

# I R E L A N D

PROFITING BY

E X A M P L E;

OR,

T H E Q U E S T I O N,

WHETHER

SCOTLAND HAS GAINED, OR LOST, BY AN UNION  
WITH ENGLAND, FAIRLY DISCUSSED.

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IN A LETTER, FROM A GENTLEMAN IN EDINBURGH,  
TO HIS FRIEND IN DUBLIN.

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D U B L I N:

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Houses of the Oireachtas



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# LETTER, &c.

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*Edinburgh, December 1798.*

MY DEAR ———,

I THANK you heartily for the Pamphlets you lately sent me, on the interesting question which occupies, at present, the public attention on your side of the water. I have perused them with care, and, although you may naturally think, that you and I, as Scotsmen, have no great call to take a keen side in that question, I own to you, I have felt an indignant species of mortification, in observing the material argument drawn from the actual experience of the *Union of Scotland with England*, treated with such gross misrepresentation of Facts, as must arise either from the profoundest ignorance of the actual state of this country, or from a determined spirit of Falsification. As a Lover of Truth, I should feel myself strongly tempted, even on points of a mere speculative nature, to stand forward and correct any misstatement which I saw boldly made in opposition to Facts; but on a question of this nature, where the  
interests



interests of thousands are involved, when I perceive that question argued on the one side, upon a basis of Error, or of Ignorance, I hold it to be the indispensable duty of every good man, to correct, if he can, that Error, and dissipate that ignorance.

The experiment already made of the Union of Scotland with England, is justly considered as deserving of the greatest weight, in the discussion of this similar measure with regard to our sister-kingdom. I perceive that many of your anti-union pamphlets, proceed on assuming it as a Fact that the prosperity and happiness of Scotland has declined since the Union; and that the Scots, since the abandonment of their independent Legislature, are not only a degraded, but an oppressed, and an impoverished people. One of your anti-union Patriots, tells his countrymen, that, "Scotland is reduced, for want of specie, to three-penny and six-penny bank-notes; that since the Union, Edinburgh is beggared, and depopulated; and that Churchill's Prophecy of Famine, gives a true picture of the actual state of the country." Another writer on the same side of the question, but possessed of a little more information, admits that in some points Scotland has improved since the Union; but this improvement, says he, we ought not to attribute to that Event, "It may with more propriety be said that Scotland has improved, notwithstanding the Union,"



“ Union ;” \* for as to the real consequences of that measure, he assures his countrymen that “ Scotland has ever found in the British Legislature, not the fostering hand of a natural parent, “ but the neglect of a step-mother.” Who ought to know best the truth or falsehood of these statements; an Irishman, or a Scotsman? I have no doubt that every Irishman of ordinary knowledge, or information, will treat them with contempt or ridicule; but unfortunately, the great mass of a people have not that knowledge or information, and will implicitly believe what they are confidently told, while it coincides with their own prejudices.—Let a Scotsman therefore give them a few plain, but striking Truths, in confutation of those falsehoods with which their minds are poisoned, and their judgments perverted. Let them attend to the following *Facts*, which will shew them the advantages that Scotland has actually derived from her Union with England: and let them observe that progressive improvement, which since that period has taken place in every circumstance of national welfare and prosperity. The inference will be unavoidable. Ireland, relatively to Great Britain, stands very nearly in the same predicament, as Scotland to England, before the Union. A great proportion of the inhabitants of Scotland,

when

\* Address to the People of Ireland, against an Union, by a friend to Ireland.—Stockdale, Dublin.



when the question of an Union was agitated, felt the same fears, entertained the same jealousy, and were influenced by the same prejudices that prevail with a part of the people of Ireland against her Union. The measure therefore met with the keenest opposition. But reason prevailed against prejudice; the Union was carried into effect. Time has given to that great experiment, the most compleat ascertainment of its efficacy; and happy has it been for *this* country, as every Scotsman will now honestly avow: happy has it been for *Great Britain*, as every friend to the general interests of the Empire will candidly and gratefully acknowledge.

“ *Particular Facts*” (says Lord Chief Justice Hale) “ give a greater demonstration than a hundred *notional arguments* can either evince or confute.” I propose very briefly to shew, from *facts*, that the consequences of the Union of Scotland with England have been most beneficial to the former country: to prove, in confutation of the assertions in some of the late Irish publications, “ that Scotland has been beggared, and impoverished since the Union;” that her advancement in every circumstance of national prosperity, has been progressive, rapid, and most extensive; and that England, instead of shewing towards her (as is asserted)



asserted) the neglect of a step-mother, has actually behaved to her like a most indulgent parent.

