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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every receipt, invoice, and bill should be properly filed and indexed for easy retrieval. This not only helps in tracking expenses but also ensures compliance with tax regulations.

In the second section, the author provides a detailed breakdown of the company's financial performance over the past year. This includes a comparison of actual results against budgeted figures, highlighting areas of both success and concern. The analysis covers revenue growth, cost management, and overall profitability.

The third section outlines the strategic initiatives planned for the upcoming year. These include expanding into new markets, investing in research and development, and strengthening the company's operational efficiency. The author also discusses the potential risks associated with these initiatives and how they will be mitigated.

Finally, the document concludes with a summary of the key findings and recommendations. It stresses the need for continued vigilance in financial management and a commitment to long-term growth and sustainability. The author expresses confidence in the company's ability to overcome challenges and achieve its goals.

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A
L E T T E R

T O

EDMUND BURKE, Esq;

Controverting the Principles of

AMERICAN GOVERNMENT,

Laid down in his lately published

S P E E C H

O N

AMERICAN TAXATION,

Delivered in the

HOUSE of COMMONS,

On the 19th of APRIL, 1774.

L O N D O N :

Printed for the AUTHOR, by *H. S. Woodfall*.

Sold by J. WILKIE, No. 71, St. Paul's Church-yard,
M.DCC.LXXV.



A D V E R T I S E M E N T.

“ I T may not be improper to inform the pub-
 “ lic that this letter was ready for the press
 “ when Lord Chatham’s conciliatory proposal
 “ made its appearance. In hopes that some fea-
 “ sible plan of accommodation with the colonies
 “ would thereupon have taken place, and such
 “ measures have ensued as might have made it
 “ unnecessary for the advocates of American free-
 “ dom any longer to have kept up in its full
 “ force their contention against an overstrained
 “ and unjustifiable authority, the author thought
 “ proper to with-hold it awhile from the public
 “ eye : but being totally disappointed in his wishes,
 “ and now despairing that any good consequences
 “ whatever can result from the measures deter-
 “ mined to be pursued by government (notwith-
 “ standing the late attempt of administration to
 “ amuse us by making a shew of taking new
 “ ground) he now humbly submits it to the pe-
 “ rusal of his fellow-citizens ; in hopes that, small
 “ as may be its comparative weight, it yet may
 “ prove a mite not unacceptable in the scale which
 “ the good genius of Britain and of British Ame-
 “ rica is anxious should preponderate. In saying
 “ that he despairs of any good consequences from
 “ administration’s pertinacious oppression of the
 “ colonies, he begs to be understood as meaning
 “ only *those good consequences which the authors of*
 “ *the present measures esteem to be such, and which*
 “ *they propose to bring about.*

“ Indeed he hopes, *and will venture to prophecy,*
“ that, odious and shocking as are the means by
“ them to be made use of, yet the end will be
“ the same as himself hath proposed to obtain by
“ a very different way of proceeding; and that,
“ take which course we will, the present dispute
“ cannot possibly terminate in any thing short of
“ American Independence. Whether it will prove
“ better to have severed the colonies from this
“ country by the hellish sword of war, or by the
“ generous hand of equity; whether it will prove
“ better to have inspired them with revenge and
“ deadly hatred, or with gratitude and warm
“ affection; and whether one or the other will
“ prove most beneficial to us, time alone must
“ finally determine.”

To *E. B.* Esq;

SIR,

February, 1775.

WHEN my twelfth letter to the Legislature, proposing the independency of America, went to the press (see *Public Advertiser*, *Jan.* 23, 24,) I thought I had taken a final leave of the subject; but several passages in your late published speech tending, as I fear, to mislead the public judgment, teach me that it lies too near my heart for me to suffer them to pass altogether unnoticed. It is the convincing argumentation with which you demonstrate the folly, as well as injustice, of taxing America; together with the persuasive powers of eloquence there displayed, powers which can sometimes charm us into a belief of what we do not comprehend, that make your error, with regard to the sovereignty of Great-Britain, the more dangerous at this crisis, when all good men are anxious for the rights of America, though few of them are free from your own mistake, and when even the dissipated triflers of the age have a wish at least, if not a thought, to bestow in their favour. The multitude in this kingdom, when they become serious, and take a thing up in earnest, are too formidable for a minister to contend with; but alas! they believe only as they are taught by some great authority: and even men of knowledge and reflection pay it sometimes too much respect. For my own part, Sir, I look up to you as to one of those “guide-posts and land-marks of state whose credit in the “nation” gives general currency to your opinions; I consider you as one of our great national “lights.” I wish therefore, as a matter of the last importance to the public, that you may ever hold on your course with regularity and truth: and not, like the changeful “luminary *” you so happily describe, misguide your observers.

Believe

* Charles Townshend.

