1070		Hoffschlaeger Co, 2 rms Efficiency Bond.	4.00		
1071		Water rates, 3 mos to May 9/22	1.50		
1072		Oahu Ice Co, ice ..... May	3.85		
1073		Webbs Rep Shop, rep to magnifying glass.	.50		
1074		Rycroft's, distilled water ..... May	4.50		
1075		Wall Nichols, sundry stationery .... "	21.83		
1076	30	Audit Co, services to date, 3 mos	300.00		
1077		Merchants Patrol, service ..... Jun	2.50		
1078		T. C. White, travel allowance ..... "	50.00		
1079		M. C. Amana, car fare ..... "	.50		
1080		Garbage Dept, service 3 mos to Jun 30/22	2.25		
1081		T. C. White, Kona off exp, 6m Jun 30/22	48.80	568.65	
		SALARIES			
1082	15	Collins ..... a/c June, 1922	250.00		
1083		Loomis ..... " " "	175.00		
1084		Mann ..... " " "	150.00		
1085		Podmore ..... " " "	150.00		
1086		Smith ..... " " "	100.00		
1087		Roebuck ..... " " "	95.00		
1088		Crabbe ..... " " "	50.00		
1089		Kahea ..... " " "	32.50		
1090		Winant ..... " " "	200.00		
1091		Hanson ..... " " "	162.50		
1092		Kienzle ..... " " "	100.00		
1093		Cuthbert ..... " " "	75.00		
1094		Amana ..... " " "	90.00		
1095		Nishikawa ..... " " "	50.00		
1096		Tam Yau ..... " " "	20.00		
1097	30	Collins ..... bal " "	250.00		
1098		Loomis ..... " " "	175.00		
1099		Mann ..... " " "	150.00		
1100		Podmore ..... " " "	150.00		
1101		Smith ..... " " "	100.00		
1102		Roebuck ..... " " "	95.00		
1103		Crabbe ..... " " "	50.00		
1104		Kahea ..... " " "	32.50		
1105		Winant ..... " " "	200.00		
1106		Hanson ..... " " "	162.50		
1107		Kienzle ..... " " "	100.00		
1108		Cuthbert ..... " " "	75.00		
1109		Amana ..... " " "	100.00		
1110		Nishikawa ..... " " "	50.00		
1111		Tam Yau ..... " " "	20.00		
1112		White ..... " " "	150.00		
1113		Ishida ..... " " "	65.00	3,625.00	
		AGENTS' COMMISSIONS			
1114		A. S. Le Baron Gurney, Hilo, Hawaii	651.40		
1115		Edward Hore, Waialua, Oahu	24.50		
1116		W. F. Sanborn, Kauai	168.54	844.44	
		Forward		$39,505.75	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1922

Vch'r	Date			
		Brought Forward	$	$39,505.75
		FURNITURE & EQUIPMENT		
1117	27	Engineering & Contracting, sub 1 yr	6.04	
1118		McGraw Hill Book Co, Concrete Handbook .	6.03	
1119		" Handbook of Building Construction ...	10.04	22.11
		IMPROVEMENT OF LANDS		
1120		Hawn Dredging, iron pipe for Kunana Ave.	226.93	226.93
		MISCELLANEOUS INCOME		
1121		Eliza Kukapu, refund on water rates	3.00	3.00
				126
				$39,757.79

TRUSTEES' COMMISSIONS
BERNICE P. BISHOP ESTATE
For Year Ending June 30, 1922

RECEIPTS REVENUE					
SUNDRY TENANTS	p. 1			$444,417.94	$
Less Deductions					
Territory Hawaii	" 92	7.50			
Bishop Museum	" 92	736.37			
H. M. Von Holt	" 100	100.00			
S. Umeda	" 100	17.00			
S. Umeda	" 100	9.25			
Bishop Museum	" 106	48.00			
Bishop Museum	" 106	12.00			
Bishop Museum	" 106	98.40			
Territory Hawaii	" 109	7.50			
H. M. Von Holt	" 109	100.00			
Lum Man Bin	" 112	60.00			
Pacific Dev. Co	" 114	197.50			
Territory Hawaii	" 114	85.00			
Bishop Museum	" 117	299.80			
Bishop Museum	" 123	476.05			
B. Hollinger (note unpaid)	" 88	888.75		3,143.12	441,274.82
INTEREST	" 1				24,078.25
GENERAL PROFITS:					
Firewood Sales	" 2	947.00			
Less Yamada Note unpaid ..	" 88	500.00		447.00	
Assignment Fees	" 1	662.50			
Less Refund	" 88	2.50		660.00	
Kona Sales					
Coffee	" 2	15.00			
Fern Roots	" 2	12.60		27.60	
Miscellaneous Income					
Fish Sales	" 2	35.00			
Quarry Proceeds	" 2	315.62		350.62	1,485.22
TOTAL REVENUE A/C					$466,838.29
RECEIPTS CAPITAL					
FRONTAGE TAXES COLLECTED					
Notes	" 3			226.48	
Kakaako (unsecured)	" 3			12,772.35	
Scattered (unsecured)	" 3			724.31	13,723.14
SALES OF LAND	" 3			9,605.00	
Less Low & Robinson costs .	" 94	6.00			
Less lands not forming part of original holding:					
Mokauea	" 45	500.00			
Kaakopua	" 52	5,000.00		5,506.00	4,099.00
TOTAL CAPITAL A/C					$ 17,822.14

TRUSTEES' COMMISSIONS
BERNICE P. BISHOP ESTATE
For Year Ending June 30, 1922
(Continued)

FINAL PAYMENTS, K/S			
Shelter Station	p. 95	$ 325.00	$
Less Refund	" 81	9.70	315.30
Teachers' Cottage "M"	" 98	5,000.00	
Less Refund	" 81	576.01	4,423.99
Development Plans			
Current Costs	" 123	503.75	
Costs to June 30/21 on which commissions were not collected		1,014.02	1,517.77
TOTAL FINAL PAYMENTS			$ 6,257.06
C O M M I S S I O N			
REVENUE A/C			
On $ 1,000.00 @ 10 %		100.00	
" 4,000.00 @ 7 %		280.00	
" 461,838.29 @ 5 %		23,091.91	23,471.91
$466,838.29			
CAPITAL A/c			
On $ 17,822.14 @ 2½%		445.55	
" 6,257.06 @ 2½%		156.43	601.98
$ 24,079.20			
TOTAL COMMISSION, 12 MOS	p. 90		$ 24,073.89

SCHEDULE C.

THIRTY-SEVENTH *ANNUAL ACCOUNT OF THE TRUSTEES OF THE*

B E R N I C E P. B I S H O P E S T A T E

of the City and County of Honolulu, Territory of Hawaii.

The Trustees charge themselves with the following sum, as per Schedule A, hereto annexed - - - - - - $ 805,944.32

and ask to be allowed the following sum, as per Schedule B, hereto annexed - - - - - - $ 743,139.53

We Hereby Certify *that the foregoing account, and the Schedules marked A and B, hereto annexed, and the vouchers herewith produced and filed, are full, true and correct statements of all sums received and paid out by us, or in our behalf, as said Trustees, up to and including the* 30th *day of* J U N E *A. D. 1922.*

W. O. Smith
C. H. Atherton
Wm Williamson
Trustees

Subscribed and sworn to before me, this 16th *day of* October *A. D. 1922*

A. K. Hanson
Notary Public, First Judicial Circuit.

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1922

Circuit Court, First Circuit

TERRITORY OF HAWAII

IN PROBATE

In the matter of

Annual Account of the Trustees of the

37th

Filed at 2:05 *o'clock* P *M.*

Oct. 17 *A. D.* 1922

John Lee Dowsett

Clerk.

KAMEHAMEHA SCHOOLS

REPORTS OF PRESIDENT AND REGISTRAR

filed with

THIRTY-SEVENTH ANNUAL REPORT

BISHOP ESTATE TRUSTEES

JUNE 30th, 1922.

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For Court

ANNUAL REPORT
of
THE PRESIDENT
of
THE KAMEHAMEHA SCHOOLS

1921 - 1922

The Kamehameha Schools
Honolulu, Hawaii
August 10, 1922

To the Trustees of the
Bernice P. Bishop Estate
Honolulu Hawaii

Gentlemen:

I have the honor to submit the following report of the Kamehameha Schools for the school year 1921-1922.

OUTSTANDING FEATURES OF THE YEAR

The particular feature which has made the year 1921-1922 differant from those which have preceded it has been the extension of the course of study. At the School for Girls this change was not numerically very important for but four of the sixteen girls who had the preceding year completed the 9th grade and were therefore eligible for the advanced work returned to take it. This small showing of interest was I am satisfied, due in a considerable measure to well meant but poor advice from members of the Girls' School staff, for five others of the sixteen continued their secondary school work elsewhere. The fact, however, that these four girls did their class work with the boys in Bishop Hall did distinguish them and the results of this trial of co-education were so uniformly good that it is with real regret that I see it abandoned for the next class because of numbers.

At the School for Boys the interest shown was greater than had been expected. Twenty-three out of a possible thirty returned for the advanced work and their presence made a marked change on the campus. The new year saw no new set of cadet officers in charge of the battalion. With twenty-three of the "graduates" back as pupils there were not as many new boys as usual. Of the eight classes I have known as pupils there is certainly none which could have started the new order of things more auspiciously.

Four boys and one girl dropped out of this group of twenty-seven during the year. In two instances ill health was the reason, one boy decided he was too old to be in school and ought to go to work, and the other two found that the work was beyond their ability. Two or three more will probably not return in September for similar reasons and five more have had enough of being pioneers and plan to transfer to Punahou for the coming year. The numbers in the eleventh grade will be small but a good start in the right direction has been made and the coming tenth grade looks encouraging in size. These transition years are bound to be hard ones for pupils, teachers, and administration alike but when the new order has been accomplished and running for a year or two the difficulties of the past will be forgotten and a long forward step will have been taken.

Equal almost in significance to the extension of the course of study has been the adoption during the year of a comprehensive plan of making provision for the old age of teachers and other employees of the Trustees under Mrs. Bishop's will. Recognition of the Kamehameha Schools as an "institution engaged primarily in educational or research work" by the Teachers Insurance and Annuity Association of New York, the corporation created and backed by the Carnegie Foundation for the Advancement of Teaching, whose purpose is "to provide insurance and annuities for teachers ----- on terms as advantageous to its policy holders as shall be practicable and to conduct its business without profit to the corporation or to its stockholders", and the adoption by

the Trustees of a contributory plan for the payment of premiums puts the Kamehameha Schools in the ranks of some seventy-five mainland colleges and universities in making provision against dependency in old age for their teachers and other employees and distinguishes them as one of the very few schools of secondary grade who have adopted a comprehensive plan for providing such protection.

ENROLLMENT

The enrollment by departments and the number of changes which have occurred in it are shown by the following table;

Enrollment Record - Year 1921-1922

	Enroll. Sept.	Entered dur.yr.	Left dur.yr	Enroll. June
Boys' School	155	3	14	144
Girls' School	108	6	10	104
B.S.PREP.DEpt.	72	5	3	74
Totals	335	14	27	322

The usual full enrollment of the Preparatory Department of the School for Boys is shown by the table and any larger numbers in the School for Boys proper would have meant unwise crowding in the dormitories. At the School for Girls, however, there has at no time been a capacity enrollment. While but eight or ten more girls could have been accommodated a condition to which careful consideration should be given is indicated. Why have fewer girls qualified to do the work of some one of the grades 6 to 10 inclusive than could be accommodated applied for admission at this the least expensive girls' boarding school in the territory?

Several reasons might be suggested. The public school system has been for several years, and still is, providing additional opportunities each year for pupils to continue their schooling at home. With high schools on every island, junior high schools in Kona, Kohala, Waimea, Kauai, and seven and eight grades in many smaller schools which but recently had only the grades 1 to 6 it is quite natural that many boys and girls, particularly the latter, should have no real need for a boarding school.

A possible reason which we should carefully consider is whether there is anything about the opportunities offered or the life at the School for Girls which makes it unattractive to the girl of today. I believe that it is quite possible that too strict an adherence to customs and methods which were good fifteen or even ten years ago may account for a lack of interest on the part of the girl of 1922 and also on the part of 1922 parents. When the School for Girls sacrifices some of its time honored practices - and good practices for their time - to progressive changes adapted to the third decade of the twentieth century there will be, I believe, no dearth of applicants for admission, and it is hoped that some of the needed changes which have been already suggested and others can be accomplished during the coming year.

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HEALTH

Among the pupils health conditions have been those of a normal year. Epidemic of mumps at the Preparatory Department and of "flu" at the School for Girls have necessitated the quarantine of those departments for nearly two months in the latter instance and longer in the other. There has been very little ill health among the teachers and practically no substitution required except in the case of one teacher on her first year's contract and whose services have not been retained for the coming year.

From the beginning of the year in September until Dr. Kilbourne's return from the mainland in November Dr. A. L. Davis substituted as school physician most acceptably. All the operative work was attended to by Dr. Kilbourne, a summary of such work being as follows:

Appendectomy	7
Tonsilectomy	14
Adenoidectomy	4
Hernia	1
Circumcision	1
Nasal - 1 (x) -	2
Mastoid (x)	1
Eye Operation (x)	1
Hermoids	1
Old Fracture	1

(x) Performed by other than school physician.

There have been more cases of incipient tuberculosis than for several years past. Two girls have been taken to Leahi Home during the year; one left for her home on Kauai after a few weeks much improved in health and the other is still there. Since the close of the school year a preparatory department boy has been taken there and another who had been there under treatment for over a year has returned entirely sound physically.

DENTISTRY

After having served five years as School Dentist, from 1916 when our dental operating room was opened to 1921, Dr. Dai Yen Chang was for this year granted a leave of absence without pay and Dr. A. Gonsalves has devoted 10 hours per week, except during epidemics of contagious disease, to the dental work of the pupils. His work has been satisfactory and as Dr. Chang still prefers to devote his entire time to his private practice Dr. Gonsalves will continue as School Dentist during the coming year. The cost of this important phase of the care of the health of pupils has been less than in three of the five preceding years as shown in detail by the table which follows:

	Total paid to Dentist	Recollected from Pupils	Balance paid by Schools.
1916-17	$ 1766.00	$ 1278.00	$ 486.00
1917-18	2071.00	1268.00	803.00
1918-19	1813.00	1352.00	461.00
1919-20	2356.50	1362.00	994.50
1920-21	2998.50	1374.00	1624.50
1921-22	2052.00	1356.00	696.00

For the first time since 1916 it has been necessary to replace a few items of equipment in the dental operating room. The expense incurred was $40.00 making the total net cost to the schools $736.00. The cost per pupil in the three

departments has been:

Preparatory Department	$2.36
Girls' School	6.90
Boys' School	7.02

EDUCATIONAL FEATURES

Aside from the extension of the course of study already discussed, the reorganization of the work in Music has probably been the greatest change made during the year. In previous years there have been employed as teachers of music one woman who resided at the School for Girls and gave instruction in vocal music to all, and piano lessons to about twenty of the girls, and a man or woman who combined with instruction in vocal music for the boys of both departments of the School for Boys enough class room work in some other subject to make up a reasonable program. Under such an arrangement two things always had been and seemed likely to continue to be true; the girls received good training in singing and mediocre piano instruction or vice versa depending upon the aptitude and training of the teacher, and the boys similarly failed to get all that they should either in vocal music or such other subject as might in a particular year be assigned to the music teacher. During the year 1921-1922 we have had two teachers of music, one in charge of the work in Vocal Music in both schools and all departments, and the other devoting her entire time to piano instruction. This arrangement has made it possible to a little more than double the number of piano pupils thus satisfying partially a demand which has been increasingly insistant.

Miss Olsen the teacher has proven exceptionally well adapted by temperament to be the teacher of Piano in a boarding school and has produced results which for an initial year are both surprisingly good and indicative of much greater accomplishment after a few years of continued effort. To have its effect apparent a longer period than one year of consistent training under one system is probably more necessary in the field of vocal music but Miss Chapman has done remarkably well during her first year, a year of becoming acquainted with a new situation and the effort necessary to overcome the instinctive though unreasonable resentment of the older boys at being under the tutelage of a woman. The year has clearly proven the superiority of the new organization for instruction in both vocal and instrumental music.

SUMMER SESSION

Interest in the five weeks summer courses was, despite considerable advertising and the sending of circulars to those on a rather extensive mailing list, not as popular as in some past summers. Sufficient enrollment to justify opening shops or class rooms was obtained only in the Sewing Department for girls where Mrs. E. E. Baty acted as substitute teacher, the Woodworking Shop with the regular teacher in charge and the Electric Shop where Mr. Baty the retiring teacher presided. The numbers to whom certificates were granted were:

Sewing	9
Woodworking	15
Electricity	16

The racial distribution of the 40 girls and boys was:

#5

Haole	34
Chinese	1
Japanese	3
Hawiian or part Hawaii	2

SUMMER VACATION STUDY

Three summers have shown interest in the $250.00 allowance to assist teachers in attending mainland summer sessions to further train themselves for their work as follows:

1920, three applications and three awards, to Miss Moody, Miss George and Mr. Bartlett.

1921, one application and award, to Miss Breckenridge.

1922, six applications and three awards, to Miss Williamson, Miss Noeckel and Mr. Lowrie.

The plan now in operation long enough to have become established and with consequent increasing interest bids fair to be a real factor in improving and retaining a competent corps of teachers.

OPERATING EXPENSES

The attached annual report of Mr. H. E. King, Accountant, shows in considerable detail the financial results of the fiscal year ended June 30, 1922.

The decrease in operating expenses from those of the preceding year, $11353.33 or 5.04%, was secured by a policy of economy inaugurated at the beginning of the school year, assisted by a slight decline in the cost of some commodities, principally those used in the boarding departments. At a general faculty meeting in September the uncertainty as to what might be demanded from the Trustees by the Internal Revenue Department was explained to the members of the staff of all departments and they were urged to seek in every reasonable way to keep expenses down.

Of the nine general headings under which the comparative statements are made a decrease is shown in the total for all departments with the single exception of "Administration and General" The increase here is due primarily to three items; a difference in classification between the two years which makes a comparative though not an actual increase of $1390; Mr. Carpenter's salary $4200; and Miss Newton's half salary while on leave of absence, $1650. It will be noted that in the Girls' School subdivision three other headings show increases; "Upkeep of Grounds" due to an increase in wages; "Boarding Expenses" under which heading the half salary paid Miss McCracken while on leave $1050.00 is charged and where the effect of a matron without local experience in comparison with Miss McCracken's marked efficiency at providing excellent board at low cost is shown; and, "Care of Health" where the increase is due to the "flu" epidemic and the necessity of employing extra nurses.

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Account 36, Scholarships, which comes under the general heading "Instruction" shows practically the same net result as during the preceding year, the exact comparison being a decrease of $9.25. Estate Full Scholarships were granted as follows;

9 girls at $50.00	$450.00		
3 " " 25.00	75.00	$525.00	
18 boys at $50.00	900.00		
1 boy " 23.75	23.75	923.75	
10 boys - P/D at $74.00	740.00		
1 boy " " 37.00	37.00	777.00	
Total		$2225.75	

Compared with the school year 1914-1915 when pre-war conditions prevailed and making no allowance for increases caused by additional services rendered, the year 1921-1922 shows a percentage increase in total operating expenses of 62.46%.

STOREKEEPER

During the first two years of its operation the "School Store" showed a small profit after being charged with all expense incident to its operation including the salary of the Storekeeper. The figures of net profit were 1919-1920 $388.52 and 1920-1921 $841.55. This year "Stores Expense" has been somewhat greater because of renting quarters for the Storekeeper, an item of $360.00, and there has also been some loss occassioned by the necessity of selling at present day prices some stock purchased before costs dropped from the war time level. The net result is as follows:

Total sales to pupils, teachers, and various departments of both schools		$17794.20
Total charges including inventory adjustment		16034.42
Gross Profit		1759.78
"Stores Expense" -		2008.04
Salary of Storekeeper	1500	
Rent quarters for Storekeeper	360	
Miscellaneous	148.04	
Net Loss		248.26

With more settled conditions as to prices of groceries the Storekeeper is now increasing his sales in this line to the occupants of the cottages on the campus and while but a small profit is made on each article, and the purchasers are thus given a service which seems to be appreciated, it is believed that as the volume of business of this kind increases the aggregate profit will prevent any loss in the future. By moving the "Store" into the central mauka room of the shop building which has been the "armory" and putting the military department in the smaller room which has been the store better facilities for handling his stock are being this summer provided the Storekeeper.

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FARM

Dairy products represent the source of roughly two thirds of the income of the farm. These products are principally milk. When in the summer of 1921 an increase in the price for milk of 25% was authorized it seemed that nearly half of the $7800. deficit shown for the year 1920-1921 should be eliminated but the tables which follow show instead a reduction of less than $1000.00 in farm "net cost". This result is primarily due to the reduction in the inventory value of the livestock, the market price for dairy cattle having declined during the year making the total value $1010 less than a year ago, and the epidemic in the swine herd having reduced the numbers from 75 to 46 and the value from $3610.00 to $1592.00. There were also unusually large charges for veterinary service incident to both the epidemic among the hogs and the efforts to clean up the damage done the cows by the Pabst bull Aurelius.

Reference to the Dairy Herd Performance table shows that during the year 1921 production dropped to a figure third from lowest in the eight years for which records are available, the direct result of the breeding troubles in the herd, and also that the herd average for butter fat has gone down appreciably.

The tables which are self explanatory are as follows;

Farm Operating Expenses

Year	Salaries and Wages	Feed Purchased	Other Misc. Expense	Total Operating Expense	Operating Expense less Income or Net cost
1911-12					$ 3142.23
1912-13					4313.94
1913-14					3727.48
1914-15					2845.27
1915-16					949.22
1916-17	7335.46	3047.68	1753.83	12136.97	3474.30
1917-18	8458.62	5126.76	3115.92	16701.30	6482.11
1918-19	9084.29	6376.55	2520.55	17891.39	4874.81
1919-20	10299.36	7149.47	3548.16	20996.99	3356.31
1920-21	12927.87	8701.10	3556.19	25185.16	7822.97
1921-22	12383.56	5158.52	7225.04	23424.54	6917.94

Farm Income

Year	Dairy Products	Stock Sold	Pigs Pork	Other Misc. Inc.	Total
1916-17	5701.72	422.22	761.99	1746.44	8632.37
1917-18	5751.35	1110.60	1040.33	2317001	10219.39
1918-19	6944.00	1849.20	1940.51	2372.87	13106.58
1919-20	8600.02	1730.86	2007.83	5301.97	17640.68
1920-21	10103.84	792.41	2318.16	4148.78	17362.19
1921-22	11070.80	823.02	2721.75	1891.03	16506.60

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Performance of Dairy Herd

Year	No. of Cows	Daily Average per cow (in lbs.) milk	Herd Aver. % Butterfat	Average Amount of grain fed per cow lbs.	Average Cost of grain mixture per cwt.
1914	17.3	15.8	3.10	9.5	$ 1.47
1915	16.7	19.4	3.05	8.2	1.38
1916	18.3	21.9	3.20	11.0	1.55
1917	20.1	22.1	3.35	9.2	2.25
1918	19.6	22.2	3.30	9.3	2.94
1919	19.7	23.6	3.39	11.5	3.07
1920	22.0	24.3	3.33	12.0	3.31
1921	24.5	20.8	3.21	11.5	2.80

"PUPILS ACCOUNTS RECEIVABLE"

This heading is the name of the account in the general ledger which is the control on the accounts in the pupils ledger nearly 400 in number. When our books were closed as of June 30th 1921 this account showed a debit balance of $4078.67. This figure, the total of 182 open debit accounts less the sum of 34 credit balances, while less than the corresponding figure in any of the years immediately preceding since 1916 attracted the attention of the Trustees and in September all parents, guardians, and patrons were advised by circular letters that pupils' bills rendered monthly must be either paid or satisfactory arrangements for their payment made, on or before the 10th of the month next succeeding that in which they are presented or the pupil made liable to suspension. This backing from the Trustees has been a decided help in a task which throughout my eight years experience has been a difficult one, to which considerable attention has been given (See Special Report to Educational Committee April 7, 1915, and Minutes for April 9, 1915.)

In this connection a study made of the records of collections in the past nine years should be of interest. A large debit trial balance does not in itself indicate an unhealthy state of affairs. It is only when, after presentation of statements based on such a balance, the payments are not prompt that a condition needing remedy is shown. If we therefore take the trial balance of "Pupils' Accounts Receivable" month by month and from it deduct all credits to that account during the month next succeeding we secure a series of figures which represent the "delinquency" after a period of from twenty to twenty-five days depending upon how soon after the closing of accounts on the last day of the month it is possible to get bills made and in the mail. Plotting these figures gives a "delinquency curve" which is very interesting in its fluctuations and shows some progress since the year 1913-1914. Condensed to fit the limits of this report by deriving the average monthly delinquency for each school year and adding another curve which should be considered at the same time, a curve showing the average monthly charge to "Pupils' Accounts Receivable" during each year, we have the following:

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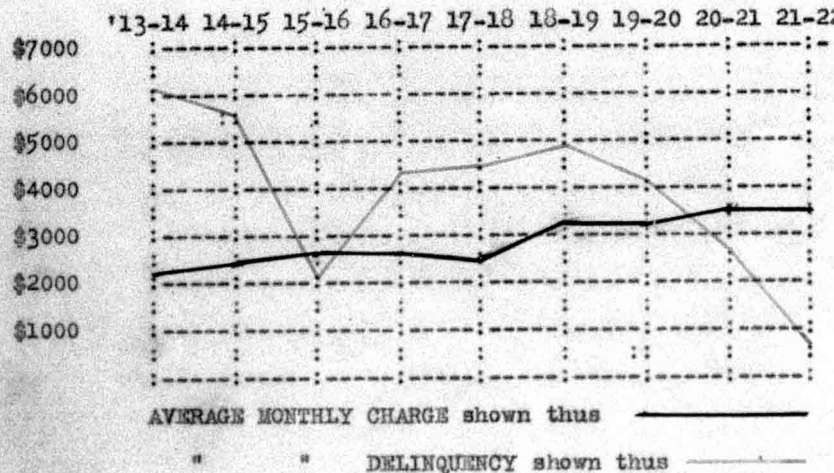
Pupils' Accounts Receivable



AVERAGE MONTHLY CHARGE shown thus ——————

" " DELINQUENCY shown thus ——————

The "charge" curve is important for it will be noted that, while the "delinquency" curve shows in general a marked decline, it, on the other hand, shows a fairly steady increase. The delinquency has decreased while the amount charged and hence to be collected has increased. The average monthly charge to all pupils in 1913-1914 was $2070.06, that in 1921-1922 $3519.80 an increase of 70%. One reason for this is obvious. While "tuition" charges have remained constant the cost of all such articles as books, clothing, stationery etc. has necessarily increased materially.

This fact, however, does not account entirely for the 70% increase. It has been offset to a considerable extent in recent years by the issue to all the R. O. T. C. cadets of government clothing without cost to them. Equally if not more important in producing this increase has been the policy of handling all necessary expenses of pupils through their school accounts. Where in 1913-1914 pupils purchased all such articles as shoes, clothing other than uniforms, toilet articles, etc. off the school grounds and as a personal proposition we have been since then gradually adding to the number and variety of such articles purchased at wholesale and sold to the pupils at as small a margin above cost as possible. Where formerly all such expense as doctors, dentists, or hospital bills were carefully kept off the school books we now assume full responsibility to those rendering such services, charge the pupils, and try to collect the added amounts thus due from their parents or guardians. As I have previously shown on several occasions such a policy would obviously be a wrong one if the administration of the schools sought to keep the monthly cash allowance from the Treasurer at a minimum.

The "delinquency" curve is more interesting. The large unpaid pupils' accounts were one of the things which first impressed me in the summer of 1914. With some effort during the following year the average monthly delinquency was reduced from $6113.08 to $5690.86. A circular authorized by the Trustees and insisting on payment within 45 days after the presentation of bills, and the abandonment of the work scholarship plan in the spring of 1915 operated to produce

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a marked drop in the curve in 1915-1916. But then the enrollment in the School for Boys fell off, some of the Trustees felt quite concerned about it, we were endeavoring to get boys into the school and keep them and were not in an advantageous position to replace the boy whose account was not promptly paid. The result is shown in the rise in delinquency in 1916-1917. During that and the following year, Mr. Bostwick's last two years, the figure remained between $4300 and $4400. Then came the Watson regime and things became worse. Mr. Bartlett worked hard for payment in advance and during his first year a figure of $4000 was approached. 1920-1921 showed a drop to within $700 of the 1915-1916 figure and brought the "delinquency" curve below the "charge" curve.

During the past year after the issue of the circular regarding payment of bills the entire matter of collections was taken over by the President's office instead of delegating it as formerly to the three principals who know the pupils and their parents more intimately and should, it had been supposed, be better able to handle each case on its merits. The result has been an improvement in not only the Boys' School which has always been the chief offender but in the other departments as well and a drop in the delinquency curve to $730.61. If the figures could be readily based on the status as of the tenth rather than the first of the month this figure would closely approach zero. There have been some "satisfactory arrangements for payment" and some old accounts carried over from previous years which have made and will continue to make such a result impossible but I feel that thanks to the backing of the Trustees much has been accomplished in a task which had been consistently worked upon but with comparatively little success until this year.

ALUMNI and ALUMNAE

The organized bodies of the graduates of each school have this year done things worthy of note. After two years marked by inactivity under a group of officers and board of directors representing almost exclusively the classes prior to 1900 the Alumni Association in the summer of 1921 might have been pretty accurately described as "dead". Thanks, however, to a conscientious treasurer in Joseph Ordenstein '08 and a faithful chairman of the house committee, Louis Feary ex '01, who together had seen to it that the rents for rooms in the dormitory were collected, the financial status of the association when a group of the more recent graduates under the energetic leadership of Harold Godfrey '12 started a reorganization was very favorable. After several meetings with the President of the schools in the summer of 1921 a new constitution and set of by-laws were drafted by a voluntary committee and from a membership of 1, the treasurer exempt under the old by-laws from the payment of dues, the association has made steady progress until as of June 30th the membership was 185 active members and 20 associate members nearly four times as many as at any previous time.

The Alumnae Association has continued its activities for the building up of the Ida M. Pope Memorial Fund and in the year has added to it the tidy sum of $4398.38 making the total as of June 30th $43182.94. The contract for providing the

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Alumni-Alumnae luau at commencement time was at their request this year awarded to the Class of '97 G. S. and while the schools saved approximately $400.00 over the expense of a year ago when an outside caterer was employed the Class of '97 G. S. cleared $218.32 as a contribution to the Memorial Fund.

THE YEAR'S STAFF

The "Faculty Payroll" during the year has carried a total of sixty names. Of this total fifty-three were on a full time basis, while one teacher, three in the military department and the School Physician devoted only part time to the Schools, and two, Miss Newton and Miss McCracken, were on leave of absence. Classifying them according to essential character of occupation, although there is considerable over-lapping of duties, we have;

Administration and clerical	13
Teachers	27
Boarding departments	9
Health department	4
Military department	4
On leave of absence	2
Religious education	1

Thirteen were on their first year of service at the schools and of this number eight are to remain for the coming year.

Of those of longer service who will not be on the resident staff next year; three, Mr. Thompson, Miss McCracken, and Miss Church, have been retired on pension; eight have resigned and three will be on leave of absence. Twenty new persons will be on next year's staff, sixteen to fill vacancies, three substituting for those on leave of absence and one addition in the Auto-Mechanic shop.

One of those who has resigned after nine years of faithful service is Mr. Baty who goes to California to join his two sons in the electrical contracting business.

The staff as a whole has been loyal and faithful. Miss Lemmon who has substituted most acceptably in the office of the principal of the School for Girls is worthy of special mention. The united efforts of all the Schools' workers supported and furthered by the Trustees have made it possible for the year 1921-1922 to show some real progress toward the high ideal set for the Kamehameha Schools by their founder.

Such progress as has been made, however, would, it is believed, be of little value unless the effort is constantly to go forward, to do each year more and better work than in any preceding year. I am sure that staff of 1922-1923 can be depended upon to make such an effort.

Respectfully submitted,

E. C. Webster
President.

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DATE .37. Annual Account.

1921 - 1922

TAKEN BY

TITLE

NO.

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ACCOUNTANT'S ANNUAL REPORT

1921 -- 1922

The Kamehameha Schools
Honolulu, T. H.
July 1, 1922

Mr. B. C. Webster
President, The Kamehameha Schools
Honolulu, T. H.

Dear Sir:

There follows herewith, the general trial balance, June 30, 1922, and tabulated statements covering all expenditures at these Schools during the fiscal year beginning July 1, 1921 and ending June 30, 1922, viz:

I General Trial Balance, June 30, 1922
II Capital Expenditures, 1921-1922
III Comparative Statements of Operating Expenses 1921-1922, of the three Departments of the Schools.
IV Comparative Statements of Operating Expenses 1920-1921 and 1921-1922 of the entire Schools and for each of the three Departments.
V Statement of Inventories, June 30, 1922
VI Students' Ledger Accounts
VII Sundry Accounts Receivable
VIII Students' Bank Accounts

Respectfully submitted,

H. E. King.

H. E. King
Accountant

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General Trial Balance June 30, 1922
(before closing)

	Dr.	Cr.
Accrued Insurance	1975.70	
Bishop & Co. Ltd., Bank	7350.13	
Bishop Estate Treasurer		203819.86
Bishop Estate Trustees' A/c		50059.23
Capital Expenditures	9507.40	
Car Tickets, Etc.	145.40	
Discount on Purchases		36.11
Expense Account	204247.19	
Farm Account	6917.94	
General Stores	7366.69	
Laundry Account	252.18	
Medical & Dental Fees		1695.00
Petty Cash	200.00	
Pupils' Accounts Receivable	1858.53	
Pupils' Supplies - G. S.	1015.21	
Pupils' Supplies - P D	873.55	
Shops Account	2397.18	
Shops & Farm Inventory	17284.53	
Students' Bank Account		2298.61
Students' Bank Fund	500.00	
Revenue Account	279.28	
Sundry Accounts Receivable	1831.28	
Suspense Account	16230.00	
Tuitions		18122.86
Vouchers Payable		4200.52
	$ 280232.19	$ 280232,19

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CAPITAL EXPENDITURES BY APPROPRIATIONS

No.	Name	Amount	Expended to June 30, '22	Balances Refunded
79	Domestic Science Laboratory, G/S	$ 751.56	$ 751.56	
87	Steel Desks & Filing Equip.-Pres. Office	272.80	272.80	
88	Development Plans	503.75	503.75	
89	Shelter Station - B/S Grounds	325.00	315.30	9.70
90	Teachers' Cottage "M"	5000.00	4423.99	576.01
91	Pianos, Girls' School	1500.00	1416.75	83.25
92	Installation Electric Stove (Waialae Cottage)	150.00	150.00	
93	Repairs Dormitory "A"	1500.00	1094.58	405.42
94	Motion Picture Film	50.00	50.00	
95	Victrola, Preparatory Department	165.00	165.00	
96	Band Instruments	1000.00	188.67	811.33
97	Fire Escapes	175.00	175.00	
		$ 11393.11	$ 9507.40	$ 1885.71
	Balances to Estate Treasurer		1885.71	
		$ 11393.11	$ 11393.11	

ANALYSIS OF CAPITAL EXPENDITURES

LAND				
	101	School Grounds	$ 144.00	144.00
BUILDINGS				
	105	School	503.75	
	106	Teachers' Cottages	3934.88	
	108	Dormitories	1182.38	
	109	Other Buildings	315.30	5936.31
EQUIPMENT				
	112	Office	272.80	
	113	Class Room	2567.93	
	117	Dormitories	93.00	
	120	Cottage	258.60	3192.33
OTHER PERMANENT IMPROVEMENTS				
	139	Pipe Lines and Reservoir	12.92	
	140	Electric System	119.94	
	141	Walks and Drives	101.90	234.76
				$ 9507.40

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SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1921 -- 1922

	Total	Boys' School	Girls' School	B. S. Prep. Dept.
MAINTENANCE OF BUILDGINGS				
1. School	$ 8632.53	$ 3295.69	$ 3815.29	$ 1521.55
2. Teachers' Cottages	1889.81	1446.84	96.44	346.53
3. Farm	267.55	267.55		
4. Other	512.50	447.73	30.57	34.20
Total	$ 11302.39	$ 5457.81	$ 3942.30	$ 1902.28
UPKEEP OF GROUNDS				
8. Wages	8286.23	3780.43	3053.46	1452.34
9. Tools and Supplies	693.70	326.13	216.29	151.28
10. Drives and Walks	4.20	2.10	1.26	.84
11. Other	328.86	200.15	65.44	63.27
Total	$ 9312.99	$ 4308.81	$ 3336.45	$ 1667.73
WATER, LIGHT & SEWERAGE				
14. Water Purchased	123.75	61.87	37.13	24.75
15. Water Pumped	1003.44	501.72	301.03	200.69
16. Water Mains, etc.	908.92	455.58	276.97	176.37
17. Lighting	2886.63	1413.36	901.71	571.56
18. Electric Line Maint.	374.98	187.49	112.49	75.00
19. Sewerage System	6.70	8.20	4.50	3.00
Total	$ 5304.42	$ 2628.22	$ 1624.83	$ 1051.37
INDUSTRIAL OPERATIONS				
22. Forge Shop	633.22	633.22		
23. Machine Shop	615.31	615.31		
24. Woodworking Shop	892.38	892.38		
25. Paint Shop	80.68	80.68		
26. Electrical Shop	152.67	152.67		
27. Dressmaking	31.45		31.45	
28. Print Shop	54.37			54.37
29. Laundry	252.18			252.18
30. Farm	6917.94	6917.94		
Total	$ 9567.30	$ 9292.20	$ 31.45	$ 306.55
INSTRUCTION				
33. Teachers' Salaries	50595.85	22695.10	18467.50	9433.25
34. Equipment and Supplies.	2242.01	634.37	869.72	737.92
35. Library	1160.20	547.33	371.77	241.10
36. Scholarships	2225.75	923.75	525.00	777.00
37. Military	784.15	782.93		1.22
38. Incidentals	95.30	67.90	16.90	10.50
Total	$ 57103.26	$ 25651.38	$ 20250.89	$ 11200.99
BOARDING EXPENSE				
41. Salaries and Wages	17936.79	6057.44	6092.35	5787.00
42. Teachers' Food	9724.84	3080.05	4218.24	2426.55
43. Pupils' Fd.	38212.37	22922.11	9132.77	6157.49
44. Fuel and Power	989.40	439.76	384.94	164.70
45. Table Furnishings	3639.00	1691.70	1184.34	762.96
46. Kitchen Furnishings	2548.41	1123.06	1019.74	405.61
47. Dormitory Furnishings	1985.30	715.11	381.17	889.02
48. Cottage Furnishings	760.93	284.33	298.07	178.53
49. Board Income	16251.05	5740.90	6482.35	4027.80
Total	$ 59545.99	$ 30572.66	$ 16229.27	$ 12744.06

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SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1921 -- 1922 (cont.)

	Total	Boys' School	Girls' School	B. S. Prep. Dept.
RELIGIOUS & SOCIAL				
51. Chapel Services	$ 3508.52	$ 1754.26	$ 1052.56	$ 701.70
52. Other Services	318.48	168.02	116.57	33.89
53. Entern. Pupils	2192.05	1669.37	328.24	194.44
54. Entern. Faculty	127.01	59.98	37.24	29.79
55. Other	29.11	6.51	20.00	2.60
Total	$ 6175.17	$ 3658.14	$ 1554.61	$ 962.42
CARE OF HEALTH				
58. Services	7105.90	3453.90	1923.80	1728.20
59. Hospital Supplies ...	1933.50	913.08	434.65	585.77
60. Diet	713.16	467.20	235.96	10.00
61. Dentistry	2052.00	1109.50	757.00	185.50
62. Other	32.40	2.85	2.00	27.55
Total	$ 11836.96	$ 5946.53	$ 3353.41	$ 2537.02
ADMINISTRATION & GENERAL				
65. Salaries	$ 30075.56	11424.03	10960.92	7690.61
66. Traveling Expenses ..	3616.63	1549.91	1873.95	192.77
67. Postage, Stationery, etc.	1261.22	666.57	354.08	240.57
68. Telephone & Telegraph	1278.39	685.14	366.67	226.58
69. Special Functions ...	1201.78	605.87	384.46	211.45
70. Sundry Office Expense	427.51	194.82	155.41	77.28
71. Insurance & Fire Pro.	4804.27	2554.96	1502.66	746.65
72. Incidental	1000.65	662.37	202.97	135.31
Total	$ 43666.01	$ 18343.67	$ 15801.12	$ 9521.22
TOTAL OPERATING EXPENSES	$213814.49	$105859.42	$ 66061.43	$ 41893.64

COMPARISONS

	%	%	%	%
1910-11	100	57.44	26.3	16.25
1911-12	100	57.26	26.72	16.02
1912-13	100	57.2	27.5	15.3
1913-14	100	53.6	29.5	16.9
1914-15	100	52.86	28.49	18.65
1915-16	100	53.09	28.08	18.83
1916-17	100	50.05	28.82	21.13
1917-18	100	50.20	29.93	19.87
1918-19	100	52.21	28.76	19.03
1919-20	100	52.67	28.44	18.89
1920-21	100	53.27	27.45	19.28
1921-22	100	49.51	30.90	19.59

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COMPARATIVE STATEMENT - OPERATING EXPENSES

The Kamehameha Schools

Year 1920-21 and 1921-22

	1920-21	1921-22	Increase	Decrease
Maintenance of Buildings ..	$ 13145.06	$ 11302.39	$	$ 1842.67
Upkeep of Grounds	10539.52	9312.99		1226.53
Water, Light & Sewerage ...	6862.15	5304.42		1557.73
Industrial Operation	13508.39	9567.30		3941.09
Instruction	60044.30	57103.26		2941.04
Boarding Expense	61675.33	59545.99		2129.34
Religious & Social	6880.27	6175.17		705.10
Care of Health	16619.49	11836.96		4782.53
Administration and General .	35893.31	43666.01	7772.70	
Totals	$225167.82	$213814.49	$7772.70	$ 19126.03
Net Decrease				$ 11353.33
Net Decrease %				5.04

COMPARATIVE STATEMENT - OPERATING EXPENSES

Boys' School -- Manual Department

Year 1920-21 and 1921-22

	1920-21	1921-22	Increase	Decrease
Maintenance of Buildings ..	$ 6397.17	$ 5457.81	$	$ 939.36
Upkeep of Grounds.....	5758.97	4308.81		1450.16
Water,Light & Sewerage	3343.43	2628.22		715.11
Industrial Operations	12735.17	9292.20		3442.97
Instruction	27934.61	25651.38		2283.23
Boarding Expense	33971.50	30572.66		3398.84
Religious & Social	3957.40	3658.14		299.26
Care of Health	10510.71	5946.53		4564.18
Administration and General.	15325.07	18343.67	3018.60	
Totals	$119934.03	$105859.42	$ 3018.60	$17093.11
Net Decrease				$14074.51
Net Cecrease %				11.73

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COMPARATIVE STATEMENT - OPERATING EXPENSES

Girls' School

Year 1920-21 and 1921-22

	1920-21	1921-22	Increase	Decrease
Maintenance of Buildings ..	$ 4600.07	$ 3942.30	$	$ 657.77
Upkeep of Grounds	3004.31	3336.45	332.14	
Water, Light & Sewerage ...	2092.29	1624.83		467.46
Industrial Operations	363.43	31.45		394.88
Instruction	20482.55	20250.89		231.66
Boarding Expense	14350.64	16229.27	1878.63	
Religious & Social	1893.86	1554.61		339.25
Care of Health	3150.88	3353.41	202.53	
Administration & General ..	11882.66	15801.12	3918.46	
Totals	$ 61820.69	$ 66061.43	$ 6331.76	$ 2091.02
Net Increase			$ 4240.74	
Net Increase %			6.86	

COMPARATIVE STATEMENT - OPERATING EXPENSES

Boys' School - Preparatory Department

Year 1920-21 and 1921-22

	1920-21	1921-22	Increase	Decrease
Maintenance of Buildings ..	$ 2147.82	$ 1902.28	$	$ 245.54
Upkeep of Grounds	1776.24	1667.73		108.51
Water, Light & Sewerage ...	1426.43	1051.37		375.06
Industrial operations	409.79	306.55		103.24
Instruction	11627.14	11200.99		426.15
Boarding Expense	13353.19	12744.06		609.13
Religious & Social	1029.01	962.42		66.59
Care of Health	2957.90	2537.02		420.88
Administration & General ..	8685.58	9521.22	835.64	
Totals	$ 43413.10	$ 41893.64	$ 835.64	$ 2355.10
Net Decrease				$ 1519.46
Net Decrease %				3.50

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MATERIAL, SUPPLIES & STOCK

INVENTORY JUNE 30, 1922

SUMMARY

Farm		14764.95
Supplies	1131.45	
Livestock	13633.50	
Machine Shop		523.77
Woodworking Shop		974.75
Pupils' Supplies - B/S--Prep. Dept.		873.55
Paint Shop		325.00
Pupils' Supplies - Girls' School		1015.21
Dressmaking Department		20.40
General Stores		7366.69
Electric Shop		675.66
Car Tickets		145.40
Forge Shop . . . . . NO STOCK		--- --
		26685.38

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Pupils' Accounts Receivable - June 30, 1922

B.S. Names	Dr.	Cr.
Ah Choy, Edward	19.74	
Ah Lung, Mike	15.25	
Ahulii, Arthur	14.42	
Ahuna, Randolph	14.83	
Ahuna, Rudolph	17.09	
Aina, Charles	11.85	
Akai, Philip	13.00	
Akana, Allen	13.63	
Alden, Charles	18.30	
Auld, Charles		.28
Aweau, Samuel		5.63
Bowman, Clifford	5.36	
Bowman, Donald	14.05	
Brede, William		32.57
Brown, Charles	6.30	
Buck You, David	2.80	
Chan, Libert	45.29	
Charman, Paul	6.31	
Coelho, William	11.37	
Copp, Robert	5.70	
Cornwell, John	9.54	
Deering, William	10.82	
De Fries, John	53.12	
Duncan, Thomas	27.87	
Eaton, Edward	5.46	
Farden, Bernhard	.20	
Franson, Frederick	.70	
Friel, James	36.85	
Fuller, Arthur	17.26	
Fuller, Harry	4.59	
Greig, James		2.45
Groves, George	13.88	
Hakuole, James	11.86	
Harbottle, David	11.00	
Harvey, David	90.38	
Havery, Walter	.01	
Hohu, Clarence	3.58	
Holt, Lemon	3.99	
Hubbard, Lewis		3.47
Huddy, Samuel	17.60	
Kaai, James		.04
Kaaihue, Abraham	.25	
Kahai, Edward	19.48	
Kahanu, Moluhi	.10	
Kaholokula, Jos.	12.03	
Kaialau, Holi	6.13	
Kaiona, Solomon	30.72	
Kamakawiwoole, M.	8.06	
Kaonohi, David	32.48	
Kapu, Samuel	26.17	
Kauahikau, Robert	7.87	
Kea, William	15.06	
Kealoha, John	3.24	
Kiakona, Thomas	4.64	
Kialoa, Daniel	18.44	
Kialoa, George	29.14	
Kuhlmann, Ed.	17.86	
Kupau, James	51.67	
Lane, Walter	11.12	
Lansing, Daniel	2.33	
Lee, Lyman	8.87	
Forwarded	859.66	44.44

Names	Dr.	Cr.
Brought forward	859.66	44.44
Leoiki, Henry		44.56
Lyons, Francis	15.87	
Mahoe, Arthur	.83	
Makekau, M.	4.80	
Martinson, M.	4.61	
Mathews, Ezer		49.25
Miller, August		34.74
Miller, Fred	15.20	
Miller Herman		16.35
Montgomery, T.	23.99	
Murray, Thomas	2.59	
McGregor, Dan.	5.85	
McIntire, Alfred	10.89	
Nahale, George	14.60	
Nahale, John	.45	
Nakapuahi, Dan.	3.05	
Nakoa, John		6.62
Naukana, George	109.10	
Nobriga, Arthur	1.00	
Oka, Pahukula	21.44	
Paikuli, Charles	39.86	
Palama, Joseph	11.42	
Panui, James	10.06	
Pekelo, Ellis	16.81	
Pekelo, James	14.34	
Poepoe, Abraham	1.20	
Poka, William	.40	
Reeves, William	1.21	
Reinhardt, Henry	6.52	
Rogers, Samuel	33.53	
Ryan, Melvin	4.38	
Simerson, John	19.10	
Sproat, Gus	14.22	
Tallant, David	11.65	
Travis, Charles	8.42	
Upchurch, Wm.	39.27	
Vida, Samuel	12.34	
Totals	1338.66	195.96

Old Accounts

Bridges, George	26.14	
Cummings, Oggie	6.09	
Bell, James		.07
Kaahea, Henry	55.60	
Kaleikini, George	4.93	
Montgomery, N.	8.06	
Richardson, G.	80.74	
Plunkett, Robert	4.75	
Naone, Allen	59.66	
Hohu, Edmund	.23	
Totals	246.20	.07

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Pupils' Accounts Receivable - June 30, 1922

G.S. Names	Dr.	Cr.
Ah Lung, Kuulei	21.56	
Emmsley, Annie	43.42	
Franson, Ethel		2.03
Hew Len, Lily	3.11	
Kunane, Abbie	1.47	
Nuuhiwa, Hannah	85.91	
Wong, Alice		1.45
Totals	155.47	3.48

Old Accounts

Gregory, Katy	175.10
Kaialau, Maria	17.28
Van Gieson, Nancy	62.06
Total	254.44

SUMMARY

Boys' School	1338.66	195.96
Boys' School, Old Acct.	246.20	.07
Girls' School	155.47	3.48
Girls' School, Old Acct.	254.44	
Preparatory Dept.	294.86	249.95
Preparatory Dept. Old Acct.	20.31	1.95
	2309.94	451.41
	451.41	
As per ledger	$ 1858.53	

Students' Bank

Athletic Association	652.59
Bishop Memorial Church	366.37
Boys' School Bank	1155.13
Girls' School Bank	------
Glee Club	50.86
Junior Red Cross	28.61
R. O. T. C. Fund	45.05
	2298.61

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Pupils' Accounts Receivable - June 30, 1922

P.D. Names	Dr.	Cr.
Aboo, George		2.82
Ahia, Charles	14.05	
Ahia, Henry	4.60	
Ahia, Samuel	22.85	
Ahia, William	5.60	
Aikala, David	12.70	
Aikala, John	12.88	
Bell, George	19.20	
Bell, William	36.95	
Bowman, Moffett		.10
Bowman, Pierre		.10
Braun, Carl		43.94
Brown, Clarence	5.90	
Brown, Harold	11.98	
Clark, Harry	.35	
Cook, George	16.45	
Cordes, Theo.		.70
Cornwell, Kaipo	3.09	
Cornwell, Ralph	1.20	
Hoopai, George		28.98
Hutchinson, Alonzo		9.25
Hutchinson, Ira	.80	
Hutchinson, Lewis		8.35
Kamakau, Samuel		3.35
Kea, Mathew	8.30	
Keikeiki, Kuulei	31.50	
Keoahu, David	.55	
Kinney, Alex	.13	
Kinney, W.		1.30
Lai Kau, John	1.47	
Leleo, Wm.	13.70	
Lum Chee, Yan Kong	2.05	
Lyons, Merwyn		.75
Markle, Herbert		13.75
Maddock, Lawrence	19.38	
Mitchell, Antone	.55	
Mitchell, George	1.95	
Meyer, Richard		18.03
Nahalea, Moses		49.87
Peterson, Ichabod		54.51
Springer, Elberson	17.35	
Springer, Phillip	15.55	
Weisbarth, Gab.	13.78	
Yates, John		14.15
Totals	294.86	249.95
Old Accounts		
Kaiue, Kalana	15.75	
Mundon, Geo.	4.56	
Holt, Bennett		1.95
Totals	20.31	1.95

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Sundry Accounts Receivable - June 30, 1922

	Dr.
Aaron, Lieut. T. H.	2.55
Allen, George	1.75
Athletic Association	522.84
Bankston, H.	99.20
Banning, C. G.	21.57
Barboza, J.	17.00
Bartlett, Mrs. E. G.	19.58
Baty, E. E.	32.98
Beney, John	12.80
Bishop Museum	28.91
Borden, R. J.	57.83
Breckenridge, Miss Zella	12.73
Bryan, E. H.	50
Carpenter, J. E.	55.68
Chapman, Miss Grace	6.05
Christian Endeavor	4.70
Clarke, Col. A. G.	13.16
Department Public Instruction	1.00
Girdler, Mrs. G. B.	12.00
Godfrey, H.	5.40
Hitchings, George	6.53
Hottendorf, A. G.	12.20
Kam Kim Tai	37.50
Kennedy, G. H.	17.89
King, H. E.	27.32
Kufferath, C. T. J.	5.00
Kwock Sun Yee	2.60
Livesey, J. T.	9.47
Lowrie, R. H.	347.93
Marek, Mrs. B. K.	14.60
Motta, A. P.	5.00
Palama Settlement	35.00
Punahou School	11.00
Saunders, Miss Ora	1.60
Schnack, F. J.	21.00
Sherman, E. T.	31.72
Smith, N. G.	29.39
Stapleford, Miss Helen	4.75
Stewart, W. H.	7.08
Tennyson, Miss Elsie	7.00
Thompson, Mrs. U.	21.58
Thompson, Mr. U.	1.00
Trueman, J.	5.50
University of Hawaii	1.00
Van Auken, Miss Bertha	22.52
" " " Dora	21.60
Webster, E. C.	44.88
Williamson, Miss Lydia	5.50
Yamamoto	8.40
Yee, Andrew	136.49
as per ledger	$ 1831.28

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E.2048 3/28

37th Annual Report

FILED
AT 2:05 O'CLOCK P.
Oct 17 1922
John Lee Turner

THIRTY-SEVENTH ANNUAL REPORT

of the

TRUSTEES OF THE BERNICE P. BISHOP ESTATE

YEAR ENDING

JUNE 30th, 1922.

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

TERRITORY OF HAWAII

IN EQUITY — AT CHAMBERS

In the Matter of the Bernice P. Bishop Estate

TRUSTEES' REPORT

for the year ending

JUNE 30th, 1922.

To the Presiding Judge
of the First Circuit:

The Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, beg to submit this their THIRTY-SEVENTH ANNUAL REPORT, covering the period from July 1st, 1921, to and including the 30th day of June, 1922.

THE USUAL DETAILED ACCOUNT of Receipts and Expenditures (Schedules "A" and "B") accompanied by 1,121 vouchers and Schedule "C", is herewith presented, together with a Statement of Investments, a Summary of the year's Real Estate Transactions and an abstract Inventory of the Real and Personal Property of the Trust, hereto attached and made a part of this Report. Copies of the Reports of the President and Registrar of the Kamehameha Schools are also filed herewith:

The accounts for the year show as follows:

RECEIPTS from all sources:			
Revenue	$543,595.27	$	$
Capital	237,376.63	780,971.90	
Balance forward, July 1, 1921		24,972.42	805,944.32
DISBURSEMENTS			
Revenue		696,352.23	
Capital		46,787.30	743,139.53
Balance in hand, June 30, 1922			$ 62,804.79

The net Revenue Receipts for the year (including the revenue balance of $13,789.20 brought forward from the previous year) amounted to $485,913.65 as against disbursements of $624,881.41, leaving a revenue deficit of $138,967.76, or 28.6% of the net revenue, to be met out of Capital realizations.

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This was due to the large amount which the Trustees were this year compelled to pay for account of Federal Income Taxes for the years 1918 and 1919, amounting to $178,424.28 or 36.72% of the total net revenue. Of remaining operating costs,

Property Taxes absorbed	32.66%	
Kamehameha Schools	41.22%	
Sundries	18.00%	91.88%
Federal Income Taxes as above:		
Revenue Receipts	8.12%	
Capital Receipts	28.60%	36.72%
		128.60%

Of the net Capital Receipts, amounting to $228,223.76 (including the capital balance of $11,183.22 brought forward from the previous year), 5.04% was invested in a way calculated to produce income. The segregation is as follows:

Lands Purchased	3.51%	
Roads and Sewers	1.12%	
Grading, Fencing, etc	.41%	5.04%
Maps, Equipment, etc		2.38%
Kamehameha Schools		4.17%
Transferred to Revenue		60.89%
Balance uninvested		27.52%

LEASES AND RENTALS

The rent collections for the year (including taxes recovered from tenants and treated as rents) amounted to $444,417.94 - an increase of $20,559.00 as compared with last year's receipts.

A promissory note in the sum of $888.75 was accepted in settlement of rent and taxes due on Lease 2470, Piopio, Hilo, Hawaii, surrendered as of February 28, 1922. It is listed on the attached statement of Miscellaneous Assets.

In order to check the unauthorized removal of sand from the beach at Piopio, Hilo, Hawaii, the Trustees found it desirable to grant the Hawaii Consolidated Railway an exclusive license, revocable on short notice, by the terms of which the Estate has, since October 1, 1921, been receiving reports of quantities taken and payment of royalty thereon.

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In the case of two leases for which there were more than one applicant the Trustees, in order to give each a fair opportunity, called for tenders. The result was that a three year lease of the Waialua Sea Fisheries with a $90 rental upset is now yielding $150 per annum, while for a 21 year lease of the Waialae Ranch lands a bonus of $6,500 was realized, making the average rental of these latter lands $7,000 as against the old rental of $3,030.

Leases in force at the close of the year numbered 1,234 - an increase of 42. Tenancies (so called as distinguished from leases) numbered 70 - an increase of 13. The classified record for the twelve months ended June 30, 1922, is as follows:

Leases	
New	118
Surrendered	22
Cancelled	6
Given up on expiration or renewal	46
Transferred on sales of land	2
Term extensions	9
Partial surrenders	8
Assignments permitted	144
Tenancies	
New	26
Terminated	13

Reduced rents have been continued or allowed in the case of 3 leases; 1 in Apua, Honolulu, 1 in Wailau, Molokai and 1 in Keokea, South Kona, Hawaii.

INVESTMENTS

Of personal property investments reported at the close of the year preceding, current collections aggregated $206,280, of which $200,000 consisted of funds held on special deposit against anticipated demands from the Collector of Internal Revenue for the payment of the Federal Income Taxes above mentioned.

The only addition to Investments this year was a 6% mortgage executed in favor of the Trustees by Bertha K. Isenberg in the principal sum of $3,300 payable on completion of the proposed extension of Kahala Avenue to the Northwest corner of the

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Isenberg premises, secured by real property in Waialae, Oahu, conveyed to her by the Trustees under Exchange Deed dated August 31, 1921. Of the sum stated, $1,000 has been treated as partial consideration for the fee in the land conveyed to Mrs. Isenberg, while the remaining $2,300, representing the estimated cost to the Mortgagor of making the contemplated road improvement, is being held in suspense pending further developments, with the understanding that if the improvement be undertaken by the Trustees the Mortgagor will pay to them the full amount of the mortgage on completion of work to the point designated, but if it be undertaken by the City Authorities, and the Mortgagor is assessed direct for her proportionate share of costs under the Special Assessment Law, then the Trustees will waive collection of the $2,300 and accept $1,000 as in full satisfaction of the debt secured by the mortgage.

Retirement on July 20, 1921, of $50,000 U. S. Treasury Notes (forming part of the special deposits above mentioned) necessitated the writing off of $25.00, representing costs incurred in the purchase of such notes; also the retirement at par on January 14, 1922, of $5,500 Kalakaua Avenue Improvement Bonds occasioned a loss to the Estate of $137.50, the bonds having been purchased at the rate of 102½.

The book value of the securities detailed in the appended statement of investments as on hand at the close of the year was $405,601.70 - a decrease of $203,142.50 as compared with the total reported at the close of the year preceding. This is accounted for as follows:

Forward from June 30, 1921		$608,744.20	$
Deductions			
Kamehameha Alumni Note, bal	$ 500.00		
Kahaumalumalu Note, a/c	280.00		
Kalakaua Ave. Bonds retired	5,637.50		
U.S. Treasury Notes retired	50,025.00		
Bishop & Co., C/D retired	50,000.00		
Bishop & Co., C/D retired	100,000.00	206,442.50	402,301.70
Additions			
Bertha K. Isenberg Mortgage			3,300.00
Total, June 30, 1922			$405,601.70

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TRUSTEES AND MEETINGS

There has been no change in the personnel of the Trustees since last report - the Board at the close of the year being constituted as follows: William O. Smith, President; E. Faxon Bishop, Vice-President; William Williamson, Secretary and Treasurer; Albert F. Judd and Richard H. Trent.

Fifty-one meetings were held during the year.

LANDS AND IMPROVEMENTS

The details of the year's realty transactions (other than those pertaining to leases) are set out in the appended statement - the list includes fifteen sales, four purchases and six exchanges. Among the former may be mentioned the conveyance to the City for a nominal consideration, of title in several parcels of Estate lands within the Kakaako Improvement District used for, or needed in connection with, public streets. As practically all of the area involved has in fact been used for that purpose for some years past, the principal object of the transaction was to transfer the paper title to the Governmental Authorities. The quit-claim to the Cleghorn Estate of title in two small lots of agricultural land at Kanewai, Waikiki, was also a transfer of paper title merely, the lands concerned never having been in possession of the Trustees and adverse rights having been established by the vendee. The sale to Henry Mailolo of a small lot in Keei, South Kona, Hawaii, was one of the results of a recent survey, which disclosed five instances where the boundaries of Kuleanas in Keei had previously been incorrectly defined so that their walls subsequently built enclosed small pieces of the Konohiki. Amicable adjustments have been effected in each of these instances - Mailolo purchasing the Estate area involved in his case and the others consenting to the moving of the walls on to proper lines, which latter work is now being done at the expense of the Estate.

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The purchases were confined to lands in Waiawa and Waialae - the former including a flowing spring of fresh water capable of development so that the surplus may be profitably used on neighboring cane lands of the Estate. By the Waialae purchases, supplemented by the Isenberg exchange, the Trustees acquired title in various scattered Kuleanas within their larger Waialae holdings.

The two Manoa exchanges enabled the Trustees to acquire permanent road easements from Tantalus Road across intervening properties to the Estate lands of Puahuula and Pukaemaomao, portions of which will eventually become sites for mountain homes.

In fulfillment of preliminary conditions incidental to the conveyance of title in Estate land needed for the widening of King Street at the East corner of Houghtailing Road, the City has this year completed the paving of the area taken for the street, set back old buildings to the new property line and laid a new curbed, concrete sidewalk along the Estate frontage, all of which greatly improves the approach to the Kamehameha School premises.

Another important street improvement affecting Estate lands has been that undertaken by the City within the area known as the Kakaako Improvement District and for which the Estate has been assessed $170,665.40, due July 19, delinquent August 18, 1921. Of the sum mentioned $19,051.76 is being taken care of directly by the Government as occupants of the Marine Railway and Atkinson Park premises, leaving a direct charge of $151,613.64 against the Estate which the Trustees have elected to pay on the 10% installment plan. Of this sum $123,382.22 is recoverable from tenants holding leases within the District, leaving a balance of $28,231.42 to be absorbed by the Estate, representing (a) the unleased areas ($23,448.20) and (b) the Lessors' share

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($4,783.22) of leased areas in the case of those leases whose terms will expire prior to the end of the ten year payment period allowed by statute.

Of the two roads mentioned in previous reports as having been built by the Trustees for the purpose of serving subdivided areas in Kona, Hawaii, the one through Keauhou has this year been put in repair, while the other (through Keei) is now in process of repair - the work in both instances being done by the tenants in fulfillment of lease conditions and with practically no expense to the Estate, save only as to those portions of the Keei Road which abut upon areas still unleased.

In accordance with the terms of an agreement whereby the Trustees covenant to convey to Lau Kang et al the title in a lot of 1221 square feet of Estate land in rear of the premises owned by Lau Kang et al at the West corner of Nuuanu Avenue and Bishop Lane, the prospective purchasers have torn down the old wooden-frame structure which formerly stood on that corner and are erecting, in its stead, a modern two-story store building of a character in keeping with the best of the more recent buildings erected in that section of the city.

The Kauikeolani Building, erected in 1913 by the Charles Brewer Estate, Limited, on land leased from the Bishop Estate on King Street near Fort, is being heightened by the addition of one more story, which greatly improves the appearance of the front elevation of the structure.

A lot of Bishop Estate land on Ala Moana, occupied by the Honolulu Planing Mill, has this year been filled by the Lessee to the grade established by the City under the Kakaako Improvement District plans - the Lessors contributing towards the cost by accepting the fill in place, in lieu of a half-year's cash rent, $700.

A much needed increase in the water supply of the Kunana

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Subdivision, at Watertown, Ewa, was this year provided at an expense to the Estate of $226.93, representing two-thirds of the total outlay for materials, including 1,400 feet of pipe connected with the 2½ inch main of the Hawaiian Dredging Company who, besides furnishing supervision, also bore the remaining third of material costs. The labor for laying the pipe and making the necessary house connections was supplied by the tenants.

During a tour of inspection of Estate lands on the Island of Hawaii made last March by a committee of Trustees, the possibility of the eventual development of portions of upper Keauhou, in North Kona, as a site for summer homes was conceived and will receive further study. Data as to rainfall is now being gathered by means of guages installed by the Estate at three different points - Kanahaha, Ahua Umi and Puu Lehua - and read at regular intervals by Mr. W. H. Greenwell, who has freely volunteered his services in this matter.

A revised plan of subdivision of the beach section of Kahala has been adopted by the Trustees designed to give each of the present occupants there a direct thirty year lease of lots regularly laid out with a system of five 10-foot lanes forming convenient approaches to the beach from the lots in rear and providing also for the future relocation and improvement of Kahala Avenue on a width of 60 feet. The new leases, carrying net rentals calculated to yield the Lessors a fair return on present land values and future development costs, will commence April 1, 1924 (the date of expiration of the majority of the existing leases) and will be issued as soon as some further necessary surveys are made. In the meantime, dating as from January 1, 1922, all of the tenants who are to receive new leases have agreed to pay the taxes assessed against their present holdings - a condition not contained in the original

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terms and which has had the effect of placing the Lessors in the position where the taxes paid by them exceeded the sum total of the rentals collected from this source.

In January, 1922, a severe storm swept away 16/100 acre of taro land and 15/100 acre of Kula belonging to the Trustees at the mouth of the Wailau Stream, in Wailau, Molokai; and in consequence a 50% reduction in the rental heretofore paid by the Wailau hui of native tenants has been granted by the Trustees upon the understanding that the tenants will continue in occupation of the remaining taro lands and keep them under cultivation.

The Trustees have prepared and file herewith an inventory of the property held by them as of the 30th day of June, 1922, and are publishing a copy of the same in the "Honolulu Advertiser."

MAPS AND SURVEYS

The policy of having made new and complete surveys of Estate lands has been continued - the moneys expended in this way during the past year amounting to $3,753.76 exclusive of the time of regular employees engaged in the work. Of this sum $3,425.96 represents the cost of extra labor and materials used on completed maps added to the office collection of maps. The remainder ($327.80) represents the costs accrued on work still unfinished at the close of the year.

Completed work comprises:

(1)	Additional costs of a general detailed survey of that portion of Waiawa, Ewa, Oahu, lying principally makai of the main Government Road	$ 205.50
(2)	Monumenting of portions of Helumoa, Waikiki, Oahu	13.00
(3)	Additional costs of the resurvey of sections of Kahauloa 2, South Kona, Hawaii	474.90
(4)	Additional costs of the resurvey of sections of Keokea, South Kona, Hawaii	20.20
(5)	General detailed survey of Puaa 1, North Kona, Hawaii	1,060.17

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(6) Study of the Kahaluu-Kaumalumalu boundaries North Kona, Hawaii $ 51.55

(7) General detailed survey of the lands of Waiapuka and Ulupaalua, North Kohala, Hawaii 1,060.69

(8) General detailed survey of portions of Keauhou, Kau, Hawaii 539.95

Uncompleted work comprises:

(1) Preliminary survey of a portion of that section of the land at Kakaako, Honolulu, lying makai of Ala Moana, and monumenting corners 20.00

(2) Soundings and cross-sections in Maunalua Pond, Oahu 22.49

(3) Preliminary survey of section of Honohononui, South Hilo, Hawaii, including location of roads in preparation for subdivision 285.31

The purpose of the Kahaluu-Kaumalumalu boundary study was to determine upon an equitable line of division between the two lands in order that the owners of Kaumalumalu might proceed at once with the continuation of the present fence (ending at a point some 3½ miles above the Government Road) to the Kealapuali Trig. Station. To facilitate matters, the Estate engineer has run out a straight line which differs from the line previously run and cuts off some 200 acres from Kahaluu; and the parties in interest have agreed that, as soon as a proper survey can be made of Kahaluu as a whole which will accurately determine areas, they will execute an agreement definitely fixing this line as the true boundary between their respective holdings - the understanding being that the Kaumalumalu owners will construct the proposed additional fencing at their own expense, accept title in the cut-off section of Kahaluu and pay therefor such sum of money as shall be determined by appraisal to be the value of the portion lying above the 3½ mile point, the remaining part (below said point) being thrown in, without charge, by way of compromise.

The Puaa (North Kona) Survey disclosed that the fence

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erected to mark the line of division between Puaa 1 and the adjoining land of Holualoa does not stand on the true boundary although following the same with sufficient accuracy to make it acceptable to the Trustees. The deviations, made for the purpose of avoiding natural obstacles, such as swampy areas, throws about three acres of Puaa on to the Holualoa side and about twelve acres of Holualoa on to the Puaa side.

The Kahauloa (South Kona) Survey included the location of lots planted to coffee within the area extending from the sea to the makai line of forest reservation, done with the view of enabling the Trustees to continue their policy here, as elsewhere, of dealing directly with actual occupants on the expiration of old blanket leases. In this instance the old lease, reserving an annual rental of $470, will expire November 1, 1922, and will be superseded by ten new leases at rentals aggregating $1,015.

The Honohononui Survey consisted of preliminary work within the area lying makai of the Government road, including the tentative location of two 16-foot cross roads and the compilation of a plan of subdivision designed to meet local demands. The Ili of Honohononui has heretofore been leased in a single tract, but it is believed that the rentals derivable from the beach section will be sufficiently remunerative to justify the costs of the proposed development of that section. As the old lease did not expire until June 30, 1922, active operations could not be started until July 1, but road work is now in progress and is expected to be completed before the end of the current calendar year.

FORESTRY AND FOREST RESERVATIONS

The Trustees have this year made their fourth pro rata contribution to the fund raised from among the various owners concerned to enable the Experiment Station of the Hawaiian Sugar

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Planters' Association to continue through 1922 the work (begun in 1918) of rehabilitating the Halawa-Niulii Forest Reservation area, known as the "H. S. P. A. Forest Reserve No. 1," in North Kohala, Hawaii. The Station reports that the nursery work and planting operations undertaken in connection with this reserve, are progressing satisfactorily.

With the view of securing the reforestation of the lands in upper Manoa Valley and the re-creation there of an effective watershed, the Trustees in 1920 (see 35th Annual) leased to the Hawaiian Sugar Planters' Association a tract of 69.5 acres in Aihualama to be used as an aboretum in connection with the acclimatization garden and forest nursery of the Association's Manoa Sub-station. The initial report of the Lessee, covering the period July 1, 1920 to December 31, 1921, gives six acres as the area planted during that time and states that the purpose of the Station is (1) to plant on this and adjoining tracts a few specimens of all available species of trees in order to test their value as forest trees and their ability to thrive under Hawaiian conditions and (2) to create small groves of desirable species which will eventually become a source of seed supply for planting in other parts of the islands.

During the winter months last past, the Hawaiian Sugar Planters' Association has planted trees on the upper levels of Estate Oahu lands to the number of 10,277, distributed as follows: 5,977 on Halawa, Ewa; 3,000 on Waiawa, Ewa; and 1,300 on Kapalama.

As a preliminary measure of safety in connection with a proposed survey for a military road across a portion of the forest area of Kawailoa, Waialua, Oahu, the Trustees and Waialua Agricultural Company, Lessee, employed two expert foresters to inspect conditions along the line of the proposed road; and their illustrated reports, now on file, contain much valuable infor-

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mation on the character and sensitiveness of the Kawailoa forest and the potential damage which might result from the building of the road. Copies of these reports have been furnished the military authorities with the view of impressing upon them the need for extreme care in conducting the survey.

During the above inspection one of the forestry experts found that a number of young, healthy, live koa trees in the Kawailoa forest had been deprived of branches in such a way as to be destructive; and as a result the Lessee has promised to discontinue the practice of taking dead wood from the forest for domestic purposes and to plant ten seedlings for every one of the improperly trimmed trees.

In December last the Trustees granted a 5 year lease of a 10 acre lot at the 2,700-foot contour in the Kahauloa 2 Forest Reserve, South Kona, Hawaii, with the stipulation that the lessee must plant on a portion of the demised premises sugi trees, otherwise known as "Japanese Redwood" (Taiwania Crytomerioides), which are similar to the big trees of California. Whether such trees will grow there is yet to be seen, but the tenant seems confident of success and it will be interesting to watch the results of the experiment.

LAW

By the exchange deed with Ho-a et al (see Land Transactions attached), the Trustees accepted the return of the acre lot granted last year by way of compromise in the matter of the Trustees' petition to register title in the Ili Aina o Honohononui, South Hilo, Hawaii, and gave in its stead a lot in the same tract and of practically the same area but differently placed - the original location having proved unsatisfactory to the other parties in interest.

The exchange with the Roman Catholic Church enabled the Trustees to peaceably dispose of an adverse claim affecting

title in two acres of Estate land in Waiapuka, North Kohala, Hawaii, found by the late survey to be in possession of the Church - the latter quit-claiming all of its interests in the cane area for a release of the Trustees' interests in the part adjoining (25/100 acre) used as a cemetery.

In August, 1921, the Trustees' attorney went to Washington and there made further representation of the Trustees' claim for exemption from the payment of Federal Income Taxes, but since his return word has come that the Committee on Review and Appeals has sustained the former ruling that the Bishop Estate trust is a common law trust and as such is taxable. What further steps will be taken has yet to be determined by the Trustees.

An appeal has been taken and argued before the Tax Appeal Board, Third Division, against the tax assessed on the land of Piopio, South Hilo, Hawaii, for the year 1922, but judgement has not yet been rendered.

Two suits for summary possession filed by the Trustees against George M. Yamada in the District Court to recover overdue rents were discontinued on March 3, 1922, when the greater part of the amount sued for was paid in to the Trustees.

Five $100 promissory notes, all dated March 1, 1922, and payable in monthly sequence after May 1, 1922, were accepted from George M. Yamada in settlement of an account for firewood cut and removed from the Estate land of Kunana, Ewa, after his license so to do had lapsed. Forty cords found cut and stacked on the premises were seized by the Trustees and sold to other parties for $447, as appears in the accounts.

Suit for summary possession, Bishop Estate vs. Hee Fat, filed in the District Court at Hanalei, Kauai, terminated on February 21, 1922, in favor the Trustees, resulting in the cancellation of his Lease 1989 of portions of the Ahupuaa of Lumahai. This was followed by an attachment suit, brought in

the Fifth Circuit Court, to recover $1,432 of back rent on said Lease 1989, but this suit was discontinued on May 15 on settlement of the amount sued for out of court.

In July, 1921, the Trustees were notified by the Superintendent of Public Works that in accordance with the report of the Board of Public Health and the provisions of Chapter 71, R. L. Hawaii 1915, as amended by Act 190, S. L. 1915, he would proceed with the construction of a canal designed to drain the tract of land at Waikiki, known as the Waikiki Drainage District, bounded by Sheridan Street, King Street, Waialae Road, Kapahulu Road and the sea. The assessable area within this district is said to be 1,250 acres, of which 73.75 acres belongs to the Bishop Estate. The Trustees, while not opposed to the general project, considered that inasmuch as the statute dealt only with insanitary lands; whereas, with the exception of a very small area, the Estate lands concerned were sanitary and required no drainage or filling, the question of the legality of the proceedings should be settled at once and, therefore, on August 4, 1921, filed an appeal. After several hearings, with expert witnesses appearing for and against the Territory, the Appeal Board has decided in favor of the Territory, holding that the lands concerned are insanitary within the meaning of the statute and are therefore assessable.

KAMEHAMEHA SCHOOLS

Development Plans: The unexpected demands by the Federal Government upon the resources of the Estate have made of the School building programme a difficult problem, but it is recognized that the present buildings are obsolete and that new buildings, with modern facilities, are imperatively needed and should be provided without further delay. In studying the question of physical re-organization the Trustees have decided upon the following general outline for guidance in planning: that

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the Girls' School should be shifted to the Boys' School side of King Street so as to concentrate all buildings within the area bounded by King Street, Kalihi Road, School Street and Houghtailing Road, but with a well defined line of demarkation between the two schools; that the Bishop Hall and Bishop Museum should be regarded as permanent structures and form the nucleus of a central group of buildings composed of such as would be used in common; that dormitories should be located on the highest ground available and that these, with other buildings incidental to a boarding school, should be so placed with reference to recitation buildings as to make it possible for day scholars when admitted in numbers to enter and leave the campus with the least interference with the routine of the rest of the school; that inasmuch as the Boys' School is avowedly an industrial-vocational school, the shops should receive due prominence; and that the Preparatory should be made a unit of the Boys' School and not maintained, as heretofore, as a separate department of that school. A sketch combining, with the views of the Trustees, the best ideas of the several architects who have submitted plans, is now being prepared and will be forwarded in due course, to Mr. Bertram G. Goodhue, the New York architect and landscape artist, in order that he may complete his contract with the Trustees to furnish them a finished block plan which will admit of a continuance of present buildings while reconstruction is in progress.

Buildings: The year's outlay under this head was $6,512.62, distributed as follows:

Shelter Station provided at the King Street entrance of the Boys' School premises	$ 315.30
Teachers' Cottage "M": A frame building erected as an addition to the group of Boys' School cottages located on the Ewa side of Kalihi Road	4,423.99
Development Plans of proposed physical reorganization of the Boys' and Girls' Schools	503.75

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Dormitory "A", Boys' School: In replacement of damage caused by fire occurring in the afternoon of February 10, 1922 — $1,094.58

Note: No one was in this building when the fire occurred and its origin is believed to be due to spontaneous combustion of a small quantity of oily waste found in one of the rooms. Insurance recovered was $2,963 including $93 on contents.

Fire Protection: Installation of a fire escape on the Sewing Cottage of the School for Girls, lengthening of fire escapes on the main halls of the Girls' School and Preparatory Department of the Boys' School and the installation of three large fire gongs similar to those recently provided for all public schools — 175.00

Equipment: Additional equipment furnished during the year cost $2,994.78, segregated as follows:

Office Equipment: Metal filing cabinets and book cases in the President's office for the use of the Assistant to the President — 272.80

Motion Picture Film showing various activities at the Schools including an exhibition drill on the campus by the Cadet Battalion with presentation of medals by Major-General Summerall, U.S.A.; also portions of the exercises at the Mausoleum on December 18, 1921 — 50.00

Band Instruments: A second hand assortment purchased with the view of reorganizing a band as part of the military work of the Boys' School — 188.67

Note: Instruction in this branch of military training will be given during the two periods of one hour each per week devoted to military science.

Victrola for the Preparatory Department of the School for Boys — 165.10

Domestic Science Laboratory: Balance costs of installing in the basement of the main building of the School for Girls the equipment referred to in last report designed for class instruction with individual cooking facilities — 751.56

Pianos: Three additional instruments provided to meet the growing demand for piano lessons in the School for Girls — 1,416.75

Note: This addition gives the Girls' School eight pianos upon which 40 girls are now receiving instruction.

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Waialae Rest Cottage: Electric stove substituted for oil burner $ 150.00

Summer Courses: The fourth of the summer school sessions including, for the first time, courses in sewing and cooking at the School for Girls opened in all branches (save cooking) on Monday, June 27, 1921, and closed on July 29th following. The opening of the class in cooking was delayed pending completion of the new Domestic Science Laboratory, June 29th. Certificates were issued to 60 students completing the five weeks' course, segregated:

Woodworking	15	
Electricity	11	
Machine Shop	10	
Sewing	13	
Cooking	11	60

The fifth session opended on Monday, June 26, 1922, with applicants sufficient only for the classes in woodworking, electricity and sewing.

Preparatory Department: The improved conditions of today both in the homes and in the standard of the lower grades of the public schools in the rural districts have led to the conclusion that the need of placing children under ten years of age in an institution has so far subsided that the Preparatory Department of the School for Boys might now be advantageously reorganized so as to concentrate on children of the fifth grade up; and in the general building scheme it is planned to provide for a preparatory division,or unit,large enough to accommodate a sufficient number of pupils to ensure the preparation of from thirty to forty boys each year for the higher grades. In order that no hardship may be inflicted upon the children now attending the Preparatory, it has been arranged that the change shall be made gradually by dropping only the Receiving Grade in September, 1922, and thereafter one grade each year, in rotation, until all below the fifth grade have been eliminated so that eventually the new Boys' School will contain (1) a Preparatory

Division, comprising the fifth and sixth grades, (2) a Junior Division, comprising the seventh, eighth and ninth grades and (3) a Senior Division, comprising the tenth, eleventh and twelfth grades.

Vocational Survey: During the past year a careful study has been made of local conditions to determine just what occupations are open to Kamehameha graduates in order that the courses at the Schools might provide such instruction as will fit them properly into the industrial life of the Territory. As a result commencing September, 1922, there will be added (a) an eleventh grade for both boys and girls; (b) a course in auto mechanics for a limited number of boys of the tenth and eleventh grades who have already had the basic work in the machine and electric shops; (c) a required pre-vocational course in sugar cane culture for all boys and (d) a commercial course for tenth grade girls, not to exceed ten in number.

Normal work is being taken care of by other institutions and it is the desire of the Trustees to avoid duplication as far as possible. Kamehameha will therefore not undertake technical instruction in this branch but will concentrate on a course which will prepare for normal training.

Of the girls who have taken the course in professional dressmaking at Kamehameha, it is noted that only one has successfully followed up the work afterwards, and this course will therefore be dropped. But in its stead there will be furnished to all girls advanced courses in sewing and instruction in the making of their own clothes.

Pupils: The regular school year opened Monday, September 12, 1921, with a capacity enrollment of 339 and a waiting list and closed Tuesday, June 6, 1922, with an enrollment of 322, distributed:

	Opening	Closing
Manual Department, B/s	156	144
Preparatory Department, B/s	74	74
Girls' School	109	104

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Full scholarships were awarded during the year to 42 pupils - 19 at the Manual, 11 at the Preparatory and 12 at the School for Girls - representing a charge of $2,225.75.

Due to the extension of the course to include an eleventh grade in 1922-23, no diplomas of graduation were awarded this year, but "Certificates of Completion" were granted to all pupils successfully finishing the work of the ninth and tenth grades. These numbered 80, divided:

Boys' School		
Ninth Grade	24	
Tenth Grade	19	43
Girls' School		
Ninth Grade	34	
Tenth Grade	3	37

Administration: The Trustees regret to have to report this year the death of Mr. Earle G. Bartlett, Principal of the Manual Department of the School for Boys, on Monday, May 29, 1922. He had been long connected with the Schools and labored faithfully in their interest.

As his successor the Trustees have appointed Mr. W. E. Givens, a former principal of McKinley High School. During his incumbency of the latter office Mr. Givens showed marked ability in winning the confidence of the boys - a peculiarly desirable quality for the Principal of the Kamehameha Boys' School - and his experience qualifies him in every way to assume the leadership of the Senior Division now being developed.

Details concerning the educational activities of the Schools during the year ending June 30, 1922, may be had by reference to the President's report filed herewith.

Respectfully submitted,

Trustees under the Will and of the Estate of Bernice P. Bishop.

Honolulu, H. T.,
October 11, 1922.

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PERSONAL PROPERTY INVESTMENTS

BERNICE P. BISHOP ESTATE

JUNE 30th, 1922

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- : INVESTMENTS : -

BONDS	Par Value	Book Value
	$	$
HAWAII CONSOLIDATED RAILWAY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Apl 1/16, 10/30 years		
Bought: Aug 30/16, $44,000 @ 87.00		
Nos 337/380 (44)	44,000.00	38,280.00
HAWAIIAN ELECTRIC COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Mar 31/20, 5/20 years		
Bought: Jun 12/20, $10,000 @ 100.75		
Nos 424/433 (10)	10,000.00	10,075.00
HONOKAA SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Jun 30/08, 10/25 years		
Bought: Jul 25/08, $20,000 @ 100.00, $20,000.00		
Jan 18/09, 2,000 @ 102.25, 2,045.00		
Jan 19/09, 3,000 @ 102.25, 3,067.50		
Jan 21/09, 5,000 @ 102.25, 5,112.50		
Oct 19/12, 10,000 @ 102.75, 10,275.00		
Nos 33/52, 60/69, 326/331, 346, 348/350 (40)	40,000.00	40,500.00
HONOLULU CITY AND COUNTY		
Chcter: Kalakaua Avenue Imp., $500, 5½%		
Issue : Jan 15/17, 1/9 years		
Bought: Apl 11/17, $ 2,500 @ 102.50		
Nos 28/30, 33/34 (5)	2,500.00	2,562.50
LIBERTY LOAN, Third Issue		
Chcter: Gold, $1,000, 4¼%		
Issue : May 9/18, 10 years 128 days		
Bought: May 24/18, $ 5,000 @ 100.00		
Exg'd : Mar 15/20, for originals		
Nos 533113/533117 (5)	5,000.00	5,000.00
LIBERTY LOAN, Fourth Issue		
Chcter: Gold, $1,000, 4¼%		
Issue : Oct 24/18, 14 years 356 days		
Bought: Dec 2/18, $20,000 @ 100.00		
Feb 12/19, 20,000 @ 100.00		
Exg'd : Mar 4/21, for permanent issue		
Nos 00004657/58, 00536235/56, 000536258/68, 00536270/74 (40)	40,000.00	40,000.00
LIBERTY LOAN, Fifth Issue		
Chcter: Convertible Gold, $1,000, 3¾%		
Issue : May 20/19, 3/4 years		
Bought: Sep 3/19, $25,000 @ 100.00		
Nos 2018541/2018565 (25)	25,000.00	25,000.00
McBRYDE SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Jul 1/12, 10/20 years		
Bought: Jul 1/12, $10,000 @ 100.00		
Nos 1275/1284 (10)	10,000.00	10,000.00
Forward	$176,500.00	$171,417.50

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- : INVESTMENTS : -

BONDS (Continued)	Par Value	Book Value
	$176,500.00	$171,417.50
MUTUAL TELEPHONE COMPANY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Oct 1/15, 5/15 years		
Bought: Jul 19/16, $ 2,000 @ 106.00, $ 2,120.00		
Jul 19/16, 19,000 @ 106.25, 20,187.50		
Nos 35,139, 160, 183/200 (21)	21,000.00	22,307.50
MUTUAL TELEPHONE COMPANY		
Chcter: First Mortgage, $500, 5%		
Issue : Oct 1/15, 5/15 years		
Bought: Jul 19/16, $1,000 @ 106.25		
Nos 625/626 (2)	1,000.00	1,062.50
OAHU RAILWAY & LAND COMPANY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Jul 1/09, 10/17½ years		
Bought: Jul 6/09, $45,000 @ 101.00, $45,450.00		
Jul 16/10, 1,000 @ 102.50, 1,025.00		
Apl 8/16, 8,000 @ 106.25, 8,500.00		
Nos 668/675, 1251/1295, 2033 (54)	54,000.00	54,975.00
OAHU RAILWAY & LAND COMPANY		
Chcter: First Mortgage, $500, 5%		
Issue : Jul 1/09, 10/17½ years		
Bought: Apl 8/16, $ 2,000 @ 106.25		
Nos 311, 315, 385, 386 (4)	2,000.00	2,125.00
OLAA SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Feb 1/10, 10/20 years		
Bought: Sep 28/12, $15,000 @ 97.50, $14,625.00		
Feb 15/17, 10,000 @ 100.25, 10,025.00		
Nos 820, 968, 969, 987, 989/991, 1032, 1033, 1069, 2052/2066 (25)	25,000.00	24,650.00
TERRITORY OF HAWAII		
Chcter: Public Improvement, $1,000, 4%		
Issue : Aug 1/17, 20/30 years		
Bought: Aug 3/18, $20,000 @ 98.04		
Nos 651/670 (20)	20,000.00	19,608.00
TERRITORY OF HAWAII		
Chcter: Public Improvement, $1,000, 4½%		
Issue : Sep 15/20, 20/30 years		
Bought: Sep 22/20, $50,000 @ 98.01		
Nos 46/70, 280/289, 1294/1308 (50)	50,000.00	49,005.00
YOUNG BUILDING COMPANY		
Chcter: Refunding, $1,000, 7%		
Issue : Jul 1/18, 3/10 years		
Bought: Nov 12/18, $2,000 @ 100.00		
Nos 223/224 (2)	2,000.00	2,000.00
TOTAL PAR VALUE OF BONDS	$351,500.00	
TOTAL BOOK VALUE OF BONDS Forward		$347,150.50

- : I N V E S T M E N T S : -

Brought Forward	$		$347,150.50
UNITED STATES WAR SAVINGS STAMPS			
Certificates of Indebtedness			
Series: 1918, Due Jan 1/23			
Bought: Mar 9/18, $600 @ 82.80			
Jul 17/18, 400 @ 83.60			
Nos 05254762/7, six certificates of 120 - $5 Stamps @ 4.14 $496.80			
Nos 13038205/8, four certificates of 80 - $5 Stamps @ 4.18 334.40	1,000.00		831.20
NOTES			
KAHAUMALUMALU			
Mortgage Note dated May 1/20, ... $470			
Additional Mortgage dated Aug 1/20, 300 $770			
Due May 1/23 @ 6%			
Secured by real and personal property at Waialae-iki, Oahu, Bal	320.00		
ISENBERG, BERTHA K.			
Mortgage Note dated Aug 31/21, 6%			
Secured by real estate at Waialae, Honolulu ...	3,300.00		
McINERNY, WILLIAM H.			
Mortgage Notes dated Nov 19/13, 6%			
Secured by real estate at Kapalama, Honolulu:			
No 3, due Nov 19/16, Bal $16,250			
No 4, due Nov 19/17, ... 23,750	40,000.00		
SHELDON, MARY KAIA			
Mortgage Note dated Jan 31/20, 6 yrs, 6%			
Secured by real estate at Kapalama, Honolulu ..	800.00		44,420.00
STOCKS			
HAWAII CONSOLIDATED RAILWAY, LIMITED			
Chcter: Cumulative preferred, 7%			
Certif: No 43, issued Aug 12/16			
Rec'd : Aug 30/16, 2200 $20 shares @ 6.00			13,200.00
TOTAL PERSONAL PROPERTY INVESTMENTS June 30, 1922			$405,601.70

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REAL ESTATE TRANSACTIONS

BERNICE P. BISHOP ESTATE

JULY 1, 1921 - JUNE 30, 1922

REAL ESTATE TRANSFERS

SALES

TO

ELIZABETH N. LOW, wife of Eben P. Low
3866 square feet, Keei 2, South Kona, Hawaii - part of Apana 5, L.C.A. 5524, R. P. 1663 to Konia,
Quit-claim : July 2, 1921,
Consideration: $25.00

CAROLINE J. ROBINSON, widow
2600 square feet, Kaawaloa, South Kona, Hawaii - part of L.C.A. 6750, R.P. 3827 to Awahua,
Date of Deed : July 2, 1921,
Consideration: $50.00

A. S. CLEGHORN ESTATE
1.69 acre, Waikiki, Honolulu, (1) Maulukikepa, Apana 37, L.C.A. 10806, R.P. 8109 to Kamehameha III; (2) Pahoa, Apana 3, L.C.A. 228, R.P. 7722 to Kaleiheana,
Quit-claim : August 15, 1921,
Consideration: $250.00

CITY AND COUNTY OF HONOLULU
5118 square feet, Kapalama and Kalaepohaku, Honolulu - parts of Apana 7, L.C.A. 7714B, R.P. 7834 to M. Kekuaiwa and of Apana 38, L.C.A. 7713, R.P. 4475 to V. Kamamalu,
Quit-claim : September 1, 1921,
Consideration: $1.00

A. H. JONES
26/100 acre, Puaahuula, Manoa, Honolulu - part of R.P. (Grant) 473 to E. H. Rogers,
Date of Deed : September 16, 1921,
Consideration: $52.00

TERRITORY OF HAWAII
3.28 acres, Honaunau, South Kona, Hawaii - part of Apana 34, L.C.A. 11216, R.P. 7874 to M. Kekauonohi,
Date of Deed : November 3, 1921,
Consideration: $352.00

HAWAIIAN AGRICULTURAL COMPANY
2.17 acres, Punaluu, Kau, Hawaii - part of Apana 15, L.C.A. 7715, R.P. 6885 to Lot Kamehameha,
Date of Deed : November 29, 1921,
Consideration: $217.00

COUNTY OF HAWAII
10.8 acres, Honaunau, South Kona, Hawaii - part of Apana 34, L.C.A. 11216, R.P. 7874 to Kekauonohi, being a road right-of-way connecting the mauka Honaunau Road with the "City of Refuge" at the beach,
Date of Deed : December 31, 1921,
Consideration: $1.00

LAU SAM HOON
8/10 acre, Mokauea, Kalihi, Honolulu - Part 7 of Apana 2, L.C.A. 6450, R.P. 2509 to Kaunuohua no Moehonua,
Date of Deed : January 5, 1922,
Consideration: $500.00

SALES (Continued)

TO

VICTORIA KAWAHINEAUKAI KUKEA (widow)
6336 square feet, Paalaa-kai, Waialua, Oahu - part of Apana 34, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu,
Date of Deed : January 5, 1922,
Consideration: $100.00

ROMAN CATHOLIC CHURCH
5.67 acres, Honaunau, South Kona, Hawaii - parts of Apana 34, L.C.A. 11216, R.P. 7874 to Kekauonohi and of L.C.A. 8507, R.P. 3452 to A. Fernandez,
Date of Deed : January 17, 1922,
Consideration: $567.00

BOARD OF HOME MISSIONS AND CHURCH EXTENSION OF THE METHODIST EPISCOPAL CHURCH
8122 square feet, Kaakopua (Vineyard Street), Honolulu - part of Apana 26, L.C.A. 9971, R.P. 7799 to Leleiohoku and of Apana 2, L.C.A. 3147, R.P. 1987 to Naai,
Date of Deed : February 21, 1922,
Consideration: $5000.00

CITY AND COUNTY OF HONOLULU
721,612 square feet, Kaakaukukui, Honolulu - 21 strips of an average width of 40, 50 and 60 feet for streets, comprising parts of Apana 6, L.C.A. 7712, R.P. 4483 to Victoria Kamamalu; Crown land of Auwaiolimu; Part 3, L.C.A. 387, R.P. 1944 to E. W. Clark; and Part 12, L.C.A. 247, R.P. 7521 to C. Kanaina no W. C. Lunalilo,
Date of Deed : March 21, 1922,
Consideration: $1.00

JULY PAKA
29/100 acre, Kamoolepo, Manoa, Oahu - part of Grant 645 to M. Kekuanaoa sold under sales agreement dated March 27, 1920 (see 35th Annual Report),
Date of Deed : March 22, 1922,
Consideration: $925.00

HENRY KANUHA MAILOLO
7385 square feet, Keei 2, South Kona, Hawaii - part of Apana 5, L.C.A. 5524, R.P. 1663 to Konia,
Date of Deed : April 20, 1922,
Consideration: $70.00

PURCHASES

From

KANEOHE RICE MILL COMPANY, LIMITED
Acquired title in 6.25 acres in Waiawa, Ewa, Oahu, comprising Apanas 1, 2 and 3 of L.C.A. 1696, R.P. 198 to Namomoku; Apanas 1 and 2 of L.C.A. 9384, R.P. 7345 to Nahalepili; and L.C.A. 6089 (9364), R.P. 205 to Makanui,
Date of Deed : July 27, 1921,
Recorded in : Liber 600, pp 316/320,
Consideration: $4723.29

PURCHASES (Continued)

From
MILIAMA IKUWA KEALAULA (w)
Acquired all of her interests in Apanas 1, 2 and 3 of L.C.A. 1696, R.P. 198 to Namomoku aforesaid, Waiawa, Ewa, Oahu,
Date of Deed : July 27, 1921,
Recorded in : Liber 600, pp 313/316,
Consideration: $2500.00

JOSEPH F. DURAO
72/100 acre, Waialae-iki, Oahu, comprising Apanas 1 and 2 of L.C.A. 6749, R.P. 2638 to Apolehua, and L.C.A. 2387, R.P. 2844 to Kuilei,
Date of Deed : December 24, 1921,
Recorded in : Liber 624, pp 133/136,
Consideration: $350.00

LILIUOKALANI TRUST
58/100 acre, Waialae-iki, Oahu, comprising Apanas 1, 2 and 3 of L.C.A. 2285, R.P. 2284 to Kaaikalo no Umalele,
Date of Deed : December 31, 1921,
Recorded in : Liber 624, pp 276/279,
Consideration: $400.00

EXCHANGES

From
WAIOLINA KANEKOA HO-A ET AL
Acquired title in 43,570 square feet within the Ili Aina of Honohononui, South Hilo, Hawaii (Apana 15, L.C.A. 7713, R.P. 4475 to Victoria Kamamalu) being Lot 1 of the Subdivision of Land Court Petition 433, and comprising all of the land described in L. C. Transfer Certificate 1861 to Ho-a et al, now conveyed to the Trustees under L. C. Transfer Certificate 1863, dated September 22, 1921, recorded in Registration Book 19, p 247,
In Exchange for 1 acre, differently located, in said Ili Aina of Honohononui (part of Land Court Cert. No. 1519),
Date of Deed : August 22, 1921

MARY C. ALEXANDER
Acquired perpetual easement over a 12' road, 7/100 acre, Tantalus Subdivision, Manoa, Oahu - parts of R.P. (Grants) 473 to E. H. Rogers, 6096 to Mary C. Alexander and 5634 to W. E. Rowell,
In Exchange for 65/100 acre, Manoa aforesaid - parts of Puaahuula and Kahaumakaawe, R.P. (Grants) 473 and 111 to E. H. Rogers,
Date of Deed : September 13, 1921,
Recorded in : Liber 607, pp 190/193

F. M. HATCH
Acquired perpetual easement over a 12' road, 726 square feet, Tantalus Subdivision, Manoa, Oahu - part of R.P. (Grant) 5514 to E. C. Rowe,
In Exchange for 46/100 acre - part of Kahaumakaawe, Manoa aforesaid, R.P. (Grant) 111 to E. H. Rogers,
Date of Deed : September 15, 1921,
Recorded in : Liber 612, pp 117/119

EXCHANGES (Continued)

From
BERTHA K. ISENBERG (widow)
Acquired title in 5.37 acres, comprising 20 scattered Kuleanas in Waialae-iki and Waialae-nui, Oahu, listed as follows:

L.C.A.	1787,	R.P.	2280,	Apanas	1 & 2	to Pakiai;
"	1788,	"	2150,	"	1	" Paaoao;
"	1791,	"	2369,	"	2	" Kuaha;
"	1803,	"	2609,	"	1 & 2	" Ohia;
"	2124,	"	2277,	"	-	" Kaiwi;
"	2365,	"	2273,	"	2	"" Kailiuli;
"	2366,	"	2278,	"	2	" Kahanu;
"	2387,	"	2844,	"	-	" Kuilei;
"	2391,	"	2149,	"	1 & 2	" Kuapuu;
"	2550,	"	2283,	"	1 & 2	" Waikui;
"	3100,	"	2377,	"	1	" Kupanihi;
"	3262,	"	2274,	"	-	" Lohiau;
"	3579,	"	4710,	"	-	" Kahoowaha;
"	5625,	"	2370,	"	1 & 2	" Kawahikaua;
"	6749,	"	2638,	"	3	" Apolehua;

Together with improvements and money consideration of $1000 (part of mortgage for $3300 dated August 31, 1921, and listed with Investments),
In Exchange for 2.93 acres in said Waialae-iki (part of Apana 3, L.C.A. 10613, R.P. 3578 to A. Paki) adjoining the Isenberg Beach Home and proposed extension of Kahala Avenue,
Date of Deed: August 31, 1921,
Recorded in : Liber 612, pp 193/199

KUAANA KEOHOKII (w)
Acquired title in 4.2 acres in Honaunau, South Kona, Hawaii, comprising all of L.C.A. 9463B, R.P. 3299 to Kaneaukai,
In Exchange for 1.89 acre in Keokea, South Kona aforesaid, comprising part of Apana 1, L.C.A. 7712, R.P. 6852 to M. Kekuanaoa,
Date of Deed: October 22, 1921,
Recorded in : Liber 612, pp 496/499

ROMAN CATHOLIC CHURCH
Acquired title (quit-claim) in 1.75 acre in Waiapuka, North Kohala, Hawaii - part of Apana 2, L.C.A. 7712, R.P. 4485 to M. Kekuanaoa,
In Exchange for quit-claim to 26/100 acre in said Waiapuka same title, both lots being heretofore held by the Church under claim of adverse possession,
Date of Deed: January 17, 1922,
Recorded in : Liber 623, pp 495/497

AGREEMENTS

With
UNITED STATES OF AMERICA
Granting a perpetual easement for a 4" cast-iron water main along the line of the proposed extension of Kahala Avenue across Waialae-iki and Waialae-nui from the intersection of Kahala Avenue and Isenberg Road to the Koko Head Government Road - a distance of approximately 4904.88 feet,
Date of Agreement: August 17, 1921

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AGREEMENTS (Continued)

With
LAU KANG AND HUNG HOY
Granting until June 16, 1924, at 7%, in which to complete purchase of 1221 square feet of land on the southwest side of Bishop Lane, Kaumakapili, Honolulu,
Date of Agreement: June 16, 1922,
Sale Price : $2442.00

MISCELLANEOUS ASSETS

BERNICE P. BISHOP ESTATE

J U N E 30th, 1922.

MISCELLANEOUS ASSETS

FRONTAGE TAXES			$	$
BALANCES OUTSTANDING, June 30, 1922				
KING STREET EXT. IMP. DIST. #2				
Dated Dec 4/16, 9 years, 6%				
Loo Goon ..... Lease	959a	$ 87.79		
Japanese School ..... "	985a	221.50	309.29	
KALAKAUA AVE. IMP. DIST. #4				
Dated Dec 5/16, 9 years, 6%				
Territorial Hotel Co .. Lease	522c	1,374.92		
Territorial Hotel Co .. "	1190	34.45	1,409.37	
BEACH WALK IMP. DIST. #2				
Dated Sep 11/16, 9 years, 6%				
Territorial Hotel Co .. Lease	522c	287.88	287.88	
BERETANIA STREET IMP. DIST. #5				
Dated Apl 18/17, 9 years, 6%				
Pang Lum Mow ..... Lease	917	108.11		
Oahu Rice Mill Co ..... "	1297	108.11		
K. Matsumoto Estate ... "	1373	194.57		
C. Q. Yee Hop, Tr ..... "	1374	264.28	675.07	
RICHARDS STREET IMP. DIST. #7				
Dated Sep 18/19, 5 years, 6%				
Schuman Carriage Co ... Lease	1655	600.00	600.00	3,281.61
RENT NOTES				
Loo Goon				
Dated June 7/20, 6 months, 7%				
Leases 927 and 2100			2,075.30	
Ben Hollinger				
Dated Feb 28/22, 1 year, 7%				
Lease 2470			888.75	
Geo. M. Yamada				
Dated Mar 1/22, 7%				
Firewood taken at Kunana, Ewa, Oahu				
5 notes maturing in 2, 3, 4, 5 and 6 months, each @ $100			500.00	3,464.05
SALES AGREEMENTS				
Lau Kang and Hung Hoy				
Dated June 16/22, 2 years, 7%				
Land on southwest side of Bishop Lane, Kaumakapili, Honolulu, 1221 sq. ft.				
Balance due			1,221.00	1,221.00
				$ 7,966.66

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INVENTORY OF ITS PROPERTY

BERNICE P. BISHOP ESTATE

JUNE 30th, 1922.

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BERNICE P. BISHOP ESTATE

INVENTORY of its PROPERTY

as at JUNE 30, 1922

	A	C	R	E	S
LANDS and FISHERIES					369,057.03
OAHU, ISLAND OF				64,787.25	
KONA DISTRICT		13,914.62			
Apua, Honolulu	2.78				
Business Section, Honolulu .	4.92				
Kakaako	70.43				
Kalaepohaku & Pahoa	399.55				
Kalihi	449.20				
Kamanuwai & Kaumakapili	6.38				
Kapaakea & Kanewai	211.33				
Kapalama	1,013.35				
Kauluwela	12.21				
Manoa	534.89				
Maunalua	7,296.07				
Nuuanu	14.76				
Pauoa	233.44				
Pawaa	12.29				
Waialae-nui & Waialae-iki ..	3,614.33				
Waikiki	38.69				
Sea Fisheries					
Kaakaukukui					
Kanewai, Kahala					
Kapalama					
Maunalua					
Waialae-nui					
Waialae-iki					
EWA DISTRICT		19,014.83			
Halawa & Kunana	3,470.40				
Honouliuli	.63				
Kalauao	1,683.90				
Manana-nui	16.40				
Manana-iki	163.40				
Waiau	2,929.40				
Waiawa	10,703.45				
Waikele	14.50				
Waimano	32.75				
Sea Fisheries					
Halawa & Kunana					
Kaakauwaihau					
Kaluaoopu					
Kaonohi					
Waiawa					
WAIALUA DISTRICT		22,407.40			
Kawailoa & Paalaa-kai	22,407.40				
Sea Fisheries					
Kawailoa & Paalaa-kai					
KOOLAULOA DISTRICT		5,508.00			
Kaluanui	1,368.00				
Punaluu	4,140.00				
Sea Fisheries					
Kaluanui & Punaluu					

BERNICE P. BISHOP ESTATE

INVENTORY of its PROPERTY

as at JUNE 30, 1922

(Continued)

	A	C	R	E	S
OAHU, ISLAND OF (Continued)					
KOOLAUPOKO DISTRICT		3,942.40			
Heeia	2,962.00				
Kaelepulu	972.80				
Kailua	2.90				
Kaneohe	4.70				
Sea Fisheries					
Heeia					
HAWAII, ISLAND OF				277,827.18	
NORTH HILO DISTRICT		2,198.00			
Umauma	2,198.00				
Sea Fisheries					
Umauma					
SOUTH HILO DISTRICT		5,289.40			
Alae	922.00				
Honohononui	466.70				
Kikala & Kalalau	2,180.70				
Kulaikahono	214.70				
Pahoehoe	1,469.60				
Piopio	34.40				
Waiakea	1.30				
Sea Fisheries					
Alae					
Honohononui					
Kikala & Kalalau					
Kulaikahono					
Pahoehoe					
Piopio					
HAMAKUA DISTRICT		2,166.00			
Kaiwiki & Manowaialee	2,076.00				
Kekelani	90.00				
Sea Fisheries					
Kaiwiki & Manowaialee					
KOHALA DISTRICT		7,252.40			
Honokane	5,421.00				
Puanui	540.40				
Puuepa 1	440.80				
Upolu 1 & 2	629.60				
Ulupaalua	18.50				
Waiapuka	202.10				
Sea Fisheries					
Honokane					
Puanui					
Puuepa 1					
Upolu 1 & 2					
Waiapuka					

BERNICE P. BISHOP ESTATE

INVENTORY of its PROPERTY

as at JUNE 30, 1922

(Continued) A C R E S

HAWAII, ISLAND OF (Continued)		
NORTH KONA DISTRICT		142,927.30
Kahaluu	5,353.00	
Kaupulehu	23,514.00	
Kailua	.80	
Keauhou 1	4,988.00	
Keauhou 2	107,565.00	
Makalawena	650.00	
Puaa 1	856.50	
Sea Fisheries		
Kahaluu		
Kaupulehu		
Keauhou 1		
Keauhou 2		
Makalawena		
Puaa 1		
SOUTH KONA DISTRICT		43,323.78
Honaunau	7,047.40	
Kahauloa 1	3.70	
Kahauloa 2	5,124.78	
Kalama 5	.80	
Kapua	15,477.00	
Kealia 1	7,300.00	
Keei 1	1,099.30	
Keei 2	4,922.20	
Keekee 1	.60	
Keokea	2,348.00	
Sea Fisheries		
Honaunau		
Kahauloa 2		
Kapua		
Kealia 1		
Keei 1		
Keei 2		
Keokea		
KAU DISTRICT		67,295.30
Honamoa	1,950.00	
Kamoa, Kiolakoa, etc	266.80	
Kawela	2,979.00	
Keauhou	38,545.00	
Moaula, Kopu, etc	2,646.20	
Mohokea 1 & 2	912.50	
Paauau	2,944.00	
Pakini-nui	9,377.00	
Pakini-iki	2,357.00	
Punaluu	5,317.80	
Sea Fisheries		
Honamoa		
Kawela		
Keauhou		
Paauau		
Pakini-nui		
Pakini-iki		
Punaluu		

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BERNICE P. BISHOP ESTATE

INVENTORY of its PROPERTY

as at JUNE 30, 1922

(Continued)	A	C	R	E	S
HAWAII, ISLAND OF (Continued)					
PUNA DISTRICT		7,375.00			
Kahuwai	2,984.00				
Kauaea	1,567.00				
Kaueleau	1,821.00				
Pualaa	1,003.00				
Sea Fisheries					
Kahuwai					
Kauaea					
Kaueleau					
Pualaa					
MAUI, ISLAND OF				2,464.90	
LAHAINA DISTRICT		2,464.90			
Aki, Paunau, Kuia, etc	2,464.90				
Sea Fisheries					
Paunau					
MOLOKAI, ISLAND OF				13,401.30	
KOOLAU DISTRICT		8,797.30			
Halawa	8,797.30				
Sea Fisheries					
Halawa					
KONA DISTRICT		4,604.00			
Kamalo, Keawanui, etc	4,604.00				
Sea Fisheries					
Kamalo					
Keawanui					
KAUAI, ISLAND OF				10,576.40	
HANALEI DISTRICT		10,530.30			
Lumahai	9,030.00				
Waipa	1,500.30				
Sea Fisheries					
Lumahai					
Waipa					
LIHUE DISTRICT		46.10			
Wailua	46.10				

BERNICE P. BISHOP ESTATE

INVENTORY of its PROPERTY

as at JUNE 30, 1922

(Continued)

OTHER ASSETS		
Investments	$	$405,601.70
Bonds	347,150.50	
U. S. War Savings Stamps	831.20	
Notes	44,420.00	
Stocks	13,200.00	
Accounts Receivable		36,972.98
Rents and Taxes	29,006.32	
Frontage Taxes	3,281.61	
Rent Notes	3,464.05	
Land Sales Agreements	1,221.00	
Buildings		57,871.48
Office Bldg, Kaahumanu St.	23,336.48	
Delmonico Bldg, Beretania St.	8,000.00	
Punchbowl St. Bldg.	3,415.00	
Kamehameha Alumni, Fort St.	6,000.00	
Sing Chong Bldg., King St.	8,320.00	
Davies Bldg, Hilo	1,000.00	
Matson Bldg, Hilo	7,800.00	
Furniture and Equipment		15,006.54
General Office	13,045.28	
Kona Office	1,961.26	
Miscellaneous		121,875.53
Cash in Bank	62,804.79	
Maps & Plans	59,070.74	
Kamehameha Schools		488,342.86
Accounts Receivable	3,689.81	
Supplies in Hand	26,685.38	
Cash in Hand	8,050.13	
Salaries Advanced	16,230.00	
Unexpired Insurance	1,975.70	
Buildings	312,488.95	
Equipment	43,748.40	
Farm Stock & Equipment	12,090.19	
Other Permanent Improvements	63,384.30	

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E. 2048 3/28

37th annil Report

FILED
2:05 O'CLOCK P.
Oct 22
John Lee Lucas

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the)
)
BERNICE P. BISHOP ESTATE) 37th Annual Account .
)
- - - - - - - - - - - - - - - -)

REPORT OF MASTER.

To the Honorable JAMES J. BANKS, 3rd Judge of the
Circuit Court of the First Judicial Circuit:

The undersigned M aster, appointed to examine the 37th Annual Accounts and report of the BERNICE P. BISHOP TRUST ESTATE, covering the period from July 1st, A. D. 1921, to June 30th, A. D. 1922, inclusive, respectfully reports as follows:

The Trustees of said Estate have filed herein four documents which the undersigned Master has carefully examined and which are as follows:

1.

Petition of Trustees for approval of Annual Account .

11.

Detailed statement of receipts and expenditures.

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Annual Report of Trustees.

lV.

Report of President and Registrar of the Kamehameha Schools.

These reports will be commented on herein in the order given.

The petition of the Trustees for the approval of their annual account shows that there has been no change in the personnel of the Trustees during the year under review. It further sets forth in the regular form that the Schedules filed herein, being A, B and C, respectfully set forth all the receipts and expenditures and finally shows the aggregate of all such receipts and expenditures.

The detailed statement of receipts and expenditures mentioned above as item No. 2 has been carefully gone over and checked by the undersigned Master. Schedule A sets forth all the income receipts which have come into the hands of the Trustees for the period under review. The Master has checked these items of income receipt with the inventory and other sources of income and find these items to be true and to include all income which came into the hands of the Trustees during the period under review.

Schedule B sets forth all the expenditures made by the Trustees during the year under review ahd is supported by 1, 121 vouchers. The Master has examined

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these expenditures and checked the same against the vouchers filed with the annual accounts herein and finds that all the expenditures were properly made and are supported by proper vouchers.

Schedule C of said report shows a summary of all the sums received and expended by the Trustees and is as follows:

Receipts - - - - - - - - - -$805,944.32

Expenditures - - - - - - - - 743,139.53

which leaves cash on hand as of June 30th, A. D. 1922, $62,803.79.

The Master has carefully checked both the receipts and expenditures and finds that Schedule C is in all respects correct.

The Master desires to commend the Trustees for the complete and comprehensive report which they have filed and which shows with great particularity the numerous items of business transacted by the Trustees and from which is obtained the following resume for the fiscal period under review:

RECEIPTS from all sources:			
Revenue.	$543,595.27	$	$
Capital.	237,376.63	780,971.90	
Balance forward, July 1, 1921		24,972.42	805,944.32
DISBURSEMENTS			
Revenue.		696,352.23	
Capital.		46,787.30	743,139.53
Balance in hand, June 30, 1922			$ 62,804.79

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The net Revenue Receipts for the year (including the revenue balance of $13,789.20 brought forward from the previous year) amounted to $485,913.65 as against disbrusements of $624,881.41, leaving a revenue deficit of $138,967.76, or 28.6% of the net revenue, to be met out of Capital realizations.

This was due to the large amount which the Trustees were this year compelled to pay for account of Federal Income Taxes for the years 1918 and 1919, amounting to $178,424.28 or 36.72% of the total net revenue. Of remaining operating costs,

Property Taxes absorbed	32.66%	
Kamehameha Schools	41.22%	
Sundries	18.00%	91.88%
Federal Income Taxes as above		
Revenue Receipts	8.12%	
Capital Receipts	28.60%	36.72%
		128.60%

Of the net Capital Receipts, amounting to $228,223.76 (including the capital balance of $11,183.22 brought forward from the previous year), 5.04% was invested in a way calculated to produce income. The segregation is as follows:

Lands Purchased	3.51%	
Roads and Sewers	1.12%	
Grading, Fencing, etc.	.41%	5.04%
Maps, Equipment, etc.		2.38%
Kamehameha Schools		4.17%
Transferred to Revenue		60.89%
Balance uninvested		27.52%

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More than 90% of the income of the Estate as shown above was realized from rentals. The report shows, and this is confirmed by the Master's examination, that the leases inforce at the close of the year numbered 1,234, which is an increase of 42 over those of the year preceding. Tenancies as distinguished from leases number 70, which is an increase of 13 over the preceding year.

The classified record for the twelve months ended June 30, 1922, is as follows:

Leases	
New	118
Surrendered	22
Cancelled	6
Given up on expiration or renewal	46
Transferred on sales of land	2
Term extensions	9
Partial surrenders	8
Assignments permitted	144
Tenancies	
New	26
Terminated	13

During the year under review the Trustees have continued their policy of preparing complete surveys of the estate lands. The cost of this work for the year was $3,753.76, which is computed exclusive of the time of the regular employees engaged in the work. This survey has included portions of Ewa and Waiawa on this Island, North and South Kona, North Kohola, Kau on Hawaii and Kakaako on this Island as well as Maunalua Pond Oahu and South Hilo.

The Trustees have also made their fourth pro rata contribution to the fund raised to aid the experiment station of the Hawaiian Sugar Planters Association to continue its work of rehabilitating the Halawa-Nuilii

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Forest Reservation , known as the "H. S. P. A. Forest Reserve, in North Kohala, Hawaii.

The Trustees have also interested themselves in reforestation of the lands in upper Manoa Valley and the re-creation of an effective watershed. For the purpose of carrying out this work they have leased to the Hawaiian Sugar Planters' Association a tract of land containing 69.5 acres in Aihualama, to be used as an aboretum in connection with the acclimatization garden and forest nursery of the Association's Manoa Sub-station. At the close of the 1921 calendar year, 6 acres of this area had been planted while more is being made ready to be put in the way of being planted. The association has also planted trees on the upper valleys of the estate on this Island to the number of 10,277, distributed as follows: 5,977 on Halawa, Ewa; 1300 on Waiawa, Ewa; and 1,300 on Kapalama.

The estate this year has been compelled to pay the Federal Goverment the sum of $178,424.28 as income tax for the years 1918-1919. In August, 1921, the Trustees authorized their attorney to proceed to Washington to make presentation against the imposition of this tax, but the committee on review has sustained the former ruling of the Department that the Bishop Estate Trust is a common law trust and as such is taxable. Whether an appeal will be taken from this decision has not been determined by the Trustees. The effect of the imposition of this tax, has, to some extent, hampered the building plans of the Trustees especially as regards the Kameha-

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meha Schools, as it has deprieved the Estate of 36.72 of its total revenue. However, the Trustees have proceeded with their plan of enlarging and improving the Kamehameha Schools, both in the matter of buildings and in the curriculum. In studying the question of physical re-organization, the Trustees have decided upon a general outline. It includes shifting the girls school to the opposite side of the street where the boys school is now and that new buildings to be used in common by both the boys and girls should be erected nearby the Bishop Hall and Bishop Museum. A sketch carrying out this idea will be prepared by Mr. Bertram G. Goodhue, the New York architect and landscape artist.

The Trustees have also gone forward with their plan of increasing the usefullness of Kamehameha Schools by enlarging their course of study as to include vocational work. As a result commencing at the opening of the term of September,1922, there was added (a) an eleventh grade for both boys and girls; (b) a course in auto mechanics for a limited number of boys of the tenth and eleventh grades who have already had the basic work in the machine and electric shops; (c) a required pre-vocational course in sugar cane culture for the boys; and (d) a commercial course for tenth grade girls, not to exceed ten in number. The course for girls in professional dressmaking has been abandoned, investigation having revealed that only one out of the number who were trained in this line followed up the work. In its stead there will be furnished to all girls advanced courses in sewing and instruction in

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the making of their own clothes.

The report of the Registrar of the Kamehameha Schools is very complete and enlightening and shows with great and commendable detail the history and progress of the Schools for the year under review.

The Master wishes to commend the Trustees for the comprehensive manner with which the inventory has been prepared. The inventory which shows the stocks and bonds on hand gives the par value thereof as well as the book value thereof and their serial number which aids in checking and guards against substitution. The Master has checked all these bonds, notes and stocks and finds that they have been correctly set forth in the inventory. The inventory also shows all the real property owned by the Estate. While it has been suggested in other reports that such inventory should contain a description by metes and bounds of the premises, it seems to the Master, in this case, that such description would be impractical and inadvisable in view of the large holdings of the Estate.

The Trustees have charged themselves with $24,073.89 commissions which is computed upon the actual amount received by them. In a great many instances under the terms of the leases they have entered into, the tenants are required to pay all taxes and improvement assessments, and while it is a view generally held, that trustees in such instances are entitled to include such taxes in computing their commissions, in this case they have not done

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so and have charged solely on the money actually received. In the opinion of the Master they are entitled therefore to more commissions than they have charged; but evidently waived that portion of it which is represented by the tax payments.

In conclusion the Master having examined the account of the Trustees of the Bernice Bishop Trust Estate for the twelve months ending June 30th, 1922, having verified the amounts of the cash in the hands of the Trustees to be $62,804.79 on said date, having verified the income derived from interest and investments and notes receivable; having compared expenditures with vouchers; having checked the rents and believing all to be in order and correct, the Master recommends that the 37th Annual Account of the Trustees of the Estate of Bernice P. Bishop be approved, passed and allowed as filed.

Dated this 9th day of November, A. D. 1922.

Respectfully submitted,

/s/ [illegible]

Master.

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Eq # 2018 - 3/28

1922

IN THE CIRCUIT COURT OF THE
FIRST JUDICIAL CIRCUIT
TERRITORY OF HAWAII

IN THE MATTER OF THE

BERNICE P. BISHOP ESTATE

REPORT OF MASTER

37 pp

FILED
AT 2 O'CLOCK P M
Nov 13, 1922
B. K. Kahalepuna
CLERK

LAW OFFICE OF
E. J. BOTTS
HONOLULU, HAWAII

The Linden Printing Company, Hartford, Conn.

11532

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the)
BERNICE P. BISHOP ESTATE) 37th Annual Account.
- - - - - - - - - - - - - - - -)

O R D E R .

The Trustees of the Bernice P. Bishop Estate having filed herein their 37th Annual Account and Report, together with a petition praying that said account and report be examined, approved and allowed; and that said account and report having been referred, by the undersigned Judge of the Circuit Court of the First Judicial Circuit, to E. J. Botts, as Master, for examination and report, and the said E. J. Botts having filed herein his report as such Master wherein he recommends that the said account and report be passed, approved and allowed as filed;

NOW THEREFORE, IT IS HEREBY ORDERED that the 37th Annual Account and Report of the Trustees of the Bernice P. Bishop Estate be and the same are hereby passed, approved and allowed as filed, and it is further ordered that E. J. Botts, Master herein be and he is hereby allowed the sum of $350

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as and for his fee for services rendered herein as Master.

Dated at Honolulu, this 9th day of November, A. D. 1922.

Jas. J. James.

Judge of the Circuit Court
of the First Judicial Circuit
Territory of Hawaii.

D535

Eq. 2048 - 3/28

IN THE CIRCUIT COURT OF THE
FIRST JUDICIAL CIRCUIT
TERRITORY OF HAWAII

In the Matter of the

BERNICE P, BISHOP ESTATE

ORDER

2 P
Nov 13 22
Bn Kahalepung,

LAW OFFICE OF
E. J. BOTTS
HONOLULU, HAWAII

The Linden Printing Company, Hartford, Conn.

Clerk's Office Circuit Court, First Circuit

Receipt for Papers Withdrawn.

In re Trust Estate
vs.
B.P. Bishop Estate

Received of the Clerk, *the following Papers, filed in the above Case:*

Two Taxpayers Receipt for Income & Excess Profits Tax for 1918 and 1918 and numbered # 938 and 1040,
One dated Mar. 15, 1920 for $ 6974.36 &
the other dated June 16, 1919 for $ 5565.96.

Approved
Jas. J. Banks
Third Judge

Recorded Lib fol
" " "
" " "
" " "

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Honolulu, Dec. 7th 1922

W M Robertson
Atty for B.P. Bishop Estate

E. 2048 3/28

CIRCUIT COURT

FIRST CIRCUIT

In re Estate of
Bernice P. Bishop
vs. Libel

Receipt for Papers Taken

Filed at 2:50 o'clock P. M.

Dec. 7 1922

John Lee Lucas
Clerk.

1923

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY.

In the Matter of the
BERNICE P. BISHOP ESTATE

Referred to C. S. Davis as Master this 8th day of November A. D. 1923
Frank Andrade
First Judge of the Circuit Court of the First Circuit

PETITION OF TRUSTEES

FOR APPROVAL OF ANNUAL ACCOUNT.

To the Honorable the Presiding Judge at Chambers, in Equity, of the above entitled Court:

The petition of the undersigned, William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, Trustees, of the City and County of Honolulu, Territory of Hawaii, respectfully shows unto your Honor as follows:

I.

That they are the duly appointed, qualified and acting Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu, deceased.

II.

That the petitioners herein submit to the Court their 38th Annual Report and Account as such Trustees of their transactions under and in respect of said Trust Estate covering the period from July 1, 1922, to and including June 30, 1923.

Bal 46,708.79

III.

That upon Schedule "A" of said Account they show all of their receipts as such Trustees during said period.

IV.

That upon Schedule "B" of said Account they show all of their expenditures as such Trustees during said period.

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V.

That upon Schedule "C" they show the aggregate of such receipts and expenditures, all of said schedules being attached hereto and made parts hereof.

VI.

That they submit and file herewith a full and complete inventory of the investments made by them under and by virtue of said trust, and which were outstanding at the close of said period.

VII.

That in and by their said attached report they set forth in more detail the transactions had under and by virtue of their said trust during said period.

WHEREFORE YOUR PETITIONERS PRAY that said Account may be referred by the Court to a Master to be examined and audited if the Court shall deem such course advisable.

AND THEY FURTHER PRAY that their said Account may be examined, approved and allowed by the Court.

DATED, Honolulu, T. H., this 2nd day of October, 1923.

W. O. Smith
Richard H. Trent
Wm. Williamson
Trustees under the Will and of the Estate of Bernice P. Bishop, dec'd.

209

TERRITORY OF HAWAII)
CITY AND COUNTY OF HONOLULU) SS.

Wm. Williamson, one of the above named petitioners, having been duly sworn, deposes and says:

That he has read the foregoing petition and also the Schedules therein referred to, and hereto attached, and made parts of said petition, and knows their contents, and that the account of receipts and expenditures set forth in said schedules respectively is correct; and that the allegations contained in said petition are true to the best of the deponent's knowledge and belief.

Wm Williamson

SUBSCRIBED AND SWORN
to before me this 2nd
day of October 1923.

A H Hanson
Notary Public, First Judicial
Circuit, Territory of Hawaii.

Equity No. 2048. Reg. Pg

Circuit Court, First Circuit
Territory of Hawaii
At Chambers. In Equity

In re Trust Estate
of
Bernice P. Bishop
Deceased

Trustees' Petition for Approval
of Annual Account.

O,

FILED 8 50 O'CLOCK A. M.
Oct. 8, 1923
B. N. Kahalepuna

KAMEHAMEHA SCHOOLS

REPORTS OF PRESIDENT AND REGISTRAR

filed with

THIRTY-EIGHTH ANNUAL REPORT

BISHOP ESTATE TRUSTEES

JUNE 30th, 1923.

211

ANNUAL REPORT

of

THE PRESIDENT

of

THE KAMEHAMEHA SCHOOLS

1922 - 1923

212

The Kamehameha Schools
Honolulu, Hawaii
July 20, 1923

To the Trustees of the
Bernice P. Bishop Estate
Honolulu, Hawaii

Gentlemen:

I have the honor to submit the following report of the Kamehameha Schools for the school year 1922-1923.

OUTSTANDING FEATURES OF THE YEAR

Under this heading there are no particularly noteworthy items which distinguish the year from those preceding. The year has been one in which the work of the school has been carried forward in accordance with plans previously adopted rather than one marking the introduction of any new features of major importance. Four things, however, stand out above what might be characterized as routine and will be referred to briefly.

The second step in the extension of the course from graduation at the end of the 9th grade or freshman year high school to a full high school standard was taken this year. Of the nineteen boys and three girls who finished the work of the sophomore year in June, 1922, ten boys and two girls returned in September. Three new pupils were admitted to this grade, one boy and two girls, making the total enrollment in the junior class fifteen. All but one of this number finished the year, were promoted and will form the senior class in September. It was in the sophomore class that the greater progress in this transition to high school standard was shown. Reference to my report of a year ago will show that in September, 1921 only 25% of the eligible girls returned for sophomore year work. In September, 1922, the sophomore class of girls contained twenty-seven. As the number promoted in June was but thirty-two the increase of interest in the extended course on the part of the girls is in decided contrast with that of the preceding year. In the sophomore class of the Boys' School twenty-one of the twenty-three promoted in June, 1922 returned in September and eight admissions to this class made the number in September twenty-nine. This is a better showing for the boys even than that of the preceding year which we felt at that time was very good. A partial explanation of the change in the attitude of girls who had completed the freshman year with reference to returning for sophomore work is the knowledge which they had that in the fall of 1922 commercial work for girls was to be offered.

September, 1922 was the month in which the plan adopted months before for aiding teachers and other employees in the purchase of deferred annuity contracts became operative. Forty employees of the Trustees of the Kamehameha Schools either at the Schools or in the town office were eligible under the adopted

policy to make application for contracts with the Teachers Insurance and Annuity Association. Of the number 29 made application and in all instances their applications were accepted and policies dated uniformly November 1, 1922 in accordance with your adopted policy were in due course issued. Several policy holders were so thoroughly satisfied of the decided advantages of this method of providing against dependence in old age that they have been themselves contributing toward the monthly premiums several times the requisite 5% of salary necessary for them to secure the maximum contribution from the Estate. In one instance a teacher has not only contributed $85.00 per month toward premiums but has, under one of the provision of the policies, paid a single additional premium of $1000.00 thereby increasing the ultimate annuity nearly $10.00 a month.

Your adopted policy while it sought to cover all contingencies which might arise in the working out of the plan, failed, like most general preliminary statements, to provide for all the details which naturally present themselves when such plan is put into operation. In several of these matters, action which you have taken during the year has established desirable precedents for the handling of future similar cases and from my year's experience with it I believe that if your statement of policy is strictly adhered to, the provision thus made jointly by the employer and employee for retirement, will from year to year be more and more appreciated by those who are to ultimately become the annuitants. With this appreciation, which will naturally increase as the annual statements from the Association show to each policy holder his or her accumulated credits, will come, I confidently believe, a desire to continue in the employ of an institution where such a liberal provision for the future is available. The result of such a desire will be an increase in the length of service of all members of the staff, a result which you have often referred to as desirable.

The plan originated by Mr. Carpenter for increasing the effectiveness of the instruction in cooking given at the School for Girls, and to which reference will be made in a later paragraph, was not fully authorized by you for the year 1922-23 because of Miss Newton's absence until late in August, but on her arrival we were able to start the new year under conditions similar, with the exception of the necessary changes in the kitchen and cooking laboratory to be made this summer, to those which will prevail when the plan is in complete operation.

With the total staff numbering the same as in former years a rearrangement of work was made whereby the amount of class room work handled by those who might be classified as teachers, was somewhat increased while the extra-curriculum work formerly assigned to them was decreased and the work of this nature assigned to two women holding the new positions of "house mother". The building known as Senior Hall, and formerly used in the same way as the main building except on a smaller scale for the older girls, was converted into a teachers' residence. The rooms on the second floor of the Sewing Cottage, formerly used as living quarters for two teachers, two assistants and a few girls, were converted into a hospital ward, dispensary and isolation room, one of the former teacher's rooms being assigned to the nurse. The rooms in the main building left vacant by these two changes were used as quarters for

girls, thus concentrating the pupils under one roof and giving the teachers, who under the new arrangement were carrying more class room work than formerly, the desirable relief from the more or less distracting conditions prevailing in the large building where many young people are living and those in ill health a degree of isolation unattainable under former conditions. There was naturally considerable opposition to this plan on the part of those who for many years had been accustomed to the former order, but I have repeatedly been assured during the year, and by some of those who most strongly opposed the change in September, that they consider the new arrangement a vast improvement in every way. With the contemplated rearrangement of the kitchen and the equipment of the present storeroom as a cooking laboratory where, as they become able, girls will get actual practice two or three times a week in preparing, cooking and serving to a group of eight or ten girls a complete meal, an improvement, which should, I believe, have very far reaching results, will be under way.

Another time honored tradition of the Schools was thrown into the discard when, with the opening of the year, the weekly school holiday was changed from Monday to Saturday. To this change there was quite naturally not a little opposition and there is no question but that in some respects Monday is a more desirable day than Saturday for the weekly holiday, both from the standpoint of teachers and pupils. The advantages secured by the change, however, I fully believe, and I think nearly all of those at the schools would agree with me, have more than equalled the disadvantages and few, I think, would now think it wise to return to the Monday holiday plan. The advantages from an educational point of view are difficult to measure but it is easy to see that there must have been much less interference with the routine class room and shop work under the new plan than was possible under the old, when it is remembered on more than half of the Saturdays of the school year some athletic contest, in which a majority of the pupils are either participants or witnesses, is scheduled, because that day is the holiday for nearly all the other schools.

ENROLLMENT

In a preceding paragraph reference has been made to the increased interest in the upper grade work on the part of the girls. All departments have throughout the year had a capacity enrollment and no comments seem called for. The following table shows the numerical record of enrollment for the year.

	Enrolled September	Entered During Year	Left During Year	Enrolled June
Boys' School	159	--	8 *	151
Girls' School	110	2	5	107
Preparatory Department	74	5	5	74
Total	343	7	18	332

* Of this number one died during the Christmas vacation.

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HEALTH

Health conditions in general among both teachers and pupils have been rather better than average. No substitutions for teachers this year have been necessary and aside from an epidemic of measles in the Preparatory Department which did not assume very large proportions, although requiring a quarantine of several weeks duration, there have been no more serious epidemics among the pupils than severe colds. Dr. Kilbourne has done a normal amount of surgical work as shown by the following figures.

Appendectomy	3
Tonsilectomy	9
Circumcision	1
Fracture	1
Operation on toe	1

DENTISTRY

Dr. Gonsalves serving for the second year as school dentist has followed a schedule for doing his work at the schools which has proved more satisfactory to principals and teachers as no interference with class room work has been necessary. He has come to the schools in the morning between seven and eight for appointments with the boys and in the late afternoon has handled the girls' work. This seems like a rather strenuous program for the dentist and one which it is hardly reasonable to expect to have continued indefinitely. I personally feel that dental work is of sufficient importance to justify excusing pupils from school work if necessary. As long, however, as the dentist is willing to make two trips daily to the schools the plan of the year is unquestionably better than any which has been previously followed. The table which follows shows the division of the total amount paid to the dentist for each of the seven years since general dentistry for all pupils was inaugurated in 1916.

	Total paid to Dentist	Recollected from Pupils	Balance paid by Schools
1916-17	$ 1766.00	$ 1278.00	$ 486.00
1917-18	2071.00	1268.00	803.00
1918-19	1813.00	1352.00	461.00
1919-20	2356.50	1362.00	994.50
1920-21	2998.50	1374.00	1624.50
1921-22	2052.00	1356.00	696.00
1922-23	2305.70	1370.00	935.70

EDUCATIONAL FEATURES

While work in agriculture as a vocation has been offered throughout the past nine years it was not until this year that there was any real interest evidenced by any boys who had reached the point in the course where they were allowed to choose a vocation in which to specialize. All pupils in the lower grades have been required to take work in agriculture but from 1914 to 1922 three only

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had taken the course in agriculture offered. This year, nine boys started with Mr. Borden and in June eight had finished a year's work in agriculture. One of the original number died while at home during the Christmas vacation. This very decided increase in interest in agriculture is apparently not entirely a coincidence for eight of those who have this year been in the 8th grade, indicated to Mr. Carpenter before the end of the year that their choice of a vocation for next year would be agriculture. It is not easy to ascribe a satisfactory reason for this marked increase of interest in agricultural work but it seems likely that the possibilities being made available by the Hawaiian Homes Commission have a bearing on the matter. In this field the Kamehameha School for Boys has, I believe, a wonderful opportunity to do work of fundamental importance in the Territory. While for a limited number of those who take agriculture, farming on their own responsibility may be a desirable objective, it seems to me the emphasis in the agricultural training the school may give should be on guiding the boys toward positions with the established agricultural industries, primarily the sugar and pineapple plantations.

Work in auto mechanics, recommended by Mr. Carpenter after his study of the vocational opportunities in the Territory, was offered for the first time in September, 1922, to boys who had completed the work of the 9th grade and who in that grade had taken their shop work either in the electrical or machine shop. Ten boys in the 10th and 11th grades availed themselves of this opportunity and while the course has in this initial year been somewhat handicapped by lack of adequate shop facilities and by an unfortunate selection of a teacher for the work, the course should, if handled rightly, give valuable training to some boys. It would be unfortunate, I think, if too large a proportion of any one class should make this their specialty, and as it is in a way but an application of machine shop and electrical training, a thorough grounding by at least one year's experience in either, or better, each of these shops should, it seems to me, be maintained as a prerequisite for those who wish to enter the auto mechanics department.

Another new course was that in stenography and typewriting at the School for Girls. Nine girls have taken the year's work and indications are that as many more from next year's 10th grade will make that their choice of work. It was with some hesitancy that we decided to offer commercial work to girls and not to boys, notwithstanding the fact that there seems to be ample justification for so doing. The year's experience with such an arrangement has shown, so far as I know, no tendency on the part of the boys to feel that they are being deprived of a course of instruction which should be made available to them, and considering the limited number of vocations open in the Territory to girls as compared with boys, there is no reason, so far as I can see, why this course, when it has been in operation long enough to graduate a few classes of girls who have completed a regular high school course coupled with vocational training in stenography and typewriting, should not be an important and useful department of the Kamehameha School for Girls.

As referred to in an earlier paragraph the plan for using at the School for Girls the necessary preparation of three meals per day for the pupils by dividing them into groups approximating the size of the average family in the homes from which they come as so many projects to vitalize the instruction in cooking could be car-

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ried out this year only in a limited way because of inadequate facilities. A good start in this direction, however, was made by the use of the domestic science laboratory and when the new year opens in September with approximately fourteen stoves and complete sets of kitchen equipment available a forward step of very promising results in the practical training of the pupils for presiding ultimately over their own households will have been taken.

SUMMER SESSION

The summer session this year has had a smaller enrollment than in any year since it was started in 1918. Those who have been in attendance were younger than formerly and it seems likely that more of them were sent by their parents to keep them occupied in some way rather than with any definite idea of getting training in the lines followed. This decrease of interest in the summer session is perhaps only natural when the many opportunities for boys and girls to secure work during their summer vacation are considered, as well as the plans now being inaugurated at Punahou for giving similar instruction. Three departments were opened this year each with the regular instructor in charge, Mr. Banning in the woodworking shop had fifteen small boys, Mr. Budd thirteen in the electric shop and Miss Noeckel seven in the sewing department.

SUMMER VACATION STUDY

Applications for the $250.00 allowance to assist them in study on the mainland during the summer vacation were not as numerous this year as last, but two awards being made, one to Miss Burgner who is studying in the University of Washington and Mr. Hottendorf who is at the University of California. There were others who seriously considered making application for the allowance but who ultimately decided to defer doing so for a year.

OPERATING EXPENSES

The attached annual report of Mr. H. E. King, Accountant, shows in considerable detail the financial results of the fiscal year which ended June 30th, 1923.

The total cost of operating the schools as compared with the preceding fiscal period increased $2392.29, or 1.07%. This increase while relatively small is much more than accounted for by added items of expense. An additional teacher in the School for Boys occasioned by the opening of the course in auto mechanics and the charges made to Account 73 Annuities and Pensions, during the ten months since such expenses began, would, if they were eliminated reduce the total by approximately $8000.00, which means that on a more strictly comparative basis there has been a decrease of nearly $6000.00 instead of the increase shown. The monthly charge to Account 73, Annuities and Pensions of $588.00 will next year be increased $75.00 by the pension you have granted to Miss Knapp and further increases not to exceed a total of about $50.00 may result from the taking out of new policies by those who in September will begin their third year of service and possibly small increases in the premiums to be paid under existing policies. As suggested in an earlier paragraph, however, it seems to me that this is money decidedly well spent, which in years to come will produce results the advantages of which can only be fully realized in those future years.

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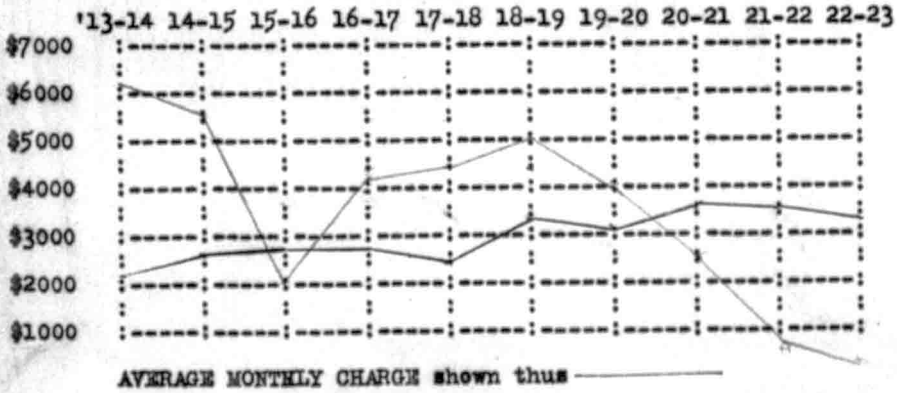
Account 36 Scholarships shows total expenses incurred by the remission of tuition less by about $200.00 than the figure for the preceding fiscal period. The numbers of those who received this aid and the total expense involved are shown in the following table:

6 girls	@ $50.00	$300.00	$300.00
15 boys	@ $50.00	$800.00	$825.00
1 boy	@ 25.00	25.00	
12 boys	@ 74.00	$888.00	$888.00
	Total		$2013.00

PUPILS ACCOUNTS RECEIVABLE

In my annual report of last year I discussed at some length the experiences year by year for nine years in the problem which seems to be omni present of keeping the accounts of pupils with the schools paid up or delinquent as little as possible. The results were graphically shown on a diagram which is repeated with the addition of the year now past. During the past year the average monthly charge to pupils has been $3451.82, a little less than the preceding year's $3519.80. The delinquency curve shows more of a change although not at as rapid a rate as during the two years preceding. In 1921-22 the average delinquency was $730.61, whereas for the fiscal year just closed it has averaged $338.47. The comment was made after a reading of my last year's report that these figures were misleading in that they were derived from the monthly balances of the book account "Pupils Accounts Receivable" which naturally includes a small number of credit balances. While I agree that theoretically this exception was well taken I contend that if the diagram be examined from a relative rather than an actual point of view a correct conclusion as to what has happened from year to year can be drawn. As pointed out a year ago, it should be borne in mind that merely for convenience in figuring, the delinquency curve is derived from figures taken on the last day of each calendar month. If it were practicable to use instead of these figures those which would show conditions as of the 10th of the month next succeeding that for which the charges are shown, or in other words, figures showing conditions at the expiration of the time allowed in your adopted policy for the payment of accounts, the delinquency curve would throughout be a little lower in the diagram, but as stated above it is relatively correct and shows what has been accomplished since you authorized more rigid insistence on the prompt payment of pupils' accounts.

Pupils' Accounts Receivable



AVERAGE MONTHLY CHARGE shown thus ————————

" " DELINQUENCY shown thus ————

STOREKEEPER

The "Store" at the Boys' School has suffered financially this year due probably to the eccenticities of the storekeeper whose services were dispensed with late in March. Mr. Mennings the new storekeeper, found when he came to take inventory that a considerable amount of second hand stuff had been carried in stock by his predecessor at much higher values than was justified. In the inventory adjustment we believe that everything has now been written down to a fair valuation and that if a proper margin of profit is charged on all goods handled two things can be accomplished, first, a saving to all those who make purchases at the store as compared with what they would have to pay elsewhere, and second, the store can be operated at no cost to the schools. Our practice, followed consistently since a storekeeper was employed, of charging all his salary to "Stores Expense", is really too conservative for the storekeeper performs in the Boys' School many duties, particularly in the care of the dormitories and dormitory equipment, which in other departments are taken care of by those whose salaries are charged to operating expenses. It would, I believe, be entirely fair if a third of the storekeeper's salary were charged to the proper operating expense account. The following table shows the financial results of the stores operation for the fiscal period ending June 30th, 1923.

Total sales to pupils, teachers, and various departments of both schools	$ 17344.92
Total charges including inventory adjustment	16335.69
Gross Profits	$ 1009.23
"Stores Expense" - Salary of Storekeeper, rent of quarters for storekeeper, miscellaneous	1992.85
Net Loss	$ 983.62

THE YEAR'S STAFF

The "Faculty Payroll" during the year has carried a total of sixty-five names. Of this number fifteen were on their first year of service and all but four of them have signed contracts for the coming year. Three, outside of the administrative staff, who have been on the payroll longer than one year are not to return, thus making the total loss less than in almost any preceding year in my experience. Taken as a whole the staff during the past year has, I think, been the most effective of any we have had since 1914.

CONCLUSION

In concluding this report of my ninth year as president of the Kamehameha Schools, I would record my sincere appreciation of the loyal support which has been accorded me throughout that time by the large number of different individuals who have, for a longer or shorter period, served the schools. To secure and retain efficient teachers and other boarding school workers here, when it is necessary in most instances to engage them on the mainland, is not an easy task. The years during the period when so many of the young people of the country were engaged in war work were particular-

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ly difficult ones in which to secure desirable workers for the schools. More recently, however, particularly since our salary schedule was advanced to a point where it compares favorably with all but a few of the most liberal ones on the mainland, I feel that there has been an upward trend in the average efficiency of those making up the staff. The number of applications from those who appear to be desirable teachers which have for the last year or two been received indicates, I believe, a gradual appreciation of the attractiveness of the conditions of employment at the Kamehameha Schools, and now that the travel allowances for vacation study and assistance in the purchase of deferred annuity policies are available to those who have more than a transient interest in working in Hawaii, it should be, I believe, less difficult than formerly to secure and retain the type of worker so essential to accomplishing the results desired by Mrs. Bishop and all those who are now responsible for the administration of the schools she founded.

To you, the Trustees, I would also express my sincere appreciation of the many courtesies extended to me during the past nine years and assure you that it is not without many regrets that it now seems best for me to relinquish the work in which I have been much interested.

It seems to me that the fact that nothing definite in the way of the adoption of a plan for the much needed physical reconstruction of the schools plant has been accomplished since I suggested the need of such a plan, nearly nine years ago, and that the schools are still housed in practically the same buildings in which they originally started thirty-six years ago, indicates a failure on my part either to appreciate the situation in its true light or to present it as it should have been. The physical plant in which an educational institution does its work is not, to be sure, of great importance as compared with the work done with and for the pupils by its teachers and very likely I have over emphasized both the need of a rehabilitation of the plant and the desirability of making such preliminary plans for that rehabilitation as would insure a coherent and attractive group of buildings when they were ultimately completed. Under new leadership, I trust that the schools will go forward faster and farther than during the past nine years and assure you that everyone connected with them in any capacity whatsoever has my very best wishes. I shall always be interested in the Kamehameha Schools, and while there will probably be little that I, five thousand miles away, can do to be of assistance, I assure you that if I can ever help you or those in charge of the schools in any way I shall consider it an honor and priviledge if you will call on me.

Respectfully submitted,

E. C. Webster
President

ECW/W

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NO.

TITLE 1922 - 1923

TAKEN BY

DATE

ACCOUNTANT'S ANNUAL REPORT

1922 -- 1923

The Kamehameha Schools
Honolulu, T. H.
July 1, 1923

Mr. E. C. Webster
President, The Kamehameha Schools
Honolulu, T. H.

Dear Sir:-

There follows herewith, the general trial balance, June 30, 1923, and tabulated statements covering all expenditures at these Schools during the fiscal year beginning July 1, 1922 and ending June 30, 1923, viz:

I	General Trial Balance, June 30, 1923
II	Capital Expenditures, 1922-1923
III	Comparative Statements of Operating Expenses 1922-1923, of the three Departments of the Schools.
IV	Comparative Statements of Operating Expenses 1921-1922 and 1922-1923 of the entire Schools and for each of the three Departments.
V	Statement of Inventories, June 30, 1923
VI	Students' Ledger Accounts
VII	Sundry Accounts Receivable
VIII	Students' Bank Accounts

Respectfully submitted,

H. E. King
Accountant

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General Ledger Trial Balance June 30, 1923
(before closing)

	Dr.	Cr.
Accrued Insurance	7067.92	
Bishop & Co. Ltd., Bank	5314.13	
Bishop Estate Treasurer		213451.25
Bishop Estate Trustees' A/c		50045.98
Capital Expenditures	14331.69	
Car Tickets, Etc.	165.45	
Discount on Purchases		27.67
Expense Account	208903.86	
Farm Account	4096.00	
General Stores	9750.36	
Laundry Account	268.44	
Medical & Dental Fees		1712.50
Petty Cash Fund	200.00	
Pupils' Accounts Receivable	1677.37	
Pupils' Supplies - G. S.	1048.24	
Pupils' Supplies - P. D.	1178.61	
Shops Account	2938.58	
Shops & Farm Inventory	17308.51	
Students' Bank Account		4514.43
Students' Bank Fund	500.00	
Revenue Account	1126.35	
Sundry Accounts Receivable	1967.79	
Suspense Account	16698.10	
Tuitions		18181.90
Vouchers Payable		6608.57
	$294541.40	$294541.40

CAPITAL EXPENDITURES BY APPROPRIATIONS

No.	Name	Amount	Expended to June 30,1923	Balances Refunded
88	Development Plans	1254.80	1254.80	
98	Automobile	800.00	800.00	
99	Machine Shop Equipment	7000.00	7000.00	
100	Commercial Work Classroom Equipment	1500.00	928.00	572.00
101	Physical Training Apparatus	600.00	539.91	60.09
102	Band Instruments	1000.00	1000.00	
103	Victrola	225.00	225.00	
104	Adding Machines	200.00	200.00	
105	Ray Oil Stove	946.13	946.13	
106	Extension School Garage	400.00	352.53	47.47
107	Fence Municipal Park - School Lot Waialae	125.00	115.32	9.68
108	Studebaker Special Six	970.00	970.00	
		$ 15020.93	$ 14331.69	$ 689.24
	Balances to Estate Treasurer		689.24	
		$ 15020.93	$ 15020.93	

ANALYSIS OF CAPITAL EXPENDITURES

BUILDINGS:			
105	School	$ 1254.80	
109	Other Buildings	352.53	1607.33
EQUIPMENT:			
112	Office	200.00	
113	Class Room	2166.50	
116	Dining Hall	946.13	
119	Shop	7000.00	
120	Cottage	800.00	
121	Other	970.00	12082.63
OTHER PERMANENT IMPROVEMENTS			
144	Fences and Roads	115.32	
145	Other	526.41	641.73
			$ 14331.69

SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1922 -- 1923

	Total	Boys' School	Girls' School	B. S. Prep. School
MAINTENANCE OF BUILDINGS				
1. School	8884.61	4428.28	3184.93	1271.40
2. Teachers' Cottages	1839.96	969.46	493.80	376.70
3. Farm	245.87	245.87		
4. Other	522.84	348.03	105.54	69.27
Total	$ 11493.28	$ 5991.64	$ 3784.27	$ 1717.37
UPKEEP OF GROUNDS				
8. Wages	9393.35	5276.18	2627.87	1489.30
9. Tools and Supplies	571.68	323.70	146.58	101.40
10. Drives and Walks	1326.15	663.07	397.85	265.23
11. Other	306.15	152.75	55.81	97.59
Total	$ 11597.33	$ 6415.70	$ 3228.11	$ 1953.52
WATER, LIGHT & SEWERAGE				
14. Water Purchased	22.65	11.33	6.79	4.53
15. Water Pumped	1036.24	518.12	310.87	207.25
16. Water Mains, etc.	1127.80	581.45	339.15	207.20
17. Lighting	2968.93	1470.86	901.73	596.34
18. Electric Line Maintenance	185.13	87.90	57.80	39.43
19. Sewerage System	403.82	2.20	1.32	400.30
Total	$ 5744.57	$ 2671.86	$ 1617.66	$ 1455.05
INDUSTRIAL OPERATIONS				
22. Forge Shop	524.47	524.47		
23. Machine Shop	1224.35	1224.35		
24. Woodworking Shop	267.89	267.89		
25. Paint Shop	245.19	245.19		
26. Electric Shop	253.21	253.21		
27. Dressmaking	173.07		173.07	
28. Print Shop	98.38			98.38
29. Laundry	268.44			268.44
30. Farm	4096.00	4096.00		
31. Auto Mechanics	498.16	498.16		
Total	$ 7303.02	$ 7109.27	$ 173.07	$ 366.82
INSTRUCTION				
33. Teachers' Salaries	52133.80	26118.15	16258.00	9757.65
34. Equipment and Supplies	2560.46	840.70	938.05	781.71
35. Library	1096.97	440.48	351.69	304.80
36. Scholarships	2013.00	825.00	300.00	888.00
37. Military	716.34	716.34		
38. Incidentals	200.52	118.94	67.98	13.60
Total	$ 58721.09	$ 29059.61	$ 17915.72	$ 11745.76
BOARDING EXPENSE				
41. Salaries and Wages	20377.15	6689.20	7957.75	5730.20
42. Teachers' Food	8749.83	2101.45	3837.07	2811.31
43. Pupils' Food	32729.40	19835.83	7096.87	5796.70
44. Fuel and Power	912.34	322.40	373.90	216.04
45. Table Furnishings	3228.47	1372.77	1096.75	758.95
46. Kitchen Furnishings	2379.07	948.81	782.96	647.30
47. Dormitory Furnishings	2131.16	971.06	689.14	470.96
48. Cottage Furnishings	917.86	264.47	427.30	226.09
49. Board Income	15503.32	5311.17	6265.80	3926.35
Total	$ 55921.96	$ 27194.82	$ 15995.94	$ 12731.20

SUBDIVISION OF OPERATING EXPENSES OF YEAR

1922 -- 1923 (cont.)

	Total	Boys' School	Girls' School	B. S. Prep. Dept.
RELIGIOUS AND SOCIAL				
51. Chapel Services	$ 3797.69	$ 1898.84	$ 1139.31	$ 759.54
52. Other Services	467.09	195.94	232.36	38.79
53. Entertaining Pupils	1048.10	427.79	422.83	197.48
54. Entertaining Faculty	374.79	178.33	127.13	69.33
55. Other	30.52	3.52	12.48	14.52
Total	$ 5718.19	$ 2704.42	$ 1934.11	$ 1079.66
CARE OF HEALTH				
58. Services	6828.40	3208.40	1770.00	1850.00
59. Hospital Supplies	2073.43	1094.76	615.35	363.32
60. Diet	1044.45	1003.00	33.45	8.00
61. Dentistry	2305.70	932.60	1177.56	195.54
62. Other	41.85	21.70	10.00	10.15
Total	$ 12293.83	$ 6260.46	$ 3606.36	$ 2427.01
ADMINISTRATION & GENERAL				
65. Salaries	29429.85	11476.30	10277.13	7676.42
66. Traveling Expenses	2693.31	999.26	515.91	1178.14
67. Postage, Stationery etc.	1270.83	624.27	373.15	273.41
68. Telephone and Telegraph	1276.71	684.95	382.18	209.58
69. Special Functions	1474.28	680.14	466.43	327.71
70. Sundry Office Expense	310.93	127.72	100.80	82.41
71. Insurance and Fire Pro.	4557.21	2378.00	1462.39	716.82
72. Incidental	512.37	255.04	166.61	90.72
73. Annuities and Pensions	5888.12	2949.26	2207.26	731.60
Total	$ 47413.61	$ 20174.94	$ 15951.86	$ 11286.81
TOTAL OPERATING EXPENSES	$ 216206.88	$ 107582.72	$ 63860.96	$ 44763.20

COMPARISONS

	%	%	%	%
1910-11	100	57.44	26.3	16.25
1911-12	100	57.26	26.72	16.02
1912-13	100	57.2	27.5	15.3
1913-14	100	53.6	29.5	16.9
1914-15	100	52.86	28.49	18.65
1915-16	100	53.09	28.08	18.83
1916-17	100	50.05	28.82	21.13
1917-18	100	50.20	29.93	19.87
1918-19	100	52.21	28.76	19.03
1919-20	100	52.67	28.44	18.89
1920-21	100	53.27	27.45	19.28
1921-22	100	49.51	30.90	19.59
1922-23	100	49.75	29.52	20.73

COMPARATIVE STATEMENT - OPERATING EXPENSES

The Kamehameha Schools

Year 1921-22 and 1922-1923

	1921-22	1922-23	Increase	Decrease
Maintenance of Buildings	11302.39	11493.28	190.89	
Upkeep of Grounds	9312.99	11597.33	2284.34	
Water, Light & Sewerage	5304.42	5744.57	440.15	
Industrial Operations	9567.30	7303.02		2264.28
Instruction	57103.26	58721.09	1617.83	
Boarding Expense	59545.99	55921.96		3624.03
Religious & Social	6175.17	5718.19		456.98
Care of Health	11836.96	12293.83	456.87	
Administration & General	43666.01	47413.61	3747.60	
Totals	$ 213814.49	$ 216206.88	$ 8737.68	$ 6345.29
Net Increase			$ 2392.29	
Net Increase %			1.07	

COMPARATIVE STATEMENT - OPERATING EXPENSES

Boys' School -- Manual Department

Year 1921-22 and 1922-23

	1921-22	1922-23	Increase	Decrease
Maintenance of Buildings	5457.81	5991.64	533.83	
Upkeep of Grounds	4308.81	6415.70	2106.89	
Water, Light & Sewerage	2628.22	2671.86	43.64	
Industrial Operations	9292.20	7109.27		2182.93
Instruction	25651.38	29059.61	3408.23	
Boarding Expense	30572.66	27194.82		3377.84
Religious & Social	3658.14	2704.42		953.72
Care of Health	5946.53	6260.46	313.93	
Administration & General	18343.67	20174.94	1831.27	
Totals	$ 105859.42	$ 107582.72	$ 8237.79	$ 6514.49
Net Increase			$ 1723.30	
Net Increase %			1.62	

COMPARATIVE STATEMENT - OPERATING EXPENSES

Girls' School

Year 1921-22 and 1922-23

	1921-22	1922-23	Increase	Decrease
Maintenance of Buildings	3942.30	3784.27		158.03
Upkeep of Grounds	3336.45	3228.11		108.34
Water, Light & Sewerage	1624.83	1617.66		7.17
Industrial Operations	31.45	173.07		141.62
Instruction	20250.89	17915.72		2335.17
Boarding Expense	16229.27	15995.94		233.33
Religious & Social	1554.61	1934.11	379.50	
Care of Health	3353.41	3606.36	252.95	
Administration & General	15801.12	15951.86	150.74	
Totals	$ 66061.43	$ 63860.96	$ 783.19	$ 2983.66
Net Decrease				$ 2200.47
Net Decrease %				3.33

COMPARATIVE STATEMENT - OPERATING EXPENSES

Boys' School - Preparatory Department

Year 1921-22 and 1922-23

	1921-22	1922-23	Increase	Decrease
Maintenance of Buildings	1902.28	1717.37		184.91
Upkeep of Grounds	1667.73	1953.52	285.79	
Water, Light & Sewerage	1051.37	1455.05	403.68	
Industrial Operations	306.55	366.82	60.27	
Instruction	11200.99	11745.76	544.77	
Boarding Expense	12744.06	12731.20		12.86
Religious & Social	962.42	1079.66	117.24	
Care of Health	2537.02	2427.01		110.01
Administration & General	9521.22	11286.81	1765.59	
Totals	$ 41893.64	$ 44763.20	$ 3177.34	$ 307.78
Net Increase			$ 2869.56	
Net Increase %			6.84	

MATERIAL, SUPPLIES AND STOCK

INVENTORY JUNE 30, 1923

SUMMARY

Farm		12409.35
Supplies	910.35	
Livestock	11499.00	
Forge Shop		41.94
Woodworking		1983.41
Electric Shop		1010.21
Sewing Department		366.12
Car Tickets		165.45
Machine Shop		759.56
Paint Shop		567.23
General Stores		9750.36
Pupils' Supplies - Girls' School		1048.24
" " Prep. Department		1178.61
Auto Shop		170.69
		$ 29451.17

Pupils' Accounts Receivable -- June 30, 1923

B. S. Names	Dr.	Cr.
Ah Choy, Edward	13.52	
Ah Choy, Wilfred	12.00	
Ah Hon, Henry		3.41
Ah Lung, Mike	1.45	
Ahue, Charles	12.44	
Ahulii, Arthur	1.66	
Ahulii, Walter	22.75	
Ahuna, Randolph	8.09	
Ahuna, Rudolph	15.06	
Ai, Walter	22.72	
Aina, Charles	4.07	
Aiwohi, Herbert	21.34	
Akai, Philip	19.87	
Akaka, Simeon	.54	
Akana, Allen	13.98	
Akina, Allen	16.86	
Alau, Hubbard	11.72	
Alden, Charles	12.04	
Apo, James	3.20	
Apo, Samuel	14.27	
Arnold, William	6.65	
Auld, Edwin	6.14	
Bertelmen, Chris	6.50	
Booth, Harold		.74
Bowman, Wright		7.45
Brede, William	6.57	6.57
Brooks, Renny	12.00	
Buchanan, Charles	6.14	
Buck You, David	12.55	
Caceres, Ralph	16.17	
Cason, William	5.22	
Chan, Libert	3.33	
Charman, Paul	3.43	
Coelho, William	2.64	
Copp, Robert	7.70	
Cordes, Wilhelm	4.82	
Cox, Charles	.82	
Cox, Oscar	11.01	
Cummings, George	.25	
Deering, William	19.64	
DeFries, John	4.31	
Ellis, Richmond	3.16	
Fuller, Arthur	14.00	
Fuller, Harry	20.62	
Gonsalves, Akui	.23	
Greig, James	2.86	
Groves, George	7.87	
Hailele, Albert	3.53	
Hakuole, James	16.36	
Hall, Henry	1.38	
Havery, Walter	15.06	
Hohu, Clarence	9.88	
Holt, Lemon	9.44	
Hubbard, Lewis	3.69	
Huddy, Samuel	2.46	
Johnson, Daniel	19.48	
Joseph, Victor		.63
Kaahaaina, Fred		2.25
Kaahea, Henry	2.58	
Kaai, Samuel	13.36	
Kaaihue, Abraham	32.94	
Forward	535.80	21.05

Names	Dr.	Cr.
Brought forward	535.80	21.05
Kahai, Edward	19.57	
Kahanu, Moluhi	1.11	
Kaholokula, Joseph	14.81	
Kaialau, Holi	4.49	
Kaiona, Solomon	21.13	
Kaleo, Thomas	12.33	
Kaonohi, David	7.61	
Kapu, Samuel	19.53	
Kauahikaua, A.	4.40	
Kauahikaua, R.	22.74	
Kea, William	1.43	
Keaka, Haakua	14.92	
Keliikoa, Joseph	12.00	
Kialoa, George	22.16	
Kuhlmann, Edward	20.65	
Kupau, James	85.23	
Lansing, Daniel	4.98	
Lee, Lyman	24.95	
Leoiki, Andrew	14.09	
Leoiki, Henry	4.87	
Lucas, Norman	.84	
Mahoe, Arthur	2.68	
Makekau, Manase	16.45	
Marciel, Edward	14.04	
Mathews, Ezer		9.61
New Yen, Joseph	.73	
Miller, Fred	9.40	
Miller, George	13.41	
Miller, Herman	.25	
McGregor, Daniel	6.52	
McIntire, Alfred	8.85	
Nahale, George	3.31	
Naiwi, Charles	3.53	
Nakapuahi, Daniel	4.03	
Nakea, Robert	1.40	
Nakoa, John	.25	
Naukana, George	4.54	
Naumu, George	13.69	
Newton, Russel	1.85	
Nobriga, Arthur	2.32	
Oka, John	71.78	
Oka, Pahukula	6.74	
Padaken, Andrew	6.94	
Pekelo, Ellis	11.93	
Poepoe, Abraham	.45	
Poka, William	11.87	
Puaa, Paul	2.71	
Rankin, Padeken	4.13	
Reeves, William	7.64	
Reinhardt, Henry	18.94	
Rogers, Samuel	22.63	
Ryan, Melvin	5.10	
Sa Ning, William	1.47	
Schmitt, Peter	5.18	
Sheldon, Royal	8.17	
Simerson, John	14.70	
Smith, Vernon	4.50	
Sproat, Gus		4.36
Stevens, William	14.31	
Travis, Charles	6.59	
Upchurch, William	14.24	
Forward	1216.91	35.02

Pupils' Accounts Receivable -- June 30,1923

B.S.	Dr.	Cr.
Brought forward	1216.91	35.02
Vida, Samuel	1.50	
Wiebke, Henry	8.97	
Wong, James	10.61	
Woodd, John		1.75
Yap, Julius	1.99	
	$ 1239.98	36.77

Old Accounts

	Dr.	Cr.
Naone, Allen	24.66	
Harvey, David	31.75	
Kiakona, Thomas		4.78
	$ 56.41	4.78

G.S.		
Burrows, Sarah		.20
Fransen, Anna	3.59	
Fransen, Ethel	.81	
Leialoha, Alice	3.88	
Pa, Daisy		6.35
Yates, Emma		5.74
Yates, Piilani		6.80
	$ 8.28	19.09

Old Accounts

G.S.	
Emsley, Annie	14.45
Gregory, Katy	175.10
	$ 189.55

Pupils' Accounts Receivable -- June 30,1923

P. D.	Dr.	Cr.
Ahia, Charles	44.05	
Ahia, Henry	34.26	
Ahia, Samuel	19.65	
Ahia, William	8.29	
Aikala, John	7.10	
Aikue, Henry	1.60	
Anderson, Arthur		13.40
Bell, William	.25	
Bowman, Moffatt	.25	
Bowmah, Pierre	.15	
Braun, Carl		2.90
Campbell, Clarence		1.70
Clarke, Harry	2.15	
Cockett, Patrick		.30
Cook, George	19.40	
Cornwell, Ralph	1.10	
Holt, Bennet	.55	
Hoapai, Kaiwa		3.02
Hutchinson, Alonzo	.20	
Hutchinson, Ira	.20	
Hutchinson, Lewis	.20	
Kane, Paul	.24	
Keikeiki, Kuulei		.65
Kiesel, Julius	.10	
Kiesel, William	.40	
Kinney, Alexander	22.95	
Lewis, Joseph	6.30	
Lum Chee, Samuel	1.30	
Lum Chee, Yan Kong	2.25	
Leleo, William		24.25
Maddock, Lawrence	11.35	
Markle, Herbert	16.60	
Meyer, Richard		2.55
Mitchell, Antone	1.30	
Mitchell, George	4.64	
Mossman, George	2.10	
McShane, Henry	13.94	
Nahalea, Moses		33.30
Naihe, Clarence	16.40	
Oness, Randolph	2.95	
Peterson, Ichabod		16.06
Smythe, John	.30	
Springer, Elberson	16.65	
Taylor, Allen	13.10	
Weisbarth, Gabriel	5.50	
Wing Hong, Ah Chong	6.37	
Yates, John		12.85
Young Wai, Ah Loy	6.40	
Young Wai, Ah Som	1.25	
Young Wai, William	2.30	
	$ 294.09	110.98

Old Accounts

Names	Dr.	Cr.
Lyman, Arthur	27.70	
Kaaihue, Kala	32.98	
	$ 60.68	

SUMMARY

	Dr.	Cr.
Boys' School	1239.98	36.77
Boys' School, Old Account	56.41	4.78
Girls' School	8.28	19.09
Girls' School, Old Account	189.55	
Preparatory Department	294.09	110.98
Preparatory Department, Old Acct.	60.68	
	$ 1848.99	171.62
	171.62	
As per ledger	$ 1677.37	

Students' Bank

Athletic Association	2384.97
Bishop Memorial Church	136.99
Boys' School Bank	1896.10
Glee Club	54.56
Junior Red Cross	28.61
R. O. T. C. Fund	13.20
	$ 4514.43

Sundry Accounts Receivable -- June 30,1923

Names	Dr.	Cr.
Aholo, Lydia	1.78	
Akina	2.10	
Andrews, A. W.	20.05	
Athletic Association	1112.85	
Banning, C. G.	6.82	
Barboza, Joe	9.00	
Bishop Museum	46.54	
Borden, R. J.	30.19	
Breckenridge, Zella	.30	
Brede, William	6.00	
Brown, Florence	3.37	
Bryan, E. H.	5.70	
Budd, C. V.	21.46	
Bundy, E. B.	12.00	
Burns, Jennie E.	7.55	
California Packing Co.	3.00	
Carter, Mrs. A. W.	30.00	
Chu Hee	.96	
Church, A. M.	13.95	
Clarke, A. G.	16.86	
Dettra, W. H.	4.40	
Fresh Air Camp	104.00	
Girdler, Mrs. G. B.	10.50	
Givens, W. E.	11.31	
Godfrey, Harold	6.00	
Guard	5.75	
Hartwell, C. A.	58.40	
James, Hugh	7.00	
Jennings, C. H.	8.52	
Judd, A. F.	24.00	
Kennedy, George	3.50	
King, H. E.	24.90	
Klemme, Henry	10.80	
Knapp, Alice		5.75
Kwock Sun Yee	3.00	
Lowrie, R. H.	13.59	
Lydick, Elsie M.	9.45	
Marek, Berlinda K.	8.45	
Midkiff, F. E.	5.94	
Motta, A. P.	3.00	
Naukana, Josephine	2.10	
Neal, M. C.	3.00	
Pekelo, James	37.17	
Post, Maude	21.00	
Sherman, M. T.	32.58	
Smith, N. G.	95.99	
Springer, Hannah W.	1.20	
Stubbs, R. L.	15.60	
Trueman, J.	20.15	
Urquhart, James R.	18.50	
Waters, William	.20	
Webster, E. C.	46.04	
Worthington, Alberta	.30	
Yee, Andrew	6.72	
	1973.54	5.75
	5.75	
As per ledger	$ 1967.79	

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1923

Equity No. 2048. Reg. 3. Pg. 28

Circuit Court, First Circuit
Territory of Hawaii
At Chambers In Equity

In re Trust Estate
of
Bernice P. Bishop
Deceased

Report of President and Registrar of Kamehameha Schools

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8.50 9
Oct. 8, 1923
B.N. Kahalepuna

THIRTY-EIGHTH ANNUAL REPORT

of the

TRUSTEES OF THE BERNICE P. BISHOP ESTATE

YEAR ENDING

JUNE 30th, 1923

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IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

TERRITORY OF HAWAII

IN EQUITY AT CHAMBERS

In the Matter of the Bernice P. Bishop Estate } TRUSTEES' REPORT for the year ending JUNE 30th, 1923.

To the Presiding Judge
of the First Circuit:

The Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, beg to submit this their THIRTY-EIGHTH ANNUAL REPORT, covering the period from July 1st, 1922, to and including the 30th day of June, 1923.

THE USUAL DETAILED ACCOUNT of Receipts and Expenditures (Schedules "A" and "B"), accompanied by 1,192 Vouchers and Schedule "C", is herewith presented, together with a Statement of Investments, a Summary of the year's Real Estate Transactions, and an abstract Inventory of the Real and Personal Property of the Trust, hereto attached and made a part of this Report. Copy of the Report of the President of the Kamehameha Schools is also filed herewith.

The accounts for the year show as follows:

RECEIPTS from all sources:			
Revenue	$605,774.89		
Capital	507,723.28	$1,113,498.17	
Balance Forward, July 1, 1922, ..		62,804.79	$1,176,302.96
DISBURSEMENTS			
Revenue		575,027.17	
Capital		554,567.00	1,129,594.17
BALANCE IN HAND, June 30/23, ...			$ 46,708.79

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Of the net Revenue Receipts, amounting to $528,584.70, 94.18% was used in general maintenance, segregated as follows:

Kamehameha Schools	39.00%	
Property Taxes	33.67%	
Other Operating Expenses	21.51%	94.18%
Revenue Converted		5.82%

Of the net Capital Receipts, amounting to $533,178.19 (including the balance forward from last account, and converted revenue), 85.76% was invested in a way calculated to produce income: i. e.,

Certificates of Deposit	74.96%	
Lands Purchased	1.83%	
Roads and Sewers	5.15%	
Grading, Fencing, etc.,	3.82%	85.76%
Maps, Equipment, etc.		2.79%
Kamehameha Schools		2.69%
Balance Uninvested		8.76%

LEASES AND RENTALS

The rent collections for the year aggregated $359,018.55 - an increase of $37,954.31 as compared with last year's returns, while taxes recovered from tenants and treated as rents aggregated $138,451.50 - an increase of $15,097.80.

The increased rentals may be partially accounted for as follows:

Gore Lot, at the junction of King, Richards and Merchant Streets, heretofore yielding little or nothing, was leased as from December 1, 1922, at	$ 9,000
Pawaa Tract, of 11.375 acres, King Street, heretofore held under an old lease at an actual loss in taxes to the Lessors, has been subdivided and leased to 50 actual occupants, as from July 1, 1922, at an aggregate net rental of	9,972
Waialae and Kahala Ranch Lands, heretofore leased at $4,130, have since October 1, 1922, been leased as ranch, farm and house lots at an aggregate net rental of	15,520
Pukaomaomao, Manoa, heretofore yielding a rental of $350, has, since July 1, 1923, been subdivided and leased to actual occupants at an aggregate rental of	3,134

Puaa I, North Kona, Hawaii, heretofore yielding a rental of $250, has, since May 1, 1923, been demised under several leases at an aggregate rental of ..... $ 900

Roads constructed by Estate tenants across Waialae to lands demised to them on the Waialae Ridge, were accepted by the Trustees in lieu of cash rent in the aggregate sum of $2,411.25; to wit,-

Lease 2616b, Miyasato, 12 months, ...	$1,605.00
Lease 2617, Nakasone, 6 months, ...	806.25

The Trustees of the Bernice P. Bishop Museum were granted a lease of the old Museum garage site, containing 624 square feet, and the site of the new receiving porch in rear of Polynesian Hall (583.7 square feet), together with an easement for the bridge as now constructed between the Laboratory and Hawaiian Hall, at a paid-up rental of $50 - the term being 80 years from January 1, 1923, which makes it co-terminous with the existing leases of the main Museum buildings.

Leases in force at the close of the year numbered 1,446 - an increase of 212. Tenancies (so called as distinguished from leases) numbered 68 - a decrease of 2. The classified record for the 12 months ended June 30, 1923, is as follows:

Leases	
New	274
Surrendered	27
Canceled	7
Given up on expiration or renewal	25
Transferred on sales of land	3
Term extensions	3
Partial surrenders	1
Assignments permitted	135
Tenancies	
New	17
Terminated	19

Reduced rents have been continued or allowed in the case of 6 leases: 4 in Honolulu, 1 in Manana, Ewa, and 1 in Honaunau, South Kona.

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INVESTMENTS

Of personal property investments reported at the close of the year preceding, current collections aggregated $26,151.20.

The book value of the securities detailed in the appended Statement of Investments as on hand at the close of the year was $779,450.50 - an increase of $373,848.80 as compared with the total reported at the close of the year preceding. This is accounted for as follows:

Forward from June 30, 1922		$405.601.70	
Deductions			
Fifth Liberty Bonds Retired...	$ 25,000.00		
U.S.War Savings Stamps Retired.	831.20		
Kahaumalumalu Note Balance ...	320.00	26,151.20	$379,450.50
Additions (C/D's, 3 mos., 4%).			
Bishop & Co., D786, Apr. 25/23		50,000.00	
Bishop & Co., D787, Apr. 27/23		50,000.00	
Bank Hawaii, 4979, May 2/23		50,000.00	
Bank Hawaii, 5003, May 28/23		250,000.00	400,000.00
T o t a l June 30, 1923, ...			$779,450.50

Of miscellaneous assets reported with last account, the Frontage Tax Note made by Loo Goon, as Lessee of Lease 959a, under date December 4, 1916, was this year written off in the remaining sum of $77.70 - the Lessee having paid the proportionate part due to the date of expiration of his lease, July 1, 1921, and the land having thence been leased to other parties at an increased rental sufficient partially to offset the amount of the present waiver.

The only addition to the miscellaneous list is a charge of $326.82, representing the balance due on moneys advanced by the Estate for a Ford automobile furnished the Kona Agent, and recoverable from the latter in monthly installments.

TRUSTEES AND MEETINGS

There has been no change in the personnel of the Trustees since last report - the Board at the close of the year being constituted as follows: William O. Smith, President; E. Faxon Bishop,

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Vice-President; William Williamson, Secretary and Treasurer; Albert F. Judd and Richard H. Trent.

Fifty-two meetings were held during the year.

TRUSTEES' COMMISSIONS

In order to obtain a ruling of court on a point affecting trustees' commissions, the Trustees respectfully call attention to the sale of certain lands which had previously been acquired by exchange:

(a) A lot of .75 acre (part of Apana 1, L. C. A. 6175, R. P. 4498 to Kamaha no Malaea) at Wailupe, Oahu, sold to Antonio Perry by deed dated September 20, 1922, being land acquired by the Estate from the Territory in exchange for land of equal value comprising part of Waialae-iki (Apana 3, L. C. A. 10613, R. P. 3578 to A. Paki) by deed dated October 20, 1920;

(b) Two lots aggregating .29 acre (parts of the Ili of Mookahi, Land Patent - Grant - 7847 to Bishop Estate) at Waikiki, Oahu, sold by deeds dated April 13, 1923, to the Territorial Hotel Company, Ltd., and Mr. C. C. von Hamm, respectively, being land acquired by the Estate from the Territory in exchange for land of equal value comprising parts of the Ilis of Hohe and Keokea (Apanas 32 and 33, L. C. A. 10806 to Kamehameha III) by deed dated June 13, 1921.

Inasmuch as the lands thus given in exchange formed part of the original corpus of the Estate and no commission was taken at the time of transfer of title, and assuming that their value might properly be considered as representing that of the lands substituted therefor, commission was this year taken on such sales at the Statute rate of 2½%. If disallowed, the amount of surcharge will be $155.27; i. e.,-

		Consideration	Commission
Wailupe lot, ...		$4,000.00	$100.00
Waikiki lots - proportionate part of sale price:	Hotel lot, .14 acre,.	1,067.22	26.68
	Von Hamm lot, .15 acre,.	1,143.45	28.59
	Total, ...	$6,210.67	$155.27

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LANDS AND IMPROVEMENTS

The details of the year's realty transactions (other than those pertaining to leases) are set out in the appended Statement - the list including 15 sales, 5 purchases and 4 exchanges. The important sales were made with the primary object of creating a fund out of which to meet

(1) Possible demands for the payment of Federal Income Taxes, and

(2) Expected rehabilitation costs at the Kamehameha Schools.

The sale to the Bank of Hawaii of the King-Bishop Street corner of the so-called "Bishop Park Lot" definitely disposes of the projected "Paki Building", and the plans that had been made for that building have consequently been written out of the Estate's assets.

The purchase of kuleanas in Keauhou I and II, North Kona, Hawaii, and in Heeia, Oahu, were for the purpose of consolidating Estate holdings in those lands, while the purchase of the Government remnant on King Street gave to the adjoining land of the Estate a needed street frontage.

The purchase of the "People's Bank" premises at Keekee, South Kona, Hawaii, with building and furnishings, gives the Trustees an office centrally located and exceptionally well adapted to take care of the growing needs of the Trustees in Kona. Two of the rooms in the building are rented, while the remainder is occupied by the newly established Kona Branch of The Bank of Bishop & Company, Ltd., under an agreement with the Trustees whereby the Bank becomes the Bishop Estate Agent in Kona, beginning as of September 1, 1923, and succeeding Mr. Thomas C. White, retired.

Bishop Estate lands improved under the Frontage Tax laws during the year comprised

(1) The Bishop Park Lot, assessed for Hotel Street widening in the sum of $1,084.42; and

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(2) The Pawaa Tract, assessed for the reconstruction and paving of King Street, from Alapai to Punahou Streets, in the sum of $2,490.17.

In both cases the full assessment was paid by the Estate, subject to partial recovery from the tenants of the land concerned; i. e., in the first instance one-half of the assessment has been recovered; in the second, $1,281.17 will eventually be repaid the Trustees - the tenants in this latter case taking advantage of the privilege accorded them of paying their respective assessments in ten yearly installments.

A series of small farm lots has been laid out in Waialae and Kahala, Oahu, at a cost of $10,699.91, the subdivision comprising

(a) A tract of 138.77 acres adjoining the Kapahulu boundary and extending from Kahala Avenue to the Waialae-Koko Head Road, divided into eighty 1 to 3-acre lots, with a main 50-foot road marking the Ewa boundary of the Waialae Ranch lease and provided with a 3-inch water main, and ten 30-foot branch roads;

(b) A tract of 47.31 acres lying on the mauka side of the Waialae-Koko Head Road, and divided into 48 lots.

Fifteen-year leases are being granted in both subdivisions, and practically all the lots have been taken.

A third Waialae Beach subdivision, known as Section "C", has also been opened up in the vicinity of the Naval Radio Receiving Station, comprising 25.67 acres divided into 29 lots averaging 1 acre or less. where 30-year leases are being offered as from July 1, 1923, at moderate rentals.

Under the head of "Grading Lands", the expenditure for the year was $17,283.66, distributed:

(1) Triangular lot at the junction of Ala Moana, First and South Streets, Kakaako, filled in to the level of the new street grade; completed December, 1922, at the cost of $923.48

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(2) Two lots (Nos. 175 and 286) in the Waikiki Reclamation area, lying makai of the drainage canal and containing an area of 3.86 acres, being two pieces which the Trustees had agreed to have filled following a request so to do by the Superintendent of Public Works; completed March 8, 1923, at the cost of $13,084.43

(3) Swamp section of Helumoa, in rear of Seaside Hotel cottages and "Trentown", at Waikiki; completed January 19, 1923, at the cost of 3,275.75

The subdivision of Honohononui, in South Hilo, Hawaii, was completed in April, 1923, at a total cost of $9,486.26 for road construction. The 47 lots comprising the subdivision are being offered on 30-year leases, at rentals ranging from $50 to $125. The seashore strip between the makai lot boundary and the Estate title line is held as a beach reserve for use of the tenants in common.

A tract of 174.2 acres in Keokea, South Kona, Hawaii, heretofore leased to the now defunct South Kona Tobacco Company, Ltd., has been subdivided into 23 lots averaging 7.57 acres each, which are being leased to individuals. That the failure of the South Kona Tobacco Company has not discouraged other planters is evidenced by the fact that elsewhere in Kona renewed attempts are being made to put tobacco on a commercial basis, efforts during 1923 being directed towards production of the highest possible quality of crop on a small scale. Meanwhile the collection of rents on Estate lands in Honaunau being used in this way is deferred, in order to give the planters a free hand.

The experimental plot of Manila Hemp established by the Trustees at Kainaliu, North Kona, as mentioned in previous reports, has this year been transplanted to a lot of unleased Estate land at Keei, South Kona, (Lot 28), where it is being looked after by a Filipino tenant who has had experience in hemp culture.

The Trustees have prepared, and file herewith, an Inventory of the property held by them as of the 30th day of June, 1923, and are publishing a copy of the same in the local press.

MAPS AND SURVEYS

Completed maps added to the office collection of maps during the year cost $1,722.57, distributed:

(1)	Keokea Subdivision, South Kona, Hawaii, Lot "C"; completed March 31, 1923, ...	$363.34
(2)	Kaiwiki and Manowaialee, Hamakua, Hawaii, made primarily to relocate and permanently mark the various Ahupuaa boundaries; to locate and mark those kuleanas adjoining the konohiki, and to ascertain the correct cane areas; completed April 17, 1923, ...	446.42
(3)	Honohononui Subdivision, South Hilo, Hawaii, including the permanent marking of lots, for registration in the Land Court; completed April 27, 1923, ...	824.81
(4)	Waialae-Kahala Farm-Lot Subdivision, ..	20.00
(5)	Waialae Beach Subdivision, Section "C",	68.00

The Territorial Survey Department being now engaged in the compilation, for taxation purposes, of maps of all the Islands, the Trustees, in response to a request received, have granted that bureau permission to make copies of various Estate maps of lands on the Island of Oahu - the only condition imposed being that the work shall be done in the Trustees' office.

FORESTRY AND FOREST RESERVATIONS

In the way of forest protection during the year, the Trustees have continued their policy of co-operating with the Territorial Department of Forestry and the Experiment Station of the Hawaiian Sugar Planters' Association.

The Estate's fifth pro-rata contribution to the fund raised from among the various owners concerned has this year been

appropriated to enable the Experiment Station, H. S. P. A., to continue through 1923 the work of rehabilitating the Halawa-Niulii Forest Reservation area known as the "H. S. P. A. Forest Reserve No. 1", in North Kohala, Hawaii. This reservation includes a portion of the Estate land of Waiapuka, on which 825 trees were planted during April, 1923, and the remaining open areas were to have been planted during May following.

Under contract made March 3, 1923, the tenant referred to in last report as having been granted a lease of 10 acres of Estate land within the Kahauloa Forest Reserve in South Kona, Hawaii, has undertaken, in return for the privilege of removing designated koa trees from that sparsely covered portion of the Kahauloa Reserve which lies above the 3,500-foot contour, to plant 15 young trees for each tree so removed, and to care for same over a period of two years - the young trees to be furnished by the Estate and planted under the direction of the Trustees' Agents. A small nursery has, accordingly, been established on the Kona Office lot at Keekee, where young trees of various kinds, including the Japanese cedar (Cryptomeria Japonica), four special varieties of English walnut, and a number of coniferous species deemed likely to thrive in this section, are being propagated for ultimate transplanting to the higher levels. In this work the Trustees are enjoying the active co-operation of the Territorial Division of Forestry and the Experiment Station, H. S. P. A.

The forest fence running along the Keauhou (Kau) boundary between the homestead of A. J. W. MacKenzie and the Kau Forest Reserve - a distance of approximately 8,000 feet - was repaired in February last and made stock-proof, the work being done by the adjoining owner with materials furnished by the Estate at a cost of $391.75.

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In extending the lease of Maunalua, Oahu, October 1, 1922, the Trustees reserved, for forest purposes, the upper part of Kaalakei Valley, comprising 56 acres; and this has since been fenced by the Lessee of the lower lands, and made part of the Waimanalo Forest Reserve as officially established December 29, 1922. On March 21, 1923, the Division of Forestry completed the setting out on 9 acres of said land of 915 Port Jackson fig trees and 200 Moreton Bay fig trees, at a cost to the Estate of $103.75.

An inspection made in November, 1922, of the Waialae Valleys showed a vigorous growth of forest, due to the policy of the Trustees in prohibiting the grazing of stock mauka of the main road - a policy which has made fencing unnecessary at that point and which will result in large forest growth in areas heretofore uncovered.

Following a visit to Molokai made by a Committee of Trustees in December, 1922, the Territorial Division of Forestry has been asked to formulate a plan in which the Estate may co-operate, for the general protection and rehabilitation of the Kamalo Forest Reserve.

LAW

Concerning the 1922 property tax on portions of Piopio, South Hilo, Hawaii, mentioned in last report, the Appeal Board, Third Taxation Division, sustained the Assessor in his valuation of $258,266, but the Supreme Court decision, rendered June 1, 1923, upheld the Trustees' return of $125,685.

An appeal against the 1923 assessment on the same land has been filed with the Tax Appeal Board, where it still rests.

In the matter of the Trustees' claim for exemption from the payment of Federal Income Taxes, referred to in last report, the Trustees, in January, 1923, retained the New York firm of

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Root, Clark, Buckner & Howland, Attorneys, to represent the Estate. The question of the validity of the tax with respect to this Trust is still pending before the authorities of the Internal Revenue Department at Washington, and no demand for payment of back taxes has been received since that of 1917 mentioned in the Thirty-Sixth Annual Report.

The ejectment suit mentioned in said Thirty-Sixth Annual Report as brought by the Territory and the City and County of Honolulu against the Trustees, involving title in certain alleged road areas at Waialae, Oahu, including the so-called "Mott-Smith Road", was discontinued by the plaintiffs on September 21, 1922 - the City having secured from the Estate two park sites at Waialae which met all public requirements in connection with the enjoyment of beach frontage there.

The condemnation suit, City and County of Honolulu vs. F. Schnack et al., filed August 15, 1922, for the purpose of securing the extension of Bethel Street from Hotel to Beretania, is still pending. The Estate land concerned contains an area of 1,821 square feet on the southwest side of Pauahi Street, and the Trustees' Answer to the complaint was filed October 6, 1922.

Suit for summary possession, Bishop Estate vs. Clarence D. Pringle, filed in the District Court, was decided on August 9, 1922, in favor of the Trustees, resulting in the cancellation of Lease 2527 of land on Kalaepohaku Ridge, Oahu.

The suit, Bishop Estate vs. N. Hida et al., to secure redress for firewood illegally cut and removed from Lot 10, Keauhou II, North Kona, Hawaii, was argued at Kailua, before Judge Thompson, of the Third Judicial Circuit, and a jury, resulting in a directed verdict for the defendants on technical grounds. A new suit brought by the Trustees, amending the form of the original erroneous complaint, was thrown out, as it was held that the above verdict had become res adjudicata. Measures are being taken by

the Trustees to ensure a Supreme Court review of this ruling.

KAMEHAMEHA SCHOOLS

Development Plans: The finished block plan of proposed building operations at the Schools, referred to in last report, has been received from Mr. Bertram G. Goodhue, the New York Architect and Landscape Artist, thus completing his contract in that respect.

Buildings: The year's outlay under this head amounted to $1,607.33, distributed:

Development Plans of proposed physical organization of the Boys' and Girls' Schools,	$1,254.80
Garage - four-stall extension rented to the Bishop Museum at $60 per annum as from April 1, 1923, ...	352.53
Fences: 525 feet of woven wire, 4-foot fence was constructed in April, 1923, along Kahala Avenue and Municipal Park on the boundaries of the School Rest Cottage Lot at Waialae, Oahu, ...	$ 115.32

Equipment: Additional equipment furnished during the year cost $12,609.04, segregated:

Machine Shop - in replacement of equipment transferred to the Auto-Mechanics Shop, inaugurated July 1, 1922, for Tenth and Eleventh-Grade boys, ...	$7,000.00
Commercial Class, G/S - general equipment for new course inaugurated July 1, 1922, offered for a limited number of Tenth-Grade girls, ...	928.00
Physical Training, G/S - apparatus needed to make possible more outdoor practice, ...	539.91
Victrola - for the School for Girls, to be used in connection with the work in Music, ..	225.00
Band Instruments - for the reorganized Band at the School for Boys (the second-hand instruments referred to in last report being turned back), ...	1,000.00
Office Equipment - 2 adding machines,- one each for the offices of the Principals of the Boys and Girls' Schools, respectively, ...	200.00
	$9,892.91

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Forward, ...		$9,892.91
Ray Oil Stove - installed in Senior Hall, School for Girls, in substitution for wood burner, ...		946.13
Automobiles - for use of the President of the Kamehameha Schools:		
Dodge, ... Aug. '22,	$ 800.00	
Studebaker Special, June '23,	1,635.00	
Total, ...	$2,435.00	
Less turn-in value of the Dodge as partial exchange for the Studebaker, ...	665.00	1,770.00

Repairs: In connection with the regular work of up-keep of buildings on the campus, the roof members of the Memorial Chapel, which had become decayed, were this year renewed in the interests of safety, and such other repairs were made as were possible at a moderate outlay to make the interior of that building fairly presentable. During the progress of this latter work it was decided to remove the pipe-organ; and this was accordingly done by the Bergstrom Music Company without expense to the Schools. The organ, which had not been used since the fall of 1916, was considered by experts as beyond repair, and the space it occupied was needed to enlarge the seating capacity of the building.

Agricultural Department: For the course in Sugar-Cane Culture inaugurated in September, 1922, a special instructor has been employed on a part-time basis. Eight boys from the Ninth, Tenth and Eleventh Grades, at the beginning of the year, selected Agriculture as their choice of vocational work, and out of the 39 boys composing the Eighth Grade who, in April, 1923, were required to select their vocational course for next year, 7 elected Agriculture in preference to any of the Shop courses. This has seemed so encouraging that the Trustees employed Professor Frederick G. Krauss, of the University of Hawaii, to examine conditions existing at Kamehameha and to furnish an advisory report on the subject of the further development of this Department on practical and attractive lines. His report is now under consideration.

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Summer Courses: The fifth of the Summer-School sessions opened on Monday, June 26, 1922, and closed on July 31st following. The sixth session opened on June 18, 1923. For neither session were sufficient applicants enrolled to admit of the opening of classes in either Machine-Shop work or Cooking; and courses were, therefore, given only in Woodworking, Electricity and Sewing. All students completing the five-weeks course were given certificates.

Pupils: The regular school year opened Monday, September 11, 1922, with an enrollment of 343, and closed Tuesday, June 5, 1923, with an enrollment of 332.

Full scholarships were awarded during the year to 35 pupils - 17 at the Manual, 12 at the Preparatory, and 6 at the School for Girls - representing a charge of $2,013.

Due to the extension of the course of study to include a Twelfth Grade in 1923-24, no diplomas of graduation were awarded this year, but "Certificates of Completion" to the number of 125 were granted to pupils successfully finishing the work of the Ninth, Tenth and Eleventh Grades.

Ten pupils in the Preparatory Department of the School for Boys qualified for promotion to the Manual.

A larger number of boys than usual remained at the Schools this summer, and, inasmuch as it has been the policy of the Trustees, since the abandonment of the work-scholarship system, to assist such pupils as desire to earn money with which to meet their expenses for the succeeding year, means of profitable and useful employment were provided for all of them, either on or off the campus.

Teachers' Pensions: On March 24, 1922, the Trustees, after giving the matter much thought, adopted a pension system, which became operative in September following. The system enables all

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Kamehameha employees to purchase Deferred Annuity Contracts, on application to the Teachers' Insurance and Annuity Association of America, and contemplates the payment by the Schools of monthly premium contributions in amounts equal to 5% of the employee's salary. Out of 40 eligibles, 29 have thus far taken out contracts, involving a total premium payment of $1,058.74 per month, of which the Schools contribute $430.46.

Administration: Several important changes in the Faculty have recently occurred:

Mr. Ulrick Thompson, Instructor in Science, after thirty-two years of service beginning with the inception of the School for Boys in 1890, retired at the close of the school year 1922, and is now on the Mainland, where he will make his future home. During a portion of his long and successful career Mr. Thompson filled the President's chair, and at all times he has possessed the respect and esteem of his pupils to a marked degree.

Mr. W. E. Givens, mentioned in last report as engaged for the position of Principal of the School for Boys, Manual Department, arrived on August 22, 1922, and served until April 2, 1923, when he was released from his contract in order to admit of his accepting the office of Superintendent of Public Instruction, Territory of Hawaii. Mr. Givens's place at Kamehameha was temporarily filled by

Mr. John E. Carpenter, Assistant to the President, who served until the close of the school year, when he (Mr. Carpenter) also retired.

Mr. Ernest C. Webster, President of the Schools since July, 1914, retired as such at the close of the year, and left July 21, 1923, for the Mainland, where he will engage in business. His nine years of service have been years of earnest and faithful

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effort, and his administration has been marked by ability of a high order. As successor to Mr. Webster in the office of President of the Kamehameha Schools, the Trustees have appointed

Mr. Frank E. Midkiff, who began unofficially as of May 15, 1923, but did not actually assume the duties of the office until July 1st following. Mr. Midkiff has had teaching experience in Hawaii, and will, therefore, be able to approach the peculiar tasks incident to his new position with a fair insight of the problems before him.

It is not the intention of the Trustees to fill immediately the position of Assistant to the President, but, since the close of the fiscal period under review, the office of Principal of the School for Boys, Manual Department, has been filled by the appointment of Mr. John H. Midkiff.

Details concerning the general educational activities of the Schools during the year ended June 30, 1923, may be had by reference to the President's Report filed herewith.

Respectfully submitted,

W. O. Smith
Richard H. Trent
Wm. Williamson
Trustees under the Will and of the Estate of Bernice P. Bishop.

Honolulu, Hawaii.
October 4th, 1923.

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PERSONAL PROPERTY INVESTMENTS

BERNICE P. BISHOP ESTATE

JUNE 30th 1923

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BONDS	Par Value $	Book Value $
HAWAII CONSOLIDATED RAILWAY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Apl 1/16, 10/30 years		
Bought: Aug 30/16, $44,000 @ 87.00		
Nos 337/380 (44)	44,000.00	38,280.00
HAWAIIAN ELECTRIC COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Mar 31/20, 5/20 years		
Bought: Jun 12/20, $10,000 @ 100.75		
Nos 424/433 (10)	10,000.00	10,075.00
HONOKAA SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Jun 30/08, 10/25 years		
Bought: Jul 25/08, $20,000 @ 100.00, $20,000.00		
Jan 18/09, 2,000 @ 102.25, 2,045.00		
Jan 19/09, 3,000 @ 102.25, 3,067.50		
Jan 21/09, 5,000 @ 102.25, 5,112.50		
Oct 19/12, 10,000 @ 102.75, 10,275.00		
Nos 33/52, 60/69, 326/331, 346, 348/350 (40)	40,000.00	40,500.00
HONOLULU CITY AND COUNTY		
Chcter: Kalakaua Avenue Imp., $500, 5½%		
Issue : Jan 15/17, 1/9 years		
Bought: Apl 11/17, $ 2,500 @ 102.50 Corr July, 16		
Nos 28/30, 33/34 (5)	2,500.00	2,562.50
LIBERTY LOAN, Third Issue		
Chcter: Gold, $1,000, 4¼%		
Issue : May 9/18, 10 years 128 days		
Bought: May 24/18, $ 5,000 @ 100.00		
Exg'd : Mar 15/20, for originals		
Nos 533113/533117 (5)	5,000.00	5,000.00
LIBERTY LOAN, Fourth Issue		
Chcter: Gold, $1,000, 4¼%		
Issue : Oct 24/18, 14 years 356 days		
Bought: Dec 2/18, $20,000 @ 100.00		
Feb 12/19, 20,000 @ 100.00		
Exg'd : Mar 4/21, for permanent issue		
Nos 00004657/58, 00536235/56, 00536258/68, 00536270/74 (40)	40,000.00	40,000.00
McBRYDE SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Jul 1/12, 10/20 years		
Bought: Jul 1/12, $10,000 @ 100.00		
Nos 1275/1284 (10)	10,000.00	10,000.00
MUTUAL TELEPHONE COMPANY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Oct 1/15, 5/15 years		
Bought: Jul 19/16, $ 2,000 @ 106.00, $ 2,120.00		
Jul 19/16, 19,000 @ 106.25, 20,187.50		
Nos 35, 139, 160, 183/200 (21)	21,000.00	22,307.50
Forward ...	$172,500.00	$168,725.00

BONDS (Continued)	Par Value	Book Value
	$172,500.00	$168,725.00
MUTUAL TELEPHONE COMPANY Chcter: First Mortgage, $500, 5% Issue : Oct 1/15, 5/15 years Bought: Jul 19/16, $1,000 @ 106.25 Nos 625/626 (2)	1,000.00	1,062.50
OAHU RAILWAY & LAND COMPANY Chcter: First Mortgage, $1,000, 5% Issue : Jul 1/09, 10/17½ years Bought: Jul 6/09, $45,000 @ 101.00, $45,450.00 Jul 16/10, 1,000 @ 102.50, 1,025.00 Apl 8/16, 8,000 @ 106.25, 8,500.00 Nos 668/675, 1251/1295, 2033 (54)	54,000.00	54,975.00
OAHU RAILWAY & LAND COMPANY Chcter: First Mortgage, $500, 5% Issue : Jul 1/09, 10/17½ years Bought: Apl 8/16, $ 2,000 @ 106.25 Nos 311, 315, 385, 386 (4)	2,000.00	2,125.00
OLAA SUGAR COMPANY Chcter: First Mortgage, $1,000, 6% Issue : Feb 1/10, 10/20 years Bought: Sep 28/12, $15,000 @ 97.50, $14,625.00 Feb 15/17, 10,000 @ 100.25, 10,025.00 Nos 820, 968, 969, 987, 989/991, 1032, 1033, 1039, 2052/2066 (25)	25,000.00	24,650.00
TERRITORY OF HAWAII Chcter: Public Improvement, $1,000, 4% Issue : Aug 1/17, 20/30 years Bought: Aug 3/18, $20,000 @ 98.04 Nos 651/670 (20)	20,000.00	19,608.00
TERRITORY OF HAWAII Chcter: Public Improvement, $1,000, 4½% Issue : Sep 15/20, 20/30 years Bought: Sep 22/20, $50,000 @ 98.01 Nos 46/70, 280/289, 1294/1308 (50)	50,000.00	49,005.00
YOUNG BUILDING COMPANY Chcter: Refunding, $1,000, 7% Issue : Jul 1/18, 3/10 years Bought: Nov 12/18, $2,000 @ 100.00 Nos 223/224 (2)	2,000.00	2,000.00
TOTAL PAR VALUE OF BONDS	$326,500.00	
TOTAL BOOK VALUE OF BONDS Forward		$322,150.50

- : I N V E S T M E N T S : -

Brought Forward			$322,150.50
NOTES			
ISENBERG, BERTHA K.			
Mortgage Note dated Aug 31/21, 6%			
Secured by real estate at Waialae, Honolulu ...		3,300.00	
McINERNY, WILLIAM H.			
Mortgage Notes dated Nov 19/13, 6%			
Secured by real estate at Kapalama, Honolulu:			
No 3, due Nov 19/16, Bal	$16,250		
No 4, due Nov 19/17, ...	23,750	40,000.00	
SHELDON, MARY KAIA			
Mortgage Note dated Jan 31/20, 6 yrs, 6%			
Secured by real estate at Kapalama, Honolulu ..		800.00	44,100.00
CERTIFICATES OF DEPOSIT (3 mos @ 4%)			
BISHOP & COMPANY, LIMITED			
No D786 dated Apl 25/23	$ 50,000		
No D787 dated Apl 27/23	50,000	100,000.00	
BANK OF HAWAII, LIMITED			
No 4979 dated May 2/23	50,000		
No 5003 dated May 28/23	250,000	300,000.00	400,000.00
STOCKS			
HAWAII CONSOLIDATED RAILWAY, LIMITED			
Chcter: Cumulative preferred, 7%			
Certif: No 43, issued Aug 12/16			
Rec'd : Aug 30/16, 2200 $20 shares @ 6.00			13,200.00
TOTAL PERSONAL PROPERTY INVESTMENTS June 30, 1923			$779,450.50

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REAL ESTATE TRANSACTIONS

BERNICE P. BISHOP ESTATE

JULY 1, 1922 - JUNE 30, 1923

REAL ESTATE TRANSFERS

SALES

TO

THE BANK OF HAWAII, LIMITED
12,100 square feet, north corner King and Bishop Streets, Honolulu - part of L. C. A. 113, R. P. 299 to A. Paki,
Date of Deed : August 30, 1922,
Consideration: $250,000.00

ANTONIO PERRY
75/100 acre, with 10-foot right-of-way thereto (78/1000 acre), Wailupe, Oahu - parts of Apana 1, L. C. A. 6175, R. P. 4498 to Kamaha no Malaea,
Date of Deed : September 20, 1922,
Consideration: $4,000.00

CHARLES B. MAKEE
2.48 acres, Waipa, Hanalei, Kauai - part of Apana 1, L. C. A. 7716, R. P. 8142 to Ruth Keelikolani,
Date of Deed : November 21, 1922,
Consideration: $600.00

CITY AND COUNTY OF HONOLULU
4.38 acres, Waialae-nui and Waialae-iki, Honolulu - parts of Apana 50, L. C. A. 7713, R. P. 4475 to V. Kamamalu, of Apana 3, L. C. A. 10613, R. P. 3578 to A. Paki and of Apana 2, L. C. A. 5625, R. P. 2370 to Kawahikaua - park site,
Date of Deed : September 13, 1922,
Consideration: $6,510.00

CITY AND COUNTY OF HONOLULU
18.91 acres, Waialae-nui and Waialae-iki, Honolulu - parts of Apana 50, L. C. A. 7713, R. P. 4475 to V. Kamamalu and of Apana 3, L. C. A. 10613, R. P. 3578 to A. Paki - roadways,
Date of Deed : September 13, 1922,
Consideration: $1.00

LAU KANG AND HUNG HOY
1221 square feet, Kaumakapili, Honolulu - portion of Part 3, Apana 6, L. C. A. 7712, R. P. 4484 to V. Kamamalu, being the land on the southwest side of Bishop Lane described in Sales Agreement dated June 16, 1922 and referred to in last report,
Date of Deed : November 22, 1922,
Consideration: $2,442.00

WEST HAWAII RAILROAD COMPANY
84/100 acre, Puaa 1, North Kona, Hawaii - part of Apana 13, L. C. A. 7715, R. P. 7845 to Lot Kamehameha, for railroad purposes,
Date of Deed : November 27, 1922,
Consideration: $1.00

WILLIAM H. MEINECKE
5 acres, Kawela, Kau, Hawaii - part of Apana 17, L. C. A. 8452, R. P. 6886 to Keohokalole,
Date of Deed : February 24, 1923,
Consideration: $100.00

SALES (Continued)

TO

ADOLPH HENRY EIBEN
192.6 acres, Kalaepohaku and Pahoa, Waikiki, Honolulu - parts of R. P. (Grant) 224 to Kamakaui and of L. C. A. 8515, R. P. 1666 to Keone Aua - purchased by the vendee for educational purposes for and on behalf of the University of Dayton, Society of Mary, Cincinnati Province, Ohio,
Date of Deed : December 30, 1922,
Consideration: $62,500.00

C. C. VON HAMM
58,948 square feet, Waikiki, Honolulu - parts of the land of Kamanolepo (Apana 4, L. C. A. 104 F. L., R. P. 4492 to M. Kekuanaoa) and of the Ili of Mookahi (Land Patent 7847 to Bishop Estate,
Date of Deed : April 13, 1923,
Consideration: $10,291.05

TERRITORIAL HOTEL COMPANY, LIMITED
108,710 square feet, Waikiki, Honolulu - parts of the land of Kalia (Apana 3, L. C. A. 104 F. L., R. P. 4492 to M. Kekuanaoa), of the land of Kamanolepo (Apana 4, L. C. A. 104 F. L., R. P. 4492 to M. Kekuanaoa) and of the Ili of Mookahi (Land Patent 7847 to Bishop Estate),
Date of Deed : April 13, 1923,
Consideration: $19,057.50

THE BANK OF HAWAII, LIMITED
2269 square feet, northwest side Bishop Street, Honolulu - part of L. C. A. 113, R. P. 299 to A. Paki,
Date of Deed : May 2, 1923,
Consideration: $46,880.00

FRANK T. DILLINGHAM
74/100 acre, Pukaomaomao, Manoa, Oahu - part of R. P. (Grant) 110 to M. Kekuanaoa,
Date of Deed : May 21, 1923,
Consideration: $2,000.00

FRANK C. ATHERTON
37/100 acre, Pukaomaomao, Manoa, Oahu - part of R. P. (Grant) 110 to M. Kekuanaoa,
Date of Deed : May 24, 1923,
Consideration: $350.00

UNITED STATES OF AMERICA
3.93 acres, Maunalua, Koolaupoko, Oahu - part of Apana 30, L. C. A. 7713, R. P. 4475 to V. Kamamalu,
Date of Deed : October 2, 1922,
Consideration: $200.00

PURCHASES

From

TRUSTEES, LILIUOKALANI TRUST

Acquired title in five Kuleanas, North Kona, Hawaii, containing a total area of 12.57 acres; to wit,
In Keauhou 1, 7.87 acres, comprising L. C. A. 7397, R. P. 7045 to Kalawaopio and Apanas 1 and 3 of L. C. A. 11047 to Poopuu;
In Keauhou 2, 4.70 acres, comprising parts of L. C. A. 7319 to Naholowaa;
Date of Deed : July 13, 1922,
Recorded in : Liber 640, pp 299/301,
Consideration: $800.00

ELIZABETH C. GREENWELL

Acquired title in 629/1000 acre, Keekee, South Kona, Hawaii - part of R. P. (Grant) 2004 to Kuaua, subject to lease to the Peoples Bank, Limited,
Date of Deed : December 7, 1922,
Recorded in : Liber 659, pp 454/456,
Consideration: $600.00

HENRY WATERHOUSE TRUST COMPANY, LIMITED,
As Receiver for the PEOPLES' BANK, LIMITED

Acquired leasehold interests in the aforesaid lot at Keekee, South Kona, Hawaii, together with improvements thereon (one-story frame bank building, vault, vault door, grill and tank) and sundry office furnishings,
Date of Deed : December 11, 1922,
Recorded in : Liber 666, pp 48/50,
Consideration: $3,100.00

POLLY K. HENRY

Acquired title in 14 Kuleanas and an undivided half interest in two others, all situate in Heeia, Koolaupoko, Oahu, containing a total area of 13.923 acres, subject to lease; to wit,

L.C.A.	2594,,	Ap. 1,	R.P.	1002	to Piena,
"	2689,	" 1,	"	6190	" Ehuiki,
"	3369B,	" 1 & 2,	"	1000	" Kalehua,
"	3572,	" 1,	"	997	" Kaniaa,
"	3573,	" 2,	"	996	" Kaliaa,
"	4222,	" 2 & 3,	"	1007	" Kohai,
"	5828,	" 1, 2 & 3,	"	5959	" Kapakai,
"	7527,	" 1,	"	1556	" Kupalii,
"	7529,		"	1579	" Kalaauhina,
"	10425,	" 1,	"	1001	" Nakuina,

Half Interest only in L. C. A. 7523, Apanas 1 and 2, R. P. 1415 to Kalaau,
Date of Deed : November 29, 1922,
Recorded in : Liber 666, pp 50/53,
Consideration: $3,870.00

TERRITORY OF HAWAII

Acquired title in 4308 square feet, Pawaa, Honolulu, being part of an unawarded remnant adjoining Bishop Estate land on the makai side of King Street, bought in (with building thereon) at public auction held December 26, 1922,
Land Patent No: 8159,
Date of Issue : January 9, 1923,
Consideration : $3,602.00

260

EXCHANGES

From
TRUSTEES, BERNICE P. BISHOP MUSEUM
Acquired title in 96/100 acre, Waialae-iki, Oahu - part of Apana 3, School Grant 26,
In Exchange for 1 acre, Waialae-nui, Oahu - part of Apana 50, L. C. A. 7713, R. P. 4475 to V. Kamamalu,
Date of Deed: August 24, 1922.
Recorded in : Liber 653, pp 76/79

TERRITORY OF HAWAII
Acquired title in 1.38 acre, Upolu 1 & 2, North Kohala, Hawaii - part of Land Patent (Grant) 5089 to Bishop Estate, being 40' strip of abandoned roadway,
In Exchange for 1.867 acre, Upolu aforesaid, being 40' strip needed for the realignment of the Hawi-Mahukona Road,
Date of Deed: August 31, 1922,
Recorded in : Liber 653, pp 165 et seq

TERRITORY OF HAWAII
Acquired by Land Patent 8185 issued January 22, 1923, title in three remnants on the East side of Piopio Street, Waiakea, South Hilo, Hawaii, containing a total area of 23,536 square feet,
In Exchange for a cash consideration of $813.15 and title in three strips (parts of Piopio, Waiakea aforesaid) needed for street purposes, containing a total area of 141,301 square feet; to wit,
(1) Punahoa Street Extension, 678 square feet - part of the land acquired by the Bishop Estate under exchange deed with Charles S. Desky, dated February 15, 1901,
(2) Waiolama Street Extension, 5279 square feet - parts of Apana 16, L. C. A. 7713, R. P. 4475 to V. Kamamalu and of Apana 2, L. C. A. 11050B, R. P. 4365 to Kaihenui, and
(3) Bishop, Punahoa and Keelikolani Streets, 135,344 square feet - parts of Apana 16, L. C. A. 7713, R. P. 4475 to V. Kamamalu and of Apana 1, L. C. A. 5157, R. P. 1873 to Kuahopii,
Date of Deed: January 10, 1923,
Recorded in : Liber 673, pp 20 et seq

TERRITORY OF HAWAII
Acquired quit-claim in three 10-foot trails across Honaunau, South Kona, Hawaii, containing a total area of 4 acres and comprising parts of Apana 34, L. C. A. 11216, R. P. 7874 to M. Kekauonohi,
In Exchange for title in a 40-foot strip for road purposes across Honaunau aforesaid from the new Honaunau Road to Honaunau School, containing an area of 34/100 acre,
Date of Deed: April 3, 1923,
Recorded in : Liber 692, pp 33 et seq

AGREEMENTS

With
ANNIE P. MOTT-SMITH ET AL
By which the Trustees grant a perpetual easement over a 30-foot constructed roadway through a portion of Kawailoa, Waialua, Oahu,
In Exchange for a like easement over a 30-foot constructed roadway through portions of Waimea, Koolauloa, Oahu,
Date of Agreement: July 28, 1922

AGREEMENTS (Continued)

With
HONPA HONGWANJI MISSION OF HAWAII
By which the Trustees quit-claim all interest in 10,500 square feet of land situate at Kaakopua, Honolulu - part of Apana 26, L. C. A. 9971, R. P. 7799 to W. P. Leleiohoku,
Date of Deed : March 5, 1923,
Consideration: $1.00

Note: This was a case where the land concerned had not been inventoried nor claimed as Bishop Estate property, and the quit-claim was issued by request merely to perfect the paper title of the present owners.

MISCELLANEOUS ASSETS

BERNICE P. BISHOP ESTATE

J U N E 30th, 1923.

MISCELLANEOUS ASSETS

FRONTAGE TAXES	$	$	$
BALANCES OUTSTANDING, June 30, 1923			
KING STREET EXT. IMP. DIST. #2			
Dated Dec 4/16, 9 years, 6%			
Japanese School ..... Lease 985a	165.80	165.80	
KALAKAUA AVE. IMP. DIST. #4			
Dated Dec 5/16, 9 years, 6%			
Territorial Hotel Co .. Lease 522c	1,031.20		
Territorial Hotel Co .. " 1190	25.83	1,057.03	
BEACH WALK IMP. DIST. #2			
Dated Sep 11/16, 9 years, 6%			
Territorial Hotel Co .. Lease 522c	215.91	215.91	
BERETANIA STREET IMP. DIST. #5			
Dated Apl 18/17, 9 years, 6%			
Pang Lum Mow ..... Lease 917	81.09		
Oahu Rice Mill ..... " 1297	81.09		
K. Matsumoto Estate ... " 1373	145.93		
C. Q. Yee Hop, Trustee. " 1374	196.18	504.29	
RICHARDS STREET IMP. DIST. #7			
Dated Sep 18/19, 5 years, 6%			
Schuman Carriage Co ... Lease 1655	300.00	300.00	2,243.03
Sept. 19, '23 pd.			
RENT NOTES			
Loo Goon			
Dated Jun 7/20, 6 mos, 7%			
Leases 927 and 2100, bal		2,000.00	
Ben Hollinger			
Dated Feb 28/22, 1 year, 7%			
Lease 2470		888.75	
George M. Yamada			
Dated Mar 1/22, 7%			
Firewood taken at Kunana, Ewa, Oahu			
No. 3, 4 mos, bal	$ 23.72		
" 4, 5 mos	100.00		
" 5, 6 mos	100.00	223.72	3,112.47
KONA AGENT'S AUTO			
Thomas C. White, Balance			
Ford Touring Car #6942672			
Advanced February 15, 1923		576.82	
Recovered to date		250.00	326.82
76.82			
250			
326.82			
Sept. pd.			
261			
			$ 5,682.32

INVENTORY OF ITS PROPERTY

BERNICE P. BISHOP ESTATE

JUNE 30th, 1923.

BERNICE P. BISHOP ESTATE

INVENTORY of its PROPERTY

as at JUNE 30, 1923

	A	C	R	E	S
LANDS and FISHERIES					368,967.96
OAHU, ISLAND OF				64,691.71	
KONA DISTRICT		13,805.16			
Apua, Honolulu	2.78				
Business Section, Honolulu .	4.59				
Kakaako	70.32				
Kalaepohaku & Pahoa	206.95				
Kalihi	449.20				
Kamanuwai & Kaumakapili	6.35				
Kapaakea & Kanewai	211.33				
Kapalama	1,013.35				
Kauluwela	12.21				
Manoa	533.78				
Maunalua	7,392.14				
Nuuanu	14.76				
Pauoa	233.44				
Pawaa	12.39				
Waialae-nui & Waialae-iki ..	3,606.73				
Waikiki	34.84				
Sea Fisheries					
Kaakaukukui					
Kanewai, Kahala					
Kapalama					
Maunalua					
Waialae-nui					
Waialae-iki					
EWA DISTRICT		19,014.83			
Halawa & Kunana	3,470.40				
Honouliuli	.63				
Kalauao	1,683.90				
Manana-nui	16.40				
Manana-iki	163.40				
Waiau	2,929.40				
Waiawa	10,703.45				
Waikele	14.50				
Waimano	32.75				
Sea Fisheries					
Halawa & Kunana					
Kaakauwaihau					
Kaluaoopu					
Kaonohi					
Waiawa					
WAIALUA DISTRICT		22,407.40			
Kawailoa & Paalaa-kai	22,407.40				
Sea Fisheries					
Kawailoa & Paalaa-kai					
KOOLAULOA DISTRICT		5,508.00			
Kaluanui	1,368.00				
Punaluu	4,140.00				
Sea Fisheries					
Kaluanui & Punaluu					

BERNICE P. BISHOP ESTATE

INVENTORY of its PROPERTY

as at JUNE 30, 1923

(Continued)	A	C	R	E	S
OAHU, ISLAND OF (Continued)					
KOOLAUPOKO DISTRICT		3,956.32			
Heeia	2,975.92				
Kaelepulu	972.80				
Kailua	2.90				
Kaneohe	4.70				
Sea Fisheries					
Heeia					
HAWAII, ISLAND OF				277,836.13	
NORTH HILO DISTRICT		2,198.00			
Umauma	2,198.00				
Sea Fisheries					
Umauma					
SOUTH HILO DISTRICT		5,286.70			
Alae	922.00				
Honohononui	466.70				
Kikala & Kalalau	2,180.70				
Kulaikahono	214.70				
Pahoehoe	1,469.60				
Piopio	31.70				
Waiakea	1.30				
Sea Fisheries					
Alae					
Honohononui					
Kikala & Kalalau					
Kulaikahono					
Pahoehoe					
Piopio					
HAMAKUA DISTRICT		2,166.00			
Kaiwiki & Manowaialee	2,076.00				
Kekelani	90.00				
Sea Fisheries					
Kaiwiki & Manowaialee					
KOHALA DISTRICT		7,251.90			
Honokane	5,421.00				
Puanui	540.40				
Puuepa 1	440.80				
Upolu 1 & 2	629.10				
Ulupaalua	18.50				
Waiapuka	202.10				
Sea Fisheries					
Honokane					
Puanui					
Puuepa 1					
Upolu 1 & 2					
Waiapuka					

BERNICE P. BISHOP ESTATE

INVENTORY of its PROPERTY

as at JUNE 30, 1923

(Continued)

	A	C	R	E	S
HAWAII, ISLAND OF (Continued)					
NORTH KONA DISTRICT		142,939.03			
Kahaluu	5,353.00				
Kaupulehu	23,514.00				
Kailua	.80				
Keauhou 1	4,995.87				
Keauhou 2	107,569.70				
Makalawena	650.00				
Puaa 1	855.66				
Sea Fisheries					
Kahaluu					
Kaupulehu					
Keauhou 1					
Keauhou 2					
Makalawena					
Puaa 1					
SOUTH KONA DISTRICT		43,328.07			
Honaunau	7,047.06				
Kahauloa 1	3.70				
Kahauloa 2	5,128.78				
Kalama 5	.80				
Kapua	15,477.00				
Kealia 1	7,300.00				
Keei 1	1,099.30				
Keei 2	4,922.20				
Keekee	1.23				
Keokea	2,348.00				
Sea Fisheries					
Honaunau					
Kahauloa 2					
Kapua					
Kealia 1					
Keei 1					
Keei 2					
Keokea					
KAU DISTRICT		67,291.43			
Hionamoa	1,950.00				
Kamoa, Kiolakoa, etc	266.80				
Kawela	2,974.00				
Keauhou	38,545.00				
Moaula, Kopu, etc	2,646.20				
Mohokea 1 & 2	912.50				
Paauau	2,944.00				
Pakini-nui	9,377.00				
Pakini-iki	2,357.00				
Punaluu	5,318.93				
Sea Fisheries					
Hionamoa					
Kawela					
Keauhou					
Paauau					
Pakini-nui					
Pakini-iki					
Punaluu					

BERNICE P. BISHOP ESTATE

INVENTORY of its PROPERTY

as at JUNE 30, 1923

(Continued)

	A	C	R	E	S
HAWAII, ISLAND OF (Continued)					
PUNA DISTRICT		7,375.00			
Kahuwai	2,984.00				
Kauaea	1,567.00				
Kaueleau	1,821.00				
Pualaa	1,003.00				
Sea Fisheries					
Kahuwai					
Kauaea					
Kaueleau					
Pualaa					
MAUI, ISLAND OF				2,464.90	
LAHAINA DISTRICT		2,464.90			
Aki, Paunau, Kuia, etc	2,464.90				
Sea Fisheries					
Paunau					
MOLOKAI, ISLAND OF				13,401.30	
KOOLAU DISTRICT		8,797.30			
Halawa	8,797.30				
Sea Fisheries					
Halawa					
KONA DISTRICT		4,604.00			
Kamalo, Keawanui, etc	4,604.00				
Sea Fisheries					
Kamalo					
Keawanui					
KAUAI, ISLAND OF				10,573.92	
HANALEI DISTRICT		10,527.82			
Lumahai	9,030.00				
Waipa	1,497.82				
Sea Fisheries					
Lumahai					
Waipa					
LIHUE DISTRICT		46.10			
Wailua	46.10				

BERNICE P. BISHOP ESTATE

INVENTORY of its PROPERTY

as at JUNE 30, 1923

(Continued)

OTHER ASSETS		
INVESTMENTS		$779,450.50
Bonds	$ 322,150.50	
Stocks	13,200.00	
Notes	44,100.00	
Certificates of Deposit	400,000.00	
ACCOUNTS RECEIVABLE		31,796.90
Sundry Tenants	26,114.58	
Frontage Taxes	2,243.03	
Miscellaneous	3,439.29	
BUILDINGS		59,425.06
Honolulu Office, Kaahumanu St	22,396.76	
Kona Office, Keekee	3,702.00	
Delmonico Bldg, Beretania St	7,720.00	
Warehouse, Punchbowl St	3,295.50	
Kamehameha Alumni, Fort St	5,790.00	
Sing Chong Bldg, King St	8,028.80	
Davies Bldg, Hilo	965.00	
Matson Bldg, Hilo	7,527.00	
FURNITURE AND EQUIPMENT		15,803.38
Honolulu Office	13,794.76	
Kona Office	2,008.62	
MISCELLANEOUS		73,749.35
Maps and Surveys	27,040.56	
Cash in Bank	46,708.79	
KAMEHAMEHA SCHOOLS		484,234.51
Accounts Receivable	3,645.16	
Supplies in Hand	29,451.17	
Cash in Hand	6,014.13	
Sundry Deferred Assets	23,766.02	
Buildings	301,935.67	
Equipment	49,191.26	
Farm Stock and Equipment	11,299.06	
Other Permanent Improvements	58,932.04	

1923

Equity 2048 Reg. 2. Pg.

Circuit Court, First Circuit.
Territory of Hawaii.
At Chambers In Equity.

In re Trust Estate
of
Bernice P. Bishop
Deceased.

Trustees' 38th Anni
Report.
O.

FILED
8:50 O'clock A. M.
Oct 8, 1923
B. M. Kahalepuna
CLERK

Eq. 2048

272

Circuit Court, First Circuit

TERRITORY OF HAWAII

IN PROBATE

In the matter of

Bernice P. Bishop Est.

Deceased

38

Annual Account of the Trustees of the

B. P. Bishop Estate

to June 30, 1923

Filed at 8:50 *o'clock* A *M.*

Oct. 8 *A. D. 19*23

B. N. Kahalepung

Clerk.

SCHEDULE C.

THIRTY-EIGHTH *ANNUAL ACCOUNT OF THE TRUSTEES OF THE*

B E R N I C E P. B I S H O P E S T A T E

of the City and County of Honolulu, Territory of Hawaii.

The Trustees charge themselves with the following sum, as per Schedule A, hereto annexed - - - - - $1,176,302.96

and ask to be allowed the following sum, as per Schedule B, hereto annexed - - - - - $1,129,594.17

We Hereby Certify *that the foregoing account, and the Schedules marked A and B, hereto annexed, and the vouchers herewith produced and filed, are full, true and correct statements of all sums received and paid out by us, or in our behalf, as said Trustees, up to and including the* 30th *day of* J U N E *A. D. 19*23.

W. O. Smith
Richard H. Trent } *Trustees*
Wm Williamson

Subscribed and sworn to before me, this 2nd *day of* October *A. D. 19*23

Notary Public First Judicial Circuit.

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1923

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
888	2	A/c Revenue Expenditures, April	$22,000.00	$
889	30	E. C. Webster, salary, April	500.00	22,500.00
		EXPENSE		
890	2	Advertiser, sub 3m advance	2.85	
891		Mercantile Ref Sheet, "	6.00	
892		P. O. Box 3466, "	2.00	
893	11	Postage stamps	10.00	
894		Advertiser, 1000 letter size followers .	5.00	
895		" rent cash book, Kona office	50.00	
896		" 200 interest notices	4.50	
897		" leather labels for minute books.....	9.00	
898		Audit Co Hawaii, travelling expenses ...	11.90	
899		Garbage Dept, service 3m to date	2.25	
900		Davies & Co, 2 bush hooks	1.42	
901		" 2 axe handles	1.30	
902		" 50 yds towelling & making	10.43	
903		French Laundry, washing towels, Mar	1.78	
904		Hall & Son, sundry supplies	5.99	
905		Hawn Elec Co, current, Mar	24.24	
906		Hon Typewriter Co, repairing typewriter.	7.50	
907		Tel 1519, Apr	14.60	
908		" 5303, "	12.35	
909		Oahu Ice Co, ice, Mar	3.85	
910		T. Sharp, painting surveyor's rod	6.00	
911		Office Supply Co, sundry stationery, Mar	35.70	
912		Rycroft's, distilled water, Mar	7.00	
913		Wall Nichols, sundry stationery, Mar ...	43.37	
914		Waterhouse Co, 10 index sheets, ledger .	10.00	
915	30	T. C. White, travel allowance, Apr	50.00	
916		Merchants Patrol, watchman, Apr	2.50	
917		M. C. Amana, carfare, Apr	.60	342.13
		LAND AGENCY		
918	11	Hawn News, tape mender & plumb bobs	12.70	
919		Waterhouse Co, binder, tax register	41.50	
920		Terr'l Survey Dept, blue print	2.40	
921		" 8 blue prints	.80	
922		Blue Print Co, sundry prints, Mar	34.45	91.85
		AUTO EXPENSE		
923	11	Schuman Carriage, repairs & supplies ...	6.35	
924		Von Hamm Young, supplies & storage	68.63	74.98
		SURVEYING		
925	11	Am Ry Express, charges on books fr Mann.	.44	
926	20	J. B. Mann, a/c expense Hawaii surveys .	400.00	400.44
		LAW		
927	13	O. H. Hanson, ackmt, Armstrong surrender	1.00	
928		" 3 ackmts, Armstrong surrender	3.00	
929	17	Recording charges, above surrender	5.00	
930	27	" Radio Corp'n surrender	6.00	
931	30	O. H. Hanson, 3 ackmts, above surrender.	3.00	
932		A. G. M. Robertson, retainer, April	200.00	218.00
		Forward	273	$23,627.40

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of APRIL, 1923

Vch'r	Date				
		Brought Forward	$		$23,627.40
		REPAIRS			
933	11	Cashman Awming Co, renewing 5 awnings ..	55.00		
934	30	G. Keawe, removing Kalakaua Ave fence ..	19.82	74.82	
		RENTS			
935	2	Pantheon Co, Bethel St Extension, Apr ..	15.00		
936	24	Waialae Ranch, refund 6m to Oct 1/23 ...	1,500.00	1,515.00	
		SALARIES			
937	14	Collins ..... A/c April	250.00		
938		Loomis ..... " "	175.00		
939		Mann ..... " "	150.00		
940		Podmore ..... " "	150.00		
941		Smith ..... " "	100.00		
942		Roebuck ..... " "	95.00		
943		Crabbe ..... " "	50.00		
944		Makalena ..... " "	37.50		
945		Kahea ..... " "	37.50		
946		Winant ..... " "	200.00		
947		Hanson ..... " "	162.50		
948		Kienzle ..... " "	100.00		
949		Ponzanelle ..... " "	75.00		
950		Amana ..... " "	90.00		
951		Nishikawa ..... " "	50.00		
952		Tam Yau ..... " "	20.00		
953	30	Collins ..... Bal "	250.00		
954		Loomis ..... " "	175.00		
955		Mann ..... " "	150.00		
956		Podmore ..... " "	150.00		
957		Smith ..... " "	100.00		
958		Roebuck ..... " "	95.00		
959		Crabbe ..... " "	50.00		
960		Makalena ..... " "	37.50		
961		Kahea ..... " "	37.50		
962		Winant ..... " "	200.00		
963		Hanson ..... " "	162.50		
964		Kienzle ..... " "	100.00		
965		Ponzanelle ..... " "	75.00		
966		Amana ..... " "	100.00		
967		Nishikawa ..... " "	50.00		
968		Tam Yau ..... " "	20.00		
969		White ..... "	150.00		
970		Ishida ..... "	65.00	3,710.00	
		AGENTS' COMMISSIONS			
971	3	A. S. LeBaron Gurney, Hilo, Hawaii	79.31	79.31	
		GRADING LANDS			
972	16	Hawn Dredging Co, a/c fill, Waikiki	4,372.77		
973	23	" bal fill, Waikiki	1,308.44	5,681.21	
		HONOHONONUI SUBDIVISION			
974	30	W. H. Barringer, costs re subdivision ..	369.90	369.90	
		ROADS & SEWERS			
975	26	W.G.Let, bal Waialae water system contr.	1,088.57	1,088.57	
		Forward			$36,146.21

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1923

Vch'r	Date			
		Brought Forward	$	$36,146.21
		KONA OFFICE EQUIPMENT		
976	11	Hawn Gas Prod Co, fire extinguisher	18.50	
977		Freight charges on " "	.32	
978		Coyne Furn Co, 4 chairs & 1 office stool	40.40	
979		Freight charges on above	2.35	
980		T. Sharp, Kona office signs	38.45	
981		City Transfer Co, pack & cartage above .	3.88	103.90
		DEFERRED ANNUITY PREMIUMS		
982	30	E. C. Webster, premiums due Jun 1/23 ...	296.70	296.70
				$36,546.81

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1923

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
983	1	A/c Revenue Expenditures, May	$22,000.00	$
984	29	E. C. Webster, salary, May	500.00	
985		Frank E. Midkiff, Pres-Elect, May, ½ mo.	250.00	22,750.00
		EXPENSE		
986	18	Advertiser, 2500 billheads	25.00	
987		" 21 leather labels	25.00	
988		" 2000 bond envelopes	24.00	
989		Postage stamps	10.00	
990		Dimond & Co, sundry supplies, Mar	1.95	
991		" sundry supplies, Apr	5.14	
992		French Laundry, washing towels	1.60	
993		Garbage Dept, service 3m to June 30/23 .	2.25	
994		Hall & Son, sundry supplies, Apr	4.18	
995		Hawn Elec Co, current, Apr	22.16	
996		Hawn Elec Co, 1-300 watt lamp	1.90	
997		" 1 push switch	.50	
998		Hon Typewriter Co, repairs to Underwood.	3.50	
999		Liberty House, cheese cloth	4.25	
1000		C.W.Macfarlane, rent of phone mouthpieces	2.40	
1001		" rent of 3 phone mouthpieces	3.60	
1002		Tel 5303, May	12.25	
1003		" 1519, "	14.30	
1004		Oahu Ice Co, ice, Apr	3.60	
1005		Office Supply Co, sundry stationery, Apr	5.65	
1006		Rycroft's, distilled water, Apr	4.50	
1007		Singer Sewing Machine Co, 1 screw driver	.30	
1008		Wall Nichols Co, sundry stationery, Apr.	30.42	
1009		Waterhouse Co, 1 doz T.W. ribbon coupons	9.00	
1010		" service, adding machine, 6m	5.75	
1011		" 23 index tabs Land Dept lease register	24.70	
1012	29	T. C. White, travel allowance, May	50.00	
1013		Merchants Patrol, watchman, May	2.50	300.40
		LAND AGENCY		
1014	19	Durant Irvine Co, head for hole digger .	2.25	
1015		Blue Print Co, sundry prints, Apr	3.70	
1016		Hon Const & D. Co, sack of cement	1.50	
1017		Lewers & Cooke, 3 steel tape fillers ...	41.85	
1018		" 1 padlock	1.98	
1019		Pac Picture Framing, mounting 1 map	1.50	
1020		Terr'l Survey Dept, blue print	.50	53.28
		AUTO EXPENSE		
1021	18	Burgess & Johnson, polish & repairs	2.50	
1022		Schuman Carriage, repairs & supplies ...	4.30	
1023		Von Hamm Young, service & garage	45.01	51.81
		SURVEYING		
1024	19	Walker & Olund, 67 concrete posts	67.00	
1025		" 1 concrete post	1.00	68.00
		LAW		
1026	15	Robertson etal, wireless re Hida case ..	1.30	
1027		A. G. M. Robertson, retainer, May	200.00	
1028		Hawaii Tel Co, wireless re Hida case ...	1.90	
1029		M.M.Springer, transcript " " " ...	20.70	223.90
		Forward	276	$23,447.39

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1923

Vch'r	Date				
		Brought Forward	$		$ 23,447.39
		INSURANCE			
1030	18	Br-Am Assn pol 530859 Kaahumanu St Bldg.		34.25	34.25
		REPAIRS			
1031	19	Allen & R, materials for Pauoa Park fence		32.58	
1032		" materials for Pauoa Park fence		7.38	
1033		Hon Const & D. Co, hauling old lumber ..		3.75	
1034		" hauling old lumber		5.63	49.34
		FORESTRY			
1035	15	Hawn S. P. Assn, 1st half sub, 1923		118.20	
1036	28	T. Payne, seeds for Kahauloa Forest Res.		.45	
1037		" seeds for Kahauloa Forest Reserve ...		1.13	119.78
		RENTS			
1038	15	Pantheon Co, Bethel St Extension, May ..		15.00	
1039	17	Oahu Sugar Co, refund L1477, to Jul 1/23		840.50	855.50
		PROPERTY TAXES			
	7	Hawaii			
1040		North Hilo	$ 880.25		
1041		South Hilo	9,713.50		
1042		Hamakua	578.55		
1043		North Kohala	905.30		
1044		North Kona	1,389.15		
1045		South Kona	2,646.00		
1046		Kau	5,605.13		
1047		Puna	976.90	22,694.78	
		Kauai			
1048		Lihue	57.15		
1049		Hanalei	321.80	378.95	
		Maui			
1050		Lahaina		1,971.60	
		Molokai			
1051		Halawa, etc		204.35	
	15	Oahu			
1052		Kona	52,464.15		
1053		Koolaupoko	867.75		
1054		Koolauloa	720.00		
1055		Waialua	3,746.35		
1056		Ewa	10,288.95	68,087.20	93,336.88
		TAX APPEALS			
1057	8	J. M. Muir, appeals costs, Piopio, Hilo.		456.50	456.50
		SALARIES			
1058	15	Collins ..... A/c May		250.00	
1059		Loomis ..... " "		175.00	
1060		Mann ..... " "		150.00	
1061		Podmore ..... " "		150.00	
1062		Smith ..... " "		100.00	
1063		Roebuck ..... " "		95.00	
1064		Crabbe ..... " "		50.00	
1065		Makalena ..... " "		37.50	
1066		Kahea ..... " "		37.50	
1067		Winant ..... " "		200.00	
		Forward		$ 1,245.00	$118,299.64

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1923

Vch'r	Date				
		Brought Forward	$ 1,245.00	$118,299.64	
		SALARIES (Continued)			
1068	15	Hanson ..... A/c May	162.50		
1069		Kienzle ..... " "	100.00		
1070		Ponzanelle ..... " "	75.00		
1071		Amana ..... " "	90.00		
1072		Nishikawa ..... " "	50.00		
1073		Tam Yau ..... " "	20.00		
1074	31	Collins ..... Bal "	250.00		
1075		Loomis ..... " "	175.00		
1076		Mann ..... " "	150.00		
1077		Podmore ..... " "	150.00		
1078		Smith ..... " "	100.00		
1079		Roebuck ..... " "	95.00		
1080		Crabbe ..... " "	50.00		
1081		Makalena ..... " "	37.50		
1082		Kahea ..... " "	37.50		
1083		Winant ..... " "	200.00		
1084		Hanson ..... " "	162.50		
1085		Kienzle ..... " "	100.00		
1086		Ponzanelle ..... " "	75.00		
1087		Amana ..... " "	100.00		
1088		Nishikawa ..... " "	50.00		
1089		Tam Yau ..... " "	20.00		
1090		White ..... "	150.00		
1091		Ishida ..... "	65.00	3,710.00	
		FURNITURE & EQUIPMENT			
1092	18	J. Wiley & Sons, 3 books, N.Y. Exg	11.32		
1093	19	Durant Irvine Co, 3 pins for transit ...	7.05		
1094		Office Supply, Remington T.W. less cr ..	50.00	68.37	
		SALES OF LAND			
1095	15	C. F. Peterson, certificate of title ...	14.50	14.50	
		BILLS RECEIVABLE			
1096	2	Bank of Hawaii, certificate of deposit .	50,000.00	50,000.00	
		DEFERRED ANNUITY PREMIUMS			
1097	31	E. C. Webster, premiums due Jul 1/23 ...	296.70	296.70	
				278	
				$172,389.21	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1923

Vch'r	Date					
		KAMEHAMEHA SCHOOLS				
1098	4	A/c Revenue Expenditures, June	$22,000.00	✓	$	
1099	6	" Capital " (automobile)	595.00	✓		
1100	27	" Revenue " June	12,500.00	✓		
1101		" Capital " (development plans)	1,254.80	✓		
1102		" " " (oil stove)	146.13	✓		
1103		" " " (automobile)	375.00	✓		
1104	30	E. C. Webster, salary, June	500.00	✓		
1105		F. E. Midkiff, " "	500.00	✓	37,870.93	✓
		EXPENSE				
1106	6	T. C. White, Kona Office expenses	109.65	✓		
1107	15	Advertiser, line cut and art work	18.00	✓		
1108		" 10 receipt books	15.00	✓		
1109		Chambers Drug Co, 1 bottle benzine	.25	✓		
1110		Dimond & Co, 2000 lily cups	12.00	✓		
1111		French Laundry, washing towels, May	2.28	✓		
1112		Hall & Son, sundry supplies, May	3.66	✓		
1113		Hawn Elec Co, current, May	24.73	✓		
1114		Water rates to May 4/23, 3m	1.50	✓		
1115		Tel 5303, June	12.25	✓		
1116		" 1519, "	14.30	✓		
1117		Oahu Ice Co, ice, May	3.70	✓		
1118		Office Supply Co, sundry stationery, May	4.00	✓		
1119		Patten Co, 2 tubes paint	.40	✓		
1120		Rycroft's, distilled water, May	6.75	✓		
1121		Wall Nichols, sundry stationery, May ...	33.65	✓		
1122		Waterhouse Co, oiling vault door	4.50	✓		
1123	30	Audit Co, services to date, 3m	300.00	✓		
1124		Nat'l Real Est J'l, sub to Jul 1/24, 1yr	5.04	✓		
1125		T. C. White, travel allowance, June	50.00	✓		
1126		Merchants Patrol, watchman, June	2.50	✓	624.16	✓
		LAND AGENCY				
1127	15	Blue Print Co, sundry prints, May	12.50	✓		
1128		Davies & Co, hammer handle	.45	✓		
1129		Durant Irvine Co, welding bush knife ...	2.00	✓		
1130		Hon Planing Mill, 100 stakes	5.00	✓		
1131		" 80 ft lumber	4.80	✓		
1132		Terr'l Survey Dept, blue print	.60	✓		
1133		" blue print	.75	✓	26.10	✓
		AUTO EXPENSE				
1134	15	Burgess & Johnson, repairing 2 tubes ...	.75	✓		
1135		Von Hamm Young, service & garage, May ..	52.26	✓		
1136		Schuman Carriage, repairs, May	7.59	✓	60.60	✓
		LAW				
1137	15	O. H. Hanson, 3 ackmts	3.00	✓		
1138	30	A. G. M. Robertson, retainer, June	200.00	✓		
1139		H. G. Middleditch, retainer, Hida case .	150.00	✓		
1140		E. G. McManus, 1 ackmt	1.00	✓		
1141		Recording fees, surrender of Wise lease.	1.50	✓	355.50	✓
		INSURANCE				
1142	15	Orient Ins pol 391664, Kaahumanu St Off.	28.80	✓		
1143		Calif Ins " 502992, " " ".	18.00	✓	46.80	✓
		Forward			$ 38,984.09	✓

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of JUNE, 1923

Vch'r	Date				
		Brought Forward	$		$ 38,984.09
		REPAIRS			
1144	6	T. C. White, for gasoline		50.00	
1145		" money advanced on Keei Road work		71.70	121.70
		RENTS			
1146	15	Pantheon Co, Bethel St Extension, June .		15.00	15.00
		PROPERTY TAXES			
1147	12	Hon Iron Wks, refund of excess payment .		76.05	
1148		A. S. LeBaron Gurney, sundry refunds ...		505.10	581.15
		TAX APPEALS			
1149	12	A. S. LeBaron Gurney, sundry refunds ...		174.00	
1150	30	Robertson etal, service Piopio Tax App'l		150.00	324.00
		SALARIES			
1151	15	Collins	A/c June	250.00	
1152		Loomis	" "	175.00	
1153		Mann	" "	150.00	
1154		Podmore	" "	150.00	
1155		Smith	" "	100.00	
1156		Roebuck	" "	95.00	
1157		Crabbe	" "	50.00	
1158		Makalena	" "	37.50	
1159		Kahea	" "	37.50	
1160		Winant	" "	200.00	
1161		Hanson	" "	162.50	
1162		Kienzle	" "	100.00	
1163		Ponzanelle	" "	75.00	
1164		Amana	" "	90.00	
1165		Nishikawa	" "	50.00	
1166		Tam Yau	" "	20.00	
1167	30	Collins	Bal "	250.00	
1168		Loomis	" "	175.00	
1169		Mann	" "	150.00	
1170		Podmore	" "	150.00	
1171		Smith	" "	100.00	
1172		Roebuck	" "	95.00	
1173		Crabbe	" "	50.00	
1174		Makalena	" "	37.50	
1175		Kahea	" "	37.50	
1176		Winant	" "	200.00	
1177		Hanson	" "	162.50	
1178		Kienzle	" "	100.00	
1179		Ponzanelle	" "	75.00	
1180		Amana	" "	100.00	
1181		Nishikawa	" "	50.00	
1182		Tam Yau	" "	20.00	
1183		White	"	150.00	
1184		Ishida	"	65.00	3,710.00
		AGENTS' COMMISSIONS			
1185	30	A. S. LeBaron Gurney, Hilo, Hawaii		239.30	
1186		W. F. Sanborn, Kauai		121.26	
1187		E. Hore, Waialua, Oahu		61.60	422.16
		Forward			$ 44,158.10

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1923

Vch'r	Date			
		Brought Forward	$	$ 44,158.10
		FURNITURE & EQUIPMENT		
1188	15	Supreme Court, Adv Sheets Hawaii Reports	5.00	5.00
		ROADS & SEWERS		
1189	15	Hon Iron Works, 1 gate valve	4.38	4.38
		EXPERIMENTS		
1190	6	T. C. White, transplanting Manila Hemp .	120.65	120.65
		INTEREST		
1191	30	Bishop & Co, bank overdraft, June, 2% ..	1.80	1.80
		DEFERRED ANNUITY PREMIUMS		
1192	30	F. E. Midkiff, premiums due Aug 1/23 ...	296.70	296.70
				281
				$ 44,586.63

TRUSTEES' COMMISSIONS

BERNICE P. BISHOP ESTATE

For Year Ending June 30, 1923

R E C E I P T S				
REVENUE				
SUNDRY TENANTS	p. 2		$497,470.05	$
Less Deductions				
Territory of Hawaii	" 103	7.50		
H. M. Von Holt	" 103	100.00		
Hala Canning Co	" 105	25.00		
Territory of Hawaii	" 121	7.50		
H. M. Von Holt	" 121	100.00		
Mau Sing Wai Co	" 127	160.43		
Territory of Hawaii	" 127	85.00		
Waialae Ranch Co	" 130	1,500.00		
Oahu Sugar Co	" 133	840.50	2,825.93	494,644.12
INTEREST	" 2			38,340.65
GENERAL PROFITS:				
Rent Notes	" 4		351.58	
Kona Sales	" 3		35.00	
Assignment Fees	" 2	652.50		
Less Refund	" 108	5.00	647.50	1,034.08
TOTAL REVENUE A/C				$534,018.85
CAPITAL				
FRONTAGE TAXES COLLECTED				
Notes	" 4		236.57	
Kakaako (unsecured) ...	" 4		13,564.06	
Scattered (unsecured) ...	" 3		1,593.83	15,394.46
SALES OF LAND	" 4		403,709.55	
Less Deductions				
Makapuu Light Deed				
Costs Current	" 100	25.50		
Costs to June 30/1922 .	"	87.50	113.00	403,596.55
TOTAL CAPITAL A/C				$418,991.01
C O M M I S S I O N				
REVENUE A/C				
On $ 1,000.00 @ 10 %			100.00	
" 4,000.00 @ 7 %			280.00	
" 529,018.85 @ 5 %			26,450.94	26,830.94
$534,018.85				
CAPITAL A/C				
On $418,991.01 @ 2½%				10,474.78
TOTAL COMMISSION, 12 MOS p. 99				$ 37,305.72

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r	Date		JULY, 1922		
		KAMEHAMEHA SCHOOLS			
1	1	A/c Revenue Expenditures, July, 1922 ...	$12,000.00		$
2	31	E. C. Webster, salary, " ...	500.00		12,500.00
		SUSPENSE			
-	1	Trustees' Commissions, bal 12 mos	12,604.64		12,604.64
		EXPENSE			
3	1	Mercantile Reference Sheet, 3m in adv ..	6.00		
4		Advertiser, subscription, " ..	2.85		
5		P. O. Box rent, " ..	2.00		
6		Hon Water Works, Delmonico Bldg, 6m adv..	21.00		
7	15	Advertiser, rubber stamp	1.00		
8		" rubber stamp	.30		
9		French Laundry, washing towels, June ...	1.72		
10		C.W.Macfarlane, rent of phone mouthpcs .	2.40		
11		" rent of phone mouthpieces	3.60		
12		Telephone service, #1519, July	14.00		
13		" 5303, July	12.25		
14		Office Supply Co, sundry stationery, Jun	14.35		
15		Waterhouse Co, 4 sets guides	3.00		
16		" oiling vault door	3.00		
17		" cards & guides	1.30		
18	20	Dimond & Co, lily cups & sapolio	7.20		
19		Hall & Son, sundry supplies	3.33		
20		Haw'n Elec Co, current, June	35.60		
21		Haw'n News, 1 doz pencils	1.50		
22		Oahu Ice Co, ice, June	3.60		
23		Pac Picture Framing Co, card board	1.00		
24		Rycroft's, distilled water, June	6.00		
25		Waterhouse Co, 100 folders	4.75		
26		Wall Nichols Co, sundry stationery, June	38.15		
27	31	Merchants Patrol, watchman, July	2.50		
28		Postage stamps, ...	10.00		
29		T. C. White, Kona Agt, travel allow, Jul	50.00		
30		M. C. Amana, carfare, July	.40		
31		G. Podmore, re services fighting fire ..	14.00		266.80
		LAND AGENCY			
32	20	Terr'l Survey, print of Waikiki	1.80		
33		Blue Print Co, sundry prints	9.55		11.35
		AUTO EXPENSE			
34	15	C. Brewer & Co, auto insurance, 3 cars .	112.10		
35		Royal Haw'n Sales, repairs to Ford	10.65		
36		Schuman Carriage Co, repairs & supplies.	26.33		
37		Von Hamm Young Co, supplies & storage ..	91.55		
38		Lewers & Cooke, paint for auto	1.35		241.98
		SURVEYING			
39	20	Hon Iron Works, pipe used as stakes	6.45		6.45
		LAW			
40	31	A. G. M. Robertson, retainer, July	200.00		
41		Robertson et al, partial abst of title .	50.00		250.00
		Forward	283		$25,881.22

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1922

Vch'r	Date			
		Brought Forward	$	$25,881.22
		REPAIRS		
42	15	T. C. White, work on Keei Road	250.00	250.00
		RENTS		
43	1	Pantheon Co, Bethel St Extension, Jul ..	15.00	
44		Com Pub Lands, due Terr on Est L. 1691 .	7.50	
45	15	H.M.von Holt, ½ int L1823, 6m Jan 1/23 .	100.00	122.50
		SALARIES		
46	15	G. M. Collins, Supt, Land Dept A/c July	250.00	
47		E. B. Loomis, Engineer, ... " " "	175.00	
48		J. B. Mann, Engineer, ... " " "	150.00	
49		G. Podmore, Surveyor, ... " " "	150.00	
50		W. H. Smith, Office Asst, ... " " "	100.00	
51		M. L. Roebuck, Stenographer,. " " "	95.00	
52		G. Crabbe, Rodman, ... " " "	50.00	
53		R. Kahea, Rodman, ... " " "	32.50	
54		E. T. Winant, Cashier, Genl Off " "	200.00	
55		O. H. Hanson, Accountant, ... " " "	162.50	
56		F. K. Kienzle, Stenographer, . " " "	100.00	
57		A. M. Cuthbert, Stenographer, " " "	75.00	
58		M. C. Amana, Collector, ... " " "	90.00	
59		T. Nishikawa, Asst Collector, " " "	50.00	
60		Tam Yau, Janitor, ... " " "	20.00	
61	31	Collins ..... Bal "	250.00	
62		Loomis ..... " "	175.00	
63		Mann ..... " "	150.00	
64		Podmore ..... " "	150.00	
65		Smith ..... " "	100.00	
66		Roebuck ..... " "	95.00	
67		Crabbe ..... " "	50.00	
68		Kahea ..... " "	32.50	
69		Winant ..... " "	200.00	
70		Hanson ..... " "	162.50	
71		Kienzle ..... " "	100.00	
72		Cuthbert ..... " "	75.00	
73		Amana ..... " "	100.00	
74		Nishikawa ..... " "	50.00	
75		Tam Yau ..... "	20.00	
76		T. C. White, Kona Agent ..... "	150.00	
77		Wm Ishida, Kona Office Asst ... "	65.00	3,625.00
		FENCING		
78	31	T.C.White, a/c costs moving stone wall .	45.00	45.00
		IMPROVEMENT OF LANDS		
79	15	Andrews Express, cartage on pipe, Pawaa.	3.00	
80	20	Durant Irvine Co, repairs to Pawaa well.	38.45	
81		" materials to repair well	16.05	
82		Hon Planing Mill, repairs roof of well .	1.50	
83	31	Durant Irvine, investigat'g leak in well	213.65	272.65
		FRONTAGE TAXES		
84	26	City & County, Bishop St improvement ...	1,084.42	1,084.42
		Forward		$31,280.79

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1922

Vch'r	Date			
		Brought Forward	$	$31,280.79
		FURNITURE & EQUIPMENT		
85	20	Lewers & Cooke, 1 Stillson wrench	1.50	1.50
		PURCHASE OF LANDS		
86	15	Liliuokalani Tr, fee in 12.57 acs, Kona.	800.00	
87		Recording charges deed re above	3.50	803.50
		BILLS RECEIVABLE		
88	25	Bishop & Co, bank certificate of deposit	50,000.00	50,000.00
				285
				$82,085.79

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1922

Vch'r.	Date.					
		KAMEHAMEHA SCHOOLS				
89	1	A/c Revenue Expenditures, August, 1922.	$ 12,000	.00	$	
90	12	" Capital Expenditures (automobile) .	800	.00		
91		" " " (machine shop equip.) ...	7,000	.00		
92		" " " (classroom equipment) ...	1,500	.00		
93		" " " (physical training ") ...	600	.00		
94	31	E. C. Webster, salary, August	500	.00	22,400	.00
		INTEREST				
95	18	Kakaako Front Tax bal 136,452.32 1yr 6%	8,188	.27	8,188	.27
		EXPENSE				
96	1	Bishop &Co, ins on $25000 5th Lib Bds .	12	.50		
97		Trent Tr, casualty bond $10,000, Hanson	50	.00		
98	3	G. M. Collins, a/c expense trip to Hilo	100	.00		
99	12	M. C. Amana, a/c expense Molokai trip .	125	.00		
100		Audit Co, travelling expense re L2736 .	9	.85		
101	15	Blue Print Co, sundry prints	20	.70		
102		Chambers Drug Co, benzine & roach paste		.95		
103		Davies & Co, 3 cane knives	2	.13		
104		Dimond & Co, sundry supplies, July	4	.38		
105		Durant Irvine Co, 25 iron bolts	6	.10		
106		French Laundry, washing towels, July ..	1	.15		
107		Hall & Son, paint & turpentine	2	.40		
108		Hawn Elec Co, current, July	31	.44		
109		Hawn News, 12 yds tracing cloth	12	.50		
110		Hon Paper Co, 6 pcs paper board	1	.20		
111		Telephone 5303, Aug	12	.25		
112		" 1519, Aug	14	.55		
113		Oahu Ice Co, ice, Jul	3	.60		
114		Rycroft's, distilled water, Jul	5	.75		
115		Terr'l Survey, print of L.C.A. 534	1	.75		
116		" print of file plan 168		.75		
117		Wall Nichols Co, sundry stationery, Jul	19	.43		
118		Office Supply Co, " " "	18	.45		
119	31	T. C. White, travel allowance, Aug	50	.00		
120		Merchants Patrol, watchman, Aug	2	.50	509	.33
		AUTO EXPENSE				
121	12	Com Union Ass Co pol 94051, ins on Ford	29	.88		
122	18	Royal Hawn Sales, 1 Timken cone	1	.95		
123		Schuman Carriage, repairs & supplies ..	29	.79		
124		Von Hamm Young, service 3 cars, Jul ...	89	.40	151	.02
		SURVEYING				
125	17	J. Walker, 12 concrete posts	12	.00	12	.00
		REPAIRS				
126	15	Coyne Furniture, repairing window shade	3	.00		
127	18	C. Ingvorsen, altering windows,off bldg	105	.00	108	.00
		RENTS				
128	1	Pantheon Co, Bethel St Extension, Aug .	15	.00		
129	31	Hala Canning Co, refund L946 6m May 1/23	25	.00	40	.00
		TAX APPEALS				
130	12	Robertson et al, expense trip to Hilo .	50	.50	50	.50
		Forward			$ 31,459	.12

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of AUGUST, 1922

Vch'r	Date				
		Brought Forward			$ 31,459.12
		LAW			
131	31	Robertson et al, services re L2527	56.00		
132		" services re Fed Income Tax	2,500.00		
133		A. G. M. Robertson, retainer, Aug	200.00		
134		O. H. Hanson, acknowledgments, exg deed	7.00		
135		Revenue stamps on above deed	1.00		
136		Recording fees " " "	5.50		2,769.50
		SALARIES			
137	5	Cuthbert, ... August	150.00		
138	15	Collins ..... A/c "	250.00		
139		Loomis ..... " "	175.00		
140		Mann ..... " "	150.00		
141		Podmore ..... " "	150.00		
142		Smith ..... " "	100.00		
143		Roebuck ..... " "	95.00		
144		Crabbe ..... " "	50.00		
145		Kahea ..... " "	32.50		
146		Winant ..... " "	200.00		
147		Hanson ..... " "	162.50		
148		Kienzle ..... " "	100.00		
149		Amana ..... " "	90.00		
150		Nishikawa ..... " "	50.00		
151		Tam Yau ..... " "	20.00		
152	31	Collins ..... Bal "	250.00		
153		Loomis ..... " "	175.00		
154		Mann ..... " "	150.00		
155		Podmore ..... " "	150.00		
156		Smith ..... " "	100.00		
157		Roebuck ..... " "	95.00		
158		Crabbe ..... " "	50.00		
159		S. Makalena, Rodman, 18d @ $75 per mo "	45.00		
160		Kahea ..... Bal "	35.00		
161		Winant ..... " "	200.00		
162		Hanson ..... " "	162.50		
163		Kienzle ..... " "	100.00		
164		Amana ..... " "	100.00		
165		Nishikawa ..... " "	50.00		
166		Tam Yau ..... " "	20.00		
167		White ..... "	150.00		
168		Ishida ..... "	65.00		3,672.50
		KAKAAKO FRONTAGE TAXES PAYABLE			
95	18	City & County, 2nd installment, 10% ...	15,161.32		15,161.32
		FURNITURE & EQUIPMENT			
169	15	Lewers & Cooke, 1-100' steel tape	13.95		
170		Waterhouse Co, 1-4 drawer card cabinet.	28.80		
171		Office Supply Co, 1 Remington typewriter	102.50		
172		" 1 set key caps	4.00		149.25
		BILLS RECEIVABLE			
173	18	Bishop & Co, bank C. D., 6m 27d 4%	875.13		
174	30	Bank Hawaii, bank C. D., call 3%	250,000.00		250,875.13
				287	
		Forward			$304,086.82

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1922

Vch'r	Date			
		Brought Forward	$	$304,086.82
		HONOHONONUI SUBDIVISION		
175	3	W.H.Barringer, locating roads & draw'gs	400.00	
176	31	Mut Tel Co, wireless to Barringer	4.45	
177		" wireless to Barringer	5.35	
178		" wireless to Barringer	3.40	413.20
				$304,500.02

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of SEPTEMBER, 1922

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
179	1	A/c Revenue Expenditures, September	$22,000.00	$
180	20	" Capital Expenditures (Victrola)	225.00	
181		" " " (band instruments)	1,000.00	
182	30	E. C. Webster, salary, September	500.00	23,725.00
		FEES		
183	5	Kei Sasaki, refund of deposit	5.00	5.00
		EXPENSE		
184	7	Polk-Husted Directory Co, 1922 directory	8.00	
185		Florence Lee, stenographic services	35.00	
186	14	Advertiser, 500 letter size followers ..	3.00	
187		" 800 bills	12.50	
188		Chambers Drug Co, benzine	.25	
189		Dimond & Co, 1 doz cakes sapolio	1.20	
190		French Laundry, washing towels, Aug	1.85	
191		Haw'n News, stationery	4.65	
192		Haw'n Elec Co, current, Aug	39.20	
193		Hoffschlaeger, 2 rms Efficiency Bond ...	5.70	
194		Water rates to Aug 9/22, 3m	2.60	
195		Tel 5303, Sept	12.70	
196		" 1519, "	14.40	
197		Oahu Ice Co, ice, Aug	4.10	
198		Office Supply Co, stationery, Aug	38.50	
199		Rycroft's, distilled water, Aug	10.00	
200		Wall Nichols Co, stationery, "	15.00	
201	30	Merchants Patrol, watchman's service Sep	2.50	
202		T. C. White, travel allowance, Sept	50.00	
203		Audit Co Hawaii, services to date, 3m ..	300.00	561.15
		LAND AGENCY		
204	14	J. Walker, 2 concrete posts	2.00	
205		Hon Planing Mill, 250 stakes	10.00	
206		" 100 stakes	4.50	
207		" 24 plugs	2.40	
208		" 100 stakes	6.00	
209		Blue Print Co, sundry prints, Aug	11.60	36.50
		AUTO EXPENSE		
210	14	Burgess & Johnson, tire, tube & repairs.	19.50	
211		Royal Hawn Sales, adjusting motor, Ford.	1.00	
212		Schuman Carriage, parts & repairs, 2 ".	5.27	
213		Von Hamm Young, service & garage, 3 cars	65.90	91.67
		SURVEYING		
214	7	Clock Shop, rep to water stage recorder.	7.50	7.50
		LAW		
215	7	C. F. Damon, part costs re Bethel St Ext	18.60	
216	30	A. G. M. Robertson, retainer, September.	200.00	
217		F. Lee, 4 oaths re Fed Income Tax	1.00	
218		Robertson etal, services re Waikiki Recl	1,500.00	
219		" services in court re Waialae Road ...	50.00	1,769.60
		Forward	289	$26,196.42

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1922

Vch'r	Date				
		Brought Forward	$		$26,196.42
		REPAIRS			
220	14	E.W.Quinn, repairs to toilet, Off Bldg .	3.00		
221		Haw'n Elec Co, repairs to wire, " " .	18.61		21.61
		RENTS			
222	7	Pantheon Co, Bethel St Extension, Sept .	15.00		15.00
		SALARIES			
223	13	M. Cassels, Stenog, 9d @ $150, September	45.00		
224	14	Collins ..... A/c "	250.00		
225		Loomis ..... " "	175.00		
226		Mann ..... " "	150.00		
227		Podmore ..... " "	150.00		
228		Smith ..... " "	100.00		
229		Roebuck ..... " "	95.00		
230		Crabbe ..... " "	50.00		
231		Makalena ..... " "	37.50		
232		Kahea ..... " "	32.50		
233		Winant ..... " "	200.00		
234		Hanson ..... " "	162.50		
235		Kienzle ..... " "	100.00		
236		Amana ..... " "	90.00		
237		Nishikawa ..... " "	50.00		
238		Tam Yau ..... " "	20.00		
239	30	Collins ..... Bal "	250.00		
240		Loomis ..... " "	175.00		
241		Mann ..... " "	150.00		
242		Podmore ..... " "	150.00		
243		Smith ..... " "	100.00		
244		Roebuck ..... " "	95.00		
245		Crabbe ..... " "	50.00		
246		Makalena ..... " "	37.50		
247		Kahea ..... " "	32.50		
248		Winant ..... " "	200.00		
249		Hanson ..... " "	162.50		
250		Kienzle ..... " "	100.00		
251		A. Lawrence, Stenog, 13d @ $150 per mo "	65.00		
252		Amana ..... Bal "	100.00		
253		Nishikawa ..... " "	50.00		
254		Tam Yau ..... " "	20.00		
255		White ..... "	150.00		
256		Ishida ..... "	65.00		3,660.00
		AGENTS' COMMISSIONS			
257	30	E. Hore, Waialua, Oahu	87.20		
258		W. F. Sanborn, Kauai	96.70		183.90
		BISHOP ST BUILDING			
259	30	Am Ry Express, charges on 4 boxes plans.	18.12		18.12
		IMPROVEMENT OF LANDS			
260	14	Durant Irvine, repairs, Pawaa well	12.90		
261		" repairs, Pawaa well	14.50		
262		" sharpening rock drill	1.00		28.40
		Forward			$30,123.45

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1922

Vch'r	Date			
		Brought Forward	$	$30,123.45
		FURNITURE & EQUIPMENT		
263	14	Coyne Furniture Co, 1 chair cushion	3.25	
264		D. Van Nostrand Co, 2 books	8.55	
265		Supreme Court, sub Hawaii Reports Vol 26	4.00	15.80
		SALES OF LAND		
266	30	Property Taxes 2nd half 1922, Maunalua .	1.00	1.00
		HONOHONONUI SUBDIVISION		
267	5	LeBaron Gurney, wire re road contract ..	2.50	
268	7	Mut Tel Co, " " " " ..	1.75	
269	15	W.H.Barringer, services " " ..	89.00	93.25
				291
				$30,233.50

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1922

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
270	2	A/c Revenue Expenditures, October	$22,000.00	$
271	21	" Capital " (2 adding machines)	200.00	
272		" " " (Ray oil stove)	800.00	
273	31	E. C. Webster, salary, October	500.00	23,500.00
		EXPENSE		
274	2	P. O. Box rent, 3m in adv	2.00	
275		Mercantile Ref Sheet, "	6.00	
276		Advertiser, sub, "	2.85	
277		M. C. Amana, carfare, Sept	.70	
278	3	A. R. Coats, services typing 2¾ hrs	6.85	
279		B. E. Wilson, " " 1½ das	7.50	
280	14	Advertiser, 1000 #10 envelopes	13.00	
281		" binding 1 book of tables	4.50	
282		" 1000 Tenants Ledger sheets	32.50	
283		Davies & Co, 1 axe handle	.50	
284		" 1 bush hook	.55	
285		Dimond & Co, supplies, Sept	6.01	
286		Durant Irvine, sharpening bush knife ...	1.75	
287		French Laundry, washing towels, Sept ...	1.56	
288		Hall & Son, supplies, Sept	4.80	
289		" supplies, Aug	6.41	
290		Hawn Elec Co, current, Sept	41.04	
291		Hon Typewriter Co, overhauling typewriter	16.50	
292		Liberty House, 2 yds cheese cloth	1.00	
293		C.W.Macfarlane, rent of phone mouthpcs .	2.40	
294		" rent of phone mouthpieces	3.60	
295		Tel 5303, Oct	12.25	
296		" 1519, "	14.40	
297		Oahu Ice Co, ice, Sept	3.45	
298		Office Supply Co, stationery, Sept	17.55	
299		Rycroft's, distilled water, Sept	4.50	
300		Waterhouse Co, oiling vault door	3.00	
301	21	Postage stamps	5.00	
302		Postage stamps	15.00	
303		Audit Co Hawaii, travelling exp re audit	10.00	
304		Wall Nichols Co, stationery, Sept	50.00	
305	31	T. C. White, travel allowance, Oct	50.00	
306		Merchants Patrol, watchman service	2.50	
307		Garbage Dept, service 6m in adv	4.50	
308		M. C. Amana, carfare, Oct	1.00	355.17
		LAND AGENCY		
309	21	Blue Print Co, sundry prints, Sept	3.93	
310		Hon Planing Mill, 150 stakes	7.50	
311		" 100 stakes	6.00	
312		F. Philp & Bro, repairing saddle	27.50	
313		Terr'l Survey, blue print	1.15	
314		" blue print	1.20	
315		Hon Floating Drydock, 66 lbs ship spikes	9.90	57.18
		AUTO EXPENSE		
316	21	Royal Hawn Sales, trouble call, Ford car	1.00	
317		Schuman Carriage, repairs & parts 2 cars	13.37	
318		Von Hamm Young, service & garage, 3 "	66.90	81.27
		Forward		$23,993.62

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1922

Vch'r	Date				
		Brought Forward	$		$23,993.62
		SURVEYING			
319	21	J. Walker, 8 monuments	8.00		
309		Blue Print Co, 10 prints Maunalua Pond .	14.44		22.44
		INSURANCE			
320	14	Orient 391348, Delmonico Warehouse $6000	150.00		
321		Hartford 6402, " Building, 3000	61.80		
322		Calif 502670, " " 4500	92.70		
323		Royal 337056, " " 4500	92.70		397.20
		LAW			
324	14	O.H.Hanson, Notary, oath re Bethel St Ex	.25		
325	21	" 4 oaths re 37th annual accounts	1.00		
326		Robertson etal, costs Dong Chung suit ..	29.00		
327	31	A. G. M. Robertson, retainer, October ..	200.00		230.25
		RENTS			
328	2	Pantheon Co, Bethel St Extension, Oct ..	15.00		15.00
		SALARIES			
329	14	Collins ..... A/c October	250.00		
330		Loomis ..... " "	175.00		
331		Mann ..... " "	150.00		
332		Podmore ..... " "	150.00		
333		Smith ..... " "	100.00		
334		Roebuck ..... " "	95.00		
335		Crabbe ..... " "	50.00		
336		Makalena ..... " "	37.50		
337		Kahea ..... " "	30.00		
338		Winant ..... " "	200.00		
339		Hanson ..... " "	162.50		
340		Kienzle ..... " "	100.00		
341		Wilson ..... " "	75.00		
342		Amana ..... " "	90.00		
343		Nishikawa ..... " "	50.00		
344		Tam Yau ..... " "	20.00		
345	31	Collins ..... Bal "	250.00		
346		Loomis ..... " "	175.00		
347		Mann ..... " "	150.00		
348		Podmore ..... " "	150.00		
349		Smith ..... " "	100.00		
350		Roebuck ..... " "	95.00		
351		Crabbe ..... " "	50.00		
352		Makalena ..... " "	37.50		
353		Kahea ..... " "	35.00		
354		Winant ..... " "	200.00		
355		Hanson ..... " "	162.50		
356		Kienzle ..... " "	100.00		
357		Wilson ..... " "	75.00		
358		Amana ..... " "	100.00		
359		Nishikawa ..... " "	50.00		
360		Tam Yau ..... " "	20.00		
361		White ..... "	150.00		
362		Ishida ..... "	65.00		3,700.00
		Forward	293		$28,358.51

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1922

Vch'r	Date			
		Brought Forward	$	$28,358.51
		AGENTS' COMMISSIONS		
363	3	A. S. LeBaron Gurney, Hilo, Hawaii	179.18	179.18
		BISHOP ST BUILDING		
364	2	Mercantile Tr Co, costs shipping plans .	1.53	1.53
		GRADING LANDS		
365	21	Hon Const & D. Co filling in Kakaako lot	910.88	910.88
		FURNITURE & EQUIPMENT		
366	31	Secy of Hawaii, Spec Session Laws 1918 .	.50	.50
		HONOHONONUI SUBDIVISION		
367	9	Hawn Contracting Co, a/c road contract .	2,517.20	
368	31	W. H. Barringer, inspection of road	72.00	2,589.20
		DEFERRED ANNUITY PREMIUMS		
369	9	E. C. Webster, premiums due Nov 1/22 ...	327.00	
370	31	" premiums due Dec 1/22	327.00	654.00
				$32,693.80

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1922

Vch'r	Date			
		KAMEHAMEHA SCHOOLS		
371	1	A/c Revenue Expenditures, November	$ 22,000.00	$
372	15	A/c Capital Expenditures (Ext to garage)	400.00	
373	29	E. C. Webster, salary, November	500.00	22,900.00
		EXPENSE		
374	1	Com Cable Co, registration cable address	2.50	
375	15	Hawn News, 6 field books etc	9.60	
376		Audit Co, travelling expenses re audits	11.80	
377		Chambers Drug Co, Picric acid & benzine	.50	
378		Durant Irvine, repairing tape reel	8.95	
379		French Laundry, washing towels, Oct ...	1.46	
380		Hall & Son, supplies, Oct	4.52	
381		Hawn Electric Co, current, Oct	36.96	
382		Tel 5303, Nov	12.25	
383		" 1519, "	15.09	
384		Advertiser, publishing Estate inventory	96.00	
385		" 500 lease forms	72.00	
386		Florence Lee, typewriting 5 hrs	6.00	
387		Oahu Ice Co, ice, Oct	3.70	
388		Office Supply Co, stationery, Oct	4.50	
389		Rycroft's, distilled water, Oct	5.25	
390		Wall Nichols, stationery, Oct	34.47	
391		Waterhouse Co, inspect'n adding mach 6m	5.85	
392		" 1 doz ribbon coupons	9.00	
393		" repairs to typewriter	1.50	
394	29	T. C. White, travel allowance, Nov	50.00	
395		Merchants Patrol, watchman, Nov	2.50	394.40
		LAND AGENCY		
396	15	Blue Print Co, sundry prints, Oct	21.30	
397		Hon Planing Mill, 100 stakes	3.00	
398		Terr Survey, blue print	.75	25.05
		AUTO EXPENSE		
399	15	Royal Hawn Sales, repairs to Ford	20.50	
400		Schuman Carriage, supplies for Ford ...	5.44	
401		Von Hamm Young, supplies & garage 3cars	70.15	96.09
		SURVEYING		
402	15	Hon Iron Works, galv pipe for stakes ..	18.78	
403		" galv pipe for stakes	15.02	33.80
		LAW		
404	15	E. J. Botts, Master's fee 37 Annl A/cs.	350.00	
405		O. H. Hanson, 3 ackmts to Aukai lease .	3.00	
406	29	A. G. M. Robertson, retainer, November.	200.00	553.00
		INSURANCE		
407	15	Com Union Assn pol 6575, transits 1 yr.	38.00	38.00
		RENTS		
408	1	Pantheon Co, Bethel St Extension, Nov .	15.00	15.00
		TAX APPEALS		
409	14	C. Weatherbee, a/c costs Picpio Tax Appl	100.00	100.00
		Forward		$ 24,155.34

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1922

Vch'r	Date					
		Brought Forward	$		$ 24,155.34	
		PROPERTY TAXES (Bal 1922)				
	6	Hawaii				
410		North Hilo	$ 698.75			
411		South Hilo	9,022.25			
412		Hamakua	539.05			
413		North Kohala	843.50			
414		North Kona	1,235.20			
415		South Kona	1,715.70			
416		Kau	4,135.22			
417		Puna	910.25	19,099.92		
		Kauai				
418		Lihue	37.75			
419		Hanalei	352.30	390.05		
		Maui				
420		Lahaina	1,902.95	1,902.95		
		Molokai				
421		Halawa etc	197.70	197.70		
	15	Oahu				
422		Kona	50,038.85			
423		Koolaupoko	769.95			
424		Koolauloa	678.45			
425		Waialua	3,298.20			
426		Ewa	9,285.55	64,071.00	85,661.62	
		SALARIES				
427	15	Collins	A/c November	250.00		
428		Loomis	" "	175.00		
429		Mann	" "	150.00		
430		Podmore	" "	150.00		
431		Smith	" "	100.00		
432		Roebuck	" "	95.00		
433		Crabbe	" "	50.00		
434		Makalena	" "	37.50		
435		Kahea	" "	32.50		
436		Winant	" "	200.00		
437		Hanson	" "	162.50		
438		Kienzle	" "	100.00		
439		Wilson	" "	65.00		
440		Amana	" "	90.00		
441		Nishikawa	" "	50.00		
442		Tam Yau	" "	20.00		
443	29	Collins	Bal "	250.00		
444		Loomis	" "	175.00		
445		Mann	" "	150.00		
446		Podmore	" "	150.00		
447		Smith	" "	100.00		
448		Roebuck	" "	95.00		
449		Crabbe	" "	50.00		
450		Makalena	" "	37.50		
451		Kahea	" "	32.50		
452		Winant	" "	200.00		
453		Hanson	" "	162.50		
454		Kienzle	" "	100.00		
455		A. E. Ponzanelle, Stenog..	" "	75.00		
456		Amana	" "	100.00		
		Forward		$ 3,405.00	$109,816.96	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1922

Vch'r	Date			
		Brought Forward	$ 3,405.00	$109,816.96
		SALARIES (Continued)		
457	29	Nishikawa ..... Bal November	50.00	
458		Tam Yau ..... " "	20.00	
459		White ..... "	150.00	
460		Ishida ..... "	65.00	3,690.00
		GRADING LANDS		
461	15	Hwn Dredging, a/c fill Lot 286, Waikiki	4,431.20	4,431.20
		FURNITURE & EQUIPMENT		
375	15	Hwn News, drawing instruments	59.10	
462		Davies & Co, garden tools	2.75	61.85
		ROADS & SEWERS		
463	18	A.C.Alexander realign'g roadway Tantalus	50.00	50.00
		HONOHONONUI SUBDIVISION		
464	15	Hwn Contracting Co, a/c road contract .	3,319.64	3,319.64
		DEFERRED ANNUITY PREMIUMS		
465	29	E. C. Webster, premiums due Jan 1/23 ..	327.00	327.00
				297
				$121,696.65

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1922

Vch'r	Date					
		KAMEHAMEHA SCHOOLS				
466	1	A/c Revenue Expenditures, December	$22,000	.00	$	
467	30	E. C. Webster, salary, December	500	.00	22,500	.00
		EXPENSE				
468	5	G. M. Collins, a/c trip to Molokai	50	.00		
469		Hon Water Wks, water rate 3m	1	.50		
470		M. C. Amana, carfare, Nov		.30		
471	7	Fidelity & D. Co of M. pol $2000, Amana.	4	.16		
472	15	Advertiser, 1000 receipt forms	8	.50		
473		" 500 Tenants Register sheets	50	.00		
474		" 500 #10 bond envelopes	7	.00		
475		Chambers Drug Co, benzine		.25		
476		Dimond & Co, 2 doz toilet paper	3	.24		
477		French Laundry, washing towels, Nov	1	.56		
478		Hall & Son, supplies	2	.81		
479		Hawn Electric Co, current, Nov	30	.56		
480		Hon Drug Co, 2 bars soap		.35		
481		Tel 5303, Dec	12	.25		
482		" 1519, "	14	.10		
483		Oahu Ice Co, ice, Nov	3	.30		
484		Office Supply Co, stationery, Nov	15	.00		
485		Rycroft's, distilled water	3	.00		
486		Wall Nichols Co, stationery	3	.05		
487	18	O. Kahinu, Molokai trip, Judd & Collins.	58	.00		
488		Chang Tung, " " " " .	17	.95		
489		Bishop Ins Agcy, bonds Winant & Nishikawa	25	.86		
490	30	T. C. White, travel allowance, Dec	50	.00		
491		Merchants Patrol, watchman, Dec	2	.50		
492		C. S. Judd, shipping cost on 1 bag nuts.	1	.00		
493		Postage Stamps	15	.00		
494		M. C. Amana, carfare, Dec		.40		
495		Audit Co, services 3m & travel expenses.	327	.10	708	.74
		LAND AGENCY				
496	15	T.C.White, re marking lands, Keauhou etc	9	.25		
497		" re marking lands, Keei	3	.25		
498	18	Hon Planing Mill, 100 stakes	6	.00		
499		Blue Print Co, sundry prints, Nov	16	.45		
500		Davies & Co, 2 axe handles	1	.28		
501		" 1 hand drill	3	.00		
502		Durant Irvine Co, 25 iron pins	8	.55		
503		Pac Picture Picture Fram'g, mounting map	3	.60	51	.38
		AUTO EXPENSE				
504	18	Von Hamm Young, service & garage, 3 cars	99	.22		
505		Royal Hawn Sales, repairs, Nov., 2 "	12	.40	111	.62
		LAW				
506	18	Root et al, services re Fed Income Taxes	2,729	.67		
507	26	T. C. White, cost re Hida et al case ...	235	.00		
508		A. G. M. Robertson, retainer, Dec	200	.00	3,164	.67
		INSURANCE				
509	7	Sun Ins. pol 13985271 Alumni Bldg $1200	14	.40		
509		Orient Ins " 391450 Office " 1500	9	.75		
510		Calif Ins " 502753 " " 2500	16	.25		
511		Orient Ins " 391413 " " 5000	32	.50		
		Forward	$ 72	.90	$26,536	.41

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of DECEMBER, 1923

Vch'r	Date				
		Brought Forward	$ 72.90	$26,536.41	
		INSURANCE (Continued)			
512	7	Calif Ins pol 502776 Office Bldg $ 750	4.85		
513		Brit Am Ass " 530770 " " 750	4.85		
514	21	L. L. & G. " 13773726 Kona Office 1350	30.55	113.15	
		REPAIRS			
515	15	T. C. White, clearing Keei Road	102.50	102.50	
		RENTS			
516	5	Pantheon Co, Bethel St Extension, Dec ..	15.00	15.00	
		SALARIES			
517	15	Collins ..... A/c December	250.00		
518		Loomis ..... " "	175.00		
519		Mann ..... " "	150.00		
520		Podmore ..... " "	150.00		
521		Smith ..... " "	100.00		
522		Roebuck ..... " "	95.00		
523		Crabbe ..... " "	50.00		
524		Makalena ..... " "	37.50		
525		Kahea ..... " "	37.50		
526		Winant ..... " "	200.00		
527		Hanson ..... " "	162.50		
528		Kienzle ..... " "	100.00		
529		Ponzanelle ..... " "	75.00		
530		Amana ..... " "	90.00		
531		Nishikawa ..... " "	50.00		
532		Tam Yau ..... " "	20.00		
533	30	Collins ..... Bal "	250.00		
534		Loomis ..... " "	175.00		
535		Mann ..... " "	150.00		
536		Podmore ..... " "	150.00		
537		Smith ..... " "	100.00		
538		Roebuck ..... " "	95.00		
539		Crabbe ..... " "	50.00		
540		Makalena ..... " "	37.50		
541		Kahea ..... " "	37.50		
542		Winant ..... " "	200.00		
543		Hanson ..... " "	162.50		
544		Kienzle ..... " "	100.00		
545		Ponzanelle ..... " "	75.00		
546		Amana ..... " "	100.00		
547		Nishikawa ..... " "	50.00		
548		Tam Yau ..... " "	20.00		
549		White ..... "	150.00		
550		Ishida ..... "	65.00	3,710.00	
		AGENTS' COMMISSIONS			
551	30	E. Hore, Waialua, Oahu	47.20		
552		W. F. Sanborn, Kauai	54.25	101.45	
		GRADING LANDS			
553	7	Hawn Dredging Co, a/c Waikiki fill	1,450.70		
554	15	Hon Const & D. Co, " " "	1,638.75		
555		" levelling Kakaako lot	12.60	3,102.05	
		Forward		$33,680.56	

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1923

Vch'r	Date			
		Brought Forward	$	$33,680.56
		FURNITURE & EQUIPMENT		
556	7	Emmeluth Co, 2 copper rain gauges	55.00	55.00
		PURCHASE OF LANDS		
557	12	E.C.Greenwell, fee in .627 ac, S. Kona .	600.00	
558		P.K.Henry, fee in 13.923 ac, Heeia, Oahu	3,870.00	
559		Recording Greenwell & Henry deeds	9.50	
560		Terr Hawaii, fee in 4308 sq. ft, Pawaa .	3,625.80	8,105.30
		SALES OF LAND		
561	7	C.F.Peterson, services re abst of title.	10.00	10.00
		FRONTAGE TAXES PAYABLE		
562	26	City & County Treas, King St Imp, Lot 88	1,008.78	
563		" 92	1,481.39	2,490.17
		ROADS & SEWERS		
564	23	E. J. Lord, work on drain at Waialae ...	750.00	750.00
		HONOHONONUI SUBDIVISION		
565	18	Hawn Contracting Co, a/c road contract .	963.16	
566		G. M. Collins, a/c expense trip to Hilo.	60.00	1,023.16
		DEFERRED ANNUITY PREMIUMS		
567	30	E. C. Webster, premiums due Feb 1/23 ...	327.00	327.00
		KONA OFFICE BUILDING		
568	12	Waterhouse Tr, title in Peoples Bnk Bldg	3,000.00	
559	18	Recording above title	3.50	3,003.50
		FURNITURE & EQUIPMENT KONA OFFICE		
569	12	Waterhouse Tr, furn. of Peoples Bnk Bldg	100.00	100.00
				299A
				$49,544.69

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of JANUARY, 1923

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
570	2	A/c Revenue Expenditures, January, 1923.	$22,000.00	$	
571	31	E. C. Webster, salary, " " .	500.00	22,500.00	
		EXPENSE			
572	11	P. O. Box 3466, 3 mos advance	2.00		
573		Advertiser, sub, "	2.85		
574		Mercantile Ref Sheet, "	6.00		
575	15	Water rates, Delmonico Bldg, 6 mos adv .	21.00		
576		City Transfer Co, cartage 4 saddles	.75		
577		Webbs Repair Shop, making two keys	.70		
578	18	Advertiser, 1 minute book	22.50		
579		" 2000 bill heads	19.50		
580		" 2 end papers Tenants' Register	1.50		
581		Davies & Co, 2 bush hooks	1.42		
582		Durant Irvine Co, repairing chair reel .	6.00		
583		Dimond & Co, 1 gal liquid soap	1.75		
584		French Laundry, washing towels, Dec	1.91		
585		Hawn Elec Co, current, Dec	32.16		
586		Hawn Gas Prod Co, recharge extinguisher.	1.25		
587		Hoffschlaeger Co, 3 reams bond paper ...	7.50		
588		Hall & Son, sundry supplies, Dec/22	4.49		
589		Hawn News, 1 drawing pen	2.10		
590		Star-Bulletin, 1000 index cards	11.50		
591		C. W. Macfarlane, service phone mouthpcs	2.40		
592		" service, 3 phone mouthpieces	3.60		
593		M. McInerny, 2 bottles brown dye	.70		
594		Tel 5303, Jan/23	11.60		
595		" 1519, "	14.00		
596		Office Supply Co, sundry stationery, Dec	14.30		
597		Patten Co, 1 roll drawing paper	12.00		
598		Oahu Ice Co, ice, Dec/22	3.60		
599		Rycroft's, distilled water, Dec/22	3.75		
600		Wall Nichols, sundry stationery, Dec/22.	19.29		
601		Waterhouse Co, 100 #58 folders	3.75		
602		" oiling vault door	3.00		
603		Hon Realty Board, dues 6m adv & int	20.00		
604		G. M. Collins, a/c expense, Hawaii trip.	540.00		
605	31	T. C. White, travel allowance, Jan/23 ..	50.00		
606		Merchants Patrol, watchman, " ..	2.50		
607		Mapulehu Dairy, freight on 4 saddles ...	1.08		
608		Chambers Drug Co, 2 pts benzine	.50		
609		M. C. Amana, carfare, Jan/23	.60	853.55	
		LAND AGENCY			
610	18	Blue Print Co, sundry prints, Dec/22 ...	19.82		
611		Catton Neill & Co, galv pipe 205' 11" ..	38.90		
612		Hon Planing Mill, 300 stakes	14.00		
613		" 200 stakes	10.00		
614		I. I. S. N. Co, 1 keg galv spikes	27.00		
615		Terr'l Survey Dept, 2 blue prints	1.60	111.32	
		Forward	300	$23,464.87	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of JANUARY, 1923

Vch'r	Date				
		Brought Forward	$		$23,464.87
		AUTO EXPENSE			
616	15	Taxes & registration 1923, Ford car 1128		18.70	
617		" Ford car 1150		18.70	
618		Com Union pol 94097, Buick		65.52	
619		Com Union pol 94098, Ford		32.50	
620	18	Lewers & Cooke, 1 padlock for tires		2.70	
621		Taxes & registration 1923, Buick 3351 ..		32.20	
622		Pond Co, Miller tire & tube		35.00	
623		Royal Hawn Sales, repairs & supplies Dec		18.00	
624		Schuman Carriage, " " "		3.80	
625		Von Hamm Young, " service "		55.14	
626		Burgess & Johnson, tire, tube & polish .		34.90	
627	31	Re-tire & Supply Co, tail lamp lens		.50	317.66
		LAW			
628	11	Root etal, fee re Fed Inc Tax, N.Y.Exg .	10,020	.00	
629		O. H. Hanson, 2 oaths re Fed Inc Tax ...		.50	
630		" 2 oaths re Fed Inc Tax		.50	
631	15	Postage stamps on data sent to Root etal		1.70	
632		C. F. Parsons, re Hilo bldg permits		60.00	
633	18	O.H.Hanson, oath re Fed Inc Tax inform'n		.25	
634	27	" 3 oaths proof of debt		.75	
635	31	A. G. M. Robertson, retainer, Jan		200.00	
636		O. H. Hanson, 9 oaths re Prop Tax Ass't.		2.25	
637		Robertson etal, costs Waikiki Reclamat'n		40.20	10,326.15
		INSURANCE			
638	15	Penn 301931, Pawaa store, $500		22.38	
639	31	N. Brit & Merc 38082, Kam Alumni dorm ..		92.80	115.18
		REPAIRS			
640	31	A.S. LeBaron Gurney a/c reconst of fence		250.00	250.00
		RENTS			
641	15	Com Public Lands, Gov remnant, L1691, 6m		7.50	
642		Pantheon Co, Bethel St Extension, Jan ..		15.00	
643	18	H. M. Von Holt, ½ rent L2759, 6m		100.00	122.50
		SALARIES			
644	15	Collins ..... A/c January		250.00	
645		Loomis ..... " "		175.00	
646		Mann ..... " "		150.00	
647		Podmore ..... " "		150.00	
648		Smith ..... " "		100.00	
649		Roebuck ..... " "		95.00	
650		Crabbe ..... " "		50.00	
651		Makalena ..... " "		37.50	
652		Kahea ..... " "		37.50	
653		Winant ..... " "		200.00	
654		Hanson ..... " "		162.50	
655		Kienzle ..... " "		100.00	
656		Ponzanelle ..... " "		75.00	
657		Amana ..... " "		90.00	
658		Nishikawa ..... " "		50.00	
659		Tam Yau ..... " "		20.00	
660	31	Collins ..... Bal "		250.00	
		Forward	$ 1,992	.50	$34,596.36

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of JANUARY, 1923

Vch'r	Date				
		Brought Forward	$ 1,992.50	$ 34,596.36	
		SALARIES (Continued)			
661	31	Loomis ..... Bal January	175.00		
662		Mann ..... " "	150.00		
663		Podmore ..... " "	150.00		
664		Smith ..... " "	100.00		
665		Roebuck ..... " "	95.00		
666		Crabbe ..... " "	50.00		
667		Makalena ..... " "	37.50		
668		Kahea ..... " "	37.50		
669		Winant ..... " "	200.00		
670		Hanson ..... " "	162.50		
671		Kienzle ..... " "	100.00		
672		Ponzanelle ..... " "	75.00		
673		Amana ..... " "	100.00		
674		Nishikawa ..... " "	50.00		
675		Tam Yau ..... " "	20.00		
676		White ..... "	150.00		
677		Ishida ..... "	65.00	3,710.00	
		AGENTS' COMMISSIONS			
678	3	A. S. LeBaron Gurney, Hilo, Hawaii	251.95	251.95	
		TRUSTEES' COMMISSIONS			
---	3	A/c year ending June 30, 1923	19,942.98	19,942.98	
		GRADING LANDS			
679	19	Hon Const & D. Co, bal Waikiki fill	1,637.00	1,637.00	
		PURCHASES OF LAND			
680	11	Com of Pub Lands, a/c deed Jan 10/23 ...	813.15		
681		O. H. Hanson, 3 ackmts, above deed	3.00		
682		Revenue stamps, above deed	2.00	818.15	
		FURNITURE & EQUIPMENT			
683	15	Von Hamm Young, Buick 915238 less turnin	938.65		
684	18	Schuman Carriage, Ford 6799535 less "	332.82		
685		Burgess & Johnson, 5 tires & tubes less"	52.50		
686	27	E. H. Brown, dictionary, less "	17.50	1,341.47	
		ROADS & SEWERS			
687	31	Hon Iron Wks, materials Waialae pipeline	198.76	198.76	
		BILLS RECEIVABLE			
688	27	Bishop & Co, bank C. D., 3 mos 4%	50,000.00	50,000.00	
		HONOHONONUI SUBDIVISION			
689	3	Hawn Contracting Co, a/c road contract .	1,200.00	1,200.00	
		DEFERRED ANNUITY PREMIUMS			
690	31	E. C. Webster, premiums due Mar 1/23 ...	327.00	327.00	
				302	
				$114,023.67	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of FEBRUARY, 1923

Vch'r	Date				
		KAMEHAMEHA SCHOOLS			
691	1	A/c Revenue Expenditures, February	$22,000.00	$	
692	28	E. C. Webster, salary, February	500.00	22,500.00	
		EXPENSE			
693	13	Davies & Co, 1 pc Fruit of the Loom	7.65		
694		" 2 axe handles	1.30		
695		French Laundry, washing towels, Jan	1.12		
696		Hall & Son, sundry supplies, Jan	2.03		
697		Hawn Elec Co, 2 elec lamps	13.80		
698		" current, Jan	29.84		
699		Hoffschlaeger Co, 25 boxes bond paper ..	71.95		
700		" 10 boxes bond paper	28.75		
701		Hon Typewriter Co, rep dictionary stand.	4.50		
702		Tel 5303, Feb	13.00		
703		" 1519, "	14.10		
704		Oahu Ice Co, ice, Jan	3.70		
705		Rycroft's, distilled water	2.00		
706		Waterhouse Co, 1 set #6425 indexes	1.75		
707		Wall Nichols Co, sundry stationery, Jan.	14.13		
708	15	Advertiser, 250 letter size followers ..	2.00		
709		" 1 transfer binder	10.75		
710		" 1000 letter heads	12.00		
711		" 1000 tax bills	12.00		
712		" 1000 6¾ envelopes	9.00		
713		" 1000 letter heads & followers	14.00		
714		Dimond & Co, 4 cans lubricant	1.26		
715	28	Merchants Patrol, watchman, Feb	2.50		
716		T. C. White, travel allowance, Feb	50.00		
717		Office Supply Co, sundry stationery, Jan	24.05		
718		Chambers Drug Co, Picric acid	.25		
719		" 2 pts benzine	.50	347.93	
		LAND AGENCY			
720	13	Blue Print Co, sundry prints, Jan	7.60		
721		Hon Planing Mill, 100 hubs &50 flagrods.	7.00		
722	15	Durant Irvine, making 40 iron pins	8.80	23.40	
		AUTO EXPENSE			
723	12	Burgess & Johnson, new tubes & repairs .	9.80		
724		Moiliili Garage, Royal tire & tube	21.20		
725		Royal Hawn Sales, repairs to Ford motor.	15.99		
726	13	Schuman Carriage, 5 lbs cup grease	1.00		
727		Von Hamm Young, repairs & service 3 cars	77.92		
728	15	City & County, taxes Ford 1923, 11m	16.95		
729	28	Com Union pol 94116, Ford	30.70	173.56	
		LAW			
730	8	O. H. Hanson, 5 oaths Prop Tax Schedules	1.25		
731	12	" 5 ackmts Power of Attorney	5.00		
732	28	A. G. M. Robertson, retainer, Feb	200.00		
733		O. H. Hanson, 3 oaths Prop Tax Schedules	.75	207.00	
		INSURANCE			
734	8	Orient Ins pol 391518, rice mill, Waipa.	61.88		
735	28	Penn Fire " 301956, Kona Office Bldg.	62.85		
736		Lloyds "4030518, Hon Off plateglass	7.36	132.09	
		Forward			$23,383.98

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1923

Vch'r	Date				
		Brought Forward	$		$23,383.98
		REPAIRS			
737	8	A.J.W. Mackenzie, bal const of fence ...	141.75		
738	15	T. C. White, a/c repairs etc, Kona Off .	500.00		
739		" a/c repairs to Keei roads & bridges .	495.00		
740	28	W. F. Sanborn, payroll re Lumahai trail.	96.25		1,233.00
		RENTS			
741	8	Pantheon Co, Bethel St Extension, Feb ..	15.00		15.00
		SALARIES			
742	15	Collins ..... A/c February	250.00		
743		Loomis ..... " "	175.00		
744		Mann ..... " "	150.00		
745		Podmore ..... " "	150.00		
746		Smith ..... " "	100.00		
747		Roebuck ..... " "	95.00		
748		Crabbe ..... " "	50.00		
749		Makalena ..... " "	37.50		
750		Kahea ..... " "	37.50		
751		Winant ..... " "	200.00		
752		Hanson ..... " "	162.50		
753		Kienzle ..... " "	100.00		
754		Ponzanelle ..... " "	75.00		
755		Amana ..... " "	90.00		
756		Nishikawa ..... " "	50.00		
757		Tam Yau ..... " "	20.00		
758	28	Collins ..... Bal "	250.00		
759		Loomis ..... " "	175.00		
760		Mann ..... " "	150.00		
761		Podmore ..... " "	150.00		
762		Smith ..... " "	100.00		
763		Roebuck ..... " "	95.00		
764		Crabbe ..... " "	50.00		
765		Makalena ..... " "	37.50		
766		Kahea ..... " "	37.50		
767		Winant ..... " "	200.00		
768		Hanson ..... " "	162.50		
769		Kienzle ..... " "	100.00		
770		Ponzanelle ..... " "	75.00		
771		Amana ..... " "	100.00		
772		Nishikawa ..... " "	50.00		
773		Tam Yau ..... " "	20.00		
774		White ..... "	150.00		
775		Ishida	65.00		3,710.00
		GRADING LANDS			
776	8	Hawn Dredging, a/c Loko Moo fill	1,521.32		1,521.32
		FURNITURE & EQUIPMENT			
777	8	Engineering News Record, sub 2 yrs	8.05		
778	12	Hawn News, 2 books & 1 scale	7.35		
779	15	Schuman Carriage Co, Ford Touring car ..	426.82		442.22
		Forward			$30,305.52

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1923

Vch'r	Date			
		Brought Forward	$	$30,305.52
		ROADS & SEWERS		
780	15	Hon Iron Wks, pipe used at Waialae	2,480.16	
781		Hon Const & D. Co, hauling pipe Waialae.	25.50	
782		" hauling pipe to Waialae	8.25	
783		" hauling pipe to Waialae	2.00	
784		Advertiser, notice re Waialae water	5.50	
785		Star-Bulletin, " " " "	4.50	
786	23	I. Okita, a/c clearing road at Waialae .	200.00	
787	28	I. Okita, bal " " " " .	200.00	2,925.91
		HONOHONONUI SUBDIVISION		
788	8	W. H. Barringer, inspection of road	76.00	
789		" surveying subdivision	79.25	
790		Hawn Contracting Co, bal road contract .	500.00	655.25
		KONA OFFICE CAR		
779	15	Schuman Carriage Co, Ford Touring car ..	576.82	576.82
		DEFERRED ANNUITY PREMIUMS		
791	28	E. C. Webster, premiums due Apr 1/23 ...	327.00	327.00
				305
				$34,790.50

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1923

Vch'r	Date					
		KAMEHAMEHA SCHOOLS				
792	1	A/c Revenue Expenditures, March	$22,000.00		$	
793	23	" Capital " (Waialae lot fence)	125.00			
794	31	E. C. Webster, salary, March	500.00		22,625.00	
		INTEREST				
795	15	Kakaako Front Tax, bal 1555.79, 270d 6%.	70.01		70.01	
		EXPENSE				
796	13	M. C. Amana, carfare, Feb		.55		
797		Dimond & Co, sundry supplies, Feb		5.32		
798		French Laundry, washing towels, "		1.15		
799		Hall & Son, sundry supplies, "		4.03		
800		Hawn Elec Co, current, "		23.92		
801		Hawn News Co, eraser shield		.20		
802		Water rates to Mar 1/23, 3m		1.50		
803		City Transfer Co, cartage on signs		.50		
804		I. I. S. N. Co, freight on signs		.71		
805		Tel 5303, Mar		12.25		
806		" 1519, "		14.45		
807		Oahu Ice Co, ice, Feb		3.30		
808		Office Supply Co, sundry stationery, Feb		4.45		
809		Rycroft's, distilled water, Feb		4.75		
810		Wall Nichols Co, sundry stationery, Feb.		24.67		
811		Waterhouse Co, oiling vault door		2.50		
812	23	W. H. Smith, a/c expense Molokai trip ..		250.00		
813		Postage Stamps		5.00		
814		Chambers Drug Co, 2 pts benzine less cr.		.25		
815	31	Audit Co Hawaii, services to date, 3m ..		300.00		
816		T. C. White, travel allowance, Mar		50.00		
817		Merchants Patrol, watchman, Mar		2.50		
818		M. C. Amana, carfare, Mar		.40	712.40	
		LAND AGENCY				
819	13	Blue Print Co, sundry prints, Feb		10.45		
820		Hon Const & D. Co, hauling concrete posts		4.00		
821		Hon Iron Works, 12 machine screws		.10		
822		" 1 cold chisel		.70		
823		" machine screws & brass plate		4.50		
824		" 150' galv pipe cut		22.98		
825		Pac Picture Framing Co, mounting 2 maps.		1.50		
826		Terr'l Survey Dept, blue print		.60		
827	15	Walker & Olund, 2 concrete posts		12.00	56.83	
		AUTO EXPENSE				
828	13	Von Hamm Young, service & garage, 3 cars		63.91		
829		Burgess & Johnson, repairing tubes		1.15		
830	23	Schuman Carriage, parts, 2 cars		8.10	73.16	
		SURVEYING				
831	15	J. B. Mann, a/c expense, Hawaii surveys.		500.00		
832	17	G. M. Collins " " " " .		60.00	560.00	
		LAW				
833	13	O. H. Hanson, oath re account L2674		.25		
834		" 2 oaths Prop Tax Ass't Schedule		.50		
835	31	A. G. M. Robertson, retainer, Mar		200.00		
836		Root etal, services re Fed Inc Tax		72.60	273.35	
		Forward				$24,370.75

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1923

Vch'r	Date				
		Brought Forward	$		$24,370.75
		REPAIRS			
837	13	G. Keawe, constructing fence at Kakaako.		78.50	
838	31	T. C. White, rebuilding bridge Keei Road		85.00	
839		G. Keawe etal, repairing Pauoa Park fence		55.50	219.00
		RENTS			
840	12	Mau Sing Wai Co refund on L1838 & 2148 .		160.43	
841	13	Pantheon Co, Bethel St Extension, Mar ..		15.00	
842	15	Territory, Kunana tide flats license 778		85.00	260.43
		SALARIES			
843	15	Collins	A/c March	250.00	
844		Loomis	" "	175.00	
845		Mann	" "	150.00	
846		Podmore	" "	150.00	
847		Smith	" "	100.00	
848		Roebuck	" "	95.00	
849		Crabbe	" "	50.00	
850		Makalena	" "	37.50	
851		Kahea	" "	37.50	
852		Winant	" "	200.00	
853		Hanson	" "	162.50	
854		Kienzle	" "	100.00	
855		Ponzanelle	" "	75.00	
856		Amana	" "	90.00	
857		Nishikawa	" "	50.00	
858		Tam Yau	" "	20.00	
859	31	Collins	Bal "	250.00	
860		Loomis	" "	175.00	
861		Mann	" "	150.00	
862		Podmore	" "	150.00	
863		Smith	" "	100.00	
864		Roebuck	" "	95.00	
865		Crabbe	" "	50.00	
866		Makalena	" "	37.50	
867		Kahea	" "	37.50	
868		Winant	" "	200.00	
869		Hanson	" "	162.50	
870		Kienzle	" "	100.00	
871		Ponzanelle	" "	75.00	
872		Amana	" "	100.00	
873		Nishikawa	" "	50.00	
874		Tam Yau	" "	20.00	
875		White	"	150.00	
876		Ishida	"	65.00	3,710.00
		AGENTS' COMMISSIONS			
877	31	E. Hore, Waialua, Oahu		49.75	
878		W. F. Sanborn, Kauai		18.75	68.50
		FORESTRY			
879	31	C. S. Judd, planting trees Waimanalo ...		103.75	103.75
		KAKAAKO FRONTAGE TAXES PAYABLE			
795	15	City & County Treas., bal on Lot 161 ...		1,555.79	1,555.79
		Forward			$30,288.22

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1923

Vch'r	Date				
		Brought Forward	$		$30,288.22
		FURNITURE & EQUIPMENT			
829	13	Burgess & Johnson, 5 tires & tubes - cr.	52.50		
880		Patten Co, 1 book	6.50	59.00	
		ROADS & SEWERS			
881	15	Hon Const & D. Co, hauling pipe Kahala .	91.64		
882	20	W. G. Let, a/c contract Kahala pipe line	1,500.00		
883		Hon Iron Wks, materials " " "	4,138.40		
884	23	Hon Const & D. Co, hauling pipe Kahala .	2.25	5,732.29	
		BILLS RECEIVABLE			
885	17	Bishop & Co, bank C. D., 3m 4%	50,000.00	50,000.00	
		HONOHONONUI SUBDIVISION			
886	31	W. H. Barringer, services re road contr.	322.40	322.40	
		DEFERRED ANNUITY PREMIUMS			
887	31	E. C. Webster, premiums due May 1/23 ...	327.00	327.00	
				308	$86,728.91

B E R N I C E P. B I S H O P E S T A T E

THIRTY-EIGHTH ANNUAL REPORT OF THE TRUSTEES

Detailed Statement of

RECEIPTS AND EXPENDITURES

For Twelve Months ending

J U N E 30th 1 9 2 3

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SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, *19 23.*

HAWAIIAN GAZETTE CO., NO. 96153

KAMEHAMEHA SCHOOLS					
July, 1922	p.	6	$ 1,653.84	$	
August, "	"	12	2,247.08		
September, "	"	21	7,793.27		
October, "	"	28	6,193.64		
November, "	"	34	6,924.04		
December, "	"	42	4,184.97		
January, 1923	"	50	3,246.67		
February, "	"	58	8,585.01		
March, "	"	64	4,916.95		
April, "	"	70	3,078.11		
May, "	"	79	3,637.39		
June, "	"	89	5,608.71		58,069.68
SUSPENSE					
Trustees' Commissions Bal 12 mos	"	99	17,362.74		17,362.74
SUNDRY TENANTS					
July, 1922	"	6	64,298.52		
August, "	"	14	30,287.76		
September, "	"	22	19,408.43		
October, "	"	29	28,868.10		
November, "	"	35	64,895.75		
December, "	"	43	34,540.93		
January, 1923	"	51	56,349.72		
February, "	"	59	23,127.66		
March, "	"	65	20,489.56		
April, "	"	72	42,541.31		
May, "	"	80	72,344.95		
June, "	"	90	37,906.11		
Roads & Sewers, accepted as rent	"	100	806.25		
Roads & Sewers, accepted as rent	"	100	1,605.00		497,470.05
INTEREST					
July, 1922	"	6	1,928.47		
August, "	"	12	7,541.76		
September, "	"	21	1,935.89		
October, "	"	28	2,793.10		
November, "	"	34	3,334.26		
December, "	"	42	1,472.49		
January, 1923	"	50	3,075.47		
February, "	"	58	3,247.93		
March, "	"	64	1,660.42		
April, "	"	70	3,865.87		
May, "	"	79	3,838.88		
June, "	"	89	3,646.11		38,340.65
FEES					
July, 1922	"	6	25.00		
August, "	"	13	70.00		
September, "	"	21	60.00		
October, "	"	28	35.00		
November, "	"	34	35.00		
December, "	"	42	65.00		
January, 1923	"	50	35.00		
February, "	"	58	57.50		
March, "	"	64	60.00		
April, "	"	70	85.00		
May, "	"	79	30.00		
June, "	"	89	95.00		652.50
Forward				$	611,895.62

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SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, 1923.

