met at Sister A. B. Young's home and labored all pignt to make his toneral

At 2 p.m. tuoeral services were held in the Burnham ward meeting house, Bishop L. B. Burnham presiding, the ward cools noder the direction of Eider Wm. G. Black rendering appropriate stuging. It was a great comfort to me to see his body properly clothed submitted to the view and embrace of his grief-stricken wite and sorrowing parents and relatives.

Brother Howard D. Roberts was widely and well known in this vicinity, and all citizens offered kind words willing help in every way that

they nould.

Howard Daniel Roberts was the son Orville Clark and Mary Coray Roberts. He was horn July 10, 1871, at Mona, Juab county, Utab. At eight years of age he was haptized a member of the Courch of Jesus Corist of Latter-tay Saints. On the 24th of October, 1890, he married Mary W. Young, daughter of John R. and Tamar Black Young, by whom he had four onliden, two by whom he had logiters. Last summer he visited Salt Lake City, and went through the Temple, having his wife and cuildren sealed to him. Recently he attended the San Juan Stake quaiterly conference and listened to discourses by Elder F. D. Richards of the Apostles, and E der. C. W. Peorose. Their remarks seemed to enter his He was filled with a heart like fire. desire to labor for the salvation of the buman family. The Sabbath before his death he hore feeling testimunies in the Sucday school and atternoon meeting, to the truth of the great latter-iny work. He was ever cheering and self reliant. As he pulled from the shore I expressed a doubt of his being shie to cross the strong outrent. He replied, with a smile, "Father, in five minutes I well show you what I cao do." Those few words were a true tadex to his obstacter. He was On 0 do. 37 always willing to face danger, and to put torth his hest efforts in serving his While I mourn his loss, yet friende. I seel that he was well prepared to go, and that in the resurrection he will come forth, crowned with eternal life. J. R. YOUNG.

THE EUROPEAN MISSION.

(Millennial Star, June 7.)

Releases and Appointments-Eller John H. Burrows has been honorably released from laboring in the business department of the Millennies Star ffice to return home. Elder Butrows has occupied this position for the past two years, and has fulfilled the responsible duties Connected with it to the entire satisfaction of the presidency of the mission.

For Dearly a year peat Sister M. J. Burrowe, the wife of E'der Burrowe, has been visiting in this country. During most of this time she has been staying at this office, and has taken s great toterest in the household affice connected with ir, and her services have been much appreciated. Our best wishes go with them on their bomeward jurney. Elder D. C. Stephenson bas been

honorably released from laboring in ne Leeds conference to return home good time.

Jeseph Barton, chief eogineer of the Bishop in his answe Bigger Charles D. Smith has been Sumpler Valley railway and superinthe Leeds conference to return home July 8, 1897.

booorably released from Isboring in the London conference to return home July 3, 1897.

Elder Charles H, Baker has been honorably released from laboring in the Birmingham conference to return

home July 3, 1897. Elder William B. Romney has been bonotably released from presiding over the Birmingham conference to return aame.

Elder Charles T. Stodey has been honorably released from the Leeds ounference to return home June 19 h, 90 account of sickness. Eider Stoney oas only been in the missionary field one month. He has been in poor oealth for three years past, but thought the change of climate might improve his condition. Since coming here his health has been worse and it has been considered best for him to return.

Elder Theodore C. Buel has been bonotably released from the Cheltenham conference to return home June 19 on account of illness. Eiver Best arived here last November, and for several months assisted in the business department of the Millennial Star office. On account of his railing health ne was appointed to the Chellenham conference, where he ish red for some time, but his physical condition did not improve.

Elder J. H. Paul has been released rom the Souttish conference and appointed to precide over the Birming-

Dam conference.

Elder Daniel Whipple has been released from the Irish conference and appointed to labor in the Nottingham co Herence.

Elder F. J. A. Jaques has been telessed from the Nottingham confercoce and appointed to labor in the Irieh conference.

BAKER CITY BRANCH.

BAKER CITY, Ore., June 2, 1897.
On arriving to Baker City Seturday evening I was bignly pleased with the patriotic sentiment; the city was alive with memorial services. Brother H. E. Baker, presiding Elder, met me and took me to the bome of Brother J. M. Grant Geddes, manager of the Oregon Lumber Mills company, and later i returned to Baker City.

Buuday morning lound me at Bunday school, where Brother Geddes oresides, his former assistants baving moved away. Theological class, taugnt by Brother Wm. J. Wale and areisted by Jen. Balientine, is most progressive. There is an average attendance of about ninety, with twelve officers and teachers. Fully twenty per cent ere not Latter-day Sainte.

Brother Baker is assisted in branch organization by Eldere Geddes and J. R. Smurthwaite, and I may eately say the Eldere and I may sately say the little branch is in a good healthy conuition. The young people meet on Sunday evenings conjointly in M.1. assuctation. The lesser Priesthoud is represented in the various organizations, The Relief Society is doing a work, and the day I left, heling good President Brigham Young's hirthday, the Primary association, a hundred strong, assembled on the grass near town under the bowery and had a

tendent of electric light works, being just ready to go to the terminus in the interest of the mills, invited me to go Bo Monday morning found along. me in decidedly good company; for as the immensely long train of parrow guage care pulled out of the Yard we stood on the platform and took in the eights which were many. Canyan, down which flows the river hy that name, is one of a pegunar picturesque nature, like our cabyoos at home and indeed what I have seen of Oremuch like our mountainous region. We were soon at Sumpter, a new mining camp of no small dimensions, and the terminus of the railway. Only about fifteen miles from this point, and fully forty-seven from Baker City, is "Grannet," the camp where Grant Bros. of Salt Lake have mining property, which, I am infirmed, is likely to yield them no very small sum of money. Brother B. F. Grant te operating the mices and from what I can learn, the Grant Bros. stand all right in those parts.

Not of the least interest is the timber of this c.untry, and I was very much interested in seeing where the loge come frem. This Oregon Lumber Co, of whick Brother David Eccles of Oguen te general manager, ewns and operates thirty-two miles of railway, with nearly three hundred cars and four engines. Its mills turo 75,000 feet daily, and its omt 75,000 feet daily, notice fully three its yard avillion iee!; it employes about two hundred men. Cutting 7,000 feet a day you must know these men nave to work. Carrying off the timber is not done by ound, in fact scarcely anything is, it being done by rollers. Several load it oo Carte and several hoys with horses move it to the yard, 'The uarrow slips go to the lath maker, while the large slahs are cut in cord lengthe for the market. All refuse coes to a great turnace and is consumed. The saw dust is used to the turnaces for steam generating while the susvings from the planing mile go to the electric light plant. This company furnishes lights for lighting Baker City. Situated around the number yard is a village of cottages, mestly owned by the company, though in some instances the occupants possees them. They have a splendid meeting house and store building.

Wherever practicable, Bro. Ecoles bas employed Latter-day Saints, making employment for a great many. The various organizations and Sunday meetings of this little band of Silnts so situated, is doing a great work in the cause of truto.

Respectfully, ANDREW KIMBALL,

TAXATION OF MORTGAGES.

William K. Raid, county attorney of Sanpete, has written the attorney general asking whether or not a osnking corporation when listing its property for taxation is entitled to deduct from the amount of its capital stock a sum equal to the amount of money it has loaned upon mortgage securities when such mortgages have also been assessed for taxation. Mr. Bishop in his answer refers Attorney 2 of article