

the Agricultural College than to educate 347 students of much higher grade of scholarship in the University. That is, it costs about \$134 more (or more than twice as much) to educate each of the students in the Agricultural College for this one year than to educate each of the students in the University.

The College has 21 professors and instructors; the University has 18, or, if the librarian be counted, 19.

Thus, on \$17,000 less money per year the University is educating 121 more students than the Agricultural College, and with a fewer number of professors and instructors.

These figures are the more interesting since the president of the Agricultural College has been preaching economy to the University, and has taken occasion in the newspapers to show how much more economical his institution was in the way of salaries to its professors. If he pays, as he says, from forty to fifty per cent lower salaries, he pays pitiful wages indeed, and it is a tiling for him to blush over rather than for him to boast of. The figures may or may not have bearing on the question, but they interested me much and I thought they might be equally interesting to the tax-payers. I would not for an instant wish to deprive the College of a cent of its support; it abundantly deserves all it gets, and more too, if only to raise the salaries of its professors, who, if they are at all competent to occupy a place in the faculty of such an institution, should be very much better paid than I understand they are. And yet it does seem as though there should be some sort of rearrangement of the relative incomes of the two institutions.

Yours truly,
UTAH.

THE CHURCH CASES.

At Wednesday morning's session of the Territorial Supreme court all the judges were present, namely, Chief Justice Zane, Associate Justices Miner, Bartch and Smith. The minutes of Saturday were read by Clerk Bache and confirmed, and after some other preliminary matters had been run through mention was made of

THE RECEIVER'S ACCOUNTS.

Hon. F. S. Richards arose and said—I understand, your honors, that the master appointed the other day to examine the accounts of the receiver in the case of the U. S. vs the late corporation of the Church of Jesus Christ of Latter-day Saints is ready to report.

Judge Zane—Let it be filed.

Attorney Richards—The court will not act upon it this morning, then?

Judge Zane—Not without an opportunity to examine it.

Attorney Richards observed that the report of Master Bache had been submitted to all the parties concerned; the decree had been prepared in accordance therewith, and counsel, in now submitting it, asked that it be entered this afternoon if convenient to the court.

The Hon. F. S. Richards submitted the following for the court's approval, and there being no objection offered by U. S. District Attorney Judd, the same was passed:

U. S. of America, plaintiff, vs the late corporation of the Church of

Jesus Christ of Latter-day Saints, et al, defendants.

Whereas it is made to appear to the court that Henry W. Lawrence, as receiver of said late corporation, had loaned to various banks the moneys in his hands as such receiver under the orders of this court; and

Whereas the terms of said loans provided that the same should be repaid to said receiver after thirty days' notice of an intention to demand repayment of the same; and

Whereas in the month of November, 1893, the said receiver gave said notice, so as to be in a position to comply with any order this court might make for the final disposition of said property; and

Whereas in compliance with said notice the said banks were forced after the thirty days expired to keep on hand the said funds and were thereby prevented from gaining any profit by the loan of said funds;

Therefore, by the consent of the attorneys for the respective parties to this action, it is hereby ordered that the said receiver shall not collect any interest on said loans accruing after the 31st day of December, 1893, and that said receiver shall not be liable for such interest.

Dated January 12th, 1894.

Following is the report of Special Master Joseph P. Bache in the case of the United States of America, plaintiff, vs the late corporation of the Church of Jesus Christ of Latter-day Saints et al, defendants, as submitted to the Supreme court of the Territory this morning and taken under advisement by their honors until Wednesday afternoon:

"Pursuant to the order of this court heretofore made, referring this cause to me as Special Master, for examination and inquiry, and to report the amount of personal property and money now in the hands of the receiver of the court herein, not arising from the sale or rents of real estate since March 3rd, 1887, I beg leave to submit the following report:

The receiver has in his hands, as such receiver, in money, the sum of \$454,113.19; of this amount the sum of \$36,824.25 has been derived from the net revenues of the several pieces of real estate held by him, against which amount should be charged and deducted the sum of \$24,895.45, being the pro rata share of the general expenses of the receivership, which said real estate could bear, leaving therefor a net sum of \$11,938.80 which has arisen from the rents of real estate since March 3rd, 1887, and should be deducted from the sum mentioned above, as being now in the hands of the receiver. These figures include the payments to be made by the receiver for compensation to the receiver and his counsel for the year 1893 and the expenses of this examination.

I therefore report that the net sum now in the hands of the receiver, after paying said compensation and expenses not arising from the sale or rents of real estate since March 3rd, 1887, is \$438,174.39.

The receiver has in his possession the following personal property other than money, to wit: 4,732 shares of stock in Deseret Telegraph company; office furniture in the hands of James

Jack in Church office in President's office; office furniture and books in Historian's office; office furniture turned over by late Receiver Dyer to the present receiver H. W. Lawrence."

ADDITIONAL.

The subjoined was also submitted by Master Bache in connection with the foregoing report:

"I have made a personal examination of the books, papers and accounts of the receiver and carefully examined the doings and acts of the receiver for the year 1893.

The amount of cash in the hands of the receiver on January 1st, 1894, is \$454,113.19. This is an increase over the amount on hand January 1st, 1893, of \$18,445.27 and is accounted for as follows:

From rents of real estate.....	\$ 7,764 88
Interest.....	17,391 50
Total.....	25,156 38

The disbursements for the year 1893 have been the sum of \$6,711.11 distributed as follows, to wit: General and legal expense, \$4,631.35; repairs, special taxes, fire insurance premiums on account of the several pieces of real estate, \$2,079.76.

I have found no items of disbursements that were not necessary for the proper discharge of the duties of the receiver and I recommend that the same be approved.

The receiver has been able to obtain four per cent per annum interest on the entire fund, except \$5,000, on which no interest is paid, the receiver carrying his open account with this bank.

No rent is charged the fund for office accommodations and but \$35 per month is charged for services of bookkeeper, collector, etc.

The receiver has had considerable trouble in the matter of the renting of the Gardo House and has been unable to collect the full amount of rent due for that property. He has, however, obtained a note for the balance of rent due up to January 10th, 1894, which will without much doubt be collected.

I find the fund is deposited in the following banks:

Wells, Fargo & Co.....	\$ 70,000 00
McCormick & Co.....	50,000 00
State Bank of Utah.....	50,000 00
Zion's Savings Bank & Trust Co.....	50,000 00
Commercial National Bank.....	30,115 56
Utah Loan & Trust Co., Ogden.....	30,000 00
Ogden State Bank, Ogden.....	10,000 00
Bank of Commerce.....	12,500 00
Union National Bank.....	1,147 63

Total..... \$454,113 19

Upon the question of compensation of the receiver and his counsel for the year 1893, I recommend that the same amounts be allowed as were allowed by this court for the year 1892, to wit, the sum of \$250 per month for the receiver and the sum of \$75 per month for the counsel. The services rendered by the receiver have been, if anything, increased over those of 1892. The counsel for the receiver has rendered legal advice to the receiver from time to time during the year upon various matters that have arisen.

The receiver has passed through a period of depression which has made itself felt throughout the entire country, without the loss of a dollar to the fund.

The amounts as recommended above, if allowed, will be satisfactory to the receiver and his counsel and the