HAWAIIAN GAZETTE CO. NO. 30183

Brought Forward			$	$ 611,895.62
KONA SALES				
November, 1922	p.	34	25.00	
December, "	"	42	5.00	
January, 1923	"	50	5.00	35.00
EXPENSE				
August, 1922	"	13	108.50	
September, "	"	21	51.00	
December, "	"	42	3.00	
January, 1923	"	50	5.00	
February, "	"	58	212.12	
April, "	"	70	168.57	548.19
AUTO EXPENSE				
January, 1923	"	50	29.62	
February, "	"	58	1.65	31.27
SURVEYING				
March, 1923	"	64	7.60	
May, "	"	79	89.82	97.42
LAW				
July, 1922	"	6	11.75	
August, "	"	13	9.75	
September, "	"	21	30.90	
January, 1923	"	50	1.90	
May, "	"	79	9.00	63.30
INSURANCE				
July, 1922	"	6	61.88	
September, "	"	21	4.32	
October, "	"	28	44.40	
April, 1923	"	71	71.18	181.78
TAX APPEALS				
June, 1923	"	89	531.00	531.00
SALARIES				
July, 1922	"	6	35.00	
August, "	"	13	35.00	
September, "	"	22	35.00	
October, "	"	28	35.00	
November, "	"	34	35.00	
December, "	"	42	35.00	
January, 1923	"	50	35.00	
February, "	"	58	35.00	
March, "	"	64	35.00	
April, "	"	71	35.00	
May, "	"	79	35.00	
June, "	"	90	35.00	420.00
FIRE LOSS SUSPENSE				
October, 1922	"	28	23.00	23.00
FRONTAGE TAXES				
July, 1922	"	6	542.21	
September, "	"	22	71.97	
October, "	"	28	300.00	
December, "	"	42/3	679.65	1,593.83
Forward				$ 615,420.41

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SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, *1923.*

HAWAIIAN GAZETTE CO. NO. 98193

	Brought Forward			$ 615,420.41
FRONTAGE TAX NOTES				
December, 1922	p. 42	55.70		
April, 1923	" 71	180.87		236.57
RENT NOTES				
January, 1923	" 50	238.14		
April, "	" 71	75.30		
June, "	" 90	38.14		351.58
KAKAAKO FRONTAGE TAXES RECOVERED				
August, 1922	" 14	12,315.67		
September, "	" 22	307.87		
October, "	" 29	241.95		
November, "	" 34	145.09		
December, "	" 43	139.85		
April, 1923	" 71	87.72		
May, "	" 79	64.11		
June, "	" 90	261.80		13,564.06
SALES OF LAND				
August, 1922	" 14	250,000.00		
September, "	" 22	4,000.00		
October, "	" 29	6,510.00		
November, "	" 34	1,821.00		
January, 1923	" 51	62,500.00		
March, "	" 64	29,448.55		
May, "	" 80	49,230.00		
June, "	" 90	200.00		403,709.55
BILLS RECEIVABLE				
July, 1922	" 6	35.00		
August, "	" 14	30.00		
November, "	" 34	65.00		
February, 1923	" 58	45.00		
March, "	" 64	875.13		
May, "	" 80	145.00		
June, "	" 90	50,000.00		51,195.13
INVESTMENTS				
July, 1922	" 6	25,000.00		
January, 1923	" 51	831.20		25,831.20
PROPERTY TAXES				
August, 1922	" 14	908.20		
September, "	" 22	8.97		
October, "	" 29	47.45		
April, 1923	" 71	44.30		
May, "	" 80	579.75		1,588.67
DEFERRED ANNUITY PREMIUMS				
October, 1922	" 29	266.50		
November, "	" 35	133.25		
December, "	" 43	133.25		
January, 1923	" 51	133.25		
February, "	" 59	133.25		
March, "	" 65	133.25		
April, "	" 72	118.25		
May, "	" 80	118.25		
June, "	" 90	118.25		1,287.50
	Forward			$1,113,184.67

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SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, *1923.*

HAWAIIAN GAZETTE CO. NO. 38183

Brought Forward		$	$1,113,184.67
HONOHONONUI SUBDIVISION			
December, 1922	p. 43	13.50	13.50
KONA OFFICE CAR			
February, 1923	" 58	50.00	
March, "	" 64	50.00	
April, "	" 71	50.00	
May, "	" 80	50.00	
June, "	" 90	50.00	250.00
REPAIRS			
April, 1923	" 71	5.00	5.00
KONA OFFICE EQUIPMENT			
April, 1923	" 71	45.00	45.00

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TOTAL RECEIPTS	$1,113,498.17
BALANCE FORWARD, June 30, 1922	62,804.79
TOTAL, Carried to p. 139	$1,176,302.96
EXPENDITURES, from p. 101	1,129,594.17
BALANCE IN HAND, June 30, 1923	$ 46,708.79

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JULY, 1922

Date			
	KAMEHAMEHA SCHOOLS		
21	Registrar, H. E. King, a/c Jul collections .	$ 1,653.84	$ 1,653.84
	INTEREST		
1	McBryde Sugar Bds, $10,000.00, 6m 5 %	250.00	
	Oahu Railway " 56,000.00, 6m 5 %	1,400.00	
	Young Building " 2,000.00, 6m 7 %	70.00	
15	Kalakaua Avenue " 2,500.00, 6m 5½%	68.75	
31	Bank deposits, July, 2%	139.72	1,928.47
	FEES (for lease assignments)		
2	M. Kitano to K. Okumura, L2647, Kapalama.	5.00	
5	H. Yamada " H. Inouye, 1765, Kunana ..	5.00	
8	A. C. Silva " W.G.Robinson, 1993, Waialae .	5.00	
11	K. Keanu " J.H.K. Ross, 2160, Kakaako .	5.00	
26	J.A.Williams " A. S. Kenway, 2739, Waialae .	5.00	25.00
	LAW		
5	County of Hawaii, costs of acknowledgments to deed dated Dec 31/21	3.00	
24	P. L. Rice, return court costs Hee Fat suit .	8.75	11.75
	INSURANCE		
21	Wing Sing Wai Co, reimbursement of premium advanced by Trustees on L2144a, Waipa, Hanalei, Kauai	61.88	61.88
	SALARIES		
31	C. R. Bishop Trust, services bookkeeper and stenographer, July	35.00	35.00
	FRONTAGE TAXES		
24	Von Hamm Young Co, for their share of assessment, Hotel St Imp No 20	542.21	542.21
	BILLS RECEIVABLE		
10	Kahaumalumalu, a/c principal on her note dated May 1/20	35.00	35.00
	INVESTMENTS		
20	Fifth U. S. Liberty Bonds, $25,000, retired this date at par	25,000.00	25,000.00
	SUNDRY TENANTS		
1/31	As per details, pp 7/11		
	Rents	59,864.07	
	Taxes	4,434.45	64,298.52
			314
			$93,591.67

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	1833	Dowsett & Deering	6 mo to Jan 1/23	$ 262.50	$		
	2756	Antoine Schnerr Co.	1 " " Aug 1/22	75.00			
	689	D. Ueno, Trustee	6 " " Jan 1/23	175.00	158.10	'22	A/c
	2738	Geo. H. Angus			102.20	'22	"
	712a	Wm. C. Achi	6 " " Jan 1/23	250.00			
	----	Trent Trust Co	1 " " Aug 1/22	50.00			
	952a	Goo Lee Young	12 " " Jul 1/23	20.00	5.80	'22	"
	2081	Edo Ozaki	6 " " Dec 1/22	12.00	13.45	'22	"
	1532	Moses N. Mahuka	6 " " Jan 1/23	20.00	14.45	'22	"
	----	Haw'n Electric Co	1 " " Aug 1/22	5.00			
	2712	Kwong Lee Yuen Co	6 " " Jan 1/23	40.00			
	2629	Jiju Wakasugi	6 " " Jan 1/23	60.00	14.45	'22	"
	2037	Tametomi Nagawa	6 " " Dec 1/22	13.00	15.20	'22	"
	2404	J. S. Ferreira	6 " " Jan 1/23	50.00			
3	2408	George Freeland	6 " " Jan 1/23	120.00	37.95	'22	"
	589b	S. Ah Hoy Co	6 " " Jan 1/23	200.00			
	1911	Waialua Agr. Co	6 " " Jan 1/23	1,832.50			
	1425a	James Armstrong	6 " " Jan 1/23	73.75			
	2720	James Armstrong	6 " " Jan 1/23	216.70			
	1425	James Armstrong	6 " " Jan 1/23	1,800.00			
	2420	James Armstrong	6 " " Jan 1/23	200.00			
	1438	Oscar P. Cox	6 " " Jan 1/23	15.00	8.65	'22	"
	1492	Oscar P. Cox	6 " " Jan 1/23	30.00	17.35	'22	"
	1526a	Kotaro Toge	6 " " Jan 1/23	25.00	14.45	'22	
	1857	K. Nakamura	6 " " Jan 1/23	30.00			
	1818	Kuma Morishige	6 " " Jan 1/23	11.00	12.15	'22	
	1668	Kaihawai Estate A/c	6 " " Jun 1/22	12.20	7.80	'22	"
	1769	J. L. Wailiula Est.	6 " " Jan 1/23	25.00	6.25	'22	"
	2642	Sol. K. Huewaa A/c	6 " " Jan 1/23	25.95	11.55	'22	"
	1705	Mary K. Christ	6 " " Oct 1/22	12.50	9.55	'22	
	1209a	Lui Ko	6 " " Jan 1/23	12.50	14.45	'22	
	1583	Joseph Damata	6 " " Jan 1/23	20.00	14.45	'22	
	2495	U. Imoto			11.00	'22	"
	2791	Kaoru Kono			15.05	'22	9m
	2000	Hon Const & D. Co	3 " " Oct 1/22	625.00			
	2428	Hon Const & D. Co	6 " " Jan 1/23	250.00			
	2541	Hannah Wilson			6.20	'22	Bal
	2421	Wm. Reuter	6 " " Jan 1/23	25.00	22.55	'22	
	1670	T. Kawamura	6 " " Jan 1/23	67.50	43.35	'22	
	1783	Toichi Eki	6 " " Jan 1/23	130.00			
	954a	Chun Hoon	6 " " Jan 1/23	56.00			
	2759	Chun Hoon	6 " " Jan 1/23	200.00			
	2040	G. Hashimoto			13.15	'22	A/c
	776	Y. Yoshikawa			125.00	'22	"
	1702	W. Hamamura			9.55	'22	"
	2492	Kiyo Kusuno	6 " " Jul 1/22	15.00			
	2013	Tasuki Noji	6 " " Dec 1/22	22.50	12.10	'22	"
	2088	K. Kajimura	6 " " Dec 1/22	8.50	19.05	'22	
	2521	Matsujiro Otani	6 " " Jan 1/23	45.00	27.60	'22	
	1815	W. Hamamura	6 " " Jan 1/23	12.50	9.55	'22	
	2411	Takato Kagawa	6 " " Jan 1/23	15.75	14.75	'22	
5	926	Hon Plantation	6 " " Jan 1/23	181.00			
	2622	Haw'n Agr. Co	6 " " Jan 1/23	50.50			
	2624	Haw'n Agr. Co	6 " " Jan 1/23	975.50			
	412a	Haw'n Agr. Co	6 " " Jan 1/23	500.00			
	2020	Onomea Sugar Co	6 " " Jan 1/23	2,789.25			
	2012	Honomu Sugar Co	6 " " Jan 1/23	980.00			
	14a	Hilo Sugar Co	6 " " Jan 1/23	600.00			
	2750	Bow Wo Sang Co	6 " " Jan 1/23	50.00			
	2647	Manao Kitano			7.40	'22	"
	1765	Hansuke Yamada			8.10	'22	
	1816	Taro Okubo			56.65		
		Carried Forward		$13,293.60	$ 879.30		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$13,293.60	$ 879.30		
5	2682	May K. Brown	6 mo to Jan 1/23	925.00			
	2464	Adolph F. Gertz ...	6 " " Jan 1/23	42.50			
	909	Hoy On Society	3 " " Oct 1/22	75.00			
	1052a	Mew Yee	1 " " Aug 1/22	83.35			
	----	D. Venhuizen	1 " " Aug 1/22	3.00			
	1582	M. Perreira	6 " " Jan 1/23	40.00			
	2495	Utaro Imoto	6 " " Jan 1/23	30.00			
	2695	Wo Sing Wai Co	6 " " Jan 1/23	15.00	6.95	'22	
	2546	Choei Yoshikawa ...	6 " " Sep 1/22	30.00	18.20	'22	
	1943	Solomon Pili Est ..	6 " " Dec 1/22	20.00	7.95	'22	
	2149	D. Kalalupi			1.85	'22	Bal
	1581	Frank Souza	6 " " Jan 1/23	25.00	14.45	'22	
	2574	K. Inouye	6 " " Sep 1/22	35.00	29.80	'22	
6	2595	Bartlett Cooper ...	6 " " Jan 1/23	30.00			
	1477	Oahu Sugar Co	6 " " Jan 1/23	840.50			
	1794	American Factors ..	6 " " Jan 1/23	250.00	55.50	'22	A/c
	1692	Capt Cook Coffee Co	12 " " Jun 1/23	5.00			
	462	Oahu Railway	6 " " Jan 1/23	750.00			
	2768	Chas. F. Hart Est .	6 " " Jan 1/23	350.00			
	2817	Waialae Ranch	6 " " Apr 1/23	1,500.00			
	1719	Tanabe Co	6 " " Jan 1/23	55.00	37.30	'22	
	----	Frank Keoho	1 " " Aug 1/22	3.00			
	960a	Maunalua Fishing Co	1 " " Aug 1/22	508.35			
	2463	Louis E. Davis	6 " " Oct 1/22	200.00			
	1559	Alfred Kaili			5.00	'21	"
	714	Hon Iron Works	6 " " Jan 1/23	1,800.00			
	1232	Kukaiau Ranch	6 " " Jan 1/23	75.00			
	1266	Pearl City Fruit Co	12 " " Jul 1/23	200.00			
	2129	Hon Iron Works	6 " " Jan 1/23	625.00			
	2628	T. H. Davies & Co .	6 " " Jan 1/23	140.00			
	2528	Haw'n Pine Packers.	6 " " Jan 1/23	556.25			
	2632	Hee Chut Sing	6 " " Jan 1/23	50.00			
	975a	Wing Tai Wai Co ...	6 " " Jan 1/23	43.75	20.25	'22	
	2497	Kanegoro Akashi ...	6 " " Jan 1/23	20.00	7.45	'22	"
	2535	Kanegoro Akashi ...			19.10	'22	"
	2382	R. Sakamoto	6 " " Jan 1/23	15.75	9.55	'22	
	2021	Chas. A. Wills	6 " " Nov 1/22	14.00	8.10	'22	
	2035	Y. Horita	6 " " Dec 1/22	12.50	26.60	'22	
	1512	I. Murayama	6 " " Jan 1/23	10.00	6.95	'22	
	2247	Matajiro Sato	6 " " Jan 1/23	12.50	4.80	'22	"
7	2008	John Teixeira	6 " " Jan 1/23	52.50			
	1949b	G. S. Harris & wf .	6 " " Jan 1/23	285.00			
	2256	Leong Wo Lee	6 " " Jan 1/23	50.00			
	1999	E. A. Langton-Boyle.	6 " " Dec 1/22	113.00			
	1701	Rafina F. Souza ...	6 " " Jan 1/23	32.50			
	1858	R. Koshiyama	6 " " Jan 1/23	15.00	13.85	'22	
	2781	Jiunzo Shimada	6 " " Jan 1/23	30.00			
	2107	Hikosuke Harada ...	6 " " Jan 1/23	15.00	5.05	'22	
	2109	U. Kashiwamura	6 " " Jan 1/23	12.50	3.90	'22	
	2116	K. Yokota	6 " " Jan 1/23	12.50	3.45	'22	
	2040	G. Hashimoto	6 " " Dec 1/22	12.50			
8	2508	J. H. Buscher	6 " " Jan 1/23	80.00			
	2793	J. H. Buscher	6 " " Jan 1/23	80.00			
	2691	K. Sakai	6 " " Jan 1/23	25.00			
	1759	K. Sakai	6 " " Jan 1/23	25.00			
	933a	Waialua Garage	6 " " Jan 1/23	25.00			
	2562	Hirokane Kunitaro .	6 " " Jan 1/23	82.50			
	2568	I. Kanbara	6 " " Jan 1/23	15.00			
	1410	Mary A. Plemer	6 " " Jan 1/23	25.00	7.25	'22	
	2424	Cora Adams	6 " " Jan 1/23	200.00			
	1838	Mau Sing Wai Co ...	6 " " Jan 1/23	212.50			
	2122	M. Yamamoto	6 " " Jan 1/23	12.50	7.25	'22	
		Carried Forward ...		$24,097.05	$1199.85		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$24,097.05	$1199.85		
8	2760	Enanoria Barraba ..			6.65	'22	
	1969	W. B. Lymer	6 mo to Oct 1/22	75.00			
	801	Sherwood M. Lowrey.	6 " " Jan 1/23	1,500.00			
	802	Sherwood M. Lowrey.	6 " " Jan 1/23	600.00			
	2614	Sherwood M. Lowrey.	6 " " Jan 1/23	450.00			
	2792	F. H. Alexander ...	6 " " Jan 1/23	180.00			
10	2692	Wm. L. Porter	6 " " Jan 1/23	80.00			
	2772	Lau Man Chin	6 " " Jan 1/23	60.00			
	2764	Jacob K. Kaleikini.	6 " " Jan 1/23	30.00	2.90	'22	
	1481a	J. R. Amorin Est ..	1 " " Aug 1/22	30.00			
	1385	Olaa Sugar Co	6 " " Jan 1/23	875.00			
	1600	G. B. Kaneapua	6 " " Jan 1/23	20.00	14.45	'22	
	1470	Laie (w)	6 " " Sep 1/22	10.00			
	1550	Emma K. Kolii	6 " " Jan 1/23	20.00			
	2117	Iwaichi Tamura	6 " " Jan 1/23	12.50	11.55	'22	
	1561	M. R. de Caires ...	6 " " Jan 1/23	20.00	14.45	'22	
	2242	G. Serai	6 " " Jan 1/23	27.50	19.95	'22	
	2000	Hon Const &D Co A/c	12 " " Jun30/22	7,015.14			
11	1296	Ng Fat	6 " " Jan 1/23	100.00			
	2160	K. Keanu ..... Bal	6 " " Jul 1/22	4.00	19.65	'22	
	2137	Y. Fukushima	6 " " Jan 1/23	50.00	26.15	'22	
	490a	R. A. Lyman Est ...	6 " " Jan 1/23	112.50			
	1571	Y. Koshimura			72.95	'22	
	1799	Chizu Mitamura	6 " " Jan 1/23	17.50	11.25	'22	
	1540	T. Miyamasu	6 " " Jan 1/23	56.00	32.35	'22	
	2371	F. K. Archer	6 " " Jan 1/23	12.50	7.25	'22	
	2105	Toramatsu Taga	6 " " Jan 1/23	15.00	5.50	'22	
	1840	Turukichi Yoneda ..	6 " " Jan 1/23	15.00	14.75	'22	
12	2583	Tom Tai Tong	6 " " Jan 1/23	25.00	14.45	'22	
	2474	Hon Fruit Co	6 " " Jan 1/23	110.00			
	2784	Hon Fruit Co	6 " " Jan 1/23	80.00			
	1798	David A. Alama	6 " " Jan 1/23	57.00	22.70	'22	A/c
	1597	A. G. Reis	6 " " Jan 1/23	90.00	48.10	'22	
	1691	Sung Hop Wai Co ...	6 " " Jan 1/23	320.00			
	2522	Henry Cannon	6 " " Jan 1/23	42.50			
	2828	Chun Hoon	6 " " Dec 1/22	80.00			
	2217	Kwock Hin	6 " " Jan 1/23	120.00	76.30	'22	
	2690	Kwock Hin	6 " " Jan 1/23	12.50	15.75	'22	
	1486	Haw'n Dredging Co .	6 " " Jan 1/23	667.50			
	2032	J. D. Souza	6 " " Dec 1/22	30.50	35.25	'22	"
	1754	Ikito Maruoka	6 " " Jan 1/23	12.50	14.75	'22	
13	2664	Nikichi Matsumura .			14.75	'22	
14	----	Haw'n Contracting .	1 " " Aug 1/22	150.00			
	1517	W. H. Greenwell ...	6 " " Jan 1/23	2,000.50	520.00	'22	"
	782	Catton Neill & Co .	6 " " Jan 1/23	1,225.00			
	2097	Catton Neill & Co .	6 " " Jan 1/23	625.00			
	2372	Catton Neill & Co .	6 " " Jan 1/23	1,400.00			
	2613	Ralph E. Woolley ..			33.95	'22	"
	2248	H. Tanouye	6 " " Jan 1/23	12.50	9.55	'22	
	1720	S. Eto	6 " " Jan 1/23	5.00	4.35	'22	
15	1467	Waiahole Water A/c	6 " " Jun30/22	6,296.93			
	1467	Waiahole Water Co "	6 " " Jun30/22	1,599.15			
	2473	Tam Yee	6 " " Jan 1/23	100.00			
	1868	H. T. Hughes .. A/c	12 " " Nov 1/22	100.00			
17	2448	Hon Plantation			17.35	'22	"
	704	Hon Plantation A/c	12 " " Sep 1/22	69.58			
	1163a	Capt Cook Coffee Co	6 " " Jan 1/23	500.00	86.55	'22	"
	2161	J. G. Dassel	1 " " Aug 1/22	33.50			
	----	Newton Auto Exg ...	1 " " Aug 1/22	150.00	34.40	'22	"
	2151	Peter M. Neilson ..	6 " " Jan 1/23	30.00	22.25	'22	"
	2785	Kakaako Jap. School	6 " " Jan 1/23	125.00	56.35	'22	
		Carried Forward ...		$51,554.35	$2486.45		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$51,554.35	$2486.45		
17	----	Unzo Takasaki			3.60	'22	
	53c	Tong Wo Wai Co	6 mo to Jan 1/23	75.00			
	1590	Sing Chong & Co ...	6 " " Jan 1/23	1,200.00			
	1696	Sing Chong & Co ...	6 " " Jan 1/23	400.00			
	1105	Kauai Electric Co .	12 " " Jul 1/23	25.00	6.05	'22	
	1106	Kauai Electric Co .	12 " " Jul 1/23	25.00	6.05	'22	
	2768	Chas. F. Hart Est .			91.00	'22	A/c
	2251	H. & E. Cannon	6 " " Jan 1/23	52.50			
	2165	G. Hayashida	6 " " Jan 1/23	80.00	46.25	'22	"
	2115	F. Nakata	6 " " Jan 1/23	7.50	8.40	'22	
	2095	Kwanjiro Hattori ..	6 " " Jan 1/23	32.00	37.00	'22	"
	1944	Konoshin Iseki	6 " " Dec 1/22	20.00	7.95	'22	
	2113	T. Hirayama	6 " " Jan 1/23	20.00	18.95	'22	
	2083	J. Okimoto	6 " " Dec 1/22	27.00	31.20	'22	"
	2634	J. Okimoto	6 " " Jan 1/23	23.00	26.30	'22	"
	2118	Turuki Moriyama ...	6 " " Jan 1/23	7.50	5.20	'22	
18	2098	M. Soranaka	6 " " Jan 1/23	85.00	68.80	'22	
	1548	Annie K. Warren ...	6 " " Jan 1/23	20.00	20.50	'22	
	1449	Go Shee	6 " " Jan 1/23	175.00			
	2406	Kyoyei Shokwai	6 " " Jan 1/23	350.00			
	1370	C. Brewer Est	6 " " Jan 1/23	1,500.00			
	1585a	Fuji Handa			28.90	'22	
	2114	Matao Taga	6 " " Jan 1/23	15.00	11.85	'22	
	2158	Tsumoru Sasaki	6 " " Jan 1/23	18.75	14.75	'22	
	2493	K. Nakamura	6 " " Jan 1/23	25.00	12.00	'22	
	2641	Sankichi Kumashiro .	6 " " Jan 1/23	65.00	43.35	'22	
19	916	Pang Chew Estate ..	2 " " Aug 1/22	300.00			
	2423	T. Sakaitani	6 " " Jan 1/23	22.00			
	1510	B. Matsushima	6 " " Jan 1/23	15.00	13.00	'22	
20	2399	Buntaro Komata	6 " " Dec 1/22	34.50	19.95	'22	
	2029	Man'l Martin	6 " " Dec 1/22	10.00			
	2482	Minnie A. Brown ...			88.70	'22	"
	2748	John Awa	6 " " Dec 1/22	100.00	49.40	'22	
21	2402	A. Meacock	6 " " Dec 1/22	60.00	17.35	'22	"
	1816	Taro Okubo	3 " " Oct 1/22	90.00			
	1559	Alfred Kaili			5.40	'21	Bal
	----	S. H. Dowsett	6 " " Jan 1/23	21.00			
	2642	S. K. Huewaa .. Bal	6 " " Jan 1/23	11.55	11.55	'22	"
	2153	M. Tamagawa	6 " " Dec 1/22	20.00	7.10	'22	
	2082	S. Hirahara	6 " " Dec 1/22	10.55	12.30	'22	A/c
	2144a	Wing Sing Wai A/c	12 " " Jan 1/22	391.82			
22	1995	Kaoliko Naimu	6 " " Jan 1/23	12.50	7.25	'22	
	776	Y. Yoshikawa			126.95	'22	"
	2516	Hon Planing Mill ..	3 " " Oct 1/22	350.00			
	2438	Edward P. Fogarty .	6 " " Jan 1/23	125.00			
	2415	Arajiro Fujimoto ..	6 " " Jan 1/23	14.00	8.10	'22	
	1515	S. Takagawa	6 " " Jan 1/23	21.00	9.25	'22	"
24	2594	James J. Carey	6 " " Jan 1/23	82.50	33.20	'22	"
	1841	M. Tanimura	6 " " Jan 1/23	12.50	14.75	'22	
	1672	Sue Seong ..... Bal	6 " " Jul 1/22	15.40			
	1516	Hatsu Nakano	6 " " Jan 1/23	17.00	14.60	'22	
	2518	M. Fukuyama	6 " " Jan 1/23	18.75	14.75	'22	
25	1529	Wasaku Nakaue	6 " " Jan 1/23	20.00			
	1524	Hoopii Moses Wire .			15.00	'22	"
	1602	I. Yanagihara	6 " " Jan 1/23	25.00	10.10	'22	
	2484	Sung Kwong Sing Co.	6 " " Jan 1/23	80.00			
	2485	Go Yee Wo et al ...	6 " " Jan 1/23	207.00			
	1752	Yasaburo Otake	6 " " Jan 1/23	14.00	8.10	'22	
	1689	K. Amimoto et al ..	6 " " Jan 1/23	25.00	11.15	'22	
26	2830	Lee Wo Yuen	6 " " Jan 1/23	200.00	8.85	'22	"
	2821	Iwazo Fujikawa			10.85	'22	
		Carried Forward ...		$58,128.67	$3492.20		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$58,128.67	$3492.20		
26	2084	Gosaku Kaiura	6 mo to Dec 1/22	12.50	28.05	'22	
	2103	Kumataro Takamori .	6 " " Jan 1/23	15.60	9.55	'22	
	2086	M. Tomita	6 " " Dec 1/22	6.50	14.45	'22	
27	1499	D.M. Moncrief et al			100.00	'22	A/c
	2494	H. S. Yamanaka	6 " " Jan 1/23	30.00	6.35	'22	
28	1998	E. A. Mott-Smith ..	6 " " Dec 1/22	30.00	29.80	'22	
	917	Pang Lum Mow	1 " " Aug 1/22	66.85			
	1051a	Pang Lum Mow	1 " " Aug 1/22	41.85			
	1578	Wing Hing Co et al.	6 " " Jan 1/23	260.00			
29	1360	K. Matsumoto Est ..	3 " " Oct 1/22	63.00			
	1381	K. Matsumoto Est ..	6 " " Jan 1/23	112.50			
	1466	K. Matsumoto Est ..	6 " " Jan 1/23	267.50			
	----	John Camacho .. A/c	6 " " Jan 1/23	7.50			
31	2422	Zoe O. Latham	6 " " Jan 1/23	180.00	64.50	'22	"
	2593	W. H. Latham	6 " " Jan 1/23	65.00	25.90	'22	"
	2410	Thy Fo Farm	6 " " Dec 1/22	42.50	49.85	'22	"
	2709	Thy Fo Farm	6 " " Jan 1/23	350.00	504.15	'22	"
	340c	R. W. Holt	6 " " Jan 1/23	10.00			
	1604	Kaai Kinikapo A/c	6 " " Jan 1/23	3.75	10.25	'22	"
	1171	T. C. White ... Bal	6 " " Jan 1/22	75.20			
	1171	T. C. White ... A/c	6 " " Jul 1/22	38.65	86.15	'22	"
	1722	J. Kaalouahi	6 " " Jan 1/23	12.00	6.00	'22	
	1743	L. K. Kaalouahi ...	6 " " Jan 1/23	14.50	7.25	'22	
	2061	Z. Takayama	6 " " Dec 1/22	30.00			
				$59,864.07	$4434.45		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1922

Date			
	KAMEHAMEHA SCHOOLS		
4	Registrar, H. E. King, bal Jul collections .	$ 865.31	$
16	" a/c Aug " .	1,381.77	2,247.08
	INTEREST		
1	Olaa Sugar Bds, $25,000, 6m 6%	750.00	
	Terr Pub Imp " 20,000, 6m 4%	400.00	
	On balances, Kakaako Frontage Taxes:		
	L2027 U. Katamoto, on $ 488.12, 1 yr 6%	29.29	
	L1997 K. Kondo, " 487.61, 1 " 6%	29.26	
3	L1798 D. A. Alama, " 724.91, 1 " 6%	43.49	
	L1850 J. Iwasaki, " 794.75, 1 " 6%	47.69	
	L1856 K. Nakamura, " 397.38, 1 " 6%	23.84	
	L1857 K. Nakamura, " 397.38, 1 " 6%	23.84	
	Kam Schools, bank deposits, July	30.03	
7	Kahaumalumalu, on note dated May 1/20:		
	On $320 to Jul 10/22, 69d @ 6% $3.68		
	" 285 " Aug 1/22, 21d @ 6% 1.10	4.78	
	On balances, Kakaako Frontage Taxes:		
9	L 714 Hon Iron Works, on 23,957.80, 1 yr 6%	1,437.47	
	L2628 T. H. Davies, " 619.13, 1 " 6%	37.15	
	Loo Goon, on rent note dated Jun 7/20,		
	$2,075.30, to Dec 7/21, 1 yr 6%	145.27	
	On balances, Kakaako Frontage Taxes:		
11	L2129 Hon Iron Works, on 9,145.99, 1 yr 6%	548.76	
14	L1659 H. Aoki, " 2,397.34, 1 " 6%	143.84	
	L2151 P. M. Neilson, " 367.68, 1 " 6%	22.06	
	L1474 Hawn Sugar P. A. " 1,069.60, 1 " 6%	64.17	
	L1474 " " 875.13, for		
	difference between interest @ 6% for 8 mos		
	& 26 das and @ 4% for 6 mos & 27 das	18.67	
	On balances, Kakaako Frontage Taxes:		
15	L 801 S.M.Lowrey, Ass, on 6,875.59, 1 yr 6%	412.54	
	L1670 T. Kawamura, " 1,431.59, 1 " 6%	85.90	
16	L1597 A. G. Reis, " 553.64, 1 " 6%	33.22	
17	L 429a Chang Chock Hing " 167.03, 1 " 6%	10.02	
18	L 782 Catton Neill, " 10,009.12, 1 " 6%	600.55	
	L2097 Catton Neill, " 6,088.60, 1 " 6%	365.32	
	L2372 Catton Neill, " 12,009.42, 1 " 6%	720.57	
	L1404 Lewers & Cooke, " 4,413.37, 1 " 6%	264.80	
	L1459 Pacific Eng Co, " 6,971.33, 1 " 6%	418.28	
	L2224 V. J. Burgess, " 386.77, 1 " 6%	23.21	
19	L1491 K. Matsumoto Est, " 1,655.16, 1 " 6%	99.31	
21	L1816 Tora Okubo, " 658.05, 1 " 6%	39.48	
	L2098 M. Soranaka, " 1,522.67, 1 " 6%	91.36	
25	L1770 Kyoyei Shokwai, " 736.97, 1 " 6%	44.22	
28	L2428 Hon Const & D. Co " 1,920.64, 1 " 6%	115.24	
	L2430 Schuman Carriage " 1,084.68, 1 " 6%	65.08	
30	Bertha K. Isenberg, mortgage dated Aug 31/21		
	$3300, 6m 6%	99.00	
	On balances, Kakaako Frontage Taxes:		
	L1864 Kam Investment on 552.34, 1 yr 6%	33.14	
	L2516 Hon Planing Mill " 1,807.80, 1 " 6%	108.47	
	Bank deposits, August, 2%	112.44	7,541.76
			320
	Forward		$ 9,788.84

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1922

Date					
	Brought Forward				$ 9,788.84
	FEES (for lease assignments)				
1	Yamamoto to T. Shigenaga,	L2122, Kunana .		5.00	
2	Hirai " S. Kikuchi,	2078, Kapaakea		5.00	
3	Miyamoto " J. Yoshimura,	2507, Kapalama		5.00	
5	Lee Len " Chong Hin,	2830, Pawaa ..		5.00	
7	Marushige " S. Terahata,	2143, Kapalama		5.00	
8	Nakayama " H. Tanimoto,	2281, Kona ...		5.00	
	Fujii " I. Nishimoto,	T.W., Kona ...		5.00	
11	Ferreira " F. Beringer,	2133a Waialae.		5.00	
15	Sakai mtge " Bishop & Co,	2733, Kapalama		5.00	
	Okame " K. Torikawa,	1690, Kapalama		5.00	
22	Imayoshi " S. Imayoshi,	1942, Kakaako.		5.00	
23	Davis " G. B. Case,	2463, Waialae.		5.00	
24	Lowrey " Am Factors,	801, Kakaako.		5.00	
	Sasaki " H. Kikukawa,	2158, Kapalama		5.00	70.00
	EXPENSE				
7	G. M. Collins, refund of unexpended balance of moneys advanced Aug 3/22, Hilo trip			47.50	
28	M. C. Amana, refund of unexpended balance of moneys advanced Aug 12/22, Molokai trip ...			41.00	
	C. Nakatsu, for writing two new leases in substitution for Lease 2839 surrendered ...			20.00	108.50
	LAW				
30	Lau Kang & Hung Hoy, cost of acknowledgments sales agreement dated Jun 16/22			3.00	
	B. P. Bishop Museum, one half costs of exchange deed dated Aug 25/22:				
	Acknowledgments (7 sigs) ..... $ 7.00				
	Revenue stamp 1.00				
	Recording fees 5.50				
	One half of total $13.50			6.75	9.75
	SALARIES				
31	C. R. Bishop Trust, services bookkeeper and stenographer, August			35.00	35.00
	KAKAAKO FRONTAGE TAXES RECOVERED				
	Second installment of 10% a/c principal assessment due under Ordinance No 200, City & County of Honolulu re Improvement District No 9, Kakaako, due Aug 15/22:.....				
1	L2027, U. Katamoto,	Lot 113, 10%	542.35	54.23	
	L1997, K. Kondo,	" 131, "	914.25	91.42	
3	L1798, D. A. Alama,	" 121, "	805.45	80.54	
	L1850, J. Iwasaki,	" 149, "	883.06	88.31	
	L1856, K. Nakamura,	" 176, "	441.53	44.15	
	L1857, K. Nakamura,	" 146, "	441.53	44.15	
9	L 714, Hon Iron Works,	" 153, "	26,619.78	2,661.98	
	L2628, T. H. Davies,	" 70, "	687.92	68.79	
11	L2129, Hon Iron Works,	" 137, "	10,162.21	1,016.22	
14	L1659, H. Aoki,	" 141, "	2,663.71	266.37	
	L2151, P. M. Neilson,	" 134, "	573.00	57.30	
	L1474, Hawn Sugar P.	" 161, "	1,944.73	194.47	
	Forward			$ 4,667.93	$ 10,012.09

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1922

Date						
	Brought Forward			$ 4,667.93	$ 10,012.09	
	KAKAAKO FRONTAGE TAXES RECOVERED (Cont'd)					
	Second installment of 10% a/c principal assessment due under Ordinance No 200, City & County of Honolulu re Improvement District No 9, Kakaako, due Aug 15/22:					
14	L1474, Hawn Sugar P.	Lot 161,	balance due on their share of assessment		875.13	
15	L 801, S. M. Lowrey,	Lot 159,	10% 7,639.54		763.95	
	L1670, T. Kawamura,	" 142,	" 1,590.65		159.06	
	L1597, A. G. Reis,	" 151,	" 699.33		69.93	
17	L 429a Chang C. Hing,	" 116,	" 646.55		64.65	
18	L 782, Catton Neill,	" 155,	" 11,121.24		1,112.12	
	L2097, Catton Neill,	" 154,	" 6,765.11		676.51	
	L2372, Catton Neill,	" 156,	" 13,343.80		1,334.38	
	L1404, Lewers & Cooke,	" 119,	" 4,903.74		490.37	
	L1459, Pac Engineering	" 140,	" 7,745.92		774.59	
	L2224, V. J. Burgess,	" 133,	" 573.00		57.30	
19	L1491, K. Matsumoto Es	" 68,	" 1,839.07		183.91	
21	L1816, T. Okubo ...	" 118,	" 731.17		73.12	
	L2098, M. Soranaka,	" 132,	" 1,691.85		169.18	
25	L1770, Kyoyei Shokwai,	" 67,	" 2,056.66		205.67	
28	L2428, Hon Const & D.	" 105,	" 2,134.04		213.40	
	L2430, Schuman Carr'ge	" 14,	" 1,205.20		120.52	
31	L1864, Kam Investmt Co	" 139,	" 1,019.70		101.97	
	L2516, Hon Planing M.	" 162,	" 2,019.78		201.98	12,315.67
	SALES OF LAND					
30	Bank of Hawaii, for fee in 12,100 sq. ft., King & Bishop Streets, by deed dated Aug. 30/22			250,000.00	250,000.00	
	BILLS RECEIVABLE					
7	Kahaumalumalu, a/c principal her note dated May 1/20			30.00	30.00	
	TAXES					
30	Bank of Hawaii, proportionate property taxes on the unleased area of land acquired from the Trustees by deed dated Aug 20/22, 4 mos 1 da on total 2702.15			908.20	908.20	
	SUNDRY TENANTS					
1/31	As per details, pp 15/20					
	Rents			26,084.64		
	Taxes			4,203.12	30,287.76	
					$303,553.72	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	1864	Kamehameha Investmt	6 mo to Jan 1/23	$ 82.50	$ 25.30	'22	A/c
	1375a	Kamehameha Investmt	12 " " Jul 1/23	5.00			
	2249	H. Tsunoda	6 " " Jan 1/23	1,850.00			
	1586	Rokunojo Arimoto ..	6 " " Feb 1/23	12.50	7.40	'22	"
	----	M. Soranaka	1 " " Sep 1/22	15.00			
	1790	Mika Nakashige	6 " " Jan 1/23	17.50	7.95	'22	
	----	Hawn Electric Co ..	1 " " Sep 1/22	5.00			
	----	Emily Silva	1 " " Sep 1/22	3.00			
	1632	Y. Nomura	6 " " Feb 1/23	12.50	14.75	'22	
	2442	Y. Nomura	6 " " Feb 1/23	18.75	13.85	'22	
	2633	A. de Jesus	6 " " Feb 1/23	18.75			
	2581	Kizue Minami	6 " " Feb 1/23	50.00	28.90	'22	
	----	D. Venhuizen	1 " " Sep 1/22	3.00			
	1527	Helen M. Keanu	6 " " Jan 1/23	20.00			
	2078	Tohichi Hirai	6 " " Dec 1/22	6.00	13.30	'22	
	----	Trent Trust Co	1 " " Sep 1/22	50.00			
	2756	Antoine Schnerr Co.	1 " " Sep 1/22	75.00			
	2566	Cons Amusement Co .	6 " " Jan 1/23	1,200.00			
	----	Cons Amusement Co .	1 " " Aug 1/22	15.00			
	2592	A. B. Kroll	6 " " Jan 1/23	30.00	16.45	'22	"
	2027	Usaburo Katamoto ..	6 " " Feb 1/23	60.00	35.90	'22	"
	1707	John Andrade	6 " " Feb 1/23	25.00	9.40	'22	
2	2447	Donald M. Ross	6 " " Feb 1/23	190.00			
	----	Hawn Contracting Co	1 " " Sep 1/22	150.00			
	1674	Riojilo Ida	6 " " Jan 1/23	22.50	11.25	'22	
	2519	Masahei Inatsuka ..	6 " " Jan 1/23	18.75	14.75	'22	
	2520	Masahei Inatsuka ..	6 " " Jan 1/23	18.75	14.75	'22	
3	774	Wm. H. Mahuka			2.90	'22	
	1052a	Mew Yee	1 " " Sep 1/22	83.15			
	1821	Tong Yick Wai Co ..			65.05	'22	"
	1660	McCandless &Dowsett	4 " " Nov 1/22	83.35	32.50	'22	"
	1990	McCandless &Dowsett	4 " " Nov 1/22	166.65			
	2241	McCandless &Dowsett	4 " " Nov 1/22	166.70			
	1941a	H. Kaina ..... Bal	6 " " Sep 1/22	5.00	10.00	'22	"
	2615	K. Nakamura	6 " " Feb 1/23	25.00			
4	1694	K. Sumiyoshi	6 " " Feb 1/23	20.00	11.15	'22	
	2755	Sing Chong & Co ...			3.65	'22	"
	2141	Hilo Sugar Co	6 " " Feb 4/23	5,755.00			
	----	Hon Fruit Co	4 " " Nov15/22	100.00			
5	----	Frank Keoho	1 " " Sep 1/22	3.00			
	1867	Amoy Amasiu			11.15	'22	
	1474	Hawn Sugar Planters	6 " " Feb 1/23	625.00			
	2144	Wing Sing Wai CoBal	12 " " Jan 1/22	328.18	125.52	'21	"
7	2101	Lum Boon	6 " " Feb 1/23	112.50			
	2666	Princeville Plantn.	6 " " Feb 1/23	180.00			
	1873	Hawn Tuna Packing .			78.60	'22	"
	960a	Maunalua Fishing Co	1 " " Sep 1/22	508.25			
	2834	Shuji Mikami	6 " " Jan 1/23	62.50	4.50	'22	6m
	1789	Von Hamm Young Co .	6 " " Feb 1/23	900.00			
	2833	M. Yanagihara	6 " " Jan 1/23	62.50	5.00	'22	"
	2143	Shoichi Marushige .	6 " " Nov 1/22	15.50	9.55	'22	
	2425	Ichiyo Koge	6 " " Jan 1/23	15.75	14.75	'22	
8	1557	Takesta	6 " " Jan 1/22	12.00	1.90	'22	
	1610	Tetsu Sonoda	12 " " Jul 1/22	23.00	3.65	'22	
	1615	A. Tanaka	12 " " Jul 1/22	18.00	2.95	'22	
	1617	M. Morimoto	12 " " Jul 1/22	30.00	4.90	'22	
	1619	G. Oshima	12 " " Jul 1/22	30.00	4.90	'22	
	1620	S. Uemura	12 " " Jul 1/22	30.00	4.90	'22	
	1624	M. Tateyama	12 " " Jul 1/22	30.00	4.90	'22	
	1645	T. Sakamoto	12 " " Jul 1/22	41.50	5.40	'22	
	1991	Hui Aina o Kealia .	6 " " Jan 1/23	300.00			
	2177	A. P. Haili	12 " " Jan 1/23	15.00	1.25	'22	
		Carried Forward ...		$13,722.03	$ 623.02		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$13,722.03	$ 623.02		
8	2179	J. Hua	6 mo to Jan 1/23	6.50	2.00	'22	
	2232	S. Uemura	12 " " Jul 1/22	10.00	1.55	'22	
	2262	T. Matsumoto	12 " " Jan 1/23	23.00	2.95	'22	
	2264	T. Matsumoto	12 " " Jan 1/23	18.00	2.85	'22	
	2265	D. Tanaka	12 " " Jan 1/23	18.00	2.95	'22	
	2266	Yoshijiro Ueda	12 " " Jan 1/23	20.00	3.30	'22	
	2267	C. Akau	12 " " Jul 1/23	3.00	.35	'22	
	2269	S. Nishikino	12 " " Jan 1/23	11.00	1.80	'22	
	2270	D. Tanaka	12 " " Jan 1/23	15.00	1.95	'22	
	2271	Y. Shiraishi	12 " " Jan 1/23	30.00	2.75	'22	
	2272	S. Nishikino	12 " " Jan 1/23	21.00	3.40	'22	
	2279	K. Kobayashi .. Bal	12 " " Jan 1/23	23.95	4.60	'22	
	2280	A. Higashi	12 " " Jan 1/23	27.00	5.15	'22	
	2281	T. Nakayama	12 " " Jan 1/23	13.00	1.70	'22	
	2282	K. Fukushima	12 " " Jan 1/23	19.00	3.70	'22	
	2283	S. Kawano	12 " " Jan 1/23	24.00	4.65	'22	
	2284	S. Kawano	12 " " Jan 1/23	23.00	4.50	'22	
	2285	S. Yanamura	12 " " Jan 1/23	17.00	3.35	'22	
	2286	S. Kaku	12 " " Jan 1/23	10.00	2.00	'22	
	2287	Y. Ichimura	12 " " Jan 1/23	20.00	5.45	'22	
	2288	T. Izu	12 " " Jan 1/23	10.00	3.25	'22	
	2291	S. Kaku	12 " " Jan 1/23	16.00	2.60	'22	
	2292	K. Rikihei	12 " " Jan 1/23	21.00	4.10	'22	
	2293	R. Kuriki	12 " " Jan 1/23	26.00	4.95	'22	
	2294	S. Kawano	12 " " Jan 1/23	25.00	4.95	'22	
	2296	K. Yoshiki	12 " " Jan 1/23	18.00	3.40	'22	
	2298	C. Y. Am			3.05	'20	Bal
	2298a	C. Y. Am			4.40	'21	
	2298a	C. Y. Am	12 " " Jul 1/22	24.00	5.25	'22	
	2298a	C. Y. Am ..... A/c	6 " " Jan 1/23	4.55			
	2299	P. D. Kui	12 " " Jan 1/23	14.00	3.05	'22	
	2300	H. Yamamoto	12 " " Jan 1/23	20.00	2.55	'22	
	2304	R. Hamada	12 " " Jan 1/23	17.00	3.50	'22	
	2308	S. Nishikino	12 " " Jan 1/23	7.00	.60	'22	
	2309	T. Nakayama	12 " " Jan 1/23	22.00	1.80	'22	
	2319	K. Yoshiki	12 " " Jan 1/23	3.00	.60	'22	
	2320	H. Yamamoto	12 " " Jan 1/23	4.00	.90	'22	
	2324	C. Y. Am	12 " " Jan 1/23	11.00	2.35	'22	
	2327	K. Ishikawa	6 " " Jul 1/22	7.50	1.65	'22	
	2328	K. Ishikawa	6 " " Jul 1/22	7.50	1.65	'22	
	2334	T. Kamigaki ... Bal	6 " " Jul 1/21	3.25			
	2334	T. Kamigaki	18 " " Jan 1/23	15.00	1.05	'22	
	2337	T. Kamigaki	12 " " Jan 1/23	34.00	6.55	'22	
	2338	T. Kubo	12 " " Jan 1/23	21.00	1.70	'22	
	2344	C. Akau	12 " " Jan 1/23	24.00	1.70	'22	
	2345	T. Izu	12 " " Jan 1/23	40.00	6.05	'22	
	2349	K. Kaneko ..... Bal	6 " " Jul 1/22	.10	.25	'22	
	2349	K. Kaneko	6 " " Jan 1/23	2.50			
	2349	K. Kaneko ..... A/c	6 " " Jul 1/23	2.40			
	2351	S. Kaku	12 " " Jan 1/23	20.00	4.90	'22	
	2352	Y. Shiraishi	12 " " Jan 1/23	25.00	4.60	'22	
	2353	S. Hirata	12 " " Jan 1/23	38.50	7.50	'22	
	2354	R. Kimura	12 " " Jan 1/23	32.50	5.85	'22	
	2355	D. Matsuda	12 " " Jan 1/23	20.00	4.90	'22	
	2356	G. Yamasawa	12 " " Jan 1/23	25.00	4.60	'22	
	2357	T. Nakayama	12 " " Jan 1/23	20.00	4.20	'22	
	2358	H. Sato	12 " " Jan 1/23	40.00	5.40	'22	
	2359	Y. Kirihara	12 " " Jan 1/23	25.00	4.55	'22	
	2360	T. Izu	12 " " Jan 1/23	30.00	3.60	'22	
	2361	A. Nishijima	12 " " Jan 1/23	20.00	2.30	'22	
	2362	C. Yamada	12 " " Jan 1/23	25.00	4.50	'22	
		Carried Forward ...		$14,795.28	$ 812.77		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$14,795.28	$ 812.77		
8	2363	J. Deniz	12 mo to Jan 1/23	6.00	4.05	'22	
	2365	K. Noda	18 " " Jul 1/22	19.50	1.65	'22	
	2375	S. Nishikino	12 " " Jan 1/23	25.00	4.70	'22	
	2376	A. Matsumoto	12 " " Jan 1/23	50.00	7.00	'22	
	2379	B. Uchiyama	12 " " Jan 1/23	32.00	6.25	'22	
	2390	R. Kuriki	12 " " Jan 1/23	21.00	2.85	'22	
	2413	K. Kaneko	12 " " Jan 1/23	33.00	2.15	'22	
	2419	H. Nishimura	12 " " Jan 1/23	29.00	5.70	'22	
	2431	H. Fujioka	12 " " Jan 1/23	47.00	9.15	'22	
	2432	T. Okazaki	12 " " Jan 1/23	20.00	4.65	'22	
	2436	S. Nakashima .. Bal	6 " " Jul 1/21	2.00			
	2436	S. Nakashima	6 " " Jan 1/22	5.10			
	2436	S. Nakashima .. A/c	6 " " Jul 1/22	1.00	3.30	'22	
	2451	G. Oshima	12 " " Jul 1/22	20.00	1.65	'22	
	2452	L. Kahele	6 " " Jan 1/23	4.80	1.25	'22	
	2458	M. Kaapuni	6 " " Jan 1/23	7.25	4.70	'22	
	2469	C. Yamada	12 " " Jan 1/23	22.00	7.15	'22	
	2506	S. Matsuguma	12 " " Jan 1/23	50.00	9.75	'22	
	2510	O. M. Kekuewa	12 " " Jan 1/23	48.00	4.30	'22	
	2514	H. Sumomo	12 " " Jan 1/23	11.00	2.30	'22	
	2584	S. Uemura	12 " " Jul 1/22	7.00	1.25	'22	
	2585	C. Pedro ..... A/c	6 " " Jul 1/21	.55			
	----	C. Pedro			3.65	'19	
	----	C. Pedro			9.05	'20	
	2585	C. Pedro			4.00	'21	
	2585	C. Pedro			4.75	'22	
	2586	T. Kuramitsu	12 " " Jul 1/22	18.50	2.85	'22	
	2598	Y. Sonoda	12 " " Jul 1/22	26.00	4.20	'22	
	2601	C. David			2.10	'22	
	2602	K. Tateyama	12 " " Jul 1/22	12.00	1.00	'22	
	2605	J. S. David			6.85	'22	
	2611	K. Tateyama	12 " " Jul 1/22	40.00	6.20	'22	
	2612	K. Haili	12 " " Jan 1/22	16.00	3.90	'22	
	2636	M. Morimoto	12 " " Jul 1/22	28.00	8.85	'22	
	2657	T. Kuramitsu	12 " " Jul 1/22	33.00	3.70	'22	
	2658	N. Mailolo	6 " " Jan 1/22	12.50	4.05	'22	
	2660	J. W. Kumukoa	6 " " Jan 1/22	25.00	5.55	'22	
	2687	H. Pelio	12 " " Jan 1/22	18.50	.25	'21	
	2687	H. Pelio			1.80	'22	A/c
	2689	H. Pelio	12 " " Jan 1/22	50.00	6.85	'21	
	2697	Y. Shiraishi	24 " " Jan 1/23	80.00	6.50	'22	
	2698	H. Haiha	6 " " Jan 1/23	8.00	2.60	'22	
	2714	D. Hoolapa, Jr	6 " " Jan 1/23	15.00	1.90	'22	
	2770	H. Haiha	18 " " Jan 1/23	19.50	.45	'21	&22
	2771	J. Manunu	12 " " Jan 1/23	72.00	7.75	'22	
	2798	M. Kahele	12 " " Jan 1/23	1.00			
	2799	M. Kamaka	12 " " Jan 1/23	1.00			
	2801	A. Pahukula	12 " " Jan 1/23	1.00			
	2808	H. Tanimoto	12 " " Jan 1/23	1.00	3.75	'22	
	2825	K. Motooka	12 " " Jan 1/23	10.00			
	----	T. Fujii	24 " " Jul 1/23	24.00	2.15	'21	
	----	T. Fujii			5.05	'22	
	----	S. Takatoki	24 " " Jul 1/23	22.00	1.95	'21	
	----	S. Takatoki			4.60	'22	
	2837	Tahei Kagihara	6 " " Jan 1/23	285.00	21.50	'22	6m
	1481a	J. R. Amorin Est ..	1 " " Sep 1/22	30.00			
	2760	Enanoria Barraba ..	6 " " Feb 1/23	12.50			
	----	Shizu Kimura	2 " " Oct 1/22	20.00			
	2838	J. Furuhashi	6 " " Jan 1/23	55.00	3.80	'22	"
9	2009	H. Yoshimura	6 " " Jan 1/23	37.50	21.70	'22	
	1335	Hon Plantation			3.65	'22	A/c
		Carried Forward ...		$16,230.48	$1063.52		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$16,230.48	$1063.52		
9	2754	A. J. Campbell	6 mo to Jan 1/23	275.00	79.50	'22	A/c
	1216	Hon Iron Works	12 " " Aug 1/23	100.00			
	1566	M. Kataoka	6 " " Jan 1/23	22.00	24.30	'22	
	927	Loo Chit Sam Est ..	12 " " Apr 1/22	250.00	64.25	'22	"
	2481	Hon Poi Factory ...	6 " " Jan 1/23	1,000.00			
	2751	Leong Yew	6 " " Feb 1/23	200.00			
10	1631	I. Kodama	6 " " Feb 1/23	25.00	29.50	'22	
	2496	Hiroto Nakamura ...	6 " " Jan 1/23	15.00	5.80	'22	
	2840	Kyutaro Umeda	6 " " Jan 1/23	48.00	3.50	'22	6m
	2523	Maui Trading Co ...			23.70	'22	A/c
	2839	Chujiro Nakatsu ...	6 " " Jan 1/23	350.00	25.90	'22	6m
	2841	Masao Kaneshige ...	6 " " Jan 1/23	72.50	5.10	'22	"
	2842	Buntaro Komata	6 " " Jan 1/23	87.00	6.40	'22	"
	----	Newton Auto Exg ...	2 " " Oct 1/22	300.00	68.80	'22	2m
					17.35	'22	
11	1527	Helen M. Keanu					
	2843	Hisaichiro Tanaka .	6 " " Jan 1/23	158.00			
	2407	Sam'l Kaliko	6 " " Jan 1/23	17.50	6.95	'22	A/c
	2843	Hisaichiro Tanaka .			11.60	'22	6m
	2845	Shinaemon Kimura ..	6 " " Jan 1/23	61.00	4.50	'22	"
	2844	Seikuro Hisamura ..	6 " " Jan 1/23	90.00	6.50	'22	"
	2846	Nobuzo Okayama	6 " " Jan 1/23	75.00	5.70	'22	"
	2847	Nobuichi Izumi	6 " " Jan 1/23	94.00	6.80	'22	"
	2848	Sakichi Nishimura .	6 " " Jan 1/23	50.00	4.00	'22	"
	2849	Yoriichi Imai	6 " " Jan 1/23	75.00	5.60	'22	"
	2850	Namizo Masuda	6 " " Jan 1/23	314.00	22.70	'22	"
	2336	Esther Osberg	6 " " Feb 1/23	14.00	8.10	'22	
	2851	Kenichi Nishimura .	6 " " Jan 1/23	165.00	12.50	'22	"
	2852	Zentaro Yasuda	6 " " Jan 1/23	50.00	3.90	'22	"
	2853	Kamegiro Miura	6 " " Jan 1/23	82.00	5.80	'22	"
	2854	Hyakutaro Nishino .	6 " " Jan 1/23	52.00	4.10	'22	"
	2855	Minato Michioka ...	6 " " Jan 1/23	24.00	1.70	'22	"
	2856	Masutaro Kurano ...	6 " " Jan 1/23	100.00	7.00	'22	"
	2857	Mataichi Yamashiro.	6 " " Jan 1/23	132.50	9.90	'22	"
	2858	Shimo Horiuchi	6 " " Jan 1/23	77.00	5.60	'22	"
12	2418	Mark Kung			37.35	'22	A/c
	2859	Tokuzo Sumitani ...	6 " " Jan 1/23	42.00	2.50	'22	6m
	2860	Morizo Hasegawa ...	6 " " Jan 1/23	136.00	10.00	'22	"
	2861	Hachiemon Okada ...	6 " " Jan 1/23	75.00	5.10	'22	"
	2862	Jas M. Kawasaki ...	6 " " Jan 1/23	70.00	4.60	'22	"
	----	Julian Monsarrat ..			3.25	'22	
14	914	Jos. P. Mendonca ..	3 " " Nov 1/22	62.50			
	2863	Kotaro Hirata	6 " " Jan 1/23	137.50	10.60	'22	"
	1565	K. Nomura	6 " " Jan 1/23	11.00	12.15	'22	
	1800	J. Serai et al, Trs.	6 " " Feb 1/23	12.50			
	1628	Tameichi Tanaka ...	6 " " Feb 1/23	12.50	14.75	'22	
15	2148	Mau Sing Wai Co ...	12 " " Aug 1/23	15.00			
	2567	R. H. Post			26.90	'22	
	801	S. M. Lowrey, Ass..			208.05	'22	Bal
	802	S. M. Lowrey, Ass..			117.05	'22	"
	2614	S. M. Lowrey, Ass..			95.35	'22	"
	1180	Theo T. Meyer			94.80	'22	
	2864	M. K. Goto	6 " " Jan 1/23	234.00	17.10	'22	6m
	2865	M. K. Goto, Tr	6 " " Jan 1/23	22.00	1.60	'22	"
	2866	M. Ohta Co	6 " " Jan 1/23	250.00	18.60	'22	"
	1601	M. M. Calhau	6 " " Jan 1/23	90.00			
	1690	Mitsu Okame	6 " " Feb 1/23	25.00			
	2835	Adolph B. Kroll ...	6 " " Feb 1/23	95.00	30.70	'22	5m
	1562	S. Kuroda	6 " " Jan 1/23	15.00	8.95	'22	
	1579	S. Kuroda	6 " " Jan 1/23	15.00	9.55	'22	
	2489	Ahia Moepono	6 " " Jan 1/23	6.00	1.75	'22	
16	2342	Alfredo F. Ocampo .	6 " " Feb 1/23	22.50			
		Carried Forward ...		$21,954.48	$2281.27		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$21,954.48	$2281.27	
16	2867	Katsuji Kurata	6 mo to Jan 1/23	32.50	2.50	'22 6m
	2868	Motoichi Matsushima	6 " " Jan 1/23	45.00	3.40	'22 "
	916	Pang Chew Est	1 " " Sep 1/22	150.00		
	2869	Wakamatsu Dote	6 " " Jan 1/23	160.00	12.20	'22 "
	2870	Ryuichi Yoshimura .	6 " " Jan 1/23	105.00	8.00	'22 "
	2019	Nobutaro Kimura ...	6 " " Dec 1/22	20.00	13.10	'22 A/c
	2871	Toichi Shinkawa ...	6 " " Jan 1/23	45.00	3.40	'22 6m
17	1726	Abraham Hobbs	6 " " Jan 1/23	3.50	1.75	'22
	2872	Hezaburo Murakami .	6 " " Jan 1/23	39.00	2.80	'22 "
	2873	Tatsunosuke Ishida.	6 " " Jan 1/23	132.50	7.75	'22 "
	2161	J. G. Dassel	1 " " Sep 1/22	33.50		
	1499	Moncrief & AncillA/c	1 " " Jul 1/22	58.00	42.00	'22 A/c
18	1272	Chas Meinecke Est .			6.50	'22
	1222	Pac Development A/c	12 " " Jun30/22	815.06		
	2224	V. J. Burgess et al			15.90	'22 "
	2836	V. J. Burgess et al	6 " " Feb 1/23	50.00	12.05	'22 5m
19	1781	Hen Shee	12 " " Jul 1/23	6.00	1.75	'22
	2876	Rikihei Morisawa ..	6 " " Jan 1/23	110.00		
	1437	K. Matsumoto Est ..	6 " " Feb 1/23	87.50		
	2874	O. H. Ottersen	6 " " Jan 1/23	18.00	8.65	'22 6m
	2875	Kanichi Kawamoto ..	6 " " Jan 1/23	45.00	3.20	'22 "
	2483	J. W. Sproat			5.20	'22
21	2212a	Waialua Garage			14.45	'22
	----	R. Kikugawa	6 " " Feb 1/23	20.00		
	2876	R. Morisawa			8.50	'22 "
	2877	Kanzaburo Suye	6 " " Jan 1/23	30.00	2.30	'22 "
	2878	Daizo Tayama	6 " " Jan 1/23	20.00	1.60	'22 "
	2879	Nobukichi Kagawa ..	6 " " Jan 1/23	45.00	3.10	'22 "
	2880	Hatsutaro Kojima ..	6 " " Jan 1/23	40.00	3.00	'22 "
	2881	T. Yoshida	6 " " Jan 1/23	35.00	2.40	'22 "
	1831	Jennie K. Haalilio.	6 " " Mar 1/23	12.50	7.25	'22 "
22	2733	Sadie Sakai			9.55	'22
	2108	K. Morishige	6 " " Jan 1/23	12.50	25.15	'22
	----	Board of Health ...	12 " " Jul 1/23	5.00		
23	2463	Louis E. Davis			86.90	'22 Bal
	----	Kaalele Kiai	6 " " Jan 1/23	10.00		
	2882	T. Tanaka	6 " " Jan 1/23	105.00	8.40	'22 6m
	1668	Kaihawai Est .. A/c	6 " " Jun 1/22	7.50		
	1603	Kamekichi Hayashi .	6 " " Jan 1/23	40.00	20.25	'22
24	2561	Lucille F. Kiester.	6 " " Nov 1/22	40.00		
	----	Cons Amusement Co .	1 " " Sep 1/22	15.00		
25	917	Pang Lum Mow	1 " " Sep 1/22	66.65		
	1051a	Pang Lum Mow	1 " " Sep 1/22	41.65		
	1767	Eli Mitchell Est ..	6 " " Feb 1/23	12.50	2.50	'22 A/c
	----	Keoki Kipola .. A/c	6 " " Jan 1/23	22.70	11.30	'22 "
	776	Y. Yoshikawa	2 " " Aug 1/22	150.00		
	776	Y. Yoshikawa .. A/c	1 " " Sep 1/22	50.00		
26	178d	Hawi Mill & Plant'n	6 " " Feb 1/23	592.50		
	1595	Chas B. Makee			4.85	'22
	2513	Chas B. Makee	6 " " Dec 1/22	12.50	7.55	'22
	2722	Raku Murakami	6 " " Jan 1/23	7.75	17.90	'22
28	1731	Kapika Kupihea Est.	6 " " Jan 1/23	6.00	3.00	'22
	1729	Moohila (w)	6 " " Jan 1/23	4.00	2.05	'22
	1829a	Lee Tuck	6 " " Mar 1/24	3.00	.80	'22
	2220	J. K. Kaulili			.65	'22
	2820	Lee Tuck	6 " " Nov 1/22	2.50		
	1734	S. P. Kaai	6 " " Jul 1/22	12.50	6.35	'22
	1723	J. W. Kaloheaulani.	6 " " Jan 1/23	8.00	4.10	'22
	1774	Lui Cheong .... Bal	6 " " Apr 1/22	5.00		
	1774	Lui Cheong	6 " " Oct 1/22	15.00	5.00	'22 "
	1762	J. Kanikau Est	6 " " Jan 1/23	5.00	2.55	'22
		Carried Forward ...		$25,364.79	$2692.87	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$25,364.79	$2692.87		
28	1732	Paahao Nahoopii ...	6 mo to Jan 1/23	10.50	5.35	'22	
	2170	Paahao Nahoopii ...	12 " " Jan 1/24	8.00	2.05	'22	
	2740	Paahao Nahoopii ...	6 " " May 1/23	8.00	4.10	'22	
	2530	D. Kapawai .... Bal	6 " " Jan 1/23	1.00	1.60	'22	
	1730a	S. W. Kiakahi Est .	6 " " Jan 1/23	8.75	4.40	'22	
	2530	D. Kapawai	6 " " Jul 1/23	3.00			
	1739	Sam Kaulili	6 " " Jan 1/23	15.50	7.90	'22	
	2794	S. K. Kaulili	6 " " Nov 1/23	4.50	1.45	'22	
	1756	R. W. Kamakahi	6 " " Jan 1/23	15.00	7.60		
	2222	M. Maewaewa	12 " " May 1/23	10.00	2.55	'22	
	1738	J. Kamanao	6 " " Jan 1/23	4.00	2.05	'22	
	1737	Wm. Nueku ..... Bal	6 " " Jul 1/22	1.95	2.55	'22	
	2560	Wm. Nueku			.45	'22	
	2732	Wm. Nueku	12 " " Sep 1/23	2.00	.45	'22	
	1736	Sol. Fuller	6 " " Jan 1/23	8.00	4.10	'22	
	2167	Chin Shin	12 " " Oct 1/23	5.00	1.25	'22	
	2675	Napali Akina			2.20	'22	
	2221	John Kawaa	12 " " May 1/23	14.00	3.50	'22	
	----	Matsui Usaki			.30	'22	
	2168	Matsui Usaki	12 " " Oct 1/23	2.00	.45	'22	
	1735	Matsui Usaki .. Bal	6 " " Jul 1/22	6.90	5.35	'22	A/c
	2472	Haro Seki	12 " " Jul 1/23	4.00	.95	'22	
	1725	Rose K. Clark	6 " " Jan 1/23	13.00	6.65	'22	
	1727	G. Kaopuiki Est ...	6 " " Jan 1/23	6.00	3.00	'22	
	1741	David K. Kalaau ...	6 " " Jan 1/23	16.50	8.35	'22	
	2138	David K. Kalaau ...	12 " " Oct 1/23	6.00	1.60	'22	
	1637	Sanshiro Umeda	6 " " Mar 1/23	17.00	10.40	'22	
29	1599	Ikaia Kaaihue	6 " " Jan 1/23	20.00	14.45	'22	
	2166a	Louis Caeser			.30	'22	
30	1573	Von Hamm Young Co .			1311.35	'22	Bal
	1268	I. Takano, Tr	2 " " Sep 1/22	40.00			
	1826	Sei Kaneko	6 " " Jan 1/23	15.00	13.85	'22	
	1870	Masayo Tarutani ...	6 " " Mar 1/23	18.75	13.85	'22	
	1913	J. Shiomi	6 " " Feb 1/23	12.50	14.75	'22	
	1553	Sun Tai Wai Co	6 " " Oct 1/22	25.00	14.45	'22	
31	1634	C. W. Macfarlane ..	6 " " Feb 1/23	13.00	7.50	'22	
	----	Stephen Mahaulu ...			8.65	'22	
	1171	Thos C. White A/c	6 " " Jul 1/22	200.00			
	1082b	Otuichi Asagi	6 " " Mar 1/23	37.50			
	2133a	F. Beringer	6 " " Mar 1/23	30.00			
	2539	Tokichi Hayashi ...	6 " " Mar 1/23	22.50			
	2756	Antoine Schnerr Co.	1 " " Oct 1/22	75.00			
	2126	T. Fujieki	6 " " Feb 1/23	20.00	20.50	'22	
				$26,084.64	$4203.12		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

SEPTEMBER, 1922

Date			
	KAMEHAMEHA SCHOOLS		
5	Registrar, bal Aug collections	$ 924.75	$
20	" a/c Sep "	6,868.52	7,793.27
	INTEREST		
	On balances, Kakaako Frontage Taxes:		
2	L1686, Chung Chock, on $1,280.68, 1 yr 6%	76.84	
5	Kam Schools, bank deposits, August	36.50	
9	B. Hollinger, on rent note, $888.75, to Feb. 28/23, 12 mos 7%	62.21	
	On balances, Kakaako Frontage Taxes:		
11	L2162, Lum Chong, on 1,314.88, 1 yr 6%	78.89	
12	Terr Hotel on Front Tax bal, 287.88, 12m 6%	17.27	
15	Third Liberty Bds $ 5,000, 6m 4¼%	106.25	
	Terr Pub Imp " 50,000, 6m 4½%	1,125.00	
18	Lau Kang & Hung Hoy, on balance sales agreement dated Jun 16/22, $1221, to Sep 16/22, 3m 7%	21.37	
27	Bank deposits, September	111.56	
30	Hawn Electric Bds, 10,000, 6m 6 %	300.00	1,935.89
	FEES (for lease assignments)		
5	M. Hasegawa to T. Koyama L2860, Pawaa ...	5.00	
	S. Imayoshi " F. Handa, 1942, Kakaako .	5.00	
	H.C.D.Co sublet " S. Kikuchi 2000, Kapaakea.	5.00	
	P. K. Sun " F. K. Aona T.W., Kona	5.00	
	P. C. Hi " C. S. Kwon 1883, Kona	5.00	
13	W. C. Achi " J. Kumalae 712a Kauluwela	5.00	
15	S. M. Lowrey " Schuman C. 802, Kakaako .	5.00	
18	T. Ishida " S.Yamamoto 2873, Pawaa ...	5.00	
19	N. Izumi " K.Nagafuji 2847, Pawaa ...	5.00	
22	K.Yoshimura mtg " Hon Trust 1571, Kauluwela	5.00	
27	C. Yoshikawa " M. Shimada 2546, Manoa ...	5.00	
28	Y. Tanouye " Saruwatari 2679, Kapalama.	5.00	60.00
	EXPENSE		
5	Kam Schools, card board for mounting Kam School plans	1.00	
9	N. Masuda, for writing three new leases in substitution for Lease 2850, surrendered ..	30.00	
28	N. Masuda, for writing two new leases in substitution for Lease 2850a, surrendered .	20.00	51.00
	LAW		
30	Waiolina K. Ho-a et al, costs re deed dated Jul 19/20 and exchange deed dated Aug 22/21 Amended Petition Land Court $14.40		
	Acknowledgments (3 sigs) to deed ... 3.00		
	" " " exg deed 3.00		
	Recording charges, deed 3.50		
	" " exg deed 7.00	30.90	30.90
	INSURANCE		
14	I. Hirokane, for his pro rata share of premium covering building occupied under Lease 2889, Sep 1/22 to Mar 15/25, 30½ mos @ $5.10 for 3 yrs	4.32	4.32
	Forward		$ 9,875.38

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

SEPTEMBER, 1922

Date			
	Brought Forward	$	$ 9,875.38
	FRONTAGE TAXES		
12	Territorial Hotel Co, a/c principal assessment of Sep 11/16, Helumoa, Waikiki, 10% of $719.68	71.97	71.97
	KAKAAKO FRONTAGE TAXES RECOVERED		
	Second installment of 10% a/c principal, assessment due under Ordinance No 200, City & County of Honolulu re Improvement District No 9, Kakaako, due Aug 15/22:		
2	L1686, Chung Chock, Lot 150, 10% $1617.70 ..	161.77	
11	L2162, Lum Chong, " 143, " 1460.98 ..	146.10	307.87
	SALARIES		
30	C. R. Bishop Trust, services bookkeeper and stenographer, September	35.00	35.00
	SALES OF LAND		
20	Antonio Perry, for the fee in .75 acre in Wailupe, Honolulu, deed dated Sep 20/22 ...	4,000.00	4,000.00
	TAXES		
20	Antonio Perry, for proportionate part of property taxes on lot acquired from the Trustees by deed dated Sep 20/22, Oct 1 to Dec 31/22, 3 mos	8.97	8.97
	SUNDRY TENANTS		
1/30	As per details, pp 23/27		
	Rents	15,003.18	
	Taxes	4,405.25	19,408.43
			330
			$33,707.62

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	2156	Hon Rapid Transit .	24 mo to Aug 1/24	$ 200.00	$ 3.15	'22	Bal
	2157	Hon Rapid Transit .			10.10	'22	"
	----	Hawn Electric Co ..	1 " " Oct 1/22	5.00			
	----	Trent Trust Co	1 " " Oct 1/22	50.00			
	2559	White Sew'g Machine	3 " " Nov 1/22	270.00			
	1269	Yee Fong	6 " " Feb 1/23	60.00			
	1807	Basilio Bagino	6 " " Feb 1/23	12.50	7.25	'22	
2	2556	James D. Reid	6 " " Mar 1/23	40.00			
	1717	Geo S. Ikeda	6 " " Feb 1/23	14.00	8.10	'22	
	1960	L. Tenney Peck	6 " " Mar 1/23	105.00			
	1629	U. Shinagawa	6 " " Feb 1/23	12.50	14.75	'22	
	1636	J. Takeuchi	6 " " Mar 1/23	12.50	14.75	'22	
	2236	Ishi Takeuchi	6 " " Jan 1/23	18.75	13.85	'22	
	522c	Terr'l Hotel Co ...	3 " " Dec 1/22	375.00			
	1224	Terr'l Hotel Co ...	3 " " Dec 1/22	50.00			
	----	Emily Silva	1 " " Oct 1/22	3.00			
	1695	P. C. Lane .... A/c	6 " " Mar 1/23	26.30	8.70	'22	A/c
	2724	Emily C. Anthony ..	6 " " Mar 1/23	85.00			
	692	D. W. Anderson, Tr.	6 " " Mar 1/23	50.00			
	1867	Amoy Amasiu	6 " " Mar 1/23	20.00			
	----	Frank Keoho	1 " " Oct 1/22	3.00			
5	925	Hon Plantation	6 " " Mar 1/23	1,165.00			
	1494	Hon Plantation	6 " " Mar 1/23	290.00			
	1493	Hon Plantation	6 " " Mar 1/23	245.00			
	700a	Hon Plantation	6 " " Mar 1/23	600.00			
	1262	Hon Plantation	6 " " Mar 1/23	750.00			
	1608	Ikko Sakuhei	12 " " Jan 1/23	27.50	1.80	'22	
	1612	O. Tokogin	12 " " Jan 1/23	25.00	3.25	'22	
	1618	O. Tokogin	12 " " Jan 1/23	24.00	3.10	'22	
	1623	T. Nakatsu	12 " " Jan 1/23	55.00	5.65	'22	
	1883	Park Chung Hi	6 " " Sep 1/22	7.00	4.60	'22	
	2233	Y. Kishi	6 " " Jan 1/23	12.50	3.25	'22	
	2278	S. Hirata	12 " " Jan 1/23	35.00	4.85	'22	
	2289	S. Nakashima	12 " " Jan 1/23	8.00	2.45	'22	
	2290	O. Tanaka	12 " " Jan 1/23	18.00	3.95	'22	
	2295	M. Kawasaki	12 " " Jan 1/23	43.00	8.30	'22	
	2297	Y. S. Kim	12 " " Jan 1/23	22.00	4.30	'22	
	2302	K. Y. Kuk	6 " " Jan 1/23	7.00	3.05	'22	
	2305	S. Nagayama	12 " " Jan 1/23	23.00	3.75	'22	
	2307	I. Kawai	12 " " Jan 1/23	33.00	5.35	'22	
	2310	T. Kamigaki	12 " " Jan 1/23	14.00	3.05	'22	
	2312	Kai & Kitagawachi .	12 " " Jan 1/23	21.00	1.65	'22	
	2313	T. Kamigaki	12 " " Jan 1/23	21.00	1.70	'22	
	2314	T. Kamigaki	12 " " Jan 1/23	20.00	1.65	'22	
	2315	H. Shimamura	12 " " Jan 1/23	22.00	1.80	'22	
	2317	K. H. Kuen	6 " " Jan 1/23	5.50	1.80	'22	
	2318	C. W. Sik ..... Bal	6 " " Jul 1/22	5.95	1.90	'22	
	2318	C. W. Sik	6 " " Jan 1/23	6.00			
	2318	C. W. Sik .....A/c	6 " " Jul 1/23	.05			
	2322	C. Y. Am	12 " " Jan 1/23	10.00	2.15	'22	
	2323	C. Y. Am	12 " " Jan 1/23	10.00	2.10	'22	
	2326	T. Kamigaki	12 " " Jan 1/23	10.00	1.25	'22	
	2329	H. Murazane	12 " " Jan 1/23	13.00	1.45	'22	
	2332	H. Murazane	6 " " Jul 1/22	6.00	1.25	'22	
	2346	K. Sakamoto	12 " " Jan 1/23	42.50	4.30	'22	
	2347	F. Sakaguchi	12 " " Jan 1/23	34.00	8.40	'22	
	2348	Y. Kirihara	12 " " Jan 1/23	40.00	5.35	'22	
	2350	T. Yoshimura	12 " " Jan 1/23	25.00	4.90	'22	
	2377a	M. Mitsunaga	12 " " Jan 1/23	36.00	8.50	'22	
	2392	K. Homura	12 " " Jan 1/23	19.50	5.25	'22	
	2393	T. Nakatsu	12 " " Jan 1/23	16.00	4.00	'22	
	2394	K. Noda	12 " " Jan 1/23	30.00	6.06	'22	
		Carried Forward ...		$ 5,210.05	$ 206.75		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 5,210.05	$ 206.75		
5	2395	S. Hirata	12 mo to Jan 1/23	25.00	4.90	'22	
	2396	Y. Suda	12 " " Jan 1/23	36.00	6.85	'22	
	2589	M. K. Hea	12 " " Jan 1/23	48.00	3.85	'22	
	2604	A. Kanamu	12 " " Jan 1/23	34.50	4.05	'22	
	2668	T. Saito	6 " " Jan 1/23	21.00	13.60	'22	
	2701	P. H. Paahao	12 " " Jan 1/23	52.00	12.10	'22	
	2715	Capt Cook Coffee Co	12 " " Jan 1/23	75.50	4.70	'22	
	2777	U. Yokomizo	6 " " Jul 1/22	18.00	.80	'22	
	2809	U. Tanaka			.40	'22	
	2810	Y. Miyagawa			2.60	'22	2m
	2811	K. Shikada			4.70	'22	"
	2812	C. Inoue			4.70	'22	"
	2813	S. Tsubaki			3.05	'22	"
	2814	Y. Nakamura			2.05	'22	"
	2815	J. Miyagawa			2.55	'22	"
	2816	T. Fukunaga			3.15	'22	"
	----	P. K. Sun	12 " " Jan 1/23	21.00	3.85	'21	
	----	P. K. Sun			4.55	'22	
	----	K. Sasaki ..... A/c	6 " " Jul 1/22	5.90	4.15	'21	
	----	K. Sasaki			4.95	'22	
	1767	Eli Mitchell Est ..			4.75	'22	
	2775	H. H. Plemer	6 " " Mar 1/23	75.00			
	1412	Am-Japse Investment	6 " " Mar 1/23	125.00			
	2887	Yaichiro Aoki	6 " " Mar 1/23	50.00	9.85	'22	4m
	960a	Maunalua Fishing Co	1 " " Oct 1/22	508.35			
	1604	Kaai Kinikapo . A/c	6 " " Jan 1/23	10.00			
	1521	John Hilo ..... "	6 " " Jan 1/23	5.25	7.25	'22	A/c
	1522	Keola Ilianu	6 " " Jan 1/23	20.00	14.45	'22	
	1524	Hoopii M. Wire A/c	6 " " Jan 1/23	10.00			
	1559	Alfred Kaili .... "	6 " " Jan 1/22	5.00			
	1834	Keola Ilianu			10.55	'22	"
	1397	J. D. Paris Est ...	6 " " Mar 1/23	50.00			
	1702	W. Hamamura	6 " " Mar 1/23	15.00			
6	2531	J. V. Fernandez ...	6 " " Mar 1/23	35.00			
	1559	Alfred Kaili .. A/c	6 " " Jan 1/23	5.00			
	1052a	Mew Yee	1 " " Oct 1/22	83.35			
	2782	A. S. Atupan	6 " " Mar 1/23	25.00	12.05	'22	
	2535	K. Akashi	6 " " Mar 1/23	60.00			
	----	D. Venhuizen	1 " " Oct 1/22	3.00			
	----	M. Soranaka	1 " " Oct 1/22	15.00			
	2016	Izo Matsuura	6 " " Dec 1/22	17.50	17.50	'22	"
	2403	Wong Wong etal, Trs	6 " " Feb 1/23	650.00			
7	1481a	J. R. Amorin Est ..	1 " " Oct 1/22	30.00			
	2888	Juro Tamai	6 " " Jan 1/23	126.00	9.70	'22	6m
	2094	H. Hiramoto	6 " " Jan 1/23	17.50	39.60	'22	
8	429a	Chang Chock Hing ..	6 " " Mar 1/23	35.00			
	1463	Chang Chock Hing ..	6 " " Mar 1/23	25.00			
	1780	Frank Andrade	6 " " Jan 1/23	225.00	130.05	'22	
	1828	Sing Chong & Co ...	6 " " Mar 1/23	100.00			
	1954	V. R. Isenberg	6 " " Mar 1/23	45.00			
	1955	V. R. Isenberg	6 " " Mar 1/23	60.00			
	1961	V. R. Isenberg	6 " " Mar 1/23	92.50			
	2534	M. Oshige	6 " " Mar 1/23	15.00	6.20	'22	
	2135	M. Tanimura	6 " " Mar 1/23	22.00	13.85	'22	
9	1552	John Akaloka, Jr ..			14.75	'22	
	2016	Izo Matsuura			2.60	'22	Bal
11	2889	I. Hirokane	6 " " Mar 1/23	31.00	6.95	'22	4m
	2727	K. Umemoto			14.45	'22	
	2466	Jas J. Carey	6 " " Mar 1/23	180.00			
	1765	H. Inouye	6 " " Mar 1/23	14.00			
	2162	Lum Chong	6 " " Feb 1/23	75.00	63.60	'22	
		Carried Forward ...		$ 8,407.40	$ 676.45		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 8,407.40	$ 676.45		
11	1764	Au Hoon	6 mo to Nov 1/22	18.00	16.45	'22	
	2538	Matsuzo Otsuka	6 " " Mar 1/23	25.00	20.10	'22	
12	888	John Gaspar	2 " " Nov 1/22	45.85	74.50	'22	10m
	1110	John Gaspar	6 " " Mar 1/23	145.00	94.25	'22	
	1778	J. B. Atherton Est.	6 " " Mar 1/23	200.00			
	2161	J. G. Dassel	1 " " Oct 1/22	33.50			
	1563	Naoki Arai	6 " " Jan 1/23	12.50			
	2443	Honji Yokota	6 " " Feb 1/23	34.50	24.30	'22	
	1863	Okuno Tsuru	6 " " Feb 1/23	15.00	13.85	'22	
	2134	Hyonoski Doi	6 " " Mar 1/23	18.75	13.85	'22	
13	2613	R. E. Woolley	6 " " Feb 1/23	187.50			
	1770	Kyoyei Shokwai	3 " " Dec 1/22	120.00			
	531c	Jonah Kumalae	6 " " Jan 1/23	100.00			
	2439	Jonah Kumalae	6 " " Jan 1/23	25.00			
	1630	G. Takemaru	6 " " Feb 1/23	12.50			
	2758	Yazaemon Kaya	6 " " Feb 1/23	31.50	3.50	'22	A/c
	1763	Shina Akisaki	6 " " Mar 1/23	20.00	14.45	'22	
14	----	Mau Sing Wai Co ...	6 " " Mar 1/23	6.25			
	----	Hawn Contracting Co	1 " " Oct 1/22	150.00			
	2245	Tamehe Nakamura ...	6 " " Jan 1/23	12.50	9.55	'22	
	1593	Chisoji Sakei	6 " " Mar 1/23	15.00	14.75	'22	
	----	May K. Brown			100.00	'22	"
15	----	J. L. Young	6 " " Mar 1/23	50.00			
	1953	D.P.R.Isenberg Est.	1 " " Oct 1/22	41.65			
	1956	Annie S. Parke Est.	6 " " Mar 1/23	55.00			
	1957	Annie S. Parke Est.	6 " " Mar 1/23	55.00			
18	336a	James Wight Est ...	6 " " Mar 1/23	150.00			
	2717	H. S. Hayward	6 " " Mar 1/23	25.00			
	2762	S. Takami	6 " " Mar 1/23	35.00	18.90	'22	10m
	2544	K. Nakamura	6 " " Mar 1/23	15.00	4.35	'22	
	2532	S. Takeshima	6 " " Mar 1/23	20.00			
	2155	K. Takamori	6 " " Feb 1/23	34.50	19.95	'22	
19	1277	K. Matsumoto Est ..	3 " " Dec 1/22	75.00			
	1761	Lau Lin, Tr	6 " " Jan 1/23	90.00	79.50	'22	
	2758	Yazaemon Kaya			10.05	'22	Bal
	2631	M. J. Ferreira A/c	6 " " Feb 1/23	8.35	7.40	'22	
	2540	J. Watanabe	6 " " Mar 1/23	30.00	5.75	'22	"
	2545	Y. Kamiyama	6 " " Mar 1/23	10.00	1.60	'22	"
	2000	Hon Const & D. Bal	12 " " Jun30/22	2.98			
20	916	Pang Chew Est	1 " " Oct 1/22	150.00			
	2125	Mary K. Christ	6 " " Feb 1/23	18.75			
	2645	Renichi Togashi ...	6 " " Apr 1/23	18.75	13.85	'22	
21	2563	Hachiro Ikeda	12 " " Sep 1/22	75.00	32.35	'21	"
	2563	Hachiro Ikeda			40.15	'22	A/c
	1559	Alfred Kaili .. Bal	6 " " Jan 1/22	15.00	5.00	'22	"
	1795	M. Haraguchi	6 " " Jan 1/23	11.50	9.85	'22	
	1793	Oyamada Kamege	6 " " Jan 1/23	14.50	12.55	'22	
	1873	Hawn Tuna Packing .			78.60	'22	Bal
	2533	T. Ninomiya ... A/c	6 " " Mar 1/23	10.90	9.10	'22	
	1564	Jiro Tamamoto	6 " " Jan 1/23	11.00	12.15	'22	
	1914	Kumayo Yamakami ...	6 " " Feb 1/23	12.50	14.75	'22	
22	----	Cons Amusement Co .	1 " " Oct 1/22	15.00			
	1571	K. Yoshimura	6 " " Mar 1/23	60.00			
23	2895	I. Salingohai	6 " " Mar 1/23	12.50	2.40	'22	4m
	2343	Kailani Wright	12 " " Jul 1/23	2.00	.60	'22	
	2896	Louise A. McGregor.	6 " " Apr 1/23	45.00	12.55	'22	3m
25	----	W. F. Dillingham ..	12 " " Sep 1/23	75.00			
	2010	George Gomes	6 " " Mar 1/23	12.50	7.25	'22	
	1511	Masaye	6 " " Jan 1/23	23.00	20.50	'22	
	1753	Pac Engineering Co.	6 " " Mar 1/23	212.50			
	2461	H. Mitsukawa	6 " " Mar 1/23	15.75	14.75	'22	
		Carried Forward ...		$11,144.38	$1509.90		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$11,144.38	$1509.90		
25	2465	H. Tanouye	6 mo to Mar 1/23	15.75	9.55	'22	
26	2891	Waialae Ranch Co ..	6 " " Apr 1/23	30.00	3.45	'22	
	744	Haleiwa Hotel	12 " " Sep 1/23	100.00			
	1185	Haleiwa Hotel	12 " " Sep 1/23	5.00			
	776	Y. Yoshikawa .. Bal	1 " " Sep 1/22	25.00			
	776	Y. Yoshikawa	1 " " Oct 1/22	75.00			
	2462	Kishiro Sato .. A/c	6 " " Mar 1/23	29.20	20.80	'22	A/c
27	917	Pang Lum Mow	1 " " Oct 1/22	66.65			
	1051a	Pang Lum Mow	1 " " Oct 1/22	41.65			
	1395	D.P.R.Isenberg Est.			1353.40	'22	3m
	1953	D.P.R.Isenberg Est.			476.35	'22	"
	2096	D.P.R.Isenberg Est.			4.05	'22	"
	1771	Yee Chang Shee	6 " " Mar 1/23	15.00	10.25	'22	
	2763	Seichi Ichiyama ...	6 " " Mar 1/23	32.50			
28	2679	Yasuzo Tanouye	6 " " Apr 1/23	18.75	14.75	'22	
	1814	M. K. Nakanaela ...	6 " " Mar 1/23	20.00	10.10	'22	
	1498	J. A. Maguire Est .	6 " " Mar 1/23	62.50			
	2102	Leong Chee	6 " " Jan 1/23	22.00	11.25	'22	
29	1268	I. Takano, Tr	1 " " Oct 1/22	20.00			
	2459	Masashi Ikeda	6 " " Mar 1/23	25.00	9.55	'22	A/c
30	2625a	Hawn Agr Co	6 " " Mar30/23	328.00			
	760a	Lucas & Guard			32.50	'22	
	1065a	M. Murakami	6 " " Nov 1/22	17.50	83.80	'22	
	1260	Jitsuo Koshi	6 " " Mar 1/23	25.00			
	1298	J. G. Serrao	12 " " Jul 1/23	15.00			
	1325	L. Chau	6 " " Feb 1/23	7.50			
	1332a	C. F. Bradshaw	6 " " Jan 1/23	60.00			
	1346	R. Inouye et al ...	6 " " Nov 1/22	20.00	80.00	'22	"
	1363	Mana Transportation	12 " " Jul 1/23	140.00	176.80	'22	
	1389	M. Matsuda	6 " " Mar 1/23	15.00	91.00	'22	
	1390	Sui Fook	6 " " Mar 1/23	10.00			
	1402	Sagawa			71.50	'22	"
	1407	W. Inada	6 " " Dec 1/22	40.00			
	1408	H. I. Young	6 " " Dec 1/22	15.00	117.00	'22	"
	1409	Ah Chu et al	6 " " Dec 1/22	7.50			
	1413	W. Inada	6 " " Feb 1/23	20.00			
	1469	Mana Transportation	6 " " Mar 1/23	60.00	74.30	'22	"
	1697	W. S. Wise	6 " " Feb 1/23	45.00			
	1819	I. Shimizu	6 " " Jan 1/23	25.00	6.50	'22	
	1822	S. Hata	6 " " Feb 1/23	96.25			
	1836	Yee Chun			70.95	'22	"
	2239	I. Goya	6 " " Nov 1/22	52.00			
	2240	K. Uyeno	6 " " Nov 1/22	105.00	69.90	'22	"
	2254	Lai Hip Estate	6 " " Jan 1/23	147.50			
	2255	K. Kuratsu	6 " " Nov 1/22	105.00			
	2257	S. Hamamoto	6 " " Jan 1/23	110.00			
	2383	Nataro Ueta	6 " " Nov 1/22	18.00	3.45	'22	"
	2441	C. F. Bradshaw	6 " " Jan 1/23	227.00			
	2444	B. Ushijima	6 " " Feb 1/23	40.00			
	2512	Ernest K. Akina ...	12 " " Mar 1/22	206.00	2.00	'20	
	2512	Ernest K. Akina ...	6 " " Sep 1/22	103.00	45.15	'21	
	2512	Ernest K. Akina ...			26.80	'22	
	2524	Y. Nishimoto	6 " " Jan 1/23	240.00			
	2525	K. Kawasaki	6 " " Feb 1/23	75.00			
	2571	K. Fujimoto	6 " " Nov 1/22	104.00			
	2672	Felix Brughelli A/c	6 " " Nov 1/22	30.55	19.45	'22	"
	2728	F. Sekido	6 " " Mar 1/23	48.50			
	----	S. P. Peterson	3 " " Oct 1/22	12.00			
	----	T. Shindo	6 " " Jan 1/23	250.00	.75	'22	
	----	John Ho-a	12 " " Jul 1/23	50.00			
	----	Mrs Sol Lalakea ...	14 ds " Aug15/22	14.00			
		Carried Forward ...		$14,632.68	$4405.25		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$14,632.68	$4405.25	
30	----	Mrs Sol Lalakea ...	14 ds to Oct 1/22	5.50		
	1171	Thos C. White Bal	6 mo to Jul 1/22	26.35		
	1171	Thos C. White A/c	6 " " Jan 1/23	173.65		
	1972	Ellen R. Clark	6 " " Oct 1/22	75.00		
	1959	A. J. Campbell	6 " " Mar 1/23	90.00		
				$15,003.18	$4405.25	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

OCTOBER, 1922

Date			
	KAMEHAMEHA SCHOOLS		
5	Registrar, bal Sep collections	$ 1,512.75	$
17	" a/c Oct "	4,680.89	6,193.64
	INTEREST		
2	Hawaii Cons Ry Bds, $44,000, 6m 5 %	1,100.00	
	Mutual Telephone " 22,000, 6m 5 %	550.00	
3	Schuman Carriage, Front Tax bal $600, 12m 6%	36.00	
5	Kam Schools, bank deposits	69.93	
	On balance, Kakaako Frontage Taxes:		
10	L 776, Y. Yoshikawa, on 887.14, 1 yr 6%	53.23	
14	Fourth Liberty Bds, 40,000, 6m 4¼%	850.00	
31	Bank deposits, October	133.94	2,793.10
	FEES (for lease assignments)		
10	K. S. Aung to T. Murata, L1905, Keauhou	5.00	
14	A. B. Kroll " A. H. Matthew, 2592, Waialae	5.00	
	Matthew mtge " Bank of Haw, 2592, Waialae	5.00	
20	Waialae Ranch mtge to D.P.R. Isenberg Estate L2817, Waialae	5.00	
25	A.D. Baillie to L. N. Land, L2823, Waialae	5.00	
26	Leong Yew mtg " Allen & R., 2751, KukuiSt	5.00	
	J.V.Fernandes " H. Cannon, 2531, Waialae	5.00	35.00
	INSURANCE		
10	Mary K. Hea, refunding premium advanced covering on building occupied under Lease 2656, Keei, Kona, $300, to Nov 1/24, 3 yrs.	3.60	
16	Coyne Furniture Co, refund of premium in excess of normal rate on Delmonico Warehouse, Lease 1333, $6000 @ difference of .68	40.80	44.40
	SALARIES		
31	C. R. Bishop Trust, services bookkeeper and stenographer, October	35.00	35.00
	FIRE LOSS SUSPENSE		
27	Amounts recovered from insurance companies for damages sustained by shed attached to carpentry shop at Kamehameha Girls School caused by fire on Oct 7/22:		
	Alliance of Phil, Pol No 62389	2.22	
	Calif Ins Co " " 501430	3.53	
	Eng Am Underwriters " " 752351	11.50	
	Royal Ins Co " " 336197	1.20	
	London Assn " " 5614738	1.15	
	Com Union Assn " " 8013317	.78	
	Scottish Union & Natl " " 7010039	.53	
	Caledonian Ins Co " " 673627	1.65	
	British American " " 530390	.44	23.00
	FRONTAGE TAXES		
3	Schuman Carriage Co, a/c principal, assessment of Sep 18/19, Richard St Imp ...	300.00	300.00
	Forward		$ 9,424.14

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

OCTOBER, 1922

Date				
	Brought Forward	$		$ 9,424.14
	KAKAAKO FRONTAGE TAXES RECOVERED			
	Second installment of 10% a/c principal, assessment due under Ordinance No 200 City & County of Honolulu re Improvement Dist No 9, Kakaako, due Aug 15/22:			
10	L776, Y. Yoshikawa, Lot 59, 10% $2419.47 ..		241.95	241.95
	SALES OF LAND			
4	City & County of Honolulu, for the fee in 4.38 acres, "Waialae Park Site" deed dated Sep 13/22		6,510.00	6,510.00
	TAXES			
	City & County of Honolulu, proportionate part of property taxes on area acquired from the Trustees by deed dated Sep 13/22, to Dec 21/22, 3 mos		47.45	47.45
	DEFERRED ANNUITY PREMIUMS			
9	Amounts received from employees as their share of the first monthly installment of premiums on deferred annuity policies of the Teachers Insurance & Annuity Ass'n of America, due Nov 1/22:			
	E. C. Webster	$ 25.00		
	E. B. Loomis	17.50		
	J. B. Mann	15.00		
	G. Podmore	15.00		
	G. Crabbe	5.00		
	E. T. Winant	25.00		
	O. H. Hanson	16.25		
	M. C. Amana	9.50		
	T. Nishikawa	5.00	133.25	
31	Employees' share of premiums due Dec 1/22:			
	Webster	25.00		
	Loomis	17.50		
	Mann	15.00		
	Podmore	15.00		
	Crabbe	5.00		
	Winant	25.00		
	Hanson	16.25		
	Amana	9.50		
	Nishikawa	5.00	133.25	266.50
	SUNDRY TENANTS			
1/31	As per details, pp 30/33			
	Rents		27,366.25	
	Taxes		1,501.85	28,868.10
				337.
				$45,358.14

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
				$	$		
2	1871	Mariah K. Low			16.45	'22	
	1666a	Cheong Wah	6 mo to Oct 1/22	12.50	7.25	'22	
	2546	Matsutaro Shimada .	6 " " Mar 1/23	30.00			
	----	Hawn Electric Co ..	1 " " Nov 1/22	5.00			
	1052a	Mew Yee	1 " " Nov 1/22	83.35			
	2756	Antoine Schnerr Co.	1 " " Nov 1/22	75.00			
	1981	Elsie J. Morgan ...	6 " " Apr 1/23	75.00			
	2569	Napahu & K. Mahoe .	6 " " May 1/23	37.50			
	2542	Hiroto Nakamura ...	6 " " Mar 1/23	20.00	16.05	'22	
	1712	Annie Conjugacion .	12 " " Oct 1/23	25.00	7.25	'22	
	1703	Mariah K. Low	6 " " Jan 1/23	40.00	28.60	'22	
	----	Kahaulelio	6 " " Apr 1/23	6.00			
	1591	T. Ishii	6 " " Apr 1/23	16.00	9.55	'22	
	1592	M. Ishii	6 " " Apr 1/23	16.00	10.40	'22	
	2644	G. Fujita	6 " " Apr 1/23	21.75	13.85	'22	
	----	Emily Silva	1 " " Nov 1/22	3.00			
3	2640	Richard Venhuizen .			32.95	'22	
	909	Hoy On Society	3 " " Jan 1/23	75.00			
	----	Trent Trust Co	1 " " Nov 1/22	50.00			
	2136	Lulu J. Greenwell .	6 " " Apr 1/23	180.00			
	687a	Hutchinson Sugar Pl	6 " " Apr 1/23	500.00			
	1200	Hakalau Plantation.	6 " " Apr 1/23	1,092.50			
	1201	Hawn Agr. Co	6 " " Apr 1/23	1,750.00			
	2619	Hawn Agr. Co	6 " " Apr 1/23	400.50			
	2623	Hawn Agr. Co	6 " " Apr 1/23	838.50			
	2729	R. F. Dempsey	6 " " Apr 1/23	85.00			
	1967	James D. Dole	6 " " Apr 1/23	70.00			
	1975	Chas H. Atherton ..	6 " " Apr 1/23	75.00			
	2476	Ernest B. Clark ...	6 " " Apr 1/23	190.00			
	2755	Sing Chong & Co ...	6 " " Apr 1/23	12.50			
	2667	Hikotaro Otaguro ..	6 " " Apr 1/23	18.75	7.35	'22	Bal
	----	Shizu Kimura	2 " " Dec 1/22	20.00			
	1472	Radio Corp of Am ..	5 " " Mar 1/23	375.00			
4	1301	Von Hamm Young Co .	6 " " Apr 1/23	500.00			
	1500	Kilauea Vol House .	12 " " Oct 1/23	20.00			
	----	Frank Keoho	1 " " Nov 1/22	3.00			
	1984	Geo P. Denison	6 " " Apr 1/23	50.00			
	1401	Waialua Agr Co A/c	12 " " Oct 1/22	6,750.00			
	1401a	Waialua Agr Co	6 " " Apr 1/23	1,250.00			
	1979a	E. M. Ehrhorn	6 " " Apr 1/23	37.50			
	960a	Maunalua Fish'g Co.	1 " " Nov 1/22	508.35			
	1585a	Fuji Handa	6 " " Apr 1/23	40.00			
	2548	J. Moriyama	6 " " Mar 1/23	10.00	8.50	'22	"
	2558	J. Moriyama	12 " " Mar 1/23	25.00	13.00	'22	
	2890	City & County of H.			19.50	'22	3m
5	2001	John Andrade	6 " " Apr 1/23	20.00	9.40	'22	
	1521	John Hilo ..... A/c	6 " " Jan 1/23	12.00			
	2703	Chun Hoon	6 " " Apr 1/23	50.00			
	1980	Fred C. Smith Est .	6 " " Apr 1/23	50.00			
	----	May K. Brown	6 " " Dec 1/22	50.00	53.90	'22	
	----	D. Venhuizen	1 " " Nov 1/22	3.00			
6	2015	John Kahele ... A/c	6 " " Apr 1/23	3.25	6.75	'22	Bal
	----	Keoki Kipola .. Bal	6 " " Jan 1/23	7.30	11.25	'22	"
	2757	Sogoro Kawakami ...	6 " " Mar 1/23	20.00	8.10	'22	10m
	1575	Cozy Monize Mendes.	6 " " Apr 1/23	25.00	12.00	'22	
	1180	Theo T. Meyer	6 " " Apr 1/23	187.50			
	1977	M. E. Grossman Est.	6 " " Apr 1/23	75.00			
	1559	Alfred Kaili			10.00	'22	A/c
	1710a	David K. Baker			2.15	'22	
	2884	David K. Baker			.50	'22	
	2463	Geo B. Case	6 " " Apr 1/23	200.00			
9	1708	Tom Tai Tong	6 " " Apr 1/23	28.00	16.20	'22	
		Carried Forward ...		$16,123.75	$ 320.95		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$16,123.75	$ 320.95		
9	2790	Tom Tai Tong	6 mo to Apr 1/23	25.00	10.85	'22	
	1963	E. A. McInerny	6 " " Apr 1/23	62.50			
	1297	Oahu Rice Mill Co .	6 " " Apr 1/23	150.00			
	1314	Oahu Rice Mill	12 " " Oct 1/23	15.00			
	1983	J. L. Cockburn	6 " " Apr 1/23	75.00			
	2564	Gustave Schuman ...	6 " " Mar 1/23	20.00			
	1481a	J. R. Amorin Est ..	1 " " Nov 1/22	30.00			
	1668	Kaihawai Est .. Bal	6 " " Jun 1/22	7.80	7.80	'22	Bal
	1668	Kaihawai Est .. A/c	6 " " Dec 1/22	4.40			
10	1621	O. Toyokichi	12 " " Jan 1/22	25.00	2.75	'21	
	1625	Y. Fujimatsu	12 " " Jul 1/22	36.00	3.90	'22	
	1651	K. Panui	6 " " Jan 1/23	15.00	1.95	'22	
	1905	T. Murata	6 " " Mar 1/23	11.00			
	2178	H. Mailolo	6 " " Jan 1/23	6.50	2.00	'22	
	2229	M. K. Hea	12 " " Jan 1/23	23.00	1.80	'22	
	2261	S. Tanaka ..... A/c	12 " " Jan 1/22	12.00			
	2274	Y. Kirihara	12 " " Jan 1/23	39.00	4.25	'22	
	2365	K. Noda	6 " " Jan 1/23	6.50			
	2434	T. Fujimatsu	12 " " Jan 1/23	10.00	3.25	'22	
	2456	J. Aki ..... A/c	12 " " Jan 1/22	20.20	4.90	'20	
	2456	J. Aki			5.90	'21	
	2505	M. Doi	12 " " Jan 1/23	28.00	5.45	'22	
	2610	H. Kadooka	12 " " Jul 1/22	67.00	10.70	'22	
	2656	M. K. Hea			1.90	'22	
	2669	J. Awa	12 " " Jan 1/23	18.00	6.20	'22	
	2699	M. K. Kumukoa . A/c	12 " " Jan 1/23	17.20	4.80	'22	
	2706	K. Awa	6 " " Jan 1/23	7.50	4.15	'22	
	2707	M. Kaili ..... A/c	6 " " Jul 1/21	15.60	4.40	'21	
	2708	M. Kaheana	6 " " Jan 1/23	5.00	1.50	'22	
	2742	K. Kamakele ... A/c	6 " " Jul 1/22	15.95	7.05	'22	
	----	C. S. Young ... Bal	6 " " Jul 1/22	4.50	5.35	'22	
	----	C. S. Young ... A/c	6 " " Jan 1/23	2.65			
	----	S. Matsuguma			1.85	'20	
	----	Mary K. Hea			3.15	'20	
	2210	R. A. McWayne			130.00	'20	A/c
	1633	H. Takamatsu Est ..	6 " " Mar 1/23	17.50	13.85	'22	
	2128	T. Kiroku	6 " " Mar 1/23	18.75	19.55	'22	
11	2482	Minnie A. Brown ...	6 " " Apr 1/23	172.50			
	2638	D. S. Bowman	6 " " Mar 1/23	37.50			
	2154	E. A. Mott-Smith ..	6 " " Mar 1/23	30.00	29.80	'22	
	1371	Y. Ah Sing	6 " " Apr 1/23	70.00			
	2788	T. Tsukamoto	6 " " Apr 1/23	42.50	30.65	'22	
	2491	Rose K. Maikai	6 " " Jan 1/23	20.00			
12	1965	F. C. Atherton	6 " " Apr 1/23	75.00			
	2649	T. Ikeda	6 " " Apr 1/23	18.75	14.75	'22	
	2665	Katsuzo Uyeno	6 " " Apr 1/23	15.75	14.75	'22	
13	1556	Wm. A. Kane ... A/c	6 " " Jan 1/22	9.15	10.85	'21	Bal
14	1782	M. Yoshida	6 " " Apr 1/23	50.00	14.45	'22	"
	1791	Kinsaku Ikuta	6 " " Apr 1/23	25.00	7.20	'22	"
	2212a	Waialua Garage	6 " " Apr 1/23	25.00			
	2655a	T. Kadota	6 " " Apr 1/23	50.00			
	2727	K. Uemoto	6 " " Apr 1/23	25.00			
	2735	S. Sasaki	6 " " Apr 1/23	25.00	7.20	'22	"
	1974	Harriet W. Hobdy ..	6 " " Apr 1/23	75.00			
	1982	Logan W. Shepherd .	6 " " Apr 1/23	87.50			
	2000	Hon Const & D. Co .	3 " " Jan 1/23	625.00			
	1835	Manuel Pacheco	6 " " Apr 1/23	12.50	7.25	'22	
	1776	M. Fernandez Est ..	6 " " Apr 1/23	12.50			
16	----	Hawn Contracting Co	1 " " Nov 1/22	150.00			
	1985	Elizabeth Schaefer.	6 " " Apr 1/23	75.00			
	1499	D. Moncrief etal Bal	4 " " Oct 1/22	342.00			
		Carried Forward ...		$19,005.95	$ 727.10		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$19,005.95	$ 727.10		
16	1958	L. G. Blackman	6 mo to Mar 1/23	37.50			
	2208	K. Yoshimura	6 " " Apr 1/23	20.00	7.10	'22	
	1667	S. Mimura	6 " " Mar 1/23	17.00	11.25	'22	
	2243	S. Mimura	6 " " Mar 1/23	22.00	12.15	'22	
	2147	Jos P. Mendonca ...	6 " " Apr 1/23	192.50			
	2501	Jos P. Mendonca ...	6 " " Apr 1/23	80.00			
17	916	Pang Chew Est	1 " " Nov 1/22	150.00			
18	2733	Sadie Sakai	6 " " Apr 1/23	37.50			
	2140	Y. Shigeyasu	6 " " Apr 1/23	18.75	7.35	'22	Bal
	1219	Koolau Agr. Co	6 " " Jun30/22	2,000.00			
	2368	J. D. Paris Est ...	6 " " Jan 1/23	100.00			
	2418	Mark Kung	6 " " Mar 1/23	75.00			
19	2161	J. G. Dassel	1 " " Nov 1/22	33.50			
	2892	Haw Fruit Packers .	6 " " Mar 1/23	450.00	57.80	'22	4m
20	----	B. P. Bishop Museum	6 " " Apr 1/23	168.00			
	----	C. R. Bishop Trust.	6 " " Apr 1/23	168.00			
	1444	Julius Rosenstein .	6 " " Apr 1/23	50.00			
	1395	D.P.R.Isenberg Est.			3.80	'22	9m
	1658	T. Sakaitani			7.35	'22	Bal
	2423	T. Sakaitani			7.35	'22	"
	2652	S. Nakashima	6 " " Apr 1/23	15.75			
	2901	I. Shimada	6 " " May 1/23	31.50	2.45	'22	2m
21	2553	Sydney R. Jordan ..	6 " " Apr 1/23	75.00	59.30	'22	
23	2025	Y. Okamoto	6 " " Apr 1/23	12.00			
	1751	E.D.K. Wilmington .	6 " " Jan 1/23	15.00	7.60	'22	
	1268	I. Takano, Tr	1 " " Nov 1/22	20.00			
24	1974	A. W. T. Bottomley.	6 " " Apr 1/23	75.00			
	1686	Chun Chock	3 " " Oct 1/22	75.00	52.00	'22	
	1524	Hoopii M. Wire A/c	6 " " Jan 1/23	6.50			
	1834	Keola Ilianu	6 " " Apr 1/23	20.00	3.90	'22	Bal
	1709	K. Kimura	6 " " Apr 1/23	20.00	11.15	'22	
	1811	Asa Hayashi	6 " " Apr 1/23	20.00	11.15	'22	
	1969	Wm. B. Lymer	6 " " Apr 1/23	75.00			
	1638a	Tsuru Okuno	6 " " Feb 1/23	17.50	13.85	'22	
	2767	Nizo Suyama	6 " " Feb 1/23	31.50	13.55	'22	
25	2639	Ensuke Kagami	6 " " Apr 1/23	20.00	11.15	'22	
	1804	Frank Andrade	6 " " Jan 1/23	186.50	107.80	'22	
	1773	Yee Chang She	6 " " Apr 1/23	25.00	20.50	'22	
	2015	John Kahele ... Bal	6 " " Apr 1/23	9.25			
26	917	Pang Lum Mow	1 " " Nov 1/22	66.65			
	1051a	Pang Lum Mow	1 " " Nov 1/22	41.65			
	1978	Addie H. De Freest.	6 " " Apr 1/23	37.50			
	1714	T. Fujikawa	6 " " Apr 1/23	20.00	11.15	'22	
	2370	Fuki Arita	6 " " Apr 1/23	40.75	27.75	'22	
	2648	Honji Yokota	6 " " Apr 1/23	22.00	13.85	'22	
	2647	Kotaro Okumura	6 " " Apr 1/23	15.75	7.35	'22	"
	2664	Nikichi Matsumura .	6 " " Apr 1/23	15.75			
	1704	Urasaki Yanehiro ..	6 " " Apr 1/23	12.50	12.15	'22	
	2670	Torazo Ito	6 " " Apr 1/23	22.50	6.90	'22	"
	2823	A. D. Baillie			35.05	'22	"
	2531	J. V. Fernandes ...			14.00	'22	"
	2653	S. Miyamoto	6 " " Apr 1/23	18.75	14.75	'22	
	2654	H. Araki	6 " " Apr 1/23	15.75	14.75	'22	
	1584	H. Niimi	6 " " Apr 1/23	14.00	8.65	'22	
27	1401	Waialua Agr. Co Bal	12 " " Oct 1/21	229.97			
	528a	Heeia Agr. Co	6 " " Sep30/22	2,010.00			
	1964	M. A. Waterhouse ..	6 " " Apr 1/23	75.00			
	1966	Maud B. Cooke	6 " " Apr 1/23	70.00			
	1971	A. M. Alexander ...	6 " " Apr 1/23	75.00			
	1973	J. B. Guard et al .	6 " " Apr 1/23	75.00			
	1976	Chas. R. Hemenway .	6 " " Apr 1/23	75.00			
		Carried Forward ...		$26,329.72	$1322.00		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$26,329.72	$1322.00		
27	1962	A. J. Campbell	6 mo to Apr 1/23	75.00			
	1648	J. Tanimoto	6 " " Apr 1/23	12.50			
	1664	H. Takamatsu Est ..	6 " " Apr 1/23	15.00	13.85	'22	
	1470	Laie (w)	6 " " Mar 1/23	10.00	6.95	'22	
	2477	Ichiyo Koge	6 " " Apr 1/23	15.75	14.75	'22	
	----	Unzo Takasaki	6 " " Mar 1/23	6.25			
28	2736	Hawaii Cons Ry A/c	6 " " Oct 1/22	40.18			
	2904	L. G. Blackman	6 " " May 1/23	90.00	2.70	'22	2m
	1272	Chas Meinecke Est .	12 " " Oct 1/23	20.00			
30	1979b	Archibald Baird ...	6 " " Apr 1/23	37.50			
	1649	Chong Kim	6 " " Apr 1/23	25.00	12.15	'22	
31	2448	Hon Plantation	12 " " Sep30/22	120.00			
	----	Stephen Mahaulu ...	6 " " Apr 1/23	15.00			
	2416	Itaro Hashida	6 " " May 1/23	150.00	43.35	'22	Bal
	1360	K. Matsumoto Est ..	3 " " Jan 1/23	63.00			
	1373	K. Matsumoto Est ..	6 " " Apr 1/23	225.00			
	1171	Thos C. White Bal	6 " " Jan 1/23	91.35	86.10	'22	"
	2551	Kiemon Kishinami ..	6 " " Apr 1/23	25.00			
				$27,366.25	$1501.85		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

NOVEMBER, 1922

Date			
	KAMEHAMEHA SCHOOLS		
2	Registrar, bal Oct collections	$ 2,664.37	$
20	" a/c Nov "	4,259.67	6,924.04
	INTEREST		
	On balance, Kakaako Frontage Taxes:		
1	L1499, Moncrief & Ancill, on $1003.52 1yr 6%	60.21	
	Kahaumalumalu (w), on note dated May 1/20,		
	on $285, to Aug 7/22, 6 das 6% $ .29		
	" 255, " Nov 1/22, 84 " " 3.57	3.86	
2	Kam Schools, bank deposits, October	71.63	
20	W. H. McInerny, notes dated Nov 19/18,		
	No 3 bal $16,250, to Nov 19/22 6m6% $487.50		
	" 4 23,750, " " " 712.50	1,200.00	
22	Lau Kang & Hung Hoy, on sales agreement		
	dated Jun 16/22, bal $1221, to date, 2 mos		
	6 das, 7%	15.67	
29	Bank of Hawaii, on C. D. dated Aug 21/22,		
	$250,000, to Nov 30/22, 3m 3%	1,875.00	
	Bank deposits, November	107.89	3,334.26
	FEES (for lease assignments)		
14	A. S. Atupan to Mary Nano, L2782, Kunana .	5.00	
15	T. Ueda " S. Takeuchi, 2643, Kapalama	5.00	
	Fuller etal " Waialae Ranch 2817, Waialae.	5.00	
20	G. S. Ikeda " T. Okimoto, 1717, Kunana .	5.00	
24	Hawn Tuna Packing Corp'n to Hawn Tuna		
	Packers, L1873, Kakaako	5.00	
27	W. Feagler to R. G. Gibbs, L2924, Kunana .	5.00	
28	S. Nishimura " Y. Nakahama, 2848, Pawaa ..	5.00	35.00
	KONA SALES		
4	H. Nishijima, coffee taken from Keokea Lots		
	19, 20, 21, 22 & 23	25.00	25.00
	SALARIES		
29	C. R. Bishop Trust, services bookkeeper and		
	stenographer, November	35.00	35.00
	KAKAAKO FRONTAGE TAXES RECOVERED		
	Second installment of 10% a/c principal		
	assessment due under Ordinance No 200, City		
	& County of Honolulu re Improvement Dist No		
	9, Kakaako, due Aug 15/22:		
1	L1499, Moncrief et al, Lot 69, 10% $1450.88	145.09	145.09
	SALES OF LAND		
21	C. B. Makee, for fee in 2.48 acres, Waipa,		
	Kauai, deed dated Nov 21/22	600.00	
22	Lau Kang & Hung Hoy, balance on sales agree-		
	ment dated Jun 16/22	1,221.00	1,821.00
	BILLS RECEIVABLE		
1	Kahaumalumalu, a/c principal on her note		
	dated May 1/20	65.00	65.00
	Forward		$12,384.39

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

NOVEMBER, 1922

Date				
	Brought Forward		$	$12,384.39
	DEFERRED ANNUITY PREMIUMS			
29	Employees' share of premiums due Jan 1/23:			
	Webster	$25.00		
	Loomis	17.50		
	Mann	15.00		
	Podmore	15.00		
	Crabbe	5.00		
	Winant	25.00		
	Hanson	16.25		
	Amana	9.50		
	Nishikawa	5.00	133.25	133.25
	SUNDRY TENANTS			
1/30	As per details, pp 36/41			
	Rents		20,309.45	
	Taxes		44,586.30	64,895.75
				343
				$77,413.39

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	2739	Ellen A. Kenway ..	6 mo to May 1/23	$ 42.50	$		
	2756	Antoine Schnerr Co	1 " " Dec 1/22	75.00			
	363	Maunalua Ranch Co.	6 " " Apr 1/23	1,337.50			
	2750	Bow Wo Sang			28.90	'22	
	2101	Lum Boon			55.75	'22	Bal
	----	Trent Trust Co ...	1 " " Dec 1/22	50.00			
	----	Hawn Electric Co .	1 " " Dec 1/22	5.00			
	1479	Libby McNeill & L.	6 " " May 1/23	350.00			
	1533	Libby McNeill & L.	6 " " May 1/23	125.00			
	1534	Libby McNeill & L.	6 " " May 1/23	45.00			
	2905	T. Tsukamoto	6 " " May 1/23	30.00	3.20	'22	2m
	2225	C. Araki	6 " " May 1/23	18.75	7.35	'22	Bal
	1713	Leialoha Jensen ..	6 " " May 1/23	12.50	12.15	'22	
	----	Emily Silva	1 " " Dec 1/22	3.00			
2	----	H. H. Plemer	6 " " May 1/23	6.00			
	2907	Leong Chee	6 " " Jul 1/23	31.50			
	2620	Hawn Agr. Co	6 " " May 1/23	375.50			
	2621	Hawn Agr. Co	6 " " May 1/23	175.50			
	1521	John Hilo .... Bal	6 " " Jan 1/23	7.75	.25	'22	A/c
	1604	Kaai Kinikapo. A/c	6 " " Jan 1/23	5.00			
	2541	Hannah Wilson. "	6 " " Apr 1/23	6.00			
	1333a	Coyne Furniture Co	6 " " May 1/23	300.00			
	1768	Alex Young Bldg Co	6 " " May 1/23	1,800.00			
	2906	Alfred H. Perry ..	12 " " Nov 1/23	36.00	2.90	'22	2m
	2022	T. Nakamura	6 " " May 1/23	15.00			
	2680	Masaharu Mitori ..	6 " " May 1/23	15.75	14.75	'22	
3	1041	W. W. Goodale	6 " " May 1/23	43.75			
	2643	Tsunakichi Ueda ..	6 " " Feb 1/23	15.75	14.75	'22	
4	1206a	S. Yanage	12 " " Jan 1/23	36.00	2.00	'22	
	1461	A. Naodo	12 " " Jan 1/22	29.00	3.10	'21	
	1461	A. Naodo	12 " " Jan 1/23	29.00	3.70	'22	
	1882	C. M. Lyul ... Bal	6 " " Mar 1/22	.85	1.85	'21	Bal
	1882	C. M. Lyul	12 " " Mar 1/23	16.75	4.40	'22	
	2529	Kona Developmt Bal	12 " " Oct 1/23	360.45	146.25	'22	
	2608	B. Horita	6 " " Jan 1/23	5.00	1.65	'22	
	2656	M. K. Hea	12 " " Jan 1/23	40.00			
	2659	S. Helani	12 " " Jan 1/23	27.00	4.90	'22	
	2723	R. B. McGrew	6 " " Jan 1/23	20.00			
	2130	Pioneer Mill Co ..	6 " " May 1/23	5,822.00			
	1405	J. D. Paris Est ..	6 " " May 1/23	150.00			
	2367	J. D. Paris Est ..	6 " " May 1/23	30.00			
	1784	Gustino Thomas ...	6 " " May 1/23	12.50	7.25	'22	
	----	D. Venhuizen	1 " " Dec 1/22	3.00			
	1519	T. Yamasaki Est ..	6 " " May 1/23	25.00			
	2696	James Mano	6 " " May 1/23	31.50	7.35	'22	"
	2381	Pang Chit Kui	12 " " Oct 1/23	10.00	2.90	'22	
	2008	John Teixeira			15.15	'22	"
6	1757	Emma K. Nakaleka .	6 " " Jan 1/23	18.00	9.15	'22	
	1758	J. Nakaleka Est ..	6 " " Jan 1/23	18.50	9.30	'22	
	1949b	G. S. Harris et al			104.35	'22	"
	2710	Torazo Saruwatari.			7.35	'22	
	960a	Maunalua Fishing .	1 " " Dec 1/22	508.35	578.00	'22	
	1052a	Mew Yee	1 " " Dec 1/22	83.35			
	----	Frank Keoho	1 " " Dec 1/22	3.00			
	2694	Torazo Saruwatari.	6 " " May 1/23	31.50	7.35	'22	"
	2478	Misa Fukuhara	6 " " Apr 1/23	12.50	17.35	'22	
8	----	J. Monsarrat	12 " " Nov 1/23	10.00			
	1852	Joseph Rego	6 " " May 1/23	27.50			
	2908	T. Matsunaga	6 " " Apr 1/23	95.00	11.05	'22	3m
	2909	Dempei Sonoda	6 " " Apr 1/23	60.00	5.20	'22	3m
	2910	Taro Taira	6 " " Apr 1/23	145.00	15.75	'22	3m
	2911	Suyekichi Matsumoto	6 " " Apr 1/23	110.00	14.05	'22	3m
		Carried Forward ..		$12,698.50	$ 1,119.40		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ..		$12,698.50	$ 1,119.40		
8	1481a	J. R. Amorin Est .	1 mo to Dec 1/22	30.00			
	2914	Saburo Nakamoto ..	6 " " May 1/23	31.50	1.75	'22	2m
	1268	I. Takano, Tr	1 " " Dec 1/22	20.00			
	2803	Alejandro Palacio.	6 " " May 1/23	12.50			
	2462	Kishiro Sato Bal	6 " " Mar 1/23	30.30	20.80	'22	Bal
	1658	T. Sakaitani	6 " " May 1/23	12.50			
	2912	Kisaku Terada	6 " " Apr 1/23	50.00	5.30	'22	3m
	2913	Mantaro Inouye ...	6 " " Apr 1/23	75.00	8.70	'22	"
	2915	Manjiro Kajiuye ..	6 " " Apr 1/23	50.00	5.50	'22	"
9	914	Jos. P. Mendonca .	3 " " Feb 1/23	62.50			
	2502	Fermin Raminez ...	6 " " May 1/23	12.50			
	2065	M. Naramoto	6 " " Jun 1/23	12.50	14.45	'22	Bal
	2917	Hidesaburo Shima .	6 " " Apr 1/23	35.00	5.90	'22	3m
	2918	Nobukichi Nagano .	6 " " Apr 1/23	40.00	3.65	'22	"
	2916	H. Kanemura	6 " " Apr 1/23	50.00	6.30	'22	"
	2919	Jutaro Ogino	6 " " Apr 1/23	75.00	8.70	'22	"
	2921	K. Shibata	6 " " Apr 1/23	50.00	5.40	'22	"
	2795	Frank Vierra	6 " " May 1/23	12.50	4.80	'22	8m
	2572	Wong Wong et al Trs			30.20	'22	Bal
	1449	Go Shee			76.30	'22	"
	983a	T. H. Davies & Co.	6 " " May 1/23	168.00			
	1766	Hon Iron Works ...	6 " " May 1/23	85.00			
10	1648	J. Tanimoto			14.75	'22	
	2556	James D. Reid			13.75	'22	"
	2712	Kwong Lee Yuen Co.			23.70	'22	"
	2922	Kaichi Wada	6 " " Apr 1/23	45.00	4.55	'22	3m
	2499	C. Tanouye	6 " " May 1/23	18.75	6.90	'22	Bal
13	2041	K. Otha			13.00	'22	"
	2042	M. Tomimaru			11.85	'22	"
	2923	N. Niimoto	6 " " Apr 1/23	145.00	16.90	'22	3m
	1816	Tora Okubo	3 " " Jan 1/23	90.00			
	2341	S. Seiki et al ...			102.30	'22	Bal
	2651	Chozo Iwahashi ...	6 " " Apr 1/23	50.00	27.45	'22	
14	1968	F. R. Yarrow et al	6 " " Apr 1/23	37.50			
	2166a	Louis Caesar	12 " " Nov 1/23	1.50			
	1404	Lewers & Cooke ...			174.45	'22	"
	1687	Palama Settlement.	12 " " Nov 1/23	12.50			
	2385	W. G. Let	6 " " May 1/23	30.00			
	----	Hawn Contracting .	1 " " Dec 1/22	150.00			
15	1786	Y. Shigeyasu	6 " " May 1/23	15.00	7.35	'22	"
	2632	Hee Chut Sing			26.50	'22	"
	1951	Mary V. Silva			72.95	'22	"
	1515	S. Takagawa			9.25	'22	"
	2817	Waialae Ranch Co .			1,284.20	'22	3m
	2633	A. de Jesus			7.35	'22	Bal
	2062	C. Tanaka			66.90	'22	"
	----	Cons Amusement Co.	2 " " Dec 1/22	30.00			
16	2161	J. G. Dassel	1 " " Dec 1/22	33.50			
	689	D. Ueno, Tr			158.05	'22	"
17	2925	Katayo Inokuchi ..	6 " " Apr 1/23	50.00	6.30	'22	3m
	----	Y. Sunaoka et al .			98.50	'22	A/c
	1833	Dowsett & Deering.			60.70	'22	Bal
	363b	Maunalua Ranch Co.			867.00	'22	"
	2570	J. W. L. McGuire .	6 " " May 1/23	42.50			
	2000	Hon Const & D. Co.			863.95	'22	"
	2428	Hon Const & D. Co.			108.20	'22	"
	2121	Sarah E. Brown ...			1.85	'22	"
	712a	Jonah Kumalae			151.70	'22	"
18	2592	A. H. Mathew			16.40	'22	"
	1506a	Matson Nav. Co ...	6 " " May 1/23	800.00			
	1072a	Kohala Ditch Co ..	6 " " Jun30/22	1,426.50			
		Carried Forward ..		$16,591.05	$ 5,533.90		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ..		$16,591.05	$ 5,533.90		
18	589b	S. Ah Hoy Co			137.35	'22	Bal
	1691	Sung Hop Wai Co ..			78.30	'22	"
	1301	von Hamm Young Co.			1,006.05	'22	"
	1768	Alex Young Bldg Co			973.65	'22	"
	1789	von Hamm Young Co.			544.30	'22	"
	1517	W. H. Greenwell ..			520.00	'22	"
	1499	Moncrief & Ancill.	1 mo to Nov 1/22	100.00			
	----	David Kukahili ...	1 " " Jan 1/23	3.00			
	2024	S. Muraoka	6 " " May 1/23	31.25			
	1537a	T. Ozawa	6 " " Dec 1/22	25.00	14.45	'22	"
	1711	Tom Tai Tong	6 " " May 1/23	12.50	7.25	'22	"
	1715	Tom Tai Tong	6 " " May 1/23	12.50	7.25	'22	"
	1967	Jas. D. Dole			73.95	'22	"
	782	Catton Neill & Co.			356.90	'22	"
	2097	Catton Neill & Co.			177.70	'22	"
	2372	Catton Neill & Co.			346.80	'22	"
	1500	Kilauea Vol House.			3.25	'22	"
	1975	Chas H. Atherton .			82.05	'22	"
	1405	J. D. Paris Est ..			48.75	'22	"
	1397	J. D. Paris Est ..			16.25	'22	"
	1808	J. D. Paris Est ..			8.10	'22	"
	1472	Radio Corp of Am .			6.30	'22	"
	1269	Yee Fong			41.15	'22	"
	1578	Wing Hing Co et al			140.10	'22	"
	2481	Hon Poi Factory ..			403.15	'22	"
	1770	Kyoyei Shokwai ...			207.90	'22	"
	2406	Kyoyei Shokwai ...			49.60	'22	"
20	1979a	E. M. Ehrhorn			37.00	'22	"
	1980	Fred C. Smith Est.			45.05	'22	"
	1984	Geo P. Denison ...			46.25	'22	"
	2447	Donald M. Ross ...			69.60	'22	"
	522c	Terr'l Hotel Co ..			1,847.80	'22	"
	1224	Terr'l Hotel Co ..			115.30	'22	"
	1190	Terr'l Hotel Co ..			50.55	'22	"
	692	D. W. Anderson, Tr			18.05	'22	"
	1983	J. L. Cockburn ...			60.70	'22	"
	1486	Hawn Dredging Co .			192.90	'22	"
	2739	Ellen A. Kenway ..			17.35	'22	"
	1659	H. Aoki			47.65	'22	"
	954a	Chun Hoon			28.80	'22	"
	2703	Chun Hoon			25.95	'22	"
	2759	Chun Hoon			21.65	'22	"
	2828	Chun Hoon			17.20	'22	"
	2420	James Armstrong ..			57.80	'22	"
	1412	Am-Japse Investmt.			109.25	'22	"
	2926	S. Hiromoto	6 " " Apr 1/23	100.00	12.30	'22	3m
	429a	Chang Chock Hing .			49.75	'22	Bal
	1463	Chang Chock Hing .			13.35	'22	"
	1296	Ng Fat			47.65	'22	"
	1950	J. R. Judd			75.60	'22	"
	2251	H. & E. Cannon ...			22.35	'22	"
	2522	Harry Cannon			16.15	'22	"
	1981	Elsie J. Morgan ..			76.85	'22	"
	1490	L. G. Blackman ...			33.20	'22	"
	2541	Hannah Wilson A/c	6 " " Apr 1/23	10.00			
	2028	A. J. Costa, Jr ..	6 " " Jun 1/23	13.00	14.85	'22	"
	2474	Hon Fruit Co			30.35	'22	"
	2784	Hon Fruit Co			21.65	'22	"
21	2751	Leong Yew			38.15	'22	"
	490a	R. A. Lyman Est ..			81.50		
	2408	George Freeland ..			37.90		
		Carried Forward ..		$16,898.30	$14,164.90		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ..		$16,898.30	$14,164.90		
21	1506a	Matson Nav. Co ...			295.75	'22	Bal
	1963	E. A. McInerny ...			39.30	'22	"
	14a	Hilo Sugar Co			596.85	'22	"
	2141	Hilo Sugar Co			1,870.35	'22	"
	687a	Hutchinson Sugar .			528.10	'22	"
	1200	Hakalau Plantation			820.15	'22	"
	2012	Honomu Sugar Co ..			520.00	'22	"
	2020	Onomea Sugar Co ..			1,625.00	'22	"
	2627	Hawn Agr. Co			65.15	'22	"
	2626	Hawn Agr. Co			237.40	'22	"
	2625a	Hawn Agr. Co			106.60	'22	"
	2624	Hawn Agr. Co			317.05	'22	"
	2623	Hawn Agr. Co			272.50	'22	"
	2622	Hawn Agr. Co			16.40	'22	"
	2621	Hawn Agr. Co			57.05	'22	"
	2620	Hawn Agr. Co			122.05	'22	"
	2619	Hawn Agr. Co			130.15	'22	"
	2618	Hawn Agr. Co			31.70	'22	"
	2557	Hawn Agr. Co			471.40	'22	"
	1201	Hawn Agr. Co			1,268.85	'22	"
	412a	Hawn Agr. Co			162.50	'22	"
	2136	Lulu J. Greenwell .			61.05	'22	"
	2508	J. H. Buscher			31.95	'22	"
	2793	J. H. Buscher			31.00	'22	"
	2927	Tsuchi Uyeda	6 mo to May 1/23	32.50	1.90	'22	2m
	1594	Kaleihiwahiwa	6 " " Apr 1/23	20.00	9.55	'22	
	2792	F. H. Alexander ..			77.00	'22	Bal
	1993	W. G. Robinson ...			30.90	'22	"
	1733	Annie Wm. Kama ...	6 " " Jan 1/23	13.00	6.65	'22	
	1985	Elizabeth Schaefer			59.50	'22	"
22	1191	Waialua Agr. Co ..			7.20	'22	"
	1401	Waialua Agr. Co ..			2,312.00	'22	"
	1911	Waialua Agr. Co ..			529.60	'22	"
	1279	Waialua Agr. Co ..			3.75	'22	"
	700a	Hon Plantation ...			173.40	'22	"
	704	Hon Plantation ...			578.00	'22	"
	925	Hon Plantation ...			336.65	'22	"
	926	Hon Plantation ...			52.30	'22	"
	1262	Hon Plantation ...			216.75	'22	"
	1335	Hon Plantation ...			3.60	'22	"
	1493	Hon Plantation ...			70.80	'22	"
	1494	Hon Plantation ...			83.80	'22	"
	2448	Hon Plantation ...			17.35	'22	"
	1157a	H. Tsunoda			10.60	'22	"
	2249	H. Tsunoda			793.30	'22	"
	1655	Schuman Carriage .	6 " " May 1/23	600.00	480.50	'22	"
	2430	Schuman Carriage .	6 " " May 1/23	970.00	677.75	'22	"
	462	Oahu Railway			361.25	'22	"
	1185	Haleiwa Hotel			.70	'22	"
	744	Haleiwa Hotel			14.45	'22	"
	----	Haleiwa Hotel			161.85	'22	"
	----	Haleiwa Hotel			18.05	'22	"
	1808	J. D. Paris Est ..	12 " " Nov 1/23	50.00			
	2129	Hon Iron Works ...			299.40	'22	"
	1766	Hon Iron Works ...			91.00	'22	"
	714	Hon Iron Works ...			1,300.50	'22	"
	983a	T. H. Davies & Co.			61.55	'22	"
	2628	T. H. Davies & Co.			81.50	'22	"
	1232	Kukaiau Ranch			71.50	'22	"
	1672	Sue Seong .... A/c	6 " " Jan 1/23	30.00			
23	1977	M. E. Grossman Est			79.15	'22	"
		Carried Forward ..		$18,613.80	$32,916.95		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ..		$18,613.80	$32,916.95		
					12.65	'22	Bal
23	1041	W. W. Goodale			40.55	'22	"
	1952	Oahu College Trs .	6 mo to Apr 1/23	37.50	5.00	'22	"
	2930	Kumataro Nagano ..	6 " " Apr 1/23	45.00	5.00	'22	"
	2931	Seiji Kawaguchi ..	6 " " Apr 1/23	45.00	3.05	'22	"
	2932	Masashi Kajiura ..	6 " " Apr 1/23	35.00	58.20	'22	"
	1371	Y. Ah Sing			78.30	'22	"
	1783	T. Eki			35.90	'22	"
	2027	U. Katamoto			12.00	'22	
	1523	Hana Kawi			5.50	'22	"
	1524	Hoopii M. Wire Bal	6 " " Jan 1/23	3.50			
	2541	Hannah Wilson .. "	6 " " Apr 1/23	4.00			
	1876	T. Yanagihara	6 " " Mar 1/23	22.50			
	1196	Mrs F.W.Macfarlane			20.70	'22	"
	1197	Mrs F.W.Macfarlane			47.15	'22	"
	1266	Pearl City Fruit .			28.90	'22	"
	2765	Pearl City FruitBal	6 " " Dec 1/22	57.75	177.30	'22	"
24	1974	Harriet W. Hobdy .			84.10	'22	"
	1982	L. W. Shepherd ...			71.10	'22	"
	2580	D. W. Anderson ...			17.00	'22	"
	1425a	Jas Armstrong			21.30	'22	"
	763a	J. A. Maguire Est .			186.85	'22	"
	1498	J. A. Maguire Est .			16.25	'22	"
	2498	Julia Walanika ...			2.15	'22	"
	2682	May K. Brown			300.60	'22	"
	917	Pang Lum Mow	1 " " Dec 1/22	66.65	158.95	'22	"
	1051a	Pang Lum Mow	1 " " Dec 1/22	41.65	74.85	'22	"
	914	Jos. P. Mendonca .			40.60	'22	"
	2501	Jos. P. Mendonca .			31.30	'22	"
	1873	Hawn Tuna Packing.	6 " " Mar 1/23	200.00			
	1962	A. J. Campbell ...			79.15	'22	"
	2754	A. J. Campbell ...			79.45	'22	"
	----	T. Shigematsu etal			60.00	'22	A/c
	2934	Seikichi Omiya ...	6 " " Apr 1/23	65.00	7.60	'22	3m
25	1474	Hawn Sugar Planters			144.50	'22	Bal
	1988	Eliz B. Waterhouse			31.80	'22	"
	1163a	Capt Cook Coffee .			86.50	'22	"
	946	Hala Canning Co ..			5.40	'22	"
	1477	Oahu Sugar Co			242.90	'22	"
	1467	Waiahole Water Co.			1,925.80	'22	"
	1794	American Factors .			55.50	'22	"
	2130	Pioneer Mill			1,839.75	'22	"
	1385	Olaa Sugar Co			341.25	'22	"
	528c	Heeia Agr. Co			2.90	'22	"
	528a	Heeia Agr. Co			578.00	'22	"
	1219	Koolau Agr. Co ...			671.20	'22	"
	1345	Koolau Agr. Co ...			7.20	'22	"
	1976	Chas R. Hemenway .			82.65	'22	"
	1964	M. A. Waterhouse .			78.60	'22	"
	1966	Maud B. Cooke			75.15	'22	"
	1971	Annie M. Alexander			82.65	'22	"
	----	Mau Sing Wai Co ..			1.80	'22	"
	1838	Mau Sing Wai Co ..			92.45	'22	"
	2148	Mau Sing Wai Co ..			3.60	'22	"
	336a	Jas. Wight Est ...			39.00	'22	"
	370a	Jas. Wight Est ...			19.50	'22	"
	1552	John Akaloka Jr ..	6 " " Jan 1/23	12.50			
	2796	Nizo Suyama	6 " " Mar 1/23	31.50	12.30	'22	"
27	2924	Wilson Feagler ...	6 " " May 1/23	20.00	1.95	'22	2m
	2528	Hawn Pine Packers.			128.60	'22	Bal
	1277	K. Matsumoto Est .			204.45	'22	"
	1360	K. Matsumoto Est .			126.15	'22	"
		Carried Forward ..		$19,301.35	$41,559.95		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ..		$19,301.35	$41,559.95		
27	1373	K. Matsumoto Est .			313.75	'22	Bal
	1381	K. Matsumoto Est .			76.30	'22	"
	1437	K. Matsumoto Est .			50.85	'22	"
	1466	K. Matsumoto Est .			156.25	'22	"
	1491	K. Matsumoto Est .			212.45	'22	"
	2039	K. Matsumoto Est .			4.45	'22	"
	2935	Tamaji Noto	6 mo to Apr 1/23	50.00	5.15	'22	3m
	2936	Senzo Shirai	6 " " Apr 1/23	90.00	9.15	'22	"
	1221	Pac Development Co			195.00	'22	Bal
	1222	Pac Development Co			292.50	'22	"
	2464	Adolph F. Gertz ..			16.70	'22	"
	2937	Manta Abe	6 " " Apr 1/23	30.00	3.70	'22	3m
	----	T. Shigematsu etal			38.50	'22	Bal
	1596	R. Harada .... Bal	6 " " Dec 1/22	5.00	14.75	'22	"
	1596	R. Harada .... A/c	6 " " Jun 1/23	22.75			
28	1383	Kaiwiki Sugar Co .			459.40	'22	"
	776	Y. Yoshikawa A/c	2 " " Dec 1/22	150.00			
	1857	K. Nakamura			8.20	'22	"
	2615	K. Nakamura			5.05	'22	"
	1973	J. B. Guard et al.			83.80	'22	"
	2403	Wong Wong etal, Trs			202.80	'22	"
	2938	Iwamatsu Okita ...	6 " " Apr 1/23	50.00	5.00	'22	3m
	916	Pang Chew Est	1 " " Dec 1/22	150.00	336.30	'22	Bal
	2939	Keitaro Akiyama ..	6 " " Apr 1/23	37.50	4.50	'22	3m
	1520	Kui Tai Zen			20.80	'22	4m
	2819	Kui Tai Zen	6 " " May 1/23	30.00	4.60	'22	2m
	2940	F. Yoshimura	6 " " Apr 1/23	45.00	4.15	'22	3m
	909	Hoy On Society ...			37.05	'22	Bal
	1856	K. Nakamura	6 " " Jun 1/23	30.00	8.20	'22	"
	2533	T. Ninomiya .. Bal	6 " " Mar 1/23	9.10			
	1663	Tsuna Yonemura ...	6 " " Jun 1/23	20.00			
	2120	G. M. Kansaki	6 " " Jan 1/23	12.50	4.60	'22	"
	2030	John Borges	6 " " Jun 1/23	12.50	24.70	'22	"
	2768	C. F. Hart Est ...			91.00	'22	"
29	340c	R. W. Holt			2.90	'22	"
	933a	Waialua Garage ...			7.20	'22	"
	1759	K. Sakai			7.20	'22	"
	2562	Hirokane Kunitaro.			23.85	'22	"
	2568	I. Kanbara			4.30	'22	"
	2691	Kasaku Sakai			7.20	'22	"
	2775	H. H. Plemer			5.05	'22	"
	2729	R. F. Dempsey			33.15	'22	"
	2578	A. M. Glover			13.45	'22	"
	985a	Japse Moilii School			28.90	'22	"
	1864	Kam Investment Co.			25.30	'22	"
	2772	Lum Man Chin			65.75	'22	"
	2738	Geo. H. Angus	6 " " May 1/23	262.50	102.20	'22	"
	1604	Kaai Kinikapo Bal	6 " " Jan 1/23	1.25	10.25	'22	"
				$20,309.45	$44,586.30		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

DECEMBER, 1922

Date			
	KAMEHAMEHA SCHOOLS		
1	Registrar, bal Nov collections	$ 1,040.71	$
18	" a/c Dec "	3,144.26	4,184.97
	INTEREST		
1	Kam Schools, bank deposits, Nov	70.47	
9	Terr Hotel, Front Tax on bal 1409.37, 12m 6%	84.57	
11	Japanese Moiliili School, Front Tax note dated Dec 4/16, on bal $221.50, 12m 6%	13.29	
21	On balance Kakaako Frontage Tax: L1868, H. T. Hughes, on 734.21, 12m 6%	44.05	
30	Honokaa Sugar Bds, $40,000, 6m 6%	1,200.00	
	Bank deposits, December	60.11	1,472.49
	FEES (for lease assignments)		
7	A. Fujimoto to Y. Ezaki, L2415, Kunana .	5.00	
12	A. Gertz " D.W.Anderson 2464, Waialae.	5.00	
15	A. E. Short " Kilauea Volcano House, L. 1203 & 1801, Keauhou, 2 @ $5	10.00	
16	T. Yoneda to K. Nomura, L1840, Kapalama	5.00	
	S. Raliko " Kaninokolani 2407, Kapalama	5.00	
18	J.H.Love Est " A.J.Mathews, 2003, Waialae.	5.00	
26	Hawn Elec mtg " Hawn Trust Co 2945, Honolulu	5.00	
30	Kurashita Est " K. Hasuike, 1507, Kapaakea	5.00	
	Catton Neill & Co to Bishop Trust Co, L. 782 2097, 2372, Kakaako (mtge), 3 @ $5	15.00	
	C. Chong Man to Bank of Hawaii, L2237, Piopio, (mtge), ...	5.00	65.00
	KONA SALES		
9	S. Kaloula, Jr, coffee taken from land adjoining Lots 2 and 2a, Honaunau	5.00	5.00
	EXPENSE		
16	G. M. Collins, refund of unexpended balance of moneys advanced Dec 5/22, Molokai trip .	3.00	3.00
	SALARIES		
30	C. R. Bishop Trust, services bookkeeper and stenographer, December	35.00	35.00
	FRONTAGE TAXES		
9	Territorial Hotel, a/c Kalakaua Ave Improvement, Dec 5/16:		
	L 522c, $1025.15, a/c principal 10%	102.51	
	L 522c, 1753.09, " " "	175.31	
	L 522c, 659.02, " " "	65.90	
	L1190 , 86.15, " " "	8.62	352.34
	FRONTAGE TAX NOTES		
11	Japanese Moiliili School, a/c principal note dated Dec 4/16, $557.02, 10%	55.70	55.70
			350
	Forward		$ 6,173.50

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

DECEMBER, 1922

Date				
	Brought Forward	$		$ 6,173.50
	KAKAAKO FRONTAGE TAXES RECOVERED			
	Second installment of 10% a/c principal assessment due under Ordinance No 200, City & County of Honolulu re Improvement Dist No 9, Kakaako, due Aug 15/22,			
21	L1868, H. T. Hughes, Lot 136, 10% $1,398.50		139.85	139.85
	FRONTAGE TAXES RECOVERED			
	First installment a/c principal assessment due on Improvement Dist No 18, King St,			
20	L2866, M. Ohta Co, Lot 7, 10% $693.43 ..		69.34	
21	L2833, M. Yanagihara, " 2, in full		76.15	
26	L2885, C. Kayahara, " 3, 10% 366.42 ..		36.64	
27	L2852, Z. Yasuda, " 1, in full		145.18	327.31
	HONOHONONUI SUBDIVISION			
26	G. M. Collins, refund of unexpended balance of moneys advanced Dec 21/22, Hilo trip re Honohononui subdivision		13.50	13.50
	DEFERRED ANNUITY PREMIUMS			
30	Employees' share of premiums due Feb 1/23:			
	Webster	$25.00		
	Loomis	17.50		
	Mann	15.00		
	Podmore	15.00		
	Crabbe	5.00		
	Winant	25.00		
	Hanson	16.25		
	Amana	9.50		
	Nishikawa	5.00	133.25	133.25
	SUNDRY TENANTS			
1/31	As per details, pp 44/49			
	Rents		25,234.78	
	Taxes		9,306.15	34,540.93
				$41,328.34

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
				$	$		
1	2595	Bartlett Cooper ...			16.35	'22	Bal
	1425	Jas. Armstrong			520.20	'22	"
	2720	Jas. Armstrong			62.65	'22	"
	1979b	A. Baird			36.40	'22	"
	2618	Hawn Agr. Co	12 mo to Nov30/23	195.13			
	2805	John Gaspar			22.30	'22	"
	948	John Gaspar			20.55	'22	"
	2666	Princeville Plant'n			54.35	'22	"
	----	Trent Trust Co	1 " " Jan 1/23	50.00			
	2756	A. Schnerr Co	1 " " Jan 1/23	75.00			
	1052a	Mew Yee	1 " " Jan 1/23	83.35	146.20	'22	"
	1986	M. R. McGrew	6 " " Apr 1/23	37.50			
	178d	Hawi Mill & Plant'n			325.00	'22	"
	1072a	Kohala Ditch Co ...			325.00	'22	"
	1115a	Kohala Ditch Co ...			13.00	'22	"
	1116	Kohala Ditch Co ...			1.00	'22	A/c
	53c	Tong Wo Wai Co			21.65	'22	Bal
	1590	Sing Chong & Co ...			650.45	'22	"
	1696	Sing Chong & Co ...			115.60	'22	"
	1821	Tong Yick Wai Co ..			65.00	'22	"
	1828	Sing Chong & Co ...			28.90	'22	"
	2755	Sing Chong & Co ...			3.60	'22	"
	2943	Morizo Terada	6 " " Apr 1/23	100.00	10.05	'22	3m
	2944	Otokichi Matsumoto.	6 " " Apr 1/23	45.00	5.15	'22	"
	2942	Jean N. Gomard	6 " " Jun 1/23	33.00	1.60	'22	Bal
	2067	S. Motoyama	6 " " Jun 1/23	21.00			
	2818	Macaria Riyes	6 " " Jul 1/23	12.50			
	2693	Theresa Allen A/c	6 " " Jun 1/23	23.75	14.75	'22	"
	----	Emily Silva	1 " " Jan 1/23	3.00			
	2062	C. Tanaka	6 " " Jun 1/23	75.00			
	2724	Emily C. Anthony ..			33.15	'22	"
2	522c	Territorial Hotel .	3 " " Mar 1/23	375.00			
	1224	Territorial Hotel .	3 " " Mar 1/23	50.00			
	1374	C. Q. Yee Hop, Tr .			352.00	'22	"
	2580	D. W. Anderson	6 " " Jun 1/23	45.00			
	2946	Cecilia Nahinu	6 " " Jun 1/23	31.50	1.15	'22	1m
	1997	Kiku Kondo	6 " " Jun 1/23	42.50			
	2828	Chun Hoon	6 " " Jun 1/23	30.00			
	1686	Chun Chock	3 " " Jan 1/23	75.00			
	1521	John Hilo			6.95	'22	Bal
	1993	W. G. Robinson	6 " " Jun 1/23	77.50			
	2073	I. Shimokawa	6 " " Jun 1/23	12.00	14.00	'22	"
	2055	R. Miyahara	6 " " Jun 1/23	8.50			
	2075	Y. Ichinose	6 " " Jun 1/23	11.00	12.70	'22	"
	1572	Kinu Yamasaki	6 " " Mar 1/23	15.00	12.15	'22	
	2046	H. Oumae	6 " " Jun 1/23	22.50	25.85	'22	"
4	588a	Womens Aux O. C. C.			289.00	'22	"
	----	Haleiwa Hotel	6 " " Jun 1/23	62.50			
	2945	Hawn Electric Co ..	6 " " Jun 1/23	4,500.00	188.45	'22	1m
	2947	Abigail Polson	6 " " Jun 1/23	12.50	.60	'22	"
	2948	Eitaro Okuno	6 " " Jun 1/23	50.00	1.50	'22	"
	1951	Mary V. Silva	6 " " Jun 1/23	217.50			
	960a	Maunalua Fishing Co	1 " " Jan 1/23	508.35			
	2949	Tadasu Kamimoto ...	6 " " Apr 1/23	45.00	4.85	'22	3m
	2133a	Frederick Beringer.			14.00	'22	Bal
	2700	Madeline Patzig ...	6 " " Jun 1/23	30.00	14.00	'22	"
	2424	Cora Adams			82.75	'22	"
	2572	Wong Wong etal, Trs	6 " " Jun 1/23	150.00			
	1404	Lewers & Cooke	6 " " Jun 1/23	300.00			
	2398	Annie Lima	6 " " Jun 1/23	18.75			
	2676	Benzo Satori	6 " " May 1/23	15.75	14.75	'22	
	2475	S. Kawamoto	6 " " Jun 1/23	50.00			
		Carried Forward ...		$ 7,510.08	$3527.60		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 7,510.08	$3527.60		
4	1513	T. Doku	6 mo to Apr 1/23	12.00	5.10	'22	Bal
	1399a	City & County of H.	12 " " May 1/23	150.00			
	2783	L. Kawaiahao	6 " " Apr 1/23	12.50	5.40	'22	Bal
	----	Shizu Kimura	2 " " Feb 1/23	20.00			
	2683	Y. Suyetsugu	6 " " May 1/23	31.50	7.35	'22	"
	2705	Y. Suyetsugu	6 " " May 1/23	31.50	7.35	'22	"
	2791	K. Kono	6 " " Apr 1/23	69.00			
	2093	Y. Iwamoto	6 " " Jun 1/23	29.00	33.35	'22	"
	1813	Wm Andrade	6 " " Jun 1/23	20.00	11.15	'22	
5	1987	Prot Epis Church ..	6 " " Apr 1/23	37.50	35.25	'22	"
	1770	Kyoyei Shokwai	3 " " Mar 1/23	120.00			
	1383	Kaiwiki Sugar Co ..	6 " " Jun 1/23	750.00			
	2523	Maui Trading Co ...			23.70	'22	"
	2950	S. Shigemura	6 " " Apr 1/23	30.00	3.70	'22	3m
	2951	J. Yoshioka	6 " " Apr 1/23	125.00	12.40	'22	"
	2516	Hon Planing Mill ..	3 " " Jan 1/23	350.00	176.00	'22	Bal
	2034	H. Nakagawa	6 " " Jun 1/23	11.00			
	2031	K. Ogata	6 " " Jun 1/23	27.50	31.65	'22	"
	1941a	H. Kaina	6 " " Mar 1/23	25.00	4.45	'22	"
	2066	B. Watanabe	6 " " Jun 1/23	9.00			
	1549	H. Araki	6 " " Jun 1/23	35.00			
	2056	H. Yoshioka	6 " " Jun 1/23	13.50			
	2671	J. S. Charman	6 " " May 1/23	15.75	14.75	'22	"
6	993b	B. P. Bishop Museum	80 yr " Jan 1/03	50.00			
	2048	Y. Fujita	6 mo " Jun 1/23	13.00			
	2078	S. Kikuchi	6 " " Jun 1/23	6.00			
	2057	T. Honda	6 " " Jun 1/23	17.50			
	1851	S. Hinochi	6 " " Jun 1/23	25.00			
	1444	J. Rosenstein			25.40	'22	"
	1481a	J. R. Amorin Est ..	1 " " Jan 1/23	30.00			
	2532	S. Takeshima			7.85	'22	"
	2143	S. Terahata	6 " " May 1/23	15.50			
	1812	K. I. Nishimura ...	6 " " May 1/23	15.00			
	2749	R. A. Robbins	6 " " Jun 1/23	37.50	13.45	'22	"
7	2692	Wm L. Porter			37.20	'22	"
	1559	A. Kaili ..... A/c	6 " " Jul 1/22	7.65	2.35	'22	"
	2142	Sui Kimura	6 " " May 1/23	40.00			
	2145	Ume Muramoto	6 " " May 1/23	20.00			
	1942	F. Handa	6 " " May 1/23	20.00			
	2146	Do Shintani	6 " " May 1/23	20.00			
	1816	Taro Okubo			56.65	'22	"
	1821	Tong Yick Wai Co ..	6 " " May 1/23	225.00			
	2246	H. Otaguro	6 " " Jun 1/23	18.75	7.35	'22	"
	2076	Y. Yanagida	6 " " Jun 1/23	16.50	19.20	'22	"
	2884	D. K. Baker	6 " " May 1/23	15.00			
8	2026	J. Kumalae	6 " " Jun 1/23	175.00	102.30	'22	"
	1850	J. Iwasaki	6 " " Jun 1/23	50.00			
	1798	D. A. Alama			22.65	'22	"
	2557	Hawn Agr. Co	6 " " Jun 1/23	1,450.50			
	2085	Mitsuo Tagawa	6 " " Jun 1/23	12.50			
	2731	T. Tanigawa	6 " " Apr 1/23	31.50	14.75	'22	
	2070	S. Okumoto	6 " " Jun 1/23	11.50	13.30	'22	"
	2071	N. Kimura	6 " " Jun 1/23	5.50			
9	1991	Hui Aina o Kealia .			97.50	'22	"
	2099	J. R. Yates			1.30	'20	"
	2099	J. R. Yates	12 " " Jan 1/22	25.00	6.85	'21	
	2099	J. R. Yates	12 " " Jan 1/23	25.00	8.15	'22	
	2185	J. Mokuokai	12 " " Jan 1/22	12.00	1.55	'21	
	2185	J. Mokuokai	6 " " Jul 1/22	6.00	.90	'22	A/c
	2263	S. Hirata	12 " " Jan 1/23	23.00	3.00	'22	
	2268	S. Kashima	12 " " Jan 1/23	19.00	2.70	'22	
		Carried Forward ...		$11,873.73	$4343.60		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$11,873.73	$4343.60		
9	2303	T. Ege	12 mo to Jan 1/23	33.00	5.40	'22	
	2388	S. Kaioula, Jr	6 " " Jul 1/22	7.00			
	2388	S. Kaioula, Jr	6 " " Jan 1/23	7.00	2.20	'22	
	2391	Y. Murakami	12 " " Jan 1/23	30.00	3.65	'22	
	2435	K. Kahiewalu	12 " " Jan 1/23	10.00	3.25	'22	
	2577	J. R. Yates	6 " " Jan 1/22	25.00	9.80	'21	
	2577	J. R. Yates	12 " " Jan 1/23	50.00	11.65	'22	
	2609	K. Kalua	6 " " Jul 1/22	12.00	2.00	'22	
	2744	K. Keohokii	6 " " Jan 1/23	13.50	4.35	'22	
	2802	J. R. Yates	6 " " Jan 1/23	6.50			
	2810	Y. Miyagawa	6 " " May 1/23	24.00			
	2811	K. Shikada	6 " " May 1/23	43.00			
	2812	C. Inoue	6 " " May 1/23	43.50			
	2813	S. Tsubaki	6 " " May 1/23	28.00			
	2814	Y. Nakamura	6 " " May 1/23	19.00			
	2815	J. Miyagawa	6 " " May 1/23	23.50			
	2816	T. Fukunaga	6 " " May 1/23	29.00			
	2826	J. R. Yates	12 " " Jan 1/23	1.00	.60	'22	
	2829	R. N. Keliikuli ...	12 " " Jan 1/23	1.00	1.55	'22	
	2832	S. Sakoki	6 " " May 1/23	18.50			
	2897	K. Kadooka			1.75	'22	6m
	----	Yee Sur Yurk .. Bal	6 " " Jul 1/22	2.95			
	----	Yee Sur Yurk	6 " " Jan 1/23	11.00	4.70	'22	
	----	K. Sasaki ..... Bal	6 " " Jul 1/22	5.60			
	----	K. Sasaki	6 " " Jan 1/23	11.50			
	2952	T. Kaya	6 " " Apr 1/23	120.00	14.80	'22	3m
	2559	White Sew'g Machine	3 " " Feb 1/23	270.00			
	2953	M. Yamamoto	6 " " Jun 1/23	12.50	.60	'22	1m
	1523	Hana Kawi	12 " " Jul 1/23	40.00			
	1668	Kaihawai Est .. A/c	6 " " Dec 1/22	25.00			
11	2954	S. Komatsu	6 " " Apr 1/23	50.00	4.70	'22	3m
	2042	M. Tomimaru	6 " " Jun 1/23	10.50			
	2041	K. Otha	6 " " Jun 1/23	15.00			
	2409	S. Inouye	6 " " Jun 1/23	12.50	14.45	'22	Bal
	1539	Julia Doyle	6 " " May 1/23	20.00			
	2074	S. Mori	6 " " Jun 1/23	8.00	9.25	'22	"
	2060	T. Wakida	6 " " Jun 1/23	60.00	28.45	'22	"
	2710	T. Saruwatari	6 " " Jun 1/23	31.50			
	2077	I. Yamamoto	6 " " Jun 1/23	12.50	14.30	'22	"
	2761	K. Tarumoto	6 " " Mar 1/23	2.50	.85	'22	
12	1659	H. Aoki	6 " " Jun 1/23	165.00			
	2466	J. J. Carey			66.35	'22	"
	2594	J. J. Carey			33.15	'22	"
	----	Hawn Contracting Co	1 " " Jan 1/23	150.00			
	2068	U. Taketa	6 " " Jun 1/23	18.50	17.25	'22	"
	2072	U. Takahashi	6 " " Jun 1/23	7.00	8.10	'22	"
	2058	T. Yamaguchi	6 " " Jun 1/23	18.50	21.10	'22	"
	2570	J. W. L. McGuire ..			13.75	'22	"
	2109	U. Kasiwamura	6 " " Jul 1/23	12.50			
	2069	A. Yoshimoto	6 " " Jun 1/23	10.00	10.95	'22	"
13	2959	S. Nakayama	6 " " Apr 1/23	50.00	5.70	'22	3m
	1950	J. R. Judd	6 " " Jun 1/23	207.50			
	2045	T. Miyagawa	6 " " Jun 1/23	22.50	25.55	'22	Bal
	2043	S. Shoji etal	6 " " Jun 1/23	12.50			
	2044	M. Tominaga	6 " " Jun 1/23	16.50	18.90	'22	"
14	1536	Wong Kim	6 " " Mar 1/23	40.00	19.35	'22	
	2655a	Take Kadota			14.45	'22	"
	2960	U. Yamanaka	6 " " Apr 1/23	70.00	8.70	'22	3m
	1203	Anna E. Short	6 " " Apr 1/23	21.60	7.30	'22	Bal
	1801	Anna E. Short	6 " " Apr 1/23	5.00	1.60	'22	"
	2050	Kasaku Abe	6 " " Jun 1/23	18.00			
		Carried Forward ...		$13,864.38	$4754.10		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$13,864.38	$4754.10		
14	2033	M. Nakata	6 mo to Jun 1/23	19.00	21.95	'22	Bal
15	1965	F. C. Atherton			75.15	'22	"
	2080	S. Nakayama	6 " " Jun 1/23	13.00	14.85	'22	"
	2040	G. Hashimoto .. A/c	6 " " Jun 1/23	5.00	13.15	'22	"
	1596	R. Harada ..... Bal	6 " " Jun 1/23	4.75			
16	2716	H. S. Hayward	6 " " Jun 1/23	10.00	2.90	'22	
	----	Frank Keoho	1 " " Jan 1/23	3.00			
	2161	J. G. Dassel	1 " " Jan 1/23	33.50	32.05	'22	"
	2021	C. A. Wills	6 " " May 1/23	14.00			
	2040	G. Hashimoto .. Bal	6 " " Jun 1/23	7.50			
	2407	Sam Kaliko	6 " " Jul 1/23	17.50	6.90	'22	"
	2047	H. Hamamoto	6 " " Jun 1/23	5.00			
18	----	Palama Settlement .			30.20	'22	"
	1386	J. A. Rath, Tr			40.10	'22	"
	2003	J. H. Love Est	6 " " Jun 1/23	67.50			
	2963	H. Suzuki	6 " " Apr 1/23	100.00	12.65	'22	"
	2964	Yataro Ojima	6 " " May 1/23	40.00	3.30	'22	
	2765	Pearl City Fruit Co	6 " " Jun 1/23	671.25			
	1370	C. Brewer Est			950.80	'22	"
	1947	Emma K. Wilcox	6 " " Jun 1/23	275.00	98.25	'22	"
	2081	E. Ozaki	6 " " Jun 1/23	12.00	13.45	'22	"
	2053	T. Yamamoto	6 " " Jun 1/23	35.00			
	2051	K. Nishiyama	6 " " Jun 1/23	17.50			
	2092	H. Iwata	6 " " Jun 1/23	26.00	29.75	'22	"
	2807	N. Suyama	6 " " May 1/23	31.50			
	----	D. Venhuizen	1 " " Jan 1/23	3.00			
	2013	T. Noji	6 " " Jun 1/23	22.50	12.05	'22	"
	2965	J. W. K. Wright ...	6 " " Jun 1/23	25.00	.70	'22	1m
19	1969	W. B. Lymer			79.75	'22	Bal
	2554	E. A. Langton-Boyle	6 " " Apr 1/23	40.00			
	2565	E. A. Langton-Boyle	6 " " May 1/23	37.50			
	2210	R. A. McWayne	6 " " Jun 1/23	412.50	130.00	'22	"
	1753	Pac Engineering Co.			74.35	'22	"
	1459	Pac Engineering Co.	6 " " Jun 1/23	300.00	108.35	'22	"
	1970	G. Schuman	6 " " Apr 1/23	75.00	82.65	'22	"
20	2244	J. G. Smith			162.50	'22	
	1779	A. Kapule	6 " " Apr 1/23	12.50	7.25	'22	
	2036	K. Tanaka	6 " " Jun 1/23	8.00	8.80	'22	"
	916	Pang Chew Est	1 " " Jan 1/23	150.00			
	1514	S. Tomita	6 " " Jul 1/23	16.00			
21	763a	J. A. Maguire Est .	6 " " Jun 1/23	517.00			
	1968	F. R. Yarrow et al.			39.85	'22	"
	1297	Oahu Rice Mill			141.00	'22	"
	1314	Oahu Rice Mill			14.00	'22	"
	2966	Liu Kanno	6 " " Apr 1/23	35.00	3.70	'22	3m
	1650	L. M. Keaunui Est .	6 " " Apr 1/23	20.00			
	2833	M. Yanagihara	6 " " Jul 1/23	62.50			
	2059	C. Hori	6 " " Jun 1/23	17.50	20.05	'22	Bal
	2037	T. Nagawa	6 " " Jun 1/23	13.00	15.15	'22	"
	1868	H. T. Hughes ..A/c	6 " " Nov 1/22	69.65	66.45	'22	"
22	2088	K. Kajimura	6 " " Jun 1/23	8.50			
	2087	T. Kitazaki	6 " " Jun 1/23	35.00			
	1662	K. Nishioka	6 " " Jun 1/23	12.50			
	2480	D. Nakashima	6 " " Jun 1/23	20.00			
	1478	Chong Sam ..... A/c	6 " " Jun 1/23	34.60	25.40	'22	"
	2507	J. Yoshimura	6 " " Jun 1/23	25.00	9.95	'22	"
	917	Pang Lum Mow	1 " " Jan 1/23	66.65			
	1051a	Pang Lum Mow	1 " " Jan 1/23	41.65			
	2967	H. Shima	6 " " Apr 1/23	40.00	6.20	'22	3m
23	2213a	S. Tanaka	6 " " Jun 1/23	100.00			
	913	McCandless &Dowsett			60.15	'22	4m
		Carried Forward ...		$17,492.93	$7167.85		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$17,492.93	$7167.85		
23	1441	McCandless &Dowsett			5.20	'22	Bal
	1990	McCandless &Dowsett			40.60	'22	"
	2831	McCandless &Dowsett	6 mo to May 1/23	1,250.00	95.05	'22	"
	1601	M. M. Calhau			24.35	'22	"
	1478	Chong Sam ..... Bal	6 " " Jun 1/23	25.40			
	776	Y. Yoshikawa			201.90	'22	A/c
26	2747	U. Yamagata	6 " " Jun 1/23	25.00			
	2047	K. Kuroiwa	6 " " Jun 1/23	5.00			
	2054	M. Nakamoto	6 " " Jun 1/23	15.00			
	2399	B. Komata	6 " " Jun 1/23	34.50			
	2879	N. Kagawa	6 " " Jul 1/23	45.00			
	2038	T. Sakata	6 " " Jun 1/23	12.50			
	----	T. Takahashi	6 " " Apr 1/23	12.50	19.65	'22	
	2684	Suke Takahashi Est.	6 " " Jan 1/23	60.00	27.75	'22	
	2685	Suke Takahashi Est.	6 " " Jan 1/23	40.00	9.55	'22	
27	1268	I. Takano, Tr	1 " " Jan 1/23	20.00	121.60	'22	Bal
	2626	Hawn Agr. Co	6 " " Jun16/23	730.50			
	2627	Hawn Agr. Co	6 " " Jun15/23	200.50			
	1752	Y. Otake	6 " " Jul 1/23	14.00			
	2424	Cora Adams	6 " " Jul 1/23	200.00			
28	1660	McCandless &Dowsett			21.65	'22	4m
	2459	M. Ikeda			9.50	'22	Bal
	2492	K. Kusuno	6 " " Jan 1/23	15.00	5.80	'22	
	2063	T. Watanabe	6 " " Jun 1/23	17.00	19.65	'22	"
	2064	M. Uyeno	6 " " Jun 1/23	24.00	27.30	'22	"
	2018	M. Uyeno	6 " " Jun 1/23	22.00	10.85	'22	"
	2881	T. Yoshida	6 " " Jul 1/23	35.00			
	2873	S. Yamamoto	6 " " Jul 1/23	132.50			
29	1507	T. Kurashita Est ..	6 " " Apr 1/23	14.00	6.20	'22	"
	2578	A. M. Glover	6 " " Jun 1/23	40.00			
	2968	K. Kobayashi	6 " " Jul 1/23	37.50			
	2969	K. Hirata	6 " " Apr 1/23	45.00	1.10	'22	3m
	2970	K. Hirata	6 " " Jul 1/23	45.00			
	2848	Yuki Nakahama	6 " " Jul 1/23	50.00			
	2863	K. Hirata	6 " " Jul 1/23	137.50			
	2865	Shinshukyhai Mission	6 " " Jul 1/23	22.00			
30	1277	K. Matsumoto Est ..	3 " " Mar 1/23	75.00			
	1491	K. Matsumoto Est ..	6 " " Jun 1/23	250.00			
	2039	K. Matsumoto Est ..	6 " " Jun 1/23	5.00			
	2971	I. Sato	6 " " Apr 1/23	45.00	1.10	'22	3m
	1489	M. J. Scully	6 " " Jul 1/23	375.00			
	2756	A. Schnerr Co	1 " " Feb 1/23	75.00			
	2035	Y. Horita	6 " " Jun 1/23	12.50			
	1872	H. K. Awailua	6 " " Mar 1/23	12.50	7.25	'22	
	1830	Mary K. Awailua Bal	6 " " Sep 1/22	10.00			
	1830	Mary K. Awailua ...	6 " " Mar 1/23	25.00	14.45	'22	
	1284	L. Chau	6 " " May 1/23	25.00			
	1285	S. Yamamura	6 " " May 1/23	15.00			
	1286	M. Dodo	6 " " May 1/23	10.00			
	1298	J. G. Serrao	6 "		35.40	'22	Bal
	1331	Louise I. Wright ..			35.65	'22	"
	1346	S. Iida et al	6 " " May 1/23	20.00	24.00	'22	A/c
	1347	T. Ikeda	6 " " May 1/23	25.00			
	1349	Cresent City Cracker	6 " " May 1/23	12.50			
	1350	T. Ah Ping	6 " " May 1/23	7.50			
	1363	Mana Transportation			176.80	'22	Bal
	1368	Chow Yet Hung	6 " " Jan 1/23	7.50			
	1384a	S. Nakazawa	6 " " May 1/23	60.00			
	1402	T. Segawa	6 " " May 1/23	15.00			
	1407	W. Inada	6 " " Jun 1/23	40.00	120.25	'22	"
	1409	Ah Chu et al	6 " " Jun 1/23	7.50			
		Carried Forward ...		$21,949.33	$8230.45		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1922

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$21,949.33	$8230.45		
30	1413	W. Inada			54.75	'22	Bal
	1469	Mana Transportation			74.25	'22	"
	1483	Lum Chee, Tr	6 mo to May 1/23	50.00			
	1669	Ung Look	6 " " May 1/23	37.50			
	1697	W. S. Wise			32.50	'22	"
	1819	L. Shimizu			6.50	'22	"
	1822	S. Hata			64.65	'22	"
	1836	Yee Chun	6 " " May 1/23	100.00			
	1853a	I. Kitagawa	6 " " Jun 1/23	160.00	128.95	'22	"
	2011	U. Omura	6 " " Apr 1/23	100.00	20.70	'22	"
	2017	A. J. Gomes	6 " " Jun 1/23	50.00	11.95	'22	"
	2209	R. Sumida et al ...	6 " " May 1/23	135.00			
	2214	T. Doi	6 " " May 1/23	162.00			
	2215	Hilo Macaroni Fact.	6 " " May 1/23	132.50			
	2237	C. Chong Man	6 " " May 1/23	150.00			
	2238	C. H. Will	6 " " May 1/23	150.00			
	2239	I. Goya			25.00	'22	A/c
	2240	K. Uyeno	6 " " May 1/23	105.00			
	2252	Hoomana Naauao	6 " " May 1/23	37.50			
	2255	K. Kuratsu	6 " " May 1/23	105.00			
	2383	N. Ueta	6 " " May 1/23	18.00	3.40	'22	Bal
	2525	K. Kawasaki			32.50	'22	"
	2547	S. Shibata	12 " " Apr 1/23	210.00	66.65	'22	A/c
	2571	K. Fujimoto	6 " " May 1/23	104.00			
	2575	Pacific Mill	12 " " Apr 1/23	315.00	136.85	'22	
	2663	S. Hata	6 " " May 1/23	290.00	125.75	'22	
	2672	F. Brughelli Bal	6 " " Nov 1/22	186.95			
	2672	F. Brughelli	6 " " May 1/23	217.50	94.40	'22	Bal
	2677	Pac Savings Dev Co.	6 " " Apr 1/23	105.00			
	2678	Pac Savings Dev Co.	6 " " May 1/23	102.50			
	1264	Pac Savings Dev Co.			42.20	'22	"
	2704	K. Fujimoto et al .	6 " " May 1/23	220.00	100.60	'22	"
	2711	K. Fujimoto			32.50	'22	"
	2728	F. Sekido			10.25	'22	"
	----	Mrs Sol. Lalakea ..	2 " " Dec 1/22	30.00			
	----	S. W. Peterson	3 " " Jan 1/23	12.00	11.35	'22	"
				$25,234.78	$9306.15		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JANUARY, 1923

Date			
	KAMEHAMEHA SCHOOLS		
5	Registrar, bal Dec collections	$ 1,159.95	$
18	" a/c Jan "	2,086.72	3,246.67
	INTEREST		
2	McBryde Sugar Bds, $10,000, 6m 6 %	250.00	
	Oahu Railway " 56,000, 6m 5 %	1,400.00	
	Young Building " 2,000, 6m 7 %	70.00	
4	U.S. War Savings Stamps, 831.20, var. 4% ...	168.80	
5	Kam Schools, bank deposits, Dec	56.84	
6	G. M. Yamada, on notes dated Mar 1/22, $200, to date 10m 5d 7%	11.86	
15	Kalakaua Ave Bds, 2,500, 6m 5½%	68.75	
25	Bishop & Co, C. D., 50,000, 6m 4 %	1,000.00	
31	Bank Deposits, January	49.22	3,075.47
	FEES (for lease assignments)		
6	Cooper etal mg to L.S.Mettler L2595 Waialae.	5.00	
9	Seiki etal mg " Bishop Tr Co 2928 Kapalama	5.00	
10	M. Sato " Chima Sato, 2247 Kapalama	5.00	
11	Pearl City Fr subl to V. Higa, 2765 Halawa .	5.00	
12	S. Kaku to R. Sumi, 2286 Honaunau	5.00	
16	J. W. K. Wright " T. Futa, 2965 Waialae.	5.00	
29	Z. Yasuda " S. Tsumoto, 2852 Pawaa ..	5.00	35.00
	KONA SALES		
12	J. Keliipaakaua, for right to take lauhala from Keei Lot 121, Sec D, to Jan 1/24, 1 yr	5.00	5.00
	EXPENSE		
29	Y. Yasusaka, for writing lease of Lot 75, Waialae, not accepted	5.00	5.00
	AUTO EXPENSE		
2	C. Brewer & Co, unearned premium on two automobiles cancelled pro rata, Ford 3366448 $18.09, Buick 605139 $11.53	29.62	29.62
	LAW		
31	Robertson & Castle, refund of court costs Dong Chung Summary Possession suit	1.90	1.90
	SALARIES		
31	C. R. Bishop Trust, services bookkeeper and stenographer, Jan	35.00	35.00
	RENT NOTES		
6	G. M. Yamada, principal Note No. 1, dated Mar 1/22	100.00	
	G. M. Yamada, principal Note No. 2, dated Mar 1/22	100.00	
	G. M. Yamada, a/c principal Note No. 3, dated Mar 1/22	38.14	238.14
			357
	Forward		$ 6,671.80

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JANUARY, 1923

Date			
	Brought Forward	$	$ 6,671.80
	SALES OF LAND		
27	Brother Adolph Henry Eiben for University of Dayton, Society of Mary, Cincinnati Province, for fee in 192.6 acres, Kalaepohaku & Pahoa, Waikiki, Honolulu, deed dated Dec 30 1922	62,500.00	62,500.00
	INVESTMENTS		
4	U. S. War Savings Stamps, retired Jan 1/23 .	831.20	831.20
	DEFERRED ANNUITY PREMIUMS		
31	Employees' share of premiums due Mar 1/23:		
	Webster $25.00		
	Loomis 17.50		
	Mann 15.00		
	Podmore 15.00		
	Crabbe 5.00		
	Winant 25.00		
	Hanson 16.25		
	Amana 9.50		
	Nishikawa 5.00	133.25	133.25
	SUNDRY TENANTS		
1/31	As per details, pp 52/57		
	Rents	54,115.42	
	Taxes	2,234.30	56,349.72
			359
			$126,485.97

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
2	2972	K. Fujimoto	6 mo to Apr 1/23	$ 80.00	$ 9.35	'22	3m
	2973	T. Ogino	6 " " Apr 1/23	30.00	3.70	'22	"
	2929	J. Kalawaia	6 " " Jul 1/23	22.50	10.00	'23	A/c
	2843	H. Tanaka	6 " " Jul 1/23	158.00			
	2838	J. Furuhashi	6 " " Jul 1/23	55.00			
	----	David Kukahili	1 " " Feb 1/23	3.00			
	2956	Chun Kin	6 " " Jul 1/23	75.00			
	2957	Chun Kin	6 " " Jul 1/23	37.50			
	2404	J. S. Ferreira	6 " " Jul 1/23	50.00			
	1857	K. Nakamura	6 " " Jul 1/23	30.00			
	2490	Henrietta Kupahu ..	12 " " Jan 1/24	12.00			
	2061	Z. Takayama	6 " " Jun 1/23	30.00			
	1581	Frank Souza	6 " " Jul 1/23	25.00			
	2491	Rose K. Maikai	6 " " Jul 1/23	20.00			
	----	Emily Silva	1 " " Feb 1/23	3.00			
	2712	Kwong Lee Yuen	6 " " Jul 1/23	40.00			
3	2974	Ella Cerny	6 " " Jul 1/23	12.50			
	1190	Territorial Hotel .	12 " " Jan 1/24	50.00			
	1191	Waialua Agr. Co ...	12 " " Jan 1/24	50.00			
	1279	Waialua Agr. Co ...	12 " " Jan 1/24	26.00			
	1911	Waialua Agr. Co ...	6 " " Jul 1/23	1,832.50			
	1401a	Waialua Agr. Co ...	3 " " Apr 1/23	375.00			
	2975	G. Okahata	6 " " Jul 1/23	37.50			
	1052a	Mew Yee	1 " " Feb 1/23	83.35			
	926	Hon Plantation	6 " " Jul 1/23	181.00			
	2876	R. Morisawa	6 " " Jul 1/23	110.00			
	1550	Emma K. Kolii	6 " " Jul 1/23	20.00			
	2000	Hon Const & D. Co .	3 " " Apr 1/23	625.00			
	1946	M. Ikeda	6 " " Jun 1/23	20.00			
	2847	K. Nagafuji	6 " " Jul 1/23	94.00			
	2521	M. Otani	6 " " Jul 1/23	45.00			
	2894	Tsune Yamamoto	6 " " Jul 1/23	72.50			
	2440	Ho Young Hoy	12 " " Jan 1/24	10.00			
	2511	Yuka Nobukuni	6 " " Jun 1/23	15.75	7.35	'22	Bal
	2642	S. K. Huewaa	6 " " Jul 1/23	37.50			
4	2823	L. N. Land	6 " " Jul 1/23	87.50			
	589b	S. Ah Hoy Co	6 " " Jul 1/23	200.00			
	1499	D. M. Moncrief etal			200.00	'22	A/c
	2976	Z. Otake	6 " " Jul 1/23	135.00			
	2768	C. F. Hart Est	6 " " Jul 1/23	350.00			
	2830	Chong Hin	6 " " Jul 1/23	200.00			
	1589	J. Mendes	6 " " Jul 1/23	20.00			
	2029	M. Martin	6 " " Jun 1/23	10.00			
	2841	M. Kaneshige	12 " " Jan 1/24	145.00			
	2877	K. Suye	6 " " Jul 1/23	30.00			
	1582	M. Perreira	6 " " Jul 1/23	40.00			
	1815	W. Hamamura	6 " " Jul 1/23	12.50			
	2886	K. Ono	6 " " Jul 1/23	100.00			
5	2476	E. B. Clark			82.85	'22	Bal
	1949a	G. S. Harris et al.	6 " " Jul 1/23	285.00			
	1268	I. Takano, Tr	1 " " Feb 1/23	20.00			
	712a	J. Kumalae	6 " " Jul 1/23	250.00			
	----	Trent Trust Co	1 " " Feb 1/23	50.00			
	1799	Chizu Mitamura	6 " " Jul 1/23	17.50			
	2854	H. Nishino	6 " " Jul 1/23	52.00			
	2862	J. M. Kawasaki	6 " " Jul 1/23	70.00			
	2857	M. Yamashiro	6 " " Jul 1/23	132.50			
	2855	M. Michioka	6 " " Jul 1/23	24.00			
	2090	R. Watanabe	12 " " Jun 1/23	73.00	84.70	'22	
	1209a	Lui Ko	6 " " Jul 1/23	12.50			
	2880	H. Kojima	6 " " Jul 1/23	40.00			
	2893	Shina Komeya	6 " " Jul 1/23	62.50			
	2837	T. Kagihara	6 " " Jul 1/23	285.00			
		Carried Forward ...		$ 7,072.60	$ 397.95		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$ 7,072.60	$ 397.95	
5	2903	T. Sasaki	6 mo to Jul 1/23	86.00		
	1374	C. Q. Yee Hop, Tr .	6 " " Jun 1/23	375.00		
	1481a	J. R. Amorin Est ..	1 " " Feb 1/23	30.00		
	2438	E. P. Fogarty	6 " " Jul 1/23	125.00		
	2682	May K. Brown	6 " " Jul 1/23	925.00		
	2008	J. Teixeira	6 " " Jul 1/23	52.50		
	2853	K. Miura	6 " " Jul 1/23	82.00		
	1670	T. Kawamura	6 " " Jul 1/23	67.50		
	1783	T. Eki	6 " " Jul 1/23	130.00		
6	954a	Chun Hoon	6 " " Jul 1/23	56.00		
	2759	Chun Hoon	6 " " Jul 1/23	200.00		
	2750	Bow Wo Sang Co	6 " " Jul 1/23	50.00		
	2420	Jas. Armstrong	6 " " Jul 1/23	200.00		
	2528	Assn Hawn Pine Can.	6 " " Jul 1/23	556.25		
	960a	Maunalua Fishing Co	1 " " Feb 1/23	508.35		
	1780	Frank Andrade	6 " " Jul 1/23	225.00		
	1804	Frank Andrade	6 " " Jul 1/23	186.50		
	2977	J. Watari	6 " " Jul 1/23	72.50		
	1719	Tanabe Co	6 " " Jul 1/23	55.00		
	2428	Hon Const & D. Co .	6 " " Jul 1/23	250.00		
	2632	Hee Chut Sing	6 " " Jul 1/23	50.00		
	975a	Wing Tai Wai Co ...	6 " " Jul 1/23	43.75		
	1532	M. N. Mahuka	6 " " Jul 1/23	20.00		
	2423	T. Sakaitani	6 " " Jul 1/23	22.00		
	2402	A. Meacock	6 " " Jun 1/23	60.00	17.35	'22 Bal
	2868	M. Matsushima	6 " " Jul 1/23	45.00		
	2695	Wo Sing Wai Co	6 " " Jul 1/23	15.00		
	2978	H. Norishige	6 " " Jul 1/23	80.00		
	----	Hawn Contracting Co	1 " " Feb 1/23	150.00		
	2114	M. Taga	6 " " Jul 1/23	15.00		
	1668	Kaihawai Est .. A/c	12 " " Jun 1/23	25.00		
	2849	Y. Imai	6 " " Jul 1/23	75.00		
8	2464	D. W. Anderson	6 " " Jul 1/23	42.50		
	----	T. Yamasaki	3 " " Mar 1/23	41.25		
	953a	Lee Soong Shee	6 " " Jul 1/23	18.00		
	2583	Tom Tai Tong	6 " " Jul 1/23	25.00		
	1838	Mau Sing Wai Co ...	6 " " Jul 1/23	212.50		
	1865	Mau Sing Wai Co ...	12 " " Jan 1/24	15.00		
	801	American Factors ..	6 " " Jul 1/23	1,500.00		
	1794	American Factors ..	6 " " Jul 1/23	250.00		
	2979	S. Karino	6 " " Jul 1/23	75.00		
	2980	H. Matsumoto	6 " " Jul 1/23	70.00		
	2981	S. Aoki	6 " " Jul 1/23	40.00		
	2772	Lum Man Chin	6 " " Jul 1/23	60.00		
	1855	Hana Mitsutani	6 " " Jun 1/23	20.00		
	2153	Mamu Tamagawa	6 " " Jun 1/23	20.00		
	1944	T. Iseki	6 " " Jun 1/23	20.00		
	1945	S. Amimoto	6 " " Jun 1/23	20.00		
	2217	Kwock Hin	6 " " Jul 1/23	120.00		
	2690	Kwock Hin	6 " " Jul 1/23	12.50		
	2941	J. Shimada	6 " " Jul 1/23	30.00		
	1840	K. Nomura	6 " " Jul 1/23	15.00		
	1526a	K. Toge	6 " " Jul 1/23	25.00		
	2870	R. Yoshimura	6 " " Jul 1/23	105.00		
	2615	K. Nakamura	6 " " Aug 1/23	25.00		
	2107	H. Harada	6 " " Jul 1/23	15.00		
	1759	K. Sakai	6 " " Jul 1/23	25.00		
	2116	K. Yokota	6 " " Jul 1/23	12.50		
	2872	H. Murakami	6 " " Jul 1/23	39.00		
	2860	T. Koyama	6 " " Jul 1/23	136.00		
	2115	F. Nagata	6 " " Jul 1/23	7.50		
		Carried Forward ...		$14,902.70	$ 415.30	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$14,902.70	$ 415.30	
8	2245	T. Nakamura	6 mo to Jul 1/23	12.50		
	2834	S. Mikami	6 " " Jul 1/23	62.50		
	2928	S. Seiki et al	6 " " Jul 1/23	200.00		
9	2566	Cons Amusement Co .			504.35	'22 Bal
	----	Cons Amusement Co .	2 " " Feb 1/23	30.00		
	2622	Hawn Agr. Co	6 " " Jul 1/23	50.50		
	2624	Hawn Agr. Co	6 " " Jul 1/23	975.50		
	412a	Hawn Agr. Co	6 " " Jul 1/23	500.00		
	2020	Onomea Sugar Co ...	6 " " Jul 1/23	2,789.25		
	2012	Honomu Sugar Co ...	6 " " Jul 1/23	980.00		
	14a	Hilo Sugar Co	6 " " Jul 1/23	600.00		
	2792	F. H. Alexander ...	6 " " Jul 1/23	180.00		
	2251	H. & E. Cannon	6 " " Jul 1/23	52.50		
	1769	J. L. Wailiula, A/c	6 " " Jul 1/23	18.80	6.20	'22 "
	2864	M. K. Goto	6 " " Jul 1/23	234.00		
	2866	M. Ohta Co	6 " " Jul 1/23	250.00		
	2856	M. Kurano	6 " " Jul 1/23	100.00		
	1512	I. Murayama	6 " " Jul 1/23	10.00		
	2256	Leong Wo Lee	6 " " Jul 1/23	50.00		
	1600	G. B. Kaneapua	6 " " Jul 1/23	20.00		
	2982	K. Tateyama	6 " " Apr 1/23	30.00	3.45	'22 3m
	1540	T. Miyamasu	6 " " Jul 1/23	56.00		
	2408	G. Freeland	6 " " Jul 1/23	120.00		
	2592	A. H. Mathews & wf.	6 " " Jul 1/23	30.00		
	490a	R. A. Lyman Est ...	6 " " Jul 1/23	112.50		
	2224	V. J. Burgess et al	6 " " May 1/23	37.50	15.90	'22 Bal
	2484	Sun Kwong Sing Co .	6 " " Jul 1/23	80.00		
	2485	Go Yee Wo et al ...	6 " " Jul 1/23	207.00		
	2983	M. Sato	6 " " Jun 1/23	75.00	2.90	'22 1m
	2984	Y. Torigoe	6 " " Jul 1/23	37.50		
10	1296	Ng Fat	6 " " Jul 1/23	100.00		
	2247	M. Sato			4.75	'22 Bal
	2406	Kyoyei Shokwai	6 " " Jul 1/23	350.00		
	1798	D. A. Alama	6 " " Jul 1/23	57.00		
	1700	M. Imura	6 " " Jun 1/23	17.50		
	1635	I. Kalumai	6 " " Jan 1/23	12.50	12.15	'22
	2693	Theresa Allen Bal	6 " " Jun 1/23	7.75		
	1547	L. K. Makanani	6 " " Jun 1/23	30.00		
	1701	Rafina F. Souza, Tr	6 " " Jul 1/23	32.50		
	2247	M. Sato	6 " " Jul 1/23	12.50		
	689	D. Ueno, Tr	6 " " Jul 1/23	175.00		
	2629	J. Wakasugi	6 " " Jul 1/23	60.00		
	2095	K. Hattori	6 " " Jul 1/23	32.00	37.00	'22
	2721	E. Yakabe	6 " " Jul 1/23	41.75	48.25	'22 "
	1561	M. R. de Caries ...	6 " " Jul 1/23	20.00		
	1720	S. Eto	6 " " Jul 1/23	5.00		
11	2844	S. Hisamura	6 " " Jul 1/23	90.00		
	2497	K. Akashi	6 " " Jul 1/23	20.00	7.45	'22 "
	2535	K. Akashi			19.05	'22 "
	2840	K. Umeda	6 " " Jul 1/23	48.00		
	1583	J. Damata	6 " " Jul 1/23	20.00		
	2635	I. Toyoshiba	6 " " Jul 1/23	20.00	22.65	'22 "
	2112	T. Tamura	6 " " Jul 1/23	20.00		
	2692	W. L. Porter	6 " " Jul 1/23	80.00		
	1385	Olaa Sugar Co	6 " " Jul 1/23	875.00		
	1477	Oahu Sugar Co	6 " " Jul 1/23	840.50		
	2985	K. Muramoto	6 " " Jul 1/23	87.50		
	2628	T. H. Davies & Co .	6 " " Jul 1/23	140.00		
	714	Hon Iron Works	6 " " Jul 1/23	1,800.00		
	2129	Hon Iron Works	6 " " Jul 1/23	625.00		
	1232	Kukaiau Ranch	6 " " Jul 1/23	75.00		
		Carried Forward ...		$28,498.25	$1099.40	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$28,498.25	$1099.40	
12	2715	Capt Cook Coffee Co	6 mo to Jul 1/23	37.75		
	1163a	Capt Cook Coffee Co	6 " " Jul 1/23	500.00		
	2161	J. G. Dassel	1 " " Feb 1/23	33.50		
	2439	J. Kumalae	6 " " Jul 1/23	25.00	11.05	'22 Bal
	531c	J. Kumalae	6 " " Jul 1/23	100.00	63.70	'22 "
	1199	Nishina	18 " " Jul 1/22	90.00	6.60	'21
	1199	Nishina			7.80	'22
	1312	S. Kawahara	12 " " Jan 1/22	19.00	2.70	'21
	1312	S. Kawahara ... A/c	6 " " Jul 1/22	25.10	3.20	'22
	1639	T. Umoto	12 " " Jan 1/23	24.00	3.90	'22
	2590	I. Shimada	6 " " Jan 1/23	26.00	6.80	'22
	----	I. Shimada			6.35	'20
	2591	Y. Masuhara	6 " " Jul 1/21	48.50		
	2591	Y. Masuhara ... A/c	6 " " Jan 1/22	43.60	7.90	'22
	2596	M. Migita	12 " " Jan 1/23	22.00	4.40	'22
	2599	M. Miyanishi	18 " " Jan 1/23	69.00	11.05	'22
	2600	T. Isagawa	18 " " Jan 1/23	47.25	5.40	'22
	2606	K. Tomiyoshi	12 " " Jan 1/23	30.00	4.70	'22
	2662	J. Keliipaakaua ...	6 " " Jan 1/23	12.00	1.90	'22
	2681	M. Keliipaakaua ...	12 " " Jan 1/23	32.00	3.60	'22
	2699	M. K. Kumukoa Bal	6 " " Jan 1/23	4.30		
	2699	M. K. Kumukoa A/c	6 " " Jul 1/23	1.50		
	2707	M. Kaili ..... Bal	6 " " Jul 1/21	6.40		
	2707	M. Kaili ..... A/c	12 " " Jul 1/22	38.60		
	2714	D. Hoolapa, Jr	12 " " Jan 1/24	30.00		
	2776	W. Helani ..... Bal	18 " " Jan 1/23	13.10	.25	'22
	2824	T. Takahara	12 " " Jan 1/23	1.00	.50	'22
	2900	T. Kudo	6 " " Apr 1/23	9.50	.50	'22
	----	Park Choon Paik Bal	12 " " Jan 1/23	15.65	4.95	'22
	----	Chong Soo Young "	6 " " Jan 1/23	9.85		
	2371	F. K. Archer	6 " " Jul 1/23	12.50		
	782	Catton Neill & Co .	6 " " Jul 1/23	1,225.00		
	2097	Catton Neill & Co .	6 " " Jul 1/23	625.00		
	2372	Catton Neill & Co .	6 " " Jul 1/23	1,400.00		
	916	Pang Chew Est	1 " " Feb 1/23	150.00		
	1517	W. H. Greenwell ...	6 " " Jul 1/23	2,000.50		
	2425	Ichiyo Koge	6 " " Jul 1/23	15.75		
	2411	T. Kagawa	6 " " Jul 1/23	15.75		
	1769	J. L. Wailiula, Bal	6 " " Jul 1/23	6.20		
	2110	Y. Miyagawa	6 " " Jul 1/23	15.00		
	2104	T. Ukino	6 " " Jul 1/23	12.50		
	2106	A. Yamamoto	6 " " Jul 1/23	12.50		
	2111	M. Yamamoto	6 " " Jul 1/23	12.50		
15	1219	Koolau Agr. Co .A/c	6 " " Jan 1/23	2,000.00		
	1467	Waiahole Water Co .	6 " " Dec 1/22	7,407.56		
	1222	Pac Development Bal	12 " " Jun30/22	121.62		
	1858	R. Koshiyama	6 " " Jul 1/23	15.00		
	2489	A. Moepono	6 " " Jul 1/23	6.00		
	2859	T. Sumitani	6 " " Jul 1/23	42.00		
16	1978	Addie H. de Freest.			34.65	'22 "
	2517	K. Saifuku	6 " " Jun 1/23	18.75	7.35	'22 "
	2871	T. Shinkawa	6 " " Jul 1/23	45.00		
	2845	S. Kimura	6 " " Jul 1/23	61.00		
	2869	W. Dote	6 " " Jul 1/23	160.00		
	2902	S. Kimura	6 " " Jul 1/23	93.00		
	2961	S. Kealoha	12 " " Jan 1/24	15.00		
	----	D. Venhuizen	1 " " Feb 1/23	3.00		
	1705	Mary K. Christ	6 " " Apr 1/23	12.50		
	2806	Honpa Hongwanji ...	6 " " Jun 1/23	31.50		
	2564	G. Schuman			12.70	'22 "
	2473	Tam Yee			52.75	'22 "
		Carried Forward ...		$45,347.98	$1364.10	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$45,347.98	$1364.10		
					88.65	'22	Bal
16	2482	Minnie A. Brown ...			13.45	'22	"
17	2638	D. S. Bowman			84.10	'22	"
	1974	A. W. T. Bottomley.					
	2151	Peter M. Neilson ..	6 mo to Jul 1/23	30.00			
	2861	H. Okada	6 " " Jul 1/23	75.00			
	1943	S. Pili Est	6 " " Jun 1/23	20.00			
	2105	T. Taga	6 " " Jul 1/23	15.00			
	2885	C. Kayahara	6 " " Jul 1/23	250.00			
	2118	T. Moriyama	6 " " Jul 1/23	7.50			
18	2032	J. D. Souza	6 " " Jun 1/23	30.50	35.25	'22	"
	2986	K. Okamura	6 " " Jul 1/23	37.50			
	2122	T. Shigenaka	6 " " Jul 1/23	12.50			
	2508	J. H. Buscher	6 " " Jul 1/23	80.00			
	2793	J. H. Buscher	6 " " Jul 1/23	80.00			
	2522	H. Cannon	6 " " Jul 1/23	42.50			
	2888	J. Tamai	6 " " Jul 1/23	126.00			
	2158	T. Sasaki Est	6 " " Jul 1/23	18.75			
	1566	M. Kataoka	6 " " Jul 1/23	22.00			
	1563	N. Arai	6 " " Jul 1/23	12.50			
19	1998	E. A. Mott-Smith ..	6 " " Jun 1/23	30.00			
	2821	I. Fujikawa	6 " " Jul 1/23	37.50			
	1588	Woodlawn Dairy Co .	12 " " Jan 1/24	25.00			
	2987	K. Goto	6 " " Jul 1/23	55.00			
	2988	Umeyo Yui	6 " " Jun 1/23	40.00	1.10	'22	1m
	2858	Shimo Horiuchi	6 " " Jul 1/23	77.00			
	1818	Kuma Morishige	6 " " Jul 1/23	11.00			
	2086	M. Tomita	6 " " Jun 1/23	6.50			
20	----	Honolulu Fruit Co .	1 " " Dec 1/22	25.00			
	2474	Honolulu Fruit Co .	6 " " Jul 1/23	110.00			
	2784	Honolulu Fruit Co .	6 " " Jul 1/23	80.00			
	1479	Libby McNeill & L..			215.95	'22	Bal
	1533	Libby McNeill & L..			28.90	'22	"
	1534	Libby McNeill & L..			38.15	'22	"
	2082	S. Hirahara ... Bal	6 " " Jun 1/23	10.45	12.25	'22	"
22	1370	C. Brewer Est	6 " " Jul 1/23	1,500.00			
	2567	R. H. Post	6 " " May 1/23	37.50			
	2594	J. J. Carey	6 " " Jul 1/23	82.50			
	2989	K. Terao	6 " " Jul 1/23	45.00			
	1559	A. Kaili ..... A/c	6 " " Jul 1/22	10.00			
	1578	Wing Hing Co et al.	6 " " Jul 1/23	260.00			
	2990	B. Arakawa	6 " " Jun 1/23	24.00	1.30	'22	1m
	2991	K. Kuroiwa	6 " " Jun 1/23	36.00	1.35	'22	"
	2748	J. Awa	6 " " Jun 1/23	100.00			
	2242	G. Serai	6 " " Jul 1/23	27.50			
	2851	K. Nakamura	6 " " Jul 1/23	165.00			
	2083	J. Okimoto	6 " " Jun 1/23	27.00	31.20	'22	Bal
	2634	J. Okimoto	6 " " Jul 1/23	23.00	26.30	'22	"
	2016	I. Matsuura Est ...	6 " " Jun 1/23	17.50			
	1439	Ellen K. Cleveland.	6 " " Sep 1/22	25.00			
	2079	C. Ishibashi	6 " " Jun 1/23	24.00			
	1510	B. Matsushima	6 " " Jul 1/23	15.00			
23	1601	M. M. Calhau	6 " " Jul 1/23	90.00			
	1691	Sung Hop Wai Co ...	6 " " Jul 1/23	320.00			
	2421	W. Reuter	6 " " Jul 1/23	25.00			
	2842	B. Komata	6 " " Jul 1/23	87.00			
	2846	N. Okayama	6 " " Jul 1/23	75.00			
	1841	M. Tanimura	6 " " Jul 1/23	12.50			
	2410	Thy Fo Farm	6 " " Jun 1/23	42.50	49.85	'22	"
	2160	Josephine H. K. Ross	6 " " Jan 1/23	37.00			
	2875	K. Kawamoto	6 " " Jul 1/23	45.00			
24	2992	T. Sasaki	6 " " Jul 1/23	37.50			
		Carried Forward ...		$49,905.68	$1991.90		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$49,905.68	$1991.90	
24	2878	D. Tayama	6 mo to Jul 1/23	20.00		
	2248	H. Tanouye	6 " " Jul 1/23	12.50		
25	1401	Waialua Agr. Co Bal	12 " " Oct 1/21	4.19		
	2098	M. Soranaka	6 " " Jul 1/23	85.00		
	984b	Wong Sut	12 " " Jan 1/24	15.00		
	1687	Palama Settlement .			1.80	'22 Bal
	462	Oahu Railway Co ...	6 " " Jul 1/23	750.00		
	1632	Y. Nomura	6 " " Aug 1/23	12.50		
	2442	Y. Nomura	6 " " Aug 1/23	18.75		
	2958	Chun Kin	6 " " Jul 1/23	37.50		
26	2993	K. Fukumoto	6 " " Aug 1/23	31.50		
	917	Pang Lum Mow	1 " " Feb 1/23	66.65		
	1051a	Pang Lum Mow	1 " " Feb 1/23	41.65		
27	1527	Helen N. Keanu	6 " " Jul 1/23	20.00		
	1790	Mika Nakashige	6 " " Jul 1/23	17.50		
29	985a	Japse Moiliili Sch.	12 " " Jan 1/24	50.00		
	1381	K. Matsumoto Est ..	6 " " Jul 1/23	112.50		
	1466	K. Matsumoto Est ..	6 " " Jul 1/23	267.50		
	2994	S. Takiguchi	6 " " Jul 1/23	70.00		
	2852	Z. Yasuda	6 " " Jul 1/23	50.00		
	1816	Taro Okubo	3 " " Apr 1/23	90.00		
	909	Hoy On Society	3 " " Apr 1/23	75.00		
	----	F. Keoho	1 " " Feb 1/23	3.00		
	2165	G. Hayashida	6 " " Jul 1/23	80.00		
	1548	Annie K. Warren ...	6 " " Jul 1/23	20.00		
	776	Y. Yoshikawa			100.00	'22 "
	2996	I. Takiguchi	6 " " Jul 1/23	50.00		
	2997	T. Yamaji	6 " " Apr 1/23	110.00	11.10	'22 3m
	2422	Zoe O. Latham			64.50	'22 Bal
	2593	Zoe O. Latham			25.90	'22 "
	2113	T. Hirayama	6 " " Jul 1/23	20.00		
30	2613	R. E. Woolley			33.95	'22 "
	53c	Tong Wo Wai Co	6 " " Jul 1/23	75.00		
	1590	Sing Chong & Co ...	6 " " Jul 1/23	1,200.00		
	1696	Sing Chong & Co ...	6 " " Jul 1/23	400.00		
	2998	A. Nakano	6 " " Aug 1/23	45.00		
	1360	K. Matsumoto Est ..	3 " " Apr 1/23	63.00		
	2999	S. Nishi	6 " " Apr 1/23	45.00	5.15	'22 3m
	1516	Hatsu Nakano	6 " " Jul 1/23	17.00		
	1988	Eliz B. Waterhouse.	6 " " Apr 1/23	37.50		
	2415	Y. Ezaki	6 " " Jul 1/23	14.00		
31	340c	R. W. Holt	6 " " Jul 1/23	10.00		
	2595	B. Cooper	6 " " Jul 1/23	30.00		
	2493	K. Nakamura	6 " " Jul 1/23	25.00		
	2084	G. Kaiura	6 " " Jun 1/23	12.50		
	2882	T. Tanaka	6 " " Jul 1/23	105.00		
				$54,115.42	$2234.30	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

FEBRUARY, 1923

Date			
	KAMEHAMEHA SCHOOLS		
2	Registrar, bal Jan collections	$ 3,619.34	$
19	" a/c Feb "	4,965.67	8,585.01
	INTEREST		
1	Olaa Sugar Bonds, $25,000, 6m 6 %	750.00	
	Terr'l Pub Imp " 20,000, 6m 4 %	400.00	
2	Kam Schools, bank deposits, Jan	48.19	
3	Kahaumalumalu, on bal note dated May 1/20, $190, to Feb 1/23, 6m 6%	2.85	
28	Bank of Hawaii, C. D. dated Nov 29/22, $250,000, to date 3m 3%	1,875.00	
	B. K. Isenberg, mortgage dated Aug 31/21, $ 3,300, to date 6m 6%	99.00	
	Bank deposits, February	72.89	3,247.93
	FEES		
2	Waialua Garage mtg to Bank of Bishop & Co, L2995, Waialua	5.00	
5	S. R. Jordan to M. E. Jordan L2553, Waialae.	2.50	
	S. R. Jordan " B.E. Rycroft 2553, Waialae.	5.00	
13	A. De Jesus, " H. Kawaguchi 2633, Kapalama	5.00	
14	N. Suyama " M. Fujii, L2767 & 2796, "	10.00	
19	T. Hirata mtg " T. Ikeda, L2460, Kapalama	5.00	
	A. Palacio " S. Jike, 2803, Kunana .	5.00	
20	Z. Otake ½int " K. Nakamura, 2976, Waialae.	5.00	
27	E. Barraba " K. Yoshino, 2760, Kunana .	5.00	
	H. Hayward mg " Internat'l Trust Co, L2716 & 2717, Waialae	10.00	57.50
	EXPENSE		
3	G. M. Collins, refund of unexpended balance of moneys advanced Jan 18/23, Hawaii trip .	212.12	212.12
	AUTO EXPENSE		
13	Brewer & Co, return premium Com Union Pol 76955 on Ford 3313183, cancelled Feb 10/23, 19 das	1.65	1.65
	SALARIES		
28	C. R. Bishop Trust, services bookkeeper and stenographer, Feb	35.00	35.00
	BILLS RECEIVABLE		
3	Kahaumalumalu (w), a/c principal note dated May 1/20	45.00	45.00
	KONA OFFICE CAR		
28	T. C. White, first payment on account purchase price Ford car	50.00	50.00
			365
	Forward		$12,234.21

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

FEBRUARY, 1923

Date				
	Brought Forward	$		$12,234.21 ✓
	DEFERRED ANNUITY PREMIUMS			
28	Employees' share of premiums due Apr 1/23:			
	Webster	$25.00		
	Loomis	17.50		
	Mann	15.00		
	Podmore	15.00		
	Crabbe	5.00		
	Winant	25.00		
	Hanson	16.25		
	Amana	9.50		
	Nishikawa	5.00	133.25	133.25 ✓
	SUNDRY TENANTS			
1/28	As per details, pp 60/63			
	Rents		22,171.86	
	Taxes		955.80	23,127.66 ✓
				366
				$35,495.12 ✓

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
1	2760	Enanoria Baraba ...	6 mo to Aug 1/23	$ 12.50	$	
	----	Trent Trust Co	1 " " Mar 1/23	50.00		
	2756	A. Schnerr Co	1 " " Mar 1/23	75.00		
	2496	H. Nakamura	6 " " Jul 1/23	15.00		
	2494	H. S. Yamanaka	6 " " Jul 1/23	30.00		
	1754	I. Maruoka	6 " " Jul 1/23	12.50		
	----	D. Kukahili	1 " " Mar 1/23	3.00		
2	1206a	S. Yanagi	6 " " Jul 1/23	18.00		
	1312	S. Kawahara ... Bal	6 " " Jul 1/22	4.30		
	1312	S. Kawahara	6 " " Jan 1/23	29.40		
	1313a	N. Kawasaki ... Bal	6 " " Jan 1/22	21.00	3.10	'21
	1313a	N. Kawasaki ... A/c	6 " " Jul 1/22	2.20	3.70	'22
	1317a	U. Yamasaki	6 " " Apr 1/21	25.00	2.75	'21
	1317a	U. Yamasaki ... A/c	6 " " Oct 1/21	20.00	3.25	'22
	1328	S. Kawahara	12 " " Jan 1/22	31.00	4.20	'21
	1328	S. Kawahara ... A/c	6 " " Jul 1/22	26.10	5.00	'22
	1621	O. Toyokichi	12 " " Jan 1/23	25.00	3.25	'22
	1624	M. Tateyama	12 " " Jul 1/23	30.00		
	1991	Hui Aina o Kealia .	6 " " Jul 1/23	300.00		
	2265	D. Tanaka	6 " " Jul 1/23	9.00		
	2266	Y. Ueda	6 " " Jul 1/23	10.00		
	2269	S. Nishikino	6 " " Jul 1/23	5.50		
	2270	D. Tanaka	6 " " Jul 1/23	7.50		
	2272	S. Nishikino	6 " " Jul 1/23	10.50		
	2274	Y. Kirihara	6 " " Jul 1/23	19.50		
	2280	Z. Higashi	6 " " Jul 1/23	13.50		
	2281	H. Tanimoto	6 " " Jul 1/23	6.50		
	2282	K. Fukushima	6 " " Jul 1/23	9.50		
	2286	R. Sumi	6 " " Jul 1/23	5.00		
	2287	Y. Ichimura	6 " " Jul 1/23	10.00		
	2288	T. Izu	6 " " Jul 1/23	5.00		
	2291	S. Kaku	6 " " Jul 1/23	8.00		
	2299	P. D. Kui	6 " " Jul 1/23	7.00		
	2308	S. Nishikino	6 " " Jul 1/23	3.50		
	2348	Y. Kirihara	6 " " Jul 1/23	20.00		
	2349	K. Kaneko ..... Bal	6 " " Jul 1/23	.10		
	2349	K. Kaneko	12 " " Jul 1/24	5.00		
	2350	T. Yoshimura	6 " " Jul 1/23	12.50		
	2351	S. Kaku	6 " " Jul 1/23	10.00		
	2354	R. Kimura	6 " " Jul 1/23	16.25		
	2355	D. Matsuda	6 " " Jul 1/23	10.00		
	2356	G. Yamasawa	6 " " Jul 1/23	12.50		
	2359	Y. Kirihara	6 " " Jul 1/23	12.50		
	2360	T. Izu	6 " " Jul 1/23	15.00		
	2365	K. Noda	6 " " Jul 1/23	6.50		
	2375	S. Nishikino	6 " " Jul 1/23	12.50		
	2376	A. Matsumoto	6 " " Jul 1/23	25.00		
	2379	B. Uchiyama	6 " " Jul 1/23	16.00		
	2388	S. Kaioula, Jr	6 " " Jul 1/23	7.00		
	2392	K. Homura	6 " " Jul 1/23	9.75		
	2413	K. Kaneko	6 " " Jul 1/23	16.50		
	2419	H. Nishimura	6 " " Jul 1/23	14.50		
	2427	S. K. Kauihana	6 " " Jul 1/23	12.50		
	2431	H. Fujioka	6 " " Jul 1/23	23.50		
	2450	J. Tokieda	18 " " Jul 1/23	96.00	7.50	'22
	2467	R. Hamada ..... Bal	6 " " Jul 1/21	7.15	5.50	'21
	2467	R. Hamada	24 " " Jul 1/23	40.00	6.50	'22
	2469	C. Yamada	6 " " Jul 1/23	11.00		
	2505	M. Doi	6 " " Jul 1/23	14.00		
	2590	I. Shimada	6 " " Jul 1/23	13.00		
	2602	K. Tateyama	12 " " Jul 1/23	12.00		
	2611	K. Tateyama	12 " " Jul 1/23	40.00		
		Carried Forward ...		$ 1,350.75	$ 44.75	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 1,350.75	$ 44.75		
2	2668	T. Saito	6 mo to Jul 1/23	21.00			
	2688	A. Waikiki .... Bal	6 " " Jul 1/23	9.95			
	2688	A. Waikiki .... A/c	6 " " Jan 1/24	12.05			
	2774	Shipman & White ...	12 " " Jul 1/23	180.00	58.50	'22	
	2825	K. Motooka	6 " " Jul 1/23	5.00			
	----	S. Eto	12 " " Jan 1/22	1.00	3.20	'21	
	----	S. Eto	12 " " Jan 1/23	17.00	3.25	'22	A/c
	----	L. W. Chan	2 " " Dec29/22	40.00			
	2562	K. Hirokane	6 " " Jul 1/23	82.50			
	2995	Waialua Garage	6 " " Jul 1/23	37.50			
	1707	J. Andrade	6 " " Aug 1/23	25.00			
	1438	O. P. Cox	6 " " Jul 1/23	15.00			
	1492	O. P. Cox	6 " " Jul 1/23	30.00			
	1052a	Mew Yee	1 " " Mar 1/23	83.35			
	2108	K. Morishige	6 " " Jul 1/23	12.50			
	2382	R. Sakamoto	6 " " Jul 1/23	15.75			
	2630	Hannah B. Damster .	12 " " Feb 1/24	31.50			
	1530	J. K. Botelho	6 " " Jul 1/23	30.00			
	2633	A. de Jesus	6 " " Aug 1/23	18.75			
3	2447	D. M. Ross	6 " " Aug 1/23	190.00			
	----	Hawn Contracting Co	1 " " Mar 1/23	150.00			
	----	May K. Brown			100.00	'22	"
	1694	K. Sumiyoshi	6 " " Aug 1/23	20.00			
	3000	K. Sawai	6 " " Jul 1/23	45.00			
	2473	Tam Yee	6 " " Jul 1/23	100.00			
	2867	K. Kurata	6 " " Jul 1/23	32.50			
5	2581	K. Minami	6 " " Aug 1/23	50.00			
	960a	Maunalua Fishing Co	1 " " Mar 1/23	508.15			
	1599	I. Kaaihue	6 " " Jul 1/23	20.00			
	----	Shizu Kimura	2 " " Apr 1/23	20.00			
	1515	S. Takagawa	6 " " Jul 1/23	21.00			
	2785	Kakaako Japse School	6 " " Jul 1/23	125.00			
	1602	I. Yanagihara	6 " " Jul 1/23	25.00			
	1529	W. Nakaue	6 " " Jul 1/23	20.00			
6	1686	Chun Chock	3 " " Apr 1/23	75.00			
	2160	Josephine H.K. Ross	6 " " Jul 1/23	37.00			
	1559	A. Kaili ..... A/c	6 " " Jul 1/23	5.00			
	1689	K. Amimoto et al ..	6 " " Jul 1/23	25.00			
	1481a	J. R. Amorin Est ..	1 " " Mar 1/23	30.00			
7	1268	I. Takano, Tr	1 " " Mar 1/23	20.00			
	3001	K. Yoshino	6 " " Aug 1/23	32.50			
	1767	E. Mitchell Est ...	6 " " Aug 1/23	12.50			
	3002	A. Robello, Jr	6 " " Aug 1/23	12.50			
	1807	B. Bagino	6 " " Aug 1/23	12.50			
	1562	S. Kuroda	6 " " Jul 1/23	15.00			
	1579	S. Kuroda	6 " " Jul 1/23	15.00			
8	2141	Hilo Sugar Co	6 " " Aug 4/23	5,755.00			
	1717	T. Okimoto	6 " " Aug 1/23	14.00			
	1995	Kaoliko Naimi	6 " " Jul 1/23	12.50			
	1674	R. Ida	6 " " Jul 1/23	22.50			
	2236	Ishi Takeuchi	6 " " Jul 1/23	18.75			
	1826	Sei Kaneko	6 " " Jul 1/23	15.00			
	----	K. Kipola ..... A/c	6 " " Jul 1/23	15.00			
	2519	M. Inatsuka	6 " " Jul 1/23	18.75			
	2520	M. Inatsuka	6 " " Jul 1/23	18.75			
	2518	M. Fukayama	6 " " Jul 1/23	18.75			
	2822	Yee Fong	6 " " Aug 1/23	200.00			
	2481	Hon Poi Factory ...	6 " " Jul 1/23	1,000.00			
	2101	Lum Boon	6 " " Aug 1/23	112.50			
	1564	J. Tamamoto	6 " " Jul 1/23	11.00			
	1439	Ellen K.ClevelandA/c	6 " " Mar 1/23	10.55	14.45	'22	
		Carried Forward ...		$10,880.30	$ 224.15		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$10,880.30	$ 224.15		
8	1603	K. Hayashi	6 mo to Jul 1/23	40.00			
	3003	M. Imura	6 " " May 1/23	25.00	2.30	'22	
9	2666	Princeville Plant'n	6 " " Aug 1/23	180.00			
	1401	Waialua Agr. Co A/c	12 " " Oct 1/22	2,174.73			
	1522	Keola Ilianu	6 " " Jul 1/23	20.00			
	1793	Oyamada Kamege	6 " " Jul 1/23	14.50			
	1795	M. Haraguchi	6 " " Jul 1/23	11.50			
	1511	Masaye (w)	6 " " Jul 1/23	23.00			
	1690	Kameji Torikawa ...	6 " " Aug 1/23	25.00	10.40	'22	Bal
	1631	I. Kodama	6 " " Aug 1/23	25.00			
	----	J. Camacho .... Bal	12 " " Jul 1/23	22.50			
	2883	Dowsett Co	6 " " Jul 1/23	30.00			
10	1761	Lau Lin, Tr	6 " " Jul 1/23	90.00			
	2418	Mark Kung			37.35	'22	"
12	1586	R. Arimoto	6 " " Aug 1/23	12.50	7.35	'22	"
	1668	Kaihawai Est .. Bal	6 " " Jun 1/23	20.60			
	2641	S. Kumashiro	6 " " Jul 1/23	65.00			
	2438	E. P. Fogarty			28.90	'22	"
	2650	A. Itagaki	6 " " Apr 1/23	50.00	31.80	'22	
	768	Cheong Wah	6 " " Dec 1/22	17.50			
	2933	Cheong Wah	6 " " Jun 1/23	17.50			
	1556	W. A. Kane			10.00	'21	A/c
	1597	A. G. Reis	6 " " Jul 1/23	90.00			
	----	F. Keoho	1 " " Mar 1/23	3.00			
13	2691	K. Sakai	6 " " Jul 1/23	25.00			
	2568	I. Kanbara	6 " " Jul 1/23	15.00			
	----	Kikugawa Rikihei ..	6 " " Aug 1/23	20.00			
	3005	G. Morishita	6 " " Jul 1/23	90.00			
	3006	Hawn Electric Co ..	10 yr " Jan 2/33	20.00			
	3007	Hawn Electric Co ..	10 " " Jan 2/33	20.00			
	3008	Hawn Electric Co ..	10 " " Jan 2/33	20.00			
	3009	Hawn Electric Co ..	10 " " Jan 2/33	20.00			
	3010	Hawn Electric Co ..	10 " " Jan 2/33	20.00			
	916	Pang Chew Est	1 mo " Mar 1/23	150.00			
14	914	J. P. Mendonca	3 " " May 1/23	62.50			
	3011	Y. Fujikawa	6 " " Jul 1/23	85.00			
15	3012	K. Yokogawa	6 " " Jul 1/23	82.50			
	2342	A. F. Ocampo	6 " " Aug 1/23	22.50			
	2460	Tsuruyo Hirata	6 " " Mar 1/23	18.75	14.75	'22	
16	1630	G. Takemaru	6 " " Aug 1/23	12.50			
	1565	K. Nomura	6 " " Jul 1/23	11.00			
	2103	K. Takamori	6 " " Jul 1/23	15.65			
	2155	K. Takamori	6 " " Aug 1/23	34.50			
17	3013	Z. Otake	6 " " Aug 1/23	45.00			
	3014	Z. Otake	6 " " Aug 1/23	40.00			
19	3004	Honolulu Fruit Co .	6 " " Apr 1/23	90.00			
	3015	T. Nonaka	6 " " Sep 1/23	70.00			
	1556	W. A. Kane			6.00	'21	&22
	1628	T. Tanaka	6 " " Aug 1/23	12.50			
	2009	H. Yoshimura	6 " " Jul 1/23	37.50			
	2573	Lilia Kaai	12 " " Jan 1/24	2.00	.45	'22	
	1724	Lilia Kaaimano	6 " " Jan 1/23	16.00			
	2643	S. Takeuchi	6 " " Aug 1/23	15.75			
20	704	Hon Plantation A/c	12 " " Sep 1/23	1,348.88			
	2835	A. B. Kroll	6 " " Aug 1/23	95.00			
	776	Y. Yoshikawa	2 " " Feb 1/23	150.00			
21	1559	A. Kaili ..... A/c	6 " " Jul 1/22	5.00			
	2027	U. Katamoto	6 " " Aug 1/23	60.00			
	3016	T. Nakagawa	6 " " Aug 1/23	37.50			
	1789	Von Hamm Young Co .	6 " " Aug 1/23	900.00			
23	2126	T. Fujieki	6 " " Aug 1/23	20.00			
		Carried Forward ...		$17,527.66	$ 373.45		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$17,527.66	$ 373.45	
23	2566	Cons Amusement Co .	6 mo to Jul 1/23	1,200.00		
	84	Territory of Hawaii	12 " " Jan 1/24	500.00		
	----	Cons Amusement Co .	1 " " Mar 1/23	15.00		
24	1634	C. W. Macfarlane ..	6 " " Aug 1/23	13.00		
	1800	J. Serai et al, Trs	6 " " Aug 1/23	12.50	14.75	'22 Bal
26	2137	Y. Fukushima	6 " " Jul 1/23	50.00		
	3017	Iwalani J. Robinson	6 " " Sep 1/23	37.50		
	3018	Y. Yasusaka	6 " " Sep 1/23	45.00		
	1638a	Tsuru Okuno	6 " " Aug 1/23	17.50		
	1863	Tsuru Okuno	6 " " Aug 1/23	15.00		
	2709	Thy Fo Farm	6 " " Jul 1/23	350.00	504.15	'22 "
	2722	Raku Murakami	6 " " Jul 1/23	7.75		
	2556	J. C. Lima & wf ...	6 " " Sep 1/23	40.00		
	2125	Mary K. Christ	6 " " Aug 1/23	18.75		
27	1437	K. Matsumoto Est ..	6 " " Aug 1/23	87.50		
	1486	Hawn Dredging Co ..	6 " " Jul 1/23	667.50		
28	2764	J. K. Kaleikini ...	6 " " Jul 1/23	30.00		
	2516	Hon Planing Mill ..	3 " " Apr 1/23	350.00		
	2161	J. G. Dassel	1 " " Mar 1/23	33.50		
	1474	Hawn Sugar Planters	6 " " Aug 1/23	625.00		
	----	May K. Brown	6 " " Jun 1/23	50.00	53.90	'22 "
	3019	W. Tomimoto	6 " " Jul 1/23	30.00		
	3020	A. H. Hobart	6 " " Aug 1/23	50.00		
	2754	A. J. Campbell	6 " " Jul 1/23	275.00		
	1051a	Pang Lum Mow	1 " " Mar 1/23	41.85		
	917	Pang Lum Mow	1 " " Mar 1/23	66.85		
	----	Mary K. Sheldon ...	6 " " Jul 1/22	10.00	9.55	'22 A/c
	----	Mary K. Sheldon A/c	6 " " Jan 1/23	5.00		
				$22,171.86	$ 955.80	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MARCH, 1923

Date			
	KAMEHAMEHA SCHOOLS		
1	Registrar, bal Feb collections	$ 1,913.94	$
16	" a/c Mar "	3,003.01	4,916.95
	INTEREST		
1	Kam Schools, bank deposits, Feb	47.37	
15	Bishop & Co C. D #D745, $875.13, to date, 6m 27d 4%	20.13	
	Third Liberty Bds, $ 5,000, 6m 4¼%	106.25	
	Terr'l Pub Imp " 50,000, 6m 4½%	1,125.00	
31	Hawn Electric " 10,000, 6m 6 %	300.00	
	Bank deposits, March	61.67	1,660.42
	FEES (for lease assignments)		
3	J. D. Reid to J. C. Lima, L2556, Waialae	5.00	
5	S. Hiromoto " T. Imai, 2926, Waialae	5.00	
9	K. & S. Nakasone mtg to Libby, McNeill & L., L2617, Waialae	5.00	
13	N. & S. Miyasato mtg to Chun Chin & Ho Fon, L2616a, Waialae, and mtg assigned to F. W. Klebahn	5.00	
15	M. K. Goto to Aloha Bldg Co 2864, Pawaa .	5.00	
	Lum Chong mg " Bishop Trust Co 2162, Kakaako	5.00	
16	K. Umemoto " U. Yamagata, 2727, Waialua	5.00	
21	M. Ohta Co " K. Saiki, 2866, Pawaa .	5.00	
23	T. Kawamura " K. Kawamura, 1670, Kakaako	5.00	
24	A. Meacock " M. H. Drummond. 2402, Waialua	5.00	
28	M. K. Goto " M. Hasegawa Tr, 2865, Pawaa .	5.00	
	M. Okayama " T. Muracka, 2846, Pawaa .	5.00	60.00
	SURVEYING		
27	G. M. Collins, refund of unexpended balance of moneys advanced Mar 17/23, Hawaii trip .	7.60	7.60
	SALARIES		
31	C. R. Bishop Trust, services bookkeeper and stenographer, Mar	35.00	35.00
	SALES OF LAND		
6	W. H. Meinecke, for fee in 5 acres, Kawela, Kau, Hawaii, deed dated Feb 24/23	100.00	
10	Bishop Trust Co for C. C. Von Hamm, for fee in 1.35 acres, Waikiki, deed Apr 13/23	10,291.05	
	Territorial Hotel Co, fee in 2.5 acres, Waikiki, deed dated Apr 13/23	19,057.50	29,448.55
	BILLS RECEIVABLE		
15	Bishop & Co C. D. #D745, paid this date	875.13	875.13
	KONA OFFICE CAR		
31	T. C. White, second payment on account purchase price Ford car	50.00	50.00
			3-1
	Forward		$37,053.65

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MARCH, 1923

Date				
	Brought Forward			$37,053.65 ✓
	DEFERRED ANNUITY PREMIUMS			
31	Employees' share of premiums due May 1/23:			
	Webster	$25.00		
	Loomis	17.50		
	Mann	15.00		
	Podmore	15.00		
	Crabbe	5.00		
	Winant	25.00		
	Hanson	16.25		
	Amana	9.50		
	Nishikawa	5.00	133.25	133.25 ✓
	SUNDRY TENANTS			
1/31	As per details, pp 66/69			
	Rents		20,060.06	
	Taxes		429.50	20,489.56 ✓
				372
				$57,676.46 ✓

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
1	178d	Hawi Mill & Plant'n	6 mo to Aug 1/23	$ 592.50	$	
	522c	Territorial Hotel .	3 " " Jun 1/23	375.00		
	1224	Territorial Hotel .	3 " " Jun 1/23	50.00		
	2895	I. R. Salingohai ..	6 " " Sep 1/23	12.50		
	2539	T. Hayashi	6 " " Sep 1/23	22.50		
	2422	Zoe O. Latham	6 " " Jul 1/23	180.00		
	1082b	Asagi Otuichi	6 " " Sep 1/23	37.50		
	2756	A. Schnerr Co	1 " " Apr 1/23	75.00		
	2593	Zoe O. Latham	6 " " Jul 1/23	65.00		
	3021	M. Fujita	6 " " Jul 1/23	22.50		
2	2102	Leong Chee	6 " " Jul 1/23	22.00		
	3022	J. H. Wilson	6 " " Sep 1/23	182.50		
	----	Kiai Kaalele	6 " " Jul 1/23	10.00		
	2023	Y. Inouye	6 " " Apr 1/23	75.00	6.35	'22 3m
	----	Emily Silva	2 " " Apr 1/23	6.00		
	2717	H. S. Hayward	6 " " Sep 1/23	25.00		
	1499	D. M. Moncrief etal	2 " " Jan 1/23	200.00	41.95	'22 Bal
	----	D. Kukahili	1 " " Apr 1/23	3.00		
	3024	J. da Silva	6 " " Sep 1/23	32.50		
3	3025	S. Nikaido	6 " " Apr 1/23	65.00	7.50	'22 3m
	2617	K. & S. Nakasone ..			5.80	'22 "
	1672	Sue Seong ..... Bal	6 " " Jan 1/23	7.50		
	1702	W. Hamamura	6 " " Sep 1/23	15.00		
5	1960	L. Tenny Peck	6 " " Sep 1/23	105.00		
	3026	U. Kudo	6 " " Sep 1/23	69.00		
	960a	Maunalua Fishing Co	1 " " Apr 1/23	508.35		
	3027	F. Koike	6 " " Apr 1/23	30.00	3.50	'22 "
	1268	I. Takano, Tr	1 " " Apr 1/23	20.00		
	----	Trent Trust Co	1 " " Apr 1/23	50.00		
	2559	White Sewing Machine	3 " " May 1/23	270.00		
	1637	S. Umeda	6 " " Sep 1/23	17.00		
	2134	H. Doi	6 " " Sep 1/23	18.75		
	2538	M. Otsuka	6 " " Sep 1/23	25.00		
	1695	P. C. Lane .... Bal	6 " " Mar 1/23	3.70	8.65	'22 Bal
	----	P. C. Lane	6 " " Sep 1/23	30.00		
6	1867	Amoy Amasiu	6 " " Sep 1/23	20.00		
	1617	M. Morimoto	12 " " Jul 1/23	30.00		
	2180	A. Naha ..... Bal	6 " " Jul 1/22	5.00		
	2180	A. Naha ..... A/c	6 " " Jan 1/23	4.90	2.10	'22
	2262	T. Matsumoto	6 " " Jul 1/23	11.50		
	2264	T. Matsumoto	6 " " Jul 1/23	9.00		
	2271	Y. Shiraishi	6 " " Jul 1/23	15.00		
	2279	K. Kobayashi	6 " " Jul 1/23	12.00		
	2283	S. Kawano	6 " " Jul 1/23	12.00		
	2284	S. Kawano	6 " " Jul 1/23	11.50		
	2285	S. Yanamura	6 " " Jul 1/23	8.50		
	2292	K. Rikihei	6 " " Jul 1/23	10.50		
	2293	R. Kuriki	6 " " Jul 1/23	13.00		
	2294	S. Kawano	6 " " Jul 1/23	12.50		
	2296	K. Yoshiki	6 " " Jul 1/23	9.00		
	2298a	C. Y. Am ..... Bal	6 " " Jan 1/23	7.45		
	2298a	C. Y. Am	6 " " Jul 1/23	12.00		
	2300	H. Yamamoto	6 " " Jul 1/23	10.00		
	2304	R. Hamada	6 " " Jul 1/23	8.50		
	2319	K. Yoshiki	6 " " Jul 1/23	1.50		
	2320	H. Yamamoto	6 " " Jul 1/23	2.00		
	2324	C. Y. Am	6 " " Jul 1/23	5.50		
	2345	T. Izu	6 " " Jul 1/23	20.00		
	2352	Y. Shiraishi	6 " " Jul 1/23	12.50		
	2353	S. Hirata	6 " " Jul 1/23	19.25		
	2358	H. Sato	6 " " Jul 1/23	20.00		
	2361	A. Nishijima	6 " " Jul 1/23	10.00		
		Carried Forward ...		$ 3,535.90	$ 75.85	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 3,535.90	$ 75.85		
6	2362	C. Yamada	6 mo to Jul 1/23	12.50			
	2390	K. Rikihei	6 " " Jul 1/23	10.50			
	2432	T. Okazaki	6 " " Jul 1/23	10.00			
	2506	S. Matsuguma	6 " " Jul 1/23	25.00			
	2514	H. Sumomo	6 " " Jul 1/23	5.50			
	2636	M. Morimoto	12 " " Jul 1/23	28.00			
	2697	Y. Shiraishi	6 " " Jul 1/23	20.00			
	2742	K. Kamakele ... Bal	12 " " Jan 1/23	27.05			
	2234	K. Regalado ..... "	18 " " Jul 1/22	50.00			
	1763	Shina Akisaki	6 " " Sep 1/23	20.00			
	2775	H. H. Plemer	6 " " Sep 1/23	75.00			
	2162	Lum Chong	6 " " Aug 1/23	75.00			
	1559	A. Kaili ..... Bal	6 " " Jul 1/22	2.35			
	1559	A. Kaili ..... A/c	6 " " Jan 1/23	2.65			
	1052a	Mew Yee	1 " " Apr 1/23	83.35			
7	2889	I. Hirokane	6 " " Sep 1/23	31.00			
	1272	W. H. Meinecke			6.95	'23	
	1481a	J. R. Amorin Est ..	1 " " Apr 1/23	30.00			
	2561	L. F. Kiester	6 " " May 1/23	40.00	13.75	'22	Bal.
	429a	Chang Chock Hing ..	6 " " Sep 1/23	35.00			
	1463	Chang Chock Hing ..	6 " " Sep 1/23	25.00			
	2762	S. Takami	6 " " Sep 1/23	35.00			
8	1412	Am-Japse Investment	6 " " Sep 1/23	125.00			
	2495	U. Imoto			10.95	'22	"
	2010	G. Gomes	6 " " Sep 1/23	12.50			
	692	D. W. Anderson, Tr.	6 " " Sep13/23	50.00			
	2763	S. Ichiyama	6 " " Sep 1/23	32.50			
	2757	S. Kawakami et al .	6 " " Sep 1/23	20.00			
	802	Schuman Carriage Co	6 " " Jul 1/23	600.00			
9	1765	H. Inouye	6 " " Sep 1/23	14.00			
	1470	Laie (w)	6 " " Sep 1/23	10.00			
	2751	Leong Yew	6 " " Aug 1/23	200.00			
	1770	Kyoyei Shokwai	3 " " Jun 1/23	120.00			
10	1157a	H. Tsunoda	4 " " Jun30/23	16.60			
	2249	H. Tsunoda	6 " " Jul 1/23	1,850.00			
	700a	Hon Plantation Co .	6 " " Sep 1/23	600.00			
	925	Hon Plantation Co .	6 " " Sep 1/23	1,165.00			
	1262	Hon Plantation Co .	6 " " Sep 1/23	750.00			
	1335	Hon Plantation Co .	12 " " Mar 1/24	25.00			
	1493	Hon Plantation Co .	6 " " Sep 1/23	245.00			
	1494	Hon Plantation Co .	6 " " Sep 1/23	290.00			
	1764	Au Hoon	6 " " May 1/23	18.00			
	1553	Sun Tai Wai Co	6 " " Apr 1/23	25.00			
	2403	Wong Wong et al, Tr	6 " " Aug 1/23	650.00			
	2340	J. W. Pakiko	12 " " Jun 1/23	5.00	1.65	'22	
12	336a	J. Wight Est	6 " " Sep 1/23	150.00			
	370	J. Wight Est	12 " " Mar 1/24	150.00			
	2535	K. Akashi	6 " " Sep 1/23	60.00			
	1534	Oshige Manshuke ...	6 " " Sep 1/23	15.00			
	1831	Jennie K. Haalilio.	6 " " Sep 1/23	12.50			
	2542	H. Nakamura	6 " " Sep 1/23	20.00			
	1724	Lilia Kaaimano	6 " " Jul 1/23	16.00	8.05	'22	
	1954	V. R. Isenberg	6 " " Sep 1/23	45.00			
	1955	V. R. Isenberg	6 " " Sep 1/23	60.00			
	1961	V. R. Isenberg	6 " " Sep 1/23	92.50			
	1873	Hawn Tuna Packers .	6 " " Sep 1/23	200.00			
	2531	H. Cannon ..... A/c	6 " " Sep 1/23	20.00			
	3028	Mau Sing Wai Co ...	6 " " Sep 1/23	300.00			
	2336	Esther Osberg	6 " " Aug 1/23	14.00			
	2616a	N. & S. Miyasato ..			5.65	'22	3m
13	2462	K. Sato	6 " " Sep 1/23	59.50			
		Carried Forward ...		$12,216.90	$ 122.85		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$12,216.90	$ 122.85	
13	2546	M. Shimada	6 mo to Sep 1/23	30.00		
	2443	H. Yokota	6 " " Aug 1/23	34.50		
	2523	Maui Trading Co ...	6 " " Mar 1/23	75.00		
14	2645	R. Togashi	6 " " Oct 1/23	18.75		
	1593	C. Sakei	6 " " Sep 1/23	15.00		
15	2133a	F. Beringer	6 " " Sep 1/23	30.00		
	1866	C. D. Walker			71.95	'21
	2495	U. Imoto	6 " " Jul 1/23	22.50		
	2531	H. Cannon ..... Bal	6 " " Sep 1/23	15.00		
	2724	Emily C. Anthony ..	6 " " Sep 1/23	85.00		
16	2161	J. G. Dassel	1 " " Apr 1/23	33.50		
	1666a	Cheong Wah	6 " " Apr 1/23	12.50		
17	1868	H. T. Hughes .. Bal	6 " " Nov 1/22	.35		
	1868	H. T. Hughes	6 " " May 1/23	135.00	29.55	'22 Bal
	2523	Maui Trading Co ...	6 " " Sep 1/23	75.00		
	----	J. L. Young	6 " " Sep 1/23	50.00		
	2892	Hawaii Fruit PacBal	6 " " Jul 1/23	300.00		
	916	Pang Chew Est	1 " " Apr 1/23	150.00		
	1386	J. A. Rath, Tr	12 " " Mar 1/24	150.00		
	1449	Go She	6 " " Jul 1/23	175.00		
	3029	K. Tateyama	6 " " Sep 1/23	75.00		
19	1833	Dowsett & Deering .	6 " " Jul 1/23	262.50		
	3030	Toku Sasano	6 " " Oct 1/23	150.00		
	1956	Annie S. Parke Est.	6 " " Sep 1/23	55.00		
	1957	Annie S. Parke Est.	6 " " Sep 1/23	55.00		
	2465	H. Tanouye	6 " " Sep 1/23	15.75		
	2540	J. Watanabe	6 " " Sep 1/23	30.00		
	2545	Y. Kamiyama	6 " " Sep 1/23	10.00		
20	----	Hawn Contracting Co	1 " " Apr 1/23	150.00		
21	704	Hon Plantation A/c	12 " " Sep 1/23	1,997.16		
	2666a	Princeville Plant'n	6 " " Aug 1/23	7.50		
	1864	Kam Investment Co .	6 " " Jul 1/23	82.50		
	1521	John Hilo ..... A/c	6 " " Jul 1/23	10.00		
	----	Cons Amusement Co .	1 " " Apr 1/23	15.00		
	1524	Hoopii M. Wire	6 " " Jul 1/23	20.00		
22	2638	D. S. Bowman	6 " " Sep 1/23	37.50		
	----	F. Kecho	1 " " Apr 1/23	3.00		
23	1196	Mrs F.W. Macfarlane	12 " " Mar 1/24	25.00		
	1197	Mrs F.W. Macfarlane	12 " " Mar 1/24	50.00		
24	3033	T. Shigehiro	6 " " Oct 1/23	25.00		
26	1629	U. Shinagawa	6 " " Aug 1/23	12.50		
	2128	Tokimoto Kiroku ...	6 " " Sep 1/23	18.75		
	1636	J. Takeuchi	6 " " Sep 1/23	12.50		
	1914	K. Yamakami	6 " " Aug 1/23	12.50		
	2758	Y. Kaya	6 " " Aug 1/23	31.50		
	2767	Mine Fujii	6 " " Aug 1/23	31.50		
	2796	Mine Fujii	6 " " Sep 1/23	31.50		
	1959	A. J. Campbell	6 " " Sep 1/23	90.00		
27	1110	J. Gaspar	6 " " Sep 1/23	145.00		
	1115a	Kohala Ditch Co ...	12 " " Jan 1/24	100.00		
	2613	R. E. Woolley	6 " " Aug 1/23	187.50		
	2782	Mary Nano	12 " " Mar 1/24	50.00		
	2544	K. Nakamura	6 " " Sep 1/23	15.00		
	1876	T. Yanagihara	6 " " Sep 1/23	22.50		
	2786	Kock Lui Shee	6 " " Oct 1/23	5.00		
28	1441	McCandless &Dowsett	12 " " Mar 1/24	32.00		
	2241	McCandless &Dowsett			54.15	'22 4m
	1753	Pac Engineering Co.	6 " " Sep 1/23	212.50		
	917	Pang Lum Mow	1 " " Apr 1/23	66.65		
	1051a	Pang Lum Mow	1 " " Apr 1/23	41.65		
	2461	H. Mitsukawa	6 " " Sep 1/23	15.75		
		Carried Forward ...		$17,834.21	$ 278.50	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward....		$17,834.21	$ 278.50		
29	1221	Pac Development Co.	12 mo to Jan 1/23	100.00			
	1222	Pac Development A/c	6 " " Dec31/22	303.87			
	1771	Yee Chang Shee	6 " " Sep 1/23	15.00			
	2564	G. Schuman	6 " " Sep 1/23	20.00			
	3029	Borgonia A. Calub .	6 " " Oct 1/23	12.50			
	2549	S. Nakamura	12 " " Sep 1/23	25.00	6.05	'22	
31	1293	T. Doi	6 " " Jul 1/23	7.50			
	1325	L. Chow	6 " " Aug 1/23	7.50			
	1331	Louise I. Wright ..	12 " " Mar 1/24	25.00			
	1332a	C. F. Bradshaw	6 " " Jul 1/23	60.00			
	1368	Chow Yet Hung	6 " " Jul 1/23	7.50			
	1389	M. Matsuda	6 " " Sep 1/23	15.00			
	1390	Sui Fook	6 " " Sep 1/23	10.00			
	1391	Chow Yet Hung	12 " " Mar 1/23	15.00			
	1408	H. I. Young	6 " " Jun 1/23	15.00			
	1413	W. Inada	6 " " Aug 1/23	20.00			
	1469	Mana Transportation	6 " " Sep 1/23	60.00			
	1697	W. S. Wise	6 " " Aug 1/23	45.00			
	1819	I. Shimizu	6 " " Jul 1/23	25.00			
	1822	S. Hata	6 " " Aug 1/23	96.25			
	2207	H. I. Young	6 " " May 1/23	130.00			
	2239	I. Goya ..... A/c	6 " " May 1/23	15.00			
	2254	Lai Hip Est	6 " " Jul 1/23	147.50			
	2257	S. Hamamoto	6 " " Jul 1/23	110.00			
	2373	H. Tanaka	6 " " Oct 1/22	30.00			
	2441	C. F. Bradshaw	6 " " Jul 1/23	227.00			
	2444	B. Ushijima	6 " " Aug 1/23	40.00			
	2524	Y. Nishimoto	6 " " Jul 1/23	240.00	.40	'22	Bal.
	2525	K. Kawasaki	6 " " Aug 1/23	75.00			
	2711	K. Fujimoto ... Bal	6 " " Jul 1/23	73.40			
	2728	F. Sekido	6 " " Sep 1/23	48.50			
	1065a	M. Murakami	2 " " Jan 1/23	5.83	18.90	'22	2m
	----	S. P. Peterson	3 " " Apr 1/23	12.00			
	----	S. P. Peterson A/c	3 " " Jul 1/23	4.00			
	1552	J. Akaloka	6 " " Jul 1/23	12.50			
	1972	Ellen R. Clark			74.15	'22	A/c
	776	Y. Yoshikawa	1 " " Mar 1/23	75.00			
	1277	K. Matsumoto Est ..	3 " " Jun 1/23	75.00			
	1986	Margaret R. McGrew.			35.25	'22	Bal
	2723	R. B. McGrew	6 " " Jul 1/23	20.00	16.25	'22	"
				$20,060.06	$ 429.50		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL, 1923

Date			
	KAMEHAMEHA SCHOOLS		
4	Registrar, bal Mar collections	$ 1,138.60	$
18	" a/c Apr "	1,939.51	3,078.11
	INTEREST		
2	Hawaii Cons Ry Bds, $44,000, 6m 5 %	1,100.00	
	Mutual Telephone " 22,000, 6m 5 %	550.00	
	Loo Goon, on bal front. tax note, $87.79, to Jul 1/21, 6m 27d @ 6%	3.03	
	Loo Goon, on rent note, $2075.30, to date, 1 yr 3m 25d @ 7%	191.67	
4	Kam Schools, bank deposits, Mar	44.13	
	On balances, Kakaako Frontage Taxes, 1 yr:		
	L1703, M. K. Low, on $440.73 @ 6%	26.44	
	1871, M. K. Low, on 288.48 @ 6%	17.31	
14	Fourth Liberty Bds, 40,000, 6m 4¼%	850.00	
18	Oahu Rice Mill, on bal frontage tax note, 108.11, 1 yr @ 6%	6.49	
19	K. Matsumoto Estate, on bal frontage tax note, 194.57, 1 yr @ 6%	11.67	
	Pang Lum Mow, on bal frontage tax note, 108.11, 1 yr @ 6%	6.49	
20	C. Q. Yee Hop, on bal frontage tax note, 264.28, 1 yr @ 6%	15.86	
25	Bishop & Co, on C. D. 50,000, to date, 3m 4%	500.00	
27	Bishop & Co, on C. D. 50,000, to date, 3m 4%	500.00	
30	Bank deposits, April	42.78	3,865.87
	FEES (for lease assignments)		
2	Paris Estate to W. J. Paris, L1397, Keokea .	5.00	
	Paris Estate " W. J. Paris, 1405, Keei ...	5.00	
	Paris Estate " W. J. Paris, 1808, Keokea .	5.00	
	Paris Estate " W. J. Paris, 2367, Kahauloa	5.00	
	Paris Estate " W. J. Paris, 2368, Honaunau	5.00	
	M. Kajiuye " B. Noji, 2915, Waialae.	5.00	
	S. Omiya " T. Oi, 2934, Waialae.	5.00	
3	M. Fujita " K. Nakagawa, 3021, Waialae.	5.00	
5	C. Kayahara mg" Lewers &Cooke 2885, Pawaa ..	5.00	
6	Atherton Est " City & County 1778, Kauluwela	5.00	
7	U. Kudo mtg " City Mill Co, 3026, Kapalama.	5.00	
9	S. Takagawa " C. Kiuna, 1515, Kapaakea	5.00	
16	A. Conjugacion" Tom Tai Tong, 1712, Kunana .	5.00	
	K. Yokogawa " K. Sawai, 3013, Waialae.	5.00	
	D. S. Bowman " M.B. Stanley, 2638, Waialae.	5.00	
	O.H. Ottersen " B. M. Thomas, 2874, Kunana .	5.00	
26	K. Tateyama " S. Ozaki, 2982, Kahala .	5.00	85.00
	EXPENSE		
9	W. H. Smith, refund of unexpended balance of moneys advanced Mar 23/23, Molokai trip ...	129.47	
10	K. Fujimoto, cost of writing two new leases in substitution of L2972, Kahala, 2 @ $10 .	20.00	
27	Trent Trust Co, return premium on New Amsterdam Casualty Co Bond 102, O. H. Hanson, $10,000, rate reduced from $5 to $2.50 per $ 1,000, Aug 16/22 to Jul 22/23 ..... 23.60		
	Prem. to bring above bond paid up to Oct 1/23, 2m 5d @ $25 ..... 4.50	19.10	168.57
	Forward		$ 7,197.55

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL, 1923

Date			
	Brought Forward	$	$ 7,197.55
	INSURANCE		
7	Bishop Ins Agency, refund of unearned prem. Pol 301931 Penn Fire Ins Co covering Pawaa property, cancelled Mar 31/23, to Dec 30/23 60% of 22.38	13.43	
23	Wing Sing Wai Co, reimbursement of prem. advanced by Trustees on L2144a, Waipa, Hanalei, Kauai	57.75	71.18
	SALARIES		
30	C. R. Bishop Trust, services bookkeeper and stenographer, Apr	35.00	35.00
	FRONTAGE TAX NOTES		
2	Loo Goon, a/c principal note dated Dec 4/16, being proportionate part of 10% of $175.54 to Jul 1/21 (lease expired) 6m 27d	10.09	
	Collections on a/c balances of notes dated Apr 18/17 given by tenants in liquidation of taxes assessed against their leaseholds and advanced by this estate re Beretania Street improvement:		
18	Oahu Rice Mill Note, $270.23, 10%	27.02	
19	K. Matsumoto Est " 486.41, 10%	48.64	
	Pang Lum Mow " 270.23, 10%	27.02	
20	C. Q. Yee Hop " 680.98, 10%	68.10	180.87
	KAKAAKO FRONTAGE TAXES RECOVERED		
	Second installment of 10% a/c principal assessment due under Ordinance No. 200, City & County of Honolulu re Improvement District No. 9, Kakaako, due Aug 15/22:		
4	M. K. Low, L1703, Lot 147, 10% of $556.71 .	55.67	
	M. K. Low, 1871, Lot 147, 10% of 320.53 .	32.05	87.72
	RENT NOTES		
2	Loo Goon, a/c principal note dated Jun 7/20.	75.30	75.30
	TAXES		
13	Bishop Trust Co, proportionate property taxes on the land acquired from the Trustees by C. C. Von Hamm, to Dec 30/23, 9m	15.55	
	" Terr'l Hotel, " Dec 30/23, 9m	28.75	44.30
	REPAIRS		
5	T. Matsui, for old lumber taken from Bridge 4, Keei, Kona, Hawaii	5.00	5.00
	KONA OFFICE CAR		
30	T. C. White, third payment on account purchase price Ford car	50.00	50.00
	KONA OFFICE EQUIPMENT		
30	T. C. White, for old safe	45.00	45.00
	Forward	378	$ 7,791.92

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL, 1923

Date				
	Brought Forward	$		$ 7,791.92
	DEFERRED ANNUITY PREMIUMS			
30	Employees' share of premiums due June 1/23:			
	Webster	$25.00		
	Loomis	17.50		
	Podmore	15.00		
	Crabbe	5.00		
	Winant	25.00		
	Hanson	16.25		
	Amana	9.50		
	Nishikawa	5.00	118.25	118.25
	SUNDRY TENANTS			
1/30	As per details, pp 73/78			
	Rents		40,730.33	
	Taxes		1,810.98	42,541.31
				379
				$50,451.48

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
2	927	Loo Goon	12 mo to Apr 1/23	$ 250.00	$ 72.25	'22	
	2100	Loo Goon			448.35	'21	A/c
	1983	J. L. Cockburn	6 " " Oct 1/23	75.00			
	1571	Honolulu Trust Co .	6 " " Sep 1/23	60.00			
	3040	Y. Ichimura	6 " " Oct 1/23	165.00			
	363	Maunalua Ranch Co .	6 " " Oct 1/23	1,337.50			
	----	Trent Trust Co	1 " " May 1/23	50.00			
	2756	A. Schnerr Co	1 " " May 1/23	75.00			
	1999	E. A. Langton-Boyle	6 " " Jun 1/23	113.00	49.35	'22	Bal
	2625a	Hawn Agr. Co	6 " " Sep 1/23	328.00			
	1828	Sing Chong & Co ...	6 " " Sep 1/23	100.00			
	2755	Sing Chong & Co ...	6 " " Oct 1/23	12.50			
	1052a	Mew Yee	1 " " May 1/23	83.25			
	2934	Seikichi Omiya	6 " " Oct 1/23	65.00			
	2000	Hon Const & D. Co .	3 " " Jul 1/23	625.00			
	----	David Kukahili	1 " " May 1/23	3.00			
	2915	Manjiro Kajiuye ...	6 " " Oct 1/23	50.00			
	----	Kahaulelio (w)	6 " " Oct 1/23	6.00			
	2918	N. Nagano	6 " " Oct 1/23	40.00			
	2916	H. Kanemura	6 " " Oct 1/23	50.00			
	2553	Blanche E. Rycroft.	6 " " Oct 1/23	75.00			
	1705	Mary K. Christ	6 " " Oct 1/23	12.50			
	2367	J. D. Paris Est ...			9.75	'22	"
	2368	J. D. Paris Est ...			32.50	'22	"
	2001	John Andrade	6 " " Oct 1/23	20.00			
3	2483	J. W. Sproat	12 " " Mar 1/24	20.00			
	2463	G. B. Case	6 " " Oct 1/23	200.00			
	2729	R. F. Dempsey	6 " " Oct 1/23	85.00			
	----	B. P. Bishop Museum	6 " " Oct 1/23	168.00			
	1963	E.A. McInerny Est .	6 " " Oct 1/23	62.50			
	1975	C. H. Atherton	6 " " Oct 1/23	75.00			
	1967	J. D. Dole	6 " " Oct 1/23	70.00			
	1976	C. R. Hemenway	6 " " Oct 1/23	75.00			
	2969	Kensaku Hirata	6 " " Oct 1/23	45.00			
	2908	T. Matsunaga	6 " " Oct 1/23	95.00			
	1591	T. Ishii	6 " " Oct 1/23	16.00			
	1592	M. Ishii	6 " " Oct 1/23	16.00			
	2136	Lulu J. Greenwell .	6 " " Oct 1/23	180.00			
	1981	Elsie J. Morgan ...	6 " " Oct 1/23	75.00			
	1585a	Fuji Handa	6 " " Oct 1/23	40.00			
	2703	Chun Hoon	6 " " Oct 1/23	50.00			
	1301	Von Hamm Young Co .	6 " " Oct 1/23	500.00			
4	1987	Prot Epis Church ..	6 " " Oct 1/23	37.50			
	1667	S. Mimura	6 " " Sep 1/23	17.00			
	2243	S. Mimura	6 " " Sep 1/23	22.00			
	1871	Mariah K. Low	12 " " Aug 1/23	50.00			
	1703	Mariah K. Low	6 " " Jul 1/23	40.00			
	----	Emily Silva	1 " " May 1/23	3.00			
	1481a	J. R. Amorin Est ..	1 " " May 1/23	30.00			
	2817	Waialae Ranch	6 " " Oct 1/23	1,500.00			
	1980	F. C. Smith Est ...	6 " " Oct 1/23	50.00			
	1985	Elizabeth Schaefer.	6 " " Oct 1/23	75.00			
	1401	Waialua Agr. Co ...	6 " " Oct 1/23	6,750.00			
	1401a	Waialua Agr. Co ...	6 " " Oct 1/23	2,000.00			
5	960a	Maunalua Fishing Co	1 " " May 1/23	508.35			
	948	J. Gaspar			30.90	'22	
	1610	T. Sonoda	12 " " Jul 1/23	23.00	7.80	'23	
	1623	T. Nakatsu	6 " " Jul 1/23	27.50			
	1881	C. S. Kwan .... Bal	12 " " Sep 1/23	23.50	6.50	'22	
	1883	C. S. Kwan ..... "	12 " " Sep 1/23	21.00			
	2177	A. P. Haili	6 " " Jul 1/23	7.50	5.00	'23	
	2263	S. Hirata	6 " " Jul 1/23	11.50			
		Carried Forward ...		$16,565.10	$ 662.40		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$16,565.10	$ 662.40		
5	2268	S. Kahima	6 mo to Jul 1/23	9.50			
	2278	S. Hirata	6 " " Jul 1/23	17.50			
	2289	S. Nakashima	6 " " Jul 1/23	4.00			
	2290	O. Tanaka	6 " " Jul 1/23	9.00			
	2295	M. Kawasaki	6 " " Jul 1/23	21.50			
	2297	Y. S. Kim	6 " " Jul 1/23	11.00			
	2302	K. Y. Kuk	6 " " Jul 1/23	7.00			
	2303	T. Ege	6 " " Jul 1/23	16.50			
	2305	S. Nagayama	6 " " Jul 1/23	11.50			
	2307	I. Kawai	6 " " Jul 1/23	16.50			
	2309	T. Nakayama	6 " " Jul 1/23	11.00			
	2310	T. Kamigaki	6 " " Jul 1/23	7.00			
	2312	Kitagawachi & Kai .	6 " " Jul 1/23	10.50			
	2313	T. Kamigaki	6 " " Jul 1/23	10.50			
	2314	T. Kamigaki	6 " " Jul 1/23	10.00			
	2315	H. Shimamura	6 " " Jul 1/23	11.00			
	2326	T. Kamigaki	6 " " Jul 1/23	5.00			
	2330	H. Shishido	18 " " Jul 1/23	19.50	1.40	'22	
	2334	T. Kamigaki	6 " " Jul 1/23	5.00			
	2337	T. Kamigaki	6 " " Jul 1/23	17.00			
	2346	K. Sakamoto	6 " " Jul 1/23	21.25			
	2347	F. Sakaguchi	6 " " Jul 1/23	17.00			
	2357	T. Nakayama	6 " " Jul 1/23	10.00			
	2364	Y. Yamano	30 " " Jul 1/23	50.00	5.25	'22	
	2368	W. J. Paris	6 " " Jul 1/23	100.00			
	2377a	M. Mitsunaga	6 " " Jul 1/23	18.00			
	2389	W. J. Paris	12 " " Jul 1/23	25.00	8.15	'22	
	2391	Y. Murakami	6 " " Jul 1/23	15.00			
	2393	T. Nakatsu	6 " " Jul 1/23	8.00			
	2394	K. Noda	6 " " Jul 1/23	15.00			
	2395	S. Hirata	6 " " Jul 1/23	12.50			
	2396	Y. Suda	6 " " Jul 1/23	18.00			
	2588	John Gaspar	30 " " Jul 1/23	35.00	2.00	'21	
	2588	John Gaspar			2.35	'22	
	----	John Gaspar			1.20	'19	
	----	John Gaspar	6 " " Jan 1/21	6.50	2.95	'20	
	2598	Y. Sonoda	12 " " Jul 1/23	26.00	13.45	'23	
	2601	C. David	12 " " Jan 1/24	13.00	4.45	'23	
	2601	C. David ..... A/c	6 " " Jul 1/24	4.00			
	2605	J. S. David	12 " " Jan 1/24	42.00	14.60	'23	
	2612	K. Haili	6 " " Jul 1/23	8.00	9.75	'23	
	2661	K. Kealoha	18 " " Jul 1/23	63.00	8.30	'22	
	2661	K. Kealoha			3.70	'23	A/c.
	2701	P. H. Paahao	6 " " Jul 1/23	26.00			
	2752	T. Uedono	12 " " Jan 1/23	33.00	5.35	'22	
	2778	N. Pahia	12 " " Jul 1/23	14.00	.35	'22	
	2800	N. Pahia	18 " " Jul 1/23	34.50	.50	'22	
	2800	N. Pahia ..... A/c	6 " " Jan 1/24	1.35			
	3031	L. W. Chan	1 " " Apr 1/23	20.00			
	----	Y. S. Yurk	6 " " Jul 1/23	11.00			
	----	H. Nishijima	6 " " Jul 1/23	25.00			
	2899	C. S. Kwan	12 " " Sep 1/23	10.00			
	1979a	E. M. Ehrhorn	6 " " Oct 1/23	37.50			
	1778	City & County of H.	6 " " Sep 1/23	200.00	120.00	'22	Bal
	1498	J. A. Maguire Est .	6 " " Sep 1/23	62.50			
	1203	Kilauea Volcano Hse	6 " " Oct 1/23	21.60			
	1801	Kilauea Volcano Hse	6 " " Oct 1/23	5.00			
	1984	G. P. Denison	6 " " Oct 1/23	50.00			
	2418	Mark Kung	6 " " Sep 1/23	75.00			
	2644	G. Fujita	6 " " Oct 1/23	21.75			
	----	Shizu Kimura	2 " " Jun 1/23	20.00			
		Carried Forward ...		$17,971.05	$ 866.15		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$17,971.05	$ 866.15	
6	1814	Mary K. Nakanaela ..	6 mo to Sep 1/23	20.00		
	1521	John Hilo ..... A/c	6 " " Jul 1/23	10.00		
	1559	Alfred Kaili .... "	6 " " Jan 1/23	5.00		
	2922	Kaichi Wada	6 " " Oct 1/23	45.00		
	2533	Toyoki Ninomiya ...	6 " " Sep 1/23	20.00		
7	3042	Jitaro Saito	6 " " Oct 1/23	185.00		
	1180	T. T. Meyers	6 " " Oct 1/23	187.50		
	1556	W. A. Kane .... Bal	6 " " Jan 1/22	30.00	40.80	'22 Bal
	1556	W. A. Kane .... A/c	6 " " Jul 1/22	30.00		
	2532	S. Takeshima	6 " " Sep 1/23	20.00		
	2679	T. Saruwatari	6 " " Oct 1/23	18.75		
	2951	J. Yoshioka	6 " " Oct 1/23	125.00		
	1776	Man'l Fernandez Est	6 " " Oct 1/23	12.50		
	2896	Louise A. McGregor.	6 " " Oct 1/23	45.00		
	2117	Iwaichi Tamura	6 " " Jul 1/23	12.50		
9	1722	J. Kaalouahi	6 " " Jul 1/23	12.00		
	1723	J. W. Kaloheaulani.	6 " " Jul 1/23	8.00		
	1725	Rose K. Clark	6 " " Jul 1/23	13.00		
	1726	Abraham Hobbs	6 " " Jul 1/23	3.50		
	1727	G. Kaopuiki Est ...	6 " " Jul 1/23	6.00		
	1729	Moohila	6 " " Jul 1/23	4.00		
	1730a	S. W. Kiokahi Est .	6 " " Jul 1/23	8.75		
	1731	Kapika Kupiha Est .	6 " " Jul 1/23	6.00		
	1732	Paahao Nahoopii ...	6 " " Jul 1/23	10.50		
	1736	S. Fuller	6 " " Jul 1/23	8.00		
	1737	Wm. Nueku	12 " " Jul 1/23	10.00		
	1738	J. Kamanao	6 " " Jul 1/23	4.00		
	1739	Samuel Kaulili	6 " " Jul 1/23	15.50		
	1741	David K. Kalaau ...	6 " " Jul 1/23	16.50		
	1743	L. K. Kaalouahi ...	6 " " Jul 1/23	14.50		
	1756	R. W. Kamakahi	6 " " Jul 1/23	15.00		
	1762	J. Kamakau Est	6 " " Jul 1/23	5.00		
	2222	M. Maewaewa	12 " " May 1/24	10.00		
	2530	D. Kapawai	6 " " Jan 1/24	3.00		
	2560	S. W. Nueku	12 " " Jan 1/24	2.00		
	2675	Napali Akina	12 " " Jan 1/24	9.00		
	2740	Paahao Nahoopii ...	6 " " Nov 1/23	8.00		
	2820	Lee Tuck	6 " " Jun 1/23	2.50	60	'22 Bal
	1973	J. B. Guard et al .	6 " " Oct 1/23	75.00		
	916	Pang Chew Est	1 " " May 1/23	150.00		
	1360	K. Matsumoto Est ..	3 " " Jul 1/23	63.00		
	1373	K. Matsumoto Est ..	6 " " Oct 1/23	225.00		
	2482	Minnie A. Brown ...	6 " " Oct 1/23	172.50		
	1371	Y. Ah Sing	6 " " Oct 1/23	70.00		
	2919	Jutaro Ogino	6 " " Oct 1/23	75.00		
	2949	Tadasu Kamimoto ...	6 " " Oct 1/23	45.00		
	2959	S. Nakayama	6 " " Oct 1/23	50.00		
	2459	Masashi Ikeda	6 " " Sep 1/23	25.00		
	2999	Shizuto Nishi	6 " " Oct 1/23	45.00		
	1575	Cozy M. Mendes	6 " " Oct 1/23	25.00		
	2466	J. J. Carey	6 " " Sep 1/23	180.00		
10	687a	Hutchinson Sugar Pl	6 " " Oct 1/23	500.00		
	1200	Hakalau Plantation.	6 " " Oct 1/23	1,092.50		
	1201	Hawn Agr. Co	6 " " Oct 1/23	1,750.00		
	2619	Hawn Agr. Co	6 " " Oct 1/23	400.50		
	2623	Hawn Agr. Co	6 " " Oct 1/23	838.50		
	2541	Hannah Wilson . A/c	6 " " Oct 1/23	10.00		
	2930	Kumataro Nagano ...	6 " " Oct 1/23	45.00		
	1969	W. B. Lymer	6 " " Oct 1/23	75.00		
11	1782	M. Yoshida	6 " " Oct 1/23	50.00		
	1791	K. Ikuta	6 " " Oct 1/23	25.00		
		Carried Forward ...		$24,919.05	$ 907.55	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$24,919.05	$ 907.55	
11	2212a	Waialua Garage	6 mo to Oct 1/23	25.00		
	2727	U. Yamagata	6 " " Oct 1/23	25.00		
	1708	Tom Tai Tong	6 " " Oct 1/23	28.00		
	2790	Tom Tai Tong	6 " " Oct 1/23	25.00		
	2973	Torakichi Ogino ...	6 " " Oct 1/23	30.00		
	2901	I. Shimada	6 " " Nov 1/23	31.50		
12	1964	M. A. Waterhouse ..	6 " " Oct 1/23	75.00		
	1971	Annie M. Alexander.	6 " " Oct 1/23	75.00		
	1966	Maud B. Cooke	6 " " Oct 1/23	70.00		
	528a	Heeia Agr. Co A/c	6 " " Apr 1/23	2,010.00		
	3045	Chozo Ono	6 " " Oct 1/23	31.50		
	2664	N. Matsumura	6 " " Oct 1/23	15.75		
	2208	K. Yoshimura	6 " " Oct 1/23	20.00		
13	1965	F. C. Atherton	6 " " Oct 1/23	75.00		
	1974	Harriet W. Hobdy ½	6 " " Oct 1/23	75.00		
	1982	Logan Shepherd	6 " " Oct 1/23	87.50		
	2911	S. Matsumoto	6 " " Oct 1/23	110.00		
	2909	Dempei Sonoda	6 " " Oct 1/23	60.00		
	2971	Ichijiro Sato	6 " " Oct 1/23	45.00		
16	3046	Abegail A. Keliiaa.	6 " " May 1/23	37.50	2.15	'22.2m
	1952	Oahu College Trs ..	6 " " Oct 1/23	37.50		
	2912	Kisaku Terada	6 " " Oct 1/23	50.00		
	2943	Morizo Terada	6 " " Oct 1/23	100.00		
	2791	Kaoru Kono	6 " " Oct 1/23	69.00		
	1913	J. Shiomi	6 " " Aug 1/23	12.50		
	1870	Masayo Tarutani ...	6 " " Sep 1/23	18.75		
	1942	F. Handa	6 " " Nov 1/23	20.00		
17	3048	Masaichi Sasaki ...	6 " " Jul 1/23	34.00		
	3049	Riichi Kato	6 " " Jul 1/23	48.00		
	3050	M. Okuda	6 " " Jul 1/23	99.00		
	3051	I. Shimotukasa	6 " " Jul 1/23	41.00		
	3053	Mow Kim Young	6 " " Jul 1/23	72.00		
	3054	Mow Chan	6 " " Jul 1/23	14.00		
	3055	Hoo Yee	6 " " Jul 1/23	105.00		
	3056	Yoshizo Mukai	6 " " Jul 1/23	206.00		
	3057	G. Yoshinaga	6 " " Jul 1/23	185.00		
	----	Hawn Contracting Co	1 " " May 1/23	150.00		
	2147	J. P. Mendonca	6 " " Oct 1/23	192.50		
	2501	J. P. Mendonca	6 " " Oct 1/23	80.00		
	1268	I. Takano, Tr	1 " " May 1/23	20.00		
	2935	Tamaji Noto	6 " " Oct 1/23	50.00		
	3047	Katayo Inokuchi A/c	6 " " Oct 1/23	50.00		
	2944	O. Matsumoto	6 " " Oct 1/23	45.00		
	2874	O. H. Ottersen	6 " " Jul 1/23	18.00		
	3052	Young Dow	6 " " Jul 1/23	38.00		
18	1835	Manuel Pacheco	6 " " Oct 1/23	12.50		
	704	Hon Plantation A/c	12 " " Sep 1/23	227.45		
	1297	Oahu Rice Mill	6 " " Oct 1/23	150.00		
	2939	K. Akiyama	6 " " Oct 1/23	37.50		
	2917	H. Shima	6 " " Oct 1/23	35.00		
	2967	H. Shima	6 " " Oct 1/23	40.00		
	2921	K. Shibata	6 " " Oct 1/23	50.00		
19	909	Hoy On Society	3 " " Jul 1/23	75.00		
	1773	Yee Chang She	6 " " Oct 1/23	25.00		
	1521	John Hilo ..... Bal	6 " " Jul 1/23	5.00		
	1811	Asa Hayashi	6 " " Oct 1/23	20.00		
	1686	Chun Chock	3 " " Jul 1/23	75.00		
	1816	Tora Okubo	3 " " Jul 1/23	90.00		
	3043	Robert Hind	6 " " Nov 1/23	46.25		
	2910	Taro Taira	6 " " Oct 1/23	145.00		
	2950	S. Shigemura	6 " " Oct 1/23	30.00		
		Carried Forward ...		$30,689.75	$ 909.70	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$30,689.75	$ 909.70		
19	2938	I. Okita	6 mo to Oct 1/23	50.00			
	2548	J. Moriyama	6 " " Sep 1/23	10.00			
	2558	J. Moriyama	6 " " Sep 1/23	12.50			
	2639	Ensuke Kagami	6 " " Oct 1/23	20.00			
20	1977	M. E. Grossman Est.	6 " " Oct 1/23	75.00			
	3062	Libbie H. Kalolo ..	6 " " Nov 1/23	12.50			
	1648	Y. Tanimoto	6 " " Oct 1/23	12.50			
	2936	Senzo Shirai	6 " " Oct 1/23	90.00			
	2924	R. C. Gibbs	6 " " Nov 1/23	20.00	6.00	'23	A/c
21	1444	Julius Rosenstein .	6 " " Oct 1/23	50.00			
	1559	Alfred Kaili .. A/c	6 " " Jan 1/23	5.00			
23	1536	Wong Kim	6 " " Sep 1/23	40.00			
	2144a	Wing Sing Wai Co ..	12 " " Jan 1/23	720.00	119.53	'21	Bal.
	2144a	Wing Sing Wai Co ..			255.20	'22	
	2513	C. B. Makee	6 " " Jun 1/23	12.50			
	3063	Tokichi Hayashi ...	6 " " Nov 1/23	30.00			
	2817	Waialae Ranch Co ..	6 " " Oct 1/23	1,500.00			
	2891	Waialae Ranch Co ..	6 " " Oct 1/23	30.00			
	2940	F. Yoshimura	6 " " Oct 1/23	45.00			
	----	Doewe Venhuizen ...	3 " " May 1/23	9.00			
	2931	S. Kawaguchi	6 " " Oct 1/23	45.00			
	2932	M. Kajiura	6 " " Oct 1/23	35.00			
	2541	Hannah Wilson . Bal	6 " " Oct 1/23	10.00			
	2927	Tsuchi Uyeda	6 " " Nov 1/23	32.50			
	2887	Y. Aoki	6 " " Sep 1/23	50.00			
	2140	Y. Shigeyasu	6 " " Oct 1/23	18.75			
24	2960	U. Yamanaka	6 " " Oct 1/23	70.00			
	2955	Chang You	6 " " Nov 1/23	15.00			
	917	Pang Lum Mow	1 " " May 1/23	66.65			
	1051a	Pang Lum Mow	1 " " May 1/23	41.65			
	2653	S. Miyamoto	6 " " Oct 1/23	18.75			
	2654	Haruye Araki	6 " " Oct 1/23	15.75			
25	2161	J. G. Dassel	1 " " May 1/23	33.50			
	1714	T. Fujikawa	6 " " Oct 1/23	20.00			
	1594	Kaleihiwahiwa A/c	6 " " Oct 1/23	5.00			
	2478	Misa Fukuhara	6 " " Oct 1/23	12.50			
	2788	T. Tsukamoto	6 " " Oct 1/23	42.50			
	2477	Ichiyo Koge	6 " " Oct 1/23	15.75			
	2648	Honji Yokota	6 " " Oct 1/23	22.00			
	2370	Fuki Arita	6 " " Oct 1/23	40.75			
	2652	S. Nakashima	6 " " Oct 1/23	15.75			
	1633	H. Takamatsu Est ..	6 " " Sep 1/23	17.50			
	2670	Torazo Ito	6 " " Oct 1/23	22.50			
	1704	U. Yanehiro	6 " " Oct 1/23	12.50			
	2647	Kotaro Okumura	6 " " Oct 1/23	15.75			
	2655	Katsuzo Uyeno	6 " " Oct 1/23	15.75			
	2667	H. Otaguro	6 " " Oct 1/23	18.75			
	2733	Sadie Sakai	6 " " Oct 1/23	37.50			
	1985	Elizabeth Schaefer.			63.20	'23	A/c
26	3065	Kikujiro Nakano ...	6 " " Aug 1/23	17.00	2.20	'23	11m
	3065	Kikujiro Nakano A/c	6 " " Feb 1/24	10.80			
	1584	H. Niimi	6 " " Oct 1/23	14.00			
	1978	Addie H. De Freest.	6 " " Oct 1/23	37.50			
	2982	Kiyoshi Tateyama ..	6 " " Oct 1/23	30.00			
27	2736	Hawaii Cons Ry	6 " " Mar31/23	1.98			
	2015	John Kahele ... A/c	6 " " Oct 1/23	5.00			
	2617	K. & S. Nakasone ..	6 " " Oct 1/23	806.25			
	2244	J. G. Smith	12 " " Jan 1/23	500.00			
	2094	H. Hiramoto	6 " " Jul 1/23	17.50			
28	3066	Oahu Sugar Co	6 " " Jul 1/23	1,350.00	414.05	'23	A/c
	776	Y. Yoshikawa	2 " " May 1/23	150.00			
		Carried Forward ...		$37,140.83	$1769.88		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$37,140.83	$1769.88		
28	2492	Kiyo Kusuno	6 mo to Jul 1/23	15.00			
	1713	Leialoha Jensen ...	6 " " Nov 1/23	12.50			
	2925	Katayo Inokuchi ...	6 " " Oct 1/23	50.00			
	3047	Katayo Inokuchi bal	6 " " Oct 1/23	25.00			
	2954	S. Komatsu	6 " " Oct 1/23	50.00			
30	2551	Kiemon Kishinami ..	6 " " Oct 1/23	25.00	7.20	'22	Bal
	2735	S. Sasaki	6 " " Oct 1/23	25.00			
	----	C. R. Bishop Trust.	6 " " Oct 1/23	168.00			
	1979b	A. Baird	6 " " Oct 1/23	37.50			
	1072a	Kohala Ditch Co ...	6 " " Jan 1/23	1,426.50			
	1116	Kohala Ditch Co ...			.60	'22	"
	3058	Uhei Jodo	6 " " Jul 1/23	995.00			
	3059	Gun Wah Wing	6 " " Jul 1/23	300.00			
	3067	K. Fujimoto	6 " " Oct 1/23	50.00	10.90	'23	9m
	2972	K. Fujimoto			5.95	'23	3m
	3068	S. Katayama	6 " " Oct 1/23	30.00	6.90	'23	9m
	1513	Tomotaro Doku	6 " " Oct 1/23	12.00			
	2926	T. Imai	6 " " Oct 1/23	100.00			
	3025	S. Nikaido	6 " " Oct 1/23	65.00	9.55	'23	A/c
	1499	D. M. Moncrief etal	2 " " Mar 1/23	200.00			
	----	Emily Silva	1 " " Jun 1/23	3.00			
				$40,730.33	$1810.98		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MAY, 1923

