

who are chiefly laborers and mechanics, have earned by their toil the money due them, and they stand in much need of it now. They relied upon prompt payment, and the delay has subjected them to serious hardships. Whilst a matter of much importance to them, the aggregate amount is not so large as to cause the State any inconvenience should provision be made for its settlement.

Disastrous freshets which have occurred since the last meeting of the General Assembly have so far disabled the Canal that only about three miles on the Georgetown level and a few miles near Cumberland, both of which spaces were repaired by private enterprises, are now navigable.

The Chesapeake and Ohio Canal was one of the great works which the State of Maryland undertook many years ago to foster and develop. There can be no question that its construction and use has greatly aided in the development of Western Maryland, and has added an amount greater than its entire cost to the taxable wealth of the State. It would seem to be proper that the General Assembly should consider whether any measures can properly be taken for its restoration to usefulness. This is a question in which the people of the entire State necessarily feel a deep interest, and some speedy action should be taken by your honorable body to protect the State's interest, as well as the interest of the unpaid laborers and mechanics who were employed in this great work.

#### FOREIGN CORPORATIONS.

I respectfully recommend to your consideration the fact that the mandate of the Constitution that "the Legislature, at its first session after the ratification of this Constitution, shall provide by law for State and municipal taxation upon the revenue accruing from business done in the State, by all Foreign Corporations," has not yet been complied with.

The taxation of Foreign Insurance Companies has been provided for to some extent, but there are many other Foreign Corporations doing business in this State, involving large property, the taxation of which has not yet been provided for, and it is very important that this be done at the present session.

#### UNPRODUCTIVE ASSETS.

Your attention is especially called to numerous items carried on the books of the Treasury Department and supposed to form part of the assets of the State. These items are made up of va-