

## DESERT EVENING NEWS

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Latter-day Saints  
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THE DESERT NEWS,  
Salt Lake City, Utah.

SALT LAKE CITY, DEC. 28, 1900

## TITHING CONUNDRUMS.

A correspondent at Hatch, Idaho,  
sends us the following question:

"Will you please answer through the  
'News' for the benefit of myself and  
others, the following: If a man should  
have ten calves and ten tons of hay, and  
he should give one calf and one ton of  
hay in tithing, and then he should feed  
the rest of his calves the nine tons of  
hay and the calves should be worth  
ten dollars a head more the next year,  
how much tithing would he owe?"

That is but one of the kind of conun-  
drums that the "News" is expected to  
solve. It appears to us that anyone  
who desires, seriously, to know what he  
owes to the Lord as tithing, can do his  
own figuring. If he is incapable of that,  
he can obtain the aid of his ward high-  
priest or clerk, and arrive at a correct con-  
clusion. When the principle of tithing is  
once understood, there is no difficulty  
in deciding a question as to its amount.

The tenth of one's interest annually  
is the tithing. If a man earns money  
and pays the tenth of it, he uses the  
rest at discretion. If he is a careful  
and thrifty steward, he may make  
gains on a portion of that on which he  
has already paid tithing. The tenth of  
the actual, net gains he thence to ful-  
fill the law. For instance: A man  
makes a hundred dollars clear. He pays  
ten of it for tithing. The other ninety  
he puts out at interest, or invests in  
something that brings him ten per cent  
increase. That will be nine dollars. He  
then owes ninety cents tithing on that  
increase.

Other than money investments,  
whether in farming, or stock-raising, or  
in any pursuit or business, are gov-  
erned by the same rule. The interest  
or increase is to be tithed. If the  
owner of the ten calves mentioned in  
the letter, sells them at a profit over  
and above the original tithed value and  
cost of feeding, the tenth of that inter-  
est or increase, whatever it may be,  
is the Lord's and should be paid as tithing.

Every member of the Church who  
wishes to be "square" on tithing, can  
readily find out what is the tenth of  
his or her actual income or interest.  
And that is what is required as tithing.  
The interest on money lent or invested,  
is perhaps the simplest sum in tithing  
arithmetic. But the interest of a man  
or woman is just what he or she pro-  
duces, and the tenth of that is the  
tithing. It is the same with wheat, or  
stock or merchandise. The tenth of  
the actual net interest or increase is  
the amount to be paid as tithing.

If people would apply their minds to  
finding out, honestly and fairly, what  
their annual interest or increase is, in-  
stead of making up puzzles and suppo-  
sitioning intricate conditions, there would  
be fewer queries on this simple sub-  
ject. In saying this, however, we do  
not wish to reflect upon our corre-  
spondent, as we believe he propounds  
his question for the purpose of reaching  
a just estimate. He can tell bet-  
ter than any one else what he made,  
as actual interest or increase on his  
stock after deducting the expense of  
feed, etc., and the tenth of the net  
proceeds will be his tithing on the transaction.

It will be appropriate to add to the  
foregoing a repetition of the notice  
that tithing for the year 1900 must be  
paid before the year expires. It has  
been customary to allow a few days in  
the new year to make settlement, but  
the Presiding Bishop's office is now  
governed by a new rule, and tithing,  
whether in cash or in any other form,  
may be paid either at that office or to  
the respective Bishops, up to Decem-  
ber 31st, 1900. After this year is closed,  
the books for the year will be closed  
also, and tithing paid on the first or  
other day of the new year will be cred-  
ited to 1901.

On the occasion of the ending of the  
nineteenth century it is a good time  
to make a full settlement of that which  
is due to the Lord by way of tithing.  
This is suggested as a way to satisfy  
individual conscience. We desire to  
place no burden on any individual,  
let each member of the Church do that  
which will make his heart content, and  
at peace with himself. Tithing is a  
matter of figures and facts, but it is al-  
so a question of personal conscience.  
Let the new century open for each of  
us with the satisfaction that our souls  
are at peace with God and with all  
mankind.

