

very many instances being either dead or insolvent. It is a labor to bring forward every year a list of these delinquents and the several amounts.

Some of my predecessors have recommended, from time to time, such legislation as was necessary to relieve this Department of these useless accounts by authorizing them to be struck from the books. I would most earnestly commend the subject to your consideration, that you may take such action as you deem proper. A due regard for the interest and credit of the State would include delinquents from whatever source.

Table No. 22 exhibits a list of the "Incorporated Institutions" of the State, whose accounts require to be adjusted before the amount of their liabilities can be ascertained. Many of them have made no returns and others only partial.

The Constitution of 1867 makes provision for the appointment of a Commission of three persons learned in the law to prepare drafts of General Laws, where such laws can be made; also for revising and amending, so far as may be necessary or expedient, the existing laws, providing for the creation of "Corporations." It is earnestly desired that they shall be more stringent than at present.

## INSPECTIONS.

The amount received from "Inspectors of Grain" for the last fiscal year, over and above their salaries, is \$5,996.93, exceeding the previous year by \$2,956.88.

The receipts from "Inspections of Tobacco" during the last fiscal year amount to \$55,050.41, being an excess of \$25,095.29 over the year 1866. The salaries of the "Inspectors" for this period, \$12,500; net receipts from "Tobacco Warehouses," \$42,550.41; showing a very favorable condition.

No emolument returns have been received from the "Inspectors of Flour" during the past year. The impression prevails generally that this inspection should be