

Different accounts would charge the College, or charge Dr. Nelson, with a balance of indebtedness according to the character of the evidence required to substantiate them. I am not aware that there is any liquidated account showing a balance which has been sanctioned by the Board of Visitors and Governors of the College.

Very respectfully,

WILLIAM HARWOOD,

*Sec. Vis. and Gouv. St. John's College.*

ANNAPOLIS, April 2nd, 1874.

*To the Honorable,*

*The Senate of Maryland:*

The undersigned, Secretary to the Board of Visitors and Governors of St. John's College, in compliance with an order addressed to him yesterday, made a communication to the Senate. There was an omission of a statement, which perhaps ought to be supplied.

The committee to which were referred the accounts and statements of Mr. Mowhickle, in relation to the financial affairs of St. John's College Commons, during the administration of the Rev. C. K. Nelson, by their chairman, W. P. Whyte, in the conclusion of their report, say it is proper that as soon as the outstanding claims for supplies furnished to the Commons are properly authenticated, some provision ought to be made for their liquidation, and they recommend the adoption of the following resolution, which was adopted accordingly:

*“Resolved by the Board of Visitors and Governors of St. John's College, That the parties furnishing supplies to the College Commons, during the superintendence of the Rev. C. K. Nelson, be and they are hereby referred to the Treasurer, with instructions to have the same properly verified, and report the exact amount as soon as practicable.”*

And afterwards on the 8th day of April, 1873, the Board passed the following resolution:

*Resolved, That the Committee on Finance are hereby authorized to negotiate a loan of seven thousand five hundred dollars (7,500) to be secured by mortgage on the real estate of the College, to be applied so far as may be necessary under the direction of the Executive Committee, to the liquidation of such claims of creditors of the College under the report of the committee in reference to the accounts of Dr. Nelson, as shall be satisfactorily shown to have been contracted for the use of the College.”*

It is thus seen that the resolution and the action of the Board of Visitors and Governors of the College recognized