the public. To the principle of such an attempt there probably will be no objection, but we fear that it would be impossible to carry it out with fairness. The shipowner ought to be able to know beforehand with certainity for which of his passengers he would have to pay more, and for which of them less, on arriving at their destination. This, we think, would be impracticable with such multitudes as go to Canada and New Brunswick. Ten or twelve thousand pass through Quebec in a week. It is absolutely necessary on the one hand, that they should not be delayed; it would also be necessary, however, if a disoriminating tax were established, that there should be sufficient time to admit of its being levied with equity. On the whole we are disposed to give up this idea, as not admitting of being carried into effect successfully.

Propesal of a higher emigrant tax.

But we see no reason why the emigrant tax in both provinces should not be raised to two dollars, which would increase the available funds for relief, without making that difference which would do more than exclude the moot indigent and worst provided class.
Subject to increase in case of quarancine.

And beyond this it may be a question, whether, in order to give the shipowner an interest in taking over the penple in good health, and to render the vessel liable for part of the burthen which sickness casts upon the public, the Governor may not be usefully empowered by the Provincial Legislature to exact an. extra tax, if the vessel requires to be pat into quarantine. The zule might be, that if placed in quarantine for any other purpose than merely cleaning or observation, the Governor should have discretionary power to require payment of double tax, for which the shipowner should be liable, and if detained more than eight or ten days (as may be thought fit) to impose payment of treblo tax.

B. Hawes, Esq., \&c. \&c. \&cc.

Enclosure No. 1.
Mortality in Camada Emioration.

| Y EAR. | Number Embarked. | Number of Deathe. |  |  | A verage per Cent. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | On Voyage. | In Quarantine. | Total. | Ineluding Quaraatine. | Exeluding Quaraztine. |
| 1841 | 28,280 | 150 | 38 | 194 | -69 | 1.55 |
| 1842 | 44,692 | 264 | 64 | 818 | -71 | $\cdot 59$ |
| 1843 | 21,807 | 64 | 28 | 80 | -37 | -25 |
| 1844 | 20,245 | 86 | 17 | 103 | $\cdot 61$ | $\cdot 42$ |
| 1845 | 25,616 | 111 | 29 | 140 | - 55 | $\cdot 43$ |
| 1846 | 83,025 | 204 | 68 | 272 | $\cdot 82$ | $\cdot 62$ |
| Totals | 173,654 | 876 | 282 | 1.107 |  |  |

Avibage opthe fix Yearg.

| Deathe on the Voyage | - | - | - | -0.5 | per cent. |
| :--- | :--- | :--- | :--- | :--- | :--- |
| Deaths in Quarantine - | - | - | -13 |  |  |
| per cent. |  |  |  |  |  |