Date			
	KAMEHAMEHA SCHOOLS		
1	Registrar, bal Apr collections	$ 1,297.56	$
18	Registrar, a/c May "	2,339.83	3,637.39
	INTEREST		
1	Kahaumalumalu (w), on balance note dated May 1/20, $145, 3m 6%	2.18	
	Kam Schools, bank deposits, Apr	51.56	
11	Mary K. Sheldon, on note dated Jan 31/20, $800 to Jul 31/22, 6m 6%	24.00	
19	R. Venhuisen, on bal Kakaako Front Tax, $576.95, to Aug 18/22, 1 yr 6%	34.62	
	W. H. McInerny, on balances Notes dated Nov 19/13, to date,		
	No. 3, $16,250, 6m 6%	487.50	
	" 4, 23,750, 6m 6%	712.50	
28	Bank of Hawaii, on C. D. 4904, $250,000, to date, 3m 4%	2,500.00	
31	Bank deposits, May	26.52	3,838.88
	FEES (for lease assignments)		
5	S. Nikaido to E. Yamaguchi, L3025, Waialae.	5.00	
15	T. Hayashi " R. Ishida, 2539, Manoa ..	5.00	
23	S. Sakai mtg " Internat'l Tr 2733, Kapalama	5.00	
26	F. Alexander " W. C. Love, 2792, Waialae.	5.00	
	W.C.Love mtg " Bank Hawaii, 2792, Waialae.	5.00	
31	K. Sawai " O. Murata, 3000, Waialae.	5.00	30.00
	LAW		
28	Oahu Sugar Co, costs of securing surrender of Jas. Armstrong of his interest to lands demised by Lease 3076, Waiawa, Ewa, Oahu:		
	Acknowledgments (4 sigs)	4.00	
	Recording fees	5.00	9.00
	SALARIES		
31	C. R. Bishop Trust, services bookkeeper and stenographer, May	35.00	35.00
	KAKAAKO FRONTAGE TAXES RECOVERED		
	Second installment of 10% a/c principal assessment due under Ordinance No. 200 on Aug 15/22:		
19	L2641, R. Venhuisen, Lot 145, 10% of $641.06	64.11	64.11
	SURVEYING		
28	J. B. Mann, refund of unexpended balance of $900 advanced re miscellaneous Hawaii surveys	89.82	89.82
			336
	Forward		$ 7,704.20

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MAY, 1923

Date			
	Brought Forward	$	$ 7,704.20
	SALES OF LAND		
2	Bank of Hawaii, fee in lot on Bishop Street, deed dated May 2/23, 2269 sq ft @ 20.6612 .	46,880.00	
4	F. T. Dillingham, fee in lot on Tantalus, Manoa, deed dated May 21/23, .74 ac	2,000.00	
29	F. C. Atherton, fee in lot on Tantalus, Manoa, deed dated May 24/23, .37 ac	350.00	49,230.00
	BILLS RECEIVABLE		
1	Kahaumalumalu (w), balance of note dated May 1/20	145.00	145.00
	PROPERTY TAXES		
2	Bank of Hawaii, proportionate taxes on Bishop Park lot acquired by deed dated May 2/23, 8 mos	579.75	579.75
	KONA OFFICE CAR		
31	T. C. White, fourth payment on account purchase price Ford car	50.00	50.00
	DEFERRED ANNUITY PREMIUMS		
31	Employees' share of premiums due Jul 1/23:		
	Webster $25.00		
	Loomis 17.50		
	Podmore 15.00		
	Crabbe 5.00		
	Winant 25.00		
	Hanson 16.25		
	Amana 9.50		
	Nishikawa 5.00	118.25	118.25
	SUNDRY TENANTS		
1/31	As per details, pp 81/88		
	Rents	17,725.20	
	Taxes	54,619.75	72,344.95
			387
			$130,172.15

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	2739	Ellen A. Kenway ...	6 mo to Nov 1/23	$ 42.50	$		
	3041	Kona Development Co	6 " " Nov 1/23	125.00			
	1868	H. T. Hughes	6 " " Nov 1/23	135.00			
	1550	Emma K. Kolii			15.35	'23	
	2491	Rose K. Maikai			16.55	'23	
	2941	Jiunzo Shimada			9.20	'23	
	----	Hawn Contracting Co	1 " " Jun 1/23	150.00			
	2982	K. Tateyama			8.75	'23	
	----	Trent Trust Co	1 " " Jun 1/23	50.00			
	2756	A. Schnerr Co	1 " " Jun 1/23	75.00			
	1604	Kaai Kinikapo . A/c	6 " " Jul 1/23	10.00			
	2803	Sakuichi Jike	6 " " Nov 1/23	12.50	7.65	'23	
	2913	Mantaro Inouye	6 " " Oct 1/23	75.00			
	3023	Y. Inouye	6 " " Oct 1/23	75.00			
	----	D. Kukahili	1 " " Jun 1/23	3.00			
	1649	Chong Kim Est	6 " " Oct 1/23	25.00			
2	1784	G. Thomas	6 " " Nov 1/23	12.50			
	1663	Tsuna Yonemura	6 " " Dec 1/23	20.00	11.80	'23	
	2937	Manta Abe	6 " " Oct 1/23	30.00	9.50	'23	
	----	F. Kecho	2 " " Jun 1/23	6.00			
	2680	M. Mitori	6 " " Nov 1/23	15.75	7.85	'23	A/c
	1988	E. B. Waterhouse ..	6 " " Oct 1/23	37.50			
	2101	Lum Boon			59.20	'23	"
	1768	A. Young Bldg Co ..	6 " " Nov 1/23	1,800.00			
	1582	M. Perreira			30.65	'23	
	1821	Tong Yick Wai Co ..	6 " " Nov 1/23	225.00			
	2416	I. Hasida	6 " " Nov 1/23	150.00	46.00	'23	"
3	2130	Pioneer Mill Co ...	6 " " Nov 1/23	5,822.00			
	1041	W. W. Goodale	6 " " Nov 1/23	43.75			
	1852	J. Rego	6 " " Nov 1/23	27.50			
	1709	K. Kimura	6 " " Oct 1/23	20.00			
	1834	Keola Ilianu	6 " " Oct 1/23	20.00			
	1572	Kinu Yamasaki	6 " " Sep 1/23	15.00			
	1664	H. Takamatsu Est ..	6 " " Oct 1/23	15.00			
	1658	T. Sakaitani	6 " " Nov 1/23	12.50			
4	2502	F. Raminez	6 " " Nov 1/23	12.50			
	960a	Maunalua Fishing Co	1 " " Jun 1/23	508.35			
	1776	M. Fernandez Est ..			15.65	'23	
	2556	J. C. Lima & wf ...			14.65	'23	"
	1052a	Mew Yee	1 " " Jun 1/23	83.35	155.20	'23	"
	916	Pang Chew Est	1 " " Jun 1/23	150.00			
	2696	Jas Mano	6 " " Nov 1/23	31.50	7.85	'23	"
	2025	Y. Okamoto	6 " " Oct 1/23	12.00	11.05	'23	"
5	1711	Tom Tai Tong	6 " " Nov 1/23	12.50			
	1715	Tom Tai Tong	6 " " Nov 1/23	12.50			
	2819	Kui Tai Zen	6 " " Nov 1/23	30.00			
	1481a	J. R. Amorin Est ..	1 " " Jun 1/23	30.00			
	1701	Rafina F. Souza, Tr			16.35	'23	"
	2679	T. Saruwatari			7.85	'23	"
	1751	E. D. K. Wilmington	12 " " Jan 1/24	30.00			
	2694	T. Saruwatari	6 " " Nov 1/23	31.50	7.85	'23	"
	1388a	E. C. Webster, Tr .	12 " " May 1/23	700.00			
	1472	Radio Corp'n of Am.			27.90	'23	2m
	1472a	Radio Corp'n of Am.	6 " " Sep 1/23	450.00	55.80	'23	4m.
	2640	R. Venhuizen	12 " " Sep 1/23	100.00			
7	1479	Libby, McNeill & L.	6 " " Nov 1/23	500.00			
	1533	Libby, McNeill & L.	6 " " Nov 1/23	125.00			
	1534	Libby, McNeill & L.	6 " " Nov 1/23	87.50			
	3032	Libby, McNeill & L.	6 " " Nov 1/23	132.50			
	1364	G. B. Kaainoa	6 " " Jan 1/22	18.00	1.65	'21	
	1364	G. B. Kaainoa A/c	6 " " Jul 1/22	.35			
	1605	K. Matsumoto	24 " " Jul 1/23	90.00	2.30	'22	
		Carried Forward ...		$12,198.05	$ 546.60		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ..		$12,198.05	$ 546.60		
7	1605	K. Matsumoto			4.85	'23	
	1615	A. Tanaka	12 mo to Jul 1/23	18.00	6.25	'23	
	1619	G. Oshima	12 " " Jul 1/23	30.00	8.70	'23	
	1620	S. Uemura	12 " " Jul 1/23	30.00	8.70	'23	
	1626	K. Matsumoto Est .	24 " " Jul 1/23	60.00	13.60	'22	&23
	1639	U. Tanekichi	6 " " Jul 1/23	12.00	8.35	'23	
	1645	T. Sakamoto	12 " " Jul 1/23	41.50	11.55	'23	
	1646	K. Mashita	24 " " Jan 1/23	45.00	2.95	'22	
	1646	K. Mashita ... A/c	6 " " Jul 1/23	2.05			
	2179	J. Hua	6 " " Jul 1/23	6.50	4.30	'20	
	2229	M. K. Hea	6 " " Jul 1/23	11.50	5.80	'20	
	2232	S. Uemura	12 " " Jul 1/23	10.00	3.35	'20	
	2451	G. Oshima	12 " " Jul 1/23	20.00	5.20	'20	
	2509	K. Miyamoto	6 " " Jan 1/22	6.25			
	2509	K. Miyamoto	6 " " Jul 1/22	15.00			
	2579	J. Kaai	12 " " Jan 1/22	24.00			
	2579	J. Kaai ..... A/c	6 " " Jul 1/22	.60	1.65	'21	
	2584	S. Uemura	12 " " Jul 1/23	7.00	4.05	'23	
	2586	T. Kuramitsu	12 " " Jul 1/23	18.50	7.75	'23	
	2589	M. K. Hea	6 " " Jul 1/23	24.00	12.45	'23	
	2597	T. Matsui	12 " " Jan 1/23	46.00	7.65	'22	
	2599	M. Miyanishi	6 " " Jul 1/23	23.00	28.20	'23	
	2604	O. Kanamu	6 " " Jul 1/23	17.25	10.45	'23	
	2608	B. Horita	6 " " Jul 1/23	5.00			
	2656	M. K. Hea	6 " " Jul 1/23	20.00	4.05	'23	
	2657	T. Kuramitsu	12 " " Jul 1/23	33.00	10.25	'23	
	2658	N. Mailolo	6 " " Jul 1/23	12.50	8.65	'23	
	2660	J. W. Kumukoa	12 " " Jan 1/24	50.00	14.90	'23	
	2686	A. Kumakahi	18 " " Jul 1/23	26.25	2.80	'22	
	2686	A. Kumakahi			9.00	'23	
	2699	M. K. Kunukoa Bal	6 " " Jul 1/23	10.00	11.50	'23	
	2715	Capt Cook Coffee .	6 " " Jan 1/24	37.75	45.90	'23	
	2741	T. Higashi ... A/c	6 " " Jul 1/22	6.45			
	2742	K. Kamakele	6 " " Jul 1/23	21.50	1.50	'20	A/c
	2771	J. Manunu	6 " " Jul 1/23	36.00	24.90	'20	
	2805	J. Gaspar	6 " " May 1/23	206.00			
	3034	Capt Cook Coffee .	6 " " May 1/23	32.50	2.75	'22	2m
	3035	J. Gaspar	6 " " Jul 1/23	9.00			
	3036	S. Uemura	6 " " Jul 1/23	10.50			
	3037	K. Uramoto	12 " " May 1/24	1.00			
	3038	K. Uramoto	6 " " Nov 1/23	152.50			
	----	C. S. Young	6 " " Jul 1/23	12.50			
	1517	W. H. Greenwell ..			556.80	'23	A/c
	2569	N. & K. Mahoe	6 " " Nov 1/23	37.50	32.50	'23	"
	2795	F. Vierra	6 " " Nov 1/23	12.50	7.65	'23	
	2676	B. Satori	6 " " Nov 1/23	15.75			
	2804	B. Nishioka	6 " " Nov 1/23	25.00	7.70	'23	"
	1519	T. Yamasaki Est ..	6 " " Nov 1/23	25.00	17.05	'23	"
	1630	G. Takemaru			11.00	'23	"
	916	Pang Chew Est			356.95	'23	"
8	983a	T. H. Davies & Co.	6 " " Nov 1/23	168.00			
	1766	Hon. Iron Works ..	6 " " Nov 1/23	85.00			
	2649	T. Ikeda	6 " " Oct 1/23	18.75	15.65	'23	
	2024	S. Muraoka	6 " " Nov 1/23	31.25	21.15	'23	
	2570	J. W. L. McGuire .	6 " " Nov 1/23	42.50			
	----	I. Takeguchi	6 " " Nov 1/23	7.50			
9	2929	J. Kalawaia			20.35	'23	
	2569	N. & K. Mahoe			11.40	'23	Bal
	2539	T. Hayashi			10.75	'23	
	1268	I. Takano, Tr	1 " " Jun 1/23	20.00			
	712a	J. Kumalae			161.05	'23	A/c
		Carried Forward ..		$13,837.40	$ 2,068.60		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ..		$13,837.40	$ 2,068.60		
9	1578	Wing Hing Co et al			148.70	'23	A/c
	952a	Goo Lee Young			6.15	'23	"
	1269	Yee Fong			7.30	'23	
	2822	Yee Fong			36.40	'23	"
	2022	T. Nakamura	6 mo to Nov 1/23	15.00	10.10	'23	
10	2528	Hawaii Pine Packers			136.50	'23	"
	----	Cons Amusement Co.	2 " " Jun 1/23	30.00			
	2464	D. W. Anderson ...			17.75	'23	"
	2580	D. W. Anderson ...			18.10	'23	"
	1975	C. H. Atherton ...			87.10	'23	"
	1203	Kilauea Vol House.			7.85	'23	"
	1801	Kilauea Vol House.			1.75	'23	"
	1500	Kilauea Vol House.			3.50	'23	"
	1399a	City & County	6 " " Nov 1/23	75.00			
	1951	Mary V. Silva			77.40	'23	"
	589b	S. Ah Hoy Co			145.75	'23	"
	363b	Maunalua Ranch Co.			920.10	'23	"
	1963	E. A. McInerny Est			41.70	'23	"
	2751	Leong Yew			40.50	'23	"
	2225	C. Araki	6 " " Nov 1/23	18.75	7.85	'23	"
11	2447	D. M. Ross			73.85	'23	"
	2424	Cora Adams			87.85	'23	"
	2408	G. Freeland			39.30	'23	"
	1967	J. D. Dole			78.55	'23	"
	2835	A. B. Kroll			39.10	'23	"
	1949b	G. S. Harris & wf.			110.80	'23	"
	1401	Waialua Agr. Co ..			2,683.65	'23	"
	1911	Waialua Agr. Co ..			562.05	'23	"
	1191	Waialua Agr. Co ..			7.70	'23	"
	1279	Waialua Agr. Co ..			4.00	'23	"
	490a	R. A. Lyman Est ..			87.45	'23	"
	1041	W. W. Goodale			13.45	'23	"
	1571	Honolulu Trust Co.			38.75	'23	"
	2739	Ellen A. Kenway ..			18.45	'23	"
	1799	Chizu Mitamura ...			6.00	'23	"
	1190	Territorial Hotel.			53.70	'23	"
	522c	Territorial Hotel.			1,961.00	'23	"
	1224	Territorial Hotel.			122.40	'23	"
	2490	Henrietta Kupahu .			9.20	'23	"
	1987	Prot Epis Church .			37.45	'23	"
	1976	C. R. Hemenway ...			87.75	'23	"
	1768	A. Young Bldg Co .			1,033.30	'23	"
	1301	Von Hamm Young Co.			1,067.70	'23	"
	1789	Von Hamm Young Co.			577.70	'23	"
	2692	W. L. Porter			39.50	'23	"
	----	Mary K. SheldonBal	6 " " Jan 1/23	5.00	9.50	'22	"
	2823	L. N. Land			37.20	'23	"
	1866	C. D. Walker	6 " " Mar 1/22	90.00			
12	429a	Chang Chock Hing .			59.95	'23	"
	1463	Chang Chock Hing .			14.20	'23	"
	1980	F. C. Smith Est ..			47.85	'23	"
	782	Catton Neill & Co.			378.80	'23	"
	2097	Catton Neill & Co.			188.65	'23	"
	2372	Catton Neill & Co.			368.05	'23	"
	----	H. Onouye	12 " " Jul 1/23	400.00			
	2438	E. P. Fogarty			30.70	'23	"
	2578	A. M. Glover			14.25	'23	"
	2749	R. A. Robbins			14.25	'23	"
	3020	A. H. Hobart			11.50	'23	"
	53c	Tong Wo Wai			23.00	'23	"
	2402	M. H. Drummond ...			18.40	'23	"
		Carried Forward ..		$14,471.15	$13,840.05		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ..		$14,471.15	$13,840.05		
12	1590	Sing Chong & Co ..			690.30	'23	A/c
	1696	Sing Chong & Co ..			122.70	'23	A/c
	1828	Sing Chong & Co ..			30.70	'23	"
	1821	Tong Yick Wai Co .			69.00	'23	"
	2755	Sing Chong & Co ..			3.85	'23	"
	3022	J. H. Wilson			24.25	'23	"
	953a	Lee Soong Shee ...			15.05	'23	
	2915	B. Noji			13.95	'23	
	2027	U. Katamoto			38.10	'23	"
	2484	Sun Kwong Sing Co.			64.40	'23	
	2485	Go Yee Wo et al ..			179.40	'23	
	1783	T. Eki			83.15	'23	"
	2729	R. F. Dempsey			35.20	'23	"
	1371	Y. Ah Sing			61.80	'23	"
	1974	A. W. T. Bottomley			89.25	'23	"
14	2151	P. M. Neilson			11.80	'23	"
	1984	G. P. Dennison ...			49.10	'23	"
	1180	T. T. Meyer			49.10	'23	"
	1691	Sung Hop Wai Co ..			83.15	'23	"
	2572	Wong Wong et al Trs			32.05	'23	"
	1405	W. J. Paris	6 mo to Nov 1/23	150.00			
	2367	W. J. Paris	6 " " Nov 1/23	30.00			
	1296	Ng Fat			50.60	'23	"
	2655a	Take Kadota	6 " " Oct 1/23	50.00			
	2428	Hon Const & D. Co.			114.85	'23	"
	2000	Hon Const & D. Co.			916.90	'23	"
	1977	M. E. Grossman Est			84.05	'23	"
	2682	May K. Brown			322.65	'23	"
	2901	I. Shimada			7.85	'23	"
	954a	Chun Hoon			30.60	'23	"
	2703	Chun Hoon			27.55	'23	"
	2759	Chun Hoon			23.00	'23	"
	2828	Chun Hoon			5.90	'23	"
	1659	H. Aoki			50.60	'23	"
	1979a	E. M. Ehrhorn			39.25	'23	"
	2136	Lulu J. Greenwell.			64.80	'23	"
	3056	Y. Mukai			31.20	'23	"
	1983	J. L. Cockburn ...			64.40	'23	"
	3055	Hoo Yee			30.60	'23	"
	377b	Kock Lui Shee			.75	'23	3m
	2786	Kock Lui Shee			2.30	'23	9m
	3028	Mau Sing Wai Co ..			71.55	'23	
	1478	Chong Sam			27.00	'23	
	801	American Factors .			220.85	'23	A/c
	1385	Olaa Sugar Co			366.25	'23	"
	1467	Waiahole Water Co.			2,346.80	'23	"
	1794	American Factors .			58.90	'23	"
	2130	Pioneer Mill			1,906.15	'23	"
	1345	Koolau Agr. Co ...	12 " " May 1/24	50.00			
	985a	Japanese Moiliili School			30.70	'23	"
	2684	Suke Takahashi Est	6 mo " Jul 1/23	60.00	29.45	'23	
	2685	Suke Takahashi Est	6 " " Jul 1/23	40.00	10.10	'23	
	----	T. Takahashi	6 " " Oct 1/23	12.50	20.85	'23	
	3072	G. Schuman	6 " " Jan 1/24	100.00			
	2029	M. Martin	6 " " Dec 1/23	10.00	19.95	'23	
	2256	Leong Wo Lee			23.90	'23	
	1370	C. Brewer Est			1,346.05	'23	"
	1947	Emma K. Wilcox ...			104.30	'23	"
	2817	Waialae Ranch Co .			2,566.30	'23	"
	2891	Waialae Ranch Co .			7.35	'23	"
	700a	Hon Plantation ...			184.05	'23	"
		Carried Forward ..		$14,973.65	$26,794.70		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ..		$14,973.65	$26,794.70		
14	704	Hon Plantation ...			613.40	'23	A/c
	925	Hon Plantation ...			357.30	'23	"
	926	Hon Plantation ...			55.50	'23	"
	1262	Hon Plantation ...			230.05	'23	"
	1335	Hon Plantation ...			3.85	'23	"
	1493	Hon Plantation ...			75.15	'23	"
	1494	Hon Plantation ...			88.95	'23	"
	2448	Hon Plantation ...			18.40	'23	"
	2008	J. Teixeira			16.10	'23	
15	692	D. W. Anderson, Tr			19.20	'23	"
	340c	R. W. Holt			3.10	'23	"
	----	H. H. Plemer	6 mo to Nov 1/23	6.00			
	2775	H. H. Plemer			23.00	'23	"
	2889	I. Hirokane			9.50	'23	"
	2562	H. Kunitaro			25.30	'23	"
	1782	M. Yoshida			30.65	'23	
	2213a	S. Tanaka			61.35	'23	
	2995	Waialua Garage ...			7.70	'23	"
	2212a	Waialua Garage ...			7.70	'23	"
	1410	Mary A. Plemer ...			3.85	'23	"
	1979b	A. Baird			38.65	'23	"
	1981	Elsie J. Morgan ..			81.60	'23	"
	2420	James Armstrong ..			61.35	'23	"
	3049	R. Kato			14.05	'23	"
	3051	I. Shimotukasa ...			11.90	'23	"
	3048	M. Sasaki			9.90	'23	"
	2936	S. Shirai			13.65	'23	"
	3063	T. Hayashi			5.50	'23	"
	2750	Bow Wo Sang Co ...			30.70	'23	"
	2371	F. K. Archer			3.85	'23	"
	2725	L. K. Keliialaloa.			3.35	'23	"
	1968	F. R. Yarrow et al	6 " " Oct 1/23	37.50	42.35	'23	"
	2552	Y. Okatani	12 " " Sep 1/23	35.00	14.75	'22	
	1449	Goo Shee			81.00	'23	
	3017	Iwalani J. Robinson			3.85	'23	"
	960a	Maunalua Fishing .			776.65	'23	"
	2620	Hawn Agr. Co	6 " " Nov 1/23	375.50	196.35	'23	"
	2621	Hawn Agr. Co	6 " " Nov 1/23	175.50	94.15	'23	"
	412a	Hawn Agr. Co			174.40	'23	"
	1201	Hawn Agr. Co			1,361.80	'23	"
	2619	Hawn Agr. Co			211.95	'23	"
	2557	Hawn Agr. Co			760.35	'23	"
	2622	Hawn Agr. Co			35.15	'23	"
	2623	Hawn Agr. Co			403.85	'23	"
	2624	Hawn Agr. Co			714.95	'23	"
	2625a	Hawn Agr. Co			171.70	'23	"
	2618	Hawn Agr. Co			34.00	'23	"
	2626	Hawn Agr. Co			386.80	'23	"
	2627	Hawn Agr. Co			194.80	'23	"
	2020	Onomea Sugar Co ..			1,744.00	'23	"
	2012	Honomu Sugar Co ..			558.10	'23	"
	1200	Hakalau Plantation			880.25	'23	"
	687a	Hutchinson Sugar P			566.80	'23	"
	14a	Hilo Sugar Co			640.60	'23	"
	2141	Hilo Sugar Co			2,007.35	'23	"
	3056	Y. Mukai			30.00	'23	"
	2961	S. Kealoha			26.20	'23	
	462	Oahu Ry & Land Co.			383.40	'23	"
	744	Haleiwa Hotel			15.35	'23	"
	1185	Haleiwa Hotel			.80	'23	"
	----	Haleiwa Hotel			171.75	'23	"
		Carried Forward ..		$15,603.15	$41,402.70		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ..		$15,603.15	$41,402.70		
15	----	Haleiwa Hotel			19.20	'23	A/c
	1993	W. G. Robinson ...			32.85	'23	"
	588a	Womens Aux O. C. C.			306.70	'23	"
	3054	Mow Chang			4.15	'23	"
	3052	Young Dow			11.05	'23	"
	1982	Logan Shepherd ...			75.45	'23	"
	1974	Harriett W. Hobdy.			89.25	'23	"
	1479	Libby McNeill & L.			229.20	'23	"
	1533	Libby McNeill & L.			30.70	'23	"
	1534	Libby McNeill & L.			40.50	'23	"
	3032	Libby McNeill & L.			9.80	'23	"
	2630	Hannah B. Damster.			15.65	'23	
	1490	L. G. Blackman ..	6 mo to Jun 1/23	115.00	35.30	'23	"
	1958	L. G. Blackman ...	6 " " Sep 1/23	37.50			
	2904	L. G. Blackman ...	6 " " Nov 1/23	90.00	17.80	'23	"
	2342	A. F. Ocampo			7.65	'23	
	2892a	Hawaii Fr Packers.			92.00	'23	"
	3050	M. Okuda			29.05	'23	"
	3004	Honolulu Fruit Co.			13.90	'23	"
	2474	Honolulu Fruit Co.			32.20	'23	"
	2784	Honolulu Fruit Co.			23.00	'23	"
	1277	K. Matsumoto Est .			217.00	'23	"
	1360	K. Matsumoto Est .			133.90	'23	"
	1373	K. Matsumoto Est .			333.00	'23	"
	1381	K. Matsumoto Est .			81.00	'23	"
	1437	K. Matsumoto Est .			54.00	'23	"
	1466	K. Matsumoto Est .			165.85	'23	"
	528a	Heeia Agr. Co			613.40	'23	"
	528c	Heeia Agr. Co			3.10	'23	"
	1105	Kauai Electric Co.			3.30	'23	"
	1106	Kauai Electric Co.			3.30	'23	"
	1219	Koolau Agr. Co ...			712.30	'23	"
	1345	Koolau Agr. Co ...			7.70	'23	"
	1971	Annie M. Alexander			87.75	'23	"
	1966	Maude B. Cooke ...			79.75	'23	"
	1964	M. A. Waterhouse .			83.45	'23	"
	2896	L. A. McGregor ...			8.90	'23	"
	2945	Hawn Electric Co .			1,200.05	'23	"
	2928	S. Seiki et al ...			122.90	'23	"
16	3004	Honolulu Fruit Co.	6 " " Oct 1/23	90.00			
	2169	Sandwich Is. Honey	12 " " Jan 1/24	25.00	3.60	'22	
	2592	A. H. Mathews			17.45	'23	"
	2772	Lum Man Ching			72.20	'23	"
	3057	G. Yoshinaga			54.00	'23	"
	2632	Hee Chut Sing			28.15	'23	"
	2073	I. Shimokawa			14.90	'23	"
	1404	Lewers & Cooke ...			185.20	'23	"
	2075	Y. Ichonose			13.50	'23	"
	3053	Mow Kim Young			20.70	'23	"
	2085	Mitsuo Tagawa			14.90	'23	"
	----	T. Shigematsu etal			104.55	'23	"
	1447	J. Aiau	12 " " Jun 1/23	10.00	2.90	'22	
	917	Pang Lum Mow	1 " " Jun 1/23	66.65	168.70	'23	"
	1051a	Pang Lum Mow	1 " " Jun 1/23	41.65	79.45	'23	"
	2502	P. Ramirez			7.65	'23	
	1585a	Fuji Handa			30.65	'23	
	1965	F. C. Atherton ...			79.75	'23	"
	2404	J. S. Ferreira ...			24.55	'23	
17	1383	Kaiwiki Sugar Co .			493.10	'23	"
	2129	Hon Iron Works ...			317.75	'23	"
	714	Hon Iron Works ...			1,380.15	'23	"
		Carried Forward ..		$16,078.95	$49,542.55		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ..		$16,078.95	$49,542.55		
17	2768	C. F. Hart Est ...			97.70	'23	A/c
	1266	Pearl City Fruit .			30.70	'23	"
	2765	Pearl City Fruit .			205.90	'23	"
	2628	T. H. Davies & Co.			86.50	'23	"
	1232	Kukaiau Ranch			76.75	'23	"
	1444	J. Rosenstein			27.00	'23	"
	1333a	Coyne Furniture Co	6 mo to Nov 1/23	300.00			
	2960	U. Yamanaka			11.15	'23	"
	2683	Y. Suyetugu	6 " " Nov 1/23	31.50	7.85	'23	"
	2705	Y. Suyetugu	6 " " Nov 1/23	31.50	7.85	'23	"
18	1491	E. R. Davis, Grdn.			225.45	'23	"
	370a	J. Wight Est			20.95	'23	"
	336a	J. Wight Est			41.85	'23	"
	1439	E.K.Cleveland Bal	6 " " Mar 1/23	14.45			
	2925	Katayo Inokuchi ..			8.00	'23	"
	1486	Hawn Dredging Co .			204.75	'23	"
19	2640	R. Venhuizen			17.50	'23	"
	914	J. P. Mendonca ...			29.05	'23	"
	2147	J. P. Mendonca ...			71.95	'23	"
	2501	J. P. Mendonca ...			33.25	'23	"
	2019	N. Kimura	6 " " Jun 1/23	20.00	13.05	'22	Bal
21	2523	Maui Trading Co ..			24.55	'23	A/c
	3043	R. Hind			1.20	'23	"
	2583	Tom Tai Tong			7.70	'23	"
	2790	Tom Tai Tong			7.70	'23	"
	2553	Blanche E. Rycroft			31.50	'23	"
	1082b	Asagi Otuichi			28.70	'23	"
	3074	Libbie H. Kalolo .	6 " " Nov 1/23	12.50	1.30	'23	2m
	2916	H. Kanemura			15.95	'23	
	2700	Madeline Patzig ..			14.85	'23	A/c
	1658	T. Sakaitani			7.85	'23	"
	2423	T. Sakaitani			7.85	'23	"
	1786	Y. Shigeyasu	6 " " Nov 1/23	15.00	7.85	'23	"
	927	Loo Chit Sam Est .	6 " " Oct 1/23	125.00	38.35	'23	"
22	2508	J. H. Buscher			33.95	'23	"
	2793	J. H. Buscher			32.95	'23	"
	----	T. Shigematsu etal			104.55	'23	"
	2949	T. Kamimoto			6.15	'23	"
	2421	Wm. Reuter			23.90	'23	"
	2422	Zoe O. Latham			68.45	'23	"
	2085	M. Tagawa	6 " " Dec 1/23	12.50	14.85	'23	Bal
	2499	C. Tanouye	6 " " Nov 1/23	18.75	7.35	'23	A/c
	3075	Loo Goon	6 " " Apr 1/24	125.00			
23	1221	Pac Development Co			209.30	'23	"
	1222	Pac Development Co			313.95	'23	"
	2554	E. A. Langton-Boyle			13.45	'22	Bal
	2565	E. A. Langton-Boyle			13.45	'22	"
	2161	J. G. Dassel	1 " " Jun 1/23	33.50	34.05	'23	A/c
	----	J. Monsarrat			1.75	'23	"
	3058	U. Jodo			290.60	'23	"
	2733	Sadie Sakai			5.05	'23	"
24	1386	J. A. Rath, Tr ...			42.55	'23	"
	1687	Palama Settlement .			1.95	'23	"
	----	Palama Settlement .			32.05	'23	"
	2385	W. G. Let	6 " " Nov 1/23	30.00	14.75	'23	"
25	1474	Hawn Sugar P. Assn			153.35	'23	"
	1950	J. R. Judd			80.25	'23	"
26	2217	Kwock Hin			40.50	'23	"
	2830	Chong Hin			28.15	'23	"
	2792	F. H. Alexander ..			81.70	'23	"
28	1072a	Kohala Ditch Co ..			348.80	'23	"
		Carried Forward ..		$16,848.65	$52,952.90		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ..		$16,848.65	$52,952.90		
28	1116	Kohala Ditch Co ..			1.75	'23	A/c
	1115a	Kohala Ditch Co ..			13.95	'23	"
	2522	Harry Cannon			17.15	'23	"
	2251	H. & E. Cannon ...			23.75	'23	"
	2165	G. Hayashida			24.55	'23	"
	1297	Oahu Rice Mill Co.			149.70	'23	"
	1314	Oahu Rice Mill Co.			14.90	'23	"
	3076	Oahu Sugar Co			2.25	'23	"
	2098	M. Soranaka			36.50	'23	"
	2785	Kakaako J. School.			26.15	'23	"
	3041	Kona Development .			3.25	'23	"
	2529	Kona Development .			78.50	'23	"
	1771	Yee Chang Shee ...			5.45	'23	"
	1773	Yee Chang Shee ...			10.90	'23	"
	2952	T. Kaya	6 mo to Oct 1/23	120.00	19.80	'23	"
	2030	J. Borges	12 " " Jun 1/24	25.00	52.45	'23	
	2069	A. Yoshimoto	6 " " Dec 1/23	10.00	11.65	'23	"
29	1770	Kyoyei Shokwai ...			220.70	'23	"
	2406	Kyoyei Shokwai ...			52.70	'23	"
	1857	K. Nakamura			8.75	'23	"
	2615	K. Nakamura			5.40	'23	"
	909	Hoy On Society ...			39.35	'23	"
	1962	A. J. Campbell ...	6 " " Oct 1/23	75.00	84.05	'23	"
	2754	A. J. Campbell ...			84.35	'23	"
	3060	A. J. Campbell ...	6 " " Jul 1/23	12.50	3.70	'23	"
	1833	Dowsett & Deering.			64.40	'23	"
	1459	Pac Engineering Co			115.00	'23	"
	1753	Pac Engineering Co			78.90	'23	"
	2516	Hon Planing Mill .	3 " " Jul 1/23	350.00	186.80	'23	"
	1856	K. Nakamura	6 " " Dec 1/23	30.00	8.75	'23	"
	2080	S. Nakayama	6 " " Dec 1/23	13.00	15.80	'23	"
	2914	S. Nakamoto	6 " " Nov 1/23	31.50	5.55	'23	"
31	2561	L. F. K. Hollman..	6 " " Nov 1/23	40.00	14.65	'23	"
	1864	Kam Investment Co.			26.85	'23	"
	3000	K. Sawai			6.95	'23	"
	2595	B. Cooper			17.35	'23	"
	1548	Annie K. Warren ..			10.90	'23	"
	2756	A. Schnerr Co	1 " " Jul 1/23	75.00			
	776	Y. Yoshikawa	1 " " Jun 1/23	75.00	100.00	'23	"
	2965	T. Futa ..... A/c	6 " " Dec 1/23	16.55	8.45	'23	"
	----	Emily Silva	1 " " Jul 1/23	3.00			
28	2531	Henry Cannon			14.85	'23	"
				$17,725.20	$54,619.75		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1923

Date			
	KAMEHAMEHA SCHOOLS		
1	Registrar, bal May collections	$ 1,394.29	$
18	" a/c Jun "	1,951.18	
30	" bal Jun "	1,574.00	
	" a/c Capital unexpended balances refunded.	689.24	5,608.71
	INTEREST		
1	Kam Schools, bank deposits, May	54.35	
	Bishop & Co C. D., $50,000, 2m 14d 4%	411.11	
4	G. M. Yamada, on balance Kakaako Front Taxes $881.96, to Jul 19/22, 1 yr 6%	52.92	
	G. M. Yamada, on rent note, $100, to Jan 6, 1923, 10m 6d 7%	5.95	
	G. M. Yamada, on a/c rent note #3, $38.14, to Jun 4/23, 4m 28d 7%	1.09	
	G. M. Yamada, on rent notes #4 & 5, $200, to Jun 4/23, 1 yr 3m 4d 7%	17.66	
18	C. D. Walker, on balance Kakaako Front Tax Note, $827.42, to Jul 19/22, 1 yr 6%	49.65	
28	K. Nakamura, on balances Kakaako Front Taxes to Jul 19/23:		
	Lease 1856, $353.23, 1 yr 6% $21.19		
	" 1857, 353.23, 1 yr 6% 21.19	42.38	
30	Honokaa Sugar Bonds, $40,000, 6m 6 %	1,200.00	
	McBryde Sugar " 10,000, 6m 5 %	250.00	
	Oahu Railway " 56,000, 6m 5 %	1,400.00	
	Young Building " 2,000, 6m 7 %	70.00	
	Bank deposits, June, Estate a/c $57.28, Kam Schools a/c $33.72	91.00	3,646.11
	FEES (for lease assignments)		
4	S. Muraoka to I. Yakuma, L2024, Kapalama	5.00	
5	K. Matsumoto" E. D. Davis, Gn 1491, Honolulu	5.00	
13	S. Nakamura " T. Miyamoto, 2349, Manoa ..	5.00	
15	H. N. Keanu " P. Makuakane, 1527, Kakaako.	5.00	
	H. C. & D.Co" Hawn Contracting Co, L2000, Kapaakea (sublease)	5.00	
16	T. Tanigawa to T. Ikeda, (mg) 2731, Kapalama	5.00	
18	T. Futa " M. Nakamura, 2965, Waialae.	5.00	
	A. Nakano " I. J. Robinson 2998, Waialae.	5.00	
21	S. Nishi " A. Nakano, 2999, Kahala .	5.00	
22	M. Riyes " C. Begerana, 2818, Kunana .	5.00	
25	L. Kawaiahao" M. Boner, 2783, Kunana .	5.00	
26	H. Shima " S. Komatsu, 2967, Kahala .	5.00	
	K. Shibata " S. Kawamura, 2921, Kahala .	5.00	
27	F. Sekido mg" Bank of Hawaii 2728, Hilo ...	5.00	
	S.Hamamoto "" Bank of Hawaii 2257, Hilo ...	5.00	
28	I. Hashida " T. Yamashita, 2416, Ewa	5.00	
30	Liu Kanno " Ezo Kanno,. 2966, Waialae.	5.00	
	Ezo Kanno " A. Yokoyama, 2966, Waialae.	5.00	
	Hawi Mill " A. N. Campbell, R. Damon and A. Lewis, Jr, Trs, L178d, N. Kohala (mtge).	5.00	95.00
	TAX APPEALS		
8	Robertson & Castle, refund of amounts advanced against costs of appealing 1922 tax assessment in Piopio, Hilo, Hawaii	531.00	531.00
			$ 9,880.82

Forward

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1923

Date			
	Brought Forward	$	$ 9,880.82
	SALARIES		
30	C. R. Bishop Trust, services bookkeeper and stenographer, June	35.00	35.00
	KAKAAKO FRONTAGE TAXES RECOVERED		
	Second installment of 10% a/c principal assessment due under Ordinance No. 200, Aug 15, 1922:		
4	L1875, G. M. Yamada, Lot 135, 10% $1735.01.	173.50	
	Third installment of 10% a/c principal assessment due Aug 15/23:		
28	L1856, K. Nakamura, Lot 176, 10% of $441.53	44.15	
	1857, K. Nakamura, " 146, 10% of 441.53	44.15	261.80
	SALES OF LAND		
23	United States of America, fee in 3.93 acres of land near Makapuu Point Light Station, Koolaupoko, Honolulu, deed dated Oct 2/22 .	200.00	200.00
	BILLS RECEIVABLE		
1	Bishop & Co C. D. No. D775, due Jun 17/23 taken up this date	50,000.00	50,000.00
	RENT NOTES		
4	G. M. Yamada, balance of principal Note #3, dated Mar 1/22	38.14	38.14
	KONA OFFICE CAR		
30	T. C. White, fifth payment on account purchase price Ford car	50.00	50.00
	DEFERRED ANNUITY PREMIUMS		
30	Employees' share of premiums due Aug 1/23:		
	Webster $25.00		
	Loomis 17.50		
	Podmore 15.00		
	Crabbe 5.00		
	Winant 25.00		
	Hanson 16.25		
	Amana 9.50		
	Nishikawa 5.00	118.25	118.25
	SUNDRY TENANTS		
1/30	As per details, pp 91/96		
	Rents	27,942.06	
	Taxes	9,964.05	37,906.11
			$98,490.12

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	1779	A. Kapuli	6 mo to Oct 1/23	$ 12.50	$		
	----	D. Kukahili	1 " " Jul 1/23	3.00			
	1552	J. Akaloka	6 " " Jan 1/24	12.50	15.65	'23	
	763a	J. A. Maguire			200.55	'23	A/c
	1498	J. A. Maguire			17.45	'23	"
	955	D. Kali			12.10	'23	"
	----	Trent Trust Co	1 " " Jul 1/23	50.00			
	2749	R. A. Robbins	6 " " Dec 1/23	37.50			
	1630	G. Takemaru			4.65	'23	Bal
2	2945	Hawn Electric Co ..	6 " " Dec 1/23	4,500.00			
	----	Hawn Contracting Co	1 " " Jul 1/23	150.00			
	1951	Mary V. Silva	6 " " Dec 1/23	217.50			
	2580	D. W. Anderson	6 " " Dec 1/23	45.00			
	2055	R. Miyahara	6 " " Dec 1/23	8.50	20.55	'23	
	2942	J. N. Gomard	6 " " Dec 1/23	33.00	10.15	'23	A/c
	2149	D. Kalaluhi	12 " " Jun 1/24	10.00	3.25	'23	
4	2765	Pearl City Fruit Co	6 " " Dec 1/23	671.25			
	522c	Territorial Hotel .	3 " " Sep 1/23	375.00			
	1224	Territorial Hotel .	3 " " Sep 1/23	50.00			
	1364	G. B. Kaainoa ..Bal	6 " " Jul 1/22	17.65			
	1364	G. B. Kaainoa ..A/c	6 " " Jan 1/23	12.35			
	1625	Y. Fujimatsu	12 " " Jul 1/23	36.00	8.35	'23	
	1991	Hui Aina o Kealia .			104.65	'23	"
	2329	H. Murazane	6 " " Jul 1/23	6.50			
	2338	T. Kubo	6 " " Jul 1/23	10.50			
	2363	J. Deniz	6 " " Jul 1/23	3.00	8.65	'23	
	2529	Kona Developm't A/c	12 " " Oct 1/24	78.15	78.45	'23	Bal
	2600	T. Isagawa	6 " " Jul 1/23	15.75	17.35	'23	
	2606	K. Tomiyoshi	6 " " Jul 1/23	15.00	15.15	'23	
	2741	T. Higashi .... Bal	12 " " Jan 1/23	79.55	14.00	'22	
	2745a	T. Higashi			48.75	'22	
	2805	J. Gaspar	6 " " Nov 1/23	206.00			
	2810	Y. Miyagawa	6 " " Nov 1/23	24.00	8.35	'23	
	2811	K. Shikada	6 " " Nov 1/23	43.00	16.75	'23	
	2812	C. Inoue	6 " " Nov 1/23	43.50	12.05	'23	
	2813	S. Tsubaki	6 " " Nov 1/23	28.00	9.75	'23	
	2814	Y. Nakamura	6 " " Nov 1/23	19.00	6.65	'23	
	2815	J. Miyagawa	6 " " Nov 1/23	23.50	8.20	'23	
	2816	T. Fukunaga	6 " " Nov 1/23	29.00	10.10	'23	
	2829	R. N. Keliukuli ...	6 " " Jul 1/23	12.00	5.00	'23	
	2832	S. Sakoki	6 " " Nov 1/23	18.50	2.00	'22	"
	2898	S. Sakamoto	6 " " Jul 1/23	15.00	3.75	'23	
	3031	L. W. Chan	2 " " Jun 1/23	40.00			
	3034	Capt Cook Coffee Co	6 " " Nov 1/23	32.50			
	3061	F. R. Greenwell ...	6 " " Nov 1/23	125.00			
	3069	J. Kaainoa	12 " " Jan 1/24	1.00	2.05	'23	
	----	F. Aona	6 " " Jul 1/23	10.50	9.75	'23	
	1692	Capt Cook Coffee Co			.80	'22	"
	2567	R. H. Post	6 " " Nov 1/23	37.50	14.25	'23	A/c
	1570	G. Yamada, Tr			43.35	'22	Bal
	1875	G. Yamada ..... A/c	6 " " Sep 1/22	8.74	58.65	'22	"
	2021	C. A. Wills	6 " " Nov 1/23	14.00			
	2476	E. B. Clark	6 " " Oct 1/23	190.00	87.95	'23	A/c
	2716	H. S. Hayward	6 " " Dec 1/23	10.00	3.10	'23	"
	774	W. H. Mahuka			3.05	'23	"
	2666	Princeville Plant'n			58.80	'23	"
	1490	L. G. Blackman	6 " " Dec 1/23	115.00			
	2050	K. Abe	6 " " Dec 1/23	18.00	44.45	'23	
	2066	B. Watanabe	6 " " Dec 1/23	9.00	22.10	'23	
	2062	C. Tanaka	6 " " Dec 1/23	75.00	71.00	'23	"
5	2570	J. W. L. Maguire ..			14.65	'23	"
	1412	Am Jap. Investment.			115.95	'23	"
		Carried Forward ...		$ 7,597.94	$1212.20		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 7,597.94	$1212.20		
5	2402	M. H. Drummond	6 mo to Dec 1/23	60.00			
	1770	Kyoyei Shokwai	3 " " Sep 1/23	120.00			
	3059	Gum Wah Wing			89.25	'23	A/c
	1481a	J. R. Amorin Est ..	1 " " Jul 1/23	30.00			
	3077	F. Binanoa	6 " " Dec 1/23	12.50			
	3078	L. Silario	6 " " Dec 1/23	12.50			
	1952	Oahu College Trs ..			43.05	'23	"
	588a	Womens Aux C. C. C.	12 " " Jun 1/24	50.00			
	2819	Kui Tai Zen			14.75	'23	"
	1491	E. R. Davis, Grdn .	6 " " Dec 1/23	250.00			
	2475	S. Kawamoto	6 " " Dec 1/23	50.00	19.15	'23	"
	2073	I. Shimokawa	6 " " Dec 1/23	12.00			
	2075	Y. Ichinose	6 " " Dec 1/23	11.00			
	2074	S. Mori	6 " " Dec 1/23	8.00	9.85	'23	"
	2071	N. Kimura	6 " " Dec 1/23	5.50	6.45	'23	"
	2072	U. Takahashi	6 " " Dec 1/23	7.00	8.60	'23	"
	2049	H. Hamamoto	6 " " Dec 1/23	5.00	10.10	'23	
	2983	M. Sato	6 " " Dec 1/23	75.00	22.25	'23	
6	2700	Madeline Patzig ...	6 " " Dec 1/23	30.00			
	2883	The Dowsett Co			9.20	'23	"
	960a	Maunalua Fishing Co	1 " " Jul 1/23	508.35			
	2015	J. Kahele ..... Bal	6 " " Oct 1/23	7.50			
	2081	E. Ozaki	6 " " Dec 1/23	12.00	14.25	'23	"
	1857	K. Nakamura	6 " " Jan 1/24	30.00			
	2615	K. Nakamura	6 " " Feb 1/24	25.00			
	1209a	Lui Ko	6 " " Jan 1/24	12.50	15.35	'23	
	2009	H. Yoshimura			23.00	'23	
	----	Haleiwa Hotel	6 " " Dec 1/23	62.50			
	1052a	Mew Yee	1 " " Jul 1/23	83.35			
7	2056	H. Yoshioka	6 " " Dec 1/23	13.50	16.40	'23	"
	2057	T. Honda	6 " " Dec 1/23	17.50	58.90	'23	
	2078	S. Kikuchi	6 " " Dec 1/23	6.00	14.10	'23	
	1604	Kaai Kinikapo . Bal	6 " " Jul 1/23	10.00			
	2090	R. Watanabe	6 " " Dec 1/23	36.50	44.95	'23	"
	2092	H. Iwata	6 " " Dec 1/23	26.00	31.60	'23	"
	2837	T. Kagihara ... A/c	6 " " Jan 1/23	153.45	46.55	'23	"
	1973	J. B. Guard et al .			88.95	'23	"
8	2566	Cons Amusement Co .			535.30	'23	"
	2922	K. Wada			15.50	'23	
	3080	T. Moriyama	6 " " Sep 1/23	37.50			
	2118	T. Moriyama			2.75	'23	"
	1196	F. W. Macfarlane ..			22.00	'23	"
	1197	F. W. Macfarlane ..			50.10	'23	"
	2059	C. Hori	6 " " Dec 1/23	17.50	21.35	'23	"
	1596	R. Harada	6 " " Dec 1/23	27.50	15.65	'23	"
9	1950	J. R. Judd	6 " " Dec 1/23	207.50			
	1383	Kaiwiki Sugar Co ..	6 " " Dec 1/23	750.00			
	2557	Hawn Agr. Co	6 " " Dec 4/23	1,450.50			
	2067	S. Motoyama	6 " " Dec 1/23	21.00	51.85	'23	
	----	Shizu Kimura	2 " " Aug 1/23	20.00			
12	1601	M. M. Calhau			25.85	'23	"
	2738	G. H. Angus	6 " " Nov 1/23	262.50	108.45	'23	"
	2048	Y. Fujita	6 " " Dec 1/23	13.00	16.10	'23	"
	2045	T. Miyagawa	6 " " Dec 1/23	22.50	27.15	'23	"
	2051	K. Nishiyama	6 " " Dec 1/23	17.50	42.65	'23	
	2409	S. Inouye	6 " " Dec 1/23	12.50	15.35	'23	"
	2044	M. Tominaga	6 " " Dec 1/23	16.50	20.10	'23	"
	2043	S. Shoji et al	6 " " Dec 1/23	12.50	30.65	'23	
	2053	T. Yamamoto	6 " " Dec 1/23	35.00	85.90	'23	
	2070	S. Okumoto	6 " " Dec 1/23	11.50	14.10	'23	"
	2065	M. Naramoto	6 " " Dec 1/23	12.50	15.35	'23	"
		Carried Forward ...		$12,288.09	$2915.05		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$12,288.09	$2915.05		
12	2511	Yuka Nobukuni	6 mo to Dec 1/23	15.75	15.65	'23	
13	1216	Hon Iron Works			70.70	'22	Bal
	----	Cons Amusement Co .	1 " " Jul 1/23	15.00			
	2593	Zoe O. Latham			27.50	'23	A/c
	2549	S. Nakamura			3.00	'23	A/c
	2919	J. Ogino			22.25	'23	
	2866	K. Saiki	6 " " Jan 1/24	250.00	63.35	'23	
	2034	H. Nakagawa	6 " " Dec 1/23	11.00	13.20	'23	"
	2848	Yuki Nakahama	6 " " Jan 1/24	50.00	16.55	'23	
14	2028	A. J. Costa, Jr ...			15.80	'23	"
	1404	Lewers & Cooke	6 " " Dec 1/23	300.00			
	2046	H. Oumae	6 " " Dec 1/23	22.50	27.45	'23	"
	2042	M. Tomimaru	6 " " Dec 1/23	10.50	12.60	'23	"
	2041	K. Otha	6 " " Dec 1/23	15.00	13.80	'23	"
	2082	S. Hirahara	6 " " Dec 1/23	10.50	13.05	'23	"
	2120	G. M. Kansaki	6 " " Jul 1/23	12.50	2.45	'23	"
	2033	M. Nakata	6 " " Dec 1/23	19.00	23.30	'23	"
15	2627	Hawn Agr. Co	6 " " Dec15/23	200.50			
	1993	W. G. Robinson	6 " " Dec 1/23	77.50			
	1798	D. A. Alama			24.10	'23	"
	1527	Helen N. Keanu			9.20	'23	"
	2473	Tam Yee			56.00	'23	"
	2031	K. Ogata	6 " " Dec 1/23	27.50	33.60	'23	"
	2068	U. Taketa ..... A/c	6 " " Dec 1/23	16.50	22.70	'23	"
	2651	C. Iwahashi	6 " " Oct 1/23	50.00	14.60	'23	"
	----	U. Takasaki ... A/c	4 " " Jul 1/23	2.10	1.95	'23	6m
16	2783	L. Kawaiahao	6 " " Oct 1/23	12.50	3.85	'23	A/c
	2040	G. Hashimoto	6 " " Dec 1/23	12.50	13.95	'23	"
	1470	Laie (w)			5.00	'23	"
	2731	T. Tanigawa	6 " " Oct 1/23	31.50	15.65	'23	
	2626	Hawn Agr. Co	6 " " Dec16/23	730.50			
	2224	V. J. Burgess et al	6 " " Nov 1/23	37.50	16.90	'23	"
	2836	V. J. Burgess et al	6 " " Aug 1/23	50.00	15.35	'23	"
18	2965	T. Futa ..... Bal	6 " " Dec 1/23	8.45			
	2613	R. E. Woolley			36.05	'23	"
	2998	A. Nakano			5.75	'23	"
	2947	Abigail Polson A/c	6 " " Dec 1/23	8.65	3.85	'23	"
	1850	J. Iwasaki .... "	6 " " Dec 1/23	47.50	17.50	'23	"
	2061	Z. Takayama	6 " " Dec 1/23	30.00	14.60	'23	"
	2079	C. Ishibashi	6 " " Dec 1/23	24.00	58.90	'23	
	3083	D. H. MacAdam	6 " " Jan 1/24	60.00			
	3084	Chun Hoon	6 " " Jan 1/24	65.00			
	2036	K. Tanaka	6 " " Dec 1/23	8.00	9.35	'23	"
19	3082	Oahu Sugar Co	6 " " Nov 1/23	30.00	2.95	'23	2m
	1268	I. Takano, Tr	1 " " Jul 1/23	20.00	129.05	'23	A/c
	2026	J. Kumalae	6 " " Dec 1/23	175.00	108.60	'23	"
	1277	K. Matsumoto Est ..	3 " " Sep 1/23	75.00			
	1947	Emma K. Wilcox	6 " " Dec 1/23	275.00			
	1374	C. Q. Yee Hop, Tr .			373.55	'23	"
	1549	H. Araki	6 " " Dec 1/23	35.00	7.35	'23	"
	2093	Y. Iwamoto	6 " " Dec 1/23	29.00	35.45	'23	"
	2146	Do Shintani	6 " " Nov 1/23	20.00			
	2060	T. Wakida	6 " " Dec 1/23	60.00	30.20	'23	"
20	704	Hon Plantation A/c	12 " " Sep 1/23	955.52			
	2403	Wong Wong et al, Tr			215.25	'23	"
	2932	M. Kajiura			10.75	'23	
	2828	Chun Hoon	6 " " Dec 1/23	30.00			
	2013	T. Noji	6 " " Dec 1/23	22.50	12.80	'23	"
21	2213a	S. Tanaka	6 " " Dec 1/23	100.00			
	2747	U. Yamagata	6 " " Dec 1/23	25.00	7.70	'23	"
	2999	S. Nishi			6.60	'23	"
		Carried Forward ...		$16,372.06	$4574.80		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$16,372.06	$4574.80		
					7.65	'23	
21	2146	Do Shintani					
	1997	Kiku Kondo	6 mo to Dec 1/23	42.50	36.80	'23	
	1478	Chong Sam	6 " " Dec 1/23	60.00			
	1850	J. Iwasaki .... Bal	6 " " Dec 1/23	2.50	17.45	'23	Bal
	1851	S. Hinochi	6 " " Dec 1/23	25.00	10.75	'23	
	2142	Sui Kimura	6 " " Nov 1/23	40.00	15.65	'23	
	1946	M. Ikeda	6 " " Dec 1/23	20.00	8.45	'23	
					66.10	'23	A/c
	983a	T. H. Davies & Co .					
	1594	Kaleihiwahiwa Bal	6 " " Oct 1/23	15.00			
	1813	Wm Andrade	6 " " Dec 1/23	20.00			
	1662	K. Nishioka	6 " " Dec 1/23	12.50	15.65	'23	
					3.85	'23	"
22	2818	Macaria Riyes					
	3003	M. Imura	6 " " Nov 1/23	25.00	14.70	'23	
	1700	M. Imura	6 " " Dec 1/23	17.50	15.65	'23	
	2693	Theresa Allen	6 " " Dec 1/23	31.50			
	2246	H. Otaguro	6 " " Dec 1/23	18.75	15.65	'23	
	2143	S. Terahata	6 " " Nov 1/23	15.50	10.10	'23	
	1547	L. K. Makanani	6 " " Dec 1/23	30.00	12.90	'23	
					25.15	'23	"
	2712	Kwong Lee Yuen Co .					
	3087	J. S. Teixeira	6 " " Dec 1/23	57.50			
	3088	T. Shindo	6 " " Jul 1/23	250.00			
	3089	Florence E. Shaw A/c	6 " " Jan 1/23	50.00			
23	1364	G. B. Kaainoa . Bal	6 " " Jan 1/23	5.65			
	1364	G. B. Kaainoa	6 " " Jul 1/23	18.00	1.95	'22	
	1364	G. B. Kaainoa . A/c	6 " " Jan 1/24	8.15	4.20	'23	
	1652	K. Regalado	6 " " Jan 1/21	16.25	5.75	'20	"
	2099	J. R. Yates	6 " " Jul 1/23	12.50	8.70	'23	
	2577	J. R. Yates	6 " " Jul 1/23	25.00	24.95	'23	
	2603	H. I. Kihe	6 " " Jan 1/23	12.00	1.95	'22	
	2603	H. I. Kihe	12 " " Jan 1/24	24.00	6.30	'23	
					62.80	'23	
	2774	Shipman & White ...					
	2777	U. Yokomizo	6 " " Jan 1/23	18.00	8.30	'23	
	2802	J. R. Yates	6 " " Jul 1/23	6.50	3.35	'23	
					.15	'22	Bal
	2802	J. R. Yates					
	2826	J. R. Yates	6 " " Jul 1/23	13.50	7.00	'23	
	1910	Sur Duk Hyun	6 " " Sep 1/22	2.75	1.25	'22	
	1910	Sur Duk Hyun	6 " " Mar 1/23	5.50	4.00	'23	
	----	K. Kaneshiro	12 " " Mar 1/24	1.00			
	----	J. G. Machado	12 " " Dec31/23	30.00			
	2161	J. G. Dassel	1 " " Jun 1/23	33.50			
	2946	Cecilia Nahinu	6 " " Dec 1/23	31.50	14.70	'23	A/c
	2481	Hon Poi Factory ...			427.85	'23	"
	2399	B. Komata	6 " " Dec 1/23	34.50	21.15	'23	
	1539	Julia Doyle	6 " " Nov 1/23	20.00	13.80	'23	
	1841	M. Tanimura	6 " " Jan 1/24	12.50	7.85	'23	"
	2135	M. Tanimura	6 " " Sep 1/23	22.00	7.35	'23	"
	----	Keoki Kipola .. Bal	6 " " Jul 1/23	15.00			
	1556	W. A. Kane .... A/c	6 " " Jul 1/23	15.00			
	1943	Sol Pili Est	6 " " Dec 1/23	20.00	8.45	'23	
	----	Frank Keoho	1 " " Jul 1/23	3.00			
25	2806	Honpa Hongwanji ...	6 " " Dec 1/23	31.50	15.65	'23	
	1692	Capt Cook Coffee Co	12 " " Jun 1/24	5.00	.80	'23	"
	1692	Capt Cook Coffee Co			.90	'23	"
	2617	K. Nakasone et al .			247.30	'23	"
	1659	H. Aoki	6 " " Dec 1/23	165.00			
	2783	L. Kawaiahao			3.80	'23	Bal
	2480	D. Nakashima	6 " " Dec 1/23	20.00	8.45	'23	
	1532	M. N. Mahuka .. A/c	6 " " Jan 1/24	10.00	7.70	'23	A/c
	1769	J. L. Wailiula. "	6 " " Jan 1/24	18.35	12.90	'23	
	2058	T. Yamaguchi	6 " " Dec 1/23	18.50	22.40	'23	"
	2710	T. Saruwatari	6 " " Dec 1/23	31.50	7.85	'23	"
		Carried Forward ...		$17,810.96	$5820.85		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$17,810.96	$5820.85		
25	2054	M. Nakamoto	6 mo to Dec 1/23	15.00	18.55	'23	A/c
26	2921	K. Shibata			7.30	'23	"
	2633	H. Kawaguchi			7.85	'23	"
	2967	H. Shima			7.90	'23	"
	1945	S. Amimoto	6 " " Dec 1/23	20.00	8.45	'23	
	1655	Schuman Carriage Co	6 " " Nov 1/23	600.00	510.00	'23	"
	2430	Schuman Carriage Co	6 " " Nov 1/23	970.00	719.30	'23	"
	2087	T. Kitazaki	6 " " Dec 1/23	35.00	43.10	'23	"
	1514	S. Tomita	6 " " Jan 1/24	16.00	14.25	'23	
	2153	Mamu Tamagawa	6 " " Dec 1/23	20.00	7.50	'23	
	2988	Umeyo Yui	6 " " Dec 1/23	40.00	11.45	'23	
	2831	McCandless &Dowsett	6 " " Nov 1/23	1,250.00	436.00	'23	"
	1441	McCandless &Dowsett			5.60	'23	"
	2572	Wong Wong etal, Trs	6 " " Dec 1/23	150.00			
27	1065a	M. Murakami	4 " " May 1/23	80.00	36.75	'23	4m
	1260	J. Koshi	6 " " Sep 1/23	25.00			
	1285	K. Yamamura			17.05	'22	Bal
	1332a	C. F. Bradshaw ...			5.85	'22	"
	1346	S. Iida	6 " " Nov 1/23	20.00			
	1347	T. Ikeda	6 " " Nov 1/23	25.00			
	1349	C. C. Cracker Co ..	6 " " Nov 1/23	12.50	11.55	'22	"
	1350	T. Ah Ping	6 " " Nov 1/23	7.50			
	1352	H. Doi	12 " " Dec 1/23	25.00	12.35	'22	"
	1384a	S. Nagasawa	6 " " Nov 1/23	60.00	33.30	'22	"
	1402	T. Segawa	6 " " Nov 1/23	15.00	19.20	'22	"
	1407	W. Inada	6 " " Dec 1/23	40.00			
	1408	H. I. Young	6 " " Dec 1/23	15.00			
	1409	C. Ah Chu et al ...	6 " " Dec 1/23	7.50			
	1483	Lum Chee, Tr	6 " " Nov 1/23	50.00	18.35	'22	"
	1506a	Matson Nav. Co	6 " " Nov 1/23	800.00			
	1669	Ung Look	6 " " Nov 1/23	37.50	15.30	'22	"
	1836	Yee Chun	6 " " Nov 1/23	100.00	9.15	'22	"
	1853a	I. Kitagawa	6 " " Dec 1/23	160.00			
	2011	Y. Omura	6 " " Oct 1/23	100.00			
	2017	A. J. Gomes	6 " " Dec 1/23	50.00			
	2207	H. I. Young	6 " " Nov 1/23	130.00	95.40	'22	"
	2209	R. Sumida & M. Dodo	6 " " Nov 1/23	135.00	10.10	'22	"
	2214	T. Doi	6 " " Nov 1/23	162.00			
	2215	Hilo Macaroni Fac .	6 " " Nov 1/23	132.50	10.65	'22	"
	2237	C. Chong Man	6 " " Nov 1/23	150.00	14.75	'22	"
	2238	C. H. Will	6 " " Nov 1/23	150.00	16.55	'22	"
	2239	I. Goya ..... A/c	6 " " May 1/23	29.25			
	2240	K. Uyeno	6 " " Nov 1/23	105.00	9.25	'22	"
	2255	K. Kuratsu .... A/c	6 " " Nov 1/23	58.35	78.15	'22	
	2257	S. Hamamoto			7.45	'22	"
	2383	N. Uyeta	6 " " Nov 1/23	18.00			
	2547	S. Shibata .... A/c	6 " " Oct 1/23	54.60	12.00	'22	"
	2571	K. Fujimoto	6 " " Nov 1/23	104.00	9.10	'22	"
	2663	S. Hata	6 " " Nov 1/23	290.00			
	2672	F. Brughelli	6 " " Nov 1/23	217.50			
	2677	Pac Savings & Dev .	6 " " Oct 1/23	105.00	11.05	'22	"
	2678	Pac Savings & " A/c	6 " " Nov 1/23	81.35	21.15	'22	2m
	2704	K. Fujimoto	6 " " Nov 1/23	220.00			
	3044	J. M. Muir, ... A/c	6 " " Sep 1/23	40.00			
	3064	M. Dodo	6 " " Nov 1/23	67.50			
	3070	K. Yamamura	6 " " Nov 1/23	150.00			
	----	S. P. Peterson Bal	3 " " Jul 1/23	8.00			
	----	H. Onouye			27.20	'22	Bal
	----	H. Onouye			60.45	'23	
	1998	E. A. Mott-Smith ..	6 " " Dec 1/23	30.00	15.85	'23	A/c
	2154	E. A. Mott-Smith ..	6 " " Sep 1/23	30.00	15.85	'23	"
		Carried Forward ...		$25,025.01	$8211.90		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$25,025.01	$8211.90		
27	2038	T. Sakata	6 mo to Dec 1/23	12.50	15.35	'23	A/c
	2559	White Sewing Machine	3 " " Aug 1/23	270.00			
	1970	Gustave Schuman ...	6 " " Oct 1/23	75.00	87.75	'23	"
	802	Schuman Carriage Co			124.25	'23	"
	763a	J. A. Maguire Est .	6 " " Dec 1/23	517.00			
	----	May K. Brown	6 " " Dec 1/23	50.00	163.35	'23	"
	916	Pang Chew Est	1 " " Jul 1/23	150.00			
28	2133a	F. Barringer			14.85	'23	"
	917	Pang Lum Mow	1 " " Jul 1/23	66.65			
	1051a	Pang Lum Mow	1 " " Jul 1/23	41.65			
	3087	J. S. Teixeira			10.30	'23	7m
	2616a	N. & S. Miyasato ..			246.15	'23	A/c
	2517	K. Saifuku	6 " " Dec 1/23	18.75	15.65	'23	
	1812	K. I. Nishimura ...	6 " " Nov 1/23	15.00	7.85	'23	"
	2905	T. Tsukamoto	6 " " Nov 1/23	30.00	21.15	'23	
	2507	J. Yoshimura	6 " " Dec 1/23	25.00	21.15	'23	
	3016	T. Nakagawa			7.15	'23	"
	2032	J. D. Souza	6 " " Dec 1/23	30.50	37.45	'23	"
	2076	Y. Yanagida	6 " " Dec 1/23	16.50	20.40	'23	"
	2037	T. Nagawa	6 " " Dec 1/23	13.00	16.10	'23	"
	3051	I. Shimotukasa	6 " " Jan 1/24	41.00	11.85	'23	Bal
29	1944	K. Iseki	6 " " Dec 1/23	20.00	8.45	'23	
	1855	Hana Mitsutani	6 " " Dec 1/23	20.00	8.90	'23	
	2966	Liu Kanno	6 " " Oct 1/23	35.00	13.20	'23	
	178d	Hawi Mill & Plant'n			348.80	'23	A/c
	3090	M. Ogata ..... A/c	6 " " Jan 1/24	10.00			
	2063	T. Watanabe	6 " " Dec 1/23	17.00	20.85	'23	"
	2035	Y. Horita	6 " " Dec 1/23	12.50	14.10	'23	"
	2968	K. Kobayashi	6 " " Jan 1/24	37.50	11.50	'23	"
30	1634	C. W. Macfarlane ..			4.00	'23	"
	689	D. Ueno, Tr			167.80	'23	6m
	1374	C. Q. Yee Hop, Tr .	6 " " Dec 1/23	375.00			
	2003	Alice L. Matthews .	6 " " Dec 1/23	67.50	27.90	'23	A/c
	1459	Pac Engineering Co.	6 " " Dec 1/23	300.00			
	2756	A. Schnerr Co	1 " " Aug 1/23	75.00			
	2985	K. Muramoto	6 " " Jan 1/24	87.50	15.25		
	1489	M. J. Scully	6 " " Jan 1/24	375.00			
	1873	Hawn Tuna Packers .			83.45	'23	"
	776	Y. Yoshikawa			175.00	'23	"
	3090	M. Ogata ..... Bal	6 " " Jan 1/24	32.50			
	2145	Ume Muramoto	6 " " Nov 1/23	20.00	7.65	'23	
	2650	A. Itagaki	6 " " Oct 1/23	50.00	16.90	'23	"
	1532	M. N. Mahuka .. Bal	6 " " Jan 1/24	10.00	7.65	'23	Bal
				$27,942.06	$9964.05		

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SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, *1923.*

HAWAIIAN GAZETTE CO., NO. 94335

KAMEHAMEHA SCHOOLS				
July, 1922	p.102	$ 12,500.00	$	
August, "	" 105	22,400.00		
September, "	" 108	23,725.00		
October, "	" 111	23,500.00		
November, "	" 114	22,900.00		
December, "	" 117	22,500.00		
January, 1923	" 120	22,500.00		
February, "	" 123	22,500.00		
March, "	" 126	22,625.00		
April, "	" 129	22,500.00		
May, "	" 132	22,750.00		
June, "	" 135	37,870.93	278,270.93	
SUSPENSE				
July, 1922	" 102	12,604.64	12,604.64	
INTEREST				
August, 1922	" 105	8,188.27		
March, 1923	" 126	70.01		
June, "	" 137	1.80	8,260.08	
FEES				
September 1922	" 108	5.00	5.00	
EXPENSE				
July, 1922	" 102	266.80		
August, "	" 105	509.33		
September, "	" 108	561.15		
October, "	" 111	355.17		
November, "	" 114	394.40		
December, "	" 117	708.74		
January, 1923	" 120	853.55		
February, "	" 123	347.93		
March, "	" 126	712.40		
April, "	" 129	342.13		
May, "	" 132	300.40		
June, "	" 135	624.16	5,976.16	
LAND AGENCY				
July, 1922	" 102	11.35		
September, "	" 108	36.50		
October, "	" 111	57.18		
November, "	" 114	25.05		
December, "	" 117	51.38		
January, 1923	" 120	111.32		
February, "	" 123	23.40		
March, "	" 126	56.83		
April, "	" 129	91.85		
May, "	" 132	53.28		
June, "	" 135	26.10	544.24	
AUTO EXPENSE				
July, 1922	" 102	241.98		
August, "	" 105	151.02		
September, "	" 108	91.67		
October, "	" 111	81.27		
November, "	" 114	96.09		
December, "	" 117	111.62		
January, 1923	" 121	317.66		
February, "	" 123	173.56		
March, "	" 126	73.16		
	Forward	$ 1,338.03	$ 305,661.05	

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SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, *1923.*

HAWAIIAN GAZETTE CO., NO. 94386

		Brought Forward		$ 1,338.03	$ 305,661.05
AUTO EXPENSE (Continued)					
April,	1923	p.129		74.98	
May,	"	" 132		51.81	
June,	"	" 135		60.60	1,525.42
SURVEYING					
July,	1922	" 102		6.45	
August,	"	" 105		12.00	
September,	"	" 108		7.50	
October,	"	" 112		22.44	
November,	"	" 114		33.80	
March,	1923	" 126		560.00	
April,	"	" 129		400.44	
May,	"	" 132		68.00	1,110.63
LAW					
July,	1922	" 102		250.00	
August,	"	" 106		2,769.50	
September,	"	" 108		1,769.60	
October,	"	" 112		230.25	
November,	"	" 114		553.00	
December,	"	" 117		3,164.67	
January,	1923	" 121		10,326.15	
February,	"	" 123		207.00	
March,	"	" 126		273.35	
April,	"	" 129		218.00	
May,	"	" 132		223.90	
June,	"	" 135		355.50	20,340.92
INSURANCE					
October,	1922	" 112		397.20	
November,	"	" 114		38.00	
December,	"	" 118		113.15	
January,	1923	" 121		115.18	
February,	"	" 123		132.09	
May,	"	" 133		34.25	
June,	"	" 135		46.80	876.67
REPAIRS					
July,	1922	" 103		250.00	
August,	"	" 105		108.00	
September,	"	" 109		21.61	
December,	"	" 118		102.50	
January,	1923	" 121		250.00	
February,	"	" 124		1,233.00	
March,	"	" 127		219.00	
April,	"	" 130		74.82	
May,	"	" 133		49.34	
June,	"	" 136		121.70	2,429.97
FORESTRY					
March,	1923	" 127		103.75	
May,	"	" 133		119.78	223.53
RENTS					
July,	1922	" 103		122.50	
August,	"	" 105		40.00	
September,	"	" 109		15.00	
October,	"	" 112		15.00	
		Forward		$ 192.50	$ 332,168.19

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SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, *1923.*

HAWAIIAN GAZETTE CO., NO. 9686

	Brought Forward		$ 192.50	$ 332,168.19
RENTS (Continued)				
November, 1922	p.114		15.00	
December, "	" 118		15.00	
January, 1923	" 121		122.50	
February, "	" 124		15.00	
March, "	" 127		260.43	
April, "	" 130		1,515.00	
May, "	" 133		855.50	
June, "	" 136		15.00	3,005.93
PROPERTY TAXES				
November, 1922	" 115		85,661.62	
May, 1923	" 133		93,336.88	
June, "	" 136		581.15	179,579.65
TAX APPEALS				
August, 1922	" 105		50.50	
November, "	" 114		100.00	
May, 1923	" 133		456.50	
June, "	" 136		324.00	931.00
SALARIES				
July, 1922	" 103		3,625.00	
August, "	" 106		3,672.50	
September, "	" 109		3,660.00	
October, "	" 112		3,700.00	
November, "	" 116		3,690.00	
December, "	" 118		3,710.00	
January, 1923	" 122		3,710.00	
February, "	" 124		3,710.00	
March, "	" 127		3,710.00	
April, "	" 130		3,710.00	
May, "	" 134		3,710.00	
June, "	" 136		3,710.00	44,317.50
AGENTS' COMMISSIONS				
September 1922	" 109		183.90	
October, "	" 113		179.18	
December, "	" 118		101.45	
January, 1923	" 122		251.95	
March, "	" 127		68.50	
April, "	" 130		79.31	
June, "	" 136		422.16	1,286.45
TRUSTEES' COMMISSIONS				
January, 1923	" 122		19,942.98	
Suspense - Bal 12m to June 30/23	" 2		17,362.74	37,305.72
BISHOP STREET BUILDING				
September, 1922	" 109		18.12	
October, "	" 113		1.53	19.65
GRADING LANDS				
October, 1922	" 113		910.88	
November, "	" 116		4,431.20	
December, "	" 118		3,102.05	
January, 1923	" 122		1,637.00	
February, "	" 124		1,521.32	
April, "	" 130		5,681.21	17,283.66
	Forward			$ 615,897.75

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SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, 1923.

HAWAIIAN GAZETTE CO., NO. 98388

	Brought Forward			$ 615,897.75
FENCING				
July, 1922		p.103	45.00	45.00
IMPROVEMENT OF LANDS				
July, 1922		" 103	272.65	
September, "		" 109	28.40	301.05
KAKAAKO FRONTAGE TAXES				
August, 1922		" 106	15,161.32	
March, 1923		" 127	1,555.79	16,717.11
FRONTAGE TAXES				
July, 1922		" 103	1,084.42	
December "		" 119	2,490.17	3,574.59
FURNITURE & EQUIPMENT				
July, 1922		" 104	1.50	
August, "		" 106	149.25	
September, "		" 110	15.80	
October, "		" 113	.50	
November, "		" 116	61.85	
December, "		" 119	55.00	
January, 1923		" 122	1,341.47	
February, "		" 124	442.22	
March, "		" 128	59.00	
May, "		" 134	68.37	
June, "		" 137	5.00	2,199.96
PURCHASES OF LAND				
July, 1922		" 104	803.50	
December, "		" 119	8,105.30	
January, 1923		" 122	818.15	9,726.95
SALES OF LAND				
September, 1922		" 110	1.00	
December, "		" 119	10.00	
May, 1923		" 134	14.50	25.50
ROADS AND SEWERS				
November, 1922		" 116	50.00	
December, "		" 119	750.00	
January, 1923		" 122	198.76	
February, "		" 125	2,925.91	
March, "		" 128	5,732.29	
April, "		" 130	1,088.57	
June, "		" 137	4.38	
Sundry Tenants, L2617, Nakasone		" 2	806.25	
Sundry Tenants, 2616a Miyasato		" 2	1,605.00	13,161.16
BILLS RECEIVABLE				
July, 1922		" 104	50,000.00	
August, "		" 106	250,875.13	
January, 1923		" 122	50,000.00	
March, "		" 128	50,000.00	
May, "		" 134	50,000.00	450,875.13
EXPERIMENTS				
June, 1923		" 137	120.65	120.65
	Forward		407	$1,112,644.85

SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, 1923.

HAWAIIAN GAZETTE CO., NO. 96586

Brought Forward		$	$1,112,644.85
HONOHONONUI SUBDIVISION			
August, 1922	p.107	413.20	
September, "	" 110	93.25	
October, "	" 113	2,589.20	
November, "	" 116	3,319.64	
December, "	" 119	1,023.16	
January, 1923	" 122	1,200.00	
February, "	" 125	655.25	
March, "	" 128	322.40	
April, "	" 130	369.90	9,986.00
DEFERRED ANNUITY PREMIUMS			
October, 1922	" 113	654.00	
November, "	" 116	327.00	
December, "	" 119	327.00	
January, 1923	" 122	327.00	
February, "	" 125	327.00	
March, "	" 128	327.00	
April, "	" 131	296.70	
May, "	" 134	296.70	
June, "	" 137	296.70	3,179.10
KONA OFFICE BUILDING			
December, 1922	" 119	3,003.50	3,003.50
FURNITURE & EQUIPMENT, KONA OFFICE			
December, 1922	" 119	100.00	
April, 1923	" 131	103.90	203.90
KONA OFFICE CAR			
February, 1923	" 125	576.82	576.82
			408
TOTAL, Carried to p. 139			$1,129,594.17

1924

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the)
)
BERNICE P. BISHOP ESTATE)
.....

MASTER'S REPORT.

To the Honorable the Presiding Judge at Chambers, in Equity of the above entitled Court:

C. S. Davis, the Master appointed by the Honorable Frank Andrade, First Judge of the above entitled Court begs to submit the following report upon the petition, report and thirty-eighth annual accounts of the Trustees under the will and of the Estate of Bernice P. Bishop deceased covering the period from July 1, 1922, to and including the 30th day of June, 1923.

The Master has carefully checked the items of receipts of revenue and capital and finds that the total thereof is correct. The items of disbursement are supported by vouchers which have been examined and checked by the M aster and found correct with the exception of one item, to wit; voucher No. 413 which calls for the disbursement of $843.55 and which is listed on Page 115 of the detailed Statement of Receipts and Expenditures as $843.50. The Master has checked the securities in the hands of the Trustees and finds the same to be in order and as listed in the inventory except that the books of the Trustees also

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show certain changes in the investments which occurred between the time of the filing of the accounts and the date of checking by the Master which changes are satisfactorily shown by the Trustees in their books and records. The Master has examined the books of the Trustees and the same show that on June 30, 1923 the Trustees had a balance on hand of $46,708.79.

On Page 5 of the Trustees' Report the Trustees call attention to an item of their commissions and the Master sees no reason why this commission should not be allowed.

The Master finds the accounts of the Trustees in excellent shape from an accounting standpoint and recommends the approval of the same with the exception of the above error hereinabove set forth as shown by voucher No. 413 unless what is hereinafter called to the Court's attention would prevent the approval of these accounts.

The Trustees have for many years past been maintaining the Kamehameha Schools as, practically speaking, exclusively Hawaiian schools. They have admitted to the K amehameha Schools Hawaiians of pure or part aboriginal blood to the exclusion of all other races with the exception of isolated instances of children of other races who have been admitted as students to these schools. This does not appear to be carrying out the purpose and intent of the Will of Bernice P. Bishop which provides in the 13th paragraph as follows:

"I give, devise and bequeath all of the rest, residue and remainder of my estates real and personal, wherever situated unto the trustees below named, their heirs and assigns forever, to hold upon the following trusts, namely: to erect and maintain in the Hawaiian Islands two schools, each for boarding and day scholars, one for boys and one for girls, to be known as, and

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called the Kamehameha Schools. I direct my trustees to expend such amount as they may deem best, not to exceed however one-half of the fund which may come into their hands, in the purchase of suitable premises, the erection of school buildings and in furnishing the same with the necessary and appropriate fixtures, furniture and apparatus. I direct my trustees to invest the remainder of my estate in such manner as they may think best, and to expend the annual income in the maintenance of said schools; meaning thereby the salaries of teachers, the repairing of buildings and other incidental expenses; and to devote a portion of each year's income to the support and education of orphans and others in indigent circumstances, giving the preference to Hawaiians of pure or part aboriginal blood; the proportion in which said annual income is to be divided among the various objects above mentioned to be determined solely by my said trustees, they to have full discretion. I desire my trustees to provide first and chiefly a good education in the common English branches, and also instruction in morals and in such useful knowledge as may tend to make good and industrious men and women, and I desire instruction in the higher branches to be subsidiary to the foregoing objects. For the purposes aforesaid I grant unto my said trustees full power to lease or sell any portion of my real estate, and to re-invest the proceeds and the balance of my estate in real estate, or in such other manner as to my said trustees may seem best. I also give unto my said trustees full power to make all such rules and regulations as they may deem necessary for the government of said schools and to regulate the admission of pupils, and the same to alter, amend and publish upon a vote of a majority of said trustees. I also direct that my said trustees shall annually make a full and complete report of all receipts and expenditures, and of the condition of said

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schools to the Chief Justice of the Supreme Court, or other highest judicial officer in this country; and shall also file before him annually an inventory of the property in their hands and how invested, and to publish the same in some newspaper published in said Honolulu; I also direct my said trustees to keep said school buildings insured in good companies, and in case of loss to expend the amounts recovered in replacing or repairing said buildings. I also direct that the teachers of said scholars shall forever be persons of the Protestant religion, but I do not intend that the choice should be restricted to persons of any particular sect of Protestants".

In this connection it is well to call the Court's attention to the wording of the original prospectus of the Kamehameha Schools which may be found on Page 16, Volume 2 of the Minute Books of the Bernice P. Bishop Estate and which is dated December 23, 1885, and which reads in part as follows:

"While they will be conducted with special reference to advantages to be afforded to Hawaiians by preference, as the will requires, they will not be exclusively Hawaiian. Hilo, Lahainalma, Makawai and Kawaiahao may well be devoted to such special work: but the noble minded Hawaiian chiefess who endowed the Kamehameha Schools, put no limitations of race or condition on her general bequest. Instruction will be given only in the English language, but the schools will be opened to all nationalities. Hawaiians must compete with other nationalities in the struggle for national existence. It is wise to recognize this beneficient but inexorable law of competition in human society, a fundamental law of all physical life. It is hoped to hold the young Hawaiian to help his own from the first in this honorable rivalry, so that he shall work out his own future under the conditions most favorable to his success".

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The provisions of the Will should be carried out and the schools must be maintained not as Hawaiian schools but as schools to which all children of all races of this Territory may be admitted. This matter should be given prompt and careful consideration for the protection of the Trustees themselves as well as for the benefit of the people of the Territory.

Hawaiians should not be isloated in these schools and then turned loose to compete with other races in the Territory. It was intended that they should compete in the Kamehameha Schools and it is for their best interest to be trained at Kamehameha Schools in such competition. The Trustees should be instructed to take immediate steps to maintain the Kamehameha Schools in accordance with the provisions of the trust as contained in the will and the Court should take such action as it may deem fit and proper in the premises.

Dated at Honolulu this 13th day of September 1924.

Respectfully submitted,

C. S. Davis
Master.

BROWN, CRISTY & DAVIS

ATTORNEYS AND COUNSELLORS-AT-LAW

1, 2 AND 3 WILDER BUILDING
CORNER FORT AND QUEEN STS.
ENTRANCE: 617 FORT ST.
HONOLULU, T. H.

BROWN, CRISTY & DAVIS

ATTORNEYS AND COUNSELLORS-AT-LAW

1, 2 AND 3 WILDER BUILDING
CORNER FORT AND QUEEN STS.
ENTRANCE: 617 FORT ST.
HONOLULU, T. H.

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Equity No. 2048 Reg. Pg.

CIRCUIT COURT FIRST CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In re Trust Estate

of

BERNICE P. BISHOP

Deceased

MASTER'S REPORT

FILED
AT 11 30 O'CLOCK A M.
Sept 15 1924
Sibyl Davis
CLERK

BROWN, CASTLE & DAVIS
ATTORNEYS FOR DEFENDANT
NOS. 1, 2 AND 3 WILDER BLOCK
HONOLULU, T. H.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY.

In the Matter of the Estate of BERNICE PAUAHI BISHOP, Deceased.	38th Annual Account.

ORDER APPROVING 38th ANNUAL ACCOUNT.

The Trustees under the Will and of the Estate of Bernice Pauahi Bishop, deceased, having filed herein their 38th Annual Account and Report, together with a petition praying that said account and report be examined, approved and allowed; and said account and report having been referred by this court to C. S. Davis as Master for examination and report and the said C. S. Davis having filed his report thereon wherein he recommends that the said account and report be approved and allowed,

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the 38th Annual Account and Report of said Trustees is hereby approved and allowed; and that the said C. S. Davis as Master aforesaid be allowed and paid out of the fund of said trust estate compensation for his services in the sum of $350.;

The master having called the attention of the court to the 13th paragraph of the will of Bernice Pauahi Bishop, and expressed the view that the Trustees should admit to the Kamehameha Schools as pupils others than those of Hawaiian blood, IT IS FURTHER ORDERED that the clerk of this court shall forthwith furnish the Attorney General a copy of said

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Master's report and of this order, to the end that the Attorney General may take such action as he may deem proper.

DATED, Honolulu, T. H., Oct. 1st 1924.

Ray J. O'Brien
Judge of the Circuit Court of
the First Judicial Circuit,
Territory of Hawaii.

Eq No. 2048 3/28

CIRCUIT COURT, FIRST CIRCUIT

TERRITORY OF HAWAII

At Chambers In Equity.

In the Matter of the Estate

of

~~xx~~

BERNICE PAUAHI BISHOP,

Deceased.

ORDER APPROVING 38th

ANNUAL ACCOUNT.

FILED

AT 2:30 O'CLOCK P. M

Oct. 1 1924

Arthur E. Restaurant

CLERK

(ROBERTSON & CASTLE)

73808 M. P.

FLASH CARD

FLASH CARD

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FLASH CARD

FLASH NO.

FLASH NO. 3

CIRCUIT COURT, FIRST JUDICIAL CIRCUIT
TERRITORY OF HAWAII

E. 2048

IN THE MATTER OF THE ESTATE

OF

BERNICE PAUAHI BISHOP,

Dec'd.

From Jan 2, 1925 to Jan 4, 1926

This Equity Matter Begins with the 31st Account, on the 9th day of Sept. 1916.

See Probate No. 2425 for Annual Accounts No. from 1 to 30. 8 Volumes.

ATTORNEY FOR

" "

" "

" "

E No. 2048 Vol 4

E 2048

Vol. 4.

INDEX SHEET

E. NO. 2048 REG. PG.

DATE		DOCUMENT	PG. NO.
1925			
JAN	2	FILED Petition for Approval of 39th Annual Account Schedules and Vouchers to June 30, 1924. ✓	
		FILED Reports of President and Registrar of Kam. Schools to June 30, 1924. ✓	
MAY	20	FILED Master's Report. ✓	
JULY	3	" Order Approving Master's 39th Annual Account. ✓	
OCT	30	" Trustees Petition for Approval of 40th Annual Account, Schedules and Vouchers to June 30, 1925. ✓	
1926			
JAN	2	FILED Report of Master, Wm. Hoopia. ✓	
	4	" Order Approving 40th Annual Account. ✓	

1925

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY.

In the Matter of the
BERNICE P. BISHOP ESTATE

Referred to Fred Patterson
this 9th day of January 1925
Ray J. O'Brien
2nd Judge, 1st Circuit

PETITION OF TRUSTEES

FOR APPROVAL OF ANNUAL ACCOUNT

To the Honorable
the Presiding Judge
at Chambers, in Equity,
of the above entitled Court:

The petition of the undersigned, William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, Trustees, of the City and County of Honolulu, Territory of Hawaii, respectfully shows unto your Honor as follows:

I.

That they are the duly appointed, qualified and acting Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu, deceased.

II.

That the petitioners herein submit to the Court their 39th Annual Report and Account as such Trustees of their transactions under and in respect of said Trust Estate covering the period from July 1, 1923, to and including June 30, 1924.

III.

That upon Schedule "A" of said Account they show all of their receipts as such Trustees during said period.

IV.

That upon Schedule "B" of said Account they show all of their expenditures as such Trustees during said period.

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V.

That upon Schedule "C" they show the aggregate of such receipts and expenditures, all of said schedules being attached hereto and made parts hereof.

VI.

That they submit and file herewith a full and complete inventory of the investments made by them under and by virtue of said trust, and which were outstanding at the close of said period.

VII.

That in and by their said attached report they set forth in more detail the transactions had under and by virtue of their said trust during said period.

WHEREFORE YOUR PETITIONERS PRAY that said Account may be referred by the Court to a Master to be examined and audited if the Court shall deem such course advisable.

AND THEY FURTHER PRAY that their said Account may be examined, approved and allowed by the Court.

DATED, Honolulu, T. H., this 10th day of November, 1924.

W. O. Smith
Richard H. Trent
Wm. Williamson
Trustees under the Will and of the Estate of Bernice P. Bishop, deceased.

TERRITORY OF HAWAII)
) SS.
CITY AND COUNTY OF HONOLULU)

WILLIAM WILLIAMSON, one of the above named petitioners, having been duly sworn, deposes and says:

That he has read the foregoing petition and also the Schedules therein referred to, and hereto attached, and made parts of said petition, and knows their contents, and that the account of receipts and expenditures set forth in said schedules respectively is correct; and that the allegations contained in said petition are true to the best of the deponent's knowledge and belief.

Wm Williamson

SUBSCRIBED AND SWORN
to before me this 10th
day of November, 1924.

Florence K. Kriemple
Notary Public, First Judicial
Circuit, Territory of Hawaii.

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Eq 2048
Circuit Court. First Circuit
In Chambers. In Equity.

In the Matter of the
Estate of Bernice P.
Bishop, deceased.

Petition for Approval
of 39th Annual Account

H.S.

FILED
AT 11 O'CLOCK A M
Jan 29 1925
John Kakelepuna
CLERK

THIRTY-NINTH ANNUAL REPORT

of the

TRUSTEES OF THE BERNICE P. BISHOP ESTATE

YEAR ENDING

JUNE 30, 1924

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

TERRITORY OF HAWAII

IN EQUITY AT CHAMBERS

In the Matter of the Bernice P. Bishop Estate

TRUSTEES' REPORT

for the year ending

JUNE 30, 1924.

To the Presiding Judge
of the First Circuit:

The Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, beg to submit this their THIRTY-NINTH ANNUAL REPORT, covering the period from July 1, 1923, to and including the 30th day of June, 1924.

THE USUAL DETAILED ACCOUNT of Receipts and Expenditures (Schedules "A" and "B"), accompanied by 1,293 Vouchers and Schedule "C", is herewith presented, together with a Statement of Investments, a Summary of the Year's Real Estate Transactions, and an abstract Inventory of the Real and Personal Property of the Trust, hereto attached and made a part of this Report. Copy of the Report of the President of the Kamehameha Schools is also filed herewith.

The accounts for the year show as follows:

RECEIPTS from all sources:			
Revenue	$681,702.50		
Capital	72,776.59	$754,479.09	
Bal. Forward, July 1/23,.....		46,708.79	$801,187.88
DISBURSEMENTS			
Revenue		$613,453.78	
Capital		151,622.19	765,075.97
BALANCE IN HAND, June 30/24, ...			$ 36,111.91

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Of the net Revenue Receipts, amounting to $433,075.47, 49.64% was used in maintenance of the Kamehameha Schools, and 34.60% in general operating expenses of the Trust. The remaining 15.76% belongs to Capital Account.

Of the net Capital Receipts, amounting to $162,116.34 (including the balance forward from last account, and converted revenue), 55.63% was invested in a way calculated to produce income; i. e.,

Loans and Deposit Certificates		28.25%	
Land Purchases		5.55%	
Improvement of Lands:			
Grading,	17.58%		
Roads,	1.38%		
Maunalua Development,	1.95%		
Fencing,	0.82%		
Punaluu Arboretum,	0.10%	21.83%	55.63%
Maps and Surveys			10.13%
Kamehameha Schools			11.96%
Uninvested Surplus			22.28%

LEASES AND RENTALS

The rent collections for the year aggregated $396,966.54 - an increase of $37,947.99 as compared with last year's returns - while property taxes recovered from tenants and treated as rents aggregated $153,788.95 - an increase of $15,337.45.

The increase in rentals is due principally to the larger returns received this year from cane lands at Waialua, Ewa and Puna demised by various percentage leases, but some $15,000 may be attributed to normal increase.

On June 20, 1924, the original Waiawa water lease (No. 1467), under which the Lessors reserved to themselves a royalty based on sales, was surrendered in favor of a new lease (No. 3283) effective as from July 1, 1923, and reserving a flat rental equal to the average past royalty - this being the result of negotiations extending over a period of years and involving the settlement of a number of points in dispute, including compensation for surface water from May 27, 1916,

(the date of completion of the Main Tunnel) to January 1, 1918, amounting to $4,954.64.

Two promissory notes, in the aggregate sum of $731.40, were accepted in settlement of rent and taxes due on Lease 2746, Keokea, South Kona, Hawaii. They are listed on the attached Statement of Miscellaneous Assets.

The work of clearing ditches done by the Lessee of Kapalama Lease 3079 was accepted by the Trustees in lieu of three months' cash rent of that lease, amounting to $379.90.

In Kona, Hawaii, a field reconnaissance showed that a number of tenants had vacated their lands and left the district, resulting the in the cancellation of 26 leases by re-entry; 9 others were surrendered; 18 of the tenants who desired to remain, but considered the rentals too high, were allowed reductions.

Leases in force at the close of the year numbered 1,516 - an increase of 70. Tenancies (so called as distinguished from leases) numbered 71 - an increase of 3. The classified record for the twelve months ended June 30, 1924, is as follows:

Leases	
New	220
Surrendered	38
Canceled	33
Expired	76
Transferred on sales of land	3
Term extensions	11
Partial surrenders	2
Assignments permitted	124
Tenancies	
New	20
Terminated	17

Reduced rents have been continued or allowed in the case of 28 leases: 9 in Honolulu, 1 in Halawa, Molokai, 18 in Kona, Hawaii.

INVESTMENTS

Of personal property investments reported at the close of the year preceding, current collections aggregated $7,500, including $2,500 Kalakaua Avenue Improvement Bonds retired on July 16, 1923, at par, or 2½% less than cost.

The book value of the securities detailed in the appended Statement of Investments as on hand at the close of the year was $822,688 - an increase of $43,237.50 as compared with the total reported at the close of the year preceding. This is accounted for as follows:

Forward from June 30, 1923,		$779,450.50	
Deductions			
Kalakaua Avenue Bonds retired	$ 2,562.50		
McInerny Notes - on account .	5,000.00		
Waialae Ranch Note	800.00	8,362.50	$771,088.00
Additions			
Bishop & Company, C/D D813		$ 50,000.00	
Waialae Ranch Note		800.00	
Vitousek Note		800.00	51,600.00
T o t a l June 30, 1924, ...			$822,688.00

TRUSTEES AND MEETINGS

The personnel of the Board of Trustees at the close of the year is the same as reported at the close of the year preceding,- namely, William O. Smith, President; E. Faxon Bishop, Vice-President; William Williamson, Secretary and Treasurer; Albert F. Judd and Richard H. Trent.

Forty-eight meetings were held during the year.

LANDS AND IMPROVEMENTS

The details of the year's realty transactions (other than those pertaining to leases) are set out in the appended Statement - the list including 10 sales, 5 purchases and 1 exchange. All of the lands acquired adjoin other Estate holdings, and serve, in each case,

either to provide additional street frontage or to effect consolidation.

Sales include two parcels conveyed to the City and County of Honolulu,- the "Boys' Field" premises at Kauluwela on July 25, 1923, and certain watershed areas at the head of Kalihi Valley on April 24, 1924; also, two park sites were conveyed to the County of Maui,- one at Kaunakakai, Molokai, on May 31, 1923, the other at Lahaina, Maui, on December 29, 1923.

Under the Frontage Tax law the Estate was this year assessed for the extension of Bethel Street, from Hotel to Pauahi, (District 22), in the sum of $17,089, the Estate land benefited being that demised by Lease 2566 to the Consolidated Amusement Company, which bears the whole assessment, and which, on October 16, 1923, paid the first (10%) installment thereof direct to the City Treasurer.

In the way of development of the lands of the Estate, the Trustees have this year expended the net sum of $35,393.46, distributed as follows:

(1)	Filling in strips on both sides of the King Street frontage of the cane lands at Palama,	$28,502.91
(2)	Constructing Oahu Avenue Extension from its junction with Manoa Road to the boundary of the Estate land of Kahaumakaawe - first installment of the Estate's share, ...	666.00
(3)	Acquiring title in 40-foot strip at Kaaipu, Manoa, needed to make Estate lands accessible from Bush Avenue, in return for which the Estate granted the Realty Associates, Limited, a perpetual right to discharge storm waters on to part of Kaaipu (see List of Agreements attached) - costs of deed, ..	6.50
(4)	Installment for 1923 paid on Estate lands in the Kakaako Improvement District (see Thirty-Seventh Annual Report) and not recovered from tenants, ...	1,560.86
(5)	Fencing at Kapalama along the Y. Ahin boundary, ...	398.44

(6) Constructing stone wall along the Kahaluu-Kaumalumalu boundary, North Kona, Hawaii - one-half share, ... $ 938.33

(7) Developing the water resources of Maunalua, Oahu, including reports of geological experts, and labor and materials used in tunneling, ... 2,197.67

(8) Developing the agricultural resources of Maunalua, Oahu, including reports of F. G. Krauss, Agronomist, and labor and materials in planting and cultivating experimental plots, ... 955.38

(9) Establishing an arboretum at Punaluu, Koolauloa, Oahu - the work being done by the Experiment Division of the Hawaiian Sugar Planters' Association, ... 167.37

Capital expenditures on office buildings amounted to $1,032.45, distributed:

Honolulu Office
Additional lavatory, new shelving, etc., $ 158.45

Kona Office
Moving Engineer's Cottage from Kainaliu to the office lot at Keekee, installing bath-room, painting main building, etc., 874.00

Furniture and equipment for the Honolulu Office cost $2,504.51 including:

Ford cars (2), ...	$ 1,210.16
Transit, drafting machine, etc., ...	616.15
Map cabinet, lease index, etc., ...	490.35
Books for office library, ...	150.06
Index cards, etc., ...	37.79

The Trustees have prepared, and file herewith, an Inventory of the property held by them as of the 30th day of June, 1924, and are publishing a copy of the same in the local press.

MAPS AND SURVEYS

Completed maps added to the office collection of maps during the year cost $2,407.46, distributed:

(1) Punaluu-kai, Koolauloa, Oahu, showing arable areas and reporting on possession - completed September 30, 1923, $ 456.57

(2)	Kealia I, South Kona, Hawaii, general survey, made primarily to relocate and permanently mark the Ahupuaa boundaries and the boundaries of kuleanas adjoining the konohiki, to lay out subdivisions at the beach and on the main road, to classify the areas of agricultural and pastoral lands, and to report on possession - completed October 24, 1923, ...	$ 874.96
(3)	Kaluanui, Koolauloa, Oahu, area makai of the Forest Reserve line, with the primary object of reporting on possession - completed March 11, 1924, ...	325.80
(4)	Helemano - Paalaa-uka - Waialua, Oahu, boundary survey in preparation for the filing of a petition with the Boundary Commissioner for settlement of boundaries - completed March 17, 1924, ...	50.91
(5)	Puanui, Upolu and Puuepa I, North Kohala, Hawaii, including inspection of Waiapuka monuments, study of Honokane-Awini boundary, and report of the measurement of Honokane water - completed June 9, 1924,	699.22

As a result of the Kealia survey, the Trustees, on February 25, 1924, were enabled to complete an agreement with the owner of the Ili of Kaiko, definitely fixing the boundaries of that portion of the Ili that lies within the Ahupuaa (see Agreements).

FORESTRY AND FOREST RESERVATIONS

The policy of protecting and preserving the forests on Estate lands has been continued through the year, with the assistance and co-operation of the Territorial Department of Forestry and the Experimental Division of the Hawaiian Sugar Planters' Association.

During February and March, 1924, an inspection was made of most of the Estate forest lands on Oahu, for the purpose of noting any possible depredations, the presence of cattle, and the condition of fencing; and a report of the results of this inspection is now on file. The Oahu Reserves are listed as follows:

Maunalua
Waialae
Aihualama
Kaakaukukui (Pauoa Flats)
Kapalama
Halawa and Kaonohi
Waiawa and Waiau
Kawailoa and Paalaa
Punaluu and Kaluanui
Heeia

In addition to the costs of establishing the arboretum at Punaluu previously mentioned herein, $986.20 was expended in the general work of promoting, preserving and protecting Estate forests, distributed as follows:

(1)	The Estate's Sixth pro-rata contribution to the fund raised by the Experiment Station, H. S. P. A., from among the various owners concerned, to continue, through 1924, the work of rehabilitating the Halawa-Niulii Forest Reservation area known as the "H. S. "P. A. Forest Reserve No. 1", in North Kohala, Hawaii - the Reservation including a portion of the Estate land of Waiapuka, ...	$ 118.20
(2)	Kona Nursery, mentioned in last Report as intended to supply trees needed in the Kahauloa II Forest Reserve to replace the old koa being taken out on the 10-acre tract leased to Motooka in the sparsely covered region above the 3500-foot contour, ...	77.81
(3)	Extermination of wild pigs in the Kaluanui (Oahu) Reserve, ...	24.00
(4)	Inspection of Oahu forests, ...	9.50
(5)	Extinguishing fires in the Kona (Hawaii) Reserves, ...	756.69

LAW

Appeal against the 1923 property tax on portion of Piopio, Hilo, Hawaii, filed by the Trustees as mentioned in last Report, was withdrawn on December 8, 1923 - the Territory having agreed to accept the returns (which were substantially in the amount fixed by the Supreme Court in 1922), and the Appeal Board (Third Taxation Division) having rendered a decision fixing the value in the same amount.

An adverse claim by Lily K. Woodward et al. to ownership in a beach lot of 1.5 acres at Punaluu, Koolauloa, Oahu, was amicably settled out of court - the Trustees conveying to the claimants title in 0.63 acre thereof, in return for a quitclaim to the remaining 0.87 acre (see Agreements).

The suit mentioned in last Report as having been brought by the City and County of Honolulu to condemn land needed for the extension of Bethel Street, from Hotel to Pauahi, resulted in an award (made in October, 1923) of $6,291 for the 1,821 square feet of Estate land involved; and this sum has been duly received, as noted in the attached List of Sales.

The suit, Bishop Estate vs. N. Hida et al., mentioned in last Report as having been brought to secure redress for fire-wood illegally cut and removed from Lot 10, Keauhou II, North Kona, Hawaii, was on October 24, 1923, carried to the Territorial Supreme Court on a writ of error, but was withdrawn and reheard by Judge Thompson, of the Third Judicial Circuit, by stipulation, resulting in a judgment confessed by the defendants, and a fine of one dollar. This answered the purpose of the Trustees, whose chief concern in bringing the suit was to ward off and discourage repetitions of the offense with respect to their Kona lands.

Suit, Bishop Estate vs. Manuel C. DeMello, brought in the Third Circuit Court for summary possession of the land at Keokea, South Kona, Hawaii, demised by Lease 2746, was discontinued on May 15, 1924, the rental arrearage having been taken care of by the two promissory notes previously mentioned herein.

Suit, Bishop Estate vs. Chang Chock Hing, brought in the local District Court on February 21, 1924, for summary possession of land at Kakaako, Honolulu, was decided in April following in favor of the Trustees, resulting in the cancellation of Leases 429a and 1463.

Suit, Bishop Estate vs. Aukai et al., brought in the First Circuit Court on June 20, 1924, to quiet title to a lot of land at Waialae, Oahu, is still pending.

Suit, Bishop Estate vs. Masuhara Mitori, brought in the local District Court for summary possession of land at Kapalama-kai, Honolulu, demised to the defendant by Lease 2680, on the ground that a breach of the liquor covenant contained in the lease had been committed, was, in May, 1924, decided in favor of said defendant.

Injunction suit, United States vs. the above Mitori et al., was subsequently dismissed as to the Trustees, the Lessee providing a bond satisfactory to the Prohibition authorities.

KAMEHAMEHA SCHOOLS

Buildings: The year's outlay under this head amounted to $9,611.78, distributed:

Development Plans of proposed physical reorganization of the Boys' and Girls' Schools,		$ 280.65
Garage Extension - adding two more stalls to existing Garage, ...	$ 245.00	
Converting Building 3 into a two-stall garage, ...	238.00	483.00
Teachers' Cottages, M/D		
"A" - bath-room	$ 362.86	
"F" - lanai addition, ...	285.00	
"G" - lanai addition, ...	275.00	
"K" - sleeping porch, ...	412.00	1,334.86
Senior Hall, G/S - 4 hoods, ...		100.00
Shop Additions		
Auto and Forge, Store and Office,	$ 422.16	
Storage for gas and oil, ...	128.00	
Auto electric and battery stalls	138.00	
Wagon repair and horseshoeing, .	200.00	888.16
Farm - moving piggery and hennery, ...		5,691.47
Dormitories - covered runway from Dormitory "A" to Pavilion in rear, and Pavilion lockers, ...		385.00
Rifle Range - building for sub-calibre rifle practice, ...		448.64

Equipment: Additional equipment furnished during the year cost $9,773.87, segregated:

Cooking Laboratory, G/S - re-arranging equipment in kitchen and adjacent storeroom, installing gas and oil stoves, etc.,		$1,175.97
Band Instruments - additional pieces needed to increase the personnel of the School Band from 15 to 24,		901.78
Farm Implements		
Fordson tractor and plow,	$1,079.50	
Tools for pine culture and garden,	339.75	
Nash 2-ton truck,	550.00	
Moreland 1-ton truck,	150.00	
Power lawn mower,	375.00	2,494.25
Shop Equipment		
Electric Shop,	$1,106.06	
Auto Shop,	1,175.00	
Forge Shop,	125.00	2,406.06
Class-room Equipment		
Piano for Bishop Hall,	$ 560.00	
Outdoor stage, G/S,	240.56	
Transit, level, rods and tape, for Twelfth-Grade course in Elementary Surveying,	550.89	1,351.45
Other Equipment		
Fire protection,	$ 544.36	
Motion-picture film,	500.00	
Range telephone,	100.00	
Cash register,	300.00	1,441.36

Enrollment: The school year opened Monday, September 10, 1923, with a capacity enrollment of 367, and closed Thursday, June 5, 1924, with an enrollment of 352, distributed:

	Opening	Closing
Manual Department, B/S,	184	174
Preparatory Department, B/S,	68	73
Girls' School,	115	105

Scholarships: Full scholarships were awarded during the year to 36 pupils, representing a charge of $1,816.

Diplomas: Thirteen diplomas were awarded at the close of the school year - to 10 boys and 3 girls. Nine pupils at the Preparatory qualified for promotion to the Manual.

Administration: Of the Schools' administrative staff, Mr. John H. Midkiff, Principal of the School for Boys, Manual Department, resigned at the close of the school year to enter the commercial field. He has been succeeded by Mr. John F. Nelson, a graduate of Colorado College and formerly Principal of Mid-Pacific Institute.

Details concerning the general educational activities of the Schools during the year ended June 30, 1924, may be had by reference to the President's Report filed herewith.

Respectfully submitted,

W. O. Smith
A. Lindsay
W. Williamson
Trustees under the Will and of the Estate of Bernice P. Bishop.

Honolulu, Hawaii,
December 31, 1924.

PERSONAL PROPERTY INVESTMENTS

BERNICE P. BISHOP ESTATE

JUNE 30th 1924

- : I N V E S T M E N T S : -

BONDS	Par Value $	Book Value $
HAWAII CONSOLIDATED RAILWAY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Apl 1/16, 10/30 years		
Bought: Aug 30/16, $44,000 @ 87.00		
Nos 337/380 (44)	44,000.00	38,280.00
HAWAIIAN ELECTRIC COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Mar 31/20, 5/20 years		
Bought: Jun 12/20, $10,000 @ 100.75		
Nos 424/433 (10)	10,000.00	10,075.00
HONOKAA SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Jun 30/08, 10/25 years		
Bought: Jul 25/08, $20,000 @ 100.00, $20,000.00		
Jan 18/09, 2,000 @ 102.25, 2,045.00		
Jan 19/09, 3,000 @ 102.25, 3,067.50		
Jan 21/09, 5,000 @ 102.25, 5,112.50		
Oct 19/12, 10,000 @ 102.75, 10,275.00		
Nos 33/52, 60/69, 326/331, 346, 348/350 (40)	40,000.00	40,500.00
LIBERTY LOAN, Third Issue		
Chcter: Gold, $1,000, 4¼%		
Issue : May 9/18, 10 years 128 days		
Bought: May 24/18, $ 5,000 @ 100.00		
Exg'd : Mar 15/20, for originals		
Nos 533113/533117 (5)	5,000.00	5,000.00
LIBERTY LOAN, Fourth Issue		
Chcter: Gold, $1,000, 4¼%		
Issue : Oct 24/18, 14 years 356 days		
Bought: Dec 2/18, $20,000 @ 100.00		
Feb 12/19, 20,000 @ 100.00		
Exg'd : Mar 4/21, for permanent issue		
Nos 00004657/58, 00536235/56, 00536258/68, 00536270/74 (40)	40,000.00	40,000.00
McBRYDE SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Jul 1/12, 10/20 years		
Bought: Jul 1/12, $10,000 @ 100.00		
Nos 1275/1284 (10)	10,000.00	10,000.00
MUTUAL TELEPHONE COMPANY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Oct 1/15, 5/15 years		
Bought: Jul 19/16, $ 2,000 @ 106.00, $ 2,120.00		
Jul 19/16, 19,000 @ 106.25, 20,187.50		
Nos 35, 139, 160, 183/200 (21)	21,000.00	22,307.50
MUTUAL TELEPHONE COMPANY		
Chcter: First Mortgage, $ 500, 5%		
Issue : Oct 1/15, 5/15 years		
Bought: Jul 19/16, $ 1,000 @ 106.25		
Nos 625/626 (2)	1,000.00	1,062.50
Forward	$171,000.00	$167,225.00

BONDS (Continued)	Par Value	Book Value
Brought Forward	$171,000.00	$167,225.00
OAHU RAILWAY & LAND COMPANY Chcter: First Mortgage, $1,000, 5% Issue : Jul 1/09, 10/17½ years Bought: Jul 6/09, $45,000 @ 101.00, $45,450.00 Jul 16/10, 1,000 @ 102.50, 1,025.00 Apl 8/16, 8,000 @ 106.25, 8,500.00 Nos 668/675, 1251/1295, 2033 (54)	54,000.00	54,975.00
OAHU RAILWAY & LAND COMPANY Chcter: First Mortgage, $ 500, 5% Issue : Jul 1/09, 10/17½ years Bought: Apl 8/16, $ 2,000 @ 106.25 Nos 311, 315, 385, 386 (4)	2,000.00	2,125.00
OLAA SUGAR COMPANY Chcter: First Mortgage, $1,000, 6% Issue : Feb 1/10, 10/20 years Bought: Sep 28/12, $15,000 @ 97.50, $14,625.00 Feb 15/17, 10,000 @ 100.25, 10,025.00 Nos 820, 968, 969, 987, 989/991, 1032, 1033, 1039, 2052/2066 (25)	25,000.00	24,650.00
TERRITORY OF HAWAII Chcter: Public Improvement, $1,000, 4% Issue : Aug 1/17, 20/30 years Bought: Aug 3/18, $20,000 @ 98.04 Nos 651/670 (20)	20,000.00	19,608.00
TERRITORY OF HAWAII Chcter: Public Improvement, $1,000, 4½% Issue : Sep 15/20, 20/30 years Bought: Sep 22/20, $50,000 @ 98.01 Nos 46/70, 280/289, 1294/1308 (50)	50,000.00	49,005.00
YOUNG BUILDING COMPANY Chcter: First Mortgage, 6% Issue : Jan 1/24, 5/20 years Bought: (exg. for 7%) Jan 1/24 Nos 160/161 (2)	2,000.00	2,000.00
TOTAL PAR VALUE OF BONDS	$324,000.00	
TOTAL BOOK VALUE OF BONDS Forward		$319,588.00

- : I N V E S T M E N T S : -

Brought Forward			$319,588.00
NOTES			
ISENBERG, BERTHA K.			
Mortgage Note dated Aug 31/21, 6%			
Secured by real estate at Waialae, Honolulu ...		3,300.00	
McINERNY, WILLIAM H.			
Mortgage Notes dated Nov 19/13, 6%			
Secured by real estate at Kapalama, Honolulu:			
No 3, due Nov 19/16, Bal	$11,250		
No 4, due Nov 19/17	23,750	35,000.00	
SHELDON, MARY KAIA			
Mortgage Note dated Jan 31/20, 6 yrs, 6%			
Secured by real estate at Kapalama, Honolulu ..		800.00	
VITOUSEK R. A. and CRAWFORD D. L.			
Mortgage Note dated Dec 18/23, 18 mos 7%			
Secured by real estate, Tantalus Heights, Hon .		800.00	39,900.00
CERTIFICATES OF DEPOSIT (3 mos @ 4%)			
BANK OF HAWAII, LIMITED			
No 5342 dated May 3/24	$50,000		
No 5363 dated May 28/24	250,000	300,000.00	
BISHOP & COMPANY, LIMITED			
No A/1232 dated May 19/24	50,000		
No D/ 846 dated Apl 25/24	50,000		
No D/ 848 dated Apl 28/24	50,000	150,000.00	450,000.00
STOCKS			
HAWAII CONSOLIDATED RAILWAY, LIMITED			
Chcter: Cumulative preferred, 7%			
Certif: No 43, issued Aug 12/16			
Rec'd : Aug 30/16, 2200 $20-shares @ 6.00		44,000.00	13,200.00
TOTAL PERSONAL PROPERTY INVESTMENTS June 30, 1924			$822,688.00

REAL ESTATE TRANSACTIONS

BERNICE P. BISHOP ESTATE

JULY 1, 1923 - JUNE 30, 1924

REAL ESTATE TRANSFERS

SALES

TO

COUNTY OF MAUI

2 acres in Kaunakakai, Molokai - part of R. P. (Grant) 3533 to Bishop Estate - to be used for park and playground purposes,

Date of Deed : May 31, 1923,
Consideration: $100.00

CITY AND COUNTY OF HONOLULU

10,343 square feet in Waikele, Ewa, Oahu - part of the Ili of Kapakahi (Mahele Award 39 to Kauliokamoa), being the site of the Waipahu Sewer Pumping Station, with rights-of-way for pipe lines,

Date of Deed : July 10, 1923,
Consideration: $150.00

CITY AND COUNTY OF HONOLULU

113,591 square feet in Kauluwela, Honolulu - part of Apana 49, L. C. A. 7713, R. P. 7793 to Victoria Kamamalu - being the premises known as the "Boys' Field",

Date of Deed : July 25, 1923,
Consideration: $23,000.00

CITY AND COUNTY OF HONOLULU

1,821 square feet in Pamoo, Honolulu - part of Apana 13, L. C. A. 10806, R. P. (Grant) 8108 to Kamehameha III, being land taken under Proceedings in Eminent Domain as part of the area needed for Bethel Street Extension from Hotel to Pauahi,

Judgement: October, 1923,
Award : $6,291.00

R. A. VITOUSEK ET AL

1.14 acre in Pukaomaomao, Manoa, Oahu - part of R. P. (Grant) 110 to M. Kekuanaoa, with undivided one-sixth interest in 12-foot roadway,

Date of Deed : December 18, 1923,
Consideration: $1,200.00

CITY AND COUNTY OF HONOLULU

0.1362 acre in Waiawa, Ewa, Oahu - part of Apana 46, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu - comprising two lots needed for road widening at the junction of Kamehameha Highway and Waipahu Road,

Date of Deed : December 26, 1923,
Consideration: $54.50

COUNTY OF MAUI

10,025 square feet at Apokaiau, Lahaina, Maui - part of the Ahupuaa of Paunau (Apana 26, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu), comprising Pa Pelekane Lot 3, to be used as public park,

Date of Deed : December 29, 1923,
Consideration: $2,700.00

SALES (Continued)

TO

BISHOP TRUST COMPANY, LIMITED
1.23 acre at Kaaipu, Manoa, Oahu - part of L. C. A. 5368, R. P. 1262 to A. Akahi,
Date of Deed : March 10, 1924,
Consideration: $3,000.00

CITY AND COUNTY OF HONOLULU
372 acres at the head of Kalihi Valley, Oahu, comprising the Ili-aina of Kapo - a lele of Kapalama - (part of Apana 7, L. C. A. 7714B, R. P. 7834 to M. Kekuaiwa); the Ili of Waiaula; and the land of Namahele - a lele of Waiaula - (parts of Apana 37, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu); to be used for purposes of water conservation,
Date of Deed : April 24, 1924,
Consideration: $7,440.00

JAMES B. MANN
11,518 square feet in Paalaa-kai, Waialua, Oahu - part of Apana 34, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu,
Date of Deed : May 7, 1924,
Consideration: $500.00

PURCHASES

From

KAIMUKI LAND COMPANY, LIMITED
Acquired title in 6,000 square feet in Kaneloa, Manoa, Oahu (Apana 1, L. C. A. 1924, R. P. 5369 and Grant 708 to Kealohapauole),
Date of Deed : December 27, 1923,
Recorded in : Liber 685, pp 446/448,
Consideration: $800.00

KELII ICSIA
Acquired title in 5,994 square feet in Kauluwela, Honolulu - part of Apana 49, L. C. A. 7713, R. P. 7793 to Victoria Kamamalu and of Apana 2, L. C. A. 2145, R. P. 1232 to Pouhiwa - subject to lease,
Date of Deed : December 29, 1923,
Recorded in : Liber 685, pp 452/454,
Consideration: $1,800.00

ELIZABETH H. TRAVIS
Acquired title in 1,195 square feet in Apua, Honolulu - part of L. C. A. 19, R. P. 4450 to Naahu,
Date of Deed : January 26, 1924,
Recorded in : Liber 711, pp 223/225,
Consideration: $4,780.00

FRANK and BISHOP PAHIA
Acquired title in all of L. C. A. 1349, Apanas 1, 2 and 3, R. P. 1419 to Paekaue, containing 1.15 acre, and an undivided half interest in L. C. A. 7523, Apanas 1, 2 and 3, R. P. 1415 to Kalaau, containing 1.14 acre, all situate in Heeia, Koolaupoko, Oahu, subject to lease,
Date of Deed : February 14, 1924,
Recorded in : Liber 713, pp 344/345,
Consideration: $750.00

PURCHASES (Continued)

From
SUSAN PAHIA AHUNA
Acquired title in all of L. C. A. 4241B, R. P. 1569 to Kahau, containing 1 acre, situate in Heeia, Koolaupoko, Oahu, subject to lease,
Date of Deed : February 29, 1924,
Recorded in : Liber 713, pp 458/460,
Consideration: $400.00

EXCHANGES

From
GEORGE FREELAND
Acquired title in 45,857 square feet at Kainehe, Lahaina, Maui - part of L. C. A. 6499, R. P. 1175 to Nakoelua,
In Exchange for 21,980 square feet at Apokiau, Paunau, Lahaina, Maui - part of Apana 26, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu, comprising Pa Pelekane Lot 4,
Date of Deed : February 20, 1924,
Recorded in : Liber 715, pp 276/280

AGREEMENTS

With
LILY K. WOODWARD ET AL
By which the Trustees, in return for the quit-claim mentioned below, receive a release of any adverse interest which may have been established in 87/100 acre at Punaluu, Koolauloa, Oahu - part of Apana 25, L. C. A. 9971, R. P. 7804 to W. P. Leleiohoku,
Date of Deed : July 14, 1923,
Recorded in : Liber 676, pp 271/273,
Consideration: $1.00

QC. AP'.

LILY K. WOODWARD ET AL
By which the Trustees, in return for above release, quit-claim all interest in 63/100 acre at Punaluu, Koolauloa, Oahu - part of Apana 25, L. C. A. 9971, R. P. 7804 to W. P. Leleiohoku,
Date of Deed : July 18, 1923,
Consideration: $1.00

UNITED STATES OF AMERICA
By which the Trustees grant a perpetual easement for an electric transmission line and water main across Halawa, Ewa, Oahu (L. C. A. 7712 and 8516B, R. P. 6717 to M. Kekuanaoa and Kamaikui) as part of the system extending from the Naval Station at Pearl Harbor to the Military Reservation at Aiea,
Date of Agreement: September 26, 1923,
Consideration : $1.00

AGREEMENTS (Continued)

With

FRANK ANDRADE

By which the Trustees receive a release of any adverse interest which may have been established in 3,338 square feet, Kaaipu, Manoa, Oahu - part of L. C. A. 5368, R. P. 1262 to Akahi - being land claimed and inventoried by Bishop Estate, but occupied adversely to the Trustees,

Date of Deed : October 12, 1923,
Recorded in : Liber 709, pp 19/20,
Consideration: $1.00

KAIMUKI LAND COMPANY, LIMITED

By which the Trustees quit-claim all interest in 1,052 square feet of land situate at Kaneloa, Manoa, Oahu - part of Apana 1, L. C. A. 1924, R. P. 5369 and of Grant 708 to Kealohapauole,

Date of Deed : December 29, 1923,
Consideration: $1.00

Note: This was a case where the land concerned (a six-foot strip in the Halelena Tract) had not been inventoried nor claimed as Bishop Estate property, and the quit-claim was issued by request of the owner so as to remove any cloud upon the title due to adverse use by tenants of the Estate.

MARY KEKOA (widow)

By which the boundaries of the Ili of Kaiko (Grant 1196 to L. Marsh) within the Ahupuaa of Kealia 1 (Apana 2, L. C. A. 5368, R. P. 7732 to A. Akahi), South Kona, Hawaii, are permanently fixed to accord with the lines of a recent survey made by the Trustees,

Date of Agreement: February 25, 1924,
Recorded in : Liber 716, pp 169/171

REALTY ASSOCIATES, LIMITED

By which the Trustees, in return for the grant of storm water rights mentioned below, acquire (subject to rights of use in common reserved to adjoining owners) title in 3,563 square feet at Kaaipu, Manoa, Oahu - Land Court Transfer Certificate 2934 - being a 40-foot roadway needed to make Bishop Estate neighboring lands accessible from Bush Avenue,

Date of Deed : March 1, 1924,
Recorded in : Liber 30, p. 133,
Consideration: $1.00

REALTY ASSOCIATES, LIMITED

By which the Trustees, in return for the fee in the above 40-foot roadway, grant a perpetual right to discharge storm waters from adjoining lands on to part of Kaaipu, Manoa, Oahu - L. C. A. 5368, R. P. 1262 to A. Akahi,

Date of Agreement: March 25, 1924,
Recorded in : Liber 730, pp 94/95,
Consideration : $1.00

MISCELLANEOUS ASSETS

BERNICE P. BISHOP ESTATE

J U N E 30th, 1924.

MISCELLANEOUS ASSETS

FRONTAGE TAXES			$	$	$
BALANCES OUTSTANDING, June 30, 1924					
KING STREET EXT. IMP. DIST. #2					
Dated Dec 4/16, 9 years, 6%					
Japanese Moiliili School,	Lease	985a	110.10	110.10	
KALAKAUA AVE. IMP. DIST. #4					
Dated Dec 5/16, 9 years, 6%					
Territorial Hotel Co	Lease	522c	687.48		
Territorial Hotel Co	"	1190	17.21	704.69	
BEACH WALK IMP. DIST. #2					
Dated Sep 11/16, 9 years, 6%					
Territorial Hotel Co	"	522c	143.94	143.94	
BERETANIA STREET IMP. DIST. #5					
Dated Apl 18/17, 9 years, 6%					
Pang Lum Mow	"	917	54.07		
Oahu Rice Mill	"	1297	54.07		
K. Matsumoto Estate	"	1373	97.29		
C. Q. Yee Hop, Trustee ...	"	1374	128.08	333.51	1,292.24
RENT NOTES					
Loo Goon Estate					
Dated Jun 7/20, 6 mos, 7%					
Leases 927 and 2100, bal				2,000.00	
George M. Yamada					
Dated Mar 1/22, 7%					
Firewood taken at Kunana, Ewa, Oahu					
No. 3, 4 mos, bal			23.72		
" 4, 5 mos			100.00		
" 5, 6 mos			100.00	223.72	
Manuel C. De Mello					
Dated Apl 26/24, 6%					
Endorsed by A. C. Dowsett					
Lease 2746					
No. 1, due Aug 5/24, 3 mos 10 das ..			375.00		
" 2, due Dec 5/24, 7 mos 9 das ..			356.40	731.40	2,955.12
					$4,247.36

INVENTORY OF PROPERTIES

BERNICE P. BISHOP ESTATE

JUNE 30th, 1924.

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1924

	-- A	C	R	E	S --
LANDS and FISHERIES					368,614.10
OAHU, ISLAND OF				64,318.63	
KONA DISTRICT		6,037.86			
Apua, Honolulu	2.78				
Business Section, Honolulu .	4.58				
Kakaako	70.32				
Kalaepohaku & Pahoa	206.95				
Kalihi	79.00				
Kamanuwai & Kaumakapili	6.35				
Kapaakea & Kanewai	211.33				
Kapalama	1,013.35				
Kauluwela	9.74				
Manoa	531.30				
Nuuanu	14.76				
Pauoa	233.44				
Pawaa	12.39				
Waialae-nui & Waialae-iki ..	3,606.73				
Waikiki	34.84				
Sea Fisheries					
Kaakaukukui					
Kanewai, Kahala					
Kapalama					
Waialae-nui					
Waialae-iki					
EWA DISTRICT		19,014.45			
Halawa & Kunana	3,470.40				
Honouliuli	.63				
Kalauao	1,683.90				
Manana-nui	16.40				
Manana-iki	163.40				
Waiau	2,929.40				
Waiawa	10,703.31				
Waikele	14.26				
Waimano	32.75				
Sea Fisheries					
Halawa & Kunana					
Kaakauwaihau					
Kaluaoopu					
Kaonohi					
Waiawa					
WAIALUA DISTRICT		22,407.14			
Kawailoa & Paalaa-kai	22,407.14				
Sea Fisheries					
Kawailoa & Paalaa-kai					
KOOLAULOA DISTRICT		5,508.00			
Kaluanui	1,368.00				
Punaluu	4,140.00				
Sea Fisheries					
Kaluanui & Punaluu					

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1924

(Continued)

-- A	C	R	E	S --
OAHU, ISLAND OF (Continued)				
KOOLAUPOKO DISTRICT	11,351.18			
Heeia 2,978.64				
Kaelepulu 972.80				
Kailua 2.90				
Kaneohe 4.70				
Maunalua 7,392.14				
Sea Fisheries				
Heeia				
Maunalua				
HAWAII, ISLAND OF			277,855.03	
NORTH HILO DISTRICT	2,198.00			
Umauma 2,198.00				
Sea Fisheries				
Umauma				
SOUTH HILO DISTRICT	5,286.70			
Alae 922.00				
Honohononui 466.70				
Kikala & Kalalau 2,180.70				
Kalaikahono 214.70				
Pahoehoe 1,469.60				
Piopio 31.70				
Waiakea 1.30				
Sea Fisheries				
Alae				
Honohononui				
Kikala & Kalalau				
Kulaikahono				
Pahoehoe				
Piopio				
HAMAKUA DISTRICT	2,166.00			
Kaiwiki & Manowaialee 2,076.00				
Kekelani 90.00				
Sea Fisheries				
Kaiwiki & Manowaialee				
KOHALA DISTRICT	7,270.80			
Honokane 5,421.00				
Puanui 549.00				
Puuepa 1 ..... 456.30				
Upolu 1 & 2 ..... 623.90				
Ulupaalua 18.50				
Waiapuka 202.10				
Sea Fisheries				
Honokane				
Puanui				
Puuepa 1				
Upolu 1 & 2				
Waiapuka				

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1924

(Continued)	-- A C R E S --	
HAWAII, ISLAND OF (Continued)		
NORTH KONA DISTRICT		142,939.03
Kahaluu	5,353.00	
Kaupulehu	23,514.00	
Kailua	.80	
Keauhou 1	4,995.87	
Keauhou 2	107,569.70	
Makalawena	650.00	
Puaa 1	855.66	
Sea Fisheries		
Kahaluu		
Kaupulehu		
Keauhou 1		
Keauhou 2		
Makalawena		
Puaa 1		
SOUTH KONA DISTRICT		43,328.07
Honaunau	7,047.06	
Kahauloa 1	3.70	
Kahauloa 2	5,128.78	
Kalama 5	.80	
Kapua	15,477.00	
Kealia 1	7,300.00	
Keei 1	1,099.30	
Keei 2	4,922.20	
Keekee	1.23	
Keokea	2,348.00	
Sea Fisheries		
Honaunau		
Kahauloa 2		
Kapua		
Kealia 1		
Keei 1		
Keei 2		
Keokea		
KAU DISTRICT		67,291.43
Honamoa	1,950.00	
Kamoa, Kiolakoa, etc	266.80	
Kawela	2,974.00	
Keauhou	38,545.00	
Moaula, Kopu, etc	2,646.20	
Mohokea 1 & 2	912.50	
Paauau	2,944.00	
Pakini-nui	9,377.00	
Pakini-iki	2,357.00	
Punaluu	5,318.93	
Sea Fisheries		
Honamoa		
Kawela		
Keauhou		
Paauau		
Pakini-nui		
Pakini-iki		
Punaluu		

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1924

(Continued)	-- A	C	R E S --
HAWAII, ISLAND OF (Continued)			
PUNA DISTRICT		7,375.00	
Kahuwai	2,984.00		
Kauaea	1,567.00		
Kaueleau	1,821.00		
Pualaa	1,003.00		
Sea Fisheries			
Kahuwai			
Kauaea			
Kaueleau			
Pualaa			
MAUI, ISLAND OF			2,465.22
LAHAINA DISTRICT		2,465.22	
Aki, Paunau, Kuia, etc	2,465.22		
Sea Fisheries			
Paunau			
MOLOKAI, ISLAND OF			13,401.30
KOOLAU DISTRICT		8,797.30	
Halawa	8,797.30		
Sea Fisheries			
Halawa			
KONA DISTRICT		4,604.00	
Kamalo, Keawanui, etc	4,604.00		
Sea Fisheries			
Kamalo			
Keawanui			
KAUAI, ISLAND OF			10,573.92
HANALEI DISTRICT		10,527.82	
Lumahai	9,030.00		
Waipa	1,497.82		
Sea Fisheries			
Lumahai			
Waipa			
LIHUE DISTRICT		46.10	
Wailua	46.10		

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1924

(Continued)

OFFICE BUILDINGS		$ 26,469.79
Kaahumanu Street, Honolulu	$ 21,615.49	
Keekee, Kona, Hawaii	4,854.30	
OFFICE EQUIPMENT		42,514.57
Honolulu Office	41,285.47	
Kona Office	1,229.10	
INVESTMENTS		822,688.00
Notes	489,900.00	
Stocks	13,200.00	
Bonds	319,588.00	
ACCOUNTS RECEIVABLE		49,423.71
Sundry Tenants	45,176.35	
Frontage Taxes	1,292.24	
Rent Notes	2,955.12	
CASH		36,111.91
On Hand	6,644.60	
In Bank	29,467.31	
KAMEHAMEHA SCHOOLS		466,309.97
Accounts Receivable	4,141.47	
Supplies on Hand	24,751.73	
Cash on Hand	700.00	
Sundry Deferred Assets	21,427.13	
Buildings	297,890.09	
Equipment	49,329.34	
Farm Stock and Equipment	13,002.18	
Other Permanent Improvements	55,068.03	

Eq 2048 3/31

Circuit Court First Circuit
T. H.
At Chambers In Equity

In re Trust Estate of
Bernice P. Bishop
Deceased

39 Annual Account of the Trustees of B. P. Bishop Dec'd.

FILED
AT 11 O'CLOCK A
Jany 2d 1925
B. A. Kakalepuna
CLERK

BERNICE P. BISHOP ESTATE

SUMMARIES OF

RECEIPTS AND EXPENDITURES

for the

12 Months Ending

JUNE 30th, 1924

FILED
AT 11 O'CLOCK A M
January 3d 1925
[illegible]
CLERK

SCHEDULE A

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, *1924.*

HAWAIIAN GAZETTE CO., NO. 96183

KAMEHAMEHA SCHOOLS					
July,	1923	p. 5	$ 2,641.93	$	
August,	"	" 13	2,234.53		
September,	"	" 21	8,624.84		
October,	"	" 29	10,563.21		
November,	"	" 36	6,875.76		
December,	"	" 46	5,279.40		
January,	1924	" 54	3,963.00		
February,	"	" 62	6,629.07		
March,	"	" 69	6,744.26		
April,	"	" 76	3,744.49		
May,	"	" 83	1,655.15		
June,	"	" 88	11,234.91		70,190.55
SUSPENSE					
April,	1924	" 76	50.00		
Trustees' Com. - due bill unpaid		" 103	15,664.73		15,714.73
SUNDRY TENANTS					
July,	1923	" 5	66,638.36		
August,	"	" 15	28,970.22		
September,	"	" 22	20,367.31		
October,	"	" 30	37,762.94		
November,	"	" 37	72,412.65		
December,	"	" 47	34,668.51		
January,	1924	" 55	69,395.92		
February,	"	" 62	27,919.01		
March,	"	" 70	21,750.09		
April,	"	" 77	42,439.97		
May,	"	" 84	19,268.44		
June,	"	" 89	108,050.77		
Exp., clearing accepted as rent		" 101	379.90		
Rent Notes, DeMello, " " "		" 101	731.40		550,755.49
INTEREST					
July,	1923	" 5	1,174.77		
August,	"	" 13	9,733.72		
September,	"	" 21	1,728.75		
October,	"	" 29	3,704.91		
November,	"	" 36	4,776.87		
December,	"	" 46	1,489.73		
January,	1924	" 54	2,809.91		
February,	"	" 62	4,875.87		
March,	"	" 69	1,646.38		
April,	"	" 76	3,717.04		
May,	"	" 83	4,756.36		
June,	"	" 88	4,296.22		44,710.53
FEES					
July,	1923	" 5	40.00		
August,	"	" 14	45.00		
September,	"	" 21	55.00		
October,	"	" 29	50.00		
November,	"	" 36	65.00		
December,	"	" 46	40.00		
January,	1924	" 54	55.00		
February,	"	" 62	35.00		
March,	"	" 69	70.00		
April,	"	" 76	40.00		
May,	"	" 83	50.00		
June,	"	" 88	35.00		580.00
	Forward				$681,956.30

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SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, *1924.*

HAWAIIAN GAZETTE CO., NO. 95163

		Brought Forward			$681,951.30
KONA SALES					
August,	1923	p.	14	15.00	
November,	"	"	36	26.00	
April,	1924	"	76	40.00	
June,	"	"	89	5.00	86.00
MISCELLANEOUS INCOME					
July,	1923	"	5	10.00	
December,	"	"	47	100.00	
January,	1924	"	54	1.00	
February,	"	"	62	16.66	
March,	"	"	69	160.00	
June,	"	"	89	26.25	313.91
EXPENSE (Incidentals)					
August,	1923	"	14	20.00	
October,	"	"	29	40.00	
November,	"	"	36	10.00	
December,	"	"	46	30.00	
January,	1924	"	54	20.00	
February,	"	"	62	98.00	
March,	"	"	69	20.00	
April,	"	"	76	50.00	
May,	"	"	83	20.00	
June,	"	"	88	20.00	328.00
LAND AGENCY					
August,	1923	"	15	55.85	
September,	"	"	22	125.45	
January,	1924	"	55	53.95	
March,	"	"	70	6.50	
May,	"	"	84	54.60	296.35
RENT NOTES					
January,	1924	"	54	888.75	888.75
LAW					
August,	1923	"	14	3.00	
April,	1924	"	76	1.00	4.00
INSURANCE					
August,	1923	"	14	9.31	
October,	"	"	29	93.27	
March,	1924	"	69	2.20	
April,	"	"	77	144.90	
May,	"	"	83	5.05	254.73
FORESTRY					
February,	1924	"	62	150.26	
May,	"	"	83	79.55	229.81
TAX APPEALS					
December,	1923	"	47	456.50	456.50
SALARIES					
July,	1923	"	5	35.00	
August,	"	"	15	35.00	
September,	"	"	21	35.00	
October,	"	"	30	35.00	
		Forward		$ 140.00	$684,809.35

SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, *1924.*

HAWAIIAN GAZETTE CO., NO. 96183

	Brought Forward		$ 140.00	$684,809.35
SALARIES (Continued)				
November, 1923	p.	36	35.00	
December, "	"	47	35.00	
January, 1924	"	54	35.00	
February, "	"	62	35.00	
March, "	"	69	35.00	
April, "	"	77	35.00	
May, "	"	83	35.00	
June, "	"	88	35.00	420.00
FRONTAGE TAXES (General)				
September, 1923	"	21	371.97	
December, "	"	46	105.98	
December, "	"	47	352.34	830.29
FRONTAGE TAX NOTES				
December, 1923	"	46	55.70	
April, 1924	"	77	170.78	226.48
FRONTAGE TAXES (Kakaako)				
August, 1923	"	15	11,639.28	
September, "	"	21	87.72	
December, "	"	46	323.31	
March, 1924	"	69	85.51	12,135.82
SALES OF LAND				
July, 1923	"	5	100.00	
August, "	"	15	23,000.00	
December, "	"	47	6,745.50	
January, 1924	"	54	2,700.00	
March, "	"	69	3,000.00	
April, "	"	77	7,440.00	
May, "	"	83	650.00	
Bills Rec, Manoa lot, Vitousek	"	104	800.00	44,435.50
BILLS RECEIVABLE				
October, 1923	"	29	5,000.00	
April, 1924	"	77	800.00	5,800.00
INVESTMENTS				
July, 1923	"	5	2,500.00	2,500.00
KONA OFFICE CAR				
July, 1923	"	5	50.00	
August, "	"	15	200.00	
September, "	"	21	76.82	326.82
SURVEYING				
October, 1923	"	29	38.40	
January, 1924	"	54	16.30	
May, "	"	83	30.00	
June, "	"	89	5.88	90.58
DEFERRED ANNUITY PREMIUMS				
July, 1923	"	5	143.25	
August, "	"	15	93.25	
September, "	"	22	93.25	
October, "	"	30	148.25	
November, "	"	37	98.25	
Forward			$ 576.25	$751,39.84

SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, *1924.*

HAWAIIAN GAZETTE CO. NO. 88183

Brought Forward			$ 576.25	$751,574.84
DEFERRED ANNUITY PREMIUMS (Continued)				
December, 1923	p.	47	113.25	
January, 1924	"	55	113.25	
February, "	"	62	113.25	
March, "	"	70	113.25	
April, "	"	77	113.25	
May, "	"	84	97.00	
June, "	"	88	97.00	1,336.50
REPAIRS				
September, 1923	"	22	425.45	425.45
KONA OFFICE BUILDING				
November, 1923	"	36	7.00	7.00
BUILDINGS (General)				
December, 1923	"	47	130.00	
April, 1924	"	77	717.00	
June, "	"	89	135.00	982.00
PROPERTY TAXES				
June, 1924	"	88	153.30	153.30

Total Receipts	754,479.09
Balance Forward, June 30, 1923	46,708.79
Total, carried to p. 142	801,187.88
Expenditures, from p. 105	765,075.97
BALANCE, June 30, 1924 ..	$ 36,111.91

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JULY, 1923

Date			
	KAMEHAMEHA SCHOOLS		
18	Registrar, E. P. Murray, A/c Jul Collections	$ 2,641.93	$ 2,641.93
	INTEREST		
14	Kalakaua Ave Imp Bonds, $ 2,500, 6m 5½%	68.75	
25	Bishop & Co, on C. D. dated May 25/23, $50,000, to date, 3m 4%	500.00	
27	Bishop & Co, on C. D. dated May 27/23, $50,000, to date, 3m 4%	500.00	
31	Bishop & Co, July deposits, 2%	106.02	1,174.77
	FEES (for lease assignments)		
9	M. Sato mtg to Y. Omokawa, L2983, Waialae.	5.00	
14	H. Tsunoda " " Hon Plant'n, 3079, Kapalama	5.00	
	C. Sakei " T. Yamashita 1593, Kapalama	5.00	
16	Y. Yasusaka " J. Takayama, 3018, Waialae.	5.00	
	S. Ozaki " Y. Matsunaga 2982, Waialae.	5.00	
21	Chong Hin to Chong Oon Shiu etal, 2830 Pawaa	5.00	
23	Stanley mtg to Bank Hawaii, 2638, Waialae.	5.00	
31	M. Patzig " E. B. Fox, 2700, Waialae.	5.00	40.00
	SALES OF LAND		
26	County of Maui, for fee in 2 acres at Kaunakakai, Molokai, by deed dated May 31/23 ...	100.00	100.00
	SALARIES		
31	C. R. Bishop Trust, services bookkeeper and stenographer, July, 1923	35.00	35.00
	INVESTMENTS		
16	Kalakaua Ave Improvement Bonds, $2,500, retired as of July 15/23 @ par	2,500.00	2,500.00
	MISCELLANEOUS INCOME		
17	J. R. Kellett, rent of pig run, Waialae Sec "C" Lots 20 & 21 to Aug 1/23, 1m	10.00	10.00
	KONA OFFICE CAR		
31	T. C. White, sixth payment on account purchase price of Ford car	50.00	50.00
	DEFERRED ANNUITY PREMIUMS		
	E. C. Webster, his share of premiums due as follows: Sept 1/23 $25, Oct 1/23, $25	50.00	
	Employees' share of premiums due Sept 1/23:		
	Loomis $17.50		
	Podmore 15.00		
	Crabbe 5.00		
	Winant 25.00		
	Hanson 16.25		
	Amana 9.50		
	Nishikawa 5.00	93.25	143.25
	SUNDRY TENANTS		
1/31	As per details, pp 6/12		
	Rents	62,119.61	
	Taxes	4,518.75	66,638.36
			$73,333.31

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1923

Date	Lease	Tenant	Period of Payment	Rents		Taxes		Year	
				$		$			
2	2466	J. J. Carey				70	45	'23	A/c
	2594	J. J. Carey				35	20	'23	"
	1470	Laie				2	65	'23	Bal
	----	S. Mahaulu	6 mo to Oct 1/23	15	00	4	60	'23	A/c
	1635	I. Kalumai .... A/c	6 " " Jul 1/23	10	00				
	2929	J. Kalawaia	6 " " Jan 1/24	22	50				
	1470	Laie	6 " " Mar 1/24	10	00				
	2964	Y. Ojima	6 " " Nov 1/23	40	00	12	75	'23	
	----	Emily Silva	1 " " Aug 1/23	3	00				
	----	D. Kukahili	1 " " Aug 1/23	3	00				
	3048	M. Sasaki	6 " " Jan 1/24	34	00	9	90	'23	Bal
	3049	R. Kato	6 " " Jan 1/24	48	00	14	00	'23	"
	2849	Y. Imai	6 " " Jan 1/24	75	00	23	15	'23	
	2979	S. Karino	6 " " Jan 1/24	75	00	25	00	'23	
	3053	Mow Kim Young	6 " " Jan 1/24	72	00	20	70	'23	"
	2838	J. Furuhashi	6 " " Jan 1/24	55	00	8	00	'23	A/c
	2877	K. Suye	6 " " Jan 1/24	30	00	13	20	'23	
	3055	Hoo Yee	6 " " Jan 1/24	105	00				
	1858	R. Koshiyama	6 " " Jan 1/24	15	00	14	70	'23	
	2768	C. F. Hart Est	6 " " Jan 1/24	350	00				
	2975	G. Okahata	6 " " Jan 1/24	37	50	11	95	'23	
	2996	I. Takiguchi	6 " " Jan 1/24	50	00	16	10	'23	
	2404	J. S. Ferreira	6 " " Jan 1/24	50	00				
	2886	K. Ono	6 " " Jan 1/24	100	00	32	95	'23	
	2692	W. L. Porter	6 " " Jan 1/24	80	00				
	3050	M. Okuda	6 " " Jan 1/24	99	00				
	2047	K. Kuroiwa	6 " " Dec 1/23	5	00	11	95	'23	
	2642	S. K. Huewaa	6 " " Jan 1/24	37	50				
3	1911	Waialua Agr Co	6 " " Jan 1/24	1,832	50				
	1052a	Mew Yee	1 " " Aug 1/23	83	35				
	1702	W. Hamamura				10	10	'23	
	1978	Addie H. De Freest.				36	80	'23	"
	3054	Mow Chan	6 " " Jan 1/24	14	00	4	15	'23	Bal
	3052	Young Dow	6 " " Jan 1/24	38	00	11	05	'23	"
	1941a	Hooikaika Kaina ...	6 " " Sep 1/23	25	00	10	00	'23	A/c
	1589	M. Pacheco	6 " " Jan 1/24	20	00	15	35	'23	
	1563	N. Arai ..... A/c	6 " " Jan 1/24	4	65	7	85	'23	"
	1701	Rafina F. Souza Tr.	6 " " Jan 1/24	32	50				
	2438	E. P. Fogarty	6 " " Jan 1/24	125	00				
	1815	W. Hamamura	6 " " Jan 1/24	12	50	10	10	'23	
	2986	K. Okamura	6 " " Jan 1/24	37	50	6	80	'23	"
	1691	Sung Hop Wai Co ...	6 " " Jan 1/24	320	00				
	589b	S. Ah Hoy Co	6 " " Jan 1/24	200	00				
	2521	M. Otani	6 " " Jan 1/24	45	00	29	30	'23	
	2941	J. Shimada	6 " " Jan 1/24	30	00				
	2865	M. Hasegawa etal Tr	6 " " Jan 1/24	22	00	6	75	'23	
	2843	H. Tanaka	6 " " Jan 1/24	158	00	24	15	'23	"
	2881	T. Yoshida	6 " " Jan 1/24	35	00	11	65	'23	"
	1512	I. Murayama	6 " " Jan 1/24	10	00	7	35	'23	
	3056	Y. Mukai	6 " " Jan 1/24	206	00				
5	1401	Waialua Agr Co A/c	12 " " Oct 1/22	33	36				
	2000	Hon Const & D. Co .	3 " " Oct 1/23	625	00				
	2428	Hon Const & D. Co .	6 " " Jan 1/24	250	00				
	2682	May K. Brown	6 " " Jan 1/24	925	00				
	2894	Tsune Yamamoto	6 " " Jan 1/24	72	50	21	15	'23	
	1582	M. Perreira	6 " " Jan 1/24	40	00				
	975a	Wing Tai Wai Co ...	6 " " Jan 1/24	43	75	21	45	'23	
	2876	R. Morisawa	6 " " Jan 1/24	110	00	25	25	'23	"
	2489	Ahia Moepono	6 " " Jan 1/24	6	00	1	85	'23	
6	1757	Emma K. Nakaleka ..	6 " " Jul 1/23	18	00	9	50	'23	
	1758	J. Nakaleka Est ...	6 " " Jul 1/23	18	50	9	65	'23	
	1733	Annie W. Kama	6 " " Jul 1/23	13	00	6	85	'23	
			Forward	$ 6,827	61	$ 814	35		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 6,827.61	$ 614.35		
6	1755	D. W. Kahawai	12 mo to Jul 1/23	11.00	2.95	'23	
	1755	D. W. Kahawai			2.85	'22	
	2632	Hee Chut Sing	6 " " Jan 1/24	50.00			
	2772	Lum Man Chin	6 " " Jan 1/24	60.00			
	1778	City & County			127.05	'23	A/c
	2750	Bow Wo Sang Co	6 " " Jan 1/24	50.00			
	3115	I. Toyoshiba	6 " " Jan 1/24	15.00			
	1949b	G. S. Harris & wf .	6 " " Jan 1/24	285.00			
	1559	A. Kaili ..... A/c	6 " " Jan 1/23	10.00			
	2844	S. Hisamura	6 " " Jan 1/24	90.00	31.95	'23	
	3057	G. Yoshinaga	6 " " Jan 1/24	185.00			
	2818	C. Begerena	6 " " Jan 1/24	12.50	3.80	'23	Bal
	1581	F. Souza	6 " " Jan 1/24	25.00	15.00	'23	A/c
	2635	I. Toyoshiba	6 " " Jan 1/24	20.00	24.10	'23	"
	----	U. Takasaki ... Bal	4 " " Jul 1/23	2.05			
	1583	J. Damata	6 " " Jan 1/24	20.00	15.35	'23	
7	2408	G. Freeland	6 " " Jan 1/24	120.00			
	2853	K. Miura	6 " " Jan 1/24	82.00	24.10	'23	
	953a	Lee Soong Shee	6 " " Jan 1/24	18.00			
	1581	F. Souza			.35	'23	Bal
	2883	The Dowsett Co	6 " " Jan 1/24	30.00			
	712a	J. Kumalae	6 " " Jan 1/24	250.00			
	----	Trent Trust Co	1 " " Aug 1/23	50.00			
	1268	I. Takano	1 " " Aug 1/23	20.00			
	1799	Chizu Mitamura	6 " " Jan 1/24	17.50			
	960a	Maunalua Fishing Co	1 " " Aug 1/23	508.35			
	2371	F. K. Archer	6 " " Jan 1/24	12.50			
	1563	N. Arai ..... Bal	6 " " Jan 1/24	7.85	7.80	'23	"
9	2513	C. B. Makee	6 " " Dec 1/23	25.00			
	2210	R. A. McWayne	6 " " Dec 1/23	412.50	139.55	'23	A/c
	1540	T. Miyamatsu	6 " " Jan 1/24	56.00	17.20	'23	"
	1769	J. L. Wailiula, Bal	6 " " Jan 1/24	6.65			
	1668	Kaihawai Est .. A/c	6 " " Dec 1/23	20.00			
	2879	N. Kagawa	6 " " Jan 1/24	45.00	15.50	'23	
	1670	Kuma Kawamura	6 " " Jan 1/24	67.50	46.00	'23	
	2981	S. Aoki	6 " " Jan 1/24	40.00	12.40	'23	
	1818	Kuma Morishige	6 " " Jan 1/24	11.00	12.90	'23	
	3085	Thz Fo Farm	6 " " Jan 1/24	350.00			
	2873	S. Yamamoto	6 " " Jan 1/24	132.50	38.35	'23	
	2077	I. Yamamoto	6 " " Dec 1/23	12.50	15.20	'23	"
	1840	K. Nomura	6 " " Jan 1/24	15.00	15.65	'23	
	53c	Tong Wo Wai	6 " " Jan 1/24	75.00			
	1590	Sing Chong & Co ...	6 " " Jan 1/24	1,200.00			
	1696	Sing Chong & Co ...	6 " " Jan 1/24	400.00			
	2508	J. H. Buscher	6 " " Jan 1/24	80.00			
	2793	J. H. Buscher	6 " " Jan 1/24	80.00			
	490a	R. A. Lyman Est ...	6 " " Jan 1/24	112.50			
	2931	S. Kawaguchi			6.40	'23	"
	2821	I. Fujikawa	6 " " Jan 1/24	37.50	23.00	'23	
	2424	Cora Adams	6 " " Jan 1/24	200.00			
	2709	Thz Fo Farm			535.05	'23	6m
	1783	T. Eki	6 " " Jan 1/24	130.00			
	2115a	F. Nagata	6 " " Jan 1/24	30.00			
	1481a	J. R. Amorin Est ..	1 " " Aug 1/23	30.00			
10	1410	Mary A. Plemer	6 " " Jan 1/24	25.00			
	2562	Hirokane Kunitaro .	6 " " Jan 1/24	82.50			
	2568	I. Kanbara	6 " " Jan 1/24	15.00	9.20	'23	
	2995	Waialua Garage	6 " " Jan 1/24	37.50			
	2840	K. Umeda	6 " " Jan 1/24	48.00	14.25	'23	
	2978	H. Norishige	6 " " Jan 1/24	80.00	29.45	'23	
	----	Mitsu Sawai	1 " " Aug 1/23	10.00			
			Forward	$12,646.01	$1799.75		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$12,646.01	$1799.75		
10	1370	C. Brewer Est	6 mo to Jan 1/24	1,500.00			
	3106	T. Ikegami	6 " " Jan 1/24	125.00			
	2535	K. Akashi			20.25	'23	A/c
	1438	O. P. Cox	6 " " Jan 1/24	15.00	4.60	'23	"
	1492	O. P. Cox	6 " " Jan 1/24	30.00	9.20	'23	"
	2953	M. Yamamoto	6 " " Dec 1/23	12.50	7.65	'23	"
	2418	Mark Kung			39.65	'23	"
	2497	K. Akashi	6 " " Jan 1/24	20.00	7.90	'23	"
	2863	K. Hirata	6 " " Jan 1/24	137.50	22.00	'23	"
	2857	M. Yamashiro	6 " " Jan 1/24	132.50	41.85	'23	"
	2855	M. Michioka	6 " " Jan 1/24	24.00	7.35	'23	"
	2629	J. Wakasugi	6 " " Jan 1/24	60.00	15.35	'23	"
	2870	R. Yoshimura	6 " " Jan 1/24	105.00	19.55	'23	"
	2880	H. Kojima	6 " " Jan 1/24	40.00	8.75	'23	"
	2256	Leong Wo Lee	6 " " Jan 1/24	50.00			
	2928	S. Seiki et al	6 " " Jan 1/24	200.00			
	2028	A. Costa, Jr.	6 " " Dec 1/23	13.00			
	916	Pang Chew Est	1 " " Aug 1/23	150.00			
	2823	L. N. Land	6 " " Jan 1/24	87.50			
11	801	American Factors ..	6 " " Jan 1/24	1,500.00			
	1794	American Factors ..	6 " " Jan 1/24	250.00			
	3066	Oahu Sugar Co	6 " " Jan 1/24	1,350.00			
	1296	Ng Fat	6 " " Jan 1/24	120.00			
	3110	T. Takeshita	6 " " Jan 1/24	100.00			
	1816	Tora Okubo			60.15	'23	"
	3086	Radio Corpn of Am .	6 " " Sep 1/23	125.00			
	1720	S. Eto	6 " " Jan 1/24	5.00	4.60	'23	
	412a	Hawn Agr. Co	6 " " Jan 1/24	500.00			
	2622	Hawn Agr. Co	6 " " Jan 1/24	50.50			
	2624	Hawn Agr. Co	6 " " Jan 1/24	975.50			
	14a	Hilo Sugar Co	6 " " Jan 1/24	600.00			
	2012	Honomu Sugar Co ...	6 " " Jan 1/24	980.00			
	2020	Onomea Sugar Co ...	6 " " Jan 1/24	2,789.25			
	3013	Z. Otake			6.65	'23	5m
	3014	Z. Otake			3.70	'23	"
	2464	D. W. Anderson	6 " " Jan 1/24	42.50			
	2102	Leong Chee .... A/c	6 " " Jan 1/24	16.00	6.00	'23	A/c
	2861	H. Okada	6 " " Jan 1/24	75.00	24.85	'23	
	2868	M. Matsushima	6 " " Jan 1/24	45.00	16.85	'23	
	2976	Z. Otake et al	6 " " Jan 1/24	135.00	20.55	'23	"
	3000	O. Murata	6 " " Jan 1/24	45.00	6.95	'23	Bal
	1499	Moncrief & Ancill .	2 " " May 1/23	200.00			
12	3093	N. Kimura	6 " " Jan 1/24	20.00			
	3098	K. Fukuda	6 " " Jan 1/24	75.00			
	2747a	H. Kai			7.65	'23	"
	3108	M. Miyamoto	6 " " Jan 1/24	72.00			
	3092	Honolulu Fruit Co .	4 " " Jul 1/23	100.00	8.45	'23	4m
	3092	Honolulu Fruit Co .	6 " " Jan 1/24	150.00			
	2105a	T. Taga	6 " " Jan 1/24	22.50	2.90	'23	6m
	2105	T. Taga			2.95	'23	"
	2862	J. M. Kawasaki	6 " " Jan 1/24	70.00	23.15	'23	
	2854	H. Nishino	6 " " Jan 1/24	52.00	10.05	'23	A/c
	2878	D. Tayama	6 " " Jan 1/24	20.00	4.70	'23	"
	2834	S. Mikami	6 " " Jan 1/24	62.50	18.40	'23	
	2859	T. Sumitani	6 " " Jan 1/24	42.00	10.25	'23	
	2992	T. Sasaki	6 " " Jan 1/24	37.50	5.65	'23	"
13	2594	J. J. Carey	6 " " Jan 1/24	82.50			
	1385	Olaa Sugar Co	6 " " Jan 1/24	875.00			
	3057	G. Yoshinaga			53.95	'23	Bal
	782	Catton Neill & Co .	6 " " Jan 1/24	1,225.00			
	2097	Catton Neill & Co .	6 " " Jan 1/24	625.00			
			Forward	$28,782.76	$2302.41		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$28,782.76	$2302.25		
13	2372	Catton Neill & Co .	6 mo to Jan 1/24	1,400.00			
	3055	Hoo Yee			30.60	'23	Bal
	1798	D. A. Alama	6 " " Jan 1/24	57.00			
	2110a	Y. Miyakawa	6 " " Jan 1/24	50.00	6.50	'23	6m
	2110	Y. Miyakawa			6.55	'23	"
	2217	Kwock Hin	6 " " Jan 1/24	120.00			
	2690	Kwock Hin	6 " " Jan 1/24	12.50	8.35	'23	A/c
	1510	B. Matsushima etal.	6 " " Jan 1/24	15.00	13.80	'23	
	2845	S. Kimura	6 " " Jan 1/24	61.00	18.85	'23	
	1515	C. Kiuna	6 " " Jan 1/24	21.00	19.65	'23	
	2423	T. Sakaitani	6 " " Jan 1/24	22.00			
	3011	Y. Fujikawa	6 " " Jan 1/24	85.00	13.65	'23	"
	2712	Kwong Lee Yuen Co .	6 " " Jan 1/24	40.00			
	2860	T. Koyama	6 " " Jan 1/24	136.00	21.10	'23	"
	2422	Zoe O. Latham	6 " " Jan 1/24	180.00			
	704	Honolulu Plant. A/c	12 " " Sep 1/23	983.25			
	926	Honolulu Plant. ...	6 " " Jan 1/24	181.00			
	2448	Honolulu Plant. A/c	12 " " Sep 1/23	98.09			
14	3099	R. Ishikawa	6 " " Jan 1/24	50.00			
	2463	G. B. Case			92.25	'23	"
	2542	H. Nakamura			8.50	'23	"
	1593	C. Sakei			7.85	'23	"
	1360	K. Matsumoto Est ..	3 " " Oct 1/23	63.00			
	1381	K. Matsumoto Est ..	6 " " Jan 1/24	112.50			
	1466	K. Matsumoto Est ..	6 " " Jan 1/24	267.50			
	2112a	T. Tamura	6 " " Jan 1/24	60.00	10.05	'23	6m
	2112	T. Tamura			10.05	'23	"
	1548	Annie K. Warren ...	6 " " Jan 1/24	20.00			
	2496	H. Nakamura	6 " " Jan 1/24	15.00	3.10	'23	A/c
	1600	G. B. Kaneapua	6 " " Jan 1/24	20.00	15.35	'23	
	1565	K. Nomura	6 " " Jan 1/24	11.00	6.45	'23	"
	1439	Ellen K. Cleveland.	6 " " Sep 1/23	25.00	5.00	'23	"
	2578	A. M. Glover	6 " " Dec 1/23	40.00			
16	1467	Waiahole Water Co .	6 " " Jun30/23	6,181.35			
	1467	Waiahole Water A/c	6 " " Jun30/23	2,387.17			
	3095	K. Hayashi	6 " " Jan 1/24	45.00			
	3076	Oahu Sugar Co	6 " " Jul 1/23	450.00			
	1974	A. W. T. Bottomley	6 " " Oct 1/23	75.00			
	3018	Y. Yasusaka			12.25	'23	10m
	2109a	U. Kashiwamura	6 " " Jan 1/24	15.00	2.05	'23	6m
	2109	U. Kashiwamura			2.10	'23	"
	3118	Y. Iwamoto	6 " " Jan 1/24	37.50			
	2885	C. Kayahara	6 " " Jan 1/24	250.00	30.70	'23	A/c
	2411	T. Kagawa	6 " " Jan 1/24	15.75	15.65	'23	
	2867	K. Kurata	6 " " Jan 1/24	32.50	7.35	'23	"
	2245	T. Nakamura	6 " " Jan 1/24	12.50	10.10	'23	
	2734	J. Aiau ..... A/c	6 " " Oct 1/22	10.55	14.45	'22	
	2592	A. H. Matthews	6 " " Jan 1/24	30.00			
	1550	Emma K. Kolii	6 " " Jan 1/24	20.00			
	1527	P. Mahuokane	6 " " Jan 1/24	20.00	9.20	'23	Bal
	2494	H. S. Yamanaka	6 " " Jan 1/24	30.00	6.75	'23	
	2872	H. Murakami Est ...	6 " " Jan 1/24	39.00	7.00	'23	A/c
	2851	K. Nakamura	6 " " Jan 1/24	165.00	30.60	'23	"
	2893	Shina Komeya	6 " " Jan 1/24	62.50	20.70	'23	"
	2764	J. B. Kaleikini ...	6 " " Jan 1/24	30.00	10.00	'23	"
	2902	S. Kimura	6 " " Jan 1/24	93.00			
17	2161	J. G. Dassel	1 " " Aug 1/23	33.50			
	2151	P. M. Neilson	6 " " Jan 1/24	30.00			
	2017	A. J. Gomes			12.85	'23	"
	3107	E. Takeshita	6 " " Jan 1/24	31.50			
	1719	Tanabe Co	6 " " Jan 1/24	55.00	19.80	'23	"
			Forward	$43,080.42	$2811.45		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$43,080.42	$2811.45		
17	2759	Chun Hoon	6 mo to Jan 1/24	200.00			
	714	Honolulu Iron Works	6 " " Jan 1/24	1,800.00			
	2420	James Armstrong ...	6 " " Jan 1/24	200.00			
	1232	Kukaiau Ranch	6 " " Jan 1/24	75.00			
	2129	Honolulu Iron Works	6 " " Jan 1/24	625.00			
	2628	T. H. Davies & Co .	6 " " Jan 1/24	140.00			
	2106a	M. Yamamoto, Tr ...	6 " " Jan 1/24	40.00	5.05	'23	6m
	2106	A. Yamamoto			5.05	'23	"
	776	Y. Yoshikawa	2 " " Aug 1/23	150.00	45.45	'23	A/c
	2116a	K. Yokota	6 " " Jan 1/24	15.00	1.85	'23	6m
	2116	K. Yokota			1.85	'23	"
	3119	J. R. Kellett	6 " " Jan 1/24	120.00	14.25	'23	"
	2242	G. Serai	6 " " Jan 1/24	27.50	10.60	'23	A/c
	2695	Wo Sing Wai Co	6 " " Jan 1/24	15.00	7.35	'23	
	2923	N. Niimoto	6 " " Oct 1/23	145.00	43.85	'23	
	2980	H. Matsumoto	6 " " Jan 1/24	70.00	10.75	'23	"
	2846	T. Muraoka	6 " " Jan 1/24	75.00	23.60	'23	
	2903	T. Sasaki ..... A/c	6 " " Jan 1/24	43.00	15.80	'23	"
	1566	M. Kataoka	6 " " Jan 1/24	22.00	25.75	'23	
18	2892a	Hawaii Fruit Packrs	6 " " Jan 1/24	450.00			
	2852	S. Tsumoto	6 " " Jan 1/24	50.00	11.05	'23	
	2721	E. Yakabe	6 " " Jan 1/24	41.75	51.25	'23	"
	2095	K. Hattori	6 " " Jan 1/24	32.00	39.25	'23	"
	2956	Chun Kin	6 " " Jan 1/24	75.00	46.00	'23	
	2957	Chun Kin	6 " " Jan 1/24	37.50	23.00	'23	
	2958	Chun Kin	6 " " Jan 1/24	37.50	23.00	'23	
	2495	U. Imoto	6 " " Jan 1/24	22.50	11.65	'23	"
	2902	S. Kimura			34.20	'23	
19	3096	Mume Muramoto	6 " " Jan 1/24	37.50			
	3104	N. Kimura	6 " " Jan 1/24	60.00			
	3094	R. Fujii	6 " " Jan 1/24	25.00			
	3113	K. Hirashima	6 " " Jan 1/24	46.50			
	2763	S. Ichiyama			20.05	'23	
	2113a	T. Hirayama	6 " " Jan 1/24	60.00	10.05	'23	6m
	2113	T. Hirayama			10.05	'23	"
	2107a	H. Harada	6 " " Jan 1/24	25.00	3.15	'23	"
	2107	H. Harada			2.70	'23	"
	2150	H. Harada			1.00	'22	
	2150	H. Harada			.55	'23	"
	2114a	M. Taga	6 " " Jan 1/24	50.00	6.25	'23	"
	2114	M. Taga			6.30	'23	"
	2251	H. & E. Cannon	6 " " Jan 1/24	52.50			
	2522	Harry Cannon	6 " " Jan 1/24	42.50			
	1561	M. R. DeCaires	6 " " Jan 1/24	20.00	15.35	'23	
	3121	G. S. Ikeda	6 " " Jan 1/24	120.00			
20	2421	W. Reuter	6 " " Jan 1/24	25.00			
	2165	G. Hayashida	6 " " Jan 1/24	80.00	24.50	'23	Bal
	2008	J. Teixeira	6 " " Jan 1/24	52.50			
	1516	Hatsu Nakano	6 " " Jan 1/24	17.00	15.50	'23	
	3012	K. Sawai	6 " " Jan 1/24	82.50	26.15	'23	
	2000	Hon Const & D. A/c	12 " " Jun30/23	6,428.55			
	2977	J. Watari ..... "	6 " " Jan 1/24	60.00	12.50	'23	A/c
21	1650	L. M. Keaunui Est .	6 " " Oct 1/23	20.00			
	2382	R. Sakomoto	6 " " Jan 1/24	15.75	10.10	'23	
	2990	B. Arakawa	6 " " Dec 1/23	24.00	13.45	'23	
	2991	K. Kuroiwa	6 " " Dec 1/23	36.00	13.55	'23	
	3047	Katayo Inokuchi ...			5.20	'23	"
	2974	Ella Cerny	6 " " Jan 1/24	12.50	7.65	'23	
23	3114	M. Murakawa	6 " " Jan 1/24	52.50			
	2969	K. Hirata			7.15	'23	"
			Forward	$55,034.47	$3473.25		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$55,034.47	$3473.25		
23	1559	A. Kaili ..... Bal	6 mo to Jan 1/23	7.35			
	1559	A. Kaili	12 " " Jan 1/24	60.00	18.40	'23	
	3101	D. Uyeno	6 " " Jan 1/24	100.00			
	2039	K. Matsumoto Est ..	6 " " Dec 1/23	5.00	9.50	'23	
	3102	H. Kobayashi	6 " " Jan 1/24	105.00			
	2638	M. B. Stanley			14.25	'23	A/c
	3097	M. Wakisaka	6 " " Jan 1/24	119.00			
	3103	U. Hayashi	6 " " Jan 1/24	40.00			
	3105	M. Matsumoto	6 " " Jan 1/24	60.00			
	3124	T. Matsuoka	6 " " Feb 1/24	50.00			
	2583	Tom Tai Tong	6 " " Jan 1/24	25.00	7.65	'23	Bal
	2970	K. Hirata	6 " " Jan 1/24	45.00	6.90	'23	A/c
	3019	W. Tomimoto	6 " " Jan 1/24	30.00	11.05	'23	
	3005	G. Morishita	6 " " Jan 1/24	90.00	27.90	'23	
	2842	B. Komata	6 " " Jan 1/24	87.00	27.15	'23	
	1603	K. Hayashi	6 " " Jan 1/24	40.00	21.45	'23	
	2871	T. Shinkawa	6 " " Jan 1/24	45.00	16.55	'23	
	2247	Chima Sato	6 " " Jan 1/24	12.50	5.05	'23	A/c
	2088	K. Kajimura	6 " " Dec 1/23	8.50	20.25	'23	
	3100	I. Kuwanoe	6 " " Jan 1/24	70.00			
24	2122	T. Shigenaga	6 " " Jan 1/24	12.50	7.65	'23	
	1597	A. G. Reis	6 " " Jan 1/24	90.00	25.55	'23	"
	1999	E.A. Boyle .... A/c	6 " " Dec 1/23	60.60	52.40	'23	"
	2987	K. Goto	6 " " Jan 1/24	55.00	20.00	'23	
	2248	H. Tanouye	6 " " Jan 1/24	12.50	10.10	'23	
	2888	J. Tamai ..... A/c	6 " " Jan 1/24	63.00	23.85	'23	"
25	3112	T. Matsumoto	6 " " Jan 1/24	75.00			
	1499	Moncrief & Ancill .			200.00	'23	"
	1635	I. Kalumai .... Bal	6 " " Jul 1/23	2.50	12.90	'23	
	1635	I. Kalumai	6 " " Jan 1/24	12.50			
	2833	M. Yanagihara	6 " " Jan 1/24	62.50	17.50	'23	
	2103	K. Takamori	6 " " Jan 1/24	15.65	10.10	'23	
	2875	K. Kawamoto	6 " " Jan 1/24	45.00	16.70	'23	
	2158	T. Sasaki Est	6 " " Jan 1/24	18.75	15.65	'23	
26	3125	Yee Lung Tai Co ...	6 " " Jan 1/24	15.00			
	909	Hoy On Society	3 " " Oct 1/23	75.00			
	2634	J. Okimoto	6 " " Jan 1/24	23.00	27.90	'23	"
	2083	J. Okimoto	6 " " Dec 1/23	27.00	33.15	'23	"
	1790	Mika Nakashige	6 " " Jan 1/24	17.50	8.45	'23	
	2856	M. Kurano	6 " " Jan 1/24	100.00	34.50	'23	
27	----	Frank Keoho	1 " " Aug 1/23	3.00			
	2544	K. Nakamura			4.60	'23	
	917	Pang Lum Mow	1 " " Aug 1/23	66.65			
	1051a	Pang Lum Mow	1 " " Aug 1/23	41.65			
	462	Oahu Railway	6 " " Jan 1/24	750.00			
	2785	Kakaako Japse Sch'l	6 " " Jan 1/24	125.00			
	2516	Hon Planing Mill ..	3 " " Oct 1/23	350.00			
	2948	E. Okuno ..... A/c	6 " " Dec 1/23	40.00	8.00	'23	"
	2493	K. Nakamura	6 " " Jan 1/24	25.00	12.75	'23	"
28	2104	T. Ukino			5.70	'23	6m
	2104a	T. Yukino	6 " " Jan 1/24	45.00	5.65	'23	"
	2111a	M. Yamamoto	6 " " Jan 1/24	30.00	4.35	'23	"
	2111	M. Yamamoto			4.40	'23	"
	3127	See Wo Yuen Co	6 " " Jan 1/24	125.00			
	2984	Y. Torigoe	6 " " Jan 1/24	37.50	13.20	'23	
30	3033	T. Shigehiro			9.30	'23	9m
	2477	Ichiyo Koge			7.85	'23	A/c
	2754	A. J. Campbell	6 " " Jan 1/24	275.00			
	3060	A. J. Campbell	6 " " Jan 1/24	12.50			
	2425	Ichiyo Koge	6 " " Jan 1/24	15.75	7.85	'23	"
			Forward	$58,758.87	$4259.40		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$58,758.87	$4259.40		
30	2847	K. Nagafuji	6 mo to Jan 1/24	94.00	33.10	'23	
	1529	W. Nakaue	6 " " Jan 1/24	20.00	21.80		
	----	J. Camacho	6 " " Jan 1/24	15.00			
31	1222	Pacific Dev. Co A/c	12 " " Jun30/23	1,795.69			
	1578	Wing Hing Co et al.	6 " " Jan 1/24	260.00			
	802	Schuman Carriage Co	6 " " Jan 1/24	600.00			
	1375a	Kam Investment Co .	12 " " Jul 1/24	5.00			
	1864	Kam Investment Co .	6 " " Jan 1/24	82.50			
	3128	T. Ono	6 " " Feb 1/24	63.00			
	2882	T. Tanaka	6 " " Jan 1/24	105.00	41.40	'23	
	1599	I. Kaaihue	6 " " Jan 1/24	20.00	15.35	'23	
	----	D. Kukahili	1 " " Sep 1/23	3.00			
	1171	T. C. White ... A/c	6 " " Jul 1/23	57.55	92.45	'23	A/c
	----	Mitsu Sawai	1 " " Sep 1/23	10.00			
	1689	K. Amimoto et al ..	6 " " Jan 1/24	25.00	11.80	'23	
	2989	K. Terao	6 " " Jan 1/24	45.00	7.15	'23	"
	2869	W. Dote	6 " " Jan 1/24	160.00	36.30	'23	"
				$62,119.61	$4518.75		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1923

Date			
	KAMEHAMEHA SCHOOLS		
4	Registrar, Bal Jul Collections	$ 743.58	$
16	" A/c Aug "	1,490.95	2,234.53
	INTEREST		
1	Olaa Sugar Bonds, $25,000.00, 6m 6 %	750.00	
	Terr Pub Imp " 20,000.00, 6m 4 %	400.00	
2	Bank of Hawaii, on C. D. dated May 2/23, $50,000, to date, 3m 4%	500.00	
	On balances, Kakaako Frontage Taxes:		
6	L 801, American Fac, on 6,111.64, 1yr 6%	366.70	
	1997, Kiku Kondo, " 396.19, " "	23.77	
	2162, Lum Chong, " 1,168.78, " "	70.13	
7	1491, E.R.Davis, Grdn " 1,471.25, " "	88.28	
9	1850, J. Iwasaki, " 706.44, " "	42.39	
14	1670, Kuma Kawamura, " 1,272.53, " "	76.35	
	2151, P. M. Neilson, " 310.38, " "	18.62	
15	782, Catton Neill &Co " 8,897.00, " "	533.82	
	2097, Catton Neill &Co " 5,412.09, " "	324.73	
	2372, Catton Neill &Co " 10,675.04, " "	640.50	
16	1659, H. Aoki, " 2,130.97, " "	127.86	
17	429a Chang Chock Hing " 102.38, " "	6.14	
	714, Hon Iron Works, " 21,295.82, " "	1,277.75	
	1404, Lewers & Cooke, " 3,923.00, " "	235.38	
	1798, David A. Alama, " 644.37, " "	38.66	
	2129, Hon Iron Works, " 8,129.77, " "	487.79	
	2628, T. H. Davies &Co " 550.34, " "	33.02	
	1459, Pac Engineering, " 6,196.74, " "	371.80	
	1686, Chung Chock, " 1,118.91, " "	67.13	
	2098, M. Soranaka, " 1,353.49, " "	81.21	
20	1597, A. G. Reis, " 483.71, " "	29.02	
	1770, Kyoyei Shokwai, " 531.30, " "	31.88	
21	2027, U. Katamoto, " 433.89, " "	26.03	
	2516, Hon Planing Mill " 1,605.82, " "	96.35	
22	1499, Moncrief &Ancill " 858.43, " "	51.51	
	1864, Kam Investment " 450.37, " "	27.02	
24	2430, Schuman Carriage " 964.16, " "	57.85	
27	Bank of Hawaii, on C. D. dated May 28/23, $250,000, to Aug 28/23, 3m 4%	2,500.00	
	On Balances, Kakaako Frontage Taxes:		
29	L1816, Tora Okubo, on 584.93, 1yr 6%	35.10	
	2224, V.J.Burgess etal " 329.47, " "	19.77	
	776, Y. Yoshikawa, " 645.19, " "	38.71	
	Bertha K. Isenberg, mtge dated Aug 31/21, $3,300, 6m 6%	99.00	
31	Bank deposits, August:		
	Estate a/c, 2% $128.89		
	Kam School a/c, 2% 30.56	159.45	9,733.72
	FEES (for lease assignments)		
4	O. Toyokichi to Morio Igeta, L1621, Keei 2 .	5.00	
9	K. Nakagawa " T. Otsu, 3021, Waialae.	5.00	
13	F. Binanoa " J. Avilla, 3077, Kunana .	5.00	
	R. H. Post " D.W.Anderson, 2567, Waialae.	5.00	
18	Mew Yee, his ½ int to Wing Tai Bldg Co, 1052a, Nuuanu, and to Bishop & Co by way of mortgage	5.00	
21	Hon Const & D. Co, for sublease Inouye to U. Yamamoto under its L2000, Kapaakea	5.00	
	Forward	$ 30.00	$11,968.25

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1923

Date			
	Brought Forward	$ 30.00	$11,968.25
	FEES (Continued)		
24	Wo Sing Wai to Wing Tai Wai, L2695, Waikiki.	5.00	
27	M. Pacheco " Z. Calonsog, 1835, Kunana .	5.00	
31	Hon Trust Co " I. Hirohata, 1571, Kauluwela	5.00	45.00
	KONA SALES		
4	T. Kuramitsu, for pears taken from Lots 51, 52 and 53, Sec C, Keei, S. Kona	15.00	15.00
	EXPENSE		
6	K. Yoshino, for writing two new leases in substitution for L3001, Kunana, Ewa, 2@ $10	20.00	20.00
	LAW		
	U.S. of America, refund costs of acknowledgments to an easement for an electric transmission line	3.00	3.00
	INSURANCE		
11	Return premiums a/c reductions in rates on Kaahumanu St Bldg from 72c and contents 65c to 63c on both risks from June 1/23:		
	Brit Am Ass Co pol 530859, to May 18/24-		
	Covering on building $2500, 65 to 63c .48		
	Covering on contents 2500, 72 to 63c 2.17	2.65	
	Orient Ins Co pol 391413, to Nov 11/23-		
	Covering on building, 5000, 65 to 63c	.44	
	Orient Ins Co pol 391450, to Dec 2/23-		
	Covering on building, 1500, 65 to 63c	.15	
	Orient Ins Co pol 391664, to May 18/24-		
	Covering on contents, 4000, 72 to 63c	3.47	
	Calif Ins Co pol 502753, to Nov 11/23-		
	Covering on building, 2500, 65 to 63c	.40	
	Calif Ins Co pol 502992, to May 18/24-		
	Covering on contents, 2500, 72 to 63c	2.20	9.31
	KAKAAKO FRONTAGE TAXES RECOVERED		
	Third installments of 10% a/c principal assessment due under Ordinance 200, City & County of Honolulu re Improvement Dist. No. 9, Kakaako, due Aug 17/23:		
6	L 801, American Fac, Lot 159, 10% $7,639.54	763.95	
	1997, Kiku Kondo, " 131, " 914.25	91.42	
	2162, Lum Chong, " 143, " 1,460.98	146.10	
7	1491, E.R.Davis, Grdn " 68, " 1,839.07	183.91	
9	1850, J. Iwasaki, " 149, " 883.06	88.31	
14	1670, K. Kawamura, " 142, " 1,590.65	159.06	
	2151, P. M. Neilson, " 134, " 573.00	57.30	
15	782, Catton Neill, " 155, " 11,121.24	1,112.12	
	2097, Catton Neill, " 154, " 6,765.11	676.51	
	2372, Catton Neill, " 156, " 13,343.80	1,334.38	
16	1659, H. Aoki, " 141, " 2,663.71	266.37	
17	429a Chang Chock Hing" 116, " 645.55	64.65	
	714, Hon Iron Works, " 153, " 26,619.78	2,661.98	
	1404, Lewers & Cooke, " 119, " 4,903.74	490.37	
	1798, David A. Alama, " 121, " 805.45	80.54	
	2129, Hon Iron Works, " 137, " 10,162.21	1,016.42	50
	Forward	$ 9,193.19	$12,060.56

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1923

Date						
	Brought Forward			$ 9,193.19	$12,060.56	
	KAKAAKO FRONTAGE TAXES RECOVERED (Continued)					
17	L2628, T.H. Davies Co Lot 70, 10%		$ 687.92	68.79		
18	1459, Pac Engineering " 140, "		7,745.92	774.59		
	1686, Chung Chock, " 150, "		1,617.70	161.77		
	2098, M. Soranaka, " 132, "		1,691.85	169.18		
20	1597, A. G. Reis, " 151, "		699.33	69.93		
	1770, Kyoyei Shokwai, " 67, "		2,056.66	205.67		
21	2027, U. Katamoto, " 113, "		542.35	54.23		
	2516, Hon Planing Mill " 162, "		2,019.78	201.98		
22	1499, Moncrief et al, " 69, "		1,450.88	145.09		
	1864, Kam Investment, " 139, "		1,019.70	101.97		
24	2430, Schuman Carriage " 14, "		1,205.20	120.52		
29	1816, Tora Okubo, " 118, "		731.17	73.12		
	2224, V. J. Burgess, " 133, "		573.00	57.30		
	776, Y. Yoshikawa, " 59, "		2,419.47	241.95	11,639.28	
	SALES OF LAND					
15	City & County of Honolulu, for the fee in 113,591 sq. ft., Kauluwela Boys Field, Honolulu, deed dated July 25/23			23,000.00	23,000.00	
	SALARIES					
31	C. R. Bishop Trust, services bookkeeper and stenographer, August, 1923			35.00	35.00	
	DEFERRED ANNUITY PREMIUMS					
	Employees' share of premiums due Oct 1/23:					
	Loomis	$17.50				
	Podmore	15.00				
	Crabbe	5.00				
	Winant	25.00				
	Hanson	16.25				
	Amana	9.50				
	Nishikawa	5.00		93.25	93.25	
	KONA OFFICE CAR					
	T. C. White, seventh payment on account purchase price of Ford car			200.00	200.00	
	LAND AGENCY					
4	G. M. Collins, refund of unexpended balance of $150 advanced re Hawaii trip			22.70		
24	E. B. Loomis, refund of unexpended balance of $100 advanced re trip to investigate lands at Popaaea, Hamakualoa, Maui			33.15	55.85	
	SUNDRY TENANTS					
1/31	As per details, pp 16/20					
	Rents			26,157.22		
	Taxes			2,813.00	28,970.22	
					$76,054.16	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	3129	Rose Gonzale	6 mo to Feb 1/24	$ 12.50	$		
	3130	B. Tibayan	6 " " Feb 1/24	25.00			
	1694	K. Sumiyoshi	6 " " Feb 1/24	20.00	11.80	'23	
	1268	I. Takano, Tr	1 " " Sep 1/23	20.00			
	----	Trent Trust Co	1 " " Sep 1/23	50.00			
	2118a	T. Moriyama	6 " " Jan 1/24	22.50	2.75	'23	6m
	----	A. Schnerr Co	1 " " Sep 1/23	100.00			
	----	Emily Silva	1 " " Sep 1/23	3.00			
	2994	S. Takiguchi .. A/c	6 " " Jan 1/24	57.75	12.25	'23	A/c
2	3116	Lum Boon	6 " " Feb 1/24	112.50			
	2858	Shimo Horiuchi	6 " " Jan 1/24	77.00	11.65	'23	"
	3021	K. Nakagawa	6 " " Jan 1/24	22.50	5.40	'23	"
	2581	K. Minami	6 " " Feb 1/24	50.00	30.65	'23	
	1632	Y. Nomura	6 " " Feb 1/24	12.50	15.65	'23	
	2442	Y. Nomura	6 " " Feb 1/24	18.75	14.70	'23	
	1586	R. Arimoto	6 " " Feb 1/24	12.50	15.65	'23	
	1052a	Mew Yee	1 " " Sep 1/23	83.35			
	2125	Mary K. Christ	6 " " Feb 1/24	18.75	12.90	'23	
	1707	J. Andrade	6 " " Feb 1/24	25.00	9.95	'23	
	2415	Y. Ezaki	6 " " Jan 1/24	14.00	8.60	'23	
	2447	D. M. Ross	6 " " Feb 1/24	190.00			
	1216	Honolulu Iron Works	12 " " Aug 1/24	100.00			
	2108a	K. Morishige	6 " " Jan 1/24	25.00	13.35	'23	6m
	2108	K. Morishige			13.35	'23	"
4	1163a	Capt Cook Coffee Co	6 " " Jan 1/24	500.00	184.75	'23	A/c
	1199	Nishina	6 " " Jan 1/23	30.00			
	1206a	S. Yanage	6 " " Jan 1/24	18.00	4.25	'23	
	1517	W. H. Greenwell ...	6 " " Jan 1/24	2,000.50	559.35	'23	Bal
	1608	I. Sakuhei	12 " " Jan 1/24	27.50	5.75	'23	
	1612	Oshiro Tokogin	12 " " Jan 1/24	25.00	7.00	'23	
	1618	Oshiro Tokogin	12 " " Jan 1/24	24.00	6.70	'23	
	1620	S. Uemura	6 " " Jan 1/24	15.00			
	1621	Onodera Toyokichi .	12 " " Jan 1/24	25.00	7.00	'23	
	1623	T. Nakatsu	6 " " Jan 1/24	27.50	11.25	'23	
	1991	Hui Aina o Kealia .	6 " " Jan 1/24	300.00	104.65	'23	"
	2178	H. Mailolo	12 " " Jan 1/24	13.00	4.35	'23	
	2229	Mary K. Hea	6 " " Jan 1/24	11.50			
	2232	S. Uemura	6 " " Jan 1/24	5.00			
	2265	D. Tanaka	6 " " Jan 1/24	9.00	6.30	'23	
	2269	S. Nishikino	6 " " Jan 1/24	5.50	3.90	'23	
	2270	D. Tanaka	6 " " Jan 1/24	7.50	4.20	'23	
	2274	Y. Kirihara	6 " " Jan 1/24	19.50	9.05	'23	
	2278	S. Hirata	6 " " Jan 1/24	17.50	8.70	'23	
	2281	H. Tanimoto	6 " " Jan 1/24	6.50	3.65	'23	
	2282	K. Fukushima	6 " " Jan 1/24	9.50	6.65	'23	
	2286	R. Sumi	6 " " Jan 1/24	5.00	3.60	'23	
	2287	Y. Ichimura	6 " " Jan 1/24	10.00	9.75	'23	
	2288	T. Izu	6 " " Jan 1/24	5.00	7.00	'23	
	2290	O. Tanaka	6 " " Jan 1/24	9.00	8.45	'23	
	2295	M. Kawasaki	6 " " Jan 1/24	21.50	14.85	'23	
	2297	Young Sa Kim	6 " " Jan 1/24	11.00	7.70	'23	
	2302	Kim Yong Kuk	6 " " Jan 1/24	7.00	6.55	'23	
	2303	T. Ege	6 " " Jan 1/24	16.50	11.60	'23	
	2305	S. Nagayama	6 " " Jan 1/24	11.50	8.10	'23	
	2307	I. Kawai	6 " " Jan 1/24	16.50	11.45	'23	
	2309	T. Nakayama	6 " " Jan 1/24	11.00	5.70	'23	
	2310	T. Kamigaki	6 " " Jan 1/24	7.00	9.75	'23	
	2312	Kitagawachi & Kai .	6 " " Jan 1/24	10.50	5.35	'23	
	2313	T. Kamigaki	6 " " Jan 1/24	10.50	5.50	'23	
	2314	T. Kamigaki	6 " " Jan 1/24	10.00	5.35	'23	
	2315	H. Shimamura	6 " " Jan 1/24	11.00	5.70	'23	
			Forward	$ 4,342.60	$1242.55		52

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$ 4,342.60	$1242.55	
4	2316	K. Hayashi	12 mo to Jan 1/23	13.00	1.35	'22
	2316	K. Hayashi .... A/c	6 " " Jul 1/23	1.55		
	2326	T. Kamigaki	6 " " Jan 1/24	5.00	4.10	'23
	2327	K. Ishikawa	18 " " Jan 1/24	22.50	5.25	'23
	2328	K. Ishikawa	18 " " Jan 1/24	22.50	5.25	'23
	2330	H. Shishido	6 " " Jan 1/24	6.50	4.50	'23
	2334	T. Kamigaki	6 " " Jan 1/24	5.00	3.35	'23
	2337	Tamayo Kamigaki ...	6 " " Jan 1/24	17.00	11.70	'23
	2346	K. Sakamoto	6 " " Jan 1/24	21.25	9.20	'23
	2347	T. Sakaguchi	6 " " Jan 1/24	17.00	18.00	'23
	2349	K. Kaneko			.45	'23
	2348	Y. Kirihara	6 " " Jan 1/24	20.00	13.00	'23
	2350	T. Yoshimura	6 " " Jan 1/24	12.50	8.70	'23
	2357	T. Nakayama	6 " " Jan 1/24	10.00	7.50	'23
	2359	Y. Kirihara	6 " " Jan 1/24	12.50	8.10	'23
	2360	T. Izu	6 " " Jan 1/24	15.00	7.75	'23
	2363	J. Deniz	6 " " Jan 1/24	3.00		
	2364	Y. Yamano	6 " " Jan 1/24	10.00	9.40	'23
	2365	K. Noda	6 " " Jan 1/24	6.50	5.35	'23
	2375	S. Nishikino	6 " " Jan 1/24	12.50	8.35	'23
	2376	A. Matsumoto	6 " " Jan 1/24	25.00	15.05	'23
	2377a	Matsu Mitsunaga ...	6 " " Jan 1/24	18.00	15.15	'23
	2391	Y. Murakami	6 " " Jan 1/24	15.00	7.80	'23
	2392	K. Komura	6 " " Jan 1/24	9.75	16.95	'23
	2393	T. Nakatsu	6 " " Jan 1/24	8.00	8.60	'23
	2394	K. Noda	6 " " Jan 1/24	15.00	15.15	'23
	2395	S. Hirata	6 " " Jan 1/24	12.50	8.70	'23
	2396	Y. Suda	6 " " Jan 1/24	18.00	12.20	'23
	2419	H. Nishimura	6 " " Jan 1/24	14.50	10.20	'23
	2427	S. K. Kauihana	6 " " Jan 1/24	12.50	5.25	'23
	2450	J. Tokieda	6 " " Jan 1/24	32.00	24.05	'23
	2452	Lani Kahele	12 " " Jan 1/24	9.60	2.70	'23
	2457	P. Pahukula	12 " " Jan 1/23	14.30	4.65	'22
	2457	P. Pahukula ... A/c	6 " " Jul 1/23	3.05		
	2584	S. Uemura	6 " " Jan 1/24	3.50		
	2589	Mary K. Hea	6 " " Jan 1/24	24.00		
	2602	K. Tateyama	6 " " Jan 1/24	6.00		
	2604	Abbie Kanumu	6 " " Jan 1/24	17.25		
	2656	Mary K. Hea	6 " " Jan 1/24	20.00		
	2659	S. Helani	12 " " Jan 1/24	27.00	10.45	'23
	2688	Apela Waikiki Bal	6 " " Jan 1/24	1.95	12.00	'23
	2701	H. Paahao	6 " " Jan 1/24	26.00	24.75	'23
	2707	Makena Kaili .. Bal	12 " " Jan 1/23	32.60		
	2707	Makena Kaili .. A/c	6 " " Jul 1/23	.95		
	2774	Shipman & White ...	6 " " Jan 1/24	90.00		
	2776	Willie Helani A/c	6 " " Jul 1/23	4.55		
	2798	Mary Kahele	6 " " Jul 1/23	5.75	1.90	'22
	2798	Mary Kahele ... A/c	6 " " Jan 1/24	.05		
	2829	R. Keliikuli	6 " " Jan 1/24	12.00		
	3031	L. W. Chan	2 " " Aug 1/23	40.00		
	3091	Y. Tsukamoto	6 " " Jan 1/24	5.50		
	----	Y. Fujikawa	12 " " Sep 1/23	11.00	.50	'21
	----	Y. Fujikawa			1.75	'22
	----	Y. Fujikawa			5.65	'23
	----	B. Aragaki	12 " " Jul 1/24	1.00		
	----	Park Choon Paik ...	12 " " Jan 1/24	23.00	2.60	'23 A/c
	----	Kaipo	24 " " Jan 1/23	24.00		
	----	H. Nishijima	6 " " Jan 1/24	25.00		
	2120a	Tsuru Kubo	6 " " Jan 1/24	20.00	2.45	'23
	2822	Yee Fong	6 " " Feb 1/24	200.00		
			Forward	$ 5,404.20	$1582.35	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 5,404.20	$1582.35		
4	1437	K. Matsumoto Est ..	6 mo to Feb 1/24	87.50			
	1708	Tom Tai Tong			17.15	'23	
	1711	Tom Tai Tong			7.65	'23	
	1715	Tom Tai Tong			7.65	'23	
	2790	Tom Tai Tong			7.65	'23	Bal
	1712	Tom Tai Tong			7.65	'23	
6	3131	Mary Kuakaula	6 " " Feb 1/24	12.50			
	2018	M. Uyeno	6 " " Dec 1/23	22.00	16.50	'23	A/c
	2064	M. Uyeno	6 " " Dec 1/23	24.00	29.00	'23	
	1826	Sei Kaneko	6 " " Jan 1/24	15.00	14.70	'23	
	1631	I. Kodama	6 " " Feb 1/24	25.00	31.30	'23	
	2874	B. M. Thomas	6 " " Jan 1/24	18.00	11.05	'23	
	2760	K. Yoshino	6 " " Feb 1/24	12.50	7.65	'23	
	3001	K. Yoshino			12.30	'23	6m
	2481	Hon Poi Factory ...	6 " " Jan 1/24	1,000.00			
	2098	M. Soranaka	6 " " Jan 1/24	85.00			
	1789	Von Hamm Young Co .	6 " " Feb 1/24	900.00			
	2162	Lum Chong	6 " " Feb 1/24	75.00	67.45	'23	
7	----	R. Kikugawa	6 " " Feb 1/24	20.00			
	1650	L. M. Keaunui Est .			10.00	'23	A/c
	3002	A. Robello, Jr	6 " " Feb 1/24	12.50	9.55	'23	
	960a	Maunalua Fishing Co	1 " " Sep 1/23	508.35			
	2751	Leong Yew	6 " " Feb 1/24	200.00			
	916	Pang Chew Est	1 " " Sep 1/23	150.00			
	1522	Keola Ilianu (w) ..	6 " " Jan 1/24	20.00	15.35	'23	
	2837	T. Kagihara ... Bal	6 " " Jan 1/24	131.55	46.55	'23	Bal
	1668	Kaihawai (w) Est "	6 " " Dec 1/23	17.50	2.50	'23	A/c
	1564	J. Tamamoto	6 " " Jan 1/24	11.00	12.90	'23	
8	3020	A. H. Hobart	6 " " Feb 1/24	50.00			
	1105	Kauai Electric Co .	12 " " Jul 1/24	25.00			
	1106	Kauai Electric Co .	12 " " Jul 1/24	25.00			
	1761	Lau Lin Trustee ...	6 " " Jan 1/24	90.00	84.35	'23	
	1816	Tora Okubo	3 " " Oct 1/23	90.00			
	1602	I. Yanagihara	6 " " Jan 1/24	25.00	10.75	'23	
	1521	J. Hilo			10.00	'23	"
9	2484	Sun Kwong Sing Co .	6 " " Jan 1/24	80.00			
	2485	Go Yee Wo et al ...	6 " " Jan 1/24	207.00			
	1717	T. Okimoto	6 " " Feb 1/24	14.00	8.60	'23	
11	1941a	H. Kaina ..... A/c	6 " " Mar 1/24	5.00	5.35	'23	Bal
	2903	T. Sasaki ..... Bal	6 " " Jan 1/24	43.00	15.80	'23	Bal
	----	Shizu Kimura	2 " " Oct 1/23	20.00			
13	340c	R. W. Holt	6 " " Jan 1/24	10.00			
	1219	Koolau Agr. Co	6 " " Jul 1/23	2,000.00			
	2666	Princeville Plant'n	6 " " Feb 1/24	180.00			
	2666a	Princeville Plant'n	6 " " Feb 1/24	7.50	2.05	'23	A/c
	2473	Tam Yee	6 " " Jan 1/24	100.00			
	2998	Iwalani J. Robinson	6 " " Feb 1/24	45.00			
	2342	A. F. Ocampo	6 " " Feb 1/24	22.50			
14	1838	Mau Sing Wai Co ...			32.70	'23	2m
	2141	Hilo Sugar Co	6 " " Feb 1/24	5,755.00			
	1674	R. Ida	6 " " Jan 1/24	22.50	11.95	'23	
	2518	M. Fukuyama	6 " " Jan 1/24	18.75	15.65	'23	
	2519	M. Inatsuka	6 " " Jan 1/24	18.75	15.65	'23	
	2520	M. Inatsuka	6 " " Jan 1/24	18.75	15.65	'23	
	2236	Ishi Takeuchi	6 " " Jan 1/24	18.75	14.70	'23	
15	1778	City & County of H.			127.05	'23	Bal
	1807	Basalia Bagino	6 " " Feb 1/24	12.50	7.65	'23	
	2474	Honolulu Fruit Co .	6 " " Jan 1/24	110.00			
	2784	Honolulu Fruit Co .	6 " " Jan 1/24	80.00			
	1690	K. Torikawa	6 " " Feb 1/24	25.00	11.05	'23	A/c
			Forward	$17,870.60	$2305.85		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$17,870.60	$2305.85		
15	1562	S. Kuroda	6 mo to Jan 1/24	15.00	9.50	'23	
	1579	S. Kuroda	6 " " Jan 1/24	15.00	10.10	'23	
	1754	I. Maruoka	6 " " Jan 1/24	12.50	15.65	'23	
	3013	Z. Otake	6 " " Feb 1/24	45.00			
	3014	Z. Otake	6 " " Feb 1/24	40.00			
16	----	M. E. Medeiros etal	1 " " Sep 1/23	90.00			
	----	Cons Amusement Co .	2 " " Sep 1/23	30.00			
	1507	K. Hasuike	6 " " Oct 1/23	14.00	13.20	'23	
	1793	Oyamada Kamege	6 " " Jan 1/24	14.50	13.35	'23	
	1795	M. Haraguchi	6 " " Jan 1/24	11.50	10.45	'23	
	2482	Minnie A. Brown ...			94.10	'23	
	1767	E. Mitchell Est ...	6 " " Feb 1/24	12.50	7.65	'23	
	2336	Esther O. Apio A/c	6 " " Feb 1/24	9.70	4.30	'23	A/c
	2009	H. Yoshimura	6 " " Jan 1/24	37.50			
17	2734	J. Aiau ..... Bal	6 " " Oct 1/22	14.45			
	2734	J. Aiau ..... A/c	6 " " Apr 1/23	10.55			
18	1781	Hen Shee (w)	12 " " Jul 1/24	6.00	1.85	'23	
	1556	W. A. Kane .... Bal	6 " " Jul 1/22	5.00			
	1556	W. A. Kane .... A/c	6 " " Jan 1/23	15.00			
20	2406	Kyoyei Shokwai	6 " " Jan 1/24	350.00			
21	704a	Hon Plantation A/c	12 " " Sep 1/23	56.42			
	2126	T. Fujieki	6 " " Feb 1/24	20.00	21.80	'23	
	2027	U. Katamoto	6 " " Feb 1/24	60.00			
	1629	U. Shinagawa	6 " " Feb 1/24	12.50	15.65	'23	
	1629	U. Shinagawa .. A/c	6 " " Aug 1/24	.70			
	2161	J. G. Dassel	1 " " Sep 1/23	33.50			
22	2566	Cons Amusement Co .	6 " " Jan 1/24	1,200.00			
	----	Hatsune Kimura	2 " " Oct 1/23	20.00			
	1526a	K. Toge	6 " " Jan 1/24	25.00	15.35	'23	
	1628	T. Tanaka	6 " " Feb 1/24	12.50	15.65	'23	
	1630	G. Takemaru	6 " " Feb 1/24	12.50			
	531c	J. Kumalae	6 " " Jan 1/24	100.00	67.65	'23	"
	2439	J. Kumalae	6 " " Jan 1/24	25.00	23.45	'23	
23	2443	H. Yokota	6 " " Feb 1/24	34.50	25.75	'23	
	2643	S. Takeuchi	6 " " Feb 1/24	15.75	15.65	'23	
	2767	Mine Fujii	6 " " Feb 1/24	31.50	15.65	'23	
	2117a	I. Tamura	6 " " Jan 1/24	47.50	6.10	'23	6m
	2117	I. Tamura			6.15	'23	"
	----	Kiai Kaalele	6 " " Jan 1/24	10.00			
24	3134	Schuman Carriage Co	6 " " Mar 1/24	65.00			
	2403	Wong Wong etal, Trs	6 " " Feb 1/24	650.00			
	1734	S. P. Kaai	12 " " Jul 1/23	25.00			
	2633	H. Kawaguchi	6 " " Feb 1/24	18.75	7.80	'23	Bal
	2993	K. Fukumoto	6 " " Feb 1/24	31.50	4.60	'23	4m
	2758	Y. Kaya	6 " " Feb 1/24	31.50	15.65	'23	
25	----	Board of Health ...	12 " " Jul 1/24	5.00			
	178d	Hawi Mill & Plant'n	6 " " Feb 1/24	592.50			
	2613	R. E. Woolley	6 " " Feb 1/24	187.50			
	2549	T. Miyamoto ... A/c	6 " " Mar 1/24	8.80	3.45	'23	Bal
27	----	F. Keoho	1 " " Sep 1/23	3.00			
	3136	K. Yoshino	6 " " Feb 1/24	12.50	4.35	'23	5m
	3137	H. Kuriki	6 " " Feb 1/24	20.00	5.85	'23	"
28	917	Pang Lum Mow	1 " " Sep 1/23	66.65			
	1051a	Pang Lum Mow	1 " " Sep 1/23	41.85			
29	3139	A. H. Perry	12 " " Sep 1/24	25.00	9.20	'23	4m
30	1634	C. W. Macfarlane ..	6 " " Feb 1/24	13.00			
	3142	S. Mayehara	6 " " Jan 1/24	47.50	15.80	'23	6m
	3111	S. Murakami	6 " " Jan 1/24	90.00			
31	1486	Haw'n Dredging Co .	6 " " Jan 1/24	667.50			
	700a	Honolulu Plantation	6 " " Mar 1/24	600.00			
			Forward	$23,538.72	$2781.55		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$23,538.72	$2781.55	
31	925	Honolulu Plantation	6 mo to Mar 1/24	1,165.00		
	1493	Honolulu Plantation	6 " " Mar 1/24	245.00		
	1494	Honolulu Plantation	6 " " Mar 1/24	290.00		
	1262	Honolulu Plantation	6 " " Mar 1/24	750.00		
	2448	Hon Plantation A/c	12 " " Sep 1/23	120.00		
	----	D. Kukahili	1 " " Oct 1/23	3.00		
	3143	Riu Akimoto			31.45	'23 6m
	2638	M. B. Stanley	6 " " Mar 1/24	37.50		
	3109	T. Fukuda	6 " " Jan 1/24	8.00		
				$26,157.22	$2813.00	56

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

SEPTEMBER, 1923

Date			
	KAMEHAMEHA SCHOOLS		
4	Registrar, Bal Aug Collections	$ 881.61	$
18	" A/c Sep "	7,743.23	8,624.84
	INTEREST		
13	Terr Hotel, Front Tax (bal), $215.91 12m 6 %	12.95	
14	Third Liberty Bonds, 5,000.00, 6m 4¼%	106.25	
	Terr Pub Imp " 50,000.00, 6m 4½%	1,125.00	
	On balances, Kakaako Frontage Taxes:		
18	L1703, Mariah K. Low, on 385.06, 1yr 6%	23.10	
	1871, Mariah K. Low, " 256.43, " "	15.39	
19	Schuman Carriage, Fr Tax (bal)300.00, 12m 6%	18.00	
29	Hawn Electric Bonds, 10,000.00, 6m 6%	300.00	
	Bank deposits, Sept:		
	Estate a/c, 2% $70.94		
	Kam School a/c, 2% 57.12	128.06	1,728.75
	FEES (for lease assignments)		
1	T. Eki to Miyo Eki, L1783, Kauluwela	5.00	
	G. Oshima " A. Miyago, 2451, Keei 2 .	5.00	
	K. Tateyama " S. Uemura, 2602, Keei 2 .	5.00	
	T. Murata " K. Sasaki, 1905, Keauhou.	5.00	
6	T. Moriyama " S. Maemoto, 3080, Waialae.	5.00	
	H.Tsunoda mtg" Hon Plant'n, 3079a Kapalama	5.00	
13	M. Nakamura " Y. Ota, 2965, Waialae.	5.00	
18	F. Vierra " C. Villafuerte 2795, Kunana .	5.00	
24	M.J.Ferreira " J. Kurihara, 2631, Kapalama	5.00	
	Kurihara mtg " M. J. Ferreira 2631, Kapalama	5.00	
29	W.G.Robinson " M. G. Johnston 1993, Waialae.	5.00	55.00
	KAKAAKO FRONTAGE TAXES RECOVERED		
	Third installments of 10% a/c principal assessment due under Ordinance No 200, City & County of Honolulu re Improvement Dist No 9, Kakaako, due Aug 17/23:		
18	L1703, Mariah K. Low, Lot 147, 10% $ 556.71	55.67	
	1871, Mariah K. Low, " 147, " 320.53	32.05	87.72
	FRONTAGE TAXES		
13	Terr Hotel Co, a/c principal assessment of Sept 1/16, 10% of $719.68	71.97	
19	Schuman Carriage Co, bal principal assessment of Sept 18/19, 20% of $1500.89	300.00	371.97
	KONA OFFICE CAR		
7	T. C. White, final payment on account purchase price of Ford car	76.82	76.82
	SALARIES		
29	C. R. Bishop Trust, services bookkeeper and stenographer, Sept, 1923	35.00	35.00
	Forward		$10,980.57

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

SEPTEMBER, 1923

Date				
	Brought Forward	$		$10,980.10
	DEFERRED ANNUITY PREMIUMS			
29	Employees' share of premiums due Nov 1/23:			
	Loomis	$17.50		
	Podmore	15.00		
	Crabbe	5.00		
	Winant	25.00		
	Hanson	16.25		
	Amana	9.50		
	Nishikawa	5.00	93.25	93.25
	REPAIRS			
10	T. C. White, Kona Agent, refund of unexpended balance of $830 advanced re repairs to Keei roads and bridges		268.30	
	T. C. White, refund of unexpended balance of $500 advanced re painting and repairs to Kona office building		157.15	425.45
	LAND AGENCY			
10	G. M. Collins, refund of unexpended balance of $300 advanced re expense of himself and E. T. Winant, Kona, Hawaii, trip		125.45	125.45
	SUNDRY TENANTS 23/78			
1/29	As per details, pp 23/28			
	Rents		14,537.41	
	Taxes		5,829.90	20,367.31
				$31591.56

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
1	----	A. Schnerr Co	1 mo to Oct 1/23	$ 100.00	$	
	1171	T. C. White ... Bal	6 " " Jul 1/23	207.45		
	1171	T. C. White	6 " " Jan 1/24	265.00	92.40	'23 Bal
	1199	Nishina	6 " " Jul 1/23	30.00	16.75	'23
	1457	Y. Horita			3.00	'21
	1457	Y. Horita			3.60	'22
	1457	Y. Horita			7.65	'23
	1605	K. Matsumoto	6 " " Jan 1/24	22.50		
	1610	T. Sonoda	6 " " Jan 1/24	11.50		
	1615	A. Tanaka	6 " " Jan 1/24	9.00		
	1617	A. Morimoto	6 " " Jan 1/24	15.00	8.70	'23
	1619	G. Oshima	6 " " Jan 1/24	15.00		
	1624	M. Tateyama	6 " " Jan 1/24	15.00	8.70	'23
	1625	Y. Fujimatsu	6 " " Jan 1/24	18.00		
	1626	K. Matsumoto	6 " " Jan 1/24	15.00		
	1645	T. Sakamoto	6 " " Jan 1/24	20.75		
	1905	T. Murata	6 " " Sep 1/23	11.00	10.30	'23
	2177	A. P. Haili	6 " " Jan 1/24	7.50		
	2179	J. Hua	6 " " Jan 1/24	6.50		
	2261	S. Tanaka ..... Bal	12 " " Jan 1/22	4.75		
	2261	S. Tanaka ..... A/c	6 " " Jul 1/22	5.25		
	2262	T. Matsumoto	6 " " Jan 1/24	11.50	6.30	'23
	2263	S. Hirata	6 " " Jan 1/24	11.50	6.40	'23
	2264	T. Matsumoto	6 " " Jan 1/24	9.00	6.15	'23
	2266	Y. Ueda	6 " " Jan 1/24	10.00	7.10	'23
	2271	Y. Shiraishi	6 " " Jan 1/24	15.00	5.95	'23
	2272	S. Nishikino	6 " " Jan 1/24	10.50	7.25	'23
	2276a	B. Uchiyama	12 " " Jan 1/24	5.00	1.25	'23
	2279	K. Kobayashi	6 " " Jan 1/24	12.00	8.20	'23
	2280	Z. Higashi	6 " " Jan 1/24	13.50	9.25	'23
	2283	S. Kawano	6 " " Jan 1/24	12.00	8.35	'23
	2284	S. Kawano	6 " " Jan 1/24	11.50	8.00	'23
	2285	S. Yanamura	6 " " Jan 1/24	8.50	5.95	'23
	2291	S. Kaku	6 " " Jan 1/24	8.00	5.60	'23
	2292	K. Rikihei	6 " " Jan 1/24	10.50	7.30	'23
	2293	K. Rikihei	6 " " Jan 1/24	13.00	8.90	'23
	2294	S. Kawano	6 " " Jan 1/24	12.50	8.80	'23
	2296	K. Yoshiki	6 " " Jan 1/24	9.00	6.10	'23
	2298a	C. Y. Am	6 " " Jan 1/24	12.00	11.25	'23
	2299	P. D. Kui	6 " " Jan 1/24	7.00	6.55	'23
	2300	H. Yamamoto	6 " " Jan 1/24	10.00	5.45	'23
	2304	R. Hamada	6 " " Jan 1/24	8.50	7.55	'23
	2319	K. Yoshiki	6 " " Jan 1/24	1.50	1.85	'23
	2320	H. Yamamoto	6 " " Jan 1/24	2.00	2.85	'23
	2322	C. Y. Am	12 " " Jan 1/24	10.00	6.90	'23
	2323	C. Y. Am	12 " " Jan 1/24	10.00	6.70	'23
	2324	C. Y. Am	6 " " Jan 1/24	5.50	7.65	'23
	2345	T. Izu	6 " " Jan 1/24	20.00	13.00	'23
	2351	S. Kaku	6 " " Jan 1/24	10.00	8.80	'23
	2352	Y. Shiraishi	6 " " Jan 1/24	12.50	8.20	'23
	2353	S. Hirata	6 " " Jan 1/24	19.25	13.45	'23
	2354	R. Kimura	6 " " Jan 1/24	16.25	10.45	'23
	2355	D. Matsuda	6 " " Jan 1/24	10.00	8.70	'23
	2356	G. Yamasawa	6 " " Jan 1/24	12.50	8.20	'23
	2358	H. Sato	6 " " Jan 1/24	20.00	11.60	'23
	2361	A. Nishijima	6 " " Jan 1/24	10.00	4.90	'23
	2362	C. Yamada	6 " " Jan 1/24	12.50	8.00	'23
	2379	D. Uchiyama	6 " " Jan 1/24	16.00	11.15	'23
	2390	K. Rikihei	6 " " Jan 1/24	10.50	6.15	'23
	2413	K. Kaneko	6 " " Jan 1/24	16.50	4.60	'23
	2431	F. Heishiro	6 " " Jan 1/24	23.50	16.30	'23
			Forward	$ 1,238.20	$ 458.20	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 1,238.20	$ 458.20		
1	2432	T. Okazaki	6 mo to Jan 1/24	10.00	8.25	'23	
	2433	K. Kamanuwai	24 " " Jan 1/24	10.00	1.65	'22	
	2433	K. Kamanuwai			1.75	'23	
	2451	G. Oshima	6 " " Jan 1/24	10.00			
	2455	J. Kelekolio	24 " " Jan 1/24	29.40	4.80	'22	
	2455	J. Kelekolio			5.15	'23	
	2458	M. Kaopuni	12 " " Jan 1/24	14.50	5.05	'23	
	2467	R. Hamada	6 " " Jan 1/24	10.00	7.00	'23	
	2469	C. Yamada	6 " " Jan 1/24	11.00	7.65	'23	
	2505	M. Doi	6 " " Jan 1/24	14.00	9.60	'23	
	2506	S. Matsuguma	6 " " Jan 1/24	25.00	17.45	'23	
	2510	O. M. Kekuewa	12 " " Jan 1/24	48.00	9.20	'23	
	2514	H. Sumomo	6 " " Jan 1/24	5.50	4.90	'23	
	2586	T. Kuramitsu	6 " " Jan 1/24	9.25			
	2590	I. Shimada	6 " " Jan 1/24	13.00	16.15	'23	
	2591	Y. Masuhara ... Bal	12 " " Jul 1/22	53.40			
	2591	Y. Masuhara ... A/c	6 " " Jan 1/23	30.70			
	----	Y. Masuhara			4.60	'19	
	----	Y. Masuhara			11.30	'20	
	2598	Y. Sonoda	6 " " Jan 1/24	13.00			
	2599	M. Miyanishi	6 " " Jan 1/24	23.00			
	2600	T. Isagawa	6 " " Jan 1/24	15.75			
	2602	K. Tateyama			2.15	'23	
	2606	K. Tomiyoshi	6 " " Jan 1/24	15.00			
	2610	H. Kadooka	18 " " Jan 1/24	100.50	22.95	'23	
	2611	K. Tateyama	6 " " Jan 1/24	20.00	13.35	'23	
	2612	K. Haili	6 " " Jan 1/24	8.00			
	2636	M. Morimoto	6 " " Jan 1/24	14.00	19.05	'23	
	2657	T. Kuramitsu	6 " " Jan 1/24	16.50			
	2661	K. Kealoha	6 " " Jan 1/24	21.00	14.10	'23	Bal
	2669	J. Awa	12 " " Jan 1/24	18.00	13.20	'23	
	2687	H. Pelio	12 " " Jan 1/23	18.50			
	2687	H. Pelio ..... A/c	6 " " Jul 1/23	2.48	.60	'22	"
	2689	H. Pelio	12 " " Jan 1/23	50.00	8.15	'22	
	2697	Y. Shiraishi	6 " " Jan 1/24	20.00	13.95	'23	
	2706	K. Awa	12 " " Jan 1/24	15.00	8.80	'23	
	2808	H. Tanimoto ... A/c	12 " " Jan 1/24	1.00	12.05	'23	
	2825	K. Motooka	6 " " Jan 1/24	5.00	3.50	'23	
	2897	K. Kadooka	12 " " Jan 1/24	22.00	11.30	'23	
	3031	L. W. Chan	1 " " Sep 1/23	20.00			
	3036	S. Uemura	6 " " Jan 1/24	10.50	3.40	'23	
	3065	K. Nakano ..... Bal	6 " " Feb 1/24	6.20			
	----	K. Sasaki	12 " " Jan 1/24	23.00	10.60	'23	
	522c	Territorial Hotel .	3 " " Dec 1/23	375.00			
	1224	Territorial Hotel .	3 " " Dec 1/23	50.00			
	----	Trent Trust Co	1 " " Oct 1/23	50.00			
	2595	B. Cooper	6 " " Jan 1/24	30.00			
	1695	P. C. Lane	6 " " Mar 1/24	30.00			
	2895	I. S. Salingohai ..	6 " " Mar 1/24	12.50	7.65	'23	
	----	Mitsu Sawai	1 " " Oct 1/23	10.00			
4	2556	J. C. Lima & wf ...	6 " " Mar 1/24	40.00			
	3144	S. Daitoku	6 " " Jan 1/24	37.50	22.40	'23	6m
	1268	I. Takano, Tr	1 " " Oct 1/23	20.00			
	2534	Oshige Manshuke ...	6 " " Mar 1/24	15.00	6.60	'23	
	2094	H. Hiramoto	6 " " Jan 1/24	17.50	42.00	'23	
	1082b	Asagi Otuichi	6 " " Mar 1/24	37.50			
	1702	W. Hamamura	6 " " Mar 1/24	15.00			
	2134	H. Doi	6 " " Mar 1/24	18.75	14.70	'23	
	3026	U. Kudo	6 " " Mar 1/24	69.00	22.25	'23	
	1763	Shina Akisaki	6 " " Mar 1/24	20.00	15.35	'23	
			Forward	$ 2,838.13	$ 860.80		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 2,838.13	$ 860.80		
4	----	Emily Silva	1 mo to Oct 1/23	3.00			
5	2010	G. Gomes	6 " " Mar 1/24	12.50	7.65	'23	
1	1867	Amoy Amasiu	6 " " Mar 1/24	20.00	11.80	'23	
	1052a	Mew Yee	1 " " Oct 1/23	83.35			
	1828	Sing Chong & Co ...	6 " " Mar 1/24	100.00			
	2535	K. Akashi	6 " " Mar 1/24	60.00			
6	2889	I. Hirokane	6 " " Mar 1/24	31.00			
	1412	Am-Japse Investment	6 " " Mar 1/24	125.00			
	2564	G. Schuman	6 " " Mar 1/24	20.00	27.00	'23	
	1960	L. T. Peck	6 " " Mar 1/24	105.00			
	2539	R. Ishida	6 " " Mar 1/24	22.50			
	2971	I. Sato	6 " " Apr 1/24	45.00	14.25	'23	
	3080	T. Moriyama	6 " " Mar 1/24	37.50	9.60	'23	10m
7	744	Haleiwa Hotel	12 " " Sep 1/24	100.00			
	1185	Haleiwa Hotel	12 " " Sep 1/24	5.00			
	960a	Maunalua Fishing Co	1 " " Oct 1/23	508.35			
	3028	Mau Sing Wai Co ...	6 " " Mar 1/24	300.00			
8	3145	K. Nomura	6 " " Mar 1/24	37.50	5.20	'23	4m
	336a	J. Wight Est	6 " " Mar 1/24	150.00			
	2523	Maui Trading Co ...	6 " " Mar 1/24	75.00			
	1872	H. K. Awailua, Tr .	12 " " Mar 1/24	25.00	7.65	'23	
	3146	W. Fujita	6 " " Jan 1/24	50.00	39.70	'23	6m
	1764	Au Hoon	6 " " Nov 1/23	18.00	17.50	'23	
	3017	Iwalani J. Robinson	6 " " Mar 1/24	37.50			
	1914	Kumayo Yamakami ...	6 " " Feb 1/24	12.50	15.65	'23	
	1830	Mary K. Awailua ...	12 " " Mar 1/24	50.00	15.35	'23	
	2019	N. Kimura	6 " " Dec 1/23	20.00	13.90	'23	A/c
10	2775	H. H. Plemer	6 " " Mar 1/24	75.00			
	3022	J. H. Wilson	6 " " Mar 1/24	182.50			
	429a	Chang Chock Hing ..	6 " " Mar 1/24	35.00			
	1463	Chang Chock Hing ..	6 " " Mar 1/24	25.00			
	1277	K. Matsumoto Est ..	3 " " Dec 1/23	75.00			
	1800	J. Serai et al	6 " " Feb 1/24	12.50	31.30	'23	
	1668	Kaihawai (w) Est ..			14.05	'23	Bal
	1474	Hawn Sugar Planters	6 " " Feb 1/24	625.00			
	3024	J. G. da Silva	6 " " Mar 1/24	32.50	8.45	'23	10m
11	3089	Florence E. Shaw Bal	6 " " Jan 1/23	12.50	.10	'22	
	3089	Florence E. Shaw ..	12 " " Jan 1/24	125.00	.20	'23	
	1521	J. Hilo Est	6 " " Jan 1/24	25.00	5.35	'23	Bal
12	1449	Go Shee (w)	6 " " Jan 1/24	175.00			
	1866	C. D. Walker .. A/c	6 " " Sep 1/22	9.10	80.90	'22	
13	2466	J. J. Carey	6 " " Mar 1/24	180.00			
	----	M. E. Medeiros etal	1 " " Oct 1/23	90.00			
	2641	S. Kumashiro	6 " " Jan 1/24	65.00	46.00	'23	
	2965	M. Nakamura			8.40	'23	"
	916	Pang Chew Est	1 " " Oct 1/23	150.00			
14	1266	Pearl City Fruit Co	12 " " Jul 1/24	200.00			
	2133a	F. Beringer	6 " " Mar 1/24	30.00			
	2593	Zoe O. Latham	6 " " Jan 1/24	65.00			
	2532	S. Takeshima	6 " " Mar 1/24	20.00	8.35	'23	A/c
17	1536	Wong Kim	6 " " Mar 1/24	40.00			
	704	Hon Plantation Bal	12 " " Sep 1/23	840.78			
	2531	H. Cannon	6 " " Mar 1/24	35.00			
	1752	Y. Otake	6 " " Jan 1/24	14.00	8.60	'23	
	1637	S. S. Umeda	6 " " Mar 1/24	17.00	11.05	'23	
	1841	M. Tanimura			7.80	'23	
	2135	M. Tanimura	6 " " Mar 1/24	22.00	7.35	'23	
	3148	Yee Young	6 " " Apr 1/24	40.00	3.85	'23	3m
	3147	Yee Young	6 " " Mar 1/24	210.00	3.70	'23	4m
	2155	K. Takamori	6 " " Feb 1/24	34.50	21.15	'23	
			Forward	$ 8,354.21	$1312.65		61

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 8,354.21	$131.65		
18	----	J. L. Young	6 mo to Mar 1/24	50.00			
	----	D. Venhuizen	4 " " Sep 1/23	12.00			
	2640	R. Venhuizen	6 " " Mar 1/24	50.00	17.45	'23	Bal
	3039	B. A. Calub			7.80	'23	"
	2724	Emily C. Anthony ..	6 " " Mar 1/24	85.00	70.40	'23	
	2864	Aloha Building Co .	6 " " Jan 1/24	234.00	71.75	'23	
19	1601	M. M. Calhau	6 " " Jan 1/24	90.00			
	2757	S. Kawakami et al .	6 " " Mar 1/24	20.00	10.30	'23	
	2763	S. Ichiyama	6 " " Mar 1/24	32.50			
	1553	Sun Tai Wai Co	6 " " Oct 1/23	25.00	15.35	'23	
	3086	Radio Corp'n of Am.	6 " " Mar 1/24	125.00			
	1472a	Radio Corp'n of Am.	6 " " Mar 1/24	450.00			
20	2631	M. J. Farrera	12 " " Feb 1/24	31.50	14.75	'22	
	2631	M. J. Farrera			15.65	'23	
	3149	Annie Conjugacion .	12 " " Sep 1/24	25.00	2.65	'23	4m
	2963	H. Suzuki	12 " " Apr 1/24	200.00	32.35	'23	
	2645	R. Togashi	6 " " Apr 1/24	18.75	14.70	'23	
	1575	Cozy M. Mendes	6 " " Apr 1/24	25.00	12.75	'23	
21	2717	H. S. Hayward	6 " " Mar 1/24	25.00			
	1831	Jennie K. Haalilio.	6 " " Mar 1/24	12.50	7.65	'23	
	1110	J. Gaspar	6 " " Mar 1/24	145.00	101.15	'23	
	2835	A. B. Kroll	6 " " Feb 1/24	95.00			
22	2792	W. C. Love	6 " " Jan 1/24	180.00			
24	----	W. F. Dillingham ..	12 " " Sep 1/24	75.00			
	2161	J. G. Dassel	1 " " Oct 1/23	33.50			
	3150	Flora Y. Ching	6 " " Apr 1/24	37.50	2.55	'23	3m
	2762	S. Takami	6 " " Mar 1/24	35.00	24.10	'23	
25	3044	J. M. Muir,..... Bal	6 " " Sep 1/23	20.00			
	3044	J. M. Muir .... A/c	6 " " Mar 1/24	40.00			
	1571	Honolulu Trust Co .	6 " " Mar 1/24	60.00			
	2528	Hawn Pine Packers ..	6 " " Jan 1/24	556.25			
	----	K. Okuhata	1 " " Oct 1/23	10.00			
	3018	J. Takayama	6 " " Mar 1/24	45.00			
	2465	H. Tanouye	6 " " Mar 1/24	15.75	10.10	'23	
26	1770	Kyoyei Shokwai	3 " " Dec 1/23	120.00			
	1593	T. Yamashita	6 " " Mar 1/24	15.00	7.80	'23	Bal
	2548	J. Moriyama	6 " " Mar 1/24	10.00	18.10	'23	
	2558	J. Moriyama	6 " " Mar 1/24	12.50	13.80	'23	
27	1753	Pac Engineering Co.	6 " " Mar 1/24	212.50			
	776	Y. Yoshikawa	2 " " Oct 1/23	150.00			
	1957	Annie S. Parke Est.	6 " " Mar 1/24	55.00			
	1956	Annie S. Parke Est.	6 " " Mar 1/24	55.00			
	2860	T. Koyama			21.05	'23	"
	2544	K. Nakamura	6 " " Mar 1/24	15.00			
	3151	O. Shigemoto	6 " " Apr 1/24	31.50			
	2545	Y. Kamiyama	6 " " Mar 1/24	10.00	3.35	'23	
28	1260	J. Koshi	6 " " Mar 1/24	25.00	129.40	'23	
28	1284	L. Chau			33.70	'23	A/c
	1285	K. Yamamura			34.60	'23	"
	1286	M. Dodo			10.45	'23	"
	1293	T. Doi			11.35	'23	"
	1325	L. Chau	6 " " Feb 1/24	7.50	22.65	'23	
	1409	Ah Chee et al	6 " " Jun 1/24	7.50			
	1331	Louise I. Wright ..			38.30	'23	"
	1332a	C. F. Bradshaw	6 " " Jan 1/24	60.00	164.45	'23	"
	1347	T. Ikeda			111.10	'23	
	1349	C. C. Cracker Co ..			41.10	'23	"
	1350	T. Ah Ping			24.40	'23	
	1352	H. Doi			40.65	'23	"
	1363	Mana Transportation			140.00	'21	"
			Forward	$11,999.96	$2610.35		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$11,999.96	$2610.35		
28	1363	Mana Transportation			189.75	'23	A/c
	1367	Y. Sakuda	18 mo to Jan 1/24	22.50	22.75	'22	
	1367	Y. Sakuda			12.20	'23	"
	1368	Chow Yet Hung	6 " " Jan 1/24	7.50	24.40	'23	
	1384a	S. Nakazawa			105.10	'23	"
	1389	M. Matsuda	6 " " Mar 1/24	15.00	48.85	'23	
	1390	Sui Fook	6 " " Mar 1/24	10.00	24.40	'23	
	1391	Chow Yet Hung			24.40	'23	
	1402	T. Segawa			48.65	'23	"
	1407	W. Inada			129.05	'23	"
	1408	H. I. Young			31.40	'23	"
	1409	C. Ah Chu et al ...			24.40	'23	
	1413	W. Inada	6 " " Feb 1/24	20.00	58.80	'23	"
	1469	Mana Transportation	6 " " Mar 1/24	60.00	79.70	'23	"
	1483,	Lum Chee, Tr			50.00	'23	"
	1506a	C. Brewer & Co			317.40	'23	"
	1669	Ung Look			39.60	'23	"
	1697	W. S. Wise	6 " " Feb 1/24	45.00	34.40	'23	"
	1819	I. Shimizu	6 " " Jan 1/24	25.00	7.00	'23	"
	1822	S. Hata	6 " " Feb 1/24	96.25	69.40	'23	"
	1836	Yee Chun			43.00	'23	"
	1853a	I. Kitagawa			138.40	'23	"
	2011	Y. Omura			22.25	'23	"
	3070	K. Yamamura			17.30	'23	"
	2207	H. I. Young			51.20	'23	"
	2209	R. Sumida et al ...			52.50	'23	"
	2214	T. Doi			110.55	'23	
	2215	Hilo Macaroni Fac .			51.95	'23	"
	2237	C. Chong Man			66.35	'23	"
	2238	C. H. Will			53.40	'23	"
	2239	I. Goya ..... Bal	6 " " May 1/23	7.75			
	2239	I. Goya ..... A/c	6 " " Nov 1/23	22.25			
	2240	K. Uyeno			42.50	'23	"
	2254	Lai Hip Est	6 " " Jan 1/24	147.50	51.45	'23	"
	2255	K. Kuratsu	6 " " Nov 1/23	46.65			
	2257	S. Hamamoto	6 " " Jan 1/24	110.00	43.25	'23	"
	2383	N. Uyeta			3.65	'23	"
	2441	C. F. Bradshaw	6 " " Jan 1/24	227.00	350.55	'23	
	2444	B. Ushijima	6 " " Feb 1/24	40.00	8.60	'22	Bal
	2444	B. Ushijima			9.25	'23	A/c
	2524	Y. Nishimoto			9.75	'23	"
	3122	Y. Nishimoto	6 " " Jan 1/24	240.00			
	2525	K. Kawasaki	6 " " Feb 1/24	75.00	34.90	'23	"
	2547	S. Shibata .... Bal	6 " " Oct 1/23	50.40	42.20	'23	"
	2571	K. Fujimoto			41.50	'23	"
	2575	Pac Rice Mill	6 " " Oct 1/23	157.50	73.45	'23	"
	2663	S. Hata			135.00	'23	"
	2677	Pac Savings Dev Co.			41.70	'23	"
	2678	Pac Savings Dev A/c	6 " " Nov 1/23	21.15	41.15	'23	"
	2704	K. Fujimoto et al .			107.95	'23	"
	2711	K. Fujimoto	6 " " Jan 1/24	75.00	34.90	'23	"
	2728	F. Sekido	6 " " Mar 1/24	48.50	11.00	'23	"
	3044	J. M. Muir .... Bal	6 " " Mar 1/24	20.00			
	3064	M. Dodo			20.95	'23	8m
	3081	T. Doi	6 " " Jan 1/24	50.00	11.30	'23	Bal
	3117	F. J. Cody	6 " " Jan 1/24	75.00			
	3120	L. Chau	6 " " Nov 1/23	50.00	15.10	'23	8m
	3123	Lottie L. Grune ...	6 " " Jan 1/24	62.50			
	3133	Ida Y. Todd	6 " " Mar 1/24	50.00			
	3135	E. V. Shaw	6 " " Mar 1/24	50.00			
			Forward	$13,927.41	$5689.00		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$13,927.41	$5689.00		
28	3140	H. Onouye	6 mo to Jan 1/24	200.00			
	----	S. P. Peterson	3 " " Oct 1/23	12.00	12.20	'23	A/c
	2542	H. Nakamura	6 " " Mar 1/24	20.00	8.50	'23	Bal
	2546	M. Shimada	6 " " Mar 1/24	30.00	19.30	'23	
	2836	V. J. Burgess et al	6 " " Feb 1/24	50.00			
	917	Pang Lum Mow	1 " " Oct 1/23	66.65			
	1051	Pang Lum Mow	1 " " Oct 1/23	41.65			
	2496	H. Nakamura			3.05	'23	"
	692	D. W. Anderson			9.60	'23	3m
	1686	Chun Chock	3 " " Oct 1/23	75.00	27.60	'23	A/c
29	1993	W. G. Robinson			32.80	'23	Bal
	2538	M. Otsuka	6 " " Mar 1/24	25.00	21.30	'23	
	----	Kahaulelio (w)	6 " " Apr 1/24	6.00			
	----	Mitsu Sawai	1 " " Nov 1/23	10.00			
	2786	Kock Lui Shee	6 " " Apr 1/24	5.00			
	2999	A. Nakano	6 " " Apr 1/24	45.00	6.55	'23	"
	----	K. Okuhata	2 " " Sep 1/23	20.00			
	2549	T. Miyamoto ... Bal	6 " " Mar 1/24	3.70			
				$14,537.41	$5829.90		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

OCTOBER, 1923

Date			
	KAMEHAMEHA SCHOOLS		
4	Registrar, Bal Sep Collections	$ 2,512.65	$
17	" A/c Oct "	8,050.56	10,563.21
	INTEREST		
1	Hawaii Cons Railway Bonds, $44,000, 6m 5 %	1,100.00	
	Mutual Telephone " 22,000, 6m 5 %	550.00	
15	Fourth Liberty " 40,000, 6m 4¼%	850.00	
	Loo Goon, on bal note, 2,000, dated June 7/20, to Oct 2/23, 6m 7%	70.00	
25	Bishop & Co, on C. D. dated July 25/23, $50,000, to date, 3m 4%	500.00	
27	Bishop & Co, on C. D. dated July 27/23, $50,000, to date, 3m 4%	500.00	
29	Bank deposits, October, 2%:		
	Estate a/c $65.33		
	Kam School a/c 69.58	134.91	3,704.91
	FEES (for lease assignments)		
2	Hollman mtg to Bank Hawaii, L2561, Waialae.	5.00	
3	M. J. Scully " E. D. Gibson 1489, Honolulu	5.00	
15	S. Mayehara " M. Ikeda, 3142, Kapalama	5.00	
16	Young Dow " Mow Chan, 3052, Waiawa .	5.00	
25	I. Matsuura " O. Okazaki, 2016, Manoa ..	5.00	
30	Fuji Handa " K. Nakamura, 1585a Kakaako.	5.00	
	K. Nakamura " Union Trust, 1856, 1857 and 2615, Kakaako, by way of mtge, 3 @ $5	15.00	
31	L.G.Blackman to A. L. Lane, 3167, Kahala .	5.00	50.00
	EXPENSE		
12	May A. Carey, for writing new lease in substitution for L. 2466 & 2594, Waialae	10.00	
18	A. B. Kroll, for writing two new leases in substitution for L. 2835, Waialae, 2 @ $10.	20.00	
31	L. G. Blackman, costs involved in accepting partial surrender of L. 1958, Kahala, and writing new L. 3167 to A. L. Lane	10.00	40.00
	SURVEYING		
1	G. Podmore, refund of unexpended balance of $400 advanced re Punaluu re-survey, Koolauloa, Oahu	30.05	
15	G. M. Collins, refund of unexpended balance of $60 advanced re Kealia Survey	8.35	38.40
	INSURANCE		
4	Bishop & Co, refund of premiums paid on Kona Office main building, tanks and contents, 1 yr to Sept 1/24	53.07	
5	Coyne Furniture Co, partial refund of premiums on Delmonico Warehouse, L. 1333, account excess of normal rate, $6000 @ difference of 67c	40.20	93.27
	BILLS RECEIVABLE		
12	W. H. McInerny, a/c principal of note No. 3 dated Nov 19/13	5,000.00	5,000.00
	Forward		$19 659.79

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

OCTOBER, 1923

Date				
	Brought Forward	$		$19,489.79
	SALARIES			
31	C. R. Bishop Trust, services bookkeeper and stenographer, Oct, 1923		35.00	35.00
	DEFERRED ANNUITY PREMIUMS			
	Employees' share of premiums due as follows:			
1	Hanson, Dec 1/23		16.25	
15	Smith, Nov 1/23	$10.00		
	Kienzle, "	10.00		
	Podmore, Dec 1/23	15.00		
	" Jan 1/24	15.00	50.00	
31	Loomis, Dec 1/23	17.50		
	Smith, "	10.00		
	Crabbe, "	5.00		
	Winant, "	25.00		
	Kienzle, "	10.00		
	Amana, "	9.50		
	Nishikawa, "	5.00	82.00	148.25
	SUNDRY TENANTS			
1/31	As per details, pp 31/35			
	Rents		34,950.35	
	Taxes		2,812.59	37,762.94
			66	
				$57,435.98

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	2000	Hon Const & D. Co .	3 mo to Jan 1/23	$ 625.00	$		
	----	Trent Trust Co	1 " " Nov 1/23	50.00			
	1268	I. Takano, Tr	1 " " Nov 1/23	20.00			
	1052a	Mew Yee	1 " " Nov 1/23	83.35			
	1672	Sue Seong			19.30	'23	
	1983	J. L. Cockburn	6 " " Apr 1/24	75.00			
	2729	R. F. Dempsey	6 " " Apr 1/24	85.00			
	1967	J. D. Dole	6 " " Apr 1/24	70.00			
	1972	Ellen R. Clark .A/c	6 " " Apr 1/23	10.00	90.00	'23	Bal
	1591	T. Ishii	6 " " Apr 1/24	16.00	10.10	'23	
	1592	M. Ishii	6 " " Apr 1/24	16.00	11.05	'23	
	2664	N. Matsumura	6 " " Apr 1/24	15.75	15.65	'23	
	3040	Y. Ichimura ... A/c	6 " " Apr 1/24	161.45	3.55	'23	9m
2	----	C. R. Bishop Trust.	6 " " Apr 1/24	168.00			
	----	B. P. Bishop Museum	6 " " Apr 1/24	168.00			
	687a	Hutchinson Sugar P.	6 " " Apr 1/24	500.00			
	1200	Hakalau Plantation.	6 " " Apr 1/24	1,092.50			
	1201	Hawn Agr. Co	6 " " Apr 1/24	1,750.00			
	2619	Hawn Agr. Co	6 " " Apr 1/24	400.50			
	2623	Hawn Agr. Co	6 " " Apr 1/24	838.50			
	2625a	Hawn Agr. Co	6 " " Mar30/24	328.00			
	2136	Lulu J. Greenwell .	6 " " Apr 1/24	180.00			
	3030	Toku Sasano	6 " " Apr 1/24	150.00	9.80	'23	9m
	1604	Kaai Kinikapo	6 " " Jan 1/24	20.00	5.00	'23	3m
	1499	D. M. Moncrief A/c	1 " " Jun 1/23	43.20	56.80	'23	A/c
	2540	J. Watanabe	6 " " Mar 1/24	30.00	12.25	'23	
	2925	Katayo Inokuchi ...	6 " " Apr 1/24	50.00			
	3033	T. Shigehiro Est ..	6 " " Apr 1/24	25.00			
	2982	Y. Matsunaga	6 " " Apr 1/24	30.00			
	2644	G. Fujita	6 " " Apr 1/24	21.75	14.70	'23	
	1975	C. H. Atherton	6 " " Apr 1/24	75.00			
	1203	Kilauea Vol House .	6 " " Apr 1/24	21.60			
	1500	Kilauea Vol House .	12 " " Oct 1/24	20.00			
	1801	Kilauea Vol House .	6 " " Apr 1/24	5.00			
	2703	Chun Hoon	6 " " Apr 1/24	50.00			
	----	A. Schnerr Co	1 " " Nov 1/23	100.00			
	----	F. Keoho	2 " " Nov 1/23	6.00			
	1985	Amelia Fisher	6 " " Apr 1/24	75.00			
	1981	Elsie J. Morgan ...	6 " " Apr 1/24	75.00			
3	1401	Waialua Agr. Co A/c	12 " " Oct 1/23	6,750.00			
	1401a	Waialua Agr. Co ...	6 " " Apr 1/24	2,000.00			
	1301	Von Hamm Young Co .	6 " " Apr 1/24	500.00			
	1965	F. C. Atherton	6 " " Apr 1/24	75.00			
	2755	Sing Chong & Co ...	6 " " Apr 1/24	12.50			
	2001	J. Andrade	6 " " Apr 1/24	20.00	9.95	'23	
4	1835	Z. Calonsog	6 " " Apr 1/24	12.50	7.65	'23	
	1511	Masaye (w)	6 " " Jan 1/24	23.00	21.80	'23	
	1971	Annie M. Alexander.	6 " " Apr 1/24	75.00			
	1964	Martha Waterhouse .	6 " " Apr 1/24	75.00			
	1966	Maude B. Cooke	6 " " Apr 1/24	70.00			
	528a	Heeia Agr. Co	6 " " Oct 1/23	2,010.00			
	1963	E. A. McInerny Est.	6 " " Apr 1/24	62.50			
	2817	Waialae Ranch Co ..	6 " " Apr 1/24	1,500.00			
	2891	Waialae Ranch Co ..	6 " " Apr 1/24	30.00			
	363b	Maunalua Ranch Co .	6 " " Apr 1/24	1,337.50			
	2461	H. Mitsukawa	6 " " Mar 1/24	15.75	15.65	'23	
	2915	B. Noji	6 " " Apr 1/24	50.00			
	1312	S. Kawahara	12 " " Jan 1/24	58.80	6.85	'23	
	1328	S. Kawahara ... A/c	6 " " Jul 1/22	4.35			
	1454	Wo Fat	6 " " Jul 1/22	22.50	1.45	'22	"
	1454	Wo Fat ..... A/c	6 " " Jan 1/23	1.05			
			Forward	$22,156.05	$ 311.55		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$22,156.05	$ 311.55		
4	1461	Asada Naodo	12 mo to Jan 1/24	29.00	7.95	'23	
	1882	C. M. Lyul	12 " " Mar 1/24	20.00	9.50	'23	
	1905	K. Sasaki	6 " " Mar 1/24	11.00			
	2233	Y. Kishi	6 " " Jul 1/23	12.50	3.50	'23	A/c
	2233	Y. Kishi ..... A/c	6 " " Jan 1/24	4.00			
	2267	C. Akau	12 " " Jul 1/24	3.00	.70	'23	
	2344	C. Akau	12 " " Jan 1/24	24.00	3.65	'23	
	2609	K. Kalua	18 " " Jan 1/24	36.00	6.35	'23	
	2658	N. Mailolo	6 " " Jan 1/24	12.50			
	2776	W. Helani ..... Bal	6 " " Jul 1/23	1.95	1.65	'23	"
	2824	T. Takahara	12 " " Jan 1/24	11.00	5.85	'23	
	3031	L. W. Chan	1 " " Oct 1/23	20.00			
	3153	J. Macomber	6 " " Mar 1/24	30.00			
	----	Bishop & Co	4 " " Jan 1/24	-- --	67.39	'23	
5	1980	F. C. Smith Est ...	6 " " Apr 1/24	50.00			
	1180	T. T. Meyer	6 " " Apr 1/24	187.50			
	3079	H. Tsunoda .... Bal	6 " " Jan 1/24	339.90	868.75	'23	Bal
	3079a	H. Tsunoda ..... "	6 " " Jan 1/24	40.00	102.20	'23	"
	2951	J. Yoshioka	6 " " Apr 1/24	125.00	31.60	'23	
	1524	Hoopii M. Wire	6 " " Jan 1/24	20.00			
	1771	Yee Chang Shee	6 " " Mar 1/24	15.00			
	1773	Yee Chang Shee	6 " " Apr 1/24	25.00			
	1834	Keola Ilianu	6 " " Apr 1/24	20.00	5.00	'23	A/c
	2967	S. Komatsu	6 " " Apr 1/24	40.00	7.90	'23	Bal
	1776	M. Fernandez Est ..	6 " " Apr 1/24	12.50			
	3042	J. Saito	6 " " Apr 1/24	185.00	4.05	'23	A/c
	1498	J. A. Maguire Est .	6 " " Mar 1/24	62.50			
6	2381	Pang Chit Kui	12 " " Oct 1/24	10.00	3.05	'23	
	2896	Louise A. McGregor.	6 " " Apr 1/24	45.00			
	1360	K. Matsumoto Est ..	3 " " Jan 1/24	63.00			
	1373	K. Matsumoto Est ..	6 " " Apr 1/24	225.00			
	1876	T. Yanagihara	6 " " Mar 1/24	22.50	8.45	'23	
	2791	K. Kono	6 " " Apr 1/24	69.00	21.15	'23	
	3039	B. A. Calub	6 " " Apr 1/24	12.50			
8	1987	Prot Epis Church ..	6 " " Apr 1/24	37.50			
	1977	M. E. Grossman Est.	6 " " Apr 1/24	75.00			
	2501	J. P. Mendonca	6 " " Apr 1/24	80.00			
	2147	J. P. Mendonca	6 " " Apr 1/24	192.50			
	2959	S. Nakayama	6 " " Apr 1/24	50.00	18.40	'23	
	2931	S. Kawaguchi	6 " " Apr 1/24	45.00	6.35	'23	Bal
	960a	Maunalua Fishing Co	1 " " Nov 1/23	508.35			
	2208	K. Yoshimura	6 " " Apr 1/24	20.00	7.50	'23	
	1371	Y. Ahsing	6 " " Apr 1/24	70.00			
	1705	Mary K. Christ	6 " " Apr 1/24	12.50	10.10	'23	
9	1530	J. Botelho	6 " " Jan 1/24	30.00	17.35	'23	
	2783	Mary Boner	6 " " Apr 1/24	12.50			
	----	K. Okuhata	1 " " Nov 1/23	10.00			
10	1979a	E. M. Ehrhorn	6 " " Apr 1/24	37.50			
	1572	Kinu Yamasaki	6 " " Mar 1/24	15.00	12.90	'23	
	1636	J. Takeuchi	6 " " Mar 1/24	12.50	15.65	'23	
	2128	Tokimoto Kiroku ...	6 " " Mar 1/24	18.75	10.10	'23	
	1863	Okuno Tsuru	6 " " Feb 1/24	15.00	14.70	'23	
	----	K. Kipola ..... A/c	6 " " Jan 1/24	18.05	11.95	'23	A/c
	----	D. Kukahili	1 " " Nov 1/23	3.00			
	2934	T. Oi	6 " " Apr 1/24	65.00	21.80	'23	
	2336	Esther O. Apio Bal	6 " " Feb 1/24	4.30	4.30	'23	Bal
	2652	S. Nakashima	6 " " Apr 1/24	15.75	15.65	'23	
	2973	T. Ogino	6 " " Apr 1/24	30.00	9.50	'23	
	2912	K. Terada	6 " " Apr 1/24	50.00	14.25	'23	
	2943	M. Terada	6 " " Apr 1/24	100.00	25.60	'23	
			Forward	$25,468.60	$1696.34		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$25,468.60	$1686.34		
10	2459	M. Ikeda	6 mo to Mar 1/24	25.00	10.15	'23	A/c
	2935	T. Noto	6 " " Apr 1/24	50.00	25.30	'23	
11	----	Medeiros & Joseph .	1 " " Nov 1/23	90.00			
	1695	P. C. Lane			18.40	'23	
	1633	H. Takamatsu Est ..	6 " " Mar 1/24	17.50	14.70	'23	
	1664	H. Takamatsu Est ..	6 " " Apr 1/24	15.00	14.70	'23	
	2921	S. Kawamura	6 " " Apr 1/24	50.00	7.25	'23	Bal
	2960	U. Yamanaka	6 " " Apr 1/24	70.00	11.10	'23	"
	2950	S. Shigemura	6 " " Apr 1/24	30.00	9.50	'23	
	2949	T. Kamimoto	6 " " Apr 1/24	45.00	6.10	'23	
	2918	N. Nagano	6 " " Apr 1/24	40.00	13.05	'23	
	2665	K. Uyeno	6 " " Apr 1/24	15.75	15.65	'23	
	2140	Y. Shigeyasu	6 " " Apr 1/24	18.75	15.65	'23	
	2796	Mine Fujii	6 " " Mar 1/24	31.50	15.65	'23	
	2649	T. Ikeda	6 " " Apr 1/24	18.75			
	2731	T. Tanigawa	6 " " Apr 1/24	31.50			
12	1866	C. D. Walker .. Bal	6 " " Sep 1/22	80.90			
	2939	K. Akiyama	6 " " Apr 1/24	37.50	11.35	'23	
	2932	M. Kajiura	6 " " Apr 1/24	35.00			
	2940	F. Yoshimura	6 " " Apr 1/24	45.00	10.60	'23	
	2516	Hon Planing Mill ..	3 " " Jan 1/24	350.00			
	3154	G. Kannabe	6 " " Apr 1/24	31.50	3.90	'23	3m
	1974	Harriet W. Hobdy A/c	6 " " Apr 1/24	75.00			
	1982	Logan W. Shepherd .	6 " " Apr 1/24	87.50			
15	2948	E. Okuno ..... Bal	6 " " Dec 1/23	10.00	7.95	'23	Bal
	2908	T. Matsunaga	6 " " Apr 1/24	95.00	33.60	'23	
	2529	Kona Developm't Bal	12 " " Oct 1/24	371.85			
	2459	M. Ikeda			10.10	'23	"
	916	Pang Chew Est	1 " " Nov 1/23	150.00			
16	1969	W. B. Lymer	6 " " Apr 1/24	75.00	169.30	'23	
	1976	C. R. Hemenway	6 " " Apr 1/24	75.00			
	2916	H. Kanemura	6 " " Apr 1/24	50.00			
	2477	Ichiyo Koge	6 " " Apr 1/24	15.75			
	----	Hatsune Kimura	1 " " Nov 1/23	10.00			
	2734	J. Aiau ..... Bal	6 " " Apr 1/23	14.45	5.55	'23	A/c
17	1873	Hawn Tuna Packers .	6 " " Mar 1/24	200.00			
	2954	S. Komatsu	6 " " Apr 1/24	50.00	11.95	'23	
	2936	S. Shirai	6 " " Apr 1/24	90.00	13.65	'23	Bal
	1499	Moncrief et al Bal	1 " " Jun 1/23	56.80			
	1499	Moncrief et al	1 " " Jul 1/23	100.00			
	2462	K. Sato ..... A/c	6 " " Mar 1/24	55.00			
	1667	S. Mimura	6 " " Mar 1/24	17.00	11.95	'23	
	2243	S. Mimura	6 " " Mar 1/24	22.00	12.90	'23	
	2722	Raku Murakami	6 " " Jan 1/24	7.75	19.00	'23	
18	1984	G. P. Denison	6 " " Apr 1/24	50.00			
	2835	A. B. Kroll			39.10	'23	"
	3059	Len Tai Wi Co	6 " " Jan 1/24	275.00			
	1968	F. R. Yarrow et al.	6 " " Apr 1/24	37.50			
19	2466	J. J. Carey			70.40	'23	"
	2594	J. J. Carey			35.20	'23	"
	2221	J. Kawaa	12 " " May 1/24	14.00	3.60	'23	
	3045	C. Ono	6 " " Apr 1/24	31.50	8.30	'23	9m
	2930	K. Nagano	6 " " Apr 1/24	45.00	12.75	'23	
	2161	J. G. Dassel	1 " " Nov 1/23	33.50			
20	2938	I. Okita	6 " " Apr 1/24	50.00	12.75	'23	
	2617	K. Nakasone et al .	6 " " Apr 1/24	806.25			
	3159	May A. Carey	6 " " May 1/24	262.50			
22	2553	Blanche E. Rycroft.	6 " " Apr 1/24	75.00			
	2025	Y. Okamoto	6 " " Apr 1/24	12.00			
	2910	T. Taira	6 " " Apr 1/24	145.00	26.70	'23	A/c
			Forward	$30,062.60	$2394.14		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$30,062.60	$2394.14		
22	2684	Suke Takahashi Est.	6 mo to Jan 1/24	60.00			
	2685	Suke Takahashi Est.	6 " " Jan 1/24	40.00			
	1649	Chong Kim	6 " " Apr 1/24	25.00	12.90	'23	
23	2015	J. Kahele	6 " " Apr 1/24	12.50	7.65	'23	
	----	Keoki Kipola Bal	6 " " Jan 1/24	11.95	11.95	'23	Bal
	1297	Oahu Rice Mill	6 " " Apr 1/24	150.00			
24	----	Cons Amusement Co .	2 " " Nov 1/23	30.00			
	1648	Y. Tanimoto	6 " " Apr 1/24	12.50	15.65	'23	
	2955	Chang You	6 " " May 1/24	15.00	9.20	'23	
25	1782	M. Yoshida	6 " " Apr 1/24	50.00			
	1791	K. Ikuta	6 " " Apr 1/24	25.00	15.35	'23	
	2212a	Waialua Garage	6 " " Apr 1/24	25.00			
	2551	K. Kishinami	6 " " Apr 1/24	25.00	15.35	'23	
	2727	U. Yamagata	6 " " Apr 1/24	25.00	15.35	'23	
	2735	S. Sasaki	6 " " Apr 1/24	25.00			
	2616a	N. & S. Miyasato ..	6 " " Apr 1/24	802.50			
	3004	Honolulu Fruit Co .	6 " " Apr 1/24	90.00			
	1444	J. Rosenstein	6 " " Apr 1/24	50.00			
	2917	H. Shima	6 " " Apr 1/24	35.00	15.05	'23	
	1708	Tom Tai Tong	6 " " Apr 1/24	28.00			
	1712	Tom Tai Tong	6 " " Apr 1/24	12.50			
	2790	Tom Tai Tong	6 " " Apr 1/24	25.00			
	3067	K. Fujimoto	6 " " Apr 1/24	50.00			
	2016	O. Okazaki	6 " " Dec 1/23	17.50	10.65	'23	A/c
26	1833	Dowsett & Deering .	6 " " Jan 1/24	262.50			
	917	Pang Lum Mow	1 " " Nov 1/23	66.65			
	1051a	Pang Lum Mow	1 " " Nov 1/23	41.65			
	2937	M. Abe	6 " " Apr 1/24	30.00			
	2944	O. Matsumoto	6 " " Apr 1/24	45.00	13.20	'23	
	----	T. Takahashi	6 " " Apr 1/24	12.50			
	1585a	Fuji Handa	6 " " Apr 1/24	40.00			
27	3172	Edith Kamekona	6 " " May 1/24	12.50	1.75	'23	2m
	1713	Leialoha Jensen ...	6 " " May 1/24	12.50	12.90	'23	
	3023	J. Inouye	6 " " Apr 1/24	75.00	21.50	'23	
	2647	K. Okumura	6 " " Apr 1/24	15.75	15.65	'23	
	3058	U. Jodo	6 " " Jan 1/24	995.00			
29	2926	T. Imai	6 " " Apr 1/24	100.00	31.30	'23	
	2679	T. Saruwatari	6 " " Apr 1/24	18.75			
	909	Hoy On Society	3 " " Jan 1/24	75.00			
	1954	Virginia Isenberg .	6 " " Mar 1/24	45.00			
	1955	Virginia Isenberg .	6 " " Mar 1/24	60.00			
	1961	Virginia Isenberg .	6 " " Mar 1/24	92.50			
	1974	A.W.T. Bottomley Bal	6 " " Apr 1/24	75.00			
	3021	T. Otsu			5.35	'23	Bal
30	1959	A. J. Campbell	6 " " Mar 1/24	90.00			
	1962	A. J. Campbell	6 " " Apr 1/24	75.00			
	1988	E. B. Waterhouse Est	6 " " Apr 1/24	37.50	67.45	'23	
	1856	K. Nakamura			8.75	'23	"
	1857	K. Nakamura			8.75	'23	"
	2615	K. Nakamura			5.35	'23	"
	2418	Mark Kung	6 " " Mar 1/24	75.00			
	2137	Y. Fukushima	6 " " Jan 1/24	50.00	27.75	'23	
	2463	G. B. Case	6 " " Apr 1/24	200.00			
	2559	White Sew'g Machine	3 " " Nov 1/23	270.00			
	1970	G. Schuman	6 " " Apr 1/24	75.00			
31	1979b	A. Baird	6 " " Apr 1/24	37.50			
	2569	N. & K. Mahoe	6 " " May 1/24	37.50			
	2969	K. Hirata	6 " " Apr 1/24	45.00	7.10	'23	"
	3025	E. Yamaguchi	6 " " Apr 1/24	65.00	9.50	'23	"
	776	Y. Yoshikawa	1 " " Nov 1/23	75.00			
			Forward	$34,912.80	$2754.84		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$34,912.85	$2759.54		
31	1958	L. G. Blackman	6 mo to Mar 1/24	37.50			
	1490	L. G. Blackman			35.25	'23	Bal
	2904	L. G. Blackman			17.80	'23	"
				$34,950.35	$2812.59		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

NOVEMBER, 1923

Date			
	KAMEHAMEHA SCHOOLS		
2	Registrar, Bal Jul Collections	$ 10.00	$
	" Bal Oct "	2,586.58	
19	" A/c Nov "	4,279.18	6,875.76
	INTEREST		
2	Bank of Hawaii, C. D. dated Aug 2/23, $50,000, to date, 3m 4 %	500.00	
17	Bishop & Co, C. D. dated Aug 18/23, $50,000, to Nov 18/23, 3m 4 %	500.00	
19	W. H. McInerny, notes dated Nov 19/18:		
	No 3 (bal) $16,250, to Oct 12/23, 4m 23d 6%	387.28	
	" 3 (bal) 11,250, " Nov 19/23, 1m 7d 6%	69.38	
	" 4 23,750, " Nov 19/23, 6m 6%	712.50	
27	Bank deposits, November:		
	Estate a/c $55.67		
	Kam School a/c 52.04	107.71	
28	Bank of Hawaii, C. D. dated Aug 28/23, $250,000, to date, 3m 4 %	2,500.00	4,776.87
	FEES (for lease assignments)		
2	G. H. Angus to J.W.Bergstrom L2738, Waialae.	5.00	
3	Katayama mtg " K. Fujimoto, 3068, Kahala .	5.00	
	Y. Miyagawa " K. Horiuchi, 2810, Kahauloa	5.00	
7	S. Sasaki " M. Ogata, 2735, Waialua.	5.00	
10	Dempsey mtg " Bank Hawaii, 2729, Waialae.	5.00	
14	Zoe Latham " " Bank Hawaii, 2422, Waialae.	5.00	
	W. H. Latham " Zoe O. Latham, 2593, Waialae.	5.00	
15	K. Amimoto & T. Kurokawa, former's ½ int in L1689, Kakaako, to T. Kurokawa	5.00	
19	Y. Ota to M. Nakamura, 2965, Waialae.	5.00	
24	Latham mtg " Bank Hawaii, 3157, Waialae.	5.00	
30	E.C.Anthony " Irene A. Holt, 2724, Waialae.	5.00	
	M. Yoshida " Bishop & Co, 1782 & 3073, Waialua, by way of mtge, 2 @ $5	10.00	65.00
	KONA SALES		
3	C. Akau, for coffee harvested from lots in Keei 2, S. Kona	20.00	
	T. Akamatsu, for coffee harvested from Lot 1 Keauhou 1, N. Kona	6.00	26.00
	EXPENSE		
2	G. H. Angus, cost of copying Waialae Lease 2738 to replace Lessee's lost original	10.00	10.00
	SALARIES		
30	C. R. Bishop Trust, services bookkeeper and stenographer, Nov, 1923	35.00	35.00
	KONA OFFICE BUILDING		
3	I. Uchimura, for redwood lumber left over from construction of water tank	7.00	7.00
	Forward		$12,795.63

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

NOVEMBER, 1923

Date				
	Brought Forward		$	$11,795.63
	DEFERRED ANNUITY PREMIUMS			
30	Employees' share of premiums due Jan 1/24:			
	Loomis	$17.50		
	Smith	10.00		
	Crabbe	5.00		
	Winant	25.00		
	Hanson	16.25		
	Kienzle	10.00		
	Amana	9.50		
	Nishikawa	5.00	98.25	98.25
	SUNDRY TENANTS			
1/30	As per details, pp 38/45			
	Rents		16,089.40	
	Taxes		56,323.25	72,412.65
				$84,306.53