Believe me, Sir, I am not one of those who can, without a painful reluctance, withdraw my admiration from the glories of the sun, in order to contemplate his spots. But it is by an accurate observation of them, that we correct erroneous science; causing, as I may say, by these means, even the darkneses of that brilliant orb to throw light upon objects of importance to mankind. Had I a bad opinion of your heart, I would not make the vain attempt to argue you into the right; nor would I provoke you to exert your superior talents still more, in order to destroy the truth. 'Tis not as you are ingenious, but ingenuous, that I mean to dispute with you. Nor is it for me to take the large field of discussion; to lay open all history, or to unfold the legitimate laws of our constitution. I leave these deep and capacious reservoirs of knowledge and policy to be ransacked by those who are my superiors in learning and eloquence; and are better able to take a laborious part in the great cause we are now engaged in; contenting myself to draw from the fountain head, a small portion of the waters of truth; which, like a dew from heaven, have, I believe, the most kindly influence upon the production and growth of true wisdom. It is to the pure, the genuine principles of our perfect constitution, and the unalterable law of nature, that I will refer; it is to your reason and your conscience I will appeal. This will bring the question within a very small compass, and to a short issue. But be apprized, Sir, that it is not to any creature of your own imagination, an *ideal* "*constitution of the British Empire* [94.]," (for I totally deny its existence, and believe that a faith and hope in it lead to perdition,) which I now mean to refer to; but to the *constitution of Great-Britain*; whose existence, divinity, and powers of salvation, are known to us all. This is the *only* compass that ever proved a sure guide upon the tempestuous sea of politics. It is a *sure* guide, because it is a compass *without variation*. It points not to any earthly loadstone, jostled by some convulsion of nature out of the true axis of our crazy planet, but the cause of its magnetism is the rock of truth, fixed in the pole of heaven from all eternity; immoveable as the throne, immutable as the nature of God. He who shall imagine that the British constitution is a compass adapted only to

one latitude and longitude; and when he arrives with it at a distant shore, depending on delusive observations, shall *suppose* a very considerable variation; and then, like the ignorant skipper of some little coasting bark, shall go about to adjust it, to the imaginary occasion, by giving the needle a corresponding deviation from its representative on the card, or rather chart; shall soon find himself in a most dangerous, if not a fatal error. Happy if he make not shipwreck of the political vessel. Great knowledge and practical experience may be necessary to those who hold the command, who guide the helm, and direct all the manœuvres in the ship; but *the very cabin-boy knows his compass*; and when the port is in sight, and all the dangers of the navigation are above water and in view, *he* can tell, as well as the pilot, how to steer *for* the one or *from* the other. When out of sight of land, he knows equally well, that in order to arrive safe in America, he must steer to the Westward; nor could all the sophistry of the pilot, though he spoke with the tongue of an angel, nor the authority of the captain, though aided by the logic of the cat-o'-nine-tails, ever convince him, that it would be possible to secure a prosperous voyage by steering either East, South, or North. So when the British constitution, whose form is so manifest to the eye of common sense, and whose principles by their self-evidency are so simple and so obvious, lies before us, 'tis in vain for ministers, for statesmen, or even for orators, to endeavour to impose upon our understandings, by representing that we must hold one course in Britain, and another in America, for attaining civil security and happiness; when it is impossible to arrive at them, but by keeping the prow in a true direction for liberty, whose star, like as the rock of truth, is in the pole and fast by the throne of heaven. It is true indeed, and for the reasons you have [91] assigned, that the nearest course we can keep is but "an approximation towards the right one;" yet we shall run into a most ruinous error, if, to the *unavoidable* deviations caused by the intestine motion and tempestuous agitations of the political element, we make any *intentional one*, by playing tricks with our needle, and departing from that course which our compass, *if faithfully consulted*, shews to be the true one. You desire
 Great-

