

But my intention, after shewing that a necessity for the proposed change exists, to assign reasons in support of those ~~measures~~. In the meantime, I will thank you to publish the enclosed Tables, forming the basis on which the argument will be sustained; it is ~~therefore~~ necessary they should first be placed before the public.

The First Table gives the comparative amount of *direct Taxes* paid by the inhabitants of the District of Niagara in Canada, and the inhabitants of the County Niagara, in the State of New York.

If it be true that the direct Taxes are at this moment higher here than there, notwithstanding the payment of Custom duties, and that the inhabitants there pay no Custom duty for the support of their State Government, it is fair to assume that *Custom duties can be dispensed with here, without increasing the direct Taxes.* *from which it follows*

and The Second gives the amount of Duties on imports, ~~and shows that taxes on articles of necessity are higher here than there, the inevitable conclusion from which is~~ that the farmer in the Western States is placed in a better position, ~~both as regards Taxes and duties on imports~~, than the farmer in Canada.

The Third gives the amount of revenues from imports.

Fourth, the costs of collecting the same.

Fifth, the objects for which this revenue is expended.

Sixth, amount of Internal Revenue.

Seventh, the sources from which the amount of revenue from duties on Customs can be supplied.

I have the honor to be Sir,

Your ob't serv't

Wm. HAMILTON MERRITT.

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