

## L E T T E R

TO HIS

E X C E L L E N C Y

EARL HARCOURT,

Lord Lieutenant General and General  
Governor of IRELAND.

D U B L I N :

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# LETTER, &c.

My LORD,

**W**HILE the humanity by which your Excellency has been so eminently distinguished in your private character has engaged to you the love and affection of all those with whom you have had any relation, your public character in the same direction will ensure to you a general confidence and esteem, upon this almost invariable principle, that rectitude is one of the great fruits of humanity.

You, my Lord, are placed in the highest station of a subject: of the utmost importance to the people of Ireland: and of the greatest honour to yourself. Our gracious Sovereign has delegated to your Excellency his royal authority, and has considered you as a fit person to be entrusted with the government of a considerable part of his dominions; whilst in this he has exemplified those tender and parental feelings which emanate from the virtues of his mind, your Excellency, with those virtues of your Sovereign in view, will undoubtedly make the welfare of the kingdom, and the happiness of the people over whom you preside, the great object of your appointment.



In the present agitated state of public affairs, the government of any part of the British empire seems to be an arduous task, but although the heated spirits of some, or the partial interested views of others, may, for a time, obstruct the best laid plans of general welfare, still justice strengthened by sound wisdom and judgment, and tempered by benevolence and lenity, can not fail, at last, to heal those sores, which at present seem to be so difficult of cure.

I do not mean, my Lord, to enter into this great field of politicks; I lament, as much as any one, the disunion of his Majesty's subjects, and heartily wish that the ideas of liberty and the ideas of power may be so equally tempered, as to produce those happy effects which humanity pleads for, and which reason instructs us to expect; and as we are governed by a most amiable Prince, whose virtues should invigorate loyalty and warm all the affections of humanity, and as we live within the fold of the most perfectly modelled constitution, that could have been devised for the security and happiness of the people, let us supplicate all gracious providence not to suffer these inestimable blessings to lose their efficacy, but that the dark and lowering clouds which at present obscure this, once bright, horizon, may be soon, and so effectually dissipated, as that both the King and the People may long live in *Peace, Wealth, and Godliness*.

I shall not, my Lord, expatiate further on this subject, as it would be deviating from my original purpose, my attention being directed wholly to the affairs of Ireland, which demand the most serious consideration of every person interested in the happiness of that kingdom, more particularly



cularly at this time, when the great assembly of the nation is convened to deliberate upon measures for the support of government and for the happiness of the people, objects which every good subject must wish to find inseparably connected. And here, my Lord, give me leave to observe, and which I can do without the least violation of truth, that Ireland has long stood, and continues to stand in as distinguished a light for its zealous and steady loyalty to his Majesty, and affection to his person and government, as any one part of his dominions, and consequently from his Majesty's justice and clemency can never fail of his favour and protection.

It cannot be supposed, my Lord, that your Excellency has, or that any of your predecessors have had, any predilection for this country. It is on your justice and on your benevolence we are to rely for your co-operating in whatever may be for its advantage, on those we place our hopes and expectations of that security, which otherwise would be precarious, where the influence of national attachment was wanting, and therefore we cannot doubt, when your Excellency is truly informed of the state of this kingdom, of your adopting every measure which may tend to its emolument and happiness.

Ireland, from its situation, must necessarily depend upon trade, for though in its natural state, it is favoured by providence with many advantages, still it is by commerce those advantages are fructified and dilated. The country from the temperateness of its climate and a disposition rather to humidity, is remarkable for its verdure, and a fertility of soil, which, particularly in the southern and western provinces en-



riches without much labour, the lands in those provinces being mostly pasture, feeding black cattle and sheep in great abundance, whilst the natural disadvantages of the soil in the less fruitful parts of the kingdom are removed by the labour and industry of the people; but with all the kindness of nature, with all this luxuriant soil, with all this fertility, and, added to these, a most happy situation for trade, it is still to be feared that on a closer investigation, the kingdom will be found to be every day verging nearer and nearer to ruin, and that the wealth and consequence, which seem to flatter our ideas, are little better than a thin gaudy covering, which, though it may captivate the eye, conveys no warmth to the body.

Taking Ireland in a comparative view with other countries, it must appear to be under a very partial predicament. The riches of other countries are reciprocally exchanged. If either business or pleasure leads the subjects of Great-Britain to dissipate any part of their revenues abroad, England the seat of royalty, is visited in return by foreigners of all nations, its great and open trade attracts an affluence of people and of money, so that there the scale may be even; but Ireland is in a corner, rarely the object of the traveller's curiosity, and from a restraint on its commerce is deprived of many advantages which nature has qualified it to enjoy, but which have hitherto been denied to it, either from jealousy or a mistaken policy; observation, my Lord, has furnished us with the disagreeable knowledge of the one, though it would seem that the superiority, the great wealth, and the free, open, extensive commerce of Great-Britain should



should suppress it in its first emotions; and as to the other, if the advantages which would more immediately arise from the encouraging and protecting the manufactures and trade of Ireland, are found to center ultimately in England, it will naturally follow that sound policy would justify every comfort and every favour given by the superior to the inferior. That these are incontrovertible truths, I appeal to every man's experience.

The disadvantages under which Ireland lies, and which militate so strongly and, alas! too effectually against those accessions to its wealth and consequence, which, from its commodious situation for trade, its fertility, and I might add, if properly encouraged, the industry of its inhabitants, it seems to have so natural a claim to, may be found in the following causes.

A restraint on its Exports.

The great increase of the Imports.

The pernicious drain of a considerable part of the Rents of Ireland.

