pected ought to be the first object to which such surplus might be expected to be applied, because it can not be looked for that, where there exists no interest or connection between the taxer and the taxee, (that is, between the General post-office in London, and the public in Canada,) there should be any other view on the part of the taxer, than to make the tax as productive as possible, without reference to the convenience, or accommodation of the persons who pay it. The General post-office department in London is conducted on the most liberal scale, and all the regulations with regard to the internal conveyance of the mails in England, are admirably adapted for expedition and the accommodation of the public: but they can not see across the Atlantic, they are not here, to judge of the mode in which the plan upon which the post-office on this side is conducted, operates. This matter has before been an object of public animadversion; in Feb. 1819, amongst other observations that apppeared in a Montreal paper, it was remarked, that, "if the sums arising from the post-office, which have been sent to Britain for the last twenty years, had been, as they ought to have been, expended in these provinces, complaints of impassable roads, and continual delays, and vexations attending the receipt of letters, and more particularly of newspapers, would not be reaching us from all quarters. When sometimes these irregularities have been complained of, the only reply vouchsafed by the post-office has been, "point out where the evil hes and it shall be remedied." With due submission, we would humbly suggest, that it was the duty of the post-master to institute such investigation. If the parties aggrieved could of themselves ascertain the felonious acts so continually practiced by breaking open sealed packets containing newspapers &c. they could have recourse to a prosecution at common law, without any appeal to the postmaster. It is precisely because they are not able to penetrate this labyrinth of mystery, that they implore the aid of a public servant for a clue to discover the miquity." To apply to Mr. Sutherland to discover the iniquity, however, would be like applying to the butcher to know who killed the calf; for, in my case, it has been under his sanction, by his directions, and under his orders, that the iniquity has been committed. But here the inefficacy or inapplicacy of the acts relative to the post-office, as well as their partial operation, will most strongly appear. Being made to extend to His Majesty's plantations and colonies, they enact that the penalties to be incurred by those of the public who infringe upon the privileges granted to the post-office, shall be recoverable "in any of His Majesty's courts of record,"* whilst the penalty of £20, which is imposed upon any person in the service of the post-office for opening

^{*} A subtle lawyer might indeed argue that as Sect. 19 of