The state of Scotland with respect to political wealth, before the Union, is ascertained with the utmost precision from the following document :

At a meeting of the Convention, of the Royal Boroughs of Scotland, on the 9th of July, 1691, Commissioners were appointed to visit each of the Royal boroughs in the Kingdom; and the magistrates and clerks of each borough were ordained to produce to those Commissioners, *upon Oath*, a particular account of their Revenue, and their Debt; to exhibit the Treasurer's accounts for five years back, and to give a particular statement of their Trade, both foreign and domestic, the number of ships, barks, and boats, their burden and value, with every other particular illustrative of their situation, at the time of the Enquiry.

The Report of those Commissioners was returned to the Convention of the Royal Boroughs, in 1692: and it thence appeared that the Revenues of the whole Royal boroughs in Scotland amounted, in the year 1692, only to the sum of 14,395*l.* 4*s.* 8*d.* sterling, *per annum*.

From a general account made up in the year 1788, taken from the particular accounts of each of



of the Royal Boroughs of Scotland, and presented to the British House of Commons (in obedience to their order) in the year 1789; it appeared, that the annual revenues of the whole Royal Boroughs of Scotland in 1788, amounted to the sum of £. 44,783 14 6<sup>p</sup>/<sub>5</sub>. Thus, from the year 1692 to 1788, the increase of the income or common good of the Royal Boroughs of Scotland, was no less than £. 30,388 9 10 sterl. per annum; in other words, their revenues had been much more than trebled.

By the same Report made to the Convention of Royal Boroughs in 1792, it appeared that

	Vessels.	Tons.
The Number and Tonnage of the Shipping in Scotland amounted to		8,618
At the Union, the Shipping of Scotland (see Chalmers's estimate) amounted to	215	14,485
Ditto in 1760,	999	53,915
Ditto in 1780,	1493	84,415
Ditto in 1792,	2116	154,857
Value of these Vessels in 1792,—	£. 298,192 Sterl.	

#### *Linen Manufacture of Scotland.*

The progress of the Linen Manufacture of Scotland, extremely inconsiderable before the Union,



Union, became (as I shall afterwards more particularly notice) a favourite object of the Legislature after that event. Its progress from the period of the establishment of the Board of Trustees for the encouragement of Arts, Manufactures and Commerce, in 1727, may be ascertained from the following Table of the quantities of Linens stamped, and their value.

Years.	Yards.	Value.
1728,	2,183,978	103,312 9 3
1738,	4,666,011 $\frac{5}{8}$	185,026 11 9 $\frac{6}{12}$
1748,	7,353,098 $\frac{1}{8}$	293,864 12 11 $\frac{6}{12}$
1758,	10,624,435 $\frac{5}{8}$	424,141 10 7 $\frac{3}{12}$
1768,	11,795,437	599,669 4 2
1778,	13,264,410 $\frac{1}{4}$	592,023 5 4 $\frac{1}{2}$
1788,	25,506,310 $\frac{1}{8}$	854,900 16 2 $\frac{3}{4}$
1792,	21,065,386	872,543 14 2 $\frac{1}{2}$
1796,	23,102,404 $\frac{1}{2}$	906,202 8 4

### *Cotton Manufacture.*

From a late computation made of the number of hands employed in the Cotton Manufactories in Scotland, all of which have arisen in course of the general advancement of the Trade and Manufactures of the Kingdom, it appears, that there are at present about one hundred thousand persons, of both sexes, employed in that branch alone.



In the year 1792, the quantity of Cotton printed amounted to three million, eight hundred and twenty-one thousand, seven hundred and twelve yards.

*Revenue of the Post-Office in Scotland.*

There is no better criterion of the progress of commerce and manufactures, and indeed of every species of national improvement, than the revenue of the Post-Office.

