

the 5th section of "an act for the promotion of Internal Improvements," chapter 395, passed 4th June, 1836.

And an estimate of the engineers of the company, in the form required by the said act.

Very respectfully, sir,

Your obedient servant,

GEORGE MACKUBIN,

*Treasurer W. S. Md.*

*Letter from George Mackubin, Esq.*

*Western Shore Treasury, ANNAPOLIS, Jan. 23, 1840.*

*Dear Sir,*

I have the honor to furnish you with the accompanying copies of Mr. McLane's letters to me of 7th Nov. and 23d Dec. last, as desired by your letter of yesterday. And for reply to your inquiries therein, to wit: when I received? and what my opinion was of the estimate of the cost of, and certificate of the sufficiency of the means of the Baltimore and Ohio rail road company for completing their said road? (the said estimate and certificate being those that were sent to me in pursuance professedly of the 5th sec. of chap. 395 of the acts of the General Assembly of 1835,) I have to state that, upon reading them with the haste required by the claims of other official duties, and excused by the fact that the time for any important action upon them was not to arrive until I should be called upon for payment of the State's subscription to the stock of the company, my impression was that the estimates of the engineers was rather of the cost of such a road as with the means of the company would be practicable, than of such a road as they would recommend, and the company intended the construction of, and therefore defective in substance. And that the certificate was defective both in form and substance—in form, for that part of the language of the section intended to have been employed, had been inadvertently transposed, and its meaning so rendered, to my understanding, unintelligible. In substance, by referring to, adopting and guarding the import of the certificate by the exceptionable qualifications of the estimate.

But, for the reasons already stated, I neither formed nor expressed any decisive or other opinion, but simply acknowledged the receipt of the papers in terms intended to import that I had not determined whether I would treat them as accepted documents or not.