

the favor of the present excellent and courteous officer, an account was made out against him, and sent to the State's Attorney, with instructions to enter suit upon it forthwith. This has been attended to, and the case is now pending in the Superior Court. He has also been indicted in the Criminal Court, under the provisions of the act of 1854. The difficulties experienced in this matter afford a practical illustration of the remarks in the Comptroller's Report for 1858, and the adoption of the suggestion therein made, it is believed, would prove an adequate remedy.

EXCESS OF FEES.

The revenue derived from this source, in the fiscal year, amounted to \$11,489.69, which is a considerable increase compared with any former year. In 1857 the receipts on this account were \$1,643.33.

Of the receipts in 1859, the clerk of the Circuit Court for Baltimore county (who has manifested promptness and accuracy in his intercourse with this department) paid \$236.91, the clerk of the Superior Court of Baltimore city \$4,800, the clerk of the Criminal Court of Baltimore city \$1,422.22, the Register of Wills of Baltimore city \$50, and the State's Attorney of Baltimore city \$4,524.66, which last mentioned sum nearly doubles in amount any other payment made by the State's Attorney of the city, on this account, since the adoption of the present Constitution.

The clear, intelligible and perfectly satisfactory form in which the clerk of the Superior Court makes out his reports of excess of fees, deserves much commendation. The payment made by that officer speaks its own praise.

The State cannot receive the full benefit of Art. X, sec. 1 of the Constitution, until a law shall be enacted designating the time and manner of making the returns, requiring a copy of the m to be submitted to the Comptroller for his approval or rejection, and definitely providing for the execution of the penalty. Such a law would relieve the Comptroller of much embarrassment, and increase the revenue.