

how he can set out the argument.

I sign the same to be
Very respectfully,
Yours

Benjamin S. Kiser

His Excellency
William Linn
Annapolis
Md.

Copy of Argument

"Statement of the Case"

On the 20th of May 1826, Congress passed an Act (4 Statutes at Large 101) entitled an Act authorizing the payment of interest due to the State of Maryland. The first Section of which was as follows: "That the proper accounting Officers of the Treasury Department be, and they are hereby authorized and directed to liquidate and settle the claim of the State of Maryland against the United States for interest upon loans borrowed and actually expended, on the 1st day of January 1812, by the United States during the late war with Great Britain."

The 2d Section contained the by which the amount was to be computed; and the 3d Section provided, "That the amount of the interest when ascertained as aforesaid, shall be paid out of any money in the Treasury not otherwise appropriated." An account was drawn up, including payment by the U.S. on June 1st, 1826, November and December 1826, by which it appeared that after the last mentioned payment, nothing more was due to the State, the account being adjusted according to the computation of interest presented in the 2d Section.

The State continued incessantly to remonstrate against this conclusion and at the Session of Congress, just passed an Act (Public No. 37) directed the proper accounting Officers of the Treasury to re-examine the account, and presented a different view in computing the interest due. By this account it appears that on the 31st of December 1826 when the last payment was made by the United States, there was due left, as principal & loan borrowed by Maryland and actually expended by her for the use and benefit of the U.S. the balance of \$108,929.93. There is understood to be no doubt about repaying this sum to Maryland, but there seems to be some doubt entertained upon the question whether or not this balance continues to draw interest until paid.

Upon this point, the following observations are respectfully submitted. I propose to classify the remarks which I have to make under the two distinct and following heads, Viz. -

1. That the Statute of 1826, has never been repealed, amended or annulled, but only changed in one particular part, leaving the residue to stand in full force; and that, consequently, the two Statutes of 1826 and 1827 must be construed together.

2. That even if the Statute of 1826, be laid out of the question, there is enough in the Statute of 1827 to justify and require the payment of the