Great-Britain to “ be content to bind America by laws
 “ of trade ; because she hath *always* done it : and not to
 “ burthen her with taxes, because she was not used to do
 “ so from the beginning. These,” you add, “ are the
 “ arguments of states and kingdoms.” [89, 90.] But,
 with your leave, Sir, these are the arguments of Egyptian
 task-masters, of Carthaginian blood-suckers, of Roman
 monsters and Spanish tyrants ; for silencing the murmurs
 of their fleeced, pardon me, I mean flead provinces and
 miserable bond-men. What ! Sir ; are prescripts and pre-
 cedents, be they natural or unnatural, be they good or
 bad, be they just or unjust ; the proper arguments of states
 and kingdoms ? So then, nothing is wanting to reconcile
 us to the most infernal way of governing, but that our
 tyrant hath always done so ; that he was used to act the
 tyrant from the beginning !—Fie, fie ! What a lesson
 for a young Telemachus to learn from the lips of his
 Mentor ! “ You may be as great a tyrant as you please,
 “ provided you only establish your precedents in the begin-
 “ ning.” Should murmurs afterwards arise, or the accu-
 mulating weight of your power in length of time become so
 intolerable as to cause your *right* to be called in question ;
 —“ reason not at all—oppose the ancient policy and prac-
 “ tice of the empire, as a rampart against the speculations
 “ of innovators,—and you will stand on great, manly, and
 “ sure ground.”—Excellent doctrine ! O Locke, thou repu-
 ted sage, “ hide thy diminished head !” What are all thy
 refinements, [94] thy “ *metaphysical distinctions* [89,]” to
 maxims such as these !—You expressly acknowledge,
 Sir, [41] that “ you think the *commercial restraint is full as*
 “ *hard a law for America to live under,* as the schemes of
 “ American revenue ; and, if *uncompensated,* to be a condi-
 “ tion of as rigorous servitude as man can be subject to,
 “ But America bore it from the fundamental act of navi-
 “ gation until 1764—Why ? Because,” you add, “ *men*
 “ *do bear the inevitable constitution of their original nature*
 “ *with all its infirmities.*” Now, that I cannot attain
 knowledge without study, or happiness without wisdom ;
 that I cannot preserve my health without exercise, or my
 freedom without courage ; nor penetrate with my eye the
 opaqueness of a stone, or the complicated folds of my
 neigh-

* (94) “ Refining speculatists.”

neighbours heart; may possibly be all reckoned among the defects and infirmities of my "original nature:"—but that it is "the inevitable constitution" of any one man, or of any one nation, to submit to the tyranny of another, I must positively deny; as the contrary hath been long since proved by the United Provinces, and lately by the law of England, in the case of a negroe slave when brought into this free country. Nor do I in the least doubt, but that America will very shortly give a convincing refutation to this curious proposition: which, Sir, if you will review it with candour, you may possibly perceive to be *much worse than a* "metaphysical distinction," or the "refinement of a speculatist;" since it tends to *debase*, not to refine; to *confound*, and not to distinguish. Is it for man, arrogantly to lord it over his brother, to impose upon him restraints and bonds, and then to aggravate his sufferings by the insult of a proffered *compensation!*—a compensation, such alone, and such in degree, as he, the *impious imposer*, shall judge *expedient* for injuring his power and advancing his own interest? If restraint and bonds, *even thus compensated*, be not rigorous servitude, I know not what is. 'Tis not the present *suffering under*, but the being *subject to*, the power of another, which *constitutes* slavery. Give us but the slavery, and the suffering will not fail to follow in due time. Now, Sir, from *the whole* of what you advance, with regard to *the supremacy of parliament over the legislatures of the several states of America*; as well as from your express and repeated declarations of *steadfastly abiding by the minister and the system of 1766**, when parliament, in its folly, assumed a right of repealing the irrevocable laws of God, by enacting, that his majesty in parliament, of right, had power to make white men black men; to oblige the Antipodes to hear, see, and feel, by the senses of Englishmen; and to transform millions of the human species, into calves and camels;—or what is no less absurd (meaning the *right* not the fact) '*to bind the people of the American colonies by statutes in all cases whatsoever*;'—I say, from the whole of these opinions and assertions, it is but too evident, Sir, that your political compass,

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pafs,

* "I honestly and solemnly declare, I have in all seasons adhered to the system of 1766," pag. 96.

pass, how true and safe soever to steer by in Britain, hath lost its rectitude when removed to America. Correct it, Sir, I beseech you, ere it be too late ; because I fear that thousands will confide in it ; and probably the first peace-making minister, availing himself of this confidence, and the general error of the people, will steer by one adjusted to the same imaginary variation ; to the inevitable distress, if not, in the end, to the shipwreck of the state. Do not, Sir, imitate the modern ministerial *dignity*, of persisting in wrong ; nor the bed-ridden parental dotage, which talks of pap, of leading-strings, and the rod, for that child, which, did it but retain its senses, it might perceive to be in a state of manly vigour and independence ; parent himself of a numerous offspring, lord of a mighty household, and master of immense possessions ; and yet the filial, though not the slavish ; the voluntary, not the servile, prop of its declining age and decrepitude. Lay, then, Sir, your hand upon your heart, and answer me, or rather answer to God and to America, the three following plain questions : 1. Doth not the British constitution, and the law of nature, *which may in no wise be overturned by any human constitution whatsoever**, (malgre all the qualifications, reservation, and subtle evasions that sophistry can devise) absolutely require that the people, those at least who are proprietors of, and are thereby permanently attached to, the soil, shall *actually share* in the powers of legislation ; by giving their consent either personally or by representatives of their own choosing, *to all laws* which are to be *the rules of their actions* :— Not only those of taxation, but those equally which *limit the exercise* of executive power, which *erect national tribunals*, and which establish any other regulation (be it even of their

* This law of nature, being co-eval with mankind and dictated by God himself, is of course superior in obligation to any other. It is binding over all the globe, in all countries, and at all times : no human laws are of any validity, if contrary to this ; and such of them as are valid derive all their force, and all their authority, mediately or immediately, from this original.