THE SHIP SUBSIDY BILL.  
The Engineering News has sent out  
advance sheets of an article treating on  
the ship-subsidy bill pending in Con-  
gress. The proposition is, according to  
that journal, to grant to American  
merchant vessels engaged in the for-  
eign trade, a subsidy of 1% to 2.5 cents  
per gross ton for each 100 nautical miles  
sailed when carrying cargo to or  
from the United States. The subsidy to  
freight steamers would, at that rate, be  
equivalent to an addition of 25 per cent  
to their present earnings from freight  
traffic.

In favor of this bill it is urged that  
the people of the United States are now  
paying to foreign vessels engaged in  
freight traffic at our ports the enormous  
sum of \$150,000,000 a year. This  
argument the Engineering News takes  
up for consideration, with the remark  
that, "if it were, indeed, true that such  
a sum as this is being paid by the United  
States to foreign nations, or that it is  
feasible to cause those who receive this  
large sum to spend it in the United  
States instead of in foreign countries,  
the ship-subsidy measure might well  
find great popular support." But that  
paper does not admit that the enact-  
ment of the proposed bill into law  
would materially change matters.

In the first place, a large part of the  
freight money received by ship owners  
is spent for coal and provisions, and  
these will always be bought, no matter  
what flag the vessel is sailing under,  
where they can be had cheapest, or  
wherever the conditions of the voyage  
make the purchase necessary. In other  
words there would be no larger market  
for American coal and American prod-  
ucts than now exists in supplying for-  
eign vessels, and the proposed subsidy  
would effect nothing toward diverting  
this part of the ocean freight money  
from its present channel.

Another large expense item is wages.  
Vessels receiving a subsidy under the  
proposed law, would be required to have  
at least one-fourth of their crew Amer-  
ican citizens. But this provision the  
Engineering News doubts would result  
in any increased demand or higher  
wages for American seamen. Those  
that supply crews for ships are not al-  
ways inconvenienced by a surplus of  
conscientiousness, and if a sailor says  
he was born in America, who shall dis-  
pute his word? To attract American  
laborers to the ships, wages and the  
conditions of life must be made attrac-  
tive, but this cannot be done by laws  
which are almost impossible of enforce-  
ment on the high seas.

Another question is whether the profit  
on the \$150,000,000, it is assumed  
the people now pay to foreigners, would  
be kept at home by the government  
subsidizing the shipping. Will the profits  
now supposed to go to British, Ger-  
man, etc., be transferred to Amer-  
icans? In reply to this, the paper points  
out that capital is no longer restricted  
to national bounds. Over 500,000 tons of  
shipping sailing under foreign flags is  
owned by American capitalists. Any  
American can today purchase shares,  
if he desires, in British or German or  
French steamship companies; and on  
the other hand, any foreigner can pur-  
chase interests in American shipping  
companies, just as he can buy American  
railway securities. This very subsidy  
bill now before Congress contains noth-  
ing whatever to prevent foreigners from  
owning any amount of shares they  
please in the transportation companies,  
which would receive the subsidies that  
the bill provides. In fact, should the  
bill pass, it would be entirely possible  
for a promoter to go to England or Ger-  
many and raise capital there for ship-  
ping companies to operate under and  
receive the benefits of the proposed bill.

From these facts the conclusion is  
drawn that the proposed subsidy bill  
will not greatly change the final dis-  
position of the money now paid for  
ocean freights on our imports and ex-  
ports.

It is furthermore pointed out that the  
United States with her enormous stores  
of coal and iron, with her capital will  
rapidly get ahead among the ship-  
owning nations, without such special  
government aid as is proposed, and  
which is looked upon with disfavor by  
nearly all classes of citizens.

