COMMUNICATION.

BALTIMORE, 30th April, 1853.

Hon. Elias Ware, Jr.,

Speaker House of Delegates.

SIR,—A friend has placed in my hands a copy of a report made to the Senate on the 29th instant by Mr. Williams from a Joint Committee of the two Houses of the General Assembly, to which was referred "the communication of James S. Owens, the Treasurer of the State, relative to the salary of Philip F. Thomas, late Comptroller." Not having seen the communication made by the Treasurer, I am, of course, uninformed of its contents; but if the "material facts," as set forth in the report, are based on the Treasurer's statement, then justice to myself obliges me to say that the communication made by him does not present the whole of the facts, nor does the view now taken by him as to the period of time from which the salary of the Comptroller rightfully commenced, at all correspond with his written opinion on that sub-

ject some twelve months since.

I, therefore, take leave, most respectfully to state what I know to be, substantially, the "material facts" of the case. On the fifth day of November, 1851, I was elected by the people of Maryland to the office of Comptroller of the Treasury Department. The return of the election in Calvert county not having reached the State Department in due time, the Governor was compelled to delay the delivery of my commission until the eighth day of December succeeding the election. On the day after the commission reached here, I repaired to the seat of Government and qualified in the Executive Chamber by taking the oath prescribed by the Constitution to be administered to every person "elected or appointed to any office of profit or trust." From the moment when the result of the election became known to me, I discontinued the practice of my profession, and engaged in the preparation of a variety of things necessary to the organization of the Comptroller's Office. Forms for the evidences of the public debt adapted to the new system, and for transfers thereof, together with the proper rules and regulations to govern the same, were, after correspondence with the Treasury Department at Washington, and in several of the States, framed by me. The copperplates necessary for printing these forms were ordered to be prepared and were made in Philadelphia, and a sufficient number of blanks