

State Department.
Annapolis 25th May 1848.

Sir,

Yours of the 22nd ult was received, in due course of mail at this department. A temporary deposit of the monthly receipts from wharfage in the Chesapeake Bank and the remission of a certificate of deposit to the treasurer, will be a substantial compliance with the provisions of the Act of 1827 chap. 162. You can therefore continue to remit the state's proportion of the wharfage received by you in that way. The manner in which your accounts were rendered to the Treasurer has been made a subject of most favorable remark by that officer to me. Heretofore the State Wharfinger has accounted generally for the half years receipts in gross. The plan adopted by you of accounting for each days receipts, is highly approved of by the Treasurer and considered by him as the most proper manner of settling the accounts, and as a high evidence of your fidelity and devotion to the interest of the State.

I can discover no sufficient reason for the course adopted by Mr Gould in reference to the Steam Boat Maryland. I think she should be required to pay no more wharfage than the Planter or Patuxent. You had, however, for the present, better suspend any decision in the matter. The Treasurer will very soon address a letter to the Attorney General upon the subject of the pending suit, and after his reply is received, a more definite conclusion can be arrived at. I will immediately thereafter write you about the matter.

I am very respectfully your obt. servt.
Philip F. Thomas.

John W. Davis Esq.

State Department
Annapolis 1st June 1848.

Sir,

I received, some weeks since, a communication from Mr Samuel Sheriff one of the sureties in the official bond of Josias Clements Collector of State Taxes in Charles County for the year 1841, asking a remission of the interest upon the amount due from Mr Clements. The rule in reference to the remission of interest, adopted and acted upon by my immediate predecessor I consider perfectly sound, and one which ought not to be departed from unless under very peculiar circumstances.

By that rule interest was never released except upon the payment of the entire principal of the debt, nor in any case where suit had been instituted upon the official bond of a delinquent collector because the state thereby would be put to the cost of the commissions due to the Attorney General or his Deputy.

Such was the view taken by Governor Pratt in his letter to Mr Sheriff of the 27th November last in which he declines to remit the interest in this case. The fact that the property of Clements conveyed to his sureties by way of indemnity is insufficient to save them harmless, though it imposes a hardship upon them and is therefore to be regretted, furnishes in my judgement no reason for a departure from the rule above referred to. The large engagements which the Treasury will be called upon to meet on the first of October render it necessary that every dollar within its control should