The increase of Employments and Pensions.

And the absence of the Employed and Pensioned.

Of these, my Lord, I shall take the liberty to treat in their order.

The restraint on the Exports is a grievance sorely felt, long complained of, but unhappily without any immediate prospect of relief.

A considerable part of the lands of Ireland are laid out in sheep-walks; the profitable part of the sheep is the wool; the flesh is indeed the food of a part, but, alas! a very inconsiderable part of the people, for nine in ten are unable to purchase it, whilst the wool, were we permitted



to add to its value by labour, would give bread to thousands and bring riches into the country; but this, however it may have the complexion of natural right, is denied to us; Ireland not being permitted to export a yard of its manufactured wool to any part of the world; nay so strict is the restraint on that valuable commodity, that even in its raw natural state, before any value can be added to it by labour and industry, the export of it is confined to particular ports in England, and the utmost favour allowed to the Irish is the employing their poor to ship a part of it for the English manufacturer, for which, I fear, we are rather indebted to the poverty of the lower class of our people, who, from their necessities and the wretchedness of their situation, are glad to do this inconsiderable process of the manufacture, on terms to which few of the English would choose to submit.

Ireland in regard to its woollen manufactures, was formerly looked upon in so considerable a light as to alarm the English, in so much that addresses were presented to the Throne to check its progress, and in order to divert the attention of the Irish from any material pursuit of this manufacture, which had then raised such a jealousy, encouragements for the improvement and extension of that of the linen were held out by way of indemnity, which were dutifully accepted by the Irish, who pleased themselves with the prospect of this important manufacture receiving every aid from the British legislature, which could be devised for its advantage.

The linen manufacture of Ireland has, from the labour and industry of the people, been gradually



gradually improving and has risen to such consequence and value, as hitherto to avert ruin and beggary from the kingdom, by enabling it to hold out against the pernicious evils of unnatural Imports, and the enormous drains by rents daily remitted to England; but this trade, this great source of wealth, is rivalled by foreign linens. The people of Ireland looked towards the legislature of Great-Britain, in humble hope of relief and encouragement, but their hopes and expectations were vain; their rivals spread an alarm, the manufacturers in England caught the panick, they seemed to fear, that, if any favours were granted to Ireland, in this, however valuable part of its trade, it would obliquely affect them, by raising a jealousy in those foreign states where the linen manufacture was carried on, and that this would induce prohibitions of their own manufactures; in a word! they prevailed, and Ireland has continued without relief.

Other instances might be adduced where the exports of Ireland are affected, but it is not I fear to any great purpose to enumerate them. We find, my Lord, by fatal experience that a manufacturing town in England has sometimes had interest and weight sufficient to frustrate the best laid plan for the interest of the whole kingdom of Ireland, where it has been apprehended it might in any degree interfere with the trade of that town. When the industry and ingenuity of the Irish had led them into an improvement of the manufacture of glass, it alarmed the manufacturers of that article in England, and this induced the passing of an act there, by which Ireland was restrained from selling a single glass bottle to any part of the world. The  
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English glass-act is marked with severity, it goes farther than confiscation, it taxes Ireland. These, and many more are the hardships under which this loyal kingdom of Ireland labours, but the want of that protection and that encouragement of the great staple of Ireland, the Linen Manufacture, of which, notwithstanding the unremitted industry of the people, it stands in so much need, and which the true interest and sound policy of England would seem to recommend, is what affects this kingdom most sensibly.

The increase of the Imports and the Luxury of the people, which are always closely connected together, is another grievance.

It has been pleaded that Luxury is the parent of Arts and one of the great aliments of Industry, but though this should be admitted, it must surely be under certain qualifications. Wherever Luxury prevails, the title to it should be clear and indefeasible. It may indeed be the warrantable property of the rich, but can never be the indiscriminate claim of every order of the people; for though a sumptuous equipage or table are very proper for the Man of rank and fortune, it does not follow that he whose fortune is contracted, or whose support arises from the industry of the day, is to loll in his carriage, or consume his time in expensive festivity and dissipation. The consequences of Luxury, misapplied and misapplied, are fatal to society, as well as ruinous to individuals. The man who checks the tender plants of industry in their growth, which will ever be the case where the weeds of luxury are suffered to grow amongst them, will be apt to make his principles ply to his passions, and hence too often proceed diffidence, circumvention, deceit,



ceit, and all the train of evils which sap our Commerce and undo society; unnatural luxury lays property waste, and brings on distresses which break down the boundaries of virtue, and men will then be corrupt rather than be indigent.

It were to be wished, my Lord, that some restraint were laid on the immoderate importation of many articles which are destructive either to the health or the fortune of the people.---I am aware indeed of an objection, which I have often heard made to any scheme of lessening the imports:---that it will lower the Revenue, but I own I could never assent to this principle, for as the faculties of one part of the people and the labour of the other, when properly employed, are the riches of almost every country, but of these islands more especially, so when either are enervated by intemperance, one of the general associates of luxury, the increase of the Revenue can never be an adequate compensation to the publick for the pernicious consequences.

Another evil is that wantonness of luxury in the rage which prevails for foreign manufactures of all kinds.---There is surely something very unnatural in employing foreigners while our own industrious Manufacturers languish in inaction; and yet fashion seems in this and other instances to have subdued, in a good measure, those feelings which even humanity pleads for in those times of distress, when so many of our laborious people are daily quitting their country to look for in a foreign climate that encouragement to their industry which is denied to them at home.