Blackstone's Com. Vol. I. p. 40.

their *foreign trade*,) that may affect their properties, their liberties, or their happiness in any particular:— And doth not the constitution, in requiring all this, as absolutely pronounce that, *where there is no such participation, no subjection is due?* 2. What share or participation in the powers of the British parliament is possessed by any American, *as an American?* 3. If no individual then, in America, by sharing in, be subject to, the powers of the British parliament; how can *all of them*, in their collective capacities as states and civil communities, be subject to this power? Surely that circumstance which sinketh an individual below the level of freedom, must equally debase a nation into a condition of slavery.—The “superintending power” of Great-Britain which [92] you propose her “to dispense, as from *the throne of heaven*,” perhaps I might not so strongly object to; could I be tolerably well assured, it would not in time degenerate (as human magisterial power uncontroled *hath ever done* since the beginning of the world,) into a power that the Americans would rather suppose to be dispensed from the dark council of Pandemonium; or could I be certain that it was not equally to be dreaded, as *necessarily tending* to the destruction of *our own liberties*. But, presuming, Sir, you will not become her surety in that respect, since you very prudently tell the minister [10] “you can give no security,” that *the colonists* shall not rise in their demands, upon a *concession of justice* being made them, which you esteem it infamous to withhold; I can by no means agree with you to put into her hands this weighty sceptre, for “*coercing the negligent, restraining the violent, and aiding the weak and deficient, by the over-ruling plenitude of her power;*” especially since you tell me in plain terms, (not, I am sure, adverting to the blasphemous nature of the expression) “*this power must be boundless;*” [93] because I verily believe, that without the other *boundless* attributes and infinite perfections of *the Deity*, to whom *alone* boundless power belongs, to direct its operations, it would infallibly bruise the head of America, and crush her into a *Sardinian* servitude*. I hope, Sir, it

* Farmer's Letters.

was not at the time when you were yourself connected with a very noble person at the head of the Treasury department [56] that you first affixed to the words *British Empire*, those magnificent ideas you give us of it, page 92, 93; nor that any hope or persuasion of mind that the system of 1766, together with its framers, shall one day be restored, which attaches you so firmly to it. I hope this, Sir, from the opinion I have of the goodness of your heart, and from my natural unwillingness to believe that the man, who, besides being an assiduous and distinguished labourer in the public cause, is no less the amiable example of virtuous privacy and the charm of domestic society, can ever become so egregiously sottish, as to cast away such happiness and true glory, for aught that Mammon or Lucifer hath to offer him. Unjust as the declaratory act of 1766 was in its principle, I know not, but at that period, it might have been quietly acquiesced in by the Americans, provided our taxing schemes had not been revived; but I cannot believe, even in that case, it could have operated so contrary to the nature of things, as to have preserved concord and mutual advantages to the two countries for any considerable length of time to come; except the assumption of this unlimited power had, like the splendid titular assumptions of a Chinese Emperor, been universally considered as *mere empty words without any meaning*, and Great-Britain had *totally abstained from the smallest attempt towards an exercise of it*. These being my sentiments, I cannot but look on the passing of such an act as a most unpardonable folly. Conscious as you seem to be [87, 90,] that *the discussion* of such a question had a direct tendency to destroy, even that degree of authority (and no small one) which the blind affection and superstitious reverence of the colonies for their mother country had established, by habit and undisputed precedents, from the beginning; had it not been wiser to have totally abstained from starting it at all; and to have invariably acted towards the colonies, as we should have done towards states that knew full well, and jealously maintained, their independency of us; but yet of whose fidelity towards us we were well assured, by an unexampled national attachment and union of interests, together

