

Dear John, I would not just wish to advise any one to come here ; but, for my own part, I would not return to Scotland, though any one would pay my passage back and give me twenty pounds a-year,—not that I do not love the land of Caledonia, which will ever be dear to my bosom, (and I could knock down the man who speaks ill of it,) but I never could have the prospects for my family in Britain that I here have ; only one thing is to be remarked, no one need come here in prospect of doing well, unless he intend to be diligent, and work hard ; and he who does so will, in the course of seven or eight years, feel independent. Our taxation is here so moderate : a man with a hundred acres does not pay a dollar a-year altogether. A quite wrong opinion of this country prevails in Scotland ; the United States being generally preferred. Now, in the States, you are far heavier taxed, and emigrants are there certain to be cheated out of what they may have by the Yankees. I have seen above forty persons, Scotchmen, who had first gone to the United States, and they told me it would have been hundreds in their way had they come here at the first : they are now coming as fast here from the States as from the old country.

Dear John, how happy would I be to have you here, with my dear brother and sisters, and the sooner the better would it be for yourselves. Your business is very good here ; they pin all the shoes instead of sewing them ; they cost from 10s. to 12s. a pair, and the leather is not half the price as at home ; you can buy a side of good natch leather for 16s. half-bend, &c. in