

MR. EDITOR,

Your 16th query in No 3, enquires, whether any other, and what mode, has been tried for the amicable settlement of the deficiencies that have arisen in the adjustment of the respective proportions to be enjoyed by the two provinces, in the revenue arising from the importations, at the port of Quebec, than the appointment of salaried commissioners, whose interest it is to prolong the discussion, and widen the breach?

Waiving a direct answer, I will consider the question in the light of an invitation, to suggest other expedients for the accomplishing of that object, than such as may hitherto have been tried or proposed. It appears to me that the simplest, the easiest, the most economical, and the most equitable, mode has been wholly overlooked.

Upper Canada ought not to claim more, nor Lower Canada to expect she will be satisfied with less, than the real equivalent of the duties paid at Quebec, on the articles which are actually transported to Upper Canada, for the consumption of its inhabitants, or exportation to the States. The idea that has been held out by some, that the division of the duties should bear a relative proportion to the respective expenses of the civil governments of each province, and not to the actual consumption, or population, is absurd, and untenable, and I will not waste any time in combating it, further than to adduce an homely maxim, and to say that it is the duty of the government of either province, "to cut their coats according to their cloth," and confine their expenditures, within the bounds of their just and legal revenues. But why resort to an equivalent, an estimate, or a calculation of any kind, when the real sum, is, in my opinion, ascertainable with the greatest facility? Let, upon each article that has paid duty at Quebec, a certificate in the nature of a drawback debenture, be given, upon its crossing the line into the Upper Province, in virtue of which, the receiver-general of Upper Canada, may receive from the receiver-general of Lower Canada, the full amount of duty upon it. To make it an object for the owners of the goods not to omit entering them, it will be necessary, that a small proportion of that drawback, should be given to them, ten per cent upon it, would I think, answer every purpose. The points of communication, are at present, very few, and a revenue officer at Coteau du Lac, and two or three on the line of the Ottawa, as that portion of the country gets settled and frequented, would be all that would be wanted, for there would not be, as in the case of duties to be levied, any temptation for avoiding a regular entry; on the contrary, the ten per cent would ensure its being invariably practised. As that ten per cent would have to go out of the pocket of Upper Canada, it is but just that it should be the Upper Canadian receiver of the goods, and not the Lower Canadian expor-