

season, their warehouses could not contain a tithe of the goods subjected to the delay arising from it. Their capital would be fruitlessly employed, and the greatest portion of the time, so valuable to them, utterly wasted and thrown away; whilst the interests of individual merchants in Upper Canada would suffer to an extent likely to prove disastrous.

The introduction of an officer into the establishment of your Memorialists to overlook the receiving and shipping of goods, it may be presumed, would be the means of obviating the delays pointed out as the certain concomitants of the other system alluded to; but your Memorialists feel assured that in its operations it would be productive of effects nearly as destructive. It would not remove the drag-chain of Custom-house forms and observances. Moreover, one person, or even two, could not in an extensive establishment perform the part allotted to them without causing much trouble and detention; and it would be placing the business of your Memorialists under a surveillance to which British merchants are not frequently subjected.

Viewing the matter in any light, obstacles continually arise, opposed to the attainment of a true or correct result; and your Memorialists, seeing that such is the case, are induced respectfully to recommend to your Honorable Body the trial of it, on a principle different from any glanced at in this Memorial. They presume that it can be very nearly ascertained to what extent around the port of Montreal the merchandise entered there is consumed; and as the number of inhabitants contained in the space between a line drawn at the verge of that extent, and the borders of the Sister Province, may be to the population of that Province, so might be awarded to it the proportion of duties collected at the port of Montreal.

An Account of the Duties paid on goods passing directly from sea into Upper Canada, could be kept at the Custom-houses, by causing the parties entering such goods so to state them in their entries. The proportion of the amount collected at Quebec on goods paying specific duties—and it is almost entirely goods of such a description that find their way from that port into Upper Canada—could be very closely estimated by intelligent merchants; for instance, the Committee of Trade in this city.

Your Memorialists are solicitous that your Honorable Body should take the matter in question into your serious consideration, and keeping constantly before you in your deliberations a sense of the great injury to the mutual mercantile transactions and operations carried on between the two Provinces, which would most certainly emanate from any untoward scheme or plan of accomplishing the equitable apportionment of the Duties collected in one of them, they trust your Honorable Body may be the means of devising such measures to bring the end about, as will give complete satisfaction to all interested in its important conclusions.

*Montreal, August, 1836.*