The next object of the Commissioners, is to suggest a just and proper apportionment of the sum for distribution among the scveral places where the destruction occurred.

To do this with exactness. the Commissioners have found impracticable, because in their opinion, such an apportionment ought not to be founded merely on a comparison of the amount of losses sustained in the different places, but upon the character and condition of the sufferers, and the means they still possess; and it is obvious, that where such a variety of circumstances must form the ingredients of determination, an approach to truth is all that can be expected.

In order to approximate as nearly as possible, to a just and proper apportionment, in their view of the subject, they have made a comparision of the amount of losses sustained in the different places, by those classes of sufferers, among whom in their apprehension, will be found by far the greatest number of cases, that are proper objects of the charitable donations, and have made such a comparison, the basis of their apportionment—and these classes are, *Farmers, Labourers, Lumberers, Mechanics, Widows,* and Single Women.

From the allotment that might fall to each district upon the above principle, they have thought it right to deduct the respective sums, that appear by the statements laid before them, to have been already received in each place.

With respect to Miramichi in particular, it appears that £17,800 has been received there, but as it is stated by the Miramichi Committee, that £6,000 of this amount has been expended among a class of sufferers, whose loss of property by the fire, has not been examined into by the Commissioners, and who therefore do not form an ingredient in the above comparison; the Commissioners, have deducted this sum from the amount received at Miramichi, leaving the sum of £11,800 charged to them in making the apportionment. Whatever portion of this sum thus received at Miramichi, may have been contributed exclusively for that district, it has nevertheless by so much reduced the wants there as compared with the other suffering districts, and therefore, in the opinion of the Commissioners, ought obviously to be taken into account by your Excellency, when making an equitable distribution among all the sufferers, for whose relief the bounty has been placed in your hands.

Upon these principles, the statement will be as follows:---