It has been the policy of all States to support and promote their own manufactures; but if  
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here, the Patriot, whose rigid virtue catches every alarm, and whose spirit seems to revolt at the bare apprehension of any attempt to oppress his country; or, if the Placeman or Pensioner, whose affluent income arises from the revenue created by the trade and industry of the people, should abet the introduction of those foreign manufactures, which stop the channels of our own commerce, and benumb the hands of the artificer, what idea should we form of the policy or of the principles of such men? And yet, we abound here in French furniture, French Silks, French Lace, French Stockings, French Gloves, French Toys, --- French every thing, --- which, in open violation of the laws of the country, to the great detriment of the King's revenue, and to the depression of the ingenuity and industry of our own people, are every day introduced; and smuggling, however infamous! is, from a wanton propensity to novelty, from vanity, and often avarice, countenanced, in a greater or lesser degree. That this is not an assertion thrown out at hazard, I believe I might appeal to many members of the great assembly of the Nation; they can answer whether their Wives and Daughters are dressed in the manufactures of France, whilst our Tradesmen are begging about our streets. But we don't even stop here: the mind, as well as the body, is to have the French polish; French Governesses superintend the education of our female youth; and every young Squire, who, unfortunately for his country and himself, has resided for any time in France, is sure to import with him, at his return, that consequential acquisition, *a valet de chambre of that country*, by which he has the peculiar pleasure of giving



giving his orders in very indifferent, ill-accented French, and having his hair dressed *à la Parisienne*.

How are those Evils to be remedied? I answer, my Lord, that the introduction of French manufactures may be, in a great measure, prevented by the vigilant exertion of the Revenue Officer, and by counteracting that pitiful evasion of the law, of bringing in French clothes ready made, ladies clothes particularly; for it is notorious, that almost every lady who goes to Paris, has commissions from a dozen of her female acquaintance here; the clothes are made up in France, and pass at our custom-houses (if they happen to be brought there) as those of the active smuggler, who, if interrogated, is so affectionate and friendly to her intimates as to *prevaricate* for their emolument, trifle with her conscience, and sacrifice to friendship the interest of her country, and the bread of thousands of the industrious poor. This Vice, however, is not confined to this kingdom; for we have often known a Patriot in Great-Britain pleading with such vehemence for the interest of his country, that you would really imagine he was in earnest, declaiming against the French as the natural enemy to our constitution, to our trade and manufactures, when, at the same time, the material and the manufacture of his clothes were paid for to foreigners, and were the fruits of an illicit, scandalous commerce, by which the Crown was defrauded of the duty, and the English manufacturer of his labour. Yet Courtier and Patriot are indiscriminately the friends of *Monsieur le Duc*, a personage of consequence, well known to, and much esteemed by those of the first rank and property



property in both houses of the legislature, and whose taste and happy invention, in the important concern of dress, have been as conspicuous as his great dexterity in introducing the fruits of his labour into England, being at Dover and Bright-helmstone a second *Jonas* or *Breslaw*. If the duties, my Lord, on French goods were strictly levied, we should then submit to wear our own manufactures; but while the former are brought in without any duty, by being passed as the wearing apparel of the importer, or else smuggled in the trunks of those whose rank and character put them above the suspicion of a revenue officer, I much fear that few of our ladies will deny themselves the pleasure of wearing a French silk, when so much cheaper than our own. Fashion and novelty will plead with the Wife or the Daughter, whilst frugality, or I may say avarice, will have its influence on the Husband or Father, and thus the smuggling scheme becomes a very agreeable one; no matter, all this time, what becomes of the poor manufacturer here!

The next distress which Ireland labours under is the rents remitted to numerous Absentees.

This Evil, long complained of, was laid before the public in a pamphlet, wrote by a Mr. Prior, about fifty years ago. It has since kept time with the gradual encrease of national wealth, and is now more general, and, consequently, more affecting; but however, my Lord, it were to be wished, that the evil might be remedied; it seems to be one of those diseases for which there is no cure. An attempt was made in a former session to tax the estates of Absentees. This certainly had a specious appearance, and seemed, on the first view, to wear a just and equitable



equitable complexion; but let it be considered, that to lay any coercive restraint on the subjects of such a free state as ours, where such an inestimable value is set on, and such a jealous regard had to the general liberty, as well as the property of the people, would be a measure totally repugnant to the spirit of our constitution, and such a dangerous innovation as every real, dispassionate friend to his country would wish to prevent, and of which the consequences would in all probability be more fatal than a superficial observer might imagine.

This doctrine might be very consistent with the policy of those despotic empires where the will of the prince is the *suprema lex*, or in those democratical states where the people are absolute; but in our constitution, where every individual has this comfortable reflection, that he is a sharer in civil liberty, and that the possession cannot be wrested from him without a violence equal to a subversion of that constitution; the very idea of a restraint on his person would be intolerable to him. If the love of one's country, that innate passion which has held its influence in all ages, will not engage men to a residence in their native soil, will fines or penalties do it? The very idea is illiberal. The act would disfigure the fair form of our constitution, hitherto the admiration of all states for its equality and moderation, from the great advantages which flow from it, and from its superior excellence in protecting even the meanest of the people in the enjoyment of whatever comforts it has pleased Providence to dispense to him. It is to be hoped, my Lord, that the present system of the Chief Governor's constant residence may be a means of engaging  
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our Gentlemen of Fortune to remain more generally in their own country. One very efficacious measure would certainly be, the filling up the employments of emolument and honour with the natives of the kingdom: it is natural (and I hope, my Lord, it is not vain) to wish this. The improvements made in the capital, and other parts of the kingdom, may likewise throw some little weight into the scale. But to confine men, born free, to any country, or to oblige them to purchase natural liberty under irksome and onerous penalties, is so dissonant to the nature and essence of our constitution, that even a general Land Tax, horrible and unreasonable as it would be in this distressed country, (as I shall attempt, my Lord, to shew) would be still more equitable, and more assented to the constitution, than this partial assessment of the Absentees estates.

