

correspondence with them. So that (having the capacity to write in a way to make myself clearly understood) I am, perhaps, better qualified than almost any man living to give advice upon this subject.

3. The state of this country is now such, that no man, except by mere accident, can avoid ruin, unless he can get at a share of the taxes. As to the labouring classes, hunger, and rags, and filth, are now become their uniform and inevitable lot. No toil, no frugality, can save them from these; their toil is greater, and their food less, than those of the slaves in any part of the world that I have ever seen or ever heard of. Let the man who has some little money left; let any tradesman, farmer, or even gentleman; let him take *a calm and impartial look at the state of things*, and let him say whether he see any, even the smallest, chance of escaping ruin, if he remain here; for what does that calm and impartial view present? Why, these things,

That the taxes amount, annually (exclusive of poor-rates, and county and parish-rates), to twice as much as the rent of all the land, and all the houses, and all the other real property in the kingdom.

That the parish and county-rates amount to a third part as much as the rent aforesaid.

That the taxes reach every thing; and that no man can exist without bearing a part of the terrible burden.

That the people are now divided into two very distinct classes, *tax-payers*, and *tax-receivers* (or, as they are properly enough called, *tax-eaters*); that whatever the former are compelled to give to the latter can never again be of any benefit to those former; and that, in short, what a man pays in taxes is just so much of *loss* to him, and of *loss for ever*, exactly as much so as if it were tossed into the sea.