ter, as above, in full, though we can hardly regard as legitimate or pertinent any portion of it except that which explains why he did not take action against the railroad company for its But, really, we had no idea when we referred in the temperate terms we have heretofore employed to the controversy now pending between the State of Maryland and the Baltimore and Ohio Railroad Company that we should involve ourselves in so extensive a correspondence with his Excellency. In singling us out the second time for his Executive rebuke. the Governor does us too much honor entirely. He quotes from our article of Wednesday last, and accuses us of having, in the passage quoted, misrepresented his motives. We certainly intended nothing of the sort. We thought we were discussing his acts, not his motives. He has been Governor since the 18th of January, 1869—over a year. The railroad company has made no payment, as required by law, since July, 1868—a period of eighteen months. simply expressed our inability to understand why, with his decided convictions as to the rights and duty of the State in the premises," the Governor had failed during all this time to institute proceedings against the road for the purpose of compelling payment. He now states as "the reason why," "that I was not aware of the failure of the company to pay the money to the State until shortly before my letter of the 4th of November to Mr. Garrett demanding the payment, and unanswered until about the 20th of December, a few days before the meeting of the Legislature, when, for the first time, Mr. Garrett indicated to me his refusal to pay."— This is an explanation of the Governor's failure to act which, we confess, had not occurred to us, and which we certainly should never have ventured to suggest. The Governor further says that had he taken action it might not have been "in the way preferred by The Sun and the Baltimore and Ohio Company." We are not aware of Railroad having expressed any preferences on the subject. In the very article from which the Governor quotes we stated briefly the substance both of the resolutions reported by Judge Merrick, from the committee of ways and means, and those offered by Mr. Hoblitzell, of Baltimore city. We then said it was a question for the Legislature, consulting the interests of the whole community, which of the two modes of procedure to adopt. The "preference" of the railroad company we ruled out of consideration

altogether. We said "it is not usual for the debtor to dictate to the creditor, particularly

In courtesy to the Governor, we give his let-

when that creditor is a sovereign State, the choice of remedies by which it shall proceed to enforce its claims." "But," says the Governor. "The Sun is the recognized organ of this company." The Governor's common sense teaches him better than this. He knows that The Sun is "nobody's" organ. Probably that is where the great trouble lies. The fact is—and here is the explanation doubtless of the Governor's extreme dissatisfaction of The Sun-that although we ourselves have expressed no preference as to the course which the Legislature should adopt, being perfectly content to leave the question to that body, and to abide by its decision when made, the Governor has expressed his preferences, and The Sun had the misfortune not to agree. The Governor made the refusal of the railroad company to pay over the money which it has collected to the State the subject of claborate discussion in his message. He coupled therewith a recommendation to the Legislature to repeal the clauses in the charter of the Baltimore and Ohio Railroad Company exempting ite property from taxation. This, then, was the Governor's preference. We at once declared our dissent from the Governor's views. We showed that they were founded in a partial misapprehension of facts and a total misapprehension of the law, and that however much we deplored the fact that such an exemption should exist, it was in the nature of a contract protected by the constitution, and which, according repeated decisions both of the Supreme Court and of our own Court of Appeals, the Legislature had no power to repeal. lawyer could have told the Governor as much. That upon this point we but expressed the sentiment of the whole commu-

Any lawyer could have told the Governor as much. That upon this point we but expressed the sentiment of the whole community is rendered highly probable by the fact that amid all the discussion to which the subject has given rise, not a voice has been raised in advocacy of the Governor's recommendation, nor any measure introduced to give it practical effect.

We may add here, in reference to the Governor's intimation that we may have known of the company's delinquency even before he did, spite of his official relations to all the parties, and the regular attendance of a State delegation in the board of directors, that such is not the

fact. The company is a close corporation, and we admit that we knew noth ing of its action in the premises until about the time of the official publication of the report of its finance committee on the 23d of December last, disclosing the reasons why the company declined further to pay the alleged "capitation tax." We then referred to

the subject, dissenting to the grounds assumed by the company, and expressing the belist that the State would contest the matter in the courts. With reference to the last sentence of the Governor's letter, we hardly know to what he refers. We are certainly as unconscious of having used language with regard to him which was "improper and untrue" as we are of having received the consure of "the press of Baltimore" on that account. If we have done so, it is the first we have heard of it. If the Governor alludes to our little joke a week or so ago about the supposed eagerness of the Washington people to put money into new roads through Maryland leading into their city, and our remark that perhaps he (the Governor) would like a little of it, we can only say that whoever construed our words to refer to the Governor nersonally has a much worse opinion of him than we have. We, of course, meant we could not possibly have meant anything else than that-if Washington capital was seeking such investments, the president of the Baltimore and Potomac read (the Governor being that individual) would doubtless like to see some o it employed in completing that work. For our own part, we think it would be both a very natural and a very sensible thing for the people of Washington to do. They were scarcely

friends of the Gevernor who sought to twist our words into any other meaning.