The increase of Employments and Pensions has been considered as a further grievance, sensibly affecting to this kingdom.

It has been urged, that this has become necessary in order to check an opposition to the measures of Government by the leaders of party. I fear, my Lord, there may be too much truth in this; but if it be so, it is a fatal instance of the influence of interest and ambition, which vitiates the judgment, and, it is to be feared, shakes the principles. Our constitution knows no distinction between the interest of the Prince and the people; on this principle the true Patriot can never oppose, but will cheerfully support the measures of Government; nor will the agent for the Crown require from the subject any concessions which may be productive of inequality between the Governor and the Governed. Ce-

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mented by integrity, the parent of impartiality, no measures will be proposed by the one but on the great scale of rectitude, and such should never be opposed by the other. The Prerogative of the Crown is sacred ; it is a composition in the constitution of the utmost consequence to the people ; the glory of the Prince shines forth in the exercise of it for the good of the people, and while that is the object, the Prince and the people must be happy.

This, my Lord, you will say, is a pleasing picture ; but there is no system to which self-interest or ambition may not be an overmatch. When these passions stand forth against men's virtue, the conflict becomes dangerous and precarious, and to the gratification of them the most important concerns of the public are often made a sacrifice. Experience may give us an idea of modern Patriotism ; a kind of fire that breaks out in a blaze, dazzles for a-while, and is quickly extinguishable. There is a great difference between an opposition to measures which appear to be injurious to the interest of the people, and an indiscriminate opposition to every measure of government ; and yet, my Lord, the latter has been the engine by which the interested and the ambitious have worked their way ; but, however, it may be thought necessary to take off such opposition, by gratifying the appetite of the opponent, it is a doubtful point whether this be the better policy ; and whether an opposition, founded on principles which must ever be found light in the scale of honour, would not die away, did not the attention given to it render it of consequence.

The multiplying of Employments and the increase of Pensions are become every day more sensibly affecting to this kingdom.



Your predecessor, my Lord, seemed to have strained his invention in this particular: he threw the kingdom into great confusion by separating the management of the Imported Excise from that of the Customs. It was an indigested, violent plan, which could never operate. Your Excellency has, indeed, restored this to its former state, but it has left behind it the marks of its ill effect, by the necessity of pensioning the several officers then discharged, and by a continuance of many subordinate officers who were, before, found not to have been necessary. Indeed, it is apprehended that on a candid investigation of the management of the Public Revenue, in its various departments, it would be found that a great saving might be had, by employing the useful, active officer only, and by abolishing all sinecures, and that corrosive, ruinous plan, of having business done by hirelings, while the principal enjoys a very affluent revenue in *otio*, though not *cum dignitate*, raised on the trade of the country and the property of the people; but whether such a system of œconomy is ever to take place or not, is a very doubtful question. It is much to be feared, indeed, that the attempt, were it ever to be made, would occasion as great a clamour as the depreciating the shrine of Diana did at Ephesus. Still it will not, I suppose, be denied that however vague this plan of reformation, or however vain our hopes, the Public Revenue, like private property, would feel the salutary effects of œconomy. Were it necessary to adduce any support to this assertion, I believe I might appeal to the Stamp duties, of which, if I am well informed, the management absorbs a very large portion of the produce. The gentlemen who have the conduct of this part of the public



public revenue will not, we may suppose, admit that the duties can be collected on more moderate terms; the public think differently; but as it would be a very novel doctrine to reduce, much more so to suppress, offices once instituted, the opinion is, that the Stamp duties will be augmented, and thus a further weight laid on the people.

The increase of Pensions has been a matter so often agitated in the House of Commons, as to make it almost unnecessary to expatiate further on that grievance. That his Majesty should have it in his power to reward merit or relieve distress will not, I am persuaded, be disputed by any good subject; or, indeed, by any reasonable man: and were the dispensation of his royal bounty to derive wholly from his Majesty's knowledge of the object of it, there could be no doubt of the propriety of its application; but how, my Lord, is it possible for the King to come at this knowledge? He cannot, indeed, err; but still he must depend on others for information. Let the Pension list, then, be examined, and if it appears that large grants have been made to persons, who, in respect to Ireland at least, can plead no merit, and who surely can never plead distress, we shall be apt to imagine that his Majesty may have been deceived; and we shall lament the impracticability of his knowing clearly who are the proper objects of his royal favour or of his compassion. There is, in truth, something extraordinary with regard to Pensions. If they are granted for relief of the distressed, as is in many instances the case, the end is disappointed; it is a maxim in equity that the protracting of justice is next to denying it; the same may be said in regard to

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every charitable relief. Formerly the Pensions were regularly paid quarterly, and the poor Pensioners knew what they had to trust to. This punctuality continued to the close of lord Hertford's administration; the spirit of the institution operated effectually, the Pensioner was relieved; but since that time they have never known that comfort; the arrear increased because the fund was over-loaded; and I believe it would appear at this day that many poor pensioners, whose whole support depended on that fund, have been obliged to live upon credit, the most oppressive and ruinous mode of living, waiting for a return of that regular relief which they had formerly tasted, and of which, it is much to be feared, they have now but a very remote prospect. If your Excellency would be graciously pleased to direct an enquiry at what period the last Pensions were paid, you will be sensible how distressed the situation must be of many whom his Majesty wished to relieve.