The news concludes its article thus:  
"That there are sound reasons for de-  
siring an increase in the American mer-  
chant marine, we are far from denying;  
nor can it be denied that government  
aid in some form would be a stimu-  
lus to its growth. The carriage of the  
mails, the maintenance of regular  
commerce communication between the  
United States and foreign ports, the  
training of American seamen who can  
be drawn upon to replenish our naval  
forces in time of war, the construction  
of merchant vessels in such a manner  
that they may be most readily made  
use of as auxiliary cruisers and trans-  
ports in time of necessity—all these are  
directions in which the government may  
reasonably expend the public funds,  
and may do it in such a manner as to  
foster at the same time the growth of  
the merchant marine."  
Such measures, coupled, if possible,  
with a reform in the navigation laws,  
which would dispense with some of the  
red-tape that now hampers the ship-  
ping industry, and the relief of that in-  
dustry from all State and local taxa-  
tion, should be sufficient to attract to  
it an abundance of American capital."

THE CHARLESTON EXPOSITION.  
Charleston News and Courier.  
All in all, the great event—an event  
that gives tangible being to the South  
Carolina exposition—to which Charle-  
ston has looked forward with so much  
interest, passed off without an incident  
to it. The cornerstone was laid in the  
presence of just such an audience  
as should have witnessed it, and the  
enthusiasm and interest which marked  
every feature of the impressive cere-  
mony at the exposition grounds, are but  
an index of the earnestness of purpose  
with which the people of the city and  
the State have entered the development  
which is destined to attract the atten-  
tion of more than one continent.

New York Tribune.  
The Buffalo fair will open on May 1  
and close on November 1, while that at  
Charleston will not open until December  
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hibits, if desired, from Buffalo after the  
closing of the fair to Charleston before  
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There is an agitation in Germany to  
prohibit women and children from  
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cess would be a good step toward the  
Fatherland catching up with the pro-  
gression of really civilized nations.

Two hundred English "pilgrims" have  
just started for Rome. The chief  
feature of interest in the affair is that  
they went in one party. Every year  
sees many more than that number of  
"pilgrims" from England to the city  
on seven hills.

This time next year there is to be a  
third sugar factory in operation in Utah.  
With the advantage of two successes  
previously, Cache county should be  
happy in the prospect of this achieve-  
ment for the opening year of the cen-  
tury.

The dispatches say Paris is "wild  
with excitement" because Dreyfus has  
demanded a rehearing. Parisians  
couldn't prosper if they were not able  
to experience a wild excitement every  
few weeks. There is no great danger  
in it nowadays.

The Chicago scientists recommend  
chemical analysis to protect beer drink-  
ers from being poisoned by the new  
scheme of the brewers, whereby arsenic

can be transferred from the sangui-  
nary fields of battle, to the peaceful  
forum of popular discussion, and then it  
will be solved in a manner, beneficial to  
the people of the archipelago and hon-  
orable to the government and nation  
of the United States.

## A SUBJECT OF INQUIRY.

The reports from South Africa con-  
tinue to show persistent activity of the  
Boers, in widely separated localities,  
and that the resistance to the British is  
of no insignificant proportions must be  
concluded from the fact that Lord  
Kitchener, so far, has not succeeded  
in driving the invaders of Cape Col-  
ony back into the Orange country. It  
is difficult to understand the underlying  
motive of this continued resistance,  
since there can be no reasonable ex-  
pectation of re-conquering the territory  
now occupied by the British. But the  
Boer leaders may, perhaps, be hoping  
against hope for a change of sentiment  
in Great Britain in favor of arbitration.

Ex-President Kruger, it is given out,  
went to Europe for the purpose of ap-  
pealing to the cabinets for aid in induc-  
ing Great Britain to consent to arbitra-  
tion. But the rulers of Europe cannot  
have forgotten, what has, perhaps, es-  
caped the notice of the Boer president,  
that Great Britain long ago declined to  
consider such a proposition, when the  
United States tendered her good  
offices as mediator in the African diffi-  
culty. There is no encouragement at  
the present time for any neutral gov-  
ernment to propose arbitration.

