land, ſtands exactly on the ſame footing with their right to tax America. I conceive, on the contrary, that I have ſufficiently explained the important diſtinction there is, between the two caſes; a diſtinction to which a proper attention has not been given, and which conſtitutes, in my apprehenſion, the true and eſſential merits of this great queſtion.

FINIS.