I have an high respect, my Lord, for administration, men in authority have a claim to it, and I am an enemy to all personalities; but the people, my Lord, complain that high grants are made to men who are neither in want of, nor appear to have any pretensions to them; that those swell the national debt, the consequence of which, they apprehend, will be the increase of taxes. Under these pressures the people will naturally murmur, and when they see large salaries annexed to sinecures, and additional taxes laid on to provide for Governors of dismantled fortresses, if ever such fortresses existed, they will consider this as an oppression, of all others the most grievous, that of sporting with their distress.

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But if there be no foundation for those complaints, if your Excellency is satisfied that no Pensions have been granted but to reward real merit, or to relieve real distress, nor employments created but where the interest and advantage of the kingdom made it necessary, then should popular clamour be treated with contempt, and those who complain considered rather as enemies than friends to the constitution.

The absence of the Pensioned and those in Employment is a further grievance.

To abate this in some measure, a Tax of four shillings in the pound has been laid on all Absentees, chargeable on their several Pensions and Employments under government. This, in respect to Pensions on the establishment, anterior to the laying on the tax, may have some effect, but in all future Pensions it can never operate. The person who looks for a Pension will never lose sight of the tax; if Pensions are obtained by interest, that interest will be able to have the Pension so modelled, as that the Pensioner may be indemnified. It requires no great capacity to adjust this. A Pension of £800 a year is sought for; to realize which a Pension of £1000 a year is granted; from which deducting four shillings in the pound, the Pensioner is fully gratified. This, my Lord, is a clear case; so that as the old Pensions drop and are succeeded by new ones, the tax, while it has the appearance of a saving to the public, will be only such in idea.

The tax on Employments is certainly more reasonable than that on Pensions. To tax royal relief, or royal rewards of merit, has something rather inconsistent with the spirit of the grant; but to fine persons for not attending the duties of  
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their respective employments seems to be very just and reasonable. Whether this tax be fully levied or not is what I am not able to determine. The salaries of many offices are small, while the fees are considerable; if the tax fully reaches both, the end, for so much, is answered, but still the evil is not remedied. For four-fifths of the produce of these employments, filled by persons who never appear here, are taken from this distressed country, and never return. How unequal, my Lord, in this particular, is the case of this kingdom and that of England! We have not a single person residing in this kingdom who has any employment in England; if any of our countrymen happen to be employed there, there they fix their residence, so that not only the produce of their employment is spent there, but their own Irish income.

How it fares with this country in regard to the appointment to Employments of emolument here, will appear from the following list of those filled by gentlemen resident in England.

Vice Treasurers of Ireland, three in number. One lately named is resident, indeed, in Ireland, but the appointment is supposed to have cost the kingdom, at least, £20,000.

The Master of the Rolls, Mr. Rigby.

Clerk of the Crown and Hanaper, Gen. Conway.

Register of the Court of Chancery, The Earl of Hillsborough; but this nobleman, tho' resident in England, visits Ireland every year, is an excellent landlord, and a great improver.

Cursitor of the Court of Chancery, Charles Fitzroy Scudamore, Esq;

Chancellor of the Exchequer, William Gerard Hamilton, Esq; to make room for this gentleman,  
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his predeceffor, Sir William Yorke, who lives always in England, has had a Pension of £1200 a year.

Clerk of the Pleas of the Exchequer, Francis Plumptree, and Polydore Plumptree, Esqrs.

Clerk of the Pells, Charles Jenkinson.

Clerk of the Council, Lord George Germaine, who is likewise one of the Keepers of the Phoenix park.

Constable of Dublin Castle, Hon. Henry Seymour Conway.

Director and Supervisor of the State Music, and Master of the Revels, Samuel Dash, Esq;

Colonel in second of the Artillery, and Lieutenant General of the Ordnance, Major General Bernard Hale.

Governor of Londonderry and Culmore forts, Major General John Hale.

Governor of Limerick, Major Gen. Clinton.

Governor of Duncannon, Lord Robert Bertie.

Customer and Collector of the port of Dublin, The Earl of Harrington.

Clerk of the Quit rents, Richard Vernon, Esq;

Clerk of the Ship entries, Edw. Sedgwick, Esq;

Many other employments, by patent, &c. might be added, were it necessary to enumerate them.

I think it, unnecessary, my Lord, to make any observations on these appointments. I am persuaded your Excellency will allow that no kingdom in Europe is under the same predicament with Ireland, in this respect.

We are to suppose, my Lord, that the present parliament will be soon dissolved, and a new one called, and it seems to be the general opinion, that the exigencies of government will induce large demands on this country, which, in the present state of an establishment, already under a



very heavy weight, cannot be supplied but by an increase of the present, or a creation of new taxes.

This, my Lord, will be a critical trial of your Excellency's administration. Your own humanity will certainly plead in favour of this distressed country, and your high sentiments of justice will be a security to the people that no weight will be laid on them that can possibly be avoided.

