to accomplish, for it now appears from the recommendation in page 82 of the Report, that they have not had powers to obtain more from the Municipal Corporations of Montreal and Quebec, than the property tax for education, previously levied, which is at present incorporated in their other Municipal rates, else why this application for new powers, if those already in existence had been sufficient, and for a special retention of Municipal rates on public houses, &c., for this express purpose? The independent teachers of the Province have been called upon by one of their body, to sign a petition to the Legislature against this clause, but have not as yet responded to the call, probably from an undue confidence in the resistance it will meet with by the Corporation of those cities. When, however, it is recollected into what political hands the management of their funds have and are continually passing, there is every reason to fear they will find their confidence has been misplaced, and that they have erred in allowing private feelings to prevent them from attending to a common interest.

The forty-third clause clearly shows that the framers of the Act anticipated an easy victory, in the taxation of the inhabitants of Quebec and Montreal. and to save the Commissioners the trouble of contesting the matter with a number of men too intelligent to be deceived by the provisions of the Act, they have proposed by it to tie the Corporation neck and heels, and leave them to contend with private individuals, who might place obstacles in the way. Should the Legislature feel disposed to listen to these suggestions of the Superintendent, the only remedy the inhabitants of Montreal, Quebec and elsewhere, have, is to require a clause to exempt from the capitation tax, the parents of children who exhibit to the collector, or the Commissioners, a duly authenticated certificate of their children receiving instruction from some independent

male or female teacher.

The forty-fourth section is too singular in its construction to be passed over in silence, for it takes away a large share of the benefit the inhabitants of those

