

January 1, 1888, until the acceptance of his resignation, he also made and filed reports of his receipts and disbursements, with vouchers for all moneys paid out by him as Receiver. I have carefully examined all these reports with the vouchers accompanying them, and find from them and the evidence taken by me that they contain a true statement of all property, real or personal, including moneys which came to his hands during his receivership, and of all disbursements made by him as Receiver. The real property in his custody consisted of block 87, plat A, Salt Lake City, known as the Temple block, which was delivered by him to the authorities of the Church defendant in pursuance of the decree of the Supreme Court in this suit. The real estate situated in said city, and known as the Fitting Office and Grounds, Garbo House and lot, what is commonly known as the Church Farm, situated in Salt Lake county, also an undivided one-half interest in the lands situated in Summit County, Utah Territory, known as the Church Coal Lands. The personal property received by him consists of 80,158 church sheep, 800 shares of Salt Lake City Gas Company stock, 4732 shares of the Deseret Telegraph Company's stock, herder's camp outfit at Chalk creek, consisting of horses, wagons, harness, household and kitchen furniture; 87,986 pounds of wool; office furniture in charge of James Jack, Salt Lake City; furniture in the Garbo House; office furniture purchased and used by the Receiver, and moneys amounting to the sum of \$311,664.30. Out of this sum he has disbursed, and received and filed with the clerk of the court proper vouchers therefor, the sum of \$54,924.86, leaving a balance in money in his hands July 15, 1890, the date of the acceptance of his resignation, of \$256,739.44. I find that all the real and personal property, including said balance of money, except a portion of the sheep, received by him during his receivership, has been delivered to his successor appointed by the court, Henry W. Lawrence, and proper receipts therefor taken and filed with his final report. He turned over to Receiver Lawrence 25,310 head of sheep, being 4848 head less than the original number received by him. The loss of a large number of them, together with a part of their increase, occurred during the severe winter of 1889, when from unavoidable exposure about 7250 of them died. At the time this loss occurred a large number of these sheep were, by orders of the court, herded by the Receiver. Under such orders, he employed experienced sheep herders to take charge of them; and from the evidence I find that he exercised all proper care and diligence in looking after and preserving them from loss. The destruction of so large a number of sheep was the result of the severity of the winter of that year, and it occurred without fault or neglect on the part of the Receiver or any one.

I find that the sum of \$32,376.10,

disbursed by the Receiver, was paid under the orders of the court appointing him. That the balance of disbursements, \$22,548.76, were made without orders directing him to make them. With certain exceptions hereinafter noted, they appear from the evidence to have been necessary expenditures made by him during the period of his receivership to enable him to properly manage and preserve the property and funds in his hands, and to efficiently prosecute the various suits brought by him under the advice of his attorneys to recover property claimed to be the property of the church defendant. And I am of the opinion that all the items of disbursements set forth in his final account, with such exceptions, should be allowed.

I find that in July, 1890, the sum of \$1500 was advanced by the Receiver to P. L. Williams, his attorney, on account of legal services rendered. No order of the court was made authorizing its payment, nor was any evidence presented to me on this examination showing it to be a reasonable compensation for the attorney or a proper disbursement.

The Receiver is therefore responsible for the amount thus paid, unless the Court, after taking further evidence, should approve the same.

I find from the evidence and the accounts filed by him, that during his receivership, from Jan. 1, 1888, to the month of June, 1890, he employed as his bookkeeper James Moffat at a monthly salary of \$100. He has credited himself in his accounts, and filed vouchers therefor, with the sum each month paid to such bookkeeper.

It appears from the evidence that from the time of the Receiver's appointment until the close of the investigation of his conduct before Examiner Harkness, in February, 1889, the employment by him of a bookkeeper was proper and necessary to enable him to efficiently perform his duties. During such period the greater portion of his time and attention was necessarily given to the prosecution of the various suits instituted by him to recover the Church real and personal property; to the search for the investigation of the titles to Church property in various parts of the Territory, and to the examinations had before Examiners Sprague and Harkness. Without the assistance of a clerk or bookkeeper, during that period, I find that he would be unable to efficiently perform all his duties as Receiver, and I am of the opinion that the items of \$100 per month paid to the bookkeeper from January 1, 1888, to March 1, 1889, should be allowed.

I find from the evidence that after March 1, 1889, the employment by him of a bookkeeper was unnecessary to enable him to perform his duties. After that date and until his resignation in July, 1890, his duties mainly and almost entirely consisted of receiving the rents of the real and personal property in his hands, the payment of the taxes thereon, and the disbursement of moneys expended by him in taking care of such property. The perform-

ance of his duties in properly keeping the accounts after the month of February, 1889, could have required of his time but a few days in each month.

I therefore find that the items of \$100 per month from March 1, 1889, to June, 1890, amounting to the sum of \$1500, paid to James Moffat, should either be disallowed or deducted from the compensation allowed the Receiver in the final adjustment of his accounts.

In disposing of the funds in his hands I find that in one instance the Receiver acted improperly. If loss to the fund in his hands had resulted therefrom his conduct would have subjected him to the severest censure. In his report filed July 5, 1890, it appears that on April 25th that year he appropriated to his private use \$11,000 of the funds in his hands as Receiver; that he used this sum in his private business until June 25, 1890, when he restored \$5000 with legal interest, the remaining \$3000 with interest being returned to the fund by him on the 20th day of July, 1890. This use of money held by him in his private business was irregular and unauthorized and should not have been made.

In addition to the foregoing I know of no other matter or thing respecting which a statement of fact and conclusion of law should be made in this investigation of the conduct of the Receiver. I therefore respectfully submit this report, with the evidence and exhibits referred to, to the court for its consideration.

I return herewith and annexed hereto the findings proposed by the attorneys representing the United States, plaintiff, and the Receiver, with my refusal or allowance of the same endorsed thereon. To my refusal to report the findings so endorsed, the attorneys of the parties duly excepted. Respectfully submitted.

M. N. STONE,

Commissioner.

Requests for Findings by Receiver's Attorneys

In the Supreme Court, Utah Territory. The United States of America, plaintiff, vs. the late Corporation of the Church of Jesus Christ of Latter-day Saints et al., defendants. Before M. N. Stone, Commissioner.

The attorneys for the Receiver respectfully request the Commissioner and Examiner to make the following findings of fact and conclusions of law:

First—That the Commissioner has carefully examined the accounts kept by the Receiver, both of moneys received and of disbursements made by him; that the said accounts are correctly kept, and truly and fully state the receipts and disbursements and net balance.

[Allowed by M. N. Stone, Commissioner.]

Second—The Commissioner has received evidence touching the conduct of said Receiver, and his management of the estate committed to his charge, from the date of his appointment to the date of his resignation. That as to any objections