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	2101	Lum Boon		$	$ 9.85	'23	1m
	3116	Lum Boon			49.35	'23	5m
	1604	Kaai Kinikapo			15.00	'23	A/c
	1268	I. Takano, Tr	1 mo to Dec 1/23	20.00			
	----	Trent Trust Co	1 " " Dec 1/23	50.00			
	2795	C. Villafuerte	6 " " May 1/24	12.50			
	2416	T. Yamashita	6 " " May 1/24	150.00	46.00	'23	Bal
	----	A. Schnerr Co	1 " " Dec 1/23	100.00			
	2927	Tsuchi Uyeda	6 " " May 1/24	32.50	11.95	'23	
	2734	J. Aiau ..... A/c	6 " " Oct 1/23	5.20	9.80	'23	"
	----	Mitsu Sawai	1 " " Dec 1/23	10.00			
	2803	S. Jike	6 " " May 1/24	12.50			
	----	Emily Silva	2 " " Dec 1/23	6.00			
	----	D. Kukahili	2 " " Jan 1/24	6.00			
	3047	Katayo Inokuchi A/c	6 " " Apr 1/24	70.00			
	2876	R. Morisawa			25.20	'23	"
2	2739	Ellen A. Kenway ...	6 " " May 1/24	42.50	3.00	'23	A/c
	2567	D. W. Anderson	6 " " May 1/24	37.50	14.25	'23	Bal
	1672	Sue Seong ..... A/c	6 " " Jul 1/23	30.00			
	2022	T. Nakamura	6 " " May 1/24	15.00			
	2738	G. H. Angus			108.45	'23	"
	2738	J. W. Bergstrom ...	6 " " May 1/24	262.50			
	1981	Elsie J. Morgan ...			81.55	'23	"
	2924	R. C. Gibbs	6 " " May 1/24	20.00	6.25	'23	"
3	1041	W. W. Goodale	6 " " May 1/24	43.75			
	3176	Levi Polson	6 " " May 1/24	12.50	2.15	'23	2m
	3068	S. Katayama	6 " " Apr 1/24	30.00			
	2556	J. C. Lima			14.60	'23	Bal
	2696	J. Mano	6 " " May 1/24	31.50	7.80	'23	"
	1519	T. Yamasaki Est ...	6 " " May 1/24	25.00	17.00	'23	"
	1821	Tong Yick Wai Co ..	6 " " May 1/24	225.00			
	1317a	U. Yamasaki ... Bal	6 " " Oct 1/21	5.00			
	1317a	U. Yamasaki	12 " " Oct 1/22	50.00			
	1317a	U. Yamasaki ... A/c	6 " " Apr 1/23	5.00			
	1454	Woo Fat ..... Bal	6 " " Jan 1/23	21.45	1.40	'22	"
	1454	Woo Fat	6 " " Jul 1/23	22.50			
	1454	Woo Fat ..... A/c	6 " " Jan 1/24	13.50	6.15	'23	
	1881	C. S. Kwan	6 " " Mar 1/24	15.00	13.95	'23	
	1883	C. S. Kwan	6 " " Mar 1/24	10.50	9.90	'23	
	1884	Kim Chu Oh	12 " " Sep 1/23	19.00	4.15	'22	
	1884	Kim Chu Oh	6 " " Mar 1/24	9.50	8.95	'23	
	2233	Y. Kishi ..... Bal	6 " " Jan 1/24	8.50	3.50	'23	"
	2260	C. Pawai	12 " " Jan 1/23	10.00	1.55	'22	
	2260	C. Pawai	12 " " Jan 1/24	10.00	3.35	'23	
	2434	T. Fujimatsu	12 " " Jan 1/24	10.00	3.50	'23	
	2457	P. Pahukula ... Bal	6 " " Jul 1/23	4.10	5.00	'23	
	2457	P. Pahukula	6 " " Jan 1/24	7.15			
	2596	M. Migita	12 " " Jan 1/24	22.00	14.15	'23	
	2597	M. Tosaburo	12 " " Jan 1/24	46.00	24.60	'23	
	2637	K. J. Kahele	6 " " Jul 1/23	11.00			
	2637	K. J. Kahele .. A/c	6 " " Jan 1/23	9.00			
	2699	M. K. Kumukoa	6 " " Jan 1/24	11.50			
	2714	D. Hoolapa, Jr			6.05	'23	
	2744	K. Keohokii	12 " " Jan 1/24	27.00	9.40	'23	
	2899	C. S. Kwan	6 " " Mar 1/24	5.00	2.80	'23	
	2900	T. Kudo	6 " " Oct 1/23	9.50	3.25	'23	A/c
	2900	T. Kudo ..... A/c	6 " " Apr 1/24	3.25			
	3031	L. W. Chan	1 " " Nov 1/23	20.00			
	3043	R. Hind ..... A/c	6 " " May 1/24	1.20	3.55	'23	Bal
	3153	J. Macomber			.85	'23	4m
	3164	R. N. Keliikuli ...	12 " " Oct 1/24	44.00			
			Forward	$ 1,680.60	$ 548.25		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 1,680.60	$ 548.25		
3	----	F. K. Aona	6 mo to Jan 1/24	10.50			
	----	Park Choon Paik ...	2 " " Jan 1/24	1.00			
	----	Park Choon Paik ...			8.00	'23	Bal
	----	Chong Soo Young ...	6 " " Jan 1/24	12.50	11.45	'23	
	----	Kaipo Est	12 " " Jan 1/24	12.00			
	----	A. Kaipo ..... A/c	6 " " Jul 1/24	1.40			
5	2130	Pioneer Mill Co ...	6 " " May 1/24	5,822.00			
	3082	Oahu Sugar Co	6 " " May 1/24	30.00			
	1072a	Kohala Ditch Co ...	6 " " Jul 1/23	1,426.50			
	2925	Katayo Inokuchi ...			7.95	'23	"
	2642	S. K. Huewaa			24.55	'23	
	3062	Libbie H. Kalolo ..	6 " " May 1/24	12.50	6.95	'23	8m
	3074	Libbie H. Kalolo ..	6 " " May 1/24	12.50	3.80	'23	Bal
	1816	Tora Okubo	6 " " Jan 1/24	90.00			
	3047	Katayo Inokuchi Bal	6 " " May 1/24	5.00	10.45	'23	"
	2680	M. Mitori	6 " " May 1/24	15.75	7.80	'23	"
	2370	Fuki Arita	6 " " Apr 1/24	40.75	29.45	'23	
	960a	Maunalua Fishing Co	1 " " Dec 1/23	508.35			
	1052a	Mew Yee et al	1 " " Dec 1/23	83.35			
7	983a	T. H. Davies & Co .	6 " " May 1/24	168.00			
	2735	S. Sasaki			15.35	'23	
	2406	Kyoyei Shokwai			52.65	'23	"
	1770	Kyoyei Shokwai			220.65	'23	"
	1967	J. D. Dole			78.50	'23	"
	2408	G. Freeland			39.30	'23	"
	1987	Prot Epis Church ..			37.40	'23	"
	3177	Kame Nakano	6 " " May 1/24	67.50	4.75	'23	2m
	2423	T. Sakaitani			7.80	'23	Bal
	1978	Addie H. De Freest.	6 " " Apr 1/24	37.50	36.80	'23	"
	2578	A. M. Glover			14.25	'23	"
	1975	C. H. Atherton			87.10	'23	"
	1949b	G. S. Harris			110.75	'23	"
	2502	F. Raminez	6 " " May 1/24	12.50			
	1701	Rafina F. Souza, Tr			16.30	'23	"
	1658	T. Sakaitani	6 " " May 1/24	12.50	7.80	'23	"
	2819	Kui Tai Zen	6 " " May 1/24	30.00	14.70	'23	"
	363b	Maunalua Ranch Co .			920.10	'23	"
	1983	J. L. Cockburn			64.40	'23	"
	1491	E. R. Davis, Grdn .			225.45	'23	"
	3178	Ellen M. Vickery ..	6 " " May 1/24	12.50	4.60	'23	2m
8	1977	M. E. Grossman Est.			84.00	'23	Bal
	2553	Blanche E. Rycroft.			31.45	'23	"
	2739	Ellen A. Kenway ...			15.45	'23	"
	1979a	E. M. Ehrhorn			39.25	'23	"
	1041	W. W. Goodale			13.40	'23	"
	1401	Waialua Agr. Co ...			2,683.60	'23	"
	1911	Waialua Agr. Co ...			562.00	'23	"
	1191	Waialua Agr. Co ...			7.65	'23	"
	1279	Waialua Agr. Co ...			3.95	'23	"
	3083	D. H. MacAdam			5.50	'23	6m
	2438	E. P. Fogarty			30.65	'23	Bal
	2508	J. H. Buscher			33.90	'23	"
	2793	J. H. Buscher			32.95	'23	"
	1951	Mary V. Silva			77.40	'23	"
	1571	I. Hirohata			38.70	'23	"
	712a	J. Kumalae			161.00	'23	"
	2424	Cora Adams			87.85	'23	"
	1371	Y. Ahsing			61.80	'23	"
	2533	T. Ninomiya	6 " " Mar 1/24	20.00	9.65	'23	
	1789	Von Hamm Young Co .			577.65	'23	"
			Forward	$10,125.20	$ 7,175.75		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$10,125.20	$ 7,175.10		
					1,067.70	'23	Bal
8	1301	Von Hamm Young Co .			1,033.25	'23	"
	1768	Alex. Young Bldg Co			7.85	'23	"
	1203	Kilauea Volcano Hse			3.50	'23	"
	1500	Kilauea Volcano Hse			148.65	'23	"
	1578	Wing Hing Co et al.			40.45	'23	"
	2751	Leong Yew			47.85	'23	"
	1980	F. C. Smith Est ...			378.75	'23	"
	782	Catton Neill & Co .			188.60	'23	"
	2097	Catton Neill & Co .			368.05	'23	"
	2372	Catton Neill & Co .			5.50	'23	"
	2993	K. Fukumoto			186.75	'23	"
	2516	Hon Planing Mill ..			26.80	'23	"
	1864	Kam Investment Co .			73.85	'23	"
9	2447	D. M. Ross			63.15	'23	"
	1985	Amelia Fisher			11.05	'23	"
	2906	A. H. Perry	6 mo to May 1/24	18.00	9.20	'23	"
	2883	The Dowsett Co			19.75	'23	"
	1719	Tanabe Co			83.10	'23	"
	1783	Miyo Eki			27.50	'23	"
	2703	Chun Hoon			23.00	'23	"
	2759	Chun Hoon			5.90	'23	"
	2828	Chun Hoon			30.60	'23	"
	3084	Chun Hoon			18.40	'23	
	2909	D. Sonoda ..... A/c	6 " " Apr 1/24	30.00	87.70	'23	"
	1976	C. R. Hemenway			39.50	'23	"
	2692	W. L. Porter			1.75	'23	"
	----	J. Monsarrat	12 " " Nov 1/24	10.00	66.05	'23	"
	983a	T. H. Davies & Co .			86.50	'23	"
	2628	T. H. Davies & Co .			1,380.15	'23	"
	714	Hon Iron Works			85.00	'23	A/c
	1766	Hon Iron Works			317.75	'23	Bal
	2129	Hon Iron Works			76.70	'23	"
	1232	Kukaiau Ranch Co ..			30.65	'23	"
	1266	Pearl City Fruit Co			205.85	'23	"
	2765	Pearl City Fruit Co			493.05	'23	"
	1383	Kaiwiki Sugar Co ..			97.65	'23	"
	2768	C. F. Hart Est			18.40	'23	"
	2402	M. H. Drummond			1.75	'23	2m
	3179	C. Caballero	6 " " May 1/24	12.50	49.10	'23	Bal
10	1180	T. T. Meyer			184.00	'23	"
	700a	Honolulu Plantation			613.40	'23	"
	704	Honolulu Plantation			357.30	'23	"
	925	Honolulu Plantation			55.50	'23	"
	926	Honolulu Plantation			230.00	'23	"
	1262	Honolulu Plantation			3.80	'23	"
	1335	Honolulu Plantation			75.15	'23	"
	1493	Honolulu Plantation			88.95	'23	"
	1494	Honolulu Plantation			18.40	'23	"
	2448	Honolulu Plantation			3.80	'23	"
	1410	Mary A. Plemer			15.35	'23	
	1759	K. Sakai			7.65	'23	"
	2212a	Waialua Garage			25.30	'23	"
	2562	Hirokane Kunitaro .			23.00	'23	"
	2775	H. H. Plemer			7.65	'23	"
	2995	Waialua Garage			26.85	'23	"
	3127	See Wo Yuen Co			35.20	'23	"
	2729	R. F. Dempsey			10.90	'23	"
	1548	Annie K. Warren ...			1,200.05	'23	"
	2945	Hawn Electric Co ..			6.80	'23	"
	2986	K. Okamura					
			Forward	$10,195.70	$17,070.90		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$10,195.70	$17,070.90		
10	3180	P. Galedrige et al.	6 mo to May 1/24	25.00	3.10	'23	2m
	1812	K. I. Nishimura ...	6 " " May 1/24	15.00	7.80	'23	Bal
	1873	Hawn Tuna Packers .			83.40	'23	"
	2592	A. H. Mathew			17.40	'23	"
	3020	A. H. Hobart			13.80	'23	"
	3130	B. Tibayan			7.15	'23	"
	336a	J. Wight Est			41.85	'23	"
13	340c	R. W. Holt			3.05	'23	"
	2869	W. Dote			36.25	'23	"
	----	T. Shigematsu et al			104.55	'23	A/c
	1768	A. Young Bldg Co ..	6 " " May 1/24	1,800.00			
	2676	B. Satori	6 " " May 1/24	15.75	15.65	'23	
	2901	I. Shimada	6 " " May 1/24	31.50	7.80	'23	Bal
	2499	C. Tanouye	6 " " May 1/24	18.75	7.35	'23	"
	589b	S. Ah Hoy Co			145.75	'23	"
	2133a	F. Beringer			14.85	'23	"
	2772	Lum Man Chin			72.15	'23	"
	2830	Chong Oon Shiu etal			28.15	'23	"
	----	J. M. Dowsett	12 " " Nov 1/24	5.00			
	927	Loo Chit Sam Est ...			19.15	'23	3m
	3075	Loo Goon			19.15	'23	3m
	2712	Kwong Lee Yuen Co .			25.15	'23	6m
	429a	Chang Chock Hing ..			59.95	'23	Bal
	1463	Chang Chock Hing ..			14.15	'23	"
	1799	Chizu Mitamura			5.95	'23	"
	2892b	Hawaii Fruit Packers	6 " " Jan 1/24	2.50	.30	'23	"
	522c	Territorial Hotel .			1,960.95	'23	"
	1224	Territorial Hotel .			122.35	'23	"
	1190	Territorial Hotel .			53.65	'23	"
	1052a	Mew Yee et al			155.20	'23	"
	2928	S. Seiki et al			122.90	'23	"
14	----	M. E. Medeiros etal	1 " " Dec 1/23	90.00			
	2966	A. Yokoyama	6 " " Apr 1/24	35.00			
	2225	C. Araki	6 " " May 1/24	18.75	7.80	'23	"
	2750	Bow Wo Sang Co			30.65	'23	"
	1404	Lewers & Cooke			185.15	'23	"
	2041	K. Otha			13.80	'23	"
	2042	M. Tomimaru			12.55	'23	"
	2000	Hon Const & D. Co .			916.85	'23	"
	2428	Hon Const & D. Co .			114.85	'23	"
	1852	J. Rego	6 " " May 1/24	27.50	12.90	'23	
	1982	Logan Shepherd			75.45	'23	"
	1974	Harriet W. Hobdy ..			89.25	'23	"
	916	Pang Chew Est	1 " " Dec 1/23	150.00	356.90	'23	"
	2620	Hawn Agr. Co	6 " " May 1/24	375.50			
	2621	Hawn Agr. Co	6 " " May 1/24	175.50			
	2613	R. E. Woolley			36.00	'23	"
	2065	M. Naramoto	6 " " Jun 1/24	12.50	15.30	'23	"
	1950	J. R. Judd			80.20	'23	"
	588a	Womens Aux O. C. C.			306.70	'23	"
	----	May K. Brown Est ..			163.30	'23	"
	2682	May K. Brown Est ..			322.65	'23	"
	1963	E. A. McInerny Est.			41.70	'23	"
	1868	H. T. Hughes			70.55	'23	
	2464	D. W. Anderson			17.75	'23	"
	2580	D. W. Anderson			18.05	'23	"
	984b	Wong Sut			23.30	'23	
14	2823	L. N. Land			37.15	'23	"
	2121	Sarah E. Brown	12 " " Jun 1/24	10.00	3.25	'23	
	1965	F. C. Atherton			79.75	'23	"
			Forward	$13,003.95	$23,271.60		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$13,003.95	$23,271.60		
14	1947	Emma K. Wilcox			104.25	'23	Bal
	2817	Waialae Ranch			2,422.70	'23	"
	2891	Waialae Ranch			7.35	'23	"
	2420	J. Armstrong			61.35	'23	"
	1370	C. Brewer Est			1,346.00	'23	"
	3050	M. Okuda			29.05	'23	"
	2130	Pioneer Mill Co ...			1,906.10	'23	"
	1794	American Factors ..			58.85	'23	"
	801	American Factors ..			220.80	'23	"
	3066	Oahu Sugar Co			414.05	'23	"
	3076	Oahu Sugar Co			2.20	'23	"
	1974	A. W. T. Bottomley.			89.25	'23	"
	1385	Olaa Sugar Co			366.25	'23	"
	1467	Waiahole Water Co .			2,346.80	'23	"
15	1979b	A. Baird			38.65	'23	"
	2655a	Take Kadota	6 mo to Apr 1/24	50.00	30.65	'23	
	1766	Honolulu Iron Wks .	6 " " May 1/24	85.00	28.70	'23	".
	1216	Honolulu Iron Wks .			435.15	'23	"
	1479	Libby McNeill & L..	6 " " May 1/24	500.00	229.15	'23	"
	1533	Libby McNeill & L..	6 " " May 1/24	125.00	30.65	'23	"
	1534	Libby McNeill & L..	6 " " May 1/24	87.50	40.45	'23	"
	3032	Libby McNeill & L..	6 " " May 1/24	132.50	29.45	'23	"
	3181	Y. Tanouye	6 " " May 1/24	37.50	1.70	'23	2m
	1449	Go Shee			80.95	'23	Bal
	2098	M. Soranaka			36.50	'23	"
	960a	Maunalua Fishing Co			776.65	'23	"
	2501	J. P. Mendonca			33.25	'23	"
	2147	J. P. Mendonca			71.90	'23	"
	462	Oahu Railway			383.35	'23	"
	744	Haleiwa Hotel			15.30	'23	"
	1185	Haleiwa Hotel			.75	'23	"
	412a	Hawn Agr. Co			174.40	'23	"
	1201	Hawn Agr. Co			1,361.80	'23	"
	2557	Hawn Agr. Co			760.35	'23	"
	2618	Hawn Agr. Co			34.00	'23	"
	2619	Hawn Agr. Co			211.90	'23	"
	2620	Hawn Agr. Co			196.35	'23	"
	2621	Hawn Agr. Co			94.15	'23	"
	2622	Hawn Agr. Co			35.15	'23	"
	2623	Hawn Agr. Co			403.80	'23	"
	2624	Hawn Agr. Co			714.95	'23	"
	2625a	Hawn Agr. Co			171.70	'23	"
	2626	Hawn Agr. Co			386.75	'23	"
	2627	Hawn Agr. Co			194.75	'23	"
	14a	Hilo Sugar Co			640.55	'23	"
	687a	Hutchinson Sugar P.			566.80	'23	"
	1200	Hakalau Plantation.			880.20	'23	"
	2012	Honomu Sugar Co ...			558.05	'23	"
	2020	Onomea Sugar Co ...			1,744.00	'23	"
	2141	Hilo Sugar Co			2,007.35	'23	"
	----	Haleiwa Hotel			19.15	'23	"
	1486	Hawn Dredging Co ..			204.70	'23	"
	1771	Yee Chang Shee			5.45	'23	"
	1773	Yee Chang Shee			10.90	'23	"
	2836	V. J. Burgess etal.			15.30	'23	"
	2224	V. J. Burgess etal.			16.85	'23	"
	2371	F. K. Archer			3.80	'23	"
	1219	Koolau Agr. Co			712.30	'23	"
	1345	Koolau Agr. Co			7.65	'23	"
	1105	Kauai Electric Co .			3.25	'23	"
			Forward	$14,021.45	$47,046.78		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$14,021.45	$47,046.15		
					3.25	'23	Bal
15	1106	Kauai Electric Co .			613.40	'23	"
	528a	Heeia Agr. Co			3.05	'23	"
	528c	Heeia Agr. Co			79.75	'23	"
	1966	Maud B. Cooke			83.40	'23	"
	1964	Martha Waterhouse .			87.70	'23	"
	1971	Annie M. Alexander.			8.90	'23	"
	2896	Louise A. McGregor.			26.15	'23	"
	2785	Kakaako Japse School			115.90	'23	"
	1412	Am-Japse Investment			12.90	'23	
	3121	G. S. Ikeda			32.05	'23	"
	----	Palama Settlement .			42.55	'23	"
	1386	J. A. Rath, Tr					
	1687	Palama Settlement .	12 mo to Nov 1/24	12.50			
	1277	K. Matsumoto Est ..			217.00	'23	"
	1360	K. Matsumoto Est ..			133.85	'23	"
	1373	K. Matsumoto Est ..			333.00	'23	"
	1381	K. Matsumoto Est ..			80.95	'23	"
	1437	K. Matsumoto Est ..			53.95	'23	"
	1466	K. Matsumoto Est ..			165.85	'23	"
	2804	B. Nishioka	6 " " May 1/24	25.00	7.65	'23	"
	2670	T. Ito	6 " " Apr 1/24	22.50	14.70	'23	
	1784	G. Thomas	6 " " May 1/24	12.50	7.65	'23	
	1786	Y. Shigeyasu	6 " " May 1/24	15.00	7.80	'23	"
	2922	K. Wada	6 " " Apr 1/24	45.00			
	2136	Lulu J. Greenwell .			64.80	'23	"
	2151	P. M. Neilson			11.80	'23	"
16	1296	Ng Fat			50.60	'23	"
	1441	McCandless &Dowsett			5.55	'23	"
	2831	McCandless &Dowsett			436.00	'23	"
	3168	McCandless &Dowsett			3.65	'23	2m
	2570	J. W. L. McGuire ..	6 " " May 1/24	42.50	14.60	'23	Bal
	2919	J. Ogino	6 " " Apr 1/24	75.00			
	985a	Japse Moiliili Sch.			30.65	'23	"
	2632	Hee Chut Sing			28.15	'23	"
	----	J. M. Dowsett	12 " " Nov 1/23	5.00			
	1833	Dowsett & Deering .			64.40	'23	"
	53c	Tong Wo Wai Co			23.00	'23	"
	1590	Sing Chong & Co ...			690.30	'23	"
	1696	Sing Chong & Co ...			122.65	'23	"
	1828	Sing Chong & Co ...			30.65	'23	"
	1821	Tong Yick Wai Co ..			69.00	'23	"
	2755	Sing Chong & Co ...			3.80	'23	"
	1478	Chong Sam			27.00	'23	"
	1221	Pacific Dev. Co ...			209.25	'23	"
	1222	Pacific Dev. Co ...			313.90	'23	"
17	1374	C. Q. Yee Hop, Tr .			373.55	'23	"
	2822	Yee Fong			43.70	'23	"
	2523	Maui Trading Co ...			24.55	'23	"
	2483	J. W. Sproat			5.60	'23	"
	1601	M. M. Calhau			25.85	'23	"
	2522	H. Cannon			17.15	'23	"
	2531	H. Cannon			14.85	'23	"
	2251	H. & E. Cannon			23.75	'23	"
	----	Hatsune Kimura	1 " " Dec 1/23	10.00			
19	1968	F. R. Yarrow et al.			42.30	'23	"
	2749	R. A. Robbins			14.25	'23	"
	3078	L. Silario			6.10	'23	7m
	----	T. Shigematsu et al			104.55	'23	Bal
	2666	Princeville Plant'n			58.75	'23	"
	2666a	Princeville Plant'n			2.45	'23	"
			Forward	$14,286.45	$52,134.70		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$14,286.45	$52,134.70		
19	3015	T. Nonaka ..... A/c	6 mo to Mar 1/24	49.40	20.60	'23	10m
	2148	Mau Sing Wai Co ...			1.30	'23	
	3028	Mau Sing Wai Co ...			107.30	'23	Bal
	3059	Len Tai Wai Co			89.25	'23	"
	1659	H. Aoki			50.60	'23	"
	1856	K. Nakamura	6 " " Jun 1/24	30.00			
	1857	K. Nakamura	6 " " Jul 1/24	30.00			
	2733	Sadie Sakai	6 " " Apr 1/24	37.50	5.05	'23	"
	1942	F. Handa	6 " " May 1/24	20.00	8.45	'23	
	3078	L. Silario	6 " " Jun 1/24	12.50			
20	2008	J. Teixeira			16.10	'23	"
	1811	Asa Hayashi	6 " " Apr 1/24	20.00	11.80	'23	
	1709	K. Kimura	6 " " Apr 1/24	20.00	11.80	'23	
	1604	Kaai Kinikapo			1.80	'23	"
	1540	T. Miyamasu			17.15	'23	"
	1314	Oahu Rice Mill	12 " " Oct 1/24	15.00	14.85	'23	"
	1297	Oahu Rice Mill			149.65	'23	"
	2639	E. Kagami	6 " " Apr 1/24	20.00	11.80	'23	
21	3056	Y. Mukai			61.15	'23	"
	----	Shizu Kimura	2 " " Dec 1/23	20.00			
	2146	Do Shintani	6 " " May 1/24	20.00			
	2142	Sui Kimura	6 " " May 1/24	40.00			
	2145	Ume Muramoto	6 " " May 1/24	20.00			
	2027	U. Katamoto			38.10	'23	"
	3186	S. Kurakado	6 " " May 1/24	20.00	1.55	'23	2m
	1333a	Coyne Furniture Co.	6 " " May 1/24	300.00			
22	1163a	Capt Cook Coffee Co			184.70	'23	Bal
	1692	Capt Cook Coffee Co			.05	'23	"
	763a	J. A. Maguire Est .			200.55	'23	"
	1498	J. A. Maguire Est .			17.45	'23	"
	2962	J. A. Maguire Est .			.05	'23	"
	1584	H. Niimi	6 " " Apr 1/24	14.00	9.20	'23	
	2161	J. G. Dassel	1 " " Dec 1/23	33.50	34.05	'23	"
	1973	J. B. Guard et al .	6 " " Apr 1/24	75.00	88.95	'23	"
23	1663	Tsuna Yonemura	6 " " Jun 1/24	20.00			
	2892a	Hawaii Fruit Packers			92.00	'23	"
	1816	Tora Okubo			60.10	'23	"
24	2716	H. S. Hayward			3.05	'23	"
	----	K. Okuhata	1 " " Dec 1/23	10.00			
	----	F. Keoho	1 " " Dec 1/23	3.00			
	1196	Emily Macfarlane ..			22.00	'23	"
	1197	Emily Macfarlane ..			50.05	'23	"
	178d	Hawi Mill & Plant'n			348.80	'23	"
	1072a	Kohala Ditch Co ...			348.80	'23	"
	1115a	Kohala Ditch Co ...			13.95	'23	"
	1116	Kohala Ditch Co ...			1.75	'23	"
	1513	T. Doku	6 " " Apr 1/24	12.00	10.90	'23	
26	3063	T. Hayashi	6 " " May 1/24	30.00			
	1714	T. Fujikawa	6 " " Apr 1/24	20.00	11.80	'23	
	1780	F. Andrade	6 " " Jan 1/24	225.00	138.00	'23	
	1472	Radio Corp'n of Am.			83.75	'23	"
	909	Hoy On Society			39.30	'23	"
	1998	E. A. Mott-Smith ..	6 " " Jun 1/24	30.00	15.80	'23	"
	2154	E. A. Mott-Smith ..	6 " " Mar 1/24	30.00	15.80	'23	"
	1638a	Okuno Tsuru	6 " " Feb 1/24	17.50	14.70	'23	
	2683	Y. Suyetugu	6 " " May 1/24	31.50	7.80	'23	"
	2705	Y. Suyetugu	6 " " May 1/24	31.50	7.80	'23	"
27	1962	A. J. Campbell			84.00	'23	"
	2754	A. J. Campbell			84.35	'23	"
	3060	A. J. Campbell			3.65	'23	"
			Forward	$15,543.85	$54,746.15		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$15,543.85	$54,746.15		
27	917	Pang Lum Mow	1 mo to Dec 1/23	66.65	168.65	'23	Bal
	1051a	Pang Lum Mow	1 " " Dec 1/23	41.65	79.40	'23	"
	2528	Hawn Pine Packers .			136.45	'23	"
28	2694	T. Saruwatari	6 " " May 1/24	31.50	7.80	'23	"
	1839	Ida Takizoa ... Bal	6 " " Mar 1/22	122.50	75.50	'22	
	1839	Ida Takizoa ... A/c	6 " " Sep 1/22	52.00			
	2913	M. Inouye	6 " " Apr 1/24	75.00	22.25	'23	
	1594	Kaleihiwahiwa	6 " " Apr 1/24	20.00	10.10	'23	
	2617	K. Nakasone et al .			247.25	'23	"
	1444	J. Rosenstein			27.00	'23	"
	1952	Oahu College Trs ..	6 " " Apr 1/24	37.50	43.05	'23	"
	2792	W. C. Love			81.70	'23	"
	531c	J. Kumalae			67.60	'23	"
	2026	J. Kumalae			108.55	'23	"
30	3077	J. Avilla	6 " " Jun 1/24	12.50	6.05	'23	
	1870	Masayo Tarutani ...	6 " " Mar 1/24	18.75	14.70	'23	
	1913	J. Shiomi	6 " " Feb 1/24	12.50	15.65	'23	
	----	S. Mahaulu	6 " " Apr 1/24	15.00	4.60	'23	"
	776	Y. Yoshikawa			95.00	'23	A/c
	1474	Hawn Sugar P. Assn.			153.35	'23	Bal
	1459	Pac Engineering Co.			115.00	'23	"
	1753	Pac Engineering Co.			78.90	'23	"
	1634	C. W. Macfarlane ..			3.95	'23	"
	2561	Lucille F. Hollman.	6 " " May 1/24	40.00	14.60	'23	"
				$16,089.40	$56,323.25		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

DECEMBER, 1923

Date			
	KAMEHAMEHA SCHOOLS		
3	Registrar, Bal Nov Collections	$ 1,819.69	$
18	" A/c Dec "	3,459.71	5,279.40
	INTEREST		
4	On balances, Kakaako Frontage Taxes:		
	L1672, Sue Seong, on $420.39, 2 yr 3m16d 6%	57.86	
	1868. H. T. Hughes, 594.36, 1 yr 6%	35.66	
6	Japanese Moiliili School, Frontage Tax Note dated Dec 4/16, on bal $165.80, 1 yr 6% ...	9.95	
	Terr Hotel Co, Frontage Tax on bal $1057.03, 1 yr 6%	63.42	
10	K. Saiki, Front Tax on bal, $624.09, 1yr 6%	37.45	
24	C. Kayahara, " " " " 329.78, 1yr 6%	19.79	
31	Honokaa Sugar Bonds, $40,000, 6m 6 %	1,200.00	
	Bank deposits, December:		
	Estate a/c $22.49		
	Kam School a/c 43.11	65.60	1,489.73
	FEES (for lease assignments)		
4	W. L. Porter to M. C. Porter L2692, Waialae.	5.00	
	E. Okuno " B. Suzuki, 2948, Waialae.	5.00	
	Sue Seong " K. Sasaki, 1672, Kakaako.	5.00	
6	Young Bldg Co " Bishop Trust, 1768, Alakea St, by way of mtge	5.00	
10	T.Shigehiro to Torao Iseri, 3033, Waialae.	5.00	
28	S. Shibata " K. Okuna, 2547, Piopio .	5.00	
	I. Shimizu " K. Sekimura, 1819, Waiakea.	5.00	
31	M. Ogata mtge " Bishop & Co, 2735, Waialua.	5.00	40.00
	EXPENSE		
4	Mary Nano Estate, cost of writing two new leases in substitution for cancelled L2782, Kunana, Ewa, 2 @ $5	10.00	
19	K. Muramoto, cost of writing two new leases in substitution for cancelled L2985, Waialae-nui, 2 @ $10	20.00	30.00
	KAKAAKO FRONTAGE TAXES RECOVERED		
	Assessments in Improvement Dist. No 9:		
4	Sue Seong on Lot 148, L. 1672-		
	2nd installment due Aug 18/22, 10% $531.02	53.10	
	3rd installment due Aug 18/23, " 531.02	53.10	
	H. T. Hughes on Lot 136, L. 1868-		
	a/c 3rd installment due Aug 18/23	54.34	
21	C. D. Walker on Lot 138, L. 1866-		
	2nd installment due Aug 18/22, 10% 1627.71	162.77	323.31
	FRONTAGE TAXES RECOVERED (GEN'L)		
	2nd payments on King St Improvement Assessment Dist No 18:		
10	L2866, K. Saiki, Lot 7, 10% of $693.43 .	69.34	
24	2885, C. Kayahara, " 3, " " 366.42 .	36.64	105.98
	FRONTAGE TAX NOTES		
6	Japanese Moiliili School, a/c principal note dated Dec 4/16, $557.02, 10%	55.70	55.70
	Forward		$ 7,[illegible].12

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

DECEMBER, 1923

Date			
	Brought Forward		$ 7,324.12
	FRONTAGE TAXES		
6	Territorial Hotel Co, a/c Kalakaua Ave Improvement, Dec 5/16:		
	L 522c, Assessment, $1025.15 - 10%	102.51	
	522c, " 1753.09 - 10%	175.31	
	522c, " 659.02 - 10%	65.90	
	1190, " 86.15 - 10%	8.62	352.34
	SALES OF LAND		
5	City & County of Honolulu, for fee in 1821 sq. ft. for Bethel St. Extension taken in court proceeding in Eminent Domain	6,291.00	
18	R. A. Vitousek and D. L. Crawford, a/c purchase price for fee in Lot B, Tantalus Lots Pukaomaomao, Manoa, deed dated Dec 18/23 ..	400.00	
29	City & County of Honolulu, for fee in 2 lots (0.1362 ac) in Waiawa, Ewa, deed Dec 26/23.	54.50	6,745.50
	SALARIES		
31	C. R. Bishop Trust, services bookkeeper and stenographer, Dec, 1923	35.00	35.00
	TAX APPEALS		
28	J. M. Muir, Assessor, refund of costs advanced May 8/23 re Piopio tax appeal	456.50	456.50
	BUILDINGS		
19	W. F. Sanborn, Kauai Agent, old building sold to Princeville Plantation formerly on land under (expired) L1989 to Hee Fat	50.00	
28	S. Kohara, for old building removed from Lot 21, Honohononui, South Hilo, Hawaii	80.00	130.00
	MISCELLANEOUS INCOME		
28	S. Kohara, for use and occupation of Lot 21, Honohononui, South Hilo, as hold-over tenant to Oct 1/23, 15 mos	100.00	100.00
	DEFERRED ANNUITY PREMIUMS		
31	Employees' share of premiums due Feb 1/24:		
	Loomis $17.50		
	Podmore 15.00		
	Smith 10.00		
	Crabbe 5.00		
	Winant 25.00		
	Hanson 16.25		
	Kienzle 10.00		
	Amana 9.50		
	Nishikawa 5.00	113.25	113.25
	SUNDRY TENANTS		
1/31	As per details, pp 48/53		
	Rents	25,711.47	
	Taxes	8,957.04	34,668.51
			$43,925.22

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
				$	$ 105.00	'23	A/c
1	776	Y. Yoshikawa					
	522c	Territorial Hotel ..	3 mo to Mar 1/24	375.00			
	1224	Territorial Hotel ..	3 " " Mar 1/24	50.00			
	2942	J. N. Gomard	6 " " Jun 1/24	33.00	10.10	'23	Bal
	----	Emily Silva	1 " " Jan 1/24	3.00			
	2085	M. Tagawa	6 " " Jun 1/24	12.50			
	2062	C. Tanaka	6 " " Jun 1/24	75.00	71.00	'23	"
					171.75	'23	
	----	Oahu Country Club ..			14.25	'23	"
	2638	M. B. Stanley					
	----	Trent Trust Co	1 " " Jan 1/24	50.00			
	----	A. Schnerr Co	1 " " Jan 1/24	100.00			
	2572	Wong Wong etal, Trs.	6 " " Jun 1/24	150.00	32.05	'23	"
					427.85	'23	"
	2481	Hon Poi Factory ...			83.10	'23	"
3	1691	Sung Hop Wai Co ...					
	1951	Mary K. Silva	6 " " Jun 1/24	217.50			
	2945	Hawn Electric Co ...	6 " " Jun 1/24	4,500.00			
	2482	Minnie A. Brown	6 " " Apr 1/24	172.50			
	1813	W. Andrade	6 " " Jun 1/24	20.00	11.80	'23	
	----	Mitsu Sawai	1 " " Jan 1/24	10.00			
	1851	S. Hinochi	6 " " Jun 1/24	25.00			
	1524	Hoopii M. Wire			21.80	'23	
	1834	Keola Ilianu			10.35	'23	"
	2528a	Hawn Pine Canners ..	6 " " Mar 1/24	138.75	22.70	'23	4m
	1770	Kyoyei Shokwai	3 " " Mar 1/24	120.00			
	2618	Hawn Agr. Co	12 " " Nov30/24	195.13			
	1491	T. Matsumoto	6 " " Jun 1/24	250.00			
4	2828	Chun Hoon	6 " " Jun 1/24	30.00			
	2948	B. Suzuki	6 " " Jun 1/24	50.00			
	2782	Mary Nano Est			15.35	'23	
	960a	Maunalua Fishing Co.	1 " " Jan 1/24	508.35			
	1850	J. Iwasaki	6 " " Jun 1/24	50.00			
	2463	G. B. Case			92.25	'23	Bal
	2595	B. Cooper			17.35	'23	
	1943	S. Pili Est	6 " " Jun 1/24	20.00			
	1997	Kiku Kondo	6 " " Jun 1/24	42.50			
	2403	Wong Wong et al, Trs			215.20	'23	"
	1052a	Mew Yee et al	1 " " Jan 1/24	83.25			
	----	Haleiwa Hotel	6 " " Jun 1/24	62.50			
	2078	S. Kikuchi	6 " " Jun 1/24	6.00			
	2507	J. Yoshimura	6 " " Jun 1/24	25.00			
	2055	R. Miyahara	6 " " Jun 1/24	8.50			
	1672	Sue Seong ..... Bal	6 " " Jul 1/23	7.50			
	1672	Sue Seong	6 " " Jan 1/24	37.50			
	1804	F. Andrade	6 " " Jan 1/24	186.50	114.40	'23	
	----	May K. Brown	6 " " Jun 1/24	50.00			
5	2851	K. Nakamura			30.60	'23	"
	2398	Annie Lima	6 " " Dec 1/23	18.75	12.90	'23	
	2066	B. Watanabe	6 " " Jun 1/24	9.00			
	2476	E. B. Clark			87.95	'23	"
	1993	M. G. Johnston	6 " " Jun 1/24	77.50			
	2061	Z. Takayama	6 " " Jun 1/24	30.00	14.55	'23	"
	2557	Hawn Agr. Co	6 " " Jun 4/24	1,450.50			
6	2057	T. Honda	6 " " Jun 1/24	17.50			
	2580	D. W. Anderson	6 " " Jun 1/24	45.00			
	2559	White Sewing Machine	3 " " Feb 1/24	270.00			
	1655	Schuman Carriage Co.	6 " " May 1/24	600.00	509.95	'23	"
	2430	Schuman Carriage Co.	6 " " May 1/24	970.00	719.30	'23	"
	3168	McCandless &Dowsett.	6 " " May 1/24	31.00			
	2831	McCandless &Dowsett..	6 " " May 1/24	1,250.00			
	1549	H. Araki	6 " " Jun 1/24	35.00	7.35	'23	"
	1523	Hana Kawi	6 " " Jan 1/24	20.00	12.75	'23	
			Forward	$12,489.23	$2831.65		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$12,489.23	$2831.65		
6	1329	Nishiyama	12 mo to Jan 1/22	31.00	1.70	'21	
	1329	Nishiyama	12 " " Jan 1/23	31.00	2.00	'22	
	1329	Nishiyama	12 " " Jan 1/24	31.00	4.30	'23	
	1802	R. Matsumoto	6 " " Jan 1/22	10.00	1.00	'21	
	1802	R. Matsumoto	6 " " Jul 1/22	10.00	1.20	'22	
	1802	R. Matsumoto			2.60	'23	
	2343	Kailianu Wright ...	12 " " Jul 1/24	2.00	1.25	'23	
	2343	Kailianu Wright ...	12 " " Jul 1/25	2.00			
	2343	Kailianu Wright A/c	6 " " Jan 1/26	.60			
	2367	W. J. Paris	6 " " May 1/24	30.00	10.50	'23	A/c
	2367	W. J. Paris	6 " " Nov 1/24	30.00	10.40	'23	"
	2368	W. J. Paris	6 " " Jan 1/24	100.00	69.75	'23	
	2388	S. Kaioula, Jr.....	6 " " Jan 1/24	7.00	4.75	'23	
	2389	W. J. Paris	6 " " Jan 1/24	12.50	8.70	'23	
	2435	K. Kahiewalu	12 " " Jan 1/24	10.00	3.50	'23	
	2437	S. Keogoku	12 " " Jul 1/22	7.50	.25	'21	
	2437	S. Keogoku	12 " " Jul 1/23	7.50	.30	'22	
	2437	S. Keogoku	12 " " Jul 1/24	7.50	.65	'23	
	2456	J. Aki ..... Bal	6 " " Jan 1/22	1.40			
	2456	J. Aki	12 " " Jan 1/23	21.60	7.00	'22	
	2456	J. Aki	12 " " Jan 1/24	21.60	7.55	'23	
	2591	Y. Masuhara ... Bal	6 " " Jan 1/23	17.80			
	2591	Y. Masuhara ... A/c	6 " " Jul 1/23	22.45			
	2778	N. Pahia	6 " " Jan 1/24	7.00	3.75	'23	
	2797	M. Kaanaana	6 " " Jul 1/23	8.00	2.65	'22	Bal
	2797	M. Kaanaana ... A/c	6 " " Jan 1/24	6.25	4.25	'23	A/c
	2799	Mary Kamaka	6 " " Jul 1/23	8.50	2.75	'22	Bal
	2799	Mary Kamaka	6 " " Jan 1/24	8.50	8.80	'23	
	2800	N. Pahia ..... Bal	6 " " Jan 1/24	10.15	5.95	'23	
	2801	Annie Pahukula	6 " " Jul 1/23	9.00	2.95	'22	"
	2801	Annie Pahukula	6 " " Jan 1/24	9.00	9.45	'23	
	2810	K. Horiuchi	6 " " May 1/24	24.00			
	2811	K. Shikada	6 " " May 1/24	43.00			
	2812	C. Inoue	6 " " May 1/24	43.50			
	2813	S. Tsubaki	6 " " May 1/24	28.00			
	2814	Y. Nakamura	6 " " May 1/24	19.00			
	2815	J. Miyagawa	6 " " May 1/24	23.50			
	2816	T. Fukunaga	6 " " May 1/24	29.00			
	2832	S. Sakoki	6 " " May 1/24	18.50	10.40	'23	
	3034	Capt Cook Coffee Co	6 " " May 1/24	32.50	5.70	'23	
	3037	K. Uramoto			10.45	'23	
	3038	K. Uramoto	6 " " May 1/24	152.50	15.80	'23	
	3041	Kona Development Co	6 " " May 1/24	125.00	9.80	'23	"
	3043	R. Hind ..... Bal	6 " " May 1/24	45.05			
	3043	R. Hind ..... A/c	6 " " Nov 1/24	1.20			
	3061	F. R. Greenwell ...	6 " " May 1/24	125.00	13.05	'23	
	3175	Chang Fu	6 " " Jan 1/24	6.25			
	3175	Chang Fu .....A/c	6 " " Jul 1/24	5.40	.85	'23	"
	----	Kura Yoneda	6 " " Jan 1/24	11.00	10.05	'23	
	----	S. Eto	6 " " Jul 1/23	8.50	.50	'22	"
	----	S. Eto	6 " " Jan 1/24	8.50	4.05	'23	A/c
	----	S. Eto			3.55	'23	"
	2650	A. Itagaki	6 " " Apr 1/24	50.00	16.85	'23	Bal
	2651	C. Iwahashi	6 " " Apr 1/24	50.00	14.55	'23	"
7	2700	E. B. Fox			14.85	'23	"
	1798	D. A. Alama			24.05	'23	"
	1277	K. Matsumoto Est ..	3 " " Mar 1/24	75.00			
	1383	Kaiwiki Sugar Co ..	6 " " Jun 1/24	750.00			
	2749	R. A. Robbins	6 " " Jun 1/24	37.50			
	2765	Pearl City Fruit Co	6 " " Jun 1/24	671.25			
			Forward	$15,353.23	$3164.10		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$15,353.23	$3164.10		
7	----	F. Keoho	1 mo to Jan 1/24	3.00			
	2081	E. Ozaki	6 " " Jun 1/24	12.00	14.25	'23	Bal
	1711	Tom Tai Tong	6 " " May 1/24	12.50			
	1715	Tom Tai Tong	6 " " May 1/24	12.50			
	2806	Honpa Hongwanji ...	6 " " Jun 1/24	31.50			
8	1950	J. R. Judd	6 " " Jun 1/24	207.50			
	2026	J. Kumalae	6 " " Jun 1/24	175.00			
	2402	M. H. Drummond	6 " " Jun 1/24	60.00			
	2067	S. Motoyama	6 " " Jun 1/24	21.00			
	2246	H. Otaguro	6 " " Jun 1/24	18.75			
	2667	H. Otaguro	6 " " Apr 1/24	18.75	15.65	'23	
	3027	F. Koike	6 " " Oct 1/23	30.00	10.85	'23	
	2473	Tam Yee			55.95	'23	"
					4.35	'23	5m
10	3129	Rose Gonzales			27.90	'23	Bal
	2634	J. Okimoto					
	1659	H. Aoki	6 " " Jun 1/24	165.00			
	2083	J. Okimoto	6 " " Jun 1/24	27.00	33.10	'23	"
	2788	T. Tsukamoto	6 " " Apr 1/24	42.50	43.25	'23	
	2905	T. Tsukamoto	6 " " May 1/24	30.00			
	2866	K. Saiki	6 " " Jul 1/24	250.00			
	2409	S. Inouye	6 " " Jun 1/24	12.50	15.30	'23	"
	1596	R. Harada	6 " " Jun 1/24	27.50	15.65	'23	"
	----	I. Takiguchi	6 " " May 1/24	7.50			
	2036	K. Tanaka	6 " " Jun 1/24	8.00	9.35	'23	"
	----	M. E. Medeiros etal	1 " " Jan 1/24	90.00			
	2422	Zoe O. Latham			68.45	'23	"
11	1478	Chong Sam	6 " " Jun 1/24	60.00			
	----	Shizu Kimura	2 " " Feb 1/24	20.00			
12	2517	K. Saifuku	6 " " Jun 1/24	18.75			
	2482	Minnie A. Brown ...			94.10	'23	"
	2953	M. Yamamoto	6 " " Jun 1/24	12.50			
	2024	I. Yakuma	6 " " May 1/24	31.25			
13	2048	Y. Fujita	6 " " Jun 1/24	13.00	16.10	'23	"
	2072	U. Takahashi	6 " " Jun 1/24	7.00	8.55	'23	"
	2071	N. Kimura	6 " " Jun 1/24	5.50	6.45	'23	"
	2074	S. Mori	6 " " Jun 1/24	8.00	9.80	'23	"
	2068	U. Taketa ..... Bal	6 " " Dec 1/23	2.00	22.70	'23	"
	2068	U. Taketa	6 " " Jun 1/24	18.50			
	1814	Mary K. Nakanaela .	6 " " Mar 1/24	20.00	10.75	'23	
	1507	K. Hasuike	6 " " Apr 1/24	14.00			
	1490	L. G. Blackman	6 " " Jun 1/24	115.00			
	2904	L. G. Blackman	6 " " May 1/24	90.00			
	2653	S. Miyamoto	6 " " Apr 1/24	18.75	15.65	'23	
	2654	H. Araki	6 " " Apr 1/24	15.75	15.65	'23	
	2566	Cons Amusement Co .			535.25	'23	"
	----	E. J. Lord	1 " " Jan 1/24	30.00			
14	3190	Y. Uyeno	6 " " Jan 1/24	25.00	.20	'23	6m
	2478	Misa Fukuhara	6 " " Apr 1/24	12.50	18.40	'23	
	3003	M. Imura	6 " " May 1/24	25.00			
	1704	U. Yanehiro	6 " " Apr 1/24	12.50	12.90	'23	
	2143	S. Terahata	6 " " May 1/24	15.50			
	2648	H. Yokota	6 " " Apr 1/24	22.00	15.70	'23	
	2998	Iwalani J. Robinson			6.90	'23	Bal
	3017	Iwalani J. Robinson			5.75	'23	"
	2385	W. G. Let	6 " " May 1/24	30.00	14.70	'23	"
	2578	A. M. Glover	6 " " Jun 1/24	40.00			
	3201	Choy An et al	6 " " Jul 1/24	12.50			
	2041	K. Otha	6 " " Jun 1/24	15.00			
	2042	M. Tomimaru	6 " " Jun 1/24	10.50			
	2034	H. Nakagawa	6 " " Jun 1/24	11.00	13.20	'23	"
			Forward	$17,347.23	$4300.86		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$17,347.23	$4300.90		
14	2056	H. Yoshioka	6 mo to Jun 1/24	13.50	16.40	'23	Bal
	2080	S. Nakayama	6 " " Jun 1/24	13.00	15.80	'23	"
	2491	Rose K. Maikai	6 " " Jan 1/24	20.00			
	1532	M. N. Mahuka .. A/c	6 " " Jul 1/24	10.00			
	2092	H. Iwata	6 " " Jun 1/24	26.00	31.60	'23	"
					27.45	'23	"
15	2593	Zoe O. Latham					
	1947	Emma K. Wilcox	6 " " Jun 1/24	275.00			
	1539	Julia Doyle	6 " " May 1/24	20.00			
	2053	T. Yamamoto	6 " " Jun 1/24	35.00			
	2914	S. Nakamoto	6 " " May 1/24	31.50	5.50	'23	"
	2407	S. K. Kaniuokalani.	18 " " Jan 1/25	52.50	14.70	'23	
17	916	Pang Chew Est	1 " " Jan 1/24	150.00			
	2475	S. Kawamoto	6 " " Jun 1/24	50.00			
	----	K. Okuhata	1 " " Jan 1/24	10.00			
	2480	D. Nakashima	6 " " Jun 1/24	20.00			
	2045	T. Miyagawa	6 " " Jun 1/24	22.50	27.15	'23	"
	1999	E. A. Langton-Boyle	6 " " Dec 1/23	52.40	52.35	'23	"
	1662	K. Nishioka	6 " " Jun 1/24	12.50			
	2049	H. Hamamoto	6 " " Jun 1/24	5.00			
	2079	C. Ishibashi	6 " " Jun 1/24	24.00			
	2070	S. Okumoto	6 " " Jun 1/24	11.50	14.10	'23	"
18	2213a	S. Tanaka	6 " " Jun 1/24	100.00			
	2747a	H. Kai	6 " " Jun 1/24	25.00			
	2224	V. J. Burgess et al	6 " " May 1/24	37.50			
	1268	I. Takano, Tr	1 " " Jan 1/24	20.00	129.05	'23	"
	2043	S. Shoji et al	6 " " Jun 1/24	12.50			
	2060	T. Wakida	6 " " Jun 1/24	60.00	30.20	'23	"
	2734	J. Aiau ..... A/c	6 " " Oct 1/23	15.00			
	2887	Y. Aoki	6 " " Mar 1/24	50.00	31.30	'23	
	2031	K. Ogata	6 " " Jun 1/24	27.50	33.55	'23	
					15.25	'23	"
19	2985	K. Muramoto					
19	1374	C. Q. Yee Hop, Tr .	6 " " Jun 1/24	375.00			
	2082	S. Hirahara	6 " " Jun 1/24	10.50	13.00	'23	"
	2033	M. Nakata	6 " " Jun 1/24	19.00	23.30	'23	"
	2040	G. Hashimoto	6 " " Jun 1/24	12.50	13.95	'23	"
	2093	Y. Iwamoto	6 " " Jun 1/24	29.00	35.40	'23	"
20	2626	Hawn Agr Co	6 " " Jun16/24	730.50			
	2627	Hawn Agr Co	6 " " Jun15/24	200.50			
	2087	T. Kitazaki	6 " " Jun 1/24	35.00	43.10	'23	"
	2069	A. Yoshimoto	6 " " Jun 1/24	10.00	11.65	'23	"
	2088	K. Kajimura	6 " " Jun 1/24	8.50			
	2046	H. Oumae	6 " " Jun 1/24	22.50	27.45	'23	"
21	802	Schuman Carriage Co			124.20	'23	"
	3134	Schuman Carriage Co			6.15	'23	"
	3072	G. Schuman			4.05	'23	"
	2160	Josephine H.K. Ross	6 " " Jan 1/24	37.00	20.85	'23	
	2076	Y. Yanagida	6 " " Jun 1/24	16.50	20.40	'23	
	1866	C. D. Walker .. A/c	6 " " Mar 1/23	45.00			
	3051	I. Shimotukasa	6 " " Jul 1/24	41.00			
	2037	T. Nagawa	6 " " Jun 1/24	13.00	16.10	'23	"
22	2498	Julia Walanika			2.30	'23	
	2968	K. Kobayashi			11.50	'23	"
	2460	Tsuruyo Hirata	12 " " Mar 1/24	37.50	15.65	'23	
	2058	T. Yamaguchi	6 " " Jun 1/24	18.50	22.40	'23	"
24	2425	Ichiyo Koge			7.80	'23	"
	2477	Ichiyo Koge			7.80	'23	"
	1537a	T. Ozawa	12 " " Dec 1/23	50.00	15.35	'23	"
	2462	K. Sato ..... Bal	6 " " Mar 1/24	4.50	44.15	'23	
	2044	M. Tominaga	6 " " Jun 1/24	16.50	20.10	'23	"
	1499	D. M. Moncrief A/c	1 " " Aug 1/23	43.25	256.75	'23	"
			Forward	$20,324.88	$5508.20		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$20,324.88	$5508.70		
26	2161	J. G. Dassel	1 mo to Jan 1/24	33.50			
	2051	K. Nishiyama	6 " " Jun 1/24	17.50			
	2047	K. Kuroiwa	6 " " Jun 1/24	5.00			
	2073	I. Shimokawa	6 " " Jun 1/24	12.00	14.85	'23	Bal
	2075	Y. Ichinose	6 " " Jun 1/24	11.00	13.50	'23	"
	1752	Y. Otake	6 " " Jul 1/24	14.00			
27	2679	T. Saruwatari			7.80	'23	"
	3203	Kim Chong Wong	6 " " Jul 1/24	25.00			
	3204	Seu Chun Liu	6 " " Jul 1/24	12.50			
	2050	K. Abe	6 " " Jun 1/24	18.00			
	2710	T. Saruwatari	6 " " Jun 1/24	31.50	7.80	'23	"
	2986	K. Okamura	6 " " Jul 1/24	37.50			
	2038	T. Sakata	6 " " Jun 1/24	12.50	15.30	'23	"
	3205	Meu Yuen Chong	6 " " Jul 1/24	12.50			
28	490a	R. A. Lyman Est ...			87.45	'23	"
	1331	Louise I. Wright ..			38.25	'23	"
	1332a	C. F. Bradshaw			164.45	'23	"
	1347	T. Ikeda	6 " " May 1/24	25.00			
	1349	Cres City Cracker .	6 " " May 1/24	12.50	41.05	'23	"
	1350	T. Ah Ping	6 " " May 1/24	7.50			
	1352	H. Doi			40.60	'23	"
	1363	Mana Transportation			149.05	'21	"
	1363	Mana Transportation			189.75	'23	"
	1367	Y. Sakuda			12.20	'23	"
	1384a	S. Nakazawa	6 " " May 1/24	60.00	105.05	'23	"
	1402	T. Segawa	6 " " May 1/24	15.00	48.65	'23	"
	1408	H. I. Young			5.85	'23	A/c
	1407	W. Inada	6 " " Jun 1/24	40.00	129.05	'23	Bal
	1413	W. Inada			58.75	'23	"
	1469	Mana Transportation			79.70	'23	"
	1483	Lum Chee, Tr	6 " " May 1/24	50.00	49.95	'23	"
	1506a	Matson Nav. Co	6 " " May 1/24	800.00	317.40	'23	"
	1669	Ung Look	6 " " May 1/24	37.50	39.60	'23	"
	1697	W. S. Wise			34.35	'23	"
	1819	K. Sekimura			6.95	'23	"
	1822	S. Hata			69.40	'23	"
	1836	Yee Chun	6 " " May 1/24	100.00	43.00	'23	"
	1853a	I. Kitagawa	6 " " Jun 1/24	160.00	138.40	'23	"
	2011	Y. Omura	6 " " Apr 1/24	100.00	22.20	'23	"
	2017	A. J. Gomes	6 " " Jun 1/24	50.00	12.80	'23	"
	2207	H. I. Young			51.15	'23	"
	2209	R. Sumida & M. Dodo	6 " " May 1/24	135.00	52.50	'23	"
	2214	T. Doi	6 " " May 1/24	162.00			
	2237	C. Chong Man	6 " " May 1/24	150.00	66.35	'23	"
	2238	C. H. Will	6 " " May 1/24	150.00	53.35	'23	"
	2239	I. Goya ..... Bal	6 " " Nov 1/23	29.75	1.25	'23	A/c
	2240	K. Uyeno	6 " " May 1/24	105.00	42.45	'23	Bal
	2254	Lai Hip Est			51.45	'23	"
	2255	K. Kuratsu			41.95	'23	A/c
	2257	S. Hamamoto			43.25	'23	Bal
	2383	N. Uyeta	6 " " May 1/24	18.00	3.65	'23	"
	2444	B. Ushijima			9.25	'23	"
	2525	K. Kawasaki			34.85	'23	"
	2571	K. Fujimoto	6 " " May 1/24	104.00	41.50	'23	"
	2575	Pacific Rice Mill .	6 " " Apr 1/24	157.50	73.40	'23	"
	2663	S. Hata	6 " " May 1/24	290.00	134.95	'23	"
	2673	Waiakea Garage			20.99	'21	A/c
	2677	Pac Savings Dev Co.	6 " " Apr 1/24	105.00	41.65	'23	Bal
	2678	Pac Savings Dev Co.	6 " " May 1/24	102.50	41.15	'23	"
	2704	K. Fujimoto et al .	6 " " May 1/24	220.00	107.95	'23	"
			Forward	$23,753.63	$8364.88		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1923

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$23,753.63	$8364.89		
					34.85	'23	Bal
					10.95	'23	"
	2711	K. Fujimoto					
	2728	F. Sekido					
	3064	M. Dodo	6 mo to May 1/24	67.50			
	3070	K. Yamamura	6 " " May 1/24	150.00	51.85	'23	"
	3088	T. Shindo	6 " " Jan 1/24	250.00	38.00	'23	
					.10	'23	"
	3117	F. J. Cody					
	3120	L. Chau	6 " " May 1/24	50.00			
	3122	Y. Nishimoto			9.75	'23	6m
					.05	'23	4m
	3133	Ida Y. Todd			.05	'23	"
	3135	E. V. Shaw					
	3141	Interurban Elec Co.	12 " " Jun 1/24	50.00			
	3191	Z. Hara	18 " " Jan 1/24	112.50	.10	'22	Bal
					.25	'23	
	3191	Z. Hara					
	----	S. P. Peterson	3 " " Jan 1/24	12.00	12.20	'23	"
	2736	Hawaii Cons Ry	6 " " Oct 1/23	8.04			
	2716	H. S. Hayward	6 " " Jun 1/24	10.00			
	3207	K. Muramoto	6 " " Jul 1/24	45.00			
	3208	U. Murakami	6 " " Jul 1/24	42.50			
	917	Pang Lum Mow	1 " " Jan 1/24	66.65			
	1051a	Pang Lum Mow	1 " " Jan 1/24	41.65			
	1532	M. N. Mahuka .. Bal	6 " " Jul 1/24	10.00			
	2863	K. Hirata	6 " " Jul 1/24	137.50	22.00	'23	"
	----	Hatsune Kimura	1 " " Jan 1/24	10.00			
	2035	Y. Horita	6 " " Jun 1/24	12.50	14.10	'23	"
29	1459	Pac Engineering Co.	6 " " Jun 1/24	300.00			
	1686	Chun Chock	3 " " Jan 1/24	75.00	27.60	'23	"
	2492	Kiyo Kusuno	6 " " Jan 1/24	15.00	6.15	'23	
	2879	N. Kagawa	6 " " Jul 1/24	45.00			
	2881	T. Yoshida	6 " " Jul 1/24	35.00			
	2399	B. Komata	6 " " Jun 1/24	34.50			
	2552	Y. Okatani	6 " " Mar 1/24	17.50	15.65	'23	
	2063	T. Watanabe	6 " " Jun 1/24	17.00	20.85	'23	"
31	1972	Ellen R. Clark	18 " " Apr 1/24	215.00	174.20	'23	
	2976	Z. Otake			20.55	'23	"
	3013	Z. Otake			8.00	'23	"
	3014	Z. Otake			4.50	'23	"
	----	Emily Silva	1 " " Feb 1/24	3.00			
	1190	Territorial Hotel .	12 " " Jan 1/25	50.00			
	776	Y. Yoshikawa	1 " " Dec 1/23	75.00	120.40	'23	"
				$25,711.47	$8957.04		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JANUARY, 1924

Date				
	KAMEHAMEHA SCHOOLS			
4	Registrar, Bal Dec Collections	$ 1,757.26	$	
19	" A/c Jan "	2,205.74	3,963.00	
	INTEREST			
2	McBryde Sugar Bonds, $10,000, 6m 5 %	250.00		
	Oahu Railway " 56,000, 6m 5 %	1,400.00		
	Young Building " 2,000, 6m 7 %	70.00		
25	Bishop & Co, Cert of Dep, 50,000, 3m 4 %	500.00		
28	Bishop & Co, Cert of Dep, 50,000, 3mld "	505.56		
31	Bank deposits, January	84.35	2,809.91	
	FEES (for lease assignments)			
3	A. M. Glover to V. M. Reid, L2578, Waialae.	5.00		
7	K. Matsumoto " K. Kunitomo, 1626, Kona ...	5.00		
	K. Matsumoto " K. Kunitomo, 1605, Kona ...	5.00		
	T. Saito " B. Saiki, 2668, Kona ...	5.00		
	M. Miyanishi " M. Tanaka, 2599, Kona ...	5.00		
8	N. & K. Mahoe, ½ int of latter to Christina Makakoa, L2589, Waialae	5.00		
9	K.Nakano mtg to Union Trust, 3177, Kapalama	5.00		
17	M. G. Johnson " M. E. Soper, 1993, Waialae.	5.00		
26	I. Maruoka " T. Honda, 1754, Kapalama	5.00		
28	M. Imura " H. Tsujimoto, 3003, Kapalama	5.00		
29	Tam Yee mtg " Liberty Bank, 2473, Honolulu	5.00	55.00	
	EXPENSE			
5	K. Kobayashi, writing two new leases in substitution for Lease 2968, 2 @ $10	20.00	20.00	
	SURVEYING			
15	J. B. Mann, refund of unexpended balance of $75 advanced Dec 19/23 re Paalaa, Waialua Survey	16.30	16.30	
	SALES OF LAND			
7	County of Maui, for fee in park lot at Apokiau, Lahaina, Maui, 10,025 sq. ft., by deed dated Dec 29/23	2,700.00	2,700.00	
	SALARIES			
31	C. R. Bishop Trust, services bookkeeper and stenographer, Jan	35.00	35.00	
	RENT NOTES			
31	Ben Hollinger, principal of note dated Feb 28/22, in full	888.75	888.75	
	MISCELLANEOUS INCOME			
12	Hawn Dredging Co, for release of any claim to possible damage sustained by the Estate due to dredging and filling	1.00	1.00	
	Forward	$ 90	$10,488.96	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JANUARY, 1924

Date				
	Brought Forward	$		$10,488.96
31	DEFERRED ANNUITY PREMIUMS			
	Employees' share of premiums due Mar 1/24:			
	Loomis	$ 17.50		
	Podmore	15.00		
	Smith	10.00		
	Crabbe	5.00		
	Winant	25.00		
	Hanson	16.25		
	Kienzle	10.00		
	Amana	9.50		
	Nishikawa	5.00	113.25	113.25
	LAND AGENCY			
19	G. M. Collins, refund of unexpended balance of $200 advanced Jan 7/24 re Kona inspection trip		53.95	53.95
	SUNDRY TENANTS			
1/31	As per details, pp 56/61			
	Rents		68,003.87	
	Taxes		1,392.05	69,395.92
				91
				$80,052.08

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
2	3048	M. Sasaki	6 mo to Jul 1/24	$ 34.00	$	
	3049	R. Kato	6 " " Jul 1/24	48.00		
	----	A. Schnerr Co	1 " " Feb 1/24	100.00		
	1589	M. Pacheco	1 " " Jul 1/24	20.00		
	1582	M. Perreira	6 " " Jul 1/24	40.00		
	2929	J. Kalawaia	6 " " Jul 1/24	22.50		
	3127	See Wo Yuen Co	6 " " Jul 1/24	125.00		
	3053	Mow Kim Young	6 " " Jul 1/24	72.00		
	1514	S. Tomita	6 " " Jul 1/24	16.00		
	2830	Chong Oon Shiu etal	6 " " Jul 1/24	150.00		
	2853	K. Miura	6 " " Jul 1/24	82.00		
	----	David Kukahili	1 " " Feb 1/24	3.00		
	2404	J. S. Ferreira	6 " " Jul 1/24	50.00		
	2032	J. D. Souza ....A/c	6 " " Jun 1/24	22.60	37.40	'23 Bal
	2491	Rose K. Maikai	12 " " Jan 1/25	40.00		
	2768	C. F. Hart Est	6 " " Jul 1/24	350.00		
	2521	M. Otani	6 " " Jul 1/24	45.00		
	2975	G. Okahata	6 " " Jul 1/24	37.50		
3	2000	Hon Const & D. Co .	3 " " Apr 1/24	625.00		
	2428	Hon Const & D. Co .	6 " " Jul 1/24	250.00		
	1191	Waialua Agr Co	12 " " Jan 1/25	50.00		
	1279	Waialua Agr Co	12 " " Jan 1/25	26.00		
	1911	Waialua Agr Co	6 " " Jul 1/24	1,832.50		
	1268	I. Takano, Tr	1 " " Feb 1/24	20.00		
	712a	J. Kumalae	6 " " Jul 1/24	250.00		
	----	Trent Trust Co	1 " " Feb 1/24	50.00		
	3125	Yee Lung Tai Co ...	6 " " Jul 1/24	15.00		
	2981	S. Aoki	6 " " Jul 1/24	40.00		
	2158	T. Sasaki Est	6 " " Jul 1/24	18.75		
	1815	W. Hamamura	6 " " Jul 1/24	12.50		
	2833	M. Yanagihara	6 " " Jul 1/24	62.50		
	1583	J. Damata	6 " " Jul 1/24	20.00		
	1581	F. Souza	6 " " Jul 1/24	25.00		
	3055	Hoo Yee	6 " " Jul 1/24	105.00		
	2712	Kwong Lee Yuen Co .	6 " " Jul 1/24	40.00		
	2860	T. Koyama	6 " " Jul 1/24	136.00		
	2876	R. Morisawa	6 " " Jul 1/24	110.00		
4	1601	M. M. Calhau	6 " " Jul 1/24	90.00		
	984b	Wong Sut	12 " " Jan 1/25	15.00		
	2628	T. H. Davies & Co .	6 " " Jul 1/24	140.00		
	1232	Kukaiau Ranch Co ..	6 " " Jul 1/24	75.00		
	714	Hon Iron Works	6 " " Jul 1/24	1,800.00		
	2129	Hon Iron Works	6 " " Jul 1/24	625.00		
	3052	Mow Chan	6 " " Jul 1/24	38.00		
	3054	Mow Chan	6 " " Jul 1/24	14.00		
	782	Catton Neill & Co .	6 " " Jul 1/24	1,225.00		
	2097	Catton Neill & Co .	6 " " Jul 1/24	625.00		
	2372	Catton Neill & Co .	6 " " Jul 1/24	1,400.00		
	2438	E. P. Fogarty	6 " " Jul 1/24	125.00		
	1949b	G. S. Harris & wf .	6 " " Jul 1/24	285.00		
	801	American Factors ..	6 " " Jul 1/24	1,500.00		
	1530	J. Botelho	6 " " Jul 1/24	30.00		
	2682	May K. Brown Est ..	6 " " Jul 1/24	925.00		
	1783	Miyo Eki	6 " " Jul 1/24	130.00		
	2759	Chun Hoon	6 " " Jul 1/24	200.00		
	3084	Chun Hoon	6 " " Jul 1/24	65.00		
	2406	Kyoyei Shokwai	6 " " Jul 1/24	350.00		
	589b	S. Ah Hoy Co	6 " " Jul 1/24	200.00		
	3214	Mew Fong Chong	6 " " Jul 1/24	25.00		
	1719	Tanabe Co	6 " " Jul 1/24	55.00		
	1550	Emma K. Kolii	6 " " Jul 1/24	20.00		
			Forward	$14,902.75	$ 37.40	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$14,902.85	$ 37.40		
4	2440	Ho Young Hoy	12 mo to Jan 1/25	10.00			
	----	Mitsu Sawai	1 " " Feb 1/24	10.00			
	2838	J. Furuhashi	6 " " Jul 1/24	55.00	7.95	'23	Bal
	2642	S. K. Huewaa	6 " " Jul 1/24	37.50			
	926	Hon Plantation	6 " " Jul 1/24	181.00			
	1818	Kuma Morishige	6 " " Jul 1/24	11.00			
	2490	Henrietta Kupahu ..	12 " " Jan 1/25	12.00			
	2059	C. Hori	6 " " Jun 1/24	17.50	21.30	'23	"
	2843	H. Tanaka	6 " " Jul 1/24	158.00	24.15	'23	"
	2865	M. Hasegawa, Tr ...	6 " " Jul 1/24	22.00			
	2877	K. Suye	6 " " Jul 1/24	30.00			
	2848	Yuki Nakahama	6 " " Jul 1/24	50.00			
5	2464	D. W. Anderson	6 " " Jul 1/24	42.50			
	2750	Bow Wo Sang Co	6 " " Jul 1/24	50.00			
	3227	Ethel D. Gibson A/c	6 " " Jul 1/24	375.00			
	763a	J. A. Maguire Est .	6 " " Jun 1/24	517.00			
	1670	Kuma Kawamura	6 " " Jul 1/24	67.50			
	3057	G. Yoshinaga	6 " " Jul 1/24	185.00			
	1600	G. B. Kaneapua	6 " " Jul 1/24	20.00			
	1946	M. Ikeda	6 " " Jun 1/24	20.00			
	2857	M. Yamashiro	6 " " Jul 1/24	132.50			
	3103	U. Hayashi	6 " " Jul 1/24	40.00	4.45	'23	6m
	3132	Lee Lui Shee	6 " " Jul 1/24	37.50			
	2489	A. Moepono	12 " " Jan 1/25	12.00			
	2028	A. Costa, Jr	6 " " Jun 1/24	13.00	15.80	'23	Bal
7	2408	G. Freeland	6 " " Jul 1/24	120.00			
	3083	D. H. MacAdam	6 " " Jul 1/24	60.00			
	2592	A. H. Matthew	6 " " Jul 1/24	30.00			
	2508	J. H. Buscher	6 " " Jul 1/24	80.00			
	2793	J. H. Buscher	6 " " Jul 1/24	80.00			
	1454	Woo Fat ..... Bal	6 " " Jan 1/24	9.00			
	1621	M. Igeta	6 " " Jul 1/24	12.50			
	1639	T. Umoto	6 " " Jan 1/24	12.00			
	1651	K. Panui	12 " " Jan 1/24	30.00	6.30	'23	
	2268	S. Kashima	6 " " Jan 1/24	9.50	5.75	'23	
	2287	Y. Ichimura	6 " " Jul 1/24	10.00			
	2450	J. Tokieda	6 " " Jul 1/24	32.00			
	2591	Y. Masuhara ... Bal	6 " " Jul 1/23	26.05	25.45	'23	
	2591	Y. Masuhara	6 " " Jan 1/24	48.50			
	2599	M. Miyanishi .. A/c	6 " " Jul 1/24	23.00			
	2662	J. Keliipakaua	12 " " Jan 1/24	24.00	6.05	'23	
	2668	T. Saito	6 " " Jan 1/24	21.00	29.15	'23	
	2681	M. Keliipakaua .A/c	6 " " Jul 1/23	2.55			
	2714	D. Hoolapa, Jr	6 " " Jul 1/24	15.00			
	2730	A. Kanoholani	24 " " Jan 1/24	26.00	1.05	'22	
	2730	A. Kanoholani			3.35	'23	
	2742	K. Kamakele ... A/c	6 " " Jan 1/24	20.00			
	2900	T. Kudo ..... Bal	6 " " Apr 1/24	6.25	3.25	'23	
	3031	L. W. Chan	3 " " Feb 1/24	60.00			
	3195	T. J. Driver	6 " " Jul 1/24	26.00			
	1647	O. Yoshinobu			2.25	'21	
	1647	O. Yoshinobu			2.65	'22	
	1647	O. Yoshinobu			5.70	'23	
	3198	Asa Morita	6 " " Jul 1/24	17.00			
	1455	D. Nishida			7.70	'20	
	1455	D. Nishida			1.85	'21	
	1455	D. Nishida			2.20	'22	
	1455	D. Nishida			4.75	'23	
	3199	Pauline Kainulama .	6 " " Jul 1/24	12.50			
	3066	Oahu Sugar Co	6 " " Jul 1/24	1,350.00			
			Forward	$19,171.70	$ 218.50		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$19,171.70	$ 218.50		
7	3076	Oahu Sugar Co	6 mo to Jan 1/24	450.00			
	1052a	Mew Yee et al	1 " " Feb 1/24	83.35			
	1855	Hana Mitsutani	6 " " Jun 1/24	20.00			
	1945	S. Amimoto	6 " " Jun 1/24	20.00			
	3216	W. Ho	6 " " Jul 1/24	12.50			
	909	Hoy On Society	3 " " Apr 1/24	75.00			
	2818	C. Begerana	6 " " Jul 1/24	12.50			
	2894	Tsune Yamamoto	6 " " Jul 1/24	72.50			
	1858	R. Koshiyama	6 " " Jul 1/24	15.00			
	----	Hatsune Kimura	1 " " Feb 1/24	10.00			
	3056	Y. Mukai	6 " " Jul 1/24	206.00			
	1944	K. Iseki	6 " " Jun 1/24	20.00			
	1526a	K. Toge	6 " " Jul 1/24	25.00			
	960a	Maunalua Fishing Co	1 " " Feb 1/24	508.35			
	1840	K. Nomura	6 " " Jul 1/24	15.00			
	2854	H. Nishino	6 " " Jul 1/24	52.00	10.05	'23	Bal
	2511	Yuka Nobukuni	6 " " Jun 1/24	15.75			
	2029	M. Martin	12 " " Dec12/24	20.00			
	3094	R. Fujii	6 " " Jul 1/24	25.00	5.20	'23	6m
8	1588	Woodlawn Dairy	12 " " Jan 1/25	25.00			
	2583	Tom Tai Tong	6 " " Jul 1/24	25.00			
	2424	Cora Adams	6 " " Jul 1/24	200.00			
	2217	Kwock Hin	6 " " Jul 1/24	120.00	40.45	'23	Bal
	2690	Kwock Hin	6 " " Jul 1/24	12.50	8.35	'23	"
	3217	Ho Siong	6 " " Jul 1/24	12.50			
	3218	W. Y. Yap	6 " " Jul 1/24	12.50			
	2841	M. Kaneshige	12 " " Jan 1/25	145.00	21.60	'23	
	1512	I. Murayama	6 " " Jul 1/24	10.00			
	2941	J. Shimada	6 " " Jul 1/24	30.00			
	2423	T. Sakaitani	6 " " Jul 1/24	22.00			
9	2692	Mary C. Porter	6 " " Jul 1/24	80.00			
	3121	G. S. Ikeda	6 " " Jul 1/24	120.00			
	2622	Hawn Agr Co	6 " " Jul 1/24	50.50			
	2624	Hawn Agr Co	6 " " Jul 1/24	975.50			
	412a	Hawn Agr Co	6 " " Jul 1/24	500.00			
	2020	Onomea Sugar Co ...	6 " " Jul 1/24	2,789.25			
	2012	Honomu Sugar Co ...	6 " " Jul 1/24	980.00			
	14a	Hilo Sugar Co	6 " " Jul 1/24	600.00			
	2632	Hee Chut Sing	6 " " Jul 1/24	50.00			
	3220	Kim Chung Zane	6 " " Jul 1/24	12.50			
	1385	Olaa Sugar Co	6 " " Jul 1/24	875.00			
	1597	A. G. Reis	6 " " Jul 1/24	90.00	25.50	'23	"
	953a	Lee Soong She	6 " " Jul 1/24	18.00			
	2840	K. Umeda	6 " " Jul 1/24	48.00			
	2837	T. Kagihara ... A/c	6 " " Jul 1/24	200.00			
	2862	J. M. Kawasaki	6 " " Jul 1/24	70.00			
	3144	S. Daitoku	6 " " Jul 1/24	37.50			
	1527	Puahelani Makuakane	6 " " Jul 1/24	20.00			
	2421	Wm Reuter	6 " " Jul 1/24	25.00			
	2105a	T. Taga	6 " " Jul 1/24	22.50			
	3012	K. Sawai	6 " " Jul 1/24	82.50			
	2107a	H. Harada	6 " " Jul 1/24	25.00			
	2116a	K. Yokota	6 " " Jul 1/24	15.00			
	2993	K. Fukumoto	6 " " Aug 1/24	31.50			
10	2160	J. H. K. Ross	6 " " Jul 1/24	37.00			
	3100	I. Kuwanoe	6 " " Jul 1/24	70.00	8.30	'23	
	1700	M. Imura	6 " " Jun 1/24	17.50			
	2256	Leong Wo Lee	6 " " Jul 1/24	50.00			
	2928	S. Seiki et al	6 " " Jul 1/24	200.00			
	1404	Lewers & Cooke	6 " " Jun 1/24	300.00			
			Forward	$29,836.40	$ 337.95		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$29,836.40	$ 337.95		
10	1547	L. K. Makanani	6 mo to Jun 1/24	30.00			
	2693	Theresa Allen . A/c	6 " " Jun 1/24	10.85	15.65	'23	
	1296	Ng Fat	6 " " Jul 1/24	120.00			
	3119	J. R. Kellett	6 " " Jul 1/24	120.00			
11	----	Medeiros & Joseph .	1 " " Feb 1/24	90.00			
	3221	S. Kirihara ... A/c	6 " " Apr 1/24	20.00			
	1984	G. P. Denison			49.05	'23	Bal
	2883	Dowsett Co	6 " " Jul 1/24	30.00			
	2476	E. B. Clark	6 " " Apr 1/24	190.00			
	2868	M. Matsushima	6 " " Jul 1/24	45.00			
	3011	Y. Fujikawa	6 " " Jul 1/24	85.00	13.60	'23	"
	1769	J. L. Wailiula, Tr.	6 " " Jul 1/24	25.00	12.90	'24	A/c
	----	K. Kiai	6 " " Jul 1/24	10.00			
	2859	T. Sumitani	6 " " Jul 1/24	42.00			
12	2371	F. K. Archer	6 " " Jul 1/24	12.50			
	1548	Annie K. Warren ...	6 " " Jul 1/24	20.00			
	1703	Mariah K. Low	12 " " Jul 1/24	80.00	30.35	'23	Bal
	----	D. Venhuizen	5 " " Feb 1/24	15.00			
	1381	K. Matsumoto Est ..	6 " " Jul 1/24	112.50			
	1466	K. Matsumoto Est ..	6 " " Jul 1/24	267.50			
	2535	K. Akashi			20.25	'23	
	1540	T. Miyamasu	6 " " Jul 1/24	56.00			
	2382	R. Sakomoto	6 " " Jul 1/24	15.75			
	2242	G. Serai ..... A/c	6 " " Jul 1/24	18.70	10.55	'23	"
	2497	K. Akashi	6 " " Jul 1/24	20.00	7.90	'23	
	2873	S. Yamamoto	6 " " Jul 1/24	132.50			
	3059	Len Tai Wai Co	6 " " Jul 1/24	275.00			
14	2821	I. Fujikawa	6 " " Jul 1/24	37.50			
	1467	Waiahole Water A/c	6 " " Dec31/23	7,227.76			
	1833	Dowsett & Deering .	6 " " Jul 1/24	262.50			
	2115	F. Nakata			4.45	'23	6m
	531c	J. Kumalae	6 " " Jul 1/24	100.00			
	2439	J. Kumalae	6 " " Jul 1/24	25.00			
	2845	S. Kimura	6 " " Jul 1/24	61.00			
	1701	R. F. Souza	6 " " Jul 1/24	32.50			
	3107	E. Takeshita	6 " " Jul 1/24	31.50	3.15	'23	"
	2870	R. Yoshimura	6 " " Jul 1/24	105.00	19.50	'23	Bal
	2013	T. Noji	6 " " Jun 1/24	22.50	12.80	'23	"
	2115a	F. Nagata	6 " " Jul 1/24	30.00	4.45	'23	6m
	3142	M. Ikeda	6 " " Jul 1/24	47.50			
	2886	K. Ono	6 " " Jul 1/24	100.00			
	1561	M. R. de Caires ...	6 " " Jul 1/24	20.00			
	3118	Y. Iwamoto	6 " " Jul 1/24	37.50	5.40	'23	"
	916	Pang Chew Est	1 " " Feb 1/24	150.00			
15	985a	Japse Moiliili Sch.	12 " " Jan 1/25	50.00			
	2161	J. G. Dassel	1 " " Feb 1/24	33.50			
	53c	Tong Wo Wai Co	6 " " Jul 1/24	75.00			
	1590	Sing Chong & Co ...	6 " " Jul 1/24	1,200.00			
	1696	Sing Chong & Co ...	6 " " Jul 1/24	400.00			
	2566	Cons Amusement Co .	6 " " Jul 1/24	1,200.00			
	2952	T. Kaya	6 " " Apr 1/24	120.00	19.75	'23	Bal
	2869	W. Dote	6 " " Jul 1/24	160.00			
	3146	W. Fujita	6 " " Jul 1/24	50.00			
	2893	Shina Komeya	6 " " Jul 1/24	62.50			
	1515	C. Kiuna	6 " " Jul 1/24	21.00			
	3093	N. Kimura	6 " " Jul 1/24	20.00	.30	'23	
	1510	B. Matsushima et al	6 " " Jul 1/24	15.00			
	2112a	T. Tamura	6 " " Jul 1/24	60.00			
	2902	S. Kimura	6 " " Jul 1/24	93.00			
	3115	I. Toyoshiba	6 " " Jul 1/24	15.00	1.90	'23	"
			Forward	$43,544.96	$ 569.90		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$43,544.96	$ 569.90		
15	2635	T. Toyoshiba	6 mo to Jul 1/24	20.00	24.05	'23	Bal
	2245	T. Nakamura	6 " " Jul 1/24	12.50			
	2861	H. Okada	6 " " Jul 1/24	75.00			
16	2892a	Hawaii Fruit Packers	6 " " Jul 1/24	450.00			
	2892b	Hawaii Fruit Packers	6 " " Jul 1/24	2.50			
	2003	Alice L. Mathews ..	6 " " Jun 1/24	67.50	27.90	'23	"
	2629	J. Wakasugi	6 " " Jul 1/24	60.00			
	2855	M. Michioka	6 " " Jul 1/24	24.00			
	2086	M. Tomita	12 " " Jun 1/24	13.00	15.35	'23	
	2522	H. Cannon	6 " " Jul 1/24	42.50			
17	2615	K. Nakamura	6 " " Aug 1/24	25.00			
	1563	N. Arai	6 " " Jul 1/24	12.50			
	2834	S. Mikami	6 " " Jul 1/24	62.50			
	2251	H. & E. Cannon	6 " " Jul 1/24	52.50			
	2151	P. M. Neilson	6 " " Jul 1/24	30.00			
	2754	A. J. Campbell	6 " " Jul 1/24	275.00			
	3060	A. J. Campbell	6 " " Jul 1/24	12.50			
	2996	I. Takiguchi	6 " " Jul 1/24	50.00			
18	2516	Hon Planing Mill ..	3 " " Apr 1/24	350.00			
	2823	L. N. Land	6 " " Jul 1/24	87.50			
	2844	S. Hisamura	6 " " Jul 1/24	90.00			
	2054	M. Nakamoto	6 " " Jun 1/24	15.00	18.55	'23	"
	2411	T. Kagawa	6 " " Jul 1/24	15.75			
	2880	H. Kojima	6 " " Jul 1/24	40.00	8.75	'23	"
	2856	M. Kurano	6 " " Jul 1/24	100.00			
19	2418	Mark Kung			39.65	'23	"
	----	F. Keoho	1 " " Feb 1/24	3.00			
	2846	T. Muraoka	6 " " Jul 1/24	75.00			
	2903	T. Sasaki ..... A/c	6 " " Jul 1/24	43.00			
	3223	K. Kobayashi	6 " " Jul 1/24	12.50			
	3224	F. Calub	6 " " Jul 1/24	25.00			
21	2122	T. Shigenaga	6 " " Jul 1/24	12.50			
	3222	Wing Tai Wai Co ...	6 " " Jul 1/24	43.75			
	2410	Thy Fo Farm	12 " " Jun 1/24	85.00	105.80	'23	
	2008	J. Teixeira	6 " " Jul 1/24	52.50			
	2978	H. Norishige	6 " " Jul 1/24	80.00			
	1499	Moncrief et al bal	1 " " Aug 1/23	56.75			
	1499	Moncrief et al ...	3 " " Nov 1/23	300.00			
	2911	S. Matsumoto	6 " " Apr 1/24	110.00	39.10	'23	
	1841	M. Tanimura	6 " " Jul 1/24	12.50			
	2425	Ichiyo Koge	6 " " Jul 1/24	15.75			
	2878	D. Tayama	6 " " Jul 1/24	20.00	4.65	'23	"
	2541	Hannah Wilson ..A/c	6 " " Apr 1/24	10.00	7.70	'23	A/c
	2871	T. Shinkawa	6 " " Jul 1/24	45.00			
	2849	Y. Imai	6 " " Jul 1/24	75.00			
22	3058	U. Jodo			290.60	'23	Bal
	2114a	M. Taga	6 " " Jul 1/24	50.00			
	2872	H. Murakami Est ...	6 " " Jul 1/24	39.00	6.95	'23	"
	2032	J. D. Souza ... Bal	6 " " Jun 1/24	7.90			
	2109a	U. Kashiwamura	6 " " Jul 1/24	15.00			
	2990	B. Arakawa	6 " " Jun 1/24	24.00			
	2991	K. Kuroiwa	6 " " Jun 1/24	36.00			
	2888	J. Tamai ..... Bal	6 " " Jan 1/24	63.00	23.85	'23	"
	2422	Zoe O. Latham	6 " " Jul 1/24	180.00			
23	1399a	City & County of H.	6 " " May 1/24	75.00			
	3072	G. Schuman	6 " " Jul 1/24	100.00			
	802	Schuman Carriage Co	6 " " Jul 1/24	600.00			
	1720	S. Eto	6 " " Jul 1/24	5.00			
	2961	S. Kealoha	6 " " Jul 1/24	7.50			
	2976	Z. Otake et al	6 " " Jul 1/24	135.00			
			Forward	$47,944.86	$1182.80		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$47,944.86	$1182.80		
23	2875	K. Kawamoto	6 mo to Jul 1/24	45.00			
24	1370	C. Brewer Est	6 " " Jul 1/24	1,500.00			
	2110a	Y. Miyagawa	6 " " Jul 1/24	50.00			
	2979	S. Karino	6 " " Jul 1/24	75.00			
25	3227	Ethel D. Gibson Bal	6 " " Jul 1/24	125.00			
	84	Terr of Hawaii	12 " " Jan 1/25	500.00			
	1401	Waialua Agr Co Bal	12 " " Oct 1/23	12,591.36			
	2562	Hirokane Kunitaro .	6 " " Jul 1/24	82.50			
	2568	I. Kanbara	6 " " Jul 1/24	15.00			
	1759	K. Sakai	12 " " Jul 1/24	50.00			
	2691	K. Sakai	12 " " Jul 1/24	50.00	15.35	'23	
	2842	B. Komata	6 " " Jul 1/24	87.00			
	2077	I. Yamamoto	6 " " Jun 1/24	12.50	15.15	'23	Bal
	1529	W. Nakaue	6 " " Jul 1/24	20.00			
26	1754	I. Maruoka	6 " " Jul 1/24	12.50			
	3005	G. Morishita	6 " " Jul 1/24	90.00			
	3096	Mume Muramoto A/c	6 " " Jul 1/24	20.35	4.65	'23	"
28	1072a	Kohala Ditch Co ...	6 " " Jan 1/24	1,426.50			
	2595	B. Cooper	6 " " Jul 1/24	30.00			
	----	K. Okuhata	1 " " Feb 1/24	10.00			
	2970	K. Hirata	6 " " Jul 1/24	45.00	6.90	'23	"
	3019	W. Tomimoto	6 " " Jul 1/24	30.00			
	2989	K. Terao	6 " " Jul 1/24	45.00	7.10	'23	"
	3098	K. Fukuda	6 " " Jul 1/24	75.00	9.35	'23	6m
	3110	T. Takeshita	6 " " Jul 1/24	100.00	11.45	'23	"
	2104a	T. Yukino	6 " " Jul 1/24	45.00			
	3021	T. Otsu	6 " " Jul 1/24	22.50			
29	462	Oahu Railway	6 " " Jul 1/24	750.00			
	1691	Sung Hop Wai Co ...	6 " " Jul 1/24	320.00			
	2473	Tam Yee	6 " " Jul 1/24	100.00			
	3112	T. Matsumoto	6 " " Jul 1/24	75.00	10.75	'23	"
	2118a	T. Moriyama	6 " " Jul 1/24	22.50			
	1566	M. Kataoka	6 " " Jul 1/24	22.00			
	3000	O. Murata	6 " " Jul 1/24	45.00			
	1689	T. Kurokawa	6 " " Jul 1/24	25.00			
30	917	Pang Lum Mow	1 " " Feb 1/24	66.65			
	1051a	Pang Lum Mow	1 " " Feb 1/24	41.65			
	2772	Lum Man Chin	6 " " Jul 1/24	60.00			
	2248	H. Tanouye	6 " " Jul 1/24	12.50			
	2108a	K. Morishige	6 " " Jul 1/24	25.00			
	2882	T. Tanaka	6 " " Jul 1/24	105.00			
	2847	K. Nagafuji	6 " " Jul 1/24	94.00			
	2852	S. Tsumoto	6 " " Jul 1/24	50.00			
	1516	Hatsu Nakano	6 " " Jul 1/24	17.00			
	2493	K. Nakamura	6 " " Jul 1/24	25.00			
	2994	S. Takiguchi	6 " " Jul 1/24	70.00	24.45	'23	
31	340c	R. W. Holt	6 " " Jul 1/24	10.00			
	3228	F. Lew	6 " " Jul 1/24	12.50			
	1864	Kam Investment Co .	6 " " Jul 1/24	82.50			
	2474	Honolulu Fruit Co .	6 " " Jul 1/24	110.00	32.20	'23	Bal
	2784	Honolulu Fruit Co .	6 " " Jul 1/24	80.00	23.00	'23	"
	3092	Honolulu Fruit Co .	6 " " Jul 1/24	150.00	12.65	'23	"
	2992	T. Sasaki	6 " " Jul 1/24	37.50	5.60	'23	"
	2113a	T. Hirayama	6 " " Jul 1/24	60.00			
	1521	J. Hilo Est	6 " " Jul 1/24	25.00			
	2496	H. Nakamura	6 " " Jul 1/24	15.00			
	2106a	M. Yamamoto, Tr ...	6 " " Jul 1/24	40.00			
	2111a	M. Yamamoto	6 " " Jul 1/24	30.00			
	2885	C. Kayahara	6 " " Jul 1/24	250.00	30.65	'23	"
	776	Y. Yoshikawa	1 " " Jan 1/24	75.00			
				$68,003.87	$1392.05		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

FEBRUARY, 1924

Date						
	KAMEHAMEHA SCHOOLS					
6	Registrar, Bal Jan Collections			$ 2,018.56	$	
19	" A/c Feb "			4,610.51		6,629.07
	INTEREST					
1	Olaa Sugar Bonds,	$ 25,000,	6m 6 %	750.00		
	Terr Pub Imp "	20,000,	6m 4 %	400.00		
2	Bank of Hawaii C/D 5153,	50,000,	3m 4 %	500.00		
19	Bishop Bank C/D 828,	50,000,	3m2d4 %	511.11		
25	Isenberg Mortgage,	3,300,	12m 6 %	99.00		
28	Bank of Hawaii C/D 5174,	250,000,	3m 4 %	2,500.00		
29	Bank deposits, February			115.76		4,875.87
	FEES (for lease assignments)					
4	M. Otsuka to S. Yoshida,	L2538,	Manoa ..	5.00		
	H. Otaguro " M. Hoshino,	2246,	Kapalama	5.00		
	H. Otaguro " M. Hoshino,	2667,	Kapalama	5.00		
8	T. Fujimatsu " C. Akana,	2434,	Hilo ...	5.00		
	V. Kinimaka " A. Kanoholani,	2920,	Kona ...	5.00		
15	Y. Matsunaga " K. Takei,	2982,	Kahala .	5.00		
27	M. Fukuhara " H. Nomi,	2478,	Kapalama	5.00		35.00
	EXPENSE					
18	Goichi Yamane, cost of writing lease of Lot 2, Block 16, Kapalama Sub., not taken			10.00		
25	M. C. Amana, refund of unexpended balance of $150 advanced Feb 9/24 re Molokai trip			88.00		98.00
	MISCELLANEOUS INCOME					
4	Nambo Hiskichi, per W. W. Goodale, rent of lot at Paalaa-kai, Waialua, May 1 to Jul 1, 1924, 2 mos			16.66		16.66
	FORESTRY					
16	G. M. Collins, refund of unexpended balance of $1000 advanced Feb 11/24 re Kona forest fire			150.26		150.26
	SALARIES					
29	C. R. Bishop Trust, services bookkeeper and stenographer, Feb			35.00		35.00
	DEFERRED ANNUITY PREMIUMS					
29	Employees' share of premiums due Apr 1/24:					
	Loomis	$ 17.50				
	Podmore	15.00				
	Smith	10.00				
	Crabbe	5.00				
	Winant	25.00				
	Hanson	16.25				
	Kienzle	10.00				
	Amana	9.50				
	Nishikawa	5.00		113.25		113.25
	SUNDRY TENANTS					
1/29	As per details, pp 63/68					
	Rents			26,615.76		
	Taxes			1,303.25		27,919.01
						$39,872.12

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	3106	T. Ikegami	6 mo to Jul 1/24	$ 125.00	$ 11.50	'23	6m
	3109	T. Fukuda	6 " " Jul 1/24	8.00	.10	'23	"
	3129	Rose Gonzales	6 " " Aug 1/24	12.50			
	1632	Y. Nomura	6 " " Aug 1/24	12.50			
	2442	Y. Nomura	6 " " Aug 1/24	18.75			
	----	M. Koozuma	8 " " Mar 1/24	24.00			
	----	Trent Trust Co	1 " " Mar 1/24	50.00			
	----	A. Schnerr Co	1 " " Mar 1/24	100.00			
	2751	Leong Yew	6 " " Aug 1/24	200.00			
	2822	Yee Fong	6 " " Aug 1/24	200.00			
	2027	U. Katamoto	6 " " Aug 1/24	100.00			
	1707	J. Andrade	6 " " Aug 1/24	25.00			
	1268	I. Takano, Tr	1 " " Mar 1/24	20.00			
2	2447	D. M. Ross	6 " " Aug 1/24	190.00			
	2342	A. F. Ocampo	6 " " Aug 1/24	22.50			
	1052a	Mew Yee et al	1 " " Mar 1/24	83.35			
	2858	Shimo Horiuchi	6 " " Jul 1/24	77.00	11.65	'23	Bal
	1439	Ellen Cleveland A/c	6 " " Mar 1/24	5.00	10.35	'23	"
	----	Emily Silva	1 " " Mar 1/24	3.00			
	3113	K. Hirashima .. A/c	6 " " Feb 1/24	21.50	8.65	'23	"
	----	D. Kukahili	1 " " Mar 1/24	3.00			
4	1694	K. Sumiyoshi	6 " " Aug 1/24	20.00			
	1839	Ida Takizoa ... Bal	6 " " Sep 1/22	73.00			
	1839	Ida Takizoa	6 " " Mar 1/23	125.00			
	1839	Ida Takizoa ... A/c	6 " " Sep 1/23	62.00			
	3130	B. Tibayan	6 " " Aug 1/24	25.00			
	3200	Lau Y. Sang ... A/c	6 " " Jul 1/24	10.00			
	2162	Lum Chong	6 " " Aug 1/24	75.00			
	2643	S. Takeuchi	6 " " Aug 1/24	15.75			
	3114	M. Murakawa	6 " " Jul 1/24	52.50	5.30	'23	6m
	2987	K. Goto	6 " " Jul 1/24	55.00			
	2630	Hannah B. Damster .	12 " " Feb 1/25	31.50			
	2764	J. K. Kaleikini A/c	6 " " Jul 1/24	22.00	8.40	'23	Bal
	----	Shizu Kimura	2 " " Apr 1/24	20.00			
	1717	T. Okimoto	6 " " Aug 1/24	14.00			
	2984	Y. Torigoe	6 " " Jul 1/24	37.50			
5	960a	Maunalua Fishing Co	1 " " Mar 1/24	508.35			
	1437	K. Matsumoto Est ..	6 " " Aug 1/24	87.50			
	2098	M. Soranaka	6 " " Jul 1/24	85.00			
	3116	Lum Boon	6 " " Aug 1/24	112.50			
	2851	K. Nakamura	6 " " Jul 1/24	165.00			
6	2974	Ella Cerny	6 " " Jul 1/24	12.50			
	1767	E. Mitchell Est ...	6 " " Aug 1/24	12.50			
	3131	Mary Kuakaula A/c	6 " " Aug 1/24	9.20	3.30	'23	5m
	2867	K. Kurata	6 " " Jul 1/24	32.50	7.35	'23	Bal
	2141	Hilo Sugar Co	6 " " Aug 4/24	5,755.00			
	2120a	Tsuru Kubo	6 " " Jul 1/24	20.00			
7	1816	Tora Okubo	3 " " Apr 1/24	90.00			
	1726	A. Hobbs	12 " " Jul 1/24	7.00	1.80	'23	
	1578	Wing Hing Co	6 " " Jul 1/24	260.00			
	1586	R. Arimoto	6 " " Aug 1/24	12.50			
	2494	H. S. Yamanaka	6 " " Jul 1/24	30.00			
8	1163a	Capt Cook Coffee Co	6 " " Jul 1/24	500.00			
	1206	S. Yanage	6 " " Jul 1/24	18.00			
	1313a	N. Kawasaki ... Bal	6 " " Jul 1/22	20.80			
	1313a	N. Kawasaki	6 " " Jan 1/23	23.00			
	1313a	N. Kawasaki ... A/c	6 " " Jul 1/23	6.20			
	1364	G. B. Kaainoa . Bal	6 " " Jan 1/24	9.85			
	1364	G. B. Kaainoa . A/c	6 " " Jul 1/24	8.15			
	1517	W. H. Greenwell ...	6 " " Jul 1/24	2,000.50			
	1608	I. Sakuhei	6 " " Jul 1/24	13.75			
			Forward	$11,739.15	$ 68.40		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$11,739.15	$ 68.40	
8	1610	Tetsu Sonoda	6 mo to Jul 1/24	11.50		
	1612	O. Tokogin	6 " " Jul 1/24	12.50		
	1614	M. Hirazumi	36 " " Jul 1/24	54.00	2.95	'22
	1614	M. Hirazumi			6.30	'23
	1615	A. Tanaka	6 " " Jul 1/24	9.00		
	1617	M. Morimoto	6 " " Jul 1/24	15.00		
	1618	O. Tokogin	6 " " Jul 1/24	12.00		
	1619	G. Oshima	6 " " Jul 1/24	15.00		
	1623	T. Nakatsu	6 " " Jul 1/24	27.50		
	1624	M. Tateyama	6 " " Jul 1/24	15.00		
	1645	T. Sakamoto	6 " " Jul 1/24	20.75		
	1991	Hui Aina o Kealia .	6 " " Jul 1/24	300.00		
	2210	R. A. McWayne	6 " " Jun 1/24	412.50	139.50	'23
	2263	S. Hirata	6 " " Jul 1/24	11.50		
	2265	D. Tanaka	6 " " Jul 1/24	9.00		
	2266	Y. Ueda	6 " " Jul 1/24	10.00		
	2268	S. Kashima	6 " " Jul 1/24	9.50		
	2269	S. Nishikino	6 " " Jul 1/24	5.50		
	2270	D. Tanaka	6 " " Jul 1/24	7.50		
	2271	Y. Shiraishi	6 " " Jul 1/24	15.00		
	2272	S. Nishikino	6 " " Jul 1/24	10.50		
	2274	Y. Kirihara	6 " " Jul 1/24	19.50		
	2276a	B. Uchiyama	6 " " Jul 1/24	2.50		
	2278	S. Hirata	6 " " Jul 1/24	17.50		
	2279	K. Kobayashi	6 " " Jul 1/24	12.00		
	2280	Z. Higashi	6 " " Jul 1/24	13.50		
	2281	H. Tanimoto	6 " " Jul 1/24	6.50		
	2282	K. Fukushima	6 " " Jul 1/24	9.50		
	2283	S. Kawano	6 " " Jul 1/24	12.00		
	2284	S. Kawano	6 " " Jul 1/24	11.50		
	2285	S. Yanamura	6 " " Jul 1/24	8.50		
	2286	R. Sumi	6 " " Jul 1/24	5.00		
	2288	T. Izu	6 " " Jul 1/24	5.00		
	2290	O. Tanaka	6 " " Jul 1/24	9.00		
	2291	S. Kaku	6 " " Jul 1/24	8.00		
	2292	R. Kuriki	6 " " Jul 1/24	10.50		
	2293	R. Kuriki	6 " " Jul 1/24	13.00		
	2294	S. Kawano	6 " " Jul 1/24	12.50		
	2295	M. Kawasaki	6 " " Jul 1/24	21.50		
	2296	K. Yoshiki	6 " " Jul 1/24	9.00		
	2297	Young Sa Kim	6 " " Jul 1/24	11.00		
	2300	H. Yamamoto	6 " " Jul 1/24	10.00		
	2302	Kim Yong Kuk	6 " " Jul 1/24	7.00		
	2304	R. Hamada	6 " " Jul 1/24	8.50		
	2305	S. Nagayama	6 " " Jul 1/24	11.50		
	2307	I. Kawai	6 " " Jul 1/24	16.50		
	2310	T. Kamigaki	6 " " Jul 1/24	7.00		
	2312	Kai & Kitagawachi .	6 " " Jul 1/24	10.50		
	2313	T. Kamigaki	6 " " Jul 1/24	10.50		
	2314	T. Kamigaki	6 " " Jul 1/24	10.00		
	2315	H. Shimamura	6 " " Jul 1/24	11.00		
	2319	K. Yoshiki	6 " " Jul 1/24	1.50		
	2326	T. Kamigaki	6 " " Jul 1/24	5.00		
	2330	H. Shishido	6 " " Jul 1/24	6.50		
	2334	T. Kamigaki	6 " " Jul 1/24	5.00		
	2337	T. Kamigaki	6 " " Jul 1/24	17.00		
	2338	T. Kubo	6 " " Jan 1/24	10.50	5.45	'23
	2338	T. Kubo ..... A/c	6 " " Jul 1/24	5.05		
	2345	T. Izu	6 " " Jul 1/24	20.00		
	2346	K. Sakamoto	6 " " Jul 1/24	21.25		
			Forward	$13,134.20	$ 222.60	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$13,134.20	$ 222.60	
8	2347	F. Sakaguchi	6 mo to Jul 1/24	17.00		
	2348	Y. Kirihara	6 " " Jul 1/24	20.00		
	2350	T. Yoshimura	6 " " Jul 1/24	12.50		
	2351	S. Kaku	6 " " Jul 1/24	10.00		
	2352	Y. Shiraishi	6 " " Jul 1/24	12.50		
	2353	S. Hirata	6 " " Jul 1/24	19.25		
	2354	R. Kimura	6 " " Jul 1/24	16.25		
	2355	D. Matsuda	6 " " Jul 1/24	10.00		
	2356	G. Yamasawa	6 " " Jul 1/24	12.50		
	2357	T. Nakayama	6 " " Jul 1/24	10.00		
	2358	H. Sato	6 " " Jul 1/24	20.00		
	2359	Y. Kirihara	6 " " Jul 1/24	12.50		
	2360	T. Izu	6 " " Jul 1/24	15.00		
	2361	A. Nishijima	6 " " Jul 1/24	10.00		
	2362	C. Yamada	6 " " Jul 1/24	12.50		
	2363	J. Deniz	6 " " Jul 1/24	3.00		
	2365	K. Noda	6 " " Jul 1/24	6.50		
	2375	S. Nishikino	6 " " Jul 1/24	12.50		
	2376	A. Matsumoto	6 " " Jul 1/24	25.00		
	2377a	M. Mitsunaga	6 " " Jul 1/24	18.00		
	2379	B. Uchiyama	6 " " Jul 1/24	16.00		
	2388	S. Kaioula, Jr	6 " " Jul 1/24	7.00		
	2390	R. Kuriki	6 " " Jul 1/24	10.50		
	2391	Y. Murakami	6 " " Jul 1/24	15.00		
	2392	K. Homura	6 " " Jul 1/24	9.75		
	2393	T. Nakatsu	6 " " Jul 1/24	8.00		
	2394	K. Noda	6 " " Jul 1/24	15.00		
	2395	S. Hirata	6 " " Jul 1/24	12.50		
	2396	Y. Suda	6 " " Jul 1/24	18.00		
	2413	K. Kaneko	6 " " Jul 1/24	16.50		
	2419	H. Nishimura	6 " " Jul 1/24	14.50		
	2431	H. Fujioka	6 " " Jul 1/24	23.50		
	2432	T. Okazaki	6 " " Jul 1/24	10.00		
	2434	T. Fujimatsu	6 " " Jul 1/24	5.00		
	2451	A. Miyago	6 " " Jul 1/24	10.00		
	2467	R. Hamada	6 " " Jul 1/24	10.00		
	2469	C. Yamada	6 " " Jul 1/24	11.00		
	2505	M. Doi	6 " " Jul 1/24	14.00		
	2506	S. Matsuguma	6 " " Jul 1/24	25.00		
	2514	H. Sumomo	6 " " Jul 1/24	5.50		
	2589	M. K. Hea	6 " " Jul 1/24	24.00		
	2590	I. Shimada .... A/c	6 " " Jul 1/24	13.00		
	2596	M. Migita	6 " " Jul 1/24	22.00		
	2598	Y. Sonoda ..... A/c	6 " " Jul 1/24	18.50		
	2599	M. Miyanishi .. Bal	6 " " Jul 1/24	16.50		
	2601	C. David ..... "	6 " " Jul 1/24	2.50		
	2601	C. David	6 " " Jan 1/25	6.50		
	2604	A. Kanamu	6 " " Jul 1/24	17.25		
	2605	J. S. David	12 " " Jan 1/25	42.00		
	2606	K. Tomiyoshi .. A/c	6 " " Jul 1/24	15.00		
	2610	H. Kadooka	6 " " Jul 1/24	33.50		
	2611	K. Tateyama	6 " " Jul 1/24	20.00		
	2636	M. Morimoto	6 " " Jul 1/24	28.00		
	2660	J. W. Kumukoa	6 " " Jul 1/24	25.00		
	2668	B. Saiki	6 " " Jul 1/24	42.00		
	2688	A. Waikiki	12 " " Jan 1/25	28.00		
	2697	Y. Shiraishi	6 " " Jul 1/24	20.00		
	2698	H. Haiha	12 " " Jan 1/24	16.00	5.60	'23
	2701	P. H. Paahao	6 " " Jul 1/24	26.00		
	2707	M. Kaili ..... Bal	6 " " Jul 1/23	21.05		
			Forward	$14,102.75	$ 228.20	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$14,102.75	$ 228.20		
8	2707	M. Kaili	12 mo to Jul 1/24	44.00	13.65	'23	
	2708	M. Kaheana	18 " " Jul 1/24	15.00	3.20	'23	
	2715	Capt Cook Coffee Co	6 " " Jul 1/24	85.50			
	2770	H. Haiha	12 " " Jan 1/24	13.00	3.35	'23	
	2776	W. Helani	6 " " Jan 1/24	6.50	1.60	'23	Bal
	2798	Mary Kahele ... Bal	6 " " Jan 1/24	5.70			
	2798	Mary Kahele	6 " " Jul 1/24	5.75	6.05	'23	
	2801	Annie Pahukula. A/c	6 " " Jul 1/24	5.00			
	2825	K. Motooka	6 " " Jul 1/24	5.00			
	2920	V. Kinimaka	12 " " Jul 1/24	12.00	.60	'23	
	3069	J. Kaainoa	6 " " Jul 1/24	12.00			
	3173	R. N. Keliikuli ...	12 " " Jan 1/25	24.00			
	3174	E. Yoshioka	6 " " Apr 1/24	17.50	2.65	'23	"
	3196	T. Hayashida	6 " " Jul 1/24	14.50			
	3002	A. Robello, Jr	6 " " Aug 1/24	12.50			
	1807	Basilia Bagino	6 " " Aug 1/24	12.50			
	1041	W. W. Goodale			9.00	'24	4m
	2760	K. Yoshino	6 " " Aug 1/24	12.50			
	3136	K. Yoshino	6 " " Aug 1/24	12.50			
	2495	U. Imoto	6 " " Jul 1/24	22.50	11.65	'23	Bal
9	3079	H. Tsunoda	6 " " Jul 1/24	679.80			
	3079a	H. Tsunoda	6 " " Jul 1/24	80.00			
	2988	Umeyo Yui	6 " " Jun 1/24	40.00			
	3087	J. S. Teixeira	6 " " Jun 1/24	57.50			
	1790	Mika Nakashige	6 " " Jul 1/24	17.50			
	2125	Mary K. Christ	6 " " Aug 1/24	18.75			
11	1221	Pac Development A/c	12 " " Dec31/23	100.00			
	1222	Pac Development "	12 " " Dec31/23	809.01			
	3085	Thy Fo Farm	6 " " Jul 1/24	350.00	535.05	'23	"
	2666	Princeville Plant'n	6 " " Aug 1/24	180.00			
	2666a	Princeville Plant'n	6 " " Aug 1/24	7.50			
	----	M. E. Medeiros etal	1 " " Mar 1/24	90.00			
	3099	R. Ishikawa ... A/c	6 " " Jul 1/24	45.00	10.35	'23	6m
	2837	T. Kagihara ... Bal	6 " " Jul 1/24	85.00			
	2903	T. Sasaki ..... "	6 " " Jul 1/24	43.00			
	2581	K. Minami	6 " " Aug 1/24	50.00			
	1674	R. Ida	6 " " Jul 1/24	22.50			
12	----	R. Kikigawa	6 " " Aug 1/24	20.00			
	1668	Kaihawai Est	6 " " Jun 1/24	37.50			
	----	E. J. Lord	2 " " Mar 1/24	60.00			
	2019	N. Kimura	6 " " Jun 1/24	20.00	13.85	'23	Bal
	2874	B. M. Thomas	12 " " Jan 1/25	36.00			
	----	Hatsune Kimura	1 " " Mar 1/24	10.00			
	2888	J. Tamai	6 " " Jul 1/24	63.00			
13	2980	H. Matsumoto	6 " " Jul 1/24	70.00	10.70	'23	"
14	3089	B. M. Shaw	6 " " Jul 1/24	62.50			
	3124	T. Matsuoka	6 " " Aug 1/24	50.00	13.20	'23	"
15	1631	I. Kodama	6 " " Aug 1/24	25.00			
	1499	D.M. Moncrief et al	2 " " Jan 1/24	200.00			
16	1789	von Hamm Young Co .	6 " " Aug 1/24	900.00			
	3157	W. H. Latham	6 " " Aug 1/24	47.50			
	2593	Zoe O. Latham	6 " " Jul 1/24	65.00			
	1439	Ellen Cleveland A/c	6 " " Mar 1/24	10.00			
	2785	Kakaako Japse School	6 " " Jul 1/24	125.00			
	2009	H. Yoshimura	6 " " Jul 1/24	37.50			
18	1672	K. Sasaki	6 " " Jul 1/24	37.50			
	1564	J. Tamamoto	6 " " Jul 1/24	11.00			
15	1565	K. Nomura	6 " " Jul 1/24	11.00	6.45	'23	"
19	3229	S. Nishimura	6 " " Jul 1/24	15.00			
	----	S. Nishimura	6 " " May 1/24	15.00	.90	'23	2m
			Forward	$19,044.76	$ 870.[illegible]		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$19,044.76	$ 870.45		
19	916	Pang Chew Est	1 mo to Mar 1/24	150.00			
	2117a	I. Tamura	6 " " Jul 1/24	47.50			
20	1474	Hawn Sugar Planters	6 " " Aug 1/24	625.00			
	3046	Abegail A. Keliiaa.			5.80	'23	A/c
	2923	N. Niimoto	6 " " Apr 1/24	145.00			
	2721	E. Yakabe	6 " " Jul 1/24	41.75	51.20	'23	Bal
	2095	K. Hattori	6 " " Jul 1/24	32.00	39.25	'23	"
	3234	R. A. Kearns	6 " " Aug 1/24	75.00			
	3235	A. A. Hobson	6 " " Aug 1/24	75.00			
21	3236	G. Freeland	6 " " Sep 1/24	180.00			
	2613	R. E. Woolley	6 " " Aug 1/24	187.50			
	3013	Z. Otake	6 " " Aug 1/24	45.00			
	3014	Z. Otake	6 " " Aug 1/24	40.00			
	2103	K. Takamori	6 " " Jul 1/24	15.65			
	2155	K. Takamori	6 " " Aug 1/24	34.50			
	2247	Chima Sato	6 " " Jul 1/24	12.50	5.05	'23	"
23	3050	M. Okuda	6 " " Jul 1/24	99.00			
25	1722	J. Kaalouahi	12 " " Jul 1/24	24.00	6.20	'23	
	1723	J. W. Kaloheaulani.	12 " " Jul 1/24	16.00	4.25	'23	
	1725	Rose K. Clark	12 " " Jul 1/24	26.00	6.85	'23	
	1728	P. Kema	18 " " Jan 1/24	4.50	.80	'22	
	1728	P. Kema ..... A/c	6 " " Jul 1/24	.70	.80	'23	
	1727	G. Kaopuiki Est ...	12 " " Jul 1/24	12.00	3.10	'23	
	1729	Moohila Est	12 " " Jul 1/24	8.00	2.15	'23	
	1730a	S. W. Kiakahi Est .	12 " " Jul 1/24	17.50	4.60	'23	
	1732	P. Nahoopii	12 " " Jul 1/24	21.00	5.55	'23	
	1736	S. Fuller	12 " " Jul 1/24	16.00	4.25	'23	
	1737	W. Nueku	12 " " Jul 1/24	10.00	2.60	'23	
	1738	J. Kamanao	12 " " Jul 1/24	8.00	2.15	'23	
	1741	D. K. Kalaau	12 " " Jul 1/24	33.00	8.70	'23	
	1743	L. K. Kaalouahi ...	12 " " Jul 1/24	29.00	7.55	'23	
	1756	R. W. Kamakahi	12 " " Jul 1/24	30.00	7.85	'23	
	1762	J. Kanikau Est	12 " " Jul 1/24	10.00	2.60	'23	
	1774	L. Cheong	12 " " Oct 1/23	30.00	2.60	'22	"
	1774	L. Cheong			7.85	'23	
	1829a	Lee Tuck	12 " " Mar 1/25	3.00	.80	'23	
	2138	D. K. Kalaau	12 " " Oct 1/24	6.00	1.65	'23	
	2167	Chin Shin	12 " " Oct 1/24	5.00	1.30	'23	
	2170	P. Nahoopii ....A/c	12 " " Jul 1/24	2.40			
	2222	M. Maewaewa	12 " " May 1/25	10.00	2.60	'23	
	2530	D. Kapawai	6 " " Jul 1/24	3.00	1.65	'23	
	2560	S. W. Nueku	12 " " Jul 1/24	2.00	.50	'23	
	2675	N. Akina	6 " " Jul 1/24	4.50	2.30	'23	
	2732	W. Nueku	12 " " Sep 1/24	2.00	.50	'23	
	2820	Lee Tuck			1.30	'23	
	2235	S. K. Kekoowai etal			2.05	'21	
	2235	S. K. Kekoowai etal			3.80	'22	
	2235	S. K. Kekoowai etal			3.95	'23	
	1800	J. Serai et al	6 " " Aug 1/24	12.50			
	----	Mitsu Sawai	1 " " Mar 1/24	10.00			
	3099	R. Ishikawa ... Bal	6 " " Jul 1/24	5.00			
	2064	M. Uyeno Est	6 " " Jun 1/24	24.00	28.95	'23	"
	2018	M. Uyeno Est	6 " " Jun 1/24	22.00	16.50	'23	"
	1562	S. Kuroda	6 " " Jul 1/24	15.00			
	1579	S. Kuroda	6 " " Jul 1/24	15.00			
	1690	K. Torikawa	6 " " Aug 1/24	25.00	11.05	'23	"
	3095	K. Hayashi	6 " " Jul 1/24	45.00	6.65	'23	"
	1628	T. Tanaka	6 " " Aug 1/24	12.50			
	2126	T. Fujieki	6 " " Aug 1/24	20.00			
	2700	E. B. Fox	6 " " Jun 1/24	30.00			
			Forward	$21,419.76	1037.75		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$21,419.76	$1137.75		
26	1686	Chun Chock	3 mo to Apr 1/24	75.00			
	917	Pang Lum Mow	1 " " Mar 1/24	66.85			
	1051a	Pang Lum Mow	1 " " Mar 1/24	41.65			
	2518	M. Fukuyama	6 " " Jul 1/24	18.75			
	1603	K. Hayashi	6 " " Jul 1/24	40.00			
27	2998	Iwalani J. Robinson	6 " " Aug 1/24	45.00			
	1536	Wong Kim			20.90	'23	
	1986	Margaret R. McGrew.	12 " " Apr 1/24	75.00	74.85	'23	
	2723	R. B. McGrew	12 " " Jul 1/24	40.00	34.50	'23	
	3137	H. Kuriki	6 " " Aug 1/24	20.00			
	2633	H. Kawaguchi	6 " " Aug 1/24	18.75			
	----	Mutual Telephone ..	1 " " Feb15/24	40.00			
28	3063	T. Hayashi			16.40	'23	Bal
	2161	J. G. Dassel	1 " " Mar 1/24	33.50			
	3026	U. Kudo	6 " " Sep 1/24	69.00			
29	1486	Hawn Dredging Co ..	6 " " Jul 1/24	667.50			
	700a	Honolulu Plantation	6 " " Sep 1/24	600.00			
	925	Honolulu Plantation	6 " " Sep 1/24	1,165.00			
	1262	Honolulu Plantation	6 " " Sep 1/24	750.00			
	1493	Honolulu Plantation	6 " " Sep 1/24	245.00			
	1494	Honolulu Plantation	6 " " Sep 1/24	290.00			
	1335	Honolulu Plantation	12 " " Mar 1/25	25.00			
	1634	C. W. Macfarlane ..	6 " " Aug 1/24	13.00			
	178d	Hawi Mill & Plant'n	6 " " Aug 1/24	592.50			
	1115a	Kohala Ditch Co ...	12 " " Jan 1/25	100.00			
	2794	S. K. Kaulili	6 " " May 1/24	4.50	2.30	'23	
	3200	Lau Y. Sang	6 " " Jul 1/24	50.00			
	----	K. Okuhata	1 " " Mar 1/24	10.00			
	1739	S. Kaulili .... A/c	6 " " Jan 1/24	5.00	8.20	'23	
	776	Y. Yoshikawa	1 " " Feb 1/24	75.00			
	2532	S. Takeshima	6 " " Sep 1/24	20.00	8.35	'23	
				$26,615.76	$1303.25		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MARCH, 1924

Date				
	KAMEHAMEHA SCHOOLS			
1	Registrar, Bal Feb Collections	$ 4,147.66	$	
19	" A/c Mar "	2,596.60		6,744.26
	INTEREST			
15	Third Liberty Bonds, $ 5,000, 6m 4¼%	106.25		
	Terr Pub Imp " 50,000, 6m 4½%	1,125.00		
31	Hawn Electric " 10,000, 6m 6 %	300.00		
	Bank deposits, March	115.13		1,646.38
	FEES (for lease assignments)			
4	Yarrow et al to L.P.Goodknight 3194, Kahala	5.00		
6	M. Uyeno Est " S. Kumagai, 2018, Manoa.	5.00		
7	A. Kanoholani " K. Liwai, 2730, Kona .	5.00		
	K. Kadooka " H. Kekuewa, 2897, Kona .	5.00		
13	Y. Ezaki " Mid-Pac Invest 2415, Kunana	5.00		
19	Lum Man Chin " Chong Hin, 2772, Hon ..	5.00		
25	H. W. Hobdy " T. McVeagh, 3213, Kahala	5.00		
27	M. Haraguchi " O. Morichika, 1795, Hon ..	5.00		
31	Sui Fook " I. Inouye, 1390, Hilo .	5.00		
	Ung Look " C. Chong Man, 1669, Hilo .	5.00		
	Pac Rice Mill " G. S. Wong, 2575, Hilo .	5.00		
	H. Onouye " T. Ikeda, 3140, Hilo .	5.00		
	Interurban Elec" Hilo Elec Co, 3141, Hilo .	5.00		
	J. Kumalae " Chu Ding, 2026, Pauoa.	5.00		70.00
	MISCELLANEOUS INCOME			
17	Auctioneer W. E. Fisher, amount collected from Yoshio Ueda, being 10% of first year's rent of proposed lease of two lots of Bishop Estate land in the "Paki Subdivision," King Street, Palama, Honolulu	160.00		160.00
	EXPENSE			
27	May A. Carey, cost of writing 2 leases in substitution for Lease 3159, Waialae	20.00		20.00
	INSURANCE			
26	Bishop Ins Agency, refund of over-charge, premiums on Orient Pol 391794, Delmonico Bldg	2.20		2.20
	KAKAAKO FRONTAGE TAXES			
11	H. T. Hughes, Lease 1868, bal 3rd installment due Aug 18/23	85.51		85.51
	SALES OF LAND			
10	Bishop Trust Co, for fee in 1.23 acre, Kaaipu, Manoa, deed dated Mar 10/24	3,000.00		3,000.00
	SALARIES			
31	C. R. Bishop Trust, services bookkeeper and stenographer, March	35.00		35.00
	Forward	105		$11,763.35

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MARCH, 1924

Date				
	Brought Forward	$		$11,763.35
	DEFERRED ANNUITY PREMIUMS			
31	Employees' share of premiums due May 1/24:			
	Loomis	$ 17.50		
	Podmore	15.00		
	Smith	10.00		
	Crabbe	5.00		
	Winant	25.00		
	Hanson	16.25		
	Kienzle	10.00		
	Amana	9.50		
	Nishikawa	5.00	113.25	113.25
	LAND AGENCY			
7	G. M. Collins, refund of unexpended balance of $60 advanced Mar 3/24 re trip to Hilo ..		6.50	6.50
	SUNDRY TENANTS			
1/31	As per details, pp 71/75			
	Rents		20,346.67	
	Taxes		1,403.42	21,750.09
				$33,633.19

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	522c	Territorial Hotel .	3 mo to Jun 1/24	$ 375.00	$		
	1224	Territorial Hotel .	3 " " Jun 1/24	50.00			
	----	Emily Silva	1 " " Apr 1/24	3.00			
	2895	I. R. Salingohai ..	6 " " Sep 1/24	12.50			
	----	O. Asagi et al	6 " " Sep 1/24	100.00			
	2977	J. Watari ..... Bal	6 " " Jan 1/24	12.50	12.50		
	2977	J. Watari ..... A/c	6 " " Jul 1/24	60.00			
	1604	Kaai Kinikapo . "	6 " " Jul 1/24	10.00			
	1499	D. M. Moncrief etal	1 " " Feb 1/24	100.00			
3	----	A. Schnerr Co	1 " " Apr 1/24	100.00			
	3239	A. D. Ortiz	6 " " Sep 1/24	12.50			
	1052a	Mew Yee et al	1 " " Apr 1/24	83.35			
	----	Trent Trust Co	1 " " Apr 1/24	50.00			
	1954	Virginia R.Isenberg	6 " " Sep 1/24	45.00			
	1955	Virginia R.Isenberg	6 " " Sep 1/24	60.00			
	1961	Virginia R.Isenberg	6 " " Sep 1/24	92.50			
	2534	Oshige Manshuke ...	6 " " Sep 1/24	15.00			
	2909	D. Sonoda ..... Bal	6 " " Apr 1/24	30.00			
	2722	Raku Murakami	6 " " Jul 1/24	7.75			
	2559	White Sewing Machine	3 " " May 1/24	270.00			
	1630	G. Takemaru	6 " " Aug 1/24	12.50			
	3028	Mau Sing Wai Co ...	6 " " Sep 1/24	300.00			
4	2775	H. H. Plemer	6 " " Sep 1/24	75.00			
	1268	I. Takano, Tr	1 " " Apr 1/24	20.00			
	1867	Amoy Amasiu	6 " " Sep 1/24	20.00			
	1770	Kyoyei Shokwai	3 " " Jun 1/24	120.00			
	2528a	Hawn Pine Canners .	6 " " Sep 1/24	138.75			
	1602	I. Yanagihara	6 " " Jul 1/24	25.00			
	3193	E. Sason	6 " " Sep 1/24	12.50			
	1593	T. Yamashita	6 " " Sep 1/24	15.00			
	2519	M. Inatsuka	6 " " Jul 1/24	18.75			
	2520	M. Inatsuka	6 " " Jul 1/24	18.75			
5	3240	J. Hongka	6 " " Sep 1/24	12.50			
	1585a	K. Nakamura	6 " " Oct 1/24	40.00			
	2889	I. Hirokane	6 " " Sep 1/24	31.00	9.50	'23	
	1941a	H. Kaina ..... Bal	6 " " Mar 1/24	20.00			
	1941a	H. Kaina ..... A/c	6 " " Sep 1/24	5.00			
	1914	Kumayo Yamakami ...	6 " " Aug 1/24	12.50			
	----	M. Koozuma	1 " " Apr 1/24	3.00			
	3090	M. Ogata	6 " " Jul 1/24	42.50	.05	'23	
	----	Hatsune Kimura	1 " " Apr 1/24	10.00			
	1702	W. Hamamura	6 " " Sep 1/24	15.00			
6	1958	L. G. Blackman	12 " " Mar 1/25	1.00			
	1794	American Factors ..	6 " " Jul 1/24	250.00			
	2767	Mine Fujii	6 " " Aug 1/24	31.50			
	2796	Mine Fujii	6 " " Sep 1/24	31.50			
	2403	Wong Wong etal, Trs	6 " " Aug 1/24	650.00			
	2758	Y. Kaya	6 " " Aug 1/24	31.50			
	2533	K. Akashi	6 " " Sep 1/24	60.00			
	1763	Shina Akisaki	6 " " Sep 1/24	20.00			
7	1695	P. C. Lane	6 " " Sep 1/24	30.00	6.00	'24	A/c
	336a	J. Wight Est	6 " " Sep 1/24	150.00			
	2408	G. Freeland			13.10	'24	2m
	1171	T. C. White	6 " " Jul 1/24	265.00			
	1199	Nishina	12 " " Jul 1/24	60.00			
	2179	J. Hua	6 " " Jul 1/24	6.50			
	2233	Y. Kishi	6 " " Jul 1/24	12.50			
	2344	Chong Akau	6 " " Jul 1/24	12.00			
	2433	K. Kaapuni .... Bal	6 " " Jul 1/24	2.50			
	2458	M. Kaapuni	6 " " Jul 1/24	7.25			
	2603	H. I. Kihe	6 " " Jul 1/24	12.00			
			Forward	$ 4,090.10	$ 107.75		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 4,090.10	$ 41.15		
7	2658	N. Mailolo	6 mo to Jul 1/24	12.50			
	2681	M. Keliipaakaua Bal	6 " " Jul 1/23	13.45	9.75	'23	
	2681	M. Keliipaakaua ...	6 " " Jan 1/24	16.00			
	2730	A. Kanoholani	6 " " Jul 1/24	6.50			
	2774	Shipman & White ...	6 " " Jul 1/24	90.00			
	2799	Mary Kamaka	6 " " Jul 1/24	8.50			
	2897	K. Kadooka	6 " " Jul 1/24	11.00			
	3031	L. W. Chan	1 " " Mar 1/24	20.00			
	3065	K. Nakano	6 " " Aug 1/24	17.00			
	----	Y. Fujikawa	6 " " Mar 1/24	5.50			
	----	Chong Soo Young ...	6 " " Jul 1/24	12.50			
	1360	K. Matsumoto Est ..	3 " " Apr 1/24	63.00			
	2039	K. Matsumoto Est ..	6 " " Jun 1/24	5.00			
	2956	Chun Kin	6 " " Jul 1/24	75.00			
	2957	Chun Kin	6 " " Jul 1/24	37.50			
	2958	Chun Kin	6 " " Jul 1/24	37.50			
	2153	Mamu Tamagawa	6 " " Jun 1/24	20.00			
	3105	M. Matsumoto	6 " " Jul 1/24	60.00	.45	'23	
	----	D. Kukahili	1 " " Apr 1/24	3.00			
	3155	W. B. Lymer	6 " " Oct 1/24	160.00			
	2134	H. Doi	6 " " Sep 1/24	18.75			
8	1412	Am-Japse Investment	6 " " Sep 1/24	125.00			
	2010	G. Gomes	6 " " Sep 1/24	12.50			
	960a	Maunalua Fishing Co	1 " " Apr 1/24	508.15			
10	----	Frank Keoho	2 " " Apr 1/24	6.00			
	1438	O. P. Cox	6 " " Jul 1/24	15.00	4.60	'23	Bal
	1492	O. P. Cox	6 " " Jul 1/24	30.00	9.20	'23	"
	2484	Sun Kwong Sing Co .	6 " " Jul 1/24	80.00			
	2485	Go Yee Wo et al ...	6 " " Jul 1/24	207.00			
	----	M. E. Medeiros etal	1 " " Apr 1/24	90.00			
	2540	J. Watanabe	6 " " Sep 1/24	30.00			
11	1472a	Radio Corpn of Am .	6 " " Sep 1/24	450.00			
	3086	Radio Corpn of Am .	6 " " Sep 1/24	125.00			
	2546	M. Shimada	6 " " Sep 1/24	30.00			
	1995	K. Naimu	12 " " Jul 1/24	25.00	7.65	'23	
	1868	H. T. Hughes ...A/c	6 " " May 1/24	4.49			
	1830	Mary K. Awailua ...	6 " " Sep 1/24	25.00			
	1872	H. K. Awailua, Tr .	6 " " Sep 1/24	12.50			
	2166a	L. Caesar			.35	'23	
12	3244	W. A. Cahill	6 " " Sep 1/24	37.50			
	2836	V. J. Burgess et al	6 " " Aug 1/24	50.00			
	1637	S. S. Umeda	6 " " Sep 1/24	17.00			
	2965	M. Nakamura	6 " " Jun 1/24	25.00			
	1798	David A. Alama	6 " " Jul 1/24	57.00			
	2531	H. Cannon	6 " " Sep 1/24	35.00			
	3017	Iwalani J. Robinson	6 " " Sep 1/24	37.50			
	1960	L. T. Peck	6 " " Sep 1/24	105.00			
13	1765	H. Inouye	12 " " Sep 1/24	28.00	8.60	'23	
	1470	Laie	6 " " Sep 1/24	10.00			
	2415	Y. Ezaki	6 " " Jul 1/24	14.00			
14	2616a	N. & S. Miyasato ..			246.10	'23	"
	3004	Hon Fruit Co			13.90	'23	"
	1828	Sing Chong & Co ...	6 " " Sep 1/24	100.00			
	2483	J. W. Sproat	12 " " Mar 1/25	20.00			
	3020	A. H. Hobart	6 " " Aug 1/24	50.00			
	1277	K. Matsumoto Est ..	3 " " Jun 1/24	75.00			
	1956	Annie S. Parke Est.	6 " " Sep 1/24	55.00			
	1957	Annie S. Parke Est.	6 " " Sep 1/24	55.00			
	2792	W. C. Love	6 " " Jul 1/24	180.00			
15	704	Honolulu Plantn A/c	12 " " Sep 1/24	2,733.43			
			Forward	$10,242.87	$ 341.75		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$10,242.87	$ 341.75		
17	1219	Koolau Agr Co	6 mo to Jan 1/24	2,000.00			
	1386	J. A. Rath, Tr	12 " " Mar 1/24	150.00			
	2133a	F. L. Beringer	6 " " Sep 1/24	30.00			
	1441	McCandless &Dowsett	12 " " Mar 1/25	32.00			
	2244	J. G. Smith			100.00	'23	A/c
	1731	Kapika Kupihea Est.	12 " " Jul 1/24	12.00	3.10	'23	
	----	K. Kipola	6 " " Jul 1/24	30.00			
	1739	S. Kaulili .... Bal	6 " " Jan 1/24	10.50			
18	1831	Jennie K. Haalilio.	6 " " Sep 1/24	12.50			
	3246	Young Ah Hoon	6 " " Nov 1/24	50.00			
	1522	Keola Ilianu (w) ..	6 " " Jul 1/24	20.00			
	1795	M. Haraguchi	6 " " Jul 1/24	11.50			
	1793	Oyamada Kamege	6 " " Jul 1/24	14.50			
	916	Pang Chew Est	1 " " Apr 1/24	150.00			
	3131	Mary Kuakaula . Bal	6 " " Aug 1/24	3.30			
	3104	N. Kimura ..... A/c	6 " " Jul 1/24	54.15	5.85	'23	6m
	3016	T. Nakagawa	6 " " Feb 1/24	37.50	8.55	'23	
	3016	T. Nakagawa ... A/c	6 " " Aug 1/24	13.95			
19	----	J. Camacho	6 " " Jul 1/24	15.00			
	2645	R. Togashi	6 " " Oct 1/24	18.75			
20	1873	Hawn Tuna Packers .	6 " " Sep 1/24	200.00			
	2523	Maui Trading Co ...	6 " " Sep 1/24	75.00			
	3046	Abegail A. Keliiaa.			5.00	'23	A/c
	----	Wing Wo Tai & Co ..	12 " " Oct 1/24	25.00	2.05	'23	3m
	2763	S. Ichiyama	6 " " Sep 1/24	32.50			
	2542	H. Nakamura	6 " " Sep 1/24	20.00			
21	1780	F. Andrade	6 " " Jul 1/24	225.00			
	1804	F. Andrade	6 " " Jul 1/24	186.50			
	2161	J. G. Dassel	1 " " Apr 1/24	33.50			
	1799	Chizu Mitamura	6 " " Jul 1/24	17.50			
	2541	Hannah Wilson ..Bal	6 " " Apr 1/24	10.00			
	1771	Yee Chang Shee	6 " " Sep 1/24	15.00			
	----	Mutual Tel Co	2 " " Apr15/24	80.00			
	1559	A. Kaili ..... A/c	6 " " Jul 1/24	20.00			
22	----	J. L. Young	6 " " Sep 1/24	50.00			
	3024	J. G. da Silva	6 " " Sep 1/24	32.50			
	2166a	L. Caesar	12 " " Nov 1/24	1.50			
24	2564	G. Schuman	6 " " Sep 1/24	20.00			
	3134	Schuman Carriage Co	6 " " Sep 1/24	65.00			
	3237	Wong Kim	6 " " Sep 1/24	40.00			
	1110	J. Gaspar	6 " " Sep 1/24	145.00			
	1635	I. Kalumai	6 " " Jul 1/24	12.50			
	1629	U. Shinagawa .. Bal	6 " " Aug 1/24	11.80			
	2461	H. Mitsukawa	6 " " Sep 1/24	15.75			
25	----	Shizu Kimura			.95	'20	1m
	----	Shizu Kimura			12.85	'21	
	----	Shizu Kimura			14.45	'22	
	----	Shizu Kimura			15.35	'23	
	----	Shizu Kimura			3.85	'24	3m
	----	Yutaka Sagara	1 " " May 1/24	10.00	7.73	'24	"
	3142	M. Ikeda					
26	1559	A. Kaili ..... Bal	6 " " Jul 1/24	10.00			
	2135	M. Tanimura	6 " " Sep 1/24	22.00			
	----	K. Okuhata	1 " " Apr 1/24	10.00			
27	3250	May A. Carey	6 " " Nov 1/24	82.50			
	3251	Louise C. Maud etal	6 " " Nov 1/24	180.00			
	2693	Theresa Allen . A/c	6 " " Jun 1/24	10.65			
	1826	Sei Kaneko	6 " " Jul 1/24	15.00			
	2128	Takimoto Kiroku ...	6 " " Sep 1/24	18.75			
	1863	Okuno Tsuru	6 " " Aug 1/24	15.00			
			Forward	$14,616.47	$ 521.48		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$14,616.47	$ 521.48		
					11.95	'23	
27	2102	Leong Chee					
	1667	S. Mimura	6 mo to Sep 1/24	17.00			
	2243	S. Mimura	6 " " Sep 1/24	22.00			
	2236	Ishi Takeuchi	6 " " Jul 1/24	18.75			
	1636	J. Takeuchi	6 " " Sep 1/24	12.50			
	1511	Masaye	6 " " Jul 1/24	23.00			
28	1959	A. J. Campbell	6 " " Sep 1/24	90.00			
	917	Pang Lum Mow	1 " " Apr 1/24	66.65			
	1051a	Pang Lum Mow	1 " " Apr 1/24	41.85			
	2556	J. C. Lima	6 " " Sep 1/24	40.00			
	2443	H. Yokota	6 " " Aug 1/24	34.50			
	2459	M. Ikeda	6 " " Sep 1/24	25.00			
	3190	Y. Uyeno	6 " " Jul 1/24	25.00			
	3252	C. Magsayo	6 " " Oct 1/24	12.50			
	2465	H. Tanouye	6 " " Sep 1/24	15.75			
	2786	Kock Lui Shee	6 " " Oct 1/24	5.00			
	2999	A. Nakano	6 " " Oct 1/24	45.00			
29	3156	A. B. Kroll	6 " " Aug 1/24	47.50			
	2481	Hon Poi Factory ...	6 " " Jul 1/24	1,000.00			
	1633	H. Takamatsu Est ..	6 " " Sep 1/24	17.50			
	2242	G. Serai ..... Bal	6 " " Jul 1/24	8.80			
	2545	Y. Kamiyama	6 " " Sep 1/24	10.00			
	1761	Lau Lin, Tr	6 " " Jul 1/24	90.00			
31	1207	Pac Savings Dev Co.			16.25	'23	3m
	1260	J. Koshi	6 " " Sep 1/24	25.00			
	1298	J. G. Serrao			38.05	'23	
	1331a	Louise I. Wright ..	6 " " Sep 1/24	80.00			
	1332a	C. F. Bradshaw	6 " " Jul 1/24	60.00			
	1346	S. Iida et al	6 " " May 1/24	20.00	102.90	'23	
	1367	Y. Sakuda	6 " " Jul 1/24	7.50			
	1368	Chow Yet Hung	6 " " Jul 1/24	7.50			
	1389	M. Matsuda	6 " " Sep 1/24	15.00			
	1390	I. Inouye	6 " " Sep 1/24	10.00			
	1391	Chow Yet Hung	12 " " Mar 1/25	15.00			
	1408	H. I. Young	6 " " Jun 1/24	15.00	25.55	'23	Bal
	1413	W. Inada	6 " " Aug 1/24	20.00			
	1469	Mana Transportation	4 " " Jul 1/24	40.00			
	1697	W. S. Wise	6 " " Aug 1/24	45.00	1.00	'23	"
	1819	K. Sekimura	6 " " Jul 1/24	25.00			
	1822	S. Hata	6 " " Aug 1/24	96.25			
	2207	H. I. Young	6 " " May 1/24	130.00			
	2215	Hilo Macaroni Fac .	6 " " May 1/24	132.50	51.90	'23	"
	2239	I. Goya ..... A/c	6 " " May 1/24	16.85	23.15	'23	"
	2254	Lai Hip Est	6 " " Jul 1/24	147.50			
	2255	K. Kuratsu	6 " " May 1/24	105.00	41.90	'23	"
	2257	S. Hamamoto	6 " " Jul 1/24	110.00			
	2441	C. F. Bradshaw	6 " " Jul 1/24	227.00			
	2444	B. Ushijima	6 " " Aug 1/24	40.00			
	2445	H. Tanaka ..... A/c	6 " " Aug 1/22	10.00			
	2525	K. Kawasaki	6 " " Aug 1/24	75.00			
	2547	K. Okuna			41.34	'23	A/c
	2672	F. Brughelli .. A/c	6 " " May 1/24	132.35	202.65	'23	Bal
	2711	K. Fujimoto	6 " " Jul 1/24	75.00			
	2728	F. Sekido	6 " " Sep 1/24	48.50			
	3081	T. Doi	6 " " Jul 1/24	50.00			
	3117	F. J. Cody	6 " " Jul 1/24	75.00			
	3122	Y. Nishimoto	6 " " Jul 1/24	240.00			
	3123	Lottie L. Grune ...	6 " " Jul 1/24	62.50	.05	'23	"
	3133	Ida Y. Todd	6 " " Sep 1/24	50.00			
	3135	E. V. Shaw	6 " " Sep 1/24	50.00			
			Forward	$18,543.22	$1078.17		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$18,543.22	$1078.17	
31	3140	H. Onouye	6 mo to Jul 1/24	200.00		
	3191	Z. Hara	6 " " Jul 1/24	37.50		
	----	S. P. Peterson	3 " " Apr 1/24	12.00		
	2165	G. Hayashida	6 " " Jul 1/24	80.00		
	776	Y. Yoshikawa	2 " " Apr 1/24	150.00		
	2625a	Hawn Agr Co	6 " " Sep30/24	328.00		
	3147	Yee Young	6 " " Sep 1/24	210.00		
	1753	Pac Engineering Co.	6 " " Sep 1/24	212.50		
	3145	K. Nomura	6 " " Sep 1/24	37.50		
	2539	R. Ishida	6 " " Sep 1/24	22.50		
	2144a	Wing Sing Wai Co A/c	6 " " Jul 1/23	224.10	275.90	'23 A/c
	1599	I. Kaaihue	6 " " Jul 1/24	20.00		
	3068	S. Katayama	6 " " Oct 1/24	30.00		
	2544	K. Nakamura	6 " " Sep 1/24	15.00		
	2652	S. Nakashima	6 " " Oct 1/24	15.75		
	2170	P. Nahoopii ... Bal	12 " " Jan 1/25	5.60	2.15	'23
	2740	P. Nahoopii	6 " " May 1/24	8.00	4.25	'23
	1739	S. Kaulili	6 " " Jul 1/24	15.50		
	2137	Y. Fukushima	6 " " Jul 1/24	50.00		
	2549	T. Miyamoto	6 " " Sep 1/24	12.50		
	2462	K. Sato	6 " " Sep 1/24	59.50		
	1866	C. D. Walker .. Bal	6 " " Mar 1/23	45.00	42.95	'23 "
	1552	J. Akaloka, Jr	6 " " Jul 1/24	12.50		
				$20,346.67	$1403.42	

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL, 1924

Date			
	KAMEHAMEHA SCHOOLS		
2	Registrar, Bal Mar Collections	$ 1,689.46	$
17	" A/c Apr "	2,055.03	3,744.49
	SUSPENSE		
7	H. Nakagawa, cash guarantee to faithfully perform conditions of tenancy, Ala Moana, Kakaako - to be refunded on termination of tenancy	50.00	50.00
	INTEREST		
1	Hawaii Cons Railway Bonds, $ 44,000, 6m 5 %	1,100.00	
	Mutual Telephone " 22,000, 6m 5 %	550.00	
14	K. Matsumoto Est, on bal of front tax note, 145.93, 1 yr 6%	8.76	
15	Fourth Liberty Bonds, 40,000, 6m 4¼%	850.00	
17	Pang Lum Mow, on bal of front tax note, $81.09, 1 yr 6%	4.87	
19	C. Q. Yee Hop, Tr, on bal of front tax note, 196.18, 1 yr 6%	11.77	
	Oahu Rice Mill, on bal of front tax note, $81.09, 1 yr 6%	4.87	
22	Waialae Ranch Note, 800, 6m 7 %	28.00	
25	Bishop Bank C/D 835, 50,000, 3m 4 %	500.00	
28	Bishop Bank C/D 836, 50,000, 3m 4 %	500.00	
30	Bank deposits, April	158.77	3,717.04
	FEES (for lease assignments)		
7	S. Kawahara to T. Hayashida, L1312, Kona ...	5.00	
	S. Kawahara " T. Hayashida, 1328, Kona ...	5.00	
	E. Vickery " Bank of Haw, 3178, Kunana .	5.00	
14	H. Yokota " S. Yokota,- 2443, Kapalama	5.00	
	H. Yokota " S. Yokota, 2648, Kapalama	5.00	
23	L. Blackman " Bishop Bank, 1490, Waialae.	5.00	
25	S. Mikami " I. Kubota, 2834, Pawaa ..	5.00	
28	M. DeMello " Farm Loan Bd, 2746, Kona ...	5.00	40.00
	KONA SALES		
7	Bishop Bank, Agent, collections for coffee sales, Kona, Hawaii:		
	to K. Tateyama	20.00	
	to C. Akau	20.00	40.00
	EXPENSE		
2	Z. Otake et al, for writing 3 leases in substitution for Lease 2976, Waialae	30.00	
4	T. Matsuoka, for writing 2 leases in substitution for Lease 3124, Waialae	20.00	50.00
	LAW		
7	Kona Dev. Co, damages awarded in suit Bishop Estate vs N. Hida et al re theft of firewood, Kona, Hawaii	1.00	1.00
	Forward		$ 7,642.53

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL, 1924

Date				
	Brought Forward	$		$ 7,642.53
	INSURANCE			
28	Wing Sing Wai Co, per W. F. Sanborn, Agent, refund of premiums advanced by Lessors on premises under Lease 2144a, Waipa, Kauai,			
	on Feb 8/23 ..... $61.88			
	on Feb 26/24 ..... 68.75	130.63		
30	Bishop Ins Agency, return premiums on cancelled policies covering building sold, Keokea, South Kona	14.27		144.90
	SALES OF LAND			
19	City & County of Honolulu, fee in 372 acres at head of Kalihi Valley, Oahu, deed dated Apr 4/24	7,440.00		7,440.00
	BILLS RECEIVABLE			
22	Waialae Ranch Co, principal of note dated Oct 20/23, due Apr 20/24	800.00		800.00
	SALARIES			
30	C. R. Bishop Trust, services bookkeeper and stenographer, April	35.00		35.00
	FRONTAGE TAX NOTES			
14	K. Matsumoto Est, a/c prin. note Apr 18/17 .	48.64		
17	Pang Lum Mow, " " " " " .	27.02		
19	C. Q. Yee Hop, Tr, " " " " " .	68.10		
	Oahu Rice Mill, " " " " " .	27.02		170.78
	BUILDINGS			
25	Bishop Bank, Agent, net proceeds of sale of old buildings on Lots 28 and 29, Keokea, South Kona	717.00		717.00
	DEFERRED ANNUITY PREMIUMS			
30	Employees' share of premiums due June 1/24:			
	Loomis ..... $ 17.50			
	Podmore 15.00			
	Smith 10.00			
	Crabbe 5.00			
	Winant 25.00			
	Hanson 16.25			
	Kienzle 10.00			
	Amana 9.50			
	Nishikawa 5.00	113.25		113.25
	SUNDRY TENANTS			
1/30	As per details, pp 78/82			
	Rents	42,104.67		
	Taxes	335.30		42,439.97
				$59,[illegible].43

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	3187	Elsie J. Morgan ...	6 mo to Oct 1/24	$ 170.00	$		
	363b	Maunalua Ranch Co .	6 " " Oct 1/24	1,337.50			
	1268	I. Takano, Tr	1 " " May 1/24	20.00			
	----	Trent Trust Co	1 " " May 1/24	50.00			
	3160	E. H. McInerny	6 " " Oct 1/24	75.00			
	3163	J. L. Cockburn	6 " " Oct 1/24	107.50			
	2638	M. B. Stanley	6 " " Sep 1/24	37.50			
	528a	Heeia Agr Co	6 " " Apr 1/24	2,010.00			
	3183	Martha Waterhouse .	6 " " Oct 1/24	187.50			
	3184	Annie M. Alexander.	6 " " Oct 1/24	172.50			
	3185	E. B. Waterhouse Est	6 " " Oct 1/24	65.00			
	3219	Maud B. Cooke	6 " " Oct 1/24	157.50			
	3182	C. R. Hemenway	6 " " Oct 1/24	185.00			
	2703	Chun Hoon	6 " " Oct 1/24	50.00			
	2001	J. Andrade	6 " " Oct 1/24	20.00			
	1203	Kilauea Volcano Hse	6 " " Oct 1/24	21.60			
	1801	Kilauea Volcano Hse	6 " " Oct 1/24	5.00	1.75	'23	Bal
	3209	J. D. Dole	6 " " Oct 1/24	165.00			
	----	Kahaulelio	6 " " Oct 1/24	6.00			
	----	A. Schnerr Co	1 " " May 1/24	100.00			
	3030	Toku Sasano	6 " " Oct 1/24	150.00			
	2864	Aloha Building Co .	6 " " Jul 1/24	234.00			
	1591	T. Ishii	6 " " Oct 1/24	16.00			
	1592	M. Ishii	6 " " Oct 1/24	16.00			
	----	David Kukahili	1 " " May 1/24	3.00			
	2644	G. Fujita	6 " " Oct 1/24	21.75			
	3263	Go Shee ..... A/c	6 " " Jul 1/24	175.00			
2	2000	Hon Const & D. Co .	3 " " Jul 1/24	625.00			
	2817	Waialae Ranch Co ..	6 " " Oct 1/24	1,500.00			
	2891	Waialae Ranch Co ..	6 " " Oct 1/24	30.00			
	3197	J. B. Guard et al .	6 " " Oct 1/24	200.00			
	3170	C. H. Atherton	6 " " Oct 1/24	190.00			
	3253	W. Lam	6 " " Oct 1/24	90.00			
	----	Emily Silva	1 " " May 1/24	3.00			
	3039	B. A. Calub	12 " " Apr 1/25	25.00			
	3154	G. Kannabe	6 " " Oct 1/24	31.50			
3	1401	Waialua Agr Co A/c	12 " " Oct 1/24	6,750.00			
	1401a	Waialua Agr Co ...	6 " " Oct 1/24	2,000.00			
	----	D. Venhuizen	5 " " Jul 1/24	15.00			
	2640	R. Venhuizen	6 " " Sep 1/24	50.00			
	1871	Mariah K. Low	12 " " Aug 1/24	50.00	17.50	'23	
	909	Hoy On Society	3 " " Jul 1/24	75.00			
	3171	Alice W. Smith	6 " " Oct 1/24	87.50			
	3194	Lillian P.Goodknight	6 " " Oct 1/24	82.50			
	3018	J. Takayama	6 " " Sep 1/24	45.00			
	1499	City Transfer Co ..	2 " " Apr 1/24	200.00			
	2717	H. S. Hayward	6 " " Sep 1/24	25.00			
4	3169	E. M. Ehrhorn	6 " " Oct 1/24	80.00			
	1835	Z. Calonsog	6 " " Oct 1/24	12.50			
	2729	R. F. Dempsey	6 " " Oct 1/24	85.00			
	1876	T. Yanagihara	6 " " Sep 1/24	22.50			
	1572	Kinu Yamasaki	6 " " Sep 1/24	15.00			
	1913	J. Shiomi	6 " " Aug 1/24	12.50			
	1870	Masayo Tarutani ...	6 " " Sep 1/24	18.75			
	1571	I. Hirohata	6 " " Sep 1/24	60.00			
	2553	Blanche E. Rycroft.	6 " " Oct 1/24	75.00			
	2748	J. Awa			50.00	'23	A/c
	2208	K. Yoshimura	6 " " Oct 1/24	20.00			
	3254	T. Matsuoka	6 " " Feb 1/25	25.00			
	3256	K. Muramoto	6 " " Feb 1/25	25.00			
5	3206	Prot Epis Church ..	6 " " Oct 1/24	82.50			
			Forward	$18,166.60	$ 69.25		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$18,166.60	$ 69.25		
5	3075	Loo Goon Est	6 mo to Oct 1/24	125.00			
	1498	J. A. Maguire Est .	6 " " Sep 1/24	62.50			
	2154	E. A. Mott-Smith ..	6 " " Sep 1/24	30.00			
	3202	A. W. T. Bottomley.	6 " " Oct 1/24	190.00			
	2748	J. Awa	6 " " Dec 1/23	100.00	2.45	'23	Bal
	2967	S. Komatsu	6 " " Oct 1/24	40.00			
7	1605	T. Kunimoto	6 " " Jul 1/24	22.50			
	1620	S. Uemura	6 " " Jul 1/24	15.00			
	1626	T. Kunimoto	6 " " Jul 1/24	15.00			
	1639	U. Tanekichi	6 " " Jul 1/24	12.00			
	1646	K. Mashita .... Bal	6 " " Jul 1/23	9.20	6.30	'23	
	1646	K. Mashita .... A/c	6 " " Jan 1/24	4.93			
	1905	K. Sasaki	6 " " Sep 1/24	11.00			
	1905	K. Sasaki ..... A/c	6 " " Mar 1/25	4.00			
	2180	Apana Naha .... Bal	6 " " Jan 1/23	1.60			
	2180	Apana Naha	12 " " Jan 1/24	13.00	4.45	'23	
	2206	D. K. Kealoha	12 " " Jul 1/23	13.00	1.15	'22	
	2206	D. K. Kealoha			1.85	'23	A/c
	2232	S. Uemura	6 " " Jul 1/24	5.00			
	2262	T. Matsumoto	6 " " Jul 1/24	11.50			
	2264	T. Matsumoto	6 " " Jul 1/24	9.00			
	2298a	Chong Yong Am	6 " " Jul 1/24	12.00			
	2452	L. Kahele	6 " " Jul 1/24	4.80			
	2457	P. Pahukula	6 " " Jul 1/24	7.15			
	2515	H. Mashita	12 " " Jan 1/22	13.00			
	2515	H. Mashita	12 " " Jan 1/23	21.00			
	2515	H. Mashita	6 " " Jul 1/23	20.50	1.65	'22	
	2584	S. Uemura	6 " " Jul 1/24	3.50			
	2586	T. Kuramitsu	6 " " Jul 1/24	14.25			
	2591	Y. Masuhara	6 " " Jul 1/24	24.25			
	2602	S. Uemura	6 " " Jul 1/24	6.00			
	2657	K. Tsumao	6 " " Jul 1/24	16.50			
	2661	Kala Kealoha	6 " " Jul 1/24	21.00			
	2771	J. Manunu	12 " " Jul 1/24	72.00			
	2801	A. Pahukula ... Bal	6 " " Jul 1/24	4.00			
	2809	U. Tanaka	18 " " Jul 1/24	15.00	5.25	'23	
	3036	S. Uemura	6 " " Jul 1/24	10.50			
	3091	Y. Tsukamoto .. A/c	6 " " Jul 1/24	5.25	.25	'23	
	3241	K. Higa	6 " " Jul 1/24	10.00			
	3245	H. Nishijima	6 " " Jul 1/24	50.00			
	3247	H. S. Dickson	1 " " Apr 1/24	20.00			
	3248	Chong Akau	6 " " Jul 1/24	10.00			
	1312	T. Hayashida .. A/c	6 " " Jul 1/24	25.00			
	1328	T. Hayashida	24 " " Jan 1/24	92.55	10.75	'23	
	1328	T. Hayashida	6 " " Jul 1/24	35.00			
	3256	A. A. Campbell	6 " " Oct 1/24	15.00			
	1180	T. T. Meyer	6 " " Oct 1/24	187.50			
	1052a	Mew Yee et al	1 " " May 1/24	83.35			
	2755	Sing Chong & Co ...	6 " " Oct 1/24	12.50			
	3165	Julia W. Grossman .	6 " " Oct 1/24	180.00			
	3166	Amelia Fisher	6 " " Oct 1/24	107.50			
	2478	H. Nomi	6 " " Oct 1/24	12.50			
	2917	H. Shima	6 " " Oct 1/24	35.00			
	2916	H. Kanemura	6 " " Oct 1/24	50.00			
	2950	S. Shigemura	6 " " Oct 1/24	30.00			
	2533	T. Ninomiya	6 " " Sep 1/24	20.00			
	2951	J. Yoshioka	6 " " Oct 1/24	125.00			
	2084	G. Kaiura	12 " " Junel/24	25.00	29.75	'23	
	2971	I. Sato	6 " " Oct 1/24	45.00			
	2938	I. Okita	6 " " Oct 1/24	50.00			
			Forward	$20,352.43	$ 13[illegible]15		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$20,352.43	$ 133.10		
7	----	Hatsune Kimura	1 mo to May 1/24	10.00			
8	960a	Maunalua Fishing Co	1 " " May 1/24	508.35			
	1524	Hoopii M. Wire	6 " " Jul 1/24	20.00			
	1301	von Hamm Young Co .	6 " " Oct 1/24	500.00			
	----	M. E. Medeiros etal	1 " " May 1/24	90.00			
	----	H. Nakagawa	1 " " May 1/24	25.00			
	2960	U. Yamanaka	6 " " Oct 1/24	70.00			
	2921	S. Kawamura	6 " " Oct 1/24	50.00			
	1575	Cozy M. Mendes	6 " " Oct 1/24	25.00			
9	1200	Hakalau Plantation.	6 " " Oct 1/24	1,092.50			
	1201	Hawn Agr Co	6 " " Oct 1/24	1,750.00			
	2619	Hawn Agr Co	6 " " Oct 1/24	400.50			
	2623	Hawn Agr Co	6 " " Oct 1/24	838.50			
	687a	Hutchinson Sugar Pl	6 " " Oct 1/24	500.00			
	3258	H. T. Hausten	6 " " Oct 1/24	90.00			
	3042	J. Saito	6 " " Oct 1/24	185.00	8.05	'23	Bal
	2140	Y. Shigeyasu	6 " " Oct 1/24	18.75			
10	3213	T. M. McVeagh	6 " " Oct 1/24	185.00			
	2959	S. Nakayama	6 " " Oct 1/24	50.00			
11	----	B. P. Bishop Museum	6 " " Oct 1/24	168.00			
	2136	Lulu J. Greenwell .	6 " " Oct 1/24	180.00			
	2492	Kiyo Kusuno	6 " " Jul 1/24	15.00			
	3226	G. P. Denison	6 " " Oct 1/24	85.00			
	3259	C. K. Spencer	6 " " Oct 1/24	15.00			
	2766	J. Kaohele			8.00	'22	A/c
	----	F. Keoho	1 " " May 1/24	3.00			
	1553	Sun Tai Wai Co	6 " " Apr 1/24	25.00			
	3262	U. Oshiro	6 " " Jan 1/25	45.00			
12	704	Hon Plantation A/c	12 " " Sep 1/24	9,036.17			
	1371	Y. Ah Sing	6 " " Oct 1/24	70.00			
	1360	K. Matsumoto Est ..	3 " " Jul 1/24	63.00			
	1373	K. Matsumoto Est ..	6 " " Oct 1/24	225.00			
	3179	C. Caballero	6 " " Nov 1/24	12.50			
	3263	Go Shee ..... Bal	6 " " Jul 1/24	25.00			
	1776	M. Fernandez Est ..	6 " " Oct 1/24	12.50			
14	2908	T. Matsunaga	6 " " Oct 1/24	95.00			
	2937	M. Abe,Est	6 " " Oct 1/24	30.00			
	2541	Hannah Wilson			7.65	'23	Bal
	3264	Margaret L. Ching .	6 " " Oct 1/24	12.50			
	2648	H. Yokota	6 " " Oct 1/24	22.00			
15	3161	F. C. Atherton	6 " " Oct 1/24	160.00			
	1650	L. M. Keaunui Est .			11.80	'23	
	2973	T. Ogino	6 " " Oct 1/24	30.00			
	1648	Y. Tanimoto	6 " " Oct 1/24	12.50			
	2275	H. Paahao Est			.05	'21	"
	2641	S. Kumashiro	6 " " Jul 1/24	65.00			
	3033	T. Iseri	6 " " Oct 1/24	25.00			
16	2773	J. Okasaki	24 " " Jul 1/24	180.00	13.25	'22	6m
	2773	J. Okasaki			29.40	'23	
	3189	Logan W. Shepherd .	6 " " Oct 1/24	140.00			
	916	Pang Chew Est	1 " " May 1/24	150.00			
	3040	Y. Ichimura ... Bal	6 " " Apr 1/24	3.55	7.05	'23	Bal
	----	E. J. Lord	2 " " May 1/24	60.00			
	2932	M. Kajiura	6 " " Oct 1/24	35.00			
	1941a	H. Kaina ..... Bal	6 " " Sep 1/24	20.00			
17	1764	Au Hoon	6 " " May 1/24	18.00			
	2946	Cecilia Nahinu	6 " " Jun 1/24	31.50			
	2931	S. Kawaguchi	6 " " Oct 1/24	45.00			
19	2161	J. G. Dassel	1 " " May 1/24	33.50			
	2516	Hon Planing Mill ..	3 " " Jul 1/24	350.00			
		Forward		$38,259.75	$ 216.10		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$38,259.75	$ 218.35		
					6.00	'22	A/c
19	2766	J. Kaohele					
	1297	Oahu Rice Mill	6 mo to Oct 1/24	150.00			
	3040	Y. Ichimura	6 " " Oct 1/24	165.00			
	1713	Leialoha Jensen ...	6 " " Nov 1/24	12.50			
	2918	N. Nagano	6 " " Oct 1/24	40.00			
21	2939	K. Akiyama	6 " " Oct 1/24	37.50			
	1649	Chong Kim Est	6 " " Oct 1/24	25.00			
	2147	J. P. Mendonca	6 " " Oct 1/24	192.50			
	2501	J. P. Mendonca	6 " " Oct 1/24	80.00			
	2463	G. B. Case	6 " " Oct 1/24	200.00			
22	1708	Tom Tai Tong	6 " " Oct 1/24	28.00			
	1712	Tom Tai Tong	6 " " Oct 1/24	12.50			
	2790	Tom Tai Tong	6 " " Oct 1/24	25.00			
	3080	S. Maemoto	6 " " Sep 1/24	37.50			
23	1584	H. Niimi	6 " " Oct 1/24	14.00			
	1773	Yee Chan Shee	6 " " Oct 1/24	25.00			
	1709	K. Kimura	6 " " Oct 1/24	20.00			
	1811	Asa Hayashi	6 " " Oct 1/24	20.00			
	1834	K. Ilianu	6 " " Oct 1/24	20.00			
	1686	Chun Chock	3 " " Jul 1/24	75.00			
	1733	Annie W. Kama	6 " " Jan 1/24	13.00			
	1755	D. W. Kahawai	6 " " Jan 1/24	5.50			
	1757	Emma K. Nakaleka ..	6 " " Jan 1/24	18.00			
	1758	J. Nakaleka Est ...	6 " " Jan 1/24	18.50			
	1444	J. Rosenstein	6 " " Oct 1/24	50.00			
	2912	K. Terada Est	6 " " Oct 1/24	50.00			
	2943	M. Terada	6 " " Oct 1/24	100.00			
	2896	Louise A. McGregor.	6 " " Oct 1/24	45.00			
24	3025	E. Yamaguchi	6 " " Oct 1/24	65.00			
	2936	S. Shirai	6 " " Oct 1/24	90.00			
	2935	T. Noto	6 " " Oct 1/24	50.00			
25	1714	T. Fujikawa	6 " " Oct 1/24	20.00			
	3158	Trustees Oahu Coll.	6 " " Oct 1/24	83.00			
	1666a	Cheong Wah	18 " " Oct 1/24	37.50	7.65	'23	
	2933	Cheong Wah	18 " " Dec 1/24	52.50	17.00	'23	
26	2930	K. Nagano	6 " " Oct 1/24	45.00			
	2949	T. Kamimoto	6 " " Oct 1/24	45.00			
	2944	O. Matsumoto	6 " " Oct 1/24	45.00			
	1513	T. Doku	6 " " Oct 1/24	12.00			
	2647	K. Okumura	6 " " Oct 1/24	15.75			
28	2788	T. Tsukamoto	6 " " Oct 1/24	42.50			
	2144a	Wing Sing Wai Co Bal	6 " " Jul 1/23	135.90			
	2144a	Wing Sing Wai Co A/c	6 " " Jan 1/24	233.47			
	3029	K. Tateyama	12 " " Sep 1/24	150.00	23.30	'23	
	2910	T. Taira ..... A/c	6 " " Oct 1/24	74.00	26.65	'23	Bal
29	3162	A. Baird	6 " " Oct 1/24	77.50			
	917	Pang Lum Mow	1 " " May 1/24	66.65			
	1051a	Pang Lum Mow	1 " " May 1/24	41.65			
	2926	T. Imai	6 " " Oct 1/24	100.00			
	3067	K. Fujimoto	6 " " Oct 1/24	50.00			
	2954	S. Komatsu	6 " " Oct 1/24	50.00			
	2940	F. Yoshimura	6 " " Oct 1/24	45.00			
30	1782	M. Yoshida	6 " " Oct 1/24	50.00			
	1791	K. Ikuta	6 " " Oct 1/24	25.00			
	2212a	Waialua Garage	6 " " Oct 1/24	25.00			
	2551	K. Kishinami	6 " " Oct 1/24	25.00			
	2727	U. Yamagata	6 " " Oct 1/24	25.00			
	2735	M. Ogata	6 " " Oct 1/24	25.00			
	2995	Waialua Garage	6 " " Jul 1/24	37.50			
	----	C. R. Bishop Trust..	6 " " Oct 1/24	168.00			
			Forward	$41,747.17	$ 298.95		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$41,747.17	$ 298.95		
30	3022	J. H. Wilson	6 mo to Sep 1/24	182.50	36.35	'23	Bal
	1604	Kaai Kinikapo	6 " " Jul 1/24	10.00			
	----	K. Okuhata	1 " " May 1/24	10.00			
	1814	Mary K. Nakanaela .	6 " " Sep 1/24	20.00			
	2655a	K. Kadota	6 " " Oct 1/24	50.00			
	2025	Y. Okamoto	6 " " Oct 1/24	12.00			
	2679	T. Saruwatari	6 " " Oct 1/24	18.75			
	2795	C. Villafuerte	6 " " Nov 1/24	12.50			
	2634	J. Okimoto	6 " " Jul 1/24	23.00			
	2649	T. Ikeda	6 " " Oct 1/24	18.75			
				$42,104.67	$ 335.30		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MAY, 1924

Date			
	KAMEHAMEHA SCHOOLS		
5	Registrar, Bal Apr Collections	$ 615.69	$
20	" A/c May "	1,039.46	1,655.15
	INTEREST		
3	Bank of Hawaii C/D 5247, $ 50,000, 3m 4 %	500.00	
19	Bishop Bank C/D 839, 50,000, 3m 4 %	500.00	
	W. H. McInerny Note No. 3, 11,250, 6m 6 %	337.50	
	W. H. McInerny Note No. 4, 23,750, 6m 6 %	712.50	
28	Bank of Hawaii C/D 5279, 250,000, 3m 4 %	2,500.00	
	Bank deposits, May	182.36	
31	M. K. Sheldon Note, to Jan 1/23, 800, 6m 6 %	24.00	4,756.36
	FEES (for lease assignments)		
5	M. B. Stanley to J. A. Pickard 2638, Waialae	5.00	
6	K. Inokuchi " Y. Chikamori, 3047, Waialae	5.00	
	K. Tateyama " G. Hashimoto, 3029, Waialae	5.00	
8	Tam Yee " E. N. Awana, 2473, Hon ...	5.00	
16	Go Shee " Wing Fat Bldg 3263, Hon ...	5.00	
21	F. K. Archer " B. N. Kalua, 2371, Waiau .	5.00	
23	A. B. Kroll " A. J. Matthews 3156, Waialae	5.00	
27	I. A. Holt " Bank of Haw, 2724, Waialae	5.00	
28	M. Yoshida " M. Nasaka, 1782, Waialua	5.00	
	M. Yoshida " M. Nasaka, 3073, Waialua	5.00	50.00
	EXPENSE		
8	B. Saiki, cost of writing 2 leases in substitution for L. 2668, Keei, South Kona ...	20.00	20.00
	INSURANCE		
	Partial return of premiums paid Sep 29/23, Delmonico Warehouse, due to reduction of rate from 2.06% to 1.95%:		
14	Royal Ins Pol 337404, $4,500	1.87	
16	Calif Ins " 503121, 4,500	1.90	
23	Hartford " 6651, 3,000	1.28	5.05
	SURVEYING		
13	G. Podmore, refund of unexpended balance of 325 advanced for Kaluanui re-survey, Oahu .	30.00	30.00
	FORESTRY		
19	McCandless & Dowsett, for tools and supplies purchased by the Estate for fighting Kona forest fire, turned over to them	79.55	79.55
	SALES OF LAND		
7	J. B. Mann, for fee in 11,518 sq. ft., Paalaa-kai, Waialua, Oahu, deed May 7/24 ..	500.00	
	City & County of Honolulu, for fee in 10,343 sq. ft., Waikele, Ewa, deed July 10/23	150.00	650.00
	SALARIES		
31	C. R. Bishop Trust, services bookkeeper and stenographer, May	35.00	35.00
	Forward		$ 7,281.11

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MAY, 1924

Date				
	Brought Forward		$	$ 7,281.11
	DEFERRED ANNUITY PREMIUMS			
31	Employees' share of premiums due July 1/24:			
	Loomis	$ 17.50		
	Podmore	15.00		
	Crabbe	5.00		
	Smith	10.00		
	Winant	25.00		
	Amana	9.50		
	Nishikawa	5.00		
	Kienzle	10.00	97.00	97.00
	LAND AGENCY			
12	G. M. Collins, refund of unexpended balance of $200 advanced Apr 28/24 for inspection of Kona lands, Hawaii		54.60	54.60
	SUNDRY TENANTS			
1/31	As per details, pp 85/87			
	Rents		18,876.54	
	Taxes		391.90	19,268.44
				1920 701.15

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
1	3268	F. Paypaya	6 mo to Nov 1/24	$ 12.50	$	
	3269	S. Secretario	6 " " Nov 1/24	12.50		
	1479	Libby McNeill Libby	6 " " Nov 1/24	500.00		
	1533	Libby McNeill Libby	6 " " Nov 1/24	125.00		
	1534	Libby McNeill Libby	6 " " Nov 1/24	87.50		
	3032	Libby McNeill Libby	6 " " Nov 1/24	132.50		
	----	Trent Trust Co	1 " " Jun 1/24	50.00		
	3210	T. Eki	6 " " Nov 1/24	30.00		
	776	Y. Yoshikawa	1 " " May 1/24	75.00		
	----	A. Schnerr Co	1 " " Jun 1/24	100.00		
	2925	Katayo Inokuchi ...	6 " " Oct 1/24	50.00		
	2803	S. Jike	6 " " Nov 1/24	12.50		
	2664	N. Matsumura	6 " " Oct 1/24	15.75		
	2416	T. Yamashita	6 " " Nov 1/24	150.00		
2	2924	R. C. Gibbs	6 " " Nov 1/24	20.00	6.25	'24 A/c
	2738	J. W. Bergstrom ...	6 " " Nov 1/24	262.50		
	1499	Moncrief & Ancill .	1 " " May 1/24	100.00		
	1766	Hon Iron Works	6 " " Nov 1/24	85.00		
	2766	J. Kaohele			3.20	'22 Bal
	2766	J. Kaohele			1.80	'23 A/c
	1768	Young Building Co .	6 " " Nov 1/24	1,800.00		
	2130	Pioneer Mill Co ...	6 " " Nov 1/24	5,822.00		
	3270	J. G. Aki	6 " " Oct 1/24	31.50		
3	----	D. Kukahili	1 " " Jun 1/24	3.00		
	2739	Ellen A. Kenway ...	6 " " Nov 1/24	42.50		
5	1638a	Okuno Tsuru	6 " " Aug 1/24	17.50		
	1519	T. Yamasaki Est ...	6 " " Nov 1/24	25.00		
	3062	Libbie H. Kalolo ..	6 " " Nov 1/24	12.50		
	3074	Libbie H. Kalolo ..	6 " " Nov 1/24	12.50		
	3180	P. Galedrige et al.	6 " " Nov 1/24	25.00		
	2541	Hannah Wilson	6 " " Oct 1/24	20.00		
	3046	Abigail Keliiaa A/c	6 " " Nov 1/23	2.00	3.00	'23 Bal
	1052a	Mew Yee et al	1 " " Jun 1/24	83.35		
	960a	Maunalua Fishing Co	1 " " Jun 1/24	508.35		
	2567	D. W. Anderson	6 " " Nov 1/24	37.50		
	1196	Emilie Macfarlane .	12 " " Mar 1/25	25.00		
	1197	Emilie Macfarlane .	12 " " Mar 1/25	50.00		
6	1866	C. D. Walker	6 " " Sep 1/23	90.00		
	1345	Koolau Agr Co	12 " " May 1/25	50.00		
	2906	A. H. Perry	6 " " Nov 1/24	18.00		
	2639	E. Kagami	6 " " Oct 1/24	20.00		
	1594	Kaleihiwahiwa	6 " " Oct 1/24	20.00		
	3151	O. Shigemoto	6 " " Oct 1/24	31.50	3.45	'23 "
	1704	Urasaki Yanehiro ..	6 " " Oct 1/24	12.50		
	2665	K. Uyeno	6 " " Oct 1/24	15.75		
	2477	Ichiyo Koge	6 " " Oct 1/24	15.75		
	2370	Fuki Arita	6 " " Oct 1/24	40.75		
	2667	H. Otaguro	6 " " Oct 1/24	18.75		
	3045	C. Ono	6 " " Oct 1/24	31.50		
	2670	T. Ito	6 " " Oct 1/24	22.50		
	2653	S. Miyamoto	6 " " Oct 1/24	18.75		
	2654	H. Araki	6 " " Oct 1/24	15.75		
	1401	Waialua Agr Co Bal	12 " " Oct 1/22	36.97		
	1401	Waialua Agr Co "	12 " " Oct 1/23	30.70		
7	1852	J. Rego	6 " " Nov 1/24	27.50		
	2482	Minnie A. Brown ...	6 " " Oct 1/24	172.50		
	2983	M. Sato	6 " " Jun 1/24	75.00		
	2982	K. Takei	6 " " Oct 1/24	30.00		
	1658	T. Sakaitani	6 " " Nov 1/24	12.50		
	2561	Lucille F. Hollman.	6 " " Nov 1/24	40.00		
	2913	M. Inouye	6 " " Oct 1/24	75.00		
			Forward	$11,260.12	$ 17.70	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$11,260.12	$ 17.70		
7	1447	J. Aiau	12 mo to Jun 1/24	10.00	6.10	'23/4	
8	2620	Hawn Agr Co	6 " " Nov 1/24	375.50			
	2621	Hawn Agr Co	6 " " Nov 1/24	175.50			
	1816	Tora Okubo	3 " " Jul 1/24	90.00			
	2927	Tsuchi Uyeda	6 " " Nov 1/24	32.50			
	2791	K. Kono	6 " " Oct 1/24	69.00			
	2915	B. Noji	6 " " Oct 1/24	50.00			
	1329	Nishiyama	6 " " Jul 1/24	15.50			
	1397	W. J. Paris	18 " " Sep 1/24	150.00	34.90	'23	
	1625	Y. Fujimatsu	6 " " Jul 1/24	18.00			
	1881	C. S. Kwan	6 " " Sep 1/24	15.00			
	1883	C. S. Kwan	6 " " Sep 1/24	10.50			
	2099	J. R. Yates	12 " " Jul 1/24	25.00			
	2437	S. Keogoku	6 " " Jan 1/25	3.75			
	2455	J. Kelekolio	6 " " Jul 1/24	7.35			
	2577	J. R. Yates	6 " " Jan 1/24	25.00			
	2577	J. R. Yates ....A/c	6 " " Jul 1/24	25.00			
	2588	J. Gaspar	6 " " Jan 1/24	7.00	7.65	'23	
	2662	J. Keliipaakaua ...	6 " " Jul 1/24	12.00			
	2802	J. R. Yates	12 " " Jul 1/24	13.00			
	2826	J. R. Yates	12 " " Jul 1/24	27.00			
	2898	Sugi Sakamoto	12 " " Jul 1/24	30.00			
	2899	C. S. Kwan	6 " " Sep 1/24	5.00			
	3242	T. Higashi	6 " " Jul 1/24	11.00			
	3247	H. S. Dickson	1 " " May 1/24	20.00			
	3257	B. Kanulamu	6 " " Jul 1/24	5.50			
	3266	T. Kuramitsu	6 " " Jul 1/24	9.00			
	3265	Chang Choon Sam ...	12 " " Mar 1/25	1.00			
	1878	Yee Sang Yug			5.00	'23	
	----	I. Nishimoto	18 " " Jan 1/25	34.50	10.90	'23	
	----	T. Kuramitsu			.75	'19	
	----	T. Kuramitsu			1.80	'20	
9	1821	Tong Yick Wai Co ..	6 " " Nov 1/24	225.00			
	3058	U. Jodo	6 " " Jul 1/24	995.00			
	----	T. Shigematsu etal.			80.00	'24	A/c
	1388a	F. E. Midkiff, Tr .	12 " " May 1/25	700.00			
	2502	F. Raminez	6 " " Nov 1/24	12.50			
	2922	K. Wada	6 " " Oct 1/24	45.00			
10	2570	J. W. L. McGuire ..	6 " " Nov 1/24	42.50			
	1507	K. Hasuike	6 " " Oct 1/24	14.00			
	3148	Yee Young	6 " " Oct 1/24	40.00			
	2919	J. Ogino	6 " " Oct 1/24	75.00			
12	3172	Edith Kamekona	6 " " Nov 1/24	12.50			
	2830	Chong Oon Shiu etal			30.00	'24	"
	3034	Capt Cook Coffee Co	6 " " Nov 1/24	32.50			
	3082	Oahu Sugar Co	6 " " Nov 1/24	30.00	8.90	'23	Bal
	----	M. E. Medeiros etal	1 " " Jun 1/24	90.00			
	2102	Leong Chee	6 " " Jul 1/24	22.00			
	1942	F. Handa	6 " " Nov 1/24	20.00			
	2022	T. Nakamura	6 " " Nov 1/24	15.00			
	----	Hatsune Kimura	1 " " Jun 1/24	10.00			
	2676	B. Satori	6 " " Nov 1/24	15.75			
13	2499	C. Tanouye	6 " " Nov 1/24	18.75			
	2901	I. Shimada	6 " " Nov 1/24	31.50			
	1711	Tom Tai Tong	6 " " Nov 1/24	12.50			
	1715	Tom Tai Tong	6 " " Nov 1/24	12.50			
	983a	T. H. Davies & Co .	6 " " Nov 1/24	168.00			
14	704	Hon Plantation A/c	12 " " Sep 1/24	912.24			
	2929	J. Kalawaia			30.00	'24	A/c
	3047	Y. Chikamori	6 " " Oct 1/24	75.00			
			Forward	$16,159.96	$ 233.70		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$16,159.96	$ 233.70	
14	3225	Addie H. De Freest.	6 mo to Oct 1/24	75.00		
	1786	Y. Shigeyasu	6 " " Nov 1/24	15.00		
	2934	T. Oi	6 " " Oct 1/24	65.00		
	2955	Chang You	6 " " Nov 1/24	15.00		
15	2015	J. Kahele	6 " " Oct 1/24	12.50		
	----	Emily Silva	1 " " Jun 1/24	3.00		
	2409	S. Inouye	6 " " Dec 1/24	12.50		
	2569	N. Mahoe et al	6 " " Nov 1/24	37.50		
	2418	Mark Kung	6 " " Sep 1/24	75.00		
	3181	Y. Tanouye	6 " " Nov 1/24	37.50		
16	2819	Kui Tai Zen	6 " " Nov 1/24	30.00		
	2766	J. Kaohele			10.00	'23 A/c
	1526a	K. Toge	6 " " Jan 1/25	25.00		
17	1856	K. Nakamura	6 " " Dec 1/24	30.00		
	2804	B. Nishioka	6 " " Nov 1/24	25.00		
	1268	I. Takano, Tr	1 " " Jun 1/24	20.00		
	1705	Mary K. Christ	6 " " Oct 1/24	12.50		
	1333a	Coyne Furniture Co.	6 " " Nov 1/24	300.00		
20	2224	V. J. Burgess et al	6 " " Nov 1/24	37.50		
	2420	J. Armstrong Est ..	6 " " Jul 1/24	200.00		
	3167	A. L. Lane	6 " " Sep 1/24	37.00		
21	2733	Sadie Sakai	6 " " Oct 1/24	37.50		
	2225	C. Araki	6 " " Nov 1/24	18.75		
22	2762	S. Takami	6 " " Sep 1/24	35.00		
	----	Y. Sagara	1 " " Jun 1/24	10.00		
	2146	D. Shintani	6 " " Nov 1/24	20.00		
23	2766	J. Kaohele			3.00	'23 "
	2680	M. Mitori	6 " " Nov 1/24	15.75		
26	2143	S. Terahata	6 " " Nov 1/24	15.50		
	2024	I. Yakuma	6 " " Nov 1/24	31.25		
	3186	S. Kurakado	6 " " Nov 1/24	20.00		
	2144a	Wing Sing Wai Co Bal	6 " " Jan 1/24	126.53		
	2081	Ozaki Edo	6 " " Dec 1/24	12.00		
27	2724	Irene A. Holt	6 " " Sep 1/24	85.00		
	2694	T. Saruwatari	6 " " Nov 1/24	31.50		
	2094	H. Hiramoto	6 " " Jul 1/24	17.50		
	3101	D. Uyeno	6 " " Jul 1/24	100.00	13.25	'23 Bal
	3177	Kame Nakano	6 " " Nov 1/24	67.50		
	3003	H. Tsujimoto	6 " " Nov 1/24	25.00		
28	2887	Y. Aoki	6 " " Sep 1/24	50.00		
29	2161	J. G. Dassel	1 " " Jun 1/24	33.50		
	1664	H. Takamatsu Est ..	6 " " Oct 1/24	15.00		
	2766	J. Kaohele			3.45	'23 "
	2905	T. Tsukamoto	6 " " Nov 1/24	30.00		
	1999	E. A. Langton-Boyle	6 " " Jun 1/24	113.00		
	2554	E. A. Langton-Boyle	18 " " Oct 1/24	120.00	28.50	'23
	3235	A. A. Hobson	6 " " Feb 1/25	75.00	21.75	'24 A/c
31	2169	Sandwich Is Honey .	12 " " Jan 1/25	25.00	3.85	'23
	2385	W. G. Let	6 " " Nov 1/24	30.00		
	2942	J. N. Gomard	6 " " Dec 1/24	33.00		
	2244	J. G. Smith	6 " " Jul 1/24	250.00	74.40	'23 Bal
	917	Pang Lum Mow	1 " " Jun 1/24	66.65		
	1051a	Pang Lum Mow	1 " " Jun 1/24	41.65		
	776	Y. Yoshikawa	1 " " Jun 1/24	75.00		
	----	K. Okuhata	1 " " Jun 1/24	10.00		
	----	S. Nishimura	6 " " Nov 1/24	15.00		
				$18,876.54	$ 391.90	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1924

Date			
	KAMEHAMEHA SCHOOLS		
5	Registrar, Bal May Collections	$ 1,236.40	$
18	" A/c Jun "	3,353.91	
30	" Bal Jun "	1,644.90	
	" Unexpended balances of funds advanced during the year for Capital Expenditures and now returned	4,999.70	11,234.91
	INTEREST		
16	C. D. Walker, on Frontage Taxes as under:		
	$827.42, 1yr 4m 3d to Dec 21/23 @ 6% $66.61		
	564.65, 3d to Dec 24/23 @ 6% .28	66.89	
18	R. A. Vitousek et al Note, dated Dec 18/23 for $800, 6m 7%	28.00	
24	Waiahole Water Co, 8% interest on deferred rental payments as under on Lease 1467, as arranged by Judge W. F. Frear:		
	$ 88.36 from Jul 1/16 to date 8 yrs	$ 56.55	
	2034.25 " Jan 1/17 " " 7½ "	1220.55	
	2429.80 " Jul 1/17 " " 7 "	1360.69	
	402.23 " Jan 1/18 " " 6½ "	209.16	2,846.95
27	Bank deposits, June	154.38	
30	Honokaa Sugar Bonds, $40,000, 6m 6%	1,200.00	4,296.22
	FEES (for lease assignments)		
6	C. C. Sam to K. Sasaki, L3265, Kona ..	5.00	
13	J. W. Bergstrom " Bishop Bank 3279, Waialae	5.00	
	J. W. Bergstrom " Bishop Bank 3279, Waialae	5.00	
20	M. K. Brown Est " Bishop Trust 2682, Kau ...	5.00	
27	F. E. Shaw " H. K. Brown 3089, Hilo ..	5.00	
	K. Yamamura " Hon Iron Wks 3070, Hilo ..	5.00	
30	K. Nakano " C. Nakano, 3065, Kona ..	5.00	35.00
	EXPENSE		
13	J. W. & M. J. Bergstrom, cost of writing 2 new leases in substitution for Lease 2738, Waialae, Oahu	20.00	20.00
	SALARIES		
30	C. R. Bishop Trust, services bookkeeper and stenographer, June	35.00	35.00
	PROPERTY TAXES		
21	City & County of Honolulu, a/c costs of deed to 378 acres, Kalihi, Honolulu, 9 months' taxes 1924 (Apr-Dec)	153.30	153.30
	DEFERRED ANNUITY PREMIUMS		
30	Employees' share of premiums due Aug 1/24:		
	Loomis	$ 17.50	
	Podmore	15.00	
	Crabbe	5.00	
	Smith	10.00	
	Winant	25.00	
	Amana	9.50	
	Nishikawa	5.00	
	Kienzle	10.00	97.00 97.00
	Forward	124	$ 15,871.43

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1924

Date		$	$
	Brought Forward		15,871.43
	KONA SALES		
30	Bishop & Co, Agent, proceeds from sale of lauhala on Lot 121, Sec "D", Keei 2, South Kona, to Mary Keliipaakaua	5.00	5.00
	BUILDINGS A/C		
	Bishop & Co, Kona Agent, proceeds from sales of old tanks, etc.		
6	to R. Keliikuli, Kahaluu	10.00	
	" H. Nishijima, Kahaluu	10.00	
30	" W. J. Paris, Keokea	75.00	
	" H. Nishijima, Keokea	40.00	135.00
	SURVEYING		
17	J. B. Mann, Engineer, refund of unexpended balance of moneys advanced June 9/24 re Kohala Survey, Hawaii	5.88	5.88
	MISCELLANEOUS INCOME		
27	A. S. Le Baron Gurney, Hilo Agent, amount collected from Chin Get Hin for use of Piopio Lot 18, Block "C", 3 mos to Aug 1/24	26.25	26.25
	SUNDRY TENANTS		
1/30	As per details, pp 90/100		
	Rents	40,448.67	
	Taxes	67,602.10	108,050.77
			$124,094.33

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
2	1951	Mary V. Silva	6 mo to Dec 1/24	$ 217.50	$		
	2945	Hawn Electric Co ..	6 " " Dec 1/24	4,500.00			
	1582	M. Perreira			78.00	'24	
	1563	N. Arai			18.70	'24	
	----	Trent Trust Co	1 " " Jul 1/24	50.00			
	1277	K. Matsumoto Est ..	3 " " Sep 1/24	75.00			
	2039	K. Matsumoto Est ..	6 " " Dec 1/24	5.00			
	1813	W. Andrade	6 " " Dec 1/24	20.00			
	1812	K. I. Nishimura ...	6 " " Nov 1/24	15.00			
	2085	M. Tagawa	6 " " Dec 1/24	12.50			
	1552	J. Akaloka, Jr	6 " " Jan 1/25	12.50	18.70	'24	
	2149	D. Kalaluhi	12 " " Jun 1/25	10.00	2.80	'24	
	----	H. Nakagawa	1 " " Jun 1/24	25.00			
	----	D. Kukahili	1 " " Jul 1/24	3.00			
	2757	S. Kawakami et al .	6 " " Sep 1/24	20.00			
3	1383	Kaiwiki Sugar Co ..	6 " " Dec 1/24	750.00			
	2029	M. Martin			35.70	'24	
	522c	Territorial Hotel .	3 " " Sep 1/24	375.00			
	1224	Territorial Hotel .	3 " " Sep 1/24	50.00			
	2828	Chun Hoon	6 " " Dec 1/24	30.00			
	2580	D. W. Anderson	6 " " Dec 1/24	45.00			
	3004	Hon Fruit Co	6 " " Oct 1/24	90.00			
	2616a	N. & S. Miyasato ..	6 " " Oct 1/24	802.50			
	----	A. Schnerr Co	1 " " Jul 1/24	100.00			
	1052a	Mew Yee et al	1 " " Jul 1/24	83.35			
	1754	T. Honda	6 " " Jan 1/25	12.50	18.70	'24	
	3023	Y. Inouye	6 " " Oct 1/24	75.00			
	1663	T. Yonemura	6 " " Dec 1/24	20.00	30.20	'24	
	2507	I. Yoshimura	6 " " Dec 1/24	25.00	25.25	'24	
	2914	S. Nakamoto	6 " " Nov 1/24	31.50	13.20	'24	
4	2749	R. A. Robbins	6 " " Dec 1/24	37.50			
	1997	Kiku Kondo	6 " " Dec 1/24	42.50	50.70	'24	
	960a	Maunalua Fishing Co	1 " " Jul 1/24	508.35			
	3276	Chong Sam	6 " " Dec 1/24	90.00	5.50	'24	1m
	1478	Chong Sam			27.50	'24	5m
	2055	R. Miyahara	6 " " Dec 1/24	8.50	18.40	'24	A/c
	2048	Y. Fujita	6 " " Dec 1/24	13.00	28.85	'24	"
	----	K. Takagawa	1 " " Jun 1/24	12.50			
	2398	Annie Lima .... A/c	6 " " Jun 1/24	12.00			
	1549	H. Araki	6 " " Dec 1/24	35.00	8.80	'24	"
	2072	U. Takahashi	6 " " Dec 1/24	7.00	15.40	'24	"
	2075	Y. Ichinose	6 " " Dec 1/24	11.00	24.20	'24	"
	2073	I. Shimokawa	6 " " Dec 1/24	12.00	26.65	'24	"
5	588a	Womens Aux O. C. C.	12 " " Jun 1/25	50.00			
	2765	Pearl City Fruit Co	6 " " Dec 1/24	671.25			
	2572	Wong Wong etal, Trs	6 " " Dec 1/24	150.00			
	2402	W. H. Drummond	6 " " Dec 1/24	60.00			
	2142	Sui Kimura	6 " " Nov 1/24	40.00	21.20	'24	"
	2145	Ume Muramoto	6 " " Nov 1/24	20.00	10.25	'24	"
	2067	S. Motoyama	6 " " Dec 1/24	21.00	92.85	'24	
	3046	Abegail A. Keliiaa.	6 " " Nov 1/23	5.50			
6	1405	W. J. Paris	12 " " Nov 1/24	300.00	104.65	'23	
	1652	K. Regalado	36 " " Jan 1/24	97.50	1.60	'20	Bal
	1652	K. Regalado			3.55	'21	
	1652	K. Regalado			4.25	'22	
	1652	K. Regalado			9.05	'23	
	2273	T. Nakatsu	42 " " Jul 1/24	63.00	3.45	'22	
	2273	T. Nakatsu			7.40	'23	
	2367	W. J. Paris ... Bal	6 " " Nov 1/24	.05			
	2577	J. R. Yates ..... "	6 " " Jul 1/24	18.25			
	----	S. Uemura			.65	'19	
			Forward	$ 9,741.25	$ 706.15		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 9,741.25	$ 706.15		
6	----	S. Uemura			1.60	'20	
	2646	H. Tanabe	24 mo to Jan 1/24	125.00	6.65	'22	
	2646	H. Tanabe			21.45	'23	
	2681	Mary Keliipaakaua .	6 " " Jul 1/24	10.50			
	2681	Mary Keliipaakaua A/c	6 " " Jan 1/25	5.50			
	2810	K. Horiuchi	6 " " Nov 1/24	24.00			
	2811	K. Shikada	6 " " Nov 1/24	43.00			
	2812	C. Inouye	6 " " Nov 1/24	43.50			
	2813	S. Tsubaki	6 " " Nov 1/24	28.00			
	2814	Y. Nakamura	6 " " Nov 1/24	19.00			
	2815	J. Miyagawa	6 " " Nov 1/24	23.50			
	2816	T. Fukunaga	6 " " Nov 1/24	29.00			
	2832	S. Sasaki	6 " " Nov 1/24	18.50			
	2920	A. Kanoholani	6 " " Nov 1/24	6.00			
	3037	K. Uramoto	6 " " Nov 1/24	101.00			
	3038	K. Uramoto	6 " " Nov 1/24	152.50			
	3041	Kona Development Co	.6 " " Nov 1/24	125.00			
	3043	R. Hind ..... Bal	6 " " Nov 1/24	45.05			
	3061	F. R. Greenwell ...	6 " " Nov 1/24	125.00			
	3153	J. Macomber	6 " " Sep 1/24	30.00			
	3175	Chang Fu ..... Bal	6 " " Jul 1/24	.85			
	3247	H. S. Dickson	1 " " Jun 1/24	20.00			
	----	S. Eto	6 " " Jul 1/24	11.50			
	3215	N. Kalua	24 " " Jan 1/21	30.00			
	3059	Len Tai Wai Co			85.85	'24	A/c
	----	Haleiwa Hotel	6 " " Dec 1/24	62.50			
	1491	E. R. Davis, Grdn .	6 " " Dec 1/24	250.00			
	1770	Kyoyei Shokwai	3 " " Sep 1/24	120.00			
	2475	S. Kawamoto	6 " " Dec 1/24	50.00	25.75	'24	"
	2651	C. Iwahashi	6 " " Oct 1/24	50.00	10.00	'24	"
	2059	C. Hori	6 " " Dec 1/24	17.50	38.20	'24	"
	2046	H. Oumae	6 " " Dec 1/24	22.50	49.20	'24	"
7	3077	J. Avilla	6 " " Dec 1/24	12.50	4.30	'24	"
	1779	A. Kapule ..... A/c	6 " " Apr 1/24	2.35	7.65	'23	
	2066	B. Watanabe	6 " " Dec 1/24	9.00	39.55	'24	
9	----	May K. Brown Est ..	6 " " Dec 1/24	50.00			
	3239	A. D. Ortiz			2.95	'24	"
	----	F. Keoho	2 " " Jul 1/24	6.00			
	----	Emily Silva	1 " " Jul 1/24	3.00			
	1539	Julia Doyle	6 " " Nov 1/24	20.00	16.50	'24	
	----	Y. Sagara	1 " " Jul 1/24	10.00			
	2112a	T. Tamura	6 " " Jan 1/25	60.00	36.00	'24	
	2093	Y. Iwamoto .....A/c	6 " " Dec 1/24	16.55	63.45	'24	"
	2336	Esther O. Apio .. "	6 " " Aug 1/24	5.00			
	3078	L. Silario	6 " " Dec 1/24	12.50			
10	2160	J. H. K. Ross			19.15	'24	"
	2490	Henrietta Kupahu ..			9.90	'24	
	1585a	K. Nakamura			39.00	'24	"
	1856	K. Nakamura			15.65	'24	"
	1857	K. Nakamura			15.65	'24	"
	2615	K. Nakamura			13.75	'24	"
	2953	M. Yamamoto	6 " " Dec 1/24	12.50			
	----	M. E. Medeiros etal	1 " " Jul 1/24	90.00			
	3111	S. Murakami ....A/c	6 " " Jul 1/24	43.00	7.60	'23	"
	2053	T. Yamamoto	6 " " Dec 1/24	35.00	77.20	'24	"
	2056	H. Yoshioka	6 " " Dec 1/24	13.50	29.40	'24	"
	2034	H. Nakagawa	6 " " Dec 1/24	11.00	23.65	'24	"
	1943	S. Pili Est	6 " " Dec 1/24	20.00			
	2399	B. Komata	6 " " Dec 1/24	34.50	25.25	'24	
	2064	M. Uyeno Est	6 " " Dec 1/24	24.00	51.95	'24	"
			Forward	$11,820.55	$ 1,443.40		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$11,820.55	$ 1,443.40		
12	2716	H. S. Hayward	6 mo to Dec 1/24	10.00			
	1701	R. F. Souza, Tr ...			29.25	'24	A/c
	2922	K. Wada			11.00	'24	"
	2517	K. Saifuku	6 " " Dec 1/24	18.75	18.70	'24	
	2041	K. Otha	6 " " Dec 1/24	15.00	22.75	'24	"
	2042	M. Tomimaru	6 " " Dec 1/24	10.50	22.55	'24	"
	2082	S. Hirahara	6 " " Dec 1/24	10.50	46.70	'24	
	2065	M. Naramoto	6 " " Dec 1/24	12.50	27.50	'24	"
	1662	K. Nishioka	6 " " Dec 1/24	12.50	18.70	'24	
13	953a	Lee Soong Shee			14.70	'24	
	2901	I. Shimada			9.35	'24	"
	2491	Rose K. Maikai			27.75	'24	
	2680	M. Mitori			9.35	'24	"
	1950	J. R. Judd	6 " " Dec 1/24	207.50			
	2738	J. W. Bergstrom etal			145.75	'24	"
	2256	Leong Wo Lee			22.80	'24	"
	2080	S. Nakayama	6 " " Dec 1/24	13.00	28.30	'24	"
	2074	S. Mori	6 " " Dec 1/24	8.00	17.60	'24	"
	1596	R. Harada	6 " " Dec 1/24	27.50	18.70	'24	"
14	2160	J. H. K. Ross			19.15	'24	Bal
	2081	Ozaki Edo			25.55	'24	A/c
	782	Catton Neill & Co .			508.90	'24	"
	2097	Catton Neill & Co .			253.40	'24	"
	2372	Catton Neill & Co .			579.10	'24	"
	2739	Ellen A. Kenway ...			22.05	'24	"
	1987	Prot Epis Church ..			28.85	'24	3m
	3206	Prot Epis Church ..			28.85	'24	"
	1969	W. B. Lymer			56.85	'24	"
	1967	J. D. Dole			52.75	'24	"
	3209	J. D. Dole			52.75	'24	"
	2896	L. A. McGregor			23.90	'24	A/c
	1867	Amoy Amasiu			15.10	'24	"
	1979b	A. Baird			26.00	'24	3m
	3162	A. Baird			25.95	'24	"
	1972	Ellen Clark			58.50	'24	"
	3211	Ellen Clark			58.55	'24	"
	1799	Chizu Mitamura			7.15	'24	A/c
	2447	D. M. Ross			99.25	'24	"
	3244	W. A. Cahill			13.75	'24	
	1486	Hawn Dredging Co ..			229.20	'24	"
	2866	K. Saiki	6 " " Jan 1/25	250.00	165.50	'24	
	3170	C. H. Atherton			58.55	'24	3m
	1975	C. H. Atherton			58.50	'24	"
16	2076	Y. Yanagida	6 " " Dec 1/24	16.50	36.55	'24	A/c
	2499	C. Tanouye			8.80	'24	"
	2026	Chu Ding	6 " " Dec 1/24	175.00			
	2710	T. Saruwatari	6 " " Dec 1/24	31.50	9.35	'24	"
	2043	S. Shoji et al	6 " " Dec 1/24	12.50	27.50	'24	"
	2092	H. Iwata	6 " " Dec 1/24	26.00	56.60	'24	"
	1412	Am Japanese Inv Co.			144.25	'24	"
	3121	G. S. Ikeda			17.50	'24	"
	3125	Yee Lung Tai Co ...			10.30	'24	
	2822	Yee Fong			30.80	'24	"
	955	D. Kali			21.55	'24	
	3234	R. A. Kearns			22.50	'24	"
	1951	Mary V. Silva			104.00	'24	"
	3258	H. T. Hausten			8.65	'24	"
	2772	Chong Hin			75.20	'24	"
	2750	Bow Wo Sang Co			42.60	'24	"
	2945	Hawn Electric Co ..			1,783.45	'24	"
			Forward	$12,677.80	$ 6,802.55		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$12,677.80	$ 6,802.55		
16	1659	H. Aoki	6 mo to Dec 1/24	165.00	105.75		
	1963	E. M. McInerny Est.			27.35	'24	3m
	3160	E. H. Mcinerny			27.35	'24	"
	2484	Sun Kwong Sing Co .			28.85	'24	A/c
	2485	Go Yee Wo et al ...			82.55	'24	"
	1783	T. Eki			106.25	'24	"
	3210	T. Eki			12.35	'24	"
	1949b	G. S. Harris et al.			148.85	'24	"
	712a	J. Kumalae			284.35	'24	"
	1942	F. Handa			11.35	'24	"
	2795	C. Villefuerte			8.60	'24	
	2033	M. Nakata	6 " " Dec 1/24	19.00	41.75	'24	"
	589b	S. Ah Hoy Co			173.15	'24	"
	----	T. Shigematsu et al			80.00	'24	"
	2638	J. W. Pickard			17.05	'24	"
	1982	Logan W Shepherd ..			50.70	'24	3m
	3189	Logan W Shepherd ..			50.70	'24	"
	3055	Hoo Yee			36.05	'24	A/c
	2679	T. Saruwatari			9.35	'24	"
	2694	T. Saruwatari			9.35	'24	"
	3116	Lum Boon			101.80	'24	"
	2478	H. Nomi			11.00	'24	"
	2044	M. Tominaga			36.00	'24	"
	3028	Mau Sing Wai Co ...			179.65	'24	"
	2786	Kock Lui Shee			5.20	'24	
	2682	May K. Brown Est ..			258.25	'24	"
	----	May K. Brown Est ..			316.45	'24	"
	1530	J. Botelho			22.15	'24	"
	2162	Lum Chong			55.35	'24	"
	1490	L. G. Blackman	6 " " Dec 1/24	115.00	66.75	'24	"
	2904	L. G. Blackman	6 " " Nov 1/24	90.00	47.80	'24	"
	2941	J. Shimada			11.00	'24	
	3222	Wing Tai Wai Co ...			19.45	'24	"
	2961	S. Kealoha			15.65	'24	"
	3075	Loo Goon Est			42.95	'24	"
	2928	S. Seiki et al			165.25	'24	"
	1977	M. E. Grossman Est.			56.45	'24	3m
	3165	Julia W. Grossman .			56.45	'24	"
	1965	F. C. Atherton			53.55	'24	"
	3161	F. C. Atherton			53.55	'24	"
	2380	Julia A. E. Gulick.			15.05	'24	A/c
	2464	D. W. Anderson			21.25	'24	"
	2567	D. W. Anderson			17.05	'24	"
	2580	D. W. Anderson			21.60	'24	"
	2703	Chun Hoon			46.25	'24	"
	2759	Chun Hoon			26.20	'24	"
	2828	Chun Hoon			15.90	'24	"
	3084	Chun Hoon			33.65	'24	"
	2936	S. Shirai			18.00	'24	"
17	2877	K. Suye	6 " " Jan 1/25	30.00	21.30	'24	
	2063	T. Watanabe	6 " " Dec 1/24	17.00	37.20	'24	"
	2068	U. Taketa	6 " " Dec 1/24	18.50	40.65	'24	"
	2031	K. Ogata	6 " " Dec 1/24	27.50	60.15	'24	"
	2040	G. Hashimoto	6 " " Dec 1/24	12.50	25.00	'24	"
	----	Hatsune Kimura	1 " " Jul 1/24	10.00			
	2070	S. Okumoto	6 " " Dec 1/24	11.50	25.30	'24	"
	363b	Maunalua Ranch Co .			1,373.50	'24	"
	3155	W. B. Lymer			56.85	'24	3m
	2085	M. Tagawa			53.30	'24	
	3053	Mow Kim Young			24.75	'24	A/c
			Forward	$13,193.80	$11,621.90		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$13,193.80	$11,621.90		
17	2929	J. Kalawaia			6.25	'24	Bal
	3054	Mow Chan			4.80	'24	A/c
	2960	U. Yamanaka			16.55	'24	"
	2402	M. H. Drummond			20.60	'24	"
	----	Wing Wo Tai Co			7.35	'24	
	2793	J. H. Buscher			44.25	'24	"
	2508	J. H. Buscher			45.60	'24	"
	2908	T. Matsunaga			44.80	'24	
	1438	O. P. Cox			5.15	'24	"
	1492	O. P. Cox			10.30	'24	"
	2438	E. P. Fagarty			41.20	'24	"
	3020	A. H. Hobart			19.80	'24	"
	2569	N. Mahoe et al			52.45	'24	
	2557	Hawn Agr Co	6 mo to Dec 4/24	1,450.50			
	2626	Hawn Agr Co	6 " " Dec16/24	730.50			
	2627	Hawn Agr Co	6 " " Dec15/24	200.50			
	2823	L. N. Land			49.95	'24	"
	1981	Elsie J. Morgan ...			54.80	'24	3m
	3187	Elsie J. Morgan ...			54.80	'24	"
	2424	Cora Adams			118.00	'24	A/c
	2025	Y. Okamoto			20.00	'24	"
	1983	J. L. Cockburn			42.60	'24	3m
	3163	J. L. Cockburn			42.55	'24	"
	916	Pang Chew Est	2 " " Jul 1/24	300.00			
18	2047	K. Kuroiwa	6 " " Dec 1/24	5.00	21.45	'23	
	2878	D. Tayama	6 " " Jan 1/25	20.00	11.15	'24	
	2036	K. Tanaka	6 " " Dec 1/24	8.00	16.75	'24	A/c
	2696	J. Mano	6 " " Nov 1/24	31.50	8.50	'24	"
	2088	K. Kajimura	6 " " Dec 1/24	8.50	18.15	'24	"
	2035	Y. Horita	6 " " Dec 1/24	12.50	25.30	'24	"
	1851	S. Hinochi	6 " " Dec 1/24	25.00	13.75	'24	"
	2151	P. M. Neilson			24.05	'24	"
	1980	F. C. Smith Est ...			32.15	'24	3m
	2749	R. A. Robbins			17.05	'24	A/c
	3171	Alice W. Smith			32.15	'24	3m
	1784	G. Thomas	6 " " Nov 1/24	12.50			
	960a	Maunalua Fishing Co			839.55	'24	A/c
	1850	J. Iwasaki	6 " " Dec 1/24	50.00	62.65	'24	
	2765	Pearl City Fruit Co			230.50	'24	"
	1216	Hon Iron Works			119.15	'24	"
	1766	Hon Iron Works			49.50	'24	"
	714	Hon Iron Works			1,442.20	'24	"
	2129	Hon Iron Works			436.60	'24	"
	983a	T. H. Davies & Co .			52.90	'24	"
	1232	Kukaiau Ranch Co ..			61.45	'24	"
	2628	T. H. Davies & Co .			118.25	'24	"
	1383	Kaiwiki Sugar Co ..			394.70	'24	"
	2768	C. F. Hart Est			78.20	'24	"
	1266	Pearl City Fruit Co			34.35	'24	"
	909	Hoy On Society			42.65	'24	"
	1470	Laie (w)			12.00	'24	"
	1768	A. Young Bldg Co ..			1,262.80	'24	"
	1789	Von Hamm Young Co .			678.20	'24	"
	1301	Von Hamm Young Co .			1,148.00	'24	"
	1979a	E. M. Ehrhorn			26.40	'24	3m
	3169	E. M. Ehrhorn			26.35	'24	"
	53c	Tong Wo Wai			25.75	'24	A/c
	1590	Sing Chong & Co ...			1,235.95	'24	"
	1696	Sing Chong & Co ...			137.35	'24	"
	1821	Tong Yick Wai Co ..			77.25	'24	"
			Forward	$16,048.30	$21,136.85		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$16,048.30	$21,136.85		
					34.35	'24	A/c
18	1828	Sing Chong & Co ...			4.30	'24	"
	2755	Sing Chong & Co ...			28.45	'24	3m
	1968	F. R. Yarrow et al.			28.45	'24	"
	3194	L. P. Goodnight etal			54.95	'24	A/c
	2751	Leong Yew			251.85	'24	"
	1770	Kyoyei Shokwai			69.90	'24	"
	2406	Kyoyei Shokwai			40.10	'24	"
19	2058	T. Yamaguchi	6 mo to Dec 1/24	18.50	11.35	'24	"
	2480	D. Nakashima	6 " " Dec 1/24	20.00	12.65	'24	"
	2078	S. Kikuchi	6 " " Dec 1/24	6.00	265.80	'24	"
	2617	K. & S. Nakasone ..	6 " " Oct 1/24	806.25	39.85	'24	"
	2050	K. Abe	6 " " Dec 1/24	18.00	37.90	'24	
	2987	K. Goto	6 " " Jan 1/25	55.00	91.70	'24	"
	1296	Ng Fat Est			123.85	'24	"
	2892a	Hawaii Fruit Packers			.30	'24	"
	2892b	Hawaii Fruit Packers			252.60	'24	"
	1404	Lewers & Cooke			3.55	'24	
	2725	L. K. Keliiolaloa ..			56.55	'24	"
	2613	R. E. Woolley			82.00	'24	"
	1371	Y. Ah Sing			9.35	'24	"
	2806	Honpa Hongwanji Miss			139.65	'24	"
	1691	Sung Hop Wai Co			6.30	'24	"
	1203	Kilauea Vol House ..			2.80	'24	"
	1500	Kilauea Vol House ..			1.40	'24	"
	1801	Kilauea Vol House ..			98.90	'24	"
	3263	Wing Fat Bldg Co ...			4.30	'24	"
	3216	W. Ho			153.85	'24	"
	----	Oahu Country Club ..			3,004.55	'24	"
	1401	Waialua Agr Co			503.40	'24	"
	1911	Waialua Agr Co			8.60	'24	"
	1191	Waialua Agr Co			99.60	'24	"
	1494	Hon Plantation			4.50	'24	"
	1279	Waialua Agr Co			17.45	'24	"
	2556	J. C. Lima			5.50	'24	"
	2496	H. Nakamura			15.25	'24	"
	2542	H. Nakamura			109.80	'24	"
	2572	Wong Wong etal, Trs.			14.25	'24	"
	3025	E. Yamaguchi			45.75	'24	"
	2528a	Hawn Pine Canners ..			161.10	'24	"
	1578	Wing Hing Co et al .			592.70	'24	"
	704	Hon Plantation			206.05	'24	"
	700a	Hon Plantation			400.05	'24	"
	925	Hon Plantation			62.15	'24	"
	926	Hon Plantation	6 " " Jan 1/25	181.00	257.55	'24	"
	1262	Hon Plantation			4.30	'24	"
	1335	Hon Plantation			84.15	'24	"
	1493	Hon Plantation					
	704	Hon Plantation ..A/c	12 " " Sep 1/24	2,524.67	20.60	'24	"
	2448	Hon Plantation			651.55	'24	"
	3079	H. Tsunoda			91.55	'24	"
	3079a	H. Tsunoda			47.35	'24	"
	2729	R. F. Dempsey			42.45	'24	3m
	1985	A. Fisher			42.45	'24	"
	3166	A. Fisher			1,094.95	'24	A/c
	2000	Hon Const & D. Co ..			112.10	'24	"
	2428	Hon Const & D. Co ..			3.45	'24	"
	340c	R. W. Holt			4.30	'24	"
	1410	Mary A. Plemer			8.60	'24	"
	1759	K. Sakai			17.20	'24	"
	1782	M. Yoshida					
			Forward	$19,677.72	$30,777.10		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$19,677.72	$30,777.10		
					5.15	'24	A/c
19	2568	I. Kambara			10.65	'24	"
	2889	Hirokane			.25	'24	"
	3229	S. Nishimura			12.90	'24	"
	2995	Waialua Garage			8.60	'24	"
	2212a	Waialua Garage					
	2747a	H. Kai	6 mo to Dec 1/24	25.00			
	2727	U. Yamagata			8.60	'24	"
	2213a	S. Tanaka	6 " " Dec 1/24	100.00	34.35	'24	"
	2735	M. Ogata			8.60	'24	"
20	1196	Emilie Macfarlane .			46.10	'24	"
	1197	Emilie Macfarlane .			74.80	'24	"
	3201	Choy An et al			4.30	'24	"
	2561	Lucille Hollman ...			17.45	'24	"
	1479	Libby McNeill & L..			273.75	'24	"
	1533	Libby McNeill & L..			27.50	'24	"
	1534	Libby McNeill & L..			48.35	'24	"
	3032	Libby McNeill & L..			36.25	'24	"
	917	Pang Lum Mow	1 " " Jul 1/24	66.65	192.30	'24	"
	1051a	Pang Lum Mow	1 " " Jul 1/24	41.65	99.05	'24	"
	3203	Wong Kim Chong			8.60	'24	"
	1974	A. W.T. Bottomley .			59.95	'24	3m
	3202	A. W.T. Bottomley .			59.95	'24	"
	801	American Factors ..			296.70	'24	A/c
	1385	Olaa Sugar Co			293.15	'24	"
	1467	Waiahole Water Co .			2,712.00	'24	"
	1794	American Factors ..			65.95	'24	"
	2130	Pioneer Mill Co ...			1,632.50	'24	"
	3066	Oahu Sugar Co			463.55	'24	"
	3076	Oahu Sugar Co			154.55	'24	"
	3082	Oahu Sugar Co			10.30	'24	"
	462	Oahu Railway			343.40	'24	"
	----	Haleiwa Hotel			21.45	'24	"
	744	Haleiwa Hotel			17.20	'24	"
	2404	J. S. Ferreira			53.00	'24	"
	1978	Addie H. De Freest.			24.75	'24	3m
	3225	Addie H. De Freest.			24.70	'24	"
	2557	Hawn Agr Co			608.65	'24	A/c
	2619	Hawn Agr Co			169.65	'24	"
	2620	Hawn Agr Co			157.20	'24	"
	2621	Hawn Agr Co			75.35	'24	"
	2622	Hawn Agr Co			28.15	'24	"
	2623	Hawn Agr Co			323.25	'24	"
	2624	Hawn Agr Co			572.30	'24	"
	2625a	Hawn Agr Co			137.45	'24	"
	2626	Hawn Agr Co			309.60	'24	"
	2627	Hawn Agr Co			155.90	'24	"
	412a	Hawn Agr Co			139.60	'24	"
	1201	Hawn Agr Co			1,090.10	'24	"
	2020	Onomea Sugar Co ...			1,396.00	'24	"
	2012	Honomu Sugar Co ...			446.75	'24	"
	14a	Hilo Sugar Co			512.75	'24	"
	2141	Hilo Sugar Co			1,606.80	'24	"
	1200	Hakalau Plantation.			704.60	'24	"
	687a	Hutchinson Sugar P.			453.70	'24	"
	1984	G. P. Denison			33.00	'24	3m
	3226	G. P. Denison			32.95	'24	"
	2422	W. H. Latham			91.95	'24	A/c
	490a	R. A. Lyman Est ...			70.00	'24	"
	2566	Cons Amusement Co .			796.45	'24	"
	528a	Heeia Agr Co			690.20	'24	"
			Forward	$19,911.02	$48,530.10		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward		$19,911.02	$48,530.10		
20	1219	Koolau Agr Co			686.75	'24	A/c
	1345	Koolau Agr Co			8.60	'24	"
	1105	Kauai Electric Co ..			2.50	'24	"
	1106	Kauai Electric Co ..			2.50	'24	"
	1966	Maude B. Cooke			53.55	'24	3m
	3219	Maude B. Cooke			53.55	'24	"
	1976	C. R. Hemenway			58.90	'24	"
	3182	C. R. Hemenway			58.90	'24	"
	1971	Annie M. Alexander..			58.90	'24	"
	3184	Annie M. Alexander..			58.90	'24	"
	1988	E. B. Waterhouse Est			22.70	'24	"
	3185	E. B. Waterhouse Est			22.65	'24	"
	1964	M. A. Waterhouse ...			55.35	'24	"
	3183	M. A. Waterhouse ...			55.35	'24	"
	2147	J. P. Mendonca			96.55	'24	A/c
	2501	J. P. Mendonca			44.65	'24	"
	522c	Terr Hotel Co			2,880.70	'24	"
	1224	Terr Hotel Co			113.60	'24	"
	1190	Terr Hotel Co			509.70	'24	"
	3087	J. S. Ferreira			15.80	'24	"
	1185	Haleiwa Hotel Co ...			.90	'24	"
	2593	Zoe O. Latham			36.95	'24	"
	3157	W. Latham			15.55	'24	"
	1954	V. R. Isenberg			75.20	'24	"
	1955	V. R. Isenberg			103.05	'24	"
	1961	V. R. Isenberg			216.35	'24	"
	2051	K. Nishijima	6 mo to Dec 1/24	17.50	76.35	'24	
21	3051	I. Shimotukasa			14.10	'24	"
	2416	T. Yamashita			51.50	'24	"
	3205	Mew Yuen Chong			4.30	'24	"
	2640	R. Venhuizen			26.10	'24	"
	1703	M. K. Low			22.70	'24	"
	1871	M. K. Low			13.05	'24	"
	2683	Y. Suyetugu	6 " " Nov 1/24	31.50	9.35	'24	"
	2705	Y. Suyetugu	6 " " Nov 1/24	31.50	9.35	'24	"
	2851	K. Nakamura	6 " " Jan 1/25	165.00	36.50	'24	"
	984b	Wong Sut			20.90	'24	
	1548	Annie K. Warren			19.50	'24	"
	2381	Pang Chit Kui			2.30	'24	"
	1268	I. Takano, Tr	1 " " Jul 1/24	20.00			
23	1857	K. Nakamura	6 " " Jan 1/25	30.00			
	2054	M. Nakamoto	6 " " Dec 1/24	15.00	33.25	'24	"
	1946	M. Ikeda	6 " " Dec 1/24	20.00	22.65	'24	
	2986	K. Okamura	6 " " Jan 1/25	37.50	11.00	'24	"
	2069	A. Yoshimoto	6 " " Dec 1/24	10.00	20.90	'24	"
	2071	N. Kimura	6 " " Dec 1/24	5.50	11.55	'24	"
	336a	J. Wight Est			33.50	'24	"
	3017	Iwalani Robinson ...			15.45	'24	"
	1180	T. T. Meyer			42.05	'24	"
	1082b	A. Otuichi			4.30	'24	2m
	----	O. Asagi et al			21.40	'24	10m
	1491	K. Matsumoto Est ...			254.30	'24	A/c
	2473	E. N. Awana			78.90	'24	"
	1950	J. R. Judd			107.85	'24	"
	1277	K. Matsumoto Est ...			247.25	'24	"
	1360	K. Matsumoto Est ...			171.30	'24	"
	1373	K. Matsumoto Est ...			461.90	'24	"
	1381	K. Matsumoto Est ...			109.90	'24	"
	1437	K. Matsumoto Est ...			87.90	'24	"
	1466	K. Matsumoto Est ...			212.85	'24	"
			Forward	$20,294.52	$56,092.40		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$20,294.52	$56,092.40		
23	2039	K. Matsumoto Est ..			8.55	'24	A/c
	1973	J. B. Guard et al .			59.75	'24	"
	1474	Hawn Sugar Planters.			248.25	'24	"
	2489	A. Maepono			1.90	'24	
	1459	Pac Engineering Co.	6 mo to Dec 1/24	300.00	211.55	'24	"
	1753	Pac Engineering Co.			143.70	'24	"
24	2049	H. Hamamoto	6 " " Dec 1/24	5.00	18.15	'24	
	1467	Waiahole Water Co .	35 ds " Jul 1/16	88.36			
	1467	Waiahole Water Co .	6 mo " Jan 1/17	2,034.25			
	1467	Waiahole Water Co .	6 " " Jul 1/17	2,429.80			
	1467	Waiahole Water Co .	6 " " Jan 1/18	402.23			
	3197	J. B. Guard et al .			59.75	'24	"
	2666a	Princeville Plant'n			1.85	'24	"
	2666	Princeville Plant'n			44.45	'24	"
	2883	Dowsett Co			10.30	'24	"
	1630	G. Takemaru			18.70	'24	
	2516	Hon Planing Mill ..			250.00	'24	"
	3063	T. Hayashi			30.50	'24	"
	3283	Waiahole Water Co .	6 " " Jan 1/24	8,000.00			
25	----	E. J. Lord	2 " " Jul 1/24	60.00			
	2060	T. Wakida	6 " " Dec 1/24	60.00	54.15	'24	"
	2041	K. Otha			7.00	'24	"
	3186	S. Kurakado			5.50	'24	"
	2841	M. Kaneshige			38.30	'24	
	985a	Japse Moiliili Sch.			54.95	'24	"
	2251	H. E. Cannon			31.90	'24	"
	2522	H. Cannon			20.50	'24	"
	2531	H. Cannon			17.75	'24	"
	2806	Hongwanji Mission .	6 " " Dec 1/24	31.50			
	3253	Wah Lum			9.30	'24	3m
26	2057	T. Honda	6 " " Dec 1/24	17.50	52.75	'24	A/c
	2061	Z. Takayama	6 " " Dec 1/24	30.00	26.10	'24	"
	----	T. Shigematsu et al			20.80	'24	"
	1833	Dowsett & Deering .			90.10	'24	"
	1970	G. Schuman			87.70	'23	Bal
	3188	G. Schuman	6 " " Oct 1/24	162.50			
	1655	Schuman Carriage Co			513.85	'24	A/c
	2430	Schuman Carriage Co			761.60	'24	"
	3072	G. Schuman			20.35	'24	"
	2564	G. Schuman			32.45	'24	"
	802	Schuman Carriage Co			149.70	'24	"
	3134	Schuman Carriage Co			16.50	'24	"
	3188	G. Schuman			58.90	'24	3m
	1970	G. Schuman			58.90	'24	"
	2803	S. Jike			4.30	'24	A/c
	1472a	Radio Corpn of Am .			150.05	'24	"
	1947	Emma K. Wilcox	6 " " Dec 1/24	275.00	140.10	'24	3m
27	490a	Lyman Est	6 " " Jul 1/24	112.50			
	1352	H. Doi	6 " " Jun 1/24	12.50			
	1384a	S. Nakazawa	6 " " Nov 1/24	60.00			
	1402	T. Segawa	6 " " Nov 1/24	15.00			
	1407	W. Inada	6 " " Dec 1/24	40.00			
	1408	H. I. Young	6 " " Dec 1/24	15.00			
	1409	C. Ah Chew et al ..	6 " " Dec 1/24	7.50			
	1483	Lum Chee, Tr	6 " " Nov 1/24	50.00			
	1506a	Matson Nav Co	6 " " Nov 1/24	800.00			
	1669	C. Chong Man	6 " " Nov 1/24	37.50			
	1836	Yee Chun	6 " " Nov 1/24	100.00			
	1853a	I. Kitagawa	6 " " Dec 1/24	160.00			
	2011	Y. Omura	6 " " Oct 1/24	100.00			
			Forward	$35,700.66	$59,623.30		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$35,700.66	$59,623.30	
27	2017	A. J. Gomes	6 mo to Dec 1/24	50.00		
	2209	R. Sumida et al ...	6 " " Nov 1/24	135.00		
	2214	T. Doi	6 " " Nov 1/24	162.00		
	2215	Hilo Macaroni Fac .	6 " " Nov 1/24	132.50		
	2237	C. Chong Man	6 " " Nov 1/24	150.00		
	2238	C. H. Will	6 " " Nov 1/24	150.00		
	2239	I. Goya ..... A/c	6 " " May 1/24	25.00		
	2571	K. Fujimoto	6 " " Nov 1/24	104.00		
	2575a	Hilo Steam Laundry.	6 " " Oct 1/24	157.50		
	2663	S. Hata	6 " " Nov 1/24	290.00		
	2677	Pac Savings Dev Co.	6 " " Oct 1/24	105.00		
	2678	Pac Savings Dev Co.	6 " " Nov 1/24	102.50		
	2704	K. Fujimoto et al .	6 " " Nov 1/24	220.00		
	3044	J. M. Muir	6 " " Sep 1/24	60.00		
	3064	M. Dodo	6 " " Nov 1/24	67.50		
	3070	K. Yamamura	6 " " Nov 1/24	150.00		
	3071	T. Ikeda	6 " " Nov 1/24	165.00		
	3088	T. Shindo	6 " " Jul 1/24	250.00		
	3089	Florence E. Shaw ..			7.00	'24 A/c
	3120	L. Chau	6 " " Nov 1/24	50.00		
	3138	N. Yanagihara	6 " " Nov 1/24	101.50		
	3141	Interurban Elec Co.	12 " " Jun 1/25	50.00		
	3152	H. Doi	6 " " Dec 1/24	100.00		
	----	S. P. Peterson	3 " " Jul 1/24	12.00		
	----	H. Nakagawa	1 " " Jul 1/24	25.00		
	2013	T. Noji	6 " " Dec 1/24	22.50	15.20	'24 "
	2038	T. Sakata	6 " " Dec 1/24	12.50	27.50	'24 "
	1581	F. Souza	6 " " Jan 1/25	25.00	39.00	'24
	2087	T. Kitazaki ....A/c	6 " " Dec 1/24	25.00	77.20	'24 "
	763a	J. A. Maguire Est .	6 " " Dec 1/24	517.00	160.55	'24 "
	1498	J. A. Maguire Est .			13.80	'24 "
	2962	J. A. Maguire Est .			.30	'24
	2766	J. Kaohele			8.00	'24 "
	2003	Alice L. Mathews ..	6 " " Dec 1/24	67.50	37.50	'24 "
	3156	Alice L. Mathews ..			18.90	'24 5m
	2570	J. W. L. McGuire ..			17.45	'24 A/c
	2161	J. G. Dassel	1 " " Jul 1/24	33.50	52.80	'24 "
	531c	J. Kumalae			89.30	'24 "
	2439	J. Kumalae			15.80	'24 "
	1052a	Mew Yee et al			181.45	'24 "
28	2768	C. F. Hart Est	6 " " Jan 1/25	350.00		
	588a	Womens Aux O. C. C.			278.35	'24 "
	1297	Oahu Rice Mill			199.15	'24 "
	2210	R. A. McWayne	6 " " Dec 1/24	412.50	111.70	'24 "
	2166a	L. Caesar			.30	'24
	2481	Hon Poi Factory ...			474.15	'24 "
	2403	Wong Wong etal, Trs			258.25	'24 "
	1370	C. Brewer Est			1,825.20	'24 "
	2817	Waialae Ranch			2,645.05	'24 "
	2891	Waialae Ranch			6.60	'24 "
	2420	J. Armstrong Est ..			68.70	'24 "
	178d	Hawi Mill & Plant'n			279.20	'24 "
	1163a	Capt Cook Coffee Co			147.90	'24 "
	3034	Capt Cook Coffee Co			9.10	'24 "
	1692	Capt Cook Coffee Co			.70	'24 "
30	3286	D. P. McGregor	6 " " Jan 1/25	10.00		
	3287	P. Pedro ..... A/c	6 " " Jan 1/25	20.00		
	2588	J. Gaspar	6 " " Jul 1/24	7.00		
	2698	H. Haiha	6 " " Jul 1/24	8.00		
	2770	H. Haiha	6 " " Jul 1/24	6.50		
			Forward	$40,032.16	$66,689.40	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$40,032.16	$66,689.40		
30	3164	R. N. Keliikuli ...	12 mo to Oct 1/25	44.00			
	3199	P. Kainulama	6 " " Jan 1/25	12.50			
	3247	H. S. Dickson	1 " " Jul 1/24	20.00			
	2409	S. Inouye			27.50	'24	A/c
	1864	Kam Investment Co .			33.65	'24	"
	1219	Koolau Agr Co A/c	12 " " Jan 1/24	79.46			
	2785	Kakaako Jap School.			46.90	'24	"
	1374	C. Q. Yee Hop, Tr .			496.80	'24	"
	2098	M. Soranaka			70.55	'24	"
	1974	Harriet W. Hobdy ..			59.95	'24	3m
	1769	J. L. Wailiula, Tr.	6 " " Jan 1/25	25.00			
	1769	J. L. Wailiula A/c	6 " " Jul 1/25	12.90			
	3097	M. Wakisaka	6 " " Jul 1/24	119.00	41.00	'24	A/c
	955	D. Kali	24 " " Jul 1/25	20.00			
	776	Y. Yoshikawa	1 " " Jul 1/24	75.00	125.00	'24	"
	1944	K. Iseki ..... A/c	6 " " Dec 1/24	8.65	11.35	'24	"
				$40,448.67	$67,602.10		

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SCHEDULE B

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, *1924.*

HAWAIIAN GAZETTE CO. NO. 99386

KAMEHAMEHA SCHOOLS				
July, 1923	p.106	$ 15,650.00	$	
August, "	" 109	23,229.50		
September, "	" 111	45,887.00		
October, "	" 114	23,445.00		
November, "	" 117	23,487.20		
December, "	" 120	23,485.00		
January, 1924	" 123	22,500.00		
February, "	" 126	22,688.00		
March, "	" 128	22,500.00		
April, "	" 131	22,500.00		
May, "	" 134	23,010.00		
June, "	" 137	36,163.65		304,545.35
SUSPENSE				
July, 1923	" 106	17,368.74		17,368.74
INTEREST				
August, 1923	" 109	7,081.68		7,081.68
RENT NOTES				
Sundry Tenants, DeMello L. 2746	" 1	731.40		731.40
EXPENSE				
July, 1923	" 106	548.79		
August, "	" 109	292.79		
September, "	" 111	533.44		
October, "	" 114	256.52		
November, "	" 117	216.63		
December, "	" 120	478.03		
January, 1924	" 123	203.98		
February, "	" 126	332.18		
March, "	" 129	1,036.80		
April, "	" 131	433.00		
May, "	" 134	216.75		
June, "	" 137	568.23		
Sundry Ten, clear'g Palama lands	" 1	379.90		5,497.04
LAND AGENCY				
July, 1923	" 106	231.49		
August, "	" 109	475.05		
September, "	" 111	81.90		
October, "	" 114	87.40		
November, "	" 117	39.44		
December, "	" 120	21.80		
January, 1924	" 124	245.69		
February, "	" 126	18.25		
March, "	" 129	362.80		
April, "	" 131	373.96		
May, "	" 134	195.70		
June, "	" 138	510.41		2,643.89
AUTO EXPENSE				
July, 1923	" 107	160.15		
August, "	" 109	65.62		
September, "	" 112	85.38		
October, "	" 114	84.94		
November, "	" 117	80.89		
December, "	" 120	63.52		
January, 1924	" 123	265.82		
Forward		$ 806.32		$337,868.10

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SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, *1924.*

HAWAIIAN GAZETTE CO., NO. 56386

		Brought Forward		$ 806.32	$337,868.10
AUTO EXPENSE (Continued)					
February,	1924	p.126		73.60	
March,	"	" 130		114.21	
April,	"	" 131		281.51	
May,	"	" 134		115.69	
June,	"	" 138		260.83	1,652.16
SURVEYING					
July,	1923	" 107		100.00	
September,	"	" 112		803.00	
October,	"	" 115		394.92	
November,	"	" 117		42.35	
December,	"	" 120		80.78	
January,	1924	" 125		20.16	
February,	"	" 126		213.30	
March,	"	" 130		154.80	
April,	"	" 131		99.91	
May,	"	" 134		525.00	
June,	"	" 138		206.60	2,640.82
LAW					
July,	1923	" 107		218.00	
August,	"	" 109		200.75	
September,	"	" 112		215.90	
October,	"	" 115		328.20	
November,	"	" 117		200.00	
December,	"	" 120		440.70	
January,	1924	" 124		200.25	
February,	"	" 126		204.25	
March,	"	" 129		209.25	
April,	"	" 132		540.58	
May,	"	" 134		435.25	
June,	"	" 138		3,700.25	6,893.38
INSURANCE					
September,	1923	" 112		385.80	
October,	"	" 115		151.90	
November,	"	" 117		54.61	
December,	"	" 121		33.28	
January,	1924	" 125		92.80	
February,	"	" 127		130.78	
March,	"	" 129		58.80	
June,	"	" 138		72.45	980.42
REPAIRS					
September,	1923	" 112		766.04	
October,	"	" 115		43.89	
December,	"	" 120		60.25	
January,	1924	" 125		115.00	
April,	"	" 132		10.00	
May,	"	" 134		166.20	
June,	"	" 138		20.00	1,181.38
FORESTRY					
July,	1923	" 107		118.20	
August,	"	" 110		33.10	
September,	"	" 112		35.45	
October,	"	" 115		5.04	
		Forward		$ 191.79	$351,216.26

SCHEDULE B

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, *1924.*

HAWAIIAN GAZETTE CO., NO. 98356

	Brought Forward		$ 191.79	$351,216.26
FORESTRY (Continued)				
November, 1923		p.118	158.83	
January, 1924		" 124	36.30	
February, "		" 126	1,030.85	
March, "		" 130	18.36	1,436.13
RENTS				
July, 1923		" 107	1,205.75	
August, "		" 109	15.00	
September, "		" 112	203.39	
October, "		" 115	162.50	
November, "		" 118	514.38	
January, 1924		" 123	107.50	
February, "		" 126	80.00	
March, "		" 129	1,232.95	
April, "		" 132	728.52	
June, "		" 138	7,227.76	11,477.75
PROPERTY TAXES				
November, 1923		" 118	93,427.43	
June, 1924		" 139	112,207.59	205,635.02
SALARIES				
July, 1923		" 108	4,010.00	
August, "		" 110	3,510.00	
September, "		" 113	3,446.00	
October, "		" 116	3,423.00	
November, "		" 119	3,420.00	
December, "		" 121	3,420.00	
January, 1924		" 124	3,945.00	
February, "		" 127	3,945.00	
March, "		" 128	3,945.00	
April, "		" 132	4,243.35	
May, "		" 135	4,261.65	
June, "		" 139	4,281.65	45,850.65
AGENTS' COMMISSIONS				
September, 1923		" 113	387.85	
December, "		" 121	469.82	
January, 1924		" 124	333.34	
March, "		" 130	641.10	
June, "		" 139	693.61	2,525.72
TRUSTEES' COMMISSIONS				
January, 1924		" 123	15,206.74	
Suspense, bal 12m to June 30/24		" 141	15,664.73	30,871.47
KAPALAMA FILL				
September, 1923		" 113	3,619.70	
October, "		" 116	2,684.24	
November, "		" 119	6,448.87	
December, "		" 121	3,066.75	
January, 1924		" 123	12,379.37	
February, "		" 127	261.98	
May, "		" 135	42.00	28,502.91
	Forward			$677,515.91

SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, *1924.*

	Brought Forward		$	$677,515.91
FENCING				
December, 1923	p.	121	398.44	
May, 1924	"	135	938.33	1,336.77
BUILDINGS A/C				
October, 1923	"	116	4.00	4.00
KAKAAKO FRONTAGE TAXES				
August, 1923	"	110	14,753.45	14,753.45
FURNITURE AND EQUIPMENT				
July, 1923	"	108	89.81	
August, "	"	110	13.64	
September, "	"	113	9.00	
October, "	"	116	38.85	
December, "	"	121	6.30	
February, 1924	"	127	302.70	
March, "	"	130	38.05	
April, "	"	132	1,219.26	
May, "	"	135	175.25	
June, "	"	139	611.65	2,504.51
PURCHASES OF LAND				
December, 1923	"	122	2,640.00	
January, 1924	"	124	5,161.12	
February, "	"	127	1,174.00	
June, "	"	139	25.00	9,000.12
ROADS AND SEWERS				
March, 1924	"	130	6.50	
May, "	"	135	666.00	672.50
BILLS RECEIVABLE				
August, 1923	"	110	50,000.00	
October, "	"	116	800.00	
Sales of Land, Vitousek mortgage	"	3	800.00	51,600.00
EXPERIMENTS				
December, 1923	"	122	1,074.85	
February, 1924	"	126	52.06	
March, "	"	130	.71	
April, "	"	133	320.20	
May, "	"	136	1,290.29	
June, "	"	140	467.71	3,205.82
DEFERRED ANNUITY PREMIUMS				
July, 1923	"	108	296.70	
August, "	"	110	296.70	
September, "	"	113	242.25	
October, "	"	116	330.61	
November, "	"	119	286.43	
December, "	"	122	286.43	
January, 1924	"	125	286.43	
February, "	"	127	286.43	
March, "	"	130	286.43	
April, "	"	133	286.43	
May, "	"	136	253.93	
June, "	"	140	253.93	3,392.70
	Forward			$763,985.78

SCHEDULE B.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, *1924.*

HAWAIIAN GAZETTE CO., NO. 98385

	Brought Forward		$	$763,985.78
KONA OFFICE BUILDING				
September, 1923		p.113	441.00	
December,	"	" 122	75.00	
March,	1924	" 130	265.00	
May,	"	" 136	100.00	881.00
KONA OFFICE EQUIPMENT				
September, 1923		" 113	17.36	
October,	"	" 116	12.00	
November,	"	" 119	18.88	
March,	1924	" 130	2.50	50.74
KAAHUMANU ST BUILDING				
March,	1924	" 130	12.85	
May,	"	" 136	140.00	
June,	"	" 140	5.60	158.45
T O T A L, Carried to p. 142				$765,075.97

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1923

Vchr	Date			
		KAMEHAMEHA SCHOOLS		
1	2	A/c Revenue Expenditures, July, 1923	$12,000.00	$
2	10	" Capital " Cooking Laboratory	1,300.00	
3		" Capital " Band Instruments	850.00	
4	14	E. C. Webster, President, Salary, Jul,Aug	1,000.00	
5	31	F. E. Midkiff, Acting " Salary, July ..	500.00	15,650.00
		SUSPENSE		
--	2	Trustees' Commissions, bal 12 mos	17,362.74	
6	18	Land Court, filing costs Honohononui Sub.	6.00	17,368.74
		EXPENSE		
7	2	M. C. Amana, car fare, June, 1923	.85	
8		Advertiser, sub 3 mos advance	2.85	
9		P. O. Box Rent, 3 " "	2.00	
10		Mercantile Ref, 3 " "	6.00	
11		Water rates, Delmonico Bldg, 6m advance .	21.00	
12	10	Advertiser, sub 9 mos to June 30/24	8.55	
13		" 500 collection reports	16.00	
14		" 1000 bill heads	14.00	
15	18	" binding 6 letter books	48.00	
16		Davies & Co, 1 pc "Fruit of the Loom" ...	17.64	
17		Dimond & Co, sundry supplies, June, 1923.	8.70	
18		French Laundry, washing towels, " " .	2.50	
19		Hall & Son, sundry supplies, " " .	3.52	
20		Hawn Elec Co, current, June, 1923	30.05	
21		Hawn News, 3 mailing tubes	.50	
22		Hollister Drug Co, 2 doz cakes soap	4.70	
23		Star-Bulletin, 1500 index cards	16.00	
24		Hon Paper Co, 1 case paper towels	17.00	
25		Hon Typewriter Co, repairs chair & T.W. .	5.50	
26		Hoffschlaeger Co, 10 reams paper	27.38	
27		Liberty House, 1 pc cheese cloth	1.25	
28		C. W. Macfarlane, rent of phone mouthpcs.	2.40	
29		" rent of phone mouthpieces	3.60	
30		Merc Printing Co, 100 lease applications.	4.75	
31		Mutual Tel Co, Tel 1519, July	14.40	
32		Mutual Tel Co, Tel 5303, "	12.35	
33		Oahu Ice Co, ice, June, 1923	3.60	
34		Office Supply Co, sundry stationery, June	78.50	
35		Patten Co, 3 erasers	.90	
36		Rycroft's, distilled water, June/23	10.75	
37		Wall Nichols Co, sundry stationery, June.	32.05	
38		Waterhouse Co, transfer canvas binder ...	20.50	
39		" typewriter ribbon & paper towels	1.60	
40	31	M. C. Amana, car fare, July	.40	
41		Postage stamps	15.00	
42		T. C. White, Kona Agt, travel allow, July	50.00	
43		Merchants Patrol, watchman, July	2.50	
44		Audit Co, travelling expenses re L. 1219.	24.00	
45		" travelling expenses re L. 1401	17.50	548.79
		LAND AGENCY		
46	18	Tom Sharp, sign re Waialae beach lots ...	40.00	
47		Star-Bulletin, advertising re above	15.84	
48		Walker & Olund, 3 concrete monuments	3.00	
49		Terr'l Survey, 4 prints Sub. No. 433	3.00	
50		" print, Hawi, N. Kohala, Hawaii	1.35	
51		Blue Print Co, sundry prints, June/23 ...	18.30	
52	30	G.M.Collins, a/c expense N. Kohala trip .	150.00	231.49
		Forward		$33,799.02

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1923

Vchr	Date		$	
		Brought Forward		$33,799.02
		AUTO EXPENSE		
53	18	Burgess & Johnson, supplies & repairs ...	2.85	
54		Schuman Carriage, supplies & repairs, Jun	15.21	
55		Von Hamm Young, service & garage, June ..	51.29	
56	31	Pref Accident Ins Pol 558605, 3 cars	90.80	160.15
		SURVEYING		
57	30	G. Podmore, a/c expense Punaluu Survey ..	100.00	100.00
		LAW		
58	31	A.G.M. Robertson, retainer, July	200.00	
59		O.H.Hanson, Notary, 3 ack Woodward Q.C.deed	3.00	
60		Recording costs, Woodward Compromise	7.50	
61		Robertson etal, charges re appt new trs .	7.50	218.00
		FORESTRY		
62	10	Hawn Sugar Planters, bal sub, 1923	118.20	118.20
		RENTS		
63	2	Pantheon Co, Bethel St Extension, July ..	15.00	
64		Com Public Lands, due Terr on Lease 1691.	7.50	
65	16	Bishop Museum, on Hon Plant L. 704, 12m .	983.25	
66	18	H.M. von Holt, ½ int L2759, 6m to Jan 1/24	100.00	
67	31	J. Wight Est, Kohala L370a, refund 8 mos.	100.00	1,205.75
		SALARIES		
68	12	F.K.Kienzle, Steno G. O., to Sep 15/23 2½m	500.00	
69	14	G. M. Collins, Supt, Land Dept, A/c July	250.00	
70		E. B. Loomis, Engineer " " "	175.00	
71		J. B. Mann, Engineer, " " "	150.00	
72		G. Podmore, Surveyor, " " "	150.00	
73		W. H. Smith, Office Asst, " " "	100.00	
74		M. L. Roebuck, Stenographer, " " "	95.00	
75		G. Crabbe, Rodman, " " "	50.00	
76		S. Makalena, Rodman, " " "	37.50	
77		R. Kahea, Rodman, " " "	37.50	
78		E. T. Winant, Cashier, Gen Off, " "	200.00	
79		O. H. Hanson, Accountant, " " "	162.50	
80		A. E. Ponzanelle, Steno., " " "	75.00	
81		M. C. Amana, Collector, " " "	90.00	
82		T. Nishikawa, Asst " " " "	50.00	
83		Tam Yau, Janitor, " " "	20.00	
84	31	Collins ..... Bal "	250.00	
85		Loomis ..... " "	175.00	
86		Mann ..... " "	150.00	
87		Podmore ..... " "	150.00	
88		Smith ..... " "	100.00	
89		Roebuck ..... " "	95.00	
90		Crabbe ..... " "	50.00	
91		Makalena ..... " "	37.50	
92		Kahea ..... " "	37.50	
93		Winant ..... " "	200.00	
94		Hanson ..... " "	162.50	
95		Ponzanelle ..... " "	75.00	
96		Amana ..... " "	100.00	
97		Nishikawa ..... " "	50.00	
98		Tam Yau ..... " "	20.00	
		Forward	$ 3,795.00	$35,601.12

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1923

Vchr	Date			
		Brought Forward	$ 3,795.00	$35,601.12
		SALARIES (Continued)		
99	31	T. C. White, Kona Agent, July	150.00	
100		Wm Ishida, Office Asst, "	65.00	4,010.00
		FURNITURE & EQUIPMENT		
101	10	J. Wiley & Sons, 10 vols books, N.Y. Exg.	59.14	
102		Am Sy of Engrs, Engineering Indices	15.07	
103		Stanley L. McMichael, 2 books, N.Y. Exg .	6.05	
104	18	McGraw Hill Bk Co, 3 engineering bks " .	9.55	89.81
		DEFERRED ANNUITY PREMIUMS		
105	31	F. E. Midkiff, premiums due Sept 1/23 ...	296.70	296.70
				$39,997.63

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1923

Vchr	Date			
		KAMEHAMEHA SCHOOLS		
106	1	A/c Revenue Expenditures, August, 1923 ..	$12,000.00	$
107		" Capital " Tractor and Plow	1,079.50	
108		" Capital " Elec Shop Equipment	1,200.00	
109		" Capital " Sleeping Lanai, Cot "K".	450.00	
110	25	" Revenue " A/c Additional Appr'n ..	8,000.00	
111	30	F. E. Midkiff, Salary, August, 1923	500.00	23,229.50
		INTEREST		
112	18	Kakaako Front Taxes bal 118,027.97 1yr 6%	7,081.68	7,081.68
		EXPENSE		
113	11	Chambers Drug Co, benzine	.50	
114		Davies & Co, chamois skin	.85	
115		French Laundry, washing towels, July	1.95	
116		Hawn Elec Co, current, July	29.98	
117		Hall & Son, sundry supplies, July	8.81	
118		Star-Bulletin, 500 index cards	9.00	
119		Liberty House, 5 yds muslin	1.00	
120		Tel 5303, Aug	12.45	
121		" 1519, "	15.45	
122		Oahu Ice Co, ice, July	3.60	
123		Office Supply Co, sundry stationery, July	12.70	
124		Rycrofts, distilled water, July	7.50	
125		Wall Nichols Co, sundry stationery, July.	13.15	
126	21	Advertiser, transfer binder, cash book ..	13.50	
127		" 500 lease forms	72.00	
128		" 1000 lease forms	37.00	
129	31	T. C. White, travel allowance, Aug	50.00	
130		Merchants Patrol, watchman, Aug	2.50	
131		M. C. Amana, car fare, Aug	.85	292.79
		LAND AGENCY		
132	11	Blue Print Co, sundry prints, July	23.00	
133		Davies & Co, 1 hatchet	1.00	
134		Hawn News, 1 tape mender	5.00	
135		Hon Planing Mill, repairing tool box	3.00	
136	20	E. B. Loomis, a/c expenses, Maui trip ...	100.00	
137	21	Florence Lee, typing special report	10.65	
138		Advertiser, ad re Waialae Beach lots, Jun	16.20	
139		" ad re Waialae Beach lots, Jul	16.20	
140	27	G. M. Collins, a/c expense re Kona Agency	300.00	475.05
		AUTO EXPENSE		
141	11	Burgess & Johnson, supplies & tire repair	6.65	
142		Schuman Carriage, supplies	4.09	
143		Von Hamm Young, service & garage, July ..	54.88	65.62
		LAW		
144	31	A. G. M. Robertson, retainer, Aug	200.00	
145		O.H.Hanson, 3 oaths of Treas, Fed Inc Tax	.75	200.75
		RENTS		
146	11	Pantheon Co, Bethel St Extension, Aug ...	15.00	15.00
		SALARIES		
147	15	Collins ..... A/c August	250.00	
148		Loomis ..... " "	175.00	
149		Mann ..... " "	150.00	
		Forward	$ 575.00	$31,360.39

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1924

Vchr	Date				
		Brought Forward	$ 575.00	$31,360.39	
		SALARIES (Continued)			
150	15	Podmore ..... A/c August	150.00		
151		Smith ..... " "	100.00		
152		Roebuck ..... " "	95.00		
153		Crabbe ..... " "	50.00		
154		Makalena ..... " "	37.50		
155		Kahea ..... " "	37.50		
156		Winant ..... " "	200.00		
157		Hanson ..... " "	162.50		
158		Ponzanelle ..... " "	75.00		
159		Amana ..... " "	90.00		
160		Nishikawa ..... " "	50.00		
161		Tam Yau ..... " "	20.00		
162	31	Collins ..... Bal "	250.00		
163		Loomis ..... " "	175.00		
164		Mann ..... " "	150.00		
165		Podmore ..... " "	150.00		
166		Smith ..... " "	100.00		
167		Roebuck ..... " "	95.00		
168		Crabbe ..... " "	50.00		
169		Makalena ..... " "	37.50		
170		Kahea ..... " "	37.50		
171		Winant ..... " "	200.00		
172		Hanson ..... " "	162.50		
173		Ponzanelle ..... " "	75.00		
174		Amana ..... " "	100.00		
175		Nishikawa ..... " "	50.00		
176		Tam Yau ..... " "	20.00		
177		White ..... "	150.00		
178		Ishida ..... "	65.00	3,510.00	
		KAKAAKO FRONTAGE TAXES PAYABLE			
112	18	City & County Treas, 3rd installment, 10%	14,753.45	14,753.45	
		FURNITURE & EQUIPMENT			
179	11	Dimond & Co, 1 cocoa door mat	4.50		
180		Lewers & Cooke, 1 zig zag rule	.54		
181		Wiley & Sons, 1 textbook of Geology	3.05		
182		McGraw Hill Bk Co, 1 vol "Foundations" ..	4.05		
183	21	Advertiser, binding Court reports	1.50	13.64	
		BILLS RECEIVABLE			
184	18	Bishop & Co, Cert of Deposit #D813	50,000.00	50,000.00	
		FORESTRY			
185	11	Hawn Sugar Planters, exp re Kona Nursery.	33.10	33.10	
		DEFERRED ANNUITY PREMIUMS			
186	31	F. E. Midkiff, premiums due Oct 1/23	296.70	296.70	
				$99,967.28	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1923

Vchr	Date			
		KAMEHAMEHA SCHOOLS		
187	1	A/c Revenue Expenditures, Sept, 1923	$22,000.00	$
188		" Capital " Cottage "A"	400.00	
189		" Capital " Cottages "F" & "G" ...	560.00	
190	14	" Capital " Hoods Senior Hall	100.00	
191		" Capital " Garage Extension	395.00	
192		" Capital " Garden Implements	431.00	
193		" Capital " Two Auto Trucks	700.00	
194		" Capital " 2nd hand Studebaker ...	75.00	
195	25	" Revenue " Additional Appr	8,660.00	
196		" Capital " Piggery and Hennery ...	10,000.00	
197		" Capital " Auto Shop Equipment ...	1,100.00	
198		" Capital " Shop Buildings	966.00	
199	29	F. E. Midkiff, Salary, Sept, 1923	500.00	45,887.00
		EXPENSE		
200	10	Kona Agt, incidentals to Aug 30/23, 6 mos	30.85	
201		" incidentals re moving office	20.50	
202	19	Garbage Dept, service to Sep 30/23, 3 mos	2.25	
203		Chambers Drug Co, benzine	.25	
204		Dimond & Co, sundry supplies, Aug	5.94	
205		Durant Irvine Co, welding 2 brush hooks .	3.00	
206		French Laundry, washing towels, Aug	1.88	
207		Hall & Son, sundry supplies, Aug	4.93	
208		Hawn Elec Co, current, Aug	26.45	
209		Hawn News Co, sundry stationery, Aug	2.50	
210		Hon Realty Bd, dues to Dec 31/23, 6 mos .	10.00	
211		Water rates to Aug 8/23, 3 mos	1.55	
212		Tel 1519, Sep	15.15	
213		" 5303, "	12.35	
214		Oahu Ice Co, ice, Aug	3.70	
215		Office Supply Co, sundry stationery, Aug.	8.90	
216		Rycroft's, distilled water, Aug	8.25	
217		Tom Sharp, draping doors, Office Bldg ...	15.00	
218		Wall Nichols Co, sundry stationery, Aug .	25.84	
219		Office Supply Co, sundry stationery, ...	16.50	
220		Advertiser, rebinding two books	10.00	
221	20	Am Factors, sundry supplies, Kona Office.	5.15	
222	29	Merchants Patrol, wachman, Sep	2.50	
223		Audit Co, services to date, 3 mos	300.00	533.44
		LAND AGENCY		
224	4	Hilo Agent, advertising lots in Hilo	30.00	
225	19	Blue Print Co, sundry prints, Aug	14.05	
226		City Hardware Co, 4 axe handles	2.00	
227		Davies & Co, hatchet handle	.25	
228		" halter bridle	9.00	
229		" sledge handle	.40	
230		Hon Planing Mill, 25 stakes	2.00	
231		" 100 stakes	6.00	
232		F. Philp & Bro, 1 pr cinch straps	2.00	
233		Walker & Olund, 9 concrete posts	9.00	
234		Terr'l Survey, blue print	1.20	
235		Hilo Agent, advertising lots in Hilo	6.00	81.90
		Forward		$46,502.34

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1923

Vchr	Date			
		Brought Forward	$	$46,502.34
		AUTO EXPENSE		
236	19	Burgess & Johnson, repairing tire tube ..	.35	
237		Royal Hawn Sales, repairs to Ford 1128 ..	26.60	
238		Schuman Carriage, parts for " " ..	1.54	
239		Von Hamm Young, services 3 cars, Aug	56.89	85.38
		SURVEYING		
240	14	G. Podmore, a/c expense Punaluu Survey ..	200.00	
241	19	Terr'l Survey, 3 blue prints	3.00	
242		J. B. Mann, a/c expense Hawaii Surveys ..	500.00	
243	24	G. Podmore, a/c expense Punaluu Survey ..	100.00	803.00
		LAW		
244	10	T. C. White, costs re suit vs Hida et al.	15.90	
245	29	A. G. M. Robertson, retainer, Sept	200.00	215.90
		INSURANCE		
246	29	Orient 391794, Delmonico Warehouse, $6000	138.60	
247		Hartford 6651, " " 3000	61.80	
248		Calif 503121, " " 4500	92.70	
249		Royal 337404, " " 4500	92.70	385.80
		REPAIRS		
201	10	T. C. White, painting Engrs office, Kona.	93.90	
250	19	Emmeluth & Co, repairs toilets, Hon Off .	6.00	
251		Durant Irvine, extending cases to test well	123.50	
252		" overhauling 2 valves for well	299.15	
253		Hon C. & D. Co, hauling tools to above job	.75	
221	20	Am Fac, materials for Engrs Office job ..	22.48	
221		" materials for Keei road bridge repairs	215.01	
221		" materials for Keei road repairs	5.25	766.04
		FORESTRY		
254	10	T. C. White, re establishing nursery	10.45	
255		C. Lennox, hunting pigs in Kaluanui	12.00	
256		M. Clark, " " " "	12.00	
221		Am Fac, materials for Keekee Nursery	1.00	35.45
		RENTS		
257	11	Hon Plantation, refund on Lease 2448	98.09	
258	18	Bishop Museum, on Hon Plant L704, a/c 12m	90.30	
259	24	Pantheon Co, Bethel St Extension, Sept ..	15.00	203.39
		SALARIES		
260	14	Collins ..... A/c September	250.00	
261		Loomis ..... " "	175.00	
262		Mann ..... " "	150.00	
263		Podmore ..... " "	150.00	
264		Smith ..... " "	100.00	
265		Roebuck ..... " "	95.00	
266		Crabbe ..... " "	50.00	
267		Makalena ..... " "	37.50	
268		Kahea ..... " "	37.50	
269		Ah Loy Mau, Rodman, 5d @ $3 "	15.00	
270		Winant ..... " "	200.00	
271		Hanson ..... " "	162.50	
272		Ponzanelle ..... " "	75.00	
		Forward	$ 1,497.50	$48,997.30

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of SEPTEMBER, 1923

Vchr	Date				
		Brought Forward	$ 1,497.50	$48,997.30
		SALARIES (Continued)		
273	14	Amana ..... A/c September	90.00	
274		Nishikawa ..... " "	50.00	
275		Tam Yau ..... " "	20.00	
276	29	Collins ..... Bal "	250.00	
277		Loomis ..... " "	175.00	
278		Mann ..... " "	150.00	
279		Podmore ..... " "	150.00	
280		Smith ..... " "	100.00	
281		Roebuck ..... " "	95.00	
282		Crabbe ..... " "	50.00	
283		Makalena ..... " "	37.50	
284		Kahea ..... " "	37.50	
285		Mau ..... " "	36.00	
286		Winant ..... " "	200.00	
287		Hanson ..... " "	162.50	
288		Kienzle ..... " "	100.00	
289		Ponzanelle ..... " "	75.00	
290		Amana ..... " "	100.00	
291		Nishikawa ..... " "	50.00	
292		Tam Yau ..... " "	20.00	3,446.00
		AGENTS' COMMISSIONS		
293	29	A. S. LeBaron Gurney, Hilo, Hawaii	310.27	
294		W. F. Sanborn, Kauai	30.45	
295		Edward Hore, Waialua, Oahu	47.13	387.85
		KAPALAMA FILL		
296	8	Hawn Contracting, 1st payment a/c contract	3,619.70	3,619.70
		FURNITURE & EQUIPMENT		
297	19	Secy of Hawaii, 1923 Session Laws	3.00	
298		Advertiser, C. & C. Ordinances (Revised)	6.00	9.00
		KONA OFFICE BUILDING		
299	10	T. C. White, moving water tank	12.69	
300		" installing sink in dental parlor	19.18	
201		" work on main building	61.70	
201		" moving Engineer's Office	134.00	
221	20	Am Factors, materials for painting bldg	175.82	
221		" re costs moving water tank	23.91	
221		" sink for dental parlor	8.75	
221		" night latches, Engineer's Office	4.95	441.00
		KONA OFFICE EQUIPMENT		
301	10	T. C. White, installing safe & cartage ..	13.70	
221		Am Factors, lumber for safe stand	3.66	17.36
		DEFERRED ANNUITY PREMIUMS		
302	29	F. E. Midkiff, premiums due Nov 1/23	242.25	242.25
				$57,160.46

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1923

Vchr	Date			
		KAMEHAMEHA SCHOOLS		
303	1	A/c Revenue Expenditures, Oct, 1923	$22,000.00	$
304	4	" Capital " Piano	560.00	
305		" Capital " Fire Equipment	385.00	
306	31	F. E. Midkiff, Salary, Oct, 1923	500.00	23,445.00
		EXPENSE		
307	1	P. O. Box 3466, rent 3 mos advance	2.00	
308		Merc Ref Sheet, sub 3 " "	6.00	
309	4	Perkins List, 500 mimeographed letters ..	8.25	
310	6	Polk Husted Directory 1923	8.00	
311		Postage stamps	10.00	
312	18	Rycroft's, distilled water, Sept.....	3.50	
313		Tel 1519, Oct	14.20	
314		Hawn Elec Co, current, Sept	26.98	
315		Oahu Ice Co, ice, Sept	3.30	
316		French Laundry, washing towels, Sept	2.19	
317		Advertiser, 100 blue letter followers ...	1.25	
318		Hawn Elec Co, 1-300 Watt lamp	1.75	
319		Dimond & Co, 1 bamboo broom	.50	
320		C. W. Macfarlane, rent 3 phone mouthpcs .	3.60	
321		Chambers Drug Co, soap and benzine	1.75	
322		Wall Nichols Co, 2 M Lily cups, etc	10.75	
323	27	Audit Co, travelling expenses re audits .	8.50	
324	29	Waterhouse Co, oiling vault door	3.75	
325		C. W. Macfarlane, rent 2 phone mouthpcs .	2.40	
326		Tel 5303, Oct	12.35	
327		Office Supply Co, sundry stationery, Sept	4.95	
328		Advertiser, 1500 Schedule Sheets	22.50	
329		" 500 letter heads	7.50	
330		" 500 letter heads and followers	11.00	
331		" 200 Kahala lease forms	52.50	
332	31	Merchants Patrol, watchman, Oct	2.50	
333		M. C. Amana, car fare, Oct	.55	
334		F. Lee, typing minutes, 16 hrs @ 1.50 ...	24.00	256.52
		LAND AGENCY		
322	18	Wall Nichols Co, tracing cloth etc	39.40	
335		Hall & Son, paint brushes etc	3.35	
336		Lewers & Cooke, 2 steel tapes	27.90	
337		Pac Picture Framing Co, mounting map	.50	
338		Hon Planing Mill, 12 stakes	4.80	
339		Davies & Co, 2 hatchet handles	.50	
340		Blue Print Co, sundry prints, Sept	6.50	
341		R. W. Perkins, 1 enlargement of print ...	2.75	
342	31	Survey Dept, blue print	.45	
343		Survey Dept, blue print	.50	
344		Survey Dept, blue print	.75	87.40
		AUTO EXPENSE		
345	18	Burgess & Johnson, tire and tube	19.46	
346		Schuman Carriage, repairs two cars, Sept.	5.25	
347		Von Hamm Young, service & garage, Sept ..	60.23	84.94
		SURVEYING		
348	8	G. M. Collins, a/c expense, Kealia Survey	60.00	
349	18	Survey Dept, 3 blue prints	.30	
350		" 1 blue print	1.00	
351		Hon Iron Works, galvanized pipe	25.00	
		Forward 149	86.30	$23,873.86

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1923

Vchr	Date				
		Brought Forward	$ 86.30		$23,873.86
		SURVEYING (Continued)			
352	18	Hon Iron Works, galvanized pipe	25.50		
353		" galvanized pipe	14.55		
354		" galvanized pipe	16.82		
355		Hon C. & D. Co, hauling cement	1.75		
356	27	J. B. Mann, a/c expense, Kona Surveys ...	250.00		394.92
		REPAIRS			
357	6	Hawn Contracting Co, repairs to wall	43.89		43.89
		FORESTRY			
358	31	H. S. P. A., lumber re shipping plants ..	5.04		5.04
		RENTS			
359	1	Pantheon Co, Bethel St. Extension, Oct ..	15.00		
360	18	J. J. Carey, refund Lease 2466, 4 mos ...	120.00		
360		" refund Lease 2594, 2 mos	27.50		162.50
		INSURANCE			
361	4	Bishop Ins Agcy, prem Kona Office, 1 yr .	56.40		
362		Brewer & Co, prem on Camera Policy, " .	38.00		
363		Fidelity & Dep Co, bond, Winant, 1 yr ...	50.00		
364		" bond, Amana, " ...	5.00		
365		" bond, Nishikawa, " ...	2.50		151.90
		LAW			
366	4	O. H. Hanson, 4 oaths 38th Annual A/cs ..	1.00		
367		A.G.M.Robertson, costs re case Hida et al	30.00		
368	18	F. K. Kienzle, ackmts Merchant St Protest	3.00		
369	24	A.G.M.Robertson, costs re case Hida et al	45.50		
370	29	Recording Frank Andrade quit-claim deed .	2.50		
371	31	A. G. M. Robertson, retainer, Oct	200.00		
372		Advertiser, publishing Est inventory 1923	46.20		328.20
		SALARIES			
373	1	Hanson, ...	October	325.00	
374	15	Collins	A/c "	250.00	
375		Loomis	" "	175.00	
376		Podmore	" "	150.00	
377		Mann	" "	150.00	
378		Smith	" "	100.00	
379		Roebuck	" "	95.00	
380		Mau	" "	36.00	
381		Winant	" "	200.00	
382		Kienzle	" "	100.00	
383		Ponzanelle	" "	75.00	
384		Amana	" "	90.00	
385		Nishikawa	" "	50.00	
386		Tam Yau	" "	20.00	
387		Podmore	Bal "	150.00	
388	31	Collins	" "	250.00	
389		Loomis	" "	175.00	
390		Mann	" "	150.00	
391		Smith	" "	100.00	
392		Roebuck	" "	95.00	
393		Crabbe	" "	100.00	
394		Winant	" "	200.00	
		Forward		$ 3,036.00	$24,960.31

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

OCTOBER, 1923

Vchr	Date				
		Brought Forward	$ 3,036.00	$24,960.31
		SALARIES (Continued)		
395	31	Kienzle ..... A/c October	100.00	
396		Ponzanelle ..... " "	75.00	
397		Amana ..... " "	100.00	
398		Nishikawa ..... " "	50.00	
399		Tam Yau ..... " "	20.00	
400		Mau ..... " "	42.00	3,423.00
		KAPALAMA FILL		
401	4	Hawn Contracting, 2d payment a/c contract	2,684.24	2,684.24
		BILLS RECEIVABLE		
402	20	Waialae Ranch, note 6 mos @ 7%	800.00	800.00
		DEFERRED ANNUITY PREMIUMS		
403	11	F. E. Midkiff, add'l prems due Nov 1/23 .	44.18	
404	31	" premiums due Dec 1/23	286.43	330.61
		BUILDINGS A/C		
405	15	Bishop & Co, taxi hire re sale old bldgs.	4.00	4.00
		FURNITURE & EQUIPMENT		
406	18	Waterhouse Co, top section for book case.	34.80	
407	27	Am Society Mech Engrs, 1 yrs subscription	4.05	38.85
		KONA OFFICE EQUIPMENT		
408	27	Waterhouse Co, 3 metal waste paper baskets	12.00	12.00
				$32,253.01

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of NOVEMBER, 1923

Vchr	Date			
		KAMEHAMEHA SCHOOLS		
409	1	A/c Revenue Expenditures, Nov	$22,000.00	$
410		" Capital " Forge Shop Equipment	160.00	
411	15	" Capital " Band Equipment	74.70	
412		" Capital " Tractor Attachment	117.50	
413		" Capital " New School Film	250.00	
414		" Capital " Covered Runway	385.00	
415	30	F. E. Midkiff, Salary, Nov	500.00	23,487.20
		EXPENSE		
416	7	Oahu Ice Co, ice, Oct	3.85	
417		Hawn Elec Co, current, Oct	32.23	
418		Tel 5303, Nov	12.25	
419		" 1519, "	14.75	
420		Rycroft's, distilled water, Oct	8.50	
421		French Laundry, washing towels, Oct	1.15	
422		Oom Pac Cable Co, registration "Pauahi"	2.50	
423		Office Supply Co, sundry stationery, Oct	15.60	
424		Hall & Son, liquid veneer	.30	
425		Dimond & Co, lubricant oil	.70	
426		Liberty House, 4 rolls cheese cloth	2.00	
427	15	Waterhouse Co, add machine inspection, 6m	5.85	
428		New Amsterdam Cas Co, bond, Hanson, 1 yr	25.00	
429		Advertiser, 5000 tax bills	25.00	
430		Wall Nichols Co, sundry stationery, Oct	16.40	
431	19	Postage stamps	10.00	
432		Coyne Furniture Co, repairing shade	.80	
433	24	Merc Printing Co, 500 lease applications	8.90	
434		Advertiser, 2000 second sheets	20.00	
435	30	Webbs, repairing locks, Office Bldg	4.00	
436		Hon Typewriter Co, repairing typewriter	3.75	
437		Merchants Patrol, watchman, Nov	2.50	
438		M. C. Amana, car fare, Nov	.60	216.63
		LAND AGENCY		
439	7	Hawn News, 1 box folders	4.75	
440		Blue Print Co, sundry prints	15.45	
441		Hon Planing Mill, markers, Oct 1	13.00	
442		" markers, Oct 17	5.40	
443		" markers, " 29	.84	39.44
		AUTO EXPENSE		
444	7	Burgess & Johnson, tire & tube	17.60	
445		Schuman Carriage, repairs to 2 Fords, Oct	15.56	
446		Von Hamm Young, service, Oct, 3 cars	47.73	80.89
		SURVEYING		
447	19	J. B. Mann, a/c expense, Kealia Survey	3.06	
448		Capt Cook Garage, " " "	39.29	42.35
		LAW		
449	30	A. G. M. Robertson, retainer, Nov	200.00	200.00
		INSURANCE		
450	15	Orient 391842, Office Bldg, $5000	31.50	
451		Calif 503190, " " 2500	15.75	
452		Lloyds 4037432, " " plate glass	7.36	54.61
				$ 24,121.12

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1923

Vchr	Date				
		Brought Forward	$		$ 24,121.12
		FORESTRY			
453	24	Cooper Inn, a/c costs Punaluu Aboretum ..	17.25		
454		A. Ogawa, planting seedling trees " ..	141.58		158.83
		RENTS			
455	30	Pac Dev Co, refund on L. 1222	143.55		
456		Hawn Pine Canners, refund on L. 2528	370.83		514.38
		PROPERTY TAXES			
457	5	North Hilo, Hawaii	880.20		
458		South Hilo, "	9,713.45		
459		Hamakua, "	578.50		
460		North Kohala, "	905.30		
461		North Kona, "	1,389.15		
462		South Kona, "	2,645.95		
463		Kau, "	5,605.13		
464		Puna, "	976.90		
465		Lihue, Kauai	57.15		
466		Hanalei, "	321.75		
467		Lahaina, Maui	1,971.60		
468		Halawa etc Molokai	204.35		
469	15	Kona, Oahu	52,464.10		
470		Koolaupoko, "	867.70		
471		Koolauloa, "	719.95		
472		Waialua, "	3,746.35		
473		Ewa, "	10,288.95		
456	30	Hawn Pine Canners, refund on L. 2528, 4m.	90.95		93,427.43
		SALARIES			
474	15	Collins ..... A/c November	250.00		
475		Loomis ..... " "	175.00		
476		Mann ..... " "	150.00		
477		Smith ..... " "	100.00		
478		Podmore ..... " "	150.00		
479		Roebuck ..... " "	95.00		
480		Crabbe ..... " "	50.00		
481		Mau ..... " "	37.50		
482		Winant ..... " "	200.00		
483		Hanson ..... " "	162.50		
484		Kienzle ..... " "	100.00		
485		Ponzanelle ..... " "	75.00		
486		Amana ..... " "	90.00		
487		Nishikawa ..... " "	50.00		
488		Tam Yau ..... " "	20.00		
489	30	Collins ..... Bal "	250.00		
490		Loomis ..... " "	175.00		
491		Mann ..... " "	150.00		
492		Podmore ..... " "	150.00		
493		Smith ..... " "	100.00		
494		Roebuck ..... " "	95.00		
495		Crabbe ..... " "	50.00		
496		Mau ..... " "	37.50		
497		Winant ..... " "	200.00		
498		Hanson ..... " "	162.50		
499		Kienzle ..... " "	100.00		
500		Ponzanelle ..... " "	75.00		
501		Amana ..... " "	100.00		
		Forward	$ 3,350.00		$118,221.76

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1923

Vchr	Date			
		Brought Forward	$ 3,350.00	$118,221.76
		SALARIES (Continued)		
502	30	Nishikawa ..... Bal November	50.00	
503		Tam Yau ..... " "	20.00	3,420.00
		KAPALAMA FILL		
504	7	Hawn Contracting, 3d payment a/c contract	6,448.87	6,448.87
		KONA OFFICE EQUIPMENT		
505	7	Dimond & Co, 3 cuspidors	18.00	
506	15	Hawaii Meat Co, freight on above	.88	18.88
		DEFERRED ANNUITY PREMIUMS		
507	30	F. E. Midkiff, premiums due Jan 1/24	286.43	286.43
				$128,395.94

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1923

Vchr	Date			
		KAMEHAMEHA SCHOOLS		
508	1	A/c Revenue Expenditures, Dec	$22,000.00	$
509		" Capital " Surveying Equipment ...	585.00	
510		" Capital " Rifle Range Bldgs	400.00	
511	31	F. E. Midkiff, Salary, Dec	500.00	23,485.00
		EXPENSE		
512	5	Hawn News, adjusting check writer	1.50	
513		Chambers Drug Co, benzine	.25	
514		Hawn Elec Co, two lamps	2.45	
515		" current, Nov	24.50	
516		Oahu Ice Co, ice, Nov	3.30	
517		Water rates, Aug 8 to Nov 5/23	1.50	
518		Rycroft's, distilled water, Nov	10.00	
519	8	Oahu Window Cleaning Co, cleaning office.	30.00	
520		Benson Smith & Co, 2 gals liquid soap ...	2.50	
521		Tel 5303, Dec	12.35	
522		Office Supply Co, sundry stationery etc .	19.10	
523		French Laundry, washing towels, Nov	1.00	
524		Dimond & Co, sundry supplies, Nov	8.85	
525		Wall Nichols Co, sundry supplies	28.53	
526	10	Tel 1519, Dec	14.60	
527		Garbage Dept, service to Jan 1/24, 3m ...	2.25	
528		Waterhouse Co, guides and cards	3.50	
529	15	Audit Co, travel expense re lease audit .	8.85	
530	31	Merchants Patrol, watchman, Dec	2.50	
531		Audit Co, services to date, 3m	300.00	
532		M. C. Amana, car fare, Dec	.50	478.03
		LAND AGENCY		
533	5	Blue Print Co, sundry prints, Nov	1.50	
534		Hawn News, drawing pens	7.00	
535		Star-Bulletin, index cards	11.75	
536		Hall & Son, tape repairs and oil	1.00	
537		Terr'l Survey, blue print	.55	21.80
		AUTO EXPENSE		
538	8	Burgess & Johnson, tire, tube & repairs .	18.85	
539		Royal Hawn Sales, Commutator roller	.95	
540		Von Hamm Young, service, 3 cars, Nov	43.72	63.52
		SURVEYING		
541	15	J. B. Mann, gasoline for Ford car	5.78	
542		" a/c expense, Waialua survey	75.00	80.78
		LAW		
543	1	A.G.M.Robertson, fee re Bethel St Ext ...	150.00	
544	8	" fee re H. Ikeda suit	31.00	
545	10	Bishop Ins, prem on bond Hida et al suit.	5.00	
546	31	A. G. M. Robertson, retainer, Dec	200.00	
547		Robertson & Castle, wire re Fed Inc Taxes	4.70	
548		" fee Piopio tax appeal	50.00	440.70
		REPAIRS		
549	17	L. J. Feary, painting at Estate office ..	56.50	
550	31	E. W. Quinn, repairs to toilet " ..	3.75	60.25
			155	
		Forward		$24,630.08

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1923

Vchr	Date				
		Brought Forward	$		$24,630.08
		INSURANCE			
551	15	Orient 391866, Office Bldg, $1500	9.45		
552		Brit Am 530926, " " 750	4.73		
553		Calif 503209, " " 750	4.70		
554	31	Sun 14347020, Alumni " 1200	14.40		33.28
		SALARIES			
555	15	Collins ..... A/c December	250.00		
556		Loomis ..... " "	175.00		
557		Mann ..... " "	150.00		
558		Podmore ..... " "	150.00		
559		Smith ..... " "	100.00		
560		Roebuck ..... " "	95.00		
561		Crabbe ..... " "	50.00		
562		Mau ..... " "	37.50		
563		Winant ..... " "	200.00		
564		Hanson ..... " "	162.50		
565		Kienzle ..... " "	100.00		
566		Ponzanelle ..... " "	75.00		
567		Amana ..... " "	90.00		
568		Nishikawa ..... " "	50.00		
569		Tam Yau ..... " "	20.00		
570	31	Collins ..... Bal "	250.00		
571		Loomis ..... " "	175.00		
572		Mann ..... " "	150.00		
573		Podmore ..... " "	150.00		
574		Smith ..... " "	100.00		
575		Roebuck ..... " "	95.00		
576		Crabbe ..... " "	50.00		
577		Mau ..... " "	37.50		
578		Winant ..... " "	200.00		
579		Hanson ..... " "	162.50		
580		Kienzle ..... " "	100.00		
581		Amana ..... " "	100.00		
582		Ponzanelle ..... " "	75.00		
583		Nishikawa ..... " "	50.00		
584		Tam Yau ..... " "	20.00		3,420.00
		AGENTS' COMMISSIONS			
585	31	A. S. Le Baron Gurney, Hilo, Hawaii	375.60		
586		Edward Hore, Waialua, Oahu	63.10		
587		W. F. Sanborn, Kauai	31.12		469.82
		KAPALAMA FILL			
588	5	Hawn Contracting, 4" payment a/c contract	3,066.75		3,066.75
		FENCING			
589	15	W. H. Smith, labor Kapalama lot fence ...	118.00		
590	21	Allen & R., materials for above fence ...	196.44		
591		G. Keawe, use of tools re above fence ...	8.00		
592		Payroll labor, making above fence	76.00		398.44
		FURNITURE & EQUIPMENT			
593	5	Hall & Son, 1 pr shears	2.75		
594	8	MacMillan Co, 1 vol "Principals of R. Est"	3.55		6.30
		Forward , 156			$32,024.67

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1923

Vchr	Date		$	
		Brought Forward		$32,024.67
		PURCHASES OF LAND		
595	29	K. Iosia, fee in 5994 sq ft, Kauluwela ..	1,800.00	
596		Tax Assessor, delinquent taxes on above .	26.00	
597		O. H. Hanson, ackmts deed to above	2.00	
598		Revenue stamps on above deed	2.00	
599		Kaimuki Land Co, fee 6000 sq ft, Manoa ..	800.00	
600		F. K. Kienzle, ackmts K. L. Co Q.C. deed.	3.00	
601	31	Recording Kelii Iosia deed	3.50	
602		" Kaimuki Land Co deed	3.50	2,640.00
		EXPERIMENTS		
603	5	Chambers Drug Co, 1 doz bottles	1.50	
604		Hon Honey Co, services carrying water ...	80.00	
605		Hollister Drug Co, 1 doz bottles	.85	
606	15	A. H. Hobart, work re drilling at Moanalua	945.00	
607		C. Shimokawa, moving boring rig	12.50	
608		Hon Honey Co, services carrying water ...	35.00	1,074.85
		KONA OFFICE BUILDING		
609	10	T. Motohiro, moving & re-bldg water tanks	75.00	75.00
		DEFERRED ANNUITY PREMIUMS		
610	31	F. E. Midkiff, premiums due Feb 1/24	286.43	286.43

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$36,100.95

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of JANUARY, 1924

Vchr	Date			
		KAMEHAMEHA SCHOOLS		
611	2	A/c Revenue Expenditures, Jan, 1924	$22,000.00	$
612	31	F. E. Midkiff, Salary, Jan, 1924	500.00	22,500.00
		EXPENSE		
613	2	Water rates, Delmonico Bldg, 6m in adv ..	21.00	
614		Hon Realty Bd, membership to Jul 1/24 ...	10.00	
615		Merc Reference Sheet, sub 3m in adv	6.00	
616		P. O. Box Rent, 3m in adv	2.00	
617	15	Postage stamps	5.00	
618	19	Advertiser, 250 pink followers	2.00	
619		" 500 Assessment receipts	12.50	
620		Benson Smith & Co, benzine etc	4.73	
621		Dimond & Co, water pail	3.75	
622		French Laundry, washing towels, Dec	.92	
623		Hall & Son, twine, etc	2.10	
624		Hawn Elec Co, current, Dec, 1923	26.53	
625		Hon Paper Co, drawing paper	5.00	
626		C. W. Macfarlane, 2 tel mouthpieces, 3m .	2.40	
627		" 3 telephone mouthpieces, 3m	3.60	
628		Tel 1519, Jan	15.25	
629		" 5303, "	11.25	
630		Oahu Ice Co, ice, Dec, 1923	3.60	
631		Office Supply Co, stationery, Dec, 1923 .	15.15	
632		Patten Co, drawing materials	1.85	
633		Rycroft's, distilled water, Dec, 1923 ...	3.00	
634		Waterhouse Co, letter folders	.40	
635	31	Postage stamps	10.00	
636		Merchants Patrol, watchman, Jan, 1924 ...	2.50	
637		M. C. Amana, car fare, Jan, 1924	.20	
638		Wall Nichols Co, stationery, Dec	21.25	
639		Bishop & Co, clearing Kona Office lot ...	12.00	203.98
		RENTS		
640	2	Pub Lands Com, Waikiki Remnant, 6m	7.50	
641	18	H. M. von Holt, Kauhikio lot ½ int, 6m ..	100.00	107.50
		TRUSTEES' COMMISSIONS		
---	2	A/c year ending June 30, 1924	15,206.74	15,206.74
		AUTO EXPENSE		
642	2	City Treas, Ford 1128, tax & plate	18.70	
643		" Ford 6161, tax & plate	18.40	
644		" Buick 3351, " "	32.20	
645	15	Com Union 25214, ins on Ford 1128, 1 yr .	23.68	
646		" 25213, ins on Buick 3351, 1 yr	49.00	
647	19	Cent Service Sta, recharging battery	3.25	
648		Royal Hawn Sales, gas, Ford 6161	1.09	
649		Schuman Carriage, repairs Ford 1128	5.98	
650	31	Von Hamm Young, service, Dec	113.52	265.82
		KAPALAMA FILL		
651	5	Hawn Contracting Co, a/c contract	4,426.13	
652	19	Radio to Collins, Kona, re washout	1.18	
653	31	Hawn Contracting Co, bal contract	7,952.06	12,379.37
			158	
		Forward		$50,663.41

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JANUARY, 1924

Vchr	Date				
		Brought Forward	$		$50,663.41
		LAND AGENCY			
654	7	G. M. Collins, a/c expenses, Kona trip ..	200.00		
655	19	Hon Iron Wks, pipe for markers	20.94		
656		Philp & Bro, tape handle	1.00		
657		Terr'l Survey, blue print	.30		
658		Blue Print Co, sundry prints, Dec, 1923 .	23.45		245.69
		AGENTS' COMMISSIONS			
659	8	Bishop Bank, Kona collec, Sep 1/Dec 31 ..	333.34		333.34
		SALARIES			
660	15	Collins, ... A/c January	300.00		
661		Loomis ..... " "	200.00		
662		Mann ..... " "	175.00		
663		Podmore ..... " "	175.00		
664		Smith ..... " "	125.00		
665		Roebuck ..... " "	100.00		
666		Crabbe ..... " "	55.00		
667		Mau ..... " "	45.00		
668		Winant ..... " "	250.00		
669		Hanson ..... " "	165.00		
670		Kienzle ..... " "	112.50		
671		Ponzanelle ..... " "	82.50		
672		Amana ..... " "	100.00		
673		Nishikawa ..... " "	57.50		
674		Tam Yau ..... " "	20.00		
675	31	Collins ..... Bal "	300.00		
676		Loomis ..... " "	216.65		
677		Mann ..... " "	175.00		
678		Podmore ..... " "	175.00		
679		Smith ..... " "	125.00		
680		Roebuck ..... " "	100.00		
681		Crabbe ..... " "	55.00		
682		Mau ..... " "	45.00		
683		Winant ..... " "	250.00		
684		Hanson ..... " "	168.35		
685		Kienzle ..... " "	112.50		
686		Ponzanelle ..... " "	82.50		
687		Amana ..... " "	100.00		
688		Nishikawa ..... " "	57.50		
689		Tam Yau ..... " "	20.00		3,945.00
		LAW			
690	31	A. G. M. Robertson, retainer, Jan	200.00		
691		O. H. Hanson, oath Information Tax Return	.25		200.25
		FORESTRY			
692	15	G. McEldowney, a/c costs Punaluu Aboretum	3.50		
693	31	Bd of Agr, plants & seeds Kona Nursery ..	32.50		
694		Bishop & Co, cartage on above	.30		36.30
		PURCHASES OF LAND			
695	26	E. Travis, fee in 1195 sq ft, Mililani St	4,780.00		
696		Bishop Bank, stamps re above deed	5.00		
697		O. H. Hanson, ackmts " " "	2.00		
698		Recording above deed	4.50		
699		F. W. Makinney, abstract re above	124.00		
700		City Treas, frontage tax re above	245.62		5,161.12
		Forward	159		$60,585.11

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JANUARY, 1924

Vchr	Date			
		Brought Forward	$	$60,585.11
		SURVEYING		
701	14	J. B. Mann, a/c costs Kealia Survey	20.16	20.16
		INSURANCE		
702	31	N. British Pol 38796, Alumni Bldg, 1 yr .	92.80	92.80
		REPAIRS		
703	31	E. W. Quinn, slop sink, Office Bldg	115.00	115.00
		DEFERRED ANNUITY PREMIUMS		
704	31	F. E. Midkiff, premiums due Mar 1/24	286.43	286.43
				$61,099.50

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1924

Vchr	Date			
		KAMEHAMEHA SCHOOLS		
705	1	A/c Revenue Expenditures, Feb	$22,000.00	$
706	12	F. E. Midkiff, Salary, Feb	500.00	
707	15	A/c Capital Expenditures, Range Telephone	100.00	
708		" " " Garage Alterations	88.00	22,688.00
		EXPERIMENTS		
709	6	Kona Agt, costs stripping Manila Hemp ...	49.70	
710	29	I. I. S. Nav. Co, freight " " ...	2.36	52.06
		EXPENSE		
711	9	M. C. Amana, a/c expense Molokai trip ...	150.00	
712	12	Matson Nav, freight stationery ex "Maui".	1.61	
713	14	Advertiser, 1000 Hilo bill heads	16.00	
714		French Laundry, washing towels, Jan	.55	
715		Garbage Dept, service to Mar 31/24, 3m ..	2.25	
716		Hall & Son, paint etc, Jan	6.60	
717		Hawn Elec Co, current, Jan	25.40	
718		Oahu Ice Co, ice, Jan	3.70	
719		Tel 1519, Feb	14.65	
720		" 5303, "	13.45	
721		Office Supply Co, stationery, Jan	13.85	
722		Rycroft's, distilled water, Jan	7.00	
723		Wall Nichols Co, stationery, Jan	58.30	
724		Waterhouse Co, typewriter ribbon coupons.	9.00	
725	26	Matson, freight on stationery ex "Matsonia"	1.97	
726	29	M. C. Amana, car fare, Feb	.40	
727		Merchants Patrol, service, Feb	2.50	
728		Pers Service Bureau, re-entry forms	4.95	332.18
		LAW		
729	9	O. H. Hanson, 11 jurats, Prop Tax Returns	2.75	
730		" 5 jurats, Property Tax Returns	1.25	
731	29	A. G. M. Robertson, retainer, Feb	200.00	
732		Hanson, oath to affidavit re Fed Inc Ret.	.25	204.25
		LAND AGENCY		
733	14	Blue Print Co, sundry prints, Jan	12.75	
734		Hon Planing Mill, wooden markers	5.00	
735		Terr'l Survey, blue print, Andrade Sub ..	.50	18.25
		AUTO EXPENSE		
736	14	Burgess & Johnson, Century polish	1.00	
737		Schuman Carriage, repairs, Ford 6161	1.45	
738	29	Von Hamm Young, service, Jan	71.15	73.60
		SURVEYING		
739	15	Hon Iron Works, markers, Paki Subdivision	13.30	
740	16	G. Podmore, a/c costs, Kaluanui, Oahu ...	100.00	
741	23	" a/c costs, Kaluanui, Oahu	100.00	213.30
		FORESTRY		
742	11	Kona Agt, repay funds fighting Kona fire.	1,002.25	
743	26	Mutual Tel Co, radio re above fire	28.60	1,030.85
		RENTS		
744	21	G. Freeland, refund overcharge on L. 2408	80.00	80.00
		Forward	161	$24,692.49

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1924

Vchr	Date				
		Brought Forward	$		$24,692.49
		SALARIES			
745	15	Collins ..... A/c February		300.00	
746		Loomis ..... " "		200.00	
747		Mann ..... " "		175.00	
748		Podmore ..... " "		175.00	
749		Smith ..... " "		125.00	
750		Roebuck ..... " "		100.00	
751		Crabbe ..... " "		55.00	
752		Mau ..... " "		45.00	
753		Winant ..... " "		250.00	
754		Hanson ..... " "		165.00	
755		Kienzle ..... " "		112.50	
756		Ponzanelle ..... " "		82.50	
757		Amana ..... " "		100.00	
758		Nishikawa ..... " "		57.50	
759		Tam Yau ..... " "		20.00	
760	29	Collins ..... " "		300.00	
761		Loomis ..... " "		216.65	
762		Mann ..... " "		175.00	
763		Podmore ..... " "		175.00	
764		Smith ..... " "		125.00	
765		Roebuck ..... " "		100.00	
766		Crabbe ..... " "		55.00	
767		Mau ..... " "		45.00	
768		Winant ..... " "		250.00	
769		Hanson ..... " "		168.35	
770		Kienzle ..... " "		112.50	
771		Ponzanelle ..... " "		82.50	
772		Amana ..... " "		100.00	
773		Nishikawa ..... " "		57.50	
774		Tam Yau ..... " "		20.00	3,945.00
		FURNITURE & EQUIPMENT			
775	14	Moses Off Equipment Co, filing cabinet ..		299.65	
776	29	Van Noshand Co, 1 vol "Blake Damp Walls".		3.05	302.70
		DEFERRED ANNUITY PREMIUMS			
777	29	F. E. Midkiff, premiums due Apr 1/24		286.43	286.43
		INSURANCE			
778	14	Penn Fire Pol 1657205, Kona Tob. Barns ..		62.03	
779	26	Orient " 391888, Kauai Bldgs		68.75	130.78
		KAPALAMA FILL			
780	14	Hawn Contracting Co, replacing washout ..		261.98	261.98
		PURCHASES OF LAND			
781	14	F. Pahia et al, Heeia kuleanas		750.00	
---		O. H. Hanson, ackmts re above		6.00	
782		Bishop Bank, stamps " "		2.00	
783		Recording deeds " "		10.00	
784	29	Susan Pahia, 1 acre lot, Heeia		400.00	
785		O. H. Hanson, ackmts re above		2.00	
786		Bishop Bank, stamps " "		.50	
787		Recording deed " "		3.50	1,174.00
					$30,793.38

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1924

Vchr	Date				
		KAMEHAMEHA SCHOOLS			
788	1	A/c Revenue Expenditures, Mar	$22,000.00	$	
789	31	F. E. Midkiff, Salary, Mar	500.00	22,500.00	
		SALARIES			
790	15	Collins ..... A/c March	300.00		
791		Loomis ..... " "	200.00		
792		Mann ..... " "	175.00		
793		Podmore ..... " "	175.00		
794		Smith ..... " "	125.00		
795		Roebuck ..... " "	100.00		
796		Crabbe ..... " "	55.00		
797		Mau ..... " "	45.00		
798		Winant ..... " "	250.00		
799		Hanson ..... " "	165.00		
800		Kienzle ..... " "	112.50		
801		Ponzanelle ..... " "	82.50		
802		Amana ..... " "	100.00		
803		Nishikawa ..... " "	57.50		
804		Tam Yau ..... " "	20.00		
805	31	Collins ..... Bal "	300.00		
806		Loomis ..... " "	216.65		
807		Mann ..... " "	175.00		
808		Podmore ..... " "	175.00		
809		Smith ..... " "	125.00		
810		Roebuck ..... " "	100.00		
811		Crabbe ..... " "	55.00		
812		Mau ..... " "	45.00		
813		Winant ..... " "	250.00		
814		Hanson ..... " "	168.35		
815		Kienzle ..... " "	112.50		
816		Ponzanelle ..... " "	82.50		
817		Amana ..... " "	100.00		
818		Nishikawa ..... " "	57.50		
819		Tam Yau ..... " "	20.00	3,945.00	
		EXPENSE			
820	14	Schwabacher-Frey, 4 M printed 2nd sheets.	36.50		
821		" 5 M lease application forms	30.50		
822		" 1 M receipts, Hilo office	14.00		
823		" 1 M receipts, Kona office	14.00		
824		" 3 M receipts, Honolulu office	26.00		
825		" 5 M assignment application forms	60.00		
826		" 4 M litho. checks	80.50		
827		" 10 M general receipts	37.50		
828		" 7925 litho. envelopes	99.45		
829	15	" Marine Ins., checks ex "Maui"	.50		
830		" Marine Ins., stationery ex "Matsonia".	.50		
831		Am Ry Express, cartage on stationery	1.95		
832		Advertiser, Tenants' Rent Roll Transfer .	15.00		
833		" Minute Book	22.50		
834		" Rent Cash Book	46.25		
835		Benson Smith, mosquito punk	.36		
836		French Laundry, washing towels, Feb	.84		
837		Hawn Elec Co, 1 doz Mazda lamps	6.00		
838		Water rates, Nov 5 to Feb 1	1.65		
839		Matson, freight on stationery ex "Maui" .	1.61		
840		Office Supply Co, stationery, Feb	8.15		
841	17	Bishop Bank, cost of carting tools	4.00		
		Forward	163 507.76	$26,445.00	

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1924

Vchr	Date				
		Brought Forward	$ 507.76		$26,445.00
		EXPENSE (Continued)			
842	18	Benson Smith, benzine	.54		
843		City Transfer, cartage on stationery	1.00		
844		Dimond & Co, H. H. Lubricant	.35		
845		Hall & Son, emery cloth	.50		
846		Hawn Elec Co, current, Feb	28.55		
847		Tel 1519, Mar	14.35		
848		" 5303, "	12.45		
849		Oahu Ice Co, ice, Feb	3.45		
850		Rycroft's, distilled water, Feb	2.00		
851		Waterhouse Co, cleaning etc vault door ..	2.50		
852		Wall Nichols Co, stationery, Feb	24.50		
853	19	Postage stamps	10.00		
854		Schwabacher-Frey, ins stationery ex "Maui"	.50		
855	31	Moses Off Equip, installing Rand system .	125.00		
856		Audit Co, services to date, 3 mos	300.00		
857		Merchants Patrol, service, Mar	2.50		
858		M. C. Amana, car fare, Mar	.85		1,036.80
		LAW			
859	1	Hilda Smith, 3 cert copies Vesting Order.	3.00		
860		Bd of Health, cert re Liliuokalani's death	1.00		
861	17	Bishop Bank, affidavit re De Mello a/c ..	.25		
862	31	A. G. M. Robertson, retainer, Mar	200.00		
863		Bishop Bank, costs in suit vs De Mello ..	5.00		209.25
		INSURANCE			
864	15	Bishop Ins, $2000 on Chang Chock Hing Bldg	58.80		58.80
		RENTS			
865	7	Lau Y. Sang, double credit, Lease 3200 ..	10.00		
866	15	Territory, Kunana land, 12 mos to date ..	85.00		
867		Bishop Museum, int in Kalauao L. 704	1,112.62		
868	25	M. Ikeda, refund on Kapalama Lease 3142 .	25.33		1,232.95
		LAND AGENCY			
869	3	G. M. Collins, a/c expense, Hilo trip ...	60.00		
870	15	Terr'l Survey, blue prints Ewa & Waialua.	.50		
871	18	City Photo Co, 4 prints for office files.	.80		
872		Inter-island, spikes for markers	27.00		
873		Lewers & Cooke, rings for steel tape	4.80		
874		Liberty House, flag material	1.00		
875		Pac Picture Framing, mounting map Oahu ..	1.25		
876		Terr'l Survey, sundry blue prints	2.20		
877		Williams Studio, prints re Seaside dev ..	5.50		
878		Blue Print Co, sundry prints, Feb	27.05		
879		Hawn News, tracing cloth	37.05		
880		" drawing paper	18.00		
881		" map of Oahu	.50		
882		Fisher & Co, auction costs, Paki leases .	177.15		362.80
		SURVEYING			
883	1	G. Podmore, a/c expense Kaluanui survey .	100.00		
884	6	A. S. Gurney, ackmts Kekoa Agreement	1.00		
885		F. K. Kienzle, " " "	3.00		
886		Recording above agreement	5.50		
887	19	Hon Iron Works, pipe markers, Feb 11	14.65		
		Forward 164	$ 124.15		$29,345.60

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1924

Vchr	Date			
		Brought Forward	$ 124.15	$29,345.60
		SURVEYING (Continued)		
888	19	Hon Iron Works, pipe markers, Feb 21	14.65	
889	31	J. Kamalolo, Rodman, 2 days	8.00	
890		J. Kekino, " 2 "	8.00	154.80
		AUTO EXPENSE		
891	10	Star Auto Paint Shop, painting Ford 6161.	25.00	
892	18	Waialua Garage, gas and oil, " " .	.83	
893		Burgess & Johnson, tire repairs, " 3131.	1.25	
894		Royal Hawn Sales, service, " " .	2.75	
895		Tom Sharp, painting auto plate, " 6161.	1.50	
896		Schuman Carriage, service, Feb	11.47	
897		Von Hamm Young, service, Feb	43.93	
898	31	Com Union Pol 25233, Ford 6161	27.48	114.21
		FURNITURE & EQUIPMENT		
899	15	Patten Co, Skinner's "Math. Theory"	3.55	
900	18	Hawn News, circular pen	4.50	
855	31	Moses Off Equip, cards for Rand system ..	30.00	38.05
		EXPERIMENTS		
901	15	Inter-island, freight Manila hemp, Kona .	.71	.71
		FORESTRY		
902	15	Inter-island, frt plants sent Kona nursery	.46	
903	18	Haleiwa Hotel, board Mann, Kawailoa insp.	9.50	
904	31	Bishop Bank, cost radios re forest fire .	8.40	18.36
		KONA OFFICE BUILDING		
905	17	Bishop Bank, a/c bathroom contract	265.00	265.00
		KAAHUMANU ST BUILDING		
906	27	Hon Planing Mill, storage shelves	12.85	12.85
		ROADS & SEWERS		
907	26	Recording Realty Associates exchange deed	3.50	
908		Kienzle, ackmts Realty Ass. easement	3.00	6.50
		AGENTS' COMMISSIONS		
909	31	Bishop Bank, Kona, 3m to date	387.98	
910		W. F. Sanborn, Kauai, 3m to date	50.84	
911		E. Hore, Waialua, " " "	48.40	
912		A. S. LeBaron Gurney, Hilo, 3m to date ..	153.88	641.10
		KONA OFFICE EQUIPMENT		
913	31	Bishop Bank, cost of 1 horse blanket	2.50	2.50
		DEFERRED ANNUITY PREMIUMS		
914	31	F. E. Midkiff, premiums due May 1/24	286.43	286.43
			165	$30,886.11

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1924

Vchr	Date			
		KAMEHAMEHA SCHOOLS		
915	1	A/c Revenue Expenditures, Apr	$22,000.00	$
916	30	F. E. Midkiff, Salary, Apr	500.00	22,500.00
		EXPENSE		
917	1	P. O. Box 3466, 3m in advance	2.00	
918		Merc Ref Sheet, " " "	6.00	
919	14	Schwabacher-Frey, 5700 litho. tax receipts	110.00	
920		" 14,250 litho. bill heads	135.00	
921		Audit Co Hawaii, costs Puna audit	8.30	
922		" costs Waialua audit	16.50	
923		Benson Smith, benzine	.50	
924		French Laundry, washing towels, Mar	.80	
925		Hawn Elec Co, current, Mar	28.55	
926		" repairing fan	1.25	
927		Star-Bulletin, mending tape	3.75	
928		C. W. Macfarlane, 3 phone mouthpieces, 3m	3.60	
929		" 2 phone mouthpieces, 3m	2.40	
930		Tel 1519, Apr	14.70	
931		" 5303, "	12.25	
932		J. Schwartz, watch oil	.50	
933		Oahu Ice Co, ice, Mar	3.70	
934		Office Supply Co, stationery, Mar	21.30	
935		Patten Co, sheets of numbers for map file	1.50	
936		Rycroft's, distilled water, Mar	3.00	
937		Wall Nichols, stationery, Mar	18.45	
938		Waterhouse Co, repairs to typewriter	15.00	
939		" 1 set guides	21.00	
940	30	M. C. Amana, car fare, Apr	.45	
941		Merchants Patrol, service, Apr	2.50	433.00
		LAND AGENCY		
942	10	Fisher & Co, advertising Paki auction ...	57.10	
943	14	Durant Irvine, altering hammer	2.50	
944		Hall & Son, surveying supplies, Mar	5.60	
945		Hon Iron Works, pipe markers, Mar 1	15.46	
946		" pipe markers, Mar 24	4.00	
947		Hon Planing Mill, wood markers	.70	
948		Liberty House, flag cloth	2.30	
949		Pac Picture Framing, mounting maps	18.50	
950		Blue Print Co, sundry prints, Mar	65.80	
951		Terr'l Survey, prints, Mar 5	1.00	
952		" prints, Mar 14	1.00	
953	28	G. M. Collins, a/c expense, Kona trip ...	200.00	373.96
		AUTO EXPENSE		
954	14	Von Hamm Young Co, service, Mar	68.99	
955		Burgess & Johnson, repairing tubes	1.75	
956		Schuman Carriage, registering Ford 12542.	14.20	
957		" service, Mar	31.52	
958	24	" registering Ford 12656	13.75	
959		Brewer & Co, ins on Ford 12542	75.65	
960	30	" insurance on Ford 12656	75.65	281.51
		SURVEYING		
961	10	J. G. Duarte, Waialua Kuleana book	65.00	
962	14	Terr'l Survey, blue prints, Mar 19	1.40	
963	15	Waialua Garage, gas, Ford 6161	6.51	
964	16	Haleiwa Hotel, room J. B. Mann	13.50	
965		" room G. N. Crabbe	13.50	99.91
		Forward	166	$23,688.38

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of APRIL, 1924

Vchr	Date				
		Brought Forward	$		$23,688.38
		LAW			
966	8	Recording Onouye Lease 3140		1.50	
967	10	Root et al, Fed Income Tax costs		231.39	
968	24	Robertson & Castle, costs sundry suits ..		57.69	
969	30	A. G. M. Robertson, general retainer, Apr		200.00	
970		Robertson & Castle, special " DeMello suit		50.00	540.58
		REPAIRS			
971	17	Walker & Olund, repairing sidewalk		10.00	10.00
		RENTS			
972	15	Bishop Museum, interest in Kalauao L. 704		728.52	728.52
		SALARIES			
973	15	Collins	A/c April	300.00	
974		Loomis	" "	200.00	
975		Mann	" "	175.00	
976		F. J. Pierce, Engr, eng'd Apr 14 2d	"	23.35	
977		Podmore	A/c "	175.00	
978		Smith	" "	125.00	
979		Roebuck	" "	100.00	
980		Crabbe	" "	55.00	
981		Mau	" "	45.00	
982		Winant	" "	250.00	
983		Hanson	" "	165.00	
984		Kienzle	" "	112.50	
985		Ponzanelle	" "	82.50	
986		Amana	" "	100.00	
987		Nishikawa	" "	57.50	
988		Tam Yau	" "	20.00	
989	26	Hanson	Bal "	168.35	
990	30	Collins	" "	300.00	
991		Loomis	" "	216.65	
992		Mann	" "	175.00	
993		Podmore	" "	175.00	
994		Pierce	" "	175.00	
995		Smith	" "	125.00	
996		Roebuck	" "	100.00	
997		Crabbe	" "	55.00	
998		Mau	" "	45.00	
999		Winant	" "	250.00	
1000		G. P. Landy, Acct, engd Apr 21. 10d	"	100.00	
1001		Kienzle	Bal "	112.50	
1002		Ponzanelle	" "	82.50	
1003		Amana	" "	100.00	
1004		Nishikawa	" "	57.50	
1005		Tam Yau	" "	20.00	4,243.35
		FURNITURE & EQUIPMENT			
1006	14	McMichael Pub, 1 vol "City Growth"		4.05	
1007	24	McGraw Hill Bk Co, Engineer's Handbook ..		5.05	
958		Schuman Carriage Co, Ford 12656		605.08	
1008		" Ford 12542		605.08	1,219.26
				167	
		Forward			$30,430.09

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1924

Vchr	Date			
		Brought Forward	$	$30,430.09
		EXPERIMENTS		
1009	9	J. H. Fisher & Co, table, Maunalua water.	1.00	
1010	10	F. G. Krauss, services, Maunalua, 4½ days	112.50	
1011		" labor, plants & transp, Maunalua	179.10	
1012	14	Davies & Co, fence materials, "	17.60	
1013	15	Kualaau, rent of house, Maunalua, 1m	10.00	320.20
		DEFERRED ANNUITY PREMIUMS		
1014	30	F. E. Midkiff, premiums due June 1/24 ...	286.43	286.43
				168
				$31,036.72

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1924

Vchr	Date			
		KAMEHAMEHA SCHOOLS		
1015	1	A/c Revenue Expenditures, May	$22,000.00	$
1016	31	F. E. Midkiff, Salary, May	500.00	
1017		A/c Capital Expenditures, Film	250.00	
1018		" " " Outdoor Stage	260.00	23,010.00
		EXPENSE		
1019	6	Postage stamps	5.00	
1020	7	Bishop Bank, clearing Kona Office lot	38.00	
1021	8	Postage stamps	10.00	
1022	15	French Laundry, washing towels, Apr	.75	
1023	20	Wall Nichols, general office supplies, Ap	16.80	
1024		Tel 1519, May	18.05	
1025		" 5303, "	12.25	
1026		Mutual Tel Co, installing etc, buttons	4.00	
1027		Hall & Son, door knobs and chamois	.95	
1028		Rycroft's, distilled water, Apr	3.00	
1029		C. W. Macfarlane, recharging fire exting.	1.50	
1030		Benson Smith, bottles and benzine	2.50	
1031		Patten Co, carbon paper	3.60	
1032		Waterhouse Co, inspection add machine, 6m	5.85	
1033		Lewers & Cooke, patching linoleum	3.25	
1034		Hawn Elec Co, current, Apr	27.20	
1035		Advertiser, 1000 letter followers	9.00	
1036		Office Supply Co, supplies, Apr	18.85	
1037		Blue Print Co, white prints	30.00	
1038		Oahu Ice Co, ice, Apr	3.70	
1039	31	Merchants Patrol, service, May	2.50	216.75
		LAND AGENCY		
1040	15	Terr'l Survey, blue prints etc, N. Kohala	1.10	
1041	20	" blue prints, Waiaka, Piliamoo, etc	1.50	
1042		Blue Print Co, sundry prints, Apr	23.30	
1043		Hon Iron Works, pipe markers	7.45	
1023		Wall Nichols, Land Dept supplies, Apr	40.50	
1044		Hawn News, adjusting transit	121.85	195.70
		AUTO EXPENSE		
1045	19	Burgess & Johnson, tires etc, Ford 6161	36.85	
1046	20	J. E. Makinney, tire and tube, Ford 6161	13.95	
1047		Von Hamm Young, service, Apr	44.88	
1048		Schuman Carriage, " "	20.01	115.69
		SURVEYING		
1049	10	G. Podmore, a/c expense Kaluanui survey	25.00	
1050	17	J. B. Mann, " " Kohala survey	500.00	525.00
		LAW		
1051	8	F. K. Kienzle, oath to Maluawai petition	.25	
1052	15	J. R. Yates, services re De Mello suit	35.00	
1053		Robertson & Castle, services re Hida suit	100.00	
1054		" services re Chang Chock Hing suit	100.00	
1055	31	A. G. M. Robertson, general retainer, May	200.00	435.25
		REPAIRS		
1056	20	Hon Planing Mill, altering partitions Off	54.83	
1057		" remodelling drawing boards	50.00	
1058	26	McCandless etal, a/c costs boundary fence	52.37	
1059		Walker & Olund, replacing concrete posts	9.00	166.20
		Forward, 169		$24,664.59

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1924

Vchr	Date				
		Brought Forward	$		$24,664.59
		SALARIES			
1060	15	Collins	A/c May	300.00	
1061		Loomis	" "	200.00	
1062		Mann	" "	175.00	
1063		Pierce	" "	175.00	
1064		Podmore	" "	175.00	
1065		Smith	" "	125.00	
1066		Roebuck	" "	100.00	
1067		Crabbe	" "	55.00	
1068		Mau	" "	45.00	
1069		Winant	" "	250.00	
1070		Landy	" "	150.00	
1071		Kienzle	" "	112.50	
1072		Ponzanelle	" "	82.50	
1073		Amana	" "	100.00	
1074		Nishikawa	" "	57.50	
1075		Tam Yau	" "	20.00	
1076	31	Collins	Bal "	300.00	
1077		Loomis	" "	216.65	
1078		Mann	" "	175.00	
1079		Pierce	" "	175.00	
1080		Podmore	" "	175.00	
1081		Smith	" "	125.00	
1082		Roebuck	" "	100.00	
1083		Crabbe	" "	55.00	
1084		Mau	" "	45.00	
1085		Winant	" "	250.00	
1086		Landy	" "	150.00	
1087		Kienzle	" "	112.50	
1088		Ponzanelle	" "	82.50	
1089		Amana	" "	100.00	
1090		Nishikawa	" "	57.50	
1091		Tam Yau	" "	20.00	4,261.65
		KAPALAMA FILL			
1092	20	R. S. Chase, erecting guard fence		42.00	42.00
		FENCING			
1093	20	F. R. Greenwell, walling boundary, Kona .		938.33	938.33
		FURNITURE & EQUIPMENT			
1094	6	J. Wiley & Sons, Hubbard Handbook		2.55	
1095	14	G. H. Merlin Co, Current Economics, 2 vols		6.05	
1096	20	Hon Planing Mill, drawing board		36.00	
1097		Waterhouse Co, filing cabinet, net		89.90	
1098		Advertiser, binding Property Record Sheets		7.50	
1099		E. W. Quinn, drafting table pipe frame ..		30.00	
1100	24	H. W. Wilson Co, 3 Eng. News Record		.80	
1101		McMillan Co, Introd. Agric. Econ		2.45	175.25
		ROADS & SEWERS			
1102	3	Hawn Trust, a/c cost Oahu Ave Extension .		666.00	666.00
			170		
		Forward			$30,747.82

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1924

Vchr	Date			
		Brought Forward	$	$30,747.82
		EXPERIMENTS		
1103	10	Kualaau, rent of house, Maunalua, 1m	10.00	
1104	19	F. G. Krauss, services, " 4½ days	112.50	
1105		" labor, plants, transp, "	195.75	
1106	20	Hon Scrap Iron Co, sheet iron, Maunalua .	1.25	
1107		Davies & Co, tools, Maunalua Develop, net	28.76	
1108		" powder, caps, etc, " " ...	40.22	
1109		" fence wire and staples, " ...	11.60	
1110		C. E. Macfarlane Co, barley & hay	9.20	
1111		Hon C. & D. Co, hand drills & cartgage ..	29.25	
1112		I. I. S. Nav Co, blocks and rope	25.18	
1113		Allen & R., lumber and nails	35.76	
1114		F. E. Richardson & Co, pump and engine ..	385.00	
1115		Hon Iron Works, iron bar and coal	5.09	
1116		S. Ozaki Co, 4 mason hammers	4.00	
1117		Waialae Ranch, work mule	225.00	
1118		Davies & Co, wheel barrow	8.00	
1119	21	Pac Guano & F. Co, mulch paper etc	7.73	
1120		" analyses of soils, Maunalua	156.00	1,290.29
		DEFERRED ANNUITY PREMIUMS		
1121	31	F. E. Midkiff, premiums due July 1/24 ...	253.93	253.93
		KONA OFFICE BUILDING		
1122	15	C. K. Lun, bal Bathroom contract	100.00	100.00
		KAAHUMANU ST BUILDING		
1123	20	E. W. Quinn, installing toilet	115.00	
1124		Hon Planing Mill, installing toilet door.	25.00	140.00
				$32,532.04

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1924

Vchr	Date			
		KAMEHAMEHA SCHOOLS		
1125	2	A/c Revenue Expenditures, June	$22,000.00	$
1126		" " " to close fiscal year	12,500.00	
1127	20	" Capital " Cash Register	300.00	
1128		" " " Power Lawn Mower	375.00	
1129	30	" " " Development Plans	280.65	
1130		" " " Fire Apparatus	159.36	
1131		" " " Shelter Station	48.64	
1132		F. E. Midkiff, Salary, June	500.00	36,163.65
		EXPENSE		
1133	7	Water rates to May 5/24	1.70	
1134		M. C. Amana, car fare, May	.50	
1135	12	Postage Stamps	7.50	
1136	20	Rycroft's, distilled water, May	4.25	
1137		Hall & Son, supplies, May	7.11	
1138		Office Supply Co, stationery, May	12.10	
1139		Paradise Pacific, 500 lease forms	53.15	
1140		Wall Nichols, supplies, May	54.02	
1141	21	Tel 5303, June	12.25	
1142		Benson Smith, benzine	.25	
1143		" liquid soap	2.50	
1144		Coyne Furn Co, leather cushions	6.35	
1145		Garbage service to Jul 1/24, 3m	2.25	
1146		Wo & Bro, Mason Jar	.30	
1147		French Laundry, washing towels, May	1.20	
1148		Hawn News, key holder	2.25	
1149		Advertiser, 500 followers	2.50	
1150		" 1000 memo sheets	14.50	
1151		Hawn Elec Co, current, May	25.70	
1152	23	P. O. Box Rent to Oct 1/24, 3m	3.00	
1153	24	Cashman's, repairing 3 awnings	27.00	
1154	30	Audit Co Hawaii, service to date, 3m	300.00	
1155		" expenses, Haw Cons Ry lease audit	4.75	
1156		" " Koolau Agr lease audit	10.10	
1157		Postage stamps	10.00	
1158		Merchants Patrol, service, June	2.50	
1159		M. C. Amana, car fare, June	.50	568.23
		LAND AGENCY		
1160	20	Natl Real Est Journal, sub to Jul 1/26	9.05	
1161		Eng & Contracting, sub to Jul 1/26, 2 yrs	6.05	
1162		Blue Print Co, prints supplied, May	23.95	
1163	21	Lewers & Cooke, wall paste	.36	
1164		" chain tape 300'	12.60	
1165		" tape splices	.60	
1166		Patten Co, drawing paper	2.25	
1167		Terr'l Survey, blue print, May 6	.20	
1168		" blue print, May 19	.90	
1169		Tel 1519, June	15.15	
1170		Pac Picture Framing, mounting map, May 15	.75	
1171		" mounting map, May 21	1.50	
1172		Liberty House, flag material	2.90	
1173		Williams Studio, photos re Maunalua Dev	40.00	
1174		Tom Sharp, signs advertising Paki Sub	90.00	
1175		" sign warning trespassers, Keauhou 2	4.00	
1176		Frazier Co, 500 Helumoa lease prospectus	275.00	
1177		Hon Iron Works, pipe markers	14.15	
1178	23	Hon Planing Mill, wood markers, May 13	8.00	
		Forward	$ 507.41	$ 36,731.88

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1924

Vchr	Date			
		Brought Forward	$ 507.41	$ 36,731.88
		LAND AGENCY (Continued)		
1179	23	Hon Planing Mill, wood markers, May 20 ..	2.00	
1180		Mid-Pac Steel Wks, repairing crow bar ...	1.00	510.41
		AUTO EXPENSE		
1181	20	Pref Accident Pol 305021, 3 cars, 1 yr ..	77.80	
1182		Burgess & Johnson, repairs, Ford 3131 ...	40.44	
1183	21	Royal Hawn Sales, " " " ...	9.80	
1184		Schuman Carriage Co, service 3 cars, May.	60.91	
1185		Von Hamm Young, " 4 " " .	69.13	
1186	23	Nakamura Garage, tube, Ford 3131	2.75	260.83
		SURVEYING		
1187	9	J. B. Mann, a/c expense, N. Kohala survey	175.00	
1188	20	Hon C. & D. Co, cement re Kaluanui survey	1.50	
1189	21	Mutual Tel, radios re Kona surveys	4.10	
1190		Terr'l Survey, data for N. Kohala survey.	2.25	
1191		" data for N. Kohala survey	.90	
1192		" " " " "	.40	
1193	24	Kohala Club, cartage, N. Kohala survey ..	21.00	
1194	30	Hawaii Tel Co, radio, N. " " ..	1.45	206.60
		LAW		
1195	21	F. K. Kienzle, oath re suit vs Aukai etal	.25	
1196	23	Frear etal, fee re Waiahole Water dispute	3,500.00	
1197	30	A. G. M. Robertson, General Retainer, Jun	200.00	3,700.25
		INSURANCE		
1198	7	Brit Am Pol 531015, office, 1 yr	31.50	
1199		Orient " 392107, " 1 "	25.20	
1200		Calif " 503382, " 1 "	15.75	72.45
		REPAIRS		
1201	24	E. W. Quinn, altering drafting board	20.00	20.00
		RENTS		
1202	24	Waiahole Water Co, refund L. 1467	7,227.76	7,227.76
		PROPERTY TAXES (A/c 1924)		
1203	16	Lahaina, Maui	1,688.60	
1204		Halawa, etc, Molokai	175.05	
1205		North Hilo, Hawaii	704.60	
1206		South Hilo, "	8,562.52	
1207		Hamakua, "	463.08	
1208		North Kohala, "	730.25	
1209		North Kona, "	1,176.65	
1210		South Kona, "	2,196.45	
1211		Kau, "	4,483.95	
1212		Puna, "	782.00	
1213		Lihue, Kauai	43.20	
1214		Hanalei, "	272.84	
1215	20	Kona, Oahu	74,312.10	
1216		Koolaupoko, Oahu	990.70	
1217		Koolauloa, "	748.40	
1218		Waialua, "	4,029.90	
1219		Ewa, "	10,689.15	
1220		Hawn Agr Co, refund, L. 2618	131.40	
		Forward	173 180.84	$ 48,730.18

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1924

Vchr	Date				
		Brought Forward	$112,180.84	$ 48,730.18	
		PROPERTY TAXES (Continued)			
1221	24	T. Eki, refund, Lease 3210	12.35		
1222	30	J. Gulick, " " 2380a	14.40	112,207.59	
		SALARIES			
1223	14	Collins ..... A/c June	300.00		
1224		Loomis ..... " "	200.00		
1225		Mann ..... " "	175.00		
1226		Pierce ..... " "	175.00		
1227		Podmore ..... " "	125.00		
1228		Smith ..... " "	100.00		
1229		Roebuck ..... " "	55.00		
1230		Crabbe ..... " "	45.00		
1231		Mau ..... " "	250.00		
1232		Winant ..... " "	150.00		
1233		Landy ..... " "	112.50		
1234		Kienzle ..... " "	82.50		
1235		Ponzanelle ..... " "	100.00		
1236		Amana ..... " "	57.50		
1237		Nishikawa ..... " "	20.00		
1238		Tam Yau ..... " "	300.00		
1239	30	Collins ..... Bal "	216.65		
1240		Loomis ..... " "	175.00		
1241		Mann ..... " "	175.00		
1242		Pierce ..... " "	175.00		
1243		Podmore ..... " "	125.00		
1244		Smith ..... " "	100.00		
1245		Roebuck ..... " "	55.00		
1246		Crabbe ..... " "	45.00		
1247		Mau	20.00		
1248		Chas Aina, Rodman, Jun 23/30 ..	250.00		
1249		Winant ..... " "	150.00		
1250		Landy ..... " "	112.50		
1251		Kienzle ..... " "	82.50		
1252		Ponzanelle ..... " "	100.00		
1253		Amana ..... " "	57.50		
1254		Nishikawa ..... " "	20.00	4,281.65	
1255		Tam Yau			
		AGENTS' COMMISSIONS			
1256	30	E. Hore, Waialua collections, 3m	55.17		
1257		Bishop Bank, Kona " "	261.60		
1258		A. S. Gurney, Hilo " "	249.85		
1259		W. F. Sanborn, Kauai " "	126.99	693.61	
		FURNITURE & EQUIPMENT			
1260	20	Wall Nichols, drafting machine, etc	145.90		
1165		Lewers & Cooke, levelling rod and tape .	32.00		
1261		Patten Co, mountain transit	433.75	611.65	
		PURCHASES OF LAND			
1262	27	C. F. Peterson, abstract, Pahia Kul Heeia	25.00	25.00	
		Forward	$ 174		$166,549.68

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1924

Vchr	Date				
		Brought Forward			$166,549.68
		EXPERIMENTS			
1263	7	Kualaau, rent of house, Maunalua, 1m	10.00		
1264	16	F. G. Krauss, services, Maunalua, to date	100.00		
1265		" labor, transportation etc Maunalua Dev	59.55		
1266	20	Allen & R., lumber and nails, ... "	122.77		
1267		G. E. Macfarlane, barley, May 5, ... "	4.00		
1268		" wheat hay, May 5, ... "	5.50		
1269		" alfalfa, hay and barley, May 21, ... "	5.65		
1270		" wheat hay and barley, May 26, ... "	4.65		
1271		Standard Oil, gas etc for pumps, ... "	14.27		
1272		Hon C. & D. Co, cartage, May 6, ... "	12.50		
1273		" cartage, May 15, ... "	12.00		
1274		" cartage, " 22, ... "	8.75		
1275		Hall & Son, white lead, ... "	.95		
1276	21	I. I. S. Nav. Co, rope, ... "	1.32		
1277		Richardson & Co, spark plug, ... "	1.00		
1278		Davies & Co, hoes and rake,..... "	3.05		
1279		" mining candles, ... "	6.75		
1280		" wheelbarrow, ... "	8.00		
1281		Hon Iron Works, 2 steel drills, ... "	5.28		
1282		" packing, etc, ... "	1.91		
1283		" pulley and screws, ... "	6.56		
1284		" 4 ply belt,..... "	9.07		
1285		" 6 sheets Armco roofing ..... "	10.44		
1286		" pipe, bolts, etc, ... "	5.52		
1287		" cutting and threading ..... "	11.35		
1288		" pipe and cutting ..... "	.82		
1289	23	Hon Junk Co, pipe, ... "	16.45		
1290		" gate valve, etc, ... "	19.60		467.71
		KAAHUMANU ST BUILDING			
1291	20	Dimond & Co, toilet paper	2.00		
1292	21	Hon Iron Works, cloak room hooks	3.60		5.60
		DEFERRED ANNUITY PREMIUMS			
1293	30	F. E. Midkiff, premiums due Aug 1/24	253.93		253.93
					$167,276.92

TRUSTEES' COMMISSIONS

BERNICE P. BISHOP ESTATE

For Year Ending June 30, 1924

RECEIPTS REVENUE					
SUNDRY TENANTS	p. 1	$		$550,755.49	$
Less Deductions					
Territory of Hawaii	" 107	7.50			
Bishop Museum	" 107	983.25			
H. M. von Holt	" 107	100.00			
James Wight Estate	" 107	100.00			
Honolulu Plantation	" 112	98.09			
Bishop Museum	" 112	90.30			
James J. Carey	" 115	120.00			
James J. Carey	" 115	27.50			
Pacific Development Co	" 118	143.55			
Hawaiian Pine Canners	" 118	370.83			
Territory of Hawaii	" 123	7.50			
H. M. von Holt	" 123	100.00			
George Freeland	" 126	80.00			
Territory of Hawaii	" 129	85.00			
Bishop Museum	" 129	1,112.62			
M. Ikeda	" 129	25.33			
Bishop Museum	" 132	728.52			
Hawaiian Agric Co	" 138	131.40			
Toichi Eki	" 139	12.35			
Waiahole Water Co	" 138	7,227.76			
Julia A. E. Gulick	" 139	14.40			
M. C. DeMello Notes unpaid.	" 101	731.40		12,297.30	538,458.19
INTEREST	" 1				44,710.53
GENERAL PROFITS					
Rent Notes Collected	" 2			888.75	
Assignment Fees	" 1			580.00	
Kona Sales (coffee etc)	" 2			86.00	
Miscellaneous Income	" 2			313.91	
Sales Old Buildings	" 4	982.00			
Less Costs	" 104	4.00		978.00	2,846.66
TOTAL REVENUE A/C					$586,015.38
RECEIPTS CAPITAL					
FRONTAGE TAXES COLLECTED					
Notes	" 3			226.48	
General (unsecured)	" 3			830.29	
Kakaako (unsecured)	" 3			12,135.82	13,192.59
SALES OF LAND	" 3				44,435.50
TOTAL CAPITAL A/C					$ 57,628.09
C O M M I S S I O N					
REVENUE A/C					
On $ 1,000.00 @ 10 %				100.00	
" 4,000.00 @ 7 %				280.00	
" 581,015.38 @ 5 %				29,050.77	29,430.77
$586,015.38					
CAPITAL A/C					
On $ 57,628.09 @ 2½%					1,440.70
TOTAL COMMISSION, 12 MOS	p. 103				$ 30,871.47

SCHEDULE C.