The income of the Post-Office in Scotland, at the Union, was, in gross, a sum supposed scarcely sufficient for defraying the expense of its own establishment, viz. £. 1,194 0 0

Ditto in 1730, remained after

defraying all expenses,	5,399	0	0
Ditto in 1757,	ditto,	10,623	0 0
Ditto in 1760,	ditto,	11,942	0 0
Ditto in 1776,	ditto,	31,103	0 0
Ditto in 1713, *	ditto, about	40,000	0 0
Ditto in 1798,	ditto,	62,984	9 1

*Population*

\* It is but just to remark, that the very great increase in the two last of these periods, is in part to be accounted for from the additional postage imposed by Acts of Parliament; but still a very great proportion of the increase has arisen from the natural progress of commerce.



*Population of Scotland since the Union.*

The Population of Scotland, as appears from the returns of the Ministers of the several parishes in the statistical account of the Kingdom, lately published, may be estimated at this time at

— — — 1,570,000

By a former enumeration in

1755, it amounted to — — — 1,265,000

Increase since 1755, — — — 304,620

But if this has been the increase within the last forty years, we may reasonably suppose, that during the forty-eight years between the Union and 1755, there may, at least, have been an increase of 200,000: *Inde* 504,620, to which, adding the numbers taken off by emigration and wars, it may be a fair estimate to rate the total increase of the population of Scotland since the Union, at

— — — 600,000

Hence arises the most satisfying answer to that hypothetical argument so strongly urged before the Union of Scotland, and now maintained with equal energy by the Anti-Unionists of Ireland; that an Union must be followed by a diminution of the population of the Kingdom, from the increase of the number of absentees. Scotland has experimentally evinced the contrary of that proposition. Her population has very greatly increased, and as the fact



is certain, so is the reason obvious. Whatever tends to increase the general prosperity of a country, in the promotion of its trade, manufactures, agriculture, &c. must, by natural consequence, increase the number of its inhabitants; for food and population keep pace with each other, and are allowed to be reciprocal measures of each other's quantity. Such in like manner must, in Ireland, be the consequence of a measure evidently tending to increase the political prosperity and the actual wealth of the country. The number of Absentees from Ireland, is, at this moment, very great. Thousands have left that unhappy country, from the miserable state into which it has been plunged by faction, and by foreign interest. An Union with Great Britain, putting an immediate and final end to those sources of calamity, must not only bring back her emigrated natives, but giving peace and personal safety, and perfect security of property, reviving neglected agriculture, stimulating domestic manufactures, and, extending immensely the benefits and the field of foreign trade, must, by the most certain of all political conclusions, tend most rapidly to the increase of the population of the country.

But to descend from *general* to *particular facts*, demonstrative, with respect to Scotland, of the vast increase of her political wealth and property since  
the



the Union, I shall contrast the present situation of some of her capital Towns, with their state in former times, drawing my information from public documents of the most certain authenticity.

In the year 1678 the population of Edin-

burgh, was	-	-	-	35,500
Ditto in 1722	-	-	-	40,420
Ditto in 1775	-	-	-	70,430
Ditto in 1791	-	-	-	84,886

Leith, which is the Port of Edin-	Ships.	Tons.
burgh, had in the year 1692	13	1,320

In the year 1793 the number of

Ships belonging to Leith, was 187 20,165

Ships inwards from Foreign Ports, and Coasters:

British	-	-	-	216	30,749
Foreign Do.	-	-	-	19	2,700
Coasters Do.	-	-	-	1,936	97,514

Leith has six glass-works of great extent: six rope-works; besides soaperies, candle-manufactures, starch-works, paper manufactures, carpet, and linen manufactures. The trade of ship-building is there of very great magnitude.

The City of Edinburgh is tripled in point of extent since the period of the Union. It is computed,



puted, that within these last thirty years, the new buildings, public and private, new streets and squares, have cost above two millions sterling. The Public Offices, the Courts of Justice, the Register-House, the Offices of Excise and Customs, the New University, the Theatres, Assembly-Rooms, Bridges, &c. do not yield in magnificence to those of any capital in Europe. This is the city which some of your misguided patriots tell their countrymen, is, since the Union, *beggared and depopulated*.

Glasgow has, since that period, undergone a still more rapid advancement.

In 1692 it appears, from the Report of the Commissioners of the Royal Boroughs, that Glasgow possessed a foreign trade to the yearly amount of £.17,083 sterling.

She had 8 Ships in harbour, 730 tons.

7 Do. abroad 452

8 Lighters.

Port-Glasgow and Greenock were then insignificant villages, with no foreign trade, or shipping whatever.

