File No. 3521 Continued. CORRESPONDENCE.

certain as to the legality of the same, I refer his communication to you for an opinion.

Yours very truly,
(Signed) E. Clay Timanus,
Mayor.

File No. 3521. OPINION.

LAW DEPARTMENT.

Baltimore, Sept. 21, 1905.

Hon. E. Clay Timanus,
Mayor of the City of Baltimore.
Baltimore, Md.

Dear Sir:-

2849 I hereby acknowledge the receipt of your letter of the 20th inst., referring to me for my opinion a letter from General John M. Hood, the President of the United Railways and Electric Company, to you, dated the 19th inst.

He states that it will be entirely satisfactory to the Railway Company to have "the question of terms upon which the bed of the York Road Turnpike within the City limits may be ceded to the City, referred to any three members of the Supreme Bench who may be selected by you and myself".

2850 Translated into specific language, limited to the one issue now pending between the City and the Railway Company, this means that the Railway Company is willing to have referred to three members of the Supreme Bench selected by you and myself, as a Board of Arbitration, the question as to whether the gross receipts of the Railway Company from its lines on the bed of the York Road Turnpike within the City limits, when the bed of the York Road Turnpike within the City limits shall have been converted, as it is about to be, into a public highway, should be subject to the nine per cent Park Tax imposed by the Act of the General Assembly of Maryland upon the gross receipts of all street railway companies so far as derived from their lines upon public highways in Baltimore City.