

extended to the periods therein specified - The first-section of the Act of 1834 ch 274 declares "That the said Corporation shall be and they are hereby made subject from & after the 1st of January 1845 to all the rules, restrictions, limitations & provisions declared to be fundamental articles of the Constitution of the Merchants Bank of Baltimore &c. thereby limiting the continuance of those Banks under their Charters of 1821 to the first of January 1845 - after that period they ceased to exist under their old & commenced their existence under the provisions of their new Charters - The law of 1821 on the 1st of January 1845 no longer constituted the law by which they were governed, after that period in the language of the 1st section of the Act of 1834 ch 274 "The said corporations commenced to have and enjoy all the privileges of the Merchants Bank of Balt." Again - by the 2nd section of the Act of 1834 ch 274 it is declared that the old Banks should pay to the Treasurer in the ratio of their respective Capitals "and of the time for which their Charters are hereby continued beyond the 1st day of January 1845." - I think the conclusion irresistible that in the acceptance of the Act of 1834 ch. 274 the old Banks relinquished after the 1st January 45. when that law in reference to them went into effect - the immunities from taxation which was granted them by the Act of 1821 - I think the conclusion to which I have arrived is entirely ⁱⁿ accordance with the decision of the Supreme Court of the United States in the case before referred to - The conclusions to which I come are, that the Banks included in the Act of 1821 are liable for the tax imposed by the Act of 1844 from the 1st of January 1845 & that they will be entitled to a credit for whatever amount they have paid of this tax for years prior to the 1st of January 1845. & that the Banks not included in the Act of 1821 are bound for the tax since the passage of the Act of 1844 -

I wish you as the Law Officer of the State to bring this subject to the consideration of the Banks in Baltimore by furnishing them with a copy of this letter & to ascertain whether they will pay the tax & if not - that you will take immediate steps by mandamus (or otherwise) to compel their compliance with the provisions of the Act of 1843 Chap. 289 - Let me be advised of your proceedings upon this subject & excuse my not copying this communication -

Respt. - L. C. & C. Thos. G. Dredge

States Department
May 31st 1845

Saml. Hambleton Junr Esq.
Dept. Attorney Genl. Balt. Co.

Dr. Sir

I have this moment received your letter of Wednesday last with the accompanying petition of Sunday Citizens of Talbot County, addressed to the Judges of Talbot County Court, asking the release of certain persons therein named - No application is made to the Executive for a pardon nor does the petition (to the Judges) or the letter written by you, state the offense of which the parties were found