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And this is the scheme by which Mr. Galt proposes to foster and develop the commerce of the country. Why the whole thing is a burlesque on common sense. What should we think of any one who would attempt, by imposing heavy restrictions in Toronto, to force the small retail grocers of Yorkville to make their purchases in the better and cheaper market of New York? The two cases are precisely analagous. Circumstances might force them to make the attempt, but what would be the result? Why every one can foretel it. Their funds would be exhausted in the first expedition; the larger market would be closed against their few dollars, however they might have served them in Toronto; and their business, that might have kept in very good time while a convenient and adequate market was open to them, would be peremptorily wound up under the forced system. A second result would be, that their customers, losing their legitimate source of supply in their own village, would be driven to Toronto for their groceries; here they would find other commodities perhaps a trifle cheaper and better, and the whole trade would thus be gradually absorbed by Toronto, and the ruin of the grocers would be followed by the ruin of every other shopkeeper in the village. This may be taken as an illustration of the way in which the proposed scheme would work against Toronto, in favor of Montreal.

"But," says Mr. Galt, "it would be for the advantage and general good of the Province if we could, by these means, encourage our own carrying trade and employ our unremunerative canals and railroads." This sounds very plausible and just. But the question is, is it practicable? We reply, certainly not. The whole scheme is visionary and impossible. It is an enormity to suppose that the mere transition from specific to *ad valorem* duties will change the whole commercial relations of the country, and convert the Province from a secondary to a primary market at a bound. It may give an undue advantage to a select few, and embarrass and even ruin others whose position is only maintained by very slender ties, like the merchants of Upper Canada at the present moment; but to suppose that it will effect any thing beyond this is folly. That such a result as Mr. Galt bargains for would be beneficial to the Province, nobody would attempt to deny. There are thousands of impossibilities that if they could only be realized would be *advantageous* to the Province.