

were printed and delivered to me for the use of the Treasury. The forms, also, for the receiving and disbursing warrants were prepared and printed under my direction in sufficient numbers to meet the supposed demands of the Treasury, and, in fine, every thing in my power was done for the prompt organization of the Comptroller's Office at the earliest possible moment. On the sixth of January, 1852, I repaired to Annapolis, took permanent lodgings at the Hotel, and there continued awaiting the enactment of the law fixing the bond to be executed by the Comptroller, employing myself, in the mean time, as far as it was possible, in determining upon the manner of keeping the public accounts and in directing the making of the various books to be used in the new office.

These were duties which the Constitution expressly devolved upon the Comptroller. The instant the law passed fixing the official bond to be executed by the Comptroller, its provisions were complied with by me, and on the twenty-fourth of February the new system was put into operation. Thus, from the date of my election to the twenty-fourth of February my profession was wholly abandoned and my time devoted, as far as it could be, to the public interests committed to my charge, to say nothing of the actual expense of living at Annapolis from the commencement of the Legislative session; and certainly, under such circumstances, it never occurred to me, apart from the guarantee of the Constitution itself, that any fair man would question my right to the salary of the office. So much for this branch of the case. Now for that part of the report which states that "The Treasurer is of opinion that the former (the Comptroller) is only entitled to his salary at the above rate, from the day he took the oath of office, and actually entered on the discharge of his official duties to the day of his resignation." In the progress of Treasury business, matters of some embarrassment growing out of the new Constitution, were frequently arising, and were discussed between the Treasurer and myself; and among them probably not the least important was the question now at issue as to the period of time from which the salaries of the Judges, Comptroller and other elective officers, were to be paid. It was stated by him, and admitted by me, that, under the old system, it had been the practice to pay a salaried-officer from the date of his commission, without regard to the period of his qualification. The Treasurer, therefore, as I understood him, held that the salaries ought to be paid from the date of the commission. From the same premises, I concluded that the day of election was the period from which these salaries commenced—for under the old Constitution the commission was the appointment, while under the new the election was the appointment and the commission but the certificate of that fact. These opinions will be found endorsed on disbursing warrant, No. 160, now in the Treasurer's possession, signed