

STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1941--1942

If you will examine the case, you will see that the language quoted above expressed the personal opinion of the Judge on a subject which was not in issue before the Court. How far our Courts would follow that line of reasoning, I am unable to say. But until our Courts have spoken on the subject, I should be of the opinion that pardon extends to the penalty and not to the crime itself nor to the conviction.

Very truly yours,

FRANK I. COWAN Attorney General

February 16, 1943

To:

David H. Stevens, State Tax Assessor

Bureau Taxation

From:

Frank A. Farrington, Deputy

Attorney General

Taxable Revenues of Western Union Telegraph Co.

Reference is to your memorandum of February 15th, which, in turn, refers to rulings of the Attorney General dated October 15, 1942 on the same subject.

The letter from Mr. Barnett, Attorney for the Telegraph Company, dated February 8, 1943 has been carefully gone over and this department sees no reason to revise the rulings laid down in the October 15th memorandum except in so far as messenger service revenues not involving use of wire service are concerned. This item may properly be excluded from their return.

All the other items discussed by Mr. Barnett are collections on account of its telegraph business. It is the opinion of this department that the Telegraph Company was correct in the first instance when it included the sum of \$2,276.77 in its returns under the item "Returns from Leased Wires". To rule otherwise would, of necessity, make it compulsory to approve any further extension of the system of billing and paying outside the State. This revenue is derived from the telegraph business of the company conducted within the State.

The letter of Robert C. Barnett is being returned for your files.

F. I. C. by

FRANK A. FARRINGTON Deputy Attorney General