

The Supreme Court of the U.S. say, "There must be a plain implication between the provisions of the new law and the old to work a repeal by implication, and even then, the old law is only repealed to the extent of such inconsistency." In *McWarren vs. State*, page 2, in 9 Volume of the Law Library, page 67, it is said "The law could not be construed by implication, unless the repeal was quite plain; and, such a repeal, depending on a restriction, and the omission of former provisions, it was to be construed to depending on the repeal of the preceding statute."

Let us pause for a moment to apply these principles to the case in review us. The Statute of 1826 in its first Section provided that the accounting officers of the Treasury should make the account in Maryland and in which upon laws and Missouri borrowed for the use and benefit of the United States; and the 3rd Section provided a rule by which the interest should be computed. A change of the law was made in 1826, and the 3rd Section provided a rule by which the interest should be computed. The duty of the accounting officers is not unqualified in every respect. They are still under the obligation to make the account of Maryland in interest; and is there, do we, find in the Statute, between the two laws? Of the contrary, the repeal of the first law, which directed the accounting officers to pay interest, is made the second law by which they are directed to pay interest. The second law is repealed by implication in defiance of the unqualified reputation and inherent authoritative authority.

It is to be said that the Statute of 1826 was intended to but a temporary purpose, and became of no force after that purpose was accomplished. Surely, that such a construction as that is not consistent with the intention of the parties interested. Now the nature of the transaction. The law was not different in any respect from most of the laws which are passed. Take for example a law to erect a Custom House. After the edifice is erected and paid for, the purpose of the law is accomplished, and it becomes a mere part of the public Statutes of the Government. It is not to be supposed from the character of the parties that the United States intended to say by the Act of 1826, that the legislation was either final or to serve a temporary purpose. They were not dealing with a clamorous creditor or with a supplicant for alms. They were dealing with a State older than themselves whose people had aided in the creation of the Government of the United States, and which State had generally stepped forward, in time of need, to help the U.S. when surrounded by embarrassments. There was therefore the kindest and most respectful feeling to each other on the parties affected by the law of 1826. To make the United States say in effect, to the State of Maryland "Here, take that, I will never give you another cent or listen to your claims" would be destroying the friendly relations existing between these two sovereign powers and establishing a state of things entirely incompatible with the dignity or kind feeling of the United States itself. Nor is there anything in the nature of the transaction which can justify the opinion that the law of 1826 was intended only to last until the account should be made out, and then to expire by its own limitation. It is a transaction between debtor and creditor and in ordinary