

incorporating, continuing, or providing for the corporation known as the Church of Jesus Christ of Latter-day Saints, and the ordinances of the so-called general assembly of the State of Deseret incorporating the Church of Jesus Christ of Latter-day Saints, so far as the same may now have legal force and validity, are hereby disapproved and annulled, and the said corporation, in so far as it may now have, or pretend to have, any legal existence, is hereby dissolved. That it shall be the duty of the Attorney-General of the United States to cause such proceedings to be taken in the Supreme Court of the Territory of Utah as shall be proper to execute the foregoing provisions of this section and to wind up the affairs of said corporation conformably to law; and in such proceedings the court shall have power, and it shall be its duty, to make such decree or decrees as shall be proper to effectuate the transfer of the title to real property now held and used by said corporation for places of worship, and parsonages connected therewith, and burial grounds, and of the description mentioned in the proviso to section 13 of this act and in section 26 of this act, to the respective trustees mentioned in section 26 of this act; and for the purposes of this section said court shall have all the powers of a court of equity."

In pursuance of the duty imposed by said section, the Attorney-General of the United States caused a bill to be filed in this court on the 30th day of July, 1887, and upon the filing of the bill such proceedings were had as resulted November 7th, 1887, in the following decree:

"This day this cause came on further to be heard and for the appointment of a receiver herein conformably to the former order of this court; and thereupon, the court being fully advised in the premises, hereby orders and adjudges that Frank H. Dyer, Esquire, of Salt Lake, in the said Territory of Utah, be, and he hereby is appointed receiver of the defendant, the late incorporation of the Church of Jesus Christ of Latter-day Saints, and all of its debts and property, real, personal and mixed, of every nature, kind and description whatsoever, including any and all equitable interests which it may have to any thereof."

The receiver, Dyer, in due time executed his bond in the sum of \$250,000, and set about possessing himself of the property, both real and personal, of the defunct corporation.

When the receiver had been in office for about one year, he came into this court, and asked for and procured an order, making a special reference to E. T. Sprague, as Master in Chancery, to examine and pass upon the receipts and expenditures of the said receiver, and to take proof and report what would be a reasonable allowance to him and his two attorneys, P. L. Williams and George B. Peters, for their respective services done and performed in behalf of such receivership.

In pursuance of this order, such

proceedings were had before the master, Sprague, as resulted in the taking of a large amount of proof, upon which he made his report to this court, fixing the compensation of the receiver at the sum of \$25,000, and that of each of his attorneys at \$10,000.

The master also reported in favor of allowing to the receiver, after passing upon his accounts, his expenditures, stated to be \$7,865.63.

Exceptions to this report were filed by the complainant, the United States; and upon such report and exceptions, the cause, on a former day of this court was elaborately and ably argued by counsel for both sides. And we come now, after the fullest consideration we have been able to give to the cause, to announce the result of our conclusions.

The report of the receiver filed with us, and which is appended to this opinion as a part of the same, shows that prior to October 31st, 1888, there had come to his hands, of the derelict assets of the defunct corporation, real estate, situated in the city of Salt Lake and other places in the Territory, aggregating in value the sum of \$285,000; and that in like manner there has come into his hands monies and various kinds of personal property of the value of \$439,788.38, making the aggregate sum of \$724,788.38.

It should be stated that a small portion of this aggregate sum came to his hands between the 31st day of October last named, and the 31st day of January, 1889.

In this aggregate sum is included accretions of various kinds, including rent of sheep, not yet due, dividends, interest, rents of lands, etc., etc., aggregating the sum of \$29,188.92.

Much evidence has been taken by the receiver, and is here submitted as a part of his report by the master.

The witnesses, who are shown to be business men of great experience and high character, when interrogated as to their estimate of the value of the services of the receiver, put it, some of them, at a per cent. upon the amount of property held by the receiver; and others at a lump sum. They take into their calculations, some of them, the trouble that the receiver had to acquire possession of the property, the amount of bond he had to give, and the responsibility attached to holding and keeping so large an amount of property. And yet others think that he should be paid for what they termed the odium attaching to his position as receiver; meaning by that, as it seems, that because the Congress of the United States has dismantled this corporation and provided for the escheat of the property, which it held contrary to law, that it was odious. It is sufficient of this to say, that this court, sitting here to administer the laws of the government of the United States, will not only not act upon, but will not tolerate any such suggestion as the basis of its decision. It has been strongly urged upon us by counsel at the bar that we ought to act upon

the opinions of these witnesses, and fix the compensation of the receiver at the sum of \$25,000. We do not think so. The facts upon which those gentlemen base their opinions are in the record, and are as fully before us as they were before them; and after a thorough examination of the cases upon this subject, no case has been found in which the court contented itself with blindly following the opinions of witnesses in fixing the compensation of the receiver. One of the best considered cases to which our attention has been called, is the case of Central Trust Co. against Wabash & St. Louis Railway Co. (32nd Fed. Rep., 187.) At page 191, in speaking of this matter of fixing the compensation of receiver, the court uses this language: "They are all witnesses whose opinions are entitled to the highest respect on account of their character, their abilities and their experience; and yet the very differences that exist between them show that there is no fixed standard or rule to govern us, and that we must fall back at last upon our own judgment of what, under the circumstances, would be a fair and reasonable compensation for the services."

This language is well adapted to the case in hand. The witnesses in this case variously estimate the services of the receiver, running from the sum of \$20,000 to \$35,000, or upwards. We conceive the true rule of law to be in all cases, that the court shall look to all the circumstances of the case, such as the amount of property to be handled, kept and cared for, the difficulty or ease with which the receiver got the same in hand, the kind and character of the property, the amount of bond required, the business character and integrity required for the work and finally, the manner in which the trust has been executed, and then say what would be a fair and reasonable allowance—keeping in mind that the "laborer is worthy of his hire," and that extravagance is to be avoided. Testing the case by the rule announced, we have no difficulty in coming to a conclusion that is entirely satisfactory. More than one-third of the property is real estate, which requires but little trouble to care for. Most of the cash on hand, as well as the other personal property, was acquired with but little litigation. Indeed we may say without any. The sheep were at once leased out by contracts that fully acquit the receiver of any responsibility or trouble during their existence, and compel the lessees to return a like number of sheep. The money is in the banks, and the dividends upon the stocks are easily collected. The active duties of the receiver, with reference to his trust, for the most part ceased at the entering of the final decree, since which time he has been but little else than a stakeholder. We think the proper way to fix compensation in this case is not by a per cent., but by a salary, and we have determined to fix it for one year, dating from the time of his appointment; and we think that \$10,000 for