

File No. 5706.

CORRESPONDENCE.

DEPARTMENT OF FINANCE
SUB-DEPARTMENT, CITY COMPTROLLER,
CITY HALL.

Baltimore, January 2, 1907.

W. Cabell Bruce, Esq.,
City Solicitor.

Dear Sir:-

I find in closing up the accounts of the Water Department that there remains a surplus of \$32,816.82, which, under the provision of Section 8, Article 54, has been turned over to the Finance Commissioners, which rule we have invariably followed, considering that these amounts were pledged for the sinking funds of the water loans.

Article 36, Chapter 467, 1904, provides that all surpluses shall go into the general fund and be available for the general expenditures of the city in the next ensuing year.

Will you kindly advise us which provision we shall follow in closing up our books for 1906. You will remember that the Mayor, several weeks ago, spoke to you on this matter. Your prompt reply will be appreciated.

Very respectfully,

(Signed) Geo. R. Heffner,
Comptroller.

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OPINION.

LAW DEPARTMENT.

Baltimore, January 3, 1907.

Hon. W. Cabell Bruce,
City Solicitor.

Dear Sir:-

As requested by you yesterday, I have considered the question submitted by Mr. Heffner to you in his letter of January 2nd.

Code 1893, Article 54, Section 8 provides, that the funds of the Water Department shall be deposited in such bank as the Commissioners of

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