

The annexed is from a literary lady of distinction, at present staying in Philadelphia. She is not connected in any way with the "Mormons," but the goodness of her heart beams forth in the whole letter from which we make these excerpts:

"I have read with pleasure the article on 'Utah and its People.' Pope says, 'All partial evil is universal good.' Surely your trials are opening channels for the light of truth to beam upon the darkness of bigotry, and the eyes of the nation are directed to your valley home.

"The clouds ye so much dread are big with blessing and will break in mercy on your heads," for if ever a people were passing through the furnace, yours seem to be. The article was so full of manhood, so bright with truth, and so true, that I wish I were talented that I might do something. Yet the hand that formed us, knows best where to place us, and I am ever thankful that His wisdom led me to your Territory and gave me to know good, noble, grand Brigham Young, up above the petty strife and malice of this world, where humanity looking through corruption, sees only through that medium. God rules, and we are told that not all who cry 'Lord, Lord,' will be acknowledged by Him in the days to come. While Brigham Young who led the oppressed to purity and happiness here and hereafter will receive his reward, the restless brother seeking the mote in his brother's eye may yet be rebuked and his attention directed to the beam in his own. You and your people trust to the never-failing God, you may have sad experience yet to endure, but after the thorns and darkness cometh the light."

The subjoined is from the principal of a leading law firm in Kentucky, and expresses the sentiments of many liberal minds, which, unblinded by bigotry, perceive the danger to American institutions in the tendency to political oppression under the excuse of social objections and in the spirit of religious intolerance:

"Have read the article, 'Utah and its People,' and been much interested. It bears all the evidences of a fair and dispassionate statement of truths. I am glad it has been written and published, and hope it will do good. I am opposed to the doctrine that is practised or ready to be practised by so many, that you may force minorities, or the weak or despised, without regard to the principles we profess to revere when dealing with equals. I oppose persecution of Chinese or Mormons, because I really believe in the principles of our constitution and government; and believe that they apply to all nations, religions, sects and sexes. I have no sympathy with the religious doctrines of the Mormons; am one of those who does not believe in prayer, but do believe in universal law, that applies to all alike. I thank your Territory for giving woman the suffrage. If with that and education they should be all your enemies charge them with, yet I would leave them and you alone. What freedom does not accomplish, I have no hope of selfish, ignorant politicians doing by force. I believe with Herbert Spencer and advanced English thinkers on powers of government, and have no fear that Mormonism in one territory or ten will overcome what is worthy of love in our institutions.

It is miserable want of faith in truth, and cowardice, I think, to appeal to force in such a case. I hope you may be left free in all things, leaving to time, enlightenment and progress to settle points of difference. I know enough of political hangers on and particularly some of the persons in your Territory, who deserve the punishment of felons to have no sympathy with or faith in sensational stories started and published by them. I will not express my contempt for the class that doubtless persecute you and your people and to whom your virtues only make you the more hateful."

We do not expect for a long time any great revolution of public sentiment on the main features which distinguish "Mormonism" from other systems. But we are gratified to know that there are intelligent men and women who, however much they may differ with us in faith and social customs, are disposed to do us justice when the truth finds its way to them. It is our business to do what we can to inform the world correctly on our principles, objects and doings, trusting in God for the result, and waiting

patiently for the fruits that will come from the seeds that we sow, and the plucking up of "every tree which the Father hath not planted."

A VICTORY FOR OUR CO-OPERATIVE INSTITUTIONS.

THE dispute between the co-operative institutions of Utah and the Internal Revenue Department, has at length received a judicial decision. As we anticipated at the time when the difficulty first assumed definite shape, the decision is in favor of the institutions. A brief account of this affair, which seriously affects our mercantile and industrial organizations in this Territory, will no doubt be appreciated by the public.

On the introduction of the co-operative principle into our establishments for merchandise and manufactures, a great deal of book-keeping was found to be necessary, especially in those institutions which had many departments. Because of the scarcity of cash, payments had to be made in a large degree in the articles produced or kept for sale. Opening and keeping accounts with work hands and persons doing business with the institutions was found to be a task too big to be continued. The plan of issuing due bills for definite amounts, payable in the products or wares of the establishment, was adopted.