THIRTY-NINTH *ANNUAL ACCOUNT OF THE TRUSTEES OF THE*

B E R N I C E P. B I S H O P E S T A T E,

of the City and County of Honolulu, Territory of Hawaii.

The Trustees charge themselves with the following sum, as

per Schedule A, hereto annexed - - - - - $ 801,187.88

and ask to be allowed the following sum, as

per Schedule B, hereto annexed - - - - - $ 765,075.97

We Hereby Certify *that the foregoing account, and the Schedules marked A and B, hereto annexed, and the vouchers herewith produced and filed, are full, true and correct statements of all sums received and paid out by us, or in our behalf, as said Trustees, up to and including the* — 30th — *day of* — J U N E, — *A. D. 19 24.*

W. O. Smith
Richard H. Trent } *Trustees*
Wm Williamson

Subscribed and sworn to before me,
this 10th *day of* November,
*A. D. 19*14.

Florence K. Steingle
Notary Public, First Judicial Circuit

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1924

Circuit Court, First Circuit

TERRITORY OF HAWAII

IN PROBATE

In the matter of

E. 7048

Annual Account of the Trustees of the

Filed at _____ *o'clock* ___ *M.*

Jan 2 *A. D. 1925*

Clerk.

KAMEHAMEHA SCHOOLS

REPORTS OF PRESIDENT AND REGISTRAR

filed with

THIRTY-NINTH ANNUAL REPORT

BISHOP ESTATE TRUSTEES

JUNE 30th, 1924.

For Court

ANNUAL REPORT
of
THE PRESIDENT
of
THE KAMEHAMEHA SCHOOLS.

1923 - 1924

July 31, 1924

To the Trustees of the
Bernice P. Bishop Estate,
Honolulu, T. H.

Gentlemen:-

I have the honor to submit the following report of the Kamehameha Schools for the school year 1923-1924:

GENERAL CHARACTERISTICS OF THE PAST YEAR

One of the largest features of encouragement during the past year has been the fact that the Schools have graduated a 12th Grade. This graduation has had a very stimulating effect upon the students and the community. The community seems now to regard the Kamehameha Schools as first-class when judged by standards of education, and the students feel a considerably greater pride in the schools if one may judge from their statements. A very large percentage of the previous year's students returned for work during this past year. There was a very decided increase in this tendency, and doubtless the fact that Kamehameha is offering 12th Grade work was to a considerable extent responsible for this. There have been other stimuli to progressive action. The conversion of Cottage "A" from a teachers' residence into a dormitory for boys and the resultant increase in enrollment, was no small reason for feeling that the schools are actually planning to go ahead. The use of this cottage "A" has also meant a better care of small boys in their transition year - the year in which they first mingle with the older and larger boys of the Senior Department. Applications for admission last year and for this coming school year, have been numerous, about 25% more than we can care for with the existing facilities. The spirit among the faculty has steadily improved during the year, to my observation. For one thing, the effect of a quantity of paint and some building renovations made a year ago this summer, was very wholesome and beneficial. The faculty speak and plan for the future as if they feel there is now a progress and growth in the Schools. The report of a favorable attitude in Washington toward relieving us of Federal Taxes has certainly stablized this feeling. An attempt has been made to stimulate the members of the faculty by Committee and Research work. This seems to be increasing their professional pride and interest. I believe there is also an improvement in the attitude toward the school property and the Bishop Estate. I do not believe this is all that it should be yet, on account of lack of information, and I am planning to have the faculty addressed by the Trustees during the coming year on some features of the Estate. I think it is merely a matter of education to secure a perfect cooperation and understanding on the part of

the teachers. The spirit among the students also is improving. I do not believe the students are at present looking so much for gifts as they have been in the habit of looking. We have been trying to develop the students' interest in improving the campus and to have them feel that the campus is, and always will be in the very best sense, their own in proportion to the care they take of it, and the amount of labor they invest in it. Accordingly during the past year the students have planted trees, and have attached their names to these trees. They are building a fence around the athletic field, and their names are being inscribed on the posts there. In such ways we plan definitely to tie their affections to this school. They are now anxious to construct their own swimming tank, and I hope this may be a project for them as soon as a permanent site for the schools is decided upon. The care of the property is stated to be at a high mark, and I know that many of the older students not only are careful themselves, but also take great pains in checking the more untrained and careless of the students from damaging the property. The Seniors state that there have been relatively few violations of rules during the past year, which is, of course, a very good index of the students' attitude. Even though many of the 11th Graders were inclined at first to consider the part-time idea as "wasting" a year, they now seem to see the advantage of such an extension of our education, and so far as we can learn, the entire 11th Grade, with the exception of one boy who has moved to the mainland, will return to enter our 12th Grade this Fall. This will make a total of 49 in the class, but because of the part-time plan none of the 23 boys will graduate this year. Our first 12th Grade graduating class was 13. Next year's class should be 26, and the following year's class 45.

CURRICULUM AND EDUCATIONAL FEATURES

The goal for which there has been a constant striving for years, has been more nearly accomplished during this past year than heretofore, as should normally be expected, that is, the academic classes and the shop work are better coordinated and there is a more harmonious feeling between the two sets of teachers, as they realize the unity of aim in the entire schools. It will be necessary, of course, to give attention to this feature week by week. The reason for this is probably in the mistaken idea generally held by the people in the community, not excepting the academic teachers themselves, that classic work and academic subjects are of a higher plane of value and usefulness than is training in the skilled trades. Whereas the "dignity of work" is not a standardized conception by any means, and whereas any honest work may be regarded as dignified if the pay in it is high compared to the pay in other professions, it is nevertheless true that right in our schools no small amount can be done to establish a favorable attitude toward honorable work in production as compared to honorable vocations in professions, business, clerical lines, etc. Unfortunately the teachers in some instances have been inclined to regard hand work, even the

skilled divisions of it, as drudgery and as a necessary evil. This is a subject for education in the schools, and will have our attention. Attempt is being made to differentiate between drudgery and disciplinary repetition of work, for the sake of inculcating habits and instilling a "stick-to-it-iveness" in our students. We are aware of the indistinct border-line between the use of skill for educational development on the one hand, and the exploitation of the students on the other hand. There is no desire to exploit student labor but there is a desire to have the students contribute to the honorable work and expense of carrying on the Kamehameha Schools and to repay in so far as they are able, the affection of the founder of the Schools, and thus to pass on and increase benefits which the school may offer children yet to come.

It seems to me that in general the product of our schools is very well suited to local demand and opportunities for men and women. We are alert to new opportunities and shall use every effort to see that new opportunities on the plantations and elsewhere in the Island are created and that they are taken advantage of by our students.

The daily work which is neither class work nor shop work, but is for the purpose of maintaining in good condition the buildings and grounds, is in itself educational, and we try to keep it on that plane as much as possible. During the past year we have had the teachers go out with the students and take part in this daily work. For my own part, I have followed this custom, and have found it of considerable benefit in my relations with students and teachers. It is probably impossible to make any young and growing boy enthusiastic over sustained, laborious effort, but in so far as it is possible to arouse his interest and to secure his intelligent cooperation and participation in these jobs, keeping records of the work, discussing and reasoning about the work, etc., we are planning to make this hour and a half per day worth while from an educational standpoint, and not unattractive to the boys.

Sewing and Millinery have been two activities in the Girls' School which have received very careful attention during the past year. I believe the girls have made good progress in them, and whereas these two subjects were not presented primarily from the vocational standpoint, but were given with the idea that they constitute useful knowledge and skill for any home-maker, it is found that there are some openings for girls to spend a part of their time as seamstresses in homes, for pay. I welcome this development, and I am pleased to say that the girls are alert for opportunities to work for pay. I do not believe they are inclined to neglect the home-making features, but rather look upon these opportunities as aids to the income of their family, which as a rule is very limited.

Cooking has been on the same high plane. With our new system of cooking instruction and with the new equipment which we installed last year, enabling the girls to prepare their meals in the cooking classes, as well as to do such other work in cooking as a thorough cooking course contemplates, we have

been able to train the girls in a way that is certainly very acceptable in this community, and that is hardly inferior to any Home Economics education presented on the mainland.

The training in Nursing for the girls is being extended, and the thought that the Hawaiian race needs many trained nurses, and mothers who are well versed in child care underlies the activity in this course. I believe that along this line some of our most useful instruction will be given in the future, and we shall give the subject very careful attention continuously.

Commercial Work for girls has been extended somewhat during the past year, and from a cursory survey of the situation I agree with the idea of incorporating these subjects into the Girls' School curricula. About one-fourth of the girls are taking up these subjects, and all the girls will have some business training. Vocationally, the commercial field for our girls is somewhat limited, of course, but I do not believe that with the small number of commercial students we shall turn out, the limitations will be so much from the outside but will rest within the girls themselves, and it is therefore our duty to remedy these limitations, increasing the English ability of the girls, and bringing it up on a par with their skill of hand which they are able to acquire to a very high degree. The business training for home keeping is emphasized in all of our commercial work.

Accounting has been offered the Seniors during the past year, and we plan to continue this work next year. In addition to offering the theoretical course in accounting to all Seniors so that they may be able to take care of their own income and expenses, we are going to require these students to keep a personal account-book on the budget plan, and their credit for this work will depend upon their making every entry and having all accounts balance at the end of the year.

Normal Preparatory Training is a feature of our instruction which we believe is of considerable value to the Territory. The Department of Public Instruction, including the Superintendent and the Director of the Territorial Normal School, state that they look to the Kamehameha Schools for that fine type of Hawaiian teacher which is becoming somewhat scarce.

Surveying: This has been offered to both boys and girls in the 12th grade during the past year. The use of the new instruments and equipment in this subject has been of great assistance in increasing the interest in mathematics. Whereas the course is not strictly vocational in itself, but is supplementary to the vocational work we offer, there is nevertheless a demand for a few young men such as we may turn out, to take up various divisions of surveying work in the Islands.

The Garden Project which we have been running for several years in the Preparatory School, was extended last year to the Senior Department, and it proved to be a success in every way. After a great deal of hard work and good training,

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we secured the tilth of an area of approximately an acre in the rear of the President's office, and from this, since the middle of January, we have sold over $400.00 worth of vegetables. From the Preparatory gardens we sold $110.00 worth of vegetables. In these garden projects, the students did the planning, organized the work, and kept all records. The project was very highly spoken of by the University of Hawaii in its Extension letter.

Printing during the past year was not on a strictly educational basis, although I believe it was contributory to the training and experience of our students. A few Preparatory School boys, and in all about a half dozen of the older boys were employed from time to time throughout the year, and in this way did a considerable lot of printing for us at low expense, and were able to earn some money for themselves.

Automotive Instruction has been facilitated by improving the equipment and shop. The purchase of two old trucks which were re-conditioned and re-built by the boys in our shop, and of a Fordson Tractor with appliances during the year, as well as two Chevrolet autos which were re-built (and one of which has been re-sold) has given some very fine training in this line. It seems to me that our automotive work is quite thorough and up-to-date. Several of our automotive students are employed during this present summer in repair garages, at good pay.

Carpentry Training has been of a very high standard, and the building of new garage stalls, tables, a watchman's cottage, and other buildings of the new piggery and hennery plant have furnished excellent projects for training in this line.

Electric work is first-class in Kamehameha. As a matter of fact, it is considerably better than anything of the sort which I saw on my trip to the mainland. The shop has been equipped somewhat more extensively during the past year, and a number of projects on the campus have given practical training to the boys. Our electrical boys are building a name for themselves, and are in demand on the plantations, in the Hawaiian Electric Co. Ltd. and elsewhere.

Forge Shop equipment was somewhat improved during the past year. Instruction and interest in this branch were relatively low grade, but I hope there will be a decided improvement during the coming year.

In the Machine Shop Practice courses, we have had a good average year, with few changes. Our students get positions easily during the summer, and I believe they are being efficiently trained for the work that is offered in the Territory along these lines.

In Agriculture there has been a very decided increase in interest. The number of students electing agriculture as a vocation has increased from a previous maximum of 8, to a total of 35 during the past year. This interest has been stimulated by a number of things, probably chief of which is the manner in

which we have taken hold of the two paying crops of the Islands - Cane and Pineapples. A trip to Molokai to visit the Hawaiian homesteads there, also revealed the students' intefest in this feature of agriculture. Our areas under cultivation are being increased as rapidly as it is possible to increase them. We are converting about seven acres of worn-out alfafla fields into cane, and have growing nicely three and one-third acres of Pineapples, to which pineapple area we are adding about fifteen acres this Fall. This work has been done by the boys almost entirely, and the methods they have employed have been progressive and good. Indeed it is fair to say that the agricultural work, and the farm during the past year, have proved to be very good educational media. For the first time the farm (excepting of course the cane and pineapple crops which have not as yet been harvested) has operated at a profit. I submit herewith tables of Farm Operation:

Farm Operating Expenses

Year	Salaries and Wages	Feed Purchased	Other Misc. Expense	Total Operating Expense	Operating Exp. less Income, or Net Cost
1911-12					3142.23
1912-13					4313.94
1913-14					3727.48
1914-15					2845.27
1915-16					949.22
1916-17	7335.46	3047.68	1753.83	12136.97	3474.30
1917-18	8458.62	5126.76	3115.92	16701.30	6482.11
1918-19	9084.29	6376.55	2520.55	17891.39	4874.81
1919-20	10299.36	7149.47	3548.16	20996.99	3356.31
1920-21	12927.87	8701.10	3556.19	25185.16	7822.97
1921-22	12383.56	5158.52	7225.04	23424.54	6917.94
1922-23	12050.98	3376.61	4525.30	19952.89	4096.00
1923-24	10933.51	3333.94	6187.63	20455.08	6724.25

Farm Income

Year	Dairy Products	Stock Sold	Pigs Pork	Other Misc. Inc.	Total
1916-17	5701.72	422.22	761.99	1746.44	8632.37
1917-18	5751.35	1110.60	1040.33	2317.01	10219.39
1918-19	6944.00	1849.20	1940.51	2372.87	13106.58
1919-20	8600.02	1730.86	2007.83	5301.97	17640.68
1920-21	10103.84	792.41	2318.16	4148.78	17362.19
1921-22	11070.80	823.02	2721.75	1891.03	16506.60
1922-23	10894.15	1004.20	1530.72	2527.82	15856.89
1923-24	11835.83	2576.51	1804.83	4912.16	21129.33

Performance of Dairy Herd

Year	No. of Cows	Daily Average per cow (in lbs.) milk	Herd Aver. % Butterfat	Avg. Amt of grain fed per cow	Avg.cost of grain mixture per cwt.
1914	17.3	15.8	3.10	9.5	$1.47
1915	16.7	19.4	3.05	8.2	1.38
1916	18.3	21.9	3.20	11.0	1.55
1917	20.1	22.1	3.35	9.2	2.25
1918	19.6	22.2	3.30	9.3	2.94
1919	19.7	23.6	3.39	11.5	3.07
1920	22.0	24.3	3.33	12.0	3.31
1921	24.5	20.8	3.21	11.5	2.80
1922	27.2	16.90	3.39	- -	- -
1923	19.75	18.16	3.25	9.6	2.67

During the past year a very elementary observation revealed that the herd contained a number of unprofitable cattle. These we disposed of, and the records of the herd have been improving monthly since that sale. We are at present disposing of our rabbits, believing that they are not profitable for instruction, and are very doubtful income.

Early in the year the sum of $7,500.00 was authorized to carry on an experiment in cane and pineapple crops. So far we have expended $3,537.00 and our crops are well along. We have still some more planting to do, but we believe that our estimate for bringing these two crops to maturity is going to prove correct, and we also are of the belief that these crops will be grown at a profit. The students certainly now know much more about these two great crops, and we believe they will find many excellent opportunities in connection with these two bases of territorial income, although we are not sure as to exactly what work they will do. Some we hope will become crop contractors; some experts at plant selecting; some skilled in the mechanical pursuits connected with these industries; some will become general agriculturalists on the plantations, many of the last-named going on for further work in this line at the University of Hawaii.

Military Training has been of good value during the past year, and the educational features of this training, such as inculcating discipline, establishing the correct attitude toward organization and authority, and developing a sense of good physical bearing and alertness, have been well cared for by the present instructor. We have now adopted the scheme of making the Seniors the officers, the Juniors the Sergeants, the Sophomores the Corporals, and all others Privates.

Co-Education, as was anticipated, has been found to be difficult with the increasing size of the classes in the two schools. I am convinced after watching co-education, that it is very desirable, and that the mingling of boys and girls in classes and in other supervised activities is in every way beneficial to our students. I hope that we may have more co-education in the future.

Summer School: During the past summer we did not conduct a summer school for the reason that there did not seem to be the demand for it that has previously existed. At any rate,

there is not a demand, and never has been found a demand among the Hawaiians and Part-Hawaiian families for this summer schooling. Previous students have been chiefly from Punahou families, and many of these have been well taken care of by employment in the Punahou shops during the past summer and by going to Summer Camps, etc. It is my belief that there was no call to expend our time and energy in conducting a summer school along the lines of previous years.

ENROLLMENT

I submit herewith tables showing the enrollment for the past year, as compared with that of several years previous.

	Enrollment in September			Entered during year:			Left during year:			Enrollment in June:		
	1923-1924	1922-1923	1921-1922	1923-1924	1922-1923	1921-1922	1923-1924	1922-1923	1921-1922	'23-'24	'22-'23	'21-'22
Boys' School	184	159	155	6	—	3	16	8	14	174	151	144
Girls' School	115	110	108	2	2	6	12	5	10	105	107	104
Prep. Dep't.	68	74	72	6	5	5	1	5	3	73	74	74
Totals	367	343	355	14	7	14	29	18	27	352	332	322

One thing which should be noted is that about nine out of ten of the Applications for enrollment these days are for entrance into the 9th grade. This means that students are finding it desirable to attend the public schools in their vicinities, until the end of the 8th grade, and that then they find High Schools and Junior High Schools remote, whereupon they wish to come to Kamehameha. To date we have had very few applications from students who have finished Junior High Schools, although doubtless we will be feeling this influence a year or two later. Applications for entrance to the 7th Grade are very few indeed. The 7th Grade promises always to be a very small class. The 9th Grade will be large because of the reason mentioned above, and the 8th grade also will be large because many of the students who come to us are not able to do our 9th Grade work and have to go into the 8th Grade. These students, of course, will remain on through the rest of their course, and the classes will remain high from the 8th Grade on. I believe in the 7th grade in our course, and I regret that students do not have their 7th grade with us and go through our complete training. I expect to make a special presentation of this feature to the community before another year, so that parents may consider having their children go through our well-organized course of training, including Grades 7 to 12, instead of having them enter at the 8th or 9th grade and thus miss the vocational work of our 7th, or 7th and 8th grades.

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From the foregoing it may be concluded that students are coming to Kamehameha at present because no school of similar upper grades is convenient. There is a second reason in that they have been found hard to manage by their parents, and their parents wish them under the discipline of a boarding school in which there are the military features. The existence of a waiting list and the fact that Kamehameha Schools are making known the true value of the training offered here, through the medium of news stories, addresses, school films, and by having the Glee Club tour the Islands, are going to improve this situation, and I can see a tendency to ascribe to the schools a higher respect, and to regard the Kamehameha Schools not as merely a place of resort for persons lacking sufficient intelligence to take higher training, but as a first-class School for the best type of educational development.

HEALTH

Students: Health conditions during the past year among the students have apparently broken all records. There has been no epidemic, and very few contagious diseases. I submit a table of operations performed by Dr. Kilbourne, which speaks for itself.

Table of Operations:

	1923-24	1922-23	1921-22	1920-21	1919-20
Appendectomy	--	3	7	6	5
Tonsilectomy or Adenoidectomy	3	9	18	15	33
Circumcision	--	1	1	--	--
Fracture	--	1	1	6	2
Eye Operation	--	--	2	--	--
Operation on Foot	--	1	--	1	--
Mastoid	--	--	1	--	--
Repair after cuts or bruises	1	--	--	--	--
Abcesses	--	--	1	1	4
Hernia	--	--	1	2	2
Nasal	--	--	1	--	1
Total	4	15	33	31	47

Staff: Health conditions among the members of the staff have been what one might call average during the past year, but I do not regard our attention to the health of the staff to be all that is desired. We have no systematic recreation for our staff, which is unfortunately characteristic among teachers. This we purpose to remedy during the coming year by laying out a recreation program. One teacher, Miss Bessie Kirk, had to leave on the verge of a nervous breakdown. However, her difficulty I do not attribute to over-work or to any condition connected with the school

DENTISTRY.

Our Dentist work has been about as existed a year ago. I should say that the methods have been somewhat old and risky, and that operations have not been preceded by proper prognosis, X-ray examination, etc. The work has been somewhat hit or miss. I present at this time a table showing the dental work done last year, as compared with that of previous years. Costs of medical work are also shown:

	Total paid to Dentist:	Total paid to Doctor:	Re-collected from pupils: Dentist:	Re-collected from pupils: Doctor:	Bal.paid. by Schools Dentist:	Bal. paid by Schools Doctor:
1923-24	$1154.15	$1500.00	$739.00	$739.00	$425.15	$761.00
1922-23	2305.70	1500.00	685.00	685.00	1620.70	815.00
1921-22	2025.00	1500.00	678.00	678.00	1347.00	822.00
1920-21	2996.50	1500.00	687.00	687.00	2311.50	813.00
1919-20	2356.50	1020.00	681.00	681.00	1675.50	339.00
1918-19	1813.00	1020.00	676.00	676.00	1137.00	344.00
1917-18	2071.00	1000.00	634.00	634.00	1437.00	366.00

In our school, students should have 100% good teeth. This will probably cost rather high and parents should pay charges for all but routine work; but it is along this line that I am going to work this coming year to see what can be accomplished.

OPERATING EXPENSES.

A cursory glance at the operating expense accounts, as shown in the Accountant's Report submitted by Mr. E. P. Murray, attached hereto, reveals that the amounts expended on keeping the property in repair and on boarding costs considerably exceeded the budget as submitted by Mr. Webster for the year just closed. All such expenses were discussed and authorized prior to their being incurred. The following table brings out several interesting features. (Percentages show portion of total gross expense for the respective years.)

	Year 1922-23		Webster's Budget 1923-24		Actual Expenses 1923-24		Budget 1924-25	
Maint.of Bldgs.	$11495.	5.2%	$11000.	5%	$25564.	10.5%	13000.	5.4%
Upkeep of Grds.	11597.	5.2%	9600.	4%	14965.	6.2%	12000.	5%
Wtr.Lght.&Sewer.	5744.	2.7%	5500.	2.4%	6206.	2.5%	6500.	2.6%
Indus. Operation	7303.	3.4%	11000.	4.7%	7197.	3%	10000.	4%
Instruction	58721	27.2%	66000.	28%	62589.	26%	62000.	25.7%
Boarding Expense	55921.	26%	58000.	25.1%	61038.	25.5%	70000.	29%
Religious & Soc.	5718.	2.7%	6200.	2.7%	5155.	2.1%	4000.	1.7%
Care of Health	12293.	5.6%	11500.	5.1%	10356.	4.2%	11500.	5%
Admin.& General	47413.	22%	51600.	22.4%	48628.	20%	53000.	21.6%
	216206.		230400.		241803.		242000.	
Income from Tuitions,etc.	20500.		20400.		22173.		26000.	
Net Cost -	195706.		210000.		219630.		216000.	

(in this table, cents are omitted)

The two items, Maintenance of Buildings, and Upkeep of Grounds last year contained the following expenditures regarded necessary but not contemplated by Mr. Webster in his Annual Budget. The first four items were requested by Mr. Webster just before he left:

Re-shingling Cottage "F"	$500.
Re-shingling President's house	500.
Renewing Tower, Prep. Dep't	200.
Changes and restorations in Water Mains	1000.
Extraordinary repair of buildings, accumulated for years	16600.
Total not budgeted -	$18,800.

I do not believe it is fair accounting to charge the past year's operating expenses for more than one-tenth the above total amount; I believe the proper distribution of repairs would have meant charging out last year not over $2000. on the work we did, as noted above. If therefore $16800. of repairs had been distributed over previous years, our gross expense for last year would have been $225003. as compared to the budgeted figure of $230400. gross.

Furthermore, the budget contemplated an income from tuitions, medical and dental fees, etc. of $20400. to be turned back to the Trustees against the above gross costs. Owing to the increased number of students the tuition fees amounted to more, and we have to show a profit on the farm and a profit on the sale of Pupils' Supplies, so that the total amount returned to the Trustees was $22173. which is $1773. more than expected, and $2253. more than the income of the preceding year. The following figures I believe show the expenses on a fair basis of comparison:

Gross Expense 1923-24	$241803.	Gross Expense 1923-24	$241803.
Gross Expense(Budget)	230400.	Gross Expense 1922-23	216206.
Excess - -	11403.	Increase -	25596.
Gross Expense 1923-24 less $16800.	$225003.	Gross Expense 1923-24 less $16800.	225003.
Gross Expense(Budget)	230400.	Gross Expense 1922-23	216206.
Saving - -	5397.	Increase	8797.
Net Expense 1923-24 less $16800.	202830.	Net Expense 1923-24 less $16800.	202830.
Net Expense(Budget)	216000.	Net Expense 1922-23	196286.
Saving - -	13170.	Increase	6544.

$- In my letter of Aug.19, 1923 I stated that I hoped to keep this figure $4850.00 under the budget.

The last-named figure, showing an increase of $6544. over the net expenses of the preceding year, is to be accounted for by an expenditure of $3537. for Cane and Pineapple crops, and by the increase in the number of pupils which ran up our boarding expenses. We had an average gain of twenty-two students during the past year over the preceding year.

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Gross Expense, 1923-24		$241803.
Deductions		42510.
For extraordinary maintenance	$16800.	
For Cane and Pine-apples (to be recovered at Harvest)	3537.	
Income from tuitions, etc.	22173.	
Actual net expense on basis of previous years		$199293.

Net approximate per capita costs (359 pupils)1923-24....$555.
Net approximate per capita costs (337 pupils)1922-23.... 592.

The General Store practically broke even, but its usefulness has not seemed to warrant the setting aside of so much important space for this institution, so we have decided to close the store and carry the supplies in the several Departments. The record for the year's operation of the store is as follows:

Total sales to Pupils, Teachers, and various Departments of both Schools	$19862.54
Total charges including inventory adjustment	17803.55
Gross Profits -	2058.99
"Stores Expense", Salary of Storekeeper, miscellaneous	2108.28
Net Loss -	49.29

Half of the Storekeeper's time during the last two months was spent in the new central tool room, and all through the year much time was spent in checking up and caring for dormitory property. Had this time been charged to Industrial Operations and Boarding Expense respectively, the store would have shown quite a profit.

Every effort has been made to keep expenses down and to increase the income from operation. Barring ill health and unforeseen difficulties we expect to operate somewhat more economically next year, but further large savings per capita must lie in the direction of increased enrollment.

ACCOUNTS RECEIVABLE

We have had more students during the past year, and a greater number of Accounts Receivable, and the amount is somewhat higher than during the year preceding. The condition of these accounts is satisfactory, and practically all are known to be good.

STAFF

I wish to take this opportunity of stating to the Trustees the splendid spirit of cooperation shown by the three Principals during the past year. I regret the loss of John H. Midkiff, Principal of the Boys' School, who has been very valuable in keeping a good spirit among his staff and students, in securing cooperation between shop and class teachers, and in promoting interest in agriculture. I believe that his successor, John F. Nelson, who will come to the Schools August 1st, will perform the duties of this office in a very acceptable manner. The following table shows the number of teachers on the staff, as compared with the numbers for previous years:

	1923-24	1922-23	1921-22	1920-21
Administration and Clerical	11	13	15	15
Teachers	26	27	27	29
Boarding Departments	12	14	10	9
Health	5	5	4	4
Military Department	3	2	1	1
On leave of Absence	1	3	2	3
Religious Education	1	1	1	1
Totals	59	65	60	60

We have lost some good teachers in the annual turn-over, and we have lost also a few malcontents, unwilling workers, and "spiritual tightwads". I look forward to a year of considerably better unified cooperation and every effort will be made to secure the proper spirit and response on the part of our staff for the coming year. One feature that should be of great value next year is that several men on the academic staff have had experience in the trades, as well as good previous teacher training and experience.

PRESIDENT'S MAINLAND TRIP.

I feel at this time, even more than I did immediately after my return from the mainland, the value to me of the trip among the educators and the educational institutions on the mainland. I believe that the work on this trip will be reflected throughout the coming year.

PERSONNEL.

Miss Maude Post, Principal of the Boys' School; Preparatory Department, and Mrs. Susie E. Davis, teacher of 6th grade subjects in the Preparatory Department, are enjoying a Sabbatical year's leave of absence on the mainland during the coming year. During the past year, the only teacher on Sabbatical year's leave was Miss Zella Breckenridge, who is not to return to us, by mutual agreement. Mr. Claude G. Banning, teacher of Carpentry subjects, has been sent by the schools for a summer of study at the University of California. Several of the new teachers, including Messrs. Forbes and Miles, and Miss Elizabeth Woods, are pursuing summer study courses at their own expense prior to coming to us this Fall.

Retirement Pay: The amounts paid annually toward the retirement of teachers, are increasing as is to be expected, since the teachers'salaries increase annually and the proportion of the annuity paid by the Trustees to equal the amount paid by the teachers, up to and including 5% of their salary, is also increasing. This retirement policy seems to be working out very well indeed, and to be an excellent solution of a problem which the Trustees would have found very serious from now on. One teacher who has been on the staff for sixteen years, but whose annuity premiums had not enabled him to secure much income upon his retirement this past summer, viz: Mr. John J. Mengel, was assisted by the Trustees to the extent of $800.00 This amount will apply against the account "Instruction" for this coming year. Another retiring teacher, viz: Ralph J.Borden. who has been with the Schools for eleven years of continuous service without a vacation, was granted a half year's salary on retirement. These adjustments were accepted by the two men as very fair and generous.

PROPERTY.

The buildings of the Schools are old and not best adapted to educational plans. The dormitories, as has been noted many times before, are not very healthful structures, and they have stood for a long period of time, giving good value for their cost of construction. Whereas they are not disreputable, and whereas many schools have time-honored dormitories of a similar type which they would not remove for a number of reasons - some of which are sentimental - I should be very glad to have a decision reached within the next two or three years as to what site the schools are to occupy, so that we may have new and safer structures for housing our activities. Our dormitories are jammed full now. We have done as much as is possible toward rendering them sanitary and safe from fire, but we are not altogether at ease in our minds along these two lines. Capital Expenditures of reasonable amounts have been made during the past year for additions to these buildings, and these additions were necessary to handle increases in the size of teachers' families, and increases in the numbers of students. The grounds are in the process of becoming beautified by our planting over 500 fruit trees and 300 ornamental trees on the premises.

Waialae Cottage: The Waialae Teachers' Cottage has been used all week-ends and holidays by teachers, and on many other occasions whenever opportunity occurred. This equipment is very much appreciated, and is very valuable in maintaining the health and morale of the staff. I believe that further buildings on the Waialae lot would be a good investment, and would be used as continuously and profitably as is the present cottage.

GRADUATES.

The spirit of cooperation and loyalty among the graduates is improving in quality, I believe. I find good organizations of graduates on the outlying Islands, as well as in Honolulu, and these organizations are functioning to maintain the spirit of Aloha for Kamehameha, and to select the best students in their localities and support them in school. 192

SOME EDUCATIONAL PROJECTS FOR NEXT YEAR.

Educational Extension: Through the medium of "The Cadet", our weekly school paper, we are planning, in cooperation with the University of Hawaii, to offer the following educational features for our subscribers, most of whom - outside of the school body - are former students:

a.- Cooking recipes proved good in our Home Economics classes

b.- Child care and home sanitation advice from the Nursing Classes.

c.- Results of school experimental work in shops and farm.

d.- "Improve your English" section.

e.- Local market news.

The Palama Settlement and our nursing classes will cooperate in some of the well-baby clinic work, and later, as the training may prove valuable, we shall offer our nursing classes some experience in home service and family care among the beneficiaries of Palama Settlement.

Mothers' Classes, in which mothers in the vicinity may come to see what the girls are doing, and in which the girls may learn by advising and assisting the mothers, will be offered during the coming year.

The Part-Time Plan will be tried out for the first time next year. The only class to benefit by it the first year will be the Seniors. The many advantages of this year of vocational practice under supervision of the schools and under the pay and urge of industry have been dwelt upon in my weekly letters to the Trustees. It is possible that in the not too distant future a similar arrangement may be worked out for girls who wish to become nurses, clerical employees, dressmakers, etc.

The General Layout of shop experience for next year is represented by the following chart:

Dep't.	Grade	Shop Experience.	
Pre-paratory.	5	Introductory and inspirational prevocational handwork in wood, concrete, clay and paints.	
	6	Elementary Agriculture and Gardening. Small animal projects	
Junior High School Years	7	Full year, 16 periods per week Forge and Sheet Metal Work	
	8	1/2 yr. Printing 16 periods per week	1/2 year Carpentry 16 periods per week
	9	1/2 yr. Machine Shop 16 periods per week	1/2 year Electric Shop 16 periods per week
Senior High School Years	10	(Work at an elected trade for vocational ability, skill and vocational knowledge	16 periods per week
	11		16 periods per week.
	12 12A		8 or 10 periods per week. Part-Time plan, two weeks in school, alternating with two weeks in industry at pay.

Daily Work: (1-1/2 hours' gratuitous work for the Schools) will be correlated with the trade which the boy elects after he finishes the ninth grade. Thus boys who are to become electricians will do our local electric repair work at this time; automotive students will condition our trucks and tractors, etc. etc.

Projects which will be employed as vehicles for educational subjects will include gardening, cane contracting, pineapple contracting, small animal and fowl producing, refreshment selling, novelty selling, barbering, clothes pressing, shoe repairing, automobile washing and lubricating, newspaper reporting, etc. All this will be done on a business basis at a profit for service rendered.

Crop Contractors: On the part-time plan we are arranging for two boys to contract to grow seven acres of cane, and four boys to grow our pineapples. We believe there will soon be a far bigger field for well-trained and capable crop contractors than there is for house contractors.

Other plans include Silent Reading Improvement (a study in itself) grading and checking our students and curricula by means of Standardized Tests, additional Public Speaking and Dramatic training, and tests for Character Traits and training in several elements of character.

Wherever it is possible the Dalton Plan will be followed, thus permitting students to progress just as fast as they can, and not retarding them because of the slow students in their groups. By this plan the children of under-ability, the average children, and the superior children will all be allowed to move right along to the full extent of their mental capacity, and no one will suffer serious discouragement or lack a challenge to hard work.

CONCLUSION.

The Kamehameha Schools should more and more turn out real leaders of Hawaii. Generation by generation the comparative ability of the Hawaiians and the Part-Hawaiians will be seen to improve and in all lines they will rate more and more favorably with others in the Territory. Competition, racial inter-marriage, and general progress are responsible for this. The product of the Schools must improve rapidly. Skill of hand, mental ability and a "flame within" must be the endowment Kamehameha gives her graduates so that they will return to and mingle with their fellows and lead them on in turn, just as the Schools have led students on and out. To secure such leadership in the Schools requires that every one of the Staff have a love for the students and a feeling of responsibility for their individual mental growth and spiritual well-being. To accomplish this is the real aim of the coming year.

Respectfully submitted,

Frank E. Midkiff

Frank E. Midkiff
President

ACCOUNTANT'S ANNUAL REPORT

1923-24

The Kamehameha Schools
Honolulu,T.H.,
July 31,1924.

Mr. Frank E. Midkiff,
President, The Kamehameha Schools,
Honolulu, T. H.

Dear Sir:

There follows herewith, the general trial balance, June 30, 1924, and tabulated statements covering all expenditures at these Schools during the fiscal year beginning July 1, 1923 and ending June 30, 1924, viz.:

I	General Trial Balance, June 30,1923
II	Capital Expenditures, 1923-1924
III	Comparative Statements of Operating Expenses 1923-1924, of the three Departments of the Schools.
IV	Comparative statements of Operating Expenses 1922-1923 and 1923-1924 of the entire Schools and for each of the three Departments.
V	Statement of Inventories, June 30,1924
VI	Students' Ledger Accounts
VII	Students' Bank Accounts
VIII	Sundry Accounts Receivable
IX	Pineapple and Cane Account

Respectfully submitted,

E. P. Murray

E. P. Murray,
Accountant.

General Ledger Trial Balance June 30. 1924
(before closing)

	Dr.	Cr.
Accrued Insurance	4573.36	
Bank of Bishop & Co.		3003.62
Bishop Estate Treasurer		227354.80
Bishop Estate Trustees		51753.48
Cane Experiment	2219.34	
Capital Expenditures	19385.65	
Car Tickets	85.65	
Expense Account	234605.56	
Farm Account		674.25
General Stores	8172.81	
Laundry Account	324.93	
Medical & Dental Fees		1847.50
Pineapple Experiment Account	1318.39	
Petty Cash Fund	200.00	
Pupils' Accounts Receivable	2387.98	
Pupils' Supplies - G. S.	1079.51	
Pupils' Supplies - P. D.	916.81	
Revenue Account		420.16
Shops Account	4009.37	
Shops & Farm Inventory	14496.95	
Students' Bank		3985.73
Students' Bank Fund	500.00	
Sundry Accounts Receivable	1753.49	
Suspense Account	16853.77	
Tuitions		19233.65
Vouchers Payable		4610.38
	$ 312883.57	$ 312883.57

General Ledger Trial Balance June 30. 1924
(after closing)

	Dr.	Cr.
Accrued Insurance	4573.36	
Bank of Bishop & Co.		3003.62
Bishop Estate Trustees		39420.60
Car Tickets	85.65	
General Stores	8172.81	
Petty Cash	200.00	
Pupils' Accounts Receivable	2387.98	
Pupils' Supplies - G. S.	1079.51	
Pupils' Supplies - P. D.	916.81	
Shops & Farm Inventory	14496.95	
Students' Bank Account		3985.73
Students' Bank Fund	500.00	
Sundry Accounts Receivable	1753.49	
Suspense Account	16853.77	
Vouchers Payable		4610.38
	$ 51020.33	$ 51020.33

CAPITAL EXPENDITURES BY APPROPRIATIONS

No.	Name	Amount	Expended to June 30, 1924	Balances Refunded
88	Development Plans	280.65	280.65	
109	Cooking Laboratory--G. S.	1345.00	1220.97	124.03
110	Band Instruments	924.70	901.78	22.92
111	Equipment, Electric Shop	1200.00	1106.06	93.94
112	Tractor & Plow	1197.00	1079.50	117.50
113	Piggery & Hennery	10000.00	5691.47	4308.53
114	Sleeping Lanai Cottage K	488.00	450.00	38.00
115	Bathroom Cottage A	400.00	362.86	37.14
116	Cottages F & G Lanai	560.00	560.00	
117	Hoods Senior Hall	100.00	100.00	
118	Garage Extensions	395.00	395.00	
119	Pineapple & Garden Implements	431.00	339.75	91.25
120	Trucks	700.00	700.00	
121	Instruction Studebaker	75.00	75.00	
122	Auto Shop Equipment	1100.00	1100.00	
123	Additions to Shop Bldgs.	966.00	888.16	77.84
124	Piano, Bishop Hall	560.00	560.00	
125	Fire Equipment	544.36	544.36	
126	Forge Shop Equipment	160.00	125.00	35.00
127	School Film	500.00	500.00	
128	Pavilion Runway & Lockers	385.00	385.00	
129	Surveying Equipment	585.00	550.89	34.11
130	Outdoor Stage - G. S.	260.00	240.56	19.44
131	Sub-calibre Rifle Range	450.72	450.72	
132	Range Telephone	100.00	100.00	
133	Garage Partition	88.00	88.00	
134	Cash Register	300.00	300.00	
135	Power Lawn Mower	375.00	375.00	
		$24470.43	$19470.73	$ 4999.70
	Balances to Estate Treasurer		4999.70	
		$24470.43	$24470.43	

Appro. 109 $45.00 amount increased by Journal Entry
" 114 38.00 " " " " "

ANALYSIS OF CAPITAL EXPENDITURES

BUILDINGS:			
	105 School	$ 1619.53	
	106 Teachers' Cottages	1110.00	
	107 Farm	5691.47	
	108 Dormitories	747.86	
	109 Other Buildings	483.00	9651.86
EQUIPMENT:			
	113 Class Rooms	2393.87	
	116 Dining Hall	839.77	
	119 Shop	2406.06	
	121 Other	1684.92	7324.62
FARM EQUIPMENT:			
	128 Machinery & Tools	2494.25	2494.25
			$ 19470.73

SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1923 --- 1924

	Total	Boys' School	Girls' School	B.S. Prep. School
MAINTENANCE OF BUILDINGS				
1. School	15158.25	8531.29	3292.94	3334.02
2. Teachers' Cottages	9336.05	7109.73	1150.17	1076.15
3. Farm	52.42	52.42		
4. Other	1017.72	573.38	266.61	177.73
Total	$ 25564.44	$ 16266.82	$ 4709.72	$ 4587.90
UPKEEP OF GROUNDS				
8. Wages	10826.37	6264.19	2932.07	1630.11
9. Tools and Supplies	561.56	404.27	100.23	57.06
10. Drives and Walks	3457.61	3444.93	7.61	5.07
11. Other	120.05	26.38	62.47	31.20
Total	$ 14965.59	$ 10139.77	$ 3102.38	$ 1723.44
WATER, LIGHT & SEWERAGE				
14. Water purchased	12.25	6.12	3.68	2.45
15. Water pumped	893.11	446.80	267.79	178.52
16. Water mains, etc.	1817.54	910.85	544.02	362.67
17. Lighting	3115.86	1524.21	962.31	629.34
18. Electric Line Maint.	157.29	31.48	90.93	34.88
19. Sewerage System	210.19	65.62	85.57	59.00
Total	$ 6206.24	$ 2985.08	$ 1954.30	$ 1266.86
INDUSTRIAL OPERATIONS				
22. Forge Shop	238.31	238.31		
23. Machine Shop	843.33	843.33		
24. Woodworking Shop	1780.16	1780.16		
25. Paint Shop	752.81	752.81		
26. Electrical Shop	186.41	186.41		
27. Dressmaking	136.92		136.92	
28. Print Shop	111.38			111.38
29. Laundry	324.93			324.93
30. Farm	674.25	674.25		
31. Auto Mechanics	39.91	39.91		
32. Pineapple & Cane	3537.73	3537.73		
Total	$ 7197.78	$ 6624.55	$ 136.92	$ 436.31
INSTRUCTION				
33. Teachers' Salaries	55343.10	27738.10	16978.95	10626.05
34. Equipment & Supplies	3245.65	1093.10	1184.49	968.06
35. Library	1382.43	843.98	280.08	258.37
36. Scholarships	1841.00	850.00	325.00	666.00
37. Military	607.38	607.38		
38. Incidentals	270.22	208.82	21.28	40.12
Total	$ 62689.78	$ 31341.38	$ 18789.80	$ 12558.60
BOARDING EXPENSE				
41. Salaries and Wages	19742.90	6225.25	7982.25	5535.40
42. Teachers' Food	9491.45	3023.05	3797.04	2671.36
43. Pupils' Food	35842.15	22418.08	6956.69	6467.38
44. Fuel and Power	832.71	345.30	295.21	192.20
45. Table Furnishings	4155.36	2019.41	1377.48	758.47
46. Kitchen Furnishings	2111.28	1131.63	478.61	1501.04
47. Dormitory Furnishings	3751.97	1741.98	904.92	105.07
48. Cottage Furnishings	2134.16	877.52	669.33	587.31
49. Board Income	17023.78	7676.19	5786.44	3561.15
Total	$ 61938.20	$ 30106.03	$ 16675.09	$ 14257.08

SUBDIVISION OF OPERATING EXPENSES OF YEAR

1923 --- 1924 (cont.)

	Total	Boys' School	Girls' School	B. S. Prep. School
RELIGIOUS AND SOCIAL				
51. Chapel Services	3606.16	1806.38	1079.87	719.91
52. Other Services	134.29	62.57	34.98	36.74
53. Entern. Pupils	1211.80	495.44	494.09	222.27
54. Entern. Faculty	160.75	67.06	57.29	36.40
55. Other	42.44	11.27	17.96	13.21
Total	$ 5155.44	$ 2442.72	$ 1684.19	$ 1028.53
CARE OF HEALTH				
58. Services	6836.25	2841.75	1763.70	2230.80
59. Hospital Supplies	1414.15	708.23	521.32	184.60
60. Diet	934.08	671.05	30.43	232.60
61. Dentistry	1164.15	498.07	435.95	230.13
62. Other	8.30	.75	.15	7.40
Total	$ 10356.93	$ 4719.85	$ 2751.55	$ 2885.53
ADMINISTRATION AND GENERAL				
65. Salaries	25623.18	9819.98	8358.12	7445.08
66. Traveling Expenses	3179.04	1702.54	1068.02	408.48
67. Postage, Stationery,	992.68	577.11	221.20	194.37
68. Telephone and Telegraph	1395.35	759.59	384.19	251.57
69. Special Functions	1581.25	767.90	503.21	310.14
70. Sundry Office Expense	870.72	333.77	373.61	163.34
71. Insurance and Fire Pro.	5132.64	2748.56	1594.16	789.92
72. Incidental	767.89	390.79	234.62	142.48
73. Pensions & Annuities	9086.19	4423.59	3026.17	1636.43
Total	$ 48628.94	$ 21523.83	$ 15763.30	$ 11341.81
TOTAL OPERATING EXPENSES	$ 241803.34	$126150.03	$ 65567.25	$ 50086.06

COMPARISONS

	%	%	%	%
1910-11	100	57.44	26.3	16.25
1911-12	100	57.26	26.72	16.02
1912-13	100	57.2	27.5	15.3
1913-14	100	53.6	29.5	16.9
1914-15	100	52.86	28.49	18.65
1915-16	100	53.09	28.08	18.83
1916-17	100	50.05	28.82	21.13
1917-18	100	50.20	29.93	19.87
1918-19	100	52.21	28.76	19.03
1919-20	100	52.67	28.44	18.89
1920-21	100	53.27	27.45	19.28
1921-22	100	49.51	30.90	19.59
1922-23	100	49.75	29.52	20.73
1923-24	100	52.17	27.12	20.71

COMPARATIVE STATEMENT - OPERATING EXPENSES

The Kamehameha Schools

Year 1922-23 and 1923-24

	1922-23	1923-24	Increase	Decrease
Maintenance of Buildings	11493.28	25564.44	14071.16	
Upkeep of Grounds	11597.33	14965.59	3368.26	
Water, Light & Sewerage	5744.57	6206.24	461.67	
Industrial Operations	7303.02	7197.78		105.24
Instruction	58721.09	62689.78	3968.69	
Boarding Expense	55921.96	61038.20	5116.24	
Religious & Social	5718.19	5155.44		562.75
Care of Health	12293.83	10356.93		1936.90
Administration & General	47413.61	48628.94	1215.33	
Totals	$216206.88	$241803.34	$ 28201.35	$ 2604.89
Net Increase			$ 25596.46	
Net Increase %			11.83	

COMPARATIVE STATEMENT - OPERATING EXPENSES

Boys' School -- Manual Department

Year 1922-23 and 1923-24

	1922-23	1923-24	Increase	Decrease
Maintenance of Buildings	5991.64	16266.82	10275.18	
Upkeep of Grounds	6415.70	10139.77	3724.07	
Water, Light & Sewerage	2671.86	2985.08	313.22	
Industrial Operations	7109.27	6624.55		484.72
Instruction	29059.61	31341.38	2281.77	
Boarding Expense	27194.82	30106.03	2911.21	
Religious & Social	2704.42	2442.72		261.70
Care of Health	6260.46	4719.85		1540.61
Administration & General	20174.94	21523.83	1348.89	
Totals	$107582.72	$126150.03	$ 20854.34	$ 2287.03
Net Increase			18567.31	
Net Increase %			17.26	

COMPARATIVE STATEMENT - OPERATING EXPENSES

Girls' School

Year 1922-23 and 1923-24

	1922-23	1923-24	Increase	Decrease
Maintenance of Buildings	3784.27	4709.72	925.45	
Upkeep of Grounds	3228.11	3102.38		125.73
Water, Light & Sewerage	1617.66	1954.30	336.64	
Industrial Operations	173.07	136.92	309.99	
Instruction	17915.72	18789.80	874.08	
Boarding Expense	15995.94	16675.09	679.15	
Religious & Social	1934.11	1684.19		249.92
Care of Health	3606.36	2751.55		854.81
Administration & General	15951.86	15763.30		188.56
Totals	$ 63860.96	$ 65567.25	$ 3125.31	$ 1419.02
Net Increase			$ 1706.29	
Net Increase %			2.67	

COMPARATIVE STATEMENT - OPERATING EXPENSES

Boys' School - Preparatory Department

Year 1922-23 and 1923-24

	1922-23	1923-24	Increase	Decrease
Maintenance of Buildings	1717.37	4587.90	2870.53	
Upkeep of Grounds	1953.52	1723.44		230.08
Water, Light & Sewerage	1455.05	1266.86		188.19
Industrial Operations	366.82	436.31	69.49	
Instruction	11745.76	12558.60	812.84	
Boarding Expense	12731.20	14257.08	1525.88	
Religious & Social	1079.66	1028.53		51.13
Care of Health	2427.01	2885.53	458.52	
Administration & General	11286.81	11341.81	55.00	
Totals	$ 44763.20	$ 50086.06	$ 5792.26	$ 469.40
Net Increase			$ 5322.86	
Net Increase %			11.89%	

MATERIALS, SUPPLIES AND STOCK

INVENTORY JUNE 30, 1924.

SUMMARY

FARM			10167.80
	Supplies	302.30	
	Livestock	9865.50	
SHOPS			4329.15
	Forge Shop	77.07	
	Machine Shop	582.59	
	Woodworking Shop	378.84	
	Paint Shop	190.49	
	Electric Shop	1221.45	
	Dressmaking Dept.	287.52	
	Print Shop	28.85	
	Auto Shop	1562.34	
GENERAL STORES			8172.81
CAR TICKETS			85.65
	Girls' School	6.25	
	Preparatory School	20.00	
	Boys' School	20.00	
	Main Office	39.40	
PUPILS' SUPPLIES - G. S.			1079.51
PUPILS' SUPPLIES - P. D.			916.81
			$24751.73

Pupils' Accounts Receivable - June 30,1924

B. S. Names	Dr.	Cr.
Aarona, Arthur	.28	
Ah Choy,Edward	8.38	
Ah Choy,Wilfred	11.15	
Ah Hon, Henry	2.60	
Ah Lung, Mike	1.08	
Ah New,Joseph	23.95	
Ahia,William	17.75	
Ahue,Charles	10.30	
Ahue,Joseph	11.48	
Ahulii,Arthur	2.89	
Ahulii,Walter	6.13	
Ahuna,Rudolph	14.80	
Ai,Walter	24.11	
Aina,Charles	14.30	
Aiwohi,Herbert	26.22	
Akai,Philip	6.57	
Akaka,Simeon	1.35	
Akana, Allen	27.54	
Akina, Allen	8.67	
Alden,Charles	14.79	
Anderson,Gus	1.18	
Apiki,Sylvester	26.89	
Apo,Hiram		1.93
Apo,James	6.88	
Apo,Sam	13.13	
Auld,Charles	.65	
Auld,Edwin	1.68	
Aweau,Sam	9.00	
Aki,Solomon	14.64	
Apo,Charles		9.64
Ah You,Adam	46.54	
Apisa,Taligata	12.21	
Bertelmann,Chris	6.56	
Bowman,Pierre	.87	
Bowman,Wright	1.27	
Brede,William	11.40	
Brooks,Renny	.50	
Brown,Harold	28.32	
Buchanan,Chas.	4.76	
Buck You,David	3.00	
Caceres,Ralph	11.49	
Cason,William	16.38	
Centeio,William	-----	
Chan,Libert	3.38	
Chang,Harry	4.16	
Charman,Paul	4.92	
Choy Tung,Solomon	15.63	
Clark,Harry	3.72	
Copp,Robert	2.15	
Cordes,Wilhelm	2.99	
Cox,Charles	2.73	
Cox,Oscar	2.07	
Cummings,George	6.26	
Cummings,John	3.54	
Chu Hing,Clarence		.23
Chun, Ahip	8.02	
Coelho,William	23.00	
Eaton,Wallace	38.43	
Ellis,Richmond	1.99	
Forsythe,Plemer	1.32	
Fuller,Arthur	17.00	
Brought forward	593.00	11.80
Fuller,Harry	13.52	
Groves,George	12.92	
Hakuole,James	125.25	
Hall,Henry	18.05	
Harbottle,David	1.28	
Havery,Walter	15.23	
Hohu,Clarence	26.88	
Holt,Lemon	7.55	
Hooper,Edmund	11.72	
Hubbard,Lewis	3.48	
Huddy,James	.91	
Huddy,Sam.	4.82	
Johnson,Daniel	16.20	
Joseph,Victor		16.03
Kaahaaina,Fred	20.50	
Kaahea,Henry		1.71
Kaai,Samuel	7.46	
Kahai,Edward	47.13	
Kahanu,Moluhi	2.68	
Kahaulelio,David	22.96	
Kaialau,Holi	18.24	
Kaiona,Solomon	24.70	
Kamakau,Joseph	31.93	
Kamakawiwoole,R.	10.55	
Kane,Paul	2.62	
Kaonohi,David	26.69	
Kapu,Sam	23.22	
Kauahikaua,A.	3.52	
Kauahikaua,R.	22.70	
Kawaiaea,William	7.78	
Kea,William	1.17	
Keaka,Haakua	10.69	
Keike,Edward	7.37	
Keikeiki,Kuulei	1.03	
Keliikoa,Joseph	14.50	
Keolanui,Elia	4.44	
Kialoa,George	10.90	
Kuhlmann,Edward	12.89	
Kukahiko,William	6.42	
Kamakahi,Joseph	6.72	
Kauaihilo,Norman	3.84	
Kanoho,Frank	16.77	
Lansing,Daniel	20.02	
Lee,Lyman	23.67	
Leoiki,Henry	4.55	
Lishman,William	1.08	
Lucas,Norman	.63	
Lum Chee,Yan Kong	3.06	
Lono,David	6.33	
Mahikoa,Lionel	.78	
Mahoe,Arthur	.31	
Makekau,Manase	5.82	
Martinson,Martin	9.71	
Mathews,Ezer		10.07
McGregor,Daniel	1.08	
McIntire,Alfred	44.97	
Miguel,Joseph	2.88	
Miller,August	1.29	
Miller,Fred	19.36	
Miller,George	26.33	
Miller,Herman	20.83	
	1412.93	39.61

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Pupils' Accounts Receivable - June 30, 1924.

B. S.	Dr.	Cr.
Brought Forward	1412.93	39.61
Mitchell, George	9.71	
Meyer, Fred	1.13	
Nahale, George	1.67	
Naiwi, Charles	25.98	
Nakea, Robert	6.70	
Nakoa, John	47.34	
Naukana, George	15.98	
Naumu, George	15.64	
Newton, Russell	12.85	
Oka, Pahukula	17.47	
Oness, Randolph	6.45	
Pa, Charles	16.12	
Palea, David	13.09	
Pekelo, Ellis	27.83	
Paoa, Gilbert	3.31	
Poka, William	14.06	
Pokipala, James	4.50	
Poohina, David	2.28	
Poohina, Frederick	2.00	
Puaa, Paul	38.05	
Ralston, John	4.06	
Rankin, Padaken	21.27	
Reinhardt, Henry	17.18	
Rogers, Sam	13.68	
Roy, Charles		15.42
Roy, James		2.93
Roy, William	13.22	
Sa Ning, William	14.78	
Simerson, John	.68	
Smith, Vernon	7.73	
Sproat, Elmer	3.78	
Sproat, Gus	3.22	
Stevens, William	15.82	
Stone, Edwin	42.98	
Santos, Antone	11.30	
Thomas, Cardinal	8.09	
Travis, Charles	24.06	
Upchurch, James	50.33	
Upchurch, William	4.01	
Vida, Sam	7.87	
Whitmarsh, Rogers	2.41	
Wong, James	15.21	
Wood, Alexander	1.98	
Woodd, John	1.89	
Woolsey, James		.25
Yap, Julius	5.89	
	1986.53	58.21

Old Accounts		
Harvey, David	9.75	
De Fries, John		.20
Deering, W.	34.44	
Leoiki, A.	1.16	
	45.35	.20

Pupils Accounts Receivable - June 30,1924

G. S.

Names	Dr.	Cr.
Ah Lung, Kuulei		4.56
Amara,Muriel	.50	
Bradley,Martha	2.23	
Brown,Helen	8.35	
Cup Choy, Elizabeth	.10	
Poepoe,Martha	2.40	
Smith, Clair		3.88
	13.58	8.44

Old Accounts

Burrows,Sarah		.20
Emmesley,Annie	7.95	
Gregory,Katy	175.10	
Cummings,Emma	4.38	
	187.43	.20

P. D.

Names	Dr.	Cr.
Ahia,Charles	11.87	
Ahia,Henry	3.30	
Ahia,Samuel	10.60	
Aikala,John	5.45	
Aikue,Henry	1.40	
Anderson,Arthur		6.50
Ayau, Clifford		2.35
Beamer,Peter		1.22
Bell,George	2.76	
Bell,William		30.20
Betts,Richard	.35	
Bishaw,Herman	3.55	
Bowman,Moffatt	1.00	
Boyd,Robert		39.45
Braun,Carl		12.50
Brown,Clarence	3.95	
Campbell,Clarence		2.10
Cockett,Patrick		4.50
Cook,George	11.35	
Cordes,Theodore		9.62
Cornwell,Ralph	13.05	
Gonsalves,Maikai	.25	
Holmer,Alft		12.25
Holt,Bennett		.35
Hookano,Benjamin	2.55	
Hoopai,Kaiwa	2.74	
Hottendorf,Nicholas		4.35
Hutchinson,Alonzo	.10	
Hutchinson,Ira	1.45	
Hutchinson,Lewis	6.50	
Iaukea,Curtis	9.97	
Iaukea,Frederick	8.20	
Kaaekuahiwi,Peter		8.65
Kahuhu,Philip	.10	
Kamakau,Samuel	.35	
Kikini, Ah Chong	.05	
Kuoha,James	4.45	
Kinney,James	2.75	
Kinney,Walter	6.20	
Kukea,Abraham	.35	
	114.74	134.04

Names	Dr.	Cr.
Brought forward	114.74	134.04
Lai Kau,John		.50
Leleo,William	2.90	
Lewis,Joseph	.25	
Lum Chee,Sam	1.22	
Maddock,Lawrence	12.90	
Manu, George	.15	
Markham, Alexander	.25	
Meyer,Richard	1.05	
Meyer,William	1.55	
Miller,James	12.82	
Mitchell,Antone	6.50	
McShane,Henry	5.50	
Meyer,Alex		1.00
Naehu,Daniel	2.20	
Nahalea,Moses	1.10	
Naihe,Clarence	13.20	
Pang,Andrew		1.20
Peterson,Ichabod	6.98	
Plunkett,John	1.10	
Plunkett, Tau'a	.25	
Ruddle,Albert		1.95
Smythe,Francis	.50	
Smythe,John	1.00	
Springer,E.		.40
Springer,P.		.40
Taylor,Allan		1.40
Vida,Leonard		4.21
Weisbarth,G.	.75	
Wing Hong,Ah Chong	69.30	
Yates,R.	.50	
Yates,W.	.60	
Young Wai,Ah Loy	14.14	
Young Wai,Ah Som	26.12	
Young Wai, W.	36.84	
Zoller,K.	.30	
	334.61	145.10

P. D. Old Accounts

Kaaihue,Kala	32.63

Pupils' Account Receivable - June 30,1924

SUMMARY

	Dr.	Cr.	Old Accounts Dr.	Old Accounts Cr.
Boys School	1986.53	58.21	45.35	.20
Girls School	13.58	8.44	187.43	.20
Prep. Dept.	334.61	145.10	32.63	
	2334.72	211.75	265.41	.40
Add - Old Accts.	265.41	.40		
	2600.13	212.15		
Deduct Credits	212.15			
As per General Ledger	2387.98			

Students' Bank:

Athletic Association	970.99
Bishop Memorial Church	280.62
Boys' School Bank	2328.87
Girls' School Bank	52.50
Glee Club	21.57
James Upchurch Fund	171.00
R. O. T. C. Fund	102.51
School Concert Fund	57.67
	3985.73

SUNDRY ACCOUNTS RECEIVABLE - JUNE 30,1924

	Dr.	Cr.
Ahelo, Lydia	.35	
Alumnae Association	3.00	
Athletic Association	320.42	
Backus, Louise	59.97	
Bankston, H.	17.55	
Banning, C. G.	10.12	
Beatie, J.	1.05	
Bishop Memorial Church	10.00	
Bishop Museum	44.13	
Borden, R. J.	29.78	
Brainard, Scott	15.60	
Budd, C. V.	21.23	
Cadet, The	21.00	
Carter, Mrs. A. W.	19.15	
Chapman, Grace	17.66	
Christian Endeavor	8.00	
Chu Hee	1.08	
Church, A. M.	38.68	
Class of 1926	11.00	
Class of 1928	4.00	
Class of 1929	7.50	
De Lima, J.	.50	
Estrella, Mr. M. R.	6.50	
Fresh Air Camp	62.60	
Girls' School Concert		1.00
Godfrey, H.	.50	
Hiking Club	7.05	
James, Hugh	7.00	
Judd, A. F.	32.75	
Kaya	2.40	
Kea, William	10.00	
Kemoo Farm	50.00	
Kennedy, G. H.	17.31	
Leaf, C. T.	40.00	
Lopes, M.	1.50	
Lowrie, R. H.	28.40	
Lydgate, J. M.	52.50	
Marsk, B. K.	6.00	
Midkiff, F. E.	102.48	
Midkiff, J. H.	142.79	
Moore, Nevada	.75	
Mowery, B.	21.05	
Murray, E. P.	44.95	
McTaggart, E.	33.79	
Naukana, Josephine	19.60	
Neal, M. C.	2.90	
One	1.00	
Pekelo, James	23.80	
Rawley's IceCream and Dairy Products	40.15	
R. O. T. C.	29.43	
Saunders, Ora	2.40	
School Concert	63.35	
Sherman, E. T.	23.88	
Simkins, R. A.	1.50	
Smith, N. G.	.45	
Trueman, J.	2.40	
Urquhart, James R.	58.96	
Van Auken, Bertha	36.20	
Wentworth, C. K.	3.00	
Wheeler, Mary P.	31.05	
Wilkins, Fred O.	2.20	
Yee, Andrew	84.13	
	1754.49	1.00

As per ledger 1753.49

PINEAPPLE EXPERIMENT ACCOUNT

General Expense on Crop

Hawaiian Pineapple Co. Royalty on Pattern	20.25
Wages, general	512.50
Truck repairing etc.	266.82
Gasoline & Oils	67.91
Miscellaneous Supplies	38.35
Hauling Account	32.00
Peeling Pines	9.67
Plowing Field	150.70
Planting	2.16
Laying M. Paper	.66
Fertilizer Account	82.69
Mulch Paper	134.68
As per General Ledger	$ 1318.39

No Harvesting has been done to date, June 30 1924

Income from Truck, from sundry hauling, etc. amounted to $162.34

CANE EXPERIMENT ACCOUNT

General Expense on Crop

Kapalama Lease	70.71
Truck repairing etc.	156.83
Wages, general	512.50
Gasoline & Oils	45.38
Miscellaneous Supplies	35.19
Fertilizer Account	31.13
Hauling Expense	1.26
Plowing, Irrigating & Ditching	1027.56
Seedling	338.78
As per General Ledger	$ 2219.34

No Harvesting has been done to date, June 30, 1924

Income from Truck, from sundry hauling, etc. amounted to $124.53

Eq. 2048 3/31

In the Circuit Court First Circuit
T. H.

At Chambers In Equity

In re Trust Estate of

Bernice P. Bishop,
Deceased

Kamehameha Schools
Report of President & Registrar
June 30, 1924.

FILED
AT 11 O'CLOCK a
Jany 2d 1925
Bn Kahalepuna
CLERK

TO THE HONORABLE RAY J. O'BRIEN, JUDGE OF THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT, IN AND FOR THE TERRITORY OF HAWAII

In the Matter of the BERNICE P. BISHOP ESTATE	EQUITY #2048

REPORT OF MASTER
on
PETITION OF TRUSTEES
FOR APPROVAL OF ANNUAL ACCOUNT

Comes now Fred Patterson, the duly appointed Master of the 39th Annual Accounts of the Estate of Bernice P. Bishop and begs leave to report as follows:

-I-

That your Master has carefully checked all of the items set forth in schedule "A" of the accounts of the Trustees, and finds that said schedule fully shows all the receipts which have been received by the Trustees during the period covering the 39th Annual Account.

-II-

That schedule "B" of said accounts shows fully all of the expenditures which have been made by the Trustees during the period covered by their 39th Annual Accounts, and your Master finds that the Trustees have vouchers on file for each and every item thereof and the same is true and correct in all particulars.

-III-

That your Master has examined the inventory which is filed together with said accounts and has carefully checked all of the personal property and securities in the hands of the Trustees and they have fully accounted for all items thereof, and your Master finds that said inventory is true and correct in all particulars.

There does exist, however, certain features in connection with the administration of the Bishop Estate by the Trustees thereof which I am unable to approve, and feel that notwithstanding such actions on their part have been disposed of in connection with other Accounts heretofore filed by them, that it should be rectified.

The Trustees of this Estate have the fee simple title to a large area of land in the Territory of Hawaii and this land is leased out to a total of approximately fifteen hundred tenants. In some instances the land is leased in very small areas at very small rentals and in other cases there are vast areas of the land of the Bishop Estate that are leased to large corporations in the Territory of Hawaii. In most cases, if not all, the leases made by the Trustees require that the tenant shall pay all of the taxes which may be levied against the land during the term of the lease and the Trustees of the Estate collect these taxes from the tanant and then in turn pay the taxes to the Government, and for this they collect the usual commission provided by law for collections and expenditures. They justify their position in this regard upon the ground that they must protect the property and see that the taxes are paid themselves, or else the taxes would not be paid by the tenants and a penalty would be imposed. There can be no question but what it is the duty of the Trustees to see that the taxes are paid and it is unquestionably their duty to pay them before they become delinquent in the event

that the tenant does not, but they are certainly not entitled to any commission for seeing that the taxes are paid as it is not an income to the Estate, and it is not money that is paid out by the Estate, but it is money that is to be paid out by the tenant by virtue of a binding contract entered into to the tax collector and not to the Trustees, and it is the duty of the Trustees of this Estate to see that the tenant does pay.

Your Master has been given to understand that this precise question is now before the Supreme Court of the Territory in another case and feels that the final disposition of this particular phase of the Trustees Annual Accounts should not be passed upon by this Court until the question is disposed of by the Supreme Court of the Territory.

-IV-

A far more serious question in connection with the 39th Annual Report of the trustees of this Estate presents itself in connection with their real estate transfers.

On the 14th day of July, 1923, the trustees quitclaimed to one Lillie K. Woodward and others all of their right, title and interest in and to a certain piece of land at Punaluu, Koolauloa, Oahu, containing an area of a little less than an acre. This land belonged to the Estate by virtue of a fee simple title and this deed was made as a settlement with the trustees and an exchange deed was executed whereby the Woodwards took part of the land and the Estate took part of the land.

It is the duty of the trustees of this Estate to see that no one obtains title to the lands of this Estate by adverse possession, and if they allow a title by adverse possession to be acquired, in my opinion they are undoubtedly liable for the value of the same unless they can show some good and valid excuse therefor. And it is my recommendation that the trustees be required to appear in court

and present evidence with reference to this transaction, and satisfy the Court that this title has been acquired by the Woodwards through no fault of the trustees.

There are other transactions of the same nature and if they should be compelled to account in regard to this particular transaction, they should also be compelled to account as to the other transactions.

-V-

Another real estate transaction which has been carried on by the trustees during the past year is the deeding of 1.23 acres at Kaipu, Manoa, to the Bishop Trust Company, Limited, for the sum of THREE THOUSAND DOLLARD ($3,000.00). This land was owned in fee by the Estate subject to a lease which expires in 1928. The price paid for this land was in the neighborhood of five cents a square foot. This land is in the heart of the residential district of Manoa Valley and comprises a piece of land which is suitable for residential purposes and my investigation discloses that this piece of land was sold for less than the fair market value, and I have also ascertained that this land was not sold to the Bishop Trust Company, Limited, but was sold to them for a client, and the client is an employee of the Bishop Estate. It is recommended that this land shall be appraised by the court, or that your Master be given authority to take testimony in regard to the matter to ascertain the fair market price of this property and that if this property was sold for less than the fair market value the trustees be surcharged with the balance.

-VI-

In connection with the matters hereinbefore set forth, your Master has inquired as to the amount of work which is performed by the trustees of this Estate for and on behalf of the Estate, and he feels that the trustees, individually and collectively, do not

give so much of their time to the matters pertaining to this Estate that they should be excused for any dereliction in their duties to the Estate

-VII-

It is my recommendation that the trustees of this Estate be compelled to account for the commissions which they have collected by virtue of receiving and paying out taxes and that they file a supplementary report showing the exact amount so received. And it is further recommended that they make a full and true report of all of their real estate transactions of the nature set forth above, and that the Court determine whether or not the transactions were fair and just to the beneficiaries of this Estate.

I have made no finding in regard to the value of the property involved in these transactions for the reason that I do not feel it is my duty as a Master to do so unless I should receive specific authority to take evidence in regard to this matter.

Respectfully submitted,

Master.

Eq. 2048 3/31

CIRCUIT COURT, FIRST CIRCUIT,
TERRITORY OF HAWAII

- - - - - - - - - - - - - - - - - -

In the Matter of the

BERNICE P. BISHOP ESTATE

- - - - - - - - - - - - - - - - - -

REPORT OF MASTER

on

39th Annual Account

- - - - - - - - - - - - - - - - - -

FILED 3 25
AT ____ O'CLOCK P
May 20 1925
B M Kahalepuna
CLERK

FRED PATTERSON
Master

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY

In the Matter of the Estate of BERNICE PAUAHI BISHOP, Deceased.	39th Annual Account.

ORDER APPROVING 39th ANNUAL ACCOUNT.

The Trustees under the Will and of the Estate of Bernice Pauahi Bishop, deceased, having filed herein their 39th Annual Account and Report, together with a petition praying that said account and report be examined, approved and allowed; and said account and report having been referred by this court to Fred Patterson as Master for examination and report, and the said Fred Patterson having filed his report thereon wherein he criticizes certain acts, matters and things in connection with the administration of the trust, and recommends that the Trustees be compelled to account for commissions received by them upon taxes collected from their lessees,

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the said Trustees were and are lawfully entitled to charge and collect the commissions charged in said account upon moneys collected for taxes from their lessees, and that the Master's recommendation with reference to such taxes is not approved;

That the 39th Annual Account and Report of said Trustees is hereby approved and allowed; and that the said

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Fred Patterson as Master aforesaid be allowed and paid out of the fund of said trust estate compensation for his services in the sum of $350.00;

That the Master's criticisms of certain acts, matters and things in connection with the administration of the trust are hereby referred to Honorable William B. Lymer, Attorney General, and the clerkof this court is hereby directed to forthwith furnish to the Attorney General a copy of the Master's Report, and of this order, to the end that the Attorney General may take such action, if any be needed, as he may deem necessary or proper.

Dated, Honolulu, T. H., July 2nd 1925.

Ray J. O'Brien
Second Judge, Circuit Court, First Circuit, Territory of Hawaii.

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E. No. 2048 3/31

CIRCUIT COURT, FIRST CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the

Estate of

vs.

BERNICE PAUAHI BISHOP,

Deceased.

ORDER APPROVING 39th ANNUAL ACCOUNT.

Costs Paid. ✓

CIRCUIT COURT FIRST CIRCUIT.

FILED July 2 1925

AT 3:30 O'CLOCK P. M.

Arthur E. Restarick

Clerk

FILED 11 55 O'CLOCK A M

AT July 3 1925

Bru Kahalepuna

CLERK

ROBERTSON & CASTLE

78808 M. P.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY.

In the Matter of the
BERNICE P. BISHOP ESTATE

Referred to William Hoapili as Master
this 16th day of November A. D. 1925
Jas. J. Banks
Judge of the Circuit Court of the First Circuit

PETITION OF TRUSTEES

FOR APPROVAL OF ANNUAL ACCOUNT

To the Honorable
the Presiding Judge
at Chambers, in Equity,
of the above entitled Court:

The petition of the undersigned, William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, Trustees, of the City and County of Honolulu, Territory of Hawaii, respectfully shows unto your Honor as follows:

I.

That they are the duly appointed, qualified and acting Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu, deceased.

II.

That the petitioners herein submit to the Court their 40th Annual Report and Account as such Trustees of their transactions under and in respect of said Trust Estate covering the period from July 1, 1924, to and including June 30, 1925.

III.

That upon Schedule "A" of said Account they show all of their receipts as such Trustees during said period.

IV.

That upon Schedule "B" of said Account they show all of their expenditures as such Trustees during said period.

V.

That upon Schedule "C" they show the aggregate of such receipts and expenditures, all of said schedules being attached hereto and made parts hereof.

VI.

That they submit and file herewith a full and complete inventory of the investments made by them under and by virtue of said trust, and which were outstanding at the close of said period.

VII.

That in and by their said attached report they set forth in more detail the transactions had under and by virtue of their said trust during said period.

WHEREFORE YOUR PETITIONERS PRAY that said Account may be referred by the Court to a Master to be examined and audited if the Court shall deem such course advisable.

AND THEY FURTHER PRAY that their said Account may be examined, approved and allowed by the Court.

DATED, Honolulu, T. H., this 30th day of October, 1925.

Trustees under the Will and of the Estate of Bernice P. Bishop, deceased.

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TERRITORY OF HAWAII)
) SS.
CITY AND COUNTY OF HONOLULU)

Wm Williamson, one of the above named petitioners, having been duly sworn, deposes and says:

That he has read the foregoing petition and also the Schedules therein referred to, and hereto attached, and made parts of said petition, and knows their contents, and that the account of receipts and expenditures set forth in said schedules respectively is correct; and that the allegations contained in said petition are true to the best of the deponent's knowledge and belief.

Wm Williamson

SUBSCRIBED AND SWORN to before me this 30th day of October, 1925.

Florence K. Steinfa
Notary Public, First Judicial Circuit, Territory of Hawaii.

Eq. 20248 3/31.
Circuit Court
First Circuit -
In Equity.

In the Matter of the
Estate of B. P. Bishop
Deceased.

Trustees 40th Annual
account.
Cts & 3rd Paid

FILED 7/40 P
AT O'CLOCK
Oct 30 1925
[illegible] CLERK

PRESIDENT'S REPORT

KAMEHAMEHA SCHOOLS

E X H I B I T 1

FORTIETH ANNUAL REPORT

BISHOP ESTATE TRUSTEES

J U N E 30th, 1 9 2 5

July 31, 1924

To the Trustees of the
Bernice Pauahi Bishop Estate,
Honolulu, T. H.

Gentlemen:-

I have the honor to submit the following report of the Kamehameha Schools for the year 1924-1925:

GENERAL CHARACTERISTICS OF THE PAST YEAR

The most encouraging feature of the past year has been the professional growth and activity in the staff. The teachers have shown a willingness to cooperate and to do special committee work; this spirit has been caught to a fair and introductory degree by the students, and we are sure to be in line for better educational results in the future. We have made definite efforts to tie our work in with the community life. These efforts have been in the nature of the "Part-Time System"; by sending our nursing students to assist in the Palama clinics; by sending girls out to demonstrate home hygiene among the graduates and parents, and by bringing in friends of the Schools to witness the fine things we are doing. In turn these experiences have improved and made more practical the character of our instruction. Certain changes in the personnel enabled us to stimulate the remainder to better effort, all feeling that we have a staff of higher general calibre and attainment. The addresses made by the Trustees at our Faculty Meetings at the beginning of the school year were instructive and they served to develop a cooperative attitude and to give needed knowledge in respect to the Estate. Thanks to the "Part-Time Plan" there has been the finest growth among our Senior boys that I have ever observed among any group of students in a year's time. This "Plan" is now well received by students and parents on the whole.

There were eighteen graduates of The Kamehameha Schools in June. Owing to the fact that the Part-Time System added a year to the curricula of the Boys' School, only girls graduated in this class. Of these girls, four are going to the University of Hawaii, seven to the Territorial Normal School, one to the Queen's Hospital for training, two to the Children's Hospital in San Francisco for training, and four into Commercial work.

The announcement of the Trustees' plans to proceed with re-building the school plant has had a fine tonic effect throughout the Schools, especially among the faculty, who appreciate the benefits of good equipment. All concerned stand anxious to help in any way possible to make the buildings and equipment as nearly perfectly appointed as possible. A superb plant in which we lay

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out a modern program, will go far toward assisting us to secure the best teachers trained in the profession. Spirit among students and faculty has been very fine and it is improving all along. We plan to incorporate more features of student control during this coming year, for we find conditions warrant and really call for the training and personal development which come from young peoples' assisting and checking each other in conduct.

CURRICULUM AND EDUCATIONAL FEATURES.

Emphasizing correct English throughout the Schools has become a large objective in Kamehamehs. English teachers are to take a leadership among faculty as well as among students. We have asked three shop men, who are studying on the Mainland, to try to present to us a solution of the problem of teaching English in connection with its use; thus, the Mathematics, Science, Home Economics and Shop teachers, the coaches and the dormitory supervisors are expecting to correct mistakes in speech and to teach plain, direct, clear English to the students whom they mingle with outside of English class. This is one important feature in correlating class and vocational shop work. In other ways, such as in preparing for class use Mathematics problems which are taken from local industry, we are endeavoring to correlate theory and practice and to secure mental discipline and culture in connection with actual or everyday life, and not as a thing unnatural. Our visiting industries and homes in connection with the Part-Time Plan, Inter-Island trips, etc., is helping us to construct a curriculum that will train well for later life.

"Parents-Graduates Get-Together Day" A group educational project as well as a scheme for the information of parents as to what their children are doing, was held in May. It was attended by hundreds of parents and graduates. Planning of exhibits and demonstrations was in the hands of students and under faculty advice and supervision. Students exhibited their products, and took as social projects the opportunity of showing just how things were made and done. The whole thing worked excellently to the improvement of the students', faculty's, parents' and graduates' interest in the important things our boys and girls are doing.

Home Economics Training; Senior Practice Cottage: Our new Practice Cottage for Senior girls has proved to be outstandingly the finest type of educational and social experience a girl with proper elementary training can secure. Mere telling about how to keep a home, operate it on a limited budget, furnish it and do the work incidental to the home cannot compare with the excellent training our Senior girls received last year in this Cottage. Nor can studying and reading about child care compare with actually looking after an infant as our girls did this year. The whole Practice Cottage project is the best thing of its kind I have yet heard of in any Secondary School, and we handled it better, and in a manner more nearly like actual home conditions than does any University on the Mainland that I have learned about.

Sewing and Millinery: These subjects have been on a practical and high plane. Many teachers of Home Economics and other

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qualified critics have told us that the dresses and hats our girls are making are of quality equal to the products of the professional seamstresses and milliners.

Cooking: This training includes lots of practical cooking as well as the teaching of dietetics. Watching our girls work in this department, observing their tests and sampling their cooking establish a pleasing confidence in the training we offer in this home art. Similarly, Laundering and Ironing, Mending, Room Care, etc. are thoroughly taught under the fine supervision of experienced house mothers and matrons. There have been no special extensions of this type of work; rather it has simply held up to a well-established standard.

Nursing has received more attention during the past year than during any year previous. The girls received more advanced instruction and training, and in addition to this, they improved their knowledge and skills by going out among parents, out to Palama Baby Clinics, and in the homes of former K. S. G. girls and there practicing their nursing skill and showing others the correct ideas in baby care and home hygiene.

Accounting, although we teach all Senior students only a very limited amount, and that with the idea of inculcating ideas of the worth of a dollar and of the need for careful accounting (with the exception of those girls who elect a Commercial Course), is proving to be very beneficial and it is a subject in which our students show great interest as a rule. I feel that we must give enough simple accounting and bookkeeping well to acquaint all of our students with business practice. I think we must do more and begin lower in our classes with bookkeeping and accounting, - not so much to turn out clerical employees as to instil business knowledge and procedure into our boys and girls. It will be recalled that Dr. Dean emphasized this point in his graduation address.

Hawaiian Language has had a year's experiment, which was what I asked for it. I am fully convinced of the benefits that accrue from its study. There are strong sentimental reasons why our boys and girls should be able to speak with their "old folks" in the friendly tongue of Hawaii Nei; also, there are practical uses to which a knowledge of the Hawaiian language can be turned, such as Court work, land matters, native church cooperation, etc. On the other hand, I do not believe that Hawaiian language should be studied by any person who more seriously needs English, nor by anyone during time that might well be devoted to improving ability in the language which will be employed habitually when the student leaves school. And with the exception of a very few in our next year's Senior class, I find our students seriously in need of an extra amount of English. I believe, therefore, that we had better wait a while for Hawaiian language, or at any rate offer it to only those who are clearly proficient in English and can spare time from the hours they would otherwise spend studying English. This would make the subject an elective.

In the School for Boys, we have carried on all the former curricular activities and have added Hawaiian language, Printing, Sugar Cane and Pineapple culture, and have incorporated

the Part-Time Plan of education with very good success. We have seven and one-half acres of fine H-109 Sugar Cane, all cared for by the boys with the exception of certain more strenuous operations where assistance has been hired. The same is true of about thirteen acres of Smooth Cayenne Pineapples. On both these crops the boys are keeping careful records. I am confident that Kamehameha will turn out some very useful and valuable men into these two great agricultural fields in due time. Garden Projects and Animal Husbandry Projects (with pigs and chickens) have been carried on by some twenty-five boys during the past year. Printing has taken its place among our Vocational courses as one of the best we have to offer. There is ample interest in the vocations connected with Printing at present. We have never before had such excellent instruction in the Automotive Shop practice as was given last year. We now have an A-1 instructor and mechanic, who has a well-planned course. The same is true of Electricity, Machine Shop Practice and Carpentry, due to two things; chiefly, to a careful outlining of courses and jobs, and also to improved equipment. Forge training has been well handled by a new man, who has also had the responsibility of installing a new course with its new equipment, - Sheet Metal Work. This latter promises to become a very useful vocational training.

The following table shows a very favorable year in Farm Operation. We have made large expenditures out of our Farm Operation Accounts to improve our land, to rotate crops and to improve property. We have also had two instructors instead of one. Expenses now are such as will yield increased incomes later. Even at that, our Operating loss was only $1769.35, which may be regarded as a very inexpensive lot of agricultural training for all we offered our boys.

Farm Operating Expenses

Year	Salaries and Wages	Feed Purchased	Other Misc. Expense	Total Operating Expense	Operating Exp. less Income, or Net Cost
1911-12					3142.23
1912-13					4313.94
1913-14					3727.48
1914-15					2845.27
1915-16					949.22
1916-17	7335.46	3047.68	1753.83	12136.97	3474.30
1917-18	8458.62	5126.76	3115.92	16701.30	6482.11
1918-19	9084.29	6376.55	2520.55	17891.39	4874.81
1919-20	10299.36	7149.47	3548.16	20996.99	3356.31
1920-21	12927.87	8701.10	3556.19	25185.16	7822.97
1921-22	12383.56	5158.52	7225.04	23424.54	6917.94
1922-23	12050.98	3376.61	4525.30	19952.89	4096.00
1923-24	10933.51	3333.94	6187.63	20455.08	6742.5
1924-25	12224.72	4278.93	4685.44	21189.09	1769.35

Farm Income

Year	Dairy Products	Stock Sold	Pigs Pork	Other Misc. Inc.	Total
1916-17	5701.72	422.22	761.99	1746.44	8632.37
1917-18	5751.35	1110.60	1040.33	2317.01	10219.39
1918-19	6944.00	1849.20	1940.51	2372.87	13106.58
1919-20	8600.02	1730.86	2007.83	5301.97	17640.68
1920-21	10103.84	792.41	2318.16	4148.78	17362.19
1921-22	11070.80	823.02	2721.75	1891.03	16506.60
1922-23	10894.15	1004.20	1330.72	2627.82	15856.89
1923-24	11835.83	2576.51	1804.83	4912.16	21129.33
1924-25	12299.54	-----	3325.65	4242.05	19867.04

Performance of Dairy Herd

Year	No. of Cows	Daily Average per cow (in lbs.) milk	Herd Aver. % Butterfat	Avg. Amt. of grain fed per cow	Avg. Cost of grain mixture per cwt.
1914	17.3	15.8	3.10	9.5	$1.47
1915	16.7	19.4	3.05	8.2	1.38
1916	18.3	21.9	3.20	11.0	1.55
1917	20.1	22.1	3.35	9.2	2.25
1918	19.6	22.2	3.30	9.3	2.94
1919	19.7	23.6	3.39	11.5	3.07
1920	22.0	24.3	3.33	12.0	3.31
1921	24.5	20.8	3.21	11.5	2.80
1922	27.2	16.9	3.39	- -	- -
1923	19.75	18.16	3.25	9.6	2.67
1924	21.75	18.8	3.7	6.83	2.8

ENROLLMENT

Summer Boarders: For the first time probably in the history of the Schools, we have had no students at the Schools during this summer vacation except those who are at work for the Schools, or at work elsewhere and are paying board. We believe it is very desirable that the students return to their homes, or that they shift for themselves for a small part of the year, so that they will appreciate more what they receive at Kamehameha. It was quite an effort to get all students well taken care of for the summer; on the whole, however, they largely took care of themselves except for members of the Preparatory Department, who required personal placement by the Principal.

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I submit tables showing the enrollment for the past year as compared with that of two previous years:

	Enrollment in September:			Entered during year:			Left during year:			Enrollment in June:		
	1924-1925	1923-1924	1922-1923	1924-1925	1923-1924	1922-1923	1924-1925	1923-1924	1922-1923	1924-1925	1923-1924	1922-1923
Boys' School	209	184	159	3	6	—	14 9 dismissed June 1st	16	8	189	174	151
Girls' School	120	115	110	1	2	2	1	12	5	120	105	107
Prep. Dep't.	75	68	74	2	6	5	2	1	5	75	73	74
Totals	404	367	343	6	14	7	26	29	18	384	352	332

We have had even more applications to enter our Schools this coming fall than ever before. Considering this in the face of good Junior and Senior High Schools on the other Islands, leads one to believe that the prestige of Kamehameha is in the ascendency.

HEALTH

Students: On the whole, the health of our students for the past year has been very good. It was the best ever recorded in the Girls' School, and it was better than usual, but not so good as during the year immediately preceding in the Boys' School and Preparatory Department. We had no epidemic. We lost one boy - Joseph Awai - during the school year, from intestinal trouble, and another boy - Kenneth Kihoi - during Easter recess, from an automobile accident. Both were excellent young boys. The following tables show the Operations performed during last year and during

three previous years:

Table of Operations

	1924-1925	1923-1924	1922-1923	1921-1922
Appendectomy	1	--	3	7
Tonsilectomy or Adenoidectomy	3	3	9	18
Circumcision	--	--	1	1
Fracture	--	--	1	1
Eye Operation	1	--	--	2
Operation on Foot	--	--	1	--
Mastoid	--	--	--	1
Repair after Cuts or bruises	--	1	--	--
Abscesses	--	--	--	1
Hernia	--	--	--	1
Nasal	--	--	--	1
Total	5	4	15	33

Staff: Health conditions among the staff members have not been extra good. In my opinion, the greatest difficulty our teachers have, comes from too much continued application to the incessant, 24-hour-per-day duties of a boarding school and too little regular exercise and recreation. I shall make definite plans to improve these conditions during the coming year. Some progress was made along this line during the past year, with our new Faculty Health Committee, but much more needs to be done. The only serious cases we had, however, were not caused from the above stated conditions; one man, J. C. Leukhardt had a nervous breakdown before school began and we had to send him back to Pittsburg; one woman, Helen Ahlstrom, almost lost her life in an automobile accident, and in complications resulting therefrom. Both these teachers are now recovering well, but they will not be with the Schools next year.

DENTISTRY

Under a new dentist, Dr. J. C. Wright, our dentist work during the past year has been good. We have had operations preceded by due and scientific diagnosis, so that work done has been properly done. The following table shows costs of medical and dental work for last year and years preceding:

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	Total paid to Dentist:	Total paid to Doctor:	Re-collected from pupils: Dentist:	Doctor:	Bal. paid by Schools Dentist:	Bal. paid by Schools Doctor:
1917-18	$2071.00	1000.00	634.00	634.00	1437.00	366.00
1918-19	1815.00	1020.00	676.00	676.00	1137.00	344.00
1919-20	2356.50	1020.00	681.00	681.00	1675.50	339.00
1920-21	2998.50	1500.00	687.00	687.00	2311.50	813.00
1921-22	2025.00	1500.00	678.00	678.00	1347.00	822.00
1922-23	2305.70	1500.00	685.00	685.00	1620.70	815.00
1923-24	1164.15	1500.00	739.00	739.00	425.15	761.00
1924-25	1448.00	1500.00	995.00	995.00	453.00	505.00

OPERATING EXPENSES

The following table would be regarded as a favorable showing of our Operating Expenditures for the past year, as compared with previous years. In studying these figures it should be borne in mind (1) that a very large expense of $16660.00 was incurred during the summer of 1923 to repair buildings and roads; (2) that the item "Industrial Operations" for the past year bears a new set of costs for Cane and Pineapples of $6840.55; and (3) that the number of students for the past year has been considerably greater than that of previous years.

	1922-23		1923-24		1924-25	
Maint.of Bldgs.	$11495.	5.2%	$25564.	10.5%	$8247.	3.49%
Upkeep of Grds.	11597.	5.2%	14965.	6.2%	12002.	5.08%
Wtr.Lght.&Sewer.	5744.	2.7%	6206.	2.5%	4683.	1.98%
Indus.Operation	7303.	3.4%	7197.	3.%	10802.	4.57%
Instruction	58721.	27.2%	62689.	26%	71913.	31.03%
Boarding Expense	56921.	26.%	61038.	25.5%	66045.	27.74%
Religious & Soc.	5718.	2.7%	5155.	2.1%	2812.	1.19%
Care of Health	12293.	5.6%	10356.	4.2%	10713.	4.53%
Admin.& General	47413.	22.%	48628.	20.%	49129.	20.39%
	215206.		241803.		236351.	
Income from Tuitions, etc.	20500.		22173.		22631.	
Net Cost	195706.		219630.		213720.	
Number of Students enrolled September	345		367		404	
Net per capita costs	$570.57		$598.44		$529.01	

The gross operating expenses for last year were thus $236351., compared with an approved budget of $242000; the income from tuitions, etc. was

$22631.62 as compared with an estimated income of $26000.00; the net cost was $213720.06 as compared with a budgeted net cost of $216000.00.

ACCOUNTS RECEIVABLE.

Our Accounts Receivable are in good condition with but few exceptions. We have a few very difficult accounts. On the whole, however, we collect month by month up to the end of the fiscal year all but a small percent of our outstanding accounts. Our gross charges during the past year, including accounts outstanding at the beginning of the year, have been $68834.13; our collections have been $61863.76; we have $6970.37 in accounts receivable, of which $2647.50 is the account of the Athletic Association. We would class about $500.00 of the last-named figure as very hard to collect. Of this $500.00, $270.56 is the account of Mr. J. C. Leukhardt.

STAFF

There has been a good cooperative and professional spirit among the members of the staff this year. We have fostered this by calling for much Committee work and by providing considerable professional literature for the teachers' reading and opinions. We have a good set of teachers, on the whole - teachers who are interested in the ultimate success of the individual student as well as in the standing of the Schools as an institution. The new Principal of the Boys' School, Mr. John F. Nelson, has proved to be a very capable and valuable man. We have much yet to do in the way of teaching English in connection with its use. Not yet are we at the place where Shop men, dormitory teachers, field coaches and others outside of the English classes, really teach and correct English expression. We have this keenly in view and shall urge the importance of teaching English in connection with its use more especially than in connection with class-room recitations during the coming year.

The following table shows the number of teachers on the staff, as compared with the number for previous years:

	1924-25	1923-24	1922-23	1921-22
Administration & Clerical	11	11	13	15
Teachers	32	26	27	27
Boarding Departments	12	12	14	10
Health	5	5	5	4
Military Department	3	3	2	1
On Leave of Absence	2	1	3	2
Religious Education	--	1	1	1
Totals	65	59	65	60

PERSONNEL

Two teachers have enjoyed a Sabbatical year's leave of absence during 1924-25; Miss Maude Post, Principal of the Boys' School, Preparatory Department, and Mrs. Susie E. Davis. Miss Post has had an excellent year at Teachers College, Columbia University,

and she has also visited many schools, some of them at my specific request. Mrs. Davis has spent the year in travel and school visiting. During the coming year Miss Katherine Burgner and Mr. Robert Lowrie will take their authorized year's leave for study and travel.

During the past summer the following large number of teachers has been studying on the Mainland: John F. Nelson, at the University of Colorado; C. V. Budd, University of California; Curtis T. Leaf, University of Chicago; George H. Kennedy, University of Southern California; Adolph G. Hottendorf, Mergenthaler Linotype Co., San Francisco; Alfred M. Church, Columbia University; Wm. B. Caldwell, University of Southern California; Erwin L. Miles, University of California, Southern Branch; Earl L. McTaggart, Iowa University.

We have good teachers employed to take the place of the fourteen teachers and matrons who will not be with us another year. All positions are now filled with the exception of an Instructor in Agronomy and Sugar Cane Culture, which position we are having difficulty in filling.

PROPERTY

The decision of the Trustees to replace our old wooden buildings with permanent construction at an early date, is eminently timely. There can be no question as to the need for scrapping several of our present unsanitary, and in some serious respects, unsafe buildings. We have been improving the premises gradually but steadily so that we have appealed to the pride of the students and staff in so far as it has been practicable and economical with our present equipment. Lawns and cultivated areas have been enlarged, and we have continued to plant trees and shrubs where needed. Many old and obstructive trees we have removed.

Waialae Cottage: We have continued to use our rest cottage at Waialae every week-end and holiday during the year. The decision of the Trustees to add to our camping facilities at Waialae will be of great benefit to the Schools.

SOME EDUCATIONAL FEATURES FOR NEXT YEAR

Our school paper "The Cadet", by means of our new Linotype, will be enlarged and made more of an educational feature, and it will serve as a better medium of contact between the Schools and the Graduates.

Exhibits and Demonstrations: will be employed more as opportunities to increase interest of the students in their educational projects. These exhibits also greatly attract the parents, and the explanations and demonstrations benefit the students in their oral expression.

Part-Time Education is a proved success with us, and will be extended below the Twelfth Grade also to include the Low Eleventh and High Eleventh grades. We shall have eighty-two boys in this part-time employment next year. We are not yet to the place where we can install this plan for our girls, although I wish we could do so. I am convinced of the efficacy of this educational plan.

Shop Experience for next year will be as follows, and this promises to be a permanent lay-out:

Dep't.	Grade	Shop Experience
Boys' Preparatory	5	Introductory and inspirational prevocational handwork in wood, concrete, clay and paints.
	6	Elementary Agriculture and Gardening. Small Animal Projects
Junior High School Years	7	Full yr., 10 periods per week, Forge and Sheet Metal Work
	8	1/2 yr. Printing, 10 periods per week — 1/2 yr. Carpentry, 10 periods per week
	9	1/3 yr. Agric., 10 periods per wk. — 1/3 yr. Machine Shop, 10 periods per week — 1/3 yr. Electric Shop, 10 periods per week
Senior High School Years	10	Full year's work at an elected trade, 16 periods per week
	Low 11 / High 11 / 12	(Part-Time Plan, Two Weeks in School, alternating with two weeks in the industries) — During the two weeks in school there will be 4 periods per week spent in Shop Work, coordinating the theory of class with the experience gained in the industrial position.

Modified Dalton and Winnetka Plan: We are introducing in a cautious, experimental way, a modification of the Dalton Plan and the Winnetka Plan of individual instruction. We hope to carry this on during the coming year, for individual instruction together with "socialized" recitation promises to supersede the old memory type of recitation. This individual instruction method permits all students to proceed and advance just as fast as is possible, and without any retardation on account of slow and backward members of the class. We tried out features of the Dalton Plan in our Girls' School English classes and in the History and Shop courses last year. We are convinced of the merits of individual instruction in so far as we have tried it.

Bishop Memorial Church: Although we have had no regular Chaplain this past year, we have had a good year in the activities of the Bishop Memorial Church. Rev. Henry P. Judd has preached regularly the first Sunday of each month, and has had charge of the usual pastoral duties, such as administering the Sacrament, performing baptisms, counselling new members, etc. Other secretaries of the Hawaiian Board and other local pastors have preached for us during the year and the arrangements have been very satisfactory. I wish to give due credit to Dr. French E. Oliver, who spoke many times to our students and who had a large influence in securing new memberships in our church and in leading to definite decisions of students to live a Christian life. We plan to carry on the church work in a similar manner this coming year. Of course the best plan is to have a resident Chaplain who can lead in religious activities and who can also serve the Schools in some other capacity, as, for example, instructor in Oral Expression and leader of extra curricular activities. But I feel that it is unwise to secure such a man unless we are convinced that he is eminently qualified for such work. We are in hopes that before long we shall be able to discover such a man, but until we do, we believe that the system obtaining during the past year is the proper way to handle the religious activities of Bishop Memorial Church.

CONCLUSION

We still hold that The Kamehameha Schools are responsible for turning out a large share of the leaders of the Territory. We are getting better raw material to work with each year, and we are slowly breaking down the old attitude that The Kamehameha Schools are all right for those students only who have not wit enough to go to McKinley High School, St. Louis College or Punahou. We feel that we have a responsibility for character development through disciplinary training and spiritual inspiration. We have the responsibility for these things because we have the opportunity for them. The need of our students is evident; it is our great problem to exercise such tact and leadership that all will have a burning desire for improvement and growth so that the efforts of the staff and the experiences possible with the excellent equipment which Mrs. Bishop's Will provides, may be effectual in really educating these boys and girls.

Respectfully submitted,

Frank E. Midkiff

Frank E. Midkiff
President

ACCOUNTANT'S ANNUAL REPORT

1924 -- 1925

The Kamehameha Schools
Honolulu, T. H.
July 23, 1925

Mr. Frank E. Midkiff,
President, The Kamehameha Schools,
Honolulu, T. H.

Dear Sir:

There follows herewith, the general trial balance, June 30, 1925, and tabulated statements covering all expenditures at these Schools during the fiscal year beginning July 1, 1924 and ending June 30, 1925, viz.:

I	General Trial Balance, June 30, 1925
II	Capital Expenditures, 1924-1925
III	Analysis of Capital Expenditures, 1924-1925
IV	Comparative Statements of Operating Expenses 1924-1925, of the Departments of the Schools.
V	Comparative Statements of Operative Expenses 1923-1924 and 1924-1925 of the entire Schools and for each of the three Departments.
VI	Statement of Inventories, June 30, 1925
VII	Students' Ledger Accounts
VIII	Students' Bank Accounts
IX	Sundry Accounts Receivable
X	Pineapple and Cane Experiment

Respectfully submitted,

E. P. Murray,
Accountant.

General Ledger Trial Balance June 30, 1925
(before closing)

	Dr.	Cr.
Accrued Insurance	$ 2078.80	
Bank of Bishop & Co.		916.46
Bishop Estate Treasurer		258827.28
Bishop Estate Trustee		39229.00
Cane Experiment	2631.75	
Capital Expenditures	46859.66	
Car Tickets	51.63	
Expense Account	225549.34	
Farm Account	1769.35	
Laundry Account		48.10
Medical & Dental Fees		1990.00
Pineapple Experiment Account	4208.80	
Petty Cash	200.00	
Pupils' Accounts Receivable	2697.25	
Pupils' Supplies - B. S.	2451.97	
Pupils' Supplies - G. S.	1298.97	
Pupils' Supplies - P. D.	394.10	
R. O. T. C. Stores Account	4019.47	
Revenue Account		54.35
Shops Account	2240.54	
Shops & Farm Inventory	15012.86	
Students' Bank		6273.66
Students' Bank Fund	500.00	
Sundry Accounts Receivable	4273.12	
Suspense Account	16456.58	
Tuitions		20641.62
Vouchers Payable		4713.72
	$ 332694.19	$ 332694.19

General Ledger Trial Balance June 30, 1925
)(after closing)

	Dr.	Cr.
Accrued Insurance	2078.80	
Bank of Bishop & Co.		916.46
Bishop Estate Trustee		37530.91
Car Tickets	51.63	
Petty Cash	200.00	
Pupils' Accounts Receivable	2697.25	
Pupils' Supply B. S.	2451.97	
Pupils' Supply G. S.	1298.97	
Pupils' Supply P. D.	394.10	
R. O. T. C. Stores	4019.47	
Shops & Farm Inventory	15012.86	
Students' Bank		6273.66
Students' Bank Fund	500.00	
Sundry Accounts Receivable	4273.12	
Suspense Account	16456.58	
Vouchers Payable		4713.72
	$ 49434.75	$ 49434.75

CAPITAL EXPENDITURES BY APPROPRIATIONS

No.	Name	Amount	Expended to June 30, 1925	Balances Refunded
88	Development Plans	129.03	129.03	
109	Cooking Laboratory, G. S.	124.03	120.60	3.43
110	Band Instruments	22.92	20.15	2.77
111	Equipment, Electric Shop	93.94	90.74	3.20
112	Tractor & Plow	117.50	115.16	2.34
113	Piggery & Hennery	4308.53	3468.76	839.77
119	Pineapple & Cardan Implements	92.60	92.60	
123	Additions to Shop Buildings	77.84	75.51	2.33
126	Forge Shop Equipment	35.00	34.30	.70
131	Sub-calibre Rifle Range	4.16	4.16	
136	Dorm. Living Room & Equipment	1729.54	1727.04	2.30
137	Cot. C. New Lanai & Bath Fixture	693.47	693.47	
138	Educational Device	45.00	40.66	4.34
139	Printing Outfit	2600.00	2578.12	21.88
140	Motion Picture Outfit	503.94	503.94	
141	Electric Dishwashers	1170.00	1170.00	
142	Additional Camping Facilities	200.00	75.42	124.58
143	Farm Machinery	2935.80	2935.80	
144	Office Equipment	110.00	110.00	
145	Chapel Alterations	1062.71	1056.41	6.30
146	Electric Signal System	350.00	333.63	16.37
147	Fencing Makai Campus	325.00	256.27	68.73
148	Garage Extension	550.00	388.90	161.10
149	Pavilion Dormitory, B. S.	6800.00	4574.98	2225.02
150	Senior Cottage, G. S.	10409.68	10392.18	17.50
151	Billing Machine, Manual Dpt.	45.00	45.00	
152	Furnishings & Eqpt, Tea. Rooms	945.74	945.74	
153	Typewriter Equipment	251.00	249.50	1.50
154	Poultry	130.00	130.00	
155	Sterilizing Equipment, Dairy	100.00	97.93	2.07
156	Additional Showers & Locker Eqpt.	600.00	597.70	2.30
157	Additions to Part-time, Senior's Cot.	454.69	454.69	
158	Lighting Tennis & Volley Ball Courts	288.00	287.68	.32
159	Surveying Equipment	150.00	150.00	
160	Office Equipment, Manual Dpt.	343.50	336.28	7.22
161	Furnishings Teachers Rooms, Pope Hall	444.62	444.62	
162	" " " , Fac. Club	280.00	197.61	82.39
163	Faculty Accessories, G. S.	129.00	129.00	
164	New Hymnals	57.00	57.00	
165	Truck Body, Cadilac	375.00	372.52	2.48
166	Shed for Shops	765.60	765.60	
167	Permanent Lights, G. S.	20.00	17.32	2.68
168	Eqpt. Dorm. Cot. & Dining Hall	2310.53	2278.73	31.80
169	Sewer Connection, Herdsman's Cot.	95.00	95.00	
170	Gas Heater, Manual Dpt.-Hospital	120.00	120.00	
171	Lighting Facilities, G. S.	120.00	104.80	15.20
172	Shop Demonstration Engine	35.00	35.00	
173	New Gas Stove, Cottage M.	67.50	67.50	
174	Wire Fence, Makai Farm	125.00	124.99	.01
175	" " , G. S. Campus	440.00	440.00	
176	Cash Register Students Concession	110.00	110.00	
177	Reading Lamps, Prep. Dpt.	36.00	36.00	
178	Storage Space, Museum Library Stocks	866.00	866.00	
179	Electric Lines, Antone Lewis House	50.00	49.64	.36
180	Electric Hammer for Rock Drilling	283.50	283.50	
181	Findlay Piano Truck	78.00	66.77	11.23
182	Space & Eqpt. Sheet Metal Course	1060.00	904.09	155.91
183	Dictionaries	140.65	140.65	

CAPITAL EXPENDITURES BY APPROPRIATIONS

No.	Name	Amount	Expended to June 30, 1925	Balances Refunded
184	Sabers	225.00	222.77	2.23
185	Electric Transformer	140.00	138.88	1.12
186	Ford Truck, Farm	775.00	775.00	
187	Servants Quarters Pres. House	100.00	100.00	
188	Saw Setting & Filing Machine	111.52	111.52	
189	New Library Ref. Books	300.00	298.40	1.60
190	New Hot Water Tank - B. S.	195.00	195.00	
191	Biology Equipment	200.00	65.78	134.22
192	Pump Silencer	500.00	398.10	101.90
193	Gas Stove, Pope Hall	270.00	201.80	68.20
194	Comfort Station	195.00	195.00	
195	Sewing Equipment	100.00	84.20	15.80
196	Curtains Sleeping Lanai G. S.	36.00	36.00	
197	Garden Hose, P. D.	30.00	23.85	6.15
198	Sewing Machine, P. D.	73.00	69.97	3.03
199	Addressograph	180.00	180.00	
200	Athletic Equipment, P. D.	50.00	43.70	6.30
201	Piano, G. S.	400.00	400.00	
202	Permanent Improvement, Kapalama	1331.00	1331.00	
	Totals	51018.34	46859.66	4158.68
	Balances to Estate Treasurer		4158.68	
		51018.34	51018.34	

ANALYSIS OF CAPITAL EXPENDITURES
YEAR 1924 - 1925

BUILDINGS:				
105	School		$ 1234.10	
106	Teachers' Cottages		444.62	
107	Farm		3468.76	
108	Dormitories		17851.39	
109	Other Buildings		2923.92	25922.79
EQUIPMENT:				
112	Office		792.23	
113	Class Room		1901.36	
114	Library		617.32	
115	Chapel		57.00	
116	Dining Halls		2509.16	
117	Dormitories		1855.61	
119	Shop		4055.49	
120	Cottages		295.72	
121	Others		875.06	12958.95
FARM STOCK & EQUIPMENT:				
126	Poultry		130.00	
127	Trucks		775.00	
128	Machinery & Tools		3427.06	
129	Other		97.93	4429.99
OTHER PERMANENT IMPROVEMENTS:				
135	Sanitary Sewerage		95.00	
138	Pump Equipment		398.10	
139	Pipe Lines		333.63	
140	Electric System		205.84	
144	Fences & Roads		2227.68	
145	Others		287.68	3547.93
				$ 46859.66

SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1924-1925

	Total	Boys' School	Girls' School	B.S. Prep. School
MAINTENANCE OF BUILDINGS				
1. School	3633.22	3126.78	1847.12	858.32
2. Teachers' Cottages	1759.33	1160.97	160.19	438.17
3. Farm	108.12	108.12		
4. Other	548.29	261.18	165.81	121.30
	$ 5247.96	4657.05	2173.12	1417.79
UPKEEP OF GROUNDS				
8. Wages	11189.29	5233.58	3427.87	2527.84
9. Tools and Supplies	630.08	261.10	163.93	205.05
10. Drives and Walks	124.45	43.00	42.91	38.54
11. Other	59.13	8.62	5.68	44.83
	12003.95	5546.30	3640.39	2816.26
WATER, LIGHT AND SEWERAGE				
14. Water Purchased	18.80	9.40	5.64	3.76
15. " Pumped	884.22	442.11	265.27	176.84
16. " Mains, etc.	517.48	259.13	156.92	101.43
17. Lighting	3075.38	1539.53	926.42	609.43
18. Electric Line Maintenance	158.56	87.29	42.76	28.51
19. Sewerage System	29.03	36.53	4.30	3.00
	4683.47	2373.99	1392.51	916.97
INDUSTRIAL OPERATIONS				
20. Tool Room	123.29	123.29		
21. Gang	2631.75	2631.75		
22. Forge Shop	892.24	892.24		
23. Machine Shop	634.78	634.78		
24. Woodworking Shop	409.25	409.25		
25. Paint Shop	89.19	89.19		
26. Electrical Shop	53.10	53.10		
27. Dressmaking	32.04		32.04	
28. Print Shop	143.33	143.33		
29. Laundry	48.10			48.10
30. Farm	1769.35	1769.35		
31. Auto Shop	1032.56	1032.56		
32. Pineapple	4208.80	4208.80		
	10882.34	10682.46	32.04	48.10
INSTRUCTION				
33. Teachers' Salaries	64376.35	33285.93	20178.48	10911.94
34. Equipment & Supplies	3391.54	1406.53	1134.00	851.02
35. Library	1149.92	620.91	313.60	215.41
36. Scholarships	1558.40	708.90	350.00	499.50
37. Military	905.47	905.47		
38. Incidentals	532.17	264.65	127.11	140.40
	71913.85	37192.39	22103.19	12618.27

SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1924-1925 (cont.)

	Total	Boys' School	Girls' School	B.S. Prep. School.
BOARDING EXPENSE				
40. Senior Cottage	$ 520.22		520.22	
41. Salaries and Wages	23423.26	6842.59	10250.35	5777.84
42. Teachers' Food	10838.15	3602.22	4361.46	3204.84
43. Pupils' Food	39466.59	25825.42	7767.11	5497.83
44. Fuel and Power	794.56	367.39	238.40	785.93
45. Table Furnishings	3125.90	1513.51	1279.25	329.93
46. Kitchen Furnishings	2440.96	1429.61	685.29	319.27
47. Dormitory Furnishings	3763.02	1190.63	784.85	1693.50
48. Cottage Furnishings	680.16	295.54	334.80	155.36
49. Board Income	19007.65	9502.57	5669.36	3895.72
50.	$ 66045.17	31564.34	20612.05	13268.76
RELIGIOUS AND SOCIAL				
51. Chapel Services	1272.93	636.21	380.83	255.89
52. Other Services	139.03	72.50	42.61	23.64
53. Entertaining Pupils	983.34	321.54	393.04	262.01
54. Entertaining Faculty	362.88	169.60	127.97	72.34
55. Other	54.19	23.34	16.00	14.85
	$ 2812.37	1223.19	960.45	628.73
CARE OF HEALTH				
58. Services	6907.27	2911.71	1640.34	2355.22
59. Hospital Supplies	1681.94	868.01	535.02	278.91
60. Diet	530.55	478.90	18.05	33.60
61. Dentistry	1448.00	700.50	507.50	240.00
62. Other	145.93	81.44	21.71	42.78
	$ 10713.69	5040.56	2722.62	2950.51
ADMINISTRATION AND GENERAL				
65. Salaries	24839.12	10090.76	6994.66	7753.70
66. Traveling Expenses	3987.83	3139.49	527.05	321.29
67. Postage, Stationery, etc	2035.93	1050.78	590.04	395.11
68. Telephone & Telegraph	1654.85	861.90	500.29	292.66
69. Special Functions	1632.46	845.33	466.48	320.65
70. Sundry Office Expense	838.84	366.76	301.70	170.38
71. Insurance & Fire Prot.	5091.57	2648.36	1666.93	776.28
72. Incidental	931.77	477.08	248.44	206.25
73. Pensions & Annuities	8117.51	3376.40	3058.44	1682.67
	$ 49129.88	22856.86	14354.03	11918.99
TOTAL OPERATING EXPENSES	236351.68	121337.16	67926.32	47088.20

COMPARISONS

	%	%	%	%
1910-11	100	57.44	26.3	16.25
1911-12	100	57.26	26.72	16.02
1912-13	100	57.2	27.5	15.3
1913-14	100	53.6	29.5	16.9
1914-15	100	52.86	28.49	18.65
1915-16	100	53.09	28.08	18.83
1916-17	100	50.05	28.82	21.13
1917-18	100	50.20	29.93	19.87
1918-19	100	52.21	28.76	19.03
1919-20	100	52.67	28.44	18.89
1920-21	100	53.27	27.45	19.28
1921-22	100	49.51	30.90	19.59
1922-23	100	49.75	29.52	20.73
1923-24	100	52.17	27.12	20.71
1924-25	100	51.34	28.74	19.92

COMPARATIVE STATEMENT - OPERATING EXPENSES

The Kamehameha Schools

Year 1923-24 and 1924-25

	1923-24	1924-25	Increase	Decrease
1. Maintenance of Buildings	25564.44	8247.96		17316.48
2. Upkeep of Grounds	14965.59	12002.95		2962.64
3. Water, Light & Sewerage	6206.24	4683.47		1522.77
4. Industrial Operations	7197.78	10802.34	3604.56	
5. Instruction	62689.78	71913.85	9224.07	
6. Boarding Expense	61038.20	66045.17	5006.97	
7. Religious & Social	5155.44	2812.37		2343.07
8. Care of Health	10356.93	10713.69	356.76	
9. Administration & General	48628.94	49129.88	500.94	
Totals	$ 241803.34	236351.68	18693.30	24144.96
Net Decrease				5451.66
Net Decrease %				.0225

COMPARATIVE STATEMENT - OPERATING EXPENSES

Boys' School -- Manual Department.

Year 1923-24 and 1924-25

	1923-24	1924-25	Increase	Decrease
1. Maintenance of Buildings	16266.82	4657.05		11609.77
2. Upkeep of Grounds	10139.77	5546.30		4593.47
3. Water, Light & Sewerage	2985.08	2373.99		611.09
4. Industrial Operations	6624.55	10882.48	4257.93	
5. Instruction	31341.38	37192.39	5851.01	
6. Boarding Expense	30106.03	31564.34	1458.31	
7. Religious & Social	2442.72	1283.19		1419.53
8. Care of Health	4719.85	5040.56	320.71	
9. Administration & General	21523.83	22856.86	1333.03	
Totals	$ 126150.03	121337.16	13220.99	18033.86
Net Decrease				4812.87
Net Decrease %				.0389

COMPARATIVE STATEMENT - OPERATING EXPENSES

Girls' School

Year 1923-24 and 1924-25

	1923-24	1924-25	Increase	Decrease
1. Maintenance of Buildings	4709.72	2173.12		2536.60
2. Upkeep of Grounds	3102.38	3640.39	538.01	
3. Water, Light & Sewerage	1954.30	1392.51		561.79
4. Industrial Operations	136.92	32.04		168.96
5. Instruction	18789.80	22103.19	3313.39	
6. Boarding Expense	16675.09	20612.05	3936.96	
7. Religious & Social	1684.19	960.45		723.74
8. Care of Health	2751.55	2722.62		28.93
9. Administration & General	15763.30	14354.03		1409.27
Totals $	65567.25	67926.32	7788.36	5429.29
Net Increase			2359.07	
Net Increase %			.0359	

COMPARATIVE STATEMENT - OPERATING EXPENSES

Boys' School - Preparatory Department

Year 1923-24 and 1924-25

	1923-24	1924-25	Increase	Decrease
1. Maintenance of Buildings	4587.90	1417.79		3170.11
2. Upkeep of Grounds	1723.44	2816.26	1092.82	
3. Water, Light & Sewerage	1266.86	916.97		349.89
4. Industrial Operations	436.31	48.10		484.41
5. Instruction	12558.60	12618.27	59.67	
6. Boarding Expense	14257.08	13868.76		388.30
7. Religious & Social	1028.53	628.73		399.80
8. Care of Health	2885.53	2950.51	64.98	
9. Administration & General	11341.81	11918.99	577.15	
Totals $	50083.06	47088.20	1794.65	4792.51
Net Decrease				2997.86
Net Decrease %				.0598

MATERIALS, SUPPLIES AND STOCK

INVENTORY JUNE 30, 1925

SUMMARY

FARM		9720.50
Supplies	414.50	
Livestock	9306.00	
SHOPS		5292.36
Forge Shop	388.75	
Machine Shop	556.30	
Woodworking Shop	1605.27	
Paint Shop	470.87	
Electric Shop	1374.27	
Dressmaking Dept.	264.11	
Print Shop	38.00	
Auto Shop	594.79	
R. O. T. C. STORES		4019.47
CAR TICKETS		51.63
Girls School	11.70	
Preparatory Dept.	.19	
Manual Dept.	6.81	
Main Office	32.93	
PUPILS' SUPPLIES - B. S.		2451.97
PUPILS' SUPPLIES - G. S.		1298.97
PUPILS' SUPPLIES - P. D.		394.10
		$ 23229.00

Pupils' Accounts Receivable - June 30, 1925.

Boys' School.

Names	Dr.	Cr.	Names	Dr.	Cr.
Aarona, Arthur	2.70		Havery, Walter	41.16	
Ahia, William	2.66		Holt, Lemon	2.08	
Ah New, Joseph	14.84		Hooper, Edward	1.37	
Ahue, Charles	12.35		Hubbard, Lewis	14.24	
Ahue, Joseph	1.40		Huddy, Samuel	6.48	
Ahulii, Arthur	7.87		Hussey, Thos.	.35	
Ahulii, Walter	3.96		Johnson, Daniel	2.40	
Ahuna, Rudolph	1.01		Kaahaaina, Fred	14.86	
Aiwohi, Francis	7.80		Joseph, Victor	.65	
Aiwohi, Herbert	15.59		Kaahea, Henry	192.02	
Aiwohi, John	4.88		Kahanu, Moluhi	2.59	
Akaka, Simeon	3.29		Kahai, Edward	107.57	
Akana, Allen	8.92		Kahaulelio, D.	15.81	
Aki, Solomon	15.63		Kahoiwai, Geo.	.28	
Alden, Chas.	12.34		Kaiona, Solomon		.40
Anderson, Gus	1.08		Kalili, David		.10
Anderson J.D.	154.59		Kaluakini, Leopold	6.76	
Apina, Taligata	.60		Kamakau, Jos.	8.65	
Apo, Chas.	1.08		Kane, Paul	3.41	
Apo, Hiram	13.81		Kanoho, Frank	.45	
Bell, Wm.		2.61	Kaonohi, David	21.39	
Bertelman, Chris	5.00		Kapaona, Daniel	19.30	
Bowman, Moffatt	1.10		Kapu, Samuel	2.37	
Brede, Wm.	18.81		Kauahikaua, Archi	.33	
Brown, Harold	30.81		Kauahikaua, Robt.	3.69	
Buchanan, Chas.	21.91		Kauhaihao, Abel	9.20	
Cason, Wm	9.49		Kauaihilo, Norman	5.56	
Centeio, Wm.	.65		Kea, William	1.28	
Chan, Libert	49.35		Keala, Samuel	1.79	
Chang, Ed Ah Choy	17.58		Keaka, Haakua	13.90	
Chang, Harry T.	6.23		Keawe, Edward	.60	
Chang, Wilfred	12.95		Keiki, Edward	5.77	
Charman, Paul	4.48		Keikeiki, Kuulei	12.97	
Ching, Arthur	2.67		Keliikoa, Jos.	20.46	
Chow, Mike AhLung	12.54		Keolanuii, Elia	15.14	
Choy-Tung, Solomon	1.21		Kwolanui, Lawrence	15.38	
Chun, Ahip	5.58		Kialoa, Geo.	61.95	
Clark, Harry	.57		Kinney, Theo.	27.09	
Cockett, Bennett	.84		Koki, Ernest	.82	
Copp, Robert	16.01		Koki, William	8.66	
Cordes, Wilhelm	13.92		Kukahiko, Wm	14.15	
Cox, Chas. B.	1.00		Kum Ing, Lincoln	2.80	
Cox, Oscar K.	1.05		Kum Ing, Wm.	.13	
Cummings, Geo.	16.16		Lansing, Daniel	13.74	
Cummings, John	19.35		Lee, Lyman	4.92	
Fuller, Arthur	12.66		Leleo, Wm	112.05	
Fuller, Harry	5.40		Leoiki, Andrew	38.87	
Groves, Geo.	3.48		Leoiki, Henry	1.05	
Hakuole, Jas.	3.48		Lishman, Wm	3.65	
Hall, Henry	71.40		Lo, David N.	1.37	
Harbottle, David	1.87		Lono, David	7.79	
Harbottle, Harris	1.93		Lucas, Norman	17.78	
	655.88	2.61		1542.96	3.11

Pupils' Accounts Receivable - June 30, 1925.

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Boys' School.

Names	Dr.	Cr.
Brought Forward	1542.96	3.11
Lum Chee, Yan Kong	6.42	
Mahikoe, Lionel	1.42	
Mahoe, Arthur	.47	
Mai, Joseph	1.53	
Makekau, Manase	12.40	
Mathews, Ezer	31.98	
New Yen, Joe.		.08
Meyer, Chas.	1.36	
Meyer, Fred	.72	
Meyer, Henry	3.86	
Miguel, Jos.	10.63	
Miller, Clifford	.64	
Miller, Geo.	4.55	
Miller, Herman	1.43	
Mitchell, Geo.		12.18
McLean, Jas.	8.91	
Nahale, Geo.	.56	
Naiwi, Chas.	30.34	
Nakaneluan, Paul	13.16	
Nakea, Robt.	1.19	
Namahoe, Daniel	42.11	
Naumu, Geo.	1.18	
Newton, Ira		.35
Newton, Russel	1.42	
Oka, Pahukula	4.39	
Oness, Randolph	16.78	
Pa, Chas.	7.41	
Palea, David	5.33	
Pekelo, Ellis	31.60	
Peterson, Ichabod	55.32	
Poka, Wm	8.56	
Plunkett, John	9.64	
Plunkett, Wm	.40	
Pokipala, Jas.	9.46	
Poohina, Fred	1.52	
Puaa, Paul	10.97	
Rankin, Padekin	6.90	
Reinhardt, Henry	114.98	
Richardson, Nelson		.19
Rogers, Samuel	4.64	
Rose, John	.59	
Roy, Chas.		12.55
Roy, Jas.	.17	
Roy, Wm	16.68	
Sa Ning, Wm	5.92	
Sheldon, Wm	2.00	
Springer, Malcolm	13.09	
Sproat, Elmer	8.34	
Stevens, Elmer	1.30	
	2055.23	28.46

Names	Dr.	Cr.
Brought Forward	2055.23	28.46
Stone, Edwin	40.21	
Stone, Oliver	1.86	
Supe, Gus	.96	
Thomas, Cardinal	15.01	
Travis, Chas.	53.42	
Upchurch, Jas.	.41	
Vickery, Wm	16.57	
Vida, Leonard	2.80	
Vida, Samuel	14.66	
Wing Hong, Ah Choy	22.00	
Wong, David	12.96	
Wong, Jas.	11.15	
Wood, Abraham	.20	
Yap, Julius	4.12	
Yates, John P.	8.90	
Young, Henry	15.88	
	2276.34	28.46

Old Accounts

Coelho, Wm	19.20
McShane, Henry	34.15
	53.35

Pupils' Accounts Receivable - June 30, 1925.

Girls' School.

Names	Dr.	Cr.
Ah Leong, Helen	.35	
Auld, Lilly	10.00	
Brown, Helen	42.61	
Duvauchelle, Laura		2.60
Ellis, Fannie	24.63	
Fuller, Mary		.03
Kaholokula, Mary		15.77
Kanae, Ellen		22.33
Momona, Alice		1.65
Namahoe, Dora		2.23
Peterson, Edith	38.10	
Piimana, Violet		.35
Ralston, Evangeline		.80
Puni, Martha		.01
Yates, Emma		3.35
	115.69	49.12

Names	Dr.	Cr.
Old Account		
Cummings, Emma	.43	

Preparatory Department.

Ahia, Chas.	2.44	
Ahia, Henry	3.45	
Ahia, Samuel	2.60	
Aikala, John		9.25
Aikue, Henry	1.60	
Ainoa, David	.59	
Anderson, Arthur	2.67	
Beamer, Peter Carl	2.33	
Bishaw, Herman	3.07	
Boyd, Jas.	4.74	
Boyd, Robt.		1.31
Braun, Carl		1.88
Brown, Clarence	57.60	
Campbell, Clarence		1.32
Ching, Robert A.	1.55	
Ching, Wm	.55	
Cockett, Frank	1.20	
Cockett, Patrick	2.62	
Cockett, Wm	7.64	
Cook, Geo.	4.60	
Cordes, Theo.		18.66
Dickson, John	2.73	
Helm, Wm	2.02	
Holmer, Alf.		7.60
Holt, Bennett	2.09	
Hoopai, Kaiwa	1.75	
Hottendorf, N.	1.20	
Hutchinson, Alonzo		.45
Hutchinson, Ira	1.75	
Hutchinson, Lewis		.30
Kaaekuahiwi, Peter		17.06
Kaanapu, Sam	2.55	
Kalama, Solomon	.83	
Kamakau, Samuel		.24
Kinney, Jas.	2.36	
Kinney, Walter	1.97	
	118.50	58.07

Brought Forward	118.50	58.07
Kukea, Abraham	3.93	
Kuoha, Jas.	7.80	
Lai Kau, John		.56
Lewis, Joseph		1.53
Maddock, Lawrence	54.08	
Mahi, Daniel	1.29	
Mahunalii, Walter	.16	
Mamu, Geo.	29.51	
Markham, Alexander	1.34	
Meyer, Alexander		.65
Meyer, Clarence	1.90	
Meyer, Richard		1.45
Meyer, Wm	.52	
Miller, Jas. D.	4.57	
Mitchell, Antone	10.44	
McLean, Wm	3.10	
Naehu, Daniel	.44	
Nahale-a Moses	2.29	
Naihe, Clarence	5.20	
Ruddle, Albert	12.10	
Smythe, Francis	53.48	
Springer, Elberson	2.73	
Springer, Philip		1.70
Taylor, Allen	60.87	
Todd, John	2.52	
Weeks, William	3.00	
Weisbarth, Gabriel	4.40	
Worthington, John	3.77	
Yates, Rutter	2.94	
Yates, William	1.10	
Young Wai, Ah Som	.28	
Zoller, King Edward	.72	
	392.98	63.96

Pupils' Accounts Receivable.

June 30, 1925.

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SUMMARY.

			Old Accounts	
	Dr.	Cr.	Dr.	Cr.
Boys' School	2276.34	28.46	53.35	
Girls' School	115.69	49.12	.43	
Prep. Dep't.	392.98	63.96		
	2785.01	141.54	53.78	
Add - Old Accounts	53.78			
	2838.79	141.54		
Deduct Credits	141.54			
As per General Ledger.	2697.25			

Students' Bank Account.

Athletic Association	3777.86
Bishop Memorial Church	88.92
Boys' School Bank	1979.56
Girls' School Bank	57.50
H. O. T. C. Fund	198.82
Upchurch Fund	171.00
As per General Ledger	6273.66

SUNDRY ACCOUNTS RECEIVABLE. JUNE 30, 1925

	DR.	CR.
Ah Chock	28.00	
Alumni Hall		5.00
Athletic Association	2647.50	
Mr. Atherton	1.60	
Louise Backus	6.20	
C. G. Banning	21.56	
Joe Barboza	9.00	
Bishop Museum	135.75	
W. E. Bonsey	3.00	
Boys Concession	288.87	
E. H. Bryan	3.00	
C. V. Budd	9.58	
The Cadet	58.66	
Chu Hee	2.52	
Col. Clarke	10.00	
Class of 1928 (D. Kaanohi)	6.00	
D. B. Connet	10.81	
M. R. Estrella	8.20	
M. D. Forbes	4.14	
Fresh Air Camp	72.00	
Girls' School Concert	9.25	
Glee Club	11.11	
Hugh James	14.20	
Hawaiian Pineapple Co.	40.00	
A. F. Judd	42.80	
G. H. Kennedy	12.89	
Antone Lewis	1.14	
J. Leukhardt	270.56	
Library of Hawaii	127.50	
F. E. Midkiff	41.91	
E. P. Murray	39.72	
E. L. McTaggart	6.16	
Josephine Naukana	24.20	
John F. Nelson	.80	
Nuuanu Y. M. C. A.		1.60
Ada Paul	.70	
Rawleys Ice Cream & D. P.	152.62	
R. O. T. C.	1.50	
Amy L. Roberts	4.90	
Ora Saunders	5.40	
Students Improvement a/c		18.49
Capt. J. R. Urguhart	66.91	
Bertha Van Auken	.53	
F. O. Wilkins	7.07	
Dr. Wright	7.45	
Andrew Yee	56.28	
Yoshioka	17.90	
Dr. A. Y. Yee	8.32	
Total	4298.21	25.09
Less Credits	25.09	
Balance as per General Ledger	- 4273.12	

CANE EXPERIMENT ACCOUNT

1924 -- 1925

General Expense on Crop

1.	Plowing, Irrigation & Ditching	1135.61
2.	Plowing, Clearing, Cultivating and Planting Young Cane	403.65
3.	Wages, General	665.00
4.	Seedling	24.60
5.	Gasoline & Oils	57.54
6.	Miscellaneous Supplies	43.28
7.	Fertilizer Account	239.35
8.	Hauling Expenses	60.92
9.	Expenses on Truck Repairs etc.	154.30
		2784.25
	Deduct income from use of Trucks	152.50
	As per General Ledger	$ 2631.75

PINEAPPLE EXPERIMENT ACCOUNT
1924 - 1925

General Expense on Crop

Plowing, weeding & Cultivating field	1664.06
Wages, General	727.50
Expenses on Trucks repairs, Etc.	147.14
Miscellaneous Expenses	103.41
Gasoline & Oils	136.92
Miscellaneous Supplies	50.42
Hauling Expenses	116.91
Peeling Pines	75.00
Planting & Laying Match Paper	239.00
Fertilizer Account	420.80
Mulching Paper	1083.88
Seedlings	165.00
	4930.04

Deduct Income from use of Trucks	147.49	
Pineapple sold to Boys Dining Hall	13.75	
Mulching Paper sold to Haw'n Pineapple Co.	560.00	721.24
As per General Ledger		$ 4208.80

Eq. 2048 3/31.

Circuit Court, First Circuit
Territory of Hawaii
At Chambers In Equity

In re Estate of

B. P. Bishop,

Deceased

President's Report
Kamehameha School

FILED 2 40 P.
AT 2 O'CLOCK
Oct. 30 1925.
B N Kahalepuna
CLERK

57714.51
56577.77
1136.74 checked

(7) aggregate

FORTIETH ANNUAL REPORT

of the

TRUSTEES OF THE BERNICE P. BISHOP ESTATE

Year Ending

JUNE 30, 1925

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

TERRITORY OF HAWAII

IN EQUITY AT CHAMBERS

In the Matter of the Bernice P. Bishop Estate

TRUSTEES' REPORT

for the year ending

JUNE 30, 1925

To the Presiding Judge
of the First Circuit:

The Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, beg to submit this their FORTIETH ANNUAL REPORT, covering the period from July 1, 1924, to and including the 30th day of June, 1925.

THE USUAL DETAILED ACCOUNT of Receipts and Expenditures (Schedules "A" and "B"), accompanied by 1,578 Vouchers and Schedule "C", is herewith presented, together with a Statement of Investments, a Summary of the year's Real Estate Transactions, and an abstract Inventory of the Real and Personal Property of the Trust, hereto attached and made a part of this Report. A copy of the Report of the President of the Kamehameha Schools is also filed herewith.

The accounts for the year show as follows:

RECEIPTS from all sources:			
Revenue	$842,896.05		
Capital	202,537.05	$1,045,433.10	
Balance Forward, July 1/24, ...		36,111.91	$1,081,545.01
DISBURSEMENTS			
Revenue		$ 644,953.49	
Capital		380,013.75	1,024,967.24
BALANCE IN HAND, June 30/25, ...			$ 56,577.77

The normal net Revenue Receipts for the year

aggregated	$450,480.87
Add Federal Income Tax recovered,.....	90,096.39
Interest on sums advanced for Federal Income Taxes, ..	33,099.68
Total Net Revenue, ...	$573,676.94

The above tax refund represents amounts paid out by the Trustees under claims for refund,- namely, on

June 14, 1919,	for year ending June 30, 1918, ...	$ 5,565.96
June 16, 1921,	for year ending June 30, 1917, ...	45,501.94
July 20, 1921,	for year ending June 30, 1918, (add'l).	39,028.49
A Total of		$ 90,096.39

which, for comparative purposes, should be treated as Revenue for the years in which the expenditure occurred.

The interest of $33,099.68 is the aggregate of amounts allowed by the Federal Government, at the rate of 6%, on taxes paid; i. e.,

Mar. 15/20,	$ 6,974.36	from Mar. 15/20 to Sept. 15/23		
Jul. 20/21,	139,395.79	from Jul. 21/21 to Sept. 15/23		
	$146,370.15	year ending June 30/19, ...	$ 19,461.95	
June 14/19,	$ 5,565.96	from Dec. 16/19 to Apr. 30/24		
June 16/21,	45,501.94	from Dec. 23/21 to Apr. 30/24		
Jul. 20/21,	39,028.49	from Jan. 21/22 to Apr. 30/24		
	$ 90,096.39	years ending June 30, 1917 & 1918		13,637.73

The principal of the tax paid as above for the year ended June 30, 1919, amounting to $146,370.15 and which is the last of the advances made in this way aggregating $236,466.54, has not yet been recovered, but its refund is expected during the current calendar year.

The refund of taxes is the result of a decision of the Solicitor of Internal Revenue in November, 1924, that no portion of the Income of the Estate is taxable.

Of the net Revenue Receipts, amounting to $609,788.85 (including the balance of $36,111.91 brought forward from last accounts), 61.62% was used in general maintenance; i. e.,

Kamehameha Schools		35.95%	
General Operating Expenses		25.67%	61.62%
Converted to Capital			29.10%
Balance to New Account			9.28%

Of the net Capital Receipts, amounting to $238,210.98 (including $177,476.70 converted Revenue), 76.27% was invested in a way calculated to produce income; i. e.,

Bond Purchases		46.58%	
Land Purchases		12.27%	
Improvement of Lands:			
Grading,	2.19%		
Roads,	9.73%		
Fencing,	0.70%		
Maunalua Development,	4.80%	17.42%	76.27%
Maps, Equipment, etc.,			4.06%
Kamehameha Schools			19.67%

LEASES AND RENTALS

The gross rental collections for the year aggregated $405,825.58 - an increase of $8,859.04 as compared with last year's returns, while property taxes recovered from tenants and treated as rents aggregated $175,465.59 - an increase of $21,676.64.

Of leases completed during the year, the most important was one (No. 3446) made to the Territorial Hotel Company, Ltd., for a term of fifty years from June 1,1925, at a yearly net rental of $25,000 - the land demised comprising 15.21 acres at Helumoa, Waikiki, including the old Waikiki Seaside Hotel premises on the beach and interior lands formerly leased to other parties. The Lessee is now erecting on the land a large modern hotel building, which will eventually revert to the Lessors. This lease was to have been sold at public auction on May 9, 1925, and was extensively advertised both locally and on the Mainland, but the notice of sale was subsequently withdrawn and the lease completed by private treaty.

When the land of Kealia I, in South Kona, Hawaii, reverted to the Trustees at the death of the life devisee thereof, the late

Queen Liliuokalani, it was encumbered with a 10-year lease (No. 1991) to an Hawaiian hui, expiring December 31, 1924. During 1924 the land was subdivided (see last report) and a moderate schedule of rents adopted for 30-year leases of house lots, and 15-year leases of grazing lots, to be issued direct to the individuals in actual occupation. This has resulted in the issuance, as from January 1, 1925, of 53 leases at an aggregate rental of $1,243.50 as against the original hui rental of $600, and the arrangement is more satisfactory to the individuals concerned.

Leases in force at the close of the year numbered 1,595 - an increase of 79 as compared with last year. Tenancies (so called as distinguished from leases) numbered 71, the same as last year. The classified record for the 12 months ended June 30, 1925, is as follows:

Leases	
New,	230
Surrendered,	38
Canceled,	19
Expired,	94
Term Extensions,	15
Partial Surrenders,	1
Assignments Permitted,	132
Tenancies	
New,	21
Terminated,	21

Reduced rents have been continued or allowed in the case of 91 leases, of which 74 were of lands in Honolulu, 17 in South Kona, Hawaii. Of the former, 66 were Manoa leases, where the tenants are using for agricultural purposes lands now taxed as residence property, the relief granted in rentals being intended to offset the difference until such time as the Trustees are prepared to open up the lots as home sites.

Of the 57 leases surrendered or canceled, 19 were of lands in Honolulu proper, 2 in Ewa, 3 in Heeia, 25 in South Kona, Hawaii, 4 in North Kona, 1 in North Kohala, and 3 in Hilo, Hawaii.

INVESTMENTS

Of personal property investments reported at the close of last year, current collections aggregated $163,150, including $22,000 Mutual Telephone 5% Bonds exchanged on January 16, 1925, for a new 6% issue of January 15, 1925, at 101, entailing a Capital loss of $1,150.

The book value of securities detailed in the appended Statement of Investments as in hand at the close of the year, was $891,125.50 - an increase of $68,437.50 as compared with the total reported at the close of the year preceding. This is accounted for as follows:

Forward from June 30, 1924		$822,688.00	
Deductions			
Mutual Telephone Bonds retired	$ 23,370.00		
McInerny Note 3 retired, ...	11,250.00		
Vitousek Note retired, ...	800.00		
Sheldon Note retired, ...	800.00		
Isenberg Note retired, ...	3,300.00		
Hawaii Bank C/D's retired, ..	125,000.00	164,520.00	$658,168.00
Additions			
Union Mill Bonds, ...		$ 30,075.00	
Waiakea Mill Bonds, ...		25,062.50	
Mutual Telephone Bonds, ...		22,220.00	
Third Liberty Bonds, ...		10,050.00	
Young Building Bonds, ...		35,525.00	
Davies Building Bonds, ...		10,025.00	
Bishop Bank C/D, ...		100,000.00	232,957.50
T o t a l June 30/25, ...			$891,125.50

TRUSTEES AND MEETINGS

The personnel of the Board of Trustees at the close of the year was the same as reported at the close of the year preceding,- i. e., William O. Smith, President; E. Faxon Bishop, Vice-President; William Williamson, Secretary and Treasurer; Albert F. Judd and Richard H. Trent.

Fifty-five meetings were held during the year.

LANDS AND IMPROVEMENTS

The details of the year's realty transactions (other than those pertaining to leases) are set out in the appended Statement - the list including 12 sales, 6 purchases, 1 exchange and 8 agreements. All the lands acquired adjoin other Estate holdings and serve, in each case, either to provide additional street frontage or to effect consolidation.

The quitclaim to Kuahine K. Pilipi of 0.45 acre at Waiau, Ewa, for the consideration of $70, was a compromise settlement of an adverse claim of long standing. As the property was not original corpus, it should have been deducted from Land Sales in computing Trustees' Commissions; and this error will be corrected in the next accounts by deducting $1.75 (2½% of $70) from commissions payable in that year.

The sale to the City and County of Honolulu of 600 square feet on the northwest side of Nuuanu Avenue included 50.625 square feet (Grant 4005), that was not part of the original corpus of the Estate, and was accordingly deducted from commissions taken on this sale, at the rate of $2.50 per square foot, or $126.56.

In the way of developing Estate lands, the Trustees have this year expended $41,495.27, distributed as follows:

(1)	Installment for 1924, paid as assessed on Estate lands in the Kakaako Improvement District and not recovered from tenants,	$ 2,295.04
(2)	Subdivision of the Kawananakoa Tract, in Nuuanu, including road construction, sewers, water mains, etc., ...	18,399.05
(3)	Constructing Oahu Avenue Extension from its junction with Manoa Road to the boundary of the Estate land of Kahaumakaawe (see last report) - second and final installment of the Estate's share, ...	2,419.59
	Forward, ...	$23,113.68

	Forward, ...	$23,113.68
(4)	Rolling Oili Road, Waialae Farm-Lot Subdivision, ...	50.00
(5)	Filling in low land at Kapaakea, Waikiki,.	5,219.83
(6)	Fencing lands at a Kakaako (makai of Ala Moana) $465.00 b Waialae (Oili Road) ..... 135.00 c Kapalama (Waipilopilo Road). 233.35	833.35
(7)	Wall construction along the boundary of Kealia I and Kauleoli I and II, South Kona, Hawaii, as established by the survey of Kealia I mentioned in last report, ...	837.20
(8)	Developing the water resources of Maunalua, Oahu, including reports of geological experts, labor and materials used in tunneling - a work continued from last year, ...	9,940.09
(9)	Developing the agricultural resources of Maunalua, Oahu, including reports of F. G. Krauss, Agronomist, and labor and materials used in planting and cultivating experimental plots - a work also continued from last year, ...	1,501.12

The Kawananakoa Tract (Item 2 above) comprised some 167,000 square feet, and was subdivided into ten lots fronting on a 650-foot street constructed by the Trustees, with asphalt-macadam paving, sidewalks, water system and underground light, gas and telephone service, opened to traffic on September 22, 1924. The lots were extensively advertised for sale under the method of private competition, at upset prices ranging from $6,500 to $7,500 per lot - sealed tenders to be opened on November 15, 1924. Only one bid was received, however, and Lot 4 was sold thereunder to Mr. Henry A. Walker for $7,502.50, or $52.50 above the upset.

The work of extending Oahu Avenue (Item 3 above) was completed in July, 1924, and accepted by the City authorities on November 18th following. The total cost involved (including curbing and water system) was $18,898, of which the Estate paid $3,085.59, representing one-third

of the cost of constructing that section of the road that crosses the Salvation Army premises and ends at the boundary of the Bishop Estate land of Kahaumakaawe. The improvement renders Kahaumakaawe readily accessible and puts the Trustees in position to subdivide the tract whenever the time seems ripe.

The filling in of low land at Kapaakea (Item 5 above) began September 12, 1924, and is still in progress - the material used being over-burden of quarry waste deposited as it became available. The lot being filled contains 4.65 acres, comprising a strip 200 feet deep, with a frontage of 466.65 feet on the mauka side of Beretania Street near the King Street junction. When the work is completed, the lot will offer an excellent site for residences.

Items 8 and 9 above refer to the work of developing the potential resources of the land of Maunalua, Oahu,- a work begun last year and still in progress. The agricultural experiments made under the direction of Professor F. G. Krauss have demonstrated that the soil is capable of producing a variety of crops, and that the land can be made very attractive to the small farmer, provided water can be secured in quantity sufficient to meet the needs. With this latter end in view, test shafts and tunnels were sunk in various localities under the advice of Dr. Harold S. Palmer, Consulting Geologist, resulting in the development of approximately one million gallons per day of twenty-four hours, testing less than 75 grains of salt per U. S. gallon and, therefore, usable for purposes of irrigation. To supplement this supply, the Trustees are assured that a sufficient quantity of fresh water can be obtained from their land of Waialae and brought to Maunalua, if a license can be obtained from the public authorities for the necessary pipe-line. In addition, a supply of city water will be available if

the Municipal Government completes the terms of its Right-of-Purchase Lease 3348 of the Koko Head Park area, requiring, among other things, that the City shall, by August 1, 1927, construct and thereafter perpetually maintain an extension of the public water main across Maunalua to "Mouo", and there deliver daily to consumers, at usual rates, not less than 200,000 gallons of potable water at 100-foot pressure head.

The Trustees have prepared, and file herewith, an inventory of the property held by them as of the 30th day of June, 1925, and are publishing a copy of the same in the local press.

MAPS AND SURVEYS

Completed maps, added to the Office collection of maps during the year, are listed as Nos. 1243-1249, inclusive, and comprise a detailed survey of those portions of the lands of Kahaluu, Keauhou I and Keauhou II, in North Kona, Hawaii, which lie between the sea and the main Government Road; a re-survey of portions of Keauhou II lying above said road; and the relocation and permanent marking of the outside boundaries of these lands. The Hawaii survey party was in the field from August 4, 1924, to May 18, 1925, and completed, in addition to the above survey, a further subdivision of the land of Kealia I, in South Kona, providing for a series of grazing lots, for which there appeared to be a demand, and also additional house lots, laid out in rear of those established on the main road under the survey reported last year.

FORESTRY AND FOREST RESERVATIONS

For many years the Trustees have followed the practice of forest protection, making inspections of various sections from time to

time, both personally and by deputy, since they have realized the vital economic importance of such a policy with relation to their agricultural holdings, and at the present time most of their forest areas are fenced and tax-exempt under Section 1326, Revised Laws 1925. For assistance rendered in the carrying out of these policies, the Trustees would like here to express their appreciation of the earnest cooperation and helpful suggestions of the officials in charge of the Territorial Department of Forestry, and the Experimental Division of the Hawaiian Sugar Planters' Association.

None of the Estate's forest areas have ever been turned over to the Governmental authorities in the manner provided for by Section 593, Revised Laws, as the Trustees have felt that they could best meet the needs of preservation and protection by, themselves, retaining control, but in several instances they have tentatively approved of the "paper" lines fixed by the Department of Forestry as affecting Estate forest lands, and in this way have put themselves in position to secure the expert advice of the forestry officials with regard to the lands concerned. At a hearing of the Board of Agriculture and Forestry held January 28, 1925, "paper" lines of the new Kahuku, Honouliuli and Kawailoa Forest Reserves were established - the lines being approved by the Trustees as affecting the Estate land of Kawailoa.

On May 11, 1925, the Department of Forestry also adopted a plan for enlarging the Ewa, Waiahole and Honolulu Watershed Forest Reserve, including portions of the Estate lands of Waiau, North Halawa, Kaonohi and Waiawa, in the Ewa District; Heeia, in the Koolaupoko District; and Waialae, Kalaepohaku, Aihualama, Pukaomaomao, Kaakaukukui and Kapalama in Honolulu.

A revised plan of the Kohala Mountain Forest Reserve, in North Kohala, Hawaii, takes in additional land of the Estate,- namely, that part of Honokane that lies east of the east branch of the Honokane-iki Stream,- this being done to protect the waterhead of the Kohala Ditch and to prevent further deterioration.

The Trustees have signified their approval of the proposed establishment of "paper" lines for the Kona (Hawaii) Forest Reserves as affecting the Estate lands of Kahauloa II, Keei II, Honaunau and Keokea, in South Kona, and Puaa I, Keauhou I, Keauhou II, and Kahaluu, in North Kona; and the Department of Forestry is now working out tentative plans in this connection, to be announced at a later date.

A definite programme has been received from the Territorial Superintendent of Forestry for the reforestation and protection of the Estate land of Kaiwiki, in Hamakua, Hawaii, forming part of the Manowaialee Forest Reserve.

The Molokai Forest Reserve, created by Proclamation of July 11, 1912, includes approximately 1,610 acres of upper Kamalo. On July 18, 1924, this area was withdrawn from lease (No. 1180), and a substantial stock-proof fence is now being erected by the Lessee along the makai line of the Reserve from the boundary of Makolelau to Kamalo Gulch. Under decision of the Fence Commissioners for Molokai, rendered March 27, 1925, the Trustees are required to repair the existing fence between the Kamalo Reserve and Makolelau (the original fence having been erected by the Makolelau owner), while such additional new fencing as may be necessary to continue the old fence along the boundary to the mauka end of Makolelau is to be done at the joint expense of contiguous owners. The time limit in which to comply with these requirements of the Fence Commissioners will expire (as extended) December 1, 1925.

The North Halawa (Ewa) Reserve was forested by seedlings set out by the Experimental Division of the Hawaiian Sugar Planters' Association in 1922. In August, 1924, the Division planted 630 trees to replace seedlings that had died, cleared around the remaining trees, and planted a wind-break of 1,000 casuarina quadrivalvis on three sides of the planted area. The cost ($134) was borne by the Estate.

An inspection (made in June, 1925) of the trees set out by the Experimental Division, H. S. P. A., in the denuded areas of the Punaluu Forest Reserve, in Koolauloa, Oahu, (where, as mentioned in last report, the Trustees have established an arboretum) showed the necessity of cultivating the young trees if satisfactory growth was to be expected and the information obtained from this source of experimental planting that would be of value in carrying out a progressive programme for the future. To meet this need, the Trustees have employed a caretaker to serve not more than two years from July 1, 1925, who will attend to the cultivation of trees now planted, replacement of trees that may die, and planting of new areas.

In September, 1924, about 50 acres of underbrush and a few large trees along the edge of the Lumahai Forest Reserve, in Hanalei, Kauai, were burned through the spreading of a fire started by the Lessee of the lower (grazing) section of the land for the purpose of burning off the staghorn thicket. After an inspection made personally by the Trustees, the tenant was notified to discontinue the practice of burning off staghorn on said leasehold, to erect a stock-proof fence along the line of the Reserve, and to reforest the damaged area within the Reserve. The tenant reports having since completed the fence and planted within the Reserve 1,000 trees of the ficus macrophylla and a like number of the ficus rubiginosa; also, that many young koa and ku-

kui trees have started since the fire, so that in a few years there should be a good tree cover on a section which has heretofore been but sparsely covered.

As a corollary to the previously mentioned work of developing the economical resources of the land of Maunalua, Oahu, the Trustees have set aside, and are holding free from all grazing, the ridge and gulch areas lying west of Kamehame Ridge and above the sections capable of intensive uses, and are here attempting, with the help and advice of forestry experts, to arrest, by reforestation, the erosion taking place on the denuded slopes. Already some 200 pounds of the Haole-koa seed have been broadcasted in favorable places within the reserved area, and approximately 4,000 self-spreading trees have been planted in selected locations on the protected slopes and sheltered valleys of the upper ridges between Hahaione, Kamilo-nui and Kamilo-iki, and in other suitable places - care being taken to choose trees of hardy character, likely to survive the semi-arid conditions obtaining in this region. A recent inspection showed that most of these trees were growing. Since October 1, 1924, a caretaker has been employed for Maunalua, one of whose chief duties is to attend to the cultivation and planting of trees.

LAW

An adverse claim by Beni B. Kaoao to ownership in three lots of land at Punaluu, Koolauloa, Oahu, was settled out of court under compromise agreement whereby the claimant was granted title in 0.62 acre in return for a quitclaim of the remaining 0.225 acre involved (see "Agreements").

The suit, Bishop Estate vs. Aukai et al.(mentioned in last report as having been brought in the First Circuit Court to

quiet title in certain land at Waialae, Oahu,), was discontinued by the Trustees in June, 1925.

The suit, Bishop Estate vs. David Kui Laamea et al., brought in the First Circuit Court to quiet title in certain land at Maunalua, Oahu, resulted in a hung jury, after a trial lasting four weeks.

In the suit, City and County of Honolulu vs. Bishop Estate, to condemn land required for the widening of Bishop Street between King and Hotel, involving some 3,100 square feet of the Bishop Park lot frontage, judgment entered on June 3, 1925, in the First Circuit Court, awarded damages to the Trustees in the agreed sum of $50,000.

In garnishee suit, Bishop Estate vs. Ernest K. Akina, filed in the First Circuit Court for the purpose of collecting delinquent rents and taxes under Lease 2512, Honokane-nui, in North Kohala, Hawaii, amounting to $645.25, judgment was entered on March 24, 1925, in favor of the Trustees for the full amount, with interest and costs. The judgment has since been partially satisfied.

Injunction suits, brought by the United States against tenants or occupants of Bishop Estate lands on account of breach of the National Prohibition Act, and citing the Trustees as owners, have been disposed of during the year as follows:

(1) Re Suit vs. Sue Shoji et al., corner Ala Moana and First Street, Kakaako, the Trustees, given the option of furnishing a $500 bond or having the premises padlocked for one year, chose the latter alternative, feeling that this method offered the better object lesson to other tenants, and would tend to deter them from similar transgressions of the law. The decree, closing the premises for a year, was issued July 19, 1924.

(2) Re Suit vs. A. Murakawa et al., Manoa Valley, filed November 24, 1924, the case was dismissed as to the Trustees in December following, on the showing that the nuisance was not committed on Estate land.

(3) Re Suit vs. Sadao Obata, Kakaako, the case was dismissed in March, 1925, on the showing that the Trustees had previously canceled the lease under summary possession proceedings brought in the District Court, as reported last year.

Land Court petitions contested by the Trustees during the year included:

(1) Petition of Lyman H. Bigelow to register title to land at Waikiki, Honolulu, was contested, on the ground that the premises sought to be registered included a lot of 0.25 acre at Auaukai, belonging to the Estate. This objection was withdrawn, upon the payment by the petitioner of $300 for a quitclaim deed of the parcel, executed March 31, 1925 (see "Sales").

(2) Petition of Mary F. Van Valkenberg et al. to register title to land at Waimea, Koolauloa, Oahu, was contested, on the ground that the petition involved surplus waters in the Kaiwikoele Stream belonging to the Estate land of Kawailoa. The objection was withdrawn, on amendment of the petition in such a way as to eliminate the cause of complaint.

(3) Petition (No. 631) of the Territory of Hawaii to register title to two parcels of land at Queen and South Streets, claimed by the Territory as parts of the Ili of Puunui, was answered by the Trustees on July 14, 1925, contesting the petition and asking that it be dismissed, on the ground that a portion of the land concerned belonged to the Bishop Estate.

In compliance with the provisions of Act 208, Session Laws 1919, as amended by Act 155, Session Laws 1923, the Trustees have filed applications for the settlement of boundaries in the case of some of the unsurveyed lands of the Estate, and will file the rest

as soon as the necessary data can be prepared, having been assured by the Territorial Surveyor-General that, notwithstanding the fact that the time limit set by statute would expire June 30, 1925, the Territory will not make surveys of private lands as long as the owners thereof show reasonable progress in this direction.

The first application, filed April 29, 1924, was for settlement of the boundaries of the land of Maluawai - a lele of the Ili of Waiaula - in Kalihi Valley, Oahu, awarded by name only to Victoria Kamamalu as Apana 37 of L. C. A. 7713, R. P. 4475, and comprising 79 acres. At the hearing (January 30, 1925) the Territory interposed an objection to the granting of the petition, on the ground that Maluawai was unassigned land belonging to the Government. As this objection had the effect of taking the matter out of the jurisdiction of the Boundary Commissioner, some other procedure will now have to be followed to adjudicate the question of title.

Application, filed June 17, 1925, for settlement of the boundaries of Helemano (surveyed as reported last year), being the mauka part of the Ahupuaa of Paalaa, Waialua, Oahu, (Apana 34 of L. C. A. 7713, R. P. 4475 to Victoria Kamamalu) and comprising 3,100 acres, was granted, resulting in the issuance by the Boundary Commissioner on August 25, 1925, of Certificate No. 100, according to the map and description furnished by the Trustees.

Applications, filed June 30, 1925, for settlement of the boundaries of the Ahupuaas of Aki, Paunau and Kelawea, in Lahaina, Maui, (Apanas 25, 26 and 27, respectively, of L. C. A. 7713, R. P. 4475 to Victoria Kamamalu) were heard by the Boundary Commissioner for the Second Judicial Circuit on September 5, 1925. No objections were offered, but certificates have not yet been received.

Application, filed June 30, 1925, for settlement of the boundaries of the Ahupuaa of Waimano, in the District of Ewa, Oahu, (Apana 47 of L. C. A. 7713, R. P. 4475 to Victoria Kamamalu), is still pending before the Commissioner of the First Circuit.

KAMEHAMEHA SCHOOLS

Buildings: Concerning the year's progress, under this head may be mentioned the construction of a Senior Cottage for the Girls' School (intended to accommodate eight pupils and a matron) where students of Home Economics may actually practise, on a family scale and under the direction of a trained Matron, the theories absorbed in the class-room.

A sleeping lanai provided for Dormitory "D" of the School for Boys enables the School now to accommodate 400 boys, as against 368 previously enrolled.

Alterations were made in the Memorial Chapel, resulting in an increased seating capacity - the modifications including a change in the mauka transept to make it correspond with the arrangement of the makai one, and the building of a new choir loft on the Minister's platform.

Now that the Trustees know definitely that the obstacle of the Federal Income Tax is removed, they are anxious to proceed with their reconstruction programme referred to in previous reports. To this end, they have engaged Architects Charles W. Dickey and The Bertram G. Goodhue Associates, of New York, jointly, to prepare preliminary plans and estimates for rebuilding either on the present campus or on the hills back of that site. Which site shall be selected has not yet been determined, and probably no further action will be taken until the Trustees shall have submitted the matter to

the Court and secured a ruling as to (1) whether they have authority under the Will and Codicils of Mrs. Bishop to disuse and dispose of the present School buildings and plant, and to erect and maintain in place thereof new buildings and plant in accordance with the proposed plans; and (2) whether, for the purpose of erecting, furnishing and equipping such new buildings and plant, and defraying the cost thereof, lands devised by the Will and Codicils, and now forming part of the corpus of the Trust Estate, may be sold by the Trustees, and also whether the funds and securities now in hand, being corpus of the Trust Estate, may be used for such purpose.

Equipment: Under this head may be mentioned the purchase this year, in the way of class-room equipment, of the following:

(a) Additional surveying instruments and material for the Twelfth-Grade boys, in order that larger classes may be taken care of and as provision for an increased volume of work to be done by those classes;

(b) Material needed to inaugurate a Sheet-Metal Course at the Boys' School - a branch of instruction offering valuable training in the use of hand tools and correlating well with the first year's Shop Course; a n d

(c) A linowriter for use in the Printing Course at the Boys' School.

Additional furnishings and special equipment were made necessary by the adoption this year, for the first time, of the policy of housing teachers in the Boys' Dormitories, and were also required for the fitting up of Cottage "D", on the Boys' School campus, for use as a Faculty Club.

Items of equipment purchased for utilitarian and labor-saving purposes included two electric dishwashers for use in the Boys' and Girls' Schools, respectively; a Westinghouse electric hammer for rock drilling, the acquisition of which relieves the

Manual students of tedious campus work of relatively low instructional value; and, for the Agricultural Department, a "Best" Tracklayer Tractor, a Fordson Tractor with appliances, a Disc Plow, a Ford Truck with automatic hoist and dumping attachment, and a De Laval Sterilizing Apparatus and Bottle-washing Machine.

Miscellaneous: To the agricultural activities of the Boys' School have this year been added courses in cane and pineapple culture, inaugurated under the advice, and with the co-operation, of Mr. H. P. Agee, Director of the Experimental Division of the Hawaiian Sugar Planters' Association, and Professor F. G. Krauss, Agronomist on the staff of the University of Hawaii, both of these institutions being interested in the experiment.

The Schools opened in September, 1924, with an enrollment of 404 pupils, and closed in June, 1925, with an enrollment of 384, distributed:

	Opening	Closing
Manual Department, B/S, ...	209	189
Preparatory Department, B/S, ...	75	75
Girls' School, ...	120	120

Full scholarships were awarded during the year to 28 pupils, representing a charge of $1,531.

Details concerning the general activities of the Schools during the year ended June 30, 1925, may be had by reference to the President's Report filed herewith.

Respectfully submitted,

Trustees under the Will and of the Estate of Bernice P. Bishop.

Honolulu, Hawaii,

October 30, 1925.

PERSONAL PROPERTY INVESTMENTS

BERNICE P. BISHOP ESTATE

JUNE 30th 1925

BONDS	Par Value $	Book Value $
DAVIES BUILDING COMPANY		
Chcter: First Mtge Sinking Fund, $1,000, 5½%		
Issue : Feb 16/20, 20 years		
Bought: Apl 27/25, $10,000 @ 100.25		
Nos 260/269 (10)	10,000.00	10,025.00
HAWAII CONSOLIDATED RAILWAY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Apl 1/16, 10/30 years		
Bought: Aug 30/16, $44,000 @ 87.00		
Nos 337/380 (44)	44,000.00	38,280.00
HAWAIIAN ELECTRIC COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Mar 31/24, 5/30 years		
Bought: Oct 4/24, $10,000 @ 100.75		
Nos 1438/1447 (10)	10,000.00	10,075.00
HONOKAA SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Jun 30/08, 10/25 years		
Bought: Jul 25/08, $20,000 @ 100.00, $20,000.00		
Jan 18/09, 2,000 @ 102.25, 2,045.00		
Jan 19/09, 3,000 @ 102.25, 3,067.50		
Jan 21/09, 5,000 @ 102.25, 5,112.50		
Oct 19/12, 10,000 @ 102.75, 10,275.00		
Nos 33/52, 60/69, 326/331, 346/		
" 348/350 (40)	40,000.00	40,500.00
LIBERTY LOAN, Third Issue		
Chcter: Gold, $1,000, 4¼%		
Issue : May 9/18, 10 years, 128 days		
Bought: May 24/18, $ 5,000 @ 100.00, $ 5,000.00		
Exg'd : Mar 15/20, for originals		
Bought: Apl 21/25, 10,000 @ 100.50, 10,050.00		
Nos 533113/7, 1096032/8, 1239312/4 (15)	15,000.00	15,050.00
LIBERTY LOAN, Fourth Issue		
Chcter: Gold, $1,000, 4¼%		
Issue : Oct 24/18, 14 years, 356 days		
Bought: Dec 2/18, $20,000 @ 100.00		
Feb 12/19, 20,000 @ 100.00		
Exg'd : Mar 4/21, for permanent issue		
Nos 00004657/58, 00536235/56,		
" 00536258/68, 00536270/74 (40)	40,000.00	40,000.00
McBRYDE SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Jul 1/12, 10/20 years		
Bought: Jul 1/12, $10,000 @ 100.00		
Nos 1275/1284 (10)	10,000.00	10,000.00
MUTUAL TELEPHONE COMPANY		
Chcter: Refunding & Imp., Series A, $1000, 6%		
Issue : Jan 15/25, 10/30 years		
Bought: Apl 28/25, $22,000 @ 101.00		
Nos M318/339 (22)	22,000.00	22,220.00
F o r w a r d	$191,000.00	$186,150.00

BONDS (Continued)	Par Value	Book Value
Brought Forward	$191,000.00	$186,150.00
OAHU RAILWAY & LAND COMPANY Chcter: First Mortgage, $1,000, 5% Issue : Jul 1/09, 10/17½ years Bought: Jul 6/09, $45,000 @ 101.00, $45,450.00 Jul 16/10, 1,000 @ 102.50, 1,025.00 Apl 8/16, 8,000 @ 106.25, 8,500.00 Nos 668/675, 1251/1295, 2033 (54)	54,000.00	54,975.00
OAHU RAILWAY & LAND COMPANY Chcter: First Mortgage, $ 500, 5% Issue : Jul 1/09, 10/17½ years Bought: Apl 8/16, $ 2,000 @ 106.25 Nos 311, 315, 385, 386 (4)	2,000.00	2,125.00
OLAA SUGAR COMPANY Chcter: First Mortgage, $1,000, 6% Issue : Feb 1/10, 10/20 years Bought: Sep 28/12, $15,000 @ 97.50, $14,625.00 Feb 15/17, 10,000 @ 100.25, 10,025.00 Nos 820, 968, 969, 987, 989/991, 1032, " 1033, 1039, 2052/2066 (25)	25,000.00	24,650.00
TERRITORY OF HAWAII Chcter: Public Improvement, $1,000, 4% Issue : Aug 1/17, 20/30 years Bought: Aug 3/18, $20,000 @ 98.04 Nos 651/670 (20)	20,000.00	19,608.00
TERRITORY OF HAWAII Chcter: Public Improvement, $1,000, 4½% Issue : Sep 15/20, 20/30 years Bought: Sep 22/20, $50,000 @ 98.01 Nos 46/70, 280/289, 1294/1308 (50)	50,000.00	49,005.00
UNION MILL COMPANY Chcter: First Mortgage, $1,000, 6% Issue : Oct 1/24, 5/15 years Bought: Oct 6/24, $30,000 @ 100.25 Nos 50/51, 64/83, 97/104 (30)	30,000.00	30,075.00
WAIAKEA MILL COMPANY Chcter: First Mortgage, $1,000, 6% Issue : Oct 15/24, 1/15 years Bought: Oct 27/24, $10,000 @ 100.25, $10,025.00 Oct 28/24, 15,000 @ 100.25, 15,037.50 Nos 25/49 (25)	25,000.00	25,062.50
YOUNG BUILDING COMPANY Chcter: First Mortgage, $1,000, 6% Issue : Jan 1/24, 5/20 years Bought: Jan 1/24, $ 2,000 @ 100.00, $ 2,000.00 Apl 22/25, 35,000 @ 101.50, 35,525.00 Nos 160/161, 308/315, 396/397, 439/448, " 485/499 (37)	37,000.00	37,525.00
TOTAL PAR VALUE OF BONDS	$434,000.00	
TOTAL BOOK VALUE OF BONDS Forward		$429,175.50

- : I N V E S T M E N T S : -

Brought Forward			$429,175.50
NOTES			
McINERNY, WILLIAM H.			
Mortgage Note, No. 4, dated Nov 19/13, 6%			
Secured by real estate at Kapalama, Honolulu ..			23,750.00
CERTIFICATES OF DEPOSIT (3 mos @ 4%)			
BANK OF HAWAII, LIMITED			
No. 5770, dated May 28/25		175,000.00	
BISHOP & COMPANY, LIMITED			
No. D903, dated Apl 20/25	$100,000.00		
" D905, dated Apl 27/25	50,000.00		
" D906, dated Apl 28/25	50,000.00		
" D912, dated May 28/25	50,000.00	250,000.00	425,000.00
STOCKS			
HAWAII CONSOLIDATED RAILWAY, LIMITED			
Chcter: Cumulative Preferred, 7%			
Certif: No. 43, issued Aug 12/16			
Rec'd : Aug 30/16, 2200 $20-shares @ 6.00		44,000.00	13,200.00
TOTAL PERSONAL PROPERTY INVESTMENTS June 30, 1925			$891,125.50

REAL ESTATE TRANSACTIONS

BERNICE P. BISHOP ESTATE

JULY 1, 1924 - JUNE 30, 1925

REAL ESTATE TRANSFERS

SALES

TO

CHING AH SING
42.3 square feet on Northwest side of Mililani Street, Apua, Honolulu - part of L. C. A. 19, R. P. 4450 to Naahu,
Date of Deed : July 7, 1924,
Consideration: $211.50

CITY AND COUNTY OF HONOLULU
7.7 acres in Ewa, Oahu, being two fifty-foot road strips in (1) Manana-iki - part of Apana 2, L. C. A. 7716 to Ruth Keelikolani; and (2) Waiawa - part of Apana 46, L. C. A. 7713, R. P. 4475 to V. Kamamalu,
Date of Deed:: September 5, 1924,
Consideration: $1.00

HENRY A. WALKER
21,014.6 square feet at Kawananakoa, Nuuanu, Honolulu - comprising Lot 4, Land Court Petition 613, Certificate 3369 to Bishop Estate,
Date of Deed : November 19, 1924,
Consideration: $7,502.50

CHARLES R. FRAZIER
1.75 acre at Kaelepulu, Koolaupoko, Oahu - part of Apana 45, L. C. A. 7713, R. P. 4475 to V. Kamamalu- together with an easement over 40-foot roadway across Kaelepulu granted in exchange for a like easement to the Trustees, across Kachao, from Realty Auction Co., Ltd. (see Agreements),
Date of Deed : November 24, 1924,
Consideration: $87.50

KALA KEALOHA
1 acre at Keei 2, South Kona, Hawaii - part of Apana 5, L.C.A. 5524, R. P. 1663 to L. Konia,
Date of Deed : December 19, 1924,
Consideration: $250.00

KAPULANI AWA (w)
1 acre at Keei 2, South Kona, Hawaii - part of above title,
Date of Deed : December 19, 1924,
Consideration: $250.00

BANK OF HAWAII, LIMITED
282 square feet in rear of North corner of Bishop and King Streets, Honolulu - part of L. C. A. 113, R. P. 299 to A. Paki,
Date of Deed : February 5, 1925,
Consideration: $4,230.00

CITY AND COUNTY OF HONOLULU
600 square feet at Kamanuwai, Honolulu - part of L. C. A. 123, R. P. 293 to A. Paki and of R. P. (Grant) 4005 to M. Kekuanaoa - for widening Nuuanu Street,
Date of Deed : February 16, 1925,
Consideration: $1,500.00

SALES (Continued)

TO

CITY AND COUNTY OF HONOLULU
1219 square feet at West corner of Nuuanu and Kukui Streets, Honolulu, being a portion of the Ili of Kaakaukukui (Part 3, Apana 6, L. C. A. 7712, R. P. 4484 to V. Kamamalu) for widening Nuuanu Street,
Date of Deed : February 16, 1925,
Consideration: $2,438.00

LYMAN H. BIGELOW
25/100 acre at Auaukai, Waikiki, Honolulu, comprising Apana 2, L. C. A. 1382, Land Patent 8110 to Nuuanu 2,
Date of Deed : March 31, 1925,
Consideration: $300.00

CITY AND COUNTY OF HONOLULU
1.84 acre at Kaelepulu, Koolaupoko, Oahu - part of Apana 45, L. C. A. 7713, R. P. 4475 to V. Kamamalu - for Kailua Road,
Date of Deed : March 31, 1925,
Consideration: $1.00

KUAHINU K. PILIPI (w)
45/100 acre at Kaluaoopu, Waiau, Ewa, Oahu - part of Apana 5, L. C. A. 10605, R. P. 6557 to Jonah Piikoi,
Date of Deed : April 6, 1925,
Consideration: $70.00

PURCHASES

From

HENRY K. PAHIA
Acquired title in 1.715 acre in Heeia, Koolaupoko, Oahu, comprising Apana 1, L. C. A. 5530, R. P. 1021 to Kauhane 2,
Date of Deed : July 30, 1924,
Recorded in : Liber 740, pp 116/117,
Consideration: $400.00

KOOLAU AGRICULTURAL COMPANY, LIMITED
Acquired title in 4.4 acres in the forest reserve area of Punaluu, Koolauloa, Oahu, comprising Apanas 1 and 2, L. C. A. 3724 to Maiahe, and Apanas 1 and 2, L. C. A. 5813, R. P. 2047 to Kaha,
Date of Deed : October 7, 1924,
Recorded in : Liber 747, pp 284/285,
Consideration: $356.40

YEW CHAR
Acquired title in 7,775 square feet in Kaimuohena (Laimi), Nuuanu, Honolulu - part of L. C. A. 85, R. P. 1359 to Thomas Phillips,
Date of Deed : October 28, 1924,
Recorded in : Liber 747, pp 408/410,
Consideration: $1,680.00

PURCHASES (Continued)

From
CHING WONG SHEE, as Guardian of the Property of Ching Seu Chong, a Minor

Acquired title in 3.3065 acres at Heeia, Koolaupoko, Oahu, comprising Apana 2, L. C. A. 3570, R. P. 1578 to Kaauamoa; Apanas 1 and 2, L. C. A. 4468, R. P. 995 to Kohuole and Kana; and Apanas 1 and 2, L. C. A. 6039, R. P. 2020 to Elemakule;

Date of Deed : October 21, 1924,
Recorded in : Liber 740, pp 429/432,
Consideration: $4,625.00

B. N. KAHALEPUNA ET AL

Acquired title in 1.42 acre in Heeia, Koolaupoko, Oahu, comprising Apanas 1 and 2, L. C. A. 7514, R. P. 1417 to Kupa; Apana 2, L. C. A. 5821, R. P. 3628 to Kaniaupio; and Apana 1, L. C. A. 3570, R. P. 1578 to Kaauamoa,

Date of Deed : November 21, 1924,
Recorded in : Liber 758, pp 138/141,
Consideration: $1,500.00

ELIZABETH H. TRAVIS

Acquired title in 5,839 square feet in Apua, Honolulu - part of L. C. A. 19, R. P. 4450 to Naahu,

Date of Deed : June 13, 1925,
Recorded in : Liber 780, pp 191/193,
Consideration: $20,000.00

EXCHANGES

From
LORRIN A. THURSTON

Acquired title in 7,276 square feet in Nuuanu Valley, Honolulu, comprising part of the land of Kawananakoa (L. C. A. 3540, R. P. 1968 to Kaumihau) and of Palikea (L. C. A. 10802, R. P. 4510 to Paukunui), together with cash consideration of $2,000.00,

In Exchange for 3,685 square feet - part of said land of Kawananakoa - comprising Lots 5b and 6b of Land Court Petition 613, Certificate 3369, to be used for road purposes only,

Date of Deeds: December 15, 1924,
Recorded in : (1) Liber 38, p 261, Land Court,
(2) " 771, pp 203/206, General Registry

AGREEMENTS

With
THE HAWAIIAN ELECTRIC COMPANY, LIMITED

By which the Trustees grant a perpetual easement for an electric transmission line across Maunalua, Koolaupoko, Honolulu (Apana 30, L. C. A. 7713, R. P. 4475 to V. Kamamalu) from Kuliouou to Koko Head Wireless Station,

Date of Agreement: July 31, 1924,
Consideration : $1.00

AGREEMENTS (Continued)

With
REALTY AUCTION COMPANY, LIMITED
By which the Trustees are granted perpetual easements over parts of Kaohao (Lanikai Beach Tract - Land Court Petition 505, Certificate 3019) at Kailua, Koolaupoko, Oahu; to wit, (1) vehicular right-of-way over Kaelepulu Drive from Kaelepulu Boundary to Mokulua Drive, thence (2) foot right-of-way over Lot "F" to Kaohao Beach,
Date of Agreement: November 24, 1924,
Recorded as Document 6696, Land Court,
Consideration : $1.00 and the aforesaid grant to Charles R. Frazier (see Sales)

CHUN KAM
By which the Trustees quit-claim all interest in a small lot of land situate at Kalihi, Honolulu - part of Apana 7, L. C. A. 7714B, R. P. 7834 to Moses Kekuaiwa,
Date of Deed : January 6, 1925,
Consideration: $1.00

Note: The above land lies within the boundaries of the lot of 1.03 acre described in the deed. It had not been inventoried nor claimed as Bishop Estate, and the quit-claim was issued by request merely to perfect the paper title of the present owner.

MAGGIE HOOPER JOHNSON ET AL
Defining and locating the boundary of lands in South Kona, Hawaii, i. e. between the Bishop Estate land of Kealia 1 (Apana 2, L. C. A. 5368, R. P. 7732 to A. Akahi) and the Hooper Estate land of Kauleoli 1 and 2 (Grant 3051 to Palaualelo),
Date of Agreement: January 31, 1925,
Recorded in : Liber 756, pp 383/385

BERTHA K. ISENBERG
By which the Trustees grant a 20-foot roadway across parts of Waialae-nui and Waialae-iki, Honolulu, from the Isenberg premises at the sea to the Easterly side of the Isenberg premises at Waialae-iki until such time as the proposed extension of Kahala Avenue is completed to the Northeast corner of the Isenberg premises, in exchange for a release of like easement in another location granted by Exchange Deed dated August 31, 1921,
Date of Agreement: June 1, 1925,
Recorded in : Liber 785, pp 188/190

BERTHA K. ISENBERG
By which the Trustees, in consideration of the payment to them of $3,300.00, discharge the Mortgage for that amount dated August 31, 1921, and assume the obligation of the Mortgagor to pay a proportionate part of the cost of extending Kahala Avenue as contemplated by said mortgage to the Northeast corner of the Isenberg premises, $2,300.00 of the principal of the mortgage being Mrs. Isenberg's estimated share of such costs,
Date of Agreement: June 26, 1925,
Recorded in : Liber 782, pp 279/280

AGREEMENTS (Continued)

With
BENI B. KAOAO
By which the Trustees, in return for the quit-claim mentioned below, receive a release of any adverse interest which may have been established in 225/1000 acre at Punaluu, Koolauloa, Oahu - part of Apana 25, L. C. A. 9971, R. P. 7804 to W. P. Leleiohoku,
Date of Deed : June 25, 1925,
Recorded in : Liber 785, pp 148/149,
Consideration: $1.00

BENI B. KAOAO
By which the Trustees, in return for above release, quit-claim all interest in three lots aggregating 62/100 acre at Punaluu, Koolauloa, Oahu - part of Apana 25, L. C. A. 9971, R. P. 7804 to W. P. Leleiohoku,
Date of Deed : June 25, 1925,
Consideration: $1.00

MISCELLANEOUS ASSETS

BERNICE P. BISHOP ESTATE

J U N E 30th, 1925.

MISCELLANEOUS ASSETS

			$	$	$
FRONTAGE TAXES					
BALANCES OUTSTANDING, June 30, 1925					
KING STREET EXT. IMP. DIST. #2					
Dated Dec 4/16, 9 years, 6%					
Japanese Moiliili School, Lease		985a		54.40	
KALAKAUA AVE. IMP. DIST. #4					
Dated Dec 5/16, 9 years, 6%					
Territorial Hotel Co	"	1190		8.60	
BERETANIA STREET IMP. DIST. #5					
Dated Apl 18/17, 9 years, 6%					
Pang Lum Mow	"	917	27.04		
Oahu Rice Mill	"	1297	27.04		
K. Matsumoto Estate	"	1373	48.65		
C. Q. Yee Hop, Trustee ...	"	1374	59.98	162.71	
KING STREET IMP. DIST. #18					
Dated Dec 26/22, 9 years, 6%					
Kichitaro Saiki	"	2866	485.41		
Chosuke Kayahara	"	2885	256.50	741.91	967.62
RENT NOTES					
LOO GOON ESTATE					
Dated Jun 7/20, 6 mos, 7%					
Leases 927 and 2100, bal				2,000.00	
HENRY T. HUGHES					
Dated Apl 30/25, 6%					
Lease 1868				630.00	2,630.00
				280	$3,597.62

INVENTORY OF PROPERTIES

BERNICE P. BISHOP ESTATE

JUNE 30th, 1925.

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1925

-- A	C	R	E	S --
LANDS and FISHERIES				368,612.82
OAHU, ISLAND OF			64,316.95	
KONA DISTRICT		6,037.48		
Apua, Honolulu 2.91				
Business Section, Honolulu . 4.58				
Kakaako 70.32				
Kalaepohaku & Pahoa 206.95				
Kalihi 79.00				
Kamanuwai & Kaumakapili 6.31				
Kapaakea & Kanewai 211.33				
Kapalama 1,013.35				
Kauluwela 9.74				
Manoa 531.30				
Nuuanu 14.54				
Pauoa 233.44				
Pawaa 12.39				
Waialae-nui & Waialae-iki .. 3,606.73				
Waikiki 34.59				
Sea Fisheries				
Kaakaukukui				
Kanewai, Kahala				
Kapalama				
Waialae-nui				
Waialae-iki				
EWA DISTRICT		19,006.30		
Halawa & Kunana 3,470.40				
Honouliuli ..... .63				
Kalauao 1,683.90				
Manana-nui 16.40				
Manana-iki 162.60				
Waiau 2,928.95				
Waiawa 10,696.41				
Waikele 14.26				
Waimano 32.75				
Sea Fisheries				
Halawa & Kunana				
Kaakauwaihau				
Kalaucopu				
Kaonohi				
Waiawa				
WAIALUA DISTRICT		22,407.14		
Kawailoa & Paalaa-kai 22,407.14				
Sea-Fisheries				
Kawailoa & Paalaa-kai				
KOOLAULOA DISTRICT		5,512.00		
Kaluanui 1,368.00				
Punaluu 4,144.00				
Sea Fisheries				
Kaluanui & Punaluu				

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1925

(Continued)	-- A	C	R	E	S --
OAHU, ISLAND OF (Continued)					
KOOLAUPOKO DISTRICT		11,354.03			
Heeia	2,985.08				
Kaelepulu	969.21				
Kailua	2.90				
Kaneohe	4.70				
Maunalua	7,392.14				
Sea Fisheries					
Heeia					
Maunalua					
HAWAII, ISLAND OF				277,855.43	
NORTH HILO DISTRICT		2,198.00			
Umauma	2,198.00				
Sea Fisheries					
Umauma					
SOUTH HILO DISTRICT		5,286.70			
Alae	922.00				
Honohononui	466.70				
Kikala & Kalalau	2,180.70				
Kalaikahono	214.70				
Pahoehoe	1,469.60				
Piopio	31.70				
Waiakea	1.30				
Sea Fisheries					
Alae					
Honohononui					
Kikala & Kalalau					
Kulaikahono					
Pahoehoe					
Piopio					
HAMAKUA DISTRICT		2,166.00			
Kaiwiki & Manowaialee	2,076.00				
Kekelani	90.00				
Sea Fisheries					
Kaiwiki & Manowaialee					
KOHALA DISTRICT		7,273.20			
Honokane	5,421.00				
Puanui	549.00				
Puuepa 1	456.30				
Ulupaalua	18.50				
Upolu 1 & 2	626.30				
Waiapuka	202.10				
Sea Fisheries					
Honokane					
Puanui					
Puuepa 1					
Upolu 1 & 2					
Waiapuka					

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1925

(Continued)	-- A C R E S --	
HAWAII, ISLAND OF (Continued)		
NORTH KONA DISTRICT		142,939.03
Kahaluu	5,353.00	
Kailua	.80	
Kaupulehu	23,514.00	
Keauhou 1	4,995.87	
Keauhou 2	107,569.70	
Makalawena	650.00	
Puaa 1	855.66	
Sea Fisheries		
Kahaluu		
Kaupulehu		
Keauhou 1		
Keauhou 2		
Makalawena		
Puaa 1		
SOUTH KONA DISTRICT		43,326.07
Honaunau	7,047.06	
Kahauloa 1	3.70	
Kahauloa 2	5,128.78	
Kalama 5	.80	
Kapua	15,477.00	
Kealia 1	7,300.00	
Keei 1	1,099.30	
Keei 2	4,920.20	
Keekee	1.23	
Keokea	2,348.00	
Sea Fisheries		
Honaunau		
Kahauloa 2		
Kapua		
Kealia 1		
Keei 1		
Keei 2		
Keokea		
KAU DISTRICT		67,291.43
Honamoa	1,950.00	
Kamoa, Kiolakoa, etc	266.80	
Kawela	2,974.00	
Keauhou	38,545.00	
Moaula, Kopu, etc	2,646.20	
Mohokea 1 & 2	912.50	
Paauau	2,944.00	
Pakini-nui	9,377.00	
Pakini-iki	2,357.00	
Punaluu	5,318.93	
Sea Fisheries		
Honamoa		
Kawela		
Keauhou		
Paauau		
Pakini-nui		
Pakini-iki		
Punaluu		

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1925

(Continued)	-- A	C	R	E	S --
HAWAII, ISLAND OF (Continued)					
PUNA DISTRICT		7,375.00			
Kahuwai	2,984.00				
Kauaea	1,567.00				
Kaueleau	1,821.00				
Pualaa	1,003.00				
Sea Fisheries					
Kahuwai					
Kauaea					
Kaueleau					
Pualaa					
MAUI, ISLAND OF				2,465.22	
LAHAINA DISTRICT		2,465.22			
Aki, Paunau, Kuia, etc	2,465.22				
Sea Fisheries					
Paunau					
MOLOKAI, ISLAND OF				13,401.30	
KOOLAU DISTRICT		8,797.30			
Halawa	8,797.30				
Sea Fisheries					
Halawa					
KONA DISTRICT		4,604.00			
Kamalo, Keawanui, etc	4,604.00				
Sea Fisheries					
Kamalo					
Keawanui					
KAUAI, ISLAND OF				10,573.92	
HANALEI DISTRICT		10,527.82			
Lumahai	9,030.00				
Waipa	1,497.82				
Sea Fisheries					
Lumahai					
Waipa					
LIHUE DISTRICT		46.10			
Wailua	46.10				

Eq. 2048 3/31.

Circuit Court, First Circuit,

Jt Chambers In Equity

In re Estate of

B. P. Bishop

Deceased

Trustee's 40th
Annual Report.

FILED
AT 2 40 O'CLOCK P
Oct. 30 1925.
Pm Kahalepuna

B E R N I C E P. B I S H O P E S T A T E

FORTIETH ANNUAL REPORT OF THE TRUSTEES

Detailed Statement of

RECEIPTS AND EXPENDITURES

For Twelve Months Ended

JUNE 30th, 1925

SCHEDULE A.

BERNICE P. BISHOP ESTATE

Summary of Receipts for 12 Months Ending JUNE 30th, 1925.

HAWAIIAN GAZETTE CO., NO. 96183

Kamehameha Schools	$ 70,191.06
Sundry Tenants	581,291.17
Property Taxes	1.20
Interest	77,813.09
Rent Notes	955.12
Fees	650.00
Kona Sales	77.00
Firewood Sales	1,649.00
Building Sales	176.00
Miscellaneous Income	1,055.10
Federal Income Taxes	90,096.39
Expense	296.72
Auto Expense	18.03
Land Department	572.95
Surveying	498.08
Insurance	92.45
Repairs	50.00
Law	41.95
Salaries	429.80
Annuities	1,190.00
Suspense	21,228.04
Bills Receivable	141,150.00
Bond Investments	22,000.00
Sales of Land	18,839.50
Frontage Tax Notes	170.80
Frontage Taxes Recovered	14,899.39
Furniture & Equipment	.26

(As per details, attached pages 2/94)

Total	$1,045,433.10
Balance in Hand, June 30, 1924	36,111.91
Total Receipts, carried to p 134	1,081,545.01
Total Expenditures, from p 95	1,024,967.24
BALANCE IN HAND, June 30, 1925	$ 56,577.77

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JULY, 1924

Date				
1	Fees	T. Sasake to S. Yamatani, L2992, Waialae.....		$ 5.00
	"	B. E. Rycroft to E. A. Sweet, L2553, Waialae..		5.00
-	Interest	M. K. Sheldon, Note $800, to Jul 31/23 6m 6%.		24.00
-	"	McBryde Sugar Bds $10,000, to Jul 1/24 6m 5%.		250.00
-	"	Oahu Railway " 56,000, to Jul 1/24 6m 5%.		1,400.00
-	"	Young Bldg Co " 2,000, to Jul 1/24 6m 6%.		60.00
5	Fees	K. Nakamura to S. Kawamoto, L1585, Kakaako....		5.00
	Expense	J. Gomard, costs forfeit re Kunana application		6.00
7	"	Wheeler & Williams, refund of cost of wireless		2.05
	Fees	K. Nakamura to K. Sunada, L1856, and (2) Y. Sato, L1857, Kakaako		10.00
	"	K. Nakamura to H. Hinoshi, L2615, Kakaako.....		5.00
10	"	M. K. Brown Est to Bishop Trust Co, L2682, Kau		5.00
11	Land Sales	Ching Ah Sing, 42.3 square feet Mililani St., Honolulu, deed July 7/24		211.50
	Law	Ching Ah Sing, refund of costs re above		3.50
	Prop. Taxes	" refund of 6 months' taxes on above		1.20
	Expense Land Dept	refund survey costs on above		5.00
19	Kam Schools	Collections, July 1-15, 1924		1,838.20
25	Interest	Bishop Bank, C/D #846, $50,000, 3m 4%		500.00
26	Law	Witness Fee - Geo. Yamada Garnishee		1.00
28	Interest	Bishop Bank, C/D #848, $50,000, 3m 4%		500.00
29	"	" on current a/c July, 2%		110.26
30	Repairs	Hawn Cont. Co, repair concrete posts Ala Moana		50.00
31	Interest	M. K. Sheldon, Note $800, to Jan 31/24 6m 6%..		24.00
	Annuities	Employees' share of premiums due Sept 1/24:		
		Winant, E. T.....	$25.00	
		Amana, M. C.....	9.50	
		Nishikawa, T.....	5.00	
		Kienzle, F.	10.00	
		Loomis, E. B.....	17.50	
		Podmore, G.....	15.00	
		Crabbe, G.....	5.00	
		Smith, W. H.....	10.00	97.00
	Salaries	C. R. Bishop Trust, clerical services, July ..		35.00
1/31	S/Tenants	As per details, pp. 3/9		
		Rents	$74,242.40	
		Taxes	8,357.40	82,599.80
				$87,753.51

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	A/c
				$	$		
1	2553	Blanche E. Rycroft			42.30	'24	A/c
	1655	Schuman Carriage Co	6 mo to Nov 1/24	600.00			
	2430	Schuman Carriage Co	6 " " Nov 1/24	1,011.70			
	2578	Vivian M. Reid	6 " " Dec 1/24	40.00			
	2578	Vivian M. Reid			17.05	'24	"
	3119	J. K. Kellett			17.95	'24	"
	2992	T. Sasaki	6 " " Jan 1/25	37.50	10.05	'24	"
	2592	A. H. Matthew			20.80	'24	"
	712a	J. Kumalae	6 " " Jan 1/25	250.00			
	2860	T. Koyama			35.00	'24	"
	----	Trent Trust Co	1 " " Aug 1/24	50.00			
	1799	Chizu Mitamura	6 " " Jan 1/25	17.50			
	3125	Yee Lung Tai Co ...	6 " " Jan 1/25	15.00			
	----	Emily Silva	1 " " Aug 1/24	3.00			
	----	K. Okuhata	1 " " Jul 1/24	10.00			
	3208	U. Murakami	6 " " Jan 1/25	42.50	7.85	'24	"
	1532	M. N. Mahuka .. A/c	6 " " Jan 1/25	10.00	19.50	'24	"
	2695	Wo Sing Wai Co	6 " " Jan 1/25	15.00	20.60	'24	"
	1589	M. Pacheco	6 " " Jan 1/25	20.00	19.50	'24	"
	1583	J. Damata	6 " " Jan 1/25	20.00	39.00	'24	"
	----	A. Schnerr Co	1 " " Aug 1/24	100.00			
	3053	Mow Kim Young	6 " " Jan 1/25	72.00			
	3132	Lee Lim Shee	6 " " Jan 1/25	37.50	20.05	'24	"
	1499	Moncrief & Ancill .	2 " " Jul 1/24	200.00			
	2404	J. S. Ferreira	6 " " Jan 1/25	50.00			
	----	D. Kukahili	1 " " Aug 1/24	3.00			
	3222	Wing Tai Wai Co ...	6 " " Jan 1/25	43.75			
	3224	F. Calub	6 " " Jan 1/25	25.00			
	2860	T. Koyama	6 " " Jan 1/25	136.00			
	2521	M. Otani	6 " " Jan 1/25	45.00	19.65	'24	"
	2830	Chong Oon Shiu etal	6 " " Jan 1/25	150.00	20.40	'24	"
2	2818	C. Begerana	6 " " Jan 1/25	12.50	8.60	'24	
	2844	S. Hisamura	6 " " Jan 1/25	90.00	19.10	'24	"
	1818	K. Morishige	6 " " Jan 1/25	11.00	15.40	'24	
	2854	H. Nishino	6 " " Jan 1/25	52.00	15.05	'24	"
	3227	Ethel D. Gibson ...	6 " " Jan 1/25	500.00			
	2438	E. P. Fogarty	6 " " Jan 1/25	125.00			
	1582	M. Perreira	6 " " Jan 1/25	40.00			
	2876	K. Morisawa	6 " " Jan 1/25	110.00	30.10	'24	"
	2886	K. Ono	6 " " Jan 1/25	100.00	24.60	'24	"
	2045	T. Miyagawa	6 " " Dec 1/24	22.50	48.65	'24	"
	2785	Mary Boner	6 " " Oct 1/24	12.50			
	2136	L. J. Greenwell ...			87.00	'24	"
	2692	Mary C. Porter			53.10	'24	"
	2000	Hon Con & D. Co ...	3 " " Oct 1/24	625.00			
	2428	Hon Con & D. Co ...	6 " " Jan 1/25	250.00			
	782	Catton Neill & Co .	6 " " Jan 1/25	1,225.00			
	2097	Catton Neill & Co .	6 " " Jan 1/25	625.00			
	2372	Catton Neill & Co .	6 " " Jan 1/25	1,400.00			
	801	American Factors ..	6 " " Jan 1/25	1,500.00			
	1794	American Factors ..	6 " " Jan 1/25	250.00			
	3283	Waiahole Water Co .	6 " " Jul 1/24	8,000.00			
	1110	J. Gaspar	6 " " Jan 1/25	-- --	40.50	'24	"
	3035	J. Gaspar			2.55	'24	"
	2628	T. H. Davies & Co .	6 " " Jan 1/25	140.00			
	714	Hon Iron Works	6 " " Jan 1/25	1,800.00			
	2129	Hon Iron Works	6 " " Jan 1/25	625.00			
	1232	Kukaiau Ranch	6 " " Jan 1/25	75.00			
	589b	S. Ah Hoy Co	6 " " Jan 1/25	200.00			
	1783	Miyo Eki	6 " " Jan 1/25	130.00			
		Carried Forward ...		$20,924.95	$ 654.35		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$20,924.95	$ 654.35		
2	2759	Chun Hoon	6 mo to Jan 1/25	200.00			
	3084	Chun Hoon	6 " " Jan 1/25	65.00			
	1780	F. Andrade	6 " " Jan 1/25	225.00	154.50	'24	
	1804	F. Andrade	6 " " Jan 1/25	186.50	128.05	'24	
3	2566	Cons Amusement Co .	6 " " Jan 1/25	1,200.00			
	2423	T. Sakaitani	6 " " Jan 1/25	22.00	9.35	'24	A/c
	2929	J. Kalawaia	6 " " Jan 1/25	22.50			
	2371	Bessie A. Kalua ...	6 " " Jan 1/25	12.50	8.60	'24	
	1815	W. Hamamura	6 " " Jan 1/25	12.50	6.05	'24	"
	1559	A. Kaili	6 " " Jan 1/25	30.00	10.00	'24	"
	2077	I. Yamamoto	6 " " Dec 1/24	12.50	27.20	'24	"
	2008	J. Teixeira	6 " " Jan 1/25	52.50	27.90	'24	"
	3127	See Wo Yuen Co	6 " " Jan 1/25	125.00	96.15	'24	
	1658	T. Sakaitani			9.35	'24	"
	2750	Bow Wo Sang Co	6 " " Jan 1/25	50.00			
	2772	Chong Hin	6 " " Jan 1/25	60.00			
	3079a	H. Tsunoda	6 " " Jan 1/25	80.00			
	3121	G. S. Ikeda	6 " " Jan 1/25	90.00			
	1702	W. Hamamura			6.05	'24	"
	2406	Kyoyei Shokwai	6 " " Jan 1/25	350.00			
	3066	Oahu Sugar Co	6 " " Jan 1/25	1,350.00			
	2523	Maui Trading Co ...			21.05	'24	"
	909	Hoy On Society	3 " " Oct 1/24	75.00			
	2424	Cora Adams	6 " " Jan 1/25	200.00			
	2224	V. J. Burgess et al			24.05	'24	"
	2836	V. J. Burgess et al			20.75	'24	"
	2559	White Sewing Mach .	3 " " Aug 1/24	270.00			
	1553	Sun Tai Wai Co			4.30	'24	3m
	3285	C. Lai Young	6 " " Oct 1/24	25.00	12.90	'24	9m
5	490a	R. A. Lyman Est ...	6 " " Jan 1/25	112.50			
	2865	M. Hasegawa, Tr ...	6 " " Jan 1/25	22.00	10.05	'24	
	1949b	G. S. Harris & wf .	6 " " Jan 1/25	285.00			
	3224	F. Calub			17.15	'24	
	2021	C. A. Wills	6 " " May 1/24	14.00	8.60	'23	
	1601	M. M. Calhau	6 " " Jan 1/25	90.00	46.25	'24	A/c
	2843	H. Tanaka	6 " " Jan 1/25	158.00	36.05	'24	"
	2909	D. Sonoda	6 " " Oct 1/24	60.00			
	2642	S. K. Huewaa .. A/c	6 " " Jan 1/25	25.75	14.25	'24	"
	1720	S. Eto	6 " " Jan 1/25	5.00	11.65	'24	
	3051	I. Shimotukasa	6 " " Jan 1/25	41.00			
7	3041	Kona Dev Co			27.95	'24	"
	2529	Kona Dev Co			62.85	'24	"
	1692	Capt Cook Coffee Co	12 " " Jun 1/25	5.00			
	2508	J. H. Buscher	6 " " Jan 1/25	80.00			
	2793	J. H. Buscher	6 " " Jan 1/25	80.00			
	2831	McCandless &Dowsett	6 " " Nov 1/24	1,250.00	349.00	'24	"
	3168	McCandless &Dowsett	6 " " Nov 1/24	31.00	2.20	'24	"
	1441	McCandless &Dowsett			4.50	'24	"
	3282	Kachele Keanu et al	6 " " Jan 1/25	50.00			
	2883	Dowsett Co	6 " " Jan 1/25	30.00			
	1816	Tora Okubo			53.85	'24	"
	1752	Y. Otake	6 " " Jan 1/25	14.00	9.60	'24	
	1911	Waialua Agr Co	6 " " Jan 1/25	1,832.50			
	1266	Pearl City Fruit Co	12 " " Jul 1/25	200.00			
	3079	H. Tsunoda	6 " " Jan 1/25	339.90			
	3054	Mow Chan	6 " " Jan 1/25	14.00			
	3055	Hoo Yee	6 " " Jan 1/25	105.00			
	1052a	Mew Yee et al	1 " " Aug 1/24	83.35			
	2633	H. Kawaguchi			9.35	'24	"
		Carried Forward ...		$30,568.95	$1883.90		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$30,568.95	$1883.90		
7	3231	Choy Fook	6 mo to Jan 1/25	7.50	2.60	'24	
	2116a	K. Yokota	6 " " Jan 1/25	15.00	6.60	'24	
	1701	R. F. Souza	6 " " Jan 1/25	32.50			
	3119	J. R. Kellett	6 " " Jan 1/25	90.00	17.90	'24	Bal
	2853	K. Miura	6 " " Jan 1/25	82.00	21.50	'24	A/c
	2996	I. Takaguchi	6 " " Jan 1/25	50.00	9.65	'24	"
	----	I. Takiguchi	6 " " Nov 1/24	7.50	4.15	'24	"
	2840	K. Umeda	6 " " Jan 1/25	48.00	25.55	'24	
	953	Lee Soong Shee	12 " " Jul 1/25	36.00			
	1858	R. Koshiyama	6 " " Jan 1/25	15.00	17.60	'24	
	2107a	H. Harada	6 " " Jan 1/25	25.00	11.55	'24	
	2062	C. Tanaka	6 " " Dec 1/24	75.00	127.20	'24	"
	1733	Annie W. Kama	6 " " Jul 1/24	13.00			
	1734	S. P. Kaai	12 " " Jul 1/24	25.00	6.55	'23	
	1755	D. W. Kahawai	6 " " Jul 1/24	5.50			
	1757	Emma K. Nakaleka ..	6 " " Jul 1/24	18.00			
	1758	J. Nakaleka Est ...	6 " " Jul 1/24	18.50			
	2000	Hon C. & Dray CoA/c	12 " " Jun30/24	9,759.59			
8	3201	Choy An et al	6 " " Jan 1/25	12.50			
	1840	K. Nomura	6 " " Jan 1/25	15.00	18.70	'24	
	1719	Tanabe Co	6 " " Jan 1/25	55.00	23.65	'24	"
	1944	K. Iseki ..... Bal	6 " " Dec 1/24	11.35			
	1527	P. Mahuakane	6 " " Jan 1/25	20.00	32.85	'24	
	960a	Maunalua Fishing Co	1 " " Aug 1/24	508.35			
	1708	Tom Tai Tong			9.65	'24	"
	1711	Tom Tai Tong			4.30	'24	"
	1715	Tom Tai Tong			4.30	'24	"
	2583	Tom Tai Tong			8.60	'24	"
	2790	Tom Tai Tong			8.60	'24	"
	1712	Tom Tai Tong			4.30	'24	"
	1385	Olaa Sugar Co	6 " " Jan 1/25	875.00			
	3076	Oahu Sugar Co	6 " " Jul 1/24	450.00			
	2632	Hee Chut Sing	6 " " Jan 1/25	50.00	54.80	'24	"
	1404	Lewers & Cooke	6 " " Dec 1/24	300.00			
	2903	T. Sasaki ..... A/c	6 " " Jan 1/25	43.00	18.70	'24	"
	2495	U. Imoto	6 " " Jan 1/25	22.50	20.90	'24	"
	2583	Tom Tai Tong	6 " " Jan 1/25	25.00			
	2862	J. M. Kawasaki	6 " " Jan 1/25	70.00	17.30	'24	"
	2037	T. Nagawa	6 " " Dec 1/24	13.00	28.85	'24	"
	2941	J. Shimada	6 " " Jan 1/25	30.00			
	2975	G. Okahata	6 " " Jan 1/25	37.50	21.30	'24	
	2635	I. Toyoshiba	6 " " Jan 1/25	20.00	43.15	'24	"
	3115	I. Toyoshiba	6 " " Jan 1/25	15.00	6.85	'24	
9	3205	Mew Yuen Chong	6 " " Jan 1/25	12.50			
	2925	K. Inokuchi			11.95	'24	"
	2857	M. Yamashiro	6 " " Jan 1/25	132.50	31.40	'24	"
	----	Y. Sagara	1 " " Aug 1/24	10.00			
10	1873	Hawn Tuna Packers .			118.15	'24	"
	3286	D. P. McGregor Bal	6 " " Jan 1/25	2.50			
	1530	J. Botelho	6 " " Jan 1/25	30.00			
	2682	May K. Brown Est ..	6 " " Jan 1/25	925.00			
	1486	Hawn Dredging Co ..	6 " " Jan 1/25	667.50			
	----	M. E. Medeiros etal	1 " " Aug 1/24	90.00			
	2833	M. Yanagihara	6 " " Jan 1/25	62.50	20.90	'24	
	1540	T. Miyamasu	6 " " Jan 1/25	56.00	38.45	'24	
	2834	I. Kubota	6 " " Jan 1/25	62.50	33.65	'24	
	2411	T. Kagawa	6 " " Jan 1/25	15.75	18.70	'24	
	1561	M. R. De Caires ...	6 " " Jan 1/25	20.00	20.00	'24	"
	1670	K. Nakamura	6 " " Jan 1/25	67.50	48.10	'24	"
		Carried Forward ...		$45,619.49	$2802.85		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$45,619.49	$2802.85		
10	1668	Kaihawai Est .. A/c	6 mo to Dec 1/24	17.30			
	3019	W. Tomimoto	6 " " Jan 1/25	30.00	21.30	'24	
	2256	Leong Wo Lee	6 " " Jan 1/25	50.00			
	1296	Ng Fat Est	6 " " Jan 1/25	120.00			
	2928	S. Seiki et al	6 " " Jan 1/25	200.00			
	1221	Pac Development Co.			167.55	'24	A/c
	1222	Pac Development Co.			251.30	'24	"
	2629	J. Wakasugi	6 " " Jan 1/25	60.00	19.25	'24	"
	3207	K. Muramoto	6 " " Jan 1/25	45.00	12.85	'24	"
	2978	H. Morishige	6 " " Jan 1/25	80.00	60.00	'24	
11	14a	Hilo Sugar Co	6 " " Jan 1/25	600.00			
	412a	Hawn Agr Co	6 " " Jan 1/25	500.00			
	2622	Hawn Agr Co	6 " " Jan 1/25	50.50			
	2624	Hawn Agr Co	6 " " Jan 1/25	975.50			
	2012	Honomu Sugar Co ...	6 " " Jan 1/25	980.00			
	2020	Onomea Sugar Co ...	6 " " Jan 1/25	2,789.25			
	3216	W. Ho	6 " " Jan 1/25	12.50			
	1360	K. Matsumoto Est ..	3 " " Oct 1/24	63.00			
	1381	K. Matsumoto Est ..	6 " " Jan 1/25	112.50			
	1466	K. Matsumoto Est ..	6 " " Jan 1/25	267.50			
	2121	Sarah K. Brown	12 " " Jun 1/25	10.00	2.80	'24	
	2855	M. Michioka	6 " " Jan 1/25	24.00			
	----	K. Kipola	6 " " Jan 1/25	30.00	28.55	'24	
	1219	Koolau Agr Co A/c	6 " " Jul 1/24	2,000.00			
	1563	N. Arai	6 " " Jan 1/25	12.50			
	2103	K. Takamori	6 " " Jan 1/25	15.60	12.10	'24	
	2155	K. Takamori	6 " " Feb 1/25	34.50	25.25	'24	
	3011	Y. Fujikawa	6 " " Jan 1/25	85.00	20.35	'24	"
	2158	T. Sasaki Est	6 " " Jan 1/25	18.75	9.35	'24	"
	2979	S. Karino	6 " " Jan 1/25	75.00	14.90	'24	"
	2712	Kwong Lee Yuen	6 " " Jan 1/25	40.00	43.95	'24	"
	2247	C. Sato	6 " " Jan 1/25	12.50	6.05	'24	"
12	2863	K. Hirata	6 " " Jan 1/25	137.50	32.90	'24	"
	2766	J. Kaohele			1.05	'24	5m
	----	J. Kaohele	3 " " Sep 1/24	2.50			
	2700	E. B. Fox	6 " " Dec 1/24	30.00	17.75	'24	A/c
	3063	T. Hayashi .... Bal	6 " " Nov 1/24	15.00			
	3052	Mow Chan	6 " " Jan 1/25	38.00	13.05	'24	"
	3049	K. Kato	6 " " Jan 1/25	48.00	16.50	'24	"
	3048	M. Sasaki	6 " " Jan 1/25	34.00	11.70	'24	"
14	2464	D. W. Anderson	6 " " Jan 1/25	42.50			
	2855	M. Michioka			13.20	'24	
	1470	Laie			1.60	'24	"
	1548	Annie K. Warren ...	6 " " Jan 1/25	20.00			
	3223	K. Kobayashi	6 " " Jan 1/25	12.50	8.60	'24	
	2251	H. & E. Cannon	6 " " Jan 1/25	52.50			
	3059	Len Tai Wai Co	6 " " Jan 1/25	275.00			
	2879	M. Kagawa	6 " " Jan 1/25	45.00	18.55	'24	
	2902	S. Kimura	6 " " Jan 1/25	93.00	50.95	'24	
	2852	S. Tsumoto	6 " " Jan 1/25	50.00	18.40	'24	"
	2153	M. Tamagawa	6 " " Dec 1/24	20.00	20.20	'24	
	2838	J. Furuhashi	6 " " Jan 1/25	55.00	11.95	'24	"
	2242	G. Serai	6 " " Jan 1/25	27.50	12.65	'24	"
	2105a	T. Taga	6 " " Jan 1/25	22.50	10.45	'24	
	1510	B. Matsushima et al	6 " " Jan 1/25	15.00	33.80	'24	
	2217	Kwock Hin	6 " " Jan 1/25	120.00	67.65	'24	"
	2690	Kwock Hin	6 " " Jan 1/25	12.50	18.60	'24	"
15	3144	S. Daitoku			20.05	'24	"
	3290	T. Shigenaga	6 " " Jan 1/25	12.50			
		Carried Forward ...		$56,110.89	$3898.00		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$56,110.89	$3898.00		
15	2849	Y. Imai	6 mo to Jan 1/25	75.00	20.75	'24	A/c
	2845	S. Kimura	6 " " Jan 1/25	61.00	33.95	'24	
	3218	Wan You Yap	6 " " Jan 1/25	12.50	8.60	'24	
	704	Hon Plantation A/c	12 " " Sep 1/24	3,191.66			
	3251	Louise C. Maud etal			31.60	'24	2m
	1444	J. Rosenstein			33.00	'24	A/c
	1512	I. Murayama	6 " " Jan 1/25	10.00	17.70	'24	
	2871	T. Shinkawa	6 " " Jan 1/25	45.00	19.90	'24	
	3232	Sue Wo	6 " " Jan 1/25	5.00			
	2872	H. Murakami Est ...	6 " " Jan 1/25	39.00	8.30	'24	"
	2122	T. Shigenaga	6 " " Jan 1/25	12.50	8.60	'24	
	2641	S. Kumashiro	6 " " Jan 1/25	65.00	23.85	'24	"
	2859	T. Sumitani	6 " " Jan 1/25	42.00	18.40	'24	
	2109a	U. Kashiwamura	6 " " Jan 1/25	15.00	7.40	'24	
	2880	H. Kojima	6 " " Jan 1/25	40.00	10.45	'24	"
	1410	Waialua W. Ben. Sy.	12 " " Jul 1/25	25.00			
	1759	K. Sakai	6 " " Jan 1/25	25.00			
	2562	Hirokane Kunitaro .	6 " " Jan 1/25	82.50	28.35	'24	"
	2568	I. Kanbara	6 " " Jan 1/25	15.00			
	2995	Waialua Garage	6 " " Jan 1/25	37.50			
	3229	S. Nishimura	6 " " Jan 1/25	15.00			
16	2535	K. Akashi			60.45	'24	"
	2151	P. M. Neilson	6 " " Jan 1/25	30.00			
	2868	M. Matsushima	6 " " Jan 1/25	45.00	25.15	'24	
	2161	J. G. Dassel	1 " " Aug 1/24	33.50			
	53c	Tong Wo Wai Co	6 " " Jan 1/25	75.00			
	1590	Sing Chong & Co ...	6 " " Jan 1/25	1,200.00			
	1696	Sing Chong & Co ...	6 " " Jan 1/25	400.00			
	2497	K. Akashi	6 " " Jan 1/25	15.00	14.15	'24	"
	2245	T. Nakamura	6 " " Jan 1/25	12.50	12.10	'24	
	3050	M. Okuda	6 " " Jan 1/25	34.00	99.00	'24	"
	1686	Chun Chock	3 " " Oct 1/24	75.00	57.70	'24	"
	2870	R. Yoshimura	6 " " Jan 1/25	105.00	29.20	'24	"
	1514	S. Tomita	6 " " Jan 1/25	16.00	34.05	'24	
17	3147	Yee Young			21.60	'24	"
	3148	Yee Young			29.95	'24	"
	1370	C. Brewer Est	6 " " Jan 1/25	1,500.00			
	2856	M. Kurano	6 " " Jan 1/25	100.00	25.70	'24	"
	916	Pang Chew Est			516.50	'24	"
	2823	L. N. Land	6 " " Jan 1/25	87.50			
	2792	W. C. Love			109.75	'24	"
	1374	C. Q. Yee Hop, Tr .	6 " " Dec 1/24	375.00			
	2821	I. Fujikawa	6 " " Jan 1/25	37.50	25.75	'24	
	3291	Maka Kauahi	6 " " Jan 1/25	275.00			
18	----	F. Keoho	1 " " Aug 1/24	3.00			
	1798	D. A. Alama	6 " " Jan 1/25	57.00	74.05	'24	
	2716	H. S. Hayward			28.05	'24	"
	1841	M. Tanimura	6 " " Jan 1/25	12.50	18.70	'24	
	2028	A. Costa, Jr	6 " " Dec 1/24	13.00	28.30	'24	"
	2792	W. C. Love	6 " " Jan 1/25	180.00			
19	2642	S. K. Huewaa .. Bal	6 " " Jan 1/25	11.75	14.20	'24	Bal
	2888	J. Tamai	6 " " Jan 1/25	63.00	28.50	'24	A/c
	2420	J. Armstrong Est ..	6 " " Jan 1/25	200.00			
	2516	Hon Planing Mill ..	3 " " Oct 1/24	350.00			
21	3096	M. Muramoto ... Bal	6 " " Jul 1/24	17.15	20.00	'24	"
	2079	C. Ishibashi	6 " " Dec 1/24	24.00	26.00	'24	"
	2980	H. Matsumoto	6 " " Jan 1/25	70.00	17.60	'24	"
	2421	W. Reuter	6 " " Jan 1/25	25.00	28.55	'24	
	----	H. Kimura	1 " " Aug 1/24	10.00			
		Carried Forward ...		$65,376.95	$5513.85		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$65,376.95	$5513.85		
21	2892a	Hawaii Fruit Packers	6 mo to Jan 1/25	450.00			
	2892b	Hawaii Fr Packers .	6 " " Jan 1/25	2.50			
	2775	H. H. Plemer			25.75	'24	A/c
	1833	Dowsett & Deering .	6 " " Jan 1/25	262.50			
	3260	Z. Otake et al	6 " " Jan 1/25	45.00	12.05	'24	"
	2976	Z. Otake et al			36.80	'24	"
	3261	K. Nakamura	6 " " Jan 1/25	45.00	12.35	'24	"
22	2885	C. Kayahara	6 " " Jan 1/25	250.00	74.85	'24	"
	2894	T. Yamamoto	6 " " Jan 1/25	72.50	38.05	'24	
	1519	T. Yamasaki Est ...			20.35	'24	"
	2473	E. N. Awana	6 " " Jan 1/25	100.00			
	1700	M. Imura	6 " " Dec 1/24	17.50	18.70	'24	
	2988	U. Yui (w)	6 " " Dec 1/24	40.00	20.45	'24	
	2511	Y. Nobukuni (w) ...	6 " " Dec 1/24	15.75	18.70	'24	
	2592	A. H. Matthew & wf.	6 " " Jan 1/25	30.00			
	1597	A. G. Reis	6 " " Jan 1/25	90.00	65.60	'24	"
					8.80	'24	"
23	3003	H. Tsujimoto			18.90	'24	"
	3047	Y. Chikamori					
	1945	S. Amimoto	6 " " Dec 1/24	20.00	11.35	'24	"
	2484	Sun Kwong Sing Co .	6 " " Jan 1/25	80.00			
	2485	Go Yee Wo et al ...	6 " " Jan 1/25	207.00			
	2861	H. Okada	6 " " Jan 1/25	75.00	44.50	'24	
	2903	T. Sasaki ..... Bal	6 " " Jan 1/25	43.00	18.65	'24	Bal
	2115a	F. Nagata	6 " " Jan 1/25	30.00	8.00	'24	A/c
	1515	C. Kiuna	6 " " Jan 1/25	21.00	23.50	'24	"
	2881	T. Yoshida	6 " " Jan 1/25	35.00	13.85	'24	"
	1399a	City & County			56.55	'24	4m
24	2650	A. Itagaki .....A/c	6 " " Oct 1/24	20.00			
	----	Board of Health ...	12 " " Jul 1/25	5.00	31.30	'24	
	1634	C. W. Macfarlane ..			4.50	'24	A/c
	----	Y. Sagara			3.85	'24	3m
	2095	K. Hattori	6 " " Jan 1/25	32.00	70.35	'24	A/c
25	2098	M. Soranaka	6 " " Jan 1/25	85.00			
	1689	T. Kurokawa	6 " " Jan 1/25	25.00	15.10	'24	"
	2482	M. K. Brown	6 " " Jan 1/25	-- --	126.45		
	340c	R. W. Holt	6 " " Jan 1/25	10.00			
	2655a	T. Kadota			17.20	'24	"
	2981	S. Aoki	6 " " Jan 1/25	40.00	22.25	'24	
	1516	H. Nakano	6 " " Jan 1/25	17.00	18.55	'24	"
	2086	M. Tomita	6 " " Dec 1/24	6.50	27.45	'24	
26	1962	A. J. Campbell			56.45	'24	3m
	2754	A. J. Campbell	6 " " Jan 1/25	275.00	94.45	'24	A/c
	3060	A. J. Campbell	6 " " Jan 1/25	12.50	4.30	'24	"
	462	Oahu Railway	6 " " Jan 1/25	750.00			
	2463	G. B. Case			123.95	'24	"
	2875	K. Kawamoto	6 " " Jan 1/25	45.00	9.95	'24	"
	2873	S. Yamamoto	6 " " Jan 1/25	132.50	45.85	'24	
28	2846	T. Muraoka	6 " " Jan 1/25	75.00	42.45	'24	
	1072a	Kohala Ditch Co ...	6 " " Jul 1/24	1,426.50	279.20	'24	"
	1115a	Kohala Ditch Co ...			11.20	'24	"
	2835	A. B. Kroll			3.45	'24	1m
	1687	Palama Settlement .			2.15	'24	A/c
	----	Palama Settlement .			39.55	'24	"
	3110	T. Takeshita	6 " " Jan 1/25	75.00	64.75	'24	"
	2106a	M. Yamamoto, Tr ...	6 " " Jan 1/25	40.00	18.15	'24	
	3012	K. Sawai	6 " " Jan 1/25	82.50	15.60	'24	"
	2964	Y. Ojima	12 " " Nov 1/24	80.00	22.80	'24	
	2248	H. Tanouye	6 " " Jan 1/25	12.50	12.10	'24	
	2110a	Y. Miyagawa	6 " " Jan 1/25	50.00	23.35	'24	
		Carried Forward ...		$70,605.70	$7268.30		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JULY, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward		$70,605.70	$7268.30		
28	2111a	M. Yamamoto	6 mo to Jan 1/25	30.00	14.55	'24	
29	2842	B. Komata	6 " " Jan 1/25	87.00	24.30	'24	A/c
	3057	G. Yoshinaga	6 " " Jan 1/25	185.00	127.05	'24	
	2893	S. Komeya	6 " " Jan 1/25	62.50	37.10	'24	
	2837	T. Kagihara	6 " " Jan 1/25	285.00	76.30	'24	"
	2114a	M. Taga	6 " " Jan 1/25	50.00	22.55	'24	
	2104a	T. Yukino	6 " " Jan 1/25	45.00	20.35	'24	
	2118a	T. Moriyama	6 " " Jan 1/25	22.50	9.90	'24	
	2113a	T. Hirayama	6 " " Jan 1/25	60.00	36.00	'24	
30	1221	Pac Development A/c	12 " " Jan 1/25	90.42			
	1222	Pac Development	12 " " Jul 1/24	1,848.48			
	----	K. Takagawa	2 " " Aug 1/24	25.00			
	2117a	I. Tamura	6 " " Jan 1/25	47.50	22.00	'24	
	1529	W. Nakaue	6 " " Jan 1/25	20.00	19.50	'24	"
31	2083	J. Okimoto	6 " " Dec 1/24	27.00	59.35	'24	"
	2634	J. Okimoto	6 " " Jan 1/25	23.00	50.00	'24	"
	3103	U. Hayashi	6 " " Jan 1/25	30.00	43.95	'24	
	3094	R. Fujii	6 " " Jan 1/25	15.00	52.20	'24	
	3021	T. Otsu	6 " " Jan 1/25	22.50	20.60	'24	
	1564	J. Tamamoto	6 " " Jan 1/25	11.00	15.40	'24	
	----	K. Okuhata	2 " " Sep 1/24	20.00			
	2425	I. Koge	6 " " Jan 1/25	15.75	9.35	'24	"
	2477	I. Koge			9.35	'24	"
	2984	Y. Torigoe	6 " " Jan 1/25	37.50	17.70	'24	"
	----	D. Kukahili	1 " " Sep 1/24	3.00			
	2721	E. Yakabe ..... A/c	6 " " Jan 1/25	8.25	91.75	'24	"
	776	Y. Yoshikawa			75.00	'24	"
	2133a	F. Berringer			17.80	'24	"
	2847	K. Nagafuji	6 " " Jan 1/25	94.00	39.70	'24	
	3287	P. Pedro ..... Bal	6 " " Jan 1/25	5.00			
	1986	M. R. McGrew			28.85	'24	3m
	3212	M. R. McGrew			28.85	'24	"
	2723	R. B. McGrew	6 " " Jan 1/25	20.00	20.60	'24	A/c
	2595	B. Cooper	6 " " Jan 1/25	30.00	20.75	'24	"
	3274	Frear et al			61.80	'24	"
	2785	Kakaako Japse School	6 " " Jan 1/25	125.00			
	917	Pang Lum Mow	1 " " Aug 1/24	66.65			
	1051a	Pang Lum Mow	1 " " Aug 1/24	41.65			
	2764	J. K. Kaleikini Bal	6 " " Jul 1/24	8.00			
	2764	J. K. Kaleikini	6 " " Jan 1/25	30.00	16.50	'24	
	1375a	Kam Investment Co ..	12 " " Jul 1/25	5.00			
	1864	Kam Investment Co ..	6 " " Jan 1/25	82.50			
	3087	J. S. Teixeira	6 " " Dec 1/24	57.50			
				$74,242.40	$8357.40		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1924

Date			
1	Interest	Olaa Sugar Bonds, $25,000, 6m 6%	$ 750.00
	"	Ter of Hawaii " 20,000, 6m 4%	400.00
2	Fees	E. B. Fox to Bank of Hawaii, L2700, Waialae, by way of mortgage	5.00
	Interest	Bank of Hawaii, C/D #5342, $50,000, 3m 4% ...	500.00
4	Misc Income	Hawn Elec Co, for easement for an electric transmission line over part of Maunalua, Oahu, Agreement dated July 31/24	1.00
	Kam Schools	Collections, July 15-31, 1924	1,322.89
5	Fees	T. Sasano to Bank of Hawaii, L3030, Pawaa, by way of mortgage	5.00
	Front. Taxes	Y. Hamasaki, L429a, Kakaako, 4th installment.	37.73
	Interest	" on bal of above assessment, $37.73, 1 yr to Aug 18/24, 6%	2.26
7	Front. Taxes	U. Katamoto, L2027, Kakaako, 4th installment.	54.23
	Interest	" on bal of above assessment, $379.66, 1 yr to Aug 18/24, 6%	22.78
8	Front. Taxes	H. Aoki, L1659, Kakaako, 4th installment	266.37
	"	K. Sasaki, L1672, Kakaako, 4th installment .	53.10
	"	Am Factors, 801, " " " .	763.95
	"	Catton Neill 782, " " " .	1,112.12
	"	" 2097, " " " .	676.51
	"	" 2372, " " " .	1,334.38
	Interest	On balances, above assessments, 1 yr to Aug 18/24, 6%:	
		H. Aoki, On $1864.60	111.88
		K. Sasaki, " 314.19	18.85
		Am Factors, " 5347.69	320.86
		Catton Neill " 7784.88	467.09
		" " 4735.58	284.13
		" " 9340.66	560.44
9	Front. Taxes	Geo M. Yamada, L1875, Kakaako, 3rd & 4th installments	347.00
	Interest	Geo M. Yamada, on bal of above assessment, $708.46, 2 yrs to Aug 18/24, 6%	85.00
	"	Geo M. Yamada, on note dated Mar 1/22, Jan 6, 1923 to Aug 18/24 @ 7%	2.69
	"	Geo M. Yamada, on 2 notes, $100 ea, dated Mar 1/22, June 4/23 to Aug 18/24 @ 7%	16.38
	Rent Notes	Geo M. Yamada, principal note dated Mar 1/22.	23.72
	"	" principal 2 notes $100 ea, dated Mar 1/22.	200.00
	Fees	J. Kahele to S. Kaku, L2454, Honaunau, Hawaii	5.00
	"	J. Mahunu Est to J. Makunu Jr, L2771, Keokea.	5.00
	Buildings	Y. Nakano, sale of bldg on L2325, Honaunau ..	14.00
11	Insurance	Bishop Ins Agency, return premiums on policy covering bldg on L429a, Kakaako	36.58
13	Fees	S. Tsumoto to K. Kaichi, L2852, Pawaa	5.00
	Front. Taxes	P. Neilson, L2151, Kakaako, 4th installment .	57.30
	"	K. Kawamura, 1670, " " " .	159.06
	"	Lum Chong, 2162, " " " .	146.10
	Interest	On balances, above assessments, 1 yr to Aug 18/24, 6%:	
		P. Neilson, On $253.08	15.18
		K. Kawamura, " 1113.47	66.81
		Lum Chong, " 1022.68	61.36
14	Front. Taxes	K. Kondo, L1997, Kakaako, 4th installment ...	91.42
	"	Hon Planing Mill L2516, Kakaako, 4th " ...	201.98
		Forward	$ 10,610.15

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1924

Date			
		Brought Forward	$ 10,610.15
14	Interest	Hon Planing Mill, on bal of above assessment, $1403.84, 1 yr to Aug 18/24 @ 6%	84.23
	"	K. Kondo, on bal of above assessment, $304.77 1 yr to Aug 18/24 @ 6%	18.29
15	Land Dept	G. M. Collins, unexpended balance of $200 advanced Aug 4/24 for Kona trip	104.90
	Front. Taxes	Y. Sato, Kakaako L1857, 4th installment	44.15
		Kam Investment Co 1864, " "	101.97
		Schuman Carr Co, 2430, " "	120.52
	Interest	On balances, above assessments, to Aug 18/24:	
		Y. Sato, On $309.08, 1 yr 6%	18.54
		Kam Investment, " 348.40, 1 yr 6%	20.90
		Schuman Carr Co, " 843.64, 1 yr 6%	50.62
16	Front. Taxes	K. Sunada, L1856, Kakaako, 4th installment ..	44.15
	Interest	" On bal of above assessment, $309.08, 1 yr to Aug 18/24 @ 6%	18.54
	Fees	C. Ono to U. Yoshimoto, L3045, Kapalama	5.00
18	Expense	E. T. Winant, unexpended balance of $250 advanced Aug 4/24 for Hawaii trip	50.67
	Front. Taxes	Chung Chock, L1686, Kakaako, 4th installment	161.77
	"	V. J. Burgess, 2224, " " "	57.30
	"	T. Matsumoto, 1491, " " "	183.91
	"	M. Soranaka, 2098, " " "	169.18
	"	Lum Chong, 2162, " " "	146.10
	"	A. G. Reis, 1597, " " "	69.93
	Interest	On balances, above assessments, to Aug 18/24:	
		Chun Chock, On $ 957.14, 1 yr 6%	57.43
		V. J. Burgess, " 272.17, 1 yr 6%	16.33
		T. Matsumoto, " 1287.34, 1 yr 6%	77.24
		M. Soranaka, " 1184.31, 1 yr 6%	71.06
		A. G. Reis, " 413.78, 1 yr 6%	24.83
		Lum Chong, " 1022.68, 1 yr 6%	61.36
19	Fees	E. Cerny to J. K. Haalilio, L2974, Ewa	5.00
	Interest	Bishop Bank, C/D #1232, $50,000, 3m 4%	500.00
	Front. Taxes	J. Iwasaki, Kakaako L1850, 4th installment ..	88.31
	"	Lewers & Cooke, 1404, " " ..	490.37
	Interest	On balances, above assessments, to Aug 18/24:	
		J. Iwasaki, On $ 618.13, 1 yr 6%	37.09
		Lewers & Cooke, " 3432.63, 1 yr 6%	205.96
20	Front. Taxes	Davies & Co, L2628, Kakaako, 4th installment.	68.79
	"	" 714, " " " .	2,661.98
	"	" 2129, " " " .	1,016.22
	"	Pac Eng Co, 1459, " " " .	774.59
	Interest	On balances, above assessments, to Aug 18/24:	
		Davies & Co, On $ 481.55, 1 yr 6%	28.89
		" " 18,633.84, 1 yr 6%	1,118.03
		" " 7,113.55, 1 yr 6%	426.81
		Pac Eng Co, " 5,422.15, 1 yr 6%	325.33
	Land Dept	Army Goods Store, S. F., refund of amount remitted with order for 2 knapsacks, order not filled	3.00
22	Equipment	Am Assn Highway Officials, refund of por. of 36c remitted July 28 for journal published quarterly and not monthly	.26
	Front. Taxes	Kyoyei Shokwai L1770, Kakaako, 4th installm't	205.67
	Interest	" on balance, above assessment, $325.63, 1 yr to Aug 18/24 @ 6%	19.54
		Forward	$ 20,364.91

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

AUGUST, 1924

Date				
		Brought Forward		$ 20,364.91
23	Kam Schools	Collections, Aug 1-15, 1924		1,736.30
	Fees	J. Kurihara to F. Kimoto, L2631, Kapalama		5.00
27	Front. Taxes	D. A. Alama, L1798, Kakaako, 4th installment		80.54
	"	Tora Okubo, 1816, " " "		73.12
	Interest	On balances, above assessments, to Aug 18/24:		
		D. A. Alama, On $563.83, 1 yr 6%		33.83
		Tora Okubo, " 511.81, 1 yr 6%		30.71
28	"	Bank of Hawaii, C/D #5363, $250,000, 3m 4%		2,500.00
	Land Dept	G. M. Collins, refund of unexpended balance of $350 advanced Aug 25/24 for Kauai trip		176.50
	"	W. Williamson, refund of daughter's expenses paid out of above advance		31.75
30	Fees	S. Tanaka to Am Factors, L2213a, Waialua		5.00
	Salaries	C. R. Bishop Trust, clerical services, Aug		35.00
	Interest	Bishop Bank, on current a/c, Aug, 2%		155.66
	"	B. K. Isenberg Note, $3300, to Aug 31/24, 6m 6%		99.00
	Annuities	Employees' share of premiums due Oct 1/24:		
		Winant	$25.00	
		Amana	9.50	
		Nishikawa	5.00	
		Kienzle	10.00	
		Loomis	17.50	
		Podmore	15.00	
		Crabbe	5.00	
		Smith	10.00	97.00
1/30	S/Tenants	As per details, pp. 13/18		
		Rents	$23,845.26	
		Taxes	5,623.95	29,469.21
				$ 54,893.53

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	2476	E. B. Clark	6 mo to Oct 1/24	$ 190.00	$ 118.20	'24	A/c
	2032	J. D. Souza ... A/c	6 " " Dec 1/24	12.95	67.05	'24	"
	3129	Rose Gonzales	6 " " Feb 1/25	12.50	4.30	'24	"
	3130	B. Tibayan .... A/c	6 " " Feb 1/25	16.40	8.60	'24	"
	2869	W. Dote ..... "	6 " " Jan 1/25	110.00	54.15	'24	"
	----	A. Schnerr Co	1 " " Sep 1/24	100.00			
	2631	J. Kurihara	6 " " Aug 1/24	15.75	4.25	'25	"
	3000	O. Murata	6 " " Jan 1/25	45.00	10.40	'24	"
	2722	R. Murakami	6 " " Jan 1/25	7.75	34.05	'24	
	2382	R. Sakamoto	6 " " Jan 1/25	15.75	12.10	'24	
	2496	H. Nakamura	6 " " Jan 1/25	15.00	5.50	'24	Bal
	----	J. Camacho .... A/c	6 " " Jan 1/25	5.00			
2	1790	M. Nakashige	6 " " Jan 1/25	17.50	22.65	'24	
	3116	Lum Boon	6 " " Feb 1/25	112.50			
	2016	O. Okazaki	12 " " Dec 1/24	35.00	10.65	'23	"
	2016	O. Okazaki			26.80	'24	
	2108a	K. Morishige	6 " " Jan 1/25	25.00	17.15	'24	
4	2858	S. Horiuchi	6 " " Jan 1/25	77.00	20.90	'24	A/c
	----	Trent Trust Co	1 " " Sep 1/24	50.00			
	2447	D. M. Ross	6 " " Feb 1/25	190.00			
	2724	I. A. Holt			47.35	'24	"
	1216	Hon Iron Works	12 " " Aug 1/25	100.00			
	3259	C. K. Spencer			11.35	'24	9m
	2751	Leong Yew	6 " " Feb 1/25	200.00			
	2822	Yee Fong	6 " " Feb 1/25	200.00			
	2760	K. Yoshino	6 " " Feb 1/25	12.50	8.60	'24	
	3136	K. Yoshino	6 " " Feb 1/25	12.50	8.60	'24	
	1855	H. Mitsutani	6 " " Dec 1/24	20.00	11.95	'24	A/c
	2342	A. F. Ocampo	6 " " Feb 1/25	22.50	10.25	'24	"
	3112	T. Matsumoto	6 " " Jan 1/25	55.00	47.65	'24	"
	1816	T. Okubo	3 " " Oct 1/24	90.00			
	----	R. Kikugawa	6 " " Feb 1/25	20.00			
	1690	K. Torikawa	6 " " Feb 1/25	25.00	13.20	'24	"
	2994	S. Takiguchi .. A/c	6 " " Jan 1/25	50.15	19.85	'24	"
5	1789	Von Hamm Young Co .	6 " " Feb 1/25	900.00			
	2162	Lum Chong	6 " " Feb 1/25	75.00			
	1707	J. Andrade	6 " " Feb 1/25	25.00	25.40	'24	
	3220	Kim Chung Zane	6 " " Jan 1/25	12.50	8.60	'24	
	1694	K. Sumiyoshi	6 " " Feb 1/25	20.00	30.20	'24	
	3030	Toku Sasano			21.85	'24	"
	3298	Y. Hamasaki	6 " " Nov 1/24	150.00	22.15	'24	2m
	429a	Chang Chock Hing ..			35.80	'24	4m
	1463	Chang Chock Hing ..			8.45	'24	"
	1632	Y. Nomura	6 " " Feb 1/25	12.50	9.35	'24	A/c
	2442	Y. Nomura	6 " " Feb 1/25	18.75	8.80	'24	"
	2494	H. S. Yamanaka	6 " " Jan 1/25	30.00	12.10	'24	
	1599	I. Kaaihue	6 " " Jan 1/25	20.00			
6	3159	M. A. Carey			94.60	'24	4m
	3250	M. A. Carey			15.80	'24	2m
	----	D. Venhuizen	2 " " Sep 1/24	6.00			
	1871	Mariah K. Low	6 " " Feb 1/25	25.00			
	2026	Chu Ding			97.25	'24	A/c
	----	Emily Silva	1 " " Sep 1/24	3.00			
7	1052a	Mew Yee et al	1 " " Sep 1/24	83.35			
	1437	K. Matsumoto Est ..	6 " " Feb 1/25	87.50			
	2027	U. Katamoto	6 " " Feb 1/25	100.00	68.25	'24	
	1586	N. Arimoto	6 " " Feb 1/25	12.50	18.70	'24	
	----	H. Kimura	1 " " Sep 1/24	10.00			
	2581	K. Minami	6 " " Feb 1/25	50.00	34.35	'24	
8	3234	R. A. Kearns	6 " " Feb 1/25	75.00			
		Carried Forward ...		$ 3,574.85	$1107.20		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 3,576.85	$1107.20		
8	2692	Mary C. Porter	6 mo to Jan 1/25	80.00			
	2867	K. Kurata	6 " " Jan 1/25	32.50	8.80	'24	A/c
	1826	Sei Kaneko	6 " " Jan 1/25	15.00	17.60	'24	
	1672	K. Sasaki (w)	6 " " Jan 1/25	37.50	40.40	'24	
9	----	M. E. Medeiros etal	1 " " Sep 1/24	90.00			
	1532	M. N. Mahuka Bal	6 " " Jan 1/25	10.00	19.50	'24	Bal
	3137	H. Kuriki	6 " " Feb 1/25	20.00	13.75	'24	
	1163a	Capt Cook Coffee Co	6 " " Jan 1/25	500.00			
	1206a	S. Yanagi	6 " " Jan 1/25	18.00	3.40	'24	
	1517	W. H. Greenwell ...	6 " " Jan 1/25	2,000.50	446.75	'24	A/c
	1610	Tetsu Sonoda	6 " " Jan 1/25	11.50	6.25	'24	
	1615	A. Tanaka	6 " " Jan 1/25	9.00	5.05	'24	
	1617	M. Morimoto	6 " " Jan 1/25	15.00	7.00	'24	
	1619	G. Oshima	6 " " Jan 1/25	15.00	7.00	'24	
	1620	S. Uemura	6 " " Jan 1/25	15.00	7.00	'24	
	1624	M. Tateyama	6 " " Jan 1/25	15.00	7.00	'24	
	1645	T. Sakamoto	6 " " Jan 1/25	20.75	9.25	'24	
	1991	Hui Aina o Kealia .	6 " " Jan 1/25	300.00			
	2178	H. Mailolo	12 " " Jan 1/25	13.00	3.45	'24	
	2232	S. Uemura	6 " " Jan 1/25	5.00	2.70	'24	
	2261	S. Tanaka ..... Bal	6 " " Jul 1/22	3.75	2.30	'22	
	2261	S. Tanaka	18 " " Jan 1/24	27.00	4.90	'23	
	2261	S. Tanaka ..... A/c	6 " " Jul 1/24	1.05			
	2262	T. Matsumoto	6 " " Jan 1/25	11.50	5.05	'24	
	2263	S. Hirata	6 " " Jan 1/25	11.50	5.15	'24	
	2264	T. Matsumoto	6 " " Jan 1/25	9.00	4.90	'24	
	2265	D. Tanaka	6 " " Jan 1/25	9.00	5.05	'24	
	2266	Y. Ueda	6 " " Jan 1/25	10.00	5.70	'24	
	2267	C. Akau	12 " " Jul 1/25	3.00	.55	'24	
	2268	S. Kashima	6 " " Jan 1/25	9.50	4.60	'24	
	2269	S. Nishikino	6 " " Jan 1/25	5.50	3.15	'24	
	2270	D. Tanaka	6 " " Jan 1/25	7.50	3.35	'24	
	2271	Y. Shiraishi	6 " " Jan 1/25	15.00	4.75	'24	
	2272	S. Nishikino	6 " " Jan 1/25	10.50	5.80	'24	
	2273	T. Nakatsu	6 " " Jan 1/25	9.00	5.90	'24	
	2274	Y. Kirihara	6 " " Jan 1/25	19.50	7.25	'24	
	2276a	B. Uchiyama	6 " " Jan 1/25	2.50	1.00	'24	
	2278	S. Hirata Est	6 " " Jan 1/25	17.50	6.95	'24	
	2279	K. Kobayashi	6 " " Jan 1/25	12.00	6.55	'24	
	2280	Z. Higashi	6 " " Jan 1/25	13.50	7.40	'24	
	2281	H. Tanimoto	6 " " Jan 1/25	6.50	2.90	'24	
	2282	K. Fukushima	6 " " Jan 1/25	9.50	5.30	'24	
	2283	S. Kawano	6 " " Jan 1/25	12.00	6.65	'24	
	2284	S. Kawano	6 " " Jan 1/25	11.50	6.35	'24	"
	2285	S. Yanamura	6 " " Jan 1/25	8.50	4.75	'24	
	2286	R. Sumi	6 " " Jan 1/25	5.00	2.90	'24	
	2287	Y. Ichimura	6 " " Jan 1/25	10.00	7.80	'24	
	2288	T. Izu	6 " " Jan 1/25	5.00	5.60	'24	
	2290	O. Tanaka	6 " " Jan 1/25	9.00	6.75	'24	
	2291	S. Kaku	6 " " Jan 1/25	8.00	4.45	'24	
	2292	R. Kuriki	6 " " Jan 1/25	10.50	5.85	'24	
	2293	R. Kuriki	6 " " Jan 1/25	13.00	7.10	'24	
	2294	S. Kawano	6 " " Jan 1/25	12.50	7.05	'24	
	2295	M. Kawasaki	6 " " Jan 1/25	21.50	11.90	'24	
	2296	K. Yoshiki	6 " " Jan 1/25	9.00	4.90	'24	
	2297	Young Sa Kim	6 " " Jan 1/25	11.00	6.15	'24	
	2298a	C. Y. Am	6 " " Jan 1/25	12.00	9.00	'24	
	2299	P. D. Kui	12 " " Jan 1/25	14.00	5.25	'24	
	2300	H. Yamamoto	6 " " Jan 1/25	10.00	4.35	'24	
		Carried Forward ...		$ 7,205.90	$1917.40		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 7,205.90	$1917.40		
9	2301a	P. K. Sun	6 mo to Jul 1/23	7.00	3.00	'23	A/c
	2302	Kim Young Kuk	6 " " Jan 1/25	7.00	5.25	'24	
	2303	T. Ege	12 " " Jan 1/25	33.00	9.25	'24	
	2304	R. Hamada	6 " " Jan 1/25	8.50	6.05	'24	
	2305	S. Nagayama	6 " " Jan 1/25	11.50	6.50	'24	
	2307	I. Kawai	6 " " Jan 1/25	16.50	9.15	'24	
	2309	T. Nakayama	12 " " Jan 1/25	22.00	4.55	'24	
	2310	T. Kamigaki	6 " " Jan 1/25	7.00	7.80	'24	
	2312	Kai & Kitagawachi .	6 " " Jan 1/25	10.50	4.30	'24	
	2313	T. Kamigaki	6 " " Jan 1/25	10.50	4.40	'24	
	2314	T. Kamigaki	6 " " Jan 1/25	10.00	4.25	'24	
	2315	H. Shimamura	6 " " Jan 1/25	11.00	4.60	'24	
	2326	T. Kamigaki	6 " " Jan 1/25	5.00	3.25	'24	
	2337	T. Kamigaki	6 " " Jan 1/25	17.00	9.35	'24	
	2338	T. Kubo ..... Bal	6 " " Jul 1/24	5.45	2.20	'24	"
	2338	T. Kubo ..... A/c	6 " " Jan 1/25	7.20			
	2344	C. Akau	6 " " Jan 1/25	12.00	2.90	'24	
	2345	T. Izu	6 " " Jan 1/25	20.00	10.40	'24	
	2346	K. Sakamoto	6 " " Jan 1/25	21.25	7.35	'24	
	2348	Y. Kirihara	6 " " Jan 1/25	20.00	10.40	'24	
	2349	K. Kaneko	12 " " Jul 1/25	5.00	.35	'24	
	2350	T. Yoshimura	6 " " Jan 1/25	12.50	7.00	'24	
	2351	S. Kaku	6 " " Jan 1/25	10.00	7.05	'24	
	2352	Y. Shiraishi	6 " " Jan 1/25	12.50	6.55	'24	
	2353	S. Hirata	6 " " Jan 1/25	19.25	10.75	'24	
	2354	R. Kimura	6 " " Jan 1/25	16.25	8.40	'24	
	2355	D. Matsuda	6 " " Jan 1/25	10.00	7.00	'24	
	2356	G. Yamasawa	6 " " Jan 1/25	12.50	6.55	'24	
	2357	T. Nakayama	6 " " Jan 1/25	10.00	6.00	'24	
	2358	H. Sato	6 " " Jan 1/25	20.00	9.25	'24	
	2359	Y. Kirihara	6 " " Jan 1/25	12.50	6.50	'24	
	2360	T. Izu	6 " " Jan 1/25	15.00	6.20	'24	
	2361	A. Nishijima	6 " " Jan 1/25	10.00	3.90	'24	
	2362	C. Yamada	6 " " Jan 1/25	12.50	6.40	'24	
	2363	J. Deniz	6 " " Jan 1/25	3.00	6.90	'24	
	2364	Y. Yamano	12 " " Jan 1/25	20.00	7.55	'24	
	2375	S. Nishikino	6 " " Jan 1/25	12.50	6.70	'24	
	2376	A. Matsumoto	6 " " Jan 1/25	25.00	12.05	'24	
	2377a	Matsu Mitsunaga ...	6 " " Jan 1/25	18.00	12.15	'24	
	2379	B. Uchiyama	6 " " Jan 1/25	16.00	8.95	'24	
	2388	S. Kaioula, Jr	6 " " Jan 1/25	7.00	3.80	'24	
	2390	R. Kuriki	6 " " Jan 1/25	10.50	4.90	'24	
	2391	Y. Murakami	6 " " Jan 1/25	15.00	6.25	'24	
	2392	K. Homura	6 " " Jan 1/25	9.75	13.55	'24	
	2393	T. Nakatsu	6 " " Jan 1/25	8.00	6.85	'24	
	2395	S. Hirata Est	6 " " Jan 1/25	12.50	7.00	'24	
	2413	K. Kaneko	6 " " Jan 1/25	16.50	3.70	'24	
	2419	H. Nishimura	6 " " Jan 1/25	14.50	8.15	'24	
	2431	H. Fujioka	6 " " Jan 1/25	23.50	13.05	'24	
	2432	T. Okazaki	6 " " Jan 1/25	10.00	6.60	'24	
	2433	K. Kamanuwai .. A/c	12 " " Jul 1/25	3.20	.70	'24	"
	2434	C. H. L. Akana	6 " " Jan 1/25	5.00	2.80	'24	
	2451	A. Miyago	6 " " Jan 1/25	10.00	4.20	'24	
	2452	L. Kahele	6 " " Jan 1/25	4.80	2.15	'24	
	2454	J. Kahele	30 " " Jan 1/25	53.50	2.80	'22	
	2454	J. Kahele			5.95	'23	
	2454	J. Kahele			4.75	'24	
	2455	J. Kelekolio	6 " " Jan 1/25	7.35	4.10	'24	
	2458	K. Manuwai	6 " " Jan 1/25	7.25	4.05	'24	
		Carried Forward ...		$ 7,959.15	$2283.90		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 7,959.15	$2283.90		
9	2469	C. Yamada	6 mo to Jan 1/25	11.00	6.15	'24	
	2505	M. Doi	6 " " Jan 1/25	14.00	7.70	'24	
	2506	S. Matsuguma	6 " " Jan 1/25	25.00	14.00	'24	
	2514	H. Sumomo	6 " " Jan 1/25	5.50	3.90	'24	
	2584	S. Uemura	6 " " Jan 1/25	3.50	3.25	'24	
	2586	T. Kuramitsu	6 " " Jan 1/25	14.25	6.20	'24	
	2589	Mary K. Hea	6 " " Jan 1/25	12.00	9.95	'24	
	2591	Y. Masuhara ... A/c	6 " " Jan 1/25	12.10	10.20	'24	A/c
	2598	Y. Sonoda ..... Bal	6 " " Jan 1/25	7.50	10.80	'24	
	2599	M. Tanaka	6 " " Jan 1/25	39.50	22.60	'24	
	2601	C. David			3.55	'24	
	2602	S. Uemura	6 " " Jan 1/25	6.00	1.75	'24	
	2604	A. Kanamu	6 " " Jan 1/25	17.25	8.40	'24	
	2605	J. S. David			11.75	'24	
	2608	B. Horita	6 " " Jan 1/24	5.00	5.15	'23	
	2608	B. Horita	6 " " Jul 1/24	5.00	2.10	'24	"
	2608	B. Horita ..... A/c	6 " " Jan 1/25	5.00	2.05	'24	Bal
	2611	K. Tateyama	6 " " Jan 1/25	20.00	10.70	'24	A/c
	2636	M. Morimoto	6 " " Jan 1/25	28.00	15.25	'24	
	2637	J. K. Kahele .. Bal	6 " " Jan 1/23	2.00	3.60	'22	
	2637	J. K. Kahele	12 " " Jan 1/24	22.00	7.65	'23	
	2637	J. K. Kahele .. A/c	6 " " Jul 1/24	8.15			
	2657	T. Kuramitsu	6 " " Jan 1/25	16.50	8.20	'24	
	2668	B. Saiki			11.70	'24	6m
	2697	Y. Shiraishi	6 " " Jan 1/25	20.00	11.15	'24	
	2701	P. H. Paahao	6 " " Jan 1/25	26.00	19.80	'24	
	2706	K. Awa	12 " " Jan 1/25	15.00	7.05	'24	
	2715	Capt Cook Coffee Co	6 " " Jan 1/25	85.50	36.85	'24	
	2741	T. Higashi	12 " " Jan 1/24	86.00	30.05	'23	
	2745a	T. Higashi	12 " " Jan 1/24	150.00	52.30	'23	
	2752	T. Uedono	6 " " Jul 1/23	16.50	3.50	'23	A/c
	2771	J. Manunu, Jr	6 " " Jan 1/25	36.00	10.00	'24	"
	2798	Mary Kahele ... A/c	6 " " Jan 1/25	.60	2.45	'24	"
	2812	C. Inoue			9.65	'24	
	2824	T. Takahara	12 " " Jan 1/25	11.00	4.70	'24	
	3034	Capt Cook Coffee Co	6 " " Nov 1/24	32.50	18.20	'24	
	3036	S. Uemura	6 " " Jan 1/25	10.50	2.75	'24	
	3091	Y. Tsukamoto ...Bal	6 " " Jul 1/24	.25			
	3091	Y. Tsukamoto	6 " " Jan 1/25	5.50	6.15	'24	
	3242	T. Higashi	6 " " Jan 1/25	11.00	12.35	'24	
	3245	H. Nishijima	6 " " Jan 1/25	50.00	7.45	'24	
	3247	H. S. Dickson	1 " " Aug 1/24	20.00			
	3248	C. Akau	6 " " Jan 1/25	10.00	.15	'24	
	3266	T. Kuramitsu	6 " " Jan 1/25	9.00	7.45	'24	
	3271	B. Saiki	6 " " Jan 1/25	27.50	7.70	'24	6m
	3272	Y. Sonoda	6 " " Jan 1/25	14.50	4.00	'24	"
	3273	H. Honda	6 " " Jul 1/24	10.00			
	3284	S. K. Hulama	12 " " Jan 1/25	22.00	1.50	'24	
	----	P. C. Paik	12 " " Jan 1/25	18.00			
	----	Y. Fujikawa	6 " " Sep 1/24	5.50	4.50	'24	
	2338	T. Kubo ..... Bal	6 " " Jan 1/25	3.30	2.15	'24	Bal
	----	Bank of Bishop			181.90	'24	6m
	2453	C. Akau ..... A/c	6 " " Jul 1/22	5.00	7.15	'22	
	2453	C. Akau			15.35	'23	
11	2998	Iwalani Robinson ..	6 " " Feb 1/25	45.00	15.45	'24	A/c
	2763	S. Ichiyama			59.90	'24	
	2666	Princeville Plant'n	6 " " Feb 1/25	180.00			
	2666a	Princeville Plant'n	6 " " Feb 1/25	7.50			
	1578	Wing Hing Co et al.	6 " " Jan 1/25	260.00			
		Carried Forward ...		$ 9,432.05	$3012.10		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 9,432.05	$3012.10		
11	1268	I. Takano, Tr	2 mo to Sep 1/24	40.00	258.50	'24	A/c
	960a	Maunalua Fishing Co	1 " " Sep 1/24	508.35			
	1691	Sung Hop Wai Co ...	6 " " Jan 1/25	320.00			
	1566	M. Kataoka	6 " " Jan 1/25	22.00	30.75	'24	
	3106	T. Ikegami .... A/c	6 " " Jan 1/25	90.00	65.95	'24	
	1631	I. Kodama	6 " " Feb 1/25	25.00	37.35	'24	
12	2761	K. Tarumoto	24 " " Mar 1/25	10.00	1.10	'23	
	2761	K. Tarumoto			3.30	'24	
	2093	Y. Iwamoto .... Bal	6 " " Dec 1/24	12.45			
	3118	Y. Iwamoto	6 " " Jan 1/25	37.50	9.65	'24	"
	----	K. Kiai	6 " " Jan 1/25	10.00			
	3020	A. H. Hobart	6 " " Feb 1/25	50.00			
	704	Hon Plantation A/c	12 " " Sep 1/24	1,438.96			
	2141	Hilo Sugar Co	6 " " Feb 1/25	5,755.00			
	----	E. J. Lord	2 " " Sep 1/24	60.00			
	2481	Hon Poi Factory ...	6 " " Jan 1/25	1,000.00			
	3002	A. Robello, Jr	6 " " Feb 1/25	12.50	8.60	'24	
13	1807	B. Bagino	6 " " Feb 1/25	12.50	8.60	'24	
	2009	H. Yoshimura	6 " " Jan 1/25	37.50	25.75	'24	
	3005	G. Morishita			83.25	'24	
	1795	A. Morichika	6 " " Jan 1/25	11.50	24.85	'24	
	1793	K. Oyamada	6 " " Jan 1/25	14.50	31.60	'24	
	1668	Kaihawai Est .. A/c	6 " " Dec 1/24	20.00			
14	1521	J. Hilo Est			19.50	'24	"
	1522	Keola Ilianu	6 " " Jan 1/25	20.00	39.00	'24	
	1602	I. Yanagihara	6 " " Jan 1/25	25.00	27.45	'24	
	3108	M. Miyamoto	6 " " Jul 1/24	72.00	9.95	'23	6m
	3108	M. Miyamoto ... A/c	6 " " Jan 1/25	25.00	43.85	'24	A/c
15	3263	Wing Fat Bldg Co ..	6 " " Jan 1/25	200.00			
	2948	B. Suzuki	6 " " Dec 1/24	50.00	11.40	'24	"
	3100	I. Kuwanoe .... A/c	6 " " Jan 1/25	50.00	50.00	'24	"
	1105	Kauai Electric Co .	12 " " Jul 1/25	25.00			
	1106	Kauai Electric Co .	12 " " Jul 1/25	25.00			
16	3045	C. Ono			13.20	'24	
	2126	T. Fujieki	6 " " Feb 1/25	20.00	39.00	'24	
18	2474	Hon Fruit Co	6 " " Jan 1/25	110.00	115.35	'24	
	2784	Hon Fruit Co	6 " " Jan 1/25	80.00	82.40	'24	
	3092	Hon Fruit Co	6 " " Jan 1/25	150.00	45.35	'24	
	3299	Sarah E. Brown	6 " " Dec 1/24	50.00	5.55	'24	7m
	2836	V. J. Burgess etal.	6 " " Feb 1/25	50.00			
	3130	B. Tibayan			8.55	'24	Bal
	2630	Hannah B. Damster .			18.70	'24	
	2643	S. Takeuchi	6 " " Feb 1/25	15.75	18.70	'24	
	2545	Y. Kamiyama	6 " " Mar 1/25	10.00	9.90	'24	
19	2974	Ella Cerny	6 " " Jan 1/25	12.50	8.60	'24	
	2693	T. Allen .....Bal	6 " " Jun 1/24	10.00	6.00	'24	A/c
	2236	I. Takeuchi	6 " " Jan 1/25	18.75	17.60	'24	
	2731	T. Tanigawa ... A/c	6 " " Oct 1/24	15.00			
	1439	E. K. Cleveland Bal	6 " " Mar 1/24	10.00			
	1439	E. K. Cleveland A/c	6 " " Sep 1/24	15.00			
	3190	Y. Uyeno	6 " " Jan 1/25	25.00	4.25	'24	
	1674	R. Ida	6 " " Jan 1/25	22.50	14.30	'24	
20	3304	U. Jodo	6 " " Jan 1/25	30.00	1.00	'24	6m
	1521	J. Hilo Est ... A/c	6 " " Jan 1/25	10.00			
	1600	G. B. Kaneapua	6 " " Jan 1/25	20.00	30.00	'24	A/c
	1438	O. P. Cox	6 " " Jan 1/25	15.00			
	1492	O. P. Cox	6 " " Jan 1/25	30.00			
21	2539	R. Ishida			31.60	'24	
	2767	M. Fujii	6 " " Feb 1/25	31.50	18.70		
		Carried Forward ...		$20,162.81	$4291.25		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - AUGUST, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$20,162.81	$4291.25		
22	531c	J. Kumalae	6 mo to Jan 1/25	100.00			
	2439	J. Kumalae	6 " " Jan 1/25	25.00			
	2154	E. A. Mott-Smith ..			18.90	'24	A/c
	1474	Hawn Sugar Planters	6 " " Feb 1/25	625.00			
	1559	A. Kaili			10.00	'24	"
	3056	Y. Mukai	6 " " Jan 1/25	206.00	141.45	'24	
	1998	E. A. Mott-Smith ..	6 " " Dec 1/24	30.00	18.90	'24	"
	3098	K. Fukuda ..... A/c	6 " " Jan 1/25	50.00	46.70	'24	"
	3058	U. Jodo ..... "	6 " " Jan 1/25	158.35	341.65	'24	"
23	3305	Y. Seiji	6 " " Mar 1/25	12.50	3.10	'24	4m
	2631	J. Kurihara	12 " " Aug 1/25	31.50	18.70	'24	
	2246	H. Otaguro	6 " " Dec 1/24	18.75	18.70	'24	
	1561	M. R. De Caires ...			19.00	'24	Bal
25	178d	Hawi Mill & Plant'n	6 " " Feb 1/25	592.50			
	----	J. Camacho .... A/c	6 " " Jan 1/25	5.00			
	1628	T. Tanaka	6 " " Feb 1/25	12.50	18.70	'24	
	1629	U. Shimogawa	6 " " Feb 1/25	12.50	18.70	'24	
26	1630	G. Takamaru	6 " " Feb 1/25	12.50			
	1767	E. Mitchell Est ...	6 " " Feb 1/25	12.50	8.60	'24	
27	3072	G. Schuman	6 " " Jan 1/25	100.00			
	1959	A. J. Campbell			183.25	'24	A/c
	3296	A. J. Campbell	6 " " Oct 1/24	180.00	56.45	'24	3m
	2993	K. Fukumoto	6 " " Feb 1/25	31.50	13.20	'24	
	3026	U. Kudo	6 " " Mar 1/25	69.00	31.85	'24	
	1761	Lau Lin, Tr	6 " " Jan 1/25	90.00	61.05	'24	A/c
28	802	Schuman Carriage Co	6 " " Jan 1/25	600.00			
	2864	Aloha Building Co .	6 " " Jan 1/25	234.00	128.70	'24	
	2161	J. G. Dassel	1 " " Sep 1/24	33.50			
	3083	D. H. MacAdam			27.50	'24	"
	3016	T. Nakagawa ... Bal	6 " " Aug 1/24	23.55	26.50	'24	
	3016	T. Nakagawa	6 " " Feb 1/25	37.50			
29	2613	R. E. Woolley	6 " " Feb 1/25	187.50			
	1952	Trs Oahu College ..			28.25	'24	3m
	3158	Trs Oahu College ..			28.20	'24	"
30	1599	I. Kaaihue			39.00	'24	
	1634	C. W. Macfarlane ..	6 " " Feb 1/25	13.00			
	1579	S. Kuroda	6 " " Jan 1/25	15.00	12.10	'24	
	1562	S. Kuroda	6 " " Jan 1/25	15.00	11.40	'24	
	917	Pang Lum Mow	1 " " Sep 1/24	66.65			
	1051a	Pang Lum Mow	1 " " Sep 1/24	41.65			
	2895	I. R. Salingohai ..	6 " " Mar 1/25	12.50			
	3096	Mume Muramoto	6 " " Jan 1/25	27.50	2.15	'24	A/c
				$23,845.26	$5623.95		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