The œconomy of public affairs is in no sort dissimilar to that of men's private concerns. The public is no other than a larger family equally under the parental care of its head. The children are to be dutiful, the parent kind and indulgent; one common interest should be the cement of their affections. Parental authority is still of a more extensive nature, while it claims obedience, it gives protection to all subordinate to it. The good parent will be the beneficent friend, the indulgent landlord, the merciful creditor; he will consider himself under an indefeasible obligation to every duty in which the good of society is comprehended. His justice will be tempered by moderation, and his benevolence exemplified in cultivating the happiness of all who are in dependance on him; as a landlord, his tenants will cheerfully fulfil their engagements to him, because he will never ask but that to which they ought to agree. His humanity will prevent the laying any weight on them, and they can trust to his justice that he will not raise his rents without being first well assured that his lands can bear it. He will go farther, he will consider whether he may not be able, by proper œconomy, to avoid the necessity of doing it, to which end he will look into his affairs, and will take care that his expences do not exceed his revenue; he will



will lop off superfluities, he will reduce the number of his servants, and employ no more than are necessary, and he will qualify his ideas of generosity so that they shall not clash with those of justice, or with his benevolent and favourite object, that of promoting the interest and happiness of his immediate dependants.

Your Excellency will consider how far this parallel is admissible in public affairs. If the same œconomy be observed in the conduct of the latter, every good subject will be ready to contribute, and taxes will be chearfully paid, where their application tends to the general good. The establishments civil and military are to be honourably supported, and I trust, my Lord, that the people will be always ready to give with a liberal hand, when they see that what they give is dispensed with proper œconomy, and that, under the influence of that principal, such savings are made, as may be consistent with the honour and the wisdom of government, and the ease and happiness of the people.

Since ever funds have become a part of the finance of Ireland, I have considered the kingdom to be rather sinking. This country, my Lord, has not a constitution for stocks or stockjobbing; to such an opulent country as England, Funds, in all their variety, are very properly assorted, but Ireland is too poor to Fund. The Tontine scheme, my Lord, is considered by dispassionate impartial people to have been in no sort adapted to the circumstances of Ireland, it allured people to invest that money in it, which would otherwise have been employed in the service of industry, and this, in a country depending on commerce must have a fatal effect. This scheme had  
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the passions of men on its side, the cool reasoner or accurate calculator could never approve of it, and wherever *douceurs* are given for money, it is a strong evidence of the poverty and distress of that country. Exigencies of the state will certainly vindicate many modes of raising money, but the murmurs of the people will ever exist, where those exigencies cannot be reasonably accounted for. Great allowances, however, are to be made for your Excellency, who came into the government of a country groaning under a most burthenfome weight, with an empty Treasury, Funds extenuated, and Credit low. This Tontine scheme promised ease and expedition in raising money, and this led your Excellency to adopt it as a present relief, otherwise I am sure it would have been irksome to your Excellency's humanity to have concurred in any measure by which this poor country must be immersed in debts, from which I much fear no time will ever see it emerge.

As the kingdom gets into debt, its fate must be like that of any private man, whose revenue is absorbed by the interest of the debts he owes. The interest of these new species of Funds runs high; if the circumstances of the kingdom were so good, at this day, as they had been 20 or 25 years ago, money would have been had at 4 per cent. we now pay 6 per cent. for as to the sinking of the principal, I consider it of very little value; this debt may indeed be extinguished in 60 or 70 years, but what is to become of the country all that time? if it survives, posterity may indeed feel some good effect, but the present age must suffer, just as a tenant for life who sells annuities,



annuities, the next heir may be benefited, but the present proprietor lives and dies distressed.

Where the interest of the national debt runs high, the taxes must rise in proportion. A new Loan we find is the present object, the natural consequence of which will be fresh taxes. It seems to be the general apprehension that when the taxes are strained to their utmost extent, (a situation to which my Lord, I think we are very near) a proposition may follow of commuting them for a Land Tax. There is certainly something very specious in any plan which has for its object the abolishing of taxes; its effect is so immediately sensible, that it pleases the people, and those who have not land will be apt to think they cannot be involved in the pernicious consequences of a Land Tax, but those of that opinion must be very short sighted. A Land Tax will involve every individual, for from the land the emoluments and comforts of every individual ultimately arise. The Lord, the Commoner, the Merchant, the Tradesman, the Artisan, nay the common Labourer, all draw their support from it.

Taxes on Luxury do not reach every man, taxes on land do. But I cannot suppose that this has ever been in your Excellency's contemplation, because you are too just and too humane to give your sanction to a measure, of which the consequences would be so fatal, so ruinous to the kingdom.

It is urged that England pays a Land Tax; why not then Ireland? Those who give this in argument, may, with as good reason insist, that because a man in health and vigour can carry an heavy weight, a child can, and ought to do the same. Give Ireland the free enjoyment of  
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the advantages which nature has given to it; open its ports and harbours; permit it to vend its manufactures; let it create, by labour and industry, riches to pay taxes, and then tax it, as in reason you may think proper; but if we are not permitted to make the most of our land, would it be equitable to tax that land.

I know my Lord, that many gentlemen of Ireland affect to speak of the kingdom as being in a flourishing way; I should not be surprized indeed to find gentlemen of England, who visit this country, of that opinion, because they see no part of the distress of the country; they pass their time in a round of convivial festivity; tables well covered, wine copiously dispensed, in a word! Irish hospitality in all its plenitude. To them, indeed, Ireland may appear to be in a state of opulence, but that our own countrymen shall flatter themselves with this opinion is surprizing. The capital, to which, unhappily for the kingdom, all our landed men now resort, may dazzle the eye, but let the interior parts of the kingdom be attended to, and then the scenes of real distress and misery will soon remove the delusion. The proprietors of lands in some parts of Ireland certainly find themselves less affected at present than those of other parts; in the western and southern provinces, for instance, the produce of the lands finds a more certain and quick sale, because that produce is what men will and must produce; it is their food; the bullock and the sheep will sell at all times, though manufactures droop. Whatever comes off the lands in those parts of the kingdom turns into immediate money, of which the affluence is the greater, as, from the inhabitants being less numerous, the less the product



product is consumed. In countries of tillage or manufactures, the case is different; there that populousness, which is the invariable consequence of industry and labour, absorbs a great part of the produce of the land, and it is from the industry and labour of the tenant the landlord receives his rent; if the fruits of that industry are not demanded, or the manufacture should be rivaled by a foreign competitor, which is, and has been too much the case of the Linen Manufacture of Ireland, what must be the consequence? The Grazier or Dairy Man in Munster and Connaught, having few people to feed, and consequently more of the produce of his land to dispose of, will not so soon feel this distress; but he deceives himself if he thinks the evils which follow the decline of Manufactures, and the decay of Trade, in any part of the kingdom, however remote from him, will not reach him.