The Chicago Record, however, points  
out that, under the Hague convention,  
an international inquiry might be insti-  
tuted, in accordance with article 9. This  
article reads:

"In differences of an international na-  
ture involving neither honor nor vital  
interests, and arising from a difference  
of opinion on matters of fact, the sig-  
natory powers recommend that parties  
who have not been able to come to an  
agreement by diplomatic methods  
should, as far as circumstances allow,  
institute an international commission  
of inquiry to facilitate a solution of  
the differences by elucidating the facts  
by means of an impartial and conscien-  
tious investigation."

Such a commission of inquiry would  
examine into the facts of the dispute,  
and pass upon the merits of the con-  
tention. It would, probably, have no  
material effect upon the course of  
Great Britain, but it would at least  
place the controversy in its true histor-  
ical light before the world, and if the  
two republics are to be forever blotted  
out of existence, that event is certainly  
of so much importance to posterity,  
that the present owes it a full and true  
account of the causes that led up to  
such a tragic catastrophe.

The Transvaal republic may not have  
any claims, strictly speaking, to even  
that much recognition, since Great Brit-  
ain has always maintained her suzer-  
ainty over that little country, and the  
agreements of the famous Hague  
convention were intended to cover only  
independent states. But the inquiry  
could be instituted in behalf of the  
Orange Free State. By such an in-  
quiry it would be established that the  
Free State entered into this war, not  
out of hatred to Great Britain, but  
to carry out the compact between them-  
selves and their brethren to the north.  
President Steyn, who is a well  
educated and broadminded gentleman,  
did not fail to realize the perils of cast-  
ing his lot with the Transvaalers in  
this struggle, but he preferred to stand  
loyally by the sister republic in its  
death struggle. Whether this crime  
was grave enough to warrant the  
strangling of that republic together  
with the other, the inquiry would make  
clear. If the United States could see  
its way to take the initiative in a  
movement for the establishment of a  
commission of inquiry, some of the  
other signatory powers would undoubt-  
edly support it, and Great Britain her-  
self could advance no important objec-  
tion. The party to the contest, that  
is most sincerely convinced of the jus-  
tice of its cause, ought to be most  
anxious to have the facts made clear  
to the world, by all the light that  
would be shed upon it by an interna-  
tional and impartial investigation.

The number of smallpox flags out has  
decreased materially of late, with a fair  
prospect that anything like an epidemic  
will be averted.

The telegraph service east from this  
city was in a demoralized condition to-  
day, owing to wires being down, and in  
consequence the news was limited for a  
time. All haste was made, however, to  
reopen communication.

Congressman W. H. King has the  
thanks of the Desert News for a regu-  
lar supply of the Congressional Record,  
sent at his request. We wish him  
great success during the remainder of  
his term.

The desire for a snowstorm is  
amounting to anxiety on the part of  
those who realize that little snow dur-  
ing the next few weeks means a scar-  
city of irrigating water, and conse-  
quently poor crops.

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ers from being poisoned by the new  
scheme of the brewers, whereby arsenic

cal antiseptics are introduced to restrict  
the fermentation of the beverage. A  
jail for the brewers who use the poison  
might be more effective.

The British lines of communication  
may have been cut by the Boers, as  
the dispatches stated, but this has not  
prevented Gen. Kitchener, the British  
commander in South Africa, traversing  
the whole hostile district, about 400  
miles in diameter, twice during the past  
week.

A New York prison warden has con-  
ceived the scheme of building a great  
highway, 150 feet wide and 43 miles  
long, in the Empire State, to utilize  
prison labor on. The chief objectors  
to the plan probably will be among  
those who fear that work does not  
agree with convicts.

The lecture to be delivered by Nat.  
M. Brigham in the Theater tonight is  
a literary gem, and the voice and style  
of the lecturer make the entertainment  
delightful. The views presented, too,  
are clear and striking, and the entire  
presentation will prove a delight to the  
critical as well as the ordinary audi-  
ence.

The "straws" in China show that  
now the United States has withdrawn  
from participation in the military  
movements there, the other nations are  
likely soon to drift into a serious quar-  
rel, which probably will culminate in  
war. With the peace-preserving influ-  
ence of America withdrawn, the "har-  
mony" of the European nations seems  
to be as "salt that has lost its savor."