SEPTEMBER, 1924

Date				
5	Kam Schools	Collections, Aug 16-31, 1924		$ 1,440.73
8	Fees	K. Kamanuwai to M. Kalohi, L2435, Kona ..		5.00
	"	A. Bottomley " M. Kellum, 3202, Kahala.		5.00
9	"	E. Waterhouse Est " J. Waterhouse, 3185, " .		5.00
10	"	Yee Young " Yee Bung, 3147 & 3148 Hon		10.00
11	"	T. Kadota " Bishop Bank 2655a Waialua		5.00
12	Front. Taxes	Terr Hotel Co, L522c, Waikiki, 9th installm't		71.97
	Interest	" on balance, above assessment, $143.94, to Sep 11/24, 1 yr 6%		8.64
15	"	Third Liberty Bonds, $5,000, 6m 4¼%		106.25
	"	Terr Hawaii '20 " 50,000, 6m 4½%		1,125.00
16	Fees	K. Inokuchi to K. Tsuchimoto, L2925, Waialae.		5.00
	"	H. Norishige " M. Yokota, 2978, Waialae.		5.00
18	Insurance	Bishop Ins Agency, return premium on bond of C. Jennings resigned		2.98
19	Kam Schools	Collections, Sept 1-15, 1924		7,216.83
22	Expense	M. C. Amana, refund of unexpended balance of $150 advanced Sept 6/24, Molokai trip		93.00
29	Interest	Bishop Bank, on current a/c, Sept, 2%		157.51
	Fees	T. Shindo to H. Okimoto, L3088, Hilo ..		5.00
	"	L. Grune " G. Bennett 3123, " ..		5.00
	"	H. Fujimoto " Haw Planing Mill, 2704, " ...		5.00
	Law	Palama Settlement, refund of costs re Lease 3293, Waialua, Oahu		3.00
	Misc Income	Chin Git Nin, 1m rent of lot, Piopio, Hilo ..		8.75
30	Fees	M. Nakamura to H. Norishige, L2965, Waialae .		5.00
	Interest	Hawn Elec Bonds, $10,000, 6m 6%		300.00
	Salaries	C. R. Bishop Trust, clerical services, Sept .		35.00
	Annuities	Employees' share of premiums due Nov 1/24:		
		Winant	$30.00	
		Loomis	20.85	
		Smith	10.00	
		Podmore	15.00	
		Amana	10.00	
		Crabbe	5.00	
		Nishikawa	5.75	
		Kienzle	10.00	106.60
	Interest	M. Sheldon Note, $800, to Jul 31/24, 6m 6% ..		24.00
1/30	S/Tenants	As per details, pp. 20/25		
		Rents	$22,908.43	
		Taxes	6,287.00	29,195.43
				$ 39,955.69

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
				$	$ 200.00	'24	A/c
2	1499	Moncrief & Ancill .					
	2539	R. Ishida	6 mo to Mar 1/25	17.50			
	----	O. Asagi et al	6 " " Mar 1/25	100.00			
	2534	M. Oshige	6 " " Mar 1/25	15.00	19.80	'24	
	3240	J. Hongka	6 " " Mar 1/25	12.50	7.35	'24	
	2763	S. Ichiyama ... A/c	6 " " Mar 1/25	22.50			
	1499	Moncrief & Ancill .	1 " " Aug 1/24	100.00			
	----	Emily Silva	1 " " Oct 1/24	3.00			
	----	D. Kukahili	1 " " Oct 1/24	3.00			
	3149	Annie Conjugacion .	12 " " Sep 1/25	25.00	8.60	'24	
	3156	A. J. Matthews	6 " " Feb 1/25	47.50			
	1867	Amoy Amasiu	6 " " Mar 1/25	20.00			
	916	Pang Chew Est	3 " " Oct 1/24	450.00			
	----	A. Schnerr Co	1 " " Oct 1/24	100.00			
	2769	J. Hanohano ... A/c	12 " " Jan 1/25	24.00			
3	----	Trent Trust Co	1 " " Oct 1/24	50.00			
	2559	White Sewing Mach .	3 " " Nov 1/24	270.00			
	1277	K. Matsumoto Est ..	3 " " Dec 1/24	75.00			
	2518	M. Fukuyama	6 " " Jan 1/25	18.75	18.70	'24	
	3058	U. Jodo ..... Bal	6 " " Jan 1/25	836.65			
	522c	Territorial Hotel .	3 " " Dec 1/24	375.00			
	1224	Territorial Hotel .	3 " " Dec 1/24	50.00			
	2461	H. Mitsukawa	6 " " Mar 1/25	15.75	18.70	'24	
4	2535	K. Akashi	6 " " Mar 1/25	30.00			
	1702	W. Hamamura	6 " " Mar 1/25	15.00	6.05	'24	Bal
	1815	W. Hamamura			6.05	'24	"
	1763	Shina Akisaki			39.00	'24	
	3028	Mau Sing Wai Co ...	6 " " Mar 1/25	300.00			
	2540	J. Watanabe			38.20	'24	
	1960	L. Tenney Peck	6 " " Mar 1/25	105.00			
	2403	Wong Wong et al ...	6 " " Feb 1/25	650.00			
	3307	Lau Lin	42 " " Jan 1/25	133.00			
	1781	Hen Shee	12 " " Jul 1/25	6.00	2.05	'24	
	3307	Lau Lin			4.80	'21	"
	3307	Lau Lin			10.85	'22	
	3307	Lau Lin			11.50	'23	
	3307	Lau Lin			19.35	'24	
	1770	Kyoyei Shokwai	3 " " Dec 1/24	120.00			
5	----	P. K. Niau	6 " " Apr 1/25	6.00			
	----	Makea Haole	6 " " Apr 1/25	6.00			
	1521	J. Hilo Est ... A/c	6 " " Jan 1/25	10.00			
	1717	T. Okimoto	6 " " Feb 1/25	14.00	9.60	'24	
	3236	G. Freeland	6 " " Mar 1/25	180.00			
	2532	S. Takeshima			24.85	'24	A/c
	2556	J. C. Lima & wf ...	6 " " Mar 1/25	40.00			
	1604	Kaai Kinikapo	6 " " Jan 1/25	20.00			
6	1765	H. Inouye	6 " " Mar 1/25	14.00	9.60	'24	
	1052a	Mew Yee et al	1 " " Oct 1/24	83.35			
	2638	J. W. Pickard	6 " " Mar 1/25	37.50			
	----	F. Keoho	2 " " Oct 1/24	6.00			
8	1364	G. B. Kaainoa . Bal	6 " " Jul 1/24	9.85			
	1364	G. B. Kaainoa . A/c	6 " " Jan 1/25	16.30	1.70	'24	"
	1621	M. Igeta	6 " " Jan 1/25	12.50	5.60	'24	
	1625	Y. Fujimatsu	6 " " Jan 1/25	18.00	6.70	'24	
	1639	U. Tanekichi	6 " " Jan 1/25	12.00	6.70	'24	
	1991	Hui Aina o Kealia l			83.75	'24	"
	2233	Y. Kishi	6 " " Jan 1/25	12.50	5.60	'24	
	2260	C. Pawai	12 " " Jan 1/25	10.00	2.70	'24	
	2308	S. Nishikino	12 " " Jul 1/24	7.00	1.90	'23	
	2308	S. Nishikino .. A/c	6 " " Jan 1/25	1.60	1.50	'24	
		Carried Forward ...		$ 4,506.75	$ 571.20		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 4,506.75	$ 571.20		
8	2329	H. Murazane	12 mo to Jul 1/24	13.00	4.60	'23	
	2329	H. Murazane ... A/c	6 " " Jan 1/25	.55	1.85	'24	A/c
	2334	T. Kamigaki			1.35	'24	"
	2347	F. Sakaguchi	6 " " Jan 1/25	17.00	14.40	'24	
	2365	K. Noda	6 " " Jan 1/25	6.50	4.25	'24	
	2394	K. Noda	6 " " Jan 1/25	15.00	12.15	'24	
	2435	K. Kahiewalu	12 " " Jan 1/25	10.00	2.80	'24	
	2450	Z. Tokieda	6 " " Jan 1/25	32.00	19.25	'24	
	2457	P. Pahukula	6 " " Jan 1/25	7.15	4.00	'24	
	2579	J. Kaai ..... Bal	6 " " Jul 1/22	11.40			
	2579	J. Kaai	6 " " Jan 1/23	12.00			
	2579	J. Kaai ..... A/c	6 " " Jul 1/23	4.85	1.95	'22	
	2610	H. Kadooka	6 " " Jan 1/25	33.50	18.35	'24	
	2658	N. Mailolo	6 " " Jan 1/25	12.50	6.90	'24	
	2714	D. Hoolapa, Jr	12 " " Jul 1/25	30.00	4.85	'24	
	2805	J. Gaspar	6 " " May 1/24	206.00			
	2810	K. Horiuchi			6.70	'24	
	2811	K. Shikada			13.40	'24	
	2813	S. Tsubaki			7.80	'24	
	2814	Y. Nakamura			5.30	'24	
	2815	J. Miyagawa			6.55	'24	
	2816	T. Fukunaga			8.10	'24	
	2897	H. Kekuewa	6 " " Jan 1/25	11.00	9.05	'24	
	3035	J. Gaspar	18 " " Jan 1/25	27.00	1.75	'23	
	3035	J. Gaspar ..... A/c	6 " " Jul 1/25	2.55	2.50	'24	
	3043	R. Hind			20.65	'24	
	3061	F. R. Greenwell ...			27.95	'24	"
	3069	J. Kaainoa .... A/c	6 " " Jan 1/25	9.50	2.50	'24	"
	3241	K. Higa	6 " " Jan 1/25	10.00	1.40	'24	
	3247	H. S. Dickson	1 " " Sep 1/24	20.00			
	3257	B. Kahulama	6 " " Jan 1/25	5.50	3.15	'24	
	2317	Kim Ho Kuen	12 " " Jan 1/24	11.00	5.75	'23	
	2317	Kim Ho Kuen ... A/c	6 " " Jul 1/24	3.65	4.60	'24	
	2332	H. Murazane	6 " " Jan 1/23	6.00			
	2332	H. Murazane ... A/c	6 " " Jul 1/23	4.90	4.10	'23	
	3306	J. Wight Est	18 " " Jan 1/25	300.00	20.90	'23	Bal
	3306	J. Wight Est			22.35	'24	A/c
	1412	Am-Japanese Invest.	6 " " Mar 1/25	125.00			
	2528a	Hawn Pine Canners .	6 " " Mar 1/25	138.75			
	700a	Hon Plantation	6 " " Mar 1/25	600.00			
	925	Hon Plantation	6 " " Mar 1/25	1,165.00			
	1262	Hon Plantation	6 " " Mar 1/25	750.00			
	1493	Hon Plantation	6 " " Mar 1/25	245.00			
	1494	Hon Plantation	6 " " Mar 1/25	290.00			
	2796	Mine Fujii	6 " " Mar 1/25	31.50	18.70	'24	
	1831	Jennie K. Haalilio.	6 " " Mar 1/25	12.50	8.60	'24	
	1668	Kaihawai Est .. Bal	6 " " Dec 1/24	.20	19.80	'24	
	----	Hatsune Kimura	1 " " Oct 1/24	10.00			
	1470	Laie	6 " " Mar 1/25	10.00			
	3192	D. Tina	6 " " Sep 1/24	12.50	7.15	'24	10m
	2134	H. Doi	6 " " Mar 1/25	18.75	17.60	'24	
9	2010	G. Gomes	6 " " Mar 1/25	12.50	8.60	'24	
	3139	A. H. Perry	6 " " Mar 1/25	12.50	8.60	'24	
	3310	P. S. Chong	6 " " Apr 1/25	25.00	3.85	'24	3m
	1649	Cheung Kim Est			11.55	'24	9m
	2533	T. Ninomiya	6		27.60	'24	
	1954	Virginia Isenberg .	6 " " Mar 1/25	45.00			
	1955	Virginia Isenberg .	6 " " Mar 1/25	60.00			
	1961	Virginia Isenberg .	6 " " Mar 1/25	92.50			
		Carried Forward ...		$ 8,986.00	$ 974.45		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 8,986.00	$ 974.45		
9	2895	I. R. Salingohai ...			8.60	'24	
	960a	Maunalua Fishing Co	1 mo to Oct 1/24	508.35			
	----	J. Lukela	6 " " Apr 1/25	6.00			
	1593	T. Yamashita	6 " " Mar 1/25	15.00	18.70	'24	
	3311	J. Lukela	6 " " Feb 1/25	250.00			
10	3239	A. D. Ortiz	6 " " Mar 1/25	12.50			
	----	E. M. Medeiros etal	1 " " Oct 1/24	90.00			
	3147	Yee Young	6 " " Mar 1/25	210.00			
	1637	S. Umeda	6 " " Mar 1/25	17.00	13.20	'24	
	2519	M. Inatsuka	6 " " Jan 1/25	18.75	18.70	'24	
	2520	M. Inatsuka	6 " " Jan 1/25	18.75	18.70	'24	
11	3017	Iwalani Robinson ..	6 " " Mar 1/25	37.50			
	744	Haleiwa Hotel	12 " " Sep 1/25	100.00			
	1185	Haleiwa Hotel	12 " " Sep 1/25	5.00			
	2531	H. Cannon	6 " " Mar 1/25	35.00			
	1603	K. Hayashi	6 " " Jan 1/25	40.00	54.95	'24	
	1763	Shina Akisaki	6 " " Mar 1/25	20.00			
12	2410	Thy Fo Farm	6 " " Jan 1/25	42.50	94.80	'24	A/c
	3085	Thy Fo Farm	6 " " Jan 1/25	350.00	613.05	'24	"
15	2758	Y. Kaya	6 " " Feb 1/25	31.50	18.70	'24	
	3244	W. A. Cahill	6 " " Mar 1/25	37.50			
16	3193	E. Sason	6 " " Mar 1/25	12.50	7.15	'24	10m
	704	Hon Plantation A/c	12 " " Sep 1/24	4,408.73			
	1695	P. C. Lane	6 " " Mar 1/25	30.00	6.00	'24	A/c
	2889	I. Hirokane	6 " " Mar 1/25	31.00			
	1638a	Tsuru Okuno	6 " " Feb 1/25	17.50	17.60	'24	
	2542	H. Nakamura	6 " " Mar 1/25	20.00	15.25	'24	Bal
	2533	T. Ninomiya	6 " " Mar 1/25	15.00			
17	1873	Hawn Tuna Packers .	6 " " Mar 1/25	200.00			
	2161	J. G. Dassel	1 " " Oct 1/24	33.50			
	3005	G. Morishita	6 " " Jan 1/25	90.00			
	----	J. Camacho .....Bal	6 " " Jan 1/25	5.00			
18	3015	T. Nonaka ..... "	6 " " Mar 1/24	20.60	9.40	'24	A/c
	3015	T. Nonaka	6 " " Sep 1/24	70.00			
19	2030	J. Borges	6 " " Dec 1/24	12.50	93.95	'24	
	2990	B. Arakawa	6 " " Dec 1/24	24.00	23.60	'24	
	2991	K. Kuroiwa	6 " " Dec 1/24	36.00	23.60	'24	
22	1722	J. Kaalouahi			5.35	'24	
	1723	J. W. Kaloheaulani.	6 " " Jan 1/25	8.00	3.65	'24	
	1724	Lilia Kaaimano	6 " " Jan 1/24	16.00			
	1724	Lilia Kaaimano A/c	6 " " Jul 1/24	5.65	8.35	'23	
	1725	Rose K. Clark	6 " " Jan 1/25	13.00	5.90	'24	
	1727	G. Kaopuiki Est ...	6 " " Jan 1/25	6.00	2.65	'24	
	1729	Moohila	6 " " Jan 1/25	4.00	1.80	'24	
	1730a	S. W. Kiakahi Est .	6 " " Jan 1/25	8.75	3.95	'24	
	1736	S. Fuller	6 " " Jan 1/25	8.00	3.65	'24	
	1737	W. Nueku	6 " " Jan 1/25	5.00	2.25	'24	
	1738	J. Kamanao	6 " " Jan 1/25	4.00	1.80	'24	
	1739	Sam Kaulili	6 " " Jan 1/25	15.50	7.00	'24	
	1743	L. K. Kaalouahi ...	6 " " Jan 1/25	14.50	6.45	'24	
	1756	R. W. Kamakahi	6 " " Jan 1/25	15.00	6.75	'24	
	1762	J. Kanikau Est	6 " " Jan 1/25	5.00	2.25	'24	
	1829a	Lee Tuck			.70	'24	
	2167	Chin Shin	12 " " Oct 1/25	4.00	1.10	'24	
	2530	D. Kapawai	6 " " Jan 1/25	3.00	1.40	'24	
	2560	S. W. Nueku			.40	'24	
	2675	N. Akina	6 " " Jan 1/25	4.50	1.95	'24	
	2732	W. Nueku	12 " " Sep 1/25	2.00	.40	'24	
	2794	S. K. Kaulili	12 " " May 1/25	9.00	1.95	'24	
		Carried Forward ...	309	$16,008.58	$2100.10		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$16,008.58	$2100.10		
22	2965	M. Nakamura	6 mo to Dec 1/24	25.00	10.00	'24	A/c
	2523	Maui Trading Co ...	6 " " Mar 1/25	75.00			
	----	J. L. Young	6 " " Mar 1/25	50.00			
	336a	J. Wight Est	6 " " Mar 1/25	150.00			
	1110	J. Gaspar	6 " " Mar 1/25	145.00			
	3011	Y. Fujikawa			20.30	'24	Bal
	1956	Annie S. Parke Est.	6 " " Mar 1/25	55.00			
	1957	Annie S. Parke Est.	6 " " Mar 1/25	55.00			
	2757	S. Kawakami et al .			30.75	'24	
23	1472a	Radio Corp'n of Am.	6 " " Mar 1/25	450.00			
	3086	Radio Corp'n of Am.	6 " " Mar 1/25	125.00			
	2717	H. S. Hayward	6 " " Mar 1/25	25.00			
24	2548	J. Moriyama	6 " " Sep 1/24	10.00	16.20	'24	A/c
	2558	J. Moriyama	6 " " Sep 1/24	12.50	12.35	'24	"
	2137	Y. Fukushima	6 " " Jan 1/25	50.00	50.15	'24	
	2775	H. H. Plemer	6 " " Mar 1/25	75.00			
	1571	I. Hirohata	6 " " Mar 1/25	60.00	93.25	'24	
25	1771	Yee Chang Shee	6 " " Mar 1/25	15.00	19.50	'24	
	2615	S. Hinochi	6 " " Feb 1/25	25.00	13.70	'24	Bal
	1521	J. Hilo Est ... Bal	6 " " Jan 1/25	5.00	3.00	'24	A/c
	1604	Kaai Kinikapo			10.00	'24	"
	1650	L. M. Keanui Est ..	12 " " Oct 1/24	40.00			
	1876	T. Yanagihara	6 " " Mar 1/25	22.50	22.65	'24	
	1753	Pac Engineering Co.	6 " " Mar 1/25	212.50			
	1828	Sing Chong & Co ...	6 " " Mar 1/25	100.00			
	2934	T. Oi ..... A/c	6 " " Apr 1/25	56.85	28.15	'24	
	2019	N. Kimura	6 " " Dec 1/24	20.00	32.95	'24	
	3104	N. Kimura ..... Bal	6 " " Jul 1/24	5.85			
	3314	K. Iwamoto	6 " " Apr 1/25	30.00	6.45	'24	3m
26	1268	I. Takano, Tr	1 " " Oct 1/24	20.00			
	2094	H. Hiramoto			12.75	'24	Bal
	2965	M. Nakamura			8.90	'24	A/c
	2465	H. Tanouye	6 " " Mar 1/25	15.75	12.10	'24	
	2094	H. Hiramoto	6 " " Jan 1/25	17.50	62.50	'24	"
27	2135	M. Tanimura	6 " " Mar 1/25	22.00	17.60	'24	
	----	C. Shimokawa	6 " " Apr 1/25	6.00			
	2493	K. Nakamura	6 " " Jan 1/25	25.00	11.40	'24	"
	2544	K. Nakamura	6 " " Mar 1/25	15.00	8.60	'24	"
	2791	K. Kono	6 " " Apr 1/25	69.00	21.00	'24	"
	1959	A. J. Campbell	6 " " Mar 1/25	90.00			
	3315	I. Yamamoto	6 " " Apr 1/25	63.60	10.95	'24	3m
	3316	Hatsune Kimura	6 " " Apr 1/25	60.00	12.10	'24	"
29	1260	J. Koshi	6 " " Mar 1/25	25.00	60.45	'24	A/c
	1325	L. Chau			3.80	'24	1m
	1331	Louise I. Wright ..			10.20	'24	2m
	1331a	Louise I. Wright ..	6 " " Mar 1/25	80.00	20.45	'24	A/c
	1332a	C. F. Bradshaw	6 " " Jan 1/25	60.00	172.85	'24	"
	1346	S. Iida et al			41.90	'24	4m
	1347	T. Ikeda			45.20	'24	"
	1349	Cres City Cracker .			27.40	'24	"
	1350	T. Ah Ping			16.30	'24	"
	1352	H. Doi			33.85	'24	"
	1363	Mana Transp Co			151.90	'24	A/c
	1367	Y. Sakuda			24.45	'24	"
	1368	Chow Yet Hung			24.45	'24	"
	1384a	S. Nakazawa			104.20	'24	"
	1389	M. Matsuda	6 " " Mar 1/25	15.00	46.10	'24	"
	1391	Chow Yet Hung			23.25	'24	"
	1402	T. Segawa			48.30		
		Carried Forward ...		$18,487.63	$3502.45		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$18,487.63	$3502.45		
29	1407	W. Inada			103.30	'24	A/c
	1408	H. I. Young			59.70	'24	"
	1409	C. Ah Chu et al ...			22.65	'24	"
	1413	W. Inada	6 mo to Feb 1/25	20.00	47.05	'24	"
	1469	Mana Transp Co			63.80	'24	"
	1483	Lum Chee, Tr			44.50	'24	"
	1506a	Matson Nav Co			254.10	'24	"
	1669	C. Chong Man			32.55	'24	"
	1697	W. S. Wise	6 " " Feb 1/25	45.00	27.95	'24	"
	1819	K. Sekimura	6 " " Jan 1/25	25.00	5.60	'24	"
	1822	S. Hata	6 " " Feb 1/25	96.25	55.55	'24	"
	1836	Yee Chun			44.70	'24	"
	1853a	I. Kitagawa			110.80	'24	"
	2011	Y. Omura			17.80	'24	"
	2017	A. J. Gomes			10.25	'24	"
	2207	H. I. Young	6 " " Nov 1/24	130.00			
	2209	R. Sumida et al ...			52.55	'24	"
	2214	T. Doi			66.65	'24	"
	2215	Hilo Macaroni Fac .			51.85	'24	"
	2237	C. Chong Man			66.45	'24	"
	2238	C. H. Will			60.40	'24	"
	2239	I. Goya ..... Bal	6 " " May 1/24	10.15			
	2239	I. Goya ..... A/c	6 " " Nov 1/24	39.85			
	2240	K. Uyeno	6 " " Nov 1/24	105.00	42.45	'24	"
	2254	Lai Hip Est	6 " " Jan 1/25	147.50	63.65	'24	"
	2255	K. Kuratsu	6 " " Nov 1/24	105.00	42.05	'24	"
	2257	S. Hamamoto	6 " " Jan 1/25	110.00	43.30	'24	"
	2383	N. Uyeta	6 " " Nov 1/24	18.00	2.95	'24	"
	2441	C. F. Bradshaw	6 " " Jan 1/25	227.00	214.80	'24	"
	2444	B. Ushijima	6 " " Feb 1/25	40.00	7.40	'24	"
	2525	K. Kawasaki	6 " " Feb 1/25	75.00	27.95	'24	"
	2555	Mana Transp Co	6 " " Jan 1/25	580.00			
	2571	K. Fujimoto	6 " "	-- --	41.55	'24	"
	2575	Hilo Steam Laundry.			36.70	'24	3m
	2575a	Hilo Steam Laundry.			22.10	'24	"
	2663	S. Hata			108.05	'24	A/c
	2677	Pac Savings Dev Co.			41.70	'24	"
	2678	Pac Savings Dev Co.			41.20	'24	"
	2704	K. Fujimoto et al .			86.40	'24	"
	2711	K. Fujimoto	6 " " Jan 1/25	75.00	27.95	'24	"
	2728	F. Sekido	6 " " Mar 1/25	48.50	8.80	'24	"
	3064	M. Dodo			29.55	'24	"
	3070	K. Yamamura			60.05	'24	"
	3071	T. Ikeda			22.60	'24	2m
	3081	T. Doi	6 " " Jan 1/25	50.00	22.70	'24	A/c
	3088	T. Shindo			14.65	'24	"
	3088	H. Okimoto, Assignee	6 " " Jan 1/25	250.00			
	3089	H. K. Brown ... A/c	6 " " Jan 1/25	31.25			
	3117	F. J. Cody	6 " " Jan 1/25	75.00	7.00	'24	"
	3120	L. Chau			22.70	'24	"
	3122	Y. Nishimoto	6 " " Jan 1/25	240.00	7.70	'24	"
	3123	Lottie L. Grune ...	6 " " Jan 1/25	62.50	14.00	'24	
	3133	Ida Y. Todd	6 " " Mar 1/25	50.00	7.00	'24	"
	3135	E. V. Shaw	6 " " Mar 1/25	50.00	7.00	'24	"
	3138	N. Yanagihara			13.70	'24	3m
	3140	H. Onouye	6 " " Jan 1/25	200.00	27.95	'24	A/c
	3141	Interurban Elec Co.			.15	'24	"
	3152	H. Doi			6.75	'24	1m
	3191	Z. Hara	6 " " Jan 1/25	37.50	2.05	'24	A/c
		Carried Forward ...		$21,431.13	$5825.20		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - SEPTEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$21,431.13	$5825.20		
29	----	S. P. Peterson	3 mo to Oct 1/24	12.00	9.80	'24	A/c
	1386	Palama Settlement .			189.20	'24	"
	1687	Palama Settlement .			1.90	'23	Bal
	3293	Palama Settlement .	6 " " Nov 1/24	172.00	2.50	'24	2m
	3111	S. Murakami ... Bal	6 " " Jul 1/24	47.00	28.00	'24	A/c
	2911	S. Matsumoto	6 " " Oct 1/24	110.00	49.15	'24	
	2786	Kock Liu Shee	6 " " Apr 1/25	5.00			
	2748	J. Awa	6 " " Jun 1/24	100.00	62.65	'24	
	3319	K. Nagahiro	6 " " Apr 1/25	30.00	5.15	'24	3m
30	----	W. F. Dillingham ..	12 " " Sep 1/25	75.00			
	2983	M. Sato	6 " " Dec 1/24	75.00	26.50	'24	
	1814	Mary Nakanaela	6 " " Mar 1/25	20.00			
	2459	M. Ikeda	6 " " Mar 1/25	25.00	24.15	'24	
	1499	D. M. Moncrief etal	2 " " Oct 1/24	200.00	43.95	'24	A/c
	917	Pang Lum Mow	1 " " Oct 1/24	66.65			
	1051a	Pang Lum Mow	1 " " Oct 1/24	41.65			
	2625a	Hawn Agric Co	6 " " Mar30/25	328.00			
	2965	M. Nakamura			18.85	'24	Bal
	3211	Ellen R. Clark	6 " " Oct 1/24	170.00			
				$22,908.43	$6287.00		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

OCTOBER, 1924

Date				
1	Fees	L. G. Blackman to H. C. Villiers, L2904, Hon .		$ 5.00
	Interest	Hawaii Cons Railway Bonds, $44,000, 6m 5%		1,100.00
		Mutual Telephone " 22,000, 6m 5%		550.00
3	Expense	Y. Fujikawa, cost of writing 2 new leases in substitution for his Lease 3011, Waialae		20.00
6	Rent Notes	M. C. de Mello, principal note dated Apr 26/24 due Aug 5/24		375.00
	Interest	M. C. de Mello, on above note, 5m 10d 6%		10.00
	Kam Schools	Collections, Sept 17-30, 1924		2,561.08
	Fees	M. C. de Mello to U. Morihara, L2746, Kona ...		5.00
	Kona Sales	Ah Gin Sing Goo, coffee rights on Lot 1, Keauhou, So Kona		5.00
	"	Chong Akau, coffee rights on Lot 123, Keei 2 .		5.00
7	Fees	L. G. Blackman to H. C. Villiers, L2904, Hon .		5.00
14	"	E. B. Fox " P. F. Jernegan, L2700, Hon .		5.00
	Interest	Fourth Liberty Bonds, $40,000, 6m 4¼%		850.00
18	Fees	F. K. Archer to B. U. Kalua, L2371, Ewa		5.00
21	Kam Schools	Collections, Oct 1-15, 1924		6,348.44
25	Interest	Bishop Bank, C/D #860, $50,000, 3m 4%		500.00
	Expense	T. Oda, cost of writing 2 new leases in substitution for his Lease not taken		20.00
28	Interest	Bishop Bank, on current a/c, Oct, 2%		177.74
	"	" C/D #861, $50,000, 3m 4%		500.00
	Fees	T. Saruwatari to Y. Yamashita, L2679, 2694 & 2710, Kapalama		15.00
	Insurance	Bishop Ins Agency, return premiums on Kam School bonds cancelled		8.93
31	Firewood	C. Shimokawa, keawe wood cut at Maunalua, Oct.		178.50
	Salaries	C. R. Bishop Trust, clerical services, Oct ...		35.00
	Annuities	Employees' share of premiums due Dec 1/24:		
		Winant	$30.00	
		Loomis	20.85	
		Smith	10.00	
		Podmore	15.00	
		Amana	10.00	
		Crabbe	5.00	
		Nishikawa	5.75	
		Kienzle	10.00	106.60
1/31	S/Tenants	As per details, pp. 27/31		
		Rents	$29,415.66	
		Taxes	2,614.10	32,029.76
				$ 45,421.05

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	3252	C. Magsayo	6 mo to Apr 1/25	$ 12.50	$ 6.60	'24	9m
	----	Kahaulelio	6 " " Apr 1/25	6.00			
	3256	A. A. Campbell	6 " " Apr 1/25	15.00	11.35	'24	
	----	D. Kukahili	1 " " Nov 1/24	3.00			
	1585a	S. Kawamoto	6 " " Apr 1/25	40.00	39.00	'24	Bal
	----	Honolulu Honey Co .	6 " " Apr 1/25	100.00	1.00	'24	3m
	----	A. Schnerr Co	1 " " Nov 1/24	100.00			
	2443	S. Yokota	6 " " Feb 1/25	34.50	30.75	'24	
	2648	S. Yokota	6 " " Apr 1/25	22.00	17.60	'24	
	1866	C. D. Walker			42.95	'23	Bal
	1866	C. D. Walker			57.70	'24	A/c
	2645	R. Togashi	6 " " Apr 1/25	18.75	17.60	'24	
	2762	S. Takami			60.00	'24	"
	----	S. Mahaulu	6 " " Oct 1/24	15.00	5.15	'24	"
	3187	Elsie J. Morgan ...	6 " " Apr 1/25	170.00			
	1499	D. M. Moncrief etal	1 " " Nov 1/24	100.00			
	----	Bishop Museum	6 " " Apr 1/25	168.00			
	----	C. R. Bishop Trust.	6 " " Apr 1/25	168.00			
2	3311	J. Lukela			1.00	'24	5m
	----	K. Okuhata	1 " " Oct 1/24	10.00			
	3323	K. Okuhata	6 " " Apr 1/25	63.60	10.65	'24	3m
	----	Trent Trust Co	1 " " Nov 1/24	50.00			
	3160	E. H. McInerny	6 " " Apr 1/25	75.00			
	3324	H. Fuchino	6 " " Apr 1/25	30.00	5.20	'24	3m
	2136	Lulu J. Greenwell .	6 " " Apr 1/25	180.00			
	2961	S. Kealoha	6 " " Jan 1/25	7.50			
	2000	Hon Const & D. Co .	3 " " Jan 1/25	625.00			
	3030	Toku Sasano	6 " " Apr 1/25	150.00			
	3192	D. Tina	6 " " Mar 1/25	12.50			
	2120a	Tsuru Kubo	6 " " Jan 1/25	20.00	8.80	'24	
	1835	Z. Calonsog ... A/c	6 " " Apr 1/25	3.90	8.60	'24	
	2140	Y. Shigeyasu	6 " " Apr 1/25	18.75	18.70	'24	
	3114	M. Murakawa	6 " " Jan 1/25	52.50	17.50	'24	A/c
	----	Emily Silva	1 " " Nov 1/24	3.00			
	2001	J. Andrade	6 " " Apr 1/25	20.00	25.40	'24	
	2703	Chun Hoon	6 " " Apr 1/25	50.00			
	1708	Tom Tai Tong	6 " " Apr 1/25	28.00	9.60	'24	Bal
	1712	Tom Tai Tong	6 " " Apr 1/25	12.50	4.30	'24	"
	2790	Tom Tai Tong	6 " " Apr 1/25	25.00	8.55	'24	"
	3202	M. R. Kellum	6 " " Apr 1/25	190.00			
	3170	C. H. Atherton	6 " " Apr 1/25	190.00			
	2133a	F. L. Beringer	6 " " Mar 1/25	30.00			
	3321	Y. Fujikawa	6 " " Jul 1/25	35.00			
	3322	J. Akiyama	6 " " Jul 1/25	50.00			
	3155	W. B. Lymer	6 " " Apr 1/25	160.00			
	3206	Prot Epis Church ..	6 " " Apr 1/25	82.50			
	3226	G. P. Denison	6 " " Apr 1/25	85.00			
	3182	C. R. Hemenway	6 " " Apr 1/25	185.00			
	909	Hoy On Society	3 " " Jan 1/25	75.00			
	2684	Suke Takahashi Est.			18.95	'24	A/c
	1401	Waialua Agric CoA/c	6 " " Oct 1/24	6,750.00			
	1401a	Waialua Agric Co ..	6 " " Apr 1/25	2,000.00			
	2999	A. Nakano	6 " " Apr 1/25	45.00	11.80	'24	"
	2462	K. Sato	6 " " Mar 1/25	59.50	42.75	'24	"
	2791	K. Kono			4.25	'24	Bal
	2644	G. Fujita	6 " " Apr 1/25	21.75	17.60	'24	
	----	T. Takahashi	12 " " Apr 1/25	25.00	56.05	'24	
	2882	T. Tanaka	6 " " Jan 1/25	105.00	71.40	'24	
	2564	G. Schuman	6 " " Mar 1/25	20.00			
6	1199	Nishima	6 " " Jan 1/25	30.00	13.40	'24	
		Carried Forward ...		$12,548.75	$ 644.20		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$12,548.75	$ 644.20		
6	1364	G. B. Kaainoa ..Bal	6 mo to Jan 1/25	1.70	1.65	'24	Bal
	1557	S. Takesta	36 " " Jan 1/25	72.00	6.05	'23	
	1557	S. Takesta			4.85	'24	
	1614	M. Hirazumi	6 " " Jan 1/25	9.00	5.05	'24	
	1651	K. Panui	6 " " Jul 1/24	15.00			
	2171	L. Panui	6 " " Jan 1/23	6.00			
	2171	L. Panui ..... A/c	6 " " Jul 1/23	2.05	1.95	'22	
	2177	Annie P. Haili	12 " " Jan 1/25	15.00	4.00	'24	
	2179	J. Hua	6 " " Jan 1/25	6.50	3.45	'24	
	2180	A. Naha	12 " " Jan 1/25	13.00	3.55	'24	
	2587	M. Hirazumi	42 " " Jan 1/25	17.50	.70	'22	
	2587	M. Hirazumi			1.55	'23	
	2587	M. Hirazumi			1.25	'24	
	2612	K. Haili ..... A/c	6 " " Jul 1/24	3.80			
	2659	S. Helani	12 " " Jan 1/25	27.00	8.40	'24	
	2669	J. Awa	12 " " Jan 1/25	18.00	10.55	'24	
	2688	A. Waikiki			9.60	'24	
	2707	M. Kaili	6 " " Jan 1/25	15.00	6.00	'24	A/c
	2730	K. Liwai ..... A/c	6 " " Jan 1/25	3.65	1.35	'24	"
	2746	U. Morihara	6 " " Jan 1/25	100.00	30.45	'24	Bal
	2825	K. Motooka	6 " " Jan 1/25	5.00	2.80	'24	
	2832	S. Sakoki			8.30	'24	
	3065	C. Nakano	6 " " Feb 1/25	17.00	1.90	'24	
	3069	J. Kaainoa .... Bal	6 " " Jan 1/25	2.50	2.45	'24	"
	3273	H. Honda	6 " " Jan 1/25	10.00	3.00	'24	
	3303	T. Tsuru	6 " " Jul 1/25	14.00			
	3309	Y. Sonoda	6 " " Jul 1/25	9.00	.45	'24	
	3247	H. S. Dickson	1 " " Oct 1/24	20.00			
	2932	M. Kajiura	6 " " Apr 1/25	35.00	15.40	'24	
	2492	Kiyo Kusuno	6 " " Jan 1/25	15.00	11.00	'24	
	2908	T. Matsunaga	6 " " Apr 1/25	95.00			
	1591	T. Ishii	6 " " Apr 1/25	16.00	12.10	'24	
	1592	M. Ishii	6 " " Apr 1/25	16.00	13.20	'24	
	3093	N. Kimura	6 " " Jan 1/25	20.00	28.85	'24	
	3178	Ellen M. Vickery ..	6 " " Nov 1/24	12.50	8.60	'24	
	2540	J. Watanabe	6 " " Mar 1/25	22.50			
	2937	M. Abe Est	6 " " Apr 1/25	30.00	17.05	'24	
	1180	T. T. Meyer	6 " " Apr 1/25	187.50			
	2746	M. C. De Mello			30.50	'24	A/c
	3209	J. D. Dole	6 " " Apr 1/25	165.00			
	3165	Julia W. Grossman .	6 " " Apr 1/25	180.00			
	3171	Alice W. Smith	6 " " Apr 1/25	87.50			
	1498	J. A. Maguire Est .	6 " " Mar 1/25	62.50			
	3169	E. M. Ehrhorn	6 " " Apr 1/25	80.00			
	1524	H. M. Wire	6 " " Jan 1/25	20.00	10.00	'24	"
	1301	Von Hamm Young Co .	6 " " Apr 1/25	500.00			
	1052a	Mew Yee et al	1 " " Nov 1/24	83.35			
	2936	S. Shirai	6 " " Apr 1/25	90.00	18.00	'24	Bal
	2208	K. Yoshimura	6 " " Apr 1/25	20.00	19.90	'24	
	2546	M. Shimada	6 " " Mar 1/25	30.00	36.10	'24	
8	2623	Hawn Agric Co	6 " " Apr 1/25	838.50			
	2619	Hawn Agric Co	6 " " Apr 1/25	400.50			
	1201	Hawn Agric Co	6 " " Apr 1/25	1,750.00			
	1200	Hakalau Plantation.	6 " " Apr 1/25	1,092.50			
	687a	Hutchinson Sugar Pl	6 " " Apr 1/25	500.00			
	2935	T. Noto	6 " " Apr 1/25	50.00	40.65	'24	
	2925	K. Tsuchimoto	6 " " Apr 1/25	50.00			
	3018	J. Takayama	6 " " Mar 1/25	45.00	22.00	'24	
	2904	L. G. Blackman			47.80	'24	"
		Carried Forward ...		$19,445.80	$1094.65		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$19,445.80	$1094.65		
8	1203	Kilauea Volcano Hse	6 mo to Apr 1/25	21.60			
	1500	Kilauea Volcano Hse	12 " " Oct 1/25	20.00			
	1801	Kilauea Volcano Hse	6 " " Apr 1/25	5.00			
	3325	K. Miyata	6 " " Apr 1/25	90.00	8.65	'24	3m
	3320	J. M. Whitenack ...			69.20	'24	
9	2916	H. Kanemura	6 " " Apr 1/25	50.00	23.90	'24	
	1714	T. Fujikawa	6 " " Apr 1/25	20.00	30.20	'24	
	2969	K. Tomita	6 " " Oct 1/24	45.00	12.80	'24	A/c
	2970	K. Hirata	6 " " Jan 1/25	45.00	12.35	'24	"
10	2917	H. Shima	6 " " Apr 1/25	35.00	27.05	'24	
	2516	Hon Planing Mill ..	3 " " Jan 1/25	350.00			
	----	Medeiros & Joseph .	1 " " Nov 1/24	90.00			
	3277	Yuen Wah Sing	6 " " Apr 1/25	250.00	41.00	'24	3m
11	2921	S. Kawamura	6 " " Apr 1/25	50.00	18.15	'24	
	3259	C. K. Spencer	6 " " Apr 1/25	15.00			
	2896	Louise A. McGregor.	6 " " Apr 1/25	45.00			
	2522	H. Cannon	6 " " Jan 1/25	42.50			
	960a	Maunalua Fishing Co	1 " " Nov 1/24	508.35			
13	2755	Sing Chong Co	6 " " Apr 1/25	12.50			
	1360	K. Matsumoto Est ..	3 " " Jan 1/25	63.00			
	1373	K. Matsumoto Est ..	6 " " Apr 1/25	225.00			
	3161	F. C. Atherton	6 " " Apr 1/25	160.00			
	3024	J. G. da Silva	6 " " Mar 1/25	32.50	15.10	'24	
	2532	S. Takeshima	6 " " Mar 1/25	10.00			
	2959	S. Nakayama	6 " " Apr 1/25	50.00	25.25	'24	
	----	H. Nakagawa	4 " " Nov 1/24	100.00			
	3075	Loo Goon Est	6 " " Apr 1/25	125.00	42.90	'24	Bal
14	1863	Tsuru Okuno	6 " " Feb 1/25	15.00	17.60	'24	
	2912	K. Terada Est	6 " " Apr 1/25	50.00	17.60	'24	
	2951	J. Yoshikawa	6 " " Apr 1/25	125.00	47.25	'24	
	3163	J. L. Cockburn	6 " " Apr 1/25	107.50			
	3194	L. P. Goodknight ..	6 " " Apr 1/25	82.50			
	----	F. Keoho	1 " " Nov 1/24	3.00			
	2700	E. B. Fox			17.70	'24	"
	1791	M. Ikuta	6 " " Apr 1/25	25.00	17.15	'24	
	2212a	Waialua Garage	6 " " Apr 1/25	25.00	8.55	'24	"
	2551	K. Kishinami	6 " " Apr 1/25	25.00	17.15	'24	
	2727	U. Yamagata	6 " " Apr 1/25	25.00	8.55	'24	"
	----	I. Okihara	3 " " Oct 1/24	37.50			
15	3189	Logan W. Shepherd .	6 " " Apr 1/25	140.00			
	3225	Addie H. De Freest.	6 " " Apr 1/25	75.00			
	3326	K. Nagahiro	6 " " Apr 1/25	30.00	5.15	'24	3m
	3327	D. Akahoshi	6 " " Apr 1/25	60.00	10.30	'24	"
	2915	B. Noji			20.90	'24	
16	2971	I. Sato ..... A/c.	6 " " Apr 1/25	36.45	25.55	'24	
	2665	K. Uyeno	6 " " Apr 1/25	15.75	18.70	'24	
	2977	J. Watari ..... Bal	6 " " Jul 1/24	12.50			
	2938	I. Okita	6 " " Apr 1/25	50.00	18.95	'24	
	2147	J. P. Mendonca	6 " " Apr 1/25	192.50			
	2501	J. P. Mendonca	6 " " Apr 1/25	80.00			
	3328	Tennessee Patton ..	6 " " Apr 1/25	30.00	5.15	'24	"
	2977	J. Watari			27.50	'24	A/c
17	2960	U. Yamanaka	6 " " Apr 1/25	70.00	16.55	'24	Bal
	2971	I. Sato ..... Bal	6 " " Apr 1/25	8.55			
	2817	Waialae Ranch	6 " " Apr 1/25	2,250.00			
	2891	Waialae Ranch	6 " " Apr 1/25	30.00			
18	3099	R. Ishikawa			51.40	'24	A/c
	916	Pang Chew Est	1 " " Nov 1/24	150.00			
	1776	M. Fernandez Est ..	6 " " Apr 1/25	12.50	18.70	'24	
		Carried Forward ...		$25,670.00	$1791.60		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$25,670.00	$1791.60		
18	2125	Mary K. Christ	6 mo to Feb 1/25	18.75	15.40	'24	
20	3332	S. Nakano	6 " " Apr 1/25	30.00	5.15	'24	3m
	3333	G. Teshima	6 " " Apr 1/25	30.00	5.15	'24	3m
	3334	N. Naito	6 " " Apr 1/25	30.00	5.15	'24	3m
	2478	H. Nomi	6 " " Apr 1/25	12.50	11.00	'24	Bal
	3080	S. Maemoto	6 " " Mar 1/25	37.50	16.50	'24	
21	2950	S. Shigemura	6 " " Apr 1/25	30.00	17.05	'24	
	1444	J. Rosenstein	6 " " Apr 1/25	50.00			
	1511	Masaye (w)	6 " " Jan 1/25	23.00	27.00	'24	A/c
22	2930	K. Nagano	6 " " Apr 1/25	45.00	22.80	'24	
	3107	E. Takeshita	6 " " Jan 1/25	31.50	18.85	'24	"
	2973	T. Ogino	6 " " Apr 1/25	30.00	17.05	'24	
	----	K. Takazawa	3 " " Nov 1/24	37.50			
	2923	N. Niimoto	6 " " Oct 1/24	145.00	53.00	'24	
	1521	J. Hilo Est			6.00	'24	"
23	2679	T. Saruwatari	6 " " Apr 1/25	18.75	9.35	'24	Bal
	2418	Mark Kung	6 " " Mar 1/25	75.00			
	2696	J. Mano			10.20	'24	"
	1726	A. Hobbs	6 " " Jan 1/25	3.50	1.55	'24	
	1297	Oahu Rice Mill	6 " " Apr 1/25	150.00			
24	3158	Oahu College, Trs .	6 " " Apr 1/25	83.00			
	1268	I. Takano, Tr	1 " " Nov 1/24	20.00			
	2477	Ichiyo Koge	6 " " Apr 1/25	15.75	9.35	'24	"
	2425	Ichiyo Koge			9.35	'24	"
25	1782	M. Yoshida	6 " " Apr 1/25	50.00	17.15	'24	"
	2735	M. Ogata	6 " " Apr 1/25	25.00	8.55	'24	"
	3033	T. Iseri			22.25	'24	
	1513	T. Doku	6 " " Apr 1/25	12.00	26.10	'24	
	2633	H. Kawaguchi	6 " " Feb 1/25	18.75	9.35	'24	"
	3134	Schuman Carriage Co	6 " " Mar 1/25	65.00			
	2529	Kona Development Co	12 " " Oct 1/25	450.00			
27	3253	Wah Lam	6 " " Apr 1/25	90.00			
	2385	W. G. Let			17.60	'24	A/c
	3335	J. R. Kellett	6 " " May 1/25	30.00	3.45	'24	2m
	2835	A. B. Kroll			3.40	'24	1m
	2944	O. Matsumoto	6 " " Apr 1/25	45.00	15.65	'24	
	2913	M. Inouye	6 " " Apr 1/25	75.00	25.00	'24	A/c
	2931	S. Kawaguchi	6 " " Apr 1/25	45.00	22.80	'24	
	1648	Y. Tanimoto	6 " " Apr 1/25	12.50	18.70	'24	
	2025	Y. Okamoto	6 " " Apr 1/25	12.00	6.35	'24	Bal
	2161	J. G. Dassel	1 " " Nov 1/24	33.50			
	2910	T. Taira ..... Bal	6 " " Oct 1/24	71.00	73.75	'24	
	2910	T. Taira ..... A/c	6 " " Apr 1/25	75.25			
28	2694	T. Saruwatari	6 " " May 1/25	31.50	9.35	'24	"
	2710	T. Saruwatari			9.35	'24	"
	3296	A. J. Campbell	6 " " Apr 1/25	180.00			
	----	E. J. Lord	2 " " Nov 1/24	60.00			
	2664	N. Matsumura	6 " " Apr 1/25	15.75	9.35	'24	A/c
	3047	Y. Chikamori	6 " " Apr 1/25	75.00	18.85	'24	Bal
	3157	W. H. Latham	6 " " Feb 1/25	47.50			
	2593	Zoe O. Latham	6 " " Jan 1/25	65.00			
	2943	M. Terada	6 " " Apr 1/25	100.00	30.50	'24	
29	2729	R. F. Dempsey	6 " " Apr 1/25	85.00			
	2926	T. Imai ..... A/c	6 " " Apr 1/25	62.65	37.35	'24	
	2795	C. Villafuerte	6 " " May 1/25	12.50			
	2940	F. Yoshimura	6 " " Apr 1/25	45.00	12.65	'24	
	2225	C. Araki	6 " " May 1/25	18.75	18.70	'24	
30	2476	E. B. Clark	6 " " Apr 1/25	190.00			
	2919	J. Ogino	6 " " Apr 1/25	75.00	26.50	'24	
		Carried Forward ...		$28,760.40	$2434.80		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - OCTOBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$28,760.40	$2494.20		
30	3067	K. Fujimoto	6 mo to Apr 1/25	50.00	21.85	'24	
	3068	S. Katayama	6 " " Apr 1/25	30.00	16.50	'24	
	2982	K. Takei	6 " " Apr 1/25	30.00	15.65	'24	
	2954	S. Komatsu	6 " " Apr 1/25	50.00	14.30	'24	
31	2647	K. Okumura	6 " " Apr 1/25	15.75	18.70	'24	
	3025	E. Yamaguchi ...A/c	6 " " Apr 1/25	20.80	14.20	'24	Bal
	2676	B. Satori	6 " " May 1/25	15.75	18.70	'24	
	917	Pang Lum Mow	1 " " Nov 1/24	66.65			
	1051a	Pang Lum Mow	1 " " Nov 1/24	41.65			
11	774	Hon Plantation Bal	12 " " Sep 1/24	334.66			
				$29,415.66	$2614.10		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

NOVEMBER, 1924

Date				
1	Fees	Z. Latham to W. Mather, L2593, Waialae		$ 5.00
	Front. Tax	Cons Amusement Co, L2566, Bethel St Improvem't 2nd installment		1,708.90
	Interest	Cons Amusement Co, on balance of above assessment, $15,380.10, to Nov 1/24, 1 yr 6%		922.81
3	Fees	O. Murata to Y. Okimoto, L3000, Waialae		5.00
	Notes Rec	Bank of Hawaii, C/D #5342, $50,000, due Nov 2, 1924		50,000.00
	Interest	Bank of Hawaii, on above C/D, 3m 1d 4%		505.56
5	Kam Schools	Collections, Oct 16-31, 1924		5,401.03
6	Notes Rec	W. H. McInerny, a/c principal note dated Nov 19/13 for $11,250		10,000.00
	Misc Income	G. M. Yamada, a/c coral taken from Kailua		72.00
17	"	" a/c coral taken from Kailua		225.00
	Fees	T. Yamashita to S. Fujinaka, L2416, Ewa		5.00
18	"	C. Begerana " F. Calanod, 2818, Ewa		5.00
	Insurance	Coyne Furniture Co, refund of difference in premium between normal and effective rates on Delmonico warehouse, L1333a, Beretania St ...		39.60
19	Interest	W. H. McInerny Note #3 (bal), $11,250, 6m 6% .		315.84
	"	" #4 23,750, 6m 6% .		712.50
	"	Bishop Bank, C/D #866, $50,000, 3m 4%		500.00
20	Land Sales	H. A. Walker, for fee in 21,014.6 sq. ft., Lot 4, Kawananakoa, Nuuanu, Hon., deed Nov 19/24.		7,502.50
	Kam Schools	Collections, Nov 1-15, 1924		2,360.09
	Notes Rec	W. H. McInerny, bal principal Note #3 dated Nov 19/13		1,250.00
22	Fees	Melim to 1st Am Savings & Tr Co, L3338, Hon ..		5.00
26	"	T. Kuraiwa to S. Takara, L3233, Heeia		5.00
28	"	E. O. Apio " T. Calub, 2336, Ewa		5.00
	Interest	Bank of Hawaii, C/D #5458, $250,000, 3m 4% ...		2,500.00
29	Salaries	C. R. Bishop Trust, clerical services, Nov ...		35.00
	Annuities	Employees' share of premiums due Jan 1/25:		
		Winant	$30.00	
		Amana	10.00	
		Nishikawa	5.75	
		Kienzle	10.00	
		Loomis	20.85	
		Podmore	15.00	
		Crabbe	5.00	
		Smith	10.00	106.60
	Firewood	C. Shimokawa, keawe wood cut at Maunalua, Nov.		157.25
	Interest	Bishop Bank, on current a/c, Nov, 2%		104.31
1/30	S/Tenants	As per details, pp. 33/41		
		Rents	$20,997.80	
		Taxes	62,783.35	83,781.15
				$168,235.14

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	712a	J. Kumalae			$ 284.30	'24	Bal
	3219	Maude B. Cooke	6 mo to Apr 1/25	$ 157.50			
	3183	M. A. Waterhouse	6 " " Apr 1/25	187.50			
	3184	A. M. Alexander	6 " " Apr 1/25	172.50			
	3185	J. Waterhouse et al	6 " " Apr 1/25	65.00			
	3338	Melim Service Sta	6 " " May 1/25	600.00			
	3268	F. Paypaya	6 " " May 1/25	12.50	5.90	'24	8m
	2502	F. Raminez	6 " " May 1/25	12.50	8.60	'24	
	----	Emily Silva	1 " " Dec 1/24	3.00			
	1713	Leialoha Jensen	6 " " May 1/25	12.50	15.40	'24	
	----	G. Hoon Loo	2 " " Dec 1/24	20.00			
	1499	Moncrief & Ancill	1 " " Dec 1/24	100.00			
	----	Trent Trust Co	1 " " Dec 1/24	50.00			
	----	A. Schnerr Co	1 " " Dec 1/24	100.00			
	2751	Leong Yew			54.95	'24	Bal
					101.75	'24	"
3	3116	Lum Boon					
	2739	Ellen A. Kenway	6 " " May 1/25	42.50	22.05	'24	"
	3182	C. R. Hemenway			117.90	'24	"
	2553	Blanche E. Rycroft	6 " " Apr 1/25	75.00			
	1479	Libby McNeill & L.	6 " " May 1/25	500.00			
	1533	Libby McNeill & L.	6 " " May 1/25	125.00			
	1534	Libby McNeill & L.	6 " " May 1/25	87.50			
	3032	Libby McNeill & L.	6 " " May 1/25	132.50			
	2876	R. Morisawa			30.05	'24	"
	1949b	G. S. Harris & wf			148.80	'24	"
	589b	S. Ah Hoy Co			173.10	'24	"
	3160	E. H. McInerny			54.65	'24	"
	1872	H. K. Awailua, Tr	6 " " May 1/25	12.50	8.60	'24	
	1830	Mary K. Awailua	6 " " May 1/25	25.00	17.15	'24	
	3062	Libbie H. Kalolo	6 " " May 1/25	12.50	8.60	'24	
	3074	Libbie H. Kalolo	6 " " May 1/25	12.50	8.60	'24	
	1783	Miyo Eki			106.25	'24	"
	3210	T. Eki	6 " " May 1/25	30.00			
	2703	Chun Hoon			46.20	'24	"
	2759	Chun Hoon			26.15	'24	"
	2828	Chun Hoon			15.85	'24	"
	3084	Chun Hoon			33.65	'24	"
	3170	C. H. Atherton			117.00	'24	"
	3209	J. D. Dole			105.45	'24	"
	3000	O. Murata			10.35	'24	"
	3039	Borgonia A. Calub			8.60	'24	
	363	Maunalua Ranch Co			686.75	'24	"
	3269	S. Secretario			5.90	'24	8m
	2416	T. Yamashita	6 " " May 1/25	150.00	51.50	'24	Bal
	----	D. Kukahili	1 " " Dec 1/24	3.00			
	3180	P. Galedrige et al	6 " " May 1/25	25.00	8.60	'24	A/c
	3246	Young Ah Hoon			50.00	'24	"
	1914	Kumayo Yamakami	6 " " Feb 1/25	12.50	18.70	'24	
5	3063	T. Hayashi			30.50	'24	Bal
	1813	W. Andrade			30.20	'24	
	588a	Womens Aux O. C. C.			278.35	'24	"
	3206	Prot Epis Church			57.65	'24	"
	1191	Waialua Agric Co			8.55	'24	"
	1279	Waialua Agric Co			4.45	'24	"
	1401	Waialua Agric Co			3,004.50	'24	"
	1911	Waialua Agric Co			503.40	'24	"
	2953	M. Yamamoto			8.60	'24	
	2617	K. & S. Nakasone	6 " " Apr 1/25	806.25	265.75	'24	"
	2402	M. H. Drummond			20.60	'24	"
	3162	A. Baird	6 " " Apr 1/25	77.50	51.90	'24	"
		Carried Forward		$ 3,622.25	$ 6,615.80		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 3,622.25	$ 6,615.80		
5	2924	R. C. Gibbs	6 mo to May 1/25	20.00	7.50	'24	Bal
	2508	J. H. Buscher			45.60	'24	"
	2793	J. H. Buscher			44.20	'24	"
	1719	Tanabe Co			23.60	'24	"
	3216	W. Ho			4.30	'24	"
	2424	Cora Adams			117.95	'24	"
	2464	D. W. Anderson			21.20	'24	"
	2580	D. W. Anderson			21.55	'24	"
	2567	D. W. Anderson	6 " " May 1/25	37.50	17.00	'24	"
	2738	J. W. Bergstrom &wf			97.15	'24	4m
	3279	J. W. Bergstrom &wf	6 " " May 1/25	180.00	32.80	'24	2m
	3280	J. W. Bergstrom &wf	6 " " May 1/25	82.50	15.75	'24	2m
	909	Hoy On Society			42.65	'24	Bal
	3132	Lee Lui Shee			20.05	'24	"
	3274	Frear et al			61.80	'24	"
	2548	J. Moriyama ... Bal	6 " " Mar 1/25	7.50	16.20	'24	"
	2558	J. Moriyama ... A/c	6 " " Mar 1/25	6.30			
	1559	A. Kaili			12.85	'24	"
6	1052a	Mew Yee et al	1 " " Dec 1/24	83.35			
	2158	T. Sasaki Est			9.35	'24	"
	3235	A. A. Hobson			26.10	'24	"
	1867	Amoy Amasiu			15.10	'24	"
	2640	R. Venhuizen			26.10	'24	"
	1703	Mariah K. Low			22.65	'24	"
	1871	Mariah K. Low			13.05	'24	"
	----	D. Venhuizen	3 " " Dec 1/24	9.00			
	1816	Tora Okubo	3 " " Jan 1/25	90.00	53.85	'24	"
	1521	J. Hilo Est			10.50	'24	"
	1507	K. Hasuike	6 " " Apr 1/25	14.00	31.60	'24	"
	1799	Chizu Mitamura	6 "		7.15	'24	"
	1632	Y. Nomura			9.35	'24	"
	2442	Y. Nomura			8.80	'24	"
	3171	Alice W. Smith			64.25	'24	"
	2860	T. Koyama			40.40	'24	"
	2822	Yee Fong			30.75	'24	"
	3166	Amelia Fisher	6 " " Apr 1/25	107.50			
	3327	D. Akahoshi ... A/c	6 " " Oct 1/25	10.00			
	----	I. Okihara	3 " " Jan 1/25	37.50			
7	1511	Masaye			24.90	'24	"
	----	J. Kaohele	3 " " Dec 1/24	2.50	5.15	'24	"
	1203	Kilauea Volcano Hse			6.25	'24	"
	1500	Kilauea Volcano Hse			2.80	'24	"
	1801	Kilauea Volcano Hse			1.40	'24	"
	1371	Y. Ah Sing			41.00	'24	"
	782	Catton Neill & Co .			508.85	'24	"
	2097	Catton Neill & Co .			253.40	'24	"
	2372	Catton Neill & Co .			579.05	'24	"
	3169	E. M. Ehrhorn			52.75	'24	"
	983a	T. H. Davies & Co .	6 " " May 1/25	168.00	52.85	'24	"
	2628	T. H. Davies & Co .			118.25	'24	"
	2129	Hon Iron Works			436.55	'24	"
	1766	Hon Iron Works	6 " " May 1/25	85.00	49.50	'24	"
	3070	Hon Iron Works	6 " " May 1/25	150.00	60.00	'24	"
	714	Hon Iron Works	6		1,442.15	'24	"
	1216	Hon Iron Works			119.15	'24	"
	1383	Kaiwiki Sugar Co ..			394.65	'24	"
	1232	Kukaiau Ranch Co ..			61.40	'24	"
	2768	C. F. Hart Est			78.15	'24	"
	3082	Oahu Sugar Co	6 " " May 1/25	30.00			
		Carried Forward ...		$ 4,742.90	$11,875.15		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 4,742.90	$11,875.15		
7	1384a	S. Nakazawa	6 mo to May 1/25	60.00			
	1852	J. Rego	6 " " Apr 1/25	27.50	15.40	'24	
	2692	Mary C. Porter			53.05	'24	Bal
	3291	Maka Kauahi			8.60	'24	"
	1811	Asa Hayashi	6 " " Apr 1/25	20.00	30.20	'24	
	1834	Keola Ilianu	6 " " Apr 1/25	20.00	39.00	'24	
	2682	May K. Brown Est ..			258.25	'24	"
	----	May K. Brown Est ..			316.45	'24	"
	3197	J. B. Guard et al .	6 " " Apr 1/25	200.00	119.50	'24	"
	1584	H. Niimi	6 " " Apr 1/25	14.00	11.00	'24	
	1686	Chun Chock	3 " " Jan 1/25	75.00	57.65	'24	"
	2922	K. Wada	6 " " Apr 1/25	45.00	11.00	'24	"
	1658	T. Sakaitani	6 " " May 1/25	12.50	9.35	'24	"
	2423	T. Sakaitani			9.35	'24	"
	2967	S. Komatsu	6 " " Apr 1/25	40.00	14.15	'24	A/c
	2015	J. Kahele ..... A/c	6 " " Apr 1/25	1.40	8.60	'24	
	1779	A. Kapule ..... Bal	6 " " Apr 1/24	10.15	2.35	'24	"
8	2927	T. Uyeda	6 " " May 1/25	32.50	14.30	'24	
	3339	T. H. Oda	6 " " May 1/25	30.00	3.60	'24	2m
	3053	Mow Kim Young			24.70		Bal
	2857	M. Yamashiro			31.35	'24	Bal
	3340	E. Ikoo	6 " " May 1/25	30.00	3.55	'24	2m
	2639	E. Kagami	6 " " Apr 1/25	20.00	30.20	'24	
	3341	M. Kitano	6 " " May 1/25	37.50	3.30	'24	"
10	1605	T. Kunitomo	6 " " Jan 1/25	22.50	3.90	'24	
	1626	T. Kunitomo	6 " " Jan 1/25	15.00	7.00	'24	
	1881	C. S. Kwan	6 " " Mar 1/25	15.00	11.15	'24	
	1883	C. S. Kwan	6 " " Mar 1/25	10.50	7.95	'24	
	2327	K. Ishikawa	12 " " Jan 1/25	15.00	4.20	'24	
	2330	H. Shishido	6 " " Jan 1/25	6.50	3.60	'24	
	2396	Y. Suda	6 " " Jan 1/25	18.00	9.75	'24	
	2471	I. Ichiba ..... Bal	6 " " Jul 1/23	1.40	4.10	'20	Bal
	2471	I. Ichiba	18 " " Jan 1/25	33.00	3.50	'21	
	2471	I. Ichiba			8.80	'23	
	2471	I. Ichiba			7.05	'24	
	2510	O. M. Kekuewa	12 " " Jan 1/25	48.00	7.35	'24	
	2590	I. Shimada	6 " " Jan 1/25	13.00	12.95	'24	
	2591	Y. Masuhara ... Bal	6 " " Jan 1/25	12.15	10.15	'24	"
	2596	M. Matataro			11.35	'24	
	2597	M. Tosaburo	12 " " Jan 1/25	46.00	19.70	'24	
	2606	K. Tomiyoshi	6 " " Jan 1/25	15.00	12.15	'24	
	2609	K. Kalua	12 " " Jan 1/25	24.00	5.10	'24	
	2660	J. W. Kumukoa	6 " " Jan 1/25	20.00	11.95	'24	
	2707	M. Kaili			4.90	'24	"
	2708	M. Kaheana	6 " " Jan 1/25	5.00	2.55	'24	
	2741	T. Higashi	12 " " Jan 1/25	86.00	24.05	'24	
	2798	M. Kahele ..... Bal	6 " " Jan 1/25	5.15	2.40	'24	"
	2899	C. S. Kwan	6 " " Mar 1/25	5.00	2.25	'24	
	2900	T. Kubo	6 " " Oct 1/24	9.50	5.20	'24	
	3126	J. F. Ferreira	12 " " Jan 1/25	24.00	9.90	'24	
	3174	E. Yoshioka	12 " " Apr 1/25	35.00	8.50	'24	
	3247	H. S. Dickson	1 " " Nov 1/24	20.00			
	3313	Y. Masuhara	6 " " Jan 1/25	5.00	.20	'24	"
	3317	S. Nagayama	6 " " Jul 1/25	11.00			
	1731	K. Kupihea Est	6 " " Jan 1/25	6.00	2.65	'24	
	1741	D. K. Kalaau	6 " " Jan 1/25	16.50	7.45	'24	
	2138	D. K. Kalaau	12 " " Oct 1/25	6.00	1.40	'24	
	1701	Rafina Souza, Tr ..			29.25	'24	"
	2945	Hawn Elec Co			1,783.40	'24	"
		Carried Forward ...		$ 5,967.65	$14,995.85		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 5,967.65	$14,995.85		
10	----	J. Monsarrat	12 mo to Nov 1/25	10.00	2.80	'24	
	2592	A. H. Matthew			20.80	'24	Bal
	2803	S. Jike	6 " " May 1/25	12.50	4.30	'24	"
	2680	M. Mitori	6 " " May 1/25	15.75	9.35	'24	"
	3246	Young Ah Hoon	6 " " May 1/25	50.00	7.85	'24	"
	3165	Julia Grossman			112.90	'24	"
	1180	T. T. Meyer			42.05	'24	"
	1960	L. T. Peck			390.60	'24	
	1659	H. Aoki			105.75	'24	"
	----	M. E. Medeiros etal	1 " " Dec 1/24	90.00			
	3028	Mau Sing Wai Co ...			179.65	'24	"
	2872	H. Murakami Est ...			8.30	'24	"
	2136	Lulu J. Greenwell .			87.00	'24	"
	2999	A. Nakano			11.80	'24	"
	2541	Hannah Wilson			10.00	'24	A/c
	2749	R. A. Robbins			17.00	'24	Bal
12	2775	H. H. Plemer			25.75	'24	"
	3017	Iwalani Robinson ..			15.45	'24	"
	2438	E. P. Fogarty			41.20	'24	"
	700a	Hon Plantation			206.00	'24	"
	704	Hon Plantation			592.65	'24	"
	925	Hon Plantation			400.00	'24	"
	926	Hon Plantation			62.15	'24	"
	1262	Hon Plantation			257.50	'24	"
	1335	Hon Plantation			4.30	'24	"
	1493	Hon Plantation			84.10	'24	"
	1494	Hon Plantation			99.55	'24	"
	2448	Hon Plantation			20.60	'24	"
	3079	H. Tsunoda			651.55	'24	"
	3079a	H. Tsunoda			91.55	'24	"
	2952	T. Kaya			60.85	'24	
	2649	T. Ikeda	6 " " Apr 1/25	18.75	18.70	'24	
	2731	T. Tanigawa ... Bal	6 " " Oct 1/24	16.50			
	2731	T. Tanigawa	6 " " Apr 1/25	31.50	18.70	'24	
	2750	Bow Wo Sang Co			42.55	'24	"
	3059	Len Tai Wai Co			85.85	'24	"
	2875	K. Kawamoto			9.95	'24	"
	2000	Hon Const & D. Co .			1,094.95	'24	"
	2428	Hon Const & D. Co .			112.10	'24	"
	2620	Hawn Agr Co	6 " " May 1/25	375.50			
	2621	Hawn Agr Co	6 " " May 1/25	175.50			
	2447	D. M. Ross			99.20	'24	"
	3020	A. H. Hobart			19.75	'24	"
	1768	Young Building Co .	6 " " May 1/25	1,800.00	1,262.80	'24	"
	1789	Von Hamm Young Co .			678.15	'24	"
	1301	Von Hamm Young Co .			1,147.95	'24	"
	1711	Tom Tai Tong	6 " " May 1/25	12.50	4.30	'24	"
	1715	Tom Tai Tong	6 " " May 1/25	12.50	4.30	'24	"
	2583	Tom Tai Tong			8.55	'24	"
	3342	S. Nakamura	6 " " Apr 1/25	30.00			
	2863	K. Hirata			32.90	'24	"
	2928	S. Seiki et al			165.20	'24	"
	3063	T. Hayashi	6 " " May 1/25	15.00			
	1942	F. Handa	6 " " May 1/25	20.00	11.30	'24	"
	1944	K. Iseki	6 " " Jun 1/25	20.00	11.30	'24	"
	3179	C. Cabellero	6 " " May 1/25	12.50	8.60	'24	
	3023	Y. Inouye	6 " " Apr 1/25	75.00	30.20	'24	
	1786	Y. Shigeyasu	6 " " May 1/25	15.00	18.70	'24	
13	2830	Chong Oon Shiu etal			50.40	'24	"
		Carried Forward ...	322	$ 8,776.15	$23,555.60		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 8,776.15	$23,555.60		
					3.40	'24	Bal
13	340c	R. W. Holt			107.80	'24	"
	1950	J. R. Judd			94.60	'24	"
	3251	Louise C. Maud etal	6 mo to May 1/25	180.00	98.90	'24	"
	3263	Wing Fat Bldg Co ..			11.80	'24	"
	2838	J. Furuhashi			22.10	'24	"
	1530	J. Botelho			55.35	'24	"
	2162	Lum Chong			34.00	'24	"
	3050	M. Okuda			20.75	'24	"
	2849	Y. Imai			343.35	'24	"
	462	Oahu Railway			17.15	'24	"
	744	Haleiwa Hotel			.85	'24	"
	1185	Haleiwa Hotel			21.45	'24	"
	----	Haleiwa Hotel			17.45	'24	"
	2556	J. C. Lima etal ...			36.05	'24	"
	2843	H. Tanaka			21.50	'24	"
	2853	K. Miura			34.35	'24	"
	1266	Pearl City Fruit Co			230.50	'24	"
	2765	Pearl City Fruit Co			.70	'24	"
	1692	Capt Cook Coffee Co			147.85	'24	"
	1163a	Capt Cook Coffee Co					
	3034	Capt Cook Coffee Co	6 " " May 1/25	32.50			
	1800	J. Serai et al	6 " " Feb 1/25	12.50	37.35	'24	
	2528a	Hwn Pine Canners ..			45.75	'24	"
	2712	Kwong Lee Yuen Co .			43.95	'24	"
	3187	Elsie J. Morgan ...			109.60	'24	"
	2901	I. Shimada	6 " " May 1/25	31.50	9.35	'24	
14	2003	Alice L. Mathews ..			37.50	'24	"
	3156	A. J. Mathews			22.70	'24	"
	----	Oahu Country Club .			153.80	'24	"
	2892a	Hawaii Fruit Packers			123.80	'24	"
	2892b	Hawaii Fruit Packers			.25	'24	"
	2772	Chong Hin			75.20	'24	"
	3055	Hoo Yee			36.05	'24	"
	1794	American Factors ..			65.90	'24	"
	801	American Factors ..			296.65	'24	"
	1385	Olaa Sugar Co			293.15	'24	"
	3076	Oahu Sugar Co			154.50	'24	"
	3082	Oahu Sugar Co			10.30	'24	"
	3066	Oahu Sugar Co			463.55	'24	"
	3283	Waiahole Water Co .			2,712.05	'24	"
	2666	Princeville Plant'n			44.40	'24	"
	2666a	Princeville Plant'n			1.85	'24	"
	2130	Pioneer Mill Co ...	6 " " May 1/25	5,822.00	1,632.50	'24	"
	1864	Kam Investment Co .			33.65	'24	"
	3052	Mow Chan			13.05	'24	"
	3054	Mow Chan			4.80	'24	"
	2823	L. N. Land			49.90	'24	"
	1412	Am-Jap Investment .			144.20	'24	"
	3226	G. P. Denison			65.90	'24	"
	2151	P. M. Neilson			24.00	'24	"
	1821	Tong Yick Wai Co ..	6 " " May 1/25	225.00			
	336a	J. Wight Est			33.50	'24	"
	3306	J. Wight Est			22.30	'24	"
	2256	Leong Wo Lee			22.80	'24	"
	2481	Hon Poi Factory ...			474.10	'24	"
	3151	O. Shigemoto	6 " " Apr 1/25	31.50	18.70	'24	
	2022	T. Nakamura	6 " " May 1/25	15.00	12.10	'24	
	2065	M. Naramoto	6 " " Jun 1/25	12.50	27.45	'24	"
	1483	Lum Chu, Tr	6 " " May 1/25	50.00			
		Carried Forward ...	323	$15,188.65	$32,192.10		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$15,188.65	$32,192.10		
14	1459	Pac Engineering Co.			211.50	'24	Bal
	1753	Pac Engineering Co.			143.65	'24	"
15	1486	Hawn Dredging Co ..			229.20	'24	"
	3185	J. Waterhouse et al			45.30	'24	"
	3183	Martha Waterhouse .			110.70	'24	"
	3184	Annie Alexander ...			117.90	'24	"
	3219	Maud B. Cooke			107.15	'24	"
	1105	Kauai Elec Co			2.45	'24	"
	1106	Kauai Elec Co			2.45	'24	"
	1219	Koolau Agr Co			686.75	'24	"
	1345	Koolau Agr Co			8.55	'24	"
	528a	Heeia Agr Co			686.75	'24	"
	528c	Heeia Agr Co			2.40	'24	"
	2572	Wong Wong etal, Trs			109.80	'24	"
	2566	Cons Amusement Co .			796.40	'24	"
	3022	J. H. Wilson			90.50	'24	"
	3213	T. M. McVeigh	6 mo to Apr 1/25	185.00	179.85	'24	
	2561	Lucille Hollman ...	6 " " May 1/25	40.00	17.45	'24	"
	1951	Mary V. Silva			103.95	'24	"
	2619	Hawn Agr Co			169.65	'24	"
	2620	Hawn Agr Co			157.15	'24	"
	2621	Hawn Agr Co			75.35	'24	"
	2557	Hawn Agr Co			608.65	'24	"
	2622	Hawn Agr Co			28.15	'24	"
	2623	Hawn Agr Co			323.25	'24	"
	2624	Hawn Agr Co			572.30	'24	"
	2625a	Hawn Agr Co			137.45	'24	"
	2626	Hawn Agr Co			309.60	'24	"
	2627	Hawn Agr Co			155.90	'24	"
	412a	Hawn Agr Co			139.60	'24	"
	1201	Hawn Agr Co			1,090.05	'24	"
	2020	Onomea Sugar Co ...			1,396.00	'24	"
	1200	Hakalau Plantation.			704.60	'24	"
	687a	Hutchinson Sugar Pl			453.70	'24	"
	14a	Hilo Sugar Co			512.75	'24	"
	2141	Hilo Sugar Co			1,606.80	'24	"
	1479	Libby McNeill & L..			273.75	'24	"
	1533	Libby McNeill & L..			27.45	'24	"
	1534	Libby McNeill & L..			48.35	'24	"
	3032	Libby McNeill & L..			36.25	'24	"
	1601	M. M. Calhau			46.20	'24	"
	2886	K. Ono			24.60	'24	"
	2854	H. Nishino			15.05	'24	"
	2147	J. P. Mendonca			96.55	'24	"
	2501	J. P. Mendonca			44.65	'24	"
	3157	W. H. Latham			18.70	'24	"
	2593	Zoe C. Latham			36.95	'24	"
	1277	K. Matsumoto Est ..			247.20	'24	"
	1360	K. Matsumoto Est ..			171.25	'24	"
	1381	K. Matsumoto Est ..			109.85	'24	"
	1437	K. Matsumoto Est ..			87.90	'24	"
	1466	K. Matsumoto Est ..			212.80	'24	"
	2039	K. Matsumoto Est ..			8.50	'24	"
	2729	R. F. Dempsey			47.30	'24	"
	2939	K. Akiyama	6 " " Apr 1/25	37.50	13.60	'24	
	2569	N. Mahoe et al	6 " " May 1/25	37.50			
	2483	J. W. Sproat			4.45	'24	
	2904	Henrietta Villiers.	6 " " May 1/25	90.00			
	3239	A. D. Ortiz			4.40	'24	"
		Carried Forward ...		$15,578.65	$45,862.50		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$15,578.65	$45,862.50		
17	1519	T. Yamasaki Est ...	6 mo to May 1/25	25.00	20.30	'24	Bal
	1470	Laie			10.00	'24	A/c
	2153	Mamu Tamagawa	6 " " Jun 1/25	20.00			
	776	Y. Yoshikawa			250.00	'24	"
	2862	J. M. Kawasaki			17.30	'24	Bal
	522c	Territorial Hotel .			2,880.70	'24	"
	1190	Territorial Hotel .			509.70	'24	"
	1224	Territorial Hotel .			113.60	'24	"
	1670	Kuma Kawamura			48.05	'24	"
	528	Heeia Agr Co	6 " " Oct 1/24	2,010.00			
	3129	Rose Gonzales			4.30	'24	"
	916	Pang Chew Est			516.50	'24	"
	3048	M. Sasaki			11.65	'24	"
	3049	R. Kato			16.45	'24	"
	3189	Logan Shepherd			101.35	'24	"
	2516	Hon Planing Mill ..			249.95	'24	"
	3205	Mew Yuen Chong			4.30	'24	"
	1590	Sing Chong & Co ...			1,235.95	'24	"
	1696	Sing Chong & Co ...			137.35	'24	"
	1828	Sing Chong & Co ...			34.35	'24	"
	2755	Sing Chong & Co ...			4.30	'24	"
	53c	Tong Wo Wai			25.75	'24	"
	1821	Tong Yick Wai Co ..			77.25	'24	"
	3233	T. Kurciwa	6 " " Jan 1/25	25.00	8.60	'24	"
18	1709	K. Kimura	6 " " Apr 1/25	20.00	30.20	'24	
	2788	T. Tsukamoto	6 " " Apr 1/25	42.50	51.65	'24	
	3042	J. Saito	6 " " Apr 1/25	185.00	26.95	'24	A/c
	1663	Tsuma Yonemura	6 " " Jun 1/25	20.00			
	2883	Dowsett Co			10.30	'24	Bal
	2638	J. W. Pickard			17.00	'24	"
	3161	F. C. Atherton			107.15	'24	"
	1333a	Coyne Furniture Co.	6 " " May 1/25	300.00			
	1221	Pac Development Co.			167.50	'24	"
	1222	Pac Development Co.			251.25	'24	"
	1873	Hawn Tuna Packers..			118.10	'24	"
	1410	M. A. Plemer			4.30	'24	"
	1759	K. Sakai			8.55	'24	"
	2562	K. Hirokane			28.30	'24	"
	2568	I. Kanbara			5.15	'24	"
	2691	K. Sakai			17.15	'24	
	2747a	K. Kai			17.15	'24	
	2995	Waialua Garage			12.85	'24	"
	----	S. Nishimura	6 " " May 1/25	15.00	3.00	'24	
19	2041	K. Otha			19.70	'24	"
	2042	M. Tomimaru			22.50	'24	"
	2906	A. H. Perry	6 " " May 1/25	18.00	12.35	'24	
	2804	B. Nishioka	6 " " May 1/25	25.00	17.15	'24	"
	2870	R. Yoshimura			29.15	'24	"
	3338	Melim Service Sta .			119.60	'24	2m
	1751	Edith Wilmington ..	6 " " Jul 1/24	15.00	7.85	'23	
	1751	Edith Wilmington ..			6.75	'24	
	2499	C. Tanouye	6 " " May 1/25	18.75	8.80	'24	
20	2762	S. Takami .....A/c	6 " " Mar 1/25	30.00	11.95	'24	Bal
	2336	Esther O. Apio..Bal	6 " " Aug 1/24	9.00			
	2336	Esther O. Apio	6 " " Feb 1/25	14.00	9.60	'24	
	3203	Med R. Kellum			119.90	'24	"
	1761	Lau Lin, Tr			61.05	'24	"
	3148	Yee Bung	6 " " Apr 1/25	40.00	29.95	'24	"
	3147	Yee Bung			21.55	'24	"
		Carried Forward ...		$18,410.90	$53,514.60		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$18,410.90	$53,514.60		
20	2403	Wong Wong etal, Trs			258.20	'24	Bal
	2008	J. Teixeira			27.85	'24	"
	1764	Au Hoon	12 mo to May 1/25	36.00	20.90	'24	
	1773	Yee Chang Shee	6 " " Apr 1/25	25.00	39.00	'24	
	3293	Palama Settlement .	6 " " May 1/25	172.00	7.45	'24	"
	----	Palama Settlement .			39.55	'24	"
					15.65	'24	"
21	1857	Y. Sato			24.30	'24	"
	2842	B. Komata			1.80	'24	1m
	3345	J. A. Walker	6 " " Jun 1/25	30.00	31.85	'24	Bal
	2251	H. & E. Cannon			20.45	'24	"
	2522	H. Cannon			17.70	'24	"
	2531	H. Cannon			24.85	'24	"
	2532	S. Takeshima			17.75	'24	"
	2133a	F. Beringer			18.70	'24	
22	3154	G. Kannabe .... A/c	6 " " Apr 1/25	12.80	17.50	'24	"
	3121	G. S. Ikeda			32.95	'24	"
	3276	Chong Sam	6 " " Jun 1/25	90.00	139.60	'24	"
	1691	Sung Hop Wai Co ...			39.00	'24	
	1526a	K. Toge			67.65	'24	"
	2217	Kwock Hin			18.60	'24	"
	2690	Kwock Hin			35.95	'24	"
24	2044	M. Tominaga	12 " " Jun 1/25	33.00			
	1722	J. Kaalouahi	6 " " Jan 1/25	12.00	3.10	'24	
	3267	L. K. Kaalouahi ...	6 " " Jan 1/25	10.00			
	1539	Julia Doyle	6 " " May 1/25	20.00	5.50	'24	"
	3186	S. Kurakado	6 " " May 1/25	20.00	14.70	'24	
	2949	T. Kamimoto	6 " " Apr 1/25	45.00	13.20	'24	
	3181	Y. Tanouye .... A/c	6 " " May 1/25	18.75	85.15	'24	"
	3163	J. L. Cockburn			26.50	'24	"
	2909	D. Sonoda			56.45	'24	"
	3158	Oahu College Trs ..			54.95	'24	"
	985a	Jap Moiliili Sch'l.			254.30	'24	"
	1491	T. Matsumoto			12.10	'24	
	2128	Takimoto Kiroku ...	6 " " Mar 1/25	18.75	15.40	'24	
	1704	U. Yonehiro	6 " " Apr 1/25	12.50	279.20	'24	"
	178d	Hawi Mill & Plant'n			279.20	'24	"
	1072a	Kohala Ditch Co ...			11.15	'24	"
	1115a	Kohala Ditch Co ...			2.80	'24	
	1116	Kohala Ditch Co ...					
25	2655a	Take Kadota	6 " " Apr 1/25	50.00			
	3025	E. Yamaguchi .. Bal	6 " " Apr 1/25	44.20			
	1565	K. Nomura	6 " " Jan 1/25	11.00	15.40	'24	
	3145	K. Nomura	6 " " Mar 1/25	37.50	18.70	'24	
	2541	Hannah Wilson			5.00	'24	A/c
	1913	J. Shiomi	6 " " Feb 1/25	12.50	18.70	'24	
	1870	Masayo Tarutani A/c	6 " " Mar 1/25	8.75	17.60	'24	
	2024	I. Yakuma	6 " " May 1/25	31.25	25.25	'24	
	2650	A. Itagaki .... Bal	6 " " Oct 1/24	30.00	36.65	'24	
	3004	Hon Fruit Co	6 " " Apr 1/25	90.00	49.70	'24	
	2885	C. Kayahara			74.85	'24	Bal
	2848	Yuki Nakahama			29.80	'24	"
	1633	H. Takamatsu Est ..	6 " " Mar 1/25	17.50	17.60	'24	
	1664	H. Takamatsu Est ..	6 " " Apr 1/25	15.00	17.60	'24	
	2667	H. Otaguro	6 " " Apr 1/25	18.75	18.70	'24	
	1594	Kaleihiwahiwa			12.10	'24	
	1490	L. G. Blackman			66.75	'24	"
	3194	L. P. Goodknight ..			56.85	'24	"
	3177	Kame Nakano	6 " " May 1/25	67.50	34.05	'24	"
	2654	Haruye Araki	6 " " Apr 1/25	15.75	18.70	'24	
		Carried Forward ...		$19,416.40	$56,079.55		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - NOVEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$19,416.40	$56,079.55		
25	763a	J. A. Maguire Est .			160.55	'24	Bal
	1498	J. A. Maguire Est .			13.80	'24	"
	2102	Leong Chee	6 mo to Jan 1/25	22.00			
26	2915	B. Noji	6 " " Apr 1/25	50.00			
	----	S. Mahaulu	6 " " Apr 1/25	15.00	5.15	'24	"
	----	S. Mahaulu	6 " " Oct 1/25	15.00			
	960a	Maunalua Fishing Co	1 " " Dec 1/24	508.35			
	1667	S. Mimura	6 " " Mar 1/25	17.00	14.30	'24	
	2243	S. Mimura	6 " " Mar 1/25	22.00	15.40	'24	
	3250	May A. Carey	6 " " May 1/25	82.50	47.30	'24	"
	1474	Hawn Sugar Planters			248.25	'24	"
	2463	G. B. Case	6 " " Apr 1/25	200.00			
	2484	Sam Kwong Sing Co .			28.85	'24	"
	2485	Go Yee Wo et al ...			82.55	'24	"
	1268	I. Takano, Tr	1 " " Dec 1/24	20.00			
	1947	Emma K. Wilcox			140.10	'24	"
	1370	C. Brewer Est			1,825.15	'24	"
	2817	Waialae Ranch			2,645.00	'24	"
	2891	Waialae Ranch			6.60	'24	"
	2420	J. Armstrong Est ..			68.65	'24	"
	1956	Annie S. Parke Est.			123.65	'24	
	1957	Annie S. Parke Est.			113.30	'24	
28	1636	J. Takeuchi	6 " " Mar 1/25	12.50	18.70	'24	
	2651	C. Iwahashi	6 " " Apr 1/25	50.00	22.55	'24	"
	2905	T. Tsukamoto	6 " " May 1/25	30.00	25.25	'24	
	2942	J. N. Gomard	6 " " Jun 1/25	33.00	22.65	'24	
	2683	Y. Suyetugu	6 " " May 1/25	31.50	9.35	'24	"
	2705	Y. Suyetugu			9.35	'24	"
	2529	Kona Development Co			62.80	'24	"
	3041	Kona Development Co	6 " " May 1/25	125.00	27.90	'24	"
	2213a	S. Tanaka			34.35	'24	"
	917	Pang Lum Mow	1 " " Dec 1/24	66.65	192.30	'24	"
	1051a	Pang Lum Mow	1 " " Dec 1/24	41.65	99.00	'24	"
29	1959	A. J. Campbell			183.20	'24	"
	2754	A. J. Campbell			94.40	'24	"
	3060	A. J. Campbell			4.30	'24	"
	3296	A. J. Campbell			112.90	'24	"
	3298	Y. Hamasaki	6 " " May 1/25	150.00	66.40	'24	"
	2955	Chang You	6 " " May 1/25	15.00	10.30	'24	"
	1444	J. Rosenstein			32.95	'24	"
	2578	Vivian M. Reid			17.00	'24	"
	2723	R. B. McGrew			20.60	'24	"
	2161	J. G. Dassel	1 " " Dec 1/24	33.50	52.80	'24	"
	2030	J. Borges	6 " " Jun 1/25	12.50			
	2043	S. Shoji et al	6 " " Jun 1/25	12.50	27.45	'24	"
	2652	S. Nakashima	6 " " Apr 1/25	15.75	18.70	'24	
				$20,997.80	$62,783.35		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

DECEMBER, 1924

Date			$	
2	Fees	Hon Fruit Co to Chinese Am Bank, Leases 2474 & 3092, Kapalama, by way of mortgage		10.00
	Front Tax	Terr Hotel Co, L522c, Kalakaua Ave, 9th instal		102.51
	"	" L522c, Kalakaua Ave Impt, 9th installment		175.31
	"	" 522c, " " " " "		65.90
	"	" 1190, " " " " "		8.61
	Interest	" on bal of above assessments, $704.69, to Dec 5/24, 1 yr 6%		42.28
3	Front Tax	Moncrief & Ancill, L1499, Kakaako, 4th instal		145.09
	Interest	" on bal of above assessment, $713.34, to Aug 18/24, 1 yr 6%		42.80
4	Front Tax	Jap Moiliili Sch'l, L985a, Beretania, 9th inst		55.70
	Interest	" on bal of above assessment, $110.10, to Dec 4/24, 1 yr 6%		6.61
	Kam Schools	Collections, Nov 16-30, 1924		1,833.52
	Land Sales	C. R. Frazier, for fee in 1.75 acre at Kaelepulu, Kailua, Koolaupoko, Oahu, deed dated Nov 24/24		87.50
5	Rent Notes	M. C. de Mello, principal note dated Apr 26/24		356.40
	Interest	" on above note, 7m 9d 6%		13.00
6	Fees	M. Hirazumi to J. Kaai, L1614, Kona		5.00
8	"	W. Latham " J. Neves, 3157, Waialae		5.00
	Misc Income	G. M. Yamada, a/c coral removed from Kailua		298.00
9	Fees	H. T. Hausten to K. Yasumori, L3258, Waialae		5.00
15	Front Tax	K. Saiki, L2866, Pawaa, 3rd installment		69.34
	Interest	" on bal of above assessment, $554.75, to Dec 26/24, 1 yr 6%		33.29
17	Fees	S. Miyamoto to Miyamoto Elec Co, L2653, Hon		5.00
18	Notes Rec	Vitousek & Crawford, prin note dated Dec 18/23		800.00
	Interest	" on above note, 6m 7%		28.00
19	Land Sales	K. Awa, for fee in 1 acre at Keei 2, So Kona, Hawaii, deed dated Dec 19/24		250.00
	"	K. Kealoha, for fee in 1 acre at Keei 2, So Kona, Hawaii, deed dated Dec 19/24		250.00
20	Kam Schools	Collections, Dec 1-15, 1924		2,569.64
24	Land Dept	G. M. Collins, refund of unexpended balance of $200 advanced Dec 11/24, Kona inspection trip		91.60
26	Fees	C. Mitamura to I. Ogitani, L1799, Kapalama		5.00
27	"	J. Ferreira " T. Saito, 3126, Keei 1		5.00
	Expense	K. Tsumao, cost of writing 2 new leases in substitution for L2657, Keei		5.00
	Buildings	E. Matsumoto, for bldgs on Honaunau lots		31.00
29	Fees	G. Bennett to H. S. Bennett, L3123, Hilo		5.00
	"	K. Kuratsu " S. Kamada, 2255, Hilo		5.00
	"	K. Okuna " A. C. Baker, 2547, Hilo		5.00
	Suspense	Bishop Ins Agency, a/c loss by fire of Nov 24, 1924, on buildings covered by L1297 to Oahu Rice Mill, held in suspense pending satisfactory replacement of burned buildings		500.00
30	"	Am Factors, a/c above fire loss		500.00
	Interest	Bishop Bank, on current a/c, Dec, 2%		51.35
31	"	Honokaa Sugar Bonds, $40,000, 6m 6%		1,200.00
	Salaries	C. R. Bishop Trust, clerical services, Dec		35.00
	"	M. C. Amana Est, salary overdrawn of M. C. Amana, deceased		9.80
	Fees	K. Terada Est to S. Taketa, L2912, Waialae		5.00
	Firewood	C. Shimokawa, keawe wood cut at Maunalua, Dec.		204.00
	Suspense	Home Ins Co, a/c fire loss, Oahu Rice Mill		500.00
		Forward		$ 10,421.25

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

DECEMBER, 1924

Date				
		Brought Forward		$ 10,421.25
31	Suspense	B. F. Dillingham Co, a/c fire loss, above L1297, Oahu Rice Mill		500.00
	Annuities	Employees' share of premiums due Feb 1/25:		
		Winant	$30.00	
		Nishikawa	5.75	
		Kienzle	10.00	
		Loomis	20.85	
		Podmore	15.00	
		Crabbe	5.00	
		Smith	10.00	96.60
1/31	S/Tenants	As per details, pp. 44/49		
		Rents	$26,271.85	
		Taxes	12,447.87	38,719.72
				$ 49,737.57

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	2032	J. D. Souza ... Bal	6 mo to Dec 1/24	$ 17.55	$		
	2926	T. Imai ..... "	6 " " Apr 1/25	37.35			
	2475	S. Kawamoto	6 " " Jun 1/25	50.00	25.75	'24	Bal
	----	Emily Silva	1 " " Jan 1/25	3.00			
	2085	M. Tagawa	6 " " Jun 1/25	12.50			
	----	A. Schnerr Co	1 " " Jan 1/25	100.00			
	----	D. Kukahili	1 " " Jan 1/25	3.00			
	3238	Sue Wo	6 " " Jan 1/25	15.00			
	1634	C. W. Macfarlane ..			4.45	'24	"
	3188	G. Schuman	6 " " Apr 1/25	162.50			
	1770	Kyoyei Shokwai			251.80	'24	"
	2406	Kyoyei Shokwai			69.90	'24	"
	----	Trent Trust Co	1 " " Jan 1/25	50.00			
	2828	Chun Hoon	6 " " Jun 1/25	30.00			
	1374	C. Q. Yee Hop, Tr .			496.80	'24	"
2	2098	M. Soranaka			70.50	'24	"
	1441	McCandless &Dowsett			4.45	'24	"
	2831	McCandless &Dowsett	6 " " May 1/25	1,250.00	349.00	'24	"
	3168	McCandless &Dowsett	6 " " May 1/25	31.00	2.15	'24	"
	3318	H. S. Hayward			65.95	'24	
	2570	J. W. L. McGuire ..	6 " " May 1/25	42.50	17.45	'24	"
	1516	Hatsu Nakano			18.55	'24	"
	2945	Hawn Elec Co	6 " " Jun 1/25	4,500.00			
	1221	Pac Dev Co .... A/c	12 " " Dec 1/24	11.19			
	2618	Hawn Agric Co	12 " " Nov30/25	195.13			
	1813	W. Andrade	6 " " Jun 1/25	20.00			
	2580	D. W. Anderson	6 " " Jun 1/25	45.00			
	1770	Kyoyei Shokwai	3 " " Mar 1/25	120.00			
	1224	Terr Hotel Co	3 " " Mar 1/25	50.00			
	522c	Terr Hotel Co	3 " " Mar 1/25	375.00			
	2856	M. Kurano			25.65	'24	"
	2146	D. Shintani	6 " " May 1/25	20.00	20.75	'24	
	1572	Kimi Yamasaki	6 " " Mar 1/25	15.00	15.40	'24	
	1662	K. Nishioka	6 " " Jun 1/25	12.50			
3	2402	M. H. Drummond	6 " " Jun 1/25	60.00			
	2806	Hongwanji Mission .	6 " " Jun 1/25	31.50	9.35	'24	"
	1850	J. Iwasaki	6 " " Jun 1/25	50.00			
	2700	P. F. Jernegan	6 " " Jun 1/25	30.00			
	3150	Flora Y. Ching			13.20	'24	
	1951	Mary V. Silva	6 " " Jun 1/25	217.50			
	2473	E. N. Awana			78.90	'24	"
	2069	A. Yoshimoto	6 " " Jun 1/25	10.00	20.85	'24	"
4	2765	Pearl City Fruit Co	6 " " Jun 1/25	671.25			
	----	Haleiwa Hotel Co ..	6 " " Jun 1/25	62.50			
	2733	Sadie Sakai			12.10	'24	"
	2074	S. Mori	6 " " Jun 1/25	8.00	17.55	'24	"
	2093	Y. Iwamoto	6 " " Jun 1/25	29.00	63.45	'24	"
	2460	Tsuruyo Hirata	6 " " Sep 1/24	18.75	11.25	'24	A/c
5	2559	White Sewing Mach .	3 " " Feb 1/25	270.00			
	1296	Ng Fat Est			91.65	'24	Bal
	1383	Kaiwiki Sugar Co ..	6 " " Jun 1/25	750.00			
	3078	L. Silario	6 " " Jun 1/25	12.50	8.60	'24	
	2075	Y. Ichinose	6 " " Jun 1/25	11.00	24.15	'24	"
	2073	I. Shimokawa	6 " " Jun 1/25	12.00	26.65	'24	"
	1596	R. Harada	6 " " Jun 1/25	27.50	18.65	'24	"
6	3087	J. S. Teixeira			15.80	'24	"
	1277	K. Matsumoto Est ..	3 " " Mar 1/25	75.00			
	2039	K. Matsumoto Est ..	6 " " Jun 1/25	5.00			
	3258	H. T. Hausten	6 " " Apr 1/25	90.00	17.30	'24	"
	2953	M. Yamamoto	6 " " Jun 1/25	12.50			
		Carried Forward ...		$ 9,622.22	$1868.00		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 9,622.22	$1868.00		
6	----	F. Keoho	2 mo to Jan 1/25	6.00			
	2067	S. Motoyama	6 " " Jun 1/25	21.00			
	1312	T. Hayashida	6 " " Jan 1/25	25.00	5.45	'24	
	1317a	U. Yamasaki ... Bal	6 " " Apr 1/23	20.00	7.00	'23	
	1317a	U. Yamasaki	12 " " Apr 1/24	50.00	2.80	'24	A/c
	1317a	U. Yamasaki ....A/c	6 " " Oct 1/24	20.20			
	1328	T. Hayashida	6 " " Jan 1/25	35.00	8.60	'24	
	1517	W. H. Greenwell ...			446.70	'24	Bal
	1623	T. Nakatsu	6 " " Jan 1/25	27.50	9.00	'24	
	1802	R. Matsumoto	30 " " Jan 1/25	50.00			
	1991	Hui Aina o Kealia l			83.75	'24	"
	2331	J. Miyashiro .. A/c	6 " " Jan 1/21	4.75	1.90	'20	
	2331	J. Miyashiro			.95	'21	
	2331	J. Miyashiro			1.10	'22	
	2331	J. Miyashiro			3.50	'23	
	2331	J. Miyashiro			2.80	'24	
	2333	K. Munemasa ... A/c	6 " " Jan 1/21	2.70	2.30	'20	
	2333	K. Munemasa			1.10	'21	
	2333	K. Munemasa			1.30	'22	
	2333	K. Munemasa			4.20	'23	
	2333	K. Munemasa			3.40	'24	
	2661	K. Kealoha	6 " " Jan 1/25	21.00	14.25	'24	
	2698	H. Haiha	6 " " Jan 1/25	8.00	4.45	'24	
	2810	K. Horiuchi	6 " " May 1/25	24.00			
	2770	H. Haiha	6 " " Jan 1/25	6.50	2.70	'24	
	2811	K. Shikada	6 " " May 1/25	43.00			
	2812	C. Inoue	6 " " May 1/25	43.50			
	2813	S. Tsubaki	6 " " May 1/25	28.00			
	2814	Y. Nakamura	6 " " May 1/25	19.00			
	2815	J. Miyagawa	6 " " May 1/25	23.50			
	2816	T. Fukunaga	6 " " May 1/25	29.00			
	2832	S. Sakoki	6 " " May 1/25	18.50			
	3043	R. Hind	6 " " May 1/25	46.25			
	3061	F. R. Greenwell ...	6 " " May 1/25	125.00	27.90	'24	"
	3196	T. Hayashida	6 " " Jan 1/25	14.50	6.35	'24	
	3199	P. Kainulama			5.60	'24	
	3289	Y. Tsukamoto	6 " " Jul 1/25	15.00			
	3247	H. S. Dickson	1 " " Dec 1/24	20.00			
	----	C. Kaiaiki	36 " " Jan 1/25	30.00			
	----	A. Kaipo ..... Bal	6 " " Jul 1/24	4.60			
	----	A. Kaipo	6 " " Jan 1/25	6.00	1.10	'24	
	----	C. S. Young ... A/c	6 " " Jan 1/25	7.90	4.60	'24	A/c
8	2066	B. Watanabe	6 " " Jun 1/25	9.00			
	2048	Y. Fujita	6 " " Jun 1/25	13.00	28.85	'24	Bal
	2507	J. Yoshimura	6 " " Jun 1/25	25.00			
	2092	H. Iwata	6 " " Jun 1/25	26.00	56.60	'24	"
	1549	H. Araki	6 " " Jun 1/25	35.00	8.80	'24	"
	2015	J. Kaohele .... Bal	6 " " Apr 1/25	11.10			
	2749	R. A. Robbins	6 " " Jun 1/25	37.50			
	3212	Margaret McGrew ...	12 " " Apr 1/25	165.00	57.65	'24	"
	2819	Kui Tai Zen	6 " " May 1/25	30.00	35.15	'24	
9	3231	Choy Fook	6 " " Jul 1/25	7.50			
	2081	Ozaki Edo	6 " " Jun 1/25	12.00	25.55	'24	"
	1052a	Mew Yee et al	1 " " Jan 1/25	83.15	181.45	'24	"
	1490	L. G. Blackman	6 " " Jun 1/25	115.00			
10	2053	T. Yamamoto	6 " " Jun 1/25	35.00	77.20	'24	"
	1999	E. A. Langton-Boyle	6 " " Dec 1/24	113.00	140.80	'24	
	2068	U. Takesta	6 " " Jun 1/25	18.50	40.65	'24	"
	2055	R. Miyahara	6 " " Jun 1/25	8.50	18.40	'24	"
		Carried Forward ...		$11,161.87	$3191.90		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$11,161.87	$3191.90		
					4.30	'24	Bal
10	3077	J. Avilla					
	1784	G. Thomas Est	6 mo to May 1/25	12.50	8.60	'24	"
	----	Medeiros & Joseph..	1 " " Jan 1/25	90.00			
11	2026	Chu Ding	6 " " Jun 1/25	175.00	97.25	'24	"
12	1947	Emma K. Wilcox	6 " " Jun 1/25	275.00			
	2783	Mary Boner	6 " " Apr 1/25	12.50	8.60	'24	
	2409	S. Inouye	6 " " Jun 1/25	12.50	27.45	'24	"
	2670	T. Ito	6 " " Apr 1/25	22.50	17.60	'24	
	2511	Yuka Nobukuni	6 " " Jun 1/25	15.75			
	2040	G. Hashimoto	6 " " Jun 1/25	12.50	25.00	'24	"
					19.50	'24	"
13	1548	Annie K. Warren ...					
	2398	Annie Lima .... Bal	6 " " Jun 1/24	6.75			
	2398	Annie Lima	6 " " Dec 1/24	18.75	4.50	'24	A/c
					40.45	'24	Bal
15	1110	J. Gaspar			6.10	'24	
	2588	J. Gaspar					
	2805	J. Gaspar	12 " " May 1/25	412.00	143.70	'23	
	2805	J. Gaspar			115.05	'24	
	2792	W. C. Love			109.75	'24	"
	2056	H. Yoshioka	6 " " Jun 1/25	13.50	29.40	'24	"
	2058	T. Yamaguchi	6 " " Jun 1/25	18.50	40.10	'24	"
	3077	J. Avilla	6 " " Jun 1/25	12.50			
	1439	Ellen K. Cleveland.	6 " " Sep 1/24	10.00	25.00	'24	A/c
	2046	H. Oumae	6 " " Jun 1/25	22.50	49.15	'24	Bal
	2062	C. Tanaka	6 " " Jun 1/25	75.00	127.15	'24	"
	2034	H. Nakagawa	6 " " Jun 1/25	11.00	23.60	'24	"
	2028	A. Costa, Jr	6 " " Jun 1/25	13.00	28.30	'24	"
	2049	H. Hamamoto	6 " " Jun 1/25	5.00			
	2047	K. Kuroiwa	6 " " Jun 1/25	5.00			
	----	F. W. Carter, Jr ..	½ " " Jan 1/25	12.50			
	2142	Sui Kimura	6 " " May 1/25	40.00	21.15	'24	"
	2145	Ume Muramoto	6 " " May 1/25	20.00	10.20	'24	"
	960a	Maunalua Fishing Co	1 " " Jan 1/25	508.35			
16	2407	S. K. Kaniuokalani.	6 " " Jul 1/25	17.50	17.60	'24	
	2041	K. Otha	6 " " Jun 1/25	15.00			
	2042	M. Tomimaru	6 " " Jun 1/25	10.50			
	2076	Y. Yanagida	6 " " Jun 1/25	16.50	36.50	'24	"
	2080	S. Nakayama	6 " " Jun 1/25	13.00	28.30	'24	"
	1575	Cozy M. Mendes	6 " " Apr 1/25	25.00	32.85	'24	
	2033	M. Nakata	6 " " Jun 1/25	19.00	41.75	'24	"
	2213a	S. Tanaka	6 " " Jun 1/25	100.00			
	2747a	H. Kai	6 " " Jun 1/25	25.00			
	916	Pang Chew Est	2 " " Jan 1/25	300.00			
	2557	Hawn Agric Co	6 " " Jun 4/25	1,450.50			
	763a	J. A. Maguire Est .	6 " " Jun 1/25	517.00			
	2418	Mark Kung			53.35	'24	A/c
17	3113	K. Hirashima ...Bal	6 " " Jul 1/24	25.00	30.00	'24	"
	2370	Fuki Arita	6 " " Apr 1/25	40.75	35.15	'24	
	1578	Wing Hing Co et al.			161.10	'24	Bal
18	2078	S. Kikuchi	6 " " Jun 1/25	6.00	12.60	'24	"
	----	G. Hoon Loo	1 " " Jan 1/25	10.00			
	1950	J. R. Judd	6 " " Jun 1/25	207.50			
	1491	T. Matsumoto	6 " " Jun 1/25	250.00			
19	2578	V. W. Reid	6 " " Jun 1/25	40.00			
	2626	Hawn Agric Co	6 " " Jun16/25	730.50			
	2627	Hawn Agric Co	6 " " Jun15/25	200.50			
	2523	Maui Trading Co ...			21.00	'24	"
	2064	M. Uyeno Est	6 " " Jun 1/25	24.00	51.90	'24	"
	2051	K. Nishijima	6 " " Jun 1/25	17.50			
20	2785	M. Soranaka, Tr ...			46.85		
		Carried Forward ...		$17,055.22	$4742.75		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$17,055.22	$4742.75		
20	531c	J. Kumalae			89.25	'24	Bal
	2439	J. Kumalae			15.75	'24	"
	1600	G. B. Kaneapua			9.00	'24	"
	2480	D. Nakashima	6 mo to Jun 1/25	20.00	11.30	'24	"
	2057	T. Honda	6 " " Jun 1/25	17.50	52.75	'24	"
22	1997	K. Kondo	6 " " Jun 1/25	42.50			
	2399	B. Komata	6 " " Jun 1/25	34.50			
	1659	H. Aoki	6 " " Jun 1/25	165.00			
	3029	G. Hashimoto	6 " " Mar 1/25	75.00	32.55	'24	
	2612	K. Haili ..... Bal	6 " " Jul 1/24	4.20	7.80	'24	
	2612	K. Haili	6 " " Jan 1/25	8.00			
	2612	K. Haili	6 " " Jul 1/25	16.00			
	2177	K. Haili	6 " " Jul 1/25	7.50			
	3013	Z. Otake	6 " " Feb 1/25	45.00	23.90	'24	
	3014	Z. Otake	6 " " Feb 1/25	40.00	18.80	'24	
	2070	S. Okumoto	6 " " Jun 1/25	11.50	25.25	'24	
	3101	D. Uyeno			100.00	'24	A/c
	3102	H. Kobayashi			100.95	'24	
	3102	H. Kobayashi			11.95	'23	6m
23	3225	Addie H. De Freest.			49.45	'24	Bal
	3166	Amelia Fisher			84.85	'24	"
	1268	I. Takano, Tr	1 " " Jan 1/25	20.00			
	2036	K. Tanaka ..... A/c	6 " " Jun 1/25	5.25	16.75	'24	"
	1954	Virginia Isenberg .			75.20	'24	"
	1955	Virginia Isenberg .			103.00	'24	"
	1961	Virginia Isenberg .			216.30	'24	"
24	2072	U. Takahashi	6 " " Jun 1/25	7.00	15.35	'24	"
	2463	G. B. Case			123.95	'24	"
26	2517	K. Saifuku	6 " " Jun 1/25	18.75			
	2088	K. Kajimura	6 " " Jun 1/25	8.50	18.10	'24	"
	3204	Liu Seu Chun	6 " " Jan 1/25	12.50	8.60	'24	
	2866	K. Saiki	6 " " Jul 1/25	250.00			
27	3051	I. Shimotukasa	6 " " Jul 1/25	41.00	14.05	'24	"
	2060	T. Wakida	6 " " Jun 1/25	60.00	54.10	'24	"
	3102	H. Kobayashi .. A/c	6 " " Jul 1/24	100.00			
	2050	K. Abe	6 " " Jun 1/25	18.00	39.80	'24	"
	2492	Kiyo Kusuno	6 " " Jul 1/25	15.00			
	2063	T. Watanabe	6 " " Jun 1/25	17.00	37.20	'24	"
	2161	J. G. Dassel	1 " " Jan 1/25	33.50			
	1646	K. Mashita .... Bal	6 " " Jan 1/24	6.32			
	1646	K. Mashita	12 " " Jan 1/25	22.50	2.55	'24	A/c
	1882	Chung Myung Lyul ..	12 " " Mar 1/25	20.00	7.60	'24	
	1905	K. Sasaki ..... Bal	6 " " Mar 1/25	7.00	8.25	'24	
	2171	L. Panui ..... "	6 " " Jul 1/23	3.95	4.20	'23	
	2171	L. Panui	18 " " Jan 1/25	18.00	3.35	'24	
	2433	M. Kalohi ..... Bal	6 " " Jan 1/25	1.80			
	2515	H. Mashita	12 " " Jul 1/24	41.00	5.35	'23	
	2515	H. Mashita			2.15	'24	"
	2637	K. J. Kahele .. Bal	6 " " Jul 1/24	2.85			
	2637	K. J. Kahele	6 " " Jan 1/25	11.00	6.15	'24	
	2646	H. Tanabe	12 " " Jan 1/25	40.00	15.00	'24	"
	2656	Mary K.Hea	12 " " Jan 1/25	40.00	3.25	'24	
	2662	J. Keliipaakaua ...	6 " " Jan 1/25	12.00	4.85	'24	
	2681	M. Keliipaakaua A/c	6 " " Jan 1/25	4.25	3.90	'24	"
	2687	H. Pelio ..... Bal	6 " " Jul 1/23	6.77	5.15	'23	
	2687	H. Pelio	18 " " Jan 1/25	27.75	4.15	'24	
	2689	H. Pelio	24 " " Jan 1/25	100.00	17.40	'23	
	2689	H. Pelio			13.95	'24	
	2699	M. K. Kumukoa	12 " " Jan 1/25	23.00	9.25	'24	
		Carried Forward ...		$18,536.61	$6215.20		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$18,536.61	$6215.20		
27	2742	K. Kamakele	12 mo to Jan 1/25	25.00	15.10	'23	
	2742	K. Kamakele			12.10	'24	
	2744	K. Keohokii	12 " " Jan 1/25	27.00	7.50	'24	
	3344	T. Akana	12 " " Jan 1/26	3.00			
	3347	E. Matsumoto	6 " " Jul 1/25	8.00			
	----	Kura Yoneda	6 " " Jul 1/24	11.00	4.05	'24	A/c
	----	Park Choon Paik ...			7.15	'24	
	----	C. S. Young ... Bal	6 " " Jan 1/25	4.60	4.55	'24	Bal
	2808	H. Tamimoto	6 " " Jul 1/23	10.50			
	2808	H. Tamimoto	12 " " Jul 1/24	23.00			
29	----	S. P. Peterson	3 " " Jan 1/25	12.00	9.75	'24	"
	490a	Lyman Estate			70.00	'24	"
	1260	J. Koshi			60.45	'24	"
	1331a	Louise I. Wright ..			30.65	'24	"
	1332a	C. F. Bradshaw			172.80	'24	"
	1384a	S. Nakazawa			104.20	'24	"
	1389	M. Matsuda			46.05	'24	"
	1390	I. Inouye	6 " " Mar 1/25	10.00	46.65	'24	
	1391	Chow Yet Hung			23.25	'24	"
	1402	T. Segawa	6 " " May 1/25	15.00	48.30	'24	"
	1407	W. Inada	6 " " Jun 1/25	40.00	103.30	'24	"
	1409	Ah Chu & Ah Wing ..	6 " " Jun 1/25	7.50	22.60	'24	"
	1413	W. Inada			47.05	'24	"
	1483	Lum Chee, Tr			44.45	'24	"
	1506	Matson Nav Co	6 " " May 1/25	800.00	254.05	'24	"
	1669	C. Chong Man	6 " " May 1/25	37.50	32.50	'24	"
	1697	W. S. Wise			27.90	'24	"
	1819	K. Sekimura			5.55	'24	"
	1822	S. Hata			55.55	'24	"
	1853a	I. Kitagawa	6 " " Jun 1/25	160.00	110.75	'24	"
	2011	Y. Omura	6 " " Apr 1/25	100.00	17.80	'24	"
	2017	A. J. Gomes	6 " " Jun 1/25	50.00	10.25	'24	"
	2207	H. I. Young			51.25	'24	A/c
	2209	R. Sumida et al ...	6 " " May 1/25	135.00	52.55	'24	Bal
	2214	T. Doi	6 " " May 1/25	162.00	66.65	'24	"
	2237	C. Chong Man	6 " " May 1/25	150.00	66.45	'24	"
	2238	C. H. Will	6 " " May 1/25	150.00	60.35	'24	"
	2239	I. Goya ..... Bal	6 " " Nov 1/24	12.15	27.85	'24	A/c
	2254	Lai Hip Est			63.65	'24	Bal
	2255	K. Kuratsu	6 " " May 1/25	105.00	42.00	'24	"
	2257	S. Hamamoto			43.25	'24	"
	2383	N. Uyeta	6 " " May 1/25	18.00	2.90	'24	"
	2441	C. F. Bradshaw			214.75	'24	"
	2444	B. Ushijima			7.40	'24	"
	2525	K. Kawasaki			27.90	'24	"
	2547	K. Okuna	6 " " Apr 1/24	105.00	.86	'23	"
	2547	K. Okuna	12 " " Apr 1/25	210.00	84.45	'24	
	2555	Mana Transp Co			215.65	'24	"
	2571	K. Fujimoto	6 " " May 1/25	104.00	41.50	'24	"
	2575a	Hilo Steam Laundry.	6 " " Apr 1/25	157.50	58.75	'24	"
	2663	S. Hata	6 " " May 1/25	290.00	108.05	'24	"
	2672	F. Brughelli .. Bal	6 " " May 1/24	85.15			
	2672	F. Brughelli	6 " " Nov 1/24	217.50			
	2673	Waiakea Garage			2.46	'21	A/c
	2677	Pac Savings Dev Co.	6 " " Apr 1/25	105.00	41.65	'24	Bal
	2678	Pac Savings Dev Co.	6 " " May 1/25	102.50	41.15	'24	"
	2704	Haw Planing Mill ..	6 " " May 1/25	220.00	86.40	'24	"
	2711	K. Fujimoto			27.90	'24	"
	2728	F. Sekido			8.80	'24	"
		Carried Forward ...	332	$22,209.51	$9054.07		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - DECEMBER, 1924

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$22,209.51	$9054.07		
29	2736	Haw Cons Ry	12 mo to Sep30/24	27.59			
	3044	J. M. Muir	6 " " Mar 1/25	60.00			
	3064	M. Dodo	6 " " May 1/25	67.50	29.50	'24	Bal
	3071	T. Ikeda	6 " " May 1/25	165.00	67.75	'24	"
	3081	T. Doi			22.65	'24	"
	3088	H. Okimoto			14.60	'24	"
	3117	F. J. Cody			6.95	'24	"
	3120	L. Chau	6 " " May 1/25	50.00	22.65	'24	"
	3122	Y. Nishimoto			7.70	'24	"
	3133	Ida Y. Todd			6.95	'24	"
	3135	E. V. Shaw			6.95	'24	"
	3138	N. Yanagihara	6 " " May 1/25	101.50	41.10	'24	"
	3140	H. Onouye			27.90	'24	"
	3141	Interurban Elec Co.			.15	'24	"
	3152	H. Doi			40.65	'24	"
	3191	Z. Hara			2.05	'24	"
	2498	Julia Walanika			4.10	'24	
	2210	R. A. McWayne	6 " " Jun 1/25	412.50	111.65	'24	"
	2613	R. E. Woolley			56.50	'24	"
	1297	Oahu Rice Mill			199.15	'24	"
	2012	Honomu Sugar Co ...			446.70	'24	"
	1459	Pac Engineering Co.	6 " " Jun 1/25	300.00			
	2918	N. Nagano	6 " " Apr 1/25	40.00	23.60	'24	
	2087	T. Kitazaki	6 " " Jun 1/25	25.00	77.20	'24	"
	2966	A. Yokoyama	12 " " Apr 1/25	70.00	28.15	'24	
	2914	S. Nakamoto	6 " " May 1/25	31.50			
	2035	Y. Horita	6 " " Jun 1/25	12.50	25.25	'24	"
	3072	G. Schuman			20.30	'24	"
	3188	G. Schuman			117.90	'24	"
	2564	G. Schuman			32.40	'24	"
	3134	Schuman Carriage Co			16.45	'24	"
	802	Schuman Carriage Co			149.70	'24	"
	2430	Schuman Carriage Co			761.60	'24	"
	1655	Schuman Carriage Co	6 " " May 1/25	600.00	513.80	'24	"
	2430	Schuman Carriage Co	6 " " May 1/25	1,011.70			
30	2054	M. Nakamoto	6 " " Jun 1/25	15.00	33.25	'24	"
	1524	H. M. Wire			29.00	'24	"
	2037	T. Nagawa	6 " " Jun 1/25	13.00	28.85	'24	"
	1581	F. Souza	6 " " Jul 1/25	25.00			
	917	Pang Lum Mow	1 " " Jan 1/25	66.65			
	1051a	Pang Lum Mow	1 " " Jan 1/25	41.65			
	2716	H. S. Hayward	6 " " Jun 1/25	10.00	28.00	'24	"
	1404	Lewers & Cooke	6 " " Jun 1/25	300.00	252.55	'24	"
31	2853	K. Miura	6 " " Jul 1/25	82.00			
	----	I. Okihara	3 " " Apr 1/25	37.50			
	3291	Maka Kauahi ... A/c	6 " " Jul 1/25	225.00			
	2595	B. Cooper			20.75	'24	"
	----	Emily Silva	1 " " Feb 1/25	3.00			
	3350	S. Takeshita	6 " " Jul 1/25	75.00			
	3222	Wing Tai Wai Co ...	6 " " Jul 1/25	43.75	19.40	'24	"
	776	Y. Yoshikawa	2 " " Sep 1/24	150.00			
	1499	Moncrief & Ancill .			100.00	'24	A/c
				$26,271.85	12447.87		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JANUARY, 1925

Date				
2	Fees	K. Nomura to T. Yoneda, L1840, Kapalama		$ 5.00
	Interest	McBryde Sugar Bonds, $10,000, 6m 5%		250.00
	"	Oahu Railway " 56,000, 6m 5%		1,400.00
	"	Young Building " 2,000, 6m 6%		60.00
	Suspense	C. Brewer & Co, fire loss on above L1297 to Oahu Rice Mill		1,000.00
6	"	T. H. Davies & Co, fire loss on above L1297 to Oahu Rice Mill		500.00
	Kam Schools	Collections, Dec 1-15, 1924		3,038.45
	Fees	M. Yanagihara to M. Yanagihara, L2833, Pawaa .		5.00
	"	Lum Boon " Lum Kim, 3116, Manoa .		5.00
15	"	Chong Hin " Chung Shung, 2772, Hon ...		5.00
16	"	S. Takeshita " Hon Trust Co, 3350, Kakaako		5.00
	Investments	Hawn Trust Co, $22,000 Mutual Telephone bonds 5% exchanged for 6% bonds per contra		22,000.00
	Interest	Hawn Trust Co, on above bonds, Oct 1/24 to Jan 15/25 @ 5%		320.83
19	Kam Schools	Collections, Jan 1-15, 1925		2,023.71
22	Fees	Z. Latham to L. B. Hollinger, L2422, Waialae .		5.00
	Interest	Bishop Bank, C/D #873, $50,000, 3m 1d 4%		505.55
26	Land Dept	G. M. Collins, refund of unexpended balance of $50 advanced Jan 22/25 for Molokai trip		17.90
28	Insurance	Bishop Ins Agency, return premium on bond of M. C. Amana, deceased		3.90
	Interest	Bishop Bank, on current a/c, Jan, 2%		74.33
	"	" C/D #874, $50,000, 3m 4%		500.00
	Salaries	C. R. Bishop Trust, clerical services, Jan ...		35.00
	Annuities	Employees' share of premiums due Mar 1/25:		
		Winant	$30.00	
		Nishikawa	5.75	
		Kienzle	10.00	
		Loomis	20.85	
		Podmore	15.00	
		Crabbe	5.00	
		Smith	10.00	96.60
31	Firewood	C. Shimokawa, keawe wood cut at Maunalua, Jan.		191.25
1/31	S/Tenants	As per details, pp. 51/56		
		Rents	$60,304.25	
		Taxes	3,231.80	63,536.05
				$ 95,583.57

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
2	2750	Bow Wo Sang Co	6 mo to Jul 1/25	$ 50.00	$		
	1840	K. Nomura	6 " " Jul 1/25	15.00			
	2404	J. S. Ferreira	6 " " Jul 1/25	50.00			
	1589	M. Pacheco	6 " " Jul 1/25	20.00	19.50	'24	Bal
	1550	Emma K. Kolii	6 " " Jan 1/25	20.00	38.85	'24	
	1514	S. Tomita	6 " " Jul 1/25	16.00			
	3292	Ng Gow	6 " " Jul 1/25	15.00			
	----	F. W. Carter, Jr ..	1 " " Feb 1/25	25.00			
	1532	M. N. Mahuka ...A/c	6 " " Jul 1/25	10.00			
	----	D. Kukahili	1 " " Feb 1/25	3.00			
	3127	See Wo Yuen Co	6 " " Jul 1/25	20.00			
	----	A. Schnerr Co	1 " " Feb 1/25	100.00			
3	2929	J. Kalawaia	6 " " Jul 1/25	22.50			
	2491	Rose K. Maikai	6 " " Jul 1/25	20.00			
	1582	M. Perreira	6 " " Jul 1/25	40.00			
	2521	M. Otani	6 " " Jul 1/25	45.00	19.65	'24	"
	2772	Chong Hin	6 " " Jul 1/25	60.00			
	2000	Hon Const & D. Co .	3 " " Apr 1/25	625.00			
	2428	Hon Const & D. Co .	6 " " Jul 1/25	250.00			
	3053	Mow Kim Young	6 " " Jul 1/25	72.00			
	2863	K. Hirata	6 " " Jul 1/25	137.50			
	1191	Waialua Agr Co	12 " " Jan 1/26	50.00			
	1279	Waialua Agr Co	12 " " Jan 1/26	26.00			
	1911	Waialua Agr Co	6 " " Jul 1/25	1,832.50			
	2768	C. F. Hart Est	6 " " Jul 1/25	350.00			
	3223	K. Kobayashi	6 " " Jul 1/25	12.50			
5	2476	E. B. Clark			118.20	'24	"
	2712	Kwong Lee Yuen Co .	6 " " Jul 1/25	40.00			
	2838	J. Furuhashi	6 " " Jul 1/25	55.00			
	3282	K. Keanu et al .A/c	6 " " Jul 1/25	16.65			
	3282	K. Keanu et al .. "	6 " " Jul 1/25	16.65			
	3262	U. Oshiro ..... "	6 " " Jul 1/25	32.55	12.45	'24	"
	1701	Rafina F. Souza ...	6 " " Jul 1/25	32.50			
	----	K. Kipola	6 " " Jul 1/25	30.00			
	2830	Chong Oon Shiu etal	6 " " Jul 1/25	150.00			
	1583	J. Damata	6 " " Jul 1/25	20.00			
	2490	Henrietta Kupahu ..	12 " " Jan 1/26	12.00			
	2978	M. Yokota	6 " " Jul 1/25	80.00			
	2061	Z. Takayama	6 " " Jun 1/25	30.00	26.10	'24	"
	2876	R. Morisawa	6 " " Jul 1/25	110.00			
	2090	R. Watanabe	6 " " Jun 1/24	36.50	44.90	'23	"
	2090	R. Watanabe	6 " " Dec 1/24	36.50	82.10	'24	A/c
	2421	W. Reuter	6 " " Jul 1/25	25.00			
	2860	T. Koyama	6 " " Jul 1/25	136.00			
	2107a	H. Harada	6 " " Jul 1/25	25.00			
	2642	S. K. Huewaa	6 " " Jul 1/25	37.50			
	2877	K. Suye	6 " " Jul 1/25	30.00			
	1946	M. Ikeda	6 " " Jun 1/25	20.00			
	3288	Lau Sau Hoy	12 " " Jan 1/26	15.00			
	1815	W. Hamamura	6 " " Jul 1/25	12.50			
6	589b	S. Ah Hoy Co	6 " " Jul 1/25	200.00			
	3055	Hoo Yee	6 " " Jul 1/25	105.00			
	2438	E. P. Fogarty	6 " " Jul 1/25	125.00			
	3207	K. Muramoto	6 " " Jul 1/25	45.00	12.85	'24	Bal
	3208	U. Murakami	6 " " Jul 1/25	42.50	7.80	'24	"
	3052	Mow Chan	6 " " Jul 1/25	38.00			
	3054	Mow Chan	6 " " Jul 1/25	14.00			
	1818	Kuma Morishige	6 " " Jul 1/25	11.00			
7	2840	K. Umeda	6 " " Jul 1/25	48.00			
	3291	Maka Kauahi ... Bal	6 " " Jul 1/25	50.00			
		Carried Forward ...		$ 5,564.85	$ 382.40		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 5,564.85	$ 382.40		
7	2886	K. Ono	6 mo to Jul 1/25	100.00			
	2865	M. Hasegawa etal ..	6 " " Jul 1/25	22.00			
	1858	R. Koshiyama	6 " " Jul 1/25	15.00			
	2848	Yuki Nakahama	12 " " Jul 1/25	100.00			
8	1604	Kaai Kinikapo			29.00	'24	Bal
	1052a	Mew Yee et al	1 " " Feb 1/25	83.35			
	2878	D. Tayama	6 " " Jul 1/25	20.00			
	2941	J. Shimada	6 " " Jul 1/25	30.00			
	2981	S. Aoki	6 " " Jul 1/25	40.00			
	2857	M. Yamashiro	6 " " Jul 1/25	132.50			
9	2635	I. Toyoshiba	6 " " Jul 1/25	20.00	43.10	'24	"
	3115	I. Toyoshiba	6 " " Jul 1/25	15.00			
	2632	Hee Chut Sing	6 " " Jul 1/25	50.00	54.75	'24	"
	3224	F. Calub	6 " " Jul 1/25	25.00			
	2371	S. Tanaka	6 " " Jul 1/25	25.00			
	2059	C. Hori	6 " " Jun 1/25	17.50	38.15	'24	"
	3353	M. Komu	6 " " Apr 1/25	90.00	7.60	'24	3m
	3022	J. H. Wilson	6 " " Mar 1/25	182.50			
10	2879	N. Kagawa	6 " " Jul 1/25	45.00			
	2843	H. Tanaka	6 " " Jul 1/25	158.00			
	2902	S. Kimura	6 " " Jul 1/25	93.00			
	1851	S. Hinochi	6 " " Jun 1/25	25.00	13.70	'24	Bal
	1512	I. Murayama	6 " " Jul 1/25	10.00			
12	2833	M. Yanagihara	6 " " Jul 1/25	62.50			
	2862	J. M. Kawasaki	6 " " Jul 1/25	70.00			
	2873	S. Yamamoto	6 " " Jul 1/25	132.50			
	2845	S. Kimura	6 " " Jul 1/25	61.00			
	801	American Factors ..	6 " " Jul 1/25	1,500.00			
	1794	American Factors ..	6 " " Jul 1/25	250.00			
	3283	Waiahole Water Co .	6 " " Jan 1/25	8,000.00			
	2894	Tsune Yamamoto	6 " " Jul 1/25	72.50			
	2859	T. Sumitani	6 " " Jul 1/25	42.00			
	531c	J. Kumalae	6 " " Jul 1/25	100.00			
	712a	J. Kumalae	6 " " Jul 1/25	250.00			
	2256	Leong Wo Lee	6 " " Jul 1/25	50.00			
	2566	Cons Amusement Co .	6 " " Jul 1/25	1,200.00			
	1754	F. Handa	6 " " Jul 1/25	12.50			
	2928	S. Seiki et al	6 " " Jul 1/25	200.00			
	2903	T. Sasaki ..... A/c	6 " " Jul 1/25	43.00			
	2837	T. Kagihara ..... "	6 " " Jul 1/25	124.00	76.30	'24	"
	2242	G. Serai	6 " " Jul 1/25	27.50	12.60	'24	"
	2583	Tom Tai Tong	6 " " Jul 1/25	25.00			
	3132	Lee Lui Shee	6 " " Jul 1/25	37.50			
	----	Medeiros & Joseph .	1 " " Feb 1/25	90.00			
	1540	T. Miyamasu	6 " " Jul 1/25	56.00			
	1527	P. Mahuakane	6 " " Jul 1/25	20.00			
	1373	K. Matsumoto Est ..			461.90	'24	"
13	2423	T. Sakaitani	6 " " Jul 1/25	22.00			
	1597	A. G. Reis	6 " " Jul 1/25	90.00	65.55	'24	"
	3227	Ethel D. Gibson ...	6 " " Jul 1/25	500.00			
	1526a	K. Toge	6 " " Jul 1/25	25.00			
	2872	H. Murakami Est ...	6 " " Jul 1/25	39.00			
	1841	M. Tanimura	6 " " Jul 1/25	12.50			
	2077	I. Yamamoto	6 " " Jun 1/25	12.50	27.20	'24	"
	2003	Alice L. Mathews ..	6 " " Jun 1/25	67.50			
	3066	Oahu Sugar Co	6 " " Jul 1/25	1,350.00			
	3076	Oahu Sugar Co	6 " " Jan 1/25	450.00			
	2881	T. Yoshida	6 " " Jul 1/25	35.00			
	1668	Kaihawai Est ...A/c	6 " " Jun 1/25	10.00			
		Carried Forward ...		$21,903.20	$1212.25		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$21,903.20	$1212.25		
13	412a	Hawn Agr Co	6 mo to Jul 1/25	500.00			
	2622	Hawn Agr Co	6 " " Jul 1/25	50.50			
	2624	Hawn Agr Co	6 " " Jul 1/25	975.50			
	2020	Onomea Sugar Co ...	6 " " Jul 1/25	2,789.25			
	2012	Honomu Sugar Co ...	6 " " Jul 1/25	980.00			
	14a	Hilo Sugar Co	6 " " Jul 1/25	600.00			
14	704	Hon Plantation A/c	12 " " Sep 1/25	675.93			
	926	Hon Plantation	6 " " Jul 1/25	181.00			
	3079	H. Tsunoda	6 " " Jul 1/25	679.80			
	3079a	H. Tsunoda	6 " " Jul 1/25	80.00			
	2893	Shina Komeya	6 " " Jul 1/25	62.50			
	2868	M. Matsushima	6 " " Jul 1/25	45.00			
	3049	R. Kato ..... A/c	6 " " Jul 1/25	24.00			
	1799	I. Ogitani	6 " " Jul 1/25	17.50			
	2721	E. Yakabe ..... Bal	6 " " Jan 1/25	33.50	91.75	'24	Bal
	2105a	T. Taga	6 " " Jul 1/25	22.50			
	1856	K. Sunada	6 " " Jun 1/25	30.00	15.65	'24	"
	2994	S. Takiguchi .. Bal	6 " " Jan 1/25	19.85	19.85	'24	"
	2994	S. Takiguchi	6 " " Jul 1/25	70.00			
15	3048	M. Sasaki	6 " " Jul 1/25	34.00			
	2854	H. Nishino	6 " " Jul 1/25	52.00			
	2841	M. Kaneshige	12 " " Jan 1/26	145.00			
	1670	Kuma Kawamura	6 " " Jul 1/25	67.50			
	2031	K. Ogata ..... A/c	6 " " Jun 1/25	15.00	60.15	'24	"
	2996	I. Takiguchi	6 " " Jul 1/25	50.00	9.60	'24	"
	----	I. Takiguchi	6 " " May 1/25	7.50	4.10	'24	"
	2245	T. Nakamura	6 " " Jul 1/25	12.50			
	2109a	U. Kashiwamura	6 " " Jun 1/25	15.00			
	2120a	Tsuru Kubo	6 " " Jun 1/25	20.00			
	1599	I. Kaaihue	6 " " Jul 1/25	20.00			
	2975	G. Okahata	6 " " Jul 1/25	37.50			
16	2489	A. Moepono	6 " " Jul 1/25	6.00			
	2855	M. Michioka	6 " " Jul 1/25	24.00			
	2724	Irene A. Holt	6 " " Mar 1/25	85.00	47.30	'24	"
	1563	N. Arai	6 " " Jul 1/25	12.50			
	2013	T. Noji	6 " " Jun 1/25	22.50	15.15	'24	"
	2883	Dowsett Co	6 " " Jul 1/25	30.00			
	2874	Dowsett Co	6 " " Jul 1/25	18.00			
	1370	C. Brewer Est	6 " " Jul 1/25	1,500.00			
	1385	Olaa Sugar Co	6 " " Jul 1/25	875.00			
	3234	R. A. Kearns			27.00	'24	"
	2849	Y. Imai	6 " " Jul 1/25	75.00			
17	714	Hon Iron Works	6 " " Jul 1/25	1,800.00			
	1232	Kukaiau Ranch	6 " " Jul 1/25	75.00			
	2129	Hon Iron Works	6 " " Jul 1/25	625.00			
	2628	Davies & Co	6 " " Jul 1/25	140.00			
	1163a	Capt Cook Coffee Co	6 " " Jul 1/25	500.00			
	2715	Capt Cook Coffee Co	6 " " Jul 1/25	85.50			
	2869	W. Dote ..... Bal	6 " " Jan 1/25	50.00	54.10	'24	"
	2869	W. Dote ..... A/c	6 " " Jul 1/25	110.00			
	1720	S. Eto	6 " " Jul 1/25	5.00			
19	2888	J. Tamai			28.50	'24	"
	2823	L. N. Land	6 " " Jul 1/25	87.50			
	2217	Kwock Hin	6 " " Jul 1/25	120.00			
	3003	H. Tsujimoto	6 " " May 1/25	25.00	8.80	'24	"
	1564	J. Tamamoto	6 " " Jul 1/25	11.00			
	1949b	G. S. & V. Harris .	6 " " Jul 1/25	285.00			
	2038	T. Sakata	6 " " Jun 1/25	12.50	27.45	'24	"
	1769	J. L. Wailiula Est.	6 " " Jul 1/25	25.00			
		Carried Forward ...		337 $36,820.53	$1621.65		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$36,820.53	$1621.65		
19	1769	J. L. Wailiula .A/c	6 mo to Jan 1/26	12.90			
	1857	Y. Sato	6 " " Jul 1/25	30.00			
	----	Ching Chong	6 " " Jul 1/25	22.50			
	2114a	M. Taga	6 " " Jul 1/25	50.00			
	2690	Kwock Hin	6 " " Jul 1/25	12.50			
	2151	P. M. Neilson	6 " " Jul 1/25	30.00			
20	1759	K. Sakai	6 " " Jul 1/25	25.00			
	2568	I. Kanbara	6 " " Jul 1/25	15.00			
	2995	Waialua Garage Co .	6 " " Jul 1/25	37.50			
	3229	S. Nishimura	6 " " Jul 1/25	15.00			
	2562	K. Hirokane	6 " " Jul 1/25	82.50			
	340c	R. W. Holt	6 " " Jul 1/25	10.00			
	1499	Moncrief & Ancill .	1 " " Jan 1/25	100.00	143.90	'24	Bal
	782	Catton Neill & Co .	6 " " Jul 1/25	1,225.00			
	2097	Catton Neill & Co .	6 " " Jul 1/25	625.00			
	2372	Catton Neill & Co .	6 " " Jul 1/25	1,400.00			
	3358	M. Saiki	6 " " Jul 1/25	69.00			
	2870	R. Yoshimura	6 " " Jul 1/25	105.00			
	3352	Lee Song	6 " " Jul 1/25	25.00			
	3232	Sue Wo	6 " " Jul 1/25	5.00			
	3238	Sue Wo	6 " " Jul 1/25	15.00			
	3112	T. Matsumoto	6 " " Jul 1/25	55.00	47.65	'24	"
	2629	J. Wakasugi	6 " " Jul 1/25	60.00	19.20	'24	"
	1510	B. Matsushima et al	6 " " Jul 1/25	15.00			
	1689	T. Kurokawa ... A/c	6 " " Jul 1/25	9.90	15.10	'24	"
	1600	G. B. Kaneapua	6 " " Jul 1/25	20.00			
	3057	G. Yoshinaga	6 " " Jul 1/25	185.00			
	2094	H. Hiramoto ....A/c	6 " " Jul 1/25	12.50			
21	2818	F. Calanod	6 " " Jul 1/25	12.50			
	3237	Wong Kim	6 " " Mar 1/25	40.00	13.15	'24	10m
	2844	S. Hisamura			19.10	'24	Bal
	2497	K. Akashi ..... A/c	6 " " Jul 1/25	15.00	14.15	'24	"
	2535	K. Akashi			60.40	'24	"
	2821	I. Fujikawa	6 " " Jul 1/25	37.50			
	3285	C. Lai Young	6 " " Apr 1/25	25.00			
	1719	Tanabe Co	6 " " Jul 1/25	55.00			
22	2993	K. Fukumoto	6 " " Aug 1/25	31.50			
	1561	M. R. De Caires ...	6 " " Jul 1/25	20.00			
	2115a	F. Nagata	6 " " Jul 1/25	30.00	7.95	'24	"
	1559	A. Kaili ..... A/c	6 " " Jul 1/25	20.00			
	2112a	T. Tamura	6 " " Jul 1/25	60.00			
	2029	M. Martin	6 " " Jun 1/25	10.00			
	2422	B. Hollinger	6 " " Jan 1/25	180.00	91.95	'24	"
	3306	J. Wight Est	6 " " Jul 1/25	100.00			
	2165	G. Hayashida	12 " " Jul 1/25	160.00	54.95	'24	
	2846	T. Muraoka	6 " " Jul 1/25	75.00			
	1360	K. Matsumoto Est ..	3 " " Apr 1/25	63.00			
	1381	K. Matsumoto Est ..	6 " " Jul 1/25	112.50			
	1466	K. Matsumoto Est ..	6 " " Jul 1/25	267.50			
	2875	K. Kawamoto	6 " " Jul 1/25	45.00			
	2871	T. Shinkawa	6 " " Jul 1/25	45.00			
	2834	I. Kubota	6 " " Jul 1/25	62.50			
23	2851	K. Nakamura	6 " " Jul 1/25	165.00	36.45	'24	"
	2116a	K. Yokota	6 " " Jul 1/25	15.00			
	1401	Waialua Agr Co A/c	12 " " Oct 1/24	11,600.37			
24	2965	H. Norishige	6 " " Jun 1/25	25.00			
	3096	Mume Muramoto	6 " " Jul 1/25	27.50	22.10	'24	"
	2161	J. G. Dassel	1 " " Feb 1/25	33.50			
	2858	Shimo Horiuchi	6 " " Jul 1/25	77.00	20.85	'24	"
		Carried Forward ...	* 338	$54,503.20	$2188.55		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$54,503.20	$2188.55		
24	2997	T. Yamaji			40.10	'23	
	2997	T. Yamaji			57.95	'24	
	3068	S. Katayama			4.15	'25	3m
	2516	Hon Planing Mill ..	3 mo to Apr 1/25	350.00			
	3361	S. K. Toomey	6 " " Jul 1/25	16.00			
	3068a	Ren Abe	6 " " Oct 1/25	30.00			
26	2842	B. Komata	6 " " Jul 1/25	87.00			
	3286	D. P. McGregor	6 " " Jul 1/25	12.50	4.65	'24	Bal
	2248	H. Tanouye	6 " " Jul 1/25	12.50			
	2837	T. Kagihara ... Bal	6 " " Jul 1/25	161.00			
	2496	H. Nakamura	6 " " Jul 1/25	15.00			
	1752	Y. Otake	6 " " Jul 1/25	14.00			
	3005	G. Morishita	6 " " Jul 1/25	90.00			
	985a	Japse Moiliili Schl	12 " " Jan 1/26	50.00			
	84	Terr of Hawaii	12 " " Jan 1/26	500.00			
	----	Board of Health ...	1 " " Jan 1/25	20.00			
	916	Pang Chew Est	1 " " Feb 1/25	150.00			
27	3119	J. R. Kellett	6 " " Jul 1/25	90.00			
	----	Chung See	6 " " Jul 1/25	15.00			
	2082	S. Hirahara	6 " " Jun 1/25	10.50			
	2045	T. Miyagawa	6 " " Jun 1/25	22.50	48.60	'24	"
	1374	C. Q. Yee Hop, Tr .	6 " " Jun 1/25	375.00			
	1812	K. I. Nishimura ...	6 " " May 1/25	15.00	18.70	'24	
	1515	C. Kiuna	6 " " Jul 1/25	21.00	23.45	'24	"
	3019	W. Tanimoto	6 " " Jul 1/25	30.00			
	2086	M. Tomita	6 " " Jun 1/25	6.50			
	3359	Sue Sam	12 " " Jan 1/26	10.00			
	3253	Wah Lam			18.55	'24	"
28	1222	Pac Dev Co	6 " " Jan 1/25	928.65			
	3128	T. Ono			10.35	'23	5m
	3128	T. Ono			29.65	'24	
	2406	Kyoyei Shokwai	6 " " Jul 1/25	350.00			
	2110a	Y. Miyagawa	6 " " Jul 1/25	50.00			
	2106a	M. Yamamoto, Tr ...	6 " " Jul 1/25	40.00			
	3201	Choy An et al	6 " " Jul 1/25	12.50	4.30	'24	Bal
29	3125	Yee Lung Tai Co ...	6 " " Jul 1/25	15.00			
	2095	K. Hattori			70.30	'24	"
	3121	G. S. Ikeda	6 " " Jul 1/25	90.00			
	1190	Territorial Hotel .	12 " " Jan 1/26	50.00			
	2880	H. Kojima	6 " " Jul 1/25	40.00	10.45	'24	"
	2464	D. W. Anderson	6 " " Jul 1/25	42.50			
	2425	Ichiyo Koge	6 " " Jul 1/25	15.75			
	3012	K. Sawai	6 " " Jul 1/25	82.50	15.60	'24	"
	----	G. Hoon Loo	1 " " Feb 1/25	10.00			
	3100	I. Kuwanoe	6 " " Jul 1/25	50.00	32.40	'24	"
	2113a	T. Hirayama	6 " " Jul 1/25	60.00			
	2722	Raku Murakami	6 " " Jul 1/25	7.75			
	1529	W. Nakaue	6 " " Jul 1/25	20.00	19.50	'24	"
	3233	S. Takara	6 " " Jul 1/25	25.00			
	1761	Lau Lin, Tr	6 " " Jul 1/25	90.00			
30	2759	Chun Hoon	6 " " Jul 1/25	200.00			
	2411	T. Kagawa	6 " " Jul 1/25	15.75			
	1499	Moncrief & Ancill .	1 " " Feb 1/25	100.00			
	3000	Y. Okimoto	6 " " Jul 1/25	45.00			
	2903	T. Sasaki ..... Bal	6 " " Jul 1/25	43.00			
	3021	T. Otsu	6 " " Jul 1/25	22.50			
	2016	O. Okazaki	6 " " Jun 1/25	17.50			
	1601	M. M. Calhau	6 " " Jul 1/25	90.00			
	2793	J. H. Buscher	6 " " Jul 1/25	80.00			
		Carried Forward ...	▶ 339	$59,200.10	$2597.25		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JANUARY, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$59,200.10	$2597.25		
30	2508	J. H. Buscher	6 mo to Jul 1/25	80.00			
	2847	K. Nakafuji	6 " " Jul 1/25	94.00			
	917	Pang Lum Mow	1 " " Feb 1/25	66.65			
	1051a	Pang Lum Mow	1 " " Feb 1/25	41.65			
	909	Hoy On Society	3 " " Apr 1/25	75.00			
31	2224	V. J. Burgess et al	6 " " May 1/25	37.50	24.00	'24	Bal
	2836	V. J. Burgess et al			20.75	'24	"
	2852	K. Kaichi	6 " " Jul 1/25	50.00	18.40	'24	"
	1783	Miyo Eki	6 " " Jul 1/25	130.00			
	2513	C. B. Makee	18 " " Jun 1/25	75.00	8.15	'23	
	2513	C. B. Makee			12.35	'24	
	1516	Hatsu Nakano	6 " " Jul 1/25	17.00			
	2382	R. Sakamoto	6 " " Jul 1/25	15.75			
	776	Y. Yoshikawa			100.00	'24	A/c
	2992	S. Yamatani	6 " " Jul 1/25	37.50	10.00	'24	Bal
	2616a	N. Miyasato ... A/c	6 " " Apr 1/25	359.10	440.90	'24	
	1588	Woodlawn Dairy	12 " " Jan 1/26	25.00			
			340	$60,304.25 ✓	$3231.80 ✓		

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

FEBRUARY, 1925

Date				
2	Interest	Olaa Sugar Bonds, $25,000, 6m 6%		$ 750.00
		Terr of Hawaii " 20,000, 6m 4%		400.00
4	Kam Schools	Collections, Jan 15-31, 1925		1,503.89
5	Land Sales	Bank of Hawaii, for fee in 282 sq. ft. at rear of north corner King & Bishop Sts., deed dated Feb 5/25		4,230.00
7	Buildings	T. Higashi, a/c sale of buildings on Honaunau lots, South Kona, Hawaii		45.00
	Kona Sales	D. Hoolapa, for coffee rights on Kahaluu lots.		3.00
	"	Saiki, for coffee rights on Keei 2 lots		30.00
	Fees	S. Uemura to Y. Miyamoto, L2602, Keei		5.00
	"	H. Pelio " A. Alae, 2687, Keei		5.00
	"	A. Tanaka " G. Tanaka, 1615, Keei		5.00
	"	M. Tateyama " M. Hirazumi, 1624, Keei		5.00
	"	I. Shimada " U. Akahoshi, 2590, Keei		5.00
	"	C. S. Kwan " K. C. Ho, 1883, Keauhou		5.00
10	Misc Income	Graystone Garage, rent 1 week, lot on King St.		25.00
12	Fees	E. Fogarty to M. Yabiku, L2438, Kapalama		5.00
16	"	E. Ikoo " G. Morita, 3340, Waialae		5.00
18	"	T. Kubo " K. Higa, 2120a Kanewai		5.00
	Front. Tax	C. Kayahara, L2885, King St., 3rd installment.		36.64
	Interest	" on bal above assessment, $293.14, to Dec 26/24, 1 yr 6%		17.59
19	"	Bishop Bank, C/D #875, $50,000, 3m 4%		500.00
	Kam Schools	Collections, Feb 1-15, 1925		4,111.25
	Law	S. P. Woods, refund of overpayment re suit, Trustees vs E. K. Akina		5.00
24	Fees	U. Jodo to K. Kurata etal, L3058, Ewa		5.00
	"	U. Jodo " K. Kurata etal, 3304, Ewa		5.00
28	Salaries	C. R. Bishop Trust, clerical services, Feb		35.00
	Annuities	Employees' share of premiums due Apr 1/25:		
		Winant	$30.00	
		Loomis	20.85	
		Nishikawa	5.75	
		Kienzle	10.00	
		Podmore	15.00	
		Crabbe	5.00	
		Smith	10.00	96.60
	Interest	Bishop Bank, on current a/c, Feb		126.36
	"	Bank of Hawaii, C/D #5331, $250,000, 3m 4%		2,500.00
	"	B. K. Isenberg Note, $3300, 6m 6%		99.00
	Firewood	C. Shimokawa, keawe wood cut at Maunalua, Feb.		178.50
1/28	S/Tenants	As per details, pp. 58/63		
		Rents	$29,291.97	
		Taxes	3,356.70	32,648.67
				$ 47,396.50

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
2	----	D. Kukahili	1 mo to Mar 1/25	$ 3.00	$		
	----	Emily Silva	1 " " Mar 1/25	3.00			
	2032	J. D. Souza	6 " " Jun 1/25	30.50	67.00	'24	Bal
	2947	Abigail Polson	12 " " Dec 1/24	25.00	7.65	'23	
	2947	Abigail Polson			8.60	'24	
	2844	S. Hisamura	6 " " Jul 1/25	90.00			
	2572	Wong Wong et al ...	6 " " Jun 1/25	150.00			
	2692	Mary C. Porter	6 " " Jul 1/25	80.00			
	3362	F. K. Lam	6 " " Aug 1/25	90.00			
	3363	W. K. Chang	6 " " Aug 1/25	90.00			
	1499	Moncrief & Ancill .	1 " " Mar 1/25	100.00			
	1703	Mariah K. Low	12 " " Jul 1/25	80.00			
	1871	Mariah K. Low	6 " " Aug 1/25	25.00			
	----	Trent Trust Co	2 " " Mar 1/25	100.00			
3	1219	Koolau Agric Co A/c	12 " " Jan 1/25	2,000.00			
	1565	K. Nomura	6 " " Jul 1/25	11.00			
	2495	U. Imoto			20.85	'24	"
	2342	A. F. Ocampo	6 " " Aug 1/25	22.50	10.20	'24	"
	2592	A. H. Matthew etal.	6 " " Jul 1/25	30.00			
	----	A. Schnerr Co	1 " " Mar 1/25	100.00			
	----	F. W. Carter, Jr ..	1 " " Mar 1/25	25.00			
	3129	Rose Gonsalves	6 " " Aug 1/25	12.50			
	1632	Y. Nomura	6 " " Aug 1/25	12.50			
	2442	Y. Nomura	6 " " Aug 1/25	18.75			
	3116	Lum Kim	6 " " Aug 1/25	112.50			
	----	J. Camacho .... A/c	6 " " Jul 1/25	14.90			
4	3128	T. Ono	12 " " Feb 1/25	126.00			
	2630	Hannah B. Damster .	12 " " Feb 1/26	31.50			
	3103	U. Hayashi	6 " " Jul 1/25	30.00			
	3114	M. Murakawa	6 " " Jul 1/25	42.50	34.70	'24	"
	2158	T. Sasaki Est	6 " " Jul 1/25	18.75			
	2494	H. S. Yamanaka	6 " " Jul 1/25	30.00			
	2098	M. Soranaka	6 " " Jul 1/25	85.00			
	1864	Kam Investment Co .	6 " " Jul 1/25	82.50			
	1694	K. Sumiyoshi	6 " " Aug 1/25	20.00			
	1470	Laie			3.60	'24	"
	2760	K. Yoshino	6 " " Aug 1/25	12.50			
	3136	K. Yoshino	6 " " Aug 1/25	12.50			
5	3290	T. Shigenaga	6 " " Jul 1/25	12.50	4.40	'24	"
	1296	Ng Fat Est	6 " " Jul 1/25	120.00			
	3098	K. Fukuda	6 " " Jul 1/25	50.00	46.70	'24	"
6	1790	Mika Nakashige	6 " " Jul 1/25	17.50			
	2162	Lum Chong	6 " " Aug 1/25	75.00			
	2473	E. N. Awana	6 " " Jul 1/25	100.00			
7	3369	Mary S. Keonaona ..	6 " " Aug 1/25	12.50			
	2925	K. Tsuchimoto			11.95	'24	"
	3370	Ume Yabiku	6 " " Aug 1/25	31.50			
	1789	Von Hamm Young Co .	6 " " Aug 1/25	900.00			
	3255	K. Muramoto	6 " " Aug 1/25	25.00	6.90	'24	"
	2518	M. Fukuyama Est ...	6 " " Jul 1/25	18.75			
	1171	T. C. White	12 " " Jul 1/25	530.00	148.00	'24	
	1199	Nishina	6 " " Jul 1/25	30.00			
	1206a	Yanagi Sentaro	6 " " Jul 1/25	18.00			
	1312	T. Hayashida	6 " " Jul 1/25	25.00			
	1313a	N. Kawasaki ... Bal	6 " " Jul 1/23	16.80	7.95	'23	
	1313a	N. Kawasaki	18 " " Jan 1/25	69.00	6.35	'24	
	1328	T. Hayashida	6 " " Jul 1/25	35.00			
	1364	G. B. Kaainoa	6 " " Jul 1/25	18.00			
	1517	W. H. Greenwell ...	6 " " Jul 1/25	2,000.50			
	1605	T. Kunitomo	6 " " Jul 1/25	22.50			
		Carried Forward ...		$ 7,844.95	$ 384.85		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 7,844.95	$ 384.85		
7	1610	T. Sonoda	6 mo to Jul 1/25	25.50			
	1614	J. Kaai ..... A/c	6 " " Jul 1/25	7.50			
	1615	G. Tanaka ..... "	6 " " Jul 1/25	9.00			
	1617	M. Morimoto ..... "	6 " " Jul 1/25	15.00			
	1619	G. Oshima ..... "	6 " " Jul 1/25	15.00			
	1620	S. Uemura ..... "	6 " " Jul 1/25	15.00			
	1621	M. Igeta ..... "	6 " " Jul 1/25	12.50			
	1623	T. Nakatsu ..... "	6 " " Jul 1/25	27.50			
	1624	M. Hirazumi ..... "	6 " " Jul 1/25	15.00			
	1625	F. Yokichi ..... "	6 " " Jul 1/25	18.00			
	1626	T. Kunitomo ..... "	6 " " Jul 1/25	15.00			
	1639	U. Tanekichi .... "	6 " " Jul 1/25	12.00			
	1645	T. Sakamoto ..... "	6 " " Jul 1/25	20.75			
	1802	R. Matsumoto	6 " " Jul 1/25	10.00	2.05	'24	
	2206	D. K. Kealoha	18 " " Jan 1/25	19.50	1.80	'23	Bal
	2206	D. K. Kealoha ..A/c	6 " " Jul 1/25	4.70	2.95	'24	
	2262	T. Matsumoto	6 " " Jul 1/25	11.50			
	2263	S. Hirata	6 " " Jul 1/25	11.50			
	2264	T. Matsumoto	6 " " Jul 1/25	9.00			
	2265	D. Tanaka	6 " " Jul 1/25	9.00			
	2266	Y. Ueda	6 " " Jul 1/25	10.00			
	2268	S. Kashima	6 " " Jul 1/25	9.50			
	2268	S. Kashima	6 " " Jan 1/26	9.50			
	2269	S. Nishikino	6 " " Jul 1/25	5.50			
	2270	D. Tanaka	6 " " Jul 1/25	7.50			
	2271	Y. Shiraishi	6 " " Jul 1/25	15.00			
	2272	S. Nishikino	6 " " Jul 1/25	10.50			
	2274	Y. Kirihara	6 " " Jul 1/25	19.50			
	2276a	B. Uchiyama	6 " " Jul 1/25	2.50			
	2278	S. Hirata	6 " " Jul 1/25	17.50			
	2279	K. Kobayashi	6 " " Jul 1/25	12.00			
	2280	Z. Higashi	6 " " Jul 1/25	13.50			
	2281	H. Tanimoto	6 " " Jul 1/25	6.50			
	2282	K. Fukushima	6 " " Jul 1/25	9.50			
	2283	S. Kawano	6 " " Jul 1/25	12.00			
	2284	S. Kawano	6 " " Jul 1/25	11.50			
	2285	S. Yanamura	6 " " Jul 1/25	8.50			
	2286	R. Sumi	6 " " Jul 1/25	5.00			
	2287	Y. Ichimura	6 " " Jul 1/25	10.00			
	2288	T. Izu	6 " " Jul 1/25	5.00			
	2291	S. Kaku	6 " " Jul 1/25	8.00			
	2292	R. Kuriki	6 " " Jul 1/25	10.50			
	2293	R. Kuriki	6 " " Jul 1/25	13.00			
	2294	S. Kawano	6 " " Jul 1/25	12.50			
	2296	K. Yoshiki	6 " " Jul 1/25	9.00			
	2298a	Chong Yong Am	6 " " Jul 1/25	12.00			
	2299	Paik Duk Kui	6 " " Jul 1/25	7.00			
	2300	H. Yamamoto	6 " " Jul 1/25	10.00			
	2301a	Park Keong Sun	24 " " Jul 1/25	28.00	3.30	'23	"
	2301a	Park Keong Sun			5.05	'24	
	2303	T. Ege	6 " " Jul 1/25	16.50			
	2305	S. Nagayama	6 " " Jul 1/25	11.50			
	2309	T. Nakayama	6 " " Jul 1/25	11.00			
	2312	N. Kai et al	6 " " Jul 1/25	10.50			
	2232	S. Uemura	6 " " Jul 1/25	5.00			
	2304	R. Hamada	6 " " Jul 1/25	8.50			
	2314	T. Kamigaki	6 " " Jul 1/25	10.00			
	2316	K. Hayashi .... Bal	6 " " Jul 1/23	4.95	4.40	'23	
	2316	K. Hayashi	24 " " Jul 1/25	26.00	3.50	'24	
		Carried Forward ...		$ 8,542.35	$ 407.90		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$ 8,542.35	$ 407.90	
7	2337	T. Kamigaki	6 mo to Jul 1/25	17.00		
	2338	T. Kubo	6 " " Jul 1/25	10.50		
	2345	T. Izu	6 " " Jul 1/25	20.00		
	2348	Y. Kirihara	6 " " Jul 1/25	20.00		
	2350	T. Yoshimura	6 " " Jul 1/25	12.50		
	2351	S. Kaku	6 " " Jul 1/25	10.00		
	2352	S. Shiraishi	6 " " Jul 1/25	12.50		
	2353	S. Hirata	6 " " Jul 1/25	19.25		
	2354	R. Kimura	6 " " Jul 1/25	16.25		
	2355	D. Matsuda	6 " " Jul 1/25	10.00		
	2356	G. Yamasawa	6 " " Jul 1/25	12.50		
	2357	T. Nakayama	6 " " Jul 1/25	10.00		
	2358	H. Sato	6 " " Jul 1/25	20.00		
	2359	Y. Kirihara	6 " " Jul 1/25	12.50		
	2360	T. Izu	6 " " Jul 1/25	15.00		
	2361	A. Nishijima	6 " " Jul 1/25	10.00		
	2362	C. Yamada	6 " " Jul 1/25	12.50		
	2363	J. Deniz	6 " " Jul 1/25	3.00		
	2365	K. Noda	6 " " Jul 1/25	6.50		
	2375	S. Nishikino	6 " " Jul 1/25	12.50		
	2376	A. Matsumoto	6 " " Jul 1/25	25.00		
	2377a	M. Mitsunaga	6 " " Jul 1/25	18.00		
	2379	B. Uchiyama	6 " " Jul 1/25	16.00		
	2391	Y. Murakami	6 " " Jul 1/25	15.00		
	2392	K. Homura	6 " " Jul 1/25	9.75		
	2394	K. Noda	6 " " Jul 1/25	15.00		
	2395	S. Hirata	6 " " Jul 1/25	12.50		
	2413	K. Kaneko	6 " " Jul 1/25	16.50		
	2419	H. Nishimura	6 " " Jul 1/25	14.50		
	2432	T. Okazaki	6 " " Jul 1/25	10.00		
	2436	S. Nakashima .. Bal	12 " " Jan 1/23	24.50		
	2436	S. Nakashima	6 " " Jul 1/23	12.75		
	2436	S. Nakashima .. A/c	6 " " Jan 1/24	6.70	7.10	'23
	2450	Z. Tokieda	6 " " Jul 1/25	47.00		
	2451	A. Miyago	6 " " Jul 1/25	10.00		
	2452	L. Kahele	6 " " Jul 1/25	4.80		
	2454	S. Kaku	6 " " Jul 1/25	10.70		
	2505	M. Doi	6 " " Jul 1/25	14.00		
	2506	S. Matsuguma	6 " " Jul 1/25	25.00		
	2514	H. Sumomo	6 " " Jul 1/25	5.50		
	2577	J. R. Yates	6 " " Jan 1/25	43.25	20.00	'24
	2584	S. Uemura	6 " " Jul 1/25	3.50		
	2587	M. Hirazumi	6 " " Jul 1/25	2.50		
	2590	U. Akahoshi	6 " " Jul 1/25	26.00		
	2596	M. Matataro	6 " " Jul 1/25	22.00		
	2598	S. Yotaro	6 " " Jul 1/25	26.00		
	2599	M. Tanaka	6 " " Jul 1/25	39.50		
	2601	C. David	12 " " Jan 1/26	13.00		
	2602	Y. Miyamoto	6 " " Jul 1/25	6.00		
	2605	J. S. David	12 " " Jan 1/26	42.00		
	2608	B. Horita	6 " " Jul 1/25	10.00		
	2610	H. Kadooka	6 " " Jul 1/25	33.50		
	2611	K. Tateyama	6 " " Jul 1/25	20.00		
	2636	M. Morimoto	6 " " Jul 1/25	28.00		
	2660	J. W. Kumukoa	6 " " Jul 1/25	20.00		
	2661	K. Kealoha	6 " " Jul 1/25	21.00		
	2687	Ah Moe	12 " " Jan 1/26	18.50		
	2688	A. Waikiki	12 " " Jan 1/26	28.00		
	2689	H. Pelio	6 " " Jul 1/25	25.00		
		Carried Forward ...		$ 9,545.80	$ 435.00	

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$ 9,545.80	$ 435.00		
7	2697	Y. Shiraishi	6 mo to Jul 1/25	20.00			
	2699	M. K. Kumukoa	6 " " Jul 1/25	11.50			
	2707	M. Kaili	6 " " Jul 1/25	15.00			
	2708	M. Kaheana	6 " " Jul 1/25	5.00			
	2742	K. Kamakele	6 " " Jul 1/25	12.50			
	2745a	T. Higashi	12 " " Jan 1/25	150.00	41.90	'24	
	2774	Shipman & White ...	12 " " Jul 1/25	180.00	50.25	'24	
	2797	M. Kaanaana ... Bal	6 " " Jan 1/24	1.75	.25	'23	A/c
	2798	M. Kahele	6 " " Jul 1/25	5.75			
	2825	K. Motooka	6 " " Jul 1/25	5.00			
	2826	J. R. Yates	6 " " Jan 1/25	13.50	5.60	'24	
	3036	S. Uemura	6 " " Jul 1/25	10.50			
	3069	J. Kaainoa	6 " " Jul 1/25	12.00			
	3091	Y. Tsukamoto	6 " " Jul 1/25	5.50			
	3126	T. Saito	6 " " Jul 1/25	12.00			
	3164	R. N. Keliikuli ...			6.15	'24	
	3173	R. N. Keliikuli ...	12 " " Jan 1/26	24.00	5.40	'24	
	3196	T. Hayashida	6 " " Jul 1/25	14.50			
	3199	P. Kainulama	6 " " Jul 1/25	12.50			
	3241	K. Higa	6 " " Jul 1/25	10.00			
	3245	H. Nishijima	6 " " Jul 1/25	50.00			
	3271	B. Saiki	6 " " Jul 1/25	27.50			
	3272	Y. Sonoda	6 " " Jul 1/25	14.50			
	3273	H. Honda	6 " " Jul 1/25	10.00			
	3284	S. K. Hulama	6 " " Jul 1/25	11.00			
	3349	T. Higashi	6 " " Jul 1/25	65.00			
	3354	K. Takesta	6 " " Jul 1/25	8.75			
	3355	J. W. Pakiko	6 " " Jul 1/25	12.50			
	3367	Susie Kaulukou	12 " " Jan 1/26	8.00			
	----	Y. Fujikawa	6 " " Mar 1/25	5.50			
9	1855	Hana Mitsutani	6 " " Jun 1/25	20.00	11.90	'24	Bal
	2979	S. Karino	6 " " Jul 1/25	75.00	14.90	'24	"
	1586	R. Arimoto	6 " " Aug 1/25	12.50			
	2861	H. Okada	6 " " Jul 1/25	75.00			
	2867	K. Kurata	6 " " Jul 1/25	32.50	8.80	'24	"
	1668	Kaihawai Est ...A/c	6 " " Jun 1/25	10.00			
	1052a	Mew Yee et al	1 " " Mar 1/25	83.15			
	3234	R. A. Kearns	6 " " Aug 1/25	75.00			
	3002	A. Robello, Jr	6 " " Aug 1/25	12.50			
	2581	K. Minami	6 " " Aug 1/25	50.00			
10	1578	Wing Hing Co et al.	6 " " Jul 1/25	325.00			
	----	M. E. Medeiros etal	1 " " Mar 1/25	90.00			
	462	Oahu Railway	6 " " Jul 1/25	750.00			
	2980	H. Matsumoto	6 " " Jul 1/25	70.00	17.55	'24	"
	2104a	T. Yukino	6 " " Jul 1/25	45.00			
	1566	M. Kataoka	6 " " Jul 1/25	22.00			
11	3111	S. Murakami ... A/c	6 " " Jan 1/25	29.10	70.90	'24	"
	2666	Princeville Plant'n	6 " " Aug 1/25	180.00			
	2666a	Princeville Plant'n	6 " " Aug 1/25	7.50			
	2141	Hilo Sugar Co	6 " " Aug 4/25	5,755.00			
	2522	H. Cannon	6 " " Jul 1/25	42.50			
	2251	H. & E. Cannon	6 " " Jul 1/25	52.50			
	1798	D. A. Alama	6 " " Jul 1/25	57.00			
	1800	J. Serai et al	6 " " Aug 1/25	12.50			
	53c	Tong Wo Wai	6 " " Jul 1/25	75.00			
	1590	Sing Chong & Co ...	6 " " Jul 1/25	1,200.00			
	1696	Sing Chong & Co ...	6 " " Jul 1/25	400.00			
12	2684	Suke Takahashi Est.	12 " " Jan 1/25	120.00	16.20	'24	"
	2685	Suke Takahashi Est.	12 " " Jan 1/25	80.00	12.10	'24	
		Carried Forward ...		$20,038.30	$ 696.90		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$20,038.30	$ 696.90		
12	----	J. M. Dowsett	12 mo to Nov 1/25	5.00			
13	1438	O. P. Cox	6 " " Jul 1/25	15.00	5.15	'24	Bal
	1492	O. P. Cox	6 " " Jul 1/25	30.00	10.30	'24	"
	1474	Hawn Sugar Planters	6 " " Aug 1/25	625.00			
	2822	Ye Fong	6 " " Aug 1/25	200.00			
	2593	W. H. Mather etal .	6 " " Jul 1/25	65.00			
14	2336	T. C. Calub	6 " " Aug 1/25	14.00			
	704	Hon Plantation A/c	12 " " Sep 1/25	518.19			
	2448	Hon Plantation Bal	12 " " Sep 1/24	120.00			
	2448	Hon Plantation A/c	12 " " Sep 1/25	50.70			
	3244	W. A. Cahill			2.75	'25	2m
	1631	I. Kodama	6 " " Aug 1/25	25.00			
	----	F. Keoho	2 " " Mar 1/25	6.00			
16	2009	H. Yoshimura	6 " " Jul 1/25	37.50			
	----	K. Kaahele	6 " " Jul 1/25	10.00			
	2565	E. A. Langton-Boyle	12 " " May 1/24	75.00	28.50	'23	
	2565	E. A. Langton-Boyle			9.50	'24	A/c
17	3156	A. J. Matthews	6 " " Aug 1/25	47.50			
	1219	Koolau Agr Co Bal	12 " " Jan 1/24	50.93			
	1437	K. Matsumoto Est ..	6 " " Aug 1/25	87.50			
	1672	Kiyoshi Sasaki	6 " " Jul 1/25	37.50			
	3110	T. Takeshita	6 " " Jul 1/25	75.00	64.75	'24	Bal
	3087	J. S. Teixeira	6 " " Jun 1/25	57.50			
18	----	Wing Wo Tai Co	3 " " Jan 1/25	6.25			
	2856	M. Kurano	6 " " Jul 1/25	100.00			
	3376	A. A. Ah Fat et al.	6 " " Aug 1/25	325.00			
	3137	H. Kuriki	6 " " Aug 1/25	20.00			
	2885	C. Kayahara	6 " " Jul 1/25	250.00			
	3356	A. F. Rofoli	6 " " Jul 1/25	12.50			
19	3130	B. Tibayan .... Bal	6 " " Feb 1/25	8.60			
	3130	B. Tibayan	6 " " Aug 1/25	25.00			
	2888	J. Tamai	6 " " Jul 1/25	63.00			
	1522	I. Keala	6 " " Jul 1/25	20.00			
	2118a	T. Moriyama	6 " " Jul 1/25	22.50			
	2418	Mark Kung			53.35	'24	"
	960a	Maunalua Fishing Co	1 " " Feb 1/25	508.35	839.55	'24	"
20	3060	A. J. Campbell	6 " " Jul 1/25	12.50			
	2754	A. J. Campbell	6 " " Jul 1/25	275.00			
	3072	G. Schuman	6 " " Jul 1/25	100.00			
	3099	R. Ishikawa	6 " " Jan 1/25	40.00	25.00	'24	A/c
	1707	J. Andrade	6 " " Aug 1/25	25.00			
	1914	Kumayo Yamakami ...	6 " " Aug 1/25	12.50			
	3118	Y. Iwamoto	6 " " Jul 1/25	37.50	9.60	'24	Bal
21	2161	J. G. Dassel	1 " " Mar 1/25	33.50			
	----	Pang Chit Kui	12 " " Oct 1/25	10.00	.75	'24	"
	2111a	M. Yamamoto	6 " " Jul 1/25	30.00			
	2896	Louise A. McGregor.			23.90	'24	"
24	1630	G. Takemaru	6 " " Aug 1/25	12.50			
	3058	U. Jodo	12 " " Jan 1/26	1,990.00	341.65	'24	"
	3058	U. Jodo			683.30	'25	
	3304	U. Jodo	12 " " Jan 1/26	60.00			
	1479a	Libby McNeill & L..	2 " " May 1/25	41.65			
	3095	K. Hayashi			61.00	'24	
	916	Pang Chew Est	1 " " Mar 1/25	150.00			
	----	E. J. Lord	4 " " Mar 1/25	120.00			
25	2998	Iwalani J. Robinson	6 " " Aug 1/25	45.00	15.45	'24	"
	3263	Wing Fat Bldg Co ..	6 " " Jul 1/25	200.00			
	3059	Len Tai Wai Co	6 " " Jul 1/25	275.00			
	3083a	D. H. MacAdam	2 " " Jul 1/25	85.00	27.45	'24	"
		Carried Forward ...	346	$27,106.97	$2898.85		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - FEBRUARY, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$27,106.97	$2898.85		
25	2094	H. Hiramoto ... Bal	6 mo to Jul 1/25	5.00			
	2987	K. Goto	6 " " Jul 1/25	55.00			
	1628	T. Tanaka	6 " " Aug 1/25	12.50			
26	----	R. Kikugawa	6 " " Aug 1/25	20.00			
	802	Schuman Carriage Co	6 " " Jul 1/25	600.00			
	3205	Mew Yuen Chong	6 " " Jul 1/25	12.50			
	1197	Emillie Macfarlane.	3 " " Jun 1/25	12.50	74.75	'24	Bal
	2169	Sandwich Is Honey .	12 " " Jan 1/26	25.00	8.60	'24	
	3015	T. Nonaka	6 " " Mar 1/25	70.00	20.40	'24	"
	1511	Masaye ..... Bal	6 " " Jul 1/25	22.70			
27	1634	C. W. Macfarlane ..	6 " " Aug 1/25	13.00			
	1472a	Radio Corpn of Am .			150.05	'24	"
	917	Pang Lum Mow	1 " " Mar 1/25	66.85			
	1051a	Pang Lum Mow	1 " " Mar 1/25	41.85			
	1486	Hawn Dredging Co ..	6 " " Jul 1/25	667.50			
	3106	T. Ikegami .... A/c	6 " " Jul 1/25	24.10	65.90	'24	"
	1268	I. Takano, Tr	2 " " Mar 1/25	40.00			
28	2882	T. Tanaka	6 " " Jul 1/25	105.00			
	1562	S. Kuroda	6 " " Jul 1/25	15.00			
	1579	S. Kuroda	6 " " Jul 1/25	15.00			
	2895	I. R. Salingohai ..	6 " " Sep 1/25	12.50			
	776	Y. Yoshikawa			125.00	'24	A/c
	3026	U. Kudo	6 " " Sep 1/25	69.00			
	1690	K. Torikawa	6 " " Aug 1/25	25.00	13.15	'24	Bal
	----	G. Hoon Loo	1 " " Mar 1/25	5.00			
	2997	T. Yamaji	12 " " Apr 1/24	220.00			
	2997	T. Yamaji .....A/c	6 " " Oct 1/24	30.00			
				$29,291.97	$3356.70		

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BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MARCH, 1925

Date			$
3	Interest	U. S. Treasury Dept, on Federal Income Taxes overpaid for year ended June 30, 1919 @ 6%, viz., on $6,974.36 for period Mar 15/20 to Sep 15/23 and on $139,395.79 for period Jul 21/21 to Sep 15/23	19,461.95
5	Kona Sales	M. de Guiar, for 3¼ cords firewood from Kahaluu lots	29.00
6	Kam Schools	Collections, Feb 16-28, 1925	3,301.35
	Fees	T. Watanabe to A. Watanabe, L2063, Kapaakea ..	5.00
7	"	A. Nakano " C. Chu Kin, 2999, Kahala	5.00
14	"	T. Kaya " H. C. Vida, 2952, Waialae ...	5.00
16	Interest	Third Liberty Bonds, $ 5,000, 6m 4¼%	106.25
	"	Terr of Hawaii '20 " 50,000, 6m 4½%	1,125.00
17	Fees	B. M. Thomas to Dowsett Co, L2874, Ewa	5.00
20	Kam Schools	Collections Mar 1-15, 1925	3,743.13
	Land Sales	City & County of Hon., for fee in 1219 sq. ft. on west corner of Nuuanu Ave and Kukui Sts., deed dated Feb 16/25	2,438.00
	"	City & County of Hon., for fee in 600 sq. ft. on northwest side of Nuuanu Ave., deed dated Feb 16/25	1,500.00
23	Fees	J. Okimoto to Ching Sung, L2083, Kapaakea ...	5.00
	"	J. Aiau " M. A. Plemer, 2734, Waialua	5.00
	Land Sales	L. A. Thurston, exchange deed of Dec 15/24 conveying to Thurston 3685 sq. ft. in Kawanakoa, Nuuanu, Hon., in exchange for 7276 sq. ft. in said Kawananakoa plus cash consideration of	2,000.00
	Interest	L. A. Thurston, on above $2,000 from Dec 15, 1924 to date, 3m 8d @ 7%	38.11
	Fees	J. H. Wilson to Bank of Hawaii, L3022, Hon ...	5.00
24	Land Dept	G. M. Collins, refund of unexpended balance of $300 advanced Mar 6/25 for Kona trip	142.30
26	Fees	R. Abe to K. Fujimoto, L3068a, Waialae	5.00
27	Interest	Bishop Bank, on current a/c, Mar.	148.51
	Fees	A. H. Matthew to E. G. Hedemark, L2592, Hon ..	5.00
	"	Y. Yamashita " T. Hamaishi, L2679, 2694 & 2710, Kapalama, by way of mtge	15.00
	"	W. S. Wise to S. K. Lalakea, L1697, Hilo	5.00
	"	S. Kamada " Bank of Haw., 2255, Hilo	5.00
	"	Yee Chun " Bank of Haw., 1836, Hilo	5.00
	"	C. S. Kwan " J. Kiaha, 1881, Kona	5.00
	"	C. S. Kwan " J. Kiaha, 2899, Kona	5.00
	"	K. Tomiyoshi " G. Nishimura, 2606, Kona	5.00
	"	E. Yoshioka " Yoshioka et al, 3174, Kona	5.00
	"	E. Matsumoto " H. Sumomo, 3347, Kona	5.00
	Expense	G. Hayashida, for cost of writing two new leases in lieu of L2165, Ewa	20.00
30	Misc Income	Lee Chu Dai, rent of Honaunau L2335 collected after account was written off	8.95
	"	Lee Chu Dai, taxes on same lease after account was written off	9.40
	Buildings	Y. Tsukamoto, for old house on Lot 13, Sec A, Keei 2 (old L1618)	45.00
31	Salaries	C. R. Bishop Trust, clerical services, Mar ...	35.00
	Interest	Hawn Elec Bonds, $10,000, 6m 6%	300.00
	Firewood	C. Shimokawa, keawe wood cut at Maunalua, Mar.	187.00
		Forward	$ 34,738.95

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MARCH, 1925

Date				
		Brought Forward		$ 34,738.95
31	Annuities	Employees' share of premiums due May 1/25:		
		Winant	$30.00	
		Loomis	20.85	
		Nishikawa	5.75	
		Kienzle	10.00	
		Podmore	15.00	
		Crabbe	5.00	
		Smith	10.00	96.60
	Land Sales	L. H. Bigelow, for quitclaim to .25 acre at Auaukai, Waikiki, deed dated Mar 31/25		300.00
1/31	S/Tenants	As per details, pp. 66/71		
		Rents	$24,796.64	
		Taxes	2,936.10	27,732.74
				$ 62,868.29

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
2	----	O. Asagi et al	6 mo to Sep 1/25	$ 100.00	$		
	2961	S. Kealoha	6 " " Jul 1/25	7.50			
	3095	K. Hayashi .... A/c	6 " " Jan 1/25	35.00			
	2539	R. Ishida	6 " " Sep 1/25	17.50			
	----	D. Kukahili	1 " " Apr 1/25	3.00			
	----	Emily Silva	1 " " Apr 1/25	3.00			
	----	A. Schnerr Co	1 " " Apr 1/25	100.00			
	1705	Mary K. Christ	6 " " Apr 1/25	12.50	12.10	'24	
	3155	W. B. Lymer			113.75	'24	Bal
	2027	U. Katamoto	6 " " Aug 1/25	100.00			
	3236	G. Freeland Est ...	6 " " Sep 1/25	180.00			
	2447	D. M. Ross	6 " " Aug 1/25	190.00			
3	2864	Aloha Building Co .	6 " " Jul 1/25	234.00			
	1479a	Libby McNeill & L..	1 " " May 1/25	41.70			
	----	F. W. Carter, Jr ..	1 " " Apr 1/25	25.00			
	3028	Mau Sing Wai Co ...	6 " " Sep 1/25	300.00			
	----	H. Nakagawa	4 " " Mar 1/25	100.00			
	3093	N. Kimura	6 " " Jul 1/25	20.00			
4	1629	U. Shinagawa	6 " " Aug 1/25	12.50			
	2553	Blanche E. Rycroft.			42.30	'24	"
	3167	A. L. Lane	12 " " Sep 1/25	74.00	255.45	'24	
	522c	Territorial Hotel .	3 " " Jun 1/25	375.00			
	1224	Territorial Hotel .	3 " " Jun 1/25	50.00			
	1499	Moncrief & Ancill .	1 " " Apr 1/25	100.00			
	2638	J. W. Pickard	6 " " Sep 1/25	37.50			
	2909	D. Sonoda ..... A/c	6 " " Apr 1/25	30.00			
	1763	Shina Akisaki	6 " " Sep 1/25	20.00			
	1702	W. Hamamura	6 " " Sep 1/25	15.00			
5	2010	G. Gomes	6 " " Sep 1/25	12.50			
	1559	A. Kaili ..... Bal	6 " " Jul 1/25	10.00			
	2541	Hannah Wilson	6 " " Jan 1/24	20.00			
	2134	H. Doi	6 " " Sep 1/25	18.75			
	1537a	T. Ozawa	6 " " Jun 1/24	25.00	7.25	'24	"
	1329	Nishiyama	6 " " Jul 1/25	15.50	3.45	'24	
	1397	W. J. Paris	6 " " Mar 1/25	50.00	13.95	'24	A/c
	1405	W. J. Paris ... Bal	6 " " May 1/25	91.75	83.75	'24	
	1454	Woo Fat	6 " " Jul 1/25	22.50	4.90	'24	
	1557	Takesta	6 " " Jul 1/25	12.00			
	2179	J. Hua	12 " " Jan 1/26	13.00			
	2273	T. Nakatsu	6 " " Jul 1/25	9.00			
	2290	O. Tanaka	6 " " Jul 1/25	9.00			
	2295	M. Kawasaki	6 " " Jul 1/25	21.50			
	2297	Young Sa Kim	6 " " Jul 1/25	11.00			
	2302	Kim Yong Kuk	6 " " Jul 1/25	7.00			
	2308	S. Nishikino .. Bal	6 " " Jan 1/25	1.90			
	2308	S. Nishikino .. A/c	6 " " Jul 1/25	1.60			
	2315	H. Shimamura	6 " " Jul 1/25	11.00			
	2330	H. Shishido	6 " " Jul 1/25	6.50			
	2340	J. W. Pakiko	24 " " Jun 1/25	10.00	1.75	'23	
	2340	J. W. Pakiko			1.40	'24	
	2344	Chong Akau	6 " " Jul 1/25	12.00			
	2364	Y. Yamano	6 " " Jul 1/25	10.00			
	2368	W. J. Paris	12 " " Jan 1/25	200.00	55.85	'24	
	2368	W. J. Paris ... A/c	4 " " May 1/25	58.25			
	2389	W. J. Paris	18 " " Jul 1/25	37.50	7.00	'24	
	2390	Kuriki Rikihei	6 " " Jul 1/25	10.50			
	2393	T. Nakatsu	6 " " Jul 1/25	8.00			
	2437	S. Keogoku .... A/c	12 " " Jul 1/25	2.55	.50	'24	
	2600	Isagawa Torahe	12 " " Jan 1/25	31.50	13.90	'24	
	2604	Abbie Kanamuu	6 " " Jul 1/25	17.25			
		Carried Forward ...	350	$ 2,950.25	$ 617.30		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$ 2,950.25	$ 617.30	
5	2606	K. Tomiyoshi	6 mo to Jul 1/25	30.00		
	2701	P. H. Paahao	6 " " Jul 1/25	26.00		
	2746	W. Morihara	6 " " Jul 1/25	100.00		
	2771	J. Manunu	6 " " Jul 1/25	36.00	10.00	'24 Bal
	2824	T. Takahara	6 " " Jul 1/25	5.50		
	2898	Sugi Sakamoto	6 " " Jan 1/25	15.00	3.00	'24
	3065	Chiyo Nakano	6 " " Aug 1/25	17.00		
	3195	T. J. Driver	12 " " Jul 1/25	52.00	4.90	'24
	3248	Chong Akau	6 " " Jul 1/25	10.00		
	3364	H. K. Hulama	6 " " Jul 1/25	4.00		
	3365	J. Koahou	6 " " Jul 1/25	4.00		
	3366	G. K. Apela	6 " " Jul 1/25	4.00		
	3374	K. Takata	6 " " Jul 1/25	6.50		
	3389	T. Haae, Jr	6 " " Jul 1/25	5.00		
	3390	T. Haae, Jr	6 " " Jul 1/25	5.00		
	3402	Katy M. Kaai	6 " " Jul 1/25	10.00		
	----	A. Kaipo ..... Bal	12 " " Jan 1/26	10.90		
	----	A. Kaipo ..... A/c	6 " " Jul 1/26	1.10		
	----	Board of Health ...	1 " " Feb 1/25	20.00		
6	1695	P. C. Lane .... A/c	6 " " Sep 1/25	27.40	8.60	'24 "
	3030	Toku Sasano			21.85	'24 "
	1444	J. Rosenstein			16.50	'25 3m
	3371	Yam Kam	6 " " Oct 1/25	50.00		
7	336a	J. Wight Est	6 " " Sep 1/25	150.00		
	3405	H. H. Plemer	6 " " Sep 1/25	300.00		
	2633	H. Kawaguchi	6 " " Aug 1/25	18.75		
	3240	J. Hongka	6 " " Sep 1/25	12.50		
	3095	K. Hayashi .... Bal	6 " " Jul 1/25	35.00		
9	925	Hon Plantation	6 " " Sep 1/25	1,165.00		
	1262	Hon Plantation	6 " " Sep 1/25	750.00		
	1335	Hon Plantation	12 " " Mar 1/26	25.00		
	1493	Hon Plantation	6 " " Sep 1/25	245.00		
	1494	Hon Plantation	6 " " Sep 1/25	290.00		
	1867	Amoy Amasiu	6 " " Sep 1/25	20.00		
	2792	W. C. Love	6 " " Jul 1/25	180.00		
	1668	Kaihawai Est .. Bal	6 " " Jun 1/25	17.50		
	1767	E. Mitchell Est ...	6 " " Aug 1/25	12.50		
	1052a	Mew Yee et al	1 " " Apr 1/25	83.35		
	2615	S. Hinochi	6 " " Aug 1/25	25.00		
	3042	J. Saito			26.90	'24 Bal
	2796	Mine Fujii	6 " " Aug 1/25	31.50		
11	1637	S. Umeda	6 " " Sep 1/25	17.00		
	----	Medeiros & Joseph .	1 " " Apr 1/25	90.00		
	----	Trent Trust Co	1 " " Apr 1/25	50.00		
	1816	Tora Okubo	3 " " Apr 1/25	90.00		
12	704	Hon Plantation A/c	12 " " Sep 1/25	122.41		
	700a	Hon Plantation	6 " " Sep 1/25	600.00		
	2483	J. W. Sproat	12 " " Mar 1/26	20.00		
	1072a	Kohala Ditch Co ...	6 " " Jul 1/25	1,426.50		
	1115a	Kohala Ditch Co ...	12 " " Jan 1/26	100.00		
	3084	Chun Hoon	6 " " Jul 1/25	65.00		
	2482	Minnie A. Brown A/c	6 " " Apr 1/25	2.85	126.40	'24 "
	3220	Kim Chung Zane	6 " " Jul 1/25	12.50		
	2535	K. Akashi	6 " " Sep 1/25	30.00		
	2710	Y. Yamashita	6 " " Jun 1/25	31.50		
	2385	W. G. Let	6 " " May 1/25	30.00	17.55	'24 "
	3076	Oahu Sugar Co Bal	12 " " Jan 1/25	460.35		
	3085	Thz Fo Farm	6 " " Jul 1/25	350.00	581.25	'24 "
	2410	Thz Fo Farm	6 " " Jan 1/25	42.50	94.75	'24 "
		Carried Forward ...	351	$10,291.36	$1529.00	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$10,291.36	$1529.00		
12	1873	Hawn Tuna Packers .	6 mo to Sep 1/25	200.00			
	2161	J. G. Dassel	1 " " Apr 1/25	33.50			
14	----	A. Pires	½ " " Apr 1/25	5.00			
	3124	T. Matsuoka			30.60	'24	7m
	3254	T. Matsuoka			4.40	'24	A/c
	2952	T. Kaya			10.15	'25	"
	2952	T. Kaya	12 " " Apr 1/25	240.00			
	2403	Wong Wong etal, Trs	6 " " Aug 1/25	650.00			
	----	K. Takazawa	2 " " Jan 1/25	25.00			
	1753	Pac Engineering Co.	6 " " Sep 1/25	212.50			
	1998	E. A. Mott-Smith ..	6 " " Jun 1/25	30.00	18.85	'24	Bal
	2154	E. A. Mott-Smith ..	6 " " Mar 1/25	30.00	18.85	'24	"
16	----	Park Choon Paik ...	6 " " Jul 1/25	9.00			
	1470	Laie	6 " " Sep 1/25	10.00			
	1807	B. Bagino	6 " " Aug 1/25	12.50			
	2102	Leong Chee			14.30	'24	
	2534	M. Oshige	6 " " Sep 1/25	15.00			
	1277	K. Matsumoto Est ..	3 " " Jun 1/25	75.00			
17	1691	Sung Hop Wai Co ...	6 " " Jul 1/25	320.00			
	1412	Am Japanese Inv Co.	6 " " Sep 1/25	125.00			
	2751	Leong Yew	6 " " Aug 1/25	200.00			
	2874	Dowsett Co			12.35	'24	
	1686	Chung Chock	3 " " Apr 1/25	75.00			
	960	Maunalua Fishing Co	1 " " Mar 1/25	508.15			
	2247	Chima Sato	6 " " Jul 1/25	12.50	6.05	'24	"
18	1765	H. Inouye	6 " " Sep 1/25	14.00			
	3193	E. Sason	6 " " Sep 1/25	12.50			
	3235	A. A. Hobson	6 " " Aug 1/25	75.00			
	2782	Mary Nano Est			1.45	'24	A/c
	2682	May K. Brown Est ..	6 " " Jul 1/25	925.00			
	----	May K. Brown Est ..	6 " " Jun 1/25	50.00			
	1498	J. A. Maguire Est .	6 " " Sep 1/25	62.50			
19	2523	Maui Trading Co ...	6 " " Sep 1/25	75.00			
20	1959	A. J. Campbell	6 " " Sep 1/25	90.00			
	1717	T. Okimoto	6 " " Aug 1/25	14.00			
	2542	H. Nakamura	6 " " Sep 1/25	20.00			
	1689	T. Kurokawa ....Bal	6 " " Jul 1/25	15.10			
21	2083	J. Okimoto	6 " " Jun 1/25	27.00			
	2083	J. Okimoto			59.30	'24	Bal
	2634	J. Okimoto	6 " " Jul 1/25	23.00	50.00	'24	"
	2484	Sun Kwong Sing Co .	6 " " Jul 1/25	80.00			
	2485	Go Yee Wo et al ...	6 " " Jul 1/25	207.00			
23	2144a	Wing Sing Wai Co ..	18 " " Jul 1/25	1,080.00	257.90	'24	
	2773	J. Okasaki	12 " " Jul 1/25	90.00	22.20	'24	
	3237	Wong Kim	6 " " Sep 1/25	40.00			
	1536	Wong Kim			2.65	'24	A/c
	2664	M. Matsumura			9.35	'24	Bal
	2990	B. Arakawa	6 " " Jun 1/25	24.00			
	2643	S. Takeuchi	6 " " Aug 1/25	15.75			
	2533	T. Ninomiya	6 " " Sep 1/25	15.00			
	3029	G. Hashimoto	6 " " Sep 1/25	75.00			
	2734	J. Aiau ..... Bal	6 " " Oct 1/23	4.80			
	2734	J. Aiau	18 " " Apr 1/25	75.00	17.15	'24	
	2989	K. Terao	12 " " Jul 1/25	90.00	21.30	'24	
	1993	Mary E. Soper	12 " " Jun 1/25	155.00	88.20	'24	
24	3102	H. Kobayashi .. Bal	6 " " Jul 1/24	5.00			
	3102	H. Kobayashi .. A/c	6 " " Jan 1/25	55.00			
	3108	M. Miyamoto			1.80	'24	A/c
	----	J. Lukela	6 " " Oct 1/25	6.00			
		Carried Forward ...	352	$16,500.16	$2175.85		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$16,500.16	$2175.85		
24	2971	I. Sato	6 mo to Oct 1/25	45.00			
	2786	Kock Lui Shee	6 " " Oct 1/25	5.00			
	3022	J. H. Wilson	6 " " Sep 1/25	182.50			
	916	Pang Chew Est	1 " " Apr 1/25	150.00			
25	2616a	N. & S. Miyasato Bal	6 " " Apr 1/25	443.40			
	2807	N. Suyama			5.00	'23	A/c
	2512	E. K. Akina ... A/c	6 " " Mar 1/23	56.58	26.75	'22	Bal
26	178d	Hawi Mill	6 " " Aug 1/25	592.50			
	2613	R. E. Woolley	6 " " Aug 1/25	187.50			
	1472a	Radio Corpn of Am .	6 " " Sep 1/25	450.00			
	3086	Radio Corpn of Am .	6 " " Sep 1/25	125.00			
	3262	U. Oshiro ..... Bal	6 " " Jul 1/25	12.45			
27	1814	Mary K. Nakanaela .			27.45	'24	
	1674	R. Ida	6 " " Jul 1/25	22.50			
	2108a	K. Morishige	6 " " Jul 1/25	25.00			
28	2758	Y. Kaya	6 " " Aug 1/25	31.50			
	2461	H. Mitsukawa	6 " " Sep 1/25	15.75			
	2546	M. Shimada	6 " " Sep 1/25	30.00			
	3097	M. Wakisaka			13.10	'23	6m
	3097	M. Wakisaka			84.95	'24	Bal
30	----	S. P. Peterson .A/c	3 " " Apr 1/25	8.00			
	490a	Lyman Est	6 " " Jul 1/25	112.50			
	1331a	Louise I. Wright ..	6 " " Sep 1/25	80.00			
	1332a	C. F. Bradshaw	6 " " Jul 1/25	60.00			
	1408	H. I. Young	6 " " Jun 1/25	15.00	59.65	'24	"
	1413	W. Inada	6 " " Aug 1/25	20.00			
	1697	S. K. Lalakea etal.	6 " " Aug 1/25	45.00			
	1819	K. Sekimura	6 " " Jul 1/25	25.00			
	1822	S. Hata	6 " " Aug 1/25	96.25			
	1836	Yee Chun	6 " " May 1/25	100.00	44.65	'24	"
	2207	H. I. Young			51.20	'24	"
	2215	Hilo Macaroni Fac .	6 " " May 1/25	132.50	51.85	'24	"
	2239	I. Goya ..... A/c	6 " " May 1/25	20.00	21.00	'24	"
	2240	K. Uyeno	6 " " May 1/25	105.00	42.45	'24	"
	2254	Lai Hip Est	6 " " Jul 1/25	147.50			
	2441	C. F. Bradshaw	6 " " Jul 1/25	529.00			
	2444	B. Ushijima	6 " " Aug 1/25	40.00			
	2445	H. Tanaka ..... Bal	6 " " Aug 1/22	18.00	12.05	'22	
	2445	H. Tanaka			12.90	'23	
	2445	H. Tanaka			7.05	'24	A/c
	2525	K. Kawasaki	6 " " Aug 1/25	75.00			
	2555	Mana Transp Co	6 " " Jul 1/25	580.00			
	2728	F. Sekido	6 " " Sep 1/25	48.50			
	3081	T. Doi	6 " " Jul 1/25	50.00			
	3088	H. Okimoto	6 " " Jul 1/25	250.00			
	3089	H. K. Brown ....Bal	6 " " Jan 1/25	31.25	6.95	'24	Bal
	3117	F. J. Cody	6 " " Jul 1/25	75.00			
	3122	Y. Nishimoto	6 " " Jul 1/25	240.00			
	3123	Nora S. Bennett ...	6 " " Jul 1/25	62.50			
	3133	Ida Y. Todd	6 " " Sep 1/25	50.00			
	3135	E. V. Shaw	6 " " Sep 1/25	50.00			
	3140	H. Onouye	6 " " Jul 1/25	200.00			
	3152	H. Doi	6 " " Jun 1/25	100.00			
	3191	Z. Hara	6 " " Jul 1/25	37.50			
	3300	Kinuyo Matsuda	6 " " Sep 1/25	105.00			
	3301	Chow Yet Hung	6 " " Sep 1/25	52.50			
	3377	I. Inouye	6 " " Sep 1/25	52.50			
	3404	K. Fujimoto	6 " " Jul 1/25	52.50			
	2645	R. Togashi	6 " " Oct 1/25	18.75			
		Carried Forward ...		$22,559.59	$2642.85		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$22,559.59	$2642.85		
30	3027	F. Koike	6 mo to Apr 1/24	30.00	14.55	'24	
	3027	F. Koike ..... A/c	6 " " Oct 1/24	15.45			
	2465	H. Tanouye	6 " " Sep 1/25	15.75			
	2459	M. Ikeda	6 " " Sep 1/25	25.00			
	1826	Sei Kaneko	6 " " Jul 1/25	15.00			
	----	H. T. Miller	1 " " May 1/25	25.00			
	3413	Rosalie K. Beckley.	6 " " Sep 1/25	31.50			
	3040	Y. Ichimura			47.65	'24	
	1268	I. Takano, Tr	1 " " Apr 1/25	20.00			
	1881	J. K. Kiaha	6 " " Sep 1/25	15.00			
	2434	C. H. L. Akana	6 " " Jul 1/25	5.00			
	2457	P. Pahukula	12 " " Jan 1/26	14.30			
	2458	M. Kaapuni .... A/c	6 " " Jul 1/25	7.00			
	2510	O. M. Kekuewa	6 " " Jul 1/25	24.00			
	2586	T. Kuramitsu	6 " " Jul 1/25	14.25			
	2637	K. J. Kahele	6 " " Jul 1/25	11.00			
	2899	J. K. Kiaha	6 " " Sep 1/25	5.00			
	2920	Anita Kanoholani ..	6 " " May 1/25	6.00	2.70	'24	
	3265	K. Sasaki	12 " " Mar 1/26	18.00	5.30	'24	
	3266	Tsumao Kuramitsu ..	6 " " Jul 1/25	9.00			
	3373	K. Kalua	6 " " Jul 1/25	10.00			
	3375	W. Kahumoku	12 " " Jan 1/26	23.00			
	2378	Hattie Kailiponi ..	12 " " Jan 1/26	8.00			
	3379	K. Manuhia	12 " " Jan 1/26	12.00			
	3380	Y. K. Aiona	6 " " Jul 1/25	52.50			
	3381	W. P. Kaupu	6 " " Jul 1/25	12.50			
	3382	A. Aiona	6 " " Jul 1/25	10.00			
	3383	Bertha Kawaihau ...	6 " " Jul 1/25	15.00			
	3384	W. Lazaro	12 " " Jan 1/26	30.00			
	3385	E. Hose	6 " " Jul 1/25	12.50			
	3386	Lily Fujihara	12 " " Jan 1/26	20.00			
	3387	A. P. Aku	6 " " Jul 1/25	10.00			
	3388	B. Kahalekulu	6 " " Jul 1/25	5.00			
	3391	S. Kaaialii	6 " " Jul 1/25	5.00			
	3393	D. Nagano	6 " " May 1/25	29.00	2.55	'24	2m
	3394	S. Furuuchi	6 " " May 1/25	10.00	.85	'24	"
	3395	C. Yamada	6 " " May 1/25	23.00	2.55	'24	"
	3396	J. Miyoshi	6 " " May 1/25	26.00	2.30	'24	"
	3397	K. Onaka	6 " " May 1/25	35.00	3.10	'24	"
	3398	Y. Matsuda	6 " " May 1/25	20.00	.35	'24	"
	3400	Susan Puhipau	12 " " Jan 1/26	8.00			
	3401	M. Apela	6 " " Jul 1/25	15.00			
	3403	Margaret Apela	6 " " Jul 1/25	5.00			
	3408	H. Kane	6 " " Jul 1/25	10.00			
	3409	T. Kuramitsu	6 " " Jul 1/25	10.00			
	3410	Malie Aona	12 " " Jan 1/26	30.00			
	----	Board of Health ...	1 " " Mar 1/25	20.00			
	----	Chang Soo Young ...	6 " " Jul 1/25	12.50			
	3037	K. Uramoto			37.60	'24	10m
	3038	K. Uramoto			56.75	'24	"
31	2705	Y. Suyetugu ... A/c	6 " " May 1/25	5.00			
	----	Pipi K. Niau	6 " " Oct 1/25	6.00			
	1524	Hoopii M. Wire	6 " " Jul 1/25	20.00			
	----	G. Hoon Loo	1 " " Apr 1/25	5.00			
	3418	Carolina Moore	6 " " Oct 1/25	37.50			
	3334	N. Naito	6 " " Oct 1/25	30.00			
	3211	Ellen R. Clark	6 " " Apr 1/25	170.00	117.00	'24	9m
	917	Pang Lum Mow	1 " " Apr 1/25	66.65			
	1051a	Pang Lum Mow	1 " " Apr 1/25	41.65			
		Carried Forward ...		$23,726.64	$2936.10		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MARCH, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$23,726.64	$2936.10	
31	2595	B. Cooper	6 mo to Jul 1/25	30.00		
	1603	K. Hayashi	6 " " Jul 1/25	40.00		
	2481	Hon Poi Factory ...	6 " " Jul 1/25	1,000.00		
			354	$24,796.64	$2936.10	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

APRIL, 1925

Date				
1	Interest	Hawaii Cons Railway Bonds, $44,000, 6m 5%		$ 1,100.00
	"	Union Mill Co " 30,000, 6m 6%		900.00
4	Kam Schools	Collections, Mar 16-31, 1925		1,829.63
6	Misc Income	G. M. Yamada, Kaelepulu Quarry proceeds, note dated Dec 16/24		407.00
	Interest	G. M. Yamada, on above note to date, 3m 20d 7%		8.71
	"	" on Order on Trent Trust Co for $984.31, dated Aug 9/24, 7m 25d @ 7%		44.96
	"	G. M. Yamada, on Order on Trent Trust Co for $639.50, dated Mar 31/25, 6d @ 7%		.75
8	Fees	M. Yokota to T. Arita, L2978, Waialae		5.00
	Land Sales	Kuahinu K. Pilipi, for fee in 0.45 acre at Kaluaoopu, Waiau, Ewa, Oahu, deed Apr 6/25 ..		70.00
13	Front. Tax	C. D. Walker, L1866, Kakaako, 3rd and 4th installments		325.54
	Interest	C. D. Walker, on balance above assessment, $664.65, 7m 24d @ 6%		25.92
	Fees	C. D. Walker to Bishop Bank, L1866, Kakaako ..		5.00
15	Interest	Fourth Liberty Bonds, $40,000, 6m 4¼%		850.00
	"	Waiakea Mill " 25,000, 6m 6 %		750.00
17	Fees	Mew Yee and Wing Tai Bldg Co to Mew Yee Wing Tai Bldg Co, Ltd, L1052a, Nuuanu St., Hon ...		5.00
20	Kam Schools	Collections, Apr 1-15, 1925		1,779.08
	Income Tax	Refund of Federal Income Taxes overpaid:		
		Year ended June 30/17	$45,501.94	
		" " June 30/18	44,594.45	90,096.39
	Interest	On above $45,501.94, Dec 23/21 to Apr 30/24 6%		6,385.23
	"	On 5,565.96, Dec 16/19 to Apr 30/24, and on 39,028.49, Jan 21/22 to Apr 30/24 6%		7,252.50
22	Fr Tax Note	Oahu Rice Mill Note, $270.23, a/c 10%		27.03
	"	C. Q. Yee Hop Note, 680.98, a/c 10%		68.10
	Interest	" On balance of above note, $128.08, 1 yr 6%.		7.68
	"	Oahu Rice Mill, on balance of above note, $54.07, 1 yr 6%		3.24
24	"	Loo Goon Est, on balance of rent note, $2000, 18 mos @ 7%		210.00
25	Fees	J. D. Souza to M. C. Indie, L2032, Kapaakea ..		5.00
27	Interest	Bishop Bank, C/D #D888, $50,000, 3m 1d 4%		505.55
28	"	" C/D D889, 50,000, 3m 4%		500.00
	"	" On current a/c, Apr		183.98
	Fees	T. Sasano to M. Sasano, L3030, Pawaa		5.00
29	"	G. Gomes " P. Mottas, 2010, Ewa		5.00
30	Fr Tax Note	Pang Lum Mow Note, $270.23, a/c 10%		27.03
	Interest	" On balance of above note, $54.07, 1 yr 6% .		3.24
	Salaries	C. R. Bishop Trust, clerical services, Apr ...		35.00
	Firewood	C. Shimokawa, keawe wood cut at Maunalua, Apr.		161.50
	Annuities	Employees' share of premiums due June 1/25:		
		Winant	$30.00	
		Loomis	20.85	
		Nishikawa	5.75	
		Kienzle	10.00	
		Podmore	15.00	
		Crabbe	5.00	
		Smith	10.00	96.60
1/30	S/Tenants	As per details, pp. 73/76		
		Rents	$32,231.83	
		Taxes	601.18	32,833.01
				$146,517.67

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
1	3187	Elsie J. Morgan ...	6 mo to Oct 1/25	$ 170.00	$	
	2925	K. Tsuchimoto	6 " " Oct 1/25	50.00		
	1770	Kyoyei Shokwai	3 " " Jun 1/25	120.00		
	----	Kahaulelio	6 " " Oct 1/25	6.00		
	1585a	S. Kawamoto	6 " " Oct 1/25	40.00		
	3319	K. Nagahiro	6 " " Oct 1/25	30.00		
	3326	K. Nagahiro	6 " " Oct 1/25	30.00		
	2999	Christina Chu Kin .	6 " " Oct 1/25	45.00		
	----	D. Kukahili	1 " " May 1/25	3.00		
	----	Emily Silva	1 " " May 1/25	3.00		
	2133a	F. Beringer	6 " " Sep 1/25	30.00		
	----	Hon Honey Co	6 " " Oct 1/25	100.00		
	----	A. Schnerr Co	1 " " May 1/25	100.00		
	----	Makea Haole	6 " " Oct 1/25	6.00		
	2997	T. Yamaji ..... Bal	6 " " Oct 1/24	80.00		
	2997	T. Yamaji	6 " " Apr 1/25	110.00		
	----	B. P. Bishop Museum	6 " " Oct 1/25	168.00		
	----	C. R. Bishop Trust .	6 " " Oct 1/25	168.00		
	1499	Moncrief & Ancill .	1 " " May 1/25	100.00		
2	2540	J. Watanabe	6 " " Sep 1/25	22.50		
	3328	T. Patton	6 " " Oct 1/25	30.00		
	----	A. Pires	1 " " May 1/25	10.00		
	1835	Z. Calonsog	6 " " Oct 1/25	12.50		
	1835	Z. Calonsog ... Bal	6 " " Apr 1/25	8.60		
	3160	H. E. McInerny	6 " " Oct 1/25	75.00		
	1196	Emilie Macfarlane .	3 " " Jun 1/25	6.25	46.05	'24 Bal
	3419	M. Nosaka	6 " " Oct 1/25	31.50		
	3420	M. Nosaka	6 " " Oct 1/25	31.50		
	3421	M. Nosaka	6 " " Oct 1/25	31.50		
	3163	J. L. Cockburn	6 " " Oct 1/25	107.50		
	2000	Hon Const & D. Co .	3 " " Jul 1/25	625.00		
	1954	Virginia Isenberg .	6 " " Sep 1/25	45.00		
	1955	Virginia Isenberg .	6 " " Sep 1/25	60.00		
	1961	Virginia Isenberg .	6 " " Sep 1/25	92.50		
3	1401	Waialua Agr Co A/c	12 " " Oct 1/25	6,750.00		
	1401a	Waialua Agr Co	6 " " Oct 1/25	2,000.00		
	528	Heeia Agr Co	6 " " Oct 1/25	2,010.00		
	2817	Waialae Ranch Co ..	6 " " Oct 1/25	2,250.00		
	2891	Waialae Ranch Co ..	6 " " Oct 1/25	30.00		
	2476	E. B. Clark	6 " " Oct 1/25	190.00		
	3170	C. H. Atherton	6 " " Oct 1/25	190.00		
	3171	Alice W. Smith	6 " " Oct 1/25	87.50		
	1052a	Mew Yee et al	1 " " May 1/25	83.35		
	----	I. Okihara	3 " " Jul 1/25	37.50		
	3323	K. Okuhata	6 " " Oct 1/25	63.60		
	2952	H. C. Vida	6 " " Oct 1/25	120.00		
	1945	S. D. Amimoto	6 " " Jun 1/25	20.00	11.30	'24 "
4	3209	J. D. Dole	6 " " Oct 1/25	165.00		
	1780	F. Andrade	6 " " Jul 1/25	225.00		
	1804	F. Andrade	6 " " Jul 1/25	186.50		
	1801	Kilauea Volcano Hse	6 " " Oct 1/25	5.00		
	1203	Kilauea Volcano Hse	6 " " Oct 1/25	21.60		
	----	C. Shimokawa	6 " " Oct 1/25	6.00		
	3075	Loo Goon Est	6 " " Oct 1/25	125.00		
	1592	M. Ishii	6 " " Oct 1/25	16.00		
	1591	T. Ishii	6 " " Oct 1/25	16.00		
6	1700	M. Imura	6 " " Jun 1/25	17.50		
	1301	von Hamm Young Co .	6 " " Oct 1/25	500.00		
	1875	G. M. Yamada ...Bal	6 " " Sep 1/22	86.91	62.25	'23
	1875	G. M. Yamada	36 " " Sep 1/25	600.00	171.70	'24
		Carried Forward ...		$18,350.81	$ 291.30	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$18,350.81	$ 291.30	
6	1570	G. M. Yamada, Tr ..	36 mo to May 1/25	195.00	46.00	'23
	1570	G. M. Yamada, Tr ..			54.95	'24
7	2974	J. K. Haalilio	6 " " Jul 1/25	12.50		
	3422	J. Higashida	6 " " Oct 1/25	37.50		
	3423	J. Higashida	6 " " Oct 1/25	31.50		
	1831	J. K. Haalilio	6 " " Sep 1/25	12.50		
	3206	Prot Epis Church ..	6 " " Oct 1/25	82.50		
8	2135	M. Tanimura	6 " " Sep 1/25	22.00		
	2937	M. Abe Est	6 " " Oct 1/25	30.00		
	2140	Y. Shigeyasu	6 " " Oct 1/25	18.75		
	2757	S. Kawakami etal Bal	6 " " Mar 1/25	15.00		
	2757	S. Kawakami etal ..	6 " " Sep 1/25	15.00		
	2951	J. Yoshioka	6 " " Oct 1/25	125.00		
	2136	L. J. Greenwell ...	6 " " Oct 1/25	180.00		
	2102	Leong Chee	6 " " Jul 1/25	22.00		
	2536	S. Kawakami etal ..			4.77	'22 2m
	2703	Chun Hoon	6 " " Oct 1/25	50.00		
9	3165	Julia W. Grossman .	6 " " Oct 1/25	180.00		
	2137	Y. Fukushima	6 " " Jul 1/25	50.00		
	2001	J. Andrade	6 " " Oct 1/25	20.00		
	3260	Z. Otake et al	6 " " Jul 1/25	45.00		
	3013	Z. Otake et al	6 " " Aug 1/25	45.00		
	3014	Z. Otake et al	6 " " Aug 1/25	40.00		
	3261	K. Nakamura	6 " " Jul 1/25	45.00		
	3045	U. Yoshimoto	6 " " Apr 1/25	31.50		
	3016	T. Nakagawa	6 " " Aug 1/25	37.50		
	2644	G. Fujita	6 " " Oct 1/25	21.75		
	3166	Amelia Fisher	6 " " Oct 1/25	107.50		
	687a	Hutchinson Sugar Pl	6 " " Oct 1/25	500.00		
	2623	Hawn Agr Co	6 " " Oct 1/25	838.50		
	1200	Hakalau Plantation.	6 " " Oct 1/25	1,092.50		
	1201	Hawn Agr Co	6 " " Oct 1/25	1,750.00		
	2619	Hawn Agr Co	6 " " Oct 1/25	400.50		
11	2973	T. Ogino	6 " " Oct 1/25	30.00		
	----	J. S. Teixeira	1 " " May 1/25	25.00		
	2807	N. Suyama			5.00	'23 A/c
	2208	K. Yoshimura	6 " " Oct 1/25	20.00		
	3258	K. Yasumori	6 " " Oct 1/25	90.00		
13	----	E. J. Lord	2 " " May 1/25	60.00		
	3183	Martha Waterhouse .	6 " " Oct 1/25	187.50		
	3185	J. Waterhouse	6 " " Oct 1/25	65.00		
	----	F. Keoho	2 " " May 1/25	6.00		
	2960	U. Yamanaka	6 " " Oct 1/25	70.00		
	2015	J. Kahele	6 " " Oct 1/25	12.50		
	2478	H. Nomi	6 " " Oct 1/25	12.50		
	2788	T. Tsukamoto	6 " " Oct 1/25	42.50		
	3256	A. A. Campbell	6 " " Oct 1/25	15.00		
	3259	C. K. Spencer	6 " " Oct 1/25	15.00		
	3314	K. Iwamoto	6 " " Oct 1/25	30.00		
	1866	C. D. Walker	24 " " Sep 1/25	360.00	57.65	'24 Bal
	----	M. E. Medeiros etal	1 " " May 1/25	90.00		
14	2531	H. Cannon	6 " " Sep 1/25	35.00		
	3194	L. P. Goodknight ..	6 " " Oct 1/25	82.50		
	704	Hon Plantation A/c	12 " " Sep 1/25	37.75		
	2988	Umeyo Yui	6 " " Jun 1/25	40.00		
	2950	S. Shigemura	6 " " Oct 1/25	30.00		
	2932	M. Kajiura	6 " " Oct 1/25	35.00		
15	1960	L. T. Peck	6 " " Sep 1/25	105.00		
	3161	F. C. Atherton	6 " " Oct 1/25	160.00		
		Carried Forward ...		$26,061.06	$ 459.67	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$26,061.06	$ 459.67		
15	3277	Yuen Wah Sing	6 mo to Oct 1/25	250.00			
	1828	Sing Chong & Co ...	6 " " Sep 1/25	100.00			
	2755	Sing Chong & Co ...	6 " " Oct 1/25	12.50			
	3017	Iwalani J. Robinson	6 " " Sep 1/25	37.50			
16	2556	J. C. Lima	6 " " Sep 1/25	40.00			
	1958	L. G. Blackman	12 " " Mar 1/26	1.00			
	1268	I. Takano, Tr	1 " " May 1/25	20.00			
	3217	Ho Siong ..... A/c	6 " " Jan 1/25	3.90	8.60	'24	
17	3094	R. Fujii	6 " " Jul 1/25	15.00			
18	1180	T. T. Meyer	6 " " Oct 1/25	187.50			
	3424	Ada K. Bush	6 " " Aug 1/25	30.00			
	2512	E. K. Akina ... Bal	6 " " Mar 1/23	46.42	36.91	'23	A/c
20	3020	A. H. Hobart	6 " " Aug 1/25	50.00			
	2836	V. J. Burgess etal.	6 " " Aug 1/25	50.00			
	2161	J. G. Dassel	1 " " May 1/25	33.50			
	3425	J. Kailianu	6 " " Jul 1/25	5.00			
	3342	S. Nakamura	6 " " Oct 1/25	30.00	5.50	'24	3m
	3332	S. Nakano	6 " " Oct 1/25	30.00			
	3333	G. Teshima	6 " " Oct 1/25	30.00			
	3154	G. Kannabe .....Bal	6 " " Apr 1/25	18.65			
	3080	S. Maemoto	6 " " Sep 1/25	37.50			
21	2959	S. Nakayama	6 " " Oct 1/25	50.00			
22	3316	Hatsune Kimura	6 " " Oct 1/25	60.00			
	3107	E. Takeshita ...A/c	6 " " Jul 1/25	20.00	10.00	'24	Bal
	1297	Oahu Rice Mill	6 " " Oct 1/25	150.00			
23	3155	W. B. Lymer	6 " " Oct 1/25	160.00			
	3310	P. S. Chong	6 " " Oct 1/25	25.00			
	3158	Oahu College Trs ..	6 " " Oct 1/25	83.00			
	2640	R. Venhuizen	12 " " Sep 1/25	100.00			
	----	D. Venhuizen	9 " " Sep 1/25	27.00			
	2931	S. Kawaguchi	6 " " Oct 1/25	45.00			
	2949	T. Kamimoto	6 " " Oct 1/25	45.00			
24	3226	G. P. Denison	6 " " Oct 1/25	85.00			
	3182	C. R. Hemenway	6 " " Oct 1/25	185.00			
	3219	Maude B. Cooke	6 " " Oct 1/25	157.50			
	1956	Annie S. Parke Est.	6 " " Sep 1/25	55.00			
	1957	Annie S. Parke Est.	6 " " Sep 1/25	55.00			
	2935	T. Noto	6 " " Oct 1/25	37.50			
	2997a	T. Yamaji et al ...	6 " " Oct 1/25	110.00			
	3148	Yee Bung	6 " " Oct 1/25	40.00			
	3147	Yee Bung	6 " " Sep 1/25	210.00			
	2762	S. Takami	6 " " Sep 1/25	30.00			
25	1594	Kaleihiwahiwa	6 " " Apr 1/25	20.00			
27	3042	J. Saito	6 " " Oct 1/25	185.00			
	2554	E. A. Langton-Boyle	6 " " Apr 1/25	40.00	34.05	'24	
	2565	E. A. Langton-Boyle	12 " " May 1/25	75.00	24.55	'24	
	2915	B. Noji	6 " " Oct 1/25	50.00			
	3030	Toku Sasano ... A/c	6 " " Oct 1/25	50.00			
	2705	Y. Suyetugu ... Bal	6 " " May 1/25	26.50			
	2926	T. Imai	6 " " Oct 1/25	100.00			
28	2910	T. Taira ..... Bal	6 " " Apr 1/25	69.75			
	2910	T. Taira ..... A/c	6 " " Oct 1/25	75.00			
	2462	K. Sato	6 " " Sep 1/25	59.50	10.00	'24	Bal
	2912	S. Taketa	6 " " Oct 1/25	50.00			
	3327	D. Akahoshi ... Bal	6 " " Oct 1/25	50.00			
	1779	A. Kapule	6 " " Oct 1/24	12.50	6.25	'24	
	1779	A. Kapule ..... A/c	6 " " Apr 1/25	4.25			
	2519	M. Inatsuka	6 " " Jul 1/25	18.75			
	2520	M. Inatsuka	6 " " Jul 1/25	18.75			
		Carried Forward ...		$29,724.53	$ 595.53		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - APRIL, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$29,724.53	$ 595.53	
28	2647	K. Okumura	6 mo to Oct 1/25	15.75		
	2938	I. Okita	6 " " Oct 1/25	50.00		
	909	Hoy On Society	3 " " Jul 1/25	75.00		
	1873	Hawn Tuna Packers .	6 " " Sep 1/25	200.00		
	3253	Wah Lam	6 " " Oct 1/25	90.00		
	3024	J. G. da Silva	6 " " Sep 1/25	32.50		
	1708	Tom Tai Tong	6 " " Oct 1/25	28.00		
	1712	Tom Tai Tong	6 " " Oct 1/25	12.50		
	2790	Tom Tai Tong	6 " " Oct 1/25	25.00		
	3134	Schuman Carriage Co	6 " " Sep 1/25	65.00		
	3427	M. Nosaka	6 " " Nov 1/25	63.00		
	2463	G. B. Case	6 " " Oct 1/25	200.00		
	2679	Y. Yamashita	6 " " Oct 1/25	18.75		
	3067	K. Fujimoto	6 " " Oct 1/25	50.00		
	1638a	Tsuru Okuno	6 " " Aug 1/25	17.50		
	1863	Tsuru Okuno	6 " " Aug 1/25	15.00		
	960a	Maunalua Fishing Co	1 " " Apr 1/25	508.35		
	2982	K. Takei	6 " " Oct 1/25	30.00		
30	2930	K. Nagano	6 " " Oct 1/25	45.00		
	2934	T. Oi .....Bal	6 " " Apr 1/25	8.15		
	2934	T. Oi .....A/c	6 " " Oct 1/25	30.00		
	2807	N. Suyama			5.65	'23 Bal
	1513	T. Doku	6 " " Oct 1/25	12.00		
	3296	A. J. Campbell	6 " " Oct 1/25	180.00		
	2516	Hon Planing Mill ..	3 " " Jul 1/25	350.00		
	1051a	Pang Lum Mow	1 " " May 1/25	41.65		
	917	Pang Lum Mow	1 " " May 1/25	66.65		
	3162	A. Baird	6 " " Oct 1/25	77.50		
	3197	J. B. Guard et al .	6 " " Oct 1/25	200.00		
				359	$32,231.83	$ 601.18

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MAY, 1925

Date			
1	Fees	G. Hashimoto to M. Perry, L2040, Kapaakea	$ 5.00
5	Fr Tax Note	K. Matsumoto Est Note, $486.41, a/c 10%	48.64
	Interest	" on balance of above note, $97.29, 1 yr 6% .	5.84
	Fees	R. Beckley to City Mill Co, L3413, Kapalama .	5.00
	"	Iwanaga etal " T. Obita, 1719, Kapalama .	5.00
7	"	Z. Otake " M. Futagawa, 3013, Waialae ..	5.00
	Kam Schools	Collections, Apr 16-30, 1925	1,092.28
	"	Bishop Ins Agency, recovered on fidelity bond covering J. Naukana, Secretary to Principal of Boys' School, K/S, partial reimbursement for defalcations	1,000.00
9	Kona Sales	Kim Hark Sun, coffee rights in unleased lot at Keauhou 2, 1 yr	5.00
	Buildings	A. Kaipo, for bldg on unleased lot, No Kona ..	41.00
	Fees	F. Morimoto to M. Uemura, L1617, Keei	5.00
	"	M. Morimoto " F. Morimoto, 1617 & 2636, Keei..	10.00
11	"	K. Fujimoto " H. Kirihara, 3088a Kahala	5.00
	"	U. Yoshimoto " S. Shinbara, 3045, Kapalama ...	5.00
12	Front. Tax	R. Venhuizen, a/c assessment on L2640, Kakaako as modified	32.05
	"	M. K. Low, a/c assessment on Kakaako leases as modified: L1703	.03
		L1871	.03
	Interest	M. K. Low, on balance of above assessments as modified, @ 6%: L1871	.95
		L1703	8.91
	"	R. Venhuizen, on balance of above assessment as modified, @ 6%, L2640	23.06
13	Expense	B. Komata, cost of writing two new leases in lieu of L2842, Pawaa	20.00
14	Insurance	Bishop Ins Agency, return premium on Delmonico Building	.46
	Fees	Y. Yoshikawa to Civic Auto Service, L776, Apua	5.00
	Front. Tax	" L776, Apua (Kakaako), 4th installment	241.95
	Interest	" on above assessment bal $403.24, 1 yr 6% ..	24.19
18	Kam Schools	Collections, May 1-15, 1925	2,410.45
	Surveying	G. Podmore, unexpended balance of advances made Aug. 1924 to Mar. 1925 for Kona surveys: Advanced ..... $6000.00 Expended 5516.92	483.08
19	Interest	W. H. McInerny Note, $23,750, 6m 6%	712.50
	Auto Exp.	C. Brewer & Co, unexpired premium covering Ford 3131 turned in	18.03
22	Annuities	G. Podmore's share of premium due July 1/25 ..	15.00
	Expense	I. Yamamoto, cost of writing two new leases in lieu of L3315, Waialae	20.00
	Suspense	Alexander & Baldwin, fire loss on building on Hon Fruit Co L2474, Kapalama, held in suspense pending satisfactory reparation of burned building	350.00
25	Fees	G. B. Case to A. Louis, L2463, Waialae	5.00
28	Interest	Bishop Bank, on current a/c, May	97.02
	"	" on C/D #894, $50,000, 3m 9d @ 4%	550.00
	"	Bank of Hawaii, C/D #5626, $250,000, 3m 4% ...	2,500.00
	Notes Rec.	" a/c of principal of above C/D #5626	75,000.00
	Fees	U. Yabiku to Y. Alakaki, L3370, Kapalama	5.00
29	Salaries	C. R. Bishop Trust, clerical services, May ...	35.00
	Firewood	C. Shimokawa, keawe wood cut at Maunalua, May.	178.50
		360 o r w a r d	$ 84,973.97

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

MAY, 1925

Date				
		Brought Forward		$ 84,973.97
29	Annuities	Employees' share of premiums due July 1/25:		
		Winant	$30.00	
		Nishikawa	5.75	
		Kienzle	10.00	
		Loomis	20.85	
		Crabbe	5.00	
		Smith	10.00	81.60
1/29	S/Tenants	As per details, pp. 79/82		
		Rents	$22,682.58	
		Taxes	926.10	23,608.68
				$108,664.25

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
1	3428	K. Uyeda	6 mo to Nov 1/25	$ 63.00	$	
	2961	S. Kealoha			15.65	'24 Bal
	1479	Libby McNeill & L..	6 " " Nov 1/25	500.00		
	1533	Libby McNeill & L..	6 " " Nov 1/25	125.00		
	1534	Libby McNeill & L..	6 " " Nov 1/25	87.50		
	3032	Libby McNeill & L..	6 " " Nov 1/25	132.50		
	3063	T. Hayashi	6 " " Nov 1/25	15.00	30.50	'25 A/c
	2795	C. Villafuerte	6 " " Nov 1/25	12.50		
	3180	P. Galedrige et al.	6 " " Nov 1/25	25.00	8.55	'24 Bal
	2803	S. Jike	6 " " Nov 1/25	12.50		
	2416	T. Yamashita et al.	6 " " Nov 1/25	150.00		
	3025	E. Yamaguchi .. A/c	6 " " Oct 1/25	30.00		
	----	D. Kukahili	1 " " Jun 1/25	3.00		
	----	Emily Silva	1 " " Jun 1/25	3.00		
	----	G. Hoon Loo	2 " " Jun 1/25	10.00		
2	----	A. Schnerr Co	1 " " Jun 1/25	100.00		
	2670	T. Ito	6 " " Oct 1/25	22.50		
	1713	L. Jensen	6 " " Nov 1/25	12.50		
4	3062	Libbie H. Kalolo ..	6 " " Nov 1/25	12.50		
	3074	Libbie H. Kalolo ..	6 " " Nov 1/25	12.50		
	3179	Clara Caballero ...	6 " " Nov 1/25	12.50		
	2944	O. Matsumoto	6 " " Oct 1/25	45.00		
	1667	S. Mimura	6 " " Sep 1/25	17.00		
	2243	S. Mimura	6 " " Sep 1/25	22.00		
	2676	B. Satori	6 " " Nov 1/25	15.75		
5	3432	K. Tateyama	6 " " Nov 1/25	45.00		
	3113	K. Hirashima			15.00	'24 A/c
	2921	S. Kawamura	6 " " Oct 1/25	50.00		
	3335	J. R. Kellett	6 " " Nov 1/25	30.00		
	1268	I. Takano, Tr	1 " " June1/25	20.00		
	1360	K. Matsumoto Est ..	3 " " Jul 1/25	63.00		
6	2212a	Waialua Garage	6 " " Oct 1/25	25.00		
	2551	K. Kishinami	6 " " Oct 1/25	25.00		
	2655a	Take Kadota	6 " " Oct 1/25	50.00	17.15	'24 Bal
	2691	K. Sakai	6 " " Jan 1/25	25.00		
	2691	K. Sakai	6 " " Jul 1/25	25.00		
	2734	Mary A. Plemer, Tr.	6 " " Oct 1/25	25.00		
	2735	M. Ogata	6 " " Oct 1/25	25.00		
	2889	I. Hirokane	6 " " Sep 1/25	31.00	10.65	'24 "
	1768	A. Young Building .	6 " " Nov 1/25	1,800.00		
	2625a	Hawn Agric Co	6 " " Sep30/25	328.00		
	1052a	Mew Yee Bldg Co ...	1 " " Jun 1/25	83.35		
	3307	Lau Lin	6 " " Jul 1/25	19.00		
	2927	Tsuchi Uyeda	6 " " Nov 1/25	32.50		
	2936	S. Shirai	6 " " Oct 1/25	75.00		
	2909	D. Sonoda ..... Bal	6 " " Apr 1/25	30.00		
	2909	D. Sonoda ..... A/c	6 " " Oct 1/25	30.00		
	3279	J. W. Bergstrom ...	6 " " Nov 1/25	180.00		
	3280	Muriel J. Bergstrom	6 " " Nov 1/25	82.50		
7	2796	Mine Fujii	6 " " Sep 1/25	31.50		
	3092	Hon Fruit Co	6 " " Jul 1/25	150.00		
	2474	Hon Fruit Co	6 " " Jul 1/25	110.00		
	2561	Lucille F. Hollman.	6 " " Nov 1/25	40.00		
	2477	Ichiyo Koge	6 " " Oct 1/25	15.75		
	2567	D. W. Anderson	6 " " Nov 1/25	37.50		
	1499	Moncrief & Ancill .	1 " " Jun 1/25	100.00		
	3338	Melim Service Sta .	6 " " Nov 1/25	600.00		
8	1571	H. Hirahata	6 " " Sep 1/25	60.00		
	2785	Kakaako Japse Sch'l	6 " " Jul 1/25	125.00		
	2422	Louise B. Hollinger	6 " " Jul 1/25	180.00		
		Carried Forward ...	362	$ 5,990.35	$ 97.50	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$ 5,990.35	$ 97.50	
8	983a	T. H. Davies & Co .	6 mo to Nov 1/25	168.00		
	1766	Hon Iron Works	6 " " Nov 1/25	85.00		
	3039	B. A. Calub	12 " " Apr 1/26	25.00		
	3178	Ellen Vickery	6 " " May 1/25	12.50		
	3045	U. Yoshimoto	6 " " Oct 1/25	31.50		
9	2559	White Sewing Mach .	3 " " May 1/25	270.00		
	2071	N. Kimura	6 " " Jun 1/25	5.50	11.50	'24 Bal
	3341	M. Kitano	6 " " Nov 1/25	37.50		
	1652	K. Regalado	6 " " Jul 1/24	16.25	7.25	'24
	1652	K. Regalado ... A/c	6 " " Jan 1/25	6.50		
	1397	W. J. Paris	2 " " May 1/25	16.70	13.95	'24 "
	1808	W. J. Paris	12 " " Nov 1/24	50.00	13.95	'24
	1808	W. J. Paris	4 " " Mar 1/25	16.65	17.45	'23
	2367	W. J. Paris	6 " " May 1/25	30.00	16.75	'24
	2368	W. J. Paris ....Bal	4 " " May 1/25	8.40		
	1882	Chung Myung Lyul ..	6 " " Sep 1/25	10.00		
	2171	L. Panui	6 " " Jul 1/25	6.00		
	2396	Y. Suda	6 " " Jul 1/25	18.00		
	3406	E. Kaupu	6 " " Jul 1/25	15.00		
	3407	H. Naholowaa	6 " " Jul 1/25	15.00		
	3408	H. Kane	6 " " Jan 1/26	10.00		
	3415	G. Apela	12 " " Jan 1/26	8.00		
	3416	T. Ah Tou	12 " " Jan 1/26	10.00		
	3417	Nancy Keala	6 " " Jul 1/25	10.00		
	----	Board of Health ...	1 " " Apr 1/25	20.00		
11	3431	Alice K. Horswill .	6 " " Dec 1/25	25.00		
	3239	A. D. Ortiz	6 " " Sep 1/25	12.50		
	1943	S. Pili Est	6 " " Jun 1/25	20.00	22.65	'24
	1575	Cozy M. Mendes	6 " " Oct 1/25	25.00		
	2911	S. Matsumoto .. A/c	6 " " Apr 1/25	60.00		
	2784	Hon Fruit Co	6 " " Jul 1/25	80.00		
12	----	Medeiros & Joseph .	1 " " Jun 1/25	90.00		
	3030	M. Sasano ..... Bal	6 " " Oct 1/25	100.00		
	----	A. Pires	1 " " Jun 1/25	10.00		
	2791	K. Kono	6 " " Oct 1/25	69.00		
	2922	K. Wada	6 " " Oct 1/25	45.00		
	2665	K. Uyeno	6 " " Oct 1/25	15.75		
	1658	T. Sakaitani	6 " " Nov 1/25	12.50		
	1519	T. Yamasaki Est ...	6 " " Nov 1/25	25.00		
	2947	Abigail Polson	6 " " Jun 1/25	12.50		
	2415	Y. Esaki	12 " " Jul 1/25	28.00	9.60	'24
13	2025	Y. Okamoto	6 " " Oct 1/25	12.00		
	2965	H. Norishige	6 " " Dec 1/25	25.00		
	1648	Y. Tanimoto	6 " " Oct 1/25	12.50		
	3186	S. Kurakado	6 " " Nov 1/25	20.00		
	1479a	Libby McNeill & L..	6 " " Nov 1/25	250.00		
	1852	J. Rego	6 " " Nov 1/25	27.50		
	704a	Hon Plantation A/c	12 " " Sep 1/25	3,658.73		
14	776	Y. Yoshikawa	9 " " Jun 1/25	675.00	81.10	'24 "
	1786	Y. Shigeyasu	6 " " Nov 1/25	15.00		
	1686	Chung Chock	3 " " Jul 1/25	75.00		
	2939	K. Akiyama	6 " " Oct 1/25	37.50		
15	1373	K. Matsumoto Est ..	6 " " Oct 1/25	225.00		
	3435	M. Riyes	6 " " Nov 1/25	20.00		
	3293	Palama Settlement .	6 " " Nov 1/25	172.00		
	2569	N. Mahoe et al	6 " " Nov 1/25	37.50		
	2502	R. Fermin	6 " " Nov 1/25	12.50		
	3278	Sue Hoy	12 " " Jan 1/26	1.00		
	2022	T. Nakamura	6 " " Nov 1/25	15.00		
		Carried Forward ...		$12,813.33	$ 291.70	

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$12,813.33	$ 291.70		
15	2439	J. Kumalae	6 mo to Jul 1/25	25.00			
16	----	H. Nakagawa	3 " " Jun 1/25	75.00			
	2680	M. Mitori	6 " " Nov 1/25	15.75			
	----	Arnott & Hough	½ " " Jun 1/25	12.50			
	----	Arnott & Hough .A/c	1 " " Jul 1/25	12.50			
18	2901	I. Shimada	6 " " Nov 1/25	31.50			
	2651	C. Iwahashi	6 " " Oct 1/25	50.00	10.00	'25	A/c
	3436	Davis & Brown	12 " " Oct 1/25	306.80			
	2225	C. Araki	6 " " Nov 1/25	18.75			
	2918	N. Nagano	6 " " Oct 1/25	40.00			
	3018	J. Takayama	6 " " Sep 1/25	45.00			
19	1333a	Coyne Furniture Co.	6 " " Nov 1/25	300.00			
	3169	E. M. Ehrhorn	6 " " Oct 1/25	80.00			
	1776	M. Fernandez Est ..	6 " " Oct 1/25	12.50			
	1782	M. Yoshida	6 " " Oct 1/25	50.00			
	2763	S. Ichiyama	6 " " Sep 1/25	22.50			
	2940	F. Yoshimura	6 " " Oct 1/25	45.00			
	2924	R. C. Gibb	6 " " Nov 1/25	20.00			
	2443	S. Yokota	6 " " Aug 1/25	34.50			
	2648	S. Yokota	6 " " Oct 1/25	22.00			
20	1839	Ida Takizoa ... Bal	6 " " Sep 1/23	63.00	114.30	'23	
	1839	Ida Takizoa	18 " " Mar 1/25	375.00	86.40	'24	
	1839	Ida Takizoa ... A/c	6 " " Sep 1/25	21.30			
	2528a	Hwn Pine Canners ..	6 " " Sep 1/25	138.75			
	1345	Koolau Agric Co ...	12 " " May 1/25	50.00			
	1833	Dowsett & Deering .	6 " " Jul 1/25	262.50	90.10	'24	Bal
	1834	K. Ilianu	6 " " Oct 1/25	20.00			
21	3177	Kame Nakano	6 " " Nov 1/25	67.50			
	2564	G. Schuman	6 " " Sep 1/25	20.00			
	----	Arnott & Hough .Bal	6 " " Jul 1/25	12.50			
	916	Pang Chew Est	2 " " Jun 1/25	300.00			
	2246	H. Otaguro	6 " " Jun 1/25	18.75			
	2667	H. Otaguro	6 " " Oct 1/25	18.75			
	3082	Oahu Sugar Co	6 " " Nov 1/25	30.00			
	2130	Pioneer Mill Co ...	6 " " Nov 1/25	5,822.00			
22	----	J. Kaohele	6 " " Jun 1/25	5.00			
	2620	Hawn Agric Co	6 " " Nov 1/25	375.50			
	2621	Hawn Agric Co	6 " " Nov 1/25	175.50			
	3315	I. Yamamoto	6 " " Oct 1/25	63.60			
23	2717	H. S. Hayward	6 " " Sep 1/25	25.00			
	1539	Julia Doyle	6 " " Nov 1/25	20.00	8.25	'25	A/c
	2553	Blanche E. Rycroft.	6 " " Oct 1/25	75.00			
25	2869	W. Dote ..... A/c	6 " " Jul 1/25	25.00			
	1711	Tom Tai Tong	6 " " Nov 1/25	12.50			
	1715	Tom Tai Tong	6 " " Nov 1/25	12.50			
	2654	Haruye Araki	6 " " Oct 1/25	15.75			
	2804	B. Nishioka	6 " " Nov 1/25	25.00			
26	2147	J. P. Mendonca	6 " " Oct 1/25	192.50	5.00	'25	"
	2501	J. P. Mendonca etal	6 " " Oct 1/25	80.00			
	1572	Kinu Yamasaki	6 " " Sep 1/25	15.00			
	2683	Y. Suyetugu	6 " " Nov 1/25	31.50			
	2117a	I. Tamura	6 " " Jul 1/25	47.50			
	2084	G. Kaiura	12 " " Jun 1/25	25.00	53.30	'24	
	2084	G. Kaiura			21.70	'25	"
27	1581	F. Souza	6 " " Jan 1/26	25.00	39.70	'25	
28	2499	C. Tanouye	6 " " Nov 1/25	18.75			
	2161	J. G. Dassel	1 " " Jun 1/25	33.50			
29	----	G. Hoon Loo	2 " " Aug 1/25	10.00			
	1552	J. Akaloka, Jr	6 " " Jul 1/25	12.50	19.00	'25	
		Carried Forward ...		$22,574.28	$ 739.45		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - MAY, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year
		Brought Forward ...		$22,574.28	$ 739.45	
29	917	Pang Lum Mow	1 mo to Jun 1/25	66.65		
	1051a	Pang Lum Mow	1 " " Jun 1/25	41.65		
	1296	Ng Fat Estate			186.65	'25
				$22,682.58	$ 926.10	

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1925

Date			$
1	Interest	Terr Hotel Co, on bal of street improvement assessment, Kalakaua Ave $343.76, and Beach Walk $71.97, 1 yr 6%	24.94
2	Fees	C. Moore to Bank of Hawaii, L3418, Kapalama	5.00
	"	M. Sasano " T. Nunokawa, 3030, Pawaa	5.00
	Expense	J. R. Kellett, for writing two new leases in lieu of L3119 & 3362, Waialae	20.00
4	Kam Schools	Collections, May 16-31, 1925	1,070.95
	Fees	W. H. Latham to J. Neves, L3157, Waialae	5.00
	"	A. Aiona " K. Kaeo, 3382, Kona	5.00
	"	S. Sakai " T. Honda, 2733, Kapalama	5.00
	"	B. Komata " S. Kimura, 3433, Pawaa	5.00
9	"	K. Miura " T. Murakami, 2853, Pawaa	5.00
16	"	S. Takeshita " K. Yoshinaga, 3350, Kakaako	5.00
	"	H. Hayward " Bishop Trust, 3318 & 2717, Hon	10.00
	Notes Rec	Mary K. Sheldon, principal of note dated Jan 31/20	800.00
	Interest	Mary K. Sheldon, on above note, to Jul 31/25, 12m 6%	48.00
18	Kam Schools	Collections, June 1-15, 1925	2,999.76
	Fees	S. Kawakami to K. Oyama, L2757, Manoa	5.00
	"	B. Nakakura " S. Seiki, 2928, Kapalama	5.00
19	Expense	Lau Lin, cost of re-writing his L3307 to Chun Hin Kwack	10.00
22	Fees	W. H. Shipman to T. C. White, ½ interest in L2774, Kona	5.00
	Law	Robertson & Castle, for costs returned in re Trustees vs M. Soranaka	12.45
23	Fees	L. N. Land to Violet Land, L2823, Waialae	5.00
	"	T. Nagawa " T. Nakagawa, 2037, Kapaakea	5.00
24	"	Y. Imai " K. Nojima, 2849, Pawaa	5.00
25	"	M. E. Indie " A. F. Lopez, 2032, Kapaakea	5.00
26	"	I. Kanbara " K. Kishinami, 2568, Waialae	5.00
	Surveying	Kim Bon, cost of surveying L2611, Kona	15.00
	Expense	" cost of writing L3440 in lieu of above lease 2611	10.00
	Notes Rec	Bertha K. Isenberg, principal of Mortgage Note dated Aug 31/21	3,300.00
	Interest	Bertha K. Isenberg, on above note to date, 3m 28d @ 6%	64.90
27	"	Bishop Bank, on current a/c, June	195.86
29	Law	H. Keppeler, refund of unexpended balance of $50 advanced June 25/25 for Maui trip re adjudication of boundaries	17.00
	Fees	E. V. Shaw to M. E. Wakefield, L3135, Hilo	5.00
	"	K. Matsuda " T. Ebesugawa, 3300, Hilo	5.00
30	Interest	Honokaa Sugar Bonds, $40,000, 6m 6%	1,200.00
	Salaries	C. R. Bishop Trust, clerical services, June	35.00
	Firewood	C. Shimokawa, keawe wood cut at Maunalua, June	212.50
	Annuities	Employees' share of premiums due Aug 1/25:	
		Winant $30.00	
		Loomis 20.85	
		Nishikawa 5.75	
		Kienzle 10.00	
		Podmore 15.00	
		Crabbe 5.00	
		Smith 10.00	96.60
	Kam Schools	Collections, June 15-30, 1925	1,499.70
		Forward	$ 11,732.66

BERNICE P. BISHOP ESTATE

RECEIPTS for the month of

JUNE, 1925

Date				
		Brought Forward		$ 11,732.66
30	Kam Schools S/Tenants	Capital appropriations unexpended at Jun 30/25		4,158.68
		As per details, pp. 85/94		
		Rents	$38,836.91	
		Taxes	66,300.04	105,136.95
30	Suspense	Due bill unpaid at close of year, being bal Trustees' commissions as per statement, p 131		17,378.04
				$138,406.33

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
1	2929	J. Kalawaia		$	$ 36.90	'25	
	3030	M. Sasano			22.25	'25	A/c
	3188	G. Schuman	6 mo to Oct 1/25	162.50			
	3041	Kona Dev Co	6 " " Nov 1/25	125.00			
	3127	See Wo Yuen Co			48.95	'25	"
	522c	Terr Hotel Co			2,443.40	'25	5m
	1224	Terr Hotel Co			96.35	'25	"
	2085	M. Tagawa	6 " " Dec 1/25	12.50	54.25	'25	
	2905	T. Tsukamoto	6 " " Nov 1/25	30.00			
	2066	B. Watanabe	6 " " Dec 1/25	9.00	20.15	'25	A/c
	776	Civic Auto Service.	1 " " Jul 1/25	75.00			
	2942	J. N. Gomard	6 " " Dec 1/25	33.00	11.55	'25	"
	2030	J. Borges	6 " " Dec 1/25	12.50	47.80	'25	"
	3340	G. Morita	6 " " Nov 1/25	30.00	10.85	'25	"
	----	D. Kukahili	1 " " Jul 1/25	3.00			
	3047	Y. Chikamori	6 " " Oct 1/25	75.00	19.25	'25	"
	2729	R. F. Dempsey	6 " " Oct 1/25	85.00			
2	2945	Hawn Electric Co ..	6 " " Dec 1/25	4,500.00			
	3447	Hawn Electric Co ..	10 yr " Jun 1/35	20.00			
	3028	Mau Sing Wai Co ...			182.85	'25	"
	2142	Sui Kimura	6 mo " Nov 1/25	40.00	21.45	'25	"
	1709	K. Kimura	6 " " Oct 1/25	20.00	15.40	'25	"
	----	Emily Silva	1 " " Jul 1/25	3.00			
	3077	Julian Avilla	6 " " Dec 1/25	12.50	4.40	'25	"
	2489	A. Moepono	6 " " Jan 1/26	6.00	1.95	'25	
	2070	S. Okumoto	6 " " Dec 1/25	11.50	25.75	'25	"
	2071	N. Kimura	6 " " Dec 1/25	5.50	11.75	'25	"
3	1857	Y. Sato			15.95	'25	"
	3291	M. Kauahi			96.15	'25	"
	1582	M. Perreira			79.40	'25	
	2074	S. Mori	6 " " Dec 1/25	8.00	17.90	'25	"
	3119	J. R. Kellett			18.25	'25	6m
	3119a	J. R. Kellett	6 " " Jan 1/26	90.00	18.25	'25	"
	----	A. Schnerr Co	1 " " Jul 1/25	100.00			
	1663	Tsuna Yonemura	6 " " Dec 1/25	20.00	30.75	'25	
	960a	Maunalua Fishing Co	1 " " May 1/25	508.35			
	2033	M. Nakata	6 " " Dec 1/25	19.00	42.50	'25	A/c
	2055	R. Miyahara	6 " " Dec 1/25	8.50	18.75	'25	"
	3202	M. R. Kellum	6 " " Oct 1/25	190.00			
4	2811	K. Shikada	6 " " Nov 1/25	43.00			
	2816	T. Fukunaga	6 " " Nov 1/25	29.00			
	3198	Asa Morita .... A/c	6 " " Jan 1/25	16.20	3.80	'24	
	3439	Annie Ah Ko	12 " " Jan 1/26	20.00			
	3438	Tyau Ah Nee	6 " " Jul 1/25	10.00			
	3439	K. Aoyagi	6 " " Jul 1/25	15.00			
	----	Board of Health ...	1 " " May 1/25	20.00			
	1388a	F. E. Midkiff, Tr .	12 " " May 1/26	700.00			
	1630	G. Takemaru			19.00	'25	
	1052a	Mew Yee Bldg Co ...	1 " " Jul 1/25	83.35			
	531c	J. Kumalae			90.90	'25	"
	712a	J. Kumalae			289.35	'25	"
	3446	Terr Hotel Co	6 " " Dec 1/25	12,500.00	798.15	'25	1m
	1951	Mary V. Silva	6 " " Dec 1/25	217.50			
	2649	T. Ikeda	6 " " Oct 1/25	18.75			
	2731	T. Tanigawa	6 " " Oct 1/25	31.50			
	2073	I. Shimokawa	6 " " Dec 1/25	12.00	27.15	'25	A/c
	2067	S. Motoyama	6 " " Dec 1/25	21.00	47.25	'25	"
	2145	Ume Muramoto	6 " " Nov 1/25	20.00	10.45	'25	"
	2040	M. F. Perry	6 " " Dec 1/25	12.50	25.45	'25	"
	2819	Kui Tai Zen	6 " " Nov 1/25	30.00	17.90	'25	"
		Carried Forward ...		$20,014.65	$ 4,742.55		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$20,014.65	$ 4,742.55		
4	3157	J. Neves	6 mo to Aug 1/25	47.50	19.05	'25	A/c
5	3345	J. A. Walker	6 " " Dec 1/25	30.00	10.50	'25	"
	2149	D. Kalaluhi	12 " " Jun 1/26	10.00	2.95	'25	
	2507	J. Yoshimura	6 " " Dec 1/25	25.00	25.70	'25	
	2733	Sadie Sakai	12 " " Oct 1/25	75.00	6.15	'25	"
	2578	V. M. Reid			17.35	'25	"
	3249	Kaiwiki Sugar Co ..	6 " " Dec 1/25	2,000.00			
6	1867	Amoy Amasiu			15.40	'25	"
	2739	Ellen Kenway			22.45	'25	"
	3282	K. Keanu			13.00	'25	"
	3282	K. Keanu			13.00	'25	"
	3162	A. Baird			58.40	'25	"
	2075	Y. Ichinose	6 " " Dec 1/25	11.00	24.60	'25	"
	3276	Chong Sam	6 " " Dec 1/25	90.00	58.05	'25	"
	3139	A. Perry	6 " " Sep 1/25	12.50	4.40	'25	"
8	1852	J. Rego			7.85	'25	"
	1941a	H. Kaina	6 " " Mar 1/25	25.00			
	1701	Rafina F. Souza, Tr			29.80	'25	"
	2342	A. F. Ocampo			10.45	'25	"
	3169	E. M. Ehrhorn			59.65	'25	"
	1794	American Factors ..			67.10	'25	"
	2886	K. Ono			30.15	'25	"
	1472a	Radio Corpn of Am .			157.30	'25	"
	2491	Rose K. Maikai			14.15	'25	"
	782	Catton Neill & Co .			517.95	'25	"
	2097	Catton Neill & Co .			257.95	'25	"
	2372	Catton Neill & Co .			589.40	'25	"
	3186	S. Kurakado			5.60	'25	"
	1203	Kilauea Vol House .			7.05	'25	"
	2048	Y. Fujita	6 " " Dec 1/25	13.00	29.35	'25	"
	----	A. Pires	1 " " Jul 1/25	10.00			
	1521	J. Hilo Est ... A/c	6 " " Jul 1/25	12.50	7.50	'25	"
	2652	S. Nakashima	6 " " Oct 1/25	15.75	9.50	'25	"
	2034	H. Nakagawa	6 " " Dec 1/25	11.00	24.05	'25	"
	2541	Hannah Wilson			10.00	'24	"
	1470	Laie			10.00	'25	"
9	3251	Louise C. Maud	6 " " Nov 1/25	180.00	96.35	'25	"
	1105	Kauai Electric Co .			2.70	'25	"
	1106	Kauai Electric Co .			2.70	'25	"
	1219	Koolau Agric Co ...			699.00	'25	"
	3156	A. J. Matthews			23.10	'25	"
	2508	J. H. Buscher			46.45	'25	"
	2793	J. H. Buscher			45.05	'25	"
	2032	M. Indie	6 " " Dec 1/25	30.50	68.25	'25	"
	1811	Asa Hayashi	6 " " Oct 1/25	20.00	15.40	'25	"
	2053	I. Yamamoto	6 " " Dec 1/25	35.00	78.60	'25	"
	3246	Young Ah Hoon	6 " " Nov 1/25	50.00			
	955	D. Kaili			21.95	'25	
	2853	K. Miura			21.90	'25	"
10	2083	Chung Sung	6 " " Dec 1/25	27.00	60.40	'25	"
	1813	W. Andrade	6 " " Dec 1/25	20.00	30.75	'25	
	2967	S. Komatsu	6 " " Oct 1/25	40.00	14.15	'24	Bal
	3206	Prot Epis Church ..			60.60	'25	A/c
	2523	Maui Trading Co ...			22.25	'25	"
	2026	Chu Ding	6 " " Dec 1/25	175.00	99.00	'25	"
	2999	Christina Chu Kin .			12.05	'25	"
	1216	Hon Iron Works			133.45	'25	"
	3160	E. H. McInerny			65.85	'25	"
	3216	W. Ho	6 " " Jul 1/25	12.50			
		Carried Forward ...		$22,992.90	$ 8,498.30		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ..		$22,992.90	$ 8,498.30		
10	3335	J. R. Kellett			10.50	'25	A/c
	3204	S. C. Liu	6 mo to Jul 1/25	12.50			
12	2539	R. Ishida			32.15	'25	
	2692	Mary C. Porter ...			54.05	'25	"
	3171	Alice W. Smith ...			64.10	'25	"
	2464	D. W. Anderson			21.60	'25	"
	2567	D. W. Anderson			17.35	'25	"
	2580	D. W. Anderson			21.95	'25	"
	2765	Pearl City Fruit Co	6 " " Dec 1/25	671.25			
	1474	Hawn Sugar Planters			252.70	'25	"
	2050	K. Abe	6 " " Dec 1/25	18.00	40.55	'25	"
	2081	Ozaki Edo	6 " " Dec 1/25	12.00	26.00	'25	"
	1993	Mary E. Soper	6 " " Dec 1/25	77.50			
	2901	I. Shimada			9.50	'25	"
	2876	R. Morisawa			61.25	'25	
	1659	H. Aoki			107.65	'25	"
	336a	J. Wight Estate ..			37.55	'25	"
	3187	Elsie Morgan			122.05	'25	"
	983a	T. H. Davies & Co .			59.25	'25	"
	2628	T. H. Davies & Co .			120.40	'25	"
	714	Hon Iron Works			1,467.90	'25	"
	2768	C. F. Hart Est			87.55	'25	"
	2638	J. W. Pickard			17.35	'25	"
	2561	L. F. K. Hollman ..			17.75	'25	"
	2559	White Sewing Mach .	3 " " Aug 1/25	270.00			
	2860	T. Koyama			38.40	'25	"
	2830	Chong Oon Shiu etal			51.30	'25	"
	2162	Lum Chong			56.35	'25	"
	2750	Bow Wo Sang			43.35	'25	"
	2060	T. Wakida	6 " " Dec 1/25	60.00	55.10	'25	"
	2064	M. Uyeno Est	6 " " Dec 1/25	24.00	52.85	'25	"
	1596	R. Harada	6 " " Dec 1/25	27.50	19.05	'25	"
	2409	S. Inouye	6 " " Dec 1/25	12.50	27.95	'25	"
	2046	H. Oumae	6 " " Dec 1/25	22.50	50.05	'25	"
	1526a	K. Toge	6 " " Jan 1/26	25.00	19.85	'25	"
	3101	D. Uyeno	6 " " Jan 1/25	75.00			
	2865	M. Hasegawa etal ..	6 " " Jan 1/26	22.00	10.20	'25	
	1795	A. Morichika	6 " " Jul 1/25	11.50	12.65	'25	"
	----	Medeiros & Joseph .	1 " " Jul 1/25	90.00			
13	2917	H. Shima	6 " " Oct 1/25	35.00	13.80	'25	"
	2511	Yuka Nobukuni	6 " " Dec 1/25	15.75	19.00	'25	
	2532	S. Takeshima	6 " " Sep 1/25	10.00	25.30	'25	"
	3165	Julia Grossman			126.80	'25	"
	1191	Waialua Agric Co ..			8.75	'25	"
	1279	Waialua Agric Co ..			4.55	'25	"
	1401	Waialua Agric Co ..			2,359.15	'25	"
	1401a	Waialua Agric Co ..			699.00	'25	"
	1911	Waialua Agric Co ..			512.40	'25	"
	3249	Kaiwiki Sugar Co ..			73.70	'25	lm
	1692	Capt Cook Coffee Co			.85	'25	A/c
	700a	Hon Plantation			209.70	'25	"
	704	Hon Plantation			603.25	'25	"
	925	Hon Plantation			407.20	'25	"
	926	Hon Plantation			63.25	'25	"
	1262	Hon Plantation			262.15	'25	"
	1335	Hon Plantation			4.40	'25	"
	1493	Hon Plantation			85.65	'25	"
	1494	Hon Plantation			101.35	'25	"
	2448	Hon Plantation			21.00	'25	"
			370				
		Carried Forward ...		$24,484.90	$17,185.80		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$24,484.90	$17,185.80		
					81.65	'25	A/c
13	1954	Virginia R. Isenberg			104.85	'25	"
	1955	Virginia R. Isenberg			234.90	'25	"
	1961	Virginia R. Isenberg			21.00	'25	"
	2402	M. H. Drummond			30.80	'25	5m
	3362	F. K. Lam			22.95	'25	A/c
	2042	M. Tomimaru	6 mo to Dec 1/25	10.50	39.70	'25	"
15	1585a	S. Kawamoto			10.70	'24	Bal
	3101	D. Uyeno			98.55	'25	A/c
	1490	L. G. Blackman	6 " " Dec 1/25	115.00	12.80	'25	"
	2868	M. Matsushima			15.95	'25	"
	2961	S. Kealoha			11.20	'25	"
	2478	H. Nomi			10.05	'25	
	2490	Henrietta Kupahu ..			122.05	'25	"
	3161	F. C. Atherton			139.80	'25	"
	1696	Sing Chong & Co ...			1,251.80	'25	"
	1590	Sing Chong & Co ...			8.45	'25	"
	1828	Sing Chong & Co ...			20.70	'25	"
	1519	T. Yamasaki Est ...			23.80	'24	Bal
	2641	S. Kumashiro	6 " " Jul 1/25	65.00	19.50	'25	A/c
	2841	M. Kaneshige			83.45	'25	"
	3277	Yuen Wah Sing			34.25	'25	"
	1864	Kam Investment Co .			168.20	'25	"
	2928	S. Seiki et al			26.25	'25	"
	2475	S. Kawamoto	6 " " Dec 1/25	50.00	25.20	'25	"
	2041	K. Otha	6 " " Dec 1/25	15.00			
	2370	Fuki Arita	6 " " Oct 1/25	40.75			
	2902	S. Kimura	6 " " Jan 1/26	93.00	25.95	'25	"
	3433	S. Kimura	6 " " Jan 1/26	27.50	7.90	'25	6m
	3489	M. W. Kaululaau ...	6 " " Dec 1/25	67.50			
	2065	M. Naramoto	6 " " Dec 1/25	12.50	27.95	'25	A/c
	2398	Annie Lima	6 " " Jun 1/25	18.75			
	----	F. Keoho	2 " " Jul 1/25	6.00			
	2069	A. Yoshimoto	6 " " Dec 1/25	10.00	21.25	'25	"
	1662	K. Nishioka	12 " " Jun 1/26	25.00	19.00	'25	
	1876	T. Yanagihara	6 " " Sep 1/25	22.50			
	2092	H. Iwata	6 " " Dec 1/25	26.00	57.60	'25	"
	2705	Y. Suyetugu	6 " " Nov 1/25	31.50			
	2059	C. Hori	6 " " Dec 1/25	17.50	38.90	'25	"
16	2869	W. Dote ..... Bal	6 " " Jul 1/25	25.00			
	3350	S. Takeshita			18.70	'25	"
	2936	S. Shirai			17.05	'25	"
	1789	von Hamm Young Co .			690.30	'25	"
	3226	G. Denison			68.25	'25	"
	1768	A. Young Bldg Co ..			1,285.35	'25	"
	2749	R. A. Robbins			17.35	'25	"
	3318	H. S. Hayward			38.15	'25	"
	1951	Mary V. Silva			105.85	'25	"
	3370	Y. Alakaki			17.40	'25	11m
	2823	L. N. Land			50.85	'25	A/c
	744	Haleiwa Hotel Co ..			17.50	'25	"
	1185	Haleiwa Hotel Co ..			.90	'25	"
	----	Haleiwa Hotel Co ..	6 " " Dec 1/25	62.50	21.85	'25	"
	3444	Makea Haole	6 " " Dec 1/25	6.00			
	2845	S. Kimura			17.30	'25	"
	2580	D. W. Anderson	6 " " Dec 1/25	45.00			
	2256	Leong Wo Lee			21.80	'25	"
	2153	Mamu Tamagawa	6 " " Dec 1/25	20.00	20.55	'25	
	2088	K. Kajimura	6 " " Dec 1/25	8.50	18.45	'25	"
17	1782	M. Yoshida			17.50	'25	"
		Carried Forward ...	371	$25,305.90	$22,448.00		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$25,305.90	$22,448.00		
17	1791	K. Ikuta			8.75	'25	A/c
	1759	K. Sakai			8.75	'25	"
	2747a	H. Kai			8.75	'25	"
	2568	I. Kanbara			5.25	'25	"
	2889	I. Hirokane			10.85	'25	"
	2562	K. Hirokane			28.85	'25	"
	2995	Waialua Garage			13.10	'25	"
	2212a	Waialua Garage			8.75	'25	"
	340c	R. W. Holt			3.50	'25	"
	2734	M. Plemer			8.75	'25	"
	1410	M. Plemer			4.40	'25	"
	2735	M. Ogata			8.75	'25	"
	2482	Minnie A. Brown Bal	6 mo to Apr 1/25	169.65	128.70	'25	"
	2516	Hon Planing Mill ..			254.45	'25	"
	3163	J. A. Cockburn			87.60	'25	"
	2786	Kock Lui Shee			5.30	'25	
	3246	Young Ah Hoon			44.20	'25	"
	2499	C. Tanouye			8.95	'25	"
	2447	D. M. Ross			101.00	'25	"
	2922	K. Wada			11.20	'25	"
	2557	Hawn Agric Co	6 " " Dec 4/25	1,450.50			
	2078	S. Kikuchi	6 " " Dec 1/25	6.00	12.85	'25	"
	2068	U. Taketa	6 " " Dec 1/25	18.50	41.40	'25	"
	2051	K. Nishiyama	6 " " Dec 1/25	17.50	38.90	'25	"
	3490	L. Suan	6 " " Dec 1/25	12.50			
18	2828	Chun Hoon	6 " " Dec 1/25	30.00	16.15	'25	"
	2703	Chun Hoon			47.05	'25	"
	2759	Chun Hoon			26.65	'25	"
	3084	Chun Hoon			34.25	'25	"
	909	Hoy On Society			43.40	'25	"
	2496	H. Nakamura			5.60	'25	"
	2542	H. Nakamura			20.55	'25	"
	1942	F. Handa	6 " " Nov 1/25	20.00	11.55	'25	"
	3209	J. D. Dole			123.45	'25	"
	2765	Pearl City Fruit Co			234.60	'25	"
	1266	Pearl City Fruit Co			34.95	'25	"
	2000	Hon Const & D. Co .			1,114.50	'25	"
	2428	Hon Const & D. Co .			114.10	'25	"
	2424	Cora Adams	6 " " Jul 1/25	200.00	120.10	'25	"
	2834	I. Kubota			17.15	'25	"
	2712	Kwong Lee Yuen Co .			44.75	'25	"
	2161	J. G. Dassel			53.75	'25	"
	1578	Wing Hing Co et al.			164.00	'25	"
19	2544	K. Nakamura	6 " " Sep 1/25	15.00	5.15	'24	Bal
	2493	K. Nakamura ....A/c	6 " " Jul 1/25	18.45	11.40	'24	"
	2035	Y. Horita	6 " " Dec 1/25	12.50	25.75	'25	A/c
	960a	Maunalua Fishing Co	1 " " Jun 1/25	508.35			
	1459	Pac Engineering Co.	6 " " Dec 1/25	300.00	215.35	'25	"
	1753	Pac Engineering Co.			146.30	'25	"
	1345	Koolau Agric Co ...			8.75	'25	"
	2528a	Hawn Pine Canners .			46.55	'25	"
	1479	Libby McNeill & L..			278.65	'25	"
	1479a	Libby McNeill & L..			7.45	'25	4m
	1533	Libby McNeill & L..			27.95	'25	A/c
	1534	Libby McNeill & L..			49.20	'25	"
	3032	Libby McNeill & L..			36.90	'25	"
	2725	L. K. Keliiolaloa .			3.65	'25	
	2566	Cons Amusement Co .			810.65	'25	"
	2251	H. & E. Cannon			32.45	'25	"
		Carried Forward ...		$28,084.85	$27,233.70		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$28,084.85	$27,233.70		
19	2531	H. Cannon			18.05	'25	A/c
	3307	Lau Lin			9.50	'25	"
	1761	Lau Lin			62.15	'25	"
	2380a	Julia Gulick			.85	'25	
	3361	S. K. Toomey			5.00	'25	"
	2785	Kakaako Japse Sch'l			95.45	'25	"
	3177	Kame Nakano			17.35	'25	"
	3202	M. R. Kellum			131.85	'25	"
	2592	E. G. Hedemark			21.20	'25	"
	2556	J. C. Lima			17.75	'25	"
20	2029	M. Martin			36.35	'25	
	1565	K. Nomura			7.85	'25	"
	2945	Hawn Elec Co			1,815.25	'25	"
	2788	T. Tsukamoto			26.30	'25	"
	3116	Lum Kim			68.05	'25	"
	2729	R. F. Dempsey			48.15	'25	"
	3293	Palama Settlement .			60.15	'25	"
	3278	Sue Hoy			69.90	'25	"
22	2617	K. & S. Nakasone ..			281.80	'25	"
	2225	C. Araki			9.50	'25	"
	3059	Len Tai Wai Co			87.40	'25	"
	2404	J. S. Ferreira			27.00	'25	"
	1770	Kyoyei Shokwai			256.35	'25	"
	2406	Kyoyei Shokwai			71.15	'25	"
	2757	K. Oyama			15.65	'25	"
	2501	J. P. Mendonca			45.45	'25	"
	2147	J. P. Mendonca			93.30	'25	"
	1499	Moncrief & Ancill .	1 mo to Jul 1/25	100.00	248.30	'25	"
	2043	S. Shoji et al	6 " " Dec 1/25	12.50	27.95	'25	"
	3023	Y. Inouye ..... A/c	6 " " Oct 1/25	50.00			
	1754	T. Honda	6 " " Jan 1/26	12.50	19.00	'25	"
	2090	R. Watanabe			65.00	'24	"
	2080	S. Nakayama	6 " " Dec 1/25	13.00	28.80	'25	"
	2914	S. Nakamoto	6 " " Nov 1/25	31.50	6.70	'25	"
	2063	Asa Watanabe	6 " " Dec 1/25	17.00	38.05	'25	"
23	2792	W. C. Love			111.70	'25	"
	2037	T. Nagawa	6 " " Dec 1/25	13.00	29.35	'25	"
	2795	C. Villafuerte			8.75	'25	
	412a	Hawn Agric Co			156.35	'25	"
	1201	Hawn Agric Co			1,220.85	'25	"
	2557	Hawn Agric Co			681.70	'25	"
	2619	Hawn Agric Co			190.00	'25	"
	2620	Hawn Agric Co			176.05	'25	"
	2621	Hawn Agric Co			84.40	'25	"
	2622	Hawn Agric Co			31.55	'25	"
	2623	Hawn Agric Co			362.05	'25	"
	2624	Hawn Agric Co			640.95	'25	"
	2625a	Hawn Agric Co			153.95	'25	"
	2626	Hawn Agric Co			346.75	'25	"
	2627	Hawn Agric Co			174.60	'25	"
	2020	Onomea Sugar Co ...			1,563.50	'25	"
	2012	Honomu Sugar Co ...			500.35	'25	"
	1200	Hakalau Plantation.			789.15	'25	"
	687a	Hutchinson Plant'n.			508.15	'25	"
	14a	Hilo Sugar Co			574.30	'25	"
	2141	Hilo Sugar Co			1,799.60	'25	"
	3219	Maud B. Cooke			120.25	'25	"
	2058	T. Yamaguchi	6 " " Dec 1/25	18.50	40.85	'25	"
	2517	K. Saifuku	6 " " Dec 1/25	18.75	9.50	'25	"
		Carried Forward ...		$28,371.60	$41,340.90		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$28,371.60	$41,340.90		
23	2072	U. Takahashi	6 mo to Dec 1/25	7.00	15.65	'25	A/c
	2630	Hannah Damster			19.00	'25	
	2086	M. Tomita	6 " " Dec 1/25	6.50	14.00	'25	"
	2484	Sun Kwong Sing Co .			29.35	'25	"
	2485	Go Yee Wo et al ...			84.05	'25	"
24	2161	J. G. Dassel	1 " " Jul 1/25	33.50			
	1873	Hawn Tuna Packers .			120.25	'25	"
	2849	Y. Imai			21.10	'25	"
	2817	Waialae Ranch			2,692.20	'25	"
	2891	Waialae Ranch			6.70	'25	"
	3155	W. B. Lymer			110.30	'25	"
	462	Oahu Railway			349.50	'25	"
	1959	A. J. Campbell			185.10	'25	"
	3296	A. J. Campbell			118.30	'25	"
	2480	D. Nakashima	6 " " Dec 1/25	20.00	11.55	'25	"
	1514	S. Tomita	6 " " Jan 1/26	16.00	17.35	'25	"
	3231	Choy Fook	6 " " Jan 1/26	7.50	5.30	'25	"
	2049	H. Hamamoto	6 " " Dec 1/25	5.00	18.45	'25	"
	3078	L. Silario	6 " " Dec 1/25	12.50			
	2512	E. K. Akina ... Bal	6 " " Sep 1/23	103.00	20.59	'23	Bal
	2512	E. K. Akina ... A/c	6 " " Mar 1/24	30.41	46.00	'24	
	2028	A. Costa, Jr	6 " " Dec 1/25	13.00	28.80	'25	A/c
25	2130	Pioneer Mill			1,726.80	'25	"
	3492	Jennie O'Brien	6 " " Dec 1/25	37.50			
	1780	F. Andrade			78.65	'25	"
	1804	F. Andrade			65.15	'25	"
	1783	Miyo Eki	6 " " Jan 1/26	130.00	108.15	'25	"
	3210	T. Eki	6 " " Nov 1/25	30.00			
	2613	R. E. Woolley			57.55	'25	"
	801	American Factors ..			302.00	'25	"
	3283	Waiahole Water Co .			2,796.00	'25	"
	3066	Oahu Sugar Co			471.85	'25	"
	3082	Oahu Sugar Co			10.50	'25	"
	3076	Oahu Sugar Co			157.30	'25	"
	1947	Emma K. Wilcox	6 " " Dec 1/25	275.00	142.60	'25	"
	2062	C. Tanaka	6 " " Dec 1/25	75.00	129.45	'25	"
	2036	K. Tanaka ..... Bal	6 " " Jun 1/25	2.75	17.05	'25	"
	2036	K. Tanaka	6 " " Dec 1/25	8.00			
	2399	B. Komata	6 " " Dec 1/25	34.50	12.85	'25	"
26	3253	Wah Lam			18.90	'25	"
	178d	Hawi Mill & Plant'n			312.70	'25	"
	1072a	Kohala Ditch Co ...			312.70	'25	"
	1115a	Kohala Ditch Co ...			12.50	'25	"
	1116	Kohala Ditch Co ...			1.60	'25	"
	2626	Hawn Agric Co	6 " " Dec16/25	730.50			
	2627	Hawn Agric Co	6 " " Dec15/25	250.50			
	3000	Y. Okimoto			10.55	'25	"
	2568	K. Kishinami	6 " " Jan 1/26	15.00			
	2986	K. Okamura	6 " " Jul 1/25	37.50	11.00	'24	Bal
	2913	M. Inouye ..... A/c	6 " " Oct 1/25	55.00	1.50	'24	"
	3402	Katy M. Kaai	6 " " Jan 1/26	10.00	6.25	'25	
	3382	Katherine K. Kaeo .	6 " " Jan 1/26	10.00	6.25	'25	
	1221	Pac Dev Co			187.65	'25	A/c
	1222	Pac Dev Co			281.45	'25	"
	2611	K. Tateyama			6.00	'25	"
	2810	K. Horiuchi	6 " " Nov 1/25	24.00			
	2813	S. Tsubaki	6 " " Nov 1/25	28.00	8.75	'25	
	2814	Y. Nakamura	6 " " Nov 1/25	19.00			
	2815	J. Miyagawa	6 " " Nov 1/25	23.50			
		Carried Forward ...		$30,421.76	$52,508.14		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$30,421.76	$52,508.14		
26	3061	F. R. Greenwell ...	6 mo to Nov 1/25	125.00			
	3303	T. Tsuru	6 " " Jan 1/26	14.00	3.50	'25	A/c
	3366	G. K. Apela	6 " " Jan 1/26	4.00			
	3393	D. Nagano	6 " " Nov 1/25	29.00			
	3394	S. Furuuchi	6 " " Nov 1/25	10.00			
	3395	C. Yamada	6 " " Nov 1/25	23.00			
	3396	J. Miyoshi	6 " " Nov 1/25	26.00			
	3397	K. Onaka	6 " " Nov 1/25	35.00			
	3398	Y. Matsuda	6 " " Nov 1/25	20.00			
	3401	M. Apela	6 " " Jan 1/26	15.00			
	3403	Margaret Apela	6 " " Jan 1/26	5.00			
	3437	A. Ah Ko			6.25	'25	
	3440	Kim Bon	6 " " Jan 1/26	13.50	4.10	'25	6m
	3442	C. Akau	6 " " Jul 1/25	10.00			
	3493	M. Terada	6 " " Oct 1/25	50.00			
	3494	S. Mitsuoka	6 " " Oct 1/25	50.00			
	1959	W. F. Frear et al .			64.30	'25	A/c
27	2844	S. Hisamura	6 " " Jan 1/26	90.00	19.45	'25	"
	2551	K. Kishinami			8.75	'25	"
	1950	J. R. Judd	6 " " Dec 1/25	207.50	109.75	'25	"
	528a	Heeia Agric Co			699.00	'25	"
	528c	Heeia Agric Co			3.50	'25	"
29	----	S. P. Peterson	2 " " May 1/25	8.00			
	1260	J. Koshi	6 " " Sep 1/25	25.00			
	1384a	S. Nakazawa	6 " " Nov 1/25	60.00	116.75	'25	"
	1390	I. Inouye			8.70	'25	2m
	1391	Chow Yet Hung			8.70	'25	"
	1407	W. Inada			96.40	'25	5m
	1408	H. I. Young			55.70	'25	"
	1409	Ah Chu & Ah Wing ..			23.60	'25	"
	1483	Lum Chee, Tr	6 " " Nov 1/25	50.00	49.80	'25	A/c
	1506a	Matson Nav Co	6 " " Nov 1/25	800.00	284.55	'25	"
	1669	C. Chong Man	6 " " Nov 1/25	37.50			
	1697	S. Lalakea et al ..			31.30	'25	"
	1819	K. Sekimura			6.25	'25	"
	1822	S. Hata			62.25	'25	"
	1836	Yee Chun	6 " " Nov 1/25	100.00	50.05	'25	"
	1853a	I. Kitagawa	6 " " Dec 1/25	160.00	124.10	'25	"
	2011	Y. Omura	6 " " Oct 1/25	100.00			
	2017	A. J. Gomes	6 " " Dec 1/25	50.00			
	2207	H. I. Young	6 " " May 1/25	130.00	57.40	'25	"
	2209	R. Sumida et al ...	6 " " Nov 1/25	135.00	58.90	'25	"
	2214	T. Doi	6 " " Nov 1/25	162.00	74.65	'25	"
	2215	Hilo Macaroni Fac .	6 " " Nov 1/25	132.50	58.10	'25	"
	2237	C. Chong Man	6 " " Nov 1/25	150.00			
	2238	C. H. Will	6 " " Nov 1/25	150.00	67.65	'25	"
	2239	I. Goya ..... Bal	6 " " May 1/25	32.00	8.00	'25	"
	2254	Lai Hip Estate			71.30	'25	"
	2255	S. Kamada	6 " " Nov 1/25	105.00			
	2257	S. Hamamoto	6 " " Jul 1/25	110.00			
	2383	N. Uyeta	6 " " Nov 1/25	18.00			
	2444	B. Ushijima			8.30	'25	"
	2525	K. Kawasaki			31.30	'25	"
	2547	A. C. Baker	6 " " Oct 1/25	105.00			
	2555	Mana Transp Co			241.55	'25	"
	2571	K. Fujimoto	6 " " Nov 1/25	104.00	46.55	'25	"
	2575a	Hilo Steam Laundry.	6 " " Oct 1/25	157.50	65.85	'25	"
	2663	S. Hata	6 " " Nov 1/25	290.00	121.05	'25	"
	2672	F. Brughelli .. A/c	6 " " May 1/25	37.80	162.20	'24	
		Carried Forward ...	374	$34,358.06	$55,417.69		

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BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$34,358.06	$55,417.69		
29	2677	Pac Savings & Dev .	6 mo to Oct 1/25	105.00	46.70	'25	A/c
	2678	Pac Savings & Dev .	6 " " Nov 1/25	102.50	46.15	'25	"
	2704	Haw Planing Mill ..	6 " " Nov 1/25	220.00	96.80	'25	"
	2728	F. Sekido			9.85	'25	"
	3044	J. M. Muir .... A/c	6 " " Sep 1/25	40.00			
	3064	M. Dodo	6 " " Nov 1/25	67.50	33.10	'25	"
	3081	T. Doi			25.40	'25	"
	3089	H. K. Brown	6 " " Jul 1/25	62.50			
	3120	L. Chau	6 " " Nov 1/25	50.00			
	3122	Y. Nishimoto			8.65	'25	"
	3135	E. V. Shaw			7.85	'25	"
	3138	N. Yanagihara	6 " " Nov 1/25	101.50	46.05	'25	"
	3140	H. Onouye			31.30	'25	"
	3141	Interurban Elec Co.	12 " " Jun 1/26	50.00	.30	'25	
	3152	H. Doi	6 " " Dec 1/25	100.00			
	3301	Chow Yet Hung			17.35	'25	4m
	3372	T. Segawa	6 " " Nov 1/25	135.00			
	3377	I. Inouye			17.40	'25	"
	3429	Yee Chun			11.15	'25	1m
	1332a	C. F. Bradshaw			193.55	'25	A/c
	2441	C. F. Bradshaw			240.55	'25	"
	1701	R. F. Souza, Tr ...	6 " " Jan 1/26	32.50			
	2893	Shina Komeya	6 " " Jan 1/26	62.50	18.90	'25	"
	2087	I. Kitazaki	6 " " Dec 1/25	25.00	78.60	'25	"
	1549	H. Araki	6 " " Dec 1/25	35.00	8.95	'25	"
	2056	H. Yoshioka	6 " " Dec 1/25	13.50	29.95	'25	"
	2044	M. Tominaga	6 " " Dec 1/25	16.50	36.65	'25	"
	3495	G. K. Apela	6 " " Jan 1/26	12.50			
	2474	Hon Fruit Co	6 " " Jan 1/26	110.00	58.75	'25	"
	2784	Hon Fruit Co .. A/c	6 " " Oct 1/25	.90	41.95	'25	"
	3004	Hon Fruit Co	6 " " Oct 1/25	90.00	25.30	'25	"
	3092	Hon Fruit Co			23.10	'25	"
	2633	H. Kawaguchi			9.50	'25	"
	1397	W. J. Paris			10.40	'25	4m
	1405	W. J. Paris			31.25	'25	"
	1808	W. J. Paris			2.60	'25	2m
	2367	W. J. Paris			7.80	'25	4m
	2368	W. J. Paris			26.05	'25	"
	2389	W. J. Paris			3.90	'25	A/c
	3496	W. J. Paris ....A/c	6 " " Nov 1/25	66.00			
	3497	J. N. Kalahiki .. "	6 " " Jan 1/26	10.00			
	3498	M. Inouye ..... "	6 " " Jan 1/26	10.00			
	1399a	City & County			28.30	'24	"
	1655	Schuman Carriage Co	6 " " Nov 1/25	600.00			
	2430	Schuman Carriage Co	6 " " Nov 1/25	1,220.00			
	2082	S. Hirahara	6 " " Dec 1/25	10.50	23.80	'25	"
	2045	T. Miyagawa	6 " " Dec 1/25	22.50	49.50	'25	"
	1549	H. Araki	6 " " Jun 1/26	35.00	8.95	'25	Bal
	3499	Katy M. Kaai	6 " " Jan 1/26	10.00			
	1593	T. Yamashita	6 " " Sep 1/25	15.00			
	1190	Terr'l Hotel Co ...			518.80	'25	A/c
	84	Terr of Hawaii			5,676.95	'24	"
	3194	Lillian Goodknight.			59.10	'25	"
	1301	von Hamm Young Co .			1,168.45	'25	"
	2807	N. Suyama ..... A/c	6 " " Nov 1/25	5.00			
	3508	J. Lukela	6 " " Dec 1/25	6.00			
30	2054	M. Nakamoto	6 " " Dec 1/25	15.00	33.85	'25	"
	2155	K. Takamori	6 " " Aug 1/25	34.50	25.70	'25	
	2103	K. Takamori	6 " " Jul 1/25	15.65	12.30	'25	
		Carried Forward ...	375	$37,865.61	$64,269.19		

BERNICE P. BISHOP ESTATE

RENTS and TAXES COLLECTED - JUNE, 1925

Date	Lease	Tenant	Period of Payment	Rents	Taxes	Year	
		Brought Forward ...		$37,865.61	$64,269.19		
30	2569	N. Mahoe et al			53.40	'25	
	3025	E. Yamaguchi .. Bal	6 mo to Oct 1/25	35.00	14.50	'25	A/c
	1583	J. Damata	6 " " Jan 1/26	20.00	39.70	'25	
	2076	Y. Yanagida	6 " " Dec 1/25	16.50	37.20	'25	"
	3154	G. Kannabe	6 " " Oct 1/25	31.50			
	2990	B. Arakawa	6 " " Dec 1/25	24.00	12.05	'25	"
	2991	K. Kuroiwa	6 " " Jun 1/25	36.00	12.05	'25	"
	2866	K. Saiki	6 " " Jan 1/26	250.00	88.15	'25	"
	2572	Wong Wong et al ...	6 " " Dec 1/25	150.00	111.80	'25	"
	3263	Wing Fat Bldg Co ..			100.65	'25	"
	1383	Kaiwiki Sugar Co ..			368.35	'25	"
	1232	Kukaiau Ranch Co ..			68.80	'25	"
	2129	Hon Iron Works			444.35	'25	"
	2463	G. B. Case			126.20	'25	"
	917	Pang Lum Mow	1 " " Jul 1/25	66.65	195.75	'25	"
	1051a	Pang Lum Mow	1 " " Jul 1/25	41.65	100.80	'25	"
	1404	Lewers & Cooke	6 " " Dec 1/25	300.00	257.10	'25	"
				$38,836.91	$66,300.04		

SCHEDULE E.

