

and such an action is never closed until there is paid what is due
 upon the party and a receipt in full, given by the other party.
 In the instance Maryland received had money under protest instead
 of giving a receipt in full, and has never ceased to protest against
 what she thought an error, from that time to the present. Money paid
 to the United States in later years, might have been recovered back of paid
 erroneously, and it is not to be presumed that the Government would
 give redress for its creditors and creditors for its debtors, and especially
 when, as in this case, Congress have admitted the error and ordered it
 to be corrected.

A matter of many account between States is always open until finally set-
 tled and until it can not be considered as finally settled. Congress has
 admitted its responsibility to the whole account of this debt and that
 it gave Maryland notice. I consider, then, that the law of 1836 is a
 permanent law until repealed and that the first election, allowing inter-
 est upon loans made by Maryland, being repealed, an operation upon
 the principal sum.

But, regarding, let us look at the Statute of 1837, unconnected with
 that of 1836, it directs a re-examination of the account as the same was
 from time to time adjusted and to assume certain sums &c. The account,
 then, is to be re-adjusted and re-adjusted. The old account is not to
 be abandoned and a new one made out, but there is to be only one
 account with debits and credits on either side, running through the
 course of time, some from 1815, when the first part of the debt was
 incurred, up to 1837, when the balance is to be struck and paid. Now,
 in law, the account, the date of the payment in 1837, cannot be sup-
 planted or discounted, in favor of the balance due whose nature is for
 principal and not arrears of interest.

I assume then, what has not yet been doubted by the House
 (I think will not be) that the account which I have
 presented from the Treasury of Maryland is correct; and that on
 the 31st of December, 1836, there was due by the U. S. the sum of
 \$108,929.93, as principal; that is, that Maryland had borrowed
 that amount of money for the U. S., which had not been re-
 funded. The account, therefore, which is now to be settled will
 bring in this item in the following manner.

1837 April 5th (say) By this sum paid to Maryland \$108,929.93
 no calculation can escape from the conclusion that this balance was
 principal and not arrears of interest. Now that it was due in 1836
 looking over therefore, to the manner in which this last item, until
 to date, cannot necessarily be entered in the account, I find in
 the law of 1837, the following paragraph: "Interest shall be cal-
 culated up to the time of any payment made."

So, then, the money was due in 1836 and the time of pay-
 ment is April 5th 1837, how is it possible to avoid the application
 of the law, so distinctly and positively stated.

These remarks have been extended to a greater length than
 I anticipated and I will conclude by briefly repeating one more time.
 The Statute of 1837 is one of the class well known to judicial
 lawyers as Remedial. Its object is to apply a more liberal rule
 to the account than to one commonly presented. It shows an error