In the year 1793 the Shipping belonging to Glasgow, Port-Glasgow, and Greenock, was as under :

406 Ships 40,075 tons.

Inwards



## Inwards from Foreign Ports, and Coasters :

British	575 Ships	59,210 Tons.
Foreign	26 -	4,716
Coasters	1304 -	50,698

Gross Receipt of Duties on  
foreign goods imported atGlasgow for one year £.222,485 15 8  $\frac{1}{2}$ 

Drawbacks paid - £.51,545 0 3

The Shipping of Borrowstownefs, most part of  
which belongs to Glasgow, amounted in 1793 to

151 Ships 10,567 Tons.

## Inwards from Foreign Parts, and Coasters :

British	183 Ships	25,619 Tons.
Foreign	29 -	2,688
Coasters	1078 -	50,945

But the foreign trade of Glasgow, prodigious as  
its increase has been since the Union of the king-  
doms, is far exceeded by the progress of her home  
manufactures. In the cotton manufacture alone,  
there are at present above 1500 looms constantly  
employed. The produce of each loom is computed  
at £100 sterling *per annum*. The annual value of  
the whole produce of the cotton looms belonging  
to Glasgow, is therefore about one million, five  
hundred thousand pounds sterling. This is but a  
single



single article of the manufactures of Glasgow. The inkle-looms, the coarse woollen, the carpet manufactures, the sugar-works, earthen-ware, &c. are highly flourishing, and occupy a prodigious number of the industrious of all ages, and of either sex.

In the year 1663, the population  
of Glasgow amounted to 12,298

In 1791, it amounted to 61,945

Paisley, at the Union, was a small country-town which had no manufactures whatever, and did not contain above - 2,300 inhabitants.

In the year 1792, the inhabitants of Paisley  
amounted to - 19,903

The Paisley manufactures of silk-gauze, lawn, linen-gauze, and white thread, amounted in 1784 to the value of - £.579,185 16 6 sterling.

In 1789, the value of its manufactures amounted  
to - - £.660,385 16 0 sterling.

Dundee, in 1692, had

21 Ships and Barks 1086 tons.

Her principal manufacture, at that time, was the making of woollen bonnets.

In



In 1793 Dundee had, belonging to her own port

127 Ships      8,939 Tons.

Ships from foreign ports entered inwards, and  
Coasters :

British	73 Ships	8,644 Tons.
Foreign	18      -	1,750
Coasters	995      -	47,225

Gross receipt of Duties on foreign  
goods imported for one year      £.6,430 14 4 $\frac{1}{2}$

In 1789, the quantity of linen manufactured at Dundee, amounted to 3,181,990 yards, in value £80,587 sterling; about £32,000 worth of canvas for shipping, is yearly manufactured here, and £5,500 sterling worth of bagging, for cotton wool. The quantity of coloured thread manufactured annually at Dundee, is estimated at 269,568lbs. valued at £.33,696 sterling. The cotton-yarn spun there, is valued at £.20,000 sterling, *per annum*. The value of leather tanned annually, is computed at £14,200l. sterling.

The population of Dundee, in 1651, amounted  
to      -      -      8,057

Ditto in 1781      -      -      15,700

Ditto in 1792      -      -      24,000

Aberdeen, at the period of the Union, contained about 12,000 inhabitants. Its population



is now estimated at 25,000. At that period it had no foreign trade or domestic manufactures.

In 1793 the ships belonging to the port of Aberdeen were 193—13,935 tons.

Ships inwards from foreign ports and coasters:

British	97 Ships	-	969 Tons.
Foreign	3	-	270
Coasters	936	-	51,874

Gross receipt of duties on foreign goods imported for one year, 12,390*l.* 16*s.* 4½*d.* sterling.

The stocking manufacture of Aberdeen produces annually, at an average, 69,333 dozen of pairs, of which the average value at 1*l.* 10*s.* per dozen, is 103,999*l.* sterling.

The thread manufacture there is likewise very great.

The other large towns of Scotland, Perth, Ayr, Montrose, Inverness, &c. have in the same period of time experienced a similar increase of population, and proportionate advancement in trade and manufactures.

The cotton manufacture alone of Scotland is estimated at the annual value of 2,200,000*l.* sterl.

