

reasons for this dissent are not stated in the proceedings, but the failure of the Lower House to include the salary of the Clerk of the Council and Upper House and back pay to the militia ordered out in the last two years were certainly items of contention.

The adoption of the Journal of Accounts came up again at the *April-May 1761 session*. On April 20 it was ordered that it be closed two days later (p. 452). On April 29 it was given by the Committee on Accounts to the Speaker (p. 469), approved by the house a few days later, and sent to the Upper House (p. 487). There Samuel Chamberlaine and Benedict Calvert were appointed to inspect and report upon it (pp. 430, 431). After selecting John Davidson as their clerk, this committee reported on May 6 that it had found many omissions in the Journal: that there was no allowance for Mr. Ross as clerk of the Governor's Council, or for the judges of the Court of Appeals from 1760 to the present time; no allowances for paying the militia ordered out by the Governor since the fall of 1757; no allowance of £21—3—0 for the repairs made to the Council House; and doubtless "many Others omitted of which we have no Information". The committee had requested Mr. Beale Nicholson, clerk of the Lower House committee of accounts, to submit to them the same accounts which had been laid before his committee. To this request the clerk of the Lower House committee replied that he was not permitted to deliver the papers requested. The Upper House thereupon resolved that it would in future allow no accounts to pass unless the originals, or copies attested before a magistrate, be submitted, and the rejected Journal was returned to the Lower House. It was further ordered that this resolve be printed by Mr. Green in six succeeding *Gazettes* (pp. 433-435). It was rejected by the Upper House on the last day of the session (p. 497). No Journal of Accounts was agreed upon and assented to by both houses until 1766 when what amounted to an uprising of the creditors of the Province forced the passage of a compromise Journal. In the opinion given by Charles Pratt, Attorney-General of the Crown, to the Lord Proprietary in 1759 on the constitutionality of certain measures put forward by the Lower House, he declared that the Upper House had the power to examine and approve all claims and accounts, and that this power did not vest in the lower chamber alone (p. 203).

LOAN OFFICE.

Popularly known as the Loan Office, this important agency of the Provincial government, in charge of commissioners designated originally by an act of the Assembly passed in 1733 and their successors since then apparently appointed by the Governor, was officially styled by the Upper House as "the Commissioners of the Paper Currency Office", and by the Lower House as "the Office of the Commissioners for Emitting Bills of Credit". The Loan Office had been established under the Paper Currency act of 1733 to secure the issue of £90,000 of bills of credit redeemable in thirty years, to be used as a paper currency circulating medium. The law provided that to secure this issue a sinking fund should be established. Various taxes, as well as a special fifteen pence export duty on tobacco per hogshead, were to be used to amortize