Copy of Resolution of Municipal council requesting authority to exercise the right of eminent domain, duly approved by the Provincial Board. In this connection, attention is invited to Executive Order No. 132. series of 1937, as amended by the Executive Order No. 214, series of 1939, which allows the expropriation of private properties for public purposes only upon failure of negotiations for the donation or sale thereof at a price to be fixed by the Appraisal Committee. -1st Ind., June 2, 1949, of Undersecretary of the Interior to the Provincial Governor of Camarines Sur.

SAWMILLS OR MANUFACTURERS OF LUMBERS, MUNICIPAL LICENSE TAXES UFON.—With reference to your letter, dated October 12, 1946, protesting against the excessive rates of municipal license taxes on lumber mills imposed under Ordinance Nos. 4 and 9, series of 1946, of that municipality, I have the honor to advise that section 19 of aforesaid Ordinance No. 9, imposing a municipal license fee of P0.10 for every one hundred board feet (100 bd. ft.) of timbers or boards manufactured, has been disapproved by the Provincial Board.

With respect to ordinance No. 4, mentioned above, imposing a municipal license tax of \$100 per annum on any person or corporation engaged in the manufacture of boards by means of machinery, please be informed that under the provisions of Commonwealth Act No 472 municipal councils have the power to levy municipal license taxes upon sawmills or manufacturers of lumbers which are considered merchants for purposes of municipal taxation. The rate of license tax imposed in the said ordinance has been approved by this Department under the provisions of section 4 of Commonwealth Act No. 472, it appearing that the tax is just and reasonable. - Letter dated Oct. 1, 1947 of Undersecretary of Finance to Mr. Domingo Loredo of San Teodoro, Mindoro.

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## TEN POINTS WORTH REMEMBERING

- 1. When men pass fifty, there are emotional disturbances which are intensified. This is the time to remember that moderation in all things means health.
- 2. Men past fifty like to lie back, eat too much, smoke too much, drink too much, live too rapidly. That way lies sickness and an early death.
- 3. Keep an interest in the work and in the hobbies which occupied you when you were younger. A constant interest in living prolongs life.
- 4. After middle age, the eyes begin to change in their structure. Most people get farsighted after forty-five. classes to correct farsightedness will relieve many symptoms which are related to the eyes.
- 5. A reasonable amount of exercise is beneficial for health but the heart and the blood vessels after middle age cannot do what they were capable of doing previously.
- 6. Untidiness in the aged is the result of age and not the result of mental laxity. Too many young people try to manage the old people. Help them but don't manage them.
- 7. In the life cycle of the human being sex function begins to lessen after middle age. Modern glandular preparations may somewhat prolong these functions but it is not possible to make all of the body as young as the fortified glands. The damage resulting from excess may result in harm to the heart and the blood vessels for which no amount of pleasure can compensate.
- 8. Drugs that can do good can also do harm. The amount of drugs to be taken and the manner in which they are to be administered must be determined by the doctor after a careful study of his patient.
- Mental factors are just as important as physical factors. Much of failure and much of success is related to mental attitudes.
- 10. Long before we knew about glands, many an octogenarian was contributing notably to our civilization. After 85 Verdi wrote three famous