

The other items are unimportant, and can present no obstacle. The transfers of those four departments from Customs Duties to other specific Funds created from other sources, only require consideration.

Your obedient servant,

W. H. MERRITT.

St. Catharines, May 10th, 1847.

LETTER NO. VI.

GENTLEMEN :—

In conclusion—We find by the first and second Tables, that the most essential articles consumed are higher here than in western New York : if true, it leads to the conclusion come to in the second Letter, that the most urgent necessity exists for the changes recommended : we find by the third Letter reasons and arguments to show that this change can be accomplished at an immense saving. The unprecedented expense attending the collection of Customs duties will scarcely be credited : ~~amounting to~~ £25,000 is paid in sixteen Ports in Lower Canada and thirty-nine Ports in Upper Canada for the collection of £40,000. Is this amount of Revenue any equivalent for even the delay arising from searches, entry, clearing, &c. &c., to the Trade of so great a portion of the Province ? No reasoning, no argument can be more convincing than this fact : ~~only £40,000 is collected in every inferior Port in Canada except four, and it costs the consumer, £25,000 additional Tax to collect~~ ~~in~~ such a system continue, among an enlightened people ? ~~When known~~

It is also highly satisfactory to find from Letters Nos. 4 and 5, that the Province possesses abundant resources to create a revenue within itself to supply the deficiency arising from the repeal of those duties.

These changes are no experiment—no theory, and not intricate ; the most ordinary capacity can understand them ; they have been in practical operation for years in a State, why will they not prove equally beneficial in a ~~Country~~ ? No reason can be assigned, no satisfactory answer can be given.

It may be argued that the inhabitants of Lower Canada have been accustomed to the payment of Customs duties ; that however expensive, so long as they are satisfied, why disturb it ? The reply is this : no cause exists, and no reason can be assigned, to show that direct Taxation will

*in 50% of ports only ~ 1,000,000 collected at an additional expense of 3/4 of a dollar to the consumer in every dollar paid into the Treasury*

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