BERNICE P. BISHOP ESTATE

Summary of Expenditures for 12 Months Ending JUNE 30th, *1925.*

HAWAIIAN GAZETTE CO., NO. 98386

Kamehameha Schools	$	336,278.32
Sundry Tenants		1,851.52
Property Taxes		218,555.18
Interest		8,064.84
Fees		5.00
Expense		4,189.54
Auto Expense		1,772.36
Land Department		4,873.02
Surveying		6,065.75
Insurance		797.74
Repairs		3,161.44
Law		7,985.00
Forestry		169.18
Experiments		5.00
Salaries		52,429.94
Annuities		3,036.51
Trustees' Commissions		34,008.79
Agents' Commissions		3,233.57
Sundry Advances		133.75
Suspense		16,768.48
Bills Receivable		100,000.00
Bond Investments		132,957.50
Purchase of Lands		29,232.23
Sales of Land		12.00
Kapaakea Fill		5,219.83
Kawananakoa Subdivision		18,399.05
Maunalua Development		11,441.21
Fencing		1,670.55
Roads and Sewers		2,469.59
Frontage Taxes		16,608.45
Furniture & Equipment		3,469.55
Kona Office Equipment		5.00
Maps and Surveys		97.35

(As per details, attached pages 96/131)

TOTAL EXPENDITURES, Carried to p. 134 $1,024,967.24

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1924

Vchr	Date		
-	1	Trustees' Commission, bal for year ended June 30/24 ..	$15,664.73
1		Kam Schools, A/c Revenue Expenditures, July	12,000.00
2		Terr Hawaii, Govt land in L1691, 6m to Dec 31/24	7.50
3		Mercantile Ref Sheet, sub 3m to Sep 30/24	6.00
4		Hon Realty Board, membership fee 6m to Dec 31/24	10.00
5		Advertiser, sub 3m to Sep 30/24	2.85
6		Hon Water Wks, rate 6m to Dec 31/24, Delmonico Bldg ..	21.00
7	2	Kam Schools, A/c Capital Exp bals unexpended returned.	4,871.01
8	5	Robertson & Castle, costs re Mitori liquor case etc ..	29.20
9		U. S. Printing Office, geological table	1.55
10		H. M. von Holt, joint owner L2759, 6m to Jan 1/25	100.00
11		Kam Schools, A/c Capital Exp, sundry appropriations ..	5,880.00
12	10	Kualaau, rent of house re Maunalua water develop, Jul.	10.00
13		F. Kienzle, Notary, acks to Ching Ah Sing deed	3.00
14		" oaths to L/C applications re Kawananakoa, Nuuanu ..	.75
15		" oath re Maluawai boundary petition	.25
16	15	Fisher & Co, advertising auction sale of fishery lease	49.40
17		Hon Const & D. Co, hauling lumber to Maunalua	4.75
18		Hon Iron Wks, belting etc	6.45
19		Allen & Robinson, lumber	22.03
20		Standard Oil Co, gasoline	9.36
21		Macfarlane & Co, barley, June 7	1.90
22		" barley and hay, June 16	4.65
23		" barley and hay, June 27	4.65
24		F. E. Richardson Co, spark plug	1.00
25		Hoffschlaeger Co, typewriter paper	44.75
26		Robertson & Castle, cost registering title Kawananakoa	50.00
27		Durant Irvine Co, overhauling gate valve	58.83
28		G. M. Collins, Supt Land Department,..Salary, A/c July	300.00
29		E. B. Loomis, Engineer ..... " "	200.00
30		F. P. Pierce, Engineer ..... " "	175.00
31		G. Podmore, Surveyor ..... " "	175.00
32		W. H. Smith, Surveyor ..... " "	125.00
33		Marie L. Roebuck, Stenographer ..... " "	100.00
34		G. N. Crabbe, Rodman ..... " "	55.00
35		Ah Loy Mau, Rodman ..... " "	45.00
36		C. Aina, Rodman ..... " "	37.50
37		E. T. Winant, Cashier ..... " "	250.00
38		G. P. Landy, Accountant ..... " "	150.00
39		Florence K. Kienzle, Stenographer ..... " "	112.50
40		Adria E. Ponzanelle, Stenographer ..... " "	82.50
41		M. C. Amana, Collector ..... " "	100.00
42		T. Nishikawa, Office Assistant ..... " "	57.50
43		Tam Yau, Janitor ..... " "	20.00
44		D. K. Baker, kuleana data re Keauhou, Hawaii, surveys.	20.00
45		" kuleana data re Keauhou, Hawaii, surveys	15.00
46		M. Kinney, typing agreement re Punaluu surveys	2.50
47		M. K. Brown Est, assignment fee twice paid, L2682, Kau	5.00
48		Postage stamps for the Land Dept	5.00
49		Fisher & Co, service auction sale of fishery leases ..	50.00
50	22	Bureau of Conveyances, blue print	2.00
51	24	Benson Smith, benzine	.80
52		C. W. Macfarlane, rent phone mouthpieces, 3m Jun 30/24	3.60
53		Hall & Son, rule etc	2.85
54		Advertiser, repairing binding	7.50
55		Blue Print Co, sundry prints, June	49.75
56		Star-Bulletin, 100 General Condition forms	36.75
57		" 100 4-page bond forms	21.00
58		" 100 4-page contract forms	21.00
		Forward	$41,093.36

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1924

Vchr	Date		
		Brought Forward	$41,093.36
59	24	Mutual Tel Co, Tel 1519, July	15.85
60		Wall Nichols Co, drawing paper	55.20
61		Hawn News, 2 cans Pounce	.80
62		Hon Planing Mill, stakes	9.00
63		Liberty House, Cambric	1.00
64		Terr'l Survey, blue print	.90
65		Oahu Ice Co, ice, May and June	7.15
66		Rycroft's, distilled water, June	4.50
67		Dimond & Co, janitor's supplies	3.95
68		Yee Chan Co, janitor's supplies	1.00
69		French Laundry, washing towels, June	.75
70		Macfarlane, rent phone mouthpieces, 3m to June 30/24	2.40
71		Hawn Elec Co, current, June	27.50
72		" lamps	9.00
73		Hon Typewriter Co, overhauling typewriter	15.00
74		Office Supply Co, sundry supplies, June	14.45
75		Benson Smith Co, benzine	.63
76		Mutual Tel Co, Tel 5303, July	12.25
77		" wire to Wheeler	2.05
77		" wire to J. B. Mann re Kohala surveys	2.05
78		Terr'l Survey, 18 prints for Kona, Hawaii, surveys	1.80
79		Advertiser, binding 6 volumes for library	37.50
80		H. W. Wilson Co, library records	.55
81		Pac Picture Framing Co, mounting maps	4.25
82		Williams Studio, prints of Maunalua, Oahu	5.50
83		Von Hamm Young Co, June charges	68.94
84		Royal Hawn Sales Co, " "	26.33
85		Schuman Carriage Co, " "	3.61
86		Burgess & Johnson, " "	1.25
87		Robertson & Castle, services re Mitori liquor case	50.00
88		Moses Office Equipment Co, sundry supplies, June	2.50
88		" 1 Dalton Adding Machine	450.00
89		Hawn News, 2 rules	102.50
90	28	Kienzle, Notary, acks to L3293 to Palama Settlement	3.00
91		McGraw Hill Co, 3 library books	10.05
92		Industry Illustrated, 3 yrs sub to June, 1927	2.05
93		Am Assn Highway Officials, 1 yrs sub	.36
94		Am Society Mech Engineers, 1923 index	7.05
95		Kam Schools, A/c Capital Exp., farm machinery	2,933.00
96	30	Patten Co, carbon paper, May 13	4.00
97		" carbon paper, May 27	4.00
98		" mailing envelopes	2.00
99		Army Goods Store, 2 knapsacks	3.05
100		Waterhouse Co, Venetian blinds for Hon office	49.00
101		" drawing table drawers	58.00
102		H. K. Pahia, for fee in 1.715 ac at Heeia, Oahu	400.00
103		Bureau of Conveyances, recording above	4.00
104		Revenue stamps to above	.50
105		Kienzle, Notary, acks to above	2.00
106	31	Kam Schools, A/c Capital Exp, electric dishwashers	260.00
107		" office furniture	110.00
108		" Chapel alterations	480.00
109		F. E. Midkiff, President, salary, July, 1924	500.00
110		A. G. M. Robertson, general retainer, July	200.00
111		Merchants Patrol, watchman's services, July	2.50
112		Salv Army Boys Home, koa seeds for planting, Maunalua.	100.00
113		Collins, Bal Salary, July	300.00
114		Loomis, "	216.65
		Forward	$47,684.73

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JULY, 1924

Vchr	Date			
		Brought Forward		$47,684.73
115	31	Pierce, Bal Salary, July		175.00
116		Podmore, "		175.00
117		Smith, "		125.00
118		Roebuck, "		100.00
119		Crabbe, "		55.00
120		Mau, "		45.00
121		Aina, "		37.50
122		Winant, "		250.00
123		Landy, "		150.00
124		Amana, "		100.00
125		Nishikawa, "		57.50
126		Kienzle, "		112.50
127		Ponzanelle, "		82.50
128		Tam Yau, "		20.00
129		Kam Schools, annuity premiums due Sept 1/24:		
		Winant	$92.60	
		Amana	27.95	
		Nishikawa	10.05	
		Kienzle	23.47	
		Loomis	37.65	
		Podmore	31.45	
		Crabbe	10.05	
		Smith	20.71	253.93
130		Palama Settlement, refund overpayment on L1687 Waialua		6.97
				$49,430.63

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1924

Vchr	Date		
131	1	Kam Schools, A/c Revenue Expenditures, Aug	$12,500.00
132	4	E. T. Winant, advance for Hawaii trip	250.00
133		G. Podmore, advance for Kona, Hawaii, surveys	1,000.00
134		G. M. Collins, advance for Kona inspection trip	200.00
135	5	T. J. Carey & Co, 1 book	5.05
136		M. McLaren, stenog, Aug 1-5 inc, 5 days @ $150 per mo.	24.19
137	8	J. L. Young Eng Co, a/c Kawananakoa road contract	3,798.00
138		H. S. P. A., tree planting, Halawa lands	134.00
139		Keeler's Hotel Weekly, ad sale of Seaside Hotel lease.	40.10
140		Sakai Store, supplies for Mann's Kohala surveys	2.20
141		R. S. Chase, fencing and clearing Queen St. lot	117.09
142		R. C. Bayless, mounting maps	22.10
143		Kualaau, rent of house, Aug, re Maunalua water dev ...	10.00
144	9	G. M. Yamada, repairing Muliwai wall, Waialae	1,675.00
145	15	Capt Cook Coffee, refund of overpayment, L3034, Kona .	41.60
146		Robertson & Castle, services Shoji liquor case	100.00
147		Kam Schools, A/c Capital Exp, sundry appropriations ..	14,225.00
148		Collins, A/c Salary, Aug	300.00
149		Loomis, "	200.00
150		Pierce, "	175.00
151		Podmore, "	175.00
152		Smith, "	125.00
153		H. Keppeler, Surveyor, " (engaged 4th) 12d @ $100 p mo	38.70
154		Crabbe, "	55.00
155		Mau, "	45.00
156		Aina, "	37.50
157		Roebuck, "	100.00
158		Winant, "	250.00
159		Landy, "	150.00
160		Amana, "	100.00
161		Nishikawa, "	57.50
162		Kienzle, "	112.50
163		Ponzanelle, "	82.50
164		A. Franklin, Stenog, " (engaged 6th) 10d @ $150 p mo	48.40
165		Tam Yau, "	20.00
166	18	City Treas, 4th instal't Kakaako frontage taxes	14,753.45
166		" interest on bal above assess't, $103,274.52, 1yr 6%	6,196.46
167		Lum Chong, L2162, refund front tax instal't twice paid	146.10
167		" refund of interest twice paid on bal above assess't	61.36
168	21	Property tax for 1915-20 on land at Waikiki-waena, Hon	79.90
169	23	A. Franklin, salary 8 days to date @ $150 per mo	38.70
170	25	G. M. Collins, advance for Kauai trip	350.00
171		H. Keppeler, salary Aug 1-3 inc, 3d @ $100 per mo	11.30
172	29	Perkin's, typing re Keauhou, Hawaii, surveys	10.70
173		Pac Picture Framing Co, mounting maps	27.50
174		Hawn News, map of Oahu	.50
175		" 1 Marchant Calculator	500.00
176		" 1 Silver Protractor	57.50
177		Waterhouse Co, 1 Art-metal desk	230.70
178		Lewers & Cooke, 2 Plumb-bobs	2.50
179		" 2 steel tapes	27.90
180		Hawn News, eyelets	2.00
181		Philp & Bro, repairing leather case	.75
182		Patten Co, sundry office supplies	5.00
183		Hon Iron Works, galv pipe, Jul 15/24	5.48
184		" galv pipe, Apr 8/24	7.77
185		Liberty House, muslin	1.00
186		C. Frazier Co, advertising sale Seaside Hotel lease ..	84.50
187		Wall Nichols Co, office supplies	66.80
		Forward	$58,884.30

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1924

Vchr	Date		
		Brought Forward	$58,884.30
188	29	Hall & Son, sundry supplies	5.50
189		Star-Bulletin, 1000 index cards	12.00
190		Blue Print Co, sundry prints	29.25
191		" sundry prints re Seaside Hotel lease auction sale	16.00
192		Terr'l Survey, 3 blue prints	5.00
193		Telephone 1519, August	16.00
194		Mutual Tel Co, wire to E. Paris re Collin's Kona trip	2.10
195		Hon Planing Mill, 300 stakes	19.00
196		Cashman Tent Co, repairing flags	.50
197		Telephone 5303, August	11.75
198		French Laundry, washing towels, July	.90
199		Perkin's, typing statements of accounts	40.00
200		Yee Chan Co, cheese cloth	2.20
201		Dimond & Co, house broom	1.25
202		Office Supply Co, sundry supplies	10.25
203		Rycroft's, distilled water, July	4.50
204		Oahu Ice Co, ice, July	3.70
205		Benson Smith Co, mosquito punk	.40
206		Hawn Elec Co, current, July	28.18
207		" sundry supplies	1.75
208		Postage stamps	10.00
209		Burgess & Johnson, tube repairs	.50
210		Von Hamm Young Co, garage charges, July	71.72
211		Schuman Carriage Co, garage charges, July	23.01
212		Davies & Co, powder etc, Maunalua water development	35.90
213		" candles, Maunalua water development	9.00
214		" pick handles, " " "	3.08
215		Standard Oil Co, gasoline	9.63
216		Macfarlane & Co, hay and barley, July 10	4.75
217		" hay and barley, July 24	5.00
218		" hay and barley, July 21	5.75
219		Allen & Robinson, lumber, July 1	78.66
220		" nails, July 1	2.00
221		" lumber and nails, July 21	26.46
222		Hon Iron Wks, coal, etc	8.52
223		Kam Schools, A/c Capital Exp, pavilion for Boys' Dorm.	845.00
224		F. E. Midkiff, President, salary, August	500.00
225		Ng Shee, witness fee in L/C petition, Kawananakoa	1.00
226		A. G. M. Robertson, retainer, August	200.00
227		Collins, Bal Salary, Aug	300.00
228		Loomis, "	216.65
229		Pierce, "	175.00
230		Podmore, "	175.00
231		Smith, "	125.00
232		Keppeler, "	50.00
233		Crabbe, "	55.00
234		Mau, "	45.00
235		Aina, "	37.50
236		Roebuck, "	100.00
237		Winant, "	250.00
238		Landy, "	150.00
239		Amana, "	100.00
240		Nishikawa, "	57.50
241		Kienzle, "	112.50
242		Ponzanelle, "	82.50
243		Eva Baber, Stenographer, Aug 25-31, 7d @ $150 per mo	33.85
244		Tam Yau, Bal Salary, Aug	20.00
		Forward	$63,020.01

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

AUGUST, 1924

Vchr	Date			
		Brought Forward		$63,020.01
245	29	Kam Schools, premiums due Oct 1/24 on annuity policies:		
		Winant	$92.60	
		Amana	27.95	
		Nishikawa	10.05	
		Kienzle	23.47	
		Loomis	37.65	
		Podmore	31.45	
		Crabbe	10.05	
		Smith	20.71	253.93 ✓
246		Merchants Patrol, services, August		2.50 ✓
247		Z. Takayama, soda water supplied prospective tenants		1.70 ✓
248		C. Tanaka, transporting 13 prosp tenants to Maunalua		7.00 ✓
				$63,285.14

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1924

Vch'r	Date		
249	2	Kam Schools, A/c Revenue Expenditures, Sept	$21,500.00
250		H. Smith, Tr for Baker, 12m rent to Sept 1/25	29.30
251		" Tr for Andrews, 12m rent to Sept 1/25	15.00
251		" Tr for Andrews, taxes 1924, on Kapalama lease .	17.80
250		" Tr for Baker, taxes 1924, on Kapalama lease .	37.40
252	6	Kienzle, Notary, acks to deed to City & County ...	3.00
253		M. C. Amana, advance for Molokai trip	150.00
254		Hon Water Works, rate to Aug 2/24, office	1.75
255		Young Engineering Co, a/c Kawananakoa road contr't	5,204.00
256		F. Lee, typing report of Collin's Kona trip	10.00
257	8	Schwabacker Frey Co, sundry stationery	158.40
258	11	Postage stamps	10.00
259	15	Collins, A/c Salary, Sept	300.00
260		Loomis, "	200.00
261		Pierce, "	175.00
262		Podmore,. "	175.00
263		Smith, "	125.00
264		Keppeler, "	50.00
265		Crabbe, "	55.00
266		Mau, "	45.00
267		H. Kaialau, Rodman, "	37.50
268		Roebuck, "	100.00
269		Winant, "	250.00
270		Landy, "	150.00
271		Amana, "	100.00
272		Nishikawa, "	57.50
273		Kienzle, "	112.50
274		Ponzanelle, "	82.50
275		Baber, "	75.00
276		Tam Yau, "	20.00
277		Keeler's, advertising sale of Seaside Hotel lease.	40.00
277		" 1000 reprints of above	50.00
278		Star-Bulletin, ad re boundary petition, Maluawai .	16.75
279		Bishop Ins Agcy, 1 yr prem on Kona Office fixtures	11.90
279a		" 1 yrs premium on Kona Office building	53.07
280		Perkin's, typing reports of various surveys	11.50
281		" typing minutes of meeting	6.50
282		Advertiser, 3000 bill heads for Kona Office	23.50
283		Garbage Dept, service 3 mos to Sept 30/24	2.25
284		Nippu Jiji, 2 rubber stamps	.60
285		" advertisement proposed Koko Head subdivision ..	7.50
286		Hawaii Hochi, advertisement Koko Head subdivision.	7.50
287	16	Polk-Husted Co, 1924 directory	10.00
288		C. S. Judd, pig bounty, Kaluanui forest reserve ..	3.00
289		Bishop Museum, its share Hon Plant'n lease rent ..	962.16
290	22	Hawaii Shinpo, advertisement Koko Head subdivision	7.50
291		Kam Schools, A/c Cap Exp, equipment Boys' Dormit'y	900.00
292		G. Podmore, advance for Kona, Hawaii, surveys	1,000.00
293	26	Hon Iron Works, belt hooks	.42
294		Standard Oil Co, gasoline	9.63
295		Macfarlane & Co, hay etc	8.50
296		Advertiser, ad re Maluawai boundary petition	20.25
297		Burgess & Johnson, tires etc	18.94
298		Schuman Carriage Co, repairs etc	67.08
299		Von Hamm Young Co, garage charges, Aug	52.43
300		Pac Picture Framing Co, mounting maps	2.50
301		Oahu Junk Co, saddle bag	5.00
302		Hon Photo Supply Co, sundry prints	15.07
302		" 1 Graflex Camera	86.50
		383 Forward	$32,646.70

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

SEPTEMBER, 1924

Vch'r	Date			
		Brought Forward		$32,646.70
303	26	Hawn News, Silver Protractor		57.50
304		Office Supply Co, 1 Remington typewriter		106.50
304		" office supplies, Aug		6.95
305		Hawn Elec Co, current, Aug		27.20
306		Sach's Drygoods Co, cheese cloth		5.00
307		Rycroft's, distilled water, Aug		5.25
308		Hon Typewriter Co, repairs to typewriter		2.50
309		Oahu Ice Co, ice, Aug		3.70
310		Moses Office Equipment Co, knife eraser		1.00
311		Postoffice box rent, 3 mos to Dec 31/24		3.00
312		City Transfer, hauling stationery from ex Maui		.50
313		French Laundry, washing towels, Aug		1.30
314		Hon Planing Mill, moving desk		12.00
315		Telephone 5303, Sept		12.35
316		Mutual Tel Co, moving wires, etc		11.17
317		Wall Nichols Co, office supplies, Aug		3.55
317		" office supplies, Aug		42.70
318		Blue Print Co, sundry prints, Aug		50.95
319		Mutual Tel Co, Phone 1519, Sept		14.95
320		" wire to Agent re Collin's Kauai trip		4.65
321		Hon Planing Mill, stakes		24.00
322		Benson Smith Co, benzine		.90
323		Hall & Son, oil cans		1.50
324		Terr'l Survey, blue prints, Sept		9.05
325		Philp Bro, leather case		3.00
326		Coyne Furniture Co, 1 cushion		5.85
327	30	F. E. Midkiff, salary, Sept		500.00
328		A. G. M. Robertson, retainer, Sept		200.00
329		Audit Co Hawaii, service 3m to Sept 30/24		300.00
330		Merchants Patrol, service, Sept		2.50
331		Collins, Bal Salary, Sept		300.00
332		Loomis, "		216.65
333		Pierce, "		175.00
334		Podmore, "		175.00
335		Smith, "		125.00
336		Keppeler, "		50.00
337		Crabbe, "		55.00
338		Mau, "		45.00
339		Kaialau, "		37.50
340		Roebuck, "		100.00
341		Winant, "		250.00
342		Landy, "		150.00
343		Amana, "		100.00
344		Nishikawa, "		57.50
345		Kienzle, "		112.50
346		Ponzanelle, "		82.50
347		Baber, "		75.00
348		Tam Yau, "		20.00
349		Moses Office Equipment Co, 1 chair		22.50
350		Kam Schools, annuity premiums due Nov 1/24:		
		Winant	$102.60	
		Amana	28.95	
		Nishikawa	11.55	
		Kienzle	23.47	
		Loomis	44.35	
		Podmore	31.45	
		Crabbe	10.05	
		Smith	20.71	273.13
		Forward		$36,488.50

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r	Date	S E P T E M B E R, 1 9 2 4	
		Brought Forward	$36,488.50
351	30	E. Hore, Waialua Agent, com 3 mos to Sept 30/24 ..	49.33
352		W. F. Sanborn, Kauai Agent, com 3m to Sept 30/24 .	26.15
353		A. S. Gurney, Hilo Agent, com 3 mos to Sept 30/24.	324.47
354		Bishop Bank, Kona Agent, com 3 mos to Sept 30/24.	467.73
355		Robertson & Castle, fee in L/C application	600.00
355		" costs re above application	110.10
			$38,066.28

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r	Date	OCTOBER, 1924	
356	1	Kam Schools, A/c Revenue Expenditures, Oct	$22,000.00
357	6	Williamson & B., $20,000 Union Mill bonds 6s	20,050.00
357		" accrued interest on above bonds, 5 days @ 6% ..	16.66
358		Trent Trust Co., $10,000 Union Mill bonds 6s	10,025.00
358		" accrued interest on above bonds, 5 days @ 6% ..	8.33
359		F. J. Cody, clearing roads in Honohononui Sub Hilo	20.00
360		Young Engineering Co, a/c Kawananakoa road contr't	1,932.80
361		Kam Schools, A/c Cap Exp, sundry appropriations ..	800.00
362		Blue Print Co, sundry prints	18.60
363		C. Brewer, 1 yrs prem on Delmonico Bldg for $4500.	87.75
364		" 1 yrs prem on Land Dept equipment for $1500 ...	60.00
365		Dowsett Co, 1 yrs prem on Delmonico Bldg for $3000	58.50
366		Trent Tr., 1 " " " " " " 4500	87.75
367		C. Frazier Co, advertising Seaside Hotel lease ...	17.50
368		" advertising Seaside Hotel lease auction sale ..	35.75
369	7	H. C. & D. Co, a/c Kapaakea fill	401.10
370		Koolau Agr Co, fee in kuleanas at Punaluu, Oahu ..	356.40
371		Recording deed of above purchase	3.50
372		Postage stamps for Land Dept	5.00
373	10	Supreme C't, copy of Probate for Book of Deeds ...	1.25
374	11	Merc Reference Sheet, sub 3m to Dec 31/24	6.00
375		Advertiser, sub 3m to Dec 31/24	2.85
376		Hon Plant'n, refund of overpayment on Lease 704 ..	334.66
377		Bishop Ins Agcy, 1 yr prem on Delmonico Bldg $6000	134.40
378		Keeler's, advertising Seaside Hotel lease, Sept ..	40.00
379		Kam Schools, A/c Cap Exp, sundry appropriations ..	688.00
380	14	Police Dept, auto license of M. C. Amana, Col'r ..	5.00
381	15	Kualaau, rent of house at Maunalua, Sept	8.00
382		Collins, A/c Salary, Oct	300.00
383		Loomis, "	200.00
384		Pierce, "	175.00
385		Podmore, "	175.00
386		Smith, "	125.00
387		Keppeler, "	50.00
388		Crabbe, "	55.00
389		Mau, "	45.00
390		Kaialau, "	37.50
391		Roebuck, "	100.00
392		Winant, "	250.00
393		Landy, "	150.00
394		Amana, "	100.00
395		Nishikawa, "	57.50
396		Kienzle, "	112.50
397		Ponzanelle, "	82.50
398		Baber, "	75.00
399		Tam Yau, "	20.00
400	18	U. Tokunaga, water developm't work at Maunalua ...	1,864.54
401		Standard Oil Co, gas for engine	9.45
402		Macfarlane & Co, barley	2.25
403		Davies & Co, candles etc	27.75
404	21	Ching Wong Shee, for fee in 5 parcels at Heeia ...	4,625.00
405		Revenue stamps to deed of above	5.00
406		Recording above deed	5.00
407	22	Bishop Ins Agcy, 1 yrs prem on bond of M. C. Amana	5.00
408		" 1 yrs prem on bond of T. Nishikawa	2.50
409		" 1 yrs prem on bond of E. T. Winant	50.00
410		F. G. Krauss, services re Maunalua development ...	151.00
411		Hon Planing Mill, stakes	14.28
412		Hon Typewriter Co, typewriter ribbon	1.00
		Forward	$66,077.57

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r	Date	OCTOBER, 1924	
		Brought Forward	$66,077.57
413	22	Hon Photo Supply Co, films etc	2.58
414		Liberty House, cloth	1.75
415		Hawn News, 1 tape mender	5.50
416		Telephone 1519, Oct	14.75
417		Hall & Son, batteries etc	4.45
417		" survey chain	14.40
418		Moses Office Equipment Co, inkstand	6.50
419		Ideal Haberdashers, Scout Haversacks	6.00
420		Am City magazine, sub 1 yr to May 1925	4.05
421		McMichael Pub Co, 1 publication	2.55
422		Hawn Elec Co, installing fan in office	64.76
423		Hawn News, 1 Solar Prism	16.54
424		" erasers	1.00
425		Hawn Elec Co, current, Sept	26.45
426		" plug and cleaning fans	2.30
427		Telephone 5303, Oct	13.00
428		Office Supply Co, sundry supplies, Sept	18.90
429		Wall Nichols Co, sundry supplies, Sept	14.90
430		Benson Smith Co, soap	1.40
431		Advertiser, 200 followers	1.25
432		Oahu Ice Co, ice, Sept	3.45
433		French Laundry, washing towels, Sept	1.18
434		Rycroft's, distilled water, Sept	1.25
435		Dimond & Co, janitor's supplies	2.18
436		Com Pac Cable Co, renewal of cable address	2.50
437		Macfarlane, rent of 2 phone mouthpieces, 3 mos	2.40
438		" rent of 3 phone mouthpieces, 3 mos	3.60
439		C. Frazier Co, advertising Seaside lease, Sept	125.00
440	23	Kam Schools, A/c Cap Exp, sundry appropriations	927.00
441		Hawn Trust Co, Estate's share tax on Lot 22, Manoa	3.80
442		Root et al, refund of costs re Fed Income tax	34.29
443		Robertson & Castle, costs incurred Laamea case	27.25
444		" sundry costs, Mitori liquor case etc	7.65
445		M. Hetherington, 1 book	10.05
446	24	C. S. Davis, master's fee, 38th Annual Accts	350.00
447	27	Williamson & B., $10,000 Waiakea Mill 6% bonds	10,025.00
447		" accrued interest on above bonds, 12 days @ 6%	20.00
448	28	" $10,000 Waiakea Mill 6% bonds @ par plus brok	10,025.00
448		" accrued interest on above bonds, 13 days @ 6%	21.67
449		Trent Trust Co, $5000 Waiakea Mill 6% bonds	5,012.50
449		" accrued interest on above bonds, 13 days @ 6%	10.83
450	29	Yew Char, for fee in 7775 sq ft, Nuuanu Tract, Hon	1,680.00
451		Recording deed of above	3.50
452	30	Hawn Abstract Co, services re above	100.00
453		Property taxes on above land pro-rated	3.27
454	31	Audit Co Hawaii, travel expenses re L704 Hon Plant	5.00
455		A. G. M. Robertson, retainer, Oct	200.00
456		Von Hamm Young Co, garage charges, Sept	111.33
457		Schuman Carriage Co, auto repairs	67.06
458		Advertiser, rent roll sheets	90.00
459		Merchants Patrol, services, Oct	2.50
460		Postage stamps	10.00
461		F. E. Midkiff, salary, Oct	500.00
462		Kam Schools, A/c Cap Exp, sink etc, Girls' School.	129.00
463		" A/c Capital Exp, new hymnals	57.00
464		Collins, Bal Salary, Oct	300.00
465		Loomis, "	216.65
466		Pierce, "	175.00
		Forward	$96,567.51

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

Vch'r	Date			
		OCTOBER, 1924		
		Brought Forward		$96,567.51
467	31	Podmore, Bal Salary, Oct	175.00	
468		Keppeler, "	50.00	
469		Smith, "	125.00	
470		Crabbe, "	55.00	
471		Mau, "	45.00	
472		Kaialau, "	37.50	
473		Roebuck, "	100.00	
474		Winant, "	250.00	
475		Landy, "	150.00	
476		Amana, "	100.00	
477		Nishikawa, "	57.50	
478		Kienzle, "	112.50	
479		Ponzanelle, "	82.50	
480		Baber, "	75.00	
481		Tam Yau, "	20.00	
482		M. R. Silva, Caretaker Maunalua, salary, Oct	100.00	
483		Kam Schools, annuity premiums due Dec 1/24	273.13	
				388
				$98,375.64

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1924

Vch'r	Date		
484	1	Kam Schools, A/c Revenue Expenditures, Nov	$ 22,000.00
485		Young Engineering Co, final payment, road contr't	3,100.20
486		City Treas, 2nd instal't Bethel St Impt assess't.	1,708.90
486		" interest on bal above, $15,380.10, 1 yr 6% ...	922.81
487	3	Bldg Inspector, for permit to repair Gibson Bldg.	2.00
488	8	Kam Schools, A/c Cap Exp, Cadillac Truck body ...	375.00
489		" A/c Cap Exp, shed in rear of shops	750.00
490		Hawn Abstract Co, services re Kapalama seafishery	25.00
491		Trent Trust, premium 1 yr on bond of G. Landy ...	25.00
492	10	U. Tokunaga, a/c Maunalua water develop't contr't	700.00
493	13	Property taxes 2nd half 1924, Lahaina, Maui	1,688.55
494		" Molokai	175.00
495		" North Hilo, Hawaii	704.60
496		" South Hilo, Hawaii	8,562.52
497		" Hamakua, Hawaii	463.08
498		" North Kohala, Hawaii	730.20
499		" North Kona, Hawaii	1,176.65
500		" South Kona, Hawaii	2,196.45
501		" Kau, Hawaii	4,483.92
502		" Puna, Hawaii	782.00
503		" Lihue, Kauai	43.18
504		" Hanalei, Kauai	272.84
505	14	Imamura & Miura, repairs to Delmonico Building ..	262.00
506		Postage stamps for Land Dept	3.00
507		H. C. & D. Co, a/c Kapaakea fill contract	994.70
508		Kienzle, Notary, oaths of Trs to Annual A/cs 1924	.75
509		" oath of Treasurer to Annual A/cs 1924	.25
510	15	Collins, A/c Salary, Nov	300.00
511		Loomis, "	200.00
512		Pierce, "	175.00
513		Podmore, "	175.00
514		Smith, "	125.00
515		Keppeler, "	50.00
516		Crabbe, "	55.00
517		Mau, "	45.00
518		Kaialau, "	37.50
519		Roebuck, "	100.00
520		Winant, "	250.00
521		Landy, "	150.00
522		Amana, "	100.00
523		Nishikawa, "	57.50
524		Kienzle, "	112.50
525		Baber, "	75.00
526		Ponzanelle, "	82.50
527		Tam Yau, "	20.00
528		Property taxes 2nd half 1924, Kona, Oahu	74,312.05
529		" Koolaupoko, Oahu	990.70
530		" Koolauloa, Oahu	748.40
531		" Waialua, Oahu	4,029.85
532		" Ewa, Oahu	10,689.10
533	17	G. Podmore, advance for Kona, Hawaii, surveys ...	1,000.00
534	20	Rev stamps to deed of Kawananakoa lot to Walker .	8.00
535		Kienzle, Notary, acks to above deed	4.00
536	21	Kam Schools, A/c Cap Exp, lights, Girls' School .	20.00
537		S. W. Tay, testing water samples from Maunalua ..	10.00
538		U. Tokunaga, a/c Maunalua water develop't contr't	118.20
539		H. S. Palmer, services re above water development	100.00
540		J. Wiley & Sons, sundry publications	11.55
541		Keeler's, advertising Seaside Hotel lease	40.00
		Forward	$146,340.45

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1924

Vch'r	Date		
		Brought Forward	$146,340.45
542	21	Nippu Jiji, advertising Lumahai lands for lease	7.80
543		Kam Schools, refund ret'd prems on teachers bonds	8.93
544		Pac Picture Framing Co, mounting 2 maps	3.00
545		Brewer & Co, 1 yrs premium on Office plate glass	7.36
546		Advertiser, binding 4 volumes for library	21.00
547		J. Hopp Co, glass chair slides	5.80
548		Hawn News, 6 field books	8.10
549		Moses Office Equipment, 1 drawer map cabinet	170.94
549		" sundry supplies, Oct	13.85
550		Waterhouse Co, cleaning vault doors	2.50
551		" 6 mos inspection of adding machine	5.85
552		Hawn Elec Co, repairing lights	1.50
553		" current, October	25.03
554		Oahu Ice Co, ice, Oct	3.85
555		Rycroft's, distilled water, Oct	6.00
556		Office Supply Co, sundry supplies, Oct	8.95
557		French Laundry, washing towels, Oct	2.10
558		Telephone 5303, Nov	12.25
559		Wall Nichols Co, drinking cups	5.00
559		" sundry supplies, Oct	24.50
560		Hall & Son, sundry supplies, Oct	5.71
561		Hon Photo Supply Co, 1 roll developed	.50
562		Liberty House, 10 yds muslin	2.50
563		New Variety Repair Shop, 4 duplicate keys, Nov. 6	1.40
564		" 1 duplicate key, Nov 18	.35
565		Telephone 1519, Nov, etc	18.15
566		Hawn News, 6 punch dies	4.50
567		" 1 set punches and dies for tape mender	3.00
568		" 2 doz pencils	1.80
569		Garden Island Pub Co, advertising Lumahai leases	8.40
570		Blue Print Co, sundry prints, Oct	6.60
570		" 7 prints of Kawananakoa subdivision, Nuuanu	3.10
571		H. C. & D. Co, clearing lot at Kakaako, Oct 9	27.00
572		" hauling rubbish ex Kakaako to dump, Oct 11	37.00
573		" hauling rubbish ex Kakaako to dump, Oct 13	21.25
574		" hauling rubbish ex Kakaako to dump, Oct 14	21.25
575		" hauling rubbish ex Kakaako to dump, Oct 15	18.75
576		Hon Iron Works, galv pipe	4.48
577		Terr'l Survey, blue prints, Kawananakoa	.50
577		" blue prints, sundry	2.80
578		Hon Planing Mill, 200 stakes	6.00
579		Waterhouse Co, 1 waste basket	6.90
580		Schuman Carriage Co, garage charges, Oct	7.79
581		Burgess & Johnson, garage charges, Oct	30.60
582		Moore's Auto Repair Shop, garage charges, Oct	12.73
583		Von Hamm Young Co, garage charges, Oct	33.48
584		Davies & Co, fuse and caps	9.85
585		" giant powder	25.50
586		" Hon Welding Machine Co, 1 new nipple	1.00
587		Standard Oil Co, 1 bbl gasoline	18.81
588		Hon Iron Works, 1 socket wrench	.73
589		Young Bros, gelatin from magazine, Oct 19	.50
590		" gelatin ex magazine to Pier 12, Oct 28	3.50
591		Islands Welding Co, rebabbitting engine bearing	32.50
592		Benson Smith, 2 doz bottles	1.10
593		H. C. & D. Co, hauling pump & setting engine	10.00
593		" clearing Kawananakoa lots, Nuuanu, Oct 30	213.90
594		" clearing above lots, Oct 16	59.25
		Forward	$147,347.94

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

NOVEMBER, 1924

Vch'r	Date		
		Brought Forward	$147,347.94
595	21	H. C. & D. Co, clearing Kawananakoa lots, Oct 23.	99.00
596		" hauling rubbish to dump, Oct 29	45.50
597		" clearing above lots etc, Oct 31	34.40
598	22	Cashman Tent Co, repairing awnings	4.50
599		B. N. Kahalepuna, for fee inl.42 acre at Heeia	1,500.00
600		Revenue stamps to deed of above	1.50
601		Kienzle, Notary, acks to above deed	3.00
602		Hawn, Abstract Co, abst Parcels 1 & 2, above land.	40.00
603		Recording above deed	4.50
604		Robertson etal, investigat'g Parcel 3, above land	15.00
605	24	W. G. Let, repairs to Delmonico Building	175.00
606		" repairs to Delmonico Bldg, Beretania St	30.35
607	29	A. G. M. Robertson, retainer, Nov	200.00
608		F. E. Midkiff, salary, Nov	500.00
609		Merchants Patrol, service, Nov	5.00
610		Hawn Contracting, share of cost Oahu Ave Exten'n.	2,215.00
611		" extras, pipes, drains etc, re above	35.29
612		Wright Harvey Wr't, share cost plans etc re above	169.30
613		Kam Schools, annuity premiums due Jan 1/25	273.13
614		Bishop Bank, interest on overdraft	.93
615		Collins, Bal Salary, Nov	300.00
616		Loomis, "	216.65
617		Pierce, "	175.00
618		Podmore, "	175.00
619		Keppeler, "	50.00
620		Smith, "	125.00
621		Crabbe, "	55.00
622		Mau, "	45.00
623		Kaialau, "	37.50
624		Roebuck, "	100.00
625		Winant, "	250.00
626		Landy, "	150.00
627		Kienzle, "	112.50
628		Ponzanelle, "	82.50
629		Baber, "	75.00
630		Amana, "	100.00
631		Nishikawa, "	57.50
632		Tam Yau, "	20.00
633		Silva, Salary, Nov	100.00
			$154,925.99

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1924

Vch'r	Date		
634	1	Kam Schools, A/c Revenue Expenditures, Dec	$22,000.00
635		U. Tokunaga, a/c Maunalua water develop't contr't.	590.00
636	2	Pacific Dev Co, refund of overpayment on L1222 ...	130.35
637		J. Wiley & Son, text book	3.55
638		Merchants Patrol, extra service re Grimbaum fire .	2.50
639		Nat'l Research Council, text book	7.55
640	10	Kam Schools, A/c Cap Exp, sundry appropriations ..	6,942.13
641	11	Property tax 1924 on Pahia kuleanas purchased	26.05
642		H. C. & D. Co, a/c Kapaakea fill contract	338.80
643		G. M. Collins, advance for Kona inspection trip ..	200.00
644		Postage stamps	10.00
645	13	M. A. Cameron, stenog, salary 13d @ $150 per mo ..	65.00
646		C. Shimokawa, hauling seedlings	5.00
647		" moving drilling equipment at Maunalua	30.00
648	15	Collins, salary, A/c Dec	300.00
649		Loomis, "	200.00
650		Pierce, "	175.00
651		Podmore, "	175.00
652		Keppeler, "	50.00
653		Smith, "	125.00
654		Crabbe, "	55.00
655		Mau, "	45.00
656		Kaialau, "	37.50
657		Roebuck, "	100.00
658		Winant, "	250.00
659		Landy, "	150.00
660		Amana, "	100.00
661		Nishikawa, "	57.50
662		Kienzle, "	112.50
663		Ponzanelle, "	82.50
664		Tam Yau, "	20.00
665	16	A. M. Rego, taxi re removal of Amana to hospital .	1.00
666		C. Frazier Co, advertising sale Kawananakoa lots .	899.45
667	17	M. M. Costa, taxi re Amana's illness	2.00
668	18	U. Tokunaga, 5 gals cup grease	.75
669	19	M. C. Amana, Bal Salary, Dec	90.00
670	20	Davies & Co, shovels	3.00
671		" giant powder	25.50
672		" fuse, caps, etc	37.05
673		" Segal padlock	2.50
674		" sundry supplies	11.32
675		J. F. Stone, editing Book of Wills	150.00
676		U. Tokunaga, a/c Maunalua water develop't contr't.	359.75
677	22	Kam Schools, A/c Revenue Expenditures, add'l Dec .	5,000.00
678	29	U. S. Recl Service, books	1.05
679		Lefax Inc, loose leaf data sheets	1.05
680		Am Socy Testing Mat'ls, Book of Standards	11.05
681		Root et al, costs re Fed Income tax	41.14
682		Keeler's, advertising Seaside Hotel lease	40.00
683		S. W. Tay, testing water samples	11.25
684		Standard Oil Co, sundry supplies	33.87
685		Sun Chung Kwock Bo, advertising Lumahai rice land.	20.00
686		L. Fullard-Leo, repairs to Delmonico Building	10.00
687		Lewers & Cooke, supplies	7.78
688		Hon Gas Co, dep install'n gas mains in Kawananakoa	250.00
689		Kam Schools, A/c Cap Exp, new lights Girls' School	120.00
690		H. C. & D. Co, cost constructing culverts Kapaakea	72.73
691		R. C. Bayless, mounting maps	7.50
692		Hawn News, map of Honolulu	2.00
		392 Forward	$39,597.67

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1924

Vch'r	Date		
		Brought Forward	$39,597.67
693	29	Mercantile Printing Co, index cards	28.60
694		Office Supply Co, Rem typewriter less cr old mach.	62.50
695		" inkwell	6.50
696		Patten Co, History of Hawaiian Islands	1.75
697		Moses Office Equipment Co, 1 waste basket	7.00
697		" pencils, blotters etc	6.70
698		Wall Nichols Co, supplies, Nov	9.45
699		Hawn Electric Co, current, Nov	21.35
700		" alterations to fan	5.18
701		Advertiser, lease forms, followers etc	49.80
702		Hon Water Wks, rate 3m to Nov 30/24, office	1.50
703		Garbage Dept, service 3m to Dec 31/24	2.25
704		Telephone 5303, Dec	12.25
705		Oahu Ice Co, ice, Nov	3.30
706		Audit Co Hawaii, travel expense re Hawaii leases	12.80
707		Rycroft's, distilled water, Nov	3.75
708		Office Supply, overhauling typewriter, and supplies	11.10
709		Waterhouse Co, office supplies	10.85
710		French Laundry, washing towels, Nov	1.50
711		Benson Smith Co, mosquito punk	.40
712		Dimond & Co, janitor's supplies	13.00
713		E. T. Winant, taxi hire re Amana's illness	4.00
714		Allen & Robinson, lumber	10.28
715		H. C. & D. Co, sand and rock	20.40
716		R. E. Woolley, rent of pump 1m to Nov 30/24, etc.	133.95
717		Benson Smith Co, bottles	.55
718		Emmeluth Co, water weir	3.50
719		Von Hamm Young Co, garage charges, Nov	85.87
720		Schuman Carriage Co, auto repairs, Nov	6.57
721		Burgess & Johnson, auto repairs, Nov	16.95
722		Telephone 1519, Dec	14.35
723		Blue Print Co, blue prints, Nov	6.30
724		Star-Bulletin, writing signs	13.50
725		Radio Corpn, radio to Trent, S.F., re Seaside lease	28.00
726		Office Supply Co, supplies	.50
727		Hall & Son, supplies	2.80
728		Coyne Furniture Co, repairing shades	1.40
729		Benson Smith Co, 1 qt. benzine	.50
730		Hon Photo Supply Co, developing and printing	.56
731		Nippu Jiji, advertising Lumahai rice lands, Kauai.	7.80
732		New Variety Repair Shop, key	.35
733		Liberty House, muslin	1.00
734		Hon Planing Mill, 25 rods pointed	2.00
735		Kienzle, Notary, oath re Fed Income Tax return	.25
736		" oath re Federal Income Tax return	.25
737		" oaths to Proof of Debt vs T. Yamaji	.75
738		" acks to Lease 3348, Maunalua, to City & County.	3.00
739		Robertson & Castle, sundry disbursements	3.95
740		" services Maunalua fishery	25.00
741		" services sundry liquor cases	150.00
742		Trent Trust Co, 1 yrs prem. Hon Office Bldg, $3250	20.45
743		Bishop Ins Agcy, 1 " " " " " 6500	40.95
744		Brewer & Co, 1 " " " " " 750	4.73
745		Hon C. & D. Co, clearing Kawananakoa lots, Nuuanu.	191.81
746		Terr'l Survey, blue prints	1.40
747		Perkin's, circulars re sale of Kawananakoa lots	3.70
748		Robertson & Castle, L/C appl'n re above lots	60.20
749		Hon Planing Mill, lumber	1.00
		Forward	$40,737.77

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

DECEMBER, 1924

Vch'r	Date			
		Brought Forward		$40,737.77
750	31	Collins, Bal Salary, Dec		300.00
751		Loomis, "		216.85
752		Pierce, "		175.00
753		Podmore, "		175.00
754		Keppeler, "		50.00
755		Crabbe, "		55.00
756		Mau, "		45.00
757		Roebuck, "		100.00
758		Smith, "		125.00
759		Winant, "		250.00
760		Landy, "		150.00
761		Amana, "		9.80
762		Nishikawa, "		57.50
763		Kienzle, "		112.50
764		Ponzanelle, "		82.50
765		Dorothy S. Willson, Steno, salary Dec 15-31 @ 150.		80.00
766		Tam Yau, Bal Salary, Dec		20.00
767		Silva, Salary, Dec		100.00
768		Kaialau, Bal Salary, Dec		37.50
769		F. E. Midkiff, Salary, Dec		500.00
770		A. G. M. Robertson, retainer, Dec		200.00
771		J. K. Kea, protecting Est interests at Maunalua		105.00
772		Audit Co Hawaii, services 3 mos to Dec 31/24		300.00
773		Merchants Patrol, service, Dec		2.50
774		Kam Schools, annuity premiums due Feb 1/25:		
		Winant	$102.60	
		Nishikawa	11.55	
		Kienzle,	23.47	
		Loomis	44.35	
		Podmore	31.45	
		Crabbe	10.05	
		Smith	20.71	244.18
775		Kam Schools, Bal Revenue Exp, Dec (special)		7,000.00
776		H. C. Silva, building fence at Maunalua, Oahu		35.00
777		E. Hore, Waialua Agent, Commission 3m to Dec 31/24		74.97
778		A. Gurney, Hilo Agent, " " " "		399.25
779		Bishop Bank, Kona Agent, " " " "		437.06
780		W. Sanborn, Kauai Agent, " " " "		5.12
				$52,182.50

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JANUARY, 1925

Vch'r	Date		
781	2	Kam Schools, A/c Revenue Expenditures, Jan	$22,000.00
---		Trustees' Commission, a/c year ending June 30/25 .	16,630.75
782		Terr Hawaii, Govt land in L1691, 6m to Jun 30/25 .	7.50
783		P. O. Box rent, 3m to Dec 31/24	3.00
784		Advertiser, sub 3m to Dec 31/24	2.85
785		Hon Water Wks, rate 6m to June 30/25, Delmonico ..	21.00
786		Merc Reference Sheet, sub 3m to Dec 31/24	6.00
787		Hon Realty Bd, dues 6m to June 30/25	10.00
788	3	City & County, tax on Auto 3351 for yr 1925	32.20
789		" tax on Auto 6161	18.40
790		" tax on Auto 3131	18.70
791		" tax on Auto 3132	18.00
792		" tax on Auto 3133	18.60
793		H. Donvitz, clearing land at Kunana, Oahu	200.00
794	5	G. Podmore, advance for Kona, Hawaii, surveys	1,000.00
795		Bishop Bank, Kona, for stripping Manila hemp	5.00
796		U. Tokunaga, a/c Maunalua water develop't contr't.	300.35
797	13	Ethel Sandberg, 3 hours' typing	3.00
798		Kam Schools, A/c Cap Exp, wrecked auto & gas stove	102.50
799		T. Umemoto, rent of pump, 1m to Feb 8/25	20.00
800		Bishop Ins Agcy, prem 1 yr on Kam Alumni Dormitory	14.40
801	15	J. J. Cashman, awnings for office building	75.00
802		Collins, A/c Salary, Jan	300.00
803		Loomis, "	200.00
804		Pierce, "	187.50
805		Podmore, "	175.00
806		Keppeler, "	75.00
807		Smith, "	125.00
808		Crabbe, "	55.00
809		Mau, "	45.00
810		Kaialau, "	37.50
811		Roebuck, "	100.00
812		Winant, "	250.00
813		Landy, "	150.00
814		Nishikawa, "	62.50
815		Kienzle, "	112.50
816		Ponzanelle, "	87.50
817		Willson, "	75.00
818		Tam Yau, "	20.00
819	16	Robertson & Castle, witness fees, Laamea case	69.00
820		Hawn Trust, Mutual Telephone Bds, $22,000, @ 101 .	22,220.00
820		" accrued interest on above, 1 day @ 6%	3.67
821	22	G. M. Collins, advance for Molokai inspection trip	50.00
822		Bishop Bank, Kona, cost repair rip rap wall, Keei.	30.00
823		" cost repairs to Kona Office Building	6.70
824	27	Robertson & Castle, fees & exp re Maunalua fishery	367.50
825		Macfarlane, rent phone mouthpieces, 3m to Dec 31/24	3.60
826		Mutual Tel Co, Tel 1519, Jan	14.65
827		" cost installing cord for Tel 1519	4.00
828		Terr'l Survey, blue prints, Dec	3.50
829		Liberty House, muslin	1.00
830		Hon Photo Supply Co, prints, Dec	2.16
831		Hall & Son, sundry supplies, Dec	6.15
832		Postage stamps	3.50
833		Blue Print Shop, blue prints, Dec	27.85
834		Macfarlane, rent phone mouthpieces, 3m Dec 31/24 .	2.40
835		Telephone 5303, Jan	12.25
836		French Laundry, washing towels, Dec	.82
837		Perkin's, stenographic services, Jan	25.00
		Forward	$65,418.50

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JANUARY, 1925

Vch'r	Date		
		Brought Forward	$65,418.50
838	27	Dimond & Co, drinking cups etc	12.00
839		Moses Office Equipment Co, sundry supplies, Dec	4.40
840		Wall Nichols Co, sundry supplies, Dec	48.45
841		Oahu Ice Co, ice, Dec	3.70
842		Radio Corp'n, radios, Dec	11.41
843		Rycroft's, distilled water, Dec	4.50
844		Office Supply Co, sundry supplies, Dec	10.50
845		Hawn Elec Co, current, Dec	30.58
846		" lamps	9.00
847		Advertiser, letterheads	13.50
848		" publishing Estate inventory 1924	46.20
849		Hon Iron Works, hinges	.25
850		Hon Typewriter Co, typewriter ribbons	2.00
851		Pac Picture Framing Co, mounting blue prints	3.00
852		R. C. Bayless, mounting maps	10.00
853		Keeler's, advertising Seaside Hotel site	40.00
854		R. S. Chase, fencing, Kawananakoa subdivision	86.84
855		Art Shop, framing map	17.00
856		Yee Sing Kee, map tube	4.00
857		Mercantile Printing Co, printing file cards	21.25
858		Wiley & Son, text book on water supply	6.05
859		Philp & Bro, pack saddle	12.50
859		" saddle for Tokunaga	12.50
860		Macfarlane & Co, barley and rice straw	9.35
861		Benson Smith, 2 doz bottles	1.10
862		I. I. S. Nav Co, rope	4.37
863		Standard Oil Co, gasoline and oil	28.28
864		R. E. Woolley, rent pump & engine 1m to Dec 30/24	100.00
865		Allen & Robinson, lumber, Dec 1/24	87.00
866		" lumber and nails, Dec 1/24	28.18
867		" lumber Dec 10/24	.70
868		F. B. Shaner, repairing magneto	3.50
869		C. Shimokawa, hauling at Koko Head	13.50
870		" hauling iron wood trees to Koko Head	6.00
871		Allen & Robinson, fence staples	13.00
872		Peerless Roofing Co, roofing caretaker's house	50.00
873		Mutual Tel Co, installing phone, caretaker's house	97.50
874		" phone rent, Jan, above caretaker's, Maunalua	4.30
875		Auto Painting Co, painting and repairing auto	31.00
876		Burgess & Johnson, repairs to tube	13.48
877		Universal Motor Co, floor mat for Ford	.99
878		Von Hamm Young Co, garage charges, Dec	50.48
879		Schuman Carriage Co, garage charges, Dec	70.02
880		Mishima Tinsmith Co, repairing fender	3.85
881	31	Kam Schools, A/c Cap Exp, sundry appropriations	1,754.00
882		A. G. M. Robertson, retainer, Jan	200.00
883		Kienzle, Notary, oath re Fed Income Tax return	.25
884		F. E. Midkiff, salary, Jan	600.00
885		J. K. Kea, services as special police at Maunalua	155.00
886		Collins, Bal Salary, Jan	300.00
887		Loomis, "	216.65
888		Pierce, "	187.50
889		Podmore, "	175.00
890		Keppeler, "	75.00
891		Smith, "	125.00
892		Roebuck, "	100.00
893		Crabbe, "	55.00
894		Mau, "	45.00
		Forward	$70,433.13

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JANUARY, 1925

Vch'r	Date			
		Brought Forward		$70,433.13
895	31	Kaialau, Bal Salary, Jan		37.50
896		Winant, "		250.00
897		Landy, "		150.00
898		Kienzle, "		112.50
899		Ponzanelle, "		87.50
900		Sandberg, Ethel, Steno, Salary Jan 16-31 @ $150		75.00
901		Nishikawa, Bal Salary, Jan		62.50
902		C. K. Hohu, Col'r, Salary, Jan 26-31 @ $125 per mo		25.00
903		Silva, Salary, Jan		100.00
904		Tam Yau, Bal Salary, Jan		20.00
905		Kam Schools, annuity premiums due Mar 1/25:		
		Winant	$102.60	
		Nishikawa	11.55	
		Kienzle,	23.47	
		Loomis	44.35	
		Podmore	31.45	
		Crabbe	10.05	
		Smith	20.71	244.18
906		H. M. von Holt, joint owner L2759, 6m rent Jul 1		100.00
907		Merchants Patrol, service, Jan		2.50
908		H. R. Silva, planting trees etc at Maunalua		73.50
909		U. Tokunaga, a/c Maunalua water develop't contr't.		302.00
910		Kam Schools, A/c Cap Exp, sundry appropriations		1,170.00
910a		Bishop Bank, interest on overdraft		3.65
				$73,248.96

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1925

Vch'r	Date		
911	2	Kam Schools, A/c Revenue Expenditures, Feb	$22,000.00
912		S. P. Woods, services re suit vs E. K. Akina	55.00
913	6	H. C. & D. Co, a/c Kapaakea fill	966.70
914	7	Kam Schools, A/c Cap Exp, dictionaries	125.00
915		K. Tasaka, horse shoes	2.00
916	11	J. Lind, expense witness, Bishop Est vs D. Laamea.	72.15
917		Bishop Bank, Kona, notary fees re Kealia boundary.	4.00
918		U. Tokunaga, constructing 2 concrete monuments ...	60.00
919		" building wire fence at Maunalua	491.20
920		" repairing Caretaker's house, Maunalua	30.00
921		Keeler's, advertising Seaside Hotel premises	40.00
922		Nobori Nursery, planting grass rear of office	12.00
923	14	Collins, A/c Salary, Feb	300.00
924		Loomis, "	200.00
925		Pierce, "	187.50
926		Podmore, "	175.00
927		Keppeler, "	75.00
928		Smith, "	125.00
929		Crabbe, "	55.00
930		Mau, "	45.00
931		Kaialau, "	37.50
932		Roebuck, "	100.00
933		Winant, "	250.00
934		Landy, "	150.00
935		Kienzle, "	112.50
936		Ponzanelle, "	87.50
937		Sandberg, "	75.00
938		Nishikawa, "	62.50
939		Hohu, "	62.50
940		Tam Yau, "	20.00
941	18	Robertson & Castle, sundry disbursements	5.35
942		Kienzle, Notary, oath to Answer to Bigelow's pet'n	.25
943		" 16 oaths to property tax returns	4.00
943a		Bishop Ins, prem paid on Wing Sing Wai L2144a	68.75
944		" 1 yrs prem on Kam Alumni Assn bldg, $4000	92.80
945		" 1 yrs prem on S. Kona Tobacco buildings, $2000.	36.00
946		Dimond & Co, broom	1.13
947		Office Supply Co, sundry supplies, Jan	9.90
948		Rycroft's, distilled water, Jan	5.25
949		Oahu Ice Co, ice, Jan	1.95
950		Postage stamps	10.00
951		Waterhouse Co, Venetian blinds for office	268.00
952		" oiling vault doors	4.50
953		Benson Smith, 2 pts benzine	.54
954		" 2 gals liquid soap	2.50
955		French Laundry, washing towels, Jan	1.42
956		Telephone 5303, Feb	12.65
957		Hawn Elec Co, current, Jan	34.48
958		" 6 lamps	3.00
959		Advertiser, minute book	27.00
960		Kam Schools, A/c Cap Exp, linowriter for Print Shp	100.00
961		Brewer & Co, 1 yrs prem on insurance on Buick	34.63
962		" 1yrs prem on insurance on Ford car	23.63
963		Schuman Carriage Co, repairs and supplies, Jan ...	11.43
964		Von Hamm Young Co, garage charges, Jan	44.56
965		Burgess & Johnson, repairs to cars	13.54
966		Hon Iron Wks, sundry supplies, Jan 7	21.81
967		" 1 pc pipe, Jan 8	.20
968		" 2 ft ¼" sq. Flax Packing, Jan 16	.10
		Forward	$26,817.42

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1925

Vch'r	Date		
		Brought Forward	$26,817.42
969	18	Hon Iron Wks, leather belt and belt lacing, Jan 13	51.56
970		Durant Irvine Co, stakes	2.30
971		H. C. & D. Co, hauling supplies etc	12.50
972		Davies & Co, powder etc	23.15
973		Benson Smith Co, 1 doz bottles	.85
974		C. Shimokawa, hauling seedling trees etc, Maunalua	13.50
975		Caretaker's phone, Maunalua, Feb rent	3.00
976		Tom Sharp, signs for Koko Head Park	9.00
977		Bd of Agr & Forestry, ironwood trees, Jan 16	5.50
978		" ironwood trees, Jan 21	5.00
979		Patten Co, 1 set M. Wrico	35.10
980		Star-Bulletin, binding 1 volume Decisions	2.00
981		Hawn News, Hawn Annuals and sundry supplies, Jan	13.50
982		Hon Photo Supply Co, films	.90
983		Blue Print Co, blue prints, Jan	25.85
984		Patten Co, pens	2.75
985		Benson Smith Co, 2 pts benzine	.60
986		Mutual Tel Co, phone 1519, Feb	14.75
987		Terr'l Survey, blue prints, Jan	6.15
988		Hall & Son, door mat, files etc	2.90
989		Wall Nichols Co, sundry supplies, Jan	19.35
990		Radio Corp'n, radio re Seaside Hotel lease	13.92
991	20	G. F. Allen, 1 level rod	10.00
992	24	G. Podmore, a/c expenses, Kona, Hawaii, surveys	1,000.00
993	25	House Beautiful Bldg Annual, 1 copy	1.55
994		F. Kienzle, Notary, oath to property tax return	.25
995		" oath of Treas re garnishee suit vs Akina	.25
996		Valley Isle Pub Co, ad re pet'n for boundary fence	6.75
997		K. Kiili, service and horse hire re above	2.50
998		Kam Schools, A/c Cap Exp, elec transformer	140.00
999		" electric incubator for farm	30.00
1000		" typewriter, desk and chair for Com'l Dept	115.00
1001		" 28 sabers for Cadet Battalion	225.00
1002	27	U. Tokunaga, a/c Maunalua water develop't contr't.	353.60
1003		" fencing Dump Lot, Waipilopilo Road, Kapalama	233.35
1004	28	A. G. M. Robertson, retainer, Feb	200.00
1005		F. E. Midkiff, salary, Feb	600.00
1006		Collins, Bal Salary, Feb	300.00
1007		Loomis, "	216.65
1008		Pierce, "	187.50
1009		Podmore, "	175.00
1010		Smith, "	125.00
1011		Keppeler, "	75.00
1012		Crabbe, "	55.00
1013		Mau, "	45.00
1014		Kaialau, "	37.50
1015		Roebuck, "	100.00
1016		Winant, "	250.00
1017		Landy, "	150.00
1018		Nishikawa, "	62.50
1019		Hohu, "	62.50
1020		Kienzle, "	112.50
1021		Ponzanelle, "	87.50
1022		Sandberg, "	75.00
1023		Tam Yau, "	20.00
1024		Silva, salary, Feb	100.00
		Forward	$32,236.45

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

FEBRUARY, 1925

Vch'r	Date			
		Brought Forward		$32,236.45
1025	28	Kam Schools, annuity premiums due Apr 1/25:		
		Winant	$102.60	
		Nishikawa	11.55	
		Kienzle,	23.47	
		Loomis	44.35	
		Podmore	31.45	
		Crabbe	10.05	
		Smith	20.71	244.18
1026		J. K. Kea, service as special police, Maunalua		140.00
1027		L. J. Feary, painting office building		224.00
1028		Postage stamps for Land Dept		3.00
1029		Merchants Patrol, service, Feb		3.00
				$32,850.63

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1925

Vch'r	Date		
1030	2	Kam Schools, A/c Revenue Expenditures, Mar	$22,000.00
1031		K. Tasaka, shoeing mule	1.75
1032	3	H. R. Silva, planting seedlings at Maunalua	66.50
1033		Recording boundary agreement, Kealia, Kona, Hawaii	3.50
1034	6	G. M. Collins, advance for Hawaii trip	300.00
1035		Kam Schools, A/c Cap Exp, Ford Truck for farm	755.00
1036		" constructing servants' quarters in Pres house .	100.00
1037		" saw setting and filing machine	100.00
1038		G. J. Campbell, witness fees & exp, Laamea case ..	115.00
1039	7	C. Shimokawa, hauling seedlings to Maunalua	4.00
1040		" hauling barrels of gasoline to Maunalua	2.00
1041		U. Tokunaga, a/c Maunalua water develop't contr't.	316.50
1042	13	Comm'r of Boundaries, cost Maluawai hearing	58.50
1043		U. Tokunaga, repairing fences, Kakaako	109.84
1044	14	Collins, A/c Salary, March	300.00
1045		Loomis, "	200.00
1046		Podmore, "	175.00
1047		Pierce, "	187.50
1048		Keppeler, "	75.00
1049		Crabbe, "	55.00
1050		Mau, "	45.00
1051		Kaialau, "	37.50
1052		Smith, "	125.00
1053		Roebuck, "	100.00
1054		Winant, "	250.00
1055		Landy, "	150.00
1056		Nishikawa, "	62.50
1057		Hohu, "	62.50
1058		Kienzle, "	112.50
1059		Ponzanelle, "	87.50
1060		Sandberg, "	75.00
1061		Tam Yau, "	20.00
1062		Com'r Pub Lands, 12m rent to Mar 15/26, Kunana Ewa	85.00
1063	16	Keeler's, advertising Seaside Hotel premises	40.00
1064		Ahrens Pub Co, advertising Seaside Hotel premises.	200.00
1065		W. H. Wilson, 1 copy Engineer's News Record	.55
1066		Eng'rs News Record, sub 1 yr to Feb 26/26	5.00
1067		E. C. Hall & Son, canteen	3.78
1068		Mutual Tel Co, instal'g conduit etc, Kawananakoa .	328.35
1069		" Caretaker's phone, Maunalua, Mar	3.00
1070		Peerless Roofing Co, gravelling roof, town office.	138.80
1071		H. Hitchcock, service re boundary fence, Molokai .	5.00
1072		J. Munro, service re above	5.00
1073		S. Fuller, service and transportation re above ...	7.40
1074		Kienzle, Notary, acks to Agreem't with Hooper Est.	4.00
1075		" Treas's oath to Estate's tax return	.25
1076		" Treas's oath re Fed Income Tax return 1924	.25
1077		" Treas's oath re Fed Income Tax return 1924	.25
1078		Robertson & Castle, services Akina case etc	150.00
1079		" services, L/C Petition of Van Valkenburg	75.00
1080		" services, Estate vs Laamea et al	1,200.00
1081		" sundry disbursements re above suit	16.00
1082		McGrew & Co, tires and tubes	63.41
1083		Brewer & Co, prem ins on cars, 1 yr to Feb 10/26 .	25.28
1084		Burgess & Johnson, gasoline etc, Feb	11.77
1085		Von Hamm Young Co, garage charges, Feb	54.53
1086		Schuman Carriage Co, gasoline and repairs, Feb ...	8.09
1087		Royal Haw'n Sales Co, tube	2.55
1088		R. C. Bayless, mounting maps	15.00
		Forward	$28,500.85

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1925

Vch'r	Date		
		Brought Forward	$28,500.85
1089	16	Hon Iron Works, split steel pulley	5.20
1090		" belting and belt hooks	8.13
1091		" misc pipe	21.17
1092		" pipe threaded	.50
1093		" galv nipples and ell	.71
1094		F. E. Richardson Co, engine and cent pump	225.00
1095		Allen & Robinson, lumber and nails	9.55
1096		H. C. & D. Co, hauling engine etc, Maunalua	7.50
1097		Macfarlane & Co, barley	2.75
1098		Hon Welding & Mach Co, repairs split pulley	1.00
1099		Standard Oil Co, 1 bbl gasoline	28.70
1100		Davies & Co, powder, fuse etc	62.15
1101		Hon Iron Works, galv pipe	3.35
1102		Patten Co, sundry supplies, Feb 6	.45
1103		" sundry supplies, Feb 13	.60
1104		Liberty House, muslin, Feb 18	1.00
1105		" muslin, Feb 26	1.00
1106		Waterhouse Co, adding machine ribbon	1.25
1107		" folders	4.75
1108		Telephone 1519, Mar	15.95
1109		Radio Corp'n, radios re Seaside Hotel auction sale	17.70
1110		Office Supply Co, supplies, Feb	5.65
1111		Blue Print Co, blue prints, Feb	19.10
1112		Lewers & Cooke, scissors, Feb 4	2.25
1113		Hawn News, sundry supplies, Feb	4.50
1114		Terr'l Survey, blue prints, Feb	5.90
1115		Wall Nichols Co, sundry supplies, Feb	23.45
1116		French Laundry, washing towels, Feb	1.64
1117		Benson Smith Co, benzine	1.54
1118		Mutual Tel Co, phone 5303, Mar	12.65
1119		Hawn Elec Co, current, Feb	31.85
1120		Advertiser, receipt blanks	15.00
1121		" Agent's advice notes	7.00
1122		Moses Office Equipment Co, supplies, Feb	8.65
1123		Dimond & Co, tube for drinking cups	2.25
1124		Hoffschlaeger Co, erasers	.33
1125		Lewers & Cooke, scissors, Feb 5	2.25
1126		Oahu Ice Co, ice, Feb	4.95
1127		Hon Typewriter Co, overhauling typewriter	15.75
1128		Rycroft's, distilled water, Feb	7.00
1129		Bishop Ins Agcy, prem on bond of Hohu, Collector	5.10
1130	17	Kam Schools, A/c Cap Exp, sundry appropriations	2,131.00
1131	25	Revised Laws of Hawaii 1925, 1 copy	10.00
1132		G. Walker, 1 pr prism binoculars	20.00
1133		A. Ponzanelle, salary, bal Mar and full Apr	262.50
1134	30	G. Podmore, a/c expenses, Kona, Hawaii, surveys	1,000.00
1135		J. Chong, repairing field glasses	.25
1136		F. E. Midkiff, salary, Mar	600.00
1137		Kam Schools, A/c Cap Exp, sewing machine and motor	73.00
1138		A. G. M. Robertson, retainer, Mar	200.00
1139		J. K. Kea, services as special police at Maunalua	155.00
1140		H. R. Silva, planting seedlings at Maunalua	70.00
1141		Merchants Patrol, service, Mar	3.00
1142		Hon Water Wks, rate 3 mos to Feb 28/25, office	2.25
1143		Audit Co Hawaii, service 3 mos to Mar 31/25	300.00
1144	31	Collins, Bal Salary, March	300.00
1145		Loomis, "	216.65
1146		Pierce, "	187.50
		401 Forward	$34,627.22

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MARCH, 1925

Vch'r	Date		
		Brought Forward	$34,627.22
1147	31	Podmore, Bal Salary, March	175.00
1148		Smith, "	125.00
1149		Keppeler, "	75.00
1150		Crabbe, "	55.00
1151		Mau, "	45.00
1152		Kaialau, "	37.50
1153		Roebuck, "	100.00
1154		Winant, "	250.00
1155		Landy, "	150.00
1156		Nishikawa, "	62.50
1157		Hohu, "	62.50
1158		Kienzle, "	112.50
1159		Sandberg, "	75.00
1160		Tam Yau, "	20.00
1161		Silva, salary, March	100.00
1162		Pac Dev Co, refund of overpayment on Lease 1222	8.48
1163		Kam Schools, annuity premiums due May 1/25	244.18
1164		E. Hore, Waialua Agent, com'n 3m ending Mar 31/25.	69.84
1165		W. Sanborn, Kauai Agent, " " " " .	182.89
1166		A. Gurney, Hilo Agent, " " " " .	199.54
1167		Bishop Bank, Kona Agent, " " " " .	420.68
			$37,197.83

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1925

Vch'r	Date		
1168	1	Kam Schools, A/c Revenue Expenditures, Apr	$ 22,000.00
1169	3	H. S. Palmer, services re Maunalua water developt	130.00
1170		U. Tokunaga, a/c Maunalua water develop't contr't	855.75
1171		Advertiser, sub 3 mos to July 1/25	2.85
1172	4	C. Shimokawa, hauling gasoline to Maunalua	3.50
1173		F. B. Shaner, overhauling magneto etc	10.00
1174	7	P. O. box rent, 3 mos to June 30/25	3.00
1175		Mercantile Ref Sheet, sub 3 mos to June 30/25 ...	6.00
1176		Kienzle, Notary, oath re Fed Income Tax	.25
1177	11	Testing headlights, Buick 3351	1.00
1178		J. H. Salls, clearing Kawananakoa lots, Nuuanu ..	20.00
1179	13	Robertson, services re fencing boundary, Kamalo .	50.00
1180		" services re injunction U. S. vs S. Obata	50.00
1181		H. C. & D. Co, a/c Kapaakea fill	1,224.30
1182		E. W. Quinn, repairing toilet	3.75
1183		Wall & Dougherty, repairing clock	8.50
1184		Burgess & Johnson, repairs to autos	36.25
1185		Webb's Repair Shop, 1 Buick key	.40
1186		Schuman Carriage Co, repairs and supplies, Mar ..	37.22
1187		Von Hamm Young Co, garage charges, Mar	67.65
1188		H. C. & D. Co, hauling supplies to Maunalua Mar11	10.00
1189		" hauling supplies to Maunalua, Mar 27	12.50
1190		Standard Oil Co, gasoline, Mar 19	28.26
1191		" gasoline, Mar 27	18.90
1192		Hon Iron Wks, belt hooks etc less credit	9.40
1193		" sundry supplies and labor	14.76
1194		" 1 bag coal	4.04
1195		Hollister Drug Co, 2 doz bottles	1.20
1196		Benson Smith Co, 3 doz bottles	6.75
1197		Lewers & Cooke, log screws	.15
1198		F. E. Richardson Co, engine and pump	225.00
1199		I. I. S. Nav Co, rope	2.55
1200		Davies & Co, 1 pick mattock and 2 pick handles ..	2.70
1201		" mach hammer handles	1.25
1202		" 6 pcs Keystone irons	8.61
1203		" 1 case giant powder	12.75
1204		Allen & Robinson, 1 pc Lumber	1.91
1205		" lumber and nails	73.05
1206		Macfarlane & Co, rolled barley, Mar 2	2.75
1207		" rolled barley, Mar 13	2.75
1208		" hay and rolled barley, Mar 27	11.00
1209		Caretaker's phone, Maunalua, Apr rent	3.00
1210		Moses Office Equipment Co, sundry supplies, Mar .	6.65
1211		Oahu Ice Co, ice, Mar	3.70
1212		French Laundry, washing towels, Mar	1.75
1213		Macfarlane, rent phone mouthpieces 3m to Mar 31 .	2.40
1214		Hawn Elec Co, current, Mar	33.80
1215		Advertiser, 250 lease blanks	43.00
1216		" 1000 blank sheets	6.00
1217		Garbage Dept, service 3 mos to Mar 31/25	2.25
1218		Telephone 5303, Apr	12.45
1219		Dimond & Co, 1 door mat	4.50
1220		Rycroft's, distilled water, Mar	5.25
1221		Office Supply Co, sundry supplies, Mar	14.00
1222		Wall Nichols Co, sundry supplies, Mar	12.37
1223		Telephone 1519, Apr	14.50
1224		Lewers & Cooke, 4 tapes	56.00
1225		Liberty House, muslin	1.00
1226		Blue Print Co, sundry blue prints, Mar	46.10
		403 Forward	$ 25,229.42

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1925

Vch'r	Date		
		Brought Forward	$ 25,229.42
1227	13	Hon Iron Wks, galv pipe	5.08
1228		Patten Co, photo mailers	.50
1229		Star-Bulletin, index cards	11.75
1230		Macfarlane, rent phone mouthpieces 3m to Mar 31	3.60
1231		Hon Planing Mill, stakes	2.00
1232		Hon Photo Supply Co, developing and printing	1.12
1233		" 2 rolls films	.90
1234		C. Frazier Co, advertising Seaside Hotel lease	125.00
1235		Radio Corp'n, radio re sale of above lease	1.31
1236	15	Collins, A/c Salary, April	300.00
1237		Loomis, "	200.00
1238		Pierce, "	187.50
1239		Podmore, "	175.00
1240		Keppeler, "	75.00
1241		Smith, "	125.00
1242		Crabbe, "	55.00
1243		Mau, "	45.00
1244		Kaialau, "	37.50
1245		Roebuck, "	100.00
1246		Winant, "	250.00
1247		Landy, "	150.00
1248		Kienzle, "	112.50
1249		Sandberg, "	75.00
1250		Estelle D. Gibbel, Steno, salary Mar 31 to date	80.00
1251		Nishikawa, A/c Salary, Apr	62.50
1252		Hohu, "	62.50
1253		Tam Yau, "	20.00
1254		M. C. Amana Est, Bal Salary of Amana for Dec 1924	10.00
1255	18	Kam Schools, A/c Revenue Expenditures	8,500.00
1256		J. Salls, clearing Kawananakoa lots, Nuuanu	45.00
1257	20	Reg'r Land Court, costs Maluawai petition	50.00
1257a		Bishop Bank, C. D. due July 20/25	100,000.00
1258	21	Williamson & B., $10,000 3rd Liberty Bonds	10,050.00
1258		" accrued interest on above, 1 mo 6 days @ 4%	42.50
1259		Root et al, disbursements re Fed Income Tax	78.29
1260		Robertson & Castle, services suit vs Akina	50.00
1261		" preparing abstract of land of Maluawai, Kalihi	50.00
1262		Clerk Supreme C't, will of Ruth Keelikolani	10.00
1263		J. Salls, clearing Kawananakoa lots, Nuuanu	10.00
1264	22	Williamson & B., $35,000 Young Bldg Co Bonds	35,525.00
1264		" accrued interest on above, 3 mos 21 days @ 6%.	647.50
1265		G. Barker, moving stone wall, Kealia, Kona, Haw	300.00
1266		J. Tokieda, clearing Keei Road, Kona, Haw	200.00
1267		Williamson & B., $10,000 Davies Building Bonds	10,025.00
1267		" accrued interest on above, 2 mos 11 days @ 5½%	108.47
1268	30	Collins, Bal Salary, April	300.00
1269		Loomis, "	216.65
1270		Pierce, "	187.50
1271		Podmore, "	175.00
1272		Keppeler, "	75.00
1273		Smith, "	125.00
1274		Roebuck, "	100.00
1275		Crabbe, "	55.00
1276		Mau, "	45.00
1277		Kaialau, "	37.50
1278		E. Hioki, Rodman, Salary, Apr 23-30, 7 days @ $3.	21.00
1279		Winant, Bal Salary, April	250.00
1280		Landy, "	150.00
		Forward	$194,932.59

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

APRIL, 1925

Vch'r	Date		
		Brought Forward	$194,932.59
1281	30	Nishikawa, Bal Salary, April	62.50
1282		Hohu, "	62.50
1283		Kienzle, "	112.50
1284		Sandberg, "	75.00
1285		Gibbel, "	75.00
1286		Tam Yau, "	20.00
1287		Silva, Salary, April	100.00
1288		Kam Schools, annuity premiums due June 1/25	244.18
1289		Merchants Patrol, services, Apr	3.00
1290		H. R. Silva, planting seedlings at Maunalua	52.50
1291		Kienzle, Notary, oaths to L/C petition, Maluawai.	.75
1292		A. G. M. Robertson, retainer, Apr	200.00
1293		F. E. Midkiff, salary, Apr	600.00
1294		Kam Schools, A/c Cap Exp, addressograph	180.00
			$196,720.52

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1925

Vch'r	Date		
1295	1	Kam Schools, A/c Revenue Expenditures, May	$22,000.00
1296		Postage stamps for Land Dept	3.50
1297		Postage stamps for General Office	10.00
1298	2	U. Tokunaga, a/c Maunalua water develop't contr't.	842.35
1299		" repairing fence, Pauoa Park	26.80
1300	8	City & County, rolling coral road at Waialae	50.00
1301		C. Shimokawa, hauling water to Maunalua	6.00
1302		" hauling gasoline to Maunalua	1.50
1303		" hauling trees to Maunalua	5.00
1304		Robertson & Castle, fees, sundry cases	55.52
1305	11	T. C. Zschocke, services reforestation, Maunalua .	2.50
1306		E. D. Gibbel, steno, services May 1-9 inc @ $5 ...	45.00
1307		Fisher, Auctioneer, fee and ad, Seaside Hotel sale	262.80
1308		M. Silva, 2 grass knives	1.45
1309	13	F. Lee, preparing unfinished business lists	25.00
1310	14	West Side YMCA, N. Y., 1 copy Real Estate Manual .	2.55
1311		Kam Schools, A/c Cap Exp, athletic equipment	50.00
1312		" Special Appr'n to cover shortage	1,659.98
1313	15	Collins, A/c Salary, May	300.00
1314		Loomis, "	200.00
1315		Pierce, "	187.50
1316		Podmore, "	175.00
1317		Smith, "	125.00
1318		Keppeler, "	75.00
1319		Crabbe, "	55.00
1320		Mau, "	45.00
1321		Kaialau, "	37.50
1322		Hioki, "	39.00
1323		Roebuck, "	100.00
1324		Winant, "	250.00
1325		Landy, "	150.00
1326		Nishikawa, "	62.50
1327		Hohu, "	62.50
1328		Kienzle, "	112.50
1329		Ponzanelle, "	87.50
1330		Sandberg, "	75.00
1331		K. Le Marr, Steno, " May 12-15 @ $150 per mo .	20.00
1332		Tam Yau, "	20.00
1333	16	H. C. & D. Co, a/c Kapaakea fill contract	705.60
1334	21	Am City Magazine, sub 1 yr to May, 1926	4.00
1335		G. Walker, 2 prism binoculars	40.10
1336		Computer Mfg Co, 1 Ross Precision Computer	28.60
1337		Moses Office Equipment Co, index for maps	170.94
1337		" sundry supplies, Apr	14.10
1338		French Laundry, washing towels, Apr	1.52
1339		Rycroft's, distilled water, Apr	3.75
1340		Oahu Ice Co, ice, Apr	3.70
1341		Audit Co Hawaii, travel expense, Hawaii lease audit	23.35
1342		Hawn Elec Co, current, Apr	26.53
1343		" painting fan blade	2.00
1344		Advertiser, 1000 envelopes for Kona Agent	12.25
1345		Telephone 5303, May	12.45
1346		Henry May & Co, sundry supplies	1.15
1347		Office Supply Co, twine	.40
1348		Hoffschlaeger Co, typewriter paper	69.25
1349		Nippu Jiji, rubber stamp	2.55
1350		Standard Oil Co, gasoline and oil	20.28
1351		Macfarlane & Co, barley and hay, Apr 20	5.00
1352		" barley and hay, Apr 25	6.00
		Forward	$28,382.47

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1925

Vch'r	Date		
		Brought Forward	$28,382.47
1353	21	Davies & Co, giant powder, Apr 1	25.50
1354		" giant powder, Apr 21	25.50
1355		Caretaker's phone, Maunalua, May	3.00
1356		Mid-Pac Steel Wks, repairs to stake hammer, Apr 14	1.25
1357		" repairs to stake hammer, Apr 21	1.25
1358		Hon Planing Mill, stakes	20.50
1359		Terr'l Survey, blue prints	1.35
1360		Rothschild's Machine Shop, repairs to binder	1.00
1361		Advertiser, 1 rubber stamp	1.50
1362		Waterhouse Co, adding machine inspection, 6 mos	5.85
1363		Telephone 1519, May	17.95
1364		Patten Co, 1 roll profile cloth	24.50
1365		Pac Picture Framing Co, stamps for maps	.70
1366		Blue Print Co, blue prints, Apr	20.95
1367		Davies & Co, 1 pc Hope cotton	10.85
1368		Lewers & Cooke, sledge handle	2.10
1369		Hawn News, triangle	.40
1370		Hall & Son, sundry supplies, Apr	6.82
1371		Wall Nichols Co, sundry supplies, Apr	44.25
1372		Dimond & Co, stepladder and clothesline	12.52
1373		Nippu Jiji, No Shooting signs in Japanese	30.00
1374		Hon Iron Wks, galv pipes	2.59
1375		Univ Hawaii, sub 1 yr to Extension Letter	1.00
1376		Radio Corp'n, radio re Seaside Hotel lease	1.02
1377		Burgess & Johnson, tire and tube	15.78
1378		Palama Service Station, gasoline and oil	7.12
1379		Brewer & Co, prem 1 yr on ins on Ford 3132	46.96
1380		" premium 1 yr on insurance on Ford 3133	47.15
1381		Von Hamm Young Co, garage charges, Apr	53.26
1382		Schuman Carriage Co, repairs to cars, Apr	66.08
1383		Koolau Agr Co, hoeing around trees, Punaluu	32.18
1384	22	G. Podmore, Bal Salary, May, 1925	175.00
1385	29	K. Yogi, tree planting at Maunalua	18.00
1386		S. Higa, tree planting at Maunalua	15.00
1387		Collins, Bal Salary, May	300.00
1388		Loomis, "	216.65
1389		Pierce, "	187.50
1390		Keppeler, "	75.00
1391		Smith, "	125.00
1392		Roebuck, "	100.00
1393		Crabbe, "	55.00
1394		Mau, "	45.00
1395		Kaialau, "	37.50
1396		G. Baptist, Rodman, Salary May 16-31, 13 das @ $3.	39.00
1397		Hicki, Bal Salary, May	39.00
1398		Winant, "	250.00
1399		Landy, "	150.00
1400		Kienzle, "	112.50
1401		Ponzanelle, "	87.50
1402		Sandberg, "	75.00
1403		La Marr, "	75.00
1404		Nishikawa, "	62.50
1405		Hohu, "	62.50
1406		Tam Yau, "	20.00
1407		Silva, Salary, May	100.00
1408		A. G. M. Robertson, retainer, May	200.00
1409		F. E. Midkiff, salary, May	600.00
1410		Merchants Patrol, services, May	3.00
		Forward	$32,139.00

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BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

MAY, 1925

Vch'r	Date		
		Brought Forward	$32,139.00
1411	29	Postage stamps for General Office	10.00
1412		Postage stamps for Land Dept	2.00
1413		Kam Schools, annuity premiums due July 1, 1925 ...	244.18
1414		G. Barker, constructing boundary wall, Kealia	537.20
		406A	$32,932.38

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1925

Vch'r	Date		
1415	1	Kam Schools, A/c Revenue Expenditures, June	$ 22,000.00
1416		" A/c Revenue Expenditures, June, Special	12,500.00
1417		Bishop Ins Agcy, prem 1 yr paid on L1268	65.00
1418		J. Nakookoo, services preparat'n Haole lease etc.	12.00
1419		Kienzle, Notary, acks to lease to Haole	3.00
1420		" acks to lease to Niau	3.00
1421		Recording above two leases	8.00
1422	3	U. Tokunaga, a/c Maunalua water develop't contr't	820.65
1423		" building fence, Kakaako	600.00
1424	6	Kam Schools, A/c Cap Exp, second-hand piano	400.00
1425		C. Shimokawa, hauling gasoline and pump, Maunalua	6.00
1425		" hauling seedlings to Maunalua	8.00
1426		H. S. Palmer, testing water samples, Maunalua ...	75.00
1427	8	Property taxes 1925 1st half, Maui	1,803.95
1428		" Molokai	188.50
1429		" North Hilo, Hawaii	789.15
1430		" South Hilo, Hawaii	9,589.87
1431		" Hamakua, Hawaii	518.65
1432		" North Kohala, Hawaii	817.85
1433		" North Kona, Hawaii	1,243.88
1434		" South Kona, Hawaii	2,370.15
1435		" Kau, Hawaii	5,021.95
1436		" Puna, Hawaii	875.80
1437		" Lihue, Kauai	47.30
1438		" Hanalei, Kauai	301.00
1439	9	Kona Civic Club, re Kona exhibits at Terr'l Fair.	336.68
1440	13	F. K. Lam, refund overpayment on his Lease 3362 .	15.00
1441		Eliz H. Travis, for fee in 5839 sq ft in Apua Hon	20,000.00
1442		Recording deed of above	3.50
1443		City Treas, bal st. impt assessment on above	479.83
1444	15	Collins, A/c Salary, June	300.00
1445		Loomis, "	200.00
1446		Pierce, "	187.50
1447		Podmore, "	175.00
1448		Keppeler, "	112.50
1449		Smith, "	125.00
1450		Roebuck, "	100.00
1451		Crabbe, "	62.50
1452		Mau, "	62.50
1453		Kaialau, "	45.00
1454		Baptist, "	39.00
1455		Hioki, "	39.00
1456		Winant, "	250.00
1457		Landy, "	150.00
1458		Kienzle, "	112.50
1459		Ponzanelle, "	87.50
1460		Sandberg, "	75.00
1461		Le Marr, "	75.00
1462		Nishikawa, "	62.50
1463		Hohu, "	62.50
1464		Tam Yau, "	20.00
1465	16	M. Haole, refund of rent overpaid on tenancy	4.00
1466	20	Property taxes 1925 1st half, Kona, Oahu	65,840.20
1467		" Koolaupoko, Oahu	1,099.80
1468		" Koolauloa, Oahu	761.80
1469		" Waialua, Oahu	4,266.20
1470		" Ewa, Oahu	10,801.82
1471	25	H. C. & D. Co, a/c Kapaakea fill contract	515.90
1472		Hawn Elec Co, installing lighting system, Nuuanu.	1,480.00
		407 Forward	$168,016.43

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1925

Vch'r	Date		
		Brought Forward	$168,016.43
1473	25	Caretaker's phone, Maunalua, June	3.00
1474		Bd of Agr & Forestry, koa trees for Maunalua	5.00
1475		Kam Schools, A/c Cap Exp, fencing Kamana ridge	1,331.00
1476		" sundry appropriations	824.70
1477		Davies & Co, bush hook and file	1.60
1478		" fire caps and fuse	42.85
1479		Hon Iron Works, galv ell	2.29
1480		Standard Oil Co, 3 bbls gasoline	28.61
1481		A. W. Shaw Co, prepaid order for book	5.05
1482		Ronald Press Co, 1 vol Preparation of reports	3.55
1483		Van Nostrand Co, 2 copies Water and Timber	6.00
1484		Royal Hawn Sales, Chevrolet car less turned in	448.65
1485		Moses Office Equipment Co, map filing index	341.88
1485		" sundry supplies, May	17.30
1486		Office Supply Co, sundry supplies, May	6.25
1487		E. W. Quinn, repairing toilet	2.00
1488		Hawn Elec Co, current, May	22.63
1489		Garbage Dept, service, 3 mos to June 30/25	2.25
1490		Webb's Repair Shop, repairing door lock	2.00
1491		Hon Water Wks, rate 3 mos to May 1/25	1.75
1492		Secy of Hawaii, cert copy Act 107 S/L 1925	.75
1493		P. O. box rent, 3 mos to Sept 1/25	3.00
1494		French Laundry, washing towels, May	2.06
1495		Advertiser, 1000 lease form blanks	57.00
1496		" 500 letter followers	6.25
1497		" 1000 letter heads, 2000 followers, Kona Office	23.00
1498		Dimond & Co, 1 doz cakes soap	1.20
1499		Oahu Ice Co, ice, May	3.60
1500		Rycroft's, distilled water, May	5.25
1501		Benson Smith Co, sundry supplies, May	1.26
1502		Hon Typewriter Co, replacing chair spring	5.75
1503		Telephone 5303, June	12.35
1504		Telephone 1519, June	15.65
1505		Patten Co, drawing ink	.32
1506		Pac Picture Framing Co, airplane view Kalihi Basin	.40
1507		Hall & Son, sundry supplies, May	10.14
1508		Blue Print Co, blue prints, May	36.30
1509		Wall Nichols Co, sundry supplies, May	38.89
1510		Hon Planing Mill, stakes, May 12	19.00
1511		" stakes, May 29	17.00
1512		" repairing drawing board	11.75
1513		Mid-Pac Steel Wks, bush hooks & knives, May 28	1.25
1514		" brush hooks and knives, May 23	3.50
1515		Terr'l Survey, blue print	.10
1516		Hon Photo Supply Co, films	.90
1517		E. W. Quinn, assembling drafting board, May 16	8.00
1518		" altering drafting board, May 31	6.00
1519		Hon Iron Wks, 50 "Private Road" signs	100.00
1520		Bishop Ins Agcy, 1 yr prem on office furn and fix	31.50
1521		C. Brewer & Co., 1 yr prem on office furn and fix	31.50
1522		Trent Trust Co., 1 yr prem on office furn and fix	15.75
1523		Burgess & Johnson, tire, tubes etc	25.87
1524		Von Hamm Young Co, garage charges, May	62.94
1525		Schuman Carriage Co, " " "	25.52
1526		Royal Hawn Sales Co, oil etc	1.70
1527		Ah Fat Service Sta, gasoline etc	6.03
1528		Root et al, steno exp re Fed Income Tax	69.16
1529		Hawn Abstract Co, services re land of Kapalama	1,000.00
		408 Forward	$172,775.43

BERNICE P. BISHOP ESTATE

EXPENDITURES for the month of

JUNE, 1925

Vch'r	Date		
		Brought Forward	$172,775.43
1530	25	Robertson, service condemnation, Bishop St Impt .	350.00
1531		" costs advanced in suit vs Akina	2.00
1532		Kienzle, Notary, oath re boundary pet'n, Paalaa .	.25
1533		H. Keppeler, a/c expenses of Maui trip	50.00
1534		I. I. S. Nav Co, fare of Keppeler to Maui	7.65
1535	27	M. De Young, steno, salary June 22-27 @ $150 p m.	30.00
1536		Morgan & Co, fee in Banning kuleanas at Heeia ...	342.50
1537	29	Hon Fruit Co, refund fire loss on bldgs, L2474 ..	350.00
1538		Recording deed B. Kaoao to Estate, Punaluu, Oahu.	2.50
1539		Recording Par Surrender of L1219, Koolau Agr Co .	5.00
1540		Kienzle, Notary, acks & stamp to deed to Kaoao ..	1.50
1541		" acks and revenue stamps to deed Kaoao to Est .	3.50
1542	30	J. Lukela, refund of overpayment of rent on tency	4.00
1543		Collins, Bal Salary, June	300.00
1544		Loomis, "	216.65
1545		Podmore, "	175.00
1546		Pierce, "	187.50
1547		Keppeler, "	112.50
1548		Smith, "	125.00
1549		H. A. Wicke, Asst Eng'r, salary June 16-30 @ $100	50.00
1550		Crabbe, Bal Salary, June	62.50
1551		Mau, "	62.50
1552		Kaialau, "	45.00
1553		Baptist, "	39.00
1554		Hioki, "	39.00
1555		Roebuck, "	100.00
1556		Winant, "	250.00
1557		Landy, "	150.00
1558		Kienzle, "	112.50
1559		Ponzanelle, "	87.50
1560		Sandberg, " (resigned June 20/25) .	75.00
1561		Le Marr, "	25.00
1562		Nishikawa, Toji Nishikawa, Office Boy, sal Jun 27-30 @ $60 .	62.50
1563		Hohu, Bal Salary, June	8.00
1564		Tam Yau, "	62.50
1565		Silva, Salary, June	20.00
1566		Merchants Patrol, services, June	100.00
1567		Audit Co Hawaii, services 3 mos to June 30/25 ...	3.00
1568		A. G. M. Robertson, retainer, June	300.00
1569		F. E. Midkiff, salary, June	200.00
1570		C. Shimokawa, hauling pump etc at Maunalua	600.00
1571		Higa, tree planting at Maunalua, 7 days @ $3	7.50
1572		Yogi, tree planting at Maunalua, 8 days @ 3	21.00
1573		Kam Schools, annuity premiums due Aug 1/25	24.00
1574		E. Hore, Waialua Agent, com'n 3 mos to June 30/25	244.18
1575		A. Gurney, Hilo Agent, " " " " "	51.18
1576		Bishop Bank, Kona Agent, " " " " "	377.78
1577		W. Sanborn, Kauai Agent, " " " " "	78.54
1578		Recording Maunalua Lease 3508 to J. Lukela	69.04
----		Trustees' Commissions, due bill unpaid at close of year, being balance payable for the year ended June 30, 1925, as per attached statement, p. 133	4.50
			17,378.04
			$195,750.74

TRUSTEES' COMMISSIONS

BERNICE P. BISHOP ESTATE

For Year Ended June 30, 1925

REVENUE RECEIPTS					
SUNDRY TENANTS	p.	1	$	$581,291.17	$
Less Payments Deducted:					
Territory of Hawaii	v.	2	7.50		
H. M. von Holt	"	10	100.00		
Palama Settlement	"	130	6.97		
Capt Cook Coffee Co	"	145	41.60		
K. Baker	"	250	29.30		
S. Andrews	"	251	15.00		
Bishop Museum	"	289	962.16		
Honolulu Plantation	"	376	334.66		
Pac Development Co	"	636	130.35		
Territory of Hawaii	"	782	7.50		
H. M. von Holt	"	906	100.00		
Territory of Hawaii	"	1062	85.00		
Pac Development Co	"	1162	8.48		
F. K. Lam	"	1440	15.00		
M. Haole	"	1465	4.00		
J. Lukela	"	1541	4.00	1,851.52	579,439.65
INTEREST COLLECTED	p.	1		77,813.09	
Less Payments Deducted:					
Lum Chong Refund	v.	167	61.36		
Union Mill Bonds	"	357	16.66		
Union Mill Bonds	"	358	8.33		
Waiakea Mill Bonds	"	447	20.00		
Waiakea Mill Bonds	"	448	21.67		
Waiakea Mill Bonds	"	449	10.83		
Mutual Telephone Bonds ...	"	820	3.67		
Third Liberty Bonds	"	1258	42.50		
Young Building Bonds	"	1264	647.50		
Davies Building Bonds	"	1267	108.47	940.99	76,872.10
GENERAL PROFITS:					
Rent Notes Collected	p.	1		955.12	
Fees (Less $5, Vchr 47) ..	"	1		645.00	
Kona Sales	"	1		77.00	
Firewood Sales	"	1		1,649.00	
Building Sales	"	1		176.00	
Miscellaneous Income	"	1		1,055.10	4,557.22
TOTAL REVENUE A/C					$660,868.97
CAPITAL RECEIPTS					
FRONTAGE TAX NOTES	p.	1			170.80
FRONTAGE TAXES RECOVERED ...	"	1		14,899.39	
Less Lum Chong Refund	v.	167		146.10	14,753.29
SALES OF LAND	p.	1		18,839.50	
Less Walker deed costs:					
Revenue stamps	v.	534	8.00		
Acknowledgments	"	535	4.00		
Less sale price of lands not part of original corpus, Mililani St Jul 11/24	p.	2	211.50		
and Nuuanu St Mar 20/25 ..	"	64	126.56	350.06	18,489.44
TOTAL CAPITAL A/C					$ 33,413.53

TRUSTEES' COMMISSIONS

BERNICE P. BISHOP ESTATE

For Year Ended June 30, 1925

(Continued)

C O M M I S S I O N			
REVENUE A/C			
On $ 1,000.00 @ 10 %	$ 100.00	$	
" 4,000.00 @ 7 %	280.00		
" 655,868.97 @ 5 %	32,793.45	33,173.45	
$660,868.97			
CAPITAL A/C			
On $ 33,413.53 @ 2½%		835.34	
TOTAL COMMISSION		$ 34,008.79	
Paid on a/c, Jan 5, 1925		16,630.75	
BALANCE PAYABLE, June 30, 1925		$ 17,378.04	

SCHEDULE C.

FORTIETH—*ANNUAL ACCOUNT OF THE TRUSTEES OF THE*

B E R N I C E P. B I S H O P E S T A T E,

of the City and County of Honolulu, Territory of Hawaii.

The Trustees charge themselves with the following sum, as per Schedule A, hereto annexed - - - - - $1,081,545.01

and ask to be allowed the following sum, as per Schedule B, hereto annexed - - - - - $1,024,967.24

We Hereby Certify *that the foregoing account, and the Schedules marked A and B, hereto annexed, and the vouchers herewith produced and filed, are full, true and correct statements of all sums received and paid out by us, or in our behalf, as said Trustees, up to and including the* 30th *day of* J U N E, *A. D. 19* 25.

C. H. Cooke
A. Lyman
Wm. Williamson
Trustees

Subscribed and sworn to before me, this 30th *day of* October, *A. D. 1925.*

Florence K. Viemyla
Notary Public, First Judicial Circuit.

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Eq. 2048 3/31

Circuit Court, First Circuit

TERRITORY OF HAWAII

IN PROBATE

In the matter of

Trust Estate of

Bernice P. Bishop Dec'd

Annual Account of the Trustees of the

B. P. Bishop Estate

40th

Filed at 2:40 *o'clock* P *M.*

Oct. 30. *A. D.* 1925.

B. N. Kahalepuna

Clerk.

1926

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII.

AT CHAMBERS IN EQUITY

In the Matter of the)
) Trustees' 40th Annual Account.
BERNICE P. BISHOP ESTATE)

REPORT OF MASTER.

To the Honorable James J. Banks, Third Judge of the Circuit Court of the First Judicial Circuit:

William Hoopai, the Master appointed by the Honorable James J. Banks, Third Judge of the above entitled Court to examine the 40th Annual Account of the Trustees of the above entitled estate begs leave to report as follows:

That William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, Trustees, of the City and County of Honolulu, Territory of Hawaii, are the duly appointed, qualified and acting Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu, deceased;

That the said account covers the transactions under and in respect of the Trust Estate for the period beginning July 1, 1924 to and including June 30, 1925;

That in addition to the Petition of Trustees for Approval of Annual Account, there are also filed Detailed statement of receipts and expenditures, (Schedules A and B) together with Schedule C; the Annual Report of Trustees; and the Report of President and Accountant of the Kamehameha Schools; all of which the Master has carefully examined;

That the facts set forth in the Petitionex of Trustees for approval of their Annual Account are correct;

That the Master has checked the items set forth in Schedule "A" of the Detailed statement of receipts and expenditures showing all receipts amounting to $1,045,433.10 plus $36,111.91 balance in hand, June 30, 1924, making a total receipt of $1,081,545.01, and

after a careful examination of the same finds all items listed in said Schedule correct and in order;

That the Master has checked the items set forth in Schedule "B" of the Detailed Statement of receipts and expenditures showing all expenditures amounting to $1,024,967.24, and after a careful examination of the same finds all the items listed in said Schedule correct and supported by proper vouchers;

That Schedule "C" of said account shows a summary of all the sums received and expended by the Trustees and is as follows:

Receipts as per Schedule "A" $1,081,545.01

Expenditures as per Schedule "B" 1,024,967.24

which leaves a cash balance in hand, June 30, 1925 of $56,577.77. This Schedule is correct, and the balance referred to above is correct;

That the commission charged by the Trustees is correctly computed, and the Master recommends it be allowed;

That the Master has examined and verified the 40th Annual Report of the Trustees of said estate, which contains a comprehensive statement of the business transacted by the said Trustees during the accounting period. Right here the Master desires to commend the Trustees for their complete and illuminating report. The high degree of elaboration by the said Trustees in said report and in their financial account, has resulted in a work of clarity and exhaustiveness. There are attached to said Report a Statement of Real Estate Transactions during the said period, a list of Personal Property Investments, a list of Miscellaneous Assets, and an Inventory of Properties of said Estate, all of which the Master has examined and verified and is satisfied as to their correctness. There are some changes, however, in the Personal Property Investments and the Inventory of Properties which occured between the closing day of the accounting period and the date the Master made his check which changes are satisfactorily shown by the Trustees in their

books and records;

That the Report of the President of the Kamehameha Schools and the financial statement of the Accountant, which are complete and comprehensive, speak for themselves. It is not my purpose nor do I deem it to be within the scope of the reference to me in this respect, to deal with the administration of these schools in detail, but in the most general and casual manner. I, therefore, deem it sufficient for my present purpose to state that, to all outward appearances the Schools are being efficiently and economically conducted, and that at least to a general extent, the object of the generous author of this Trust, in reference to the education of Hawaiian youths is being conscientiously observed.

Before closing my report I desire to state that nothing could exceed the excellence and orderliness with which the accounts of the Trustees have been presented. I cannot too highly commend the conscientious efforts, neatness and efficiency of the accounting and clerical staff of the Estate, concerning the manner and the method of its presentation of the facts and figures involved in the account, whereby the task of the Master in the examination and checking up of the facts and figures set forth, has been greatly facilitated.

In conclusion the Master having examined the account of the Trustees of the Bernice Bishop Trust Estate for the twelve months ending June 30, 1925; having verified the cash in hands of the Trustees to be $56,577.77 on said date; having verified the income derived from rents, interests ect; having compared expenditures with vouchers filed, and believing all to be in order and correct, the Master recommends the 40th Annual Account of the Trustees of the Estate of Bernice P. Bishop be approved, passed and allowed as filed.

Dated at Honolulu, T. H. this 2nd day of January, 1926.

Respectfully submitted,

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William Hoapili
Master.

E2048 3/31

In the Matter of the
Bernice P. Bishop
Estate

Report of Master

FILED
AT 12- O'CLOCK — M
Jany 2- 1926
Sibyl Davis
CLERK

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS — IN EQUITY

In the Matter of the Estate of BERNICE PAUAHI BISHOP, Deceased.) 40th Annual Account.

ORDER APPROVING 40th ANNUAL ACCOUNT

The Trustees under the Will and of the Estate of Bernice Pauahi Bishop, deceased, having filed herein their 40th Annual Account and Report, together with a petition praying that said account and report be examined, approved and allowed; and said account and report having been referred by this court to William Hoopai as Master for examination and report, and the said William Hoopai having filed his report thereon wherein he recommends that the account and report be approved and allowed;

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the 40th Annual Account and Report of said Trustees is hereby approved and allowed; and that the said William Hoopai as Master aforesaid be allowed and paid out of the fund of said trust estate compensation for his services in the sum of $400.00. 1925

DATED, Honolulu, T. H. January 4, 1926.

Jas. J. Banks
Judge, Circuit Court, First Circuit, Territory of Hawaii.

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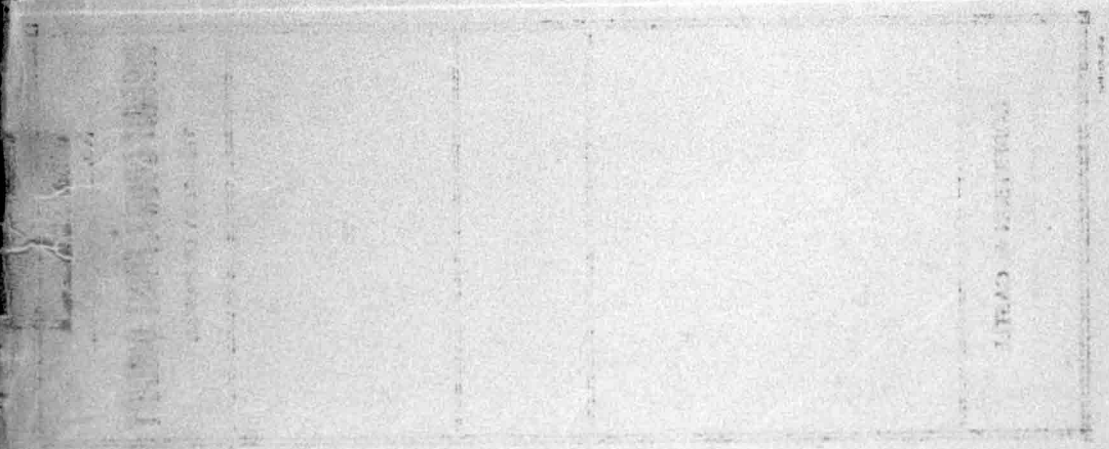

1926 3/28

Eq. No. 2048

CIRCUIT COURT, FIRST CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate of

BERNICE PAUAHI BISHOP,

vs.

Deceased.

ORDER APPROVING 40th ANNUAL ACCOUNT

Rec'd 3 50

FILED

AT 1:50 O'CLOCK P M.

Jan. 4 1926

Sibyl Davis

CLERK

~~ROBERTSON & CASTLE~~

~~Attorneys for Trustees.~~

25473-MP.

FLASH CARD

FLASH CARD

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FLASH NO.

FLASH NO. 4

CIRCUIT COURT, FIRST JUDICIAL CIRCUIT
TERRITORY OF HAWAII

E. 2048

Contains the following accounts

41st 12 mos to June 30/26
42nd " " /27
43rd " " /28
44th " " /29

IN THE MATTER OF THE ESTATE

OF

BERNICE PAUAHI BISHOP,

Dec'd.

See also separate file for Receipts and Disbursements pertaining to and part of the above accounts
Volumes 5-A, 5-B, 5-C, 5-D, 5-E.

Dec 9, 1926 to Apr. 28, 1929

This Equity Matter Begins with the 31st Account on the 9th day of Sept., 1916.

See Probate No. 2425 for Annual Accounts No. From 1 to 30. 8 Volumes.

ATTORNEY FOR

" "

" "

" "

E. No. 2048 Vol. 5

E 2048

Vol. 5

INDEX SHEET

E. NO. 2048 REG. PG.

DATE		DOCUMENT	PG. NO.
1926			
DEC	9	FILED Petition for Approval of 41st Annual Account, Schedules etc. & 1 pkg. Vouchers. ✓	
		FILED President of Kam. School Report. ✓	
1927			
JUNE	21	FILED Master's Report - Wilder & Dickson ✓	
	23	" Order Approving Account. ✓	
OCT	25	" Trustees Petition for Approval of 42nd Annual Account and Report for year ending June 30, 1927. ✓	
		FILED Exhibit "1" Report Kam. Schools, Statements & Schedules ✓	
		REPORT of Master J. C. Coke Filed. ✓	
1928			
APR	28	FILED Order Approving Accounts. ✓	
		" Receipt of Trustee. ✓	
NOV	30	" 43rd Annual Report of the B. P. Bishop Est. Ending 6/30/28 ✓	
		" Report of the President of the Kam. Schools, Vouchers and Statements in Different Packages. ✓	
		FILED Petition for Approval of Account. ✓	
DEC	6	FILED Petition for a vesting Order (Geo. M. Collins). ✓	
		" ORDER. ✓	
	8	" Order Vesting Property in New Trustee (Bond $100,000.00 # 460). ✓	
		" Order Releasing Edgecomb as Master with Chas. E. Cassidy. ✓	
1929			
APR	8	" Report of Master Chas. E. Cassidy. ✓	
	19	" Order Approving 43rd Annual Account of Trustees. ✓	
	20	" Acknowledgement as to commissions received during the year ended June 30, 1928, as exhibited in the 42 and 43rd Accts. ✓	
	27	PETITION for a Vesting Order (John K. Clarke). ✓	
		ORDER. ✓	
MAY	2	ORDER Vesting Property in New Trustee (Bond $100,00.00) (#460.) ✓	
	23	BOND of Trustee for $100,000.00 # 460 Each as surety for the other. ✓	
NOV	29	PETITION for Approval of 44th Annual Account & Copy of Vouchers. ✓	

INDEX SHEET

E. NO. 2048 REG. PG.

1929

DATE		DOCUMENT	PG. NO.
NOV	30	ORDER of Reference G. S.Curry and E. J. Botts($500.00) ✓	
DEC	13	MASTER'S Report. ✓	
	16	ORDER Approving 44th Annual Account. ✓	

1926

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the
BERNICE P. BISHOP ESTATE

PETITION OF TRUSTEES

FOR APPROVAL OF ANNUAL ACCOUNT

To the Honorable
the Presiding Judge
at Chambers, in Equity,
of the above entitled Court:

The petition of the undersigned, William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, Trustees, of the City and County of Honolulu, Territory of Hawaii, respectfully shows unto your Honor as follows:

I.

That they are the duly appointed, qualified and acting Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu, deceased.

II.

That the petitioners herein submit to the Court their 41st Annual Report and Account as such Trustees of their transactions under and in respect of said Trust Estate covering the period from July 1, 1925 to and including June 30, 1926.

III.

That upon Schedule "A" of said Account they show all of their receipts as such Trustees during said period.

IV.

That upon Schedule "B" of said Account they show all of their expenditures as such Trustees during said period.

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V.

That upon Schedule "C" they show the aggregate of such receipts and expenditures, all of said schedules being attached hereto and made parts hereof.

VI.

That they submit and file herewith a full and complete inventory of the investments made by them under and by virtue of said trust, and which were outstanding at the close of said period.

VII.

That in and by their said attached report they set forth in more detail the transactions had under and by virtue of their said trust during said period.

WHEREFORE YOUR PETITIONERS PRAY that said Account may be referred by the Court to a Master to be examined and audited if the Court shall deem such course advisable.

AND THEY FURTHER PRAY that their said Account may be examined, approved and allowed by the Court.

DATED, Honolulu, Hawaii, this 6th day of December, 1926.

C. H. Gray
Wm. Williamson
Richard H. Trent
} Trustees under the Will and of the Estate of Bernice P. Bishop, deceased.

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TERRITORY OF HAWAII)
CITY AND COUNTY OF HONOLULU) SS.

Wm Williamson, one of the above named petitioners, having been duly sworn, deposes and says:

That he has read the foregoing petition and also the Schedules therein referred to, and hereto attached, and made parts of said petition, and knows their contents, and that the account of receipts and expenditures set forth in said schedules respectively is correct; and that the allegations contained in said petition are true to the best of the deponent's knowledge and belief.

Wm Williamson

SUBSCRIBED AND SWORN
to before me this 6th
day of December, 1926.

Florence K. Steingle
Notary Public, First Judicial
Circuit, Territory of Hawaii.

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Equity # 2048 3/31.

Circuit Court, First Circuit,
T. H.

In re Trust Estate of

Bernice P. Bishop,

Deceased

Trustees' Petition for
Approval of Annual
Account

— Costs $3.50 Paid —

FILED
AT 10 15 DEC 9 1926
Dec. 9 1926
B. N. Kahalepuna
CLERK

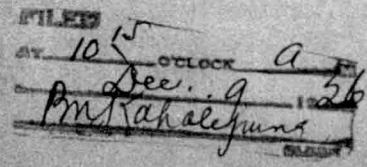
Recd $3.50 for costs,

Equity #2048 3/31. 1926

Circuit Court First Circuit,
T. H.
At Chambers In Equity.

In re Trust Estate
of
Bernice P. Bishop,
Deceased

President's Report—
Kamehameha Schools.



PRESIDENT'S REPORT

KAMEHAMEHA SCHOOLS

E X H I B I T 1

FORTY-FIRST ANNUAL REPORT

BISHOP ESTATE TRUSTEES

J U N E 30th, 1 9 2 6.

ANNUAL REPORT
of
THE PRESIDENT
of
THE KAMEHAMEHA SCHOOLS

1925--1926

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        Printing
        Woodworking
        Agriculture
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            Hahaione
        Electric Shop Practice
        Machine Shop Practice
        Auto Mechanics
        Mechanical and Architectural Drawing
        Lay-out of Shop Experiences
        Daily Work
        Part-Time Plan
        Military Training
        Accounting
        Music
        Physical Education
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        Cooking
        Nursing
        Sewing and Millinery
        Senior Practice Cottage
        Commercial Training
        Music
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Educational Features for the Coming Year
        Use of "Projects", Auditorium, Exhibits, Separate Grade
        rooms, Professional study
Conclusion

July 26, 1926

To the Trustees of the
Bernice Pauahi Bishop Estate,
Honolulu, T. H.

Gentlemen:-

I have the honor to submit the following report of The Kamehameha Schools for the year 1925-1926:

GENERAL CHARACTERISTICS OF THE PAST YEAR

Certain gradual developments have crystallized during the past year to the extent that they may be said to characterize this period. I have especially in mind: First, - the epochal decision to proceed at once with the construction of a new school plant; Second, - the evident improvement of the general average of students in the Schools due to selection; and, Third, - the earnest attitude and efforts on the part of the teachers to improve their own abilities and teaching method.

During the past year there have been the improvement in the content and method of our teaching; the inauguration of certain new educational opportunities such as farm work at Kahaione; forestry and tree studies; and separate Seventh Grade grouping. The development of the Faculty due to earnest professional study and discussions is of great importance. It is believed by our teachers that the character of our students has been morally and mentally higher during the past year than ever before; this is due to selection. We have carried on the educational program as developed in previous years, have "proved up" on the newer ideas such as Part-Time education and Senior Practice Cottage, and have laid careful plans for new vitalization of our instruction through the use of normal social experiences and "projects".

A class of thirty-four graduated from the Twelfth Grade this June. There were twenty-one boys and thirteen girls. The plans for these graduates are as follows: Twelve of the boys are already employed in firms in which they had their Part-time training; two are working at their elected trade but have gone over to other firms; six are at work or at Camp this summer, preparing for further schooling in the line of their chosen work - five going into professions (one engineering, one the Army, one law, two teaching) and one into Agriculture; one boy lost his life in an accident.

The girls are planning as follows: Seven to go to the

Territorial Normal School to become teachers; two to the University of Hawaii to become Home Economics teachers; one to the Mainland to become a music teacher; and three to become stenographers. Two of these last-named girls have already secured good permanent positions.

The twenty-one boys are the first to graduate with our "Part-time" training. They would have graduated in June 1925 except for this new plan which adds a year to the time required to complete our work, the extra year being spent in alternating periods two weeks long in industry. It is apparent that the combination of time spent in industry and in carefully coordinated school work has been excellent for these boys.

To speak further concerning the three developments mentioned in the first paragraph, I would say that our plant has been inadequate in many respects for years. During the last three years, while a careful study was being made as to the merits of various sites, etc., the Trustees have provided additional facilities for carrying on the work on the present site. Among these facilities may be mentioned the Senior Practice Cottage for Girls, the Nursing and Seventh Grade Cottage for the Girls' School, the small additions to the shops, and during this present summer the Seventh-Eighth grade cottage and the Recreation-Auditorium building in the School for Boys. These temporary constructions have helped us out very well in our problems of conducting a good school. They have enabled us to try out in comparatively inexpensive form several ideas that have proved to be excellent, and which we safely can and by all means should incorporate into our new permanent construction. Among these ideas mention should be made of the provision of social hall---reading rooms in our boys' dormitories, and of a general evening study hall for boys in what was formerly the auditorium of Bishop Hall. These ideas we now know to be sound in boarding school administration, and we shall have a period in which we may try these things out thoroughly and learn practical economies and advantages for incorporation into our new buildings.

Notwithstanding the above cited advantages from which we have profited during the past recent years, our dormitories are in many ways inadequate, unsuitable and obsolete; our classrooms are inconvenient and not well adapted to project work; our Science equipment is very limited and space for it insufficient; and the wooden material of our buildings has become insanitary and deteriorated rather generally. These buildings, though made of redwood and having proved to be of excellent durability, fully have given value received; they have served their purpose and now they should be replaced with better equipment. The Trustees and the teachers have felt this for a long time, and it is very fortunate that the way has been opened for definite action in constructing a new plant at this time when all of us have come to feel poignantly that it is unwise to temporize with the old plant longer. A current of optimism prevails at the Schools, and this is dulled only by the fact that it will probably be a period of five years before we can be well established in our new plant. If it is possible to erect the new buildings in short of five years' time, of course every reasonable effort should be made to do this.

Our student personnel is said to be very good as compared with other students of recent years. It is to be hoped that Kamehameha always will be in a position to select student material very carefully. If the Schools build up a reputation for high standards and it becomes the general opinion that we have a fine class of students, then places in our school will be sought after earnestly; if, on the other hand, we take in those who are incompetent and who are known to be unable to succeed elsewhere, then in a very short time the better class of parents will prefer to send their children elsewhere and we shall have only culls and indigents. Should we get into this latter named unfortunate position, I do not believe the Schools would then be serving the purposes and fulfilling the hopes of their Founder, and I believe we would be failing in our efforts to comply with the provisions of the Will. I believe the Schools must be of great influence in these Islands. I submit as my earnest conviction that it is far more important to have a reasonable and comparatively small number of students and do thorough work in training these to be leaders in the Islands than it is to operate on a large, wholesale basis, making only a surface impression on our students. Now to attempt to turn out leaders that will "leaven the whole lump" without first getting good quality material is hopeless; and to spend considerable sums annually on low-grade students who would do just about as much if given the cheaper public school training and a simpler and more direct occupational preparation than we can give, seems to me uneconomical and indefensible if better student material is available.

Lest the above paragraph may be misinterpreted, I would add that I believe the Kamehameha Schools' special field lies in service of the Hawaiians; but I believe that Kamehameha's service and influence will be limited by anything that causes thoughtful and best type parents to send their children to other schools, leaving the poorer stuff for us.

A thoughtful parent wishes his child to be placed where he will have the most helpful, educative, developing and broad type of social experiences possible. He wants his child to be thoroughly trained in the tools of life's work - in the "three R's", in clear expression, in occupational skills, etc. - and beyond this he knows that his child should share those social contacts and experiences that quicken the mind, enrich knowledge, improve social adjustability and make the child into a high grade, effective member of his community.

Two questions these thoughtful, high type parents for some time have cautiously expressed to me: first, - a doubt as to the wisdom of segregation in a school on a strict racial or on any basis other than the basis of fitness for the offerings of the school; and, second, - a fear concerning their committing their children to a school where they cannot exercise a full freedom of choice in connection with their future vocations, even including the professions, if the child's inclinations, desires, and ability cause him to go in that way.

Actually being in the place of parents for most of the year, and acutely aware of our responsibility to make the most useful and effective citizens possible out of these children, we are forced constantly to consider all phases of the questions of segregation and vocational adjustment. Each student needs individual study and vocational counsel according to his bent, his abilities, his heritage, his early training, etc. The Schools serve the Territory best not by grooving a student into Agriculture or into a certain Trade or into a

Profession because an opening is seen to occur in one of these places, but rather by carefully finding out the qualities of the student and then giving him adequately planned and effective training along the lines of his aptitudes. Any other course will produce a large percentage of discouraged and dissatisfied misfits.

Society, with all the Trade Tests, Intelligence Tests, etc. so far devised, knows no scientific and reliable way of guiding young men into their proper vocations other than experience in various vocations and selection of life work based upon these experiences. Our Part-time Plan of education, preceded by the rotating of the boys through short courses in Printing, Forge and Sheet Metal work, Agriculture, Carpentry, Automotive Work, Electric Work and Machine Shop Work, all the while they are receiving a certain amount of training and insight into business methods, is the best instrument in educational use today for getting young men properly trained and into vocations for which they are naturally qualified. Supplementing this Part-Time plan we have made a careful survey of the occupations of the Territory, and we have this data for a boy to see and size up. We have the number of men employed in the various divisions of each occupation, the wages, the turnover, the factors influencing promotion and growth, etc., and all these facts and findings will be discussed with the boys. The survey was made by Mr. A. M. Church, who found a fine spirit of cooperation among the employers of labor throughout the Islands. It will be available for study soon.

Shall we then urge students who desire to pursue other than Trade and Agricultural vocations not to attend Kamehameha? I am of the opinion that to do so would cost The Kamehameha Schools seriously in prestige. I believe we would soon lose our likelihood of attracting leadership material. I get this very decided reaction from conversations with the best parents, - the ones most solicitous for their children's reaching maximum usefulness. Common acceptance agreex with mental tests in the rough grouping of mental abilities - children with lowest intelligence quotients customarily gravitating into the manual vocations, while those with highest intelligence quotients use their wit to get into the professions where there is a more desirable social as well as economic status as a rule. We find as wide a range of intelligence in our students as is found at Punahou; in other words, it is likely that whereas we have many who will succeed only in manual vocations, we may have some who would be discontented unless placed where they have more scope and opportunity. Thus many will find satisfaction in Trades as journeymen, others will become Trades Foremen and Superintendents, while some will wish to grow into other types of activity which demand more thought and more administration and leadership. If Kamehameha were to close the door of opportunity to proceed except into manual vocations, I feel sure that the best Hawaiian and part-Hawaiian families of today would quickly respond by sending their children of leader quality to schools wherein there is a freedom of vocational choice.

It must not be inferred from the above that many parents are unwilling to have their bright sons enter the Trades; it is not that; it is only that they do not wish their sons kept from a freedom of choice as they mature and develop an ability to choose wisely.

My position is that the great bulk of our graduates should be trained adequately in a Trade and started off in such vocation; on the other hand, I believe there are some students who should be permitted - after a careful study has been made of their cases - to change from a Trade or from Agriculture into some other vocation that may be found eminently suited to these particular students. Our emphasis should be on Trade and Agricultural training that will give our children a safe bed-rock upon which to build their structure; but we also should assist and encourage all students into vocations for which they are best suited. The small number that ought to change from manual vocations should still be welcome in Kamehameha, I believe. They can secure good basic training in Kamehameha for any work, and also they can go on into institutions of higher learning from Kamehameha if they so desire. This affects very materially the quality of student applications we shall receive in the future. With this policy clearly adopted, there will be no tendency to drift from the purposes of the Schools as stated in the Will, but rather all children will be guaranteed opportunities equal to those afforded students in the public high school and other private schools.

The above discussion as to policy is made at length because of the fact that we must have all such matters before us in laying out and planning for the new plant. Another question affecting the building is the relation of the Preparatory Department to the Boys' School.

Shall the Preparatory Department have 75, 100, more or less students? Shall it have a separate entity? Or, now that the school has only Grades V and VI, shall it become more truly a branch of the Boys' School, with less distinct autonomy than now exists?

It must be admitted that the earliest years of a child's life are the most impressionable. The pre-school years are now known to excel all later periods in learning speed; these years control all subsequent years, to a very large extent. The logical school is the home, where children of all ages interact upon each other; the next best school is one of the country school type supplementary to the home, where children of all ages cluster about a fine, mature character, - the teacher. But both these types of school are out of the question. We have a city school and it will be many decades before Kamehameha's task as a home, or boarding school, for our Hawaiian children can ever be laid aside. The best things we do for our children are done through the boarding school program today, and this will be true for many years to come, is my belief. I do not believe that we need a kindergarten. It would seem a mistake to start a separate school for little Hawaiian children, segregating them in the childhood years from all other races. We do not have any waiting list in our present Preparatory Department of 75 students, and with public primary school facilities improving and public kindergartens apparently improving throughout the Islands, I doubt that the size of our Preparatory Department needs to be increased materially. There always will be a few of pre-school age, of kindergarten age, of primary age and of intermediate age who would like to have a good boarding school provided for them. But if the issue is made that of the greatest good to the greatest number, it will be seen that to maintain a Preparatory school for a small number of children of greatly varying ages is very expensive - probably costing more than to care for half again as many older boys. With public schools what they are today, we do not need to have our students "prepared" in a Preparatory Department to enter

the Manual Department. The only justification for the Preparatory Department seems to be that we may care for a few needy orphans and children in indigent circumstances. Our experience is that nowadays the better families are not sending their young children to the Preparatory Department, with very few exceptions. Now if Kamehameha's field of distinct service lies in the realm of vocational training, with also special emphasis upon home school training for Hawaiian boys and girls, would not the provisions of the Will amply be fulfilled in so far as "devoting a portion of each year's income to the support and education of orphans and others in indigent circumstances" is concerned if we should so care for orphans, etc. in Grades VII to XII inclusive? This would simplify matters greatly and reduce costs. It seems a more logical step to me than to eliminate but a portion of the Preparatory Department. Why have a Preparatory Department with only Grades V and VI? Experience seems to vindicate the dropping of the Grades up to V; what real reason have we for keeping on with Grades V and VI at such great expense? So far as I have been able to learn, dropping the grades up to Grade V has not proved to be an error. It may be too early to draw conclusions as to this, however. Our Preparatory Department has rendered a good service in the Territory in years gone by when it has taken in these young boys, orphans and children of indigents. But this is not primarily Kamehameha's responsibility or field. If it were we should be condemned for not taking in girl orphans, etc., as well as boy orphans; girls without parents need more care than do boys under similar circumstances. To provide an institution whose chief reason for existence is to care for orphans is the duty of the Territory or of charity foundations, under our existing order of Society. This does not prevent our caring specially in certain cases for orphans in our schools - indeed the Will provides that we shall do this; but the main service our Preparatory Department has performed and the service which in later years we shall feel really has justified its place and cost, is the thorough, high-class home training the small boys have received at the hands of the devoted women of this Department. "Old Boys" will vouch for this. They will tell of the abiding influence in their lives due to the careful, homelike supervision and parent-like direction they received in the "Prep".

Now our Manual Department should exert this thorough, homelike bringing up on the boys of Grades VII to XII - and especially upon the boys of Grades VII, VIII and IX . It is the more obligatory upon us to provide this thorough training because our students now come to us in Grade VII as little boys; in olden times most Seventh Grade "boys" were physically mature men.

Our new dormitories and scheme of training should provide the right sort of housemasters and housemothers for boys. There should be but little difference between the training we shall furnish our Seventh Grade Manual School boys and the training we now furnish our Sixth Grade Preparatory School boys. Add a few men to the influences about these boys, retain the influences of the Christian, highly responsible women, and we then will have the home life our boys need while in school.

From the schooling and vocational standpoint, seven years is long enough to keep a boy in a boarding school. And if students

are kept for seven years only, instead of keeping many for nine years (Grades V to XII) more students can receive Kamehameha training than is now possible.

The only recommendation I make in regard to the foregoing discussion is that we think the matter through before we erect the new plant. If for sentimental and conservative reasons it is felt best to continue the Preparatory Department as a separate unit as it is at present, well and good. But from a logical standpoint I do not believe a "preparatory" school of Grades V and VI is any more needed than the former Grades I to IV were needed.

It may naturally be asked: "Why raise such a question? Why speak of such changes in a school that is going along well and has gone along well for so many years?" The reason is that we are building a new plant. The Will says "two schools". The pre-adolescents of the Fifth and Sixth Grades just naturally do not go well educationally in large groups with the boys of Grades VII onward, who are in the adolescent and late adolescent periods. There is a real reason for a Junior High School of Grades VII, VIII and IX; the same is true for a Senior High School. But it is not feasible to combine the grade groups of V and VI with the High School groups. Although we call our grade groups a "department" of the Boys' School, in actuality this grade group has been and practically must be a unit unto itself.

The other outstanding development mentioned above is the matter of professional growth of the faculty. The teachers have done some very constructive committee work. Also they have carried on special studies and group discussions as to teaching method, use of the laws of learning, and curriculum construction. The Trustees' arrangements with teachers as to retirement allowances, salary schedules, and summer and sabbatical year's leave for study, are well calculated to secure good teaching material, to hold teachers, and to encourage the teachers to continue professional growth. When a teacher loses his eager attitude toward learning, his usefulness as a leader of youth ceases.

ENROLLMENT

Our enrollment during the past year has been the largest in the history of the Schools. Our waiting lists in the Boys' School and the Girls' School continue to be large, totalling over a hundred. Our Seventh and Eighth grades are comfortably filled, especially the Eighth. The great bulk of our applications is for entrance into Grade Nine. This is due to students wishing to remain in their homes until after they have finished the common school through the first eight Grades. As the value of our Seventh and Eighth Grade work becomes better appreciated, we shall have more applications for those grades than is the tendency at present. The enrollment figures present the following comparison: (see next page)

	Enrollment in September:			Entered during year:			Left during year:			Enrollment in June:		
	1925-1926	1924-1925	1923-1924	1925-1926	1924-1925	1923-1924	1925-1926	1924-1925	1923-1924	1925-1926	1924-1925	'23 '24
Boys' School	220	209	184	4	3	6	11	14 (9 dismissed June 1st)	16	213	189	174
Girls' School	125	120	115	2	1	2	6	1	12	121	120	105
Prep. Dep't.	68	75	68	7	2	6	1	2	1	74	75	73
Totals	413	404	367	13	6	14	18	26	29	408	384	352

CURRICULUM - SPECIAL SUBJECTS

School for Boys

Applied Arts in Preparatory Department: The Shop work under Miss Nevada Moore and the gardening under Mr. Adolph G. Hottendorf have been well taken care of this past year. This is more especially true of shop work, Miss Moore being a true teacher and applying the "Project Method", having the boys participate in making many things which they actually see the use for. Mr. Hottendorf's strenuous duties in the Print Shop have caused us to supply Senior student assistants to work under Mr. Hottendorf's guidance in gardening, daily work, and Physical Education. This was not up to the standard set by Mr. Hottendorf when he gave full time to the Preparatory Department work. The addition of a Physical Director in the person of William Wise will be a great improvement in this important field of small boy activity next year.

Forge and Sheet Metal Work:- We offered a full year's work in the Forge and Sheet Metal shop to the boys of the Seventh Grade last year. This work proved to be a little too heavy and too drawn out for the small boys of Grade Seven. Next year we are planning to have the Seventh Grade boys take a full year's training in the Print Shop, giving a third of a year in the Eighth Grade to the introductory course in Forge and Sheet Metal work. Since the next year's Eighth Grade boys have had Forge work, and since none of our boys nowadays are electing forge work as a vocation, we have no need during the coming year for a regular Forge and Sheet Metal instructor. For special work in this shop we are planning to secure Mr. Charles Crozier, a former instructor in the Forge Shop.

Pattern Making and Casting: We are planning to do a little pattern making in our Woodworking Shop this coming year. The need for this work has become very apparent. Practically all large machine shops in the Islands do their own casting. Our Part-Time work has

shown us the need for teaching our boys to make patterns and rough castings. This work will tie in well with mechanical drawing and Machine Shop practice. The equipment needed for this will not be extensive and is contemplated in the authorized sum for Capital Expenditures in the Shops.

Printing: The work in Printing has developed into a great educational and social asset for the Schools. Printing is going to offer good occupations for several of our boys each year; also the "Cadet" and "Ka Moi" have proved to be excellent English "projects" for our students. We have many printing jobs and these constitute almost ideal shop experiences, furnishing training in skill, in English and in record keeping.

Woodworking: Carpentry students under Mr. C. G. Banning last summer built a stone house, two bath houses and a laborer's cottage on our Waialae lot. In addition to this they have done a large amount of repair and alteration in our school buildings, have made furniture, and each boy has made himself a good tool box. After an unfortunate experience with a new Carpentry instructor, we have succeeded in getting a first-class man in Mr. Earle L. Russell. This instructor is directing several carpentry boys this summer in alteration and repair work and in building the Seventh-Eighth Grade building.

Agriculture:

(1.) Gardening - Several garden and experimental plots have served in our introductory Agriculture and Agronomy during the past year. The gardens were not much of a financial success, but they did supply a considerable quantity of fresh vegetables for our Dining Halls. This year we plan to do more with small experimental plots, and to let individual agricultural students operate pieces of the garden on a 50-50 basis with the Schools, as "projects" in record-keeping, business and Agriculture.

(2) Cane- After various set-backs and trials we have discovered how to grow a good crop of cane on our lower farm. The work our boys have done in this connection has been well worth while from the standpoint of agriculture, of removing prejudice against the Sugar industry, and of school pride developed through a successful venture into a rather hard field. Our "Cane Harvest" was a very successful "project" in which practically all the members of the School for Boys participated.

Cane is the best crop we know of for our lower farm, though we require over a third of this farm for alfalfa. It was a big and instructive job to get a good stand of cane on this farm, but now it is in, we expect to make some money on it. Our expenses to date have been $7662.39 against the 7½ Acres of cane. We have harvested just about 5 acres and have received $3169.09 for this portion of the plant crop. At the beginning of this school term we shall harvest the other 2½ acres. We expect to pay off all expenses on the harvest of plant crop and first ratoon. Considering the nature of our land and the fact that the price of sugar is low and we have produced it with expensive boy labor, this cane crop record is a success.

(3) Pines - We have taken our Agricultural students through a thorough course of pineapple culture. This has been valuable knowledge for the boys. However, our hill site has proved to be a poor place to grow pineapples, - especially in dry seasons. The soil is excellent but the drought was too severe for this plant. In addition

to a knowledge of pineapple culture the boys have learned the important fact that one must make sure of his locality before he attempts to go into the business of growing pineapples. I believe that the Schools' expensive lesson in pineapples will save much grief to Agriculture course graduates of our Schools in the future.

After securing a marvelous growth of plants up to the fruit setting period, our pines withered and produced a small crop. Two fields which we took over from the A. H. P. C. we tried to restore to pine growing condition but found that the soil losses from clean farming had been far too great for a term of three years fallowing; we finally covered these fields with panicum and let them lie. The sole value we got from this operation was in plowing, cover crop growing, etc., and in seeing the mistake of clean farming on slopes. We are reducing our pineapple acreage to small experimental and practice plots on account of the expense in growing this crop.

Our total expense on account of our pineapple fields during the past three years has been $8630.82. Our income has been only $1461.86. The 1926 harvest is not included in the above.

(4) Animal Husbandry - With the new piggery and hennery our work in Animal Husbandry has shown a very gratifying improvement. We have taught much more of the care and raising of animals the past year than has been offered heretofore at Kamehameha, in so far as one may judge from filed written reports of this department. Project work with pigs and chickens has been similar to what it would be if the boys were out in these businesses for themselves. We have increased the number of our animals. Pigs are affording the farm its chief profit. Chickens are as yet variable in returns, due to loss of chicks. We have found out much that a successful chicken farmer must know, but we have lots yet to learn and I know of no way in which to learn these things that is comparable to going into the game in a serious, studious fashion, keeping records scientifically and comparing experiences with other chicken growers.

Farm and Garden Operating Expenses

(cents omitted)

Year	Salaries and Wages	Feed Purchased	Other Misc. Expense	Total Operating Expense	Total Income	Operating Expense less Income, or Net Cost
1911-12						3142.
1912-13						4313.
1913-14						3727.
1914-15						2845.
1915-16						949.
1916-17	7335.	3047.	1753.	12136.	8632.	3474.
1917-18	8458.	5126.	3115.	16701.	10219.	6482.
1918-19	9084.	6376.	2520.	17891.	13106.	4874.
1919-20	10299.	7149.	3548.	20996.	17640.	3356.
1920-21	12927.	8701	3556.	25185.	17362.	7822.
1921-22	12383.	5158.	7225.	23424.	16506.	6917.
1922-23	12050.	3376.	4525.	19952.	15856.	4096.
1923-24	10933.	3333.	6187.	20455.	21129.	674
1924-25	12224.	4278.	4685.	21189.	19867.	1769.
1925-26	14465.	3773.	6177.	24416.	20040.	4373.

Farm Income

(cents omitted)

Year	Dairy Products	Stock sold	Pigs Pork	Eggs and Poultry	Other Miscellaneous Income	Total
1916-17	5701.	422.	761.		1746.	8632.
1917-18	5751.	1110.	1040.		2317.	10219.
1918-19	6944.	1849.	1940.		2372.	13106.
1919-20	8600.	1730.	2007.		5301.	17640.
1920-21	10103.	792.	2318.		4148.	17362.
1921-22	11070.	823.	2721.		1891.	16506.
1922-23	10894.	1004.	1330.		2627.	15856.
1923-24	11835.	2576.	1804.		4912.	21129.
1924-25	12299.	---	3325.		4242,	19867.
1925-26	12343.	952.	2862.	822.	3059.	20040.

Performance of Dairy Herd

Year	No. of Cows	Daily Average per cow (in lbs.) milk	Herd Aver. % Butterfat	Avg. Amt. of grain fed per cow	Avg. Cost of grain mixture per cwt.
1914	17.3	15.8	3.10	9.5	$1.47
1915	16.7	19.4	3.05	8.2	1.38
1916	18.3	21.9	3.20	11.0	1.55
1917	20.1	22.1	3.35	9.2	2.25
1918	19.6	22.2	3.30	9.3	2.94
1919	19.7	23.6	3.39	11.5	3.07
1920	22.0	24.3	3.33	12,0	3.31
1921	24.5	20.8	3.21	11.5	2.80
1922	27.2	16.9	3.39	--	--
1923	19.7	18.1	3.25	9.6	2.67
1924	21.7	18.8	3.70	6.83	2.8
1925	20.1	16.6	3.20	5.50	2.52

The low annual production as shown in the column above marked "Daily average per cow (in lbs. milk") is due to the fact that our herd is small and through a lack of judgment several of our cows became dry and have freshened at the beginning of our summer vacation. Production at present is much higher than the above average. Our butter fat percentage is low. The three new carefully selected heifers we are adding to our herd in September will doubtless materially improve our records in every way.

We are selling our young pigs to the Hahaione Farm instead of to outsiders now. We need 100 head of hogs at Hahaione, whereas we have thirty at present. We do not wish to buy from other producers whose herds may have infections our hogs are free from.

(5) Forestry - Our decision to cooperate so far as may be feasible from an educational standpoint with the Forestry work of the Bernice P. Bishop Estate, has opened a series of experiences to our students that will be decidedly valuable to them as citizens, - being especially applicable to students who are going into Agriculture- and that may lead some of our graduates into useful avenues of employment. Already several boys have shown an interest in the work. We have a simple but well laid out nursery where we are caring for large numbers of trees for the various elevations of the forest above Kapalama, the orchards in the valley above the Schools, and for the planting of the areas above School Street.

(6) Hahaione Farm: Our School Farm at Hahaione is one of the most interesting projects we have in connection with the wide range of useful economic experiences in which Kamehameha students may participate. At present the farm is a place where we can give the boys a full training in applied general farming on a small scale; in the future it is not at all unlikely that Hahaione will be needed as the real center of our Agricultural Department. Factors entering into this are possible other demands for our lower farm, and possible decisions on the part of the Board of Health concerning the location of dairies and piggeries within the thickly populated areas of the city limits. We are doing quite well with our agricultural projects in the city now, but, of course, with water available, much less expensive and more truly typical agricultural work can be carried on at Kokohead than can be done on the expensive lands of the city, where also trespass is a serious feature.

The possibilities of general education and character development at Hahaione are so great that we have come to the realization that we need a man who is truly interested in boys, - a teacher- out there. Hahaione is going to be a feature of which we shall be very proud, if we have the right man and woman to take hold of the job. The chief desire of our work at Hahaione, just as it is in all other phases of Kamehameha life, is to turn out "good and industrious men"; the second desire is like unto the first - to turn out good men who can operate a farm at a profit. The economic and social balance in Hawaii will not permit an indefinite movement of people from rural to Honolulu dwelling. Even now there is a strong desire on the part of many to get back to the land. Truly we wish that a system might be devised that would be economically and socially satisfactory, for attracting our people to homes on sugar and pineapple plantations. This will come inevitably before long, for with the gradual loss of the old type Japanese, and with comparatively inefficient and rapid-spending Filipinos who have but one member of the family as a wage earner, cheap labor may soon prove to be incapable in competition with better trained young men with better agricultural methods. At any rate, homesteading is appealing to many Hawaiians, and the chances of success for such enterprises are greatly improved by proper training. Though we have had much to learn, we believe we are getting Hahaione into a typical, well-organized, self-contained pig farm, which will pay good dividends in cash if the price of pork continues firm. Of course our real reason for the Hahaione Farm is the development of our boys.

In Mr. Moe and Mr. Gantt I believe we have two men who have the knowledge, experience and enthusiastic interest to develop our Agricultural work into the practical usefulness required by all boys who expect to choose their vocations in this field where men are so greatly needed in Hawaii.

It seems logical to me that The Kamehameha Schools, with such a large landed endowment, should make every reasonable effort that may come within the sphere of education toward solving the various agricultural problems of Hawaii.

Electric Shop Practice: With the exception of motor work and electric machine installation, our plant affords opportunity for about all the types of jobs a journeyman electrician will be called upon to do in the Islands. This is as it should be, and we are fortunate in having a first-class man in charge of this work. Mr. C. V. Budd has always been a fine man and instructor. During this coming year, while he is acting as Coordinator in place of Mr. C. G. Banning we are going to have considerable difficulty in keeping the electric work up to its present high standards.

Wages in the Islands for electricians are not high. There are more would-be electricians than are needed as a rule. Four of our electric shop graduates in the past two years have found employment in their trade on the Plantations.

Machine Shop Practice is taught quite thoroughly. As has been the case in all shops, the Machine Shop courses have greatly benefitted by the contacts we have established on account of the Part-Time plan.

In Auto Mechanics I cannot see many very attractive openings for our boys in Honolulu. Our courses, supported by Part-Time training, are excellent; but the field is far overcrowded at present, considering the rewards to be gained by making good. A knowledge of auto mechanics is desirable for practically all our boys, but preparation for a vocation in this line should be carefully thought through. It is likely that some of the positions the boys are now working toward will prove satisfactory; these are in connection with large Diesel plants, tractor mechanics, etc.

Mechanical and Elementary Architectural Drawing are very useful courses required of all boys. By tying this work up with pattern-making and building construction, we shall definitely increase the interest in and profit from drawing. This work will all be under Mr. Robert Lowrie during the coming year.

Plan of Shop Experience: The only change planned in our shop experiences and training for the coming year consists in substituting Printing for Forge Work in the Seventh Grade, and in adding a short course in Automotive Work in the Ninth Grade. The layout is as follows:

7th Grade:	Printing - full year	12	periods	per	week
8th Grade	(Agriculture- 1/3 year	16	"	"	"
	(Woodworking- 1/3 "	16	"	"	"
	(Forge and Sheet Metal - 1/3 "	16	"	"	"

9th Grade	(Machine Shop -	1/3 year	16 periods per week	
	(Electric Shop-	1/3 "	" " " "	
	(Automotive	1/3 "	" " " "	
10th Grade	Elected Trade	Full year	16 periods per week	
Low 11th "	Elected Trade	) Two weeks out of each four in Industry;		
High " "	Elected Trade	) Two weeks in School on coordinated		
12th "	Elected Trade	)Shop work; 8 periods per week for the full three years.		

The above gives what seems to be a very thorough preparation for a chosen vocation.

We are planning to include practically all the Daily Work as carefully supervised Shop experiences this year. We have such a variety of work and it will be much better to put it on an educational plane in so far as is possible, thus relieving drudgery with instruction and tending to make work seem more an incorporated and natural part of that type of life which the Schools seek to exalt.

Part-Time Plan

A second year's experience finds many more friends for, and much more confidence in, the Part-Time Plan of education than we had a year ago. The idea is more in favor with the students, and also with the parents. It is also very well thought of by the foremen concerned with our boys, as well as by the managers of the firms in which the boys work.

No less has the Plan improved our instruction than it has improved the boys participating. We have had to meet the Industries' requirements. We are doing well in the Trades. Also we are turning out good Animal Husbandrymen, special Agriculturalists for Sugar, and general farmers or homesteaders. We are not doing anything worth mentioning in helping solve the Territory's great problem: How to get our Cane and Pineapples grown by our own citizens and expensively reared young men. Educators and Planters alike are seriously concerned over this last problem; but the conservative procedure seems to be not to do anything that will disturb production as it is being successfully carried on at present, even though we fear this may be short-sighted and liable simply to pile up deferred costs of production in the shape of social problems and a greater percentage of non-producers in years to come. Our thorough vocational work has resulted in the Labor Bureau at Pearl Harbor, placing our graduates eligible to examination as Second Class Machinists. This lops off two years as required of ordinary Naval Employe Apprentices, and it is a distinct compliment to the class of work we are doing.

Military Training has been carried on beneficially and with few difficulties during the past year. The fact that Captain J. R. Urquhart is Physical Director as well as Commandant of Cadets has made his leadership very effective. There is no one who makes a greater impression on the student body than the man who can successfully lead them in Athletics. During this year we have tried out successfully the idea of having two complete sets of officers, one set from each Part-Time group. The Twelfth Graders during the year past were permitted to hold commissions on the "reserve" list, but this has not proved good; the next year's Seniors will all be active officers.

All Seniors have had a course in Elementary Accounting under Mr. E. P. Murray. This type of study is a serious need of all our students. We should do more of it in years to come, so that every one will have to practice careful accounting in many projects all through his school career.

We have made some improvement in Music for our boys during the past year. Our Band is in better condition than ever before, and is on a good basis for development; some of the boys received training in the orchestra; Glee Club, Chorus, Choir and sight-singing classes complete a sufficiently broad musical offering for any school, and we are making some headway in raising musical appreciation.

School for Girls:

General Homekeeping is always stressed at the School for Girls. The results speak for themselves; our parents state that their girls return home and take an inspiring and industrious attitude toward improving their home conditions and living. Most of the training is incidental to keeping up the living conditions about the School; this training is all under careful Housemother supervision and also it ties in with the class work in cooking, cleaning, nursing and sewing.

Cooking during the past year tended a bit too much to the theoretical and Mainland type of Home Economics instruction. The best way to teach cooking is to cook. We are equipped so that all girls can cook and can discuss their cooking and all principles connected therewith as they are revealed in practice. Our work shall be more along this line during the coming year.

Nursing is one of our strong features of training. The girls have had better work during the past year due to having a properly equipped classroom for nursing studies. Also, Miss Ora Saunders has encouraged the girls to practice their knowledge among their relatives and friends in the city; this has been good for the girls as well as for their homes.

Our training in Sewing and Millinery under Miss Emma Noeckel is first-class. The girls make their own clothes and hats, and the "creations" of our upper grade girls are equal to products of professional shops. There is no reason why our girls could not use this training vocationally.

The Senior Practice Cottage has had a second year of great success. We made no mistake in building this cottage. We have had good matrons, but unfortunately both have remained in the work but a year each. We hope that our next Matron will stay for a much longer period. This Practice Cottage is exactly what we need to round out and clinch the instruction in Home Arts.

Our Commercial Training is good in so far as it goes. It is impossible to turn out first-rate commercial employees unless these have had a good grounding in English in their early years. Some of our girls have had this, but the most of them have a handicap here that is very hard to overcome. Also, the most of our girls are by nature poetical and visionary, and lack that businesslike way of looking at work and transactions that characterize the child who comes from a family of business trained people. However, there are certain

types of commercial work our graduates can do very well, and general statements about a group of people who show a very wide variation of temperament and inclinations are apt to be seriously misleading and useless.

In Music we have offered orchestra instruction, Glee Club Choir, Chorus and class sight-singing instruction to all girls who have time for it. Our orchestra in its first year made a very creditable showing. The musical clubs were well up to previous standards.

What we need is a well laid plan of study and hearing of better class music so as gradually to improve the appreciation and tastes of our young people. We have hopes that considerable will be done in this line during the coming year, for we have a vocal music teacher coming who should be a fine leader toward good music.

Art studies are kept practical for the most part, it being the aim to teach appreciation of beauty and to develop taste in design, color and proportion. Much thought is given to home decoration. So far very little has been done vocationally with art or any application of it in our School for Girls.

Physical Education is a very important phase of school life. It ties in with hygiene, play, physical development, dancing, and group control. During the past two years an evident gain in buoyance of spirit and in vitality has been observed among our girls. Their daily program is serious indeed, crowded full with responsibility developing exercises; the physical education program balances this well. A series of qualifications and awards running through the School from Grade VII to Grade XII has been devised by Miss Jeannette Gause. Interest is increased by this plan.

CURRICULUM: "Constants" or Academic Subjects

The academic "constants" in The Kamehameha Schools are English, Mathematics, Science, Social Sciences, and recently, the Hawaiian Language.

English, in its correct and facile use, has been one of our hardest objectives to attain. "Fortunate is he who imbibes the German Language with his mother's milk" said Schiller. This is equally true of correct English. It is very, very hard to secure good English results from a child who did not speak reasonably good English in his early years pre-school. We are devoting more and more thought to this great problem and we feel we are making some headway. It may be, however, simply that our younger students are coming from homes where better English has been spoken. Our aim is to have English taught in all classes, dormitories, the field, the shops, and wherever it is used in normal situations, as well as in the English classroom.

We try to keep our Mathematics thorough and of practical application. This is an excellent study if approached so as to increase a boy's confidence in his mental ability and his reliance upon mathematical relations and formulae as convenient tools. We constantly increase the amount of mathematical study drawn from and related to Hawaii's industries.

Our boys and girls seriously need lots of Science. They need to know natural laws and to acquire a scientific attitude. Whereas it is probably true that none of us is without some superstitions, and no one is scientific beyond a certain point in all things, yet we find our Kamehameha children very lacking in true understanding of phenomena, and very much inclined to explain things on the basis of superstitions. We emphasize the laws of the relationships of matter and force, of cause and effect, of component factors - in our teaching. We are improving our courses in Science this year. Boys receive General Science, Chemistry, Biology and Elementary Physics, as well as constant lessons in the application of these branches in Agriculture, Athletic Training, Shop work, etc. Girls are taught General Science, Hygiene, and Biology. Considerable chemistry is taught incidental to Nursing, Cooking and Hygiene. The same is true of Biology - its principles are noted in many subjects of study.

The Social Sciences - History, Civics and Geography - are offered throughout the entire course of study. The aim is to help the student to appreciate the struggle the race has made to achieve present civilization, and to learn to understand and apply the rules of good citizenship gladly while in school.

In the discussions of History a splendid tendency is developing frankly to discuss with a good teacher matters that we know the students discuss frequently among themselves and with outsiders; such questions as race relationships, sex relationships, and many personal moral problems are dealt with helpfully by Mr. J. W. Garrett and Miss Katherine Burgner in the School for Boys and School for Girls respectively.

The Hawaiian Language is to be taught during the coming year, after one year's previous trial. It is hoped that this subject will be presented in such a way as to increase a proper pride in race, a better appreciation of English, and a more helpful attitude toward Hawaiian churches and people in these Islands. We view the teaching of this subject with hope, yet with a little apprehension; our belief is that it is necessary to have the right person as instructor in this subject, and we feel that Mr. John Wise, who is also to be the teacher of Hawaiian Language at the University of Hawaii, will be very satisfactory and constructive;

EXTRA CURRICULAR ACTIVITIES

Not until recent years has a scientific study been made of the psychological laws of learning. Education is going to be many fold accelerated due to the knowledge of and application of these laws in the schools. The clubs, student council, girl scouts, boy scouts, athletic teams, etc. are all effective because they fortunately are based on the great law of learning of which Interest is the chief ingredient. We have a full complement of these clubs, each student being in at least two, and no one being permitted to take part in such activities beyond the limits of his time and capacity to carry the work.

Our Extra Curricular Activities include:

For Boys: Athletic teams (interscholastic, interdormitory and intercompany) Boy Scouts, Hi-Y Club, Radio Club, Pauahi Triangle

Club, Kodak Club, Science Club, "Aggie" Club, Hiking Club, Sir Galahad Club, Student Council, Dramatic Club, Glee Club, Band, Orchestra, Chorus, Hobby Club, Travel Club.

For Girls: Girls Scouts, Student Council, Lanakila Club, Better English Club, Glee Club, Orchestra, Chorus.

RELIGIOUS AND MORAL TRAINING

We have tried to treat religion as a requisite element in a normal life. Most of our ministers during the past year have spoken of it as such. We have tried to cause the students and faculty to realize that religious and moral attributes grow just as other mental capacities and as physical characteristics grow - by exercise. We have had a good year in Bishop Memorial Church. There were eighteen additions to the Church Membership, four on confession of faith, the remainder coming as associate members from other churches. We have enjoyed hearing various local preachers and Christian men at our Sunday morning services. Rev. N. C. Schenck has been Acting Pastor. To his efforts most of the constructive work of the year has been due.

We have conducted Christian Endeavor Services, Y.M.C.A. and Boy Scout Group work each week. Members of our Faculty have led in this. Also we have talks on various phases of personal conduct, from time to time. Probably more has been accomplished by quiet talks in an informal way with individuals, or by mere example, than in any other way to improve our students' moral attitudes. Fortunately our teachers have been sound of conduct and speech during the past year. Our older students are growing in leadership and responsibility. We try to develop their reliability in a gradual way by increasing responsibility and freedom of action up to the time they graduate from the Schools.

HEALTH

We had a serious run of influenza during the past year. Because of excellent care there were no deaths, and the disease was kept in reasonable bounds. Otherwise the health of students and faculty has been very good. We lost one boy, Walter Ahulii, in an automobile accident during the Easter Recess.

The following operations were performed, and a comparison with operations of previous years is shown:

Table of Operations

	1925-1926	1924-1925	1923-1924	1922-1923
Appendectomy	5	1	--	3
Tonsilectomy or Adenoidectomy	16	3	3	9
Circumcision	--	--	--	1
Fracture	3	--	--	1
Eye Operation	--	1	--	--
Operation on Foot	--	--	--	1
Mastoid	1	--	--	--
Repair after cuts or bruises	1	--	1	--
Abcesses	--	--	--	--
Hernia	1	--	--	--
Nasal	--	--	--	--
Osteomylitis	1	--	--	--
Total --	28	5	4	15

The following record of dental work shows that our Dentist has been useful in improving the teeth of the students; it also shows how the Schools are annually doing a considerable amount of gratuitous work of a beneficial nature for the students:

	Total paid to Dentist:	Total paid to Doctor:	Re-collected from pupils: Dentist:	Re-collected from pupils: Doctor:	Bal. paid by Schools Dentist:	Bal. paid by Schools Doctor:
1917-18	$2071.00	$1000.00	$634.00	$634.00	$1437.00	$366.00
1918-19	1813.00	1020.00	676.00	676.00	1137.00	344.00
1919-20	2356.50	1020.00	681.00	681.00	1675.00	339.00
1920-21	2998.50	1500.00	687.00	687.00	2311.50	813.00
1921-22	2025.00	1500.00	678.00	678.00	1347.00	822.00
1922-23	2305.70	1500.00	685.00	685.00	1620.70	815.00
1923-24	1164.15	1500.00	739.00	739.00	425.15	761.00
1924-25	1448.00	1500.00	995.00	995.00	453.00	505.00
1925-26	1203.50	1500.00	1052.50	1052.50	151.00	447.50

BOARDING DEPARTMENT

Owing to the increase in the number of students and to the advance in prices of poi, meat and other commodities, our boarding costs were materially higher this year than last. Also we served a somewhat better menu, with more milk, butter and vegetables included in it. On the whole our Matrons have been very efficient, even if there were three new ones on the job at the Girls' School.

OPERATING EXPENSES

Operating within the authorized budget during the past year, we offered several valuable new experiences and types of training not previously given. Among these were: Hahaione Farm work, Sheet Metal work, enlarged weekly newspaper, pasture development above School Street, nursery and forestry work, and mental and achievement testing and classifications.

The following table gives comparative expenses for several years. Our per capita expense will tend to increase a little from now on until we increase our enrollment.

	1922-23	1923-24	1924-25	1925-26
Maint.of Bldgs.	$11495.	$25564.	$8247.	$10578.
Upkeep of Grds.	11597.	14965.	12002.	14191.
Wtr.Lt.&Sewerage	5744.	6206.	4683.	5763.
Indus.Operation	7303.	7197.	10802.	10943.
Instruction	58721.	62689.	71915.	80420.
Boarding Expense	55921.	61038.	66045.	69330.
Religious & Soc.	5718.	5155.	2812.	2977.
Care of Health	12293.	10356.	10713.	12337.
Admin.&General	47413.	48628.	49129.	51095.
	216205.	241803.	236351.	257638.
Income from Tuitions,etc.	20500.	22173.	22631.	23783.
Net Cost...	195705.	219630.	213720.	233855.
Average enrollment for the year	337	359	394	412
Average net Per Capita Costs	$580.73	$611.78	$542.43	$567.60

ACCOUNTS RECEIVABLE

We close our books this year, as last, with about $500.00 worth of accounts that will be hard to collect. Our gross sales, including accounts receivable at the beginning of the year, have been $79039.06; our Collections on these accounts have been $72762.72; we have $6276.34 in accounts receivable. We expect to collect practically all of this, as we have in the past. We have written off but a small percentage of accounts of recent years, notwithstanding the fact that our patrons are neither wealthy nor well trained in business matters.

A comparison with last year shows:

	1924-1925	1925-1926
Charges.....	$68834.13	$79039.06
Collections.....	61863.76	72762.72
Outstanding Accounts...	6970.37	6276.34

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FACULTY

The excellent professional spirit among the teachers has been commented on in an earlier paragraph, There were very few poor cooperators in our group. As usual, we hope for none such next year, owing to some of the changes in our staff. We have lost a few very excellent teachers but on the whole we still have our high grade teachers. Our line-up for 1926-1927 appears to be better than ever before as regards teachers.

The following table gives data regarding the staff:

	1925-26	1924-25	1923-24	1922-23
Administration & Clerical	10	11	11	13
Teachers	32	31	26	27
Boarding Departments	16	13	12	14
Health	5	5	5	5
Military Department	3	3	3	2
On Leave of Absence	2	2	1	3
Religious Education	--	--	1	1
Psychologist	1	--	--	--
	69	65	59	65

It will be noted that there is an increase of three in the boarding department this year. Two of these are the House Mothers of the Boys' School, Mrs. Caldwell and Mrs. Bonsey; the third is Miss Daisy Bell, who has been employed but a fraction of her time as assistant.

Two of our teachers have enjoyed a Sabbatical year's leave in study and travel; these are Miss Katherine Burgner and Mr. Robert Lowrie. Miss Daisy Bell, Miss Emma Winslow and Mr. C. G. Banning are now attending Summer School on the mainland; Mr. C. V. Budd and Mr. A. M. Church attended the Territorial Normal School during its 1926 Summer session.

SPECIAL FUNCTIONS

Kamehameha has a considerable number of worth-while functions. Along with many others there are two that deserve especial mention during the past year; these are: Founders' Day Ceremonies - of a high order and well received - and "Hoolaulea", or Parents'-Graduates' Get-Together Day. Very large and warmly appreciative numbers turned out on this last occasion (the second annual one) and enjoyed our exhibits, games, and visiting.

We have had a good number of prominent men address the Faculty and students during the past year on subjects pertinent to school life.

EDUCATIONAL FEATURES FOR THE COMING YEAR

Our chief desire for the coming year is for more thorough and effective work in all lines. We plan to secure this through first arousing

the students' interest in, and realization of, the need for thorough preparation and active living. "Projects" will be made the method of learning. Our new Auditorium-Recreation Hall will be used frequently and we shall have exhibits and demonstrations in which the boys will be required to do their best before critical fellow-students, relatives and friends. The placing of Seventh and Eighth Grade students in groups under one instructor who is responsible for definite results with these children in all except Shop Work and special subjects, will be a great advantage in the "integration" or all-round and unified progress of each child. A carefully planned course of study and discussion to improve the teachers' professional attitude and ability will be carried on.

CONCLUSION

As I think of The Kamehameha Schools, after my three years' acquaintance with the institution, it seems to me they are happily growing into more important usefulness in the Territory. The times in Hawaii are surely changing commercially, economically and socially. Races are changing through immigration, inter-marriage and education. To judge incorrectly in our planning for the new schools and their courses of study would be of serious consequence in all probability. I believe we are proceeding in tune with the trend of the times. Constantly improving student material, high-grade men and women as instructors, courses well adapted to the growing needs of the Islands - all this in an adequate plant, will keep the Schools developing in usefulness. These objectives, striven for under the urge of charitable and high ideals, are what we aim for this coming year.

Respectfully submitted,

Frank E. Midkiff

Frank E. Midkiff
President

FEM/B

August 9, 1926

To the Trustees of the
Bernice Pauahi Bishop Estate,
Honolulu, T. H.

Gentlemen:-

In my 1925-1926 Annual Report, just submitted, I have raised a question regarding the Preparatory Department of the School for Boys which may cause considerable concern to the Trustees for two special reasons: First, because of the sentiment in connection with the founding of the Department; and second, because of the service this Department has rendered and is still rendering. Because of these two special reasons, also, I desire to follow up the report with a word of explanation beyond what was in the report.

Because I have been at the Schools only three years, I am probably not deeply enough grounded in their history and traditions to appreciate the seriousness of the suggestions made; nevertheless, I have studied the matter carefully and, without revealing what the purpose of my conversation was, have talked with many people concerning the story and function of the Preparatory Department. Also, although I am convinced as to the logic and soundness of my position in regard to the Preparatory Department, I must confess to a fear that it has been presumptious in me to make such proposals regarding a department which has been functioning for several years.

If the Estate could afford it, I believe it would be an ideal thing to do to have a small elementary school for both boys and girls from Grades I - VI inclusive, providing there would be normal contacts with other races and peoples made possible. A school of this sort should contain both boys and girls; it should provide rooms in small-sized, home cottages for probably a hundred children, and should provide facilities for a number of day students. This would bring us close to the normal home relationships, where children of all ages live together, both boys and girls, under the counsel of mature, carefully prepared teachers. A school of this sort would serve two valuable purposes: It would be an experimental school, and it would provide a home for needy and worthy orphans or others in indigent circumstances. It is a recognized duty of the Private Schools to conduct certain progressive experiments in education. In such a field Kamehameha could do things that would stand in some ways as patterns for education the world over.

But I feel sure it is out of the question to consider such a Preparatory school as this unless - when the income from the Estate shall have become quite large - it may be regarded wise later. We do not provide a preparatory school for orphan girls or other girls in indigent circumstances; we do not provide a preparatory department for young boy orphans of tender years in Grades 1 to IV inclusive, whereas we do have a preparatory department for boys in Grades V and VI. Owing to the fact that our boys of Grades V and VI are now quite young as compared to those of some years ago, we shall have to provide quite a separate equipment and plant for this considerable group (75 to 100) of pre-adolescents in our new school buildings, and treat the preparatory department as a unit quite separate from the Boys' School, Manual Department.

Now of course we can well continue with our Preparatory Department of Grades V and VI. There is no question that this department does much good. Personally, however, as I have thought concerning the future of the Schools, I have been unable to convince myself that it is wise to build a new Preparatory Department, with public schools what they are, unless we want to do the complete job and make it a department of both the School for Boys and the School for Girls, Grades I to VI inclusive.

As I have said above, I feel that I may have been presumptious in suggesting such a change in the long-standing organization of the Schools, but it is something that ought to be given careful consideration by the Trustees at this time when we are building a new plant. Things of this sort, after I have thought about them for considerable time and have come to some conclusion regarding them, should be referred to the Trustees, of course.

Respectfully submitted,

Frank E. Midkiff

Frank E. Midkiff
President

FEM/B

Mr Judd.

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Respectfully submitted,

Frank E. Midkiff

Frank E. Midkiff
President

FEM/B

August 25, 1926

To the Trustees of the
Bernice Pauahi Bishop Estate,
Honolulu, T. H.

Gentlemen:-

I believe it may be well for me to make more thoughtful answers to questions asked at the last Trustees' meeting concerning my Annual Report for 1925-1926. There was not time to give adequate reply to the questions at that meeting. Some of the questions were such as to make short and concise answers very difficult.

1. Concerning reference to paragraph One of page three, -How many students would constitute a "reasonable and comparatively small number of students" with whom we could "do thorough work in training these to be leaders in the Islands"?

Some of the best Eastern Preparatory boarding schools limit their numbers to about 100 students; most of them have 200 to 300; many have about 500; very few indeed exceed 500. I do not believe our boarding department should exceed 300 in the School for Boys and 300 in the School for Girls. I believe Day Students may be taken in very gradually and only as many as we find we can handle well and can influence thoroughly, up to about 200 in each School. This would make 500 in each school - 300 boarders and 200 day students. It may be that in years to come we shall feel able to take in up to 300 day students in each school; our building plans provide for such a contingency. The best way, however, is to start out in our new plant at approximately the present size, then very gradually increase the enrollment as the funds and as our ability to do thorough training with each student will enable us to increase.

2. In what way cannot Kamehameha boys "exercise a full freedom of choice in connection with their future vocations, even including professions, if the child's inclinations, desires, and ability cause him to go that way?" This refers to Paragraph Four on page three, and to Paragraphs two and three on page four. Specifically, as stated in the last paragraph of page four, in what way are Kamehameha "sons kept from a freedom of choice as they mature and develop an ability to choose wisely"?

Our vocational guidance program, except for the fact that there is limited latitude of choice in our Schools, is the best that is known to education. We spend three years with boys, during their Grades VII, VIII and IX, putting them through actual experiences in Printing, Forge and Sheet Metal work, Woodworking, Electric Shop Work, Machine Shop Practice, Agriculture, and Automotive work. During this period, also, they are given general academic training as are boys in other schools, and we require them to do a certain amount of record keeping. We do not teach account-keeping in anything like an adequate manner during these years, though our students peculiarly need such specific knowledge, nor do we give any training in typewriting, though this is a skill which would facilitate all work in school and out in later years. Both these courses I believe we should give all students in this Junior High School period because of the broader knowledge our students need and because of the improvement in English and in facility of expression which these subjects promote.

However, the limitations of our vocational guidance program lie more in the fact that at the end of the Ninth grade we require each boy definitely to elect either one of the above-named Trades or Agriculture. He is then given specific training in one of these vocations throughout the remainder of his course, - four years.

Does this requirement and this training which is restricted to Trades and Agriculture prevent boys from choosing other vocations if they care to do so? Not entirely, of course, as will be seen from the intentions of our graduates of last June: Out of the twenty-one boys graduating in the class of 1926, fourteen are slated to enter directly into Trades or Agricultural work for which they received specific training in Kamehameha. Two more are going into kindred vocations - Architecture and Civil Engineering - after they receive further training; one is going on in his military training and is trying for West Point; two are going to teach vocational subjects and one will teach Science after further schooling; one is going into law. It cannot be claimed, therefore, that Kamehameha boys are <u>unable</u> to choose vocations other than Trades or Agriculture if they so desire. The difficulty lies in that since we offer training in only Trades and Agriculture, so long as boys stay with us all the training and influence upon the boys is to keep them in these vocations, even though they keenly may desire to enter law, medicine or the commercial field. The courses are such as to discourage vocations other than those specifically taught. Most of our boys should be urged to "follow the Trades"; a few should be encouraged into other vocations if they have qualities that fit them for other work and not for Trades.

The Part-Time Plan has eased up on this and helped out somewhat. Through the Part-Time system several vocations are now open to a boy which previously would have required the boy's leaving Kamehameha had he chosen one of them. Thus we have sugar boiling, expert office machine repairing, marine engineering, navigation, etc. Last year Daniel McGregor, who is planning to be a lawyer, was enabled to get a wealth of valuable knowledge and experience in a local law office while at his Part-Time work. James Hakuole was able to receive business experience in a good firm in town. Henry Kaahea was placed in an Architect's office where he had exactly the training he desired. Not one of these boys would have gone on in a Trade. They would have been "square pegs in round holes" had they done so. Most of the boys who are electing teaching would be discontented in a Trade, even though they have had very good Trade training and some Trade experience, and will use their Trade training and knowledge in making a success of teaching.

What then is needed to correct the situation and assist boys into the Trades, Agriculture, or to encourage them to go on for further training and enter the professions—if after careful study we and they believe a few of these boys belong in professions,— instead of preventing them from a freedom of choice in the vocation they shall follow? In my opinion, no radical change is needed. First; we should continue the idea of securing boys the Part-Time employment that will fit them best for the vocation they should be in; Second; we should give more training in keeping accounts and in typewriting. This will be sufficient. It will enable a boy to get such fine all-round training that he will be a very useful man, no matter what vocation he may decide to follow. The extra work in typing and elementary accounting will be of considerable benefit in improving spoken and written English also, which is one of our perennial problems.

The above suggested changes would not mean introducing any Courses that are needed in preparation for specific professional education but not needed in the general training required of boys entering the Trades and Agriculture. Each boy would be given a Trade or Agricultural training and he would always have this to rely upon; but if as his experience increased during his Junior and Senior years, he should learn that he really wants to go on in Engineering, Law, Medicine, or into the business world, then with the slight changes provided for above, he would not find himself at a loss; he could go right on into these later chosen fields from his Part-Time job. I have not the slightest idea in the above suggested changes of introducing Latin or foreign languages into the course. I certainly do not

advocate the introduction of advanded training for any profession. This is the function of institutions of higher learning and of professional schools. My proposal is simply to increase the all-round knowledge of business procedure and method, and to provide for Part-Time experiences that will permit of growth into whatever vocation our boys may elect - mostly in Trades and Agriculture, but probably a few of the brightest ones from time to time into professional callings.

If this free choice of vocation is not provided, we are going to feel it in the quality of students applying for entrance. There is a rather definite opinion abroad that boys who are not bright enough to go to St. Louis should be sent to Kamehameha, and that Kamehameha is not the school for the superior boy. Many of our best graduates believe this in respect to their bright sons. As we raise our standards and improve our course of study, we begin to attract the best parents to send their best boys to Kamehameha. If we do not have correct courses of study, the best material will be sent to other schools and in a short time again we shall be getting only mental culls. Our fine plant and fine staff will not be enough in the mind of the parent to compensate for a lack of opportunity for his boy to make the most possible out of his life, and secure the greatest possible economic and social returns for his life. Most parents, when they find that they have a bright boy and one who excels in his earlier school experiences, desire that this superior boy shall be trained for and placed in the position that will give him widest usefulness and influence. This is a universal human trait.

It would be a bad thing for Kamehameha if we cannot win the confidence of parents who have these superior boys. They are the ones who make leaders and who give the largest returns for money expended on their education. As a specific instance, I am sure it would have been a bad thing had we not adjusted our work so as to satisfy Daniel McGregor, a graduate last Spring, and his parents. We did this by enabling him to receive Part-Time training in a law firm and by permitting him to take as extra subjects typewriting and short-hand to use in connection with his law training and studies. McGregor is a very bright boy and if he had left, as he almost did leave, we should have lost several other superior boys, I believe. This would have a bad cumulative effect in a few years.

I sincerely hope the Trustees will approve of such adjustments in our courses. If thought desirable, individual cases might be referred to the Trustees for their consideration as exceptions to the general rule by which we try to place all boys in the Trades or in Agriculture upon graduation. I believe firmly that the quality of

our student applications is inextricably tied up with our courses of study and with the breadth of vocational opportunity and encouragement found in The Kamehameha Schools.

I am a strong advocate of vocational training, and for many years I have stood for less directing of our Hawaii children into "white collar jobs". Most of our boys should go into Trades; a few should not. I have had considerable practical difficulty in permanently convincing parents of superior boys that their boys are better off in the Trades, when so frequently a St. Louis boy will land a good clerical job at higher income, shorter hours, more leisure time, higher standing in the community for himself and family - which job a Kamehameha boy could have had if he had been prepared for it.

3. How many orphans, and others dependent upon other than their own families, are there now in the Preparatory Department?

In looking over the 75 names of last year, I find that there were 20 boys who were dependents - 8 through having no parents, and 12 through lacking relatives who are in financial position to pay for these children. In half of the last-named twelve cases, the families pay something on the childrens' accounts.

In the public schools of Hawaii in Grades V and VI there are 312 Hawaiian and 676 part-Hawaiian boys, as against 75 in our Preparatory Department. In my opinion the character of instruction and the educational results secured in our Preparatory Department have improved greatly during the past few years. But so have they improved in the public schools to the extent that except in certain instances I cannot see any real superiority or advantage possessed by our Preparatory students as they stand alongside other students when about to graduate from the Manual Department. The exceptions are in that we not infrequently get boys entering our 7th grade and 8th grade from the poorer rural schools, and these boys have had such meagre social experiences in their earlier years that they do not compare favorably with our Preparatory boys. Also we have had excellent teachers in the Preparatory Department and these teachers have secured better educational results with our Preparatory boys than do the ordinary teachers in the remote rural public schools. There has been some weeding out in the Preparatory Department also, although we do not have a large enough list of applicants to enable us to do very much selecting.

The Preparatory Department has a fine record of results to its credit. And it is doing the best work now it has ever done, I believe. Miss Post is an excellent Principal, and the training in all features at the Preparatory Department is very nearly as good as it can be in a segregated boarding school for small boys. But we are doing this work at considerable expense. The average net per capita cost of operation in the Preparatory Department last year was $570.70 The costs of the Boys' School and the Girls' School were low in comparison when it is considered that we provide many special subjects such as shop, agriculture, home economics, nursing, commercial subjects, sewing, and other similar courses in these two schools in addition to the regular academic work. The costs of the Boys' School and the Girls' School reduced the net per capita costs for all three schools and departments down to $567.60. The net per capita costs in the School for Boys amounted to $563.70, and in the School for Girls, with its Senior Practice Cottage, $580.20. The per capita costs of the Preparatory Department will always be high unless we make large increases in the numbers of students. What it costs for 75 Preparatory students would care for more than 100 additional students in the School for Boys or School for Girls.

Now if this expense were really necessary, I should be the last one to object to it; but I do not believe the expense is necessary and I should like to suggest a solution to this problem which years ago, when conditions were quite different in the Hawaiian homes from what they are now, was so admirably solved by establishing the Preparatory Department:

I do not believe it is as good for young children to be in an institution, - not even in an excellent boarding school - as it is for them to be in good homes. There are comparatively few of the homes from which children worthy of several years' training in Kamehameha are drawn nowadays, which are not satisfactory for the rearing of children. (Many may be far from perfect, but so are many homes of wealth far from perfect for raising children. We cannot remove children from all but the homes wa consider ideal.) Now for the eight orphans in the Preparatory Department, and for, say, seven out of the remaining children who require special aid, coming from homes not fit to raise children in, this would give us fifteen (a number I believe to be conservative) children requiring home life to be furnished. It would not be hard to find homes wherein these fifteen children could be placed at an average boarding cost to the Bishop Estate of, say, $40.00 per month. The children would then enjoy a good home life up to the Seventh grade and they could attend the public schools, many of which schools are very good, particularly below the Junior High School. Fifteen students per year of ten months, at $40.00 per month would cost the Estate but $6000.00 per year. At present our

Preparatory Department costs us $42234.00 net per year. All this cost of operating the Preparatory Department could be saved by the above plan and at the same time special assistance would be given "orphans and others in indigent circumstances".

Furthermore, this system would save constructing a $290,000.00 plant for a Preparatory Department of Grades V and VI. This is the estimated cost of these buildings presented in the Architects' first figures to the Trustees.

From the standpoint of a School Administrator, I should very much appreciate having a proper Elementary School. Personally I hate to lose any portion of our plant but rather I would prefer to widen our Schools' service as much as possible. In the minds of many friends of the Preparatory, I will be held responsible for the abolition of the Department if it is decided to give it up. But I have thought over this matter very carefully for months, and I cannot see the justification for a boarding department and school for Grades Five and Six.

In years to come, if the income of the Estate increases greatly, it may be that the Trustees will wish to have a day elementary school as part of the present Schools, for both boys and girls together. I can see good education in such a plant if it is not a place where young children are segregated on the race basis. But at the present I believe the Territory's greatest need and Kamehameha's greatest field is the work of the Junior and Senior High School years in a boarding school.

4. Is there another school in the Islands where small boys who do not have good homes will receive the excellent home training that they receive in the Preparatory Department?

I believe not, but I believe the scheme I have outlined above provides for better and more normal home training than can be given to small boys in any institution.

Nowadays our students are coming to us in the Manual Department, Grade Seven, at about thirteen or fourteen years of age. This is in the period of early adolescence. It is the "gang" age - the time when boys normally go in groups. They wear short pants in the Preparatory Department; they dress like men in the Manual Department. Radical and important physiological, sociological and psychological changes are taking place. It is a good time for them to enter our boarding department.

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Now whereas no school in the Territory, not excepting even our Manual Department, has been giving as excellent home training as has our Preparatory Department, this must be changed and the boarding and home life of our Manual Department must be greatly improved. We should have more provisions to make the dormitory life of the Manual Department that of a good home, in which a good, Christian man and wife wield a large and constantly uplifting influence. It is quite likely that Mrs. Bishop and Mr. Bishop had such a home influence in mind for Kamehameha, due to their experience with the old school for royal children in which Bernice Pauahi was reared.

Boys of the early adolescent period are very impressionable; they are hero worshippers. They are entering upon a new world in a way not dissimilar in many psychological respects to the unfolding experiences of childhood years. It will be possible to put a lasting stamp on the characters of the boys of the Manual Department through fine dormitory home life, just as this is done in so many Eastern Preparatory Schools of High School grade and in Berea College, Kentucky, to which college students come from the mountains of Tennessee and Kentucky at an average of twenty years of age, but psychologically being in a state of impressionable childhood.

Our Manual Department should furnish boys the fine home training now found only in the Preparatory Department.

Respectfully submitted,

Frank E. Midkiff

Frank E. Midkiff
President

FEM/B

NO.

TITLE 41

TAKEN BY

1925-1926

DATE

ACCOUNTANT'S ANNUAL REPORT

1925 -- 1926

The Kamehameha Schools
Honolulu, T. H.
July 22, 1926

Mr. Frank E. Midkiff
President, The Kamehameha Schools,
Honolulu, T. H.

Dear Sir:-

There follows herewith, the General Trial Balance, June 30, 1926, and tabulated statements covering all expenditures at these Schools during the fiscal year beginning July 1, 1925 and ending June 30, 1926, viz:

I General Trial Balance, June 30, 1926
II Capital Expenditures, 1925-1926
III Analysis of Capital Expenditures, 1925-1926
IV Comparative Statements of Operating Expenses 1925-1926 of the Departments of the Schools.
V Comparative Statements of Operating Expenses 1924-1925 and 1925-1926 of the entire Schools and for each of the three Departments.
VI Statement of Inventories, June 30, 1926
VII Students' Ledger Accounts
VIII Students' Bank Accounts
IX Sundry Accounts receivable
X Income and Balance of Capital Appropriations Refunded to Trustees.

Respectfully submitted,

E. P. Murray
Accountant

General Ledger Trial Balance June 30, 1926
(before closing)

	Dr.	Cr.
Accrued Insurance	$ 6552.45	
Bank of Bishop & Co.		$ 12229.69
Bishop Estate Treasurer		273559.77
Bishop Estate Trustee a/c		37530.91
Cane Experiment		357.79
Capital Expenditures	50801.78	
Car Tickets	3.68	
Expense Account	246694.40	
Farm Account	4375.99	
Koko Head Farm	1756.39	
Laundry Account	34.00	
Medical & Dental Fees		2105.00
Pineapple Experiment Account	1641.77	
Petty Cash	200.00	
Pupils' Account Receivable	3349.27	
Pupils' Supplies, B.S.	2307.93	
Pupils' Supplies, G.S.	1109.11	
Pupils' Supplies, P.D.	573.34	
H.O.T.C. Stores account	3679.47	
Shops Account	3493.34	
Shops & Farm Inventory	14376.23	
Students' Bank		2343.15
Students' Bank Imprest Fund, B.S.	200.00	
Students' Bank Imprest Fund, G.S.	100.00	
Students' Bank Fund	500.00	
Revenue Account	127.50	
Sundry Account Receivable	2927.07	
Suspense Account	18279.93	
Tuition Account		21678.25
Vouchers Payable		13279.09
	$363083.65	$363083.65

General Ledger Trial Balance June 30, 1926
(after closing)

	Dr.	Cr.
Accrued Insurance	6552.45	
Bishop & Co. Bank		12229.69
Bishop Estate Trustee a/c		26306.55
Car Tickets	3.68	
Petty Cash	200.00	
Pupils' Accounts Receivable	3349.27	
Pupils' Supplies - B.S.	2307.93	
Pupils' Supplies - G.S.	1109.11	
Pupils' Supplies - P.D.	573.34	
H.O.T.C. Stores Account	3679.47	
Shops & Farm Inventory	14376.23	
Students Bank		2343.15
Students' Bank Imprest Fund - B.S.	200.00	
Students' Bank Imprest Fund - G.S.	100.00	
Students' Bank Fund	500.00	
Sundry Account Receivable	2927.07	
Suspense Account	18279.93	
Vouchers Payable		13279.09
	54158.48	54158.48

CAPITAL EXPENDITURE BY APPROPRIATIONS

Year 1925 - 1926

No.	Name	Amount	Expended to June 30,1926	Balances Refunded
88	Development Plans	$ 285.52	$ 285.52	
113	Piggery & Hennery	839.77	687.17	152.60
162	Furnishings Teachers Rooms, Fac.Club	123.44	123.44	
168	Eqpt. Kerm. Cot. & Dining Hall	31.80	21.80	10.00
182	Space & Eqpt. Sheet Metal Course	155.91	3.60	152.31
191	Biology Equipment	153.62	153.62	
192	Pump Silencer	101.90	8.75	93.15
203	Musical Instruments	1216.30	1216.30	
204	Add'nl. Cottages, Waialae	13823.54	13823.54	
205	Clearing Forage Areas	5834.64	5834.64	
206	Perm. Equip't. & Improvement	15915.00	15833.72	81.28
207	Servants Quarters	400.00	400.00	
208	Bookkeeping Machine	993.90	993.64	.26
209	Two Add'nl. Garages	600.00	589.35	10.65
210	Koko Head Farm Project	10000.00	9980.89	19.11
211	Panicum Grass, Kapalama Ridge	450.00	449.25	.75
212	New Tents	226.83	226.83	
213	Two Dairy Cows	700.00		700.00
214	Nursery Shed for Trees	400.00	169.72	230.28
	Totals	52252.17	50801.78	1450.39
	Balance to Estate Treasurer		1450.39	
		52252.17	52252.17	

ANALYSIS OF CAPITAL EXPENDITURES

Year 1925 - 1926

LAND:		
102 Farm Lands	$ 9980.89	
103 Land - others	449.25	$ 10,430.14
BUILDINGS:		
105 School	6771.70	
107 Farm	687.17	
109 Other Buildings	15106.05	22,564.92
EQUIPMENT:		
112 Office	993.64	
113 Class Room	1391.72	
119 Shop	492.51	
121 Others	9085.46	11,963.33
OTHER PERMANENT IMPROVEMENT		
138 Pump Equipment	8.75	
145 Others	5834.64	5,843.39
		$ 50,801.78

SUBDIVISION OF OPERATING EXPENSES

OF YEAR 1925-1926.

	Total	Boys' School	Girls' School	B.S. Prep. School
MAINTENANCE OF BUILDINGS				
1. School	6368.80	2471.96	2711.02	1185.82
2. Teachers' Cottages	4042.03	3561.61	80.27	400.15
3. Farm	212.53	212.53		
4. Other	44.73	22.96	11.85	9.92
	10578.63	6223.14	2 779.44	1576.05
UPKEEP OF GROUNDS				
8. Wages	13095.47	6455.06	3818.03	2822.38
9. Tools and Supplies	707.85	346.77	224.77	136.31
10. Drives and Walks	316.50	261.00	55.50	
11. Other	71.80	36.18	26.61	9.01
	14191.62	7099.01	4124.91	2967.70
WATER, LIGHT AND SEWERAGE				
14. Water Purchased	77.95	38.97	23.38	15.60
15. Water Pumped	1358.65	679.33	407.59	271.73
16. Water Mains, etc.	707.07	355.14	218.46	133.47
17. Lighting	3438.90	1750.44	1011.04	677.42
18. Electric Line Maintenance	94.54	50.57	28.70	15.27
19. Sewerage System	86.00	43.00	25.80	17.20
	5763.11	2917.45	1714.97	1130.69
INDUSTRIAL OPERATIONS				
Kake Head Farm	1756.39	1756.39		
20. Tool Room	376.58	376.58		
21. Cane	351.79	351.79		
22. Forge Shop	798.78	798.78		
23. Machine Shop	408.62	408.62		
24. Woodworking Shop	1607.68	1607.68		
25. Paint Shop	15.69	15.69		
26. Electrical Shop	291.31	291.31		
27. Dressmaking	16.73		16.73	
28. Print Shop	60.95	60.95		
29. Laundry	34.00			34.00
30. Farm	4375.99	4375.99		
31. Auto Shop	38.90	38.90		
32. Pineapple	1641.77	1641.77		
	10943.70	10892.97	16.73	34.00
INSTRUCTION				
33. Teachers' Salaries	71625.16	38479.71	23117.66	10027.79
34. Equipment and Supplies	3272.53	1318.68	1316.54	737.31
35. Library	1384.90	631.76	412.59	340.55
36. Scholarships	1181.75	406.75	405.00	370.00
37. Military	1151.43	1151.43		
38. Incidentals	1804.31	1123.19	299.17	381.95
	80420.08	43111.52	5450.96	11857.60
BOARDING EXPENSE				
40. Senior Cottage	746.38		746.38	
41. Salaries and Wages	25208.79	7283.21	11249.58	6676.00

YEAR 1925-1926.

BOARDING EXPENSE (Cont'd.)				
42. Teachers' Food	8869.97	2603.74	3605.90	2660.33
43. Pupils' Food	40471.88	25593.69	8926.44	5951.75
44. Fuel and Power	537.86	169.90	192.69	174.97
45. Table Furnishings	3695.66	1538.78	1539.37	517.51
46. Kitchen Furnishings	2498.77	1276.70	924.76	297.31
47. Dormitory Furnishings	3090.98	582.18	1048.87	1459.93
48. Cottage Furnishings	1609.57	632.94	674.20	302.43
49. Board Income	19299.19	8896.54	5044.45	3373.20
	69330.37	30804.60	23858.74	14667.03
RELIGIOUS AND SOCIAL				
51. Chapel Services	700.00	350.00	210.00	140.00
52. Other Services	348.35	173.79	104.90	69.66
53. Entertaining Pupils	1350.61	773.50	402.46	174.65
54. Entertaining Faculty	432.35	323.33	73.49	35.53
55. Other	145.78	61.44	66.97	17.37
	2977.09	1682.06	857.82	437.21
CARE OF HEALTH				
58. Services	7073.00	3006.30	1650.00	2416.70
59. Hospital Supplies	2222.89	1458.18	401.89	362.82
60. Diet	1491.54	759.66	20.05	711.83
61. Dentistry	1203.50	538.00	357.00	308.50
62. Other	346.65	116.65	218.00	12.00
	12337.58	5878.79	2646.94	3811.85
ADMINISTRATION AND GENERAL				
65. Salaries	25673.69	10855.48	7546.93	7271.28
66. Traveling Expenses	3908.26	1803.23	1620.74	484.29
67. Postage, Stationery, etc.	1669.29	883.63	450.60	335.06
68. Telephone and Telegraph	1940.72	1136.82	534.33	269.57
69. Special Functions	1845.99	1000.95	510.59	344.45
70. Sundry Office Expense	1143.41	673.56	327.50	142.35
71. Insurance & Fire Prot.	5447.59	2983.89	1639.95	823.75
72. Incidental	1344.83	744.95	358.04	241.84
73. Pensions & Annuities	8122.14	3417.00	3002.38	1702.76
	51095.92	23499.51	15991.06	11605.35
TOTAL OPERATING EXPENSES	257638.10	132109.05	77441.58	48087.47

COMPARISONS

	%	%	%	%
1910-11	100	57.44	26.3	16.25
1911-12	100	57.26	25.72	16.02
1912-13	100	57.2	27.5	15.3
1913-14	100	53.6	29.5	16.9
1914-15	100	52.86	28.49	18.65
1915-16	100	53.09	28.08	18.83
1916-17	100	50.05	28.82	21.13
1917-18	100	50.20	29.93	19.87
1918-19	100	52.21	28.76	19.03
1919-20	100	52.67	28.44	18.89
1920-21	100	53.27	27.45	19.28
1921-22	100	49.51	30.90	19.59
1922-23	100	49.75	29.52	20.73
1923-24	100	52.17	27.12	20.71
1924-25	100	51.34	28.74	19.92
1925-26	100	51.27	30.06	18.67

COMPARATIVE STATEMENT -OPERATING EXPENSES

The Kamehameha Schools

Year 1924-25 and 1925-26

	1924-25	1925-26	Increase	Decrease
1. Maintenance of Buildings	8247.96	10578.63	2330.67	
2. Upkeep of Grounds	12002.95	14191.62	2188.67	
3. Water, Light & Sewerage	4683.47	5763.11	1079.64	
4. Industrial Operations	10802.34	10943.70	141.36	
5. Instruction	71913.85	80420.08	8506.23	
6. Boarding Expense	66045.17	69330.37	3285.20	
7. Religious & Social	2812.37	2977 .09	164.72	
8. Care of Health	10713.69	12337.58	1623.89	
9. Administration & General	49129.88	51095.92	1965.04	
Totals	236361.68	257,638.10	21,286.42	
Net Increase			21,286.42	
Net Increase %			.0939	

COMPARATIVE STATEMENT - OPERATING EXPENSES

Boys' School - Manual Department

Year 1924-25 and 1925-26

	1924-25	1925-26	Increase	Decrease
1. Maintenance of Buildings	4657.05	6223.14	1566.09	
2. Upkeep of Grounds	5546.30	7099.01	1552.71	
3. Water, Light & Sewerage	2373.99	2917.45	543.46	
4. Industrial Operations	10882.48	10892.97	10.49	
5. Instruction	37192.39	43111.52	5919.13	
6. Boarding Expense	31564.34	30804.60		759.74
7. Religious & Social	1223.19	1682.06	458.87	
8. Care of Health	5040.56	5878.79	838.23	
9. Administration & General	22856.86	23499.51	642.65	
Totals	121337.16	132109.05	11531.63	759.74
Net Increase			10771.89	
Net Increase%			.0887	

COMPARATIVE STATEMENT - OPERATING EXPENSES

Girls' School

Year 1924-25 and 1925-26

	1924-25	1925-26	Increase	Decrease
1. Maintenance of Buildings	2173.12	2779.44	606.32	
2. Upkeep of Grounds	3640.39	4124.91	484.52	
3. Water, Light & Sewerage	1392.51	1714.97	322.46	
4. Industrial Operations	32.04	16.73	48.77	
5. Instruction	22103.19	25450.96	3347.77	
6. Boarding Expense	20612.05	23858.74	3246.69	
7. Religious & Social	960.45	857.82		102.63
8. Care of Health	2722.62	2646.94		75.68
9. Administration & General	14354.03	15991.06	1637.03	
Totals	67926.32	77441.57	9693.56	178.31
Net Increase			9515.25	
Net Increase %			.1400	

COMPARATIVE STATEMENT - OPERATING EXPENSES

Boys' School - Preparatory Department

Year 1924-25 and 1925-26

	1924-25	1925-26	Increase	Decrease
1. Maintenance of Buildings	1417.79	1576.05	158.26	
2. Upkeep of Grounds	2816.26	2967.70	151.44	
3. Water, Light & Sewerage	916.97	1130.69	213.72	
4. Industrial Operations	48.10	34.00	82.10	
5. Instruction	12618.27	11857.60		760.67
6. Boarding Expense	13868.78	14667.03	798.25	
7. Religious & Social	628.73	437.21		191.52
8. Care of Health	2950.51	3811.85	861.34	
9. Administration & General	11918.99	11605.35		313.64
Totals	47088.20	48087.48	2265.11	1265.83
Net Increase			999.28	
Net Increase %			.0212	

MATERIALS, SUPPLIES AND STOCK

INVENTORY JUNE 30, 1926

SUMMARY

FARM		$9376.20
Supplies	$458.10	
Livestock	8918.10	
KOKO HEAD FARM		650.30
Feed	15.80	
Livestock	634.50	
SHOPS		4349.73
Forge Shop	301.20	
Machine Shop	433.72	
Woodworking Shop	745.97	
Paint Shop	462.16	
Electric Shop	1249.54	
Dressmaking	278.32	
Print Shop	286.15	
Auto Shop	592.67	
R.O.T.C. STORES		3679.47
CAR TICKETS		3.68
PUPILS' SUPPLIES - B. S.		2307.93
PUPILS' SUPPLIES - G. S.		1109.11
PUPILS' SUPPLIES - P. D.		573.34
		$22,049.76

PUPILS ACCOUNTS RECEIVABLE.

Boys' School.

June 30, 1926.

Ahia, William	112.27		Helm, William	2.24	
Ah Nuw, Joseph	11.49		Holt, Lemon	4.31	
Ahue, Chas.	13.60		Hooper, Edmund	16.58	
Ahue, Joseph	14.82		Huddy, Herman	1.39	
Ahulii, Arthur	1.67		Huddy, James	21.62	
Ahuna, Rudolph	8.63		Huddy, Sam	109.18	
Aikala, John	33.69		Hussey, Thos.	11.51	
Aiwohi, Francis	1.53		Hutchinson, Ira	51.11	
Aiwohi, John	26.99		Igarashi, Frank		.75
Akai, Philip	13.29		Johnson, Daniel	5.62	
Akaka, Simeon	7.46		Joseph, Victor	16.20	
Akana, Allen	18.07		Kaahaaiha, Fred	22.56	
Aki, Salomon	2.52		Kashea, Henry	23.22	
Apisa, Taligata	11.73		Kaanapu, Sam	19.51	
Apo, Chas.	15.89		Kaawaloa, Wm.	2.03	
Apo, Hiram	8.60		Kahai, Edward	111.23	
Bishaw, Herman	4.67		Kahanu, Moluhi	1.56	
Bowman, Moffett	2.15		Kalili, David	111.20	
Brandt, Wm.	.65		Kaluahine, Raymond	5.02	
Bray, David	1.63		Kaluakini, Leopold	3.24	
Brede, Wm.	23.43		Kamakahi, Joseph	14.47	
Brooks, Remy	10.00		Kamakau, Joseph	9.67	
Brown, Harold	27.58		Kane, Paul	3.92	
Buchanan, Chas.	1.26		Kaneho, Frank	24.16	
Campbell, Clarence	19.95		Kapaona, Daniel	6.42	
Canon, Wm.	31.88		Kauahikaua, A.	1.23	
Chang, Edward		1.30	Kauahikaua, R.	21.27	
Chang, Harry	3.60		Kauahilo, Norman	4.38	
Chang, Lawrence		.05	Keala, Samuel	16.53	
Chang, Wilfred	2.73		Kealoha, Joseph	.34	
Ching, Arthur	10.62		Keawe, Edward	2.47	
Chow, Mike	15.56		Keikeiki, Kuulei	3.49	
Choy Tung, Solomon	2.25		Kelilikoa, Joseph	61.37	
Chun, Ahip	16.59		Keola, Oswald	3.36	
Clark, Harry	76.61		Keolanui, Elia	17.41	
Cockett, Patrick	2.50		Keolanui, Lawrence	10.00	
Cook, George	2.33		Kialoa, George	17.62	
Copp, Robert	12.73		Kinney, Theodore	22.41	
Cordes, Theodore	17.20		Koki, Wm.	2.64	
Cordes, Wilhelm	1.50		Kruse, Fred	3.56	
Cornwell, Ralph	1.00		Kukahiko, Wm.	7.15	
Cox, Arthur	30.65		Kum Ing, Lincoln	3.70	
Cox, Oscar	16.57		Kum Ing, Wm.	4.73	
Cummings, George	1.51		Lansing, Daniel	17.03	
Cummings, John	7.49		Leleo, Wm.	9.17	
Fuller, Arthur	9.89		Leoiki, Henry	2.01	
Fuller, Harris	8.24		Lishman, Wm.	1.10	
Gonsalves, Maikai	21.95		Leno, David	19.59	
Groves, George	11.32		Lucas, Norman	2.08	
Haina, Sam	16.08		Mahikoa, Ainsley	.91	
Hakuole, James	6.24		Mahikoa, Lionel	15.92	
Hale, John	.66		Mahoe, Arthur	1.63	
Harbottle, David	3.31		Mai, Joseph	62.09	
Harbottle, George	12.67		Makekau, Manase	22.74	
Havery, Walter	.98		Martinsen, Martin	7.71	
Kapu, Sam	22.19				

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PUPILS ACCOUNTS RECEIVABLE.

Boys' School.

June 30, 1926.

Mathews, Ezer	20.43		Vida, Sam	9.56	
Mow Yen, Joseph		.21	Wallace, Melville	1.50	
Meyer, Chas.	3.51		Weisbarth, Gabriel	9.96	
Meyer, Fred	10.25		Whittington, Wm.	7.24	
Meyer, Richard	1.40		Wing Hong, AhChong	22.36	
Meyer, Wm.	.85		Wise, Jonah	24.99	
Miller, August		.06	Wong, David		15.55
Miller, George	10.71		Wong, James	29.99	
Miller, Herman	8.00		Wood, Abraham	.03	
Mitchell, Antone	23.03		Wood, Alexander	8.00	
McGregor, Daniel	7.95		Worthington, John	5.07	
McLean, Jas.	.93		Yates, John		5.90
Mahale, George	.96		Yates, Rutter	11.46	
Mahale-a, Moses	46.24		Ahulii, Walter		1.09
Maihe, Clarence	18.35				
Maivi, Charles	3 6.35				
Mokumalua	17.15			2542.67	43.61
Makea, Robert	1.96				
Manahee, Daniel	62.76		Old Accounts		
Napoleon, James	3.75				
Naukuma, George	10.00		Anderson, J.D.	144.59	
Newton, Ira	1.33		Chan, Libert	49.35	
Newton, Russell	23.58		Hall, Henry	21.40	
Oka, Pahukula	37.83		Kaonohi, David	18.94	
Oneon, Randolph	1.82		Leoiki, Andrew	38.97	
Pa, Chas.	25.69		Lum Chee, Yan Kong	7.50	
Pekelo, Willis	11.12		Mahuna'lii, Walter		9.28
Petersen, Ichabod	3.60		Abbey, Albert	103.20	
Plunkett, John	2.28				
Poka, Wm.	2.70				
Pakipala, Jas.	9.00			383.85	9.28
Pochima, David	16.51				
ochima, Fred	21.24				
Puaa, Paul	13.27		Totals		
Ralston, John	17.01				
Rankin, Padekin	25.25				
Reinhardt, Henry	1.98				
Richardson, Nelson	12.52		Current Accounts	2542.67	43.61
Rogers, Sam	14.77		Old Accounts	383.85	9.28
Rose, John	1.69				
Roy, Chas.		12.90		2926.52	52.89
Roy, Jas.	13.20		Less Credits	52.89	
Seong, Clarence	3.24				
Simerson, John	33.52		Gen. Ledger	2873.63	
Stevens, Wm.	28.39				
Stone, Oliver	6.50				
Supe, Gus	.48				
Thomas, Cardinal		5.80			
Tilton, Frank	1.74				
Todd, George	6.76				
Travis, Chas.	.40				
Upchurch, Jas.	26.51				
Upchurch, Wm.	9 .74				
Vanata, Eric	3.38				
Vickery, Wm.	20.12				

PUPILS ACCOUNTS RECEIVABLE.

Girl' School.

- -

June 30, 1926.

Ah Leong, Helen		.50
Alina, Mabel	12.60	
Barker, Bernice	2.73	
Betts, Alexa	9.05	
Betts, Cleo	56.38	
Brown, Helen	40.21	
Buchanan, Elizabeth	7.40	
Buchanan, Rowena		.30
Cathcart, Edith		3.00
Chun, Victoria	4.00	
Cox, Alice	1.32	
Ellis, Fannie		31.11
Frank, Hazel		.05
Fuller, Mary	.44	
Kahelokula, Mary	7.93	
Kapu, Mary		1.19
Kau, Katrina		1.03
Kunewa, Elizabeth	.30	
Kualaku, Hannah	26.44	
Maheloma, Maria		2.69
Mansfield, Margaret		.30
Mansfield, Thelma		1.85
Morton, Charlotte	26.71	
Nahola, Abigail		4.73
Namahoe, Pera		6.78
Nape, Margaret	8.80	
Ralston, Evangeline	8.00	
Robinson, Louise		.27
Sproat, Mary		.35
Woodward, Emma	4.00	
Yates, Emma		2.43
Yates, Piilani		6.56
Yowell, Ida	2.24	
	218.55	63.14
Less Credits	63.14	
General Ledger	155.41	

PUPILS ACCOUNTS RECEIVABLE.

Prep. Dep't.

June 30, 1926.

Abdul, Daniel	3.35		Tavares, Nelson	2.06	
Abdul, Edward	.90		Taylor, Allen	2.86	
Ahia, Chas.	41.09		Todd, John	39.32	
Ahia, Henry	45.10		Wagner, Fred	2.24	
Ahia, Samuel	41.56		Walton, Wilbur		.03
Ailuae, Henry		3.04	Wassman, Stanley		3.36
Ainoa, David		9.96	Yates, William		2.12
Aiu, Louis	.49		Young, Lincoln	2.91	
Bauman, Peter	5.13				
Betts, Richard	47.13			379.09	58.86
Boyd, James		2.08	Less Credits	58.86	
Boyd, Robert	.62				
Brown, Carl		8.60	General Ledger	320.23	
Brown, Clarence	31.06				
Cockett, Frank		.43			
Cockett, Wm.		1.00			
Dickson, John	.69				
Dunn, Herbert	.55				
Du Pont, Gabriel	3.00				
Du Pont, Libert	1.14				
Hardee, Chas.		3.51			
Holt, Bennett	3.99				
Hoopai, George		14.07			
Hutchinson, Alonzo	.89				
Hutchinson, Chas.	4.35				
Hutchinson, Lewis	1.71				
Ise, Joseph	2.81				
Kaaihue, John	1.16				
Kalama, Solomon	.36				
Kamoku, Wadsworth	1.94				
Kawakami, Sam	1.05				
Kawakami, Wm. I.	9.00				
Kelii, Wm.	.69				
Kinney, Jas.	2.32				
Kinney, Walter	1.15				
Kukea, Abraham	1.14				
Kukea, Joseph	2.03				
Kukea, Solomon	1.53				
Maddock, Lawrence	2.05				
Mahi, Daniel	.35				
Mansfield, Robert	1.09				
Markham, Alex	6.12				
Meyer, Alexander	1.19				
Meyer, Clarence	.69				
Miller, James	2.26				
Monteiro, Wm.	.60				
McLean, Wm.		2.02			
Nakoa, Boniface	1.84				
Nakookoo, Ernest		1.69			
Pang, Andrew	.19				
Plunkett, Tau'a		5.45			
Ruddle, Albert	1.14				
Seto, Wing Yee		1.00			
Smythe, Francis	54.70				

PUPILS ACCOUNTS RECEIVABLE

June 30, 1926

SUMMARY.

	Debit	Credit
Boys' School - Current Accounts	2542.67	43.61
Boys' School - Old Accounts	383.85	9.28
Girls' School- Current Accounts	218.55	62.14
Prep. Dep't. - Current Accounts	379.09	58.86
Totals	3524.16	174.89
Less Credits	174.89	
General Ledger	3349.27	

STUDENTS' BANK.

June 30, 1926

General Ledger Trial Balance.

Athletic Association	396.90
Bishop Memorial Chapel	250.77
Boys' School Bank	1472.28
Grils' School Bank	14.89
R. O. T. C. Fund	37.31
Upchurch Fund	171.00
General Ledger	2343.15

STUDENTS BANK TRIAL BALANCE.

BOYS' SCHOOL.

June 30, 1926.

Ahia, William		2.25	Leleo, Wm.		.71
Ah New, Joseph		3.33	McGregor, Dan		.03
Ahue, Chas.		6.16	McLean, Jas.		40.37
Ahue, Joseph		17.91	McLean, Wm.		18.05
Ahuna, Rudolph		21.00	Mahunalii, John		22.50
Aikala, John		11.50	Mahikoa, Lionel		15.25
Aiwohi, Francis		.37	Mai, Joseph		22.84
Aiwohi, Herbert		.59	Makekau, Manase		1.90
Aki, Solomon		.17	Martinsen, Martin		6.00
Alden, Chas.		.30	Mathews, Ezer		10.90
Ape, Chas.		15.61	Meinecke, Fred		.72
Ape, Hiram		27.17	Miller, August	OD	.01
Bartelmann, Chris		15.80	Miller, George		1.53
Brede, Wm.		20.66	Miller, Herman		4.00
Brooks, Remmy		3.41	Nahale, George		.71
Brown, Harold		8.64	Nahale-a, Moses		19.00
Casen, Wm.		.11	Naiwi, Chas.		1.92
Chang, Lawrence		.72	Nakanelua, Paul		39.54
Chang, Wilfred		1.40	Naukana, George		28.74
Chew, Mike		27.86	Naumu, George		.95
Ching, Arthur		11.56	Newton, Russel		60.48
Chey Tung, Solomon		2.00	Oka, Pahukula		5.95
Chun, ,Ahiy		10.00	Oness, Ralph		.07
Clark, Harry		9.60	Pa, Chas.		6.37
Copp, Robert		1.05	Pekelo, Ellis		.39
Cordes, Theo		19.00	Plunkett, John		.80
Cordes, Wilhelm		.03	Poka, Wm.	OD	.40
Cox, Arthur		9.00	Poohina, Fred		53.90
Cox, Oscar		36.20	Poohina, David		66.10
Fuller, Arthur		11.91	Puaa, Paul		11.63
Fuller, Harris		17.32	Ralston, John		19.53
Gonsalves, Maikai		2 .04	Rankin, Padekin		1.75
Haina, Sam		21.47	Reinhardt, Henry		2.00
Hooper, Edmund		11.04	Richardson, Nelson		1.20
Hughe, George		.72	Rogers, Sam		1.60
Hussey, Thos.		2.00	Rose, John		2.00
Hubbard, Lewis		24.64	Roy, Chas.		22.09
Igarashi, Frank		23.69	Simerson, John		.37
Kaahaaina, Fred		4.94	Thomas, Cardinal		1.50
Kaahea, Henry		.16	Vida, Sam		77.20
Kaaekaahivi, Peter		5.55	Whitmarsh, Rogers		1.00
Kaawaloaole, Wm.	OD	1.00	Wong, Jas.		23.60
Kahai, Edward		2.36	Wood, Alexander		1.32
Kalili, David		6.62	Boxing Club		6.53
Kamakahi, J.		29.56	The Cadet		.00
Kanoho, Frank		.32	C.E.Society		53.84
Kapaona, Daniel		4.00	Class of 1927		1.09
Kapu, Samuel		14.24	Class of 1928		24.15
Kauaiakaua, A.		23.92	Class of 1930		9.99
Kauaiakaua, R.		1.79	Class of 1931		9.00
Kaaka, Haakua		.11	Dramatic Club		45.93
Kaala, Sam		1.94	Flower Fund		1.05
Keliikoa, Jos.		.04	Hall, Henry		3.75
Keolanui, Elia		6.51	Ka Moi		165.60
Keolanui, Lawrence		.78	Kam Student Body		9.90
Koloha, Jos.		16.98	Suspense Acct.		3.16
Kaloa, George		10.50	Triangle Club		4.05
Kukahiko, Wm.		10.07			
Lansing, Daniel		1.04			1472.28

STUDENTS BANK TRIAL BALANCE.

GIRLS' SCHOOL.

June 30, 1926.

Bradley, Martha	.25
Brown, Helen	.20
Deinert, Hilda	.35
Dunn, Rheda	1.65
Kahai, Julia	1.23
Lee, Violet	.07
Peters, Elizabeth	10.70
Peterson, Edith	.15
Wailehua, Bella	.25
Yap, Viola	.04
	14.89

SUNDRY ACCOUNTS RECEIVABLE.

June 30, 1926.

Mrs. Dora Pahu	1.60	
Ah Chock	82.10	
Alumni Hall		5.00
Athletic Association	81.59	
Baskus, Miss Louise	10.85	
Banning, C. G.	9.14	
Barboza, Joe	3.30	
Bishop Museum	142.89	
Bonsey, W. E.	26.87	
Budd, C. V.	15.69	
The Cadet	20.00	
Caldwell, Wm. B.	27.55	
Chu Hee	1.20	
Church, A. M.	2.80	
Class of 1927	15.55	
Class of 1929	6.00	
Davis & Brown	454.50	
Fresh Air Camp	153.00	
Gantt, Paul A.	.80	
Garrett, J. W.	20.49	
Hiramoto	2.30	
Hyro, M.	12.80	
Iwada	5.60	
Igarashi	25.60	
Judd, A. F.	70.85	
Ka Moi	783.36	
Kennedy, C. H.	45.10	
Koko Head Supply Account	332.37	
Leaf, Curtis E.	2.40	
Lewis, Antone	1.98	
Lishman, Miss Hazel	3.43	
Lopes, M.	14.69	
Maeer, F. J.	20.40	
Marsh, W.	21.70	
Miles, E. L.	2.00	
Midkiff, Frank E.	42.02	
McGoldrick, Miss Ida	6.64	
Mowery, Sgt, Bryant	3.00	
Moore, Miss Nevada	.50	
Murray, Edwin P.	37.03	
Nakanelua, Paul	3.00	
Naukana, Josephine	24.20	
Nelson, John F.	24.45	
Nuuanu YMCA	13.40	
Olden, Miss Norma	1.40	
Oshima	15.80	
Rawleys Ice Cream & Dairy Products Co.	170.78	
Roberts, Mrs. Amy	4.31	
Russell, E. L.	3.00	
Stewart, Miss E. C.	2.20	
Swinney, E. V.	28.45	
Torrey, Jas. V.	5.50	
Vida, Sam	8.90	
Urquhart, Jas. R.	59.67	
Van Auken, Bertha L.	26.15	
Weeber, Mrs. Lorle	1.60	
Wilkins, Fred O.	3.01	
Wright, Dr. Wm. J.	11.35	
Yee, Andrew	1.32	
Young Men's Christian Association	7.79	
Yoshi	6.10	
	2932.07	5.00
General ledger	2927.07	

INCOME TO TRUSTEES.

From July 1925 to June 30, 1926

Pupils' Account Receivable	$ 50,368.57
Sundry Account Receivable	12,786.92
Farm Cash Sales	3,657.42
Shops Cash Sales	35.45
Expense Refund	1,097.68
Pupils' Supplies, B.S., Cash Sales	156.18
Pupils' Supplies, G.S., Cash Sales	39.40
Pupils' Supplies, P.D., Cash Sales	13.95
Pineapple Sales	450.78
R.O.T.C. Stores, Cash Sales	426.27
Sugar Cane, Cash Sales	2,838.06
Farm Refund	16.00
Koko Head Cash Sales	3.03
Bishop Trust (Scholarships)	418.50
Balance Capital Appropriation Refund	1,450.39
	$ 73,758.60

Equity # 2048 9/31

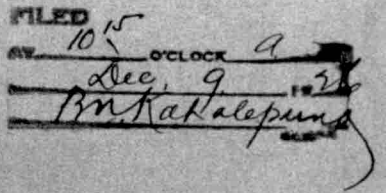
Circuit Court, First Circuit,
Territory of Hawaii
At Chambers. In Equity.

1921

In re Trust Estate
of
Bernice P. Bishop,
Deceased.

61

Forty-first Annual
Report of Trustees.



FORTY-FIRST ANNUAL REPORT

of the

TRUSTEES OF THE BERNICE P. BISHOP ESTATE

Year Ending

JUNE 30, 1926

Harry + Rice

Referred to Hon. Wilder W. A. Dickson as Master
this 18th day of January A. D. 1927
Frank Andrade
First Judge of the Circuit Court of the First Circuit

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

TERRITORY OF HAWAII

IN EQUITY AT CHAMBERS

In the Matter of the Bernice P. Bishop Estate

TRUSTEES' REPORT

for the year ending

JUNE 30, 1926

To the Presiding Judge
of the First Circuit:

The Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, beg to submit this their FORTY-FIRST ANNUAL REPORT, covering the period from July 1, 1925, to and including the 30th day of June, 1926.

THE USUAL DETAILED ACCOUNT of Receipts and Expenditures (Schedules "A" and "B"), accompanied by 1,732 Vouchers and Schedule "C", is herewith presented, together with a Statement of Investments, a Summary of the year's Real Estate Transactions, and an abstract Inventory of the Real and Personal Property of the Trust, hereto attached and made a part of this Report. A copy of the Report of the President of the Kamehameha Schools is also filed herewith.

The accounts for the year show as follows:

RECEIPTS from all sources:			
Revenue	$967,280.67		
Capital	350,093.55	$1,317,374.22	
Balance Forward, July 1/25,		56,577.77	$1,373,951.99
DISBURSEMENTS			
Revenue		$ 730,050.56	
Capital		544,325.04	1,274,375.60
BALANCE IN HAND, June 30/26, ...			$ 99,576.39

The year's normal net Revenue Receipts were $493,794.01

Add Federal Income Tax advanced for the year ended June 30, 1919, i. e.,

On March 15, 1920, ...	$ 6,974.36	
On July 20, 1921, ...	139,395.79	
Refunded this year, ...		146,370.15
and additional interest allowed on same, ...		8,950.63
Total Net Revenue, ...		$649,114.79

To obtain a proper comparison, the above tax should be credited to the Income received during the years in which the payments were made. This tax refund (being the balance mentioned in last year's Report as then outstanding) marks the favorable ending of the long fought out matter of the Trustees' claim for exemption. The interest shown is in addition to the $19,461.95 collected last year on the 1919 advance, making a total of $28,412.58 allowed by the Treasury Department on this particular item.

Under a ruling of the Commissioner of Internal Revenue the interest thus far allowed has been computed merely to the date of the initial audit of claim (i. e., date of allowance of claim by the Commissioner and before dispatch of same to the local Collector for checking). Under a recent decision of the United States Supreme Court in the Girard Trust Company case interest will be allowed to the date of final audit of claim (i. e., date of receipt by the Commissioner of notice from the local Collector that there are no outstanding unpaid assessments and that the refund should be paid). This decision will result in the payment to the Trustees of a substantial addition to the interest already collected from the Treasury Department.

While Acts of 1924-1926 exempt from taxation the income distributed by charitable trusts (which wholly exempt this Trust), returns showing no tax liability were filed, nevertheless, on September 9th, for the year ended June 30, 1925, in accordance with advice of counsel.

Of the net Revenue Receipts, amounting to $705,692.56 (i. e., $649,114.79 plus the balance of $56,577.77 brought forward from last accounts), 58.37% was used in general maintenance; i. e.,

Kamehameha Schools	32.59%	
General Operating Expenses	25.78%	58.37%
Converted to Capital		27.52%
Balance to New Account		14.11%

Of the net Capital Receipts, amounting to $232,794.39 (i. e., $38,560.90 plus $194,231.49 converted Revenue), 73.91% was invested in a way calculated to produce income; i. e.,

Notes Purchased		32.22%	
Lands Purchased		1.43%	
Improvement of Lands:			
Roads & Sewers	26.46%		
Kapaakea Subdivision	2.22%		
Kahala Cliffs' Subdivision	8.54%		
Maunalua Development	1.65%		
Fencing & Forestry	1.39%	40.26%	73.91%
Maps, Equipment, etc.			3.84%
Kamehameha Schools			22.25%

LEASES AND RENTALS

The gross rental collections for the year aggregated $447,347.58 - an increase of $41,522.00 as compared with last year's returns, while property taxes recovered from tenants and treated as rents aggregated $213,975.60 - an increase of $38,510.01.

Plans for the new Territorial Hotel building, erected on land at Helumoa, Waikiki, under Bishop Estate Lease 3446 (referred to in last Report) were duly approved by the Trustees on March 12, 1926, after an inspection on the ground - the letter transmitting the approval containing an expression of the Trustees' appreciation of the excellent character of the work undertaken by the Lessee.

Leases 993, 993a and 993b, from the Bishop Estate to the Bishop Museum, of lands within the Kamehameha School campus, were surrendered on December 31, 1925, in favor of a single new lease for the residue of the term of the old ones - 77 years from January 1, 1926.

The new lease, in addition to the area demised by the old leases, includes the site of the new Laboratory (Konia Hall) and the court yards between the buildings as defined by the new walls and gates, comprising an area of 47,200 square feet, at a paid up net rental of $975.

An old blanket lease (1171) of portions of the lands in Kahaluu, Keauhou I and Keauhou II, in North Kona, Hawaii, expired June 30, 1926, and has been superseded by new 15-year leases issued direct to former sub-tenants in accordance with the general policy of the Trustees to deal direct with actual occupants when opportunity occurs. Forty-three of these direct leases have been written to date, with an aggregate net rental of $1,987.50 as against $530 obtained under the old lease. In addition, a 20-year lease of the grazing area lying makai of the West Hawaii Railway, and comprising 1,846 acres, has been awarded to the Kailua Ranch (the highest bidder among several competitors) at a rental of $750 - term beginning January 1, 1927.

The rentals of Keei (South Kona) coffee lands have been lowered to accord with the very moderate schedule adopted for Honaunau, the Trustees believing that this will result in satisfied tenants and stimulate them to remain upon and develop their holdings to the best advantage.

Leases in force at the close of the year numbered 1,700 - an increase of 105 as compared with last year. Tenancies (so called as distinguished from leases) numbered 73 - an increase of 2. The classified record for the 12 months ended June 30, 1926, is as follows:

Leases	
New	231
Surrendered	35
Cancelled	10
Expired	80
Transferred on Sales	1
Term Extensions	18
Partial Surrenders	3
Assignments Permitted	146

Tenancies

New	26
Terminated	24

Reduced rents have been continued or allowed in the case of 48 leases, of which 19 were of lands on Oahu, 27 in Kona, Hawaii and 2 in Halawa, Molokai. Of the former, 9 were in Waiawa, Ewa, and 6 in Manoa Valley, where agricultural conditions were such as to make it seem wise to grant relief.

Of the 45 leases surrendered or cancelled, 28 were of lands in Honolulu proper, 2 in Ewa, 1 in Waialua, 6 in South Kona, Hawaii, 2 in North Kona, 2 in Hilo, 1 in North Kohala, and 3 in Halawa, Molokai.

INVESTMENTS

Of personal property investments reported at the close of last year, current collections aggregated $209,000, including $39,000 Oahu Railway 5% Bonds which were listed at an average cost of about 102.385, and retired at par on December 21, 1925 - entailing a Capital loss of $930.

On the same day, the Estate purchased $100,000 Mutual Telephone 6% Bonds at 105.25, or a total of $105,250, immediately turning over to the Bishop Museum and Charles R. Bishop Trust, at cost, as many as were needed to offsett the retirement on that date of a like number of Oahu Railway 5% Bonds, held by those Trusts: i. e.,

Bernice P. Bishop Museum, $15,000	$15,787.50	
Charles R. Bishop Trust, $65,000	68,412.50	$84,200.00
Leaving the Estate $20,000 in partial replace-		
ment of the like retiring Railway Bonds held by it..		21,050.00

The book value of securities detailed in the appended statement of Investments as in hand at the close of the year, was $961,295.50 - an increase of $70,170.00 as compared with the total reported at the close of the year preceding. This is accounted for as follows:

Forward from June 30, 1925		$891,125.50	$
Deductions			
Hawaii Bank C/D's retired	$ 70,000.00		
Bishop Bank " "	100,000.00		
Oahu Railway Bonds "	39,930.00	209,930.00	681,195.50
Additions			
Hawaii Bank C/D's		45,000.00	
Bishop Bank C/D's		200,000.00	
Mutual Telephone Bonds		35,100.00	280,100.00
T o t a l June 30, 1926, ...			$961,295.50

TRUSTEES AND MEETINGS

The personnel of the Board of Trustees at the close of the year was the same as reported at the close of the year preceding,- i. e., William O. Smith, President; E. Faxon Bishop, Vice-President; William Williamson, Secretary and Treasurer; Albert F. Judd and Richard H. Trent.

Fifty-one meetings were held during the year.

Mr. Henry Holmes, a Trustee of the Bernice P. Bishop Museum Trust, having resigned as such, the Trustees of the Bishop Estate Trust, in accordance with the power conferred upon them by the Museum Deed of Trust, appointed in his stead the Hon. George R. Carter, subject to the approval of the Chief Justice of the Territorial Supreme Court, by whom the appointment was duly approved and confirmed on February 26, 1926. On March 5th following, a Circuit Court order was issued vesting Museum title in Mr. Carter, jointly with the other Trustees of that trust.

LANDS AND IMPROVEMENTS

The details of the year's realty transactions (other than those pertaining to leases) are set out in the appended Statement - the list including 12 sales, 2 purchases, 1 exchange and 4 agreements. All of the lands acquired adjoin other Estate holdings and serve to further the policy of the Trustees to consolidate where possible, with the object of alleviating the difficulties encountered with reference to encroachments upon the konohiki by kuleana owners. Many of the detailed

surveys recently made of the larger tracts of the konohiki have disclosed the existence of encroachments of this kind - some of them involving costly litigation.

With the view of stimulating sales in the Kawananakoa Park Tract (referred to in last Report) the Trustees, in October, 1925, made a 10% cut in the original prices fixed for lots in this subdivision, feeling that this course was preferable to that of holding out for higher prices and keeping their investment tied up indefinitely. One sale was made (in February) as the result of this action. The improved street through the tract (known as"Andrews Street") has been conveyed to the City as a public highway under deed dated May 29, 1925, for the consideration of $1, and with the understanding that the City would install a street electric lighting system. This has since been done.

The strip of land at Kapaakea, on the mauka side of Beretania Street, referred to in last report as having been withdrawn from an agricultural lease and being filled, has this year been completed as part of the "Kaialiu Subdivision", at a cost of $2,831 expended during the year for filling and of $1455 for installation of water system. The 11 lots in this section have all been disposed of under 20-year leases at rentals yielding a 6% return on the investment.

On June 4, 1926, a contract was let for the construction of asphalt macadam roads and a storm water system in the residential tract of 13.32 acres adjoining the above, divided in 87 lots and called the "Bingham Park Extension". The expense incurred to June 30, 1926, was $929.20 for filling and engineering.

Oili Street, a small private lane leading mauka from Kahala Avenue and lying between the Waialae-Kahala Farm Lot Subdivision of the Trustees and the Waialae Ranch leasehold, although rolled last year as a temporary measure of relief to tenants using it (see last Report), was this year resurfaced with coral for a distance of 2650 linear feet, at

a cost of $2,172.

A tract of 6.5 acres of idle land on Kahala Cliffs was this year brought into the income-producing class by the construction of an asphalt-macadam road extending from Kahala Avenue to the top, and along a portion of the boundary, of Kupikipikio. The work, begun July 3, 1925, was completed in November following, at a net cost to the Estate of $19,864.54 - the owner of the adjoining land of Kupikipikio reimbursing the Trustees to the extent of $2,792.26 representing his proportionate share of the gross cost charged to him in accordance with agreement. The Subdivision comprises 18 lots, which are being offered under 30-year leases at rentals yielding a 6% return on the investment.

On August 14, 1925, the work of relocating and widening a section of Kahala Avenue was begun by the Trustees, and completed in December following, at a cost of $56,217.92. This improvement renders available for lease a new series of lots on the mauka side of the road; and a reasonable return on the investment is otherwise assured by reason of the fact that tenants benefited are obligated by the terms of their leases to pay increased rentals predetermined on estimated improvement costs. The fee in the road has since been offered to, and accepted by, the public authorities, although the deed of conveyance has not yet passed.

The work of exploring for water in Maunalua, Oahu, (referred to in last Report) was brought to a close on August 1, 1925. The investigation included test pumping operations at Waialae to determine the quantity of the flow in the Waialae Spring Reserve of the Trustees, with the view of the possible tapping of that source of supply for Maunalua. The total cost of the exploration work was $14,727.40, and the results have demonstrated:

(1) that at the foot of the Kamilonui-Hahaione ridges, in Maunalua, there can be secured, per 24-hour day, 687,000 gallons of water sufficiently low in salt content to render it usable for purposes of irrigation; a n d

(2) that the Waialae Spring will provide, per 24-hour day, 500,000 gallons of potable water that can be delivered at Maunalua.

As a measure preliminary to the further study of plans contemplating a beach subdivision along the shores of Maunalua Bay east of Kuapa Pond, and a 250-acre farm-lot subdivision in the rich agricultural section makai of the Radio Station, the Trustees, on June 1, 1926, secured from the municipal authorities a license to lay an 8-inch underground supply pipe line in the Government Road area between Waialae and Maunalua. It is understood that this water will be in addition to the water for domestic purposes which, under its Koko Head Park lease (No. 3348), the City is obligated to furnish by August 1, 1927.

To the various agricultural experiments being conducted in Kona, Hawaii, there has this year been added that of the Macadamia Nut tree, the production of which is now being prosecuted extensively by the Hawaiian Macadamia Nut Company on a tract of 94.2 acres of Bishop Estate land in Keauhou II, North Kona, under a 47-year lease (No. 3330) beginning as of January 1, 1925 - the Trustees assisting by waiving the rent for the first 10 years. The lease requires the Lessee to plant Macadamians in the ratio of one-fifth of the total area during each of the first five years; and reports received at the close of the initial year (1925) show that this condition has more than been met for that year, with 3,000 trees planted, and 4,500 more ready for planting in 1926. But already appearances indicate that the experiment will meet with the usual disappointments due to insect pests, soil conditions, the peculiarity of the tree itself, and the numerous obstacles that retard the progress of most new agricultural enterprises, and an effort is being made to secure now the active

co-operation of the Federal Agricultural Experiment Station, in order that its experts may advise the planters as to proper orchard methods and avoid the costly mistakes that have caused agricultural failures in Kona.

The Manila hemp grown at Keei, South Kona, from suckers obtained some years ago from the Federal Agricultural Experiment Station, proved to be of an inferior variety - samples of the fibre, tested at different times by the Tubbs Cordage Company of San Francisco, developing but low tensile strength. In July, 1925, the Department of Agriculture in Washington announced the receipt of several varieties of Manila hemp, which, when released from quarantine, will be reshipped to Honolulu; and some of these will be furnished the Trustees for the purpose of enabling them to continue their Kona experiments in this direction.

The Jak fruit (Artocarpus integrifolia - Rock) and the Moreton Bay chestnut (Castanospermum australe - Rock), both beautiful trees and bearers of edible fruit, are being introduced into Kona as a valuable addition to the trees of that district - the Trustees assuming the expense of securing young plants from the Hilo Nursery of the Board of Agriculture and Forestry, and of their transportation thence to the Kona office for distribution among the tenants in that section.

The Trustees' office at 848-850 Kaahumanu Street, when completed in September, 1918, was considered large enough to take care of the needs of the staff for the next ten years, but the rapid growth of the business of the Estate has necessitated a slight anticipation of this original estimate. A vacant lot of some 1,800 square feet, adjoining the office on the makai side, suggested the natural direction of expansion, and a 10-year lease of this area (as from May 1, 1926) was accordingly secured from the Estate of Thomas Cummins and Alma

Nieman, owning, respectively, two-thirds and one-third interests. The lease, issued with the approval of the Court, grants the Lessees the right to remove improvements on expiration of term; and at the close of the year treated of in this Report the Trustees had approved the plans of, and let the contract for, an appropriate building, which has since been completed and is now in use.

The Trustees have prepared, and file herewith, an inventory of the property held by them as of the 30th day of June, 1926, and are publishing a copy of the same in the local press.

MAPS AND SURVEYS

Completed maps, added to the office collection of maps during the year, are listed as Nos. 1357, 1358, 1359 and 1361, and comprise a detailed survey of the lands of Kamalo, Keawanui and the Kaamolas, belonging to the Estate on the Island of Molokai - the survey (begun in October, 1925) being completed in March, 1926. The object of said survey was to check possession, re-establish and permanently mark the boundaries, and to compile data necessary to enable the Trustees to plan for the future disposition of these lands. This latter work included a study of flood waters and the lay-out of a tentative 5-to-10-acre-lot subdivision of the fertile low lands, comprising some 200 acres in Kamalo and 50 in Keawanui. In order to ascertain whether or not the demand for such lots would be sufficiently strong to warrant their proceeding with the project, the Trustees, through the medium of the press, have announced that they are prepared to subdivide the above arable areas, develop water for the irrigation thereof, and offer 20-year leases at annual net rentals averaging $30 per acre.

The detailed survey, reported last year as having been made, of lower Kahaluu, in North Kona, developed the existence of many cases where the owners of kuleanas within the boundaries of that section of

the Ahupuaa had encroached upon the konohiki - small areas, in each case, being enclosed within the kuleana walls. Efforts to correct this situation are being made, and already many of the cases have been amicably adjusted.

FORESTRY AND FOREST RESERVATIONS

In May, 1926, the Trustees approved of the mauka (paper) boundary of the Manowaialee Forest Reserve, in Hamakua, Hawaii, as determined by the Board of Agriculture and Forestry. This line,- which excludes the well sodded and open pasture at the mauka end of Niupea, Kaiwiki and Manowaialee, but includes the portions of these three lands that are covered with native forest,- coincides with an existing fence at an elevation of 3,430 feet, so that, as far as the Estate land at Kaiwiki is concerned, complete protection of the forest will require only maintenance of that fence. The Commissioner of Public Lands has approved of the setting aside, for forest purposes, of the Government lands within the prescribed area, and the ruling, fixing the boundary, will become effective January 1, 1927, when the existing lease (No. 1232) on the Estate land involved will expire.

In co-operation with the Board of Agriculture and Forestry, the Experiment Station of the Hawaiian Sugar Planters' Association and the United States Agricultural Experiment Station, the Trustees have this year inaugurated a project of tree planting in the upper reaches of Kapalama, which is designed ultimately to bring back the thick native jungle that formerly existed there, but which has now practically disappeared - the Trustees believing that the cost of this undertaking (which includes the building of fences and construction of trails) will be more than offset by the value of the increased water supply developed in this way. The programme contemplates that the Kamehameha Schools shall take a leading part in the work as an educational feature, valuable to the students as one which will inculcate

a knowledge of forests and trees, of soil conditions in the mountains, and of water conservation. A nursery for young trees has been established on the Kamehameha School campus, and at the close of the year (June 30, 1926) the work of planting tree covers on the mauka scars (intended to stop the erosion taking place there) was well under way, with some 1,000 Ironwoods (quadrivalvis), 25 Paper Bark (Melaleuca leucadendron) and trees of other varieties planted or on the ground in readiness for planting, and 2,500 more of the quadrivalvis held in the School Nursery for distribution, when wanted.

The work of reforesting the land of Maunalua, Oahu, (mentioned in previous Reports) has been continued during the year - most of the trees showing a satisfactory growth under the careful cultivation of the Trustees' caretaker there.

In October, 1925, two dozen rare and useful trees from the Philippine and South Sea Islands were presented to the Trustees by Mr. Gerrit P. Wilder, and planted in the Punaluu (Oahu) Arboretum, in places where they might best be expected to thrive.

On Kaluanui (Oahu), within the Hauula Forest Reserve, where the forest is badly depleted and needs building up, 1,262 seedlings, slips and seeds were planted this year,- the list comprising

1,000 Benguet Pines (Pinus insularis)
200 Karaka (Corynocarpus laevigata)
25 Norfolk Island Pines (Araucaria excelsa)
25 Mountain Ironwoods (Casuarina montana)
12 Binding Vines (Pothos aureus)

LAW

The suit, Bishop Estate vs. David Kui Laamea et al., referred to in last Report as brought in the First Circuit Court to quiet title in 1.6 acres of Estate land adversely held by Laamea at Maunalua, Oahu, and which resulted in a "hung jury", was reopened before Judge Massee on April 19, 1926, and closed on May 26th following, with

a jury verdict in favor of the Trustees. A writ of error has since been sued out by the defendant, carrying the case to the Supreme Court.

Land Court Application No. 666, filed by W. Aukai Kanika (w), to register title in certain land at Waialae, Oahu, was contested by the Trustees on the ground that the application included not only her kuleana, but also konohiki land adversely claimed by her - being the same land involved in the suit to quiet title, Bishop Estate vs. Aukai et al., mentioned in last Report. The matter has since been settled by compromise.

Of the applications reported filed last year in compliance with Act 208, Session Laws 1919, as amended by Act 155, Session Laws 1923, for settlement of boundaries of unsurveyed land,

(a) that relating to portions of the Ahupuaas of Aki, Paunau and Kelawea, in Lahaina, Maui, (Apanas 25, 26 and 27, respectively, of L. C. A. 7713, R. P. 4475 to Victoria Kamamalu) was granted by the Boundary Commissioner of the Second Judicial Circuit after the hearing held September 5, 1925 - certificates being issued on December 15th following; a n d

(b) that relating to the Ahupuaa of Waimano, in the District of Ewa, Oahu, (Apana 47 of L. C. A. 7713, R. P. 4475 to Victoria Kamamalu) was heard before the Boundary Commissioner of the First Judicial Circuit on February 5, 1926. Objections interposed by the Territory and by L. L. McCandless had the effect of throwing the matter out of the Commissioner's jurisdiction, and some other procedure will now have to be followed to adjudicate the question of title in the lands defined by the surveys and map submitted.

To adjudicate the question of title in the land of Maluawai - a lele of the Ili of Waiaula - in Kalihi Valley, Oahu, containing 79 acres and comprising Apana 37 of L. C. A. 7713, R. P. 4475 to Victoria Kamamalu, the Trustees, on April 13, 1925, petitioned the Land Court for registration - this being the case referred to in last Report as having been heard by the Commissioner of Boundaries on January 30, 1925, and thrown out of his jurisdiction by reason of an objection

interposed by the Territory, claiming title in Maluawai as unassigned Government land. The case is still before the Land Court.

As part of the consideration in the compromise settlement reached with respect to the adverse claim of Lily K. Woodward et al., referred to in the Thirty-Ninth Annual Report, the Trustees, by deed dated April 27, 1926, conveyed to the claimants title in 5.92 acres mauka of the road in Punaluu, Koolauloa, Oahu. This was done on advice of counsel, to avoid protracted and costly litigation with the attendant uncertain results.

A claim of the Territory involving portions of the Ili of Kapalama, Oahu, was also amicably settled out of court under a compromise agreement dated July 30, 1925, whereby the Trustees will convey to the Territory the fee in that portion of the Ili which is covered by water and contains approximately 95.57 acres, together with the rights of fishing and all other rights therein, for the sum of $15,000, and full quittance of all claim to any portion of the remainder of the land described in Royal Patent 7834, for which remainder the Trustees will file an application for registered title as soon as the necessary surveys can be completed. In the meantime the deed and warrant are being held in escrow with The Bank of Bishop & Company, Ltd.

As a corollary of the injunction suit, United States vs. Sue Shoji et al., referred to in last Report and which resulted in the issuance on July 19, 1924, of a decree closing the premises at the corner of Ala Moana and First Street, Kakaako, for the period of one year, on account of a breach of the Prohibition Act, the Trustees, on May 22, 1925, were served with a writ charging them, and Sue Shoji, with $122.55 as costs incurred in the suit. This was paid by the Trustees and subsequently recovered when the premises were reoccupied

after the close of the year's injunction. The present occupant has furnished a cash bond guaranty against any future violation of the Prohibition Act upon the premises.

Co-operating with the Federal authorities in the matter of enforcing the provisions of the National Prohibition Act as far as tenants of the Estate are concerned, the Trustees, on October 12, 1925, re-entered upon and terminated Lease 3033 to Torao Iseri in the Waialae Farm-Lot Subdivision - a raid, made October 2d, having resulted in the seizure upon the premises of evidence showing that the tenant had violated the Act and, therefore, the provisions of his lease.

A raid made by the officers on December 15, 1925, disclosed the presence of liquor in the building situated on the premises at the corner of Punchbowl and Halekauwila Streets demised by Lease 1491, but, as this liquor was found only in rooms occupied by sub-tenants, who subsequently pleaded guilty, were fined and thereafter obliged to move elsewhere, and as the Lessee was not himself involved, the Trustees, in this case, allowed the lease to stand, but exacted from the tenant a substantial cash bond guaranty against any future violation of the Act upon the premises.

In order to settle the question of title in such of the Estate's sea fisheries as were not established by proceedings in the Circuit Court, as required by Sections 95 and 96 of the Organic Act, the Trustees have furnished the Attorney-General with a list of such fisheries for the purpose of presenting the matter to the Supreme Court on an agreed statement of facts for judicial determination of the Trustees' rights.

KAMEHAMEHA SCHOOLS

Buildings: The year's building outlay, amounting to $16,946.30, is divided:

Campus		
Piggery and Hennery, ...	$ 687.17	
Servants' Cottage and Laundry,	400.00	
Garage Stalls, ...	589.35	
Nursery Shed, ...	169.72	$ 1,846.24
Waialae Vacation Lot		
Teachers' Cottage, ...	$12,348.54	
Garage, ...	902.00	
Furnishings, ...	573.00	13,823.54
New Site		
Development Plans, ...	$ 285.52	
Test Borings, ...	991.00	1,276.52

On the subject of the reconstruction programme referred to in last Report, a decision handed down by the Supreme Court on May 21, 1926, clears the way for the Trustees to proceed with the large undertaking involved in the physical rehabilitation of the Kamehameha Schools; and steps are now being taken to formulate definite plans and to carry them out. On the date of the above decision the Trustees definitely decided to adopt the upper (mauka) site - on the hills back of the present campus - as the locus for the new School plant, and already this site has been cleared and a topographic survey made for the benefit of the architects employed in the preparation of the building plans.

Equipment: Expenditures on this account during the year totaled ..... $34,846.48, including the cost of

(1)	Additional machinery, furnishings, etc., needed next year for all departments, ..	$17,296.70
(2)	Live stock, water system, buildings and supplies for the Hahaione Farm at Koko Head, ...	9,980.89
(3)	New storage room for milk, and live stock needed next year for the School plant proper, ...	1,285.00
(4)	Fencing, clearing and planting forage areas mauka of School Street, ...	6,283.89

The Agricultural Department of the School for Boys has this year been conducted by Mr. Kilmer O. Moe, an experienced agriculturist from the Philippines, where, for the past ten years, he had held the office of Superintendent of the Central Luzon Agricultural School. Instruction in agronomy and sugar-cane culture has this year been emphasized in the attempt to qualify students to grasp the opportunities now presenting themselves for young men equipped with a knowledge of biology and scientific agriculture.

Enrollment: The Schools opened in September, 1925, with an enrollment of 413 pupils, and closed June 8, 1926, with an enrollment of 408, distributed:

Manual Department, B/S, ...	213
Preparatory Department, B/S, ...	74
Girls' School, ...	121

Full scholarships were awarded during the year to 30 pupils, representing a charge upon the Trust amounting to $1,333.

Details concerning the general activites of the Schools during the year ended June 30, 1926, may be had by reference to the President's Report filed herewith.

Respectfully submitted,

Trustees under the Will and of the Estate of Bernice P. Bishop.

Honolulu, Hawaii,

December 6th, 1926.

PERSONAL PROPERTY INVESTMENTS

BERNICE P. BISHOP ESTATE

JUNE 30th, 1926

- : I N V E S T M E N T S : -

B O N D S	Par Value $	Book Value $
DAVIES BUILDING COMPANY		
Chcter: First Mtge Sinking Fund, $1,000, 5½%		
Issue : Feb 16/20, 20 years		
Bought: Apl 27/25, $10,000 @ 100.25		
Nos 260/269 (10)	10,000.00	10,025.00
HAWAII CONSOLIDATED RAILWAY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Apl 1/16, 10/30 years		
Bought: Aug 30/16, $44,000 @ 87.00		
Nos 337/380 (44)	44,000.00	38,280.00
HAWAIIAN ELECTRIC COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Mar 31/24, 5/30 years		
Bought: Oct 4/24, $10,000 @ 100.75		
Nos 1438/1447 (10)	10,000.00	10,075.00
HONOKAA SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Jun 30/08, 10/25 years		
Bought: Jul 25/08, $20,000 @ 100.00, $20,000.00		
Jan 18/09, 2,000 @ 102.25, 2,045.00		
Jan 19/09, 3,000 @ 102.25, 3,067.50		
Jan 21/09, 5,000 @ 102.25, 5,112.50		
Oct 19/12, 10,000 @ 102.75, 10,275.00		
Nos 33/52, 60/69, 326/331, 346,		
" 348/350 (40)	40,000.00	40,500.00
LIBERTY LOAN, Third Issue		
Chcter: Gold, $1,000, 4-1/4%		
Issue : May 9/18, 10 years, 128 days		
Bought: May 24/18, $ 5,000 @ 100.00, $ 5,000.00		
Exg'd : Mar 15/20, for permanent issue		
Bought: Apl 21/25, 10,000 @ 100.50, 10,050.00		
Nos 533113/7, 1096032/8, 1239312/4 (15)	15,000.00	15,050.00
LIBERTY LOAN, Fourth Issue		
Chcter: Gold, $1,000, 4-1/4%		
Issue : Oct 24/18, 14 years, 356 days		
Bought: Dec 2/18, $20,000 @ 100.00		
Feb 12/19, 20,000 @ 100.00		
Exg'd : Mar 4/21, for permanent issue		
Nos 00004657/58, 00536235/56,		
" 00536258/68, 00536270/74 (40)	40,000.00	40,000.00
McBRYDE SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Jul 1/12, 10/20 years		
Bought: Jul 1/12, $10,000 @ 100.00		
Nos 1275/1284 (10)	10,000.00	10,000.00
MUTUAL TELEPHONE COMPANY		
Chcter: Refunding & Imp., Series A, $1000, 6%		
Issue : Jan 15/25, 10/30 years		
Bought: Apl 28/25, $22,000 @ 101.00, $22,220.00		
Dec 8/25, 9,000 @ 104.00, 9,360.00		
Dec 21/25, 20,000 @ 105.25, 21,050.00		
Jan 9/26, 4,000 @ 104.25, 4,170.00		
Nos M209/17, 318/39, 519/22, 681/700(55)	55,000.00	56,800.00
F o r w a r d	$224,000.00	$220,730.00

- : INVESTMENTS : -

BONDS (Continued)	Par Value	Book Value
Brought Forward	$224,000.00	$220,730.00
MUTUAL TELEPHONE COMPANY Chcter: Refunding & Imp., Series A, $500, 6% Issue : Jan 15/25, 10/30 years Bought: Dec 8/25, $500 @ 104.00 No D53 (1)	500.00	520.00
OAHU RAILWAY & LAND COMPANY Chcter: First Mortgage, $1,000, 5% Issue : Jul 1/09, 10/17½ years Bought: Jul 6/09, $17,000 @ 101.00 Nos 1253/54, 1258, 1260, 1265, 1267, " 1269, 1273, 1277/78, 1280/81, 1284, " 1285, 1288, 1291, 1295 (17)	17,000.00	17,170.00
OLAA SUGAR COMPANY Chcter: First Mortgage, $1,000, 6% Issue : Feb 1/10, 10/20 years Bought: Sep 28/12, $15,000 @ 97.50, $14,625.00 Feb 15/17, 10,000 @ 100.25, 10,025.00 Nos 820, 968, 969, 987, 989/991, 1032, " 1033, 1039, 2052/2066 (25)	25,000.00	24,650.00
May 23, 1927 Stirrimbert. No. 633 -		
TERRITORY OF HAWAII Chcter: Public Improvement, $1,000, 4% Issue : Aug 1/17, 20/30 years Bought: Aug 3/18, $20,000 @ 98.04 Nos 651/670 (20)	20,000.00	19,608.00
TERRITORY OF HAWAII Chcter: Public Improvement, $1,000, 4½% Issue : Sep 15/20, 20/30 years Bought: Sep 22/20, $50,000 @ 98.01 Nos 46/70, 280/289, 1294/1308 (50)	50,000.00	49,005.00
UNION MILL COMPANY Chcter: First Mortgage, $1,000, 6% Issue : Oct 1/24, 5/15 years Bought: Oct 6/24, $30,000 @ 100.25 Nos 50/51, 64/83, 97/104 (30)	30,000.00	30,075.00
WAIAKEA MILL COMPANY Chcter: First Mortgage, $1,000, 6% Issue : Oct 15/24, 1/15 years Bought: Oct 27/24, $10,000 @ 100.25, $10,025.00 Oct 28/24, 15,000 @ 100.25, 15,037.50 Nos 25/49 (25)	25,000.00	25,062.50
YOUNG BUILDING COMPANY Chcter: First Mortgage, $1,000, 6% Issue : Jan 1/24, 5/20 years Bought: Jan 1/24, $ 2,000 @ 100.00, $ 2,000.00 Apl 22/25, 35,000 @ 101.50, 35,525.00 Nos 160/161, 308/315, 396/397, 439/448, " 485/499 (37)	37,000.00	37,525.00
TOTAL PAR VALUE OF BONDS	$428,500.00	
TOTAL BOOK VALUE OF BONDS	Forward	$424,345.50

Redeemed 1/3/27

- : I N V E S T M E N T S : -

	Brought Forward	$	$424,345.50
N O T E S			
McINERNY, WILLIAM H.			
Mortgage Note, No. 4, dated Nov 19/13, 6% Secured by real estate at Kapalama, Honolulu ..		Aug 31/26 Pd in full	23,750.00
CERTIFICATES OF DEPOSIT (3 mos @ 4%)			
BANK OF BISHOP & CO., LIMITED			
No. D964, dated Apl 20/26	$ 50,000.00	3 mos - cash	
" D965, dated Apl 20/26	100,000.00	120 days - "	
" D968, dated May 3/26	50,000.00	Nov. 3/26 Cash	
" D982, dated Jun 30/26	150,000.00	350,000.00	
BANK OF HAWAII, LIMITED			
No. 5950, dated May 29/26		150,000.00	500,000.00
		11/29/26 - 50 000 each 6/1/27 100 000 "	
S T O C K S			
HAWAII CONSOLIDATED RAILWAY, LIMITED			
Chcter: Cumulative Preferred, 7%			
Certif: No. 43, issued Aug 12/16			
Rec'd : Aug 30/16, 2200 $20-shares @ $6.00 ...		44,000.00	13,200.00
TOTAL PERSONAL PROPERTY INVESTMENTS June 30, 1926			$961,295.50

REAL ESTATE TRANSACTIONS

BERNICE P. BISHOP ESTATE

JULY 1, 1925 - JUNE 30, 1926

REAL ESTATE TRANSFERS

SALES

TO

CITY AND COUNTY OF HONOLULU
31,009 square feet at Kawananakoa, Nuuanu, Honolulu, comprising the roadway described as Lot "B", Land Court Petition 613, Certificate 3369 to Bishop Estate,
Date of Deed : May 29, 1925,
Consideration: $1.00

THE BANK OF HAWAII, LIMITED
1091 square feet in rear of north corner of Bishop and King streets, Honolulu, comprising parts of L. C. A. 113, R. P. 299 to A. Paki, L. C. A. 62, R. P. 91 to J. and G. P. Rives and L. C. A. 62B, R. P. 91 to Kaahoa,
Date of Deed : August 28, 1925,
Consideration: $21,414.00

DAUGHTERS OF HAWAII
35/1000 acre at Keauhou 2, North Kona, Hawaii - part of Apana 12, L. C. A. 7715, R. P. 7844 to L. Kamehameha,
Date of Deed : September 22, 1925,
Consideration: $50.00

CITY AND COUNTY OF HONOLULU
10,000 square feet (Reservoir Site) at Kawailoa, Waialua, Oahu - part of Apana 33, L. C. A. 7713, R. P. 4475 to V. Kamamalu,
Date of Deed : October 12, 1925,
Consideration: $100.00

WADE WARREN THAYER
2,316 square feet at Waialae-nui, Honolulu - part of Apana 50, L. C. A. 7713, R. P. 4475 to V. Kamamalu,
Date of Deed : December 10, 1925,
Consideration: $1,800.00

JOHN RANDOLPH GALT AND WIFE
1,617 square feet at Kawananakoa, Nuuanu, Honolulu, comprising two triangular remnants described as Lots "A" and 5c in Land Court Certificate 3369 to Bishop Estate,
Date of Deed : February 5, 1926,
Consideration: $1,750.00

ROLLAND GRAHAM BELL
20,650 square feet at Kawananakoa, Nuuanu, Honolulu, comprising Lot 3 as described in Land Court Certificate 3369 to Bishop Estate,
Date of Deed : February 16, 1926,
Consideration: $6,660.00

LILY K. WOODWARD ET AL
5.92 acres at Punaluu, Koolauloa, Oahu - part of Apana 25, L. C. A. 9971, R. P. 7804 to W. P. Leleiohoku,
Date of Deed : April 27, 1926,
Consideration: $1.00

Note: This quit-claim was issued on advice of counsel as a compromise settlement of adverse claim.

SALES (Continued)

TO

MARY KAIA SHELDON

9,640 square feet at Kapalama-kai, Honolulu - part of Apana 7, L. C. A. 7714B, R. P. 7834 to M. Kekuaiwa,
Date of Deed : April 30, 1926,
Consideration: $1,000.00

HO WAI KONG ET AL, TRUSTEES FOR TON WO TONG CEMETERY ASSOCIATION

8/10 acre at Keauhou 2, North Kona, Hawaii - part of Apana 12, L. C. A. 7715, R. P. 7844 to Lot Kamehameha,
Date of Deed : May 13, 1926,
Consideration: $80.00

JOSEPHINE AIU

5/10 acre at Kahaluu, North Kona, Hawaii - part of Apana 6, L. C. A. 7713, R. P. 6856 to V. Kamamalu,
Date of Deed : May 18, 1926,
Consideration: $85.00

YOSOGUMA TOKE

1.0 acre at Keauhou 2, North Kona, Hawaii - part of Apana 12, L. C. A. 7715, R. P. 7844 to Lot Kamehameha,
Date of Deed : June 29, 1926,
Consideration: $150.00

PURCHASES

From

JOHN H. MAGOON ET AL, TRUSTEES UNDER THE WILL OF BERNHARD RUDOLPH BANNING, DECEASED

Acquired title in 3.39 acres at Kikiwelawela, Heeia, Koolaupoko, Oahu, comprising Apanas 1, 2 and 3, L. C. A. 7521, R. P. 1027 to Keliikanakaole, and Apanas 1 and 2 of L. C. A. 1970, R. P. 1019 to Ainui,
Date of Deed : August 25, 1925,
Recorded in : Liber 787, pp 150/152,
Consideration: $3,425.00

W. D. ACKERMAN, AS DEPUTY TAX ASSESSOR FOR NORTH KONA, HAWAII

Acquired title in 3.5 acres in North Kona, Hawaii, comprising Apana 1 of L. C. A. 7372 to Kaikuaana, in Keauhou 1, Apana 2 of L. C. A. 7372 to Kaikuaana, in Keauhou 2, and L. C. A. 10260 to Moa, in Keauhou 2,
Date of Deed : January 14, 1926,
Recorded in : Liber 804, pp 293/296,
Consideration: $187.00

EXCHANGES

From
TERRITORY OF HAWAII
Acquired title in 8.68 acres at Aiea, Ewa, Oahu, comprising two lots described in Land Patent 8945 issued favor Bishop Estate as of December 30, 1925, subject to lease,
In Exchange for a 5 acre school site on Kamehameha Highway, in Halawa, Ewa, Oahu, comprising part of R. P. 6717, L. C. Awards 7712 and 8516B to M. Kekuanaoa and Kamaikui,
Date of Deed : December 23, 1925,
Recorded in : Liber 804, pp 203/207

AGREEMENTS

With
TERRITORY OF HAWAII
By which the Trustees agree to sell, and the Territory to purchase, for $15,000 a portion of the Ili of Kapalama (Apana 7, L. C. A. 7714B, R. P. 7834 to Moses Kekuaiwa) containing an approximate net area of 95.57 acres of tide land with riparian rights therein. Deed and warrant held in escrow with The Bank of Bishop & Co., Ltd., pending Land Court procedure,
Date of Agreement: July 30, 1925

ELIZABETH CAROLINE GREENWELL
By which (a) the line of the Kaumalumalu-Kahaluu (North Kona, Hawaii) Boundary is established from the westerly boundary of the land of Keauhou 2 to the easterly boundary of the land of Laaloa 2, and (b) the Trustees convey to Mrs. Greenwell for $1,000 the fee in 155 acres comprising that portion of Kahaluu (Apana 6, L. C. A. 7713, R. P. 6856 to V. Kamamalu) which lies on the Kaumalumalu, or northerly, side of the new line,
Date of Agreement: November 12, 1925

CITY AND COUNTY OF HONOLULU
By which the Trustees grant the City easements for water pipe across portions of Pukaomaomao - R. P. (Grant) 110 to M. Kekuanaoa - Manoa, Oahu,
Date of Agreement: December 1, 1925,
Consideration : $1.00

CITY AND COUNTY OF HONOLULU
By which the Trustees secure from the City the right to lay and maintain an 8-inch underground water pipe line along the makai side of the government road from the Waialae Spring to the westerly boundary of the land of Maunalua, Oahu,
Date of Agreement: June 1, 1926,
Recorded in : Liber 831, pp 265/270,
Consideration : $1.00

MISCELLANEOUS ASSETS

BERNICE P. BISHOP ESTATE

J U N E 30th, 1926.

MISCELLANEOUS ASSETS

	$	$
FRONTAGE TAXES		
BALANCES OUTSTANDING, June 30, 1926		
KING STREET IMP. DIST. #18		
Dated Dec 26/22, 9 years, 6%		
Kichitaro Saiki, Lease 2866	416.06	
Chosuke Kayahara, " 2885	219.85	635.91
RENT NOTES		
HUGHES, HENRY T.		
Dated Apl 30/25, 6%		
Lease 1868, balance	555.00	
ICHIMURA, YEISABURO		
Dated Jun 18/26, 3 months, 8%		
Lease 3040	589.00	1,144.00
		$1,779.91

INVENTORY OF PROPERTIES

BERNICE P. BISHOP ESTATE

JUNE 30th, 1926.

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1926

	-- A	C	R	E	S --
LANDS and FISHERIES					368,456.73
OAHU, ISLAND OF				64,316.35	
KONA DISTRICT		6,035.96			
Apua, Honolulu	2.91				
Business Section, Honolulu .	4.55				
Kakaako	70.32				
Kalaepohaku & Pahoa	206.95				
Kalihi	79.00				
Kamanuwai & Kaumakapili	6.31				
Kapaakea & Kanewai	211.33				
Kapalama	1,013.13				
Kauluwela	9.74				
Manoa	531.30				
Nuuanu	13.32				
Pauoa	233.44				
Pawaa	12.39				
Waialae-nui & Waialae-iki ..	3,606.68				
Waikiki	34.59				
Sea Fisheries					
Kaakaukukui					
Kanewai, Kahala					
Kapalama					
Waialae-nui					
Waialae-iki					
EWA DISTRICT		19,009.98			
Aiea	8.68				
Halawa & Kunana	3,465.40				
Honouliuli	.63				
Kalauao	1,683.90				
Manana-nui	16.40				
Manana-iki	162.60				
Waiau	2,928.95				
Waiawa	10,696.41				
Waikele	14.26				
Waimano	32.75				
Sea Fisheries					
Halawa & Kunana					
Kaakauwaihau					
Kalauoopu					
Kaonohi					
Waiawa					
WAIALUA DISTRICT		22,406.91			
Kawailoa & Paalaa-kai	22,406.91				
Sea Fisheries					
Kawailoa & Paalaa-kai					
KOOLAULOA DISTRICT		5,506.08			
Kaluanui	1,368.00				
Punaluu	4,138.08				
Sea Fisheries					
Kaluanui & Punaluu					

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1926

(Continued)

	-- A	C	R	E	S --
OAHU, ISLAND OF (Continued)					
KOOLAUPOKO DISTRICT		11,357.42			
Heeia	2,988.47				
Kaelepulu	969.21				
Kailua	2.90				
Kaneohe	4.70				
Maunalua	7,392.14				
Sea Fisheries					
Heeia					
Maunalua					
HAWAII, ISLAND OF				277,699.94	
NORTH HILO DISTRICT		2,198.00			
Umauma	2,198.00				
Sea Fisheries					
Umauma					
SOUTH HILO DISTRICT		5,286.70			
Alae	922.00				
Honohononui	466.70				
Kikala & Kalalau	2,180.70				
Kalaikahono	214.70				
Pahoehoe	1,469.60				
Piopio	31.70				
Waiakea	1.30				
Sea Fisheries					
Alae					
Honohononui					
Kikala & Kalalau					
Kulaikahono					
Pahoehoe					
Piopio					
HAMAKUA DISTRICT		2,166.00			
Kaiwiki & Manowaialee	2,076.00				
Kekelani	90.00				
Sea Fisheries					
Kaiwiki & Manowaialee					
KOHALA DISTRICT		7,273.20			
Honokane	5,421.00				
Puanui	549.00				
Puuepa 1	456.30				
Ulupaalua	18.50				
Upolu 1 & 2	626.30				
Waiapuka	202.10				
Sea Fisheries					
Honokane					
Puanui					
Puuepa 1					
Upolu 1 & 2					
Waiapuka					

HERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1926

(Continued) -- A C R E S --

HAWAII, ISLAND OF (Continued)		
NORTH KONA DISTRICT		142,783.54
Kahaluu	5,198.00	
Kailua	.80	
Kaupulehu	23,514.00	
Keauhou 1	4,995.87	
Keauhou 2	107,569.21	
Makalawena	650.00	
Puaa 1	855.66	
Sea Fisheries		
Kahaluu		
Kaupulehu		
Keauhou 1		
Keauhou 2		
Makalawena		
Puaa 1		
SOUTH KONA DISTRICT		43,326.07
Honaunau	7,047.06	
Kahauloa 1	3.70	
Kahauloa 2	5,128.78	
Kalama 5	.80	
Kapua	15,477.00	
Kealia 1	7,300.00	
Keei 1	1,099.30	
Keei 2	4,920.20	
Keekee	1.23	
Keokea	2,348.00	
Sea Fisheries		
Honaunau		
Kahauloa 2		
Kapua		
Kealia 1		
Keei 1		
Keei 2		
Keokea		
KAU DISTRICT		67,291.43
Honamoa	1,950.00	
Kamoa, Kiolakoa, etc	266.80	
Kawela	2,974.00	
Keauhou	38,545.00	
Moaula, Kopu, etc	2,646.20	
Mohokea 1 & 2	912.50	
Paauau	2,944.00	
Pakini-nui	9,377.00	
Pakini-iki	2,357.00	
Punaluu	5,318.93	
Sea Fisheries		
Honamoa		
Kawela		
Keauhou		
Paauau		
Pakini-nui		
Pakini-iki		
Punaluu		

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1926

(Continued)

-- A	C	R	E	S --
HAWAII, ISLAND OF (Continued)				
PUNA DISTRICT	7,375.00			
Kahuwai 2,984.00				
Kauaea 1,567.00				
Kaueleau 1,821.00				
Pualaa 1,003.00				
Sea Fisheries				
Kahuwai				
Kauaea				
Kaueleau				
Pualaa				
MAUI, ISLAND OF			2,465.22	
LAHAINA DISTRICT	2,465.22			
Aki, Paunau, Kuia, etc 2,465.22				
Sea Fisheries				
Paunau				
MOLOKAI, ISLAND OF			13,401.30	
KOOLAU DISTRICT	8,797.30			
Halawa 8,797.30				
Sea Fisheries				
Halawa				
KONA DISTRICT	4,604.00			
Kamalo, Keawanui, etc 4,604.00				
Sea Fisheries				
Kamalo				
Keawanui				
KAUAI, ISLAND OF			10,573.92	
HANALEI DISTRICT	10,527.82			
Lumahai 9,030.00				
Waipa 1,497.82				
Sea Fisheries				
Lumahai				
Waipa				
LIHUE DISTRICT	46.10			
Wailua 46.10				

1927

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS — IN EQUITY.

In the Matter of the Estate of BERNICE PAUAHI BISHOP, Deceased.

FORTY-FIRST ANNUAL ACCOUNT.
Equity No. 2048.

REPORT OF MASTERS.

To the Honorable, the Judge of the above entitled Court,
Presiding at Chambers, in Equity:

H. A. WILDER and W. A. DICKSON, heretofore appointed as Masters to examine and report upon the Forty-first Annual Account of William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, Trustees under the Will and of the estate of Bernice P. Bishop, deceased, respectively submits this as their report in said cause.

The Masters find after a complete and careful examination of said account that same is found correct in all respects and the inventories filed and made a part of said account were duly examined and verified and found to be true and correct.

Having found said account to be true and correct, the Masters therefore recommend that the prayer of the petition be granted, that the Forty-first Annual Account of said Trustees be approved, allowed and settled as rendered.

Dated: Honolulu this 21st day of June, 1927.

Respectfully submitted,

H. A. Wilder

W. A. Dickson

Masters.

Eq. No. 2048 Reg. 3 Pg. 31

CIRCUIT COURT, FIRST CIRCUIT

TERRITORY OF HAWAII

In the Matter of the Estate

of

BERNICE P. BISHOP,

Deceased.

REPORT OF MASTERS
41st Annual Acc't.

FILED
AT 3 50 O'CLOCK P M
June 21, 1927
John Lee Kuai
CLERK

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate of BERNICE PAUAHI BISHOP, Deceased.	41st Annual Account Equity No. 2048.

ORDER APPROVING 41st ANNUAL ACCOUNT

The Trustees under the Will and of the Estate of Bernice Pauahi Bishop, deceased, having filed herein their 41st Annual Account and Report, together with a petition praying that said account and report be examined, approved and allowed; and said account and report having been referred by this court to H. A. Wilder and W. A. Dickson as Masters for examination and report, and the said H. A. Wilder and W. A. Dickson having filed their report thereon wherein they recommend that the account and report be approved and allowed;

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the 41st Annual Account and Report of said Trustees is hereby approved and allowed; and that the said H. A. Wilder and W. A. Dickson as Masters aforesaid be allowed and paid out of the fund of said trust estate compensation for their services in the sum of $ 400.

DATED, Honolulu, T. H., June 23, 1927.

A E Steadman

Judge, Circuit Court, First Circuit, Territory of Hawaii

98

1917

E No. 2048

CIRCUIT COURT, FIRST CIRCUIT

TERRITORY OF HAWAII
AT CHAMBERS IN EQUITY

In the Matter of the Estate

of

~~In re~~-

BERNICE PAUAHI BISHOP,

Deceased.

ORDER APPROVING 41st ANNUAL ACCOUNT

FILED
AT 3:30 O'CLOCK P. M.
June 23 1927
Julia Lee Kwai
CLERK

ROBERTSON & CASTLE
Attorneys for Trustees,
B. P. Bishop Estate.

83473-MP.

Eq. 2046 - 3/31

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the BERNICE P. BISHOP ESTATE

Referred to J. R. Cobb as Master this 7th day of November A. D. 1927

A. E. Steadman
First Judge of the Circuit Court of the First Circuit

PETITION OF TRUSTEES

FOR APPROVAL OF ANNUAL ACCOUNT

To the Honorable
the Presiding Judge
at Chambers, in Equity,
of the above entitled Court:

The petition of the undersigned, William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, Trustees, of the City and County of Honolulu, Territory of Hawaii, respectfully shows unto your Honor as follows:

I.

That they are the duly appointed, qualified and acting Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu, deceased.

II.

That the petitioners herein submit to the Court their 42nd Annual Report and Account as such Trustees of their transactions under and in respect of said Trust Estate covering the period from July 1, 1926, to and including June 30, 1927.

III.

That upon Schedule "A" of said Account they show all of their receipts as such Trustees during said period.

IV.

That upon Schedule "B" of said Account they show all of their expenditures as such Trustees during said period.

V.

That upon Schedule "C" they show the aggregate of such receipts and expenditures, all of said schedules being attached hereto and made parts hereof.

VI.

That they submit and file herewith a full and complete inventory of the investments made by them under and by virtue of said trust, and which were outstanding at the close of said period.

VII.

That in and by their said attached report they set forth in more detail the transactions had under and by virtue of their said trust during said period.

WHEREFORE YOUR PETITIONERS PRAY that said Account may be referred by the Court to a Master to be examined and audited if the Court shall deem such course advisable.

AND THEY FURTHER PRAY that their said Account may be examined, approved and allowed by the Court.

DATED, Honolulu, T. H., this 21st day of October, 1927.

Richard N. Trent
C. H. Judd
Wm. Williamson
Trustees under the Will and of the Estate of Bernice P. Bishop.

TERRITORY OF HAWAII)
CITY AND COUNTY OF HONOLULU) SS.

Wm Williamson, one of the above named petitioners, having been duly sworn, deposes and says:

That he has read the foregoing petition and also the Schedules therein referred to, and hereto attached, and made parts of said petition, and knows their contents, and that the account of receipts and expenditures set forth in said schedules respectively is correct; and that the allegations contained in said petition are true to the best of the deponent's knowledge and belief.

Wm Williamson

SUBSCRIBED AND SWORN to before me this 25th day of October, 1927.

Florence K. Steingle
Notary Public, First Judicial Circuit, Territory of Hawaii.

E. 2048 - 3/31 1927

In re Trust Estate
of
B. P. Bishop

Petition for Approval
42nd Am Acct

FILED
AT 1:30 P
Oct. 25 1927
Arthur E. Kirkpatrick
CLERK

1927 E. 2048 - 3/31.

In re the Estate
of
B. P. Bishop

42nd Annual
Report

FILED
AT 1:30 O'CLOCK P
Oct. 25 1927
Arthur E. Restarick
CLERK

FILED
AT O'CLOCK
CLERK

104

E. 2048 - 3/31

FORTY-SECOND ANNUAL REPORT

of the

TRUSTEES OF THE BERNICE P. BISHOP ESTATE

Year Ended

JUNE 30, 1927

FILED
AT 1:35 O'CLOCK P.M.
Oct 25 1927
CLERK

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

TERRITORY OF HAWAII

IN EQUITY AT CHAMBERS

In the Matter of the Bernice P. Bishop Estate

TRUSTEES' REPORT

for the year ended

JUNE 30, 1927

To the Presiding Judge
of the First Circuit:

The Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, beg to submit this their FORTY-SECOND ANNUAL REPORT, covering the period from July 1, 1926, to and including the 30th day of June, 1927.

THE USUAL DETAILED ACCOUNT of Receipts and Expenditures (Schedules "A" and "B"), accompanied by 1,926 Vouchers and Schedule "C", is herewith presented, together with a Statement of Investments, a Summary of the year's Real Estate Transactions, and an abstract Inventory of the Real and Personal Property of the Trust, hereto attached and made a part of this Report. A copy of the Report of the President of the Kamehameha Schools is also filed herewith.

The accounts for the year show as follows:

RECEIPTS from all sources:			
Revenue	$869,091.58	$	$
Capital	951,435.50	1,820,527.08	
Balance Forward, July 1/26,		99,576.39	1,920,103.47
DISBURSEMENTS			
Revenue		$ 816,092.08	
Capital		1,022,738.38	1,838,830.46
BALANCE IN HAND, June 30/27, ...			$ 81,273.01

83778.21
81273.01
25'05.20

106

Under the decision of the United States Supreme Court in the Girard Trust Company case, referred to in last report, the Estate this year received on March 24, 1927, from the Department of Internal Revenue the sum of $6,402.72 as additional interest allowed on the moneys advanced by the Trustees as Federal Income Taxes for the years 1917 and 1918, and since refunded (see Fortieth Annual Report), this interest being computed from the date of the initial audit of claim to the date of the final audit on the sums of

$45,501.94 (1917 Tax)	$3,487.44
44,594.45 (1918 Tax)	2,915.28

Of the net Revenue Receipts, amounting to $614,684.77 (i. e., $515,108.38 plus the balance of $99,576.39 brought forward from last accounts), 75.18% was used in general maintenance; i. e.,

Kamehameha Schools	41.66%	
General Operating Expenses	33.52%	75.18%
Converted to Capital		11.60%
Balance to New Account		13.22%

Of the net Capital Receipts, amounting to $569,160.31 (i. e., $497,857.43 plus $71,302.88 Converted Revenue), 79.99% was invested in a way calculated to produce income; i. e.,

Notes and Bonds		49.96%	
Lands Purchased		1.47%	
Improvement of Lands:			
Roads and Sewers	10.83%		
Grading	5.40%		
Subdivisions	9.65%		
Maunalua Development	0.27%		
Water Systems	1.12%		
Fencing and Forestry	1.29%	28.56%	79.99%
Maps, Equipment, etc.			8.10%
Kamehameha Schools			11.91%

LEASES AND RENTALS

The gross cash rental collections for the year aggregated $434,870.47 - a decrease of $12,477.11 as compared with last year's

returns, attributable to the fact that a number of rents, normally due in July, were actually collected in the month preceding. Property taxes recovered from tenants and treated as rents amounted to $253,479.54 - an increase of $39,503.94 over last year's collections.

A further study of conditions on Molokai made it seem wise to the Trustees to abandon the idea of the projected farm-lot subdivision of portions of the lands of Kamalo, Keawanui and the Kaamolas (see p.11 of last report), and to offer, instead, the lands for lease in three parcels under 20-year terms from April 1, 1927, requiring the lessees to develop water and provide flood control. A public auction was accordingly held on March 17th in Honolulu, resulting in the sale to Kenneth F. Brown of a lease (No. 3926) of the agricultural and grazing areas in Keawanui and Kaamola at $600 per annum or $100 in excess of the upset, and a lease (No. 3925) to the Wing Hop Fish Pond, Ltd., of the Keawanui Fish-Pond and Sea-Fishery at $655 per annum or $155 in excess of the upset. The third lease (of portions of Kamalo) was not sold, but was afterwards disposed of to a Japanese hui as Lease 3941 for a term beginning May 1, 1927, at practically the original upset annual rents of $500 for the first three years, $1,500 for the next seven, and $3,000 for the remaining ten years. These three leases, and five small ones issued in displacement of blanket Lease 1180, produce together an average net annual rental of $3,400, as against $375 reserved by the old lease.

On March 31st a 20-year lease (No. 3935) from April 1, 1927, of 200 acres comprising the lower portion of Kaalakei Valley, in Maunalua, Oahu, was also sold at public auction to a Japanese hui, at an annual net rental of $1,225, or $25 over the upset.

By the terms of a new lease (No. 3888) granted the Oahu Theatre Company, Ltd., for forty years beginning February 1, 1927, of land on Maunakea Street near Pauahi, the Lessee will erect, at its own expense, a $50,000 modern theatre building in place of the old condemned structure heretofore standing on the premises.

Under the conditions of an agreement made by the Trustees with W. S. Lederer, the latter filled to grade, at his own expense, 1.5 acres of land in the Palama cane field, off King Street, for use as a stadium - the fill being completed on June 21, 1927, and accepted by the Trustees in lieu of the initial three years' cash rental ($3,600) under his lease (No. 3969) of the same premises, issued June 24, 1927.

During the year two golf-course leases were issued,- the first (No. 3795) to the Mid-Pacific Country Club, of 202.23 acres at Kaelepulu, Kailua, Oahu, with the right of purchase; and the second (No. 3797) to the Waialae Ranch Company, of 224 acres at Waialae, Oahu. The latter transaction involved the surrender as of December 31, 1926, of an existing lease (No. 2817) held by the same Company, and the transfer to the Trustees of 73 sub-leases (Nos. 3803-3873) of lands lying westerly of Isenberg Road and mauka of Waialae Road - the whole yielding the Trustees an immediate rental of $15,298.50 per annum as against the old rental of $6,000.

Leases in force at the close of the year numbered 1,837 - an increase of 137 as compared with last year. Tenancies (so-called, as distinguished from leases) numbered 99 - an increase of 26. The classified record for the 12 months ended June 30, 1927, is as follows:

Leases	
New	255
Surrendered	37
Canceled	21
Expired	59
Transferred on Sales	1
Term Extensions	7
Partial Surrenders	19
Assignments Permitted	222
Tenancies	
New	46
Terminated	20

Reduced rents have been continued or allowed in the case of 30 leases, of which 19 were of lands on Oahu, 9 of lands in Kona (Hawaii), 1 in Hilo, 1 in Halawa, Molokai.

Of the 58 leases surrendered or canceled, 23 were of lands in Honolulu proper, 15 in Ewa, 5 in North Kona, Hawaii, 10 in South Kona, 5 in Halawa, Molokai.

INVESTMENTS

Of personal property investments reported at the close of last year, current collections aggregated $220,750, including $17,000 Oahu Railway 5% Bonds listed at 101 and retired at par on December 31, 1926, entailing a Capital loss of $170.

For the first time since their acquisition in 1916, when accepted in exchange for bonds and interest accumulated at the time of the reorganization of the Company, the 2,200 shares preferred capital stock of the Hawaii Consolidated Railway, held by the Trustees, in the par value of $44,000, have this year yielded a return,- a 2% dividend, or 40¢ per share ($880), having been received on April 1, 1927, and a like dividend on July 1st following. This stock is inventoried on the books of the Estate at only $6 per share, but has today a market value of over twice that amount.

Land sales during the year resulted in the acquisition

of a number of notes and mortgages, representing the unpaid balances of purchase moneys. These are shown in the attached Statement of Personal Property Investments, which gives the total book value of all securities in hand at the close of the year as $1,326,193.78 - an increase of $364,898.28 as compared with the total reported at the close of the year preceding, accounted for as follows:

Forward from June 30, 1926,		$961,295.50	
Deductions			
O. R. and L. Bonds retired ..	17,170.00		
McInerny Note " ..	23,750.00		
Bishop Bank C/D's " ..	330,000.00		
Bank of Hawaii C/D's " ..	50,000.00	420,920.00	540,375.50
Additions			
Bank of Bishop & Co. C/D's ..	$350,000.00		
Bank of Hawaii C/D's	100,000.00		
Pioneer Mill Bonds	255,100.00		
Field Mortgage .....(Bal.)	3,100.00		
Kondo Mortgage ..... "	20,606.12		
Realty Development Mortgage..	6,175.00		
Kahalioumi Note .....(Bal.)	80.00		
Bingham Park Ext'n Notes "	50,757.16		785,818.28
T o t a l June 30, 1927, ...			$1,326,193.78

TRUSTEES AND MEETINGS

The personnel of the Board of Trustees at the close of the year was the same as reported at the close of the year preceding,- i. e., William O. Smith, President; E. Faxon Bishop, Vice-President; William Williamson, Secretary and Treasurer; Albert F. Judd and Richard H. Trent.

Fifty-one meetings were held during the year.

LAND TRANSACTIONS

The details of the year's realty transactions (other than those pertaining to leases) are set out in the appended Statement, the list including 98 sales, 2 purchases, 9 exchanges, 10 agreements. The sum realized from the sales ($572,746.51) will be used

principally in the work of reconstructing the Kamehameha Schools.

The sale of lots in the Bingham Park Extension Tract - the Kapaakea Subdivision mentioned in last report - was satisfactorily handled by brokers, and resulted in the disposal of 77 lots (383,548 square feet) out of the 78 offered, with an aggregate gross return of $142,700, or $50 in excess of the minimum price fixed by the Trustees. Of this sum, $65,977.50 was paid in cash, the remaining $76,722.50 being covered by 3-year, 8% mortgages, all dated December 6, 1926. Payments since made on account of the principal of these mortgages have reduced the aggregate outstanding amount thereof to $50,757.16, the amount shown in the attached Investment Sheet. All the deeds contain restrictions of general benefit to holders, and all the streets and lanes in the Tract (183,374 square feet) are under Government control, having been conveyed by the Trustees to the City by deed dated February 15, 1927, for a nominal consideration.

The sale to the Realty Development Company of 1.137 acres on Tantalus Heights (Pukaomaomao) by deed dated August 28, 1926, was the result of a public auction held August 26th, when spirited bidding ran the price up to $12,350 from a $6,000 upset.

The three sales made in the Kawananakoa Park Tract, Nuuanu, (referred to in last report) leave but five more lots in this Subdivision still to be sold.

The thirteen quitclaims listed in the Statement as issued in Kahaluu and Keauhou, North Kona, Hawaii, are the cases referred to in last report where surveys had disclosed that small portions of the konohiki had been fenced in as parts of the holdings of adjoining kuleana holders. The method of disposing of these claims through sales at $100 per acre, eliminated litigation which would have cost more than the small parcels were worth.

IMPROVEMENTS

In the way of developing the Estate's productive lands with the view of augmenting income, the Trustees have this year expended $162,574.66, distributed as follows:

(1) Manoa Storm Drain ..... $ 949.61
being the Trustees' share of $12,789.33 representing the cost of constructing a drain from the junction of Manoa Road and Oahu Avenue to the Manoa Stream in Kaaipu, Manoa, under agreement with the Realty Associates, Ltd. The completion of this drain enabled the Trustees and the Associates to consummate the exchange set out in the attached Statement of Real Estate Transactions dated February 21, 1927, adjusting questions of title and setting apart rights-of-way for roads at the mauka end of Kaaipu in accordance with a preliminary agreement made between the Trustees and the Associates on November 2, 1923.

(2) Manoa Hill Road .....(net) 11,312.16
being the amount assessed to the Trustees under Improvement District No. 14 in the sum of... $12,764.46
less refund of 1,452.30
received from the City under compromise by which the latter eliminated one million square feet as overassessed and the Trustees withdrew (on May 3, 1927) the injunction proceedings instituted by them on December 2, 1926.

(3) Manoa Uplands Subdivision 323.15
being preliminary costs incidental to the subdivision and improvement of some 15 acres comprising that portion of the lands of Puahuula and Kahaumakaawe which lie northwesterly of the Manoa Road and extend as far mauka as the boundary of Pukaomaomao, preparatory to the offering there of lots for sale. Land Court Application No. 742, for registration of title in this tract, was filed November 3, 1926, and Certificate thereon was duly issued to the Trustees on June 15, 1927. The building of roads and sidewalks, and the installation of the drainage system, will be carried out by the City under the Frontage Tax Law as a 100% improvement project.

Forward, .. $12,584.92

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Forward, ... $12,584.92

(4) Kaiwiula Subdivision 7,777.80
being the cost of constructing coral roads and installing a water system in the tract at Kapalama extending from Kaumualii Street mauka to the old coral quarry between the Kamehameha School gardens and Waiakamilo Road, where 63 lots have been laid out and are being offered for lease for 20-year terms at rentals ranging from $60 to $100 per annum, according to size and location - an average of slightly over 6% on a valuation of 30¢ per square foot.

(5) Kamehameha Park Tract 5,223.15
being costs incurred to June 30, 1927, in the work of constructing roads, sidewalks, water and sewer system in the tract at Kapalama fronting Houghtailing and Waiakamilo Roads between the Oahu Railway Branch road and King Street, withdrawn from the Kamehameha Girls' School grounds and subdivided into 41 lots (291,691 square feet) to be sold under Torrens title. The lots fronting King Street are within the newly created business district.

Kapalama Fill 30,000.00
being on account and in part payment of a charge of $74,892.24 made by the Territorial Department of Public Works for filling in two pieces of low land at Kapalama (Lots 1 and 22, containing 12.53 acres) declared insanitary in 1924, and since carried in the "Sanitary Fund" of the Territory.

(7) Waiakamilo Quarry Fill 767.50
being costs to January 30, 1927, of waste from Middle Street improvement hauled to and spread over the portions of the floor of the abandoned Kapalama Quarry that were low and covered with debris. When the filling is done, it will be possible to subdivide and lease the quarry area, with 8 lots fronting Waiakamilo Road and others in rear.

Forward $56,353.37

	F o r w a r d	$56,353.37
(8) Frontage Taxes		39,633.97
being assessments paid,-		
Kakaako (1926)	$14,753.45	
Bethel St. Ext. (1926)	1,708.90	
Kahala Avenue (full)	10,915.69	
School Street (full)	3,373.35	
Bishop Street (full)	23,133.41	
T o t a l	$53,884.80	
less recovered from tenants:		
Kakaako ... $11,431.18		
Bethel St.. 1,708.90		
Kahala Av.. 1,004.77		
King St.... 105.98	14,250.83	

The Kahala Avenue improvement (Improvement District No. 19) extends Kahala Avenue eastward from Isenberg Road to the northwest corner of the old Isenberg homestead. Of the $10,915.69 assessed, $868.05 is chargeable to the Kamehameha School Rest Cottage premises at Waialae, the remainder being recoverable from tenants, who are refunding on the 10-year installment basis.

The School Street assessment (Improvement District No. 31) for extending School Street from Middle Street to Kalihi Road, has been wholly absorbed by the Estate. The land (12,447 square feet) required from the Trustees for the improvement was sold to the City by deed dated July 2, 1926, (see Real Estate Transactions), for $4,356.45.

In the case of the Bishop Street assessment for widening that street and extending it from Hotel to Beretania, the Trustees were charged (a) for their share of the cost to the City of acquiring the necessary land, the sum of $20,877.26
and (b) for paving, etc. 2,256.15
On July 12, 1926, the Trustees received $50,000 (with interest) damages under award of June 3, 1925, for 3,096 square feet of Estate land taken for the improvement (see Real Estate Transactions), out of which they paid The Bank of Hawaii, Ltd., the sum of $2,066 (with interest) representing the latter's share of the award proportioned on 100 square feet sold to the Bank by the Trustees since the date of the award.

F o r w a r d $95,987.34

115

Forward $95,987.34

(9) Kapaakea Subdivision 49,051.30
Being balance costs of constructing asphalt-macadam roads and a storm sewer system in the residential tract of 13.32 acres referred to in last report (and elsewhere in this Report) as the Bingham Park Extension. The total cost was $49,980.50.

(10) Kahala Cliffs Subdivision 300.00
being the cost of extending a 2-inch water main in this tract of 6.5 acres on Kahala Cliffs referred to in last report, bringing the total cost of that Subdivision to $20,164.54.

(11) Waialae 10-Foot Coral Road 973.34
being the Trustees' share of costs incurred ($1,816.20) in constructing 1,850 feet of roadway from Waialae Road leading into the Kapakahi Subdivision (part of the area surrendered out of Waialae Ranch Lease 2817, previously mentioned). The residue of the cost was borne by the benefited tenants.

(12) Hahaione Branch Road 981.40
being the Trustees' share of costs incurred ($1,344) in constructing a quarter-mile branch road across Kaalakei Valley, in Maunalua, along the makai boundary of the 200-acre tract demised by the above-mentioned Lease 3935, and leading to the Kamehameha School farm at Hahaione - the Lessees (who constructed the road) bearing part of the costs, in the sum of $362.60.

(13) Maunalua Development 1,537.36
being the cost incurred during the year ended June 30, 1927, in continuing the work referred to in previous reports of developing the agricultural resources of Maunalua,- principally for labor engaged in tree-planting.

(14) Waialae Water System 6,265.40
being the cost to the Trustees of pump and pipe lines taken over by them from the Waialae Ranch Company on the surrender of Lease 2817, December 31, 1926, previously mentioned. The system serves the section of farm lots lying mauka of Waialae Road and held under various sub-leases also taken over.

Forward $155,096.14

	Forward	$155,096.14
(15)	Waiawa Flume ..... being balance costs of flume construction built in March, 1926, for the purpose of leading surplus water from the well on Lease 2754 to the lands demised to other Waiawa tenants of the Estate.	95.00
(16)	Fencing ..... being the cost of constructing new fencing,-	1,167.96
	Kahala Quarry Lot $115.00	
	Kapalama-Alewa bdy. (net).. 509.62	
	Hahaione Forest bdy. 19.80	
	Keokea-Kiilae bdy. (net)... 235.09	
	Keauhou-Olaa bdy. 26.77	
	Kamalo-Kawela-Makolelau bdy. 261.68	
(17)	Forestry ..... being the cost incurred during the year in tree-planting operations by the Trustees,-	6,215.56
	Waiawa, Ewa, ...$ 74.53	
	Kapalama Ridge 5,167.63	
	Nursery, Kamehameha Schools 973.40	

In last report mention was made of a lease taken by the Trustees from the Estate of Thomas Cummins and Alma Nieman of the lot of 1,800 square feet adjoining the rear of the Trustees' office and needed for office expansion. This year the Trustees have been able to purchase from Mrs. Nieman, for $8,000, her undivided one-third interest in the whole premises, comprising 3,124 square feet, with the brick building thereon numbered 840-844 Kaahumanu Street - the deed, dated September 24, 1926, is listed in the attached Statement of Real Estate Transactions. The Trustees' office addition has been completed, at a cost of $19,889.89.

Having in mind the urgent existing need that steps should be taken now, while kamaaina evidence is still available, to define and adequately protect the valuable water rights that are appurtenant to many of the Estate lands, the Trustees, in November last, engaged Mr. P. C. Morris, a searcher of titles, to make a complete investigation of official records for the purpose of gathering data bearing on

the subject. This investigation was completed in April, 1927, and a report thereon is now on file. To further the work, Mr. John McCombs, a Water Engineer, has been added to the permanent staff of the Trustees, his engagement dating from May 1, 1927. Mr. McCombs will undertake field studies to determine the Trustees' rights in the various localities as supported by kamaaina and other field evidence and by measurements of actual flow, for which purpose suitable equipment has been provided.