This was found to be very convenient. The employees were paid wholly or partly in this paper and no individual accounts had to be kept with them. They could be used in different departments. If a person had a credit of a hundred dollars with an institution instead of drawing on that amount, or being compelled to trade it out in one department, he could get it in small sums for use when and where he required. Z. C. M. I. and the Co-operative Institution at Brigham City may be mentioned as prominent instances of the adoption and benefits of the due bill system.

But there was trouble in the air. The Collector of Internal Revenue discovered—or thought so—that he had an opening here for the exercise of his calling. The banking and currency laws of the United States received some amendments in 1875, and the Act of February 8, of that year provides:

"Sec. 19. That every person, firm, association, other than National Bank associations, and every corporation, State Bank or State banking association, shall pay a tax of ten per centum on the amount of their own notes used for circulation and paid out by them."

There was no desire on the part of Z. C. M. I. or any of the institutions using these due bills to do anything contrary to law or to evade the payment of any tax lawfully assessed. But it was considered by them that this enactment had no reference to their paper, and they therefore resisted collection. The matter was referred to the Commissioner of Internal Revenue at Washington and argued before him by learned counsel. He instructed the Collector to proceed and enforce collection, if necessary, and the amounts demanded were paid on demand. Z. C. M. I. opened its books to the inspection of the Collector and gave him every opportunity of finding out their amount of due bills issued. Brigham City Institution did the same. So did other firms and corporations.

Z. C. M. I. paid to the Collector \$450 to July 30, 1878, and on Aug. 28 of the same year, \$9,050, making a total of \$10,000; of this amount \$500 was returned, on a showing that the amount charged had been doubled on assessment of Nov. 30, 1876. Brigham City Institution paid about \$10,000.

At the time of these payments, the DESERET NEWS simply advised the parties to pay their respective amounts under protest. We took the ground that the assessment was a stretch of the law, and on proper adjudication the amounts might be recovered. Our advice was ridiculed by anti-"Mormons," and we remember at the time that a "gag" by an actor during a play performed in our theatre, saying, "Pay it under protest," was received with much laughter. Z. C. M. I., however, in making each payment, presented the following duly filled up and signed:

ZION'S CO-OPERATIVE MERCANTILE INSTITUTION,
Salt Lake City,
August 28, '71.

O. J. Hollister, Esq., Collector U. S. Internal Revenue, Salt Lake City:

Sir—The undersigned herewith makes payment in behalf of Zion's Co-operative Mercantile Institution of the sum of.....Dollars, the amount emanded by you in your notice of taxes assessed against the said Institution, bearing date..... upon its merchandise orders or due bills, alleged to be "circulating notes;" first protesting that said tax is illegal and erroneous, for that the orders or due bills issued by Zion's Co-operative Mercantile Institution upon which this tax was assessed, are not "notes used for circulation" as defined by law and made subject to tax, nor were said orders or due bills in fact used for circulation, nor paid out by said Institution for that purpose.

Notice is hereby given that suit will be commenced against you to recover the amount of said tax, with interest, etc.

(Signed) THOMAS G. WEBBER,
Secty. and Treasurer.

Brigham City and other co-operative institutions assessed, entered similar protests when making payment. They all intended to bring the matter to a judicial hearing. Z. C. M. I. entered suit in the Third District Court against O. J. Hollister, Collector of Internal Revenue, to recover \$9,500 with interest from date of payment. The case finally came off before Judge J. A. Hunt, and a jury duly empaneled, being argued on behalf of Z. C. M. I. by J. L. Rawlings, Esq. The defence was conducted by the District Attorney and his assistant. That its merits may be clearly understood, we produce here a copy of one of the transfer checks or due bills that were taxed:

No. 22. Series A. 2
SALT LAKE CITY,
October 6, 1876.

Pay David O. Calder or bearer two dollars in merchandise at retail.
G. H. SNELL.

To H. B. Clawson, Supt. Z. C. M. I.

Mr. Rawlings argued that the instrument did not come within the meaning of the law providing for assessment, and proceeded to show the character of the due bills, but defence admitted the terms and character of the instrument, and offered to prove that although they did not purport to be circulating notes they were so in fact and in use, and were paid out by plaintiff as money.