The danger of leaving small children  
in a house, without the immediate care  
of an experienced person, is illustrated  
again in the experience of Mr. and Mrs.  
L. Lavery, of Olympia, Washington.  
Three children, aged four and two  
years, and six months, respectively,  
were so left, a hired man, who was  
about 500 feet from the house, being  
expected to "give an eye to them." A  
few minutes after the parents had gone  
he discovered the house to be on fire,  
and could not reach it in time to save  
the babies, who perished in the flames.  
A brief space of time alone had been  
sufficient for one of the children to  
set the house ablaze.

## THE OLEOMARGARINE BILL.

Cleveland Plain Dealer.  
The oleomargarine bill, which passed  
the House by a large majority, is in  
the interest of the dairy farmers, and  
was asked for by them. Its object is  
not to interfere with State laws gov-  
erning the manufacture and sale of oleo-  
margarine, but to give the dairy inter-  
ests a protection against fraudulent  
competition which does not now exist  
in many States. The bill is so framed  
as to lessen the burden now resting on  
oleomargarine that bears on its face  
evidence of its character, and to place  
a tax that will be practically prohibi-  
tory on it when masquerading as but-  
ter.

New York Journal of Commerce.  
If the passage of the oleomargarine  
bill through the House has no other  
good effect it ought at least to dispel  
the idea that trusts are potent in the  
hands of legislators. The oleo manufac-  
turers are the great packing houses.  
The men who demanded the Groat bill  
are the farmers who commonly com-  
plain of the way everybody else rides  
roughshod over them. But they can  
get anything they wish from Congress.

Philadelphia Inquirer.  
The bill, when enacted into law, will  
give the agricultural interest a protec-  
tion which they need and which can  
not be furnished in any other manner.  
It has been said that this legislation is  
designed to benefit one class of consum-  
ers at the expense of another. Were  
that the case, the Inquirer would not  
have been found supporting it. But the  
statement is not true. The purpose of  
the Groat bill is not to injure the man-  
ufacturers of oleomargarine, but to prevent  
them from injuring others by selling  
their product under false pretences.

Indianapolis News.  
The bill passed by the House, designed  
to protect the people against oleo-mar-  
garine, embodies a wrongful use of the  
taxing power. It is, of course, true that  
when a man asks for butter he ought to  
be able to get it beyond any doubt.  
There should be no possibility of selling  
the imitation for the real article, whether  
at the same or a lower price. But  
when it comes to taxing one industry—  
and, when honestly managed, a legiti-  
mate industry—out of existence in order  
to build up another one, the case is dif-  
ferent. We have the fullest sympathy  
with those who wish to prevent deceit  
and fraud. But we very much doubt  
whether the bill passed can be defended  
as a justifiable use of the taxing power.

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## HOLIDAY RUG SALE

We don't make much display, but OUR PRICES TALK. Our  
Special Offering in the Carpet Department for the Holiday  
Trade is in our Rug Department. We are offering

NICE 36 IN. SMYRNA RUG FOR \$2.75.

We have one a little heavier, same size for \$3.25. And we are  
going to give

20% OFF ALL OUR RUGS

FROM NOW UNTIL 1901.

We also have a fine line of NAVAJO BLANKETS, Indian  
Plaques, Carpet Sweepers, Foot Stools, and Table Covers, all  
going at REDUCED PRICES. These make beautiful as  
well as useful Presents.

Call and see us before purchasing elsewhere.

Dress Goods Sale Continues This Week

Z. C. M. I. T. G. WEBBER, Supt.

SALT LAKE THEATRE.  
TONIGHT,  
LECTURE BY  
NAT. M. BRIGHAM,  
on the  
GRAND CANYON OF ARIZONA.  
100 Beautiful Views in Color.  
Admission 50 cents.  
Balcony, 25 cents.  
8:15.

SALT LAKE THEATRE.  
GEO. D. RYPER, MANAGER.  
Two Nights Only,  
MONDAY AND TUESDAY.  
Dec. 31, Jan. 1.  
Special Matinee New Year's Day.  
The World Renowned Prestidigitator,

HERRMANN  
THE GREAT  
Is a Monster Programme of  
New Magical Sensations,  
Accompanied by America's Favorite  
Musical Family.

