sariat Officer directing the transport, to comply with what is required in your letter.

I have the Honor, &c. (Signed)

J. W. CLARKE

Mr. Wilson to Mr. Brenton.

Coteau du Lac, 16th May, 1814.

I beg leave to enclose a copy of a letter I wrote to Mr Deputy Commissary General Clarke, respect- entitled for the ensuing two years. ing the new duty on Merchandise, with his reply to the same, which I submit to the consideration of Government, perhaps the Commissariat may find it more practicable to make out an account every year or half year, which though not so regular as by each Brigade, will I presume be equally substantial.

I have the honor, &c. (Signed) A. WILSON Inspector.

To which letter Mr Brenton replied that he had received the Governor's orders to desire the Commissariat to make out an account every year as far as it might be prace ever, think it their duty under this head, to state that it ap-

Mr Wilson to Deputy Commissary General Clarke.

Coteau du Lac, 3d December, 1814.

As Mr Secretary Brenton informed me last Spring that he had requested of you to order an account to be made out every year or half year of such articles chased in the Province and sent to Upper Canada on account of Government, I beg leave to let you know that my accounts as inspector of dutiable articles at Coteau du Lac are closed twice a year, that is on the 31st December and 30th June, and that I will be obliged to you to order an account to be furnished me of the amount of such articles above alluded to as may have been or may be sent to Upper Canada from the 31st December next, or if that cannot be, and that the account must be delayed to the 30th June next; I request you will signify the same to me for the information of both Governments.

I have the honor to be, &c. (Signed) A. WILSON.

Mr Deputy Commissary General Clarke's reply. Kanto

Montreal, 14th Dec. 1814.

I have to acknowledge the receipt of vour letter of the 3d of this month, which I have communicated to Mr Secretary Cochrane, and informed him that it is totally out of my power to comply with your requisition to be furnished with account of articles sent on account of Government to Upper Canada subject to duty, as there is no document seems to me to shew what part of the Stores forwarded have been purchased in the country and what have been imported by Government to Quebec.

I have the honor, &c. (Signed) J. W. CLARKE.

The undersigned Commissioners on the part of the Province of Lower Canada appointed by an Act of the Legislature of the said Province passed at its last Session to treat with Commissioners on the part of the Province of Upper Canada concerning duties levied or to be levied in the said Provinces respectively, have the honor to submit to the Commissioners on the part of Upper Canada the following observations on the statement of claims delivered in by the said Commissioners on the 9th instant conformably to the request of the Commissioners of Lower Canada, at the meeting holden at the house of the Honorable J. L. Papineau on the 5th instant.

The said statement of claims embraces

1st-Alledged arrearages of duties levied in Lower Canada prior to the Provisional agreement of the 31st May 1817, which was ratified by the Legislatures of the said Provinces respectively, viz. by Lower Canada by an Act passed the 1st April 1818, and by Upper Canada by an Act passed the 14th April 1818.

2d-The proportion of duties levied in Lower Canada to which Upper Canada may be entitled since the expiration of the expiration of the said agreement on the 1st July

1819 to the present time. And

3d-The proportion of duties levied in Lower Canada to which the Province of Upper Canada may be equitably

On the first head of these claims the Commissioners on the part of Lower Canada have to observe that they conceive every agreement once ratified must be considered as final for the period which it embraces and cannot again be entered upon by any future Commissioners without special instructions to that effect, the powers of such Commissioners at least in so far as Lower Canada is concerned extending only to the establishing of regulations, and not to the execution of them, which is properly the province of the

Executive Government.

The Commissioners on the part of Lower Canada howpears to them that His Majesty's Government in Lower. Canada in virtue of a certain agreement entered into by three Commissioners of Lower Canada at Quebecon the 7th June, 1817, which agreement was never submitted to the Legislature of Lower Canada and is erroneously inserted in the Upper Canada Act of the 1st April 1818 as part of the Provisional agreement made at Montreal on the 31st Niay. 1817, has not only paid over to Upper Canada a sum of L.1585 Currency alledged to be due on the period from 1st January 1816, to 1st January 1817, for which there was subject to the 21-2 or 5 per cent duties as might be pur- no agreement, but has also paid over to Upper Canada a sum of L.1858 0 5 Sterling equal to L.5397 16 0 Currency for arrearages under former agreements which is entered in the abstract of Warrants haid before the Legislature of Lower Canada in 1821, and which was probably considered as a final settlement by both Governments the said entry being as follows, viz. John M'Gill Receiver General of Upper Canada being the proportion due to Upper Canada on the duties under the Act 53d Gco. 3d. for the year 1813 and hitherto not carried to the credit of said Province under the agreement then existing between the two Provinces.

With respect to the second head of the claims preferred by the Commissioners on the part of Upper Canada, the undersigned observe that if the ratified agreement of the 31st May 1317, has been suffered to expire, if no new agreement has been entered into during a period of two years and Upper Canada has been deprived of that share of the duties levied on Goods imported into Lower Canada and partly consumed in Upper Canada to which equity and an established practice may have entitled her, these are unavoidable consequences of a dependence for revenue on the Legislature of another Colony to which the Legislature of Upper Canada has long consented. The Commissioners of Lower Canada do not think it consistent with the respect which they owe to their Constituents and the dignity of a Legislative Body to enter into any further explanation on this head. All conventional stipulations between the two Frovinces having ceased on the 1st July, 1819. The Commissioners on the part of Lower Canada are however ready to enter into treaty with the Commissioners on the part of Upper Canada for the purpose of framing a provisional agreement for the payment to Upper Canada of a fair proportion of the duties on the Goods imported into Lower Canada, which have bona fide passed into Upper Canada, and been consumed therein, and for this purpose the Commissioners of Lower Canada offer to call before the Commissioners jointly as they are authorised by law to do, all mamier of evidence which may exist within this Province and be required by the Commissioners of Upper Canada, in short to render every assistance and bring every disposition to effect an equitable settlement of the claim under this hend with the least possible delay.

On the third and last head of the claims preferred by the Commissioners on the part of Upper Canada, the undersigned object to asutterly unadmissible-All claim for a future arrangement bunded on the population of the two Provinces: Ist Because the population of either Province is not sufficiently known to the undersigned. 2d= Because the consumption of dutiable Goods by the popu-