

or in the mode of collecting it, burthensome and oppressive; if it impeded trade, if it fell upon the common necessities of life, or was imposed on the poor and labouring part of the people. But the very reverse of this is manifest in every particular; and therefore it cannot be the tax itself that they object to, but to the *power of taxation*, which the Mother Country assumes over the Colonies. They look upon 'This as a proper opportunity to assert their independence and freedom: they know that Britain is exhausted both in men and money: that every nerve and fibre was strained, to carry on the late war; and that they cannot be stretched any further, without the utmost danger of breaking. Ungrateful America, to forget that it was upon HER account, that Britain has driven herself to this extremity of distress, to protect her in the enjoyment of her rights and privileges! The late war did not only begin in America, but it was the sole object which Britain had in view, during seven years expence of blood and treasure. How ungenerous and base is it, therefore, when her liberties are secured, and
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