Before



Before the Union took place between England and Scotland, it was keenly urged by the Scottish patriots, that such a measure could not fail to be productive of the most miserable consequences with respect to Scotland; a country which they maintained was at that time utterly unable to bear any greater burdens than it actually felt; and consequently, that those additional taxes which it might be expected would be laid on it, would prove ruinous to the commerce and manufactures as well as to the agriculture of the country. Since the Union, Scotland has in fact been subjected to many additional burdens in the way of taxation: But have these, it must be asked, verified the prediction abovementioned? Have they proved ruinous to the commerce and manufactures, or prejudicial to the agriculture of the country? Quite the contrary. The truth is, our means and our capacity have increased in a much higher ratio than our burdens; as the wonderful advancement in every article of political wealth and prosperity demonstrably shews. The Irish anti-union pamphlets represent Scotland as borne down and crushed under the weight of her taxes. They assert with confidence that some taxes, as for example, the malt tax, have been imposed in direct violation of the articles of Union. But these assertions are the confined result of prejudice and of ignorance. Scotland, by the articles of Union, gained no general exemption from those additional burdens,

D

which



which according to future emergence might be laid upon her sister kingdom ; on the contrary, it was most anxiously provided by that solemn treaty, that with respect to trade, manufactures, &c. both parts of the united kingdom should have the same advantages, and be subject alike to the same restrictions and regulations. It may however be affirmed with truth, with respect to those impositions laid on Scotland since the Union, that in every case where a new tax was to be imposed, which was to affect the united kingdom, the proportion was fixed even with a partial indulgence of the English members themselves, to a country which they considered as slowly advancing in its political growth, and needing like a weakly child, a continued exertion of the care and tenderness of its parent. The assertion that the first impositions of the Malt-tax in Scotland was an infringement of the articles of Union, is founded entirely in a piece of sophistry urged indeed at the time, but which met with its just disregard. It was stipulated by the treaty of Union that the Malt-tax should not be extended to Scotland, during the “ continuance of the present war.” In 1713, when the Bill was brought in for extending that tax to Scotland, it was allowed that the articles of peace had been settled between Great Britain, France and Spain, and the ratifications solemnly exchanged ; but it was captiously objected, that

Peace



Peace had not been formally proclaimed. It may be believed that an objection so truly frivolous met with its just disregard.

While the Anti-Unionists of Ireland represent Scotland since the Union, loaded with a vast increase of taxes; they look at one side of the scales, but shut their eyes upon the other; and totally overlook the adjustment of the balance. Let them judge whether the country which can shew a progress such as the following, in the revenue of her customs and excise, is able or unable to bear the rateable increase that has taken place in her taxes.

The gross revenue from the customs *l.*  
of Scotland at the Union, (see  
Sir J. Sinclair's Stat. Pub. Rev.)  
was - - - 30,000

Ditto from customs and salt duties			
in 1740	44,818	0	6 $\frac{1}{4}$
Ditto from ditto in 1780	119,182	6	5 $\frac{1}{4}$
Ditto from ditto in 1788	250,839	11	8
Ditto from ditto in 1798	433,679	18	8 $\frac{1}{2}$

The gross revenue from the ex-  
cise in Scotland at the Union,  
was - - - 33,500

The whole of which was ab-  
sorbed in the defrayment of the  
civil establishments in Scotland.

In



In the year 1740, after deduction of all expences of the establishment, the nett remittance to the British Exchequer, was

	17,000
Ditto in 1760 remitted	21,000
Ditto in 1780 remitted	102,450
Ditto in 1798 remitted	702,470 5

But even this increase, great as it may appear, is a very under-rated estimate of the actual revenue from Scotland. For since the Union a vast variety of articles consumed in that kingdom, pay their duties in England. Such are all foreign goods from the East Indies, from Africa, from Portugal, Spain, Italy, the Levant, &c. Among these the capital articles of tea, groceries, &c. all of which, though consumed in Scotland, pay the duties in England, and are transported into Scotland, duty free. It may be readily supposed, were all those articles taken into the estimate, and to pay the duty in the country where they are consumed, how very great an addition would thence arise to the sum of the revenue from Scotland.