Mr. Rawlings for the plaintiff objected to the introduction of such evidence, on the ground that the liability of an instrument to taxation must be determined by its face and purport, and it having been admitted by the defense that these due bills were not notes within the meaning of the statute, any inquiry into the use thereof was immaterial. He also showed that "a note," as mentioned in the Act under which these due bills were taxed, has a settled meaning in law, and that whenever used in a statute, is presumed to have that settled meaning, unless plainly deprived of that sense by the terms of the statute. The Act of Feb. 8, 1875, is but a part of a system of legislation relating to currency and taxation, all enacted in the same spirit and operated on the same policy; Congress when intending in this legislation to designate any particular instrument always employed legal terms. He traced the history of this legislation and showed how the different terms were used, certificate checks being spoken of as different from notes, etc. Statutes are construed as to be consistent throughout, and when a word has been certainly used in a given sense, and is again used in reference to the same subject matter, it is presumed to be employed in the same sense.

A note within the meaning of the law is a negotiable promise for the payment of money. These due bills were not negotiable, were not a promise to pay, nor were they for the payment of money. They were orders from a certain party to another for the payment of merchandise to a given value. The mischief aimed at by the law was not in these due bills of mercantile firms, but in circulating notes of a similar nature to bank notes. He cited authorities on this point and also the ruling of the Supreme Court of the United States, that:

"If there is any doubt as to the

liability of a particular instrument to taxation, the construction of the statute will be in favor of its exemption, because no tax can be imposed without clear and unambiguous language for that purpose."

The case was so clear, these due bills being of an altogether different character to the "notes" made taxable by law, that the Court instructed the jury to bring in a verdict for the plaintiff. The sum recovered is fixed at \$12,058.55, being the amount paid to the collector with ten per cent. interest on \$450 from July 30th, 1878, and on \$9,050 from August 28, 1878. Sixty days were allowed for stay of proceedings and for defendant to move for a new trial.

This is a test case, all the others being involved in this issue. If the judgment remains, or is confirmed by the higher courts in case of appeal, all the institutions which have paid money, as we have continually maintained unlawfully and certainly, unjustly will recover with interest. Brigham City perhaps has been worse crippled by this tax than any other establishment in Utah, and we sincerely hope that it will be recuperated by a return of the cash. Z. C. M. I. is to be commended for the struggle it has made so gallantly, and Mr. Rawlings is to be congratulated for the able manner in which he conducted the case.

"Wyoming is being invaded by the Mormons and the Boomerang is upon its ears." So says the Omaha Herald. The Boomerang is to be congratulated on getting upon such broad foundations, and Wyoming is to be congratulated for so profitable an increase of its working population.

This division in the Republican camp is dangerous to the party. The organ of the "stalwarts" in Washington is very bitter on Garfield and denounces him as "weak, ill-tempered and petulant," and declares he was nominated at Chicago by "the accidental caprice of a mob."

Stanley Matthews has gained the Judgeship of the United States Supreme Court by just one vote majority. He has got the place, though, as surely as if the vote was unanimous. Thurman was the man for the position, but since there is no chance for him, the Governorship of Ohio is the next possibility. The Buckeyes could not do better than give the experienced statesman that post at the next election.

FLIES & MOSQUITOES.
A 15c. box of "Rough on Rats" will keep a house free from flies, mosquitoes, rats and mice, the entire season. Druggists.

Better Get It Now.
It saves life and doctors' bills. We mean BROWN'S BLACKBERRY AND GINGER; the most successful remedy ever introduced into the South and West for the cure of Diarrhoea, Dysentery and Cholera Morbus.
For sale by Z. C. M. I., Godbe, Pitts & Co., and Moore, Allen & Co., Salt Lake.

The Most Miserable Man on Earth.
Is the sufferer from indigestion. Those only know its horrors who have felt them.

To such is offered not only a ray of hope, but a certainty of relief and cure, in the use of BROWN'S PEPSIN TONIC. This wonderful remedy cures without faith, when taken as directed. For sale by Z. C. M. I., Godbe, Pitts & Co., Moore, Allen & Co., Salt Lake.

Dyspepsia and Liver Complaint.
Is it not worth the small price of 75 cents to free yourself of every symptom of these distressing complaints? If you think so call at our store and get a bottle of Shiloh's Vitalizer, every bottle has a printed guarantee on it, use accordingly and if it does you no good it will cost you nothing. Sold by Moore, Allen & Co.

