dissimilarity between the countries referred to, consists, so as to substantiate the position that what is suitable in the one case, is unsuitable in the other. This, however, they cantiously avoid, contenting themselves with mere general statements or vague assertions. We maintain that in all essential points, affecting the matter of taxation, these countries are, as near as may be, in the same situation. When Massachusetts passed in 1647, the direct taxation principle, it was a British colony; so was Upper Canada when it did the same, and so is Nova Scotia. The inhabitants of these colonies are, in the main, sprung from the same stock, from men signalized for their high-toned patriotism, for their exalted views of civil liberty, founded as these views were on the only infallible standard of faith and morals. There exists, too, in these countries the same variety of religious denominations, and of political parties. If there is any difference between these countries and Nova Scotia, it argues far greater capabilities and facilities on the part of the latter to earry out our principle.

OBJECTION 3rd.—Another objection, urged principally by the higher classes, is, that the Common Schools are of such a low and inefficient character, that they—the higher classes—cannot send their children to them and therefore it is unreasonable that they should be taxed for their supress.

Granting, for the sake of argument, that the common schools are really of this description, what, it may be asked, has mainly contributed to render them so, -what but the conduct of these objectors themselves? Instead of encouraging, in every possible way, the common schools of the District, they have sent their children elsewhere, to what they considered select schools, and thus left the support of these schools to a few families and these not the most competent, whether in respect to means or influence or educational qualifications, to do so. Let all and sundry in the District come forward and give their cordial support to these schools, according to their capabilities, and, so far as the elementary branches of education are concerned, they will soon rise to the highest excellence. Let a thorough system of physical, intellectual, and moral training be introduced into these schools, and let duly qualified teachers be appointed to preside over them, and a few months will elevate their whole standard, both externally and internally; and not only so, but the schools thus conducted will produce the most benign and hallowing influence over the whole future career of those who receive their instructions and their training.

But, supposing that the higher classes in the District still stand aloof from its common school, and, instead of countenancing and encouraging,