The agriculture of the country has undergone within the same period an equal, if not a higher progressive improvement than its trade and manufactures. In the Southern counties of Scotland, and in several of the Northern, as Angus, Mearns, &c. the system of husbandry is allowed to equal that



that of the best of the agricultural counties of England. The actual produce of the lands of Scotland has since the Union been encreased six fold. The numbers of black cattle and of sheep, notwithstanding the conversion of pasture-ground into arable, are very greatly encreased. The waste and mountainous parts of the country which, from the indolent spirit of former ages, or the turbulent and precarious life of the highlanders, had been considered as doomed to hopeless sterility, are now covered with extensive plantations which afford at present a very liberal revenue, and promise in expectancy a great supply of national wealth.

Such is the state of that country which some of your ignorant political writers have thought proper to represent as *beggared* and *depopulated* by our Union with England. There are others indeed of a little more knowledge and information, (though from the strain of their writings, I cannot entertain a high opinion of their political judgment) who admitting a very considerable improvement in the national wealth and prosperity of Scotland, since the period of the Union, deny its efficacy or operation in producing those effects. These writers have told their countrymen: It is true, Scotland has improved in many particulars since the Union; but you ought not thence to infer that the Union was the cause of that improvement. "The mild wisdom of Pelham" (says one of



of these authors,\*) “laid the foundation of her  
 “present improvement. She was encouraged by  
 “Lord Chatham—She has experienced fifty years  
 “tranquillity—It may with more propriety be  
 “said, that Scotland has improved notwith-  
 “standing the Union, than that the Union caused  
 “her improvement.”

Thus then, although it should be allowed, as it cannot be denied, that Scotland before the Union, was, with respect to national prosperity, rather in a retrograde than progressive state, and that since that period, her improvement has been uniformly progressive, and still continues such, we are not intitled, according to such reasoners, to connect those circumstances together as *cause* and *effect*. On the contrary, they are to be regarded as hostile and repugnant to each other. The Union, instead of encouraging, must have repressed improvement; and some separate, unknown, latent, but most efficacious power has interposed, which, *notwithstanding* the hostile agency of the Union, has most vigorously promoted the national prosperity.

But mark the admirable consistency of this last mentioned writer. He had told us, a few pages before, that Scotland had ever found in the British Legislature, “the neglect of a step-mother, instead  
 “ of

\* An address to the People of Ireland, against an Union, &c.—by a Friend to Ireland.



“ of the affection of a natural parent.” In the last quoted passage, in accounting for her acknowledged improvements, since the Union, he forgets the neglect of the unnatural step-mother, and attributes these improvements chiefly to the wisdom and liberality of the British Ministry, to the mild wisdom of Pelham, and the generous encouragement of Lord Chatham. He allows as a main efficient cause of her present prosperity, that Scotland has experienced fifty years tranquillity: but refuses to see in the Union, the cause of that permanent tranquillity; he allows no operation to that event which produced the greatest political change that Scotland had ever undergone; which extinguished all separation of interests between the two countries, which entitled the weaker party in the league to every advantage enjoyed by the stronger, while, at the same time, she retained inviolate whatever she was wont to regard as her exclusive advantages, her ancient Laws, and her Ecclesiastical Establishment, which opened to her a wider field for the exertion of talents, and enlarged the objects of ambition; which put an end to every motive of jealousy, and taught the Scots to set a just value on those blessings which this connection has insured and perpetuated.

But the falsehood of those asserted Facts, and the consequent fallacy of the argument founded upon them, must be yet more particularly exposed. The actual experience of Scotland, in the



the conduct of England towards her, since the Union, is entitled to the greatest weight in reasoning on the expediency, or in expediency, of a similar measure with respect to Ireland. If England has in reality treated Scotland with the neglect and harshness of an unnatural step-mother, it would be unwise indeed in Ireland, whatever may be the disadvantages of her present situation, to place herself in those circumstances, where she hazards a similar treatment. Let the Irish judge therefore from the following facts whether the conduct of England to this kingdom has been such as some of her (misnamed) Patriots, have thought proper to represent it.

Without entering into any particular consideration of the Articles of the Union between England and Scotland, it may at this day be candidly owned, that the proportion of the burdens to be paid by the latter towards the general exigencies of the state were fixed on a basis of the most indulgent generosity to the weaker country. The real rent of the land of Scotland at present, is estimated at, £2,386,583 sterling. The valued rent of the Kingdom, according to which, the Land-tax is paid, is only £316,531 sterling.

By the 15th Article, of the treaty of Union, it was stipulated that a certain sum should be paid to Scotland, as an equivalent for such part of the Customs and Excises laid upon that kingdom as should