DR. GREEN'S OXYGENATED BITTERS
Are a cheap and simple remedy for Dyspepsia and Biliousness in all their worst forms. It is a well known preparation, and has been known and endorsed by physicians for many years, and has been used by thousands of sufferers in all parts of the world as a Standard and Reliable Remedy.

IT SEEMS IMPOSSIBLE.
That a remedy made of such common, simple plants as Hops, Buchu, Mandrake, Dandelion, &c., should make so many and such marvelous and wonderful cures as Hop Bitters do, but when old and young, rich and poor, Pastor and Doctor, Lawyer and Editor, all testify to having been cured by them, you must believe and try them yourself, and doubt no longer. See other column.

We have a speedy and positive Cure, for Catarrh, Diphtheria, Canker mouth and Head Ache, in SHILOH'S CATARRH REMEDY. A nasal injector free with each bottle. Use it if you desire health and sweet breath. Price 50 cts. Sold by Moore, Allen & Co.

RESCUED FROM DEATH.

The following statement of Wm. J. Coughlin, of Somerville, Mass., is so remarkable that we beg to ask for it the attention of our readers. He says: "In the fall of 1876 I was taken with a VIOLENT BLEEDING OF THE LUNGS followed by a severe cough. I soon began to lose my appetite and flesh. I was so weak at one time that I could not leave my bed. In the summer of 1877 I was admitted to the City Hospital. While there the doctors said I had a hole in my left lung as big as a half dollar. I expended over a hundred dollars in doctors and medicines. I was so far gone at one time a report went around that I was dead. I gave up hope, but a friend told me of DR. WM. HALL'S BALSAM FOR THE LUNGS. I laughed at my friends, thinking that my case was incurable, but I got a bottle to satisfy them, when to my surprise and gratification, I commenced to feel better. My hope, once dead, began to revive, and to-day I feel in better spirits than I have the past three years.

"I write this hoping you will publish it, so that every one afflicted with Diseased Lungs will be induced to take DR. WM. HALL'S BALSAM FOR THE LUNGS, and be convinced that CONSUMPTION CAN BE CURED. I have taken two bottles and can positively say that it has done more good than all other medicines I have taken since my sickness. My cough has almost entirely disappeared and I shall soon be able to go to work. Sold by all druggists.

To Be or Not to Be
Bilious, depends on whether you use Brown's Vegetable Liver Pills or not. They have no equal for preventing and curing biliousness. Try them. For sale by Z. C. M. I., Godbe, Pitts & Co., and Moore, Allen & Co., Salt Lake.

DR. WM. HALL'S FOR THE LUNGS. BALSAM

Cures Consumption, Colds, Pneumonia, Influenza, Bronchial Difficulties, Bronchitis, Hoarseness, Asthma, Croup, Whooping Cough, and all Diseases of the Breathing Organs. It soothes and heals the Membrane of the Lungs, inflamed and poisoned by the disease, and prevents the night-sweats and tightness across the chest which accompany it. CONSUMPTION is not an incurable malady. It is only necessary to have the right remedy, and HALL'S BALSAM is that remedy. DON'T DESPAIR OF RELIEF, for this benign specific will cure you, even though professional aid fails.

HENRY'S CARBOLIC SALVE

Henry's Carbolic Salve heals burns. Henry's Carbolic Salve cures sores. Henry's Carbolic Salve allays pain. Henry's Carbolic Salve cures eruptions. Henry's Carbolic Salve heals pimples. Henry's Carbolic Salve heals bruises. Ask for Henry's and use no other. BEWARE OF COUNTERFEITS.

Baker's Pain Panacea

FOR MAN AND BEAST. For External and Internal Use. The Greatest Pain Reliever of the Age.

Edey's Carbolic Troches

A SURE PREVENTIVE OF Contagious Diseases, Colds, Hoarseness, Diphtheria, and Whooping Cough. PLEASANT TO THE TASTE.

Green's Oxygenated Bitters

Relieve Dyspepsia and Biliousness. For Sale by all Druggists. JOHN F. HENRY & CO., SOLE PROPRIETORS. 24 College Place, New York.