The Trustees have prepared, and file herewith, an Inventory of the property held by them as of the 30th day of June, 1927, and are publishing a copy of the same in the local press.

MAPS AND SURVEYS

A detailed survey of the land of Umauma, North Hilo, Hawaii, has been completed this year at a net cost of $871.71 - the maps being added to the office collection of maps as Nos. 1656 and 1656-A. The primary object of the survey was to locate and permanently mark the boundaries, and to determine cane areas in preparation for the issuance of a new lease to take the place of an expiring one.

Since January 3, 1927, the Trustees have employed Mr. Morris to devote as much of his time as possible to the work of rearranging their system of title deeds and abstracts, installing modern methods designed to render them readily accessible. To June 30, 1927, the expense incurred in this work for labor and equipment amounted to $2,391.25.

FORESTRY AND FOREST RESERVATIONS

In August, 1926, the Trustees approved of plans promulgated by the Territorial Department of Forestry, whereby some

5,000 acres of the Estate land of Keauhou, Kau, Hawaii, (heretofore fenced and held as a private reserve), bounded by Keaau on the southeast and by the upper Olaa and upper Waiakea Forest Reserves on the east, are included within the Kau (Hawaii) Forest Reserve. By this action the Trustees gain official protection for the forest area, without alienating any of their rights.

The Kahauloa II, South Kona, Hawaii, logging agreement (Lease 2825) with Keetaro Motooka, referred to in previous reports, has been renewed for 5 years from January 1, 1927. The new agreement continues to the licensee the right to cut and remove selected koa trees above the 3500-foot contour, and obligates him to plant within the prescribed area not less than 1,000 selected young trees to be furnished by the Trustees and set out and cultivated under their supervision and control. As this requires regular inspection and in view of the fact that the Estate owns 30,000 acres of Forest Reserve land on Hawaii, the Trustees deemed it essential that some qualified Forester should be employed to make these inspections and to render adequate supervision. The logical appointee was Mr. L. W. Bryan, Assistant Forester of the Board of Agriculture and Forestry and of the Experiment Station of the Hawaiian Sugar Planters' Association, stationed on Hawaii, who, for some time past, had actively and without compensation assisted the Trustees in the prosecution of their forestry work. He has accordingly been retained since January 1, 1927, at a salary of $300 per annum - he to give to the Estate work as much time as he can spare from his official duties, and to pay his own transportation expenses.

The completion of the Kamalo-Kawela-Makolelau boundary fence, hereinbefore mentioned, renders the Molokai Forest Reserve safe from the encroachment of live stock, and the Board of Agriculture and Forestry

has been notified that the Trustees are now ready to join with the Molokai Ranch and the Territorial authorities in a campaign designed to rid the portions of Kawela and Kamalo that are within the Reserve of both branded and unbranded wild cattle - the Estate to pay one-half the cost of publishing the required legal notice, which notice has been duly issued by the press. Until this stock, and the goats, are eliminated, no attempt will be made by the Trustees to reforest the denuded Kamalo Reserve areas.

In compliance with the terms of its leases of portions of the lands of Aihualama and Kaakaukukui (Pauoa Flats), the Hawaiian Sugar Planters' Association has rendered a report for 1926, which shows that during that year 862 trees were planted in the Manoa Arboretum at an altitude of from 1,600 to 1,800 feet, presenting a variety of soils and wind exposures; also, that a considerable part of the "Flats" was laid out for planting,- sufficient to accommodate 1,000 to 1,500 trees, of which 728, comprising 60 different species, have been set out.

An inspection of the Estate's Waiawa (Ewa) Forest Reserve, made on October 6th, showed that the Territorial Division of Forestry had planted in that section of the Reserve 100 Norfolk Island Pines (Araucaria excelsa), at stations appropriately chosen,- 8 trees being planted on top of the Koolau Range. It was found that the trees previously growing on top of the ridge had been severely damaged by wild hogs, and that the deep rain forest was almost a thing of the past. The Department of Forestry has been notified that the Trustees are willing to assist in the extermination of the predatory animals in the watershed regions of Oahu, and it is expected that the Department will shortly begin a vigorous campaign to rid the sections mentioned of these detriments to forest growth.

In Maunalua the ruggedness of the country is such that the Trustees have, as the most economical way to cover the hills, followed the practice of planting, in selected spots, only such species of trees as are known to spread from the root system or by means of winds and birds, and of giving careful attention to the cultivation of trees already set out and the replacement of such as may have died, rather than that of attempting extensive new planting. Trees planted and cared for during the year numbered 4,699.

In the work of reforesting the ridge and lower levels of the Kapalama uplands, very little experimentation is being carried on, as the trees there used are of such species only as have elsewhere demonstrated their fitness for that locality, but several different methods of planting have been tried out, in order to develop field practice to be utilized later by the Trustees in other areas. During the year plantings in that section comprised 25,143 trees - some of them having been set out on the wind scars, where they are expected to check the erosion and conserve the soil.

The forestry work of the Trustees has almost reached the point where a professional forester is needed,- the amount now being done requiring more supervision than can be given by the present force,- and the future expansion in forestry will necessitate continuous oversight by a properly trained man. It is, therefore, planned to engage for this position Mr. G. W. Ewart (of Kauai) upon his graduation next summer from Cornell University, where he is specializing on subjects best fitted to qualify him for local needs here.

LAW

On April 28, 1927, the Supreme Court rendered a decision in the David Kui Laamea case, confirming the verdict of the lower Court in favor of the Trustees in the appeal filed on a writ of error against the decision in the suit brought by the Estate to quiet title in 1.6 acres of land at Maunalua adversely claimed by Laamea; and on May 10th the Trustees were formally put in possession,

this closing a case that has long been pending.

On June 9, 1927, a decision rendered by the Land Court denied the petition (No. 631) of the Territory of Hawaii, referred to in the Fortieth Annual Report, and dismissed its application to register title to 18.362 acres of land in Kakaako within the boundaries of the Bishop Estate land of Kaakaukukui (L. C. A. 7713, Apana 6, Part 1, R. P. 4483 to M. Kekuanaoa) as being a lele of Puunui included within the Ili of Kaakaukukui.

On June 16, 1927, the suit brought by the City and County of Honolulu to condemn 1.78 acres of land known as the Pauoa Park Lot was withdrawn by the City, the City having accepted from the Trustees on that date a right-of-purchase lease (No. 3690) of the area involved, for a term expiring August 1, 1928.

The appeal filed the Third Taxation Division against the 1927 property tax on portions of the land of Honaunau, South Kona, Hawaii,- raised from $41,361 to $79,074,- was still pending at the close of the year covered by this Report, but has since been settled by compromise.

KAMEHAMEHA SCHOOLS

Buildings: The year's building outlay, amounting to $35,091.01, was distributed as follows:

Campus		
Piggery and Hennery, Balance,	$ 152.38	
Garage Addition, ... "	189.87	
Nursery Shed Addition, "	581.94	
Gymnasium and Grade Room,	10,169.42	$11,093.61
New Site		
Architects' Fees, ...	$ 9,000.00	
Engineering, ...	4,954.98	
Models, Prints and Photos, .	1,051.63	
Water System, ...	3,899.40	
Tree-planting, ...	1,159.04	
Sundries, ...	3,032.35	23,097.40
Hahaione Farm		
Manager's House Addition, ..		900.00

To expedite the work of preparing plans for the reconstruction programme of the Kamehameha Schools, President Frank E. Midkiff, on September 29th left for New York, carrying with him data on the general needs of the new school which it was desirable should be discussed with the Architects (The B. G. Goodhue Associates) before being set into the form of a controlling design. En route Mr. Midkiff conferred with various school specialists and authorities, and secured from them many practical and valuable suggestions on modern dormitory arrangements and other matters, all helpful in determining the problem now confronting the Trustees in this connection. Mr. Midkiff's return on December 25th was followed by a visit from Mr. Hardie Phillip, of the Goodhue Associates, who arrived on January 19th and remained here some weeks, studying conditions on the ground. As a result of this study, the tentative site selected on the Kapalama Ridge slope at 360 to 650 feet elevation was changed - the area lying just mauka thereof being found more suitable; and block plans are now being made to fit the latter site.

On January 31, 1927, the Trustees completed the sinking of a 12-inch artesian well on the Estate land lying at the north corner of Kapalama Avenue and School Street, which is designed to ensure an ample and dependable water supply for the new School plant. This new well, which, at a depth of 321 feet, yields an excellent flow of good, sweet water, displaces a well of the same size situated lower down on the present School campus, which has since been permanently sealed.

The plans for the new site contemplate that the Agricultural Department shall be conducted in Hahaione Valley, in Maunalua, where the Trustees, in September, 1926, definitely set aside for the

Schools' Agricultural branch a suitable tract having good soil, where conditions for dairying and hog-raising are excellent and where it is possible to handle work economically and to expand. Part-time students have for some time been working there under a Farm Manager, engaged in extending the alfalfa fields, road and water systems, papaia planting, etc. Such temporary buildings as were immediately needed at Hahaione have been provided, but, from now on, all building operations there will be conducted under competent architectural supervision, to the end that the Schools will eventually have there a farm group of structures that will be complete, harmonious and attractive - the programme contemplating that the work will be done in financial units over an amortization period of a term of years.

Equipment: Expenditures for permanent equipment during the year amounted $20,898.79, including costs incurred for

(1)	Class-room Furnishings, ...	$14,716.76	
(2)	Mergenthaler Linotype Machine	3,077.56	
(3)	Estey Two-Manual Reed Pipe Organ for the Memorial Chapel, ...	1,283.08	$19,077.40
(4)	Sundries for Hahaione, ...		1,821.39

Farm Stock and Equipment cost $10,561.12, including

(1)	A portable Frigidaire for the Dairy, ...	$ 846.95	
(2)	Pullets and Cows, ...	824.17	
(3)	Sundries, Kapalama, ...	1,550.00	$ 3,221.12
(4)	Sundries, Hahaione, ...		7,340.00

Other Permanent Improvements comprised the re-surfacing of the Tennis Court at the School for Girls, ... $ 1,225.00

Enrollment: The Schools opened in September, 1926, with an enrollment of 438 pupils, and closed on June 3, 1927 with an enrollment of 426, distributed:

	Boarders	Day	Total
Manual Department, B/S, ...	213	13	226
Preparatory Department, B/S,..	71	--	71
School for Girls,.....	121	8	129
	405	21	426

Full scholarships were awarded during the year to 25 pupils, representing a charge upon the Trust amounting to $1,306.

Details concerning the general activities of the Schools during the year ended June 30, 1927, may be had by reference to the President's Report filed herewith.

Respectfully submitted,

Richard H. Trent
A. F. Judd
Wm Williamson

Trustees under the Will and of the Estate of Bernice P. Bishop.

Honolulu, Hawaii,

October 21, 1927.

PERSONAL PROPERTY INVESTMENTS

BERNICE P. BISHOP ESTATE

JUNE 30th, 1927

- : INVESTMENTS : -

BONDS	Par Value $	Book Value $
DAVIES BUILDING COMPANY		
Chcter: First Mtge Sinking Fund, $1,000, 5½%		
Issue : Feb 16/20, 20 years		
Bought: Apr 27/25, $10,000 at 100.25		
Nos 260/269 (10)	10,000.00	10,025.00
HAWAII CONSOLIDATED RAILWAY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Apr 1/16, 10/30 years		
Bought: Aug 30/16, $44,000 at 87.00		
Nos 337/380 (44)	44,000.00	38,280.00
HAWAIIAN ELECTRIC COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Mar 31/24, 5/30 years		
Bought: Oct 4/24, $10,000 at 100.75		
Nos 1438/1447 (10)	10,000.00	10,075.00
HONOKAA SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Jun 30/08, 10/25 years		
Bought: Jul 25/08, $20,000 at 100.00, $20,000.00		
Jan 18/09, 2,000 at 102.25, 2,045.00		
Jan 19/09, 3,000 at 102.25, 3,067.50		
Jan 21/09, 5,000 at 102.25, 5,112.50		
Oct 19/12, 10,000 at 102.75, 10,275.00		
Nos 33/52, 60/69, 326/331, 346,		
" 348/350 (40)	40,000.00	40,500.00
LIBERTY LOAN, Third Issue		
Chcter: Gold, $1,000, 4¼%		
Issue : May 9/18, 10 years 128 days		
Bought: May 24/18, $ 5,000 at 100.00, $ 5,000.00		
Exg'd : Mar 15/20, for permanent issue		
Bought: Apr 21/25, 10,000 at 100.50, 10,050.00		
Nos 533113/7, 1096032/8, 1239312/4 (15).	15,000.00	15,050.00
LIBERTY LOAN, Fourth Issue		
Chcter: Gold, $1,000, 4¼%		
Issue : Oct 24/18, 14 years 356 days		
Bought: Dec 2/18, $20,000 at 100.00, $20,000.00		
Feb 12/19, 20,000 at 100.00 20,000.00		
Exg'd : Mar 4/21, for permanent issue		
Nos 00004657/58, 00536235/56,		
" 00536258/68, 00536270/74 (40)	40,000.00	40,000.00
McBRYDE SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Jul 1/12, 10/20 years		
Bought: Jul 1/12, $10,000 at 100.00		
Nos 1275/1284 (10)	10,000.00	10,000.00
Forward	$ 169,000.00	$ 163,930.00

- : I N V E S T M E N T S : -

B O N D S (Continued)	Par Value	Book Value
Brought Forward	$ 169,000.00	$ 163,930.00
MUTUAL TELEPHONE COMPANY		
Chcter: Refunding & Impt, Series A, $1,000, 6%		
Issue : Jan 15/25, 10/30 years		
Bought: Apr 28/25, $22,000 at 101.00, $22,220.00		
Dec 8/25, 9,000 at 104.00, 9,360.00		
Dec 21/25, 20,000 at 105.25, 21,050.00		
Jan 9/26, 4,000 at 104.25, 4,170.00		
Nos M209/217, 318/339, 519/522, 681/700 (55)	55,000.00	56,800.00
MUTUAL TELEPHONE COMPANY		
Chcter: Refunding & Impt, Series A, $500, 6%		
Issue : Jan 15/25, 10/30 years		
Bought: Dec 8/25, $500 at 104.00		
No D53 (1)	500.00	520.00
OLAA SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : May 10/27, 1/15 years		
Bought: May 23/27, $10,000 at 100.25, $10,025.00		
May 23/27, 11,000 at 97.50, 10,725.00		
Nos 138/158 (21)	21,000.00	20,750.00
OLAA SUGAR COMPANY		
Chcter: First Mortgage, $ 500, 6%		
Issue : May 10/27, 1/15 years		
Bought: May 23/27, $4,000 at 97.50		
Nos 1292/1299 (8)	4,000.00	3,900.00
PIONEER MILL COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Dec 1/26, 3½/20 years		
Bought: Dec 1/26, $225,000 at 102.04		
Nos 381/605 (225)	225,000.00	229,590.00
PIONEER MILL COMPANY		
Chcter: First Mortgage, $ 500, 6%		
Issue : Dec 1/26, 3½/20 years		
Bought: Dec 1/26, $25,000 at 102.04		
Nos 1383/1432 (50)	25,000.00	25,510.00
TERRITORY OF HAWAII		
Chcter: Public Improvement, $1,000, 4%		
Issue : Aug 1/17, 20/30 years		
Bought: Aug 3/18, $20,000 at 98.04		
Nos 651/670 (20)	20,000.00	19,608.00
TERRITORY OF HAWAII		
Chcter: Public Improvement, $1,000, 4½%		
Issue : Sep 15/20, 20/30 years		
Bought: Sep 22/20, $50,000 at 98.01		
Nos 46/70, 280/289, 1294/1308 (50)	50,000.00	49,005.00
Forward	$ 569,500.00	$ 569,613.00

- : I N V E S T M E N T S : -

B O N D S (Continued)	Par Value	Book Value
Brought Forward	$ 569,500.00	$ 569,613.00
UNION MILL COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Oct 1/24, 5/15 years		
Bought: Oct 6/24, $30,000 at 100.25		
Nos 50/51, 64/83, 97/104 (30)	30,000.00	30,075.00
WAIAKEA MILL COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Oct 15/24, 1/15 years		
Bought: Oct 27/24, $10,000 at 100.25, $10,025.00		
Oct 28/24, 15,000 at 100.25, 15,037.50		
Nos 25/49 (25)	25,000.00	25,062.50
YOUNG BUILDING COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Jan 1/24, 5/20 years		
Bought: Jan 1/24, $ 2,000 at 100.00, $ 2,000.00		
Apr 22/25, 35,000 at 101.50, 35,525.00		
Nos 160/161, 308/315, 396/397, 439/448,		
" 485/499 (37)	37,000.00	37,525.00
TOTAL PAR VALUE OF BONDS	$ 661,500.00	
TOTAL BOOK VALUE OF BONDS Forward		$ 662,275.50

- : INVESTMENTS : -

Brought Forward		$	$ 662,275.50
NOTES			
FIELD, HARRY P. & WIFE			
Mortgage Note, dated Dec 15/26, 3 years, 6%			
Secured by real estate, Kawananakoa Park Tract, Nuuanu, Honolulu, balance		3,100.00	
KAHALIOUMI, ROBERT			
Promissory Note, dated July 26/26, due Mar 31, 1928, 7%			
Secured by sales agreement dated July 26/26, bal		80.00	
KONDO, TOSHIO			
Mortgage Note, dated July 13/26, 3 years, 7%			
Secured by real estate, Kapaakea and Kauhikio, Waikiki, Honolulu, balance		20,606.12	
REALTY DEVELOPMENT COMPANY			
Mortgage Note, dated Aug 28/26, 3 years, 6%			
Secured by real estate, Tantalus, Pukaomaomao, Manoa, Honolulu		6,175.00	
SUNDRY			
Mortgage Notes, dated Dec 6/26, 3 years, 8%			
Secured by real estate, Bingham Park Extension, Kapaakea, Waikiki, Honolulu:			
Name	Balance		
Aguiar, Joseph	$1,231.50		
Chang, Wah Kai	1,720.42		
Ching, Tai Lok (Transferee, Union Syndicate)	1,236.50		
Choy, Wong Shee	1,379.13		
Chun, Chang Shee	1,720.42		
Chung, Sarah En Leong	1,554.38		
Gun, Hu Yip	1,213.08		
Ing, Tim	1,545.17		
Inn, Henry	1,485.17		
Kam, William and Hannah	1,222.29		
Kaulukou, Annie Hawea	1,379.13		
Kilsby, Edwin H.	2,653.70		
Lau, Chong Sui	1,575.17		
Lau, Lai Yun	1,213.08		
Lee, John Sau	660.02		
Lee, Tong	745.56		
Liu, Sen and Mary Char	800.17		
Look, Hoon	1,213.08		
Lum, Chang Shee	1,213.08		
Lung, Kim	1,183.08		
Miwa, Seiji (Transf, Am-Jap Inv Co) ..	1,854.04		
Nakaya, Kenichi	1,213.08		
Okimoto, Teruko	1,158.08		
Okimoto, Toshitaro	1,946.46		
Robello, J. G. and Helen (Transferee, Sue Inouye)	1,179.22		
Sun, Leong	1,213.08		
Wong, Charles See Pung (Transferee, Lawrence Wah Ko Luke) ..	2,474.58		
Forward	$37,982.67	$ 29,961.12	$ 662,275.50

- : INVESTMENTS : -

Brought Forward		$ 29,961.12	$ 662,275.50
NOTES (Continued)			
SUNDRY (Continued)			
Mortgage Notes, dated Dec 6/26, 3 years, 8%			
Secured by real estate, Bingham Park Extension,			
Kapaakea, Waikiki, Honolulu:			
Name	Balance		
Brought Forward	$37,982.67		
Wong, Jae Lae	2,631.42		
Wong, Kam Ming	348.24		
Wong, Wai Tung	1,584.37		
Wong, Wai Wing	1,207.08		
Wong, Wai Wing	1,240.29		
Wong, Wai Wing	1,240.29		
Wong, Wai Wing	1,207.08		
Wong, Wai Wing	1,207.08		
Yamamoto, Waki	895.56		
Yin, Nelson Quir Som	1,213.08	50,757.16	80,718.28
CERTIFICATES OF DEPOSIT			
BANK OF BISHOP & CO., LIMITED			
No. D1034, dated Apr 8/27, 3 mos 4 %	50,000.00		
" D1035, dated Apr 13/27, 3 " 4 %	50,000.00		
" D1039, dated Apr 20/27, 3 " 4 %	120,000.00		
" D1049, dated Jun 30/27, 3 " 4 %	150,000.00	370,000.00	
BANK OF HAWAII, LIMITED			
No. 42, dated May 28/27, 3 mos 4% ...	100,000.00		
" 44, dated Jun 4/27, 6 " 4% ...	100,000.00	200,000.00	570,000.00
STOCKS			
HAWAII CONSOLIDATED RAILWAY, LIMITED			
Chcter: Cumulative Preferred, 7%			
Certif: No. 43, issued Aug 12/16			
Rec'd : Aug 30/16, 2200 $20-shares at $6.00		44,000.00	13,200.00
TOTAL PERSONAL PROPERTY INVESTMENTS June 30, 1927			$1,326,193.78

REAL ESTATE TRANSACTIONS

BERNICE P. BISHOP ESTATE

JULY 1, 1926 - JUNE 30, 1927

REAL ESTATE TRANSFERS

SALES

TO

YOSOGUMA TOKE
1.0 acre in Keauhou 2, North Kona, Hawaii, comprising part of Apana 12, L. C. A. 7715, R. P. 7844 to Lot Kamehameha,
Date of Deed : June 29, 1926,
Consideration: $150.00

CITY AND COUNTY OF HONOLULU
12,447 square feet at Kapalama, Honolulu, comprising part of Apana 7, L. C. A. 7714B, R. P. 7834 to M. Kekuaiwa, required for School Street Extension,
Date of Deed : July 2, 1926,
Consideration: $4,356.45

CITY AND COUNTY OF HONOLULU
3,096 square feet, being 10-foot strip condemned for the widening of Bishop Street between King and Hotel, and comprising portions of the lands described in L. C. A. 62B, R. P. 91 to Kaahoa, L. C. A. 113, R. P. 299 to A. Paki, L. C. A. 971, R. P. 585 to A. Harbottle, and in deed Hawaiian Government to Bishop Estate dated December 10, 1897,
Date of Award : June 3, 1925,
Receipt of Award: Jul 12, 1926,
Amount of Award : $50,000.00

TOSHIO KONDO
104,097 square feet at Kapaakea, Waikiki, Honolulu, comprising part of Apana 39, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu; also an undivided half-interest in 221,487 square feet at Kauhikio, Waikiki-waena, Honolulu, comprising L. C. A. 6489, R. P. 3472 to Kaihiwa,
Date of Deed : July 13, 1926,
Consideration: $26,855.06

HARRY LEWIS DAWSON AND WIFE
17,904 square feet at Kawananakoa, Nuuanu, Honolulu, comprising (a) Lot 5a as described in Land Court Certificate 3369 to Bishop Estate and (b) part of L. C. A. 3540, R. P. 1968 to Kaumihau,
Date of Deed : July 16, 1926,
Consideration: $7,470.00

TERRITORY OF HAWAII
25.0 acres at Kapaakea, Waikiki, Honolulu, comprising part of Apana 39, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu, needed as new Normal School site and for extension of University campus,
Date of Deed : August 11, 1926,
Consideration: $199,400.00

MAGOON BROTHERS, LIMITED
31 square feet in rear of Maunakea Street near Pauahi, Honolulu, comprising part of Apana 2, L. C. A. 125, R. P. 4382 to A. Paki,
Date of Deed : August 12, 1926,
Consideration: $31.00

SALES (Continued)

TO

REALTY DEVELOPMENT COMPANY, LIMITED

1.137 acre in Pukaomaomao, Manoa, Oahu (Tantalus Heights), comprising part of R. P. (Grant) 110 to M. Kekuanaoa, together with an undivided one-sixth interest in 12-foot roadway,

Date of Deed : August 28, 1926,
Consideration: $12,350.00

CHARLES R. FRAZIER

507/1000 acre at Kaelepulu, Koolaupoko, Oahu, comprising part of Apana 45, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu,

Date of Deed : November 6, 1926,
Consideration: $100.00 and release of rights granted by deed dated October 24, 1924 in 28/100 acre, being remainder of area described in said deed as 40-foot road right-of-way.

CHARLES ANDREWS McWAYNE

26/100 acre at Kikiwelawela (Heeia), Koolaupoko, Oahu - part of Apana 31, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu,

Date of Deed : December 6, 1926,
Consideration: $1,000.00

SUNDRY PURCHASERS

383,548 square feet at Kapaakea, Waikiki, Honolulu, comprising 77 lots in the Bingham Park Extension Tract as described in Land Court Certificate 5490 (supplemented by Certificate 5707) to Bishop Estate,

Date of Deeds : December 6, 1926,
Total Consideration: $142,700.00,
as per following details:

Purchaser	Lot	Block	Sq. Feet	Consid'n
Joseph Aguiar	1	1	5,881.0	$ 1,800.00
Wong Wai Wing	2	1	4,850.0	1,750.00
Wong Wai Wing	3	1	4,850.0	1,750.00
Jacob Kanei Ordenstein & wf	4 & 5	1	9,678.5	3,700.00
Loui For and wife	6 & 7	1	9,678.5	4,750.00
Wai Tung Wong (w)	8	1	4,850.0	2,250.00
Sarah En Leong Chung	9	1	4,850.0	2,250.00
Robert Kui Sui Chong & wf	10	1	4,850.0	2,250.00
Tim Ing	11	1	4,465.0	2,200.00
Wong Wai Wing	2	2	4,850.0	1,750.00
Jay Lae Wong (w)	3 & 4	2	9,678.5	3,700.00
Margaret P. Reilly	5 & 6	2	9,678.5	3,700.00
Yonetaro Shiraki	7	2	4,850.0	1,750.00
George Inn	8	2	6,164.0	1,850.00
Charles See Pung Wong	1 & 2	3	9,258.5	3,500.00
Choy Wong Shee (w)	3	3	4,828.5	1,950.00
Jung Shee (w)	4	3	4,850.0	1,750.00
Kong Yuen Fat	5	3	3,014.0	1,000.00
Seiji Miwa	1	4	9,110.0	2,650.00
John Gomes Robello & wf	1	5	6,989.0	2,000.00
Toworu Kunikiyo	2	5	5,000.0	1,500.00
Toworu Kunikiyo	3	5	4,868.0	1,500.00
Wo Sing Ching	4	5	4,869.0	1,500.00
Dung Ching Shee (w)	5	5	4,868.0	1,500.00
Forward			146,829.0	$ 54,300.00

Purchaser	Lot	Block	Sq. Feet	Consid'n
Brought Forward			146,829.0	$ 54,300.00
Jordan Freitas & wf	6	5	4,869.0	1,500.00
Daniel Joseph & wf	7	5	4,868.0	1,500.00
Jordan Freitas & wf	8	5	4,869.0	1,500.00
Jordan Freitas & wf	9	5	4,868.0	1,500.00
Toshitaro Okimoto	1	6	10,062.0	2,750.00
Edwin H. Kilsby	1 & 2	7	9,482.5	3,650.00
John Sau Lee	3	7	5,181.0	1,750.00
Tai Lok Ching	4	7	6,438.0	1,800.00
Wah Kai Chang	5	7	8,276.0	2,500.00
Tong Lee	6	7	4,653.0	1,700.00
Kong Yuen Fat	7	7	4,653.0	1,700.00
Hu Yip Gun	8	7	4,653.0	1,700.00
Hu Yip Gun	9	7	4,653.0	1,700.00
Kim Lung	10	7	4,654.0	1,700.00
Toworu Kunikiyo	11	7	4,828.5	1,950.00
Kim Sen Yee	1	8	4,828.5	1,950.00
Wong Wai Wing	2	8	4,654.0	1,700.00
Wong Wai Wing	3	8	4,653.0	1,700.00
Wong Wai Wing	4	8	4,653.0	1,700.00
Wong Wai Wing	5	8	4,653.0	1,700.00
Nelson Quir Som Yin	6	8	4,653.0	1,700.00
Hoon Chong Yim	7	8	4,660.0	1,700.00
Teruko Okimoto (w)	8	8	4,755.0	1,700.00
Leong Sun	13	8	4,653.0	1,700.00
Lai Yun Lan (w)	14	8	4,653.0	1,700.00
Chang Shee Lum (w)	15	8	4,653.0	1,700.00
Wah Han Leong	16	8	4,653.0	1,700.00
Hong Sung Ching	17	8	4,653.0	1,700.00
Kenichi Nakaya	18	8	4,653.0	1,700.00
William Kui Kam & wf	19	8	4,654.0	1,750.00
Henry Inn	20	8	4,828.5	1,950.00
Annie H. Kaulukou	1	9	4,828.5	1,950.00
Kam Ming Wong	2	9	4,654.0	1,700.00
Look Hoon	3	9	4,653.0	1,700.00
Look Hoon	4	9	4,653.0	1,700.00
Andrew Chong Yee	5 & 6	9	9,306.0	3,400.00
Look Hoon	7	9	4,653.0	1,700.00
Git Sing Hee	8	9	4,653.0	1,700.00
Waki Yamamoto (w)	13	9	4,653.0	2,200.00
Liu Sen & Mary Liu	14	9	4,653.0	2,200.00
Lau Chong Sui	15	9	4,653.0	2,200.00
Henry Inn	16	9	4,653.0	2,200.00
Annie M. Asam	17	9	4,653.0	2,200.00
Julia K. North	18	9	4,653.0	2,200.00
Tom Man Sau & wf	19	9	4,654.0	2,200.00
Chun Chang Shee (w)	20	9	4,828.5	2,500.00
T O T A L			383,548.0	$142,700.00

HARRY PEYTON FIELD AND WIFE
16,485 square feet at Kawananakoa, Nuuanu, Honolulu, comprising Lot 7 as described in Land Court Certificate 3369 to Bishop Estate,
Date of Deed : December 15, 1926,
Consideration: $5,600.00

HENRY L. KAWEWEHI
14/100 acre in Keauhou 1, North Kona, Hawaii, comprising part of Apana 7, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu,
Date of Deed : January 14, 1927,
Consideration: $14.00

SALES (Continued)

TO

HARRY HAANIO
3/10 acre in Keauhou 1, North Kona, Hawaii; title as above,
Date of Deed : January 14, 1927,
Consideration: $30.00

GRACE P. KAHALIOUMI
5/100 acre in Keauhou 1, North Kona, Hawaii; title as above,
Date of Deed : January 14, 1927,
Consideration: $5.00

KILA McKEAGUE
14/100 acre in Keauhou 1, North Kona, Hawaii; title as above,
Date of Deed : January 29, 1927,
Consideration: $14.00

HATTIE CHUN FOOK
19/100 acre in Keauhou 1, North Kona, Hawaii; title as above,
Date of Deed : January 19, 1927,
Consideration: $19.00

INTER-ISLAND STEAM NAVIGATION COMPANY
38.3 acres in Keauhou 1, North Kona, Hawaii; title as above,
Date of Deed : April 30, 1927,
Consideration: $6,130.00

JOSEPH NIHI KOOMOA
4/100 acre in Keauhou 2, North Kona, Hawaii, comprising part of Apana 12, L. C. A. 7715, R. P. 7844 to Lot Kamehameha,
Date of Deed : January 28, 1927,
Consideration: $4.00

NALUAHINE KAOPUA
2/100 acre in Kahaluu, North Kona, Hawaii, comprising part of Apana 6, L. C. A. 7713, R. P. 6856 to Victoria Kamamalu,
Date of Deed : January 14, 1927,
Consideration: $2.00

CHARLES K. NAHALE
6/100 acre in Kahaluu, North Kona, Hawaii; title as above,
Date of Deed : January 14, 1927,
Consideration: $6.00

MANAE ULUKOU (W)
25/100 acre in Kahaluu, North Kona, Hawaii; title as above,
Date of Deed : January 20, 1927,
Consideration: $25.00

DAVID IOELA (IOWELA)
9/100 acre in Kahaluu, North Kona, Hawaii; title as above,
Date of Deed : January 27, 1927,
Consideration: $9.00

HOLOI LANAI (W)
17/100 acre in Kahaluu, North Kona, Hawaii; title as above,
Date of Deed : January 31, 1927,
Consideration: $17.00

SALES (Continued)

TO

DAVID K. NAHALE

23/100 acre in Kahaluu, North Kona, Hawaii; title as above,
Date of Deed : February 16, 1927,
Consideration: $23.00

CITY AND COUNTY OF HONOLULU

183,874.0 square feet at Kapaakea, Waikiki, Honolulu, comprising all of the streets and lanes in the Bingham Park Extension Tract as described in Land Court Certificate 5490 (supplemented by Certificate 5707) to Bishop Estate,
Date of Deed : February 15, 1927,
Consideration: $1.00

DAVID L. CRAWFORD

425 square feet in Pukaomaomao, Manoa, Oahu (Tantalus Heights) - part of R. P. (Grant) 110 to M. Kekuanaoa,
Date of Deed : May 25, 1927,
Consideration: $106.25

DESMOND STANLEY AND WIFE

11,353 square feet at Nuuanu, Honolulu, comprising parts of (a) Kawananakoa, Lot 6a as described in Land Court Certificate 3369 to Bishop Estate, and (2) Palikea, L. C. A. 10802, R. P. 4510 to Paukunui,
Date of Deed : May 31, 1927,
Consideration: $3,860.00

THE BANK OF HAWAII, LIMITED

4,561 square feet on Northwest side Bishop Street, Honolulu, comprising parts of L. C. A. 62, R. P. 91 to J. and G. P. Rives, and L. C. A. 62B, R. P. 91 to Kaahoa,
Date of Deed : June 4, 1927,
Consideration: $114,025.00

PURCHASES

From

ALMA NIEMAN

Acquired an undivided one-third interest in 3,124 square feet of land (with buildings) situate at 840-844 Kaahumanu Street, Honolulu, subject to lease made by Thomas Cummins Estate and Alma Nieman to B. P. Bishop Estate dated April 27, 1926,
Date of Deed : September 24, 1926,
Recorded in : Liber 854, pp 1/3,
Consideration: $8,000.00

ELEAZER LAZARUS ET AL

Acquired an undivided half interest in five kuleanas in Keauhou 1 and 2, North Kona, Hawaii, aggregating 8.62 acres, comprising Apanas 1, 2 and 3 of L. C. A. 5903, R. P. 6842 to Paiki (5.53 acres), and Apanas 1 and 2 of L. C. A. 10734 to Paiki (3.09 acres),
Date of Deed : January 3, 1927,
Recorded in : Liber 854, pp 415/417,
Consideration: $225.00

EXCHANGES

From
CHARLES R. FRAZIER
Recovered title in 0.277 acre at Kaelepulu, Koolaupoko, Oahu, (part of Apana 45, L. C. A. 7713, R. P. 4475 to V. Kamamalu), with surrender of portion of easement over 40-foot roadway granted by deed of November 24, 1924,
In Exchange for 0.277 acre at Kaelepulu (same title) and the grant of a perpetual easement over new roadway from Kaelepulu Drive to intersection with old right-of-way,
Date of Deed: July 1, 1926,
Recorded in : Liber 830, pp 44/47

THOMAS C. WHITE
Acquired title in 6.37 acres at Keauhou 2, North Kona, Hawaii, comprising L. C. A. 5561E and L. C. A. 5785, Apana 1, (both to Keahualaaumoku), plus cash consideration of $275.00,
In Exchange for 91/100 acre on the Northeast side of Keauhou Bay, in Keauhou 1, North Kona, comprising part of Apana 7, L. C. A. 7713, R. P. 4475 to V. Kamamalu,
Date of Deed: October 26, 1926,
Recorded in : Liber 850, pp 134/139

W. AUKAI KANIKA
Acquired title in 1.27 acre at Waialae-iki, Honolulu, in four parcels, comprising L. C. A. 1989, R. P. 2276, Apana 1, to Lulea, L. C. A. 2389, R. P. 2285 to Kamonohiwa, L. C. A. 2516, R. P. 2282 to Maula, and L. C. A. 3216, R. P. 2279, Apana 1, to Ahuai, together with quit-claim in 45/100 acre at Waialae-nui, comprising L. C. A. 2391, R. P. 2149, Apana 1, to Kuapuu, owned by the Trustees but adversely occupied by Aukai,
In Exchange for 1.2 acre, comprising parts of L. C. A. 10613, R. P. 3578, Apana 3, to A. Paki, in Waialae-iki, L. C. A. 7713, R. P. 4475, Apana 50, to V. Kamamalu, in Waialae-nui, and all of L. C. A. 3012, R. P. 2645 to Makaweli, in Waialae-nui - this exchange being effected by way of compromise settlement of adverse claims by Aukai and to avoid further litigation,
Date of Deed: November 8, 1926,
Recorded in : Liber 850, pp 199/202

TERRITORY OF HAWAII
Recovered title in 29/100 acre at Kanewai, Kahala, Honolulu, comprising part of Apana 2, L. C. A. 228, R. P. 7721 to Kalaiheana, being 16-foot strip of abandoned roadway, 778 feet long,
In Exchange for 5.76 acres at Kanewai, Kahala (same title), comprising the section of Kahala Avenue improved by the Trustees between the boundaries of Waialae-nui and Kapahulu, 60 feet wide by 4,181.66 feet long,
Date of Deed: December 23, 1926,
Recorded in : Liber 865, pp 315/319

ESTATE OF ANNIE S. PARKE, LIMITED
Acquired title in 4,702 square feet at Kaaipu, Manoa, Honolulu, in two lots, comprising parts of R. P. (Grant) 22 to Kealoha,
In Exchange for 2,979 square feet at Kalehua, Manoa - part of Apana 10, L. C. A. 8559, R. P. 643 to C. Kanaina - the object of the exchange being to reconcile paper title with possession on the ground,
Date of Deed: December 31, 1926,
Recorded in : Liber 857, pp 451/454

EXCHANGES (Continued)

From

REALTY ASSOCIATES, LIMITED

Acquired title in 9,455 square feet at Kaaipu, Manoa, Honolulu, comprising Lots 64 and 65 as described in Land Court Certificate 2761 (Bishop Estate Transfer Certificate 5839), plus cash consideration of $250, and (for road purposes) title in 3,956 square feet comprising Lot 66 as described in the same certificate,

In Exchange for 13,131 square feet at Kaaipu, comprising parts of L. C. A. 5368, R. P. 1262 to Akahi, and R. P. (Grant) 22 to Kealoha, plus 10,236 square feet (same title) required for extension of Lowrey Avenue as defined by Land Court Application 575,

Date of Deed: February 21, 1927,
Recorded in : Liber 867, pp 317/319
(Land Court Docs 12314 & 12608)

UNIVERSITY OF DAYTON

Acquired or recovered title in 88/100 acre at Kalaepohaku and Pahoa, Waikiki, Honolulu, comprising (a) Lots 1, 4 and 5 as described in Land Court Certificate 3978 (Bishop Estate Transfer Certificate 5823), (b) part of Apana 1, L. C. A. 6400 to Kapu, and (c) part of R. P. (Grant) 224 to Kamakani, plus cash consideration of $264.00 and quit-claim of interest in 21/100 acre comprising part of L. C. A. 8515, R. P. 1666 to Keoni Ana,

In Exchange for 1.76 acre in Kalaepohaku and Pahoa, comprising parts of R. P. (Grant) 224 to Kamakani, and L. C. A. 8515, R. P. 1666 to Keoni Ana,

Date of Deed: February 28, 1927,
Recorded in : Liber 867, pp 268 et seq
(Land Court Doc 12279)

ROMAN CATHOLIC CHURCH

Acquired title in 1.34 acre at Kikiwelawela (Heeia), Koolaupoko, Oahu, comprising part of L. C. A. 11226, R. P. 2365, Part 1, Apana 1, to Naihe, subject to lease,

In Exchange for 1.34 acre at Aiea, Ewa, Oahu, comprising part of Land Patent (Grant) 8945 to Bishop Estate,

Date of Deed: June 22, 1927,
Recorded in : Liber 887, pp 363/367

TERRITORY OF HAWAII

Recovered title in 4.5 acres in Koolauloa, Oahu, being abandoned road areas in (1) Kaluanui (Apana 32, L. C. A. 7713, R. P. 7805 to V. Kamamalu) and (2) Punaluu (Apana 25, L. C. A. 9971, R. P. 7804 to W. P. Leleiohoku), with cash consideration of $1,800.00,

In Exchange for 9.317 acres in Kaluanui and Punaluu needed for, or in connection with, the Third Unit of Kamehameha Highway,

Date of Deed: May 12, 1927,
Recorded in : Liber 887, pp 324/334

AGREEMENTS

With

HOLOI LANAI ET AL

By which the Trustees, in return for a quit-claim of all interest in 1.3 acre of Konohiki land at Kahaluu, North Kona, Hawaii, (part of Apana 6, L. C. A. 7713, R. P. 6856 to V. Kamamalu), quitclaim to Holoi Lanai et al all interest in 12/100 acre of adjoining Konohiki land (same title),

Date of Deed : July 1, 1926,
Recorded in : Liber 850, pp 114/116

Note: This exchange was made by way of compromise settlement of an adverse claim - a recent survey having disclosed that both parcels were adversely held by Lanai et al as part of their adjoining kuleana.

REALTY ASSOCIATES, LIMITED, AND OTHERS

By which the Trustees quit-claim all interest in 1,397 square feet situate on the Southwest side of Kalia Road at Keomukukai, in Waikiki, Honolulu, comprising part of Apana 1, L. C. A. 1281 to Kuluwailehua,

Date of Deed : July 7, 1926,
Consideration: $1.00

Note: This land has never been in the actual possession of the Trustees and is not inventoried as Bishop Estate property; the quitclaim, issued by request, is intended merely to perfect the paper title of the present owners.

ROBERT KAHALIOUMI

Granting until March 31, 1928, at 7%, in which to complete the purchase of 26/100 acre in Keauhou 1 and 2, North Kona, Hawaii, comprising all of Apana 2, L. C. A. 7372 to Kaikuaana, part of Apana 7, L. C. A. 7713, R. P. 4475 to V. Kamamalu, and part of Apana 12, L. C. A. 7715, R. P. 7844 to Lot Kamehameha,

Date of Agreement: July 26, 1926,
Sale Price : $200.00

GEORGE W. HALALII

By which the Trustees, in return for a quit-claim of all interest in 4/100 acre at Keauhou 1, North Kona, Hawaii, comprising part of Apana 2, L. C. A. 9692, R. P. 4420 to Kamakahia, release to Halalii all interest in 6/100 acre of adjoining Konohiki land (part of Apana 7, L. C. A. 7713, R. P. 4475 to V. Kamamalu) found by survey to be adversely held by Halalii as part of his adjoining kuleana,

Date of Deed : July 27, 1926,
Recorded in : Liber 840, pp 139/142

CITY AND COUNTY OF HONOLULU

By which the City is granted a perpetual easement for a concrete storm water drain over a strip of land containing 1,206 square feet comprising a portion of Kaaipu, Manoa, Oahu, (L. C. A. 5368, R. P. 1262 to Akahi), subject to rights of tenants,

Date of Agreement: August 11, 1926,
Consideration : $1.00

AGREEMENTS (Continued)

With

NAHINU NAHALE (W)

By which the Trustees receive quit-claim to 5/100 acre of Konohiki land in Kahaluu, North Kona, Hawaii, (part of Apana 6, L. C. A. 7713, R. P. 6856 to V. Kamamalu), found by survey to be adversely held by Nahale as part of her adjoining kuleana (Apana 1, L. C. A. 3443B to Kuia),

Date of Deed : October 27, 1926,
Recorded in : Liber 842, pp 496/497,
Consideration: $1.00

DAVID IOWELA (IOELA)

By which the Trustees receive quit-claim to 1/10 acre of Konohiki land in Kahaluu, North Kona, Hawaii, (part of Apana 6, L. C. A. 7713, R. P. 6856 to V. Kamamalu), found by survey to be adversely held by Iowela as part of his adjoining kuleana (Apana 1, L. C. A. 10766 to Pio),

Date of Deed : October 28, 1926,
Recorded in : Liber 843, pp 396/397,
Consideration: $1.00

WILLIAM KUNIPO AND WIFE

By which the Trustees receive quit-claim to 4/10 acre of Konohiki land in three lots at Kahaluu, North Kona, Hawaii, (parts of Apana 6, L. C. A. 7713, R. P. 6856 to V. Kamamalu), found by survey to be adversely held by Kunipo as parts of his adjoining kuleanas,

Date of Deed : October 28, 1926,
Recorded in : Liber 843, pp 393/395,
Consideration: $1.00

JOHN IOANE KUMUHONE

Granting until December 15, 1927, at 7%, in which to complete the purchase of 84/100 acre at Honuaula, Kailua, North Kona, Hawaii, comprising all of Apana 47, L. C. A. 9971, R. P. 6694 to W. P. Leleiohoku,

Date of Agreement: February 28, 1927,
Sale Price : $500.00

REALTY DEVELOPMENT COMPANY, LIMITED

By which this company is granted rights in common in 12-foot road easement across Pukaomaomao, Manoa, Oahu, (Tantalus Heights), erroneously omitted from the deed to the same company dated August 28, 1926 (see Sales) and now added as appurtenant to the land described in said deed,

Date of Agreement: May 25, 1927,
Consideration : $1.00

INVENTORY OF PROPERTIES

BERNICE P. BISHOP ESTATE

JUNE 30th, 1927

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1927

	-- A	C	R	E	S --
LANDS and FISHERIES					368,382.30
OAHU, ISLAND OF				64,268.07	
KONA DISTRICT		5,993.27			
Apua, Honolulu	2.91				
Business Section, Honolulu .	4.52				
Kakaako	70.32				
Kalaepohaku & Pahoa	206.07				
Kalihi	79.00				
Kamanuwai & Kaumakapili	6.31				
Kapaakea & Kanewai	177.17				
Kapalama	1,012.84				
Kauluwela	9.74				
Manoa	529.97				
Nuuanu	12.27				
Pauoa	233.44				
Pawaa	12.39				
Waialae-nui & Waialae-iki ..	3,601.73				
Waikiki	34.59				
Sea Fisheries					
Kanewai, Kahala					
Kapalama					
Waialae-nui					
Waialae-iki					
EWA DISTRICT		19,008.64			
Aiea	7.34				
Halawa & Kunana	3,465.40				
Honouliuli	.63				
Kalauao	1,683.90				
Manana-nui	16.40				
Manana-iki	162.60				
Waiau	2,928.95				
Waiawa	10,696.41				
Waikele	14.26				
Waimano	32.75				
Sea Fisheries					
Halawa & Kunana					
Kaakauwaihau					
Kalauoopu					
Kaonohi					
Waiawa					
WAIALUA DISTRICT		22,406.91			
Kawailoa & Paalaa-kai	22,406.91				
Sea Fisheries					
Kawailoa & Paalaa-kai					
KOOLAULOA DISTRICT		5,501.26			
Kaluanui	1,366.59				
Punaluu	4,134.67				
Sea Fisheries					
Kaluanui & Punaluu					

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1927

(Continued)	-- A	C	R	E	S --
OAHU, ISLAND OF (Continued)					
KOOLAUPOKO DISTRICT		11,357.99			
Heeia	2,989.55				
Kaelepulu	968.70				
Kailua	2.90				
Kaneohe	4.70				
Maunalua	7,392.14				
Sea Fisheries					
Heeia					
Maunalua					
HAWAII, ISLAND OF				277,668.38	
NORTH HILO DISTRICT		2,198.00			
Umauma	2,198.00				
Sea Fisheries					
Umauma					
SOUTH HILO DISTRICT		5,286.70			
Alae	922.00				
Honohononui	466.70				
Kikala & Kalalau	2,180.70				
Kalaikahono	214.70				
Pahoehoe	1,469.60				
Piopio	31.70				
Waiakea	1.30				
Sea Fisheries					
Alae					
Honohononui					
Kikala & Kalalau					
Kulaikahono					
Pahoehoe					
Piopio					
HAMAKUA DISTRICT		2,166.00			
Kaiwiki & Manowaialee	2,076.00				
Kekelani	90.00				
Sea Fisheries					
Kaiwiki & Manowaialee					
KOHALA DISTRICT		7,273.20			
Honokane	5,421.00				
Puanui	549.00				
Puuepa 1	456.30				
Ulupaalua	18.50				
Upolu 1 & 2	626.30				
Waiapuka	202.10				
Sea Fisheries					
Honokane					
Puanui					
Puuepa 1					
Upolu 1 & 2					
Waiapuka					

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1927

(Continued) -- A C R E S --

HAWAII, ISLAND OF (Continued)		
NORTH KONA DISTRICT		142,751.98
Kahaluu	5,197.09	
Kailua	.80	
Kaupulehu	23,514.00	
Keauhou 1	4,955.84	
Keauhou 2	107,578.59	
Makalawena	650.00	
Puaa 1	855.66	
Sea Fisheries		
Kahaluu		
Kaupulehu		
Keauhou 1		
Keauhou 2		
Makalawena		
Puaa 1		
SOUTH KONA DISTRICT		43,326.07
Honaunau	7,047.06	
Kahauloa 1	3.70	
Kahauloa 2	5,128.78	
Kalama 5	.80	
Kapua	15,477.00	
Kealia 1	7,300.00	
Keei 1	1,099.30	
Keei 2	4,920.20	
Keekee	1.23	
Keokea	2,348.00	
Sea Fisheries		
Honaunau		
Kahauloa 2		
Kapua		
Kealia 1		
Keei 1		
Keei 2		
Keokea		
KAU DISTRICT		67,291.43
Hionamoa	1,950.00	
Kamoa, Kiolakoa, etc	266.80	
Kawela	2,974.00	
Keauhou	38,545.00	
Moaula, Kopu, etc	2,646.20	
Mohokea 1 & 2	912.50	
Paauau	2,944.00	
Pakini-nui	9,377.00	
Pakini-iki	2,357.00	
Punaluu	5,318.93	
Sea Fisheries		
Hionamoa		
Kawela		
Keauhou		
Paauau		
Pakini-nui		
Pakini-iki		
Punaluu		

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1927

(Continued) -- A	C	R	E	S --
HAWAII, ISLAND OF (Continued)				
PUNA DISTRICT	7,375.00			
Kahuwai 2,984.00				
Kauaea 1,567.00				
Kaueleau 1,821.00				
Pualaa 1,003.00				
Sea Fisheries				
Kahuwai				
Kauaea				
Kaueleau				
Pualaa				
MAUI, ISLAND OF			2,465.22	
LAHAINA DISTRICT	2,465.22			
Aki, Paunau, Kuia, etc 2,465.22				
Sea Fisheries				
Paunau				
MOLOKAI, ISLAND OF			13,406.71	
KOOLAU DISTRICT	8,797.30			
Halawa 8,797.30				
Sea Fisheries				
Halawa				
KONA DISTRICT	4,609.41			
Kamalo, Keawanui, etc 4,609.41				
Sea Fisheries				
Kamalo				
Keawanui				
KAUAI, ISLAND OF			10,573.92	
HANALEI DISTRICT	10,527.82			
Lumahai 9,030.00				
Waipa 1,497.82				
Sea Fisheries				
Lumahai				
Waipa				
LIHUE DISTRICT	46.10			
Wailua 46.10				

1928

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate of)
)
BERNICE P. BISHOP : EQUITY NO. 2045
)

REPORT OF MASTER

ON

42ND ANNUAL REPORT

JAMES L. COKE
312-313 S.M.Damon Bldg.
Honolulu, T. H.
Master.

FILED
At 10:05 o'clock A.M.
APR 21 1928
A E Kertanek
Clerk

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IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate of)
)
: EQUITY NO. 2045.
BERNICE P. BISHOP)
)

REPORT OF MASTER ON
42ND ANNUAL REPORT.

TO THE HONORABLE PRESIDING JUDGE,
AT CHAMBERS, IN EQUITY,
FIRST JUDICIAL CIRCUIT,
TERRITORY OF HAWAII:

The undersigned, to whom was referred the 42nd Annual Report of the Trustees, covering the annual period ending June 30, 1927, of the Bernice P. Bishop Estate, begs to submit his Report as follows:

I

RECEIPTS:

That the Master has carefully examined the Report of Trustees, as well as the account, vouchers, and other records accompanying the same. All vouchers have been checked against the itemized account of expenditures, and except as hereinafter mentioned, have been found to correspond therewith.

II

CASH AND SECURITIES:

The Master has also personally inspected the securities on hand and listed in the Report, and has found the same in the

possession of the Trustees in the quality and amount as scheduled in the account. Cash balance on hand on June 30, 1927, reported in the amount of $81,273.01, has been checked with the bank statement (Bishop Bank) and found to be correct.

III

TRUSTEES' COMMISSIONS:

Under "Schedule of Expenses" for month of July, 1926, Item 2, appears the following:

"Trustees' Commissions, balance for year ending June 30, 1926. . . . . .$20,199.57"

and again, under the same Schedule, for month of January, 1927, appears:

"Trustees' Commissions, account year ending June 30, 1927. . . . . .$26,894.33".

No vouchers are submitted covering these expenditures, or any part thereof, hence it is left to conjecture whether these disbursements were made in equal amounts to the several trustees, or otherwise, and it seems to the Master that the Court should have this information in order to be advised of the compensation received by each of the five trustees.

IV

KAMEHAMEHA SCHOOLS:

Under the Will of Bernice P. Bishop, the predominate idea of the testatrix was to devote the principal part of her estate to create and maintain two schools: one for boys, and one for girls, to be known as the Kamehameha Schools, giving preference to the boys' school. In which said schools, the young generations of Hawaii were to be educated in common English branches, instruction in morals, etc., as would tend to develop good and industrious men

and women. The desire is also expressed that the students might be educated in the higher branches, but such instruction to be secondary to the first object expressed. In the will of Mrs. Bishop, as well as in the codicils thereto, the trustees are granted wide authority as well as discretion in the management and control of the schools as well as in prescribing the curricula thereof, circumscribed only by general limitations, and by the express provision that the instructors in the schools shall forever be persons of the Protestant religion, but with no preference to any particular sect of Protestantism.

V

REPORT OF PRESIDENT, KAMEHAMEHA SCHOOLS:

The report of the President of Kamehameha Schools, accompanying the Report, outlines an ambitious and progressive plan to maintain the schools abreast of the times. It is obvious that the testatrix, at the date of executing the last codicil to her will, to-wit, October 9, 1884, could not have had foresight sufficient to appreciate the far-reaching developments and progress which has taken place since that date, and which have revolutionized the science of education as well as almost every other progressive science. The result being that the trustees must of a necessity keep step with the conditions caused by these events. It is fortunate, indeed, that the testatrix, under her will, and the codicils, has granted to the trustees very wide and discretionary power and authority, which, in the opinion of the author of this Report makes it not only legal but laudable for the trustees to operate and maintain a progressive and up-to-date institution for the education of the youth of the Territory, under the bounty of the testatrix.

VI

LANDS OF THE ESTATE:

The property of the estate is composed largely of vast areas of land situated throughout the Territory. A great deal of this land is waste property, while other portions are arable, and some is city property located mostly in Honolulu and Hilo. The Report shows a commendable tendency on the part of the trustees, through sales or leases, to increase the area utilized for agricultural and other purposes. Your Master expresses the hope that this plan may be developed from year to year until all of the property of the Estate which can be utilized will be put on a producing basis.

RECOMMENDATIONS: VII

The Master recommends that the trustees file separate vouchers for commissions paid to them, and that if such vouchers reflect the payment by the estate of proper and reasonable compensation, that the 42nd Annual Report and Account of the Trustees be approved.

Dated at Honolulu, this 20th day of April, 1928.

James L. Coke
Master.

1928

Equity 2045

In re Estate
of
Bernice P. Bishop.
Decd

Report of Master
42nd Annual Report
Apr. 21, 1928

The Undersigned, Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, hereby acknowledge that during the year ended June 30, 1927, they collectively received commission in the sum of $47,131.63, according to Statements exhibited with the 41st and 42nd Annual accounts; to wit,

Balance for year ended June 30, 1926, paid July 2, 1926		$20,199.57.
Account for year ended June 30, 1927, paid (in error) July 2, 1926		37.73
Account for year ended June 30, 1927, paid January 3, 1927	$26,932.06	
Less above	37.73	26,894.33
		$47,131.63

William O. Smith — W. O. Smith, Trustee

E. Faxon Bishop, by E.A.R. Ross, his Att'y-in-Fact. — E. Faxon Bishop By E.A.R. Ross, his Attorney in fact

Albert F. Judd — A. F. Judd

William Williamson — Wm Williamson

Richard H. Trent — Richard H. Trent

Trustees under the Will and of the Estate of Bernice P. Bishop.

FILED
9 15 O'CLOCK O.
Apr 28 1928
John Lee Kwai
CLERK

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Aug. 28, 1928

1928

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS — IN EQUITY

In the Matter of the Estate of BERNICE PAUAHI BISHOP, Deceased.	42nd Annual Account Eq. No. 2048.

ORDER APPROVING 42nd ANNUAL ACCOUNT

The Trustees under the Will and of the Estate of Bernice Pauahi Bishop, deceased, having filed herein their 42nd Annual Account and Report, together with a petition praying that said account and report be examined, approved and allowed; and said account and report having been referred by this court to James L. Coke as master for examination and report, and the said master having filed his report thereon wherein he recommends that the account and report be approved and allowed; and the trustees having filed their joint receipt for the commissions received by them, in accordance with the recommendation made in paragraph VII of the master's report,

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the 42nd Annual Account and Report of said trustees is hereby approved and allowed; and that the said James L. Coke, master as aforesaid, be allowed and paid out of the fund of said trust estate compensation for his services in the sum of $500.

DATED, Honolulu, T. H., April 28 1928.

Albert M. Cristy
Judge, Circuit Court, First Circuit, Territory of Hawaii.

FILED
AT 9:15 O'CLOCK A. M.
Apr. 28, 1928
John Lee Kwai
CLERK

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1928

CIRCUIT COURT, FIRST CIRCUIT
TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

E 2048

In the Matter of the Estate

of

BERNICE PAUAHI BISHOP,

Deceased.

ORDER APPROVING 42nd ANNUAL ACCOUNT.

Apr. 28, 1928

SEE FLAT FILE

E. No. 2048 Reg 3 Page 34

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the)
BERNICE P. BISHOP ESTATE)
)

PETITION OF TRUSTEES

FOR APPROVAL OF ANNUAL ACCOUNT

FILED
At 2:00 o'clock P M
NOV 30 1928
A. K. Restarick
Clerk

ROBERTSON & CASTLE
312 Castle & Cooke Bldg.
Honolulu, T. H.

Attorneys for Petitioners

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IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the
BERNICE P. BISHOP ESTATE

PETITION OF TRUSTEES

FOR APPROVAL OF ANNUAL ACCOUNT

To the Honorable
the Presiding Judge
at Chambers, in Equity,
of the above entitled Court:

The petition of the undersigned, William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent, Trustees, of the City and County of Honolulu, Territory of Hawaii, respectfully shows unto your Honor as follows:

I.

That they are the duly appointed, qualified and acting Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu, deceased.

II.

That the petitioners herein submit to the Court their 43rd Annual Report and Account as such Trustees of their transactions under and in respect of said Trust Estate covering the period from July 1, 1927 to and including June 30, 1928.

III.

That upon Schedule "A" of said Account they show all of their receipts as such Trustees during said period.

IV.

That upon Schedule "B" of said Account they show all of their expenditures as such Trustees during said period.

V.

That upon Schedule "C" they show the aggregate of such receipts and expenditures, all of said schedules being attached hereto and made parts hereof.

VI.

That they submit and file herewith a full and complete inventory of the investments made by them under and by virtue of said trust, and which were outstanding at the close of said period.

VII.

That in and by their said attached report they set forth in more detail the transactions had under and by virtue of their said trust during said period.

WHEREFORE YOUR PETITIONERS PRAY that said Account may be referred by the Court to a Master to be examined and audited if the Court shall deem such course advisable.

AND THEY FURTHER PRAY that their said Account may be examined, approved and allowed by the Court.

DATED, Honolulu, T. H., this 22d day of November, 1928.

Trustees under the Will and of the Estate of Bernice P. Bishop.

TERRITORY OF HAWAII)
) SS.
CITY AND COUNTY OF HONOLULU)

A. F. Judd, one of the above named petitioners, having been duly sworn, deposes and says:

That he has read the foregoing petition and also the Schedules therein referred to, and hereto attached, and made parts of said petition, and knows their contents, and that the account of receipts and expenditures set forth in said schedules respectively is correct; and that the allegations contained in said petition are true to the best of the deponent's knowledge and belief.

A. F. Judd

SUBSCRIBED AND SWORN
to before me this 22d
day of November, 1928.

Florence K. Trimble
Notary Public, First Judicial
Circuit, Territory of Hawaii.

E.2048 - 3/34

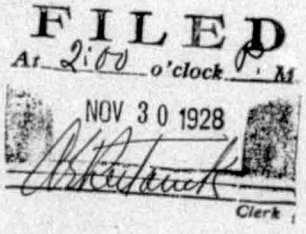
FORTY-THIRD ANNUAL REPORT

of the

TRUSTEES OF THE BERNICE P. BISHOP ESTATE

Year Ended

JUNE 30, 1928



IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

TERRITORY OF HAWAII

IN EQUITY AT CHAMBERS

In the Matter of the Bernice P. Bishop Estate

TRUSTEES' REPORT

for the year ended

JUNE 30, 1928

To the Presiding Judge
of the First Circuit:

The Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, beg to submit this their FORTY-THIRD ANNUAL REPORT, covering the period from July 1, 1927, to and including the 30th day of June, 1928.

THE USUAL DETAILED ACCOUNT of Receipts and Expenditures (Schedules "A" and "B"), accompanied by 2,694 Vouchers and Schedule "C", is herewith presented, together with a Statement of Investments, a Summary of the year's Real Estate Transactions, and an abstract Inventory of the Real and Personal Property of the Trust, hereto attached and made a part of this Report. A copy of the Report of the President of the Kamehameha Schools is also filed herewith.

The Accounts for the year show as follows:

RECEIPTS from all sources:			
Revenue	$971,415.04	$	$
Capital	501,702.68	1,473,117.72	
Balance Forward, July 1/27,		81,273.01	1,554,390.73
DISBURSEMENTS			
Revenue		$ 887,729.95	
Capital		559,968.05	1,447,698.00
BALANCE IN HAND, June 30/28,			$ 106,692.73

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The large balance carried forward is necessitated by the fact that construction work on the new School plant is now under way and requires ready funds. These moneys are, in the meantime, drawing the normal bank interest allowed on deposits in excess of $5,000.

Of the net Revenue Receipts, amounting to $676,307.90 (i. e., $595,034.89 plus the balance of $81,273.01 brought forward from last Accounts), 75.60% was used in general maintenance; i. e.,

Kamehameha Schools	41.99%	
General Operating Expenses	33.61%	75.60%
Converted to Capital		8.62%
Balance to New Account		15.78%

Of the net Capital Receipts, amounting to $365,570.78 (i. e., $307,305.41 plus $58,265.37 Converted Revenue), 46.55% was invested in a way calculated to produce income; i. e.,

Notes and Bonds	13.85%		
Lands Purchased	.03%	13.88%	
Improvement of Lands:			
Roads	10.00%		
Grading	1.14%		
Subdivisions	12.60%		
Maunalua Development	3.34%		
Water Systems	.29%		
Fencing, Nursery and Forestry	5.30%	32.67%	46.55%
Maps, Equipment, etc.			8.33%
Kamehameha Schools:			
Present Plant		6.96%	
New Plant		22.89%	
Hahaione Farm		15.27%	45.12%

LEASES AND RENTALS

The gross cash rental collections for the year aggregated $519,090.38 - an increase of $84,219.91 as compared with last year's returns. This is partly attributable to an increased collecting force, which, since November, 1927, has enabled the Trustees to keep two Collectors in the field practically all the time, and which has resulted in the reduction of outstanding accounts, from an aggregate of $87,906.19 on June 30, 1927, to $50,127.15 on June 30, 1928. Sugar

percentage leases yielded $18,700 more than for the previous year, and returns from newly opened areas, and from renewals of expiring leases at higher rentals commensurate with present values, will account for the remaining increase.

Property taxes recovered from tenants and treated as rents amounted to $260,534.57 - an increase of $7,055.03 as compared with last year's collections.

Leases in force at the close of the year numbered 1,936 - an increase of 99 as compared with last year. Tenancies (so called, as distinguished from leases) numbered 105 - an increase of 6. The classified record for the 12 months ended June 30, 1928, is as follows:

Leases	
New	239
Surrendered	47
Canceled	33
Expired	58
Transferred on Sales	2
Term Extensions	18
Partial Surrenders	6
Assignments Permitted	287
Tenancies	
New	31
Terminated	25

Reduced rents have been continued or allowed in the case of 128 leases, of which 118 were of lands on Oahu, 7 of lands in Kona (Hawaii), 1 in Hilo, 1 in Halawa (Molokai), and 1 in Hanalei (Kauai). Of the Oahu reductions, 56 were located in the Waikiki District (chiefly Kapaakea), 25 in Manoa, 18 in Waialae and 8 in Kahala. The Kapaakea and Manoa lands affected, while still utilized for agricultural purposes, are classed and assessed as residential: the reduction is made in order to keep the tenants in occupation and to derive from said lands sufficient income to cover the taxes until such time as a residential subdivision becomes feasible.

Of the 80 leases surrendered or canceled, 27 were of lands in

Honolulu proper, 16 in Ewa, 2 in Heeia, 3 in North Kona (Hawaii), 29 in South Kona, 2 in Hilo, and 1 in Keawanui (Molokai).

INVESTMENTS

Of personal property investments reported at the close of last year, current collections aggregated $169,356.51, all of which sum has been reinvested.

Land sales during the year out of the Trustees' subdivisions known as the Kamehameha Park Tract and Manoa Uplands, resulted in the acquisition of a number of notes and mortgages representing the unpaid balances of purchase moneys. These are shown, together with other securities, in the attached Statement of Personal Property Investments, which gives the total book value of all securities in hand at the close of the year as $1,401,242.08 - an increase of $75,048.30 as compared with the total reported at the close of the year preceding - and is accounted for as follows:

Forward from June 30, 1927,		$1,326,193.78	$
Deductions:			
Bingham Park Notes retired	27,546.77		
Bishop Bank C/D's "	50,000.00		
Bank of Hawaii C/D's "	100,000.00		
Kahalioumi Note "	80.00		
Kondo Note "	13,101.51		
Realty Dev. Co. Note "	6,175.00	196,903.28	1,129,290.50
Additions:			
Bishop Bank C/D's		220,000.00	
Chun Hoon Mortgage		20,000.00	
Kamehameha Park Tract Notes		6,304.08	
Manoa Uplands Notes		25,647.50	271,951.58
T o t a l June 30, 1928,			$1,401,242.08

TRUSTEES AND MEETINGS

The personnel of the Board of Trustees at the close of the year was the same as reported at the close of the year preceding,- namely, William O. Smith, E. Faxon Bishop, Albert F. Judd, William Williamson and Richard H. Trent.

Fifty-one meetings were held during the year.

LAND TRANSACTIONS

The details of the year's realty transactions (other than those pertaining to leases) are set out in the appended Statement, the list including 51 sales, 1 purchase, 3 exchanges, and 9 agreements. The sum realized from the sales ($251,456.52) will be used principally in the work of reconstructing the Kamehameha Schools.

The single purchase was of land (283 square feet) on Kapalama Ridge required by the Trustees for the road to the new Kamehameha School site.

The two sales made in the Kawananakoa Park Tract, Nuuanu, (referred to in last Report), leave but three more lots in that subdivision still to be disposed of, and one of those is tentatively taken under an agreement of sale.

The first unit (104 lots, with 60-foot frontage and an average area of 6,789 square feet) in the Manoa Uplands Subdivision, situated on the northwest side of Manoa Road 1,200 feet mauka of its junction with Oahu Avenue, and comprising parts of the lands of Kahaumakaawe and Puahuula, referred to in last Report, was duly completed and placed on the market, through brokers, on April 30, 1928 - a moderate schedule of sale prices having been fixed on April 13th totaling $200,550, with terms of 25% down and the balance in three years at 7%. Although extensively advertised, sales in this tract have moved slowly, only 20 lots having been disposed of to June 30, 1928, netting the Trustees $37,150, of which $26,110 rests on mortgages. The building of roads and sidewalks, and the installation of the drainage system, was done by the City under the Frontage Tax Law as a 100% improvement project known as Improvement District No. 23, at a total cost of $100,290.34, which the Trustees are paying on the 10-year installment basis, charging the pro rata thereof to each lot as sold. Public utility systems (telephone, electric light and gas) were installed

along with the street work. In addition, the Trustees incurred an expense of $11,344.98 for incidental improvements, including the installation of an auxiliary water system completed on March 2d and designed to supply city water to the lots on the higher levels (above 300 feet). This system has since been turned over to the City by Agreement dated August 1, 1928, under which the latter will maintain and operate the same, pending the installation of a public system. The City, by Deed dated October 12, 1927, has also, for a nominal consideration, taken over all the paved streets in the Subdivision; and the Hawaiian Electric Company, by Deed dated November 22, 1927, has, for a like nominal fee, been granted three small lots (each 6 feet square) to be used as transformer stations necessary in the proper operation of the electric current supply system. Each of the deeds in this residential tract contains building and other restrictions of benefit to all purchasers, operative over a 20-year period.

The work on the subdivision of the Kamehameha Park Tract (First Series), containing 211,421 square feet and comprising 41 lots situated at the westerly corner of King Street and Houghtailing Road, Kapalama, also mentioned in last Report, was this year completed at a total cost of $13,795.40, and offered for sale at public auction held September 21, 1927, at upsets totaling $130,160, or an average rate of 61.56¢ per square foot - 25% down, and the balance on a 3-year mortgage at 8%. The sale resulted in the disposal of 10 lots, aggregating $30,850, or $20 in excess of the upset, with one sale made later, through a broker, at $2,500, making in all 11 sales totaling $33,350, of which $9,085 rests on mortgage. One other purchaser, who signed a Purchase and Sales Agreement under date September 30, 1927, subsequently withdrew, forfeiting his 10% deposit, $361.50, with interest and costs to March 1, 1928, as appears in the Accounts herewith. Title in the street and two service alleys (32,784 square feet) in this subdivision was

conveyed to the City for a nominal consideration, by Deed dated April 5, 1928.

By Deed dated June 29, 1928, the Trustees conveyed to the City, for $35,000, title in the 1.78-acre lot at the corner of Nuuanu Avenue and Pauoa Road, known as "Pauoa Park", which was the subject of the condemnation suit withdrawn by the City, as mentioned in last Report.

Explanatory of an item which appears in the Accounts filed herewith, by right-of-purchase Lease 3974, dated July 20, 1927, the City now holds 13.349 acres of land situated at the corner of Fourth Street and Kalihi Road, Kapalama-kai, comprising part of the Kamehameha School grounds and wanted by the City as the site for the Kalakaua Junior High School and for public park purposes. Under this lease, as extended, the Lessee has until January 1, 1930, in which to purchase the fee for $180,263.14, of which sum the Trustees received on June 14th of this year $71,232.90 as a payment on account of principal.

Out of a tract of 159.7 acres lying west of Isenberg Road (now Kealaolu Avenue) and within the area bounded by that road, Kahala Avenue and Oili Road, the Trustees have this year laid out approximately 100 acres in 77 lots provided with a coral road and water system, at a cost of $20,354.65. This tract comprises part of the area surrendered by the Waialae Ranch Company on December 31, 1926, and has since been lying idle, pending the outcome of attempts to lease it as a whole for agricultural purposes. A 350-foot strip along the rear of Section "A" of the Waialae-Kahala Beach Tract has been reserved for future subdivision, the remainder being divided into 44 quarter-acre house-lots fronting Kealaolu Avenue, and 33 farm-lots in rear thereof, ranging in size from 2 to 3 acres. The former have all been leased for 30-year terms, at rentals of from $160 to $180, depending on location. The farm-lot leases carry 15-year terms, with rentals fixed at $100 per acre.

The Kahala Beach Subdivision, fronting the mauka side of Kahala Avenue, has also this year been extended to include the section between Fort Ruger Military Reservation and Oili Road, where 17 lots have been laid out and all leased on 30-year terms, at rentals ranging from $90 to $180 per annum, according to size and location. This involved the acceptance of partial surrenders of certain adjacent leases, and adjustments of rentals incidental thereto.

Practically all of the 78 lots in the tract at Kapaakea, Waikiki, referred to in last Report as the Bingham Park Tract Extension, having been sold, the Trustees are now preparing to subdivide likewise the tract immediately adjoining on the eastern side and running from Beretania Street to Metcalf Street, extending in an easterly direction as far as the Matsumoto kuleana and the Territorial Normal School site, which will be known as the Bingham Park Tract Extension No. 2. To this end, the Land Court title obtained on the first section has been extended to include the addition, and the work of filling in the low sections has been pushed - the costs incurred to June 30th for Land Court proceedings and for fill being $6,096.45. The area registered under Land Court Application 866, filed August 13, 1928, and confirmed by Owner's Duplicate Certificate 7478 issued October 8, 1928, is 572,206 square feet, divided into 72 lots, and includes parts of Isenberg, Marques, Dole and Bingham Streets, and Wilder and Coyne Avenues. The building of roads and sidewalks will be carried out by the City, under the Frontage Tax Law, as a 100% improvement project.

Approximately 34.75 acres of Estate land in the neighborhood of Pearl Harbor has this year been filled in by the Standard Dredging Company with material pumped from said Harbor under its contract with the United States. These fills are being placed without cost to the Trustees, other than that of reduction of rents in the case of some of the tenants affected and of assuming a share of the amounts

claimed by tenants in the way of liquidated damages, which, to June 30, 1928, have been as follows:

Waimano - 8.75 acres lying between Opukaula and shore line of Pearl Harbor - Saburo Taba, sub-tenant,- a/c damages April 7, 1928, ...		$ 500.00
Also, reductions allowed on Lease 3278: Jan. 1/28 to Mar. 1/28, $700 to $600; Mar. 1/28 to end term, $600 to $225 p. ann.		
Kalauao - 22.0 acres lying makai of main Government Road and including the Loko Opu - Otakishi Kubo Estate, sub-tenant,- damages May 9, 1928, ...		4,000.00
Also, reduction allowed on Lease 700a, 4 years: Sept. 1/28 to Sept. 1/32, $1200 to $850 p. ann.		
Total Damages Paid, ...		$4,500.00
Less - received from Dredging Company on May 8, 1928,- Taba a/c, 1/2 of $ 600, ...	$ 300.00	
Kubo a/c, 2/3 of 4,000, ...	2,666.67	2,966.67
Net Outlay by Bishop Estate for Damages,		$1,533.33

Other Capital improvements made during the year included:

(1) The building of a new three-bedroom, single-walled cottage for the Care-taker at Maunalua, Oahu, located at the point of the ridge between Hahaione and Kamilo-nui Valleys,
Completed December 9, 1927, ... $ 5,686.71

(2) The widening from 10 to 16 feet and repaving with sand coral of 4,000 feet of the existing branch road to Hahaione, in connection with the development of the Kamehameha School Farm,
Completed October 21, 1927, ... 4,000.00

(3) The continuation of the work, started last year, of filling in the abandoned Waiakamilo Quarry lot, at Kapalama, preparatory to subdivision, ... 4,182.00

(4) Frontage taxes paid:

Kakaako (1927), ...		$14,753.45	
Vineyard Street Extension (full), ...		15,309.42	
West Queen Street Extension (10%), ..		7,235.26	
T o t a l, ...		$37,298.13	
Less - recovered from tenants:			
Kakaako, ...	$11,912.60		
Kahala Avenue, ...	1,004.77		
King Street, ...	105.98	13,023.35	24,274.78

The Vineyard Street assessment (Improvement District No. 33) for extending Vineyard Street from Liliha to Houghtailing Road, has been wholly absorbed by the Estate. The land (70,651 square feet) required from the Trustees for the improvement, was sold to the City by Deed dated

March 16, 1928, for $10,570.40, leaving the net outlay $4,739.02.

The West Queen Street assessment of $72,352.56 (Improvement District No. 42) for extending West Queen Street from King to Waiakamilo Road, is also wholly absorbed by the Estate. The land (88,579 square feet) required from the Trustees for the improvement was sold to the City by Deed dated March 19, 1928, for $40,118.55, leaving $32,234.01 as the net outlay.

(5) The improvement of the Waialae water system (taken over by the Trustees from the Waialae Ranch Company on December 31, 1926, as referred to in last Report) by the installation of meter boxes, etc. -
The cost to October 25, 1927, being ..... $ 1,068.71

This system was intended to serve the section of farm-lots lying mauka of Waialae Road and held under various sub-leases taken over at the same time. It represents an outlay of $7,334.11, which has this year yielded a revenue of $585.64 in the way of water rates collected from such of the tenants as were connected with the system, against operating costs of $1,475.82 - a loss of $890.18. On September 12, 1927, the Trustees decided to abandon this venture and request the City to supply the necessary water at regular City rates, using such parts of the Trustees' system as would be needed; and this change was duly effected on November 10, 1927, when certain of the material comprising the system, having an estimated salvage value of $1,424.80, was conveyed to the City for a nominal consideration. Of the remaining equipment, the tank and all of the pipe that was in good condition was moved to, and utilized upon, the Kamehameha Farm premises at Hahaione - the salvage value transferred being $760. The pump still remains in place, with a book value of $189.20, but the rest of the Capital charge has been written off in the amount of $6,384.91.

In connection with its plans for a general survey of all natural water resources of windward Oahu, the Honolulu Sewer and Water Commission was, on October 21, 1927, granted permission to make a study of Punaluu Stream, in Koolauloa, and to take measurements of discharge - the Estate, in return, to receive copies of all plans, surveys and

measurements made under this permission.

As the result of an inspection made in July-August, 1927, by the Estate Water Engineer and the Chief Engineer of the Division of Hydrography, the trail leading to the Trustees' water-measuring station on Lumahai Stream, in Hanalei, Kauai, has been cleared and rebuilt, and extended to a point two miles farther mauka, to facilitate the exploration of this upper region. It has also been arranged to have an Engineer from the Division of Hydrography take measurements at various points above the regular station over a period of one year from February, 1928, with the view of determining the point of maximum power in the stream, the waters of which have a potential value for power purposes.

On May 7th last a special Engineer was engaged to survey the Kamalo (Molokai) Stream bed, and to study the subject of flood control there. This survey was completed in June following, and the Engineer's report in this connection is now on file.

In October, 1927, the Hawaiian Macadamia Nut Company, having fulfilled the covenant in its Lease 3330 - covering lands in Keauhou II, North Kona - requiring the planting to Macadamia nut trees of all of the demised land suitable therefor, had in the ground 6,569 trees, or an average of approximately 70 to the acre. Some of these trees have attained a height in excess of 6 feet, and the general thriving condition of the Macadamia nut tree in Kona would indicate for the District a promising new branch of industry.

In the public interest, the Trustees, on May 4, 1928, granted the City, for a nominal consideration, an easement for a sewer line across their land of Kanewai, Manoa, and, on May 31st, a like easement for a sewer and water line across Kapaakea, Waikiki.

The Trustees have prepared, and file herewith, an Inventory

of the property held by them as of the 30th day of June, 1928, and are publishing a copy of the same in the local press.

MAPS AND SURVEYS

Completed maps of lands in Kau, Hawaii, were this year added to the office collection of maps as Nos. 1690, 1691, 1724, 1725 and 1726 - the net cost being $1,682.01.

The survey of the Ahupuaas of Hionamoa and Paauau II (Maps Nos. 1690 and 1691), completed in October, 1927, was primarily made to show classification of lands preparatory to the renewing of an existing lease which expired March 31, 1928, and which has since been renewed on the basis of that survey at a rental increased from $3,500 to $8,044. Incidentally, this survey disclosed that the Hawaiian Evangelical Association was in possession of 0.62 acre of the konohiki in Paauau II (Grant 3533), used for church and cemetery purposes. The area was subsequently confirmed to the Association for $50, under Quitclaim dated March 14, 1928.

The survey of the Ahupuaas of Pakini-nui, Pakini-iki and Kawela, together with kuleanas and grants in Kiao, Kamaoa and Kiolokaa (Maps Nos. 1724-1726, inclusive), completed in March, 1928, was made to determine boundaries and to classify the lands preparatory to re-leasing them when the present grazing lease (No. 687a) should run out on September 30, 1929. The area involved is 15,184.3 acres, including 412 acrea of arable land and 5,025.9 acres of pasture - the rest being waste. Based on this survey, 11.25 acres, comprising L. C. A. 8786 to Kuaana, situated at Kaunamano, in Kau, known as the "Green premises", and heretofore believed to be Estate property but found to be occupied adversely, has been dropped from the Estate Inventory, whereon it was listed at $25 - Counsel holding that, even if Ruth Keelikolani had ever had title in this lot, it had long since been lost by adverse possession.

The work of rearranging the Trustees' office system of title deeds and abstracts, begun on January 3, 1927, by Mr. P. C. Morris, Abstracter, as mentioned in last Report, was finished on January 7th of this year - the total cost for labor and equipment, and for supplying data needed to complete certain of the files and furnishing a report of the final results, being $8,851.82.

FORESTRY

Estate forestry problems have long claimed the earnest attention of the Trustees, who appreciate fully the vital need that exists for bringing back the native forest cover in the interests of water conservation. Experiments in the past have proved instructive and much has been accomplished in the way of forest rehabilitation, but for some time past it has been apparent to the Trustees that, in order properly to carry on the work and to produce the results desired, a professional forester should be added to the Estate's permanent staff. This has now been done - Mr. G. R. Ewart 3rd (of Kauai) having been appointed Estate Forester as of August 1, 1928. Mr. Ewart is a graduate of Cornell University (Class of 1928) and brings to his work a training designed especially to qualify him to meet the needs peculiar to the Hawaiian forests.

Because of the necessity for more room, the Trustees, in February, 1928, decided to move their Nursery away from the site at the rear of the Preparatory Department of the Kamehameha School for Boys, and to utilize as a new site a 1.25-acre lot of available Estate land in Kapalama Valley, lying mauka of School Street and adjoining Kalihi Road at the Mokauea boundary. The new site (the removal to which was effected in August, 1928) is large enough to accommodate the old Nursery, and affords room for ample expansion. Approximately 400 feet of coral-paved road has been built to give access to it, following the alignment of the projected Valley road, and all the equipment used on

the old site has been moved to it. New installations include a water system, potting shed, shade house and warehouse; also, a gardener's cottage, moved from Waiawa, Ewa, (see below), and adapted to the needs of the Nursery. The cost of building the new Nursery and moving the plant, etc., from the old site, amounted to $5,234.42. In addition to this, the cost of operation for the year ended June 30, 1928, has been $4,543.27, which covers labor, soil, fertilizer, containers, lumber, etc., and is allocated in the proportion of 70% to the new School site, and 30% to forestry. The Nursery, in addition to its uses in connection with the forestry work of the Trustees on Oahu, is also utilized as a holding area for ornamental and useful trees and plants (many received as gifts from friends of Kamehameha) intended for the new campus. The total number of trees in the Nursery on August 4, 1928, was 19,701, of which 11,586 were being held for planting on the new School grounds, the balance being reserved for reforestation work.

On August 31, 1927, the Oahu Railway surrendered from its Lease 462, as of June 30, 1927, (13 years in advance of the normal date of lease maturity), 1,025 acres comprising portions of Waiau and Waiawa lying above the newly established Ewa Forest Reserve line - the Trustees undertaking to erect stock-proof fencing (now nearing completion) and otherwise to protect and maintain the area as forest-reserve until July 1, 1940. This tract, formerly sub-let to the now disincorporated Pearl City Fruit Company, was occupied by a number of buildings, of which 12 on Waiawa, were conveyed to the Trustees and subsequently moved,- 5 to Hahaione Farm; 1 to the new School Nursery; and 6 to the Kaiwiula Subdivision at Kapalama where they are now set up on as many different lots and leased - the moving and rehabilitation of these latter buildings being done by and at the expense of the present lessee thereof.

By the terms of Lease 4030 of lands in Halawa and Kaonohi (Kalauao) lying between the 650-foot contour and the makai line of the Ewa Forest Reserve, the Lessee is obligated to plant annually 2,000 selected young trees in the suitable sections of the gulch and hillside areas within the adjacent Forest Reserve and in the non-arable gulch and hillside areas makai thereof, adjacent to the leasehold. For this purpose the Lessee procured and planted in November, 1927, plants of Casuarinae, Grevilla robusta and Melaleuca leucadendron, and was furnished, besides, from the Estate Nursery, and planted, 669 trees, including 301 Java plum, 79 Albizzia stipulata, 50 Inkberry, 50 Acacia confusa, 49 Koa, 45 Peltophorum inerme, and 95 trees of 11 other species.

The experiment at Maunalua has been continued during the past year - the principal work having been the care and cultivation of trees planted since the inception of this project. New trees (from the Estate Nursery) of mixed varieties, to the extent of 1,017, have been set out, partly in place of original plantings that have failed to survive, and partly on new areas (principally in upper Kaalakei Valley) that have been added to those already subject to reforestation. The planting of Ironwoods on the soil scars in Kaalakei Valley has been extended considerably - 3,321 trees from the Estate Nursery having been devoted to this purpose. The cost of these operations for the year (excluding $1,200 paid the Maunalua Caretaker, who devotes practically all his time to tree planting) was $1,312.13. The total cost of the experiment to date (exclusive of the above Caretaker's wages) has been $4,798.81, or 32¢ per tree, and the number of trees planted since the inception of the project, and now in a satisfactory growing condition, is estimated at 15,000. The principal failures have occurred in the "Val" - the high-level valley between Kamili-nui and Kamili-iki - and, while these are cause for disappointment, they are, nevertheless, valuable as a guide to future planting under similar arid conditions. The

most successful plantings in the Val" are Mahogany, Java plum, Ironwood and "Japanese koa" (Acacia confusa). The plantings at Hahaione are more successful, on the whole, than those in the drier area of the "Val" - the failures there consisting chiefly of trees about which little was known by the Trustees at the time of the original planting, such as Cedrella australis and Ceiba pentandra. The failures have been removed, and new trees of other varieties planted in their places: Among the first plantings at Kaalakei, on the ridge adjoining the Government Kuliouou Forest Reserve, the Koa, Norfolk Island pine and Ficus rubiginosa have shown satisfactory growth, while among those planted in this section during the past year (in one of the sheltered pockets at the head of the valley near the crest of the Waimanalo Pali) the Eucalyptus pilularis has made remarkable progress, and other trees in this group,- such as Ceiba pentandra and Myrica nagi,- have also exhibited a healthy development.

A fence and wall was constructed this year along the line of Hahaione Forest Reserve, at a cost of $2,901.45.

With regard to the forestry work at Kapalama - the other large planting project of the Trustees: On Arbor Day (November 17, 1927) the entire Kamehameha student body and faculty united in the work of cultivating the trees planted on that Day in the year preceding and in the planting of 300 new trees - practically all of the latter being fruit and nut trees, including such types as Tea, Coffee, Macadamia nut, Brown persimmon and Kona orange, planted in the so-called "Fruit-Tree Area" at the bottom of the gulch mauka of the new School site.

Ficus Day (March 1, 1928) was also observed - the Boys' School students planting on that day 40 ficus posts of different varieties in the gulch and valley back of the new School campus.

The past year's work in the main forestry project consisted in caring for the 40,086 trees already planted, and in setting out

14,104 new ones - some to take the place of those originally planted that have failed to survive, but the majority by way of extending the experiment into unplanted portions of the Reserve. Much work was done during the year in the eroded areas makai of the Forest Reserve on the new School site, where plantings were possible only in wet weather. Many trees have made remarkable growth during the year,- conspicuously the Vinegar tree, Eucalyptus, Charcoal tree, Silver Wattle and Brassaia. Planting of Banyan slips has been, in many cases, successful. A change in the appearance of the Kapalama forest is already noticeable. The total cost of the Kapalama forestry experiment to date is $13,356.78, and the total number of growing trees in the Reserve and in the scar areas below the forest line is estimated at 54,000, showing a unit cost of approximately 25¢ per tree. The cost of operations during the past year has been $6,057.36, which includes the wages of one foreman and from three to five helpers, together with other expenses incidental to the work.

In the Trustees' Arboretum at Punaluu, in Koolauloa, Oahu, 1,500 selected trees were planted by the Estate in October-November, 1927, at a cost of $639.92. These new plantings, together with the area covered by the Hawaiian Sugar Planters' Association in 1923, have been subject to the continuous care of one Japanese, at the rate of $50 per month. Here the outstanding tree, from the standpoint of growth, is Albizzia stipulata, but unfortunately most of the trees of this species have been planted in an exposed location. The Paper Bark trees planted by the Trustees have grown into a forest. The total cost of the Punaluu project to date has been $2,571.72, or approximately 70¢ per tree for the 3,690 trees planted there.

In the Manoa Arboretum, comprising portions of Aihualama and Kaakaukukui (Pauoa Flats) held by the Hawaiian Sugar Planters' Association under Lease 2526, 1,814 trees of various species were planted during 1927.

In September, 1927, an inspection of the Estate's forests on the upper drainage area above Honokane, in North Kohala, Hawaii, showed that an excellent watershed cover existed there, with cattle being completely excluded.

The work on the Island of Hawaii has been confined to the Motooka plantings at upper Kahauloa II, in the South Kona District, on the mountains directly back of Napoopoo, at an elevation of about 3,500 feet above sea level. Motooka has continued, under his contract with the Trustees, to log the mature Koa trees in the Kahauloa Reserve, and, in payment for this privilege, has planted, under the supervision of Mr. L. W. Bryan of the Board of Agriculture and Hawaiian Sugar Planters' Association on the Island of Hawaii, Mainland temperate-zone trees. In April, 1928, Mr. Bryan inspected the 1,000 Sequoia sempervirens (redwoods) planted by Motooka in July, 1927, and found but two failures, indicating that the climate at that elevation is suitable for this species of tree. The chief expenditure in the above connection has been the monthly retainer paid to Mr. Bryan by the Trustees for his services in this and other forestry matters on the Island of Hawaii, which has amounted to $325 during the year ended June 30, 1928.

LAW

As an aftermath of the suit to quiet title in 1.6 acres of konohiki land at Maunalua, Oahu, brought by the Trustees against David Kui Laamea and decided last year in favor of the former, the Trustees, in March last, filed suit against the Executors of the Will of the late Samuel M. Damon to recover damages in the sum of $5,043.01, being the amount expended by the Estate in preserving title in the Laamea case, which, the Trustees hold, should properly be charged to the Damon Estate as former Lessee of a lease that included the Laamea lot, on the general theory that a lessee is obliged to turn back to the lessors

on expiration of lease all the land demised thereby. On technical grounds, the Circuit Court has twice sustained demurrers filed by the defendants, but the case is still pending under an amended bill of complaint.

The Trustees, on June 6, 1928, also filed suit in assumpsit against Lum Sau to collect $631.30 overdue rent on Lease 3116, Kaaipu, Manoa, but this was subsequently withdrawn and settled out of court.

On September 27, 1927, the Trustees were made parties to a suit brought by the City of Honolulu to condemn 13,567 square feet (afterwards - on May 15, 1928 - amended to read 13,640 square feet) of Estate land at Kauluwela, Honolulu, on the westerly side of the Kauluwela Public School, required for the enlargement of the School premises. This suit was still pending at the close of the year.

The matter of the Territory's claim to portions of the Ili of Kapalama (mentioned in the Forty-First Report as having been settled under agreement) has this year been definitely disposed of by the delivery to the Territory, on January 3, 1928, by the escrow deed dated July 31, 1925, of the area covered by water, and appurtenant riparian rights, and the receipt by the Trustees of the consideration ($15,000). Title in the remainder of the Ili was thereafter registered by the Trustees under Land Court Application 750, dated January 7, 1927 - the Owner's Original Certificate 6632 being later superseded by thirty-seven Transfer Certificates (Nos. 6680-6716, inclusive) issued to the Trustees on January 7, 1928.

For protection of Estate interests, the Trustees (through Counsel) appeared at the following Land Court hearings on applications filed by the Bishop Trust Company on behalf of Chun Hoon to register title in various parcels located at Waikiki, Honolulu - all since satisfactorily adjusted:

Application 796 - Hearing called October 29, 1927
Encroachment involving 1,751 square feet of adjoining Estate land;

Application 795 - Hearing called December 3, 1927
Minor discrepancies in bearings and distances; also, affecting Trustees' rights in ancient auwai and roadway;

Application 801 - Hearing called December 10, 1927
Verbal change in description.

In response to petition, filed with the Boundary Commissioner of the First Judicial Circuit, for the settlement of the outside boundaries of the Ili of Waialae-nui (L. C. A. 7713, Apana 50, to Victoria Kamamalu), the Trustees received under date August 2, 1927, Boundary Certificate No. 229, establishing such boundaries on the lines of the map and description furnished by them. This was done as a measure preliminary to the filing of an application for Land Court registration.

The 1927 tax appeal, mentioned in last Report as filed in the Third Taxation Division on portions of Honaunau, South Kona, Hawaii, was duly settled in the Appeal Court (Hilo) on September 24, 1927, being compromised at $64,904 (as against $79,074 assessed), on the understanding that the 1928 (Class "B") returns would be accepted by the Assessor on the basis of 12½ times the annual rents involved.

On the ground that the Hawaii County 1927 tax assessment, as increased by 2/10 of 1% by Act 226, Session Laws 1927, was illegal, the Trustees paid their first installment of 1927 taxes for that County under protest, and withheld from the second installment $1,413.50, or ½ of 2/10 of 1% of $1,413,500 value. The form of the Act, plus the manner in which the rate had been arrived at for the County, raised a question as to the validity of the entire assessment for 1927, but the Trustees, with other protestants, while setting up the invalidity of the legislation and the levy, and claiming a refund of the moneys paid under protest, agreed with the Attorney-General to accept, in principle, the latter's suggestion that the claims be modified so as not to contest the

validity of the entire assessment but only the above-mentioned 2/10 of 1%, and to pay the remainder of the tax without protest on the understanding that the protested portion would be refunded in case the protests were sustained by the Court.

Tax appeals for 1928 were filed in the Third Taxation (Hawaii) Division, and are still pending, as follows:

	Assessed	Returned	Appealed
NORTH HILO			
Umauma, ...	$ 51,187	$ 34,125	$ 17,062
SOUTH HILO			
Alae, ...	$ 55,095	$ 18,365	$ 36,730
Kulaikahonu, ...	56,380	19,600	36,780
Pahoehoe, ...	153,950	55,785	98,165
Honohononui (unleased):			
Beach Reserve 9.37 acs.	5,000	1	4,999
Subdivision 39.04 "	12,400	6,370	6,030
	$282,825	$100,121	$182,704

Co-operating with the Federal authorities in the matter of Prohibition Law enforcement, the Trustees have this year, following arrests and convictions, caused to be evicted from Estate lands the offenders in each case; i. e.,-

Soy Quong, Sub-tenant of Waialae Lease 3873,
Convicted April, 1928; lease canceled July 12th following.

Three Japanese, Sub-tenants of Kapalama Lease 1466,
Convicted March, 1928; ousted forthwith by Lessee - the lease, on this condition, being continued.

Nabe Sodoyama, Sub-tenant of Kapalama Lease 3422,
Convicted April, 1928; ousted forthwith by Lessee - the lease, on this condition, being continued.

Seichi Oshiro, Sub-tenant of Kapalama Lease 2000,
Raided April, 1928; ousted forthwith by Lessee - the lease, on this condition, being continued.

Kamasuke Toyama, Lessee of Kapaakea Lease 2073,
Convicted May, 1928; lease canceled May 4th.

John Silva Barros, Lessee of Waialae Lease 4065,
Convicted May, 1928; lease canceled June 20th following.

KAMEHAMEHA SCHOOLS

Hahaione Farm: The past year has seen substantial progress made in the work of rebuilding the Kamehameha Schools, both as to the Agricultural Branch in Hahaione Valley, at Maunalua, and as to the new site

on the hill back of the present campus at Kapalama. At Hahaione all the buildings are completed, save those intended for the Manager's House and the Dairy, and it is expected that these will be finished early in 1929. On September 1, 1928, the Trustees turned over to the Schools the Poultry Houses, Beef-Cattle Barn and Piggery, with their respective pens and paddocks, a garage and a wash-house, which, with incidental fencing, drains, etc., were constructed directly by the Trustees, who furnished all materials and contracted only for labor. Other buildings turned over at the same time were those moved from other places and re-erected at the Farm; i. e., the Farm-Implement Shed, moved in March from the present Kapalama campus, and the two Laborers' Cottages and Poultry-Keeper's House, moved in May from Waiawa, Ewa, and remodeled to fit the needs at Hahaione. Two other buildings moved from Waiawa were not re-erected, but the materials in them were utilized on the premises in various ways.

The development of the water system required the digging of 850 feet of additional trenches, in order to connect with the water-holes previously sunk by the Trustees near the point of the Hahaione-Kamilonui ridge, which, under pressure of a 9 H. P. Diesel Engine and centrifugal pump, provides ground water sufficient for the irrigation of 6 acres of alfalfa and some 3 acres of other crops. This will be watered by the Skinner System of overhead irrigation. As an addition to the trench and collecting system, the Trustees have provided City water by means of a pipe line laid from the Kuliouou boundary to Hahaione, which will furnish the supply needed for the watering of the Farm stock and for domestic purposes.

As part of the Farm development, the branch road from the Kuliouou boundary to Hahaione was rebuilt and widened from 10 to 16 feet for a distance of approximately 4,000 feet, the materials used being merely those found on the ground and the idea being to lay a more permanent

pavement later. A 16-foot road was also constructed from a point 1,000 feet mauka of the site selected for the Farm Manager's House to the Dairy site, and, on the west side of the Farm, from the Dairy site to a point 300 feet makai of the Piggery; also, 1,300 feet of old road running from the site of the Farm Manager's House to a point about 250 feet below the pump, was improved with telford base and sand-rock-top surfacing.

New Site: While some preliminary clearing had been done, the actual commencement of operations on the new School site at Kapalama may be said to date from March 8, 1928, when ground was broken for the 6,000 linear feet of main road approach, leading in from Ilima Drive on Alewa Heights. It is now complete with telford base and temporary 6-inch coral surfacing, which will be supplemented with permanent surfacing as soon as the heavy hauling incidental to building construction has ceased.

Underground armored cables for transmission of electric light and power, and for telephone service, have also been made, along with the water and sewer lines; and two Pump Houses have been completed, although not yet accepted - one being at the deep well sunk last year by the Trustees at the north corner of Kapalama Avenue and School Street, the other at the "booster pump" located at the 161-foot level near the present 200,000-gallon reservoir, which is 184 feet above sea level. The pipe and cable lines extend from the deep-well pump, through the "booster-pump" site, to the new 500,000-gallon reservoir now under construction at an elevation (overflow) of 850 feet above sea level. The sewer system will connect with the public mains on School Street.

The deep well has been equipped with a Byron-Jackson Turbine Pump designed to deliver water to the reservoir at the 184-foot level, from which point the two motor-driven centrifugal-pump units of the

Allis-Chalmers type, now installed there, will boost the water to the new reservoir at the 850-foot level at the rate of 300 gallons per minute, at a guaranteed efficiency of 62.5%. Both pumps are automatically controlled by means of underground cable connections.

Building operations have necessarily had to wait upon the above preliminary work, but advantage is being taken of the opportunity afforded by road building to have the same contractors excavate for the Parade Ground, Kitchen Court, Girls' Playground, Athletic Field, etc., which work is now about 90% completed.

On February 17th the Trustees authorized working drawings for the Dining Unit, Girls' Gymnasium and Girls' Dormitories "K", "L" and "M". In May Mr. Hardie Phillip, of the architectural firm of The B. G. Goodhue Associates, arrived, and remained in Honolulu several weeks, conferring with the Trustees; and on May 18th preliminary plans were approved for the remainder of the buildings allocated to the first financial unit - these plans including, in addition to those above mentioned, the Arts and Mathematics Building, Library, Senior Practice Cottage, etc. The completion of Groups 1 and 2 of the present plans will provide for 400 boarding pupils: ultimately, it is intended to provide for 600 boarding and 600 day pupils.

After much study of soil, rain-fall and exposures, and of the trees and plants selected, a planting programme, which has been worked out in the field and has met with the general approval of the Architects, has been adopted by the Trustees for use on the approach to the new site. It contemplates a minimum outlay of costs in installation and preliminary cultivation and upkeep, because the plants are on hand in the Trustees' Nursery and are of the types adapted to the conditions prevailing on the projected site. Aesthetically the plan presents a scheme of planting that will be unconventional and unique, will blend with the

landscape, and will enhance the effect of the approach to the buildings, particularly after the Chapel is completed.

Dairy: In September, 1927, 5 registered Jersey cows, purchased in the State of Washington, were received in replacement of a like number of the less desirable Holsteins in the School herd; also, in May, 1928, the Trustees authorized the purchase, as a measure necessary in the improvement of the School stock, of 10 dairy cows, 1 bull, 200 pullets from Waialae Ranch, and 8 cocks from Hollywood, California.

At the Territorial Fair held in Honolulu during the week of August 29, 1927, Kamehameha won a number of prizes on its livestock exhibits, and honors on forage crops and grape-fruit exhibits.

Faculty: At the close of the School year 1926-1927, Miss Abbie H. Newton resigned the principalship of the School for Girls, and has been succeeded by Miss Maude Schaeffer, formerly Dean of the State Teachers' College at Fresno, California. Miss Schaeffer arrived on August 12, 1927, and entered officially upon her duties at the beginning of the new School year, September 1, 1927.

Enrollment: The Schools opened on September 6, 1927, with an enrollment of 426 pupils, and closed on June 6, 1928, with an enrollment of 423, distributed:

	Boarders	Day	Total
Manual Department, B/S, ...	202	19	221
Preparatory Department, B/S, ...	72	--	72
School for Girls, ...	124	6	130
	398	25	423

Full scholarships were awarded during the year to 26 pupils, representing a charge upon the Trust amounting to $1,370.

Graduates numbered 51,- 32 at the Manual; 19 at the School for Girls.

On the morning of October 7, 1927, there were held in Bishop Memorial Chapel exercises commemorative of the Fortieth Anniversary of the opening of the Schools, October 3, 1887. Addresses reminiscent of Mrs. Bishop were made by the Trustees and others.

Details concerning the general activities of the Schools during the year ended June 30, 1928, may be had by reference to the President's Report filed herewith.

Respectfully submitted,

W. O. Smith
A. Lewis
Richard A. Trent

Trustees under the Will and of the Estate of Bernice P. Bishop

Honolulu, Hawaii,
November 22, 1928.

PERSONAL PROPERTY INVESTMENTS

BERNICE P. BISHOP ESTATE

JUNE 30th, 1928

- : I N V E S T M E N T S : -

B O N D S	Par Value $	Book Value $
DAVIES BUILDING COMPANY		
Chcter: First Mtge Sinking Fund, $1,000, 5½%		
Issue : Feb 16/20, 20 years		
Bought: Apr 27/25, $10,000 at 100.25		
Nos 260/269 (10)	10,000.00	10,025.00
HAWAII CONSOLIDATED RAILWAY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Apr 1/16, 10/30 years		
Bought: Aug 30/16, $44,000 at 87.00		
Nos 337/380 (44)	44,000.00	38,280.00
HAWAIIAN ELECTRIC COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Mar 31/24, 5/30 years		
Bought: Oct 4/24, $10,000 at 100.75		
Nos M1438/1447 (10)	10,000.00	10,075.00
HONOKAA SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Jun 30/08, 10/25 years		
Bought: Jul 25/08, $20,000 at 100.00, $20,000.00		
Jan 18/09, 2,000 at 102.25, 2,045.00		
Jan 19/09, 3,000 at 102.25, 3,067.50		
Jan 21/09, 5,000 at 102.25, 5,112.50		
Oct 19/12, 10,000 at 102.75, 10,275.00		
Nos 33/52, 60/69, 326/331, 346,		
" 348/350 (40)	40,000.00	40,500.00
LIBERTY LOAN, Third Issue		
Chcter: Gold, $1,000, 4¼%		
Issue : May 9/18, 10 years 128 days		
Bought: May 24/18, $ 5,000 at 100.00, $ 5,000.00		
Exg'd : Mar 15/20, for permanent issue		
Bought: Apr 21/25, 10,000 at 100.50, 10,050.00		
Nos 533113/7, 1096032/8, 1239312/4 (15).	15,000.00	15,050.00
LIBERTY LOAN, Fourth Issue		
Chcter: Gold, $1,000, 4¼%		
Issue : Oct 24/18, 14 years 356 days		
Bought: Dec 2/18, $20,000 at 100.00, $20,000.00		
Feb 12/19, 20,000 at 100.00, 20,000.00		
Exg'd : Mar 4/21, for permanent issue		
Nos 00004657/58, 00536235/56,		
" 00536258/68, 00536270/74 (40)	40,000.00	40,000.00
McBRYDE SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Jul 1/12, 10/20 years		
Bought: Jul 1/12, $10,000 at 100.00		
Nos 1275/1284 (10)	10,000.00	10,000.00
Forward	$ 169,000.00	$ 163,930.00

BONDS (Continued)	Par Value	Book Value
Brought Forward	$ 169,000.00	$ 163,930.00
MUTUAL TELEPHONE COMPANY		
Chcter: Refunding & Impt, Series A, $1,000, 6%		
Issue : Jan 15/25, 10/30 years		
Bought: Apr 28/25, $22,000 at 101.00, $22,220.00		
Dec 8/25, 9,000 at 104.00, 9,360.00		
Dec 21/25, 20,000 at 105.25, 21,050.00		
Jan 9/26, 4,000 at 104.25, 4,170.00		
Nos M209/217, 318/339, 519/522, 681/700 (55)	55,000.00	56,800.00
MUTUAL TELEPHONE COMPANY		
Chcter: Refunding & Impt, Series A, $500, 6%		
Issue : Jan 15/25, 10/30 years		
Bought: Dec 8/25, $500 at 104.00		
No D53 (1)	500.00	520.00
OLAA SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : May 10/27, 1/15 years		
Bought: May 23/27, $10,000 at 100.25, $10,025.00		
May 23/27, 11,000 at 97.50, 10,725.00	21,000.00	20,750.00
OLAA SUGAR COMPANY		
Chcter: First Mortgage, $ 500, 6%		
Issue : May 10/27, 1/15 years		
Bought: May 23/27, $ 4,000 at 97.50		
Nos 1292/1299 (8)	4,000.00	3,900.00
PIONEER MILL COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Dec 1/26, 3½/20 years		
Bought: Dec 1/26, 225,000 at 102.04, 229,590.00		
Mar 30/28, 3,000 at 102.04, 3,061.20		
May 8/28, 2,000 at 102.04, 2,040.80		
Nos 271/272, 377/379, 381/605 (230)	230,000.00	234,692.00
PIONEER MILL COMPANY		
Chcter: First Mortgage, $ 500, 6%		
Issue : Dec 1/26, 3½/20 years		
Bought: Dec 1/26, $20,000 at 102.04		
Nos 1383/1422 (40)	20,000.00	20,408.00
TERRITORY OF HAWAII		
Chcter: Public Improvement, $1,000, 4%		
Issue : Aug 1/17, 20/30 years		
Bought: Aug 3/18, $20,000 at 98.04		
Nos 651/670 (20)	20,000.00	19,608.00
TERRITORY OF HAWAII		
Chcter: Public Improvement, $1,000, 4½%		
Issue : Sep 15/20, 20/30 years		
Bought: Sep 22/20, $50,000 at 98.01		
Nos 46/70, 280/289, 1294/1308 (50)	50,000.00	49,005.00
Forward	$ 569,500.00	$ 569,613.00

BONDS (Continued)	Par Value	Book Value
Brought Forward	$ 569,500.00	$ 569,613.00
UNION MILL COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Oct 1/24, 5/15 years		
Bought: Oct 6/24, $30,000 at 100.25		
Nos 50/51, 64/83, 97/104 (30)	30,000.00	30,075.00
WAIAKEA MILL COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Oct 15/24, 1/15 years		
Bought: Oct 27/24, $10,000 at 100.25, $10,025.00		
Oct 28/24, 15,000 at 100.25, 15,037.50		
Nos 25/49 (25)	25,000.00	25,062.50
YOUNG BUILDING COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Jan 1/24, 5/20 years		
Bought: Jan 1/24, $ 2,000 at 100.00, $ 2,000.00		
Apr 22/25, 35,000 at 101.50, 35,525.00		
Nos 160/161, 308/315, 396/397, 439/448,		
" 485/499 (37)	37,000.00	37,525.00
TOTAL PAR VALUE OF BONDS	$ 661,500.00	
TOTAL BOOK VALUE OF BONDS Forward		$ 662,275.50

- : I N V E S T M E N T S : -

Brought Forward		$	$ 662,275.50
N O T E S			
CHUN HOON			
Mortgage Note, dated Feb 3/28, 2 years, 7%			
Secured by real estate, Kauluwela, Honolulu		20,000.00	
FIELD, HARRY P., & WIFE			
Mortgage Note, dated Dec 15/26, 3 years, 6%			
Secured by real estate, Kawananakoa Park Tract,			
Nuuanu, Honolulu, balance		3,100.00	
KONDO, TOSHIO			
Mortgage Note, dated Jul 13/26, 3 years, 7%			
Secured by real estate, Kapaakea and Kauhikio,			
Waikiki, Honolulu, balance		7,504.61	
SUNDRY			
Mortgage Notes, dated Dec 6/26, 3 years, 8%			
Secured by real estate, Bingham Park Extension,			
Kapaakea, Waikiki, Honolulu:			
Name	Balance		
Ching, Tai Lok	$		
(Transferee, Union Syndicate)	1,057.40		
Chung, Sarah En Leong			
(Transferee, Hong Ngan)	1,345.22		
Gun, Hu Yip	1,067.26		
Ing, Tim	1,304.06		
Inn, Henry	1,057.35		
Kaulukou, Annie H.	1,166.38		
Kilsby, Edwin H.	2,258.24		
Lau, Chong Sui	1,397.70		
Lee, Tong	194.40		
Liu, Sen, & wife	226.68		
Look, Hoon	1,067.26		
Miwa, Seiji			
(Transferee, Am-Japse Investment Co).	1,646.93		
Okimoto, Teruko	998.58		
Okimoto, Toshitaro			
(Transferee, George J. Oda)	1,679.69		
Sun, Leong	1,067.26		
Wong, Jay Lae	2,295.35		
Wong, Kam Ming	49.65		
Wong, Wai Tung	1,346.45		
Wong, Wai Wing	1,048.53		
Yin, Nelson Quir Som	936.00	23,210.39	
SUNDRY			
Mortgage Notes, dated Sept 30/27, 3 years, 8%			
Secured by real estate, Kamehameha Park Tract,			
Kapalama, Honolulu:			
Name	Balance		
Angco, Victor F., & wife	$2,123.87		
Park, Kizoni G.	2,937.52		
Yamamoto, Seitaro	1,242.69	6,304.08	
Forward		$ 60,119.08	$ 662,275.50

Brought Forward	$ 60,119.08	$ 662,275.50

NOTES (Continued)

SUNDRY

Mortgage Notes, 3 years, 7%
Secured by real estate, Manoa Uplands Tract, Manoa, Honolulu:

Name	Date Note	Balance		
Buck, Carrick H., & Pettijohn, Cora H.	Jun 4/28	$1,350.00		
Bush, Clara T.	May 31/28	1,200.00		
Cowan, Robert M., & wife	May 31/28	1,425.00		
Dorsey, Asa A.	Jun 1/28	1,900.00		
Dunham, Walter R., & wife	May 31/28	1,000.00		
Jacobson, Roy E.	Jun 5/28	1,500.00		
Lanham, Violet K.	Jun 1/28	1,312.50		
Locke, Luetta C., & husband.	Jun 1/28	1,610.00		
Marcallino, John	Jun 4/28	2,250.00		
Millikin, Emma H.	Jun 29/28	1,012.50		
Nowell, George M.	Jun 1/28	2,437.50		
Perry, Georgeia A.	Jun 5/28	900.00		
Schultz, Frederick, & wife	May 28/28	1,687.50		
Silva, Margaret	Jun 1/28	1,750.00		
Sutherland, Anna L. R.	Jun 1/28	1,837.50		
Von Kolkow, William, & wife.	May 31/28	1,125.00		
Wright, May M.	Jun 19/28	1,350.00	25,647.50	85,766.58

CERTIFICATES OF DEPOSIT

BANK OF BISHOP & CO., LIMITED

No. D1132, dated Apr 9/28, 3 mos 4%	$ 50,000.00		
" D1134, dated Apr 13/28, 3 mos 4%	50,000.00		
" D1139, dated Apr 20/28, 3 mos 4%	120,000.00		
" D1147, dated May 16/28, 3 mos 4%	50,000.00		
" D1152, dated Jun 14/28, 3 mos 4%	70,000.00		
" D1153, dated Jun 20/28, 3 mos 4%	50,000.00		
" D1157, dated Jun 30/28, 3 mos 4%	150,000.00	540,000.00	

BANK OF HAWAII, LIMITED

No. 299, dated May 28/28, 3 mos 4%	50,000.00		
" 302, dated Jun 4/28, 3 mos 4%	50,000.00	100,000.00	640,000.00

STOCKS

HAWAII CONSOLIDATED RAILWAY, LIMITED
Chcter: Cumulative Preferred, 7%
Certif: No. 43, issued Aug 12/16
Rec'd : Aug 30/16, 2200 $20-shares at $6.00 .... 44,000.00 13,200.00

TOTAL PERSONAL PROPERTY INVESTMENTS
June 30, 1928 $1,401,242.08

REAL ESTATE TRANSACTIONS

BERNICE P. BISHOP ESTATE

JULY 1, 1927 - JUNE 30, 1928

REAL ESTATE TRANSFERS

SALES

TO

WILLIAM C. LUNALILO ESTATE
20 acres at Maunalua, Oahu, comprising part of Apana 30, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu,
Date of Deed : October 4, 1927,
Consideration: $20,000.00

CITY AND COUNTY OF HONOLULU
194,752 square feet at Kahaumakaawe and Puahuula, Manoa, Honolulu, comprising all the streets in the Manoa Uplands Tract (except Aalii Street) as described in Land Court Certificate 6123 to Bishop Estate,
Date of Deed : October 12, 1927,
Consideration: $1.00

COUNTY OF HAWAII
4.39 acres at Honohononui, South Hilo, Hawaii, comprising all the streets in the Honohononui Subdivision as described in Land Court Certificate 1519 to Bishop Estate,
Date of Deed : October 28, 1927,
Consideration: $1.00

HAWAIIAN ELECTRIC COMPANY, LIMITED
96 square feet at Kahaumakaawe and Puahuula, Manoa, Honolulu, comprising Lots 207a, 282a and 284a, of the Manoa Uplands Tract, as described in Land Court Certificate 6123 to Bishop Estate, to be used solely as sites for two transformer stations,
Date of Deed : November 22, 1927,
Consideration: $1.00

MARY KAONA JONES
201 square feet at corner Halekauwila and Keawe Streets, Kaakaukukui, Honolulu, comprising part of Apana 6 (Part 1), L. C. A. 7712, R. P. 4483 to M. Kekuanaoa no Victoria Kamamalu,
Date of Deed : March 2, 1928,
Consideration: $402.00

JOHN IOANE KUMUHONE
0.84 acre at Honuaula, Kailua, North Kona, Hawaii, comprising part of Apana 47, L. C. A. 9971, R. P. 6694 to W. P. Leleiohoku,
Date of Deed : February 28, 1927,
Consideration: $500.00

ROBERT KAHALICUMI
0.26 acre at Keauhou 1 and 2, North Kona, Hawaii,- i. e., 0.10 acre at Keauhou 2, comprising all of Apana 2, L. C. A. 7372 to Kaikuaana; 0.13 acre at Keauhou 1 and 2, comprising parts of Apana 7, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu, and of Apana 12, L. C. A. 7715, R. P. 7844 to Lot Kamehameha; and 0.03 acre at Keauhou 1, comprising part of Apana 7 above,
Date of Deed : July 26, 1926,
Consideration: $200.00



SALES (Continued)

TO

TERRITORY OF HAWAII

95.57 acres at Kapalama, Honolulu, comprising part of Apana 7, L. C. A. 7714-B, R. P. 7834 to Moses Kekuaiwa, together with riparian rights,

Date of Deed : July 31, 1925,
Consideration: $15,000.00

CHUN HOON

5.59 acres at Kauluwela, Honolulu, comprising part of Apana 49, L. C. A. 7713, R. P. 7793 to Victoria Kamamalu,

Date of Deed : February 3, 1928,
Consideration: $40,000.00

CITY AND COUNTY OF HONOLULU

70,651 square feet at Kapalama, Honolulu, being premises needed for the extension of Vineyard Street from Liliha Street to Houghtailing Road, and comprising portions of the lands described in Apana 3, L. C. A. 7712, R. P. 4491 to M. Kekuanaoa, and in Land Court Certificates 6694 and 6698 to Bishop Estate,

Date of Deed : March 16, 1928,
Consideration: $10,570.40

HAWAIIAN EVANGELICAL ASSOCIATION

0.67 acre at Paauau 2, Kau, Hawaii, comprising part of Grant 3533 to Bishop Estate, and being restricted in use to cemetery (0.23 acre) and church (0.44 acre) purposes,

Date of Deed : March 14, 1928,
Consideration: $50.00

CITY AND COUNTY OF HONOLULU

88,579 square feet at Kapalama, Honolulu, being premises needed for the extension of West Queen Street from King Street to Waiakamilo Road, and comprising portions of the lands described in Apana 7, L. C. A. 7714-B, R. P. 7834 to M. Kekuaiwa, and in Land Court Certificate 6709 to Bishop Estate,

Date of Deed : March 19, 1928,
Consideration: $40,118.55

CITY AND COUNTY OF HONOLULU

32,784 square feet at Kapalama, Honolulu, being road areas situated within the Kamehameha Park Tract (First Series), and comprising portions of the lands described in Land Court Certificate 6682 to Bishop Estate,

Date of Deed : April 5, 1928,
Consideration: $1.00

CITY AND COUNTY OF HONOLULU

1,835 square feet at Kakaako, Honolulu, needed for extension of Cooke Street, and comprising part of Apana 6 (Part 1), L. C. A. 7712, R. P. 4483 to M. Kekuanaoa no Victoria Kamamalu,

Date of Deed : April 4, 1928,
Consideration: $2,064.37

SALES (Continued)

TO

JOSEPHINE NAHL BELLINA
14,369 square feet at Nuuanu, Honolulu, comprising Lot 1 in the Kawananakoa Park Tract as described in Land Court Certificate 3369 to Bishop Estate,
Date of Deed : May 19, 1928,
Consideration: $5,500.00

VIRGIL ALDEN NAHL AND WIFE
14,350 square feet at Nuuanu, Honolulu, comprising Lot 2 in the Kawananakoa Park Tract; title as above,
Date of Deed : May 19, 1928,
Consideration: $5,000.00

JOHN GOMES DUARTE
0.197 acre at Paalaa-kai, Waialua, Oahu, comprising part of Apana 34, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu,
Date of Deed : May 7, 1928,
Consideration: $450.00

ALICE A. CARTER
16,262 square feet at Paalaa-kai, Waialua, Oahu; title as above,
Date of Deed : June 19, 1928,
Consideration: $1,626.20

CITY AND COUNTY OF HONOLULU
51,000 square feet at Paalaa-kai, Waialua, Oahu; title as above,
Date of Deed : June 25, 1928,
Consideration: $5,100.00

JOSEPH KIEKIE KAAHU
0.11 acre at Halawa, Molokai, comprising part of Apana 28, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu,
Date of Deed : June 21, 1928,
Consideration: $50.00

MAGGIE AND ABRAHAM L. PAALUHI
0.23 acre at Keawanui, Molokai, comprising part of Apana 1, L. C. A. 2715, R. P. 8163 to Hinau,
Date of Deed : May 31, 1928,
Consideration: $25.00

CITY AND COUNTY OF HONOLULU
1.78 acre at Kalaalalo, Honolulu, known as "Pauoa Park," comprising all of the lands described in Apana 2, L. C. A. 669-B, R. P. 1222 to Kaehu; L. C. A. 8800, R. P. 8176 to Kuluiki; Apanas 1 and 2, L. C. A. 11041, R. P. 8175 to Hilauea; and part of Mahele Award 61 to Namakeha; to be used solely for park and playground purposes,
Date of Deed : June 29, 1928,
Consideration: $35,000.00

SALES (Continued)

KAMEHAMEHA PARK TRACT SALES

58,320 square feet at Kapalama, Honolulu, comprising 11 lots in the Kamehameha Park Tract, First Series, being part of Apana 7, L. C. A. 7714-B, R. P. 7834 to M. Kekuaiwa, and of Land Court Application 750 pending at the time the first ten sales were made, the last one being part of the land described in Land Court Certificate 6682 to Bishop Estate,

Date of Deeds : As below,
Total Consideration: $33,350.00,
as per following details:

Purchaser	Date of Deed	Lot	Sq Feet	Consid'n
William W. Cockburn & wf	Sep 30/27	3c	4,413	$ 3,970
Kizoni Gabriel Park	"	4c	4,204	4,200
Jose M. Spinola & wf ...	"	6c	5,000	2,500
Antone F. Cordeiro & wf.	"	8c	5,000	2,520
Isao Sato	"	10c	5,000	2,500
Wakamatsu Onishi	"	12c	5,000	2,500
Tatsuki Inao	"	14c	5,000	2,500
Seitaro Yamamoto	"	25c	3,028	1,815
Victor F. Angco & wf ...	"	32c	7,225	3,615
Koon Yee Au et al	"	34c	7,225	3,615
Mow Young Chin et al ...	Mar 8/28	40c	7,225	3,615
TOTAL			58,320	$ 33,350

MANOA UPLANDS TRACT SALES

131,300 square feet in Manoa, Honolulu, comprising 18 lots in the Manoa Uplands Tract, and being part of the land described in Land Court Certificate 6123 to Bishop Estate,

Date of Deeds, : As below,
Total Consideration: $37,150.00,
as per following details:

Purchaser	Date of Deed	Lot	Sq Feet	Consid'n
Margaret Silva	Jun 1/28	206	7,732	$ 2,750
Asa A. Dorsey	"	215	6,919	2,500
Frederick Schultz & wf .	May 28/28	217	6,018	2,250
Carrick H. Buck et al ..	Jun 4/28	238	6,704	1,850
Georgeia A. Perry	Jun 5/28	243	5,678	1,200
Robert M. Cowan & wf ...	May 31/28	244	6,341	1,900
Violet K. Lanham	Jun 1/28	246	5,732	1,750
John Marcallino	Jun 4/28	262	9,709	3,000
Roy E. Jacobson	Jun 5/28	263	7,215	2,000
George M. Nowell	Jun 1/28	264/5	11,960	3,250
William von Kolkow & wf.	May 31/28	266	6,571	1,500
Walter R. Dunham & wf ..	"	267	6,472	1,950
Clara T. Bush	"	268	7,243	1,600
May M. Wright	Jun 19/28	272	6,721	1,800
Luetta C. Locke & husb .	Jun 1/28	273	6,850	2,150
Thos J. S. Muirhead & wf	Jun 13/28	278	7,000	1,900
Anna L. R. Sutherland ..	Jun 1/28	296/7	10,714	2,450
Emma H. Millikin	Jun 29/28	300	5,721	1,350
TOTAL			131,300	$ 37,150

PURCHASE

From
RICHARD H. TRENT
Acquired title in 283 square feet at Kapalama, Honolulu, comprising Lot "C-2", of Subdivision of Lot "C", as described in Land Court Transfer Certificate 7010 to Bishop Estate, being premises needed for the road to the new Kamehameha School site on Kapalama Ridge,
Date of Deed : April 23, 1928,
Recorded in : Book 71, p. 41, L/C Records,
Consideration: $70.75

EXCHANGES

From
HONOLULU PLANTATION COMPANY
Acquired title in 2.49 acres at Halawa, Ewa, Oahu, in three parcels, comprising Apana 3, L. C. A. 2156, R. P. 766 to Opunui, and Apanas 1 and 2, L. C. A. 9332-B, R. P. 771 to Kealohanui,
In Exchange for 1.87 acre at Halawa, comprising part of L. C. A. 8516 to Kamaikue and Kekuanaoa,
Date of Deed: January 10, 1928,
Recorded in : Book 925, pp. 146/151

WILLIAM C. LUNALILO ESTATE
Acquired title in 2.56 acres at Maunalua, Oahu, comprising part of Apana 30, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu,
In Exchange for 2.56 acres at Maunalua (same title),
Date of Deed: January 31, 1928,
Recorded in : Book 926, pp. 237/240

TERRITORY OF HAWAII & CITY AND COUNTY OF HONOLULU
Acquired title in 1,258 square feet at Paalaa-kai, Waialua, Oahu, comprising part of Apana 34, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu,
In Exchange for 1,250 square feet at Paalaa-kai (same title), required for section of Kamehameha Highway,
Date of Deed: May 31, 1928,
Recorded in : Book 946, pp. 336/341

AGREEMENTS

With
MABEL SORENSON McLANE
Granting until October 5, 1928, at 6%, in which to complete the purchase of 18,363 square feet at Nuuanu, Honolulu, comprising Lot 8, of the Kawananakoa Park Tract, as described in Land Court Certificate 3369 to Bishop Estate,
Date of Agreement: October 5, 1927,
Sale Price : $5,600.00

AGREEMENTS (Continued)

With

CITY AND COUNTY OF HONOLULU

By which the Trustees quitclaim all interest in a water-pipe system at Waialae-nui and Waialae-iki, Oahu, as shown on Bishop Estate Map 693, together with meters and meter boxes,

Date of Deed : November 10, 1927,
Consideration: $1.00

CAROLINE J. ROBINSON

By which the Trustees correct quitclaim deed to same person, dated July 2, 1921, recorded Liber 605, pp. 339/340, of 2,600 square feet at Kaawaloa, South Kona, Hawaii, eliminating reference to Award and Patent,

Date of Deed : February 23, 1928,
Consideration: $1.00

CITY AND COUNTY OF HONOLULU

By which the City is granted a perpetual easement for a sewer pipe over a strip of land, containing 3,075 square feet, comprising a portion of Kanewai, Manoa, Honolulu, (L. C. A. 1748, R. P. 4972 to Ono), subject to rights of tenants,

Date of Agreement: May 4, 1928,
Consideration : $1.00

CITY AND COUNTY OF HONOLULU

By which the City is granted a perpetual easement for a sewer and water-pipe over a strip of land, containing 24,945 square feet, comprising a portion of Kapaakea, Waikiki, Honolulu, (Apana 39, L. C. A. 7713, R. P.'s 4475 and 7789 to Victoria Kamamalu), subject to rights of tenants,

Date of Agreement: May 31, 1928,
Consideration : $1.00

HAWAIIAN CEMETERY ASSOCIATION, LIMITED

Confirming deed, dated January 24, 1905, unrecorded, to the same association, of 1.98 acre at Waimano, Ewa, Oahu, comprising part of Apana 47, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu,

Date of Deed : May 28, 1928,
Consideration: $1.00

ARTHUR J. KLINGENSMITH AND WIFE

Granting until June 26, 1930, at 6%, in which to complete the purchase of 15,000 square feet at Paalaa-kai, Waialua, Oahu, comprising part of Apana 34, L. C. A. 7713, R. P. 4475 to Victoria Kamamalu,

Date of Agreement: June 26, 1928,
Sale Price : $1,500.00

INVENTORY OF PROPERTIES

BERNICE P. BISHOP ESTATE

JUNE 30th, 1928

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1928

	-- A C R E S --			
LANDS and FISHERIES (All Islands)				368,569.62
OAHU, ISLAND OF			64,129.08	
KONA DISTRICT		5,875.74		
Apua, Honolulu	2.91			
Business Section, Honolulu	4.52			
Kakaako	70.28			
Kalaepohaku & Pahoa	206.07			
Kalihi	79.00			
Kamanuwai & Kaumakapili	6.31			
Kapaakea & Kanewai	177.17			
Kapalama	910.86			
Kauluwela	4.15			
Manoa	522.49			
Nuuanu	9.83			
Pauoa	233.44			
Pawaa	12.39			
Waialae-nui & Waialae-iki	3,601.73			
Waikiki	34.59			
Sea Fisheries				
Kanewai, Kahala				
Kapalama				
Waialae-nui				
Waialae-iki				
EWA DISTRICT		19,009.26		
Aiea	7.34			
Halawa & Kunana	3,466.02			
Honouliuli	.63			
Kalauao	1,683.90			
Manana-nui	16.40			
Manana-iki	162.60			
Waiau	2,928.95			
Waiawa	10,696.41			
Waikele	14.26			
Waimano	32.75			
Sea Fisheries				
Halawa & Kunana				
Kaakauwaihau				
Kalaucopu				
Kaonohi				
Waiawa				
WAIALUA DISTRICT		22,404.83		
Kawailoa & Paalaa-kai	22,404.83			
Sea Fisheries				
Kawailoa & Paalaa-kai				
KOOLAULOA DISTRICT		5,501.26		
Kaluanui	1,366.59			
Punaluu	4,134.67			
Sea Fisheries				
Kaluanui & Punaluu				

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1928

(Continued) -- A C R E S --			
OAHU, ISLAND OF (Continued)			
KOOLAUPOKO DISTRICT		11,337.99	
Heeia	2,989.55		
Kaelepulu	968.70		
Kailua	2.90		
Kaneohe	4.70		
Maunalua	7,372.14		
Sea Fisheries			
Heeia			
Maunalua			
HAWAII, ISLAND OF			277,888.54
NORTH HILO DISTRICT		2,269.00	
Umauma	2,269.00		
Sea Fisheries			
Umauma			
SOUTH HILO DISTRICT		5,282.31	
Alae	922.00		
Honohononui	462.31		
Kikala & Kalalau	2,180.70		
Kulaikahono	214.70		
Pahoehoe	1,469.60		
Piopio	31.70		
Waiakea	1.30		
Sea Fisheries			
Alae			
Honohononui			
Kikala & Kalalau			
Kulaikahono			
Pahoehoe			
Piopio			
HAMAKUA DISTRICT		2,166.00	
Kaiwiki & Manowaialee	2,076.00		
Kekelani	90.00		
Sea Fisheries			
Kawiki & Manowaialee			
KOHALA DISTRICT		7,273.20	
Honokane	5,421.00		
Puanui	549.00		
Puuepa 1	456.30		
Ulupaalua	18.50		
Upolu 1 & 2	626.30		
Waiapuka	202.10		
Sea Fisheries			
Honokane			
Puanui			
Puuepa 1			
Upolu 1 & 2			
Waiapuka			

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1928

(Continued)

	-- A C R E S --	
HAWAII, ISLAND OF (Continued)		
NORTH KONA DISTRICT		142,751.98
Kahaluu	5,197.09	
Kailua	.80	
Kaupulehu	23,514.00	
Keauhou 1	4,955.84	
Keauhou 2	107,578.59	
Makalawena	650.00	
Puaa 1	855.66	
Sea Fisheries		
Kahaluu		
Kaupulehu		
Keauhou 1		
Keauhou 2		
Makalawena		
Puaa 1		
SOUTH KONA DISTRICT		43,326.07
Honaunau	7,047.06	
Kahauloa 1	3.70	
Kahauloa 2	5,128.78	
Kalama 5	.80	
Kapua	15,477.00	
Kealia 1	7,300.00	
Keei 1	1,099.30	
Keei 2	4,920.20	
Keekee	1.23	
Keokea	2,348.00	
Sea Fisheries		
Honaunau		
Kahauloa 2		
Kapua		
Kealia 1		
Keei 1		
Keei 2		
Keokea		
KAU DISTRICT		67,444.98
Hionamoa	1,874.70	
Kamaoa	181.20	
Kiolakaa	41.00	
Kiao	20.45	
Kawela	2,943.00	
Keauhou	38,545.00	
Moaula, Kopu, etc.	2,646.20	
Mohokea 1 & 2	912.50	
Paauau 2	2,974.00	
Pakini-nui & iki	11,988.00	
Punaluu	5,318.93	
Sea Fisheries		
Hionamoa		
Kawela		
Keauhou		
Paauau 2		
Pakini-nui & iki		
Punaluu		

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1928

(Continued)	-- A	C	R	E	S --
HAWAII, ISLAND OF (Continued)					
PUNA DISTRICT		7,375.00			
Kahuwai	2,984.00				
Kauaea	1,567.00				
Kaueleau	1,821.00				
Pualaa	1,003.00				
Sea Fisheries					
Kahuwai					
Kauaea					
Kaueleau					
Pualaa					
MAUI, ISLAND OF				2,465.22	
LAHAINA DISTRICT		2,465.22			
Aki, Paunau, Kuia, etc	2,465.22				
Sea Fisheries					
Paunau					
MOLOKAI, ISLAND OF				13,512.86	
KOOLAU DISTRICT		8,797.19			
Halawa	8,797.19				
Sea Fisheries					
Halawa					
KONA DISTRICT		4,715.67			
Kamalo	3,928.60				
Keawanui	517.07				
Kaamola 1, 2, 3 & 4	270.00				
Sea Fisheries					
Kamalo					
Keawanui					
KAUAI, ISLAND OF				10,573.92	
HANALEI DISTRICT		10,527.82			
Lumahai	9,030.00				
Waipa	1,497.82				
Sea Fisheries					
Lumahai					
Waipa					
LIHUE DISTRICT		46.10			
Wailua	46.10				

BERNICE P. BISHOP ESTATE

INVENTORY OF PROPERTIES

as at JUNE 30th, 1928

(Continued)

SUMMARY OF ASSETS			
LANDS As Above	$		$5,733,360.02
Oahu	4,685,566.82		
Hawaii	937,344.32		
Maui	72,780.90		
Molokai	12,397.98		
Kauai	25,270.00		
INVESTMENTS			1,401,242.08
Notes	85,766.58		
Stocks	13,200.00		
Bonds	662,275.50		
Deposit Certificates	640,000.00		
ACCOUNTS RECEIVABLE			152,746.78 ~~15,276.80~~
Sundry Tenants	37,030.30		
Rent Notes	811.85		
Sundry Advances	274.39		
Sales Agreements	114,630.24		
OFFICE EQUIPMENT			121,333.05
Kaahumanu Street Building	31,623.39		
Kaahumanu Street Lease	20,963.21		
Mililani Street Garage	1,658.00		
Kona Office Building	4,983.87		
Maps & Surveys	55,092.90		
Abstracts & Titles	9,276.82		
Furniture & Equipment, Honolulu	40,987.31		
Furniture & Equipment, Kona	1,704.73		
Total Value	166,290.23		
Depreciation Deducted	44,957.18		
CASH IN HAND			106,692.73
Bishop Bank	106,692.73		
KAMEHAMEHA SCHOOLS			754,508.91
Accounts Receivable	4,828.92		
Supplies in Hand	29,432.61		
Cash in Hand	3,942.85		
Sundry Deferred Assets	23,276.61		
Permanent Improvements	693,027.92		
Buildings	$422,325.10		
Equipment	152,930.10		
Farm Stock & Equipment	45,615.08		
Other Permanent Improvements	88,337.04		
Hahaione Farm	68,726.77		
New Plant	111,235.30		
Total, Buildings etc	889,169.39		
Depreciation Deducted	196,141.47		
TOTAL ASSETS, June 30, 1928			$8,269,883.57

E. 2048 — 3/34.

PRESIDENT'S REPORT

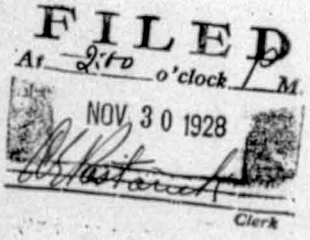
KAMEHAMEHA SCHOOLS

E X H I B I T 1

FORTY-THIRD ANNUAL REPORT

BISHOP ESTATE TRUSTEES

J U N E 30th, 1 9 2 8



ANNUAL REPORT
of
THE PRESIDENT
of
THE KAMEHAMEHA SCHOOLS

1927 - 1928

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Mr Smith

Aug. 30, 1928

To the Trustees of the
Bernice Pauahi Bishop Estate,
Honolulu, T. H.

Gentlemen:-

Brief Review of the Past Five Year Period: This constitutes my fifth annual report to the Trustees of the Bernice Pauahi Bishop Estate. As the past five years are reviewed, they seem to have been filled with interesting activities and with accomplishments that steadily should make for better Kamehameha Schools. The enrollment has increased to the maximum we are able to care for with the existing equipment, and we have a very considerable waiting list; the teaching personnel is improving year by year; the courses of study have been adapted progressively to the needs of the students; enlargements to old buildings have been made, and temporary new buildings have been erected, to care for the schools' program until the new plant can be completed upon the heights. There seems to be a general recognition in the community that The Kamehameha Schools are now serving the Territory in a very creditable and desirable manner.

A brief review of some of the adjustments made by the Schools during the past five years results in encouragement. The good features of the thirty-five former years of the Schools have been carefully conserved, and upon them have been made many improvements, chief among which may be mentioned the following: The curriculum of the Senior High School has been developed so that whilst it offers excellent training for proficiency in vocations, it affords ample general education to enable students directly to enter the Territorial Normal School and the University of Hawaii; careful counseling of students in the matter of educational and vocational guidance is offered by specially trained counselors; academic courses have been arranged very largely on the unit plan, including projects and activities, so that individual students receive the experiences that they most need; careful diagnostic tests are now made to discover the ability and the needs of the individual students, both mentally and physically, and the teachers take these factors into consideration in the requirements made of the students; various broadening social experiences in all departments of the school life, both as regular course and as extra curricular activities, have been provided so that the pupils may be assured participation in as abundant life as possible.

There has been constant care to avoid the "institutional" characteristics of school life and work; thus, whilst girls do much of the homekeeping about the School for Girls, they cook in a unit kitchen for a family-sized group of their fellow-students, care for a small portion of the house and grounds as if for a family, etc;

students participate to a very large extent in the conduct and government of the Schools through their Student Council and other club-like groups conducted in parliamentary manner, permitting frank discussion and ample opportunity for each student to contribute toward making the school life more normal and satisfactory; students and teachers work together to devise projects which have valuable educational content and which enable each one to contribute something for the betterment of the life at Kamehameha.

The Home Economics training of the girls has been crowned with a twelve weeks' Senior Practice Cottage experience so that the actual work of budgeting expenses, buying, housekeeping, home managing and caring for an infant is done by each girl under the careful supervision of a well-trained teacher and home economist. More advanced work in nursing, commercial subjects, in other vocational training and in music has been afforded the girls. The boys have had added to their experiences a two-year period of "Cooperative Education" in which they alternate between school and industry in two-weeks periods, and by which they acquire an ideal vocational training and a very much-needed general educational knowledge as well.

Practical training in Cane and Pineapple growing has been added to the agricultural course of study; for a time this was on a large scale of production and now it is on the small experimental plot basis; the agricultural plant is being moved to Hahaione Valley, where a large and well-planned farm is the basis of practical training in Animal Husbandry, dairying, poultry husbandry, crop production and forestry. Prior to the removal to Hahaione, the Piggery and Hennery were established in new quarters above School Street where, free from hemorrhagic septicaemia which had routed us from the old piggery site, we steadily carried on instruction in hog production and developed a breeding center capable of stocking the new and larger Hahaione unit. We have added a fine herd of Aberdeen Angus beef cattle, and have culled and added to our swine herds, our dairy stock and our poultry flocks, bringing each unit toward a profit-making basis.

All our equipment for teaching vocations has been added to and improved, thus enabling us to offer training that is equivalent, in so far as is possible in a school, to the work done in the industrial firms of Hawaii; such equipment has been selected as will be suitable for our new buildings and shops soon to be erected.

In order to care for more boarding as well as day students, our buildings have been enlarged and certain new ones built: two faculty residences have been altered so as to house twenty-five students therein; a new lanai dormitory to house twenty-four boys has been erected; a Senior Practice Cottage, a Gymnasium-Auditorium, a boys' Locker Building with baths, and two two-room buildings to care for Seventh and Eighth grade classes and a Nursing class have been added.

Of more importance than the foregoing have been the improvements made in the student personnel and among the faculty. An increased interest in Kamehameha has caused a good waiting list, thus enabling us to secure boys and girls of better character than

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was possible in many cases in years gone by. This does not preclude some mistakes in selecting students even yet, unfortunately. We have long lists of applicants for teaching positions, and through professional friends we are put in touch with many desirable candidates so that whenever there has been a replacement, we have selected very carefully and thus have assembled a faculty that few secondary schools can equal - considering the group as a whole.

The aim during the past five years has been to lead the students into a desire to become efficient and indispensable servants of society, and to cause the teachers to think of themselves as the friends, companions and guides of the children. The realization of this relationship on the part of the teachers has resulted in a very fine average of professional study and growth. The teachers have worked hard in order that their courses might be laid out more in keeping with the laws of learning and with the trends of modern progressive education. This has been worth to the Schools probably as much as any other improvement mentioned above.

GENERAL CHARACTERISTICS OF THE YEAR 1927-1928

The past year, 1927--1928, seems in many ways to be the best of the five years of the period referred to above. The effectively earnest attitude of the teachers to make definite adjustments of their methods and courses better to aid the students seems to have become more evident than ever before. Plans have been clarified; much work has been done by most of the staff to insure that the students secure what they really need. Improved and standardized measuring tests have encouraged the teachers by revealing to them more reliably the status of each child.

The cooperation and ability of the new Principal of the School for Girls have been a big help in securing results this year in all phases of school life.

Probably the most significant feature of the year has been the unifying of the aims of the Faculty to learn as nearly as possible what are the social, physical and intellectual needs of the students and then to proceed scientifically and wholeheartedly to satisfy these needs. It seems very easy to say the foregoing sentence, but for various reasons, among which have been both an honest disagreement among individual teachers and a disinclination on the part of some teachers to renounce their personal liberties and pleasures, it has taken years to accomplish this essential unity of spirit.

The authorization by the Trustees of the plan to have married house-masters in the boys' dormitories has met with the accord of the Faculty and we have built two apartments for faculty members in dormitories "A" and "B". Also we have arranged to have faculty members and students eating together at the same tables, using the same food, which will afford a type of social contact not heretofore enjoyed by the students.

Practically all our courses are now made over into "units" of learning that are related as directly as practicable to the environment of Hawaii, and independent so far as is practicable of rote learning of formal textual matter. This enables students to think more and to acquire habits of judging and deciding. To effect these units has required many, many hours of work by individual teachers and by Committees.

We have placed greater emphasis during this past year than ever before on the teaching of health habits. Both Faculty and students have been directly and indirectly assisted and urged to live hygienic lives. It is believed that a greater consciousness of errors of eating and exercising has been developed.

A carefully planned program of character training, involving direct teaching, lectures, discussion, study, and lots of "conduct assignments" for practice, has been carried out during the year. Certain features have been voluntary Sunday School attendance, which has worked well; curricular (as well as Sunday School) study of the Bible; and Sunday evening informal discussion of life topics in the separate dormitories. The usual character-forming clubs have been continued also.

The "Cooperative Plan" of education is proving more and more to be a success. It was decided to reduce the term of this type of training from three to two years, so that the students might become a bit older and have somewhat better qualifications as industrial employees, as well as that they might have a little more time during their High School course to do the necessary academic work.

In the School for Girls we have arranged to give a specialized type of training in vocational competency to the girls who do not feel able to take further training for nursing, teaching or commercial work: we now offer sufficient training in nursing to enable these girls to become trained attendants; in weaving, to enable them to make and sell quality products, and in sewing and millinery to enable them to engage in these professions entirely or as a supplement to the work of their homes.

The past year has been much like the year that preceded it, only better; many of the things then in process of development have culminated and others have advanced further during the past year; my report for 1926-1927, in so far as general features are concerned, would practically serve for 1927-1928. The classes have met regularly, the regular and special functions of the Schools have been well and enthusiastically attended, and the student groups have given a good account of themselves when appearing before the public, as they so frequently have been called upon to appear.

Graduates of 1928: The graduating class this year numbered 51, which was eight more than graduated in last year's record-breaking class. Of this number, thirty-two were boys and nineteen were girls. Vocational proficiency was attained by all these students; in the occupations they have qualified as follows: Agriculturists 10, Automobile Mechanics 5, Carpenters 7, Commercial workers 6, electricians 4, machinists 3, nurses (to receive further training) 3, teachers (to receive further training 13.

8 of the girls are going to the University of Hawaii for further study, 5 to the Territorial Normal School, 2 to the Queen's Hospital, 1 to St. Luke's Hospital in San Francisco, and 3 go directly into commercial positions. The boys plan to go as follows: 11 will go to the University of Hawaii to study further in Agriculture or Applied Arts, 16 will go into skilled trades for which they have received specific training in Kamehameha, 1 will go into commercial work and 4 will go into Drafting and Surveying work. Every one of these boys, through the "Cooperative" system of training, had a good position awaiting him and for which he had been trained at Kamehameha.

Faculty Professional Study: In addition to the very considerable study made by the members of the Faculty during the past year in re-writing their own courses of study and textual matter, all participated in a study of Dr. H. C. Morrison's new book, "The Practice of Teaching in the Secondary School". Teachers were very careful to attend professional gatherings when held in the city, such as the Oahu Teachers' Association Convention, the Hawaii Educational Association Convention, etc.

The following faculty members took special courses of study during the year: Mr. A. M. Church, Mr. C. G. Banning, Mr. C. T. Leaf and Mr. K. O. Moe of the School for Boys; Miss S. Katherine Burgner, Miss Mildred Lamb, Miss Eleanor Van Etten and Miss Winifred E. Wing of the School for Girls; Miss Hannah P. Brown in the Preparatory Department.

ENROLLMENT.

The enrollment in the School for Boys and the School for Girls has been up to the limit of our capacity during the past year; the Preparatory Department has had a few vacancies.

The variations in enrollment during the year have been about as usual, and for practically the same usual run of reasons. A few students have dropped out on account of lack of moral fiber.

The following tables are of interest and show enrollment figures for the past year and for the four years preceding:

Enrollment Record 1927--1928

	Enrolled in Sept.	Entered during year	Left during year	Enrolled in June
Boys' School, Boarders	208	5	11	202
Girls' " "	125	1	2	124
Preparatory Dep't. "	67	5		72
	400	11	13	398
Boys' School, Day	20	2	3	19
Girls' School "	6			6
	26	2	3	25
Total - Boarders and Day Students	426	13	16	423

School for Boys

Enrolled in September				Entered during year				Left during year				Enrolled in June			
1923 1924	1925 1926	1926 1927	1927 1928	1923 1924	1925 1926	1926 1927	1927 1928	1923 1924	1925 1926	'26 27	'27 '28	'23 24	'25 26	'26 27	'27 28
184	220	238	228	4	6	7	7	16	11	19	14	174	213	226	221

School for Girls

115	125	132	131	2	2	1	1	12	6	4	2	105	121	129	130

Preparatory Department.

68	68	68	67	7	6	3	5	1	1			73	74	71	72

Totals:

367	413	438	426	13	14	11	13	29	18	23	16	352	408	426	423

The enrollment by grades at the end of the school year is shown as follows:

Grade	V	VI	VII	VIII	IX	X	Low XI	High XI	XII	Totals
K.S.B.			20	21	47	33	37	32	31	221
K.S.G.			12	19	29	30		21	19	130
P. D.	47	25								72
Totals:	47	25	32	40	76	63	37	53	50	423

It seems that with a few exceptions (usually consisting of students who are falling behind in the 7th and 8th Grades of the public schools) our 7th and 8th Grades in the School for Boys are comprised of graduates of our Preparatory Department. This reflects the fact that the Junior High Schools on other islands are holding the children there. This condition will have to be met when our Preparatory Department is discontinued.

CURRICULUM

The courses of study are now quite well drawn up, specific units, projects and activities having been prepared by practically all the teachers. These courses are being prepared in mimeographed form for use during the coming year. After a year's application, and when such amendments as may be found necessary have been made, we shall print these courses of study. It is to be understood that no course is ever completely satisfactory or beyond need of revision, but we are getting our work definitely laid out in a progressive manner that will be a distinct contribution to education in these islands. Already much of our material is being taken and incorporated into the courses of study of other schools.

CURRICULUM - SPECIAL SUBJECTS

SCHOOL FOR BOYS: PREPARATORY DEPARTMENT

Applied Arts: Mr. Milton Ballengee, a new teacher, has taken these courses during the sabbatical year's leave of Miss Nevada Moore, and has kept a high interest and acquired considerable increase in skill and knowledge on the part of his students. The most of the work during the past year was with wood and leather. The boys did a desirable amount of free hand sketching for their jobs. Also they made several field trips to factories and to material supply firms. Most of the articles made were toys desired by the boys, or useful household articles.

Physical Education: The physical activities of the boys of Grades V and VI have been better carried out during the past year than they have been for several years heretofore; the work has been under the supervision of Mr. Bruce MacLeod, also a new man in the Schools. Gardening, informal play, supervised games, and formal sports have kept the boys busy. More attention has been given to formation of health habits. The nurse, Miss Agnes M. Chambers, has cooperated well in this type of training.

SCHOOL FOR BOYS: MANUAL DEPARTMENT

Forge and Sheet Metal Work: Boys of the 8th Grade had a very fine course of learning under a master mechanic and master teacher, Mr. Chas. Crozier, during the past year. These boys made many useful mechanics' tools, a farm dray, and several sheet metal articles for the kitchens, for roof drainage, etc.

Pattern Making and Casting: We were unable to install our small foundry equipment last year. Several patterns were made and rough casts made in the small furnaces, however, under Mr. Crozier's direction. Each boy is expected to have a small amount of this type of work so as to acquaint him completely with the process of taking an idea from blue-print to finished machined part.

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Printing: An excellent quality of general education, training in English, and vocation training has been afforded through our well-equipped print shop, with carefully planned units of study presented by Mr. Adolph G. Hottendorf. In addition to a large quantity of job work, we regularly publish "The Cadet", our weekly newspaper, "Ka Hoaloha", the monthly paper of the Hawaiian Board, printed in Hawaiian; the School Annual "Ka Moi", and the Schools' annual catalog. Also two booklets prepared by the faculty members were printed and published by our printing classes last year - "The Cane Project" by Mr. Moe and "Common Diseases of Children" by Miss Saunders.

Woodworking and Carpentry: The training in carpentry and woodworking seems effectively to prepare our boys for the best type of such work in the islands. This work has been under Mr. Earle L. Russell. It involves not only development of skill in the use of hand tools, but also a knowledge of blue-print reading, material estimating, concrete work, structural and reinforcing steel, and power woodworking machines. Like all the rest of our shop courses, much of the instruction is specific training in the work which the boys are called upon to do in industry on their "Cooperative" shifts.

Agriculture:

(1)Gardening: The gardens have been used as projects to illustrate elementary agronomy and the elementary accounting for and managing of a small agricultural enterprise. Small plots were leased to selected students under restrictions. The Schools furnished the ground and water and did the heavy machine plowing and harrowing; the student furnished the seed, the labor and the management. The plots were small but served quite well to interest boys in the work and to teach them principles. All work was under the supervision of Mr. Kilmer O. Moe. $81.55 worth of vegetables were sold to the campus dining halls at market prices; there were 8 boys sharing in the work, each receiving $5.11 as his share of the profits. Half the gross income went to the Schools. Only about a quarter acre was occupied by the gardens of the School for Boys, students having so many other requirements that it is impracticable to require them to tend large plots.

(2) Cane: Growing of cane was practiced on a small experimental plot basis during the past year. Fertilizer, water, variety and effect of shade experiments were conducted. We now have a half acre of cane, with varying factors effecting growth in the different plots recorded, all surrounded by a high fence so that we hope to be able to carry the experiments through to completion without interference of molesting small boys.

We have rather missed the stimulating job that we had in connection with our seven and one-half acres of cane recently surrendered to the City and County. From the standpoint of science, the small plots are allright, but there is a lack of the generation of morale that is so valuable to adolescents and that we found in the big Cane Harvest Day. We now shall look elsewhere for our big events in connection with Agriculture.

(3) Pineapples: We have given only theoretical and textual study, supplemented with field trips, in pineapples this past year. Probably later the mauka areas of Hahaione Valley will lend themselves satisfactorily to pineapple culture and study.

(4) Animal Husbandry: The provision by the Trustees of the modern, carefully planned and economical piggery and hennery at Hahaione Valley encourages every one interested in the success of general agriculture and general education in Hawaii. The outlook for success in pig and beef cattle raising, as well as in egg and poultry production and in dairying is one of promise wherever the natural conditions are satisfactory in the islands. Furthermore, any knowledge of general agriculture is of considerable value to any Kamehameha student who may later be engaged in cane or pineapple production, or even in other than agricultural occupations. It would be to the general commercial advantage of these islands and to the specific advantage of many a family if much more general farming and food producing were being carried on in Hawaii.

It is hoped that during the year conclusions as to the water supply at Hahaione will justify the removal of the Dairy to this site. The Trustees' decision to cull out unproductive cows and replace them with stock to be carefully selected personally by Mr. Paul A. Gantt, in charge of our Animal Husbandry instruction, and to increase the size of our dairy herd will go far toward enabling us to produce much more milk and operate the dairy at a profit. Heretofore, with only about 20 to 22 cows being in milk at one time, our overhead has been relatively too high for our income.

Farm and Garden Operating Profit

(cents omitted)

Year	Salaries and Wages	Feed Purchased	Other Misc. Expense	Total Operating Expense	Total Income	Operating Expense less Income, or Net Cost
1911-12						$3142.
1912-13						4313.
1913-14						3727.
1914-15						2845.
1915-16						949.
1916-17	7335.	3047.	1753.	12136.	8632.	3474.
1917-18	8458	5126.	3115.	16701.	10219.	6482.
1918-19	9084.	6376.	2520.	17891.	13106.	4874.
1919-20	10299.	7149.	3548.	20996.	17640.	3356.
1920-21	12927.	8701.	3556.	25185.	17362.	7822.
1921-22	12383.	5158.	7225.	23424.	16506.	6917.
1922-23	12050.	3376.	4525.	19952.	15856.	4096.
1923-24	10933.	3333.	6187.	20455.	21129.	674.
1924-25	12284.	4278.	4685.	21189.	19867.	1769.
1925-26	14465.	3773.	6177.	24416.	20040.	4373.
1926-27	12260.	5898.	5285.	23443.	25665.#	2221.
1927-28	11762.	4320.	5862.	25996.	21763.	4233.

(# Total Income includes Inventory adjustment $5611.20)

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In all of our previous experience, except in two years when we culled large numbers of dairy cattle or when we increased our inventories greatly (in 1925-1926 by $5611.20) by capital appropriation additions of new stock, we have operated the farm and garden at a loss averaging about $4150.00 per year. This past year our loss was $4233.00. During the past year we have been building up our herds and our "Feed Purchased" item has greatly increased. Our hog sales are now beginning to be quite substantial, however, and we believe showing a good profit. We hope to cut our loss in two during the coming year, the next year to break even, and each succeeding year to show a profit.

Farm Income (Receipts)

(cents omitted)

Year	Dairy Products	Stock Sold	Pigs Pork	Eggs and Poultry	Other Misc. Income	Gain due to Inventory Adjust.	Total
1916-17	$5701.	422.	761.	--	1746.		8632.
1917-18	5751.	1110.	1040.	--	2317.		10219.
1918-19	6944.	1849.	1940.	--	2372.		13106.
1919-20	8600.	1730.	2007.	--	5301.		17640.
1920-21	10103.	792.	2318.	--	4148.		17362.
1921-22	11070.	823.	2721.	--	1891.		16506.
1922-23	10894.	1004.	1330.	--	2627.		15856.
1923-24	11835.	2576.	1804.	--	4912.		21129.
1924-25	12299.	--	3325.	--	4242.		19867.
1925-26	12343.	952.	2862.	822.	3059.		20040.
1926-27	11583.	942.	3763.	1205.	2561.	5611.	25665.
1927-28	10763.	1204.	4555.	2382.	2859.	---	21763.

Our hennery is developing very satisfactorily due to hatchings and to favorable purchases of purebred pullets from Waialae Ranch. Samuel Vida, a graduate of Kamehameha in the class of 1926, is handling the poultry well under Mr. Gantt's direction.

(5) Forestry: Forestry is taught as a phase of agriculture and the emphasis is laid upon the relation between forests and field production. The value of fruit trees and the importance of horticulture are presented to the students, and students are taught how to germinate tree seeds, bring seedlings to planting size by potting, transplanting, tempering to wind, sun, etc., and how to select site and set out the small trees. The processes of fertilizing and grafting are carried on. This work has been under the direction of Mr. Moe and has resulted in considerable knowledge and interest in the classes. The proximity of the nursery of the Bishop Estate and the Schools' nursery has been of great benefit to our boys, since the high standards of a nursery on a commercial basis have been in view of our boys constantly. We shall have a problem how to keep our work up to highest standards

without the influence of the Estate Nursery close by. However, this is a problem in all school shop work; it is solved by the standards of training required by the instructor himself and, in an important manner, by the experience in industry that comes in the "cooperative" years.

Last Spring, under the direction of Mr. A. F. Judd, selected students from the School for Boys took part in a "Ficus Planting Day". This problem served to show the boys the approved method of planting Ficus trees so as to overcome low growing pests, to interest the boys in preserving and caring for the forests, and to give the boys an opportunity to participate in improving the new campus. The whole thing was of considerable educational value.

Last Fall, following our custom for the past several years, the Schools united on Arbor Day to set out memorial groves of trees in Kapalama Valley, back of the site of the new schools. The planting exercises were worth while and we hope will leave their mark of improvement on the valley. Also the spirit of cooperation and the stimulation of the project served admirably to build up a good morale and an attitude toward bettering the Schools. Probably in Arbor Day projects we may find the desired substitute for our lost Cane Harvest Project.

Electric Shop: Instruction in the electric shop was resumed by Mr. C. V. Budd after his year's substitution as Coordinator during Mr. Banning's sabbatical year's leave. Mr. Budd's classes are well handled; the boys worked seriously and received good training. Applied School work is largely electric distribution and repair of motors and fixtures. Theory is studied in class, and more advanced and varied training is afforded through the "Cooperative" education plan, particularly to those boys who are employed on the plantations where so much new electrifying is being done at present.

Machine Shop: Training in machine practice is quite specific, consisting of a carefully planned series of jobs on the floor, at the bench and with the machines. This work has been handled by Mr. George H. Kennedy, who will enjoy his sabbatical leave this year, during which time the work will be under Mr. Fred O. Wilkins, who heretofore has been Shop Assistant. Several of our jobs the past year have been work turned over to us by the Hawaiian Pineapple Company for our students to do on a "cost plus" basis.

Automobile Shop: Mr. Charles T. Parrent is steadily improving the type and scope of training offered our boys who wish to become automobile mechanics. The Trustees' authorization of purchase of new machines and equipment for this shop has enabled us to prepare our boys to do a high grade of work, and hence our "cooperative" students and graduates are able to become very well placed even in a field that is overrun and swamped by earnest though poorly prepared Oriental boys. The cost of equipment for this shop, when we move to our new plant, will be very small.

Drafting: We now have five years of drafting to offer our students who care for this type of work. Excellent courses are under the direction of Mr. Robert F. Lowrie, and include plates in free-hand drawing, machine design and drafting, and architectural design.

Business Training: It has been impracticable for us to provide for typewriting courses for our students (except for a few who go to classes at the School for Girls) on account of the lack of classroom space. There is no doubt as to the merit of typing as an aid to English learning, as well as an exploratory course to see which students may do well in commercial positions. We now offer a good course in business arithmetic and an elementary course in accounting. Our students sadly lack in knowledge of accounts. As time goes on, we hope to provide more of this sort of education for all our boys, so that, regardless of what occupations they follow, they may know the principles of business and of accounting. At the present time a few of our students go over to the School for Girls for Commercial training and have good jobs with Honolulu business firms during their "cooperative" years.

Plan of Vocational Experience: Only slight changes have been made in our general layout for vocational training during the past year, to become effective this Fall. We plan to divide the Seventh Grade between Print Shop and Forge Shop; and to divide the Eighth Grade between Forge Shop and Carpentry Shop. This will provide a desirable variety in the Seventh Grade, which was all Print Shop work last year. In the Ninth Grade, due to the fact that so many of our students enter this grade from other schools, we plan to give all students in this class rotating periods of six weeks in each of the following "shops" for the sake of exploration and vocational guidance: Electricity, Elementary Accounting, Printing, Machine Shop, Agriculture, and Automobile Shop. The Tenth Grade and Low Eleventh Grade will be spent full time on an elected vocational course in preparation for taking a job in Industry on the "cooperative" plan during the High Eleventh and Twelfth Grades.

"Cooperative"Plan of Education: The "Cooperative" plan of education seems to be the only adequate system for teaching a vocation in the schools. Other methods fall far short of desired results. We believe more than ever in the value of this training now being carried on at Kamehameha. The system has been in effect during four years at The Kamehameha School for Boys. It is believed that two years of experience of this sort is sufficient, and hence we now offer it only during the last two years of school. The success of the plan depends largely upon the Coordinator, Mr. Claude G. Banning, and his ability to keep proper relation between the Schools and the Employers.

Statistics of our Cooperative Group for last year follow:

1927-1928 Part-Time Group at end of School Year

FIRMS	SEC A STUDENT	VOCATION	SEC B STUDENT
1. Advertiser Publ. Co.		Printing	Bray, David
	Ahia, William	"	Keikeiki, K.
	Supe, Gus	"	Cockett, B.
2. Bishop Estate	Clark, Harry	Horticulture	Rankin, P.
	Wood, Alex.	Drafting	Harbottle, D
	Keala, Sam	"	Bertelmann, C.
	Ahue, Joseph	"	Ching, A.
	Wise, John	"	Kauahikaua, A.
3. City Auto Shop	Thomas, C.	Auto Mech.	Kaawalauole, W.
4. DeMello & Fernandez	Akaka, S.	Carpentry	Miller, A.
	Kahanu, M.	"	Cordes, Wm.
5. Ewa Sugar Plantation	Hubbard, L.	Machinist	
		Sugar Boiler	Cason, Wm.
6. Freitas Contr. Co.	Ahuna, R.	Carpentry-	Tam, Lincoln
	Hugho, S.	"	
7. General Motors	Huddy, Herman	Auto Mech.	Oness, R.
8. Aiea Plantation (Hawn. Sugar Co.)	Hooper, Edm.	Sugar Agr.	Martinson, M.
	Lono, D.	Electrician	Harbottle, H.
9. Hawn. Electric Co.	Joseph, V.	Electrician	Kialoa, G.
	Nakoa, Chas.	"	Huddy, Jas.
10. Hawn. Sugar Planters' Ass'n.	Kaluakini, L.	Sugar	Brandt, Wm.
	Plunkett, Wm.	"	Haina, S.
11. Kamehameha Schools	Kealoha, Jos.	Auto Mech.	Kapaona, D.
	Miller, H.	Animal Husb.	Fuller, A.
	Roy, Chas.	Agric.	
	Cox, Chas.	Animal Husb.	Meyer, Chas.
	Nakanelua, P.	" "	Stone, Oliver
	Hugho, Geo.	" "	Choy, Sol.
	Cox, Arthur	" "	Mathews, Ezer
	Cox, Oscar	" "	
		Further Shop Training	Tam, Wm.
		Business "	Mahikoa, A.
	Cummings, J.	Art Design, Print Shop	
12. Libby, McNeil & Libby	Miller, Geo.	Electrician	Apo, Chas.
13. Lewers & Cooke	Hakuole, J.	Business	Seong, C.
14. Mutual Telephone Co.	Kane, Paul	Cable Splicer	Aki, Sol.
15. Oahu Sugar Co.	Wood, Abe	Electrician	Napoleon, J.
	Leoiki, H.	Machinist	Rogers, Sam
	Brede, Wm.	"	Mahikoa, L.
	Chow, Mike	Sugar	Richardson, N.
	Whittington, W.	"	Ah You, A.

FIRMS	SEC. A STUDENT	VOCATION	SEC B STUDENT
16. Oahu Railway Co.	Ralston, J.	Machinist	Poohina, F.
17. Univ. of Hawaii		Poultry (Agric.)	Vannatta, E.
18. Universal Motors	Nahale, Geo.	Auto Mech.	Harbottle, G.
19. Teves & Joaquin	Meinecke, Fred	Electrician	Santos, A.
20. von Hamm-Young Co	Mew Yen, J.	Auto Mech.	Kauaihilo, N.
	Akai, P.	" "	
	Newton, Ira	Machinist	Aiwohi, F.
21. Waialua Agric. Co.	Kamakahi, Jos.	Auto Mech.	Apo, Hiram
	Hale, John	Electrician	Keolanui, L.
	Kinney, Thos.	Machinist	Tilton, F.
22. Wooley Contr. Co.	Koki, Ernest	Carpentry	Ah New, J.
	Brown, Harold	"	Toomey, S.
23. Allen & Robinson	Kruse, Fred	Business	Kahoiwai, G.
24. Inter-Island Navig. Co. Drydock	Atcherley, L.	Machinist	Meyers, A.
Waiting permanent placement:	Koki, Wm.	Electrician	
	Naukana, Geo.		
	52	TOTAL 101 boys	49

Number of Cooperative firms (not including Kamehameha Schools) 23

Number of Cooperative, or Part-Time Students 101

	1924-25	1925-26	1926-27	1927-28
No. of Cooperating Firms	9	24	24	23
No. of Students in Cooperative Education	22	87	103	101
Electricians	6	24	24	18
Agriculturists	3	16	23	25
Auto Mechanics	2	14	17	13
Machinists	2	8	17	13
Carpenters	1	11	12	11
Pump Operators	--	3	--	--
Teaching (Vocational)	--	3	--	--
Clerks	2	2	2	5
Navigation	4	--	--	--
Draftsmen	--	--	4	8
Sugar Boilers	--	2	1	1
Machine Repairers	--	2	--	--
Printers	2	1	2	7
Law	--	1	--	--
Mason	--	--	1	--
Total	22	87	103	101

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Military Training: Capt. Thomas E. May, U.S.A. Infantry, D.O.L. has proved to be an excellent Commandant of Cadets during his first year with us, and the battalion has done very well under him. Kamehameha's Class "M" standing as an R.O.T.C. unit enables our students (the only secondary students in the Islands to be so favored) to attend the R.O.T.C. encampment at Schofield in the summer in order to qualify as Reserve Second Lieutenants in the U.S. Army. The following boys thus attended the camp this summer and won their Reserve Commissions: Simeon Akaka, James Huddy, Samuel Rogers, and Solomon Choy Tung.

Music: Miss Laura E. Brown has given us another progressive year of music. She has acted as head of this department, has taught class choruses, glee club singing, choir singing, and individual and small group singing. Under her leadership our Boys' Glee Club again won the Inter-island Glee Club Championship, the Boys' Club successfully toured Kauai, and the Girls' Glee Club made a fine impression on the island of Hawaii. Miss Mildred Lamb did well with the symphony orchestra and with some chorus and piano groups. Miss Eleanor Van Etten proved to be an excellent piano teacher and instructor in "kinder-symphony". The band had a good year under Mr. Anthony Sanuy, Bandmaster of the 64th Coast Artillery Band at Fort Shafter. Mrs. Florence Campbell helped Miss Brown train the Preparatory boys, who have had training in chorus, harmonica and piano. Our various musical units have been in great demand throughout the year, having had probably three times as many calls to perform as we were willing to let them accept; nevertheless, we have generously contributed in various places and on many occasions.

Physical Education: We have worked out an excellent syllabus of Health Education for the Schools, which is published in mimeographed form for the coming year. Our program during the past year has been very good on the whole, with Mr. William Wise acting as Physical Director, coach of football and baseball, and teacher of hygiene; and with Captain May as Assistant Physical Director. Many faculty members assisted in coaching various sports. All students had a physical examination and all participated in informal play and in organized sports in so far as their physical conditions justified their doing so. Inter-dormitory sports were carried on throughout the year so that every boy took part in sports unless excused by the Doctor. Though we won no Interscholastic championships last year, we made a very creditable showing in every season.

We rely greatly upon our physical activities as opportunities for permanent character improvement among the boys. Kamehameha is well organized and is doing well in Health Education, I believe.

SCHOOL FOR GIRLS: (Curriculum - Special subjects)

General Homemaking: All girls do a considerable amount of general housekeeping work each day. This is under the careful supervision of the Housemothers, Miss Frances A. Lemmon and Miss Mary L. Stimson, with certain supervision by the Assistant Matrons, Miss Daisy Bell and Mrs. Dora Pahu, (both graduates of Kamehameha School for Girls). These home-making tasks make a strenuous day's program, but they are of great value in the development of social efficiency and cooperation among the girls. Training in this line includes work in sewing, cleaning, ordering, answering phone calls, receiving guests, etc., and is coordinated with the regular scheduled class work of Home Economics.

Cooking: The girls have ample opportunity to learn the theory and practice of cooking and dietetics in connection with the preparation of meals for small groups of their fellow-students, on certain occasions for faculty groups and guests, and for patients in the hospital. The cooking is done in unit kitchens and the theory thereof is studied under the teachers of Home Economics, Miss Rowena Anderson and Mrs. Peggy Kurtsahn, assisted by Miss Daisy Bell. As carried on in the Kamehameha School for Girls, work in cooking is according to the approved Project Method: food is prepared for, and is served at, the table of six or eight of one's classmates who judge the results.

Nursing: All girls are given instruction in First Aid, diet for the sick, general nursing and care of the sick, prenatal care, and infant care. Also stress is laid on principles of preventive medicine and health conservation. The theory of the subject is usually connected with the practice in our Hospital and in the Senior Practice Cottage where an infant is cared for. Each year several of our girls who have graduated proceed to the Queen's and other hospitals for regular nurse's training. In this vocation Kamehameha graduates seem to do very well. Miss Ora L. Saunders, R.N. is the teacher in charge. She is assisted by Dr. E. D. Kilbourne, School Physician and by the supervisor of the Practice Cottage.

Sewing and Millinery: Miss Emma S. Noeckel offers very effective training to our girls in sewing and millinery. Each year each of our girls makes several dresses and a hat or two for herself. Of course this is an ideal set-up for learning. Though very few of our graduates follow this line of work vocationally, they have in sewing and millinery a trade that would supplement their family income if they should need to increase this income in later years.

Senior Practice Cottage: Most practical education is afforded in cooking, sewing, ordering, budgeting, receiving, cleaning, and all the arts and coordinations necessary in a family of eight or nine persons, through a twelve weeks' experience in our Senior Practice Cottage. This Cottage tour crowns the work of our Home Economics training. Each year the girls secure an infant and, through caring for him they correctly learn that very important function of woman-kind, - the proper bringing up of children. Last year the supervisor of the Cottage was Mrs. Peggy Heath Kurtsahn.

Commercial Training: During the past year all Ninth Grade girls had instruction in typing, which instruction had a definite value in improving the mechanics of their English. Although most of our girls have a rather restricted English and cultural background, each year we graduate from two to four who successfully find satisfactory niches in business or other offices. Miss Laura Duvauchelle and Miss Alice Forsythe, both recent Kamehameha graduates, are doing very good work at the present time in the President's office. Typing, stenography, use of office machines and commercial arithmetic and law are taught by Miss Gladys Schumaker; Office Practice by Miss Mary De Land, the latter being Girls' School Secretary. Most of the advanced typing, duplicating machine work, and the office practice is in connection with regular and required clerical jobs of the Schools.

Music: More work has been done in the line of music in the School for Girls this past year than heretofore. In addition to the well-conducted classwork, arranged systematically from 7th to 12th grade, the piano instruction, orchestra training and Glee and Chorus singing, we have had two new and valuable departures. Miss Eleanor Van Etten, who was teacher of Piano during Miss Norma Olsen's leave of absence, conducted a "Kinder Symphony" for younger girls, in which symphony the girls became familiar with orchestra conducting, instruments, etc; Miss Laura E. Brown has given individual instruction in harmony and other theoretical aspects of music to two girls who manifested special talent. Miss Eleanor Van Etten proved to be an effective teacher of piano; we hope to have her return to Kamehameha at some later date. Work with the orchestra was satisfactorily handled by Miss Mildred Lamb.

Art: The harmonious embellishment of the home is the keynote of our art courses. Girls are taught the main considerations of furniture selection, interior decoration, dress design, etc. Also the classes, which are under Miss Winifred E. Wing, strive to secure a color and form appreciation. Some practical poster work is done, and plates are made for use in the School Annual and in the weekly newspaper.

Physical Education: A thorough physical examination, followed by properly selected work, daily hygiene and recreation, including much play, has been the aim of Miss Mayme Tangen in her Physical Education courses. The girls have all engaged in some sort of out-of-door play as well as in social games. They have engaged in original health plays and dramatics that have held the interest of the girls and have impressed on the entire school the value of hygienic daily living. On different occasions several "good conduct" boys have been invited over to engage in games with the girls; this has been beneficial, to a certain extent, in correcting lacks due to the segregation of the sexes.

Weaving: We are planning to offer training in fine weaving for girls who have a flair for such arts, or who may be rather too motor-minded to succeed in the regular academic course. Ability in this craft would enable a woman to do weaving in her own home or in a small factory, thus supplementing the family income. Mrs. Dora Pahu, a graduate of the School for Girls, has had special training in these subjects and will teach weaving.

CURRICULUM: SPECIAL SUBJECTS; GENERAL CONSIDERATIONS

The courses in special subjects as outlined above offer a very valuable general educational experience as well as specific opportunity for vocational proficiency to Kamehameha boys and girls. It is planned that every graduate of Kamehameha will have a vocational competency when he leaves the Schools. The introduction of weaving as a subject for girls should tend to balance the opportunities in similar lines afforded the boys. Our courses are so planned that they apply well when the student goes directly into industry upon graduation, and also furnish a basis for further technical study at the University, Normal School, Nurses' Training School, etc.

CURRICULUM: "Constants" or Academic Subjects School for Boys and School for Girls.

English: Steady and definite gains are being made constantly in our English teaching and in the type of English spoken and written on the campus. For one thing, we must admit that we are getting many students from homes where English is spoken better than it was spoken in most of the homes of our students in former days. This is very significant, for it is almost a hopeless task to try to secure native English facility in one who, up to his adolescence, has used "pidgin". However, there is still great room for improvement, and we are getting encouraging results in this area. We continue to rely upon the weekly school newspaper, appearances in assembly, and other projects as will develop a desire to speak and write well. Using such motivation, we are emphasizing correctness and are affording an increased amount of drill. We have a wide range of social situations arranged for in which the student desires to speak good English. Also, we have increased the number of hours given to class instruction in English. Training in Oral Expression has been emphasized. The instruction has been under Mr. George Odgers, Mr. A. M. Church, Mr. Frederick Withington and Mr. Glen E. Josephson in the School for Boys, and under Miss Emma E. Winslow and Miss Carrie Mae Whaley in the School for Girls. English in the Preparatory Department has been taught by the grade teachers, Mrs. Susie E. Davis, Miss Elizabeth Ferguson and Miss Hannah Brown.

We are trying to have every teacher a teacher of English, and more and more this idea is being put into practice. This is a method that must be operative before we can get the results we desire.

Mathematics: Mathematics is one of the most difficult of all branches of learning to "motivate" since so much more mathematics is usually taught than is needed in an average life. Our teachers make every effort to relate mathematics to the life and practices of Hawaii, and they use many methods to keep the students' interest as high as possible, so that learning will be facilitated. Miss Mabel Catlin in the School for Girls has been especially successful with her School Store Project, and her records of budgets, schooling expense, merchandising accounts, etc. Work in the School for Boys and in the Preparatory Dep't. is still rather more formal and more inclusive than we hope to make it. Mr. Wm. B. Caldwell has had excellent results in teaching arithmetic fundamentals and Mr. Curtis T. Leaf has carried on an interesting experiment

in Algebra which shows that the individual instruction sheets are a decided advantage over the old class type of teaching. We are developing units which serve better to relate mathematics to our shop work and to the experiences which our boys have in their cooperative periods.

Science: Work in Science has been along the same line as in previous years except that specific units aiming to develop a mastery of the larger general phases of the students' environment have been worked out by the teachers. These units enable the student to get a grasp of certain important life considerations and relationships, whereas the old plan of teaching science was to require the student to memorize a large number of facts, usually interesting in themselves but also usually not well related to each other or to the student's life. Mr. Edwin Bonsey in the School for Boys and Miss Mabel Catlin in the School for Girls have taught Sciences. Great importance is attached to the teaching of Biology, especially the aspects of biology that relate to the human being.

Social Sciences: The teaching of History, Geography, Civics and Occupations has been arranged in unit form and herein also the desire has been to see that the student masters certain great ideas of mankind's conduct and growth is emphasized and is used to inculcate an appreciation of larger citizenship duties; school elections are held, student cooperative government is carried on, etc; all under careful teacher supervision. Exhibits of ancient and modern craftsmanship, of trade routes, of old and new documents of note, etc., are used to develop interest and to fix historical and geographical facts in the students' memories. An effort is made to remove prejudices of race and sect from the students' minds, and Hawaii's industrial and social history is studied. These subjects have been taught by Mr. J. W. Garrett and Miss Katherine Burgner.

Hawaiian Language: The students have been interested in and apparently have profited by the course in Hawaiian language offered to both boys and girls by Mr. John Wise. The course is open to Juniors and Seniors as an elective. We are preparing a new text-book for these classes.

7th and 8th Grades: The departmentalization of young students in Grades Seven and Eight was discontinued two years ago in Kamehameha, except for such highly specialized subjects as shop work, art, music and physical education. One teacher, Miss Carrie M. Whaley, presents English, Mathematics, Science and Social Science in the 7th Grade for Girls; Mr. Glen E. Josephson has the 7th Grade for Boys and Mr. Wm. B. Caldwell the 8th Grade. In the case of the latter two teachers, each has his specially strong points and each is not so strong in some respects, so that an integrated teaching has not been carried out quite so well as it has been in the School for Girls. Mr. Josephson has had English in both grades, while Mr. Caldwell has had Arithmetic in both. However, the classes are side by side in the same small building, the periods are long and rather informally carried on, and departmentalization is not so sharp as it is in most Junior High Schools. It is proving desirable for our younger students not to send them here and there for various academic subjects, but to keep them under one teacher in so far as possible, in order that the integrated and all-round success of

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the students may be the definite responsibility of some one; under the departmental plan we found one teacher chiefly concerned with teaching English, one with teaching Mathematics, etc., and no one specially responsible for the final success of the child as an individual.

Extra-Curricular Activities: All extra-curricular activities are carefully supervised by the Schools and are under Faculty advisors. The aims and the content of the activities are educational, and in many cases are found to be even better educational investments of the students' time than the more formal type of recitation. Each student participates in two or more extra-curricular activities, care being used in advising in which of these Clubs or groups a student would receive the greatest benefit. Such activities complement the regular school subjects and provide a fuller social life for students. The clubs range from character-forming clubs, such as the Hi-Y, Girl Scouts, Sir Galahad Club, Student Council, etc., through "subject" Clubs, such as Science Club, "Aggie" Club, etc. to the more recreational type, such as Boxing Club, Hiking Club, etc. Athletic sports are classed as extra-curricular activities, although like all other extra-curricular enterprises, these sports are on the regular school program, are directed by a member of the Faculty, and are known to contribute in an important way to a student's education. It is fortunate that several of these extra-curricular activities allow the boys and girls to work together co-educationally.

Character Training: Although one of the great objectives of all Kamehameha experience is character development, we have come to the conclusion that there is merit in a systematic study and discussion of ethical and character-building principles. The activities of the Hi-Y Club, Sir Galahad Club, Girl Scouts, Girl Reserves, Student Councils, and other such clubs are so planned as to be character-developing. Teachers are reminded ever to be on the alert to set a good example before the students, and to discuss carefully any question in which the student finds difficulty. Regular informal discussions on Sunday evenings are held in each dormitory in order to develop a little more of the home feeling and in order to give the students a chance to express themselves concerning a carefully planned set of life problems. In this way we systematically cover many points that, in years gone by, we erroneously took it for granted did not need to be brought up but were clear in the students' minds. In addition to usual Sunday services, including church and Sunday School, we have had one period of Bible Study each week as a part of the regular school program. These classes have been conducted by Mr. Lloyd G. Davis, Mr. Alfred M. Church, Mr. Frederick Withington and Miss Mary L. Stimson. Our Acting Pastor for Bishop Memorial Church has been Rev. Henry P. Judd. Mr. Judd has been especially helpful to us because of his knowledge of Hawaiians and of his intimate relationships with the religious work among the Hawaiians in the Territory.

We now have a bulletin giving details of our religious and character eduvation program and describing our experience along this line during the past year. It would be advantageous to review this bulletin in connection with this my Annual Report.

Those who have delivered the Sunday morning addresses in Bishop Memorial Church during the past year are: (see next page)

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Sunday Speakers, Bishop Memorial Church, 1927--1928:

1927:		
Sept.	11	Rev. H. P. Judd
"	18	Mr. Frank E. Midkiff
"	25	Rev. Lloyd G. Davis
Oct.	2	Rev. N. C. Schenck
"	9	Mr. Alfred M. Church
"	16	Rev. Frederick B. Withington
"	23	Rev. H. P. Judd
"	30	Rev. John L. Hopwood
Nov.	6	Rev. N. C. Schenck
"	13	Mr. Alfred M. Church
"	20	Rev. H. P. Judd
Dec.	4	Rev. N. C. Schenck
"	11	Mr. Alfred M. Church
"	18	Rev. H. P. Judd
(Dec. 25th and Jan. 2nd, Xmas holidays)		
1928:		
Jan.	8	Rev. N. C. Schenck
"	15	Mr. Alfred M. Church
"	22	Rev. Jas. W. Countermine
"	29	Rev. H. P. Judd
Feb.	5	Rev. N. C. Schenck
"	12	Rev. John Hedley
"	19	Mr. Scott Brainard
"	26	Rev. H. P. Judd
March	4	Rev. N. C. Schenck
"	11	Rev. A. S. Baker
"	18	Rev. Galen R. Weaver
"	25	Rev. H. P. Judd
(Apr 1st and 8th - Easter Holiday)		
April	15	Rev. Wm. H. Fry
"	22	Rev. N. C. Schenck
"	29	Rev. H. P. Judd
May	6	Rev. N. C. Schenck
"	13	Rev. Clyde E. Boyer
"	20	Rev. F. B. Withington
"	27	Envoy Fred Giles
June	3	Rev. H. P. Judd

Field Trips: Honolulu offers opportunities par excellence for field trips illustrating History, Geography, Natural Science, Art, Government, Business and Commerce, Transportation, Industry and Agriculture, and many other phases of the life and activity of man. Our teachers now carefully plan such trips definitely to accomplish one or two things and then the class is taken out to observe. Usually the students assist in the planning and management of the trips; always they discuss and report on their findings. Our two Cadillac touring cars that are now converted into buses greatly facilitate field trips.

Health: Our program of Health Education has been improved during the past year and we hope that during the coming year we may carry out the details of an excellent syllabus now prepared in mimeographed form as a guide. At present what we are aiming toward is thorough physical examination routine, following which we shall know what each student needs and can offer that type of training, observation, dieting, and general hygiene that will produce maximum physical, and hence mental, efficiency. Our nurses have been very alert and have prevented many isolated cases of contagion from becoming epidemics. In spite of all efforts, however, we did have several cases of mumps in the Boys' School, and several cases of influenza. One thing that annoyed us greatly was the improper diagnosis of a run of sore throats in the Girls' School as diphtheria. We suffered because the technician of the Territorial Board of Health failed to use the only adequate sure check of his microscopic findings, - that is, he failed to try to produce the disease in guinea pigs.

Valuable discussions on the subject of social and sexual hygiene were led by Dr. Nils P. Larsen among the boys, and by Dr. Edith Hale Swift among the girls. Several sessions were given over to both speakers.

Table of Operations:

	1922-1923	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928
Appendectomy	3	--	1	5	8	1
Tonsilectomy or Adenoidectomy	9	3	3	16	2	8
Circumcision	1	--	--	--	--	--
Fracture	1	--	--	3	--	--
Eye Operation	--	--	1	--	1	2
Operation on Foot or Leg	1	--	--	--	--	2
Mastoid	--	--	--	1	--	--
Repair after cut or bruise	--	1	--	1	--	--
Abcesses	--	--	--	--	--	--
Hernia	--	--	--	1	1	--
Nasal	--	--	--	--	--	1
Osteomylitis	--	--	--	1	--	--
Operation on Hand	--	--	--	--	1	--
Total . . .	15	4	5	28	13	14

Dr. E. D. Kilbourne, our School Physician, has served us very faithfully for many years. We lost an excellent man in his decision to reside on the Mainland. Our School Dentist, Dr. Joseph A.Pekelo, a graduate of Kamehameha, has handled more work than we have had done in any previous year. The Trustees' decision to employ the dentist for five full mornings each week will result in much better oral hygiene and tooth repair among our students, many of whom sorely need dental work. Not enough can be said for the reliable service rendered by our School Nurses, Miss Ida McGoldrick, Miss Ora L. Saunders and Miss Agnes M. Chambers.

The following table shows the Schools' costs in furnishing the services of a doctor and a dentist:

	Total paid to Dentist	Total paid to Doctor	Re-collected from pupils Dentist:	Doctor:	Bal. paid by Schools Dentist	Bal.paid By Schools Doctor
1917-18	$2071.00	$1000.00	$634.00	$634.00	$1437.00	$366.00
1918-19	1813.00	1020.00	676.00	676.00	1137.00	344.00
1919-20	2356.50	1020.00	681.00	681.00	1675.00	339.00
1920-21	2998.50	1500.00	687.00	687.00	2311.50	813.00
1921-22	2025.00	1500.00	678.00	678.00	1347.00	822.00
1922-23	2305.70	1500.00	685.00	685.00	1620.70	815.00
1923-24	1164.15	1500.00	739.00	739.00	425.15	761000
1924-25	1448.00	1500.00	995.00	995.00	453.00	505.00
1925-26	1203.50	1500.00	1052.50	1052.50	151.00	447.50
1926-27	2109.50	1500.00	1038.75	1038.75	1070.75	461.25
1927-28	2046.50	1500.00	1007.50	1007.50	1039.00	492.50

BOARDING DEPARTMENT

Although our menus have been improved during the past year, due to careful management and quantity buying we have had slightly less expense than we had during the preceding year. We have succeeded in getting the students to eat and enjoy more vegetables, though we must keep at education along this line. Next year, because we shall have students and teachers eating together more frequently, and also because we have reduced our "cooperative" years to two and will have more students continually in the Dining Hall of the School for Boys, we estimate that our board costs will be increased by about $5600.00 over costs of this year. This increase has been authorized by the Trustees and allowance made in this year's budget.

DORMITORY HOME LIFE

Genuine progress has been made in developing among Faculty and students the idea of a need for more social contacts between these two groups. In cottages "A" and "C" we now have living married instructors; in Dormitories "A" and "B" we have provided this summer for married faculty members in both of which dormitories the ladies are to act as housemothers. In each of the other three dormitories we shall have living one or two instructors. All these unmarried teachers and the housemothers, as well as several other members of our

staff will have their meals at tables with the boys. Similar arrangements are made for the girls. Reference has been made above to the various informal discussion groups in the dormitories. Also we have arranged for the boys to have "big brothers" among the Faculty members. Thus eight, ten or twelve boys will be looked after very specially by a selected Faculty Advisor, who will take an intimate personal responsibility for these boys, getting acquainted with the boys' homes and relatives, making a close friendship with each boy, and serving the boy in any way that a study of his case may show to be necessary.

It is a pleasure to note that nearly all our students turn out well morally, but it is discouraging to learn from time to time that certain of them weaken and yield disastrously to temptation.

OPERATING EXPENSES

Two items of our budget advance in considerable amounts each year: "Instruction" costs increase because we keep our good teachers for allong period of years and give them normal advances in salary each year; "Administration and General" similarly involves the salaries of many employees and includes the Trustees' contributions toward the purchase of annuities and of pensions, which increase each year. The item "Upkeep of Grounds" was too high last year, partially due to too little supervision and management. We now have these costs running at a more reasonable figure and expect to reduce expenses of this sort during the coming year. "Industrial Operations" is an account that varies rather widely from year to year. Last year our expense in this account was larger than usual due to the fact that we are steadily building up our herds and poultry, our alfalfa fields, etc. at Hahaione, and as yet our income is relatively small. Recently our receipts have started to show a fair volume and hence the net Industrial Operations account will be considerably smaller next year.

Although certain items varied one way or another from our estimates of a year ago, we were able to remain within our authorized budget of $288,750.00 In our last Annual Report we estimated that our net annual per capita costs would be approximately $600.00. They have been $614.69. Of course per capita costs will rise a little each year until we begin again to increase our enrollment - a thing we cannot do in the existing plant.

Comparative figures for five years ago, for 1923-24, 1925-26, and 1926-27, as well as for the past year are shown herewith:

	Expenses 1923-24	Expenses 1925-26	Expenses 1926-27	Expenses 1927-28
Maint. of Bldgs.	$25564.	$10578.	$12438.	$12578.
Upkeep of Grounds	14965.	14191.	13676.	16125.
Water, Lt. & Sewerage	6206.	5763.	5662.	5300.
Industrial Operation	7197.	10943.	4696.	14436.
Instruction	62689.	80420.	88421.	96839.
Boarding Expense	61038.	69330.	67445.	67241.
Religious & Social	5155.	2977.	2584.	3589.
Care of Health	10356.	12337.	14000.	12736.
Administration & Gen'l.	48628.	51095.	51494.	58045.
	$ 241803.	$257638.	$ 260420.	$ 286893.
Income from Tuitions, etc.	22173.	23783.	24437.	25649.
Net Cost	$ 219630.	$233855.	$ 235983.	$ 261244.
Average enrollment for the year	359	412	431	425
Average net Per Capita costs	$611.78	$567.60	$547.52	$614.69

ACCOUNTS RECEIVABLE

The following Comparative table shows that our Accounts Receivable are quite well in hand. Most of the accounts payable as of June 30, 1928 (the figure shown below) have been paid prior to the present writing.

	1924-25	1925-26	1926-27	1927-28
Charges . . .	$68834.13	$79039.06	$80552.09	$81823.42
Collections . .	61863.76	72762.72	76459.29	76994.50
Outstanding Accounts	$ 6970.37	$ 6276.34	$ 4092.00	$ 4828.92

FACULTY AND STAFF

It is a great pleasure to speak of the fine spirit of cooperation and of professional service that exists at present in our Faculty and staff. Nearly all our teachers have given most generously and effectively of their time and strength. Our Faculty on the whole in ability and attitude is far above what one would find in most secondary schools. Reference has been made above (under the heading "Faculty Professional Study") to the special studies pursued by various members of the group.

Miss Nevada Moore and Miss Norma Olsen enjoyed their sabbatical leave last year, the former studying and traveling in the Orient, the latter studying in Paris and traveling in Europe.

A large volume of clerical work is regularly and cheerfully handled by the administrative staff in my office. The Principals state that their secretaries have proved to be excellent assistants, which reports check with my own observations.

The division of the Faculty and Staff for work is shown in the following table:

	1923-24	1924-25	1925-26	1926-27	1927-28
Administration& Clerical	11	11	10	9	11
Teachers	26	31	32	36	40
Boarding Departments	12	13	16	15	10
Health	5	5	5	5	5
Military Department	3	3	3	3	3
On Leave of Absence	1	2	2	3	2
Religious Education	1	--	--	--	--
Psychologist	--	--	1	1	--
	59	65	69	72	71

The change in line-up as shown above is due to a careful consideration of the hours spent by various members of the Faculty and Staff. Where the greater part of one's effort is spent in teaching, although the person also does secretarial work, or where the greater part of the effort is devoted to teaching although the individual also may assist in carrying on the work of the boarding department, the classification is determined by the work in which the greater part of the time is spent. Probably this year's classification is more carefully done than was that of the preceding years.

The visits made by the Principals to the other Islands at about the time of the Easter Recess were very beneficial to the Schools indeed, and I believe should be repeated once a year. Mr. Nelson had a very profitable time with the graduates and prospective students of Kamehameha on the Island of Kauai; Miss Schaeffer visited the island of Hawaii, later joining with the Girls' Glee Club and touring the island. She made a very fine impression for the Schools on that trip; Miss Maude Post visited something like three hundred former and prospective Kamehameha students on the Island of Maui during her trip there, and we have heard many favorable echoes from the Valley Island since her trip. I should say in this connection that one could not expect more whole-hearted and efficient cooperation than is given by the three Principals of the Schools, together with their loyal and congenial faculty members.

A very pleasant feature of our Fortieth Anniversary Class Reunion and Luau was the presentation by Mr. Richard H. Trent, on behalf of the Board of Trustees, of two silver vases, appropriately inscribed, to Miss Frances A. Lemmon, as an expression of appreciation for her thirty-one years of service at Kamehameha, and to Miss Maude Post in appreciation of her twenty-nine years of service.

SPECIAL FUNCTIONS

The following list of special functions, while not a complete list of the many opportunities furnished for social growth at Kamehameha, indicates that we have been careful to provide students and faculty members with activities that should keep all alert and happy:

1927			
Aug. 29,	Mon.	3:00 p.m.	Alumnae Reception for Miss Schaeffer
Sept. 3	Sat.	2:30 p.m.	Faculty Outing at Waialae Beach Cottages
" 6	Tues.	8:00 a.m.	School begins
" 7	Wed.	7:30 p.m.	General Assembly in Bishop Memorial Chapel
" 8	Thurs.	4:00 p.m.	General Faculty Meeting
" 10	Sat.	2:00 p.m.	Faculty Reception to other school Faculties
" 11	Sun.	11:00 a.m.	First Sunday Service, Bishop Memorial Chapel
" 17	Saturday		Regatta Day
" 24	Sat.	afternoon	Picnic, 8th Grade boys and 7th Grade girls
" 25	Sun.	7:30 p.m.	Schools to Kawaiahao Services
" 28	Wed.	4:00 p.m.	Meeting Student Council Association
Oct. 3	Mon.	7:30 p.m.	Faculty Bridge Club
" 7	Fri.	11:00 a.m.	Exercises Commemorating 40th Anniv. of School
" 12	Wed.	4:00 p.m.	General Faculty Meeting
" 14	Fri.	7:30 p.m.	K.S.G. Alumnae Meeting
" 15	Sat.	afternoon	9th Grade Excursion
" 15	Sat.	7:30 p.m.	Students' Introductory Dance and Party
" 16	Sun.	3:30 p.m.	Exhibition Battalion Drill
" 17	Mon.	7:30 p.m.	President's "At Home"-Address by Dr. Gregory
" 28	Fri.	8:00 p.m.	Faculty Bridge Party and Dance, Country Club
" 30	Sun.	3:30 p.m.	Exhibition Battalion Drill
Nov. 5	Sat.	7:30 p.m.	Low Eleventh Grade Party
" 7	Mon.	7:30 p.m.	Faculty Bridge Club
" 9	Wed.	4:00 p.m.	General Faculty Meeting
" 11	Fri.		Armistice Day Parade and Holiday
" 12	Sat.	7:30 p.m.	Tenth Grade dance
" 16	Wed.	4:00 p.m.	Student Council Meeting
" 17	Thurs.		Arbor Day Planting on new site, with Luau
" 20	Sun.	3:00 p.m.	Girls' Glee Club program at Academy of Arts
" 20	"	7:30 p.m.	Joint Christian Endeavor Meeting
" 21	Mon.		SS "Malolo" arrival
" 23	Wed.		Oahu Teachers' Ass'n. Convention
" 23	"	2:30 p.m.	Thanksgiving Recess begins
" 27	Sun.	5:30 p.m.	Thanksgiving Recess ends
" 29	Tues.		Faculty Picnic, Waialae Beach Cottages
Dec. 3	Sat.	7:30 p.m.	Non-Commissioned Officers' Dance
Dec. 5 - 9th	Health Week at K.G.S.		
Dec. 8	Thurs.		Faculty picnic, Faculty Club House
" 9	Fri.	7:30 p.m.	K.G.S. Alumnae Meeting
" 10	Sat.	7:30 p.m.	Football Dance

Dec. 14	Wed. 4:00 p.m.		General Faculty Meeting
" 15	Thurs. 7:00 p.m.		Vesper Services, Xmas music, Bishop Mem. Chapel
" 16	Fri. 7:00 p.m.		Special Founder's Day Dinner for students
" 17	Sat. 7:45 p.m.		Founder's Day Program, Auditorium
" 18	Sun. 11:00 a.m.		Memorial Exercises, Bishop Memorial Chapel
" 18	" 4:00 p.m.		Memorial Exercises, Mausoleum
" 18	" 6:30 p.m.		Christmas Recess begins
" 25	" 6:00 p.m.		Christmas "At Home" with Mr. & Mrs. Midkiff
" 28 - 30			Hawaii Educational Ass'n. Convention
1928			
Jan. 3	Tues. 5:30 p.m.		Christmas Recess ends.
" 8	Sun. 3:30 p.m.		Exhibition Battalion Drill
" 8	Sun. 7:30 p.m.		Mr. Stokes' Address on Ancient Haw'n. Handicraft
" 11	Wed. 4:00 p.m.		General Faculty Meeting
" 13	Fri. 11:00 a.m.		Mme. Sturkow-Ryder Piano Recital
" 16	Mon. 7:30 p.m.		Faculty Bridge Club
" 17	Tues. 6:00 p.m.		Press Club Picnic Supper
" 20	Fri.		First half term ends, second half term begins
" 21	Sat. 7:30 p.m.		Puppet Show, K.G.S.
" 27	Fri. 7:30 p.m.		Oahu Prohibition Oratorical Contest
" 28	Sat. 7:30 p.m.		K.G.S. Song Contest
" 30	Mon. 7:30 p.m.		Mr. K. O. Moe's Address at Art Academy
Feb. 1	Wed. 4:00 p.m.		Student Council Ass'n. Meeting
" 3	Fri. 11:00 a.m.		Address by Dr. Harry A. Garfield, Williams College
" 4	Sat. 7:30 p.m.		Boys' School Song Contest
" 8	Wed. 4:00 p.m.		General Faculty Meeting
" 9	Thurs. 11:00 am.		Address by Senator Wadsworth
" 10	Fri. 11:00 a.m.		K.G.S. Play "Home Management" at K.B.S. Assembly
" 16	Thurs. 7:30 p.m.		Parent-Teachers' Evening, K.G.S.
" 19	Sun. 3:30 p.m.		Exhibition Battalion Drill
" 22	Wed.		Washington's Birthday
" 23	Thurs. 7:30 p.m.		Lecture by Dr. S.C. Lee, Academy of Arts
" 24	Fri. 6:00 p.m.		Miss Schaeffer entertains Seniors, Uluniu Club
" 25	Sat. 7:30 p.m.		Preparatory Dep't. Homecoming
March 1	Thurs.		"Ficus Day Planting" K.S.B.
" 3	Sat. 8:00 p.m.		Combined Glee Club Concert, Mission Memorial Hall
" 4	Sun. 3:30 p.m.		Exhibition Battalion Drill
" 8	Thurs. 7:30; p.m.		Address by Dr. G.A. Johnston Ross (Seniors & Faculty
" 13	Tues.		Faculty Picnic at Kaneohe
" 14	Wed. 4:00 p.m.		General Faculty Meeting
" 15	Thurs. 7:30 p.m.		Address by Dr. Ross (Seniors & Faculty)
" 17	Sat. 7:30 p.m.		Miss Dawn Assheton Recital, Auditorium
" 21	Wed. 4:00 p.m.		Student Council Association Meeting
" 22	Thurs. 7:30 p.m.		Address by Dr. Ross (To Seniors and Faculty)
" 26	Mon. 2:00 p.m.		K.G.S. Glee Club to Hawaii
" 30	Fri. 7:30 p.m.		K.S.B. wins Inter-Island Glee Club Contest
" 31	Sat. to Apr. 8th,		R.O.T.C. Cadets encamped at Olinda, Maui
" 31	Sat.		K.S.B. Glee Club to Kauai
April 8	Sun.		Easter Recess ends.
" 11	Wed. 4:00 p.m.		General Faculty Meeting
" 13	Fri. 7:30 p.m.		K.S.G. Alumnae Meeting
" 15	Sun. 3:30 p.m.		Exhibition Battalion Drill
" 15	Sun. 7:30 p.m.		Dr. Peter Buck's address
" 18	Wed. 4:00 p.m.		Student Council Association Meeting
" 20	Fri.		Christian Endeavor Picnic
" 28	Sat. Aft. & eve.		"Hoolaulea"
" 29	Sun. 3:30 p.m.		Exhibition Battalion Drill
" 30	Mon. evening		Choir and Glee Club Party, Country Club

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May 5	Sat.	2:00 p.m.	R.O.T.C. Tournament, Alexander Field
" 10	Thurs.	7:30 p.m.	Dr. Harada's Lecture, Art Academy
" 12	Sat.	9:15 a.m.	Entrance Examination for new students
" 12	"	7:30 p.m.	K.G.S. Piano Recital, Bishop Memorial Chapel
" 13	Sun.	3:30 p.m.	Exhibition Battalion Drill
" 18	Fri.	7:30 p.m.	Alumni Oratorical Contest, Auditorium
" 19	Sat.	7:30 p.m.	Athletic Letter Dance
" 26	Sat.	7:45 p.m.	Alumnae Homecoming K.G.S.
" 27	Sun,	3:30 p.m.	Exhibition Battalion Drill, Annual Competition
" 30	Wed.		Memorial Day, Parade
" 30	Wed.	7:00 p.m.	Officers' Dinner and Dance
June 2	Sat.	3:00 p.m.	Luau by Seniors
" 2	"	7:30 p.m.	Junior Prom in honor of Seniors
" 3	Sun.	11:00 a.m.	Baccalaureate Sermon, (Rev. H. P. Judd)
" 3	"	3:30p.m.	Final Review of Schools
" 3	"	7:30 p.m.	Certification Exercises, (Rev. Huyler)
" 4	Mon.	7:45 p.m.	Class Night
" 5	Tues.	8:00 p.m.	Commencement, (Dr. Dean)
" 6	Wed.	7:00 p.m.	Class Reunions and Luau, (Mayor Arnold)

A list of special speakers whom the Departments have had the privilege of hearing during the past year at the regular morning assembly exercises, not including the names mentioned above, is as follows:

Boys' School Assemblies:

October	Mr. Geo. F. Hamilton, Mr. F. E. Midkiff, Lieut. Abbey
November	Sheriff Gleason, Mr. LeRoy Blessing, Rev. Akaiko Akana
December	Mr. C. A. Anderson, Dean Newlin of Pasadena High School, Mr. N. C. Hanks
January	Mr. H. K. Dombaugh
February	Mr. A. A. Shank, Dr. Nils P. Larsen
March	Rev. M. H. Fagan, Rev. A. Akana, Rev. Clyde E. Boyer
April	Miss Maude Schaeffer, Miss Maude Post, Rev. A. Akana
May	Mr. R. H. Trent

Girls' School Assemblies:

September	Rev. Akaiko Akana Dr. Theodore Richards
October	Mr. W. O. Smith, Rev. P. A. Swartz, Mrs. Thos. Richards
November	Mr. A. F. Judd, Rev. Akaiko Akana

December	Mrs. N, C. Schenck
Jamuary	Rev. Akaiko Anana, Mr. Ralph Clark
March	Rev. N. C. Schenck, Rev. Akaiko Akana, Rev. H. P. Judd

EDUCATIONAL FEATURES FOR THE COMING YEAR

The methods of previous years that have proved effective we shall continue next year. Like all things that are growing sturdily and steadily we shall try to keep the annual changes slight, but constant in the line of proved progressive education. The use of "projects" and "activities" in presenting the various units of learning we shall carry on as thoroughly as possible, because we know that learning is accomplished much more effectively when it comes along with doing things students have an interest in doing. Also, in so far as is possible, we shall develop a desire for thorough mastery of skill and of appreciation in each subject. We are trying to keep our students so absorbed in interesting and developing activities that cases of "discipline" will become unnecessary. We aim for an integrity in class work, shop work, on the campus, the field, and in the dormitories that will become habitual and will seem natural and desirable above all things to our students. We strive for that "atmospheric conviction" that a thing is not well done unless it is done right, and that righteousness in every daily requirement and assignment is paramount. We believe that the units of skill, knowledge, and appreciation will be presented well by our teachers, due to the careful planning of these units, to the ability of our teachers, and to the supervision that we are arranging to give. More library opportunities will be offered in the School for Boys. There will be special classes for students who are backward in English, and we are providing evening classes for our "Cooperative" plan students who are situated where they can take advantage of the courses. The improved social contacts referred to in preceding paragraphs are educational features. Training in weaving will prove a benefit to many girls. Students who wish further to carry on their training at the University of Hawaii will be better prepared to do so. The Faculty will continue professional growth studies and committee work toward the improvement of our courses.

CONCLUSION

The Kamehameha Schools have served the youth of Hawaii for forty years. The value of the Schools to this Territory has steadily increased and the prospects for future usefulness are very good. As we consider the great needs of our children and the competition and the intensity of life that are to characterize Hawaii, we are earnestly impressed with the necessity of doing well everything we can do during the years the students are with us.

It is my own belief that the Honorable Board of Trustees of the Bernice Pauahi Bishop Estate is greatly to be congratulated upon the years of eminent usefulness the Schools under their direction have had, and upon the careful preparations now being made for the greater service the Schools are to render.

Respectfully submitted,

Frank E. Midkiff

Frank E. Midkiff
President

FEM/B

Equity No. 2048 Reg. 3 Pg. 34

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate
of
BERNICE PAUAHI BISHOP,
Deceased.

PETITION FOR A VESTING ORDER

FILED
At 11:00 o'clock A.M.
DEC - 6 1928
A. K. Restarick
Clerk

ROBERTSON & CASTLE
312 Castle & Cooke Bldg.,
Honolulu, T. H.,
Attorneys for Petitioners.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate
of
BERNICE PAUAHI BISHOP,
Deceased.

PETITION FOR A VESTING ORDER

To the Honorable PRESIDING JUDGE at Chambers of the Circuit Court of the First Judicial Circuit, Territory of Hawaii:

Your petitioners, William O. Smith, E. Faxon Bishop, Albert F. Judd, Richard H. Trent and George M. Collins, all residing in the City and County of Honolulu, Territory of Hawaii, respectfully represent and show:

1. That your petitioners are Trustees under the will and of the estate of Bernice P. Bishop, late of Honolulu aforesaid, deceased, who died on the 16th day of October, 1884, and whose will and the two codicils thereto were admitted to probate by the Supreme Court of the Hawaiian Islands on the 2nd day of December, 1884, as the last will and testament of said deceased;

2. That William Williamson, one of the five Trustees under the said will and of the said estate, died on the 22nd day of November, 1928;

3. That on the 4th day of December, 1928, the Justices of the Supreme Court of the Territory of Hawaii, under and by virtue of the power of appointment conferred upon them by the said will as aforesaid, appointed the said George M. Collins

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Trustee under the said will and of the said estate in the place of and in succession to the said William Williamson, deceased;

4. That it is necessary that the legal title in and to all of the property and assets and choses in action forming the estate heretofore held in trust by the said William O. Smith, E. Faxon Bishop, Albert F. Judd and Richard H. Trent and the said Williamson as Trustees under the said will and of the said estate, do vest in the said William O. Smith, E. Faxon Bishop, Albert F. Judd, Richard H. Trent and George M. Collins as co-trustees jointly, upon or subject to the trusts provided by the said will;

WHEREFORE your petitioners pray that an order be made vesting all of the said property in your petitioners, William O. Smith, E. Faxon Bishop, Albert F. Judd, Richard H. Trent and George M. Collins as Trustees under the will and of the estate of Bernice P. Bishop, deceased, upon or subject to the trusts created by the said will; and your petitioners ask that an order issue out of this Honorable Court citing Harry R. Hewitt, in his capacity as Attorney General of the Territory of Hawaii, to appear before this court at a time to be named in said order to show cause, if any he has, why the prayer of this petition should not be granted.

Dated, Honolulu, T. H., December 6, 1928.

WILLIAM O. SMITH, E. FAXON BISHOP, ALBERT F. JUDD, RICHARD H. TRENT and GEORGE M. COLLINS, Trustees under the Will and of the Estate of Bernice P. Bishop, deceased,

By Robertson Castle
their attorneys.

TERRITORY OF HAWAII)
CITY AND COUNTY OF) SS.
HONOLULU)

ALBERT F. JUDD, being duly sworn on oath deposes and says that he is one of the petitioners named in the foregoing petition; that he has read said petition, knows the contents thereof and that the same are true.

Albert F. Judd

Subscribed and sworn to before me this 6th day of December, 1928.

Florence K. Kienzle
Notary Public, First Judicial Circuit, Territory of Hawaii.

Equity No. 2048 Reg. ___ Pg. ___

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate
of
BERNICE PAUAHI BISHOP,
Deceased.

ORDER

FILED
At 11:00 o'clock A.M.
DEC - 6 1928
A E Restarick
Clerk

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate
of
BERNICE PAUAHI BISHOP,
Deceased.

O R D E R

Upon reading the petition of William O. Smith, E. Faxon Bishop, Albert F. Judd, Richard H. Trent and George M. Collins, Trustees under the will and of the estate of Bernice P. Bishop, deceased, filed herein this 6th day of December, 1928,

IT IS HEREBY ORDERED that the petitioners forthwith serve upon Harry R. Hewitt, Attorney General of the Territory of Hawaii, a copy of said petition and of this order; and that the said Harry R. Hewitt as such Attorney General be and appear before me at my Chambers in the Judiciary Building, Honolulu, on Saturday, the 8th day of December, 1928, at the hour of 10 o'clock, A. M., to show cause, if any he has, why the prayer of said petition should not be granted.

DATED, Honolulu, T. H., December 6 1928.

Judge, Circuit Court,
First Circuit, Territory of Hawaii.

Receipt of a copy of said petition and order acknowledged this 6th day of December, 1928.

Attorney General.

E- No. 2048 Reg. 3 Pg. 34

In the Circuit Court of the First Circuit

TERRITORY OF HAWAII

AT CHAMBERS

Jas. L. Coke last master $500.

IN THE MATTER OF THE TRUST ESTATE OF BERNICE P. BISHOP, Deceased.

Order of Reference

Chas. E. Cassidy and F. A. Edgecomb are

~~is~~ hereby appointed Masters to examine and report on the 43rd Annual Account, filed Nov. 30 1928 by the Trustees herein.

Dated Honolulu, Hawaii, Dec. 3 A. D. 1928.

Albert M. Cristy

2nd Judge of the Circuit Court of the First Circuit, Territory of Hawaii.

FILED

at 1:20 o'clock P M.

Dec. 3 1928

[signature]

Clerk.

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26651—Printshop

Plat 3 Files.

Equity No. 2048 Reg. ____ Pg. ____

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate
of
BERNICE PAUAHI BISHOP,
Deceased.

ORDER VESTING PROPERTY IN NEW TRUSTEE

FILED
AT 10:15 O'CLOCK A M.
Dec. 8 1928
Lilyl Davis
CLERK

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate
of
BERNICE PAUAHI BISHOP,
Deceased.

ORDER VESTING PROPERTY IN NEW TRUSTEE

The petition of William O. Smith, E. Faxon Bishop, Albert F. Judd, Richard H. Trent and George M. Collins, all of the City and County of Honolulu, Territory of Hawaii, representing that they are Trustees under the will and of the estate of Bernice P. Bishop, late of Honolulu aforesaid, deceased, who died October 16, 1884, and whose will with the two codicils thereto was admitted to probate by the Supreme Court of the Hawaiian Islands on December 2, 1884; that William Williamson, one of the five Trustees under the said will and of the said estate died on the 22nd day of November, 1928; that on the 4th day of December, 1928, the Justices of the Supreme Court of the Territory of Hawaii, under and by virtue of the power conferred on them by the said will as aforesaid, appointed George M. Collins of Honolulu aforesaid Trustee under the said will and of the said estate in place of and in succession to said William Williamson, deceased; that it is necessary that the legal title in and to all of the property and assets and choses in action forming the estate heretofore held in trust by William O. Smith, E. Faxon

Bishop, Albert F. Judd, Richard H. Trent and the said William Williamson as Trustees as aforesaid do vest in the said William O. Smith, E. Faxon Bishop, Albert F. Judd, Richard H. Trent and George M. Collins as co-trustees jointly upon or subject to the trusts provided by the said will; and it appearing upon hearing of said petition that the allegations of said petition are true, and no good cause appearing to the contrary, but good cause appearing therefor;

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that all of the said property forming the estate of the said Bernice P. Bishop, deceased, be, and the same is hereby vested in the said William O. Smith, E. Faxon Bishop, Albert F. Judd, Richard H. Trent and George M. Collins as Trustees under the will and of the estate of Bernice P. Bishop, deceased, upon or subject to the trusts created by the said will;

AND IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the said William O. Smith, E. Faxon Bishop, Albert F. Judd, Richard H. Trent and George M. Collins as such Trustees as aforesaid file jointly a new bond herein in the sum of One Hundred Thousand Dollars ($100,000.00).

DATED, Honolulu, T. H., December 8, 1926.

Robert M. Oat
Judge, Circuit Court,
First Circuit, Territory of Hawaii.

Attest:

Sibyl Davis
Clerk.

Flat Files

E - No. 2048 Reg. 3 Pg. 34

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS

IN THE MATTER OF THE TRUST ESTATE OF BERNICE PAUAHI BISHOP, Deceased.	ORDER CANCELLING AND RELEASING THE APPOINTMENT OF F. A. EDGECOMB AS MASTER.

Good cause appearing therefor and at the personal request of said Master, it is hereby ordered that F. A. Edgecomb heretofore appointed as joint-master on the Forty-third Annual Account is hereby released of said appointment and said appointment is hereby cancelled.

Dated at Honolulu, T. H., this 5th day of April, A. D., 1929.

Albert M. Cristy

Judge, Second Division, First Circuit Court, Territory of Hawaii.

FILED
AT 8:40 O'CLOCK A M.
Apr. 6 1929
Sibyl Davis
CLERK

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1929

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,

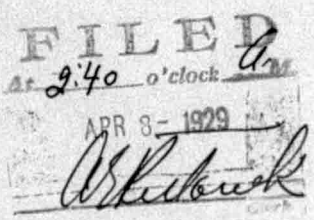
TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate of)
)
) EQUITY NO. 2048.
BERNICE P. BISHOP) 3/34.
)

MASTER'S REPORT ON

43RD ANNUAL REPORT AND ACCOUNT



CHAS. E. CASSIDY
Attorney at Law
Honolulu, T. H.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT,
TERRITORY OF HAWAII

AT CHAMBERS — IN EQUITY

In the Matter of the Estate of
BERNICE P. BISHOP
EQUITY NO. 2045.

MASTER'S REPORT ON
43RD ANNUAL REPORT AND ACCOUNT

TO THE HONORABLE JUDGE OF THE ABOVE ENTITLED COURT,
PRESIDING AT CHAMBERS, IN EQUITY:

Comes now, the undersigned, CHAS. E. CASSIDY, heretofore appointed Master herein to examine the Forty-third Annual Report and Account of the Trustees of the above named Estate for the period ending June 30, 1928, and reports as follows:

I

That your Master has fully and carefully examined the Report of the Trustees, as well as the proceedings, account, vouchers and other records accompanying the same.

All accounts have been audited, and all expenditures checked with the corresponding vouchers, and except as herein-below noted, your Master has found the same to be in order and correct.

II

Under Schedule B, the following expenditures are listed:

Page 182 - July 2, 1927;

"Trustees commission, bal for year ended June 30, 1927 - - - - - - - - - -$24,944.37
" a/c for year ending June 30/28 paid in error - - - - - - - - - -$ 32.86

Page 208 - January 4, 1928;

"Trustees commission a/c year ending June 30, 1928 - - - - - - - - - -$24,457.95"

No vouchers are submitted by the Trustees for any part of the above charges.

III

Your Master has examined and verified the existence and possession of the securities listed in the Trustees Report and Inventory. The account states a cash balance, June 30, 1928, of $106,692.73 whereas the statement of the depository bank as of the same date credits the Trustees with a balance of $108,479.91. The difference of $1,787.18 is accounted for as the amount of outstanding and uncashed checks at the date of entry.

IV

During the course of the year the Trustees have undertaken new construction of permanent improvements at the Hahaione Farm and preliminary work preparatory to actual construction of a new Kamehameha School Plant. Expenditures for the same, totaling $139,506.32 and furnished in a separate account have been audited and checked against the corresponding vouchers listed in the general account and found to be properly supported and correct. In accordance with Smith vs. Lymer 29 Haw. 169, the Trustees have properly charged 2½% on the above sum as commission for final payment of cash principal.

V

In conclusion, your Master recommends that the Trustees be required to file proper vouchers for commissions received as set out in Paragraph II hereof and that thereupon, the 43rd Annual Report and Account of the Trustees herein be approved, allowed and settled as rendered.

Dated, Honolulu, T. H., April 7 1929.

Respectfully submitted,

Chas. E. Cassidy
MASTER

Eq. No. 2048 Reg. 3 Pg. 34.

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate
of
BERNICE P. BISHOP,
Deceased.

ORDER APPROVING 43rd ANNUAL ACCOUNT

FILED
At 3:32 o'clock P M.
APR 19 1929
Clerk

Eq. No. 2048 Reg. _____ Pg. _____

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate
of
BERNICE P. BISHOP,
Deceased.

ORDER APPROVING 43rd ANNUAL ACCOUNT

The Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, having filed herein their 43rd Annual Account and Report, together with a petition praying that said account and report be examined, approved and allowed; and said account and report having been referred by this court to Charles E. Cassidy as master for examination and report, and the said master having filed his report thereon wherein he recommends that the account and report be approved and allowed; and the trustees having filed their joint receipt for the commissions received by them, in accordance with the recommendation made in paragraph II of the master's report,

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the 43rd Annual Account and Report of said trustees is hereby approved and allowed; and that the said Charles E. Cassidy, master as aforesaid, be allowed and paid out of the fund of said trust estate compensation for his services in the sum of $500.00

DATED, Honolulu, T. H., April 19, 1929.

3rd Charles S. Dana
Judge, Circuit Court, First Circuit, Territory of Hawaii.

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E. 2048 - 3/35

April 12, 1929.

The Undersigned, Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, hereby acknowledge that during the year ended June 30, 1928, they collectively received commission in the sum of $49,435.18, according to Statements exhibited with the 42nd and 43rd Annual Accounts; to wit,

Balance for year ended June 30, 1927, paid July 2, 1927, p. 182		$24,944.37
Account for year ended June 30, 1928, paid (in error) July 2, 1927, p.182		32.86
Account for year ended June 30, 1928, paid January 4, 1928	$24,490.81	
Less above	32.86, p.182	24,457.95
		$49,435.18

William O. Smith — William O. Smith, By L. J. Warren, his attorney in fact.

E. Faxon Bishop

Albert F. Judd

William Williamson Estate — per ____ Administrator

Richard H. Trent — Richard H. Trent

Trustees under the Will and of the Estate of Bernice P. Bishop.

FILED
At 4:30 o'clock P. M.
APR 20 1929

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Equity No. 2048 Reg. 3 Pg. 34

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate)
of)
BERNICE PAUAHI BISHOP,)
Deceased)

PETITION FOR A VESTING ORDER

FILED
At 11.15 o'clock A.M.
APR 27 1929
[signature]

ROBERTSON & CASTLE
312 Castle & Cooke Bldg.,
Honolulu, T. H.,
Attorneys for Petitioners.

Equity No. 2048 Reg. ____ Pg. _____

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate)
of)
BERNICE PAUAHI BISHOP,)
Deceased)

PETITION FOR A VESTING ORDER

To the Honorable PRESIDING JUDGE at Chambers of the Circuit Court of the First Judicial Circuit, Territory of Hawaii:

Your petitioners, E. Faxon Bishop, Albert F. Judd, Richard H. Trent, George M. Collins and John K. Clarke, all residing in the City and County of Honolulu, Territory of Hawaii, respectfully represent and show:

1. That your petitioners are Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu aforesaid, deceased, who died on the 16th day of October, 1884, and whose will and the two codicils thereto were admitted to probate by the Supreme Court of the Hawaiian Islands on the 2nd day of December, 1884, as the last will and testament of said deceased;

2. That William Owen Smith, one of the five Trustees under the Will and of the Estate of said deceased, died on the 13th day of April, 1929;

3. That on the 23rd day of April, 1929, the Justices

of the Supreme Court of the Territory of Hawaii, under and by virtue of the power of appointment conferred upon them by the said will as aforesaid, appointed the said John K. Clarke Trustee under the said will and of the said estate in the place of and in succession to the said William Owen Smith, deceased;

4. That it is necessary that the legal title in and to all of the property and assets and choses in action forming the estate heretofore held in trust by the said E. Faxon Bishop, Albert F. Judd, Richard H. Trent and George M. Collins and the said William Owen Smith as Trustees under the said will and of the said estate, do vest in the said E. Faxon Bishop, Albert F. Judd, Richard H. Trent, George M. Collins and John K. Clarke as co-trustees jointly, upon or subject to the trusts provided by the said will;

WHEREFORE your petitioners pray that an order be made vesting all of the said property in your petitioners E. Faxon Bishop, Albert F. Judd, Richard H. Trent, George M. Collins and John K. Clarke as Trustees under the will and of the estate of Bernice P. Bishop, deceased, upon or subject to the trusts created by the said will; and your petitioners ask that an order issue out of this Honorable Court citing Harry R. Hewitt, in his capacity as Attorney General of the Territory of Hawaii, to appear before this court at a time to be named in said order to show cause, if any he has, why the prayer of this petition should not be granted.

DATED, Honolulu, T. H., April 26, 1929.

E. FAXON BISHOP, ALBERT F. JUDD, RICHARD H. TRENT, GEORGE M. COLLINS, and JOHN K. CLARKE, Trustees under the Will and of the Estate of Bernice P. Bishop, deceased,

By Robertson & Castle

their attorneys.

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TERRITORY OF HAWAII)
CITY AND COUNTY OF) SS.
HONOLULU)

ALBERT F. JUDD, being duly sworn on oath deposes and says that he is one of the petitioners named in the foregoing petition; that he has read said petition, knows the contents thereof and that the same are true.

A F Judd

Subscribed and sworn to before me this 26th day of April, 1929.

Florence K. Kringle
Notary Public, First Judicial Circuit, Territory of Hawaii.

Equity No. 2048 Reg. 3 P. 34

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate)
of)
BERNICE PAUAHI BISHOP,)
deceased)

ORDER

FILED
At 11:15 o'clock A.M.
APR 27 1929
A E Rutanek

Equity No. 2048 Reg. ___ Pg. ____

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate
of
BERNICE PAUAHI BISHOP,
deceased

ORDER

Upon reading the petition of E. Faxon Bishop, Albert F. Judd, Richard H. Trent, George M. Collins and John K. Clarke, Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, filed herein this 27th day of April, 1929,

IT IS HEREBY ORDERED that the petitioners forthwith serve upon Harry R. Hewitt, Attorney General of the Territory of Hawaii, a copy of said petition and of this order; and that the said Harry R. Hewitt as such Attorney General be and appear before me at my Chambers in the Judiciary Building, Honolulu, on Thursday, the 2nd day of ~~April~~ May, 1929, at the hour of 2 o'clock P M., to show cause, if any he has, why the prayer of said petition should not be granted.

DATED, Honolulu, T. H., April 27 1929.

Charles S. Desha
3rd Judge, Circuit Court,
First Circuit, Territory of Hawaii.

Receipt of a copy of said petition and order acknowledged this 27 day of April, 1929.

H. E. Hewitt
Attorney General

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Equity No. 2048 Reg. ___ Pg. ____

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate)
of)
BERNICE PAUAHI BISHOP,)
deceased)

ORDER VESTING PROPERTY IN NEW TRUSTEE

FILED
At 2:25 o'clock P M
MAY 2 1929
A. Richards
Clerk

Equity No. 2048 Reg. _____ Pg. _____

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the Estate)
of)
BERNICE PAUAHI BISHOP,)
deceased)

ORDER VESTING PROPERTY IN NEW TRUSTEE

The petition of E. Faxon Bishop, Albert F. Judd, Richard H. Trent, George M. Collins and John K. Clarke, all of the City and County of Honolulu, Territory of Hawaii, representing that they are Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu aforesaid, deceased, who died October 16, 1884, and whose will with the two codicils thereto was admitted to probate by the Supreme Court of the Hawaiian Islands on December 2, 1884; that William Owen Smith, one of the five Trustees under the said will and of the said estate died on the 13th day of April, 1929; that on the 23rd day of April, 1929, the Justices of the Supreme Court of the Territory of Hawaii, under and by virtue of the power of appointment conferred on them by the said will as aforesaid, appointed John K. Clarke of Honolulu aforesaid Trustee under the said will and of the said estate in place of and in succession to said William Owen Smith, deceased; that it is necessary that the legal title in and to all of the property and assets and choses in action forming

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the estate heretofore held in trust by E. Faxon Bishop, Albert F. Judd, Richard H. Trent, George M. Collins and the said William Owen Smith as Trustees as aforesaid do vest in the said E. Faxon Bishop, Albert F. Judd, Richard H. Trent, George M. Collins and John K. Clarke as co-trustees jointly, upon or subject to the trusts provided by the said will; and it appearing upon hearing of said petition that the allegations of said petition are true, and no good cause appearing to the contrary, but good cause appearing therefor;

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that all of the said property forming the estate of the said Bernice P. Bishop, deceased, be, and the same is hereby vested in the said E. Faxon Bishop, Albert F. Judd, Richard H. Trent, George M. Collins and John K. Clarke as Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, upon or subject to the trusts created by the said will;

AND IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the said E. Faxon Bishop, Albert F. Judd, Richard H. Trent, George M. Collins and John K. Clarke as such Trustees as aforesaid file jointly a new bond herein in the sum of One Hundred Thousand Dollars ($100,000.00).

DATED, Honolulu, T. H., ~~April~~ May 2 1929.

Charles S. Davis
3rd Judge, Circuit Court,
First Circuit, Territory of Hawaii.

Attest:
A E Rutanek
Clerk.

Eq. No. 2048 Reg. ___ Pg. ___

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS In Equity

In the Matter of the Estate
of
BERNICE P. BISHOP,
Deceased.

PETITION OF TRUSTEES FOR APPROVAL OF ANNUAL ACCOUNT

FILED
At 10:10 o'clock A.M.
NOV 29 1929
D. K. Sherwood
Clerk

ROBERTSON & CASTLE
312 Castle & Cooke Bldg.,
Honolulu, T. H.,
Attorneys for Trustees.

11/29/29
Paid
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S.D

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT

TERRITORY OF HAWAII

AT CHAMBERS IN EQUITY

In the Matter of the)
)
BERNICE P. BISHOP ESTATE)

PETITION OF TRUSTEES

FOR APPROVAL OF ANNUAL ACCOUNT

To the Honorable
the Presiding Judge
at Chambers, in Equity,
of the above entitled Court:

The petition of the undersigned, E. Faxon Bishop, Albert F. Judd, Richard H. Trent, George M. Collins and John K. Clarke, Trustees, of the City and County of Honolulu, Territory of Hawaii, respectfully shows unto your Honor as follows:

I.

That they are the duly appointed, qualified and acting Trustees under the Will and of the Estate of Bernice P. Bishop, late of Honolulu, deceased.

II.

That the petitioners herein submit to the Court their 44th Annual Report and Account as such Trustees of their transactions under and in respect of said Trust Estate covering the period from July 1, 1928 to and including June 30, 1929.

III.

That upon Schedule "A" of said Account they show all of their receipts as such Trustees during said period.

IV.

That upon Schedule "B" of said Account they show all of

their expenditures as such Trustees during said period.

V.

That upon Schedule "C" they show the aggregate of such receipts and expenditures, all of said schedules being attached hereto and made parts hereof.

VI.

That they submit and file herewith a full and complete inventory of the investments made by them under and by virtue of said trust, and which were outstanding at the close of said period.

VII.

That in and by their said attached report they set forth in more detail the transactions had under and by virtue of their said trust during said period.

WHEREFORE YOUR PETITIONERS PRAY that said Account may be referred by the Court to a Master to be examined and audited if the Court shall deem such course advisable.

AND THEY FURTHER PRAY that their said Account may be examined, approved and allowed by the Court.

DATED, Honolulu, T. H., this 25th day of October, 1929.

Richard N. Saint
A. L. Judd
J. R. Clarke

Trustees under the Will and of the Estate of Bernice P. Bishop.

TERRITORY OF HAWAII)
) SS.
CITY AND COUNTY OF HONOLULU)

A. E. Judd, one of the above-named petitioners, having been duly sworn, deposes and says:

That he has read the foregoing petition and also the Schedules therein referred to, and hereto attached, and made parts of said petition, and knows their contents, and that the account of receipts and expenditures set forth in said schedules respectively is correct; and that the allegations contained in said petition are true to the best of the deponent's knowledge and belief.

A. E. Judd

SUBSCRIBED AND SWORN
to before me this 25th
day of October, 1929.

Florence K. Kienzle
Notary Public, First Judicial
Circuit, Territory of Hawaii.

FORTY-FOURTH ANNUAL REPORT

of the

TRUSTEES OF THE BERNICE P. BISHOP ESTATE

Year Ended

JUNE 30, 1929

FILED
At 10:10 o'clock A.M.
NOV 29 1929
A. K. Sherwood
Clerk

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

TERRITORY OF HAWAII

IN EQUITY AT CHAMBERS

In the matter of the Bernice P. Bishop Estate

TRUSTEES' REPORT

for the year ended

JUNE 30, 1929

To the Presiding Judge
of the First Circuit:

The Trustees under the Will and of the Estate of Bernice P. Bishop, deceased, beg to submit this their FORTY-FOURTH ANNUAL REPORT, covering the period from July 1, 1928, to and including the 30th day of June, 1929.

THE USUAL DETAILED ACCOUNT of Receipts and Expenditures (Schedules "A" and "B"), accompanied by 1,192 Vouchers and Schedule "C", is herewith presented, together with a Statement of Investments, a Summary of the year's Real Estate Transactions, and an abstract Inventory of the Real and Personal Property of the Trust, hereto attached and made a part of this Report. A copy of the Report of the President of the Kamehameha Schools is also filed herewith.

The Accounts for the year show as follows:

RECEIPTS from all sources			
Revenue	$1,054,648.52	$	$
Capital	644,633.67	1,699,282.19	
Balance Forward, July 1/28,		106,692.73	1,805,974.92
DISBURSEMENTS			
Revenue		$ 900,598.65	
Capital		778,495.72	1,679,094.37
BALANCE IN HAND, June 30/29,			$ 126,880.55

The large balance carried forward is necessitated by the fact that construction work on the new School plant is now under way and requires ready funds. These moneys are, in the meantime, drawing the normal bank interest allowed on deposits in excess of $5,000.

Of the net Revenue Receipts, amounting to $755,080.81 (i. e., $648,388.08 plus the balance of $106,692.73 brought forward from last Accounts), 65.47% was used in general maintenance; i. e.,

Kamehameha Schools	37.31%	
General Operating Expenses	28.16%	65.47%
Converted to Capital		17.73%
Balance to New Account		16.80%

Of the net Capital Receipts, amounting to $473,718.93 (i. e., $339,856.88 plus $133,862.05 Converted Revenue), 34.10% was invested in a way calculated to produce income; i. e.,

Notes and Bonds	7.53%		
Lands Purchased	5.34%	12.87%	
Improvement of Lands:			
Roads and Sewers	9.00%		
Grading	1.13%		
Subdivisions	6.83%		
Maunalua Development	.86%		
Fencing, Nursery and Forestry	3.41%	21.23%	34.10%
Maps, Equipment, etc.			7.24%
Kamehameha Schools:			
Present Plant		7.43%	
New Plant		39.14%	
Hahaione Farm		12.09%	58.66%

LEASES AND RENTALS

The gross cash rental collections for the year aggregated $564,890.08 - an increase of $45,799.70 as compared with last year's returns. This is a normal increase attributable to returns from newly developed areas and from renewals of expiring leases at higher rentals commensurate with present values. Rents and taxes unpaid and outstanding at the close of the year aggregated $38,951.42 gross as against $50,127.15 at the close of the year preceding.

Property taxes recovered from tenants and treated as rents amounted to $266,277.84 - an increase of $5,743.27 as compared with

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last year's collections.

Leases in force at the close of the year numbered 2,019 - an increase of 83 as compared with last year. Tenancies (so called, as distinguished from leases) numbered 109 - an increase of 4. The classified record for the 12 months ended June 30, 1929, is as follows:

Leases	
New	184
Surrendered	51
Canceled	17
Expired	32
Transferred on Sales	1
Term Extensions	28
Partial Surrenders	10
Assignments Permitted	373
Tenancies	
New	22
Terminated	18

Reduced rents have been continued or allowed in the case of 41 leases - all save one (in Halawa, Molokai) being of lands on Oahu. Of these latter 7 are located in the Waikiki District, 1 in Waialae, 2 in Kahala, 1 in Kapalama, 4 in Kamanuwai, 6 in Heeia, and 19 in Ewa.

Of the 69 leases surrendered, transferred or canceled, 22 were of lands in Honolulu proper, 10 in Ewa, 9 in North Kona (Hawaii), 21 in South Kona, 6 in Hilo and 1 on Molokai.

The rental reductions allowed on agricultural lands were measures of relief to rice planters whose crops had been seriously damaged by the rice-borer, a pest which the Department of Entomology of the Territorial Board of Agriculture and Forestry is endeavoring to eradicate through the introduction of egg parasites, which are now being propogated successfully and distributed in the rice-growing districts of Oahu. Two articles written by the Department and dealing with the problem of control of this pest were printed by the Trustees in the December issue of the Nippu Jiji in the form of Japanese and Chinese translations (50 in each language) and copies

thereof sent to each of the Chinese and Japanese rice planters holding Estate lands.

The Ahupuaas of Kawela, Pakini-nui and Pakini-iki, together with kuleanas and grants in Kiao, Kamaoa and Kiolokaa, all in Kau, Hawaii, and containing 15,184.3 acres of pasture, agricultural and waste lands (surveyed in March, 1928, as reported last year) were offered for lease under sale at public auction under a 20-year term from October 1, 1929, at an upset rental of $2,000 - the sale being held in Honolulu on November 1, 1928. Spirited bidding brought the upset to $8,500, at which rental the lease was knocked down to the Hutchinson Sugar Plantation, the old tenant.

INVESTMENTS

Of personal property investments reported at the close of last year, current collections aggregated $240,115.97, all of which sum has been reinvested.

Land sales during the year resulted in the acquisition of 5 mortgage notes aggregating $99,950.00, representing the unpaid balance of purchase moneys. One of these was paid off during the year; another partly paid. The unpaid balances are shown, together with other securities, in the attached Statement of Personal Property Investments, which gives the total book value of all securities in hand at the close of the year as $1,527,600.11 - an increase of $126,358.03 as compared with the total reported at the close of the year preceding- and is accounted for as follows:

Forward from June 30, 1928,	$	$1,401,242.08	$
Deductions:			
Bingham Park Notes retired	12,258.77		
Bishop Bank C/D's "	150,000.00		
Bank of Hawaii C/D's "	50,000.00		
Kamehameha Park Notes "	1,252.59		
Kondo Mortgage Bal. "	7,504.61		
Liberty Bonds, 3rd "	15,050.00		
Liberty Inv. Co. Mtg. a/c	2,512.50		
Manoa Uplands Notes retired	5,175.00	243,753.47	1,157,488.61

Brought Forward		$1,157,488.61
Additions:		
Bishop Bank C/D's	$250,000.00	
Harrison Mortgage	4,335.00	
Liberty Investment Co. Mtg. Bal.	86,250.00	
Manoa Uplands Notes	3,700.00	
Mun Lun School Mtg.	10,000.00	
Mutual Telephone Bonds @ 105.51	15,826.50	370,111.50
T o t a l June 30, 1929,		$1,527,600.11

TRUSTEES AND MEETINGS

This year the Trustees have to report the death of two of their co-Trustees: Mr. William Williamson, on November 22/28 and Mr. William O. Smith, on April 13/29.

At the time of his decease Mr. Williamson was the Secretary and Treasurer of this Trust, and Chairman of the Building Committee of the Kamehameha Schools. He was stricken in the Trustees' office while leading a conference of that Committee on November 20th. Having himself taught in the classroom on the Mainland and in Hawaii at Punahou, he keenly appreciated the problems confronting the teachers at Kamehameha, and viewed the work and achievements of their pupils with professional interest. Consideration of others with whom he worked and with whom he was associated was characteristic of him.

Mr. Smith, at the time of his death, was Vice-President of the Board. The last survivor of the original Trustees selected by Mrs. Bishop, he accepted the office of Trustee in 1884 and served as such continuously to the day of his death except for the period 1886/1897, during which interim he spent a few years in California, and then actively engaged in law and in politics in Hawaii. For nearly twenty years Mr. Smith held the office of President of the Board, and since 1897 no Trustee has been more active than he in furthering the interests of Kamehameha.

To fill the vacancies the Justices of the Supreme Court appointed George Miles Collins on December 4, 1928 to succeed Mr.

Williamson, and John Kirkwood Clarke on April 23, 1929 to succeed Mr. Smith - the personnel of the Board at the close of the year being as follows: E. Faxon Bishop, Albert F. Judd, Richard H. Trent, George M. Collins and John K. Clarke.

Fifty meetings were held during the year.

LANDS AND IMPROVEMENTS

The details of the year's realty transactions (other than those pertaining to leases) are set out in the appended statement, the list including 35 sales, 5 purchases, 1 exchange and 26 agreements. The sum realized from the sales will be used principally in the work of reconstructing the Kamehameha Schools.

Of the several sales to the City and County: (a) that of May 10, 1928 of 4 acres at Kapalama on the makai side of School Street (sold out of the Kamehameha Boys' School grounds) is now the site of the Kalihi English Standard School; (b) that of February 19, 1929 comprised two 13-foot strips required for the widening of North King Street between Kalihi Road and Houghtailing Road - the City assuming the obligation of moving walls and fences back to the new line and of repaving the main King Street entrances to the Kamehameha School grounds; (c) that of December 29, 1928 conveys to the City title in the Koko Head Park premises at Maunalua, being in fulfillment of the terms of Right-of-Purchase Lease 3348 and agreements supplemental thereto, mentioned in previous reports, under which the Trustees receive substantial value in the way of water supply lines and constructed roads essential to the development of remaining Estate lands in Maunalua as a farming and residential section; (d) that of March 1, 1929 conveys title in the land used for the extension of University Avenue from Metcalf to South King Street, a project known as Improvement District No. 52. The assessment of $75,985.74 (wholly absorbed by the Estate) is partly offset by the sale of the land taken for the street at the price of $18,976.42;

(e) the deed of February 28, 1929 conveys title in the land used for the extension of Smith Street from Beretania to Kapena Street (Improvement District No. 53) done under petition of the Trustees and their Lessee, C. Q. Yee Hop, the latter receiving (through the Trustees) $11,300 awarded by the City as damages for property loss and assuming, under a readjustment of his leases, the obligation to pay the total street assessment, amounting to $47,541.15 less a small portion ($1,442.13) absorbed by the Estate. This transaction also involved the sale to the Mun Lun Chinese School, completed on the same date, of land on the Extension at the price of $14,781.00 of which $10,000 rests on a 2-year 6% mortgage as appears in the appended statement of Investments.

The sale to the Liberty Investment Company of land at Kapaakea, Waikiki (completed May 10, 1929) comprised 74 lots in the Bingham Park Tract Extension referred to in last Report - 11 of the lots being in Extension No. 1, 63 in the adjoining section known as Extension No. 2, developed by the Trustees under the Frontage Tax Law as a 100% improvement project and listed as Improvement District No. 27. The assessment of $64,285.17 is wholly assumed by the purchaser save only $2,851.55 representing the Estate's share as prorated from the date of the deed. Of the $115,000.00 named as consideration, $86,250 rests on a 3-year 6% mortgage. In developing Bingham Extension No. 2 the Trustees had had in view the sale of the lots therein by retail but changed their plans when the opportunity occurred to sell as a whole at a price which about equaled the total schedule fixed for the individual lots, eliminated the delay incidental to the retail plan and left the Trustees in position to proceed earlier with the development of adjacent lands. All of the streets in the Tract were conveyed to the City for a nominal consideration by deed dated December 4, 1928.

Sales in the Manoa Uplands Tract during the year comprised 9 lots yielding an aggregate of $15,900, of which $2,575.00 rests on

mortgage; also, the remaining two lots in the Kawananakoa Park Tract, in Nuuanu (mentioned in last Report) were this year disposed of in the aggregate sum of $11,740.00, of which $4,335.00 rests on mortgage;

Of the Purchases, that from the Waialae Ranch on May 21, 1929, of a kuleana in Waialae-iki was in consolidation of interests - the area purchased being now leased to the Ranch at a rental equal to 5% of the purchase price;

Of the "Agreements" that of August 29, 1928 made between the Bishop Estate and Museum Trusts provides for the conveyance to the Museum of the fee in the site of the present Museum buildings and area immediately adjacent thereto out of the Kamehameha Boys' School grounds. The several School buildings standing on this land will continue to be used by the Schools until the latter are ready to move to upper Kapalama, when all save Bishop Hall (which the Museum retains) will be razed. The consideration of $100,000 is payable in five annual installments of $20,000 each, of which the initial installment was received by the Estate on the date of signature of the agreement. As the equivalent of rent-free use of the land by the Schools during the interim between now and the time when the Schools will move, interest on the principal sum involved is waived by the Estate.

The Agreement made with Allen L. Ching under date May 6, 1929 by which the Trustees undertake to sell to him 5,244 square feet on the makai side of the Government Main Road at Heeia, Koolaupoko, Oahu, was arranged in settlement of a suit in ejectment filed on February 26, 1929 by the Heeia Company, Ltd., as Lessee of Lease 528a against Mr. Ching, an adverse occupant. The suit was discontinued as the result of this settlement.

Capital improvements made during the year included the completion of the work, started last year, of filling in certain low

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lands of the Estate in the vicinity of Pearl Harbor - the work being done by the Standard Dredging Company with material pumped from the Harbor under its contract with the United States. These fills were placed without cost to the Trustees other than that of temporary rental reductions allowed in the case of some of the tenants concerned and the assumption by the Trustees of a share of the cash awards to tenants as liquidated damages. The area filled during the year was approximately 42.51 acres, comprising lands in

Waimano and Waiawa,	29.31 acres
Halawa, mauka of Oahu Railway line, ...	2.20 acres
Kalauao, adjoining Loko Opu, ...	11.00 acres

Cash awards were paid as follows:

	Lease	Award		
Waimano and Waiawa				
Sotaro Tanaka, ...	2371	$ 600		
Shozo Fujinaka, ...	2416	1,800		
Hirokichi Tamura, ...	2416	400		
Man Wo, ...	3278	600		
Kisuke Asato, ...	3278	600	$4,000	
Saburo Taba (bal), ...	3278		100	
Kalauao				
Kam Kee, ...	700a	2,000		
Kazue Minami,.....	2581	200	2,200	$6,300.00
Dredging Company's Share				
Refunded to Trustees, ...			2,000	
Paid awardees direct, ...			1,100	3,100.00
Net Cash Outlay, Trustees, ...				$3,200.00

As a result of the above project, over the 2-year period ended June 30, 1929 the Estate has had some 77.26 acres of low salt swamp raised to the status of potential country residence property on a cash outlay of $4,733.33 or about $61 per acre.

The work of improving the abandoned Waiakamilo Quarry lot at Kapalama (referred to in last Report) has this year been continued at a cost (for the year) of $11,474.13: to wit,

Grading, ...	$6,961.50
Drains, etc., ...	1,933.88
Road Construction, on a/c ..	2,578.75

and will be offered for lease as soon as further surveys and computations shall have been made and a rent schedule adopted. When the filling

is complete there will here be available for subdivision 10.64 acres. Of this area a series of 29 lots has been laid out along Waiakamilo Road where the fill has been brought to grade and roads and drainage provided. These will be offered for lease as soon as a demand can be developed and a fair rental schedule worked out.

Other subdivision costs incurred during the year were:

Kapaakea (filling)	$23,232.57	
Less		
Engineering costs refunded by the City under Improvement Tax Statute, ...	1,875.00	$21,357.57
Manoa Uplands		
Installing underground distributing system for water, lights, telephones, etc., and planting and maintaining grass in sidewalk areas, ..	11,335.02	
Less		
Engineering costs refunded by the City under Improvement Tax Statute, ...	3,000.00	8,335.02
Kaaipu (Manoa)		
Drainage system, ...		1,615.00
Waialae-Kahala Farm Lots		
Roads, Water-pipe, etc., ..		1,034.06

Frontage taxes on which payments were made by the Estate during the year were:

District	No	Instlmt		
Kakaako, ...	9	8th	$14,753.45	
Manoa Uplands, ...	23	2nd	8,124.44	
Bingham Extn. No 2, ...	27	1st	6,428.62	
Cooke St.(King to Halekauwila).	39	full	6,147.20	
West Queen St. Extn., ...	42	2nd	7,235.26	
West Queen St. Extn.paving(net)	48	full	4,606.25	
University Ave., ...	52	1st	7,598.58	
Smith Street Extn., ...	53	1st	4,754.12	$59,647.92
Recovered from:				
Tenants				
King Street, ...		$ 105.98		
Kahala Ave., ...		6,205.93		
Kakaako, ...		11,799.93		
West Queen Street, ...		564.04		
Smith Street Extn., ...		3,311.99	21,987.87	
Sales				
Manoa Uplands, ...		568.37		
Bingham Extn. No. 2, ...		3,577.07	4,145.44	26,133.31
Net Payments, ...				$33,514.61

Other capital improvements made by the Trustees during the year included the development of water and construction of roads at Waiawa, Ewa, for the benefit of tenants, ... $1,265.86;

the laying of sewer pipe in Blocks 8a and 8b at Ala Moana and Kiawe Streets, connecting this subdivision with the City sewerage system in order to facilitate the leasing of lots therein, ... 471.80;

the laying of water pipe to serve the Honohononui Subdivision in South Hilo, Hawaii, ... 438.90;

the construction of sidewalks along Front Street, Piopio Subdivision, South Hilo, ... 738.00;

the construction of a beach road, Honaunau, South Kona, Hawaii - the Estate's share of cost being, ... 139.75.

Capital improvements to Konohiki lands made or to be made by the Lessees under lease agreements include:

(a) Provision for the placing by November 1, 1930 of 50,000 cubic yards of quarry waste on Estate low lands at Kapaakea, Waikiki;

(b) Provision for broadcasting by December 1, 1930 of not less than 3,000 pounds of Ekoa (Haole Koa) on the lands of Kaupulehu and Makalawena, North Kona, by way of pasture improvement; a n d

(c) The planting of 190 pounds of Paspalum Compressum and 400 pounds of Purple Mesquite done during the past year by way of pasture improvement on the land of Keauhou in Kau, Hawaii.

The Trustees have prepared, and file herewith an Inventory of the property held by them as of the 30th day of June, 1929, and are publishing a copy of the same in the local press.

MAPS AND SURVEYS

Completed maps this year added to the office collection of maps are listed as numbers 1941, 1942 and 1943, of the Ahupuaa of Alae, South

Hilo and number 2021 of a portion of the Ahupuaa of Honaunau, South Kona, Hawaii.

The Alae Survey was primarily to mark boundaries and to classify the lands preparatory to the issuance of a new lease to take the place of the one expiring December 31, 1929. The new 20-year lease (No 4309) issued on February 18, 1929 to the old tenant, demises 899.1 acres, including 450 acres of forest reserve where the Lessee may develop water but may use this area for no other purpose. The annual rental reserved is $2,800 as against $1,200 reserved by the old lease.

The Honaunau Survey was to create a subdivision in the coffee area heretofore demised to the Capt. Cook Coffee Company under a lease (1163a) expiring December 31, 1929 with the view of leasing the lots therein to the individuals actually in occupation,- 44 of these have accepted direct leases to run for 11 years from January 1, 1930, covering 239.9 acres at an aggregate reserved annual rental of $2,536 as against $1,000 reserved by the expiring blanket lease.

A survey of the grazing areas in Kamilo-nui and Kamilo-iki mauka of Kuapa Pond in the Ili of Maunalua, Oahu, begun in June, 1928, was completed in August following preparatory to the opening of negotiations for lease - the work including also a topographical survey of the beach section of Wawamalu in the same Ili preparatory to subdivision.

FORESTRY

The Kapalama Nursery referred to in last report as being maintained by the Trustees in connection with their forestry work on Oahu and as a holding centre for ornamental and useful trees and plants intended for the new Kamehameha School campus, was this year conducted at a cost of $8,356.02, covering the employment of one nurseryman and from three to five laborers; also, soil, containers,

and other incidentals. Of this total 70% is chargeable to the new School campus; 30% to general forestry. A total of 12,831 plants were distributed from the Nursery during the year, leaving in the Nursery on June 30, 1929, approximately 10,000 plants, practically all of them being held for planting on the new campus.

During the year ended June 30, 1929 plantings on the new Kamehameha campus comprised 5,482 trees, 5,153 vines or shrubs, 31 flats of rope cactus and 15 truckloads of night blooming Cereus - most of the planting being along the road on the approach to the building sites. Most of these plants are growing well and give promise of being suited to the site - many of the black butt (Eucalyptus pilularis) being now over 10 feet high, and some of the vinegar trees (Tristania conferta) over 7 feet.

The year's work in the Kapalama forest area above the new Kamehameha campus consisted in planting 4,990 trees, replanting where 50 had died, and of caring for the 54,190 already planted. The cost of these operations was $3,040.95, covering half the salary of one working luna, the wages of three laborers and various incidental expenses. With some exceptions the trees planted in the lower two-thirds portion of Kapalama Valley have grown well, but in the upper part the results have not been so favorable - the stiff wet soil at the end of the Valley being acid and highly toxic, which is a characteristic of Oahu's wet forest and offers a serious problem in dealing with the work ofreforesting a large part of Hawaii's decadent forests. The experiments being conducted by the Trustees with various species of trees in this characteristic and easily accessible section are being watched with interest by local foresters.

In Maunalua the Forest Reserve, as officially approved on March 22, 1929 by the Board of Commissioners of Agriculture and Forestry, contains an area of 1,710 acres of Estate land comprising the upper portions of the four valleys of Kaalakei, Hahaione, Kamilo-nui and Kamilo-iki, with the bounding and intervening ridges but excluding the

56 acres in Kaalakei previously set aside as part of the Waimanalo Forest Reserve. This area is protected with stock-proof fencing of which 6,210 linear feet of post and wire supported on the ends by 393 linear feet of stone wall, was completed by the Trustees in February last, across the heads of Kamilo-nui and Kamilo-iki Valleys.

Forestry operations in Maunalua during the year consisted in the setting out of 3,590 trees and caring for the 15,000 trees already planted - the new planting being in the four stations already started at the heads of Kaalakei, Hahaione and Kamilo-nui Valleys and in the high level valley in the ridge between Kamilo-nui and Kamilo-iki Valleys. These four stations offer widely differing conditions, ranging from rain forest to almost desert areas, from areas of very high and constant winds to areas of relative calm, from deep soils to shallow soils. The primary purpose of these plantings is to establish centers for seed dispersal in the hope that the birds and wind will further spread the trees through the forest reserve. They also furnish valuable information on the silvical requirements of the various trees used. It is interesting to note that a volunteer seedling of sandalwood (Santalum ellipticum) uncovered in the brush of the "Small Val" (the high level valley between Kamilo-nui and Kamilo-iki Valleys) a little over two years ago, is now about 8 feet high, well formed and vigorous in appearance; also to note that many sandalwood are volunteering in dry rocky soil at the head of Kamilo-nui Valley, now that the cattle have been removed. This tree is evidently well suited to the conditions found in the drier parts of Maunalua and it is planned to plant more by the seed spot method in the hope that, with the aid of birds, the tree may be further spread through the forest reserve.

In the Trustees' arboretum at Punaluu in Koolauloa, Oahu, no trees have been planted since October, 1927, with the exception of 100 Aoa (Ficus prolixa) whose seed was recently brought from Samoa by Mr.

A. F. Judd. As the trees here are now of such size as no longer to need constant care the services of the one laborer maintained heretofore (and whose time during the past year was largely confined to keeping the smaller trees clear of weeds and grass) were discontinued on July 31, 1929. In the earliest planting in this arboretum (done by the Hawaiian Sugar Planters' Association) there were many failures, but later plantings have met with marked success. Probably the outstanding tree as regards consistent growth is the Paper Bark (Melaleuca leucadendron). Of other outstanding trees in this arboretum the Brassaia actinophylla and Fraxinus americana (White Ash) have been observed reproducing naturally through the agency of the birds and the wind. The Ash should prove a valuable tree in forming an understory to Hawaii forests. During the period from October 8, 1928 to February 1, 1929 a trapper was employed in an attempt to exterminate wild pigs from this reservation, but the attempt met with but little success.

In the Manoa Arboretum, comprising portions of Aihualama and Kaakaukukui (Pauoa Flats) held by the Hawaiian Sugar Planters' Association under Lease 2526, 1862 trees of various species were planted during 1928.

The 12,340 linear feet of stock-proof fencing erected by the Oahu Railway and Land Company to protect the Waiau-Waiawa section of the Ewa Forest Reserve, done under an agreement with the Trustees, mentioned in last Report, was this year completed at a cost to the Estate of $3,561.98.

On June 26, 1929, the Honolulu Plantation, co-operating with the Trustees and the public authorities in the effort being made to protect the forests, voluntarily amended its Lease 704 so as to definitely fix the mauka line of the North Halawa section of its leasehold at the established makai line of the forest reserve and to erect thereon, at its own expense, an efficient stock-proof fence. An inspection by the Trustees' Forestry Committee, made in May, 1929 (following the conference on Forestry or Tree Planting of Oahu held by the Territorial

authorities and private owners, in Honolulu, during March-April, 1929) showed that in North Halawa, where the Estate had been listed at the conference as having 111 acres needing reforestation, there was as a matter of fact only about 20 acres that could here be so classed, comprising an area of open, wind-swept ridges and slopes located on the main Aiea-Halawa Ridge.

In Kau, Hawaii, the Lessee of the Bishop Estate land of Keauhou reports that during the past year he has planted at Ainahou 100 trees, including flowering trees, shade, nut, citrus and palm; has constructed stock-fencing and has practically eliminated the wild goats from the land demised.

On December 22, 1928, the Nanawale Forest Reserve, in Puna, Hawaii, was officially proclaimed as such by the Governmental authorities. This reserve includes in its boundaries 1,066.9 acres of Bishop Estate land (part of Kahuwai) which thus receives official protection without the alienation of any of the Trustees' rights.

Estate forestry work on the Island of Hawaii has been confined, principally, to the Motooka plantings at upper Kahauloa II in the South Kona District, mentioned in last Report. Here Motooka, under his contract with the Trustees, is engaged in logging mature Koa trees in the Kahauloa Reserve and planting in lieu thereof selected trees of other varieties at the rate of 1,000 per annum. Under the supervision of Mr. L. W. Bryan of the Board of Agriculture and the Hawaiian Sugar Planters' Association on the Island of Hawaii, Motooka, during the summer of 1928, planted 800 Ash (Fraxinus sp.) and 200 Sugi (Cryptomeria japonica). Such of the Sugi cuttings as have not struck root are being replaced by the Ash, some of which latter species, planted in July, 1928, have already reached a height of over 8 feet and give promise of being successfully propogated in this location. Practically the only expense to the Trustees in conducting these useful operations is that involved in the payment of $25 per month as a retainer to Mr. Bryan for his services in supervising this planting project and in

advising the Trustees on other forestry matters on the Island of Hawaii.

In 1926 the Forestry Division of the Territorial Board of Agriculture and Forestry invited Mr. C. S. Martin, an officer of the Indian Forest Service, to visit Hawaii for the purpose of studying local conditions and furnishing advice as to the practicability of rejuvenating Oahu's wet forests through the introduction of Indian trees and plants,- the Trustees co-operating in this matter by voting $500 to be paid Mr. Martin as an honorarium and agreeing also to pay the small costs incidental to the collecting and shipping into the Territory of such seeds as might be selected as the result of this investigation. Mr. Martin was unable to accept the invitation and in October, 1927, Mr. R. D. Richmond, of the same service, was invited in his stead. Mr. Richmond arrived in Honolulu on November 5, 1928 and remained until the 10th following, during which time he was conducted on a number of field trips that had been especially planned to give him a first-hand knowledge of typical wet forest conditions. In December the Board of Agriculture and Forestry received from California Mr. Richmond's preliminary report containing a list of trees and plants that he would recommend be given a trial. Based on this report the Territorial Forester, in April, 1929, forwarded to Mr. Richmond an order for seeds in quantity sufficient to produce 3,000 plants of each species recommended, these to be shipped to the Territorial Board of Agriculture and Forestry in Honolulu at different times, as the various types matured. The collecting and packing will be supervised by Mr. Richmond and forwarded to Honolulu by the Indian Forest Service at a minimum of cost to the Trustees.

LAW

In the suit referred to in last Report as having been brought by the Trustees against the Executors of the Will of the late Samuel M. Damon to recover damages in the sum of $5,043.01 (the amount expended by the Trustees between October 23, 1924 and May 21, 1927 in preserving

title in 1.6 acre of Konohiki land at Maunalua, Oahu, comprising part of the Damon expired leasehold but adversely held and claimed by David Kui Laamea) the Supreme Court having, in March, 1928, failed to sustain the demurrer filed by the defendants and remanded the case to the Circuit Court for jury trial, the defendant's offer of compromise was accepted in settlement of the case without further trial. Under this compromise the Trustees, on June 26, 1929, accepted payment of $5,824.51 (the full amount of their claim, plus costs of court and attorney's charges), waived interest on their bill of $5,043.01 and waived claim for the value of the use of the land during the period of Kui's adverse occupation thereof. Of greater moment to the Estate than the recovery of the moneys involved was the judicial decision sustaining the Trustees in their contention that a lessee is obliged to turn back to the lessors on expiration of lease all of the land demised thereby - the Supreme Court in this case, strongly urging the sacredness of the lessee's covenant to return to the lessors the land demised to him by the lease, intact, and holding that, consequently, it was perfectly definite that the law in this jurisdiction now was that a lessee on whom this covenant had been imposed, who was not living up to it, must pay damages based on two things: (a) the lessors' cost of recovering possession, and (b) the rental for the time the latter had been dispossessed. This ruling, clearing up as it does all doubts on this subject, will be of unestimable value to the Trustees in dealing with similar cases in the future. (30 Haw. 853)

The suit referred to in last report as having been brought by the City to condemn 13,640 square feet of Estate land at Kauluwela, Honolulu, located on the westerly side of the Kauluwela Public School and required for the enlargement of the School premises, was duly compromised and settled on November 22, 1928, when the Trustees accepted an award of $7,146.46 (received December 6) in full of damages - the City undertaking to settle with the Estate tenants concerned.

In Judge Steadman's Court on May 16, 1929, the following old cases involving the Bishop Estate were dismissed and stricken from the calendar:

(a) No 9003: Suit in ejectment brought in 1918 by the Territory to recover the Ili of Kumuulu in Waiau, Ewa, containing 2,511.2 acres held by the Trustees and claimed by the Government;

(b) No 10451: Suit in eminent domain brought by the City to condemn 1.78 acre of land at Kalaalalo known as "Pauoa Park", since purchased by the City under deed dated June 29, 1928, as mentioned in last Report;

(c) No 10452: Dealing with proceedings instituted by the Territory for the registration of title to land at Kakaako, involving a portion of "Atkinson Park", Supreme Court having since sustained the decree of the Land Court, thereby holding that the Government had no title in this land as against the Trustees;

(d) Nos 11687 and 11691: Dealing with the Trustees' claim for refund of the 2/10 of 1% taxes referred to in last Report as having been illegally assessed by the Territory and paid by the Estate with the first installment of taxes on Hawaii lands for the year 1927, amounting to $1,413.50, these cases having since been disposed of by Act 131, Session Laws 1929 authorizing refunds. The Trustees, on May 11, 1929, recovered $1,389.96.

The suit mentioned in previous Reports as having been brought by the United States against the Trustees and others to condemn certain lands in Heeia, Koolaupoko, Oahu, required as a radio station site, was duly settled on May 31, 1929, when the Trustees accepted an award of $16,787.85 in full of their claim in the 20.82 acres of Estate land concerned, being damages ($10,410) plus 8% interest thereon ($6,377.85) computed from July 28, 1920 (date of service of summons) to March 26, 1928, the date of Judgment.

Under Act 196, Session Laws 1929, the Trustees recovered, on May 17, 1929, $4,495.25 being moneys paid the Territory on November 16, 1918 for drainage canal costs, Waiolama Sanitation Project, and since held to have been illegally collected from property owners concerned.

Under Act 156, Session Laws 1929, the Trustees have also (since June 30, 1929) recovered $170.68 inadvertently paid to the Territory for 1927 taxes on seven Kona,(Hawaii) leases of lands devoted to the raising of Macadamia nut trees, and consequently exempt from taxes for that year under the law exempting such lands from taxation over the period of 5 years (1927/1932).

The Trustees of the Bernice P. Bishop Museum having filed, on November 1, 1928, a Bill for Instructions and Other Relief, seeking to reform the Museum Deed of Trust in order somewhat to enlarge its scope, it was deemed desirable that, inasmuch as the Estate Trustees had been parties to the original Museum Deed of Trust, they should come into this case, as the decree would require the execution of another instrument by both the Museum and the Estate Trustees. As the simplest way to accomplish this object, the Estate asked leave to intervene and to file an Answer admitting the averments of the Museum Bill, and this Answer was duly filed on November 15, 1928. A Decree entered by the Circuit Court on November 22, 1928, granted

the Museum the desired relief and the Amendatory Deed of Trust was duly executed between the Museum and Estate Trustees on the same date.

In a suit brought by the Trustees against the Honolulu Honey Company, Limited, to recover rent due on a Maunalua tenancy, judgment was secured on September 13, 1928, in the sum of $928.90 and costs. No moneys under this judgment have as yet been collected, but the tenancy has since been terminated.

At the Land Court hearing called for January 19, 1929 on the petition (Application 702) of Samuel Kaanapa Sylva and Kamakee Sylva to register land at Mokauea, Kalihi Valley, adjoining Section "H" of Bishop Estate Land Court Application 750, a notice was filed by the Trustees requesting that Courses 10 and 14 of the Survey accompanying the petition be corrected to conform to the Survey of said Section "H".

In May last, the Trustees, with others, were cited as respondents in a suit brought by the Waimea Land Company to partition the land of Waimea, Oahu, abutting the Estate land of Kawailoa, the Trustees owning a 30-foot roadway easement over part of Waimea.

In June last the Trustees were cited as defendants in an action brought by Louisa K. Jones to quiet title in 16,663 square feet of land in Heeia, Koolaupoko, comprising part of R. P. 1664, L. C. A. 10613 to A. Paki, situate on the southwesterly side of Kamehameha Highway. This case has since been disposed of in favor of the Trustees.

In June last the Trustees, with others, were also cited in an injunction suit brought by the United States, involving an infraction of the prohibition law, said to have occurred on land at 1136 Liliha Street. As the land concerned was found to be not the property of the Trustees, a motion was at once filed by the District Attorney deleting the Trustees names as parties to the suit, making it unnecessary for the Trustees to appear.

The 1928 tax appeal, mentioned in last Report as filed in the Third Taxation Division on certain lands in North and South Hilo, was still pending at the close of the year; as is also an appeal on the same lands filed for the year 1929, as follows:

	Assessed	Returned	Appealed
NORTH HILO			
Umauma, ...	$ 51,187	$ 34,125	$ 17,062
SOUTH HILO			
Alae, ...	$ 55,095	$ 18,365	$ 36,730
Kulaikahonu, ...	56,380	19,600	36,780
Pahoehoe, ...	153,950	55,785	98,165
Honohononui (unleased)..			
Beach Reserve, 9.37 ac.	5,000	1	4,999
Subdivision,..39.04 ac.	12,400	6,370	6,030
	$282,825	$100,121	$182,704

The Trustees, owning an undivided one-third interest in the lot containing 3,124 square feet adjoining the makai side of their office building on Kaahumanu Street, filed suit against the owners of the other two-thirds interest (heirs of the late Thomas Cummins) to partition the property; and on August 16, 1928 an order issued from the Circuit Court authorizing a Commissioners' Sale of the property and fixing $27,000 as the upset. The sale which followed on September 19 resulted in the purchase of the property by the Trustees (the only bidders) at the upset price, the sale being duly confirmed by the Court on September 27th and the deed passed to the Trustees as of September 29th. In completing the transaction the Trustees, on October 2nd, paid the Commissioner the full consideration and costs, and received back $9,000, representing their one-third interest. The old one-story brick structure standing on the lot has since been displaced by a new concrete building erected by the Trustees and now used as a much needed addition to their office.

KAMEHAMEHA SCHOOLS

Hahaione Farm: Kamehameha's agricultural branch in Hahaione Valley, Maunalua, although not fully completed, has been in oper-

ation during the past year as a unit of School activities. On March 1, 1929, the Manager's house (referred to in last Report as in progress) was duly accepted as completed, as was also, on April 19 following, the bunkhouse, bathroom and kitchen erected as temporary Laborers' Quarters. Plans for the Dairy Building and Garage-Stable Building were duly approved on June 7, 1929 and contract let on the 21st following. Work on these was in progress at the close of the year.

The Skinner Sprinkling System was installed in November, 1928, over an area of two acres; and in January following an electrical system was provided, connecting all buildings with the Hawaiian Electric Company's lines at Kuliouou - all current being metered at one point in order to secure the most favorable rates.

From three to six laborers and a foreman have been employed on pasture improvement with the view of pushing the work of planting forage during the wet season.

A summary of the year's expenditures follows:

Buildings		
Piggery, including fences for small pens, grading and ditching around the main building, fencing pig paddocks, constructing wallows, paddock shelters, water troughs, gates, feed racks, etc., ...	$18,225.26	
Beef Cattle Barn and Paddock Fence,..	2,575.18	
Hennery, ...	7,472.88	
Manager's House, including garage, servants' quarters, roadway, etc., ...	8,241.46	
Assistant Manager's House (alterations)	900.00	
Laborers' Quarters, ...	1,554.25	
Dairy Building (in progress), ...	28.89	$38,997.92
Engineering, ...		4,624.20
Architects'Fees, ...		901.84
Water System, ...		906.37
Carried Forward, ...		$45,430.33

Brought Forward, ...	$45,430.33
Pasture Improvement, ...	5,391.55
Electric Light and Power System, ...	6,328.20
Roads and Sundries, ...	118.17
T o t a l, ...	$57,268.25

New Site: Work on the programme for the development of the new School site on the ridge back of the present School campus, has progressed during the year:

In December, 1928, a test of the water in the deep well sunk at the north corner of Kapalama Avenue and School Street, was made by the Sanitary Engineer, resulting in the issuance to the Trustees of Board of Health Certificate 196 stating that the water was free from contamination and, at the time of examination, suitable for potable purposes.

On January 11, 1929, acceptance tests of the Byron-Jackson Turbine Deep Well Pump showed the overall efficiency of that unit to exceed the guarantee by 9.46% which entitled the vendor to an efficiency bonus of $946. This raised the total cost of the pump to $3,058, but over a 10-year period it is estimated that the saving in power charges due to the excess efficiency will be $2,300.

On March 1, 1929, the Deep Well and Booster Pump Houses, completed last year, were duly accepted by the Trustees together with the new cover installed on the existing reservoir in replacement of the old worn-out cover.

On March 21, 1929, the two motor-driven centrifugal Booster Pump units installed last year were tested for efficiency and smoothness of operation. This showed an average of 4.06% above the guaranty of 62.5% which, over a year's run of eight hours per day, means a saving of $500 in power costs.

The new circular, reinforced concrete 500,000-gallon reservoir reported last year as under construction at an elevation (overflow) of 850 feet above sea level, was duly accepted by the Trustees on

March 15, 1929, as complete. As a preliminary precaution, before letting of contract, the Trustees had the plans of this structure (designed by the Trustees' Engineers) referred to Professor John Mason Young for check and criticism. Mr. Young suggested certain changes in detail, improving the design and these changes were duly adopted and incorporated in the plans, which were then pronounced by Mr. Young as providing for a thoroughly safe structure. To prevent the sliding of the earth slope a rip-rap wall has been constructed on three sides of the reservoir excavation supplemented by stone gutters designed to receive the surface drainage.

In the early part of May, 1929, Mr. A. H. Murray, of the New York architectural firm of The B. G. Goodhue Associates, arrived in Honolulu and remained until 22nd of the same month, conferring with the Trustees and making personal investigations of conditions on the ground. Under his direction, two sections of wall were constructed in the Infirmary Court to serve as samples of type for those to be erected in other parts of the new campus and to form part of the specifications.

The Preliminary building programme of the Trustees was amended on November 21, 1928, when it was decided to delete the Arts and Mathematics Building from among those planned for the first financial unit. The postponement of the erection of this building will work no hardship and will save interest on the outlay incidental thereto until such time as the need for it becomes pertinent.

To determine the load that the soil of the new site will sustain, test borings were made in January, 1929 as a measure preliminary to decision on final design of buildings; also, efforts have been made to locate in Kapalama Valley a source of rock suitable for building purposes. It is hoped that the Trustees' Kahala Quarry will yield sandstone for the building of such items as steps and parapet walls; and test pits have here been sunk to determine the quantity available.

In the general scheme of beautification of the grounds of new Kamehameha and approaches thereto the work provided for in the initial planting programme (referred to in last Report) was practically completed in May, 1929, and the programme for the second unit of the work had been nearly finished at the close of the fiscal year, June 30, 1929 - two of the planting areas being at that time not ready for planting. Pipe has been laid to irrigate a grove of native trees, and shrubs of special types of "dry forest" planted in the swale mauka of the second walled curve of approach. Programme (or Plan) No. 3, adopted May 31, 1929, deals with the planting of trees (a) to form a screen to conceal the new Reservoir and (b) to form a windbreak for the Girls' play and work area.

The year's expenditures on the new site are summarized as follows:

Engineering,		$10,925.90
Sewer and Water Systems, (net),		80,114.82
Light and Power Systems,		2,785.00
Roads,		40,282.39
Planting (net),		9,113.34
Buildings (excavation, etc.),		6,229.61
Library,	$ 954.00	
Kitchen,	2,943.00	
Girls' Gymnasium,	1,629.00	
Stone search, etc,	703.61	
Grounds (excavations, etc.),		35,956.63
Hospital Court and Ramp,	2,145.00	
Kitchen Court,	4,560.00	
Parade Ground,	11,923.00	
Terrace,	1,164.00	
Gymnasium Playground,	2,754.00	
Baseball Field,	3,225.00	
Football Field,	9,026.25	
Athletic Field (regrading),	90.41	
Walls, Stakes, Tools, etc.,	1,068.97	
T o t a l,		$185,407.69

Enrollment: The Schools opened on September 10, 1928, with an enrollment of 434 pupils, and closed on June 10, 1929, with an enrollment of 417, distributed:

	Boarders	Day	Total
Manual Department, B/S,	208	15	223
Preparatory Department, B/S,	67	--	67
School for Girls,	123	4	127
	398	19	417

Full scholarships were awarded during the year to 19 pupils, representing a charge upon the Trust amounting to $1,048.

Graduates numbered 45, - 24 at the Manual; 21 at the School for Girls.

Details concerning the general activities of the Schools during the year ended June 30, 1929, may be had by reference to the President's Report filed herewith.

Respectfully submitted,

Trustees under the Will and of the Estate of Bernice P. Bishop

Honolulu, Hawaii,

October 25, 1929.

court

PERSONAL PROPERTY INVESTMENTS

BERNICE P. BISHOP ESTATE

JUNE 30th, 1929

- : INVESTMENTS : -

BONDS	Par Value $	Book Value $
DAVIES BUILDING COMPANY		
Chcter: First Mtge Sinking Fund, $1,000, 5½%		
Issue : Feb 16/20, 20 years		
Bought: Apr 27/25, $10,000 @ 100.25		
Nos 260/269 (10)	10,000.00	10,025.00
HAWAII CONSOLIDATED RAILWAY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Apr 1/16, 10/30 years		
Bought: Aug 30/16, $44,000 @ 87.00		
Nos 337/380 (44)	44,000.00	38,280.00
HAWAIIAN ELECTRIC COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Mar 31/24, 5/30 years		
Bought: Oct 4/24, $10,000 @ 100.75		
Nos M1438/1447 (10)	10,000.00	10,075.00
HONOKAA SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Jun 30/08, 10/25 years		
Bought: Jul 25/08, $20,000 @ 100.00, $20,000.00		
Jan 18/09, 2,000 @ 102.25, 2,045.00		
Jan 19/09, 3,000 @ 102.25, 3,067.50		
Jan 21/09, 5,000 @ 102.25, 5,112.50		
Oct 19/12, 10,000 @ 102.75, 10,275.00		
Nos 33/52, 60/69, 326/331, 346,		
" 348/350 (40)	40,000.00	40,500.00
LIBERTY LOAN, Fourth Issue		
Chcter: Gold, $1,000, 4¼%		
Issue : Oct 24/18, 14 years 356 days		
Bought: Dec 2/18, $20,000 @ 100.00, $20,000.00		
Feb 12/19, 20,000 @ 100.00, 20,000.00		
Exg'd : Mar 4/21, for permanent issue		
Nos 00004657/58, 00536235/56,		
" 00536258/68, 00536270/74 (40)	40,000.00	40,000.00
McBRYDE SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 5%		
Issue : Jul 1/12, 10/20 years		
Bought: Jul 1/12, $10,000 @ 100.00		
Nos 1275/1284 (10)	10,000.00	10,000.00
MUTUAL TELEPHONE COMPANY		
Chcter: Refunding & Impt, Series A, $1,000, 6%		
Issue : Jan 15/25, 10/30 years		
Bought: Apr 28/25, $22,000 @ 101.00, $22,220.00		
Dec 8/25, 9,000 @ 104.00, 9,360.00		
Dec 21/25, 20,000 @ 105.25, 21,050.00		
Jan 9/26, 4,000 @ 104.25, 4,170.00		
Sep 5/28, 15,000 @ 105.51, 15,826.50		
Nos M209/217, 318/339, 519/522, 681/700,		
" M766/780 (70)	70,000.00	72,626.50
Forward	$ 224,000.00	$ 221,506.50

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- : I N V E S T M E N T S : -

B O N D S	Par Value	Book Value
Brought Forward	$ 224,000.00	$ 221,506.50
MUTUAL TELEPHONE COMPANY		
Chcter: Refunding & Impt, Series A, $500, 6%		
Issue : Jan 15/25, 10/30 years		
Bought: Dec 8/25, $500 @ 104.00		
No D53 (1)	500.00	520.00
OLAA SUGAR COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : May 10/27, 1/15 years		
Bought: May 23/27, $10,000 @ 100.25, $10,025.00		
May 23/27, 11,000 @ 97.50, 10,725.00		
Nos 138/158 (21)	21,000.00	20,750.00
OLAA SUGAR COMPANY		
Chcter: First Mortgage, $ 500, 6%		
Issue : May 10/27, 1/15 years		
Bought: May 23/27, $ 4,000 @ 97.50		
Nos 1292/1299 (8)	4,000.00	3,900.00
PIONEER MILL COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Dec 1/26, 3½/20 years		
Bought: Dec 1/26, $225,000 @ 102.04 $229,590.00		
Mar 30/28, 3,000 @ 102.04 3,061.20		
May 8/28, 2,000 @ 102.04 2,040.80		
Nos 271/272, 377/379, 381/605 (230)	230,000.00	234,692.00
PIONEER MILL COMPANY		
Chcter: First Mortgage, $ 500, 6%		
Issue : Dec 1/26, 3½/20 years		
Bought: Dec 1/26, $20,000 @ 102.04		
Nos 1383/1422 (40)	20,000.00	20,408.00
TERRITORY OF HAWAII		
Chcter: Public Improvement, $1,000, 4%		
Issue : Aug 1/17, 20/30 years		
Bought: Aug 3/18, $20,000 @ 98.04		
Nos 651/670 (20)	20,000.00	19,608.00
TERRITORY OF HAWAII		
Chcter: Public Improvement, $1,000, 4½%		
Issue : Sep 15/20, 20/30 years		
Bought: Sep 22/20, $25,000 @ 98.01, $24,502.50		
Nov 15/20, 10,000 @ 98.01, 9,801.00		
Dec 31/20, 15,000 @ 98.01, 14,701.50		
Nos 46/70, 280/289, 1294/1308 (50)	50,000.00	49,005.00
UNION MILL COMPANY		
Chcter: First Mortgage, $1,000, 6%		
Issue : Oct 1/24, 5/15 years		
Bought: Oct 6/24, $30,000 @ 100.25		
Nos 50/51, 64/83, 97/104 (30)	30,000.00	30,075.00
Forward	$ 599,500.00	$ 600,464.50

- : I N V E S T M E N T S : -

B O N D S		Par Value	Book Value
	Brought Forward	$ 599,500.00	$ 600,464.50
WAIAKEA MILL COMPANY			
Chcter: First Mortgage, $1,000, 6%			
Issue : Oct 15/24, 1/15 years			
Bought: Oct 27/24, $10,000 @ 100.25,	$10,025.00		
Oct 28/24, 15,000 @ 100.25,	15,037.50		
Nos 25/49 (25)		25,000.00	25,062.50
YOUNG BUILDING COMPANY			
Chcter: First Mortgage, $1,000, 6%			
Issue : Jan 1/24, 5/20 years			
Bought: Jan 1/24, $ 2,000 @ 100.00,	$ 2,000.00		
Apr 22/25, 35,000 @ 101.50,	35,525.00		
Nos 160/161, 308/315, 396/397, 439/448,			
" 485/499 (37)		37,000.00	37,525.00
TOTAL PAR VALUE OF BONDS		$ 661,500.00	
TOTAL BOOK VALUE OF BONDS		Forward	$ 663,052.00

Brought Forward		$ 663,052.00
NOTES		
CHUN HOON Mortgage Note, dated Feb 3/28, 2 years, 7% Secured by real estate, Kauluwela, Honolulu	20,000.00	
FIELD, HARRY P., & WIFE Mortgage Note, dated Dec 15/26, 3 years, 6% Secured by real estate, Kawananakoa Park Tract, Nuuanu, Honolulu, balance	3,100.00	
HARRISON, PEYTON Mortgage Note, dated Jun 6/29, 3 years, 6% Secured by real estate, Kawananakoa Park Tract, Nuuanu, Honolulu	4,335.00	
LIBERTY INVESTMENT COMPANY, LIMITED Mortgage Note, dated May 10/29, 3 years, 6% Secured by real estate, Bingham Park Extension Nos. 1 and 2, Kapaakea, Waikiki, Honolulu, bal.	83,737.50	
MUN LUN SCHOOL (Mo Hock Ke Lock Bo) Mortgage Note, dated Feb 28/29, 2 years, 6% Secured by real estate, Kamanuwai, Honolulu	10,000.00	
BINGHAM PARK Mortgage Notes, dated Dec 6/26, 3 years, 8% Secured by real estate, Bingham Park Extension No. 1, Kapaakea, Waikiki, Honolulu:		
Name — Balance $ Chung, Sarah En Leong (Transferee, Hong Ngan) ..... 1,087.79 Gun, Hu Yip ..... 909.55 Inn, Henry ..... 654.03 Kilsby, Edwin H. ..... 855.10 Lau, Chong Sui ..... 1,205.75 Miwa, Seiji (Transferee, Am-Japse Investment Co). 1,389.64 Okimoto, Toshitaro (Transferee, George J. Oda) ..... 1,388.36 Sun, Leong ..... 909.55 Wong, Jay Lae ..... 1,931.85 Yin, Nelson Quir Som 620.00	10,951.62	
KAMEHAMEHA PARK Mortgage Notes, dated Sep 30/27, 3 years, 8% Secured by real estate, Kamehameha Park Tract, Kapalama, Honolulu:		
Name — Balance $ Angco, Victor F., & wife (Transferee, Stewart Angco) ..... 1,448.17 Park, Kizoni G. ..... 2,565.22 Yamamoto, Seitaro 1,038.10	5,051.49	
Forward	$ 137,175.61	$ 663,052.00

-: INVESTMENTS :-

	Brought Forward	$ 137,175.61	$ 663,052.00
NOTES (Continued)			
MANOA UPLANDS			
Mortgage Notes, 3 years, 7%			
Secured by real estate, Manoa Uplands Tract, Manoa, Honolulu:			
Name — Date Note — Balance			
Buck, Carrick H., & Pettijohn, Cora H. ..... Jun 4/28	$1,100.00		
Bush, Clara T. ..... May 31/28	1,200.00		
Cowan, Robert M., & wife ... May 31/28	425.00		
Dorsey, Asa A. ..... Jun 1/28	800.00		
Jacobson, Roy E. ..... Jun 5/28	1,500.00		
Kinney, Violet K. Lanham ... Jun 1/28	1,312.50		
Locke, Luetta C., & husband. Jun 1/28	1,610.00		
Lovell, Joseph J. ..... Jan 28/29	1,575.00		
Marcallino, John ..... Jun 4/28	2,250.00		
Millikin, Emma H. ..... Jun 29/28	1,012.50		
Nowell, George M. ..... Jun 1/28	2,437.50		
Perry, Georgeia A. ..... Jun 5/28	900.00		
Schultz, Frederick, & wife (Transferee, Oliver Soares) May 28/28	1,687.50		
Silva, Margaret ..... Jun 1/28	1,650.00		
Steinberg, Nat J. ..... Oct 8/28	1,000.00		
Sutherland, Anna L. R. ..... Jun 1/28	1,237.50		
Von Kolkow, William, & wife. May 31/28	1,125.00		
Wright, May M. ..... Jun 19/28	1,350.00	24,172.50	161,348.11
CERTIFICATES OF DEPOSIT			
BANK OF BISHOP & CO., LIMITED			
No. D1244, dated Apr 8/29, 3 mos 4%	$ 50,000.00		
" D1251, dated Apr 20/29, 3 mos 4%	120,000.00		
" D1254, dated Apr 29/29, 3 mos 4%	50,000.00		
" D1256, dated May 20/29, 3 mos 4%	100,000.00		
" D1260, dated Jun 14/29, 3 mos 4%	70,000.00		
" D1261, dated Jun 20/29, 3 mos 4%	50,000.00		
" D1263, dated Jun 27/29, 3 mos 4%	50,000.00		
" D1264, dated Jun 30/29, 3 mos 4%	150,000.00	640,000.00	
BANK OF HAWAII, LIMITED			
No. 518, dated Jun 4/29, 3 mos 4%		50,000.00	690,000.00
STOCKS		Par Value	
HAWAII CONSOLIDATED RAILWAY, LIMITED			
Chcter: Cumulative Preferred, 7%			
Certif: No. 43, issued Aug 12/16			
Rec'd : Aug 30/16, 2200 $20-shares @ $6.00		44,000.00	13,200.00
TOTAL PERSONAL PROPERTY INVESTMENTS June 30, 1929			$1,527,600.11

STATE OF HAWAII
PUBLIC ARCHIVES
MICROFILM CERTIFICATE

REEL
RV-2 (16 mm):

NUMBER OF IMAGES 2,544

REDUCTION 27 - 1

FLASH	TITLE FIRST CIRCUIT COURT EQUITY CASE NO.2048
START	CASE NO. 2048 VOL. 1
1	CASE NO. 2048 VOL. 2
2	CASE NO. 2048 VOL. 3
3	CASE NO. 2048 VOL. 4
4	CASE NO. 2048 VOL. 5
5	
6	
END	CASE NO. 2048 VOL. 5 PAGE 300 (CONT'D ON FOLLOWING REEL)

I hereby certify that I have on this 3RD day of JANUARY 1974 photographed the documents appearing on this roll of film, that they are true copies of the documents found in the record file described above, and that the integrity of the above described record file has been maintained on the film by microfilming each document in the exact order in which it was found in the file, with the exception, if any, of documents omitted because of technical difficulties and/or by error, as indicated on the film in the correspondence notes or retake certificates.

It is further certified that the microphotographic processes were accomplished in a manner and on film which meets with requirements of the National Bureau of Standards for permanent microphotographic copy.

Nathan Chun
Camera Operator