To come to a knowledge of the true state and condition of Ireland, all partial distinctions must be avoided; it will not be sufficient that the western exports are considerable, nor will it be of any weight, with those particularly who are conversant in trade, that the returns of some certain products are made in specie. This I know has been made use of as a specious argument, though an argument certainly of little force. In investigating the circumstances of Ireland, the whole of its Trade is to be the object; the balances of Trade for and against us with all Nations whatsoever with whom we have any connection, are to be stated as a merchant does in his commercial concerns, on the settlement of his books, by way of debtor and creditor, and whatever the balance is, it must be paid in specie,  
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either by us or to us. There is no such thing as creating an artificial influx of money, for money is only the servant of Commerce, having succeeded to Barter, the original mode of Trade, and which, however great its convenience, has been rendered still more so by the introduction of a paper credit, to which a general confidence founded in the good faith and supported by the integrity and honour of that useful member of society the Merchant, has given a circulation. This paper currency receives its name from its office, being called Bills of Exchange; the Exporter draws; the Importer is drawn upon; the Exporter brings wealth into the country; the Importer sends wealth out of it; thus whatever the Exports are superior in value to the Imports, is an accession to the national wealth, and hence the good policy of encouraging the Exports is evident, while on the same principal the Imports should be checked as far as the necessities of the people may permit and prudence authorise, which can only be by laying on high duties. Luxuries ought to be taxed quite differently from these articles which we cannot want. All foreign Manufactures can never be too highly rated, whilst the same articles in their natural rude state should be treated with moderation. What reason can be given why the Irish are to drink French wine on more reasonable terms than the English, or why rum, brandy, and other spirits are cheaper in Ireland than in England? the effect to be sure is from the difference of the duty in one kingdom and the other, but I never could hear any good reason given for this difference, for I cannot hold it to be a good one that it



it would encourage Smuggling, as that argument may as well plead for a total abolition of the duty.

It is pleaded, my Lord, by those who want to have Ireland considered as a rich and a thriving country, (not so much however, as I conceive, from any predilection for the kingdom, as from their wishes for its being able to bear the pressures of their wanton emoluments) that the lowness of exchange is a proof beyond all contradiction, of the flourishing state of Ireland; I contend, my Lord, however problematical it may appear, that it is rather an evidence of its poverty and distress; the public and the private Borrowers are supplied from England, it is by this the lowness of exchange is to be accounted for, and not by the vigour of our Manufactures or the superiority of our Exports over our Imports; we are not to trust to this healthful appearance; it is no more than the bloom of an hectic constitution at the eve of its dissolution.

Ireland, my Lord, is now involved in a very considerable debt; I call it considerable, because it is to be judged of in a comparative light; the millions which England owes is an argument which in no sort reaches Ireland; the resources in one are great; in the other I fear they are not to be found; indeed it has been matter of wonder that Ireland has been able so long to bear the weight, which is every day accumulating, but public and private property have a close analogy, and we find that in the latter case, when ever the proprietor begins to mortgage, if he does not fall upon some scheme of œconomy, not only to enable him to discharge the interest, but to reduce the principal debt, he is deemed to be, sooner  
or



or later, a ruined man, and repeated mortgages will eat up the fee simple of his estate.

If then in the private concerns of individuals it is wise and prudent to know clearly their situations, so as to keep them under the salutary protection of œconomy, how much more requisite will that attention be to national concerns, in which every man is more or less involved. To this end, it seems absolutely necessary to know the whole state of this kingdom. The value of its Imports and Exports, brought within as near a computation as probability will admit of; the gross amount of the Revenue of Ireland; the charges of management; the whole charge of the Establishment, civil and military; upon an accurate and impartial investigation of these things, the real state of the kingdom would be known, and its ability to bear the present, or even additional taxes, if it should appear that the exigencies of the kingdom required them, and that they should be found to contribute to its honour and emolument.

On the other hand, should it appear, upon a calm, impartial, disinterested, honest review of the state of this kingdom, that it is already under a weight more than equal to its strength, the calm, important, disinterested, honest man will never be the advocate for adding to the weight; nay, the sensible man, without any attachment, and indifferent even to the fate of the country, would never concur in any measure, futile and nugatory, for such would be any tax, where no means existed of paying such tax.

