

Lawrence and the Ottawa, and it is not a matter of such difficulty to establish a customhouse at the confluence of those rivers. Besides, the line of communication between Upper Canada and the United States, is much more extensive, and yet that province has not found it impracticable to make regulations for the collection of a revenue on goods imported from that country. No, let Lower Canada have the odium of taxing the inhabitants of Upper Canada, because it is too expensive to establish and maintain customhouses there, and because we wish to have only the most agreeable and pleasant part of legislation to perform. This is perhaps, the true reason, otherwise we do not see the insurmountable obstacles in the way. Every disposition seems to have been evinced on the part of the Commissioners of Lower Canada to allow to Upper Canada its fair proportion of the revenue of the Lower province, founded upon the actual consumption of dutiable commodities which have passed into the Upper province; and, although their powers were only prospective, yet, in order to ascertain what were the arrearages due to Upper Canada, they were willing to "give their most assiduous application and assistance." Was this proposal met with the same disposition on the part of the Commissioners of Upper Canada? A fruitless attempt was made to ascertain from the merchants of Montreal what proportion their outfits of 1820 and 1821 bore to those of 1818 and 1819, but this was by no means *satisfactory*. Nothing but an aliquot part would do, founded on the relative population of the two provinces, a population not known to the Commissioners, and a population totally dissimilar in their habits. Let us now examine the claims of Upper Canada, and see if they are of such a nature as to leave no impression on our minds unfavourable to a spirit of conciliation. The first item, viz: arrearages of drawbacks between 1813 and 1817, amounting to £10845. 15. 7. we are willing to consider as an error, because it was paid and satisfied by the Executive of Lower Canada, some years ago. But that which appears to us as a claim of an extraordinary nature, is that for duties collected in this province, under old acts of the British parliament, and which we paid into His Majesty's exchequer in England, "to be there entered separate and apart from all monies, to be reserved, to be, from time to time, disposed of by parliament, towards defraying the necessary expenses of defending, protecting, and securing the British colonies and plantations in America." Surely Upper Canada does not mean seriously to urge claims of this nature. We doubt the legality of raising money in this province for the purpose of being remitted into His Majesty's exchequer, for the public uses of England, especially after the declaratory statute of the 18th of His late Majesty, and our constitutional act; but let Upper Canada join us in endeavours to attain that money for the pub-