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as they comprehended men of all conditions, they tended, by degrees, to conduct the manufactures of the country to a certain degree of perfection, the more probable, as the abundance of raw materials would permit their products to be sold at very moderate prices. Finally, it was to be expected, that with the progressive increase of industry, the manufacturers of the colonies might supply with their fabrics the neighboring provinces of Spain and Portugal. But, without anticipating the future, it is certain that the interruption alone of commerce between the American colonies and England, was extremely prejudicial to the latter ; for it is known, that the colonies, without including the foreign merchandise they received from the hands of England, annually purchased to the value of three millions sterling, of English productions or manufactures. The public revenues suffered materially from the effects of this new policy ; the duties upon the exportation of merchandise destined for America, and those upon the importation of articles which foreign merchants sent in exchange for the productions of the English colonies, experienced a continual diminution. Henceforth began to germinate those fatal seeds, which the British government, instead of extirpating, seemed to take pleasure in cultivating, till they produced all the ruin which followed.

But, although these unusual duties had excited a general discontent in America, and although the inhabitants complained of them bitterly, as unjust and oppressive burdens, they considered them, nevertheless, not as taxes or imposts, but merely as regulations of commerce, which were within the competency of parliament. They believed, indeed, that in this instance it had departed from that paternal benevolence which it had discovered towards them during more than a century ; still they did not think it had transcended the limits of its authority. But the English ministers revolved in their minds a design far more lucrative for the exchequer, and still more prejudicial to the interests and liberty of the colonists. This was to impose taxes or excises upon the colonies, by acts of parliament ; and to create, in this way, a branch of public revenue, to be placed at the disposal of parliament itself. This project, far from being new, had long been fermenting in English heads. Some of those schemers, who are ever ruminating new plans and expedients to filch money from the pockets of the people, had already suggested, in 1739, during the Spanish war, to Robert Walpole, then prime minister, the idea of taxing the colonies ; but this man, no less sagacious than profoundly versed in the science of government and commerce, answered, with an ironical smile, ' I will leave this operation to some one of my successors, who shall have more courage than I, and