

say"—“For the salary of the Comptroller of the Treasury Department, two thousand five hundred dollars.”

The late Comptroller does not complain that I refused to pay him any part of the twenty-five hundred dollars thus appropriated. He received it. Right or wrong I paid it. That in paying in the sums, and at the time I did, I erred, is possible—but, regarding him as clothed with power, under the Constitution, “to adjust and settle all public accounts,” in accordance with the statute law prescribing his duties, (chapter fifty-sixth of 1852,) I paid and continued to pay until the whole amount appropriated to his use for the time specified, was exhausted. I regarded the law above referred to, as limiting my payment on account of his salary to twenty-five hundred dollars; and the Constitution and law prescribing his duties as limiting his adjustment of his accounts for his own salary within the range of the said twenty-five hundred dollars. It is true that I refused to recognise his right to draw salary from the date of his election, because one fact, (among many,) was conclusive to my mind. I could find no authority in the Constitution, or in any law enacted, for either the Comptroller or the Treasurer, to decide whether or not the salaries of the elected officers commenced from the day of their election. Hence, in paying warrant No. 160, in order that there might be no mistake upon that point, by mutual consent the following endorsement, drawn and written upon its back by his Clerk, was made and signed by us, viz :

“It is understood that in the payment of the within warrant, the Treasurer does not intend to admit that the salary of the Comptroller commences from the day of his election. The Comptroller holds that his salary commences from the date of his election; the Treasurer that it commences from the date of his commission.

“PHILIP F. THOMAS,
“J. S. OWENS.”

That I did not accede to his views, as expressed in his letter, “that under the old Constitution the commission was the appointment; while under the new, the election was the appointment, and the commission was the certificate of the fact,” is evident from the endorsement itself. That I *consented* to the latter part of this endorsement is true. At the time it was made I thought I had sufficient reasons therefor—the more so, as under the old Constitution, the commission was immediately followed by qualification, or the taking of the oaths of office. Shortly afterwards, from reflection and other causes, I was convinced I had committed an error, which subsequent events have decidedly satisfied me was the case. It was, however, of slight importance in a practical view, as it did not and could not commit me to the payment of one cent beyond the appropriation for his salary.