but the Seminary objected to the proportion charged them* but without avail. They urged in their petition that "the tax had been made with little equity, since it levied 2000 livres yearly, which is the third of the whole tax, instead of which the Seminary ought not to pay the hundredth part of it in proportion to the number of those who are liable to pay." They also urged that they should be relieved on the grounds that they had "engaged to make large expenditure for the transportation and establishment of a mission among the Indians along the Lake of the Two Mountains." The French Counsel, however, viewed the matter in a different light, and in reply spoke of the manner in which the assessment had been made, and further stated:

"It is in view of that decree that the tax has been made. The Seminary however pretend to ignore it, although it had full knowledge of it before and after, and the counsel remember the trouble that the Abbé de St. Aubin took formerly to hinder it." The counsel does not think that anything which has been done ought to be changed.

(Signed,) L. A. DE BOURBON.
LE MARECHAL D'ESTREES.

In 1717, (18th August), De Lery forwarded to France a lengthy report as to the advantages offered by Montreal for the purpose of fortifications.

During the same year, De Lery commenced the work, but from lack of funds it was discontinued, and for some years nothing of consequence was done, and when, in 1718, a sum of 15,000 livres was voted for the erection of Prisons and Court Houses in Montreal and Quebec, De Lery vainly endeavored to induce the Government to assign a portion of the amount towards the continuance of his work.

The Counsel did not entertain De Lery's proposal, and the original document now lies in Paris, with a marginal

^{*} Canadian MSS., pp. 667, 23rd May, 1720.