5—NOSSES—5  
PRICES: Night—50c, 75c, 1.00.  
Matinee—25c, 50c, 75c.  
Seats now on sale.  
—NEXT ATTRACTION—  
Two Nights—Thursday and Friday,  
Jan. 3-4.  
"WHY SMITH LEFT HOME."

NEW GRAND THEATRE.  
M. E. MULVEY, MANAGER.  
S. R. O. Last Night.  
Same performance tonight. Matinee  
Saturday at regular price. Last per-  
formance of the regular season. Satur-  
day night.  
W. E. NANKVILLE PRESENTS  
That Beautiful Drama,  
"HUMAN HEARTS."

Complete in every respect.  
Same cast as seen at the Grand  
Opera-House, New York.  
NOTICE.  
All persons holding bills or having  
claims against the New Grand Theatre,  
M. E. Mulvey, Manager, must present  
the same for settlement prior to Janu-  
ary 1, 1901, as on that date I shall re-  
tire from the management of, and have  
no further connection with, the New  
Grand Theatre.  
M. E. MULVEY.  
Dated Dec. 24, 1900.

New Grand Theatre.  
January 7th,  
RALPH E. CUMMINGS  
AND HIS  
Famous Stock Company,  
SEASON TICKETS On Sale at SMITH & CO.  
PRICES, 25c, 50c, and 75c.

STOCKS, INVESTMENTS  
AND BONDS.  
Utah Bank and Commercial Stocks and  
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bought and sold. Loans on stocks. Dividend  
orders from institutions, trustees of estates  
and capitalists will receive the best atten-  
tion. JOHN G. CUTLER, JR.  
26 Main Street.  
Tel. 122.

## GARDNER DAILY STORE NEWS

With school only a week off,  
You'll probably want something for  
the boy.  
Why not get it in time for him to put  
it on the first day of the new century.  
Clothes, Over-Clothes, and forty little  
things.  
Can fit him with a good suit for \$3.00.  
Can fit him for less if you wish, but the  
\$3.00 ones are extra good.  
Can fit him for \$5.00, or up to \$10.00.  
These in Knee Pants style ages 3 to 16  
years.  
Double breasted style for ages 3 to 16—little vest style  
ages 3 to 8.  
If he's big enough for long pants—  
We can fit him for \$3.00 to \$15.00.  
The little things includes Gloves, Caps, Sweaters, Neck-  
wear, Waists.

ONE PRICE  
J. P. GARDNER,  
136 and 138 Main.

Sweeping  
Inventory  
Sale!!!  
Wednesday morning we commence  
our annual stock-taking, and Wednes-  
day we'll commence a startling price-  
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Men's Suits and  
Overcoats Reduced.

Every Winter Suit and Overcoat in the house, men's  
and boy's alike, will be reduced to figures that will save  
money for you.

This means the world's best garments at less than the  
price of inferior makes, and before the winter season has  
practically opened.

All our fine custom-made Suits and Coats included in  
this sale at real marked-down prices. It will be more con-  
vincing for you to come in and see the prices on the gar-  
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Boys' and Children's Suits and Coats reduced.

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Siegel Clothing Co.,  
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Autobiography of Capt. James A.  
Brown, 520 pages, bound in cloth. Price  
\$2.00, for sale at the Desert News  
Special terms to agents.

## WEATHER REPORT

Observations taken at 6 a. m.  
For previous 24 hours:  
Salt Lake City—Barometer  
current temperature, 27;  
temperature, 41; minimum, 20;  
24 month temperature, 55; wind  
drifted.  
Accumulated excess of, ten  
since first of month, 30 degrees;  
deficiency of, 10 degrees.  
Accumulated deficiency of, 10  
since first of month, 10 degrees;  
excess of, 10 degrees.  
Accumulated deficiency of, 10  
since first of month, 10 degrees;  
excess of, 10 degrees.

## WEATHER FORECAST