

Q. What will be the opinion of the Americans on those resolutions ?

A. They will think them unconstitutional and unjust.

Q. Was it an opinion in America before 1763, that the parliament had no right to lay taxes and duties there ?

A. I never heard any objection to the right of laying duties to regulate commerce ; but a right to lay internal taxes was never supposed to be in parliament, as we are not represented there.

Q. On what do you found your opinion, that the people in America made any such distinction ?

A. I know that whenever the subject has occurred in conversation where I have been present, it has appeared to be the opinion of every one, that we could not be taxed in a parliament where we were not represented. But the payment of duties laid by act of parliament, as regulations of commerce was never disputed.

Q. But can you name any act of assembly, or public act of any of your governments, that made such distinction ?

A. I do not know that there was any ; I think there was never an occasion to make any such act, till now that you have attempted to tax us ; that has occasioned resolutions of assembly, declaring the distinction,