To HIS EXCELLENCY SIR PEREGRINE MAITLAND, Knight Commander of the

most Honorable military order of the Bath, LIEUTENANT GOVERNOR of the

Province of UPPER CANADA and MAJOR GENERAL commanding His

MAJESTY'S FORCES in North America, &c. &c. &c.

MAY IT PLEASE YOUR EXCELLENCY.

THE Commissioners appointed under the authority of an act of the provincial parliament of Upper Canada, passed in the fourth year of his Ma-jesty's reign, entitled, "An Act to pro-"vide for the appointment of commis-"sioners to investigate the claims of "certain inhabitants of this province "for losses sustained by them, during "the late war with the United States "of America, and for other purposes "therein mentioned.

MOST RESPECTFULLY REPORT,

THAT they have endcavored, to the utmost of their ability, to fulfil the duties for which they were constituted into a board, with a rigid impartiality towards the parties concerned, but the objects which those duties embraced, presented such an infinity of difficulties to surmount, that they have reason to fear, (however pure their intention, however anxious their desire to do what is right) that their judgment may, perhaps, in many instances, be called in question by those as to the motives that influenced that unacquainted with the multiplicity and adoption. With respect to particular intricacy of them. The great, the leading object, which the commissioners it their duty to consider as altogether had in view, was to endeavor to establish such a general scale of values. (upon that description of property which admitted of it) as would give to the moderate claimant, the same proportional remuneration, as to the individual who had estimated his loss by a too partial valuation of it in his own eyes; for, as may be seen by a reference to the claims, some sufferers have it would act as a bonus for the most estimated their loss by the actual cost hazardous risks-Speculators would be of the property destroyed; others, by tempted from such a precedent of remu-what it would require to replace such neration for the original cost of the loss at the highest war prices: and article. to venture even upon an almost

others again, more modestly, at the current prices before the war. The commissioners, therefore, considered it a duty which they owed the public. to establish such a general scale of moderate averages as should prevent a probability of complaint (from those who might have to bear the burthen) that the interests of the many, were sacrificed to the claims of a few. The commissioners are fully aware that many of the claimants will feel themselves aggrieved at the great deductions made from their respective claims, in consequence of this feeling, but the commissioners could not, in the exercise of their judgment, suppress it, when they called to mind that many thousand inhabitants of this province must necessarily bear a part in any general contribution, which their award may occasion, who had no stake whatever therein, at the time these losses were incurred, having become settlers in the country subsequent to the war. Thus far, as to general principles which the commissioners have adopted, as well classes of claims, which they have felt inadmissible,-the first and most prominent in amount as well as of importance as to precedent, is that of the loss of goods and vessels in transitu-in this decision they confidently trust that all, but the parties concerned, will uniformly concur; for what would be the consequence of a remuneration upon this head, in case of any future war?