To revive the declining constitution of this country, your Excellency's judgment and humanity will lead you to apply such remedies as tend  
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to restore and invigorate. In a commercial country, trade is the natural object, and the truest policy is to promote the manufactures of the country; it is the export of manufactured goods which enriches; for then not only the produce of the land, but the labour of the people is paid for by others; in this light the grand object is, beyond all doubt, the Linen Manufacture; it employs thousands; it enables us to stand the drafts upon us; in a word! it has preserved us hitherto from a national Bankruptcy; there is no support, no encouragement which can be given to this valuable part of our trade that sound policy does not plead for. I do not, my Lord, confine this observation to Ireland, it is the policy of England to aid and comfort this important manufacture, for its produce enables this kingdom to pay to that those immense sums which are annually remitted from Ireland, never again to return, except in the purchase of our lands, or in mortgages of our estates; it is the linen which pays the greater part even of the Revenue; this, considering that our linens are not subject to any duty, may at first view appear a little paradoxical, but let it be considered that the Imports from which the duties arise, are, for the greater part, paid for by the produce of the linen. The Merchant Importer my Lord will inform you that he pays for all his goods (from what country soever imported) in London, for this kingdom has never risen to that consequence of having any commerce in exchange directly with foreign nations. Every merchant of Ireland is obliged to have an agent in London, who pays all his engagements with foreigners, and were it not, in a great measure, for the Linen

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Trade, the Importer here would, of necessity, be obliged to drain this kingdom of its current specie, in so much that we might, at last, find ourselves unable to pay the Establishment. I will not say, my Lord, that the Linen Manufacture pays the whole; the export of beef, butter, tallow, and hides, have certainly a considerable share; but where there is so very little of the labour of the people blended with those articles of export, it will not admit of any comparison in point of national advantage, with the Linen Trade; to place this matter in a clear light, the extent of ground producing the export, the value arising from such export, and the number of people employed in preparing it, are very important objects of consideration.

We want, my Lord, a Yeomanry in Ireland, but, alas! there is very little prospect of such an establishment ever taking place; the landlords in Ireland raise their rents as high as they can bear, so that a greater part of the tenants are poor and miserable; we see few of those substantial farmers, who are so numerous in England, this is a kind of happy Being with which Ireland is unacquainted; we have indeed great land-holders, who hold large tracks of ground, uninhabited, in a great measure, by human beings, but covered with black cattle, or sheep, with a miserable herd or two to attend them. This surely is not the yeoman who employs numbers, and has the pleasure of seeing them thriving by their labour, and living happily under him. The proprietors of lands in Ireland will not let such a man live on their estates, they will have all the profit of their land, except what barely maintains a wretched family, who hardly know the comfort  
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of tasting flesh meat once in a week. If this be a true picture of Ireland, and I apprehend that in the general, there is no exaggeration, what must be the end, should it not please providence to interpose in favour of the people? The lower class of people in Ireland, are, for the greater part poor, many of them wretchedly so; but this is not all; for were the circumstances of the greater number of the Irish of landed property open to view, it is apprehended their estates would be found to be, more or less, loaded with debts.

From all those reasons it is humbly apprehended, that a country circumstanced as Ireland, is a most improper object of a land tax, it would be not alone fatal to the proprietor, but ruinous to the tenant, it would render provisions dear, which are already so much so, as hardly to be had by the most constant and painful industry, it would raise the price of labour which would of course affect our manufactures, and consequently ruin our export trade; the affluent would feel it; the poor would be undone.

Ireland is in no condition to bear any additional weight, but under the burthen of a land tax it would inevitably sink, and the measure, of course, would be ineffectual, for where would be the resources? I have already observed how unreasonable the pretence is, that as there is a land tax in England, why not the like in Ireland? If the circumstances of the two kingdoms were, in the least, similar, there might be some reasons for it; But has Ireland a free, open, extensive, flourishing trade? Has it any territories in Asia from whence mighty treasures flow into it? Has it a Turkey or any other commercial company?

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Has it a national bank? Is it permitted to coin even copper money? Can it raise any funds by lottery, by which we see an advantage of 25 per cent. to the national funds? Can Ireland export a yard of its Woollen Manufactures? Can it import directly a single hoghead of tobacco, must not the duty and freight be first paid for in Great-Britain. It is painful indeed to enumerate all the pressures under which this poor country has so long laboured; that a great part of its distress might be removed, and the establishment sensibly lightened, can not, I conceive, be disputed, but whether this happy æra is near, or will ever happen, is an event which we are to look for from the paternal love and affection of the Father of a loyal people, whose great object is the happiness of His subjects; from your Excellency's great justice and humanity, which will ever guide your representation of their situation and circumstances; from the steady virtue of the legislative body here, and from the equity and good policy of that august Assembly in England.

As the present parliament is drawing near to its dissolution, let me, before their existence determines, humbly represent to your Excellency what are the wishes of the people: They wish, my Lord, that an act may pass in this present session to qualify the mode of future elections, so as to secure them from any coercion or undue influence upon electors, and which the people conceive can never be effected but by ballot; whether this may be treated as an airy idea, or whether it shall be esteemed as a measure strictly consonant to justice, will depend upon the principles by which it shall be tried. It is the  
 opinion



opinion of the dispassionate and disinterested, that it would be the greatest security of a virtuous representation, and a virtuous representation will be ever considered as the great strength and security of the constitution. The virtuous member chosen upon constitutional principles will never oppose any measures which have the good of that constitution for their object, and were the same mode to be observed in the disposal of matters deliberated and discussed in Parliament, the influence of popularity, or perhaps the dislike to a minister, would never militate against the measures of government; the honour of the Crown, the support of the establishment, and the happiness of the people would be blinded together, and become indissolubly connected, and the distinction of Courtier and Patriot would be absorbed in the steady plan of rectitude.

I hope I have not obtruded on your Excellency's time, but as any measures for the interest of the country over which you preside must be acceptable to you, so I am persuaded I need not apologize for the liberty I have taken, convinced that however unequal the advocate, he will still be favourably received, while he is, as I have always been, and ever shall be,

A FRIEND to IRELAND.

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