gether with all the influences of one common language, religion, and constitution; the same manners, customs, and sentiments? Had we thus, *in the year 1766*, sagaciously avoided “going into the distinction of rights, “and attempting to mark their boundaries [89];” (that is, on the part of the poor Americans; for the rights of Great-Britain *we modestly declared to be boundless*;) we had done well; we had done wisely. It was your own minister, Mr. Burke, it was Lord Rockingham, and possibly, Sir, advised by yourself, who, in a more especial manner, brought into discussion these “metaphysical distinctions;” who thus “intemperately, unwisely, factually sophisticated and poisoned the very source of government,” and attempted “to argue the colonies into “slavery:” and that too, by what court reasoners seem to plume themselves upon as a very “subtle deduction, “from the unlimited and illimitable nature of supreme sovereignty;” though in truth it is a dogma fit only to pass in the sublime Divan, or from the infallible lips of his holiness, towards Turkish and Italian toe-kissers and lickers of the dust; whereas his lordship’s doctrine of ‘binding in all cases whatsoever,’ was preached to an intelligent and free people, having legislatures of their own, and who owed *not the smallest obedience whatever* to such sovereignty. To suppose that king, lords, and the house of commons for the time being, conjointly have authority to do any wrong or injury to the rest of the state, is as ridiculous as to admit, that the *head* and *hand* may contrive and execute any mischief or mutilations upon the rest of the body. Nor, until some great christian casuist hath demonstrated suicide to be justifiable, shall we ever be brought to acquiesce in the absurd, though very solemn decision of the learned Judge Hale, and recited, with no small parade, as an indubitable authority by his more learned brother Blackstone, in his Com. p. 161. in order to prove that one’s *hand* may plunge a dagger into one’s *heart*, or one’s *head* by the denying of nourishment, may starve one’s *body* to death; and for this wise and wonderful reason that the heart and the body cannot help themselves.— Here indeed my allusion fails me; as their reasoning, had they recollected how many *supreme sovereigns* have been punished

punished for their "mis-government *," did them: and I trust that *the body* of the people of these free kingdoms, *the heart* and the rest of *the faithful members*, will either restrain or punish *that hand* or *that head* which shall ever conspire or attempt any thing against its life or well-being. This *illimitability* may be an ingenious *law fiction*, and well calculated, as such, to answer certain useful purposes in dispatching the business of the law courts: but when offered to our understandings for a *fact*, it must be rejected with disdain as a *most abominable dogma*; either the legitimate child of ignorance or a cunning bastard of tyranny, but certainly the natural parent of slavery. I would therefore beg leave to propose, that in the next edition of your speech, there be made to every proposition stating "the illimitable nature of supreme sovereignty," the small addition of these three words, 'to do good,' by way of amendment; which, from a fallacy and a treasonable assertion, will convert it into a truth, and a constitutional maxim. Had these "subtle deductions," in favour of the "boundless power" of parliament, been the "metaphysical distinctions" you meant, p. 89, I should most heartily have accorded with you in "hating the very sound of them:" but when the enormous, the odious pretensions of the Declaratory Act, preceded and succeeded by a train of grievous oppressions under other administrations, had roused the unmindful colonists and their English friends to an exertion of their thinking faculties, in order to shew the just distinctions of the sacred rights of human nature, and to mark their boundaries, I should not have expected from any, but the sophistical advocates of tyranny, a condemnation of such a proceeding; as I esteem it a most generous task, and one of the most indubitable marks of genuine patriotism. Milton and Locke were respectively stigmatized, by the tools of despotism, as "refining speculatists;" and Sydney paid the forfeit of his blood for opposing, to the absurd and impious dogmas of Filmer, (the champion of *illimitable sovereignty and powers for binding in all cases whatsoever*,) his "metaphysical distinctions:" but posterity hath done them all justice. Whatever might have been the prospects of
 advantage

* Comment. p. 161.

advantage in the year 1766, from establishing an unjust sovereignty over America, it is evident, that even then, the actual exercise of it would have been scarcely practicable with the most extreme caution and tenderness: but now, in the year 1775, after all that hath passed during nine irritating years to awaken the sleeping colonists, and to exasperate them to the last degree their patience is capable of bearing; but *now*, I say, the attempt is a flight of madness not to be accounted for, but from an apprehension that God sees it is high time to humble our pride, by leaving it to baffle its own vicious designs by its folly; or, for the sins of the nation, is pleased to suffer it, by infatuation, to cast itself headlong into destruction. America may now be considered, as an industrious and intelligent youth just arriving at man's estate; who, having cheerfully served a long *apprenticeship* under us, must now, *if not admitted into partnership*, become our *rival* in trade. Like other juniors, *he will be content* to share the profits in a subordinate degree, proportioned to the inferiority of his capital and connections; but he will acknowledge no other dependence; he will no longer be our bond-servant. Too well doth he remember the hardships he hath suffered in our service, to enter into new indentures of servitude, now that his legal term is drawing towards its expiration. Indeed, had we been possessed of any portion of that wisdom which belongeth to "the children of this world," we might, for a long time to come, have kept him in ignorance of this secret; his indentures being in our own keeping, and he being easily satisfied with whatever interpretation of them we thought fit to make: until, swelling with the flatulent ideas of our own dignity and importance; debauched and impoverished by luxury and extravagance; we imposed upon him too severe a drudgery, and began to starve and to scourge him rather too unmercifully. By this folly we have literally scourged him into a necessity of asserting his independency, for we have driven him, not only from his relaxations and play, but from his work; and forced him to deny himself even common repose, in order to seek in the schools for forms of language, in which to express his sense of our ill usage, and the natural feelings of his soul, which taught him to
 know

know that there was something incompatible, between our treatment of him and what he was intitled to. Nor hath he sought in vain : but, supported in his own mind by a consciousness of his just rights, and justified by “ the “ refinements” of those “ speculatists,” Locke, Milton, and Sydney : and by the “ metaphysical distinctions” which the volume of nature hath unfolded to his own researches, he is now ready, Sir, in your own expressive words, to “ cast your sovereignty in your face.” Nay, the American is become both by precept and example your most faithful monitor, your best instructor, in the only possible means of preserving your own liberties ; and of recovering from that state of corruption, of which the constitution is sick at heart ; by maintaining his own rights on the undeniable principles of truth and justice ; opposing tyranny with a manly temper, firmness and dignity ; and, above all, by intrusting the guardianship of them to *unplaced, unpensioned, and uncorrupted delegates*. Doth it not behove us then, either as “ children of this world,” or as “ children of light,” no longer to injure or insult him with the exercise, or the claim, of any power incompatible with his absolute liberty, his perfect freedom ? Your “ subordinate liberty,” take my word for it, (and I hope I am not a “ refining speculatist,” as I am certain I am no “ factious demagogue,”) will not now be thought by him, “ enough for the ease and happiness of man ;” [94] because the *reserved part* is to be with-held from him by injustice and force ; and lodged in the very hands which do him this wrong ; and therefore not very fit to be intrusted with so sacred a deposit. No, Sir, he will demand perfect freedom,—British freedom—that very freedom you yourself enjoy, and which alone is the legitimate issue of the *British constitution* : he will be content with nothing short of a *participation in that power* which frames *all the laws* he is to be subject to as the rule of his actions.—I beg pardon, Sir ;—my zeal in the cause of America, and the irresistible impressions of justice on my mind, have carried me one step too far : for, such is the moderation of America, such her desire to “ seek peace and ensue it,” that she tells you, in her 4th Resolve in Congress, that “ from “ the necessity of the case, and a regard to the mutual “ interests

“ interests of both countries, she *cheerfully consents* to the
 “ operation of such acts of the British parliament, as are
 “ bona fide, restrained to the regulation of her external
 “ commerce, *for the purpose* of securing the commercial
 “ advantages of the whole empire *to the mother country.*”
 Here, Sir, she shews that no contemptuous slights nor in-
 juries; not a ten-years series of oppression and insult; nor
 even the sight of the uplifted British axe aimed directly at
 the root of her liberties, can provoke her to forego her
 rivetted attachment to this country. This single instance
 of her unabated affection, her voluntary humiliation and
 subserviency to the welfare of the parent state, effectually
 gives the lie to the charge of ingratitude, and the design
 of breaking through all the commercial restraints which
 secure us the monopoly of her trade; that have been so
 loudly and so indefatigably trumpeted forth by the diabo-
 lical agents of tyranny, and have exercised so many pro-
 fitute pens. This proves that, anxious and irritated as
 she is, it is pure justice and wisdom, not resentment,
 by which she is actuated: and in this it is that she con-
 firms, under her own hand and seal, what I undertook to
 engage for on her part, when last spring I proposed a *par-*
liamentary declaration of her independency, and the forming
 with her *an effectual union of interests*, by means of a *league*,
 in which she should be a *free, voluntary contracting party*.
 These are my words: “ Not being able to pay Great-
 “ Britain in subsidies of ready money for her protection
 “ and friendship, they (the American states) will grant
 “ her an equivalent in exclusive trade *.”—What more,
 in the name of common sense would we have?—Will
 nothing satisfy us, but her liberties at our feet?—Shall
 we “ wade up to the eyes in blood” for only *the chance*
 of the shadow, when she offers us the substance, the re-
 ality?—Will the high-sounding word *sovereignty*, or mil-
 lions of sterling gold, best fill the treasury and support the
 dignity of Great-Britain? Possibly I may be somewhat
 singular in opinion; but I cannot help being much in-
 clined to consider the tyranny and perverseness of admini-
 stration towards America for ten years past, as one of those
 C gracious

* American Independence the interest and glory of Great-Britain, p. 66.

gracious and benevolent dispensations of Providence towards a chosen people, which, though a present calamity, is nevertheless, according to the established order of things, a necessary one; and productive of great, solid and lasting blessings in future. Such is the imperfection of our nature, that for the most part, and nationally considered, we are incapable of understanding, of valuing or enjoying, any state of extraordinary prosperity and happiness, that hath not been preceded by one of adversity; by a comparison with which we can estimate its felicities. In order to enjoy, we must not merely possess: but it is requisite that our minds, by activity and exercise, perceive all the causes, connections, relations and dependencies of that which we possess; the noble faculties of our souls must be called forth by trials, hardships, and struggles; losses, disappointments and dangers, together with every species of discipline which, in this state of probation, is necessary to the perfecting of virtue. Had not God, in his paternal anger, permitted this chosen nation to have been visited by the detested race of Stewarts and a long afflicting civil war, 'tis certain the succeeding chain of events had not taken place: and 'tis more than probable, that the seeds of dissolution which lay lurking in the bowels of the state before their advancement to the throne, had they been nourished by an uninterrupted calm and the treacherous sunshine of apparent prosperity, would long since have spread their poison to the immediate sources of life, and destroyed the constitution. But it was *that dreadful night of tempest and darkness, that season of severe adversity*, which roused the genius and spirit of the nation; and to which we were indebted for the succeeding beauty and vigour of the constitution, by purging off the greater part of those foul impurities and seeds of death. Heaven grant that its now fading bloom and failing strength, those sure symptoms of inward disease, may be again restored ere it be too late!

—It was, I say, during *the very term* of that visitation of God's anger, that he was providing for the future unparalleled felicities of this nation; and literally causing good to grow out of evil, by raising up within that period those great and excellent men, who, feeling the feverish and alarming state of the times, contemplating the scene

around them, and steering by the compass of the *British* constitution, have by their writings done more service to the cause of liberty and the rights of mankind, than ever had been done before by all the boasted patriots of Greece and Rome, together with those of every other nation in the world collectively.—As those unhappy times produced *Sydneys, Lockes and Miltons*; so we find the present, daily bringing forth *Shipleys, Dickensons*, and many other “truly noble, honourable, and patriotic advocates of civil and religious liberty, who generously and powerfully espouse and defend the cause of America, both in and out of parliament *.” I do not therefore repine at the distressful contest which hath so long existed between these kingdoms and the colonies, since by God’s mercy it hath as yet been bloodless; and since, still relying on the goodness of his Providence, I trust it will terminate in adjusting their true, their natural and most beneficial relation to each other, which is that of *an independent friendship and alliance*; in perpetuating their harmony; and in radically curing those latent distempers, which might otherwise have proved fatal to the liberties of both. Such I think no man of foresight can doubt would have been the sad event, had either the supineness of America, or the cunning moderation of the ministers of Great-Britain, kept her in what you call [87] “her old, her strong, her tenable position,” long enough to have fixt her immoveably on that “sure ground,” on whose solid basis her machines once fixed, she might, as you inform her, “have drawn worlds towards her.” But worlds, Sir, are not to be drawn towards each other, or fettered with chains and unnatural bonds, but to their mutual destruction. Their general well-being; and the benefits reciprocally to be derived, from light and genial warmth reflected on each other respectively, are only to be preserved by their keeping their appointed distances, by moving each in its own orbit, and by being kept from flying off from their centers into chaos, by the sweet influences of *attraction*, that best, that universal, that stupendous law of nature, by which the material, the moral and the divine worlds are all upheld and preserved in harmony. Trusting, as I say, that

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* Concluding resolve of the congress.

our present contest will finally terminate in the independency of America, and stop us short in the mad career of dominion; that it will teach us to know that any *imperial* possession * beyond the British seas, except a few scattered islands, factories and forts for the ends of trade, would ever be a mill-stone at the neck of the constitution; in as much as it would encumber it with extrinsecal powers it could not manage, or exert but in a way inimicable to internal health; and as it would most obviously add enormous weight to court influence; against which, the other balancing powers are already little more than a feather; as the unavailing wisdom and eloquence of yourself and others, in both houses of parliament, must long since have convinced you; I cannot but congratulate with my country on the very error of Mr. Grenville, which hath been thought so prolifick of mischief, and kiss with reverence the rod of our chastisement. A Hercules with many bodies under one head, would have been an impotent, unwieldy monster; not an invincible hero and demi-god: — it would have been a more preposterous fiction, than that of the hydra with many heads to one body. But a monster with a multitude of bodies, all of which except one are feigned to be three thousand miles from its head, was a monster reserved for an abortive conception in the wild imagination of modern policy in its delirious reveries. Believe me, Sir, there is no sterling sense in the words, “*British Empire*,” when signifying *unbounded* dominion with *unbounded* power over the immeasurable space of the North American Continent; and that, so applied, they are no better than ‘sounding brass or a tinkling symbal,’ to charm a proud, deluded nation to its ruin. In the warmth of a senatorial debate, and the rapid flow of your imagination, which resembles the Amazonian torrent, the collected force of ten thousand streams, breaking irresistibly a glorious inroad through the frontier of the vast Atlantic, and scornfully beating back his embattled waves, it might indeed have been allowed you to have crayoned out for Great-Britain a fanciful “*imperial character*”; in which, as from the throne of heaven, she “should superintend all the several inferior legislatures

“ of

* American Independence, p. 23.

“ of America ; guiding and controlling, without annihi-
 “ lating any ;—coercing the negligent, restraining the
 “ violent, and aiding the weak and deficient, by the
 “ over-ruling plenitude of her *boundless* power ; and when
 “ her requisitions were not implicitly obeyed, saying to
 “ the delinquents,—tax yourselves for the common sup-
 “ ply, or *parliament will do it for you ;*” [92]—all this,
 I say, as well as to pass by “ nice distinctions,” and to
 trespass a little on the “ boundaries of right,” might
 have been very allowable, while flying before the wind
 on the flood-tide of eloquence, and by way of declama-
 tion ; but when you coolly, and deliberately, sat down
 to *write* for the instruction of the public ; when it was
 of the last importance not to give currency to any opi-
 nions ; not to excite any vain, proud, ambitious and mis-
 guiding passions in the people ; nor to afford any counte-
 nance for the ministerial tyranny you profess to oppose ;
 and which is all supported on *the very principle you admit*,
 and, *if it be admitted*, is clearly *justifiable*, since *legal au-*
thority with boundless power, if indeed it may be suppli-
 cated, may in no wise be withstood :—when, I say you
 acted with this deliberation, surely, Sir, you ought to
 have omitted, in your transcript all such erroneous, falla-
 cious and fatal doctrines !

That the “ imperial *rights* of Great-Britain as stated
 “ in the declaratory act of 1766, and the privileges which
 “ the colonists ought to enjoy are just the most recon-
 “ cileable things in the world,” you tell us indeed in so
 many words [92] ; and indeed, Sir, to do you justice,
 you also, by the aid of your *heavenly* allusion, reconcile
 them very glibly to your own imagination, and, I have
 no doubt, to the entire satisfaction of administration.
 While Lewis the XIVth was intoxicated with the drunken
 fancy of universal monarchy, his courtiers did not fail
 to satisfy him that “ the *imperial rights*” of France and
 “ the privileges which the dependent states of Europe
 “ *ought to enjoy* (wondrous condescension!) were just the
 “ most reconcilable things in the world :” and that he had
 an undoubted right, clear as that two and two make
 four, “ to superintend, to guide, and control them, as
 “ from the throne of heaven ;” though they humbly
 hoped

hoped his *divine* Majesty would not in his displeasure “annihilate any of them.” Yet, Sir, there unluckily remains one omission, one small defect in your argument, which the “refining speculatist” and the “metaphysician,” nay I fear even *the dull American*, will never be able to get over:—you have forgot the *proof* of your proposition; you have totally omitted the *legality*, the *moral rectitude* of your well-sounding proposal. These are considerations, trifling enough, God knows, in the opinions of some statesmen; but they are nevertheless by a free people, thought *absolutely necessary* to be attended to, before obedience and authority can be reconciled. Thanks, Sir, to the native honesty of your heart, which, though it incautiously suffered you to *pronounce* the aforesaid words, “imperial rights of Great-Britain,” hath kept you uniformly from attempting to *explain* them; or in any than this and other equivalent and synonymous expressions throughout your whole speech, from so much as *hinting* at their existence: nay you have given hints, and broad ones too, that she *hath not* these rights, if her title-deeds come to be well perused and examined into; or why should she have any reason to “apprehend” that any “metaphysical process” whatever, could “argue her out of *her whole authority?*” [87] Why admonish her to “*reason not at all?*”—to oppose “*policy and practice to truth and justice?*”—Besides, you remark [87, 88.] that “the distinction of *internal and external duties,*” or taxes, “is as nothing with regard to *right;*” in which, Sir, you say most justly; and perfectly agree with me when I assert that, “to acknowledge their independency, and to form with them a friendly league, is therefore the only method, *on the principles of equity,* of laying them under restrictions in trade and manufactures, for the exclusive advantage of their protectors; but continuing to impose these restrictions by *our own authority,* and by *force,* as it deeply affects them in their property, by *preventing money coming into their pockets,* (which is very nearly allied, when done unjustly, to *taking it out of their pockets without their consent*) is undoubtedly tyrannical*.” And, again; [89] interrogating the minister,

* American Independence, p. 77.

nister, you say—"Do you mean to tax America, and
 "to draw a productive revenue from thence? If you do;
 "speak out:—If you *murder—rob!* If you *kill*; take
 "possession: and do not appear in the character of,
 "madmen as well as *assassins.*" Here again, Sir, I in-
 tirely agree with you, that taxing where no revenue is to
 be got, is *madness*; that taxing those who are unrepres-
 ented, is *robbing*; and that they who assume legislative
 authority where there is no right, are *murderers* and
assassins; if it be true that whosoever looketh on a woman
 to lust after her, is indeed an *adulterer*; as upon divine
 authority we are informed he is; (*Matt. iv. 28.*) and
 moreover, that to claim a "*boundless power,*" is a pre-
 sumptuous invasion, an impious usurpation on the prerog-
 ative of *the Omnipotent.* Thanks, once more, to "the
 "abundance of your heart out of which your mouth
 "speaketh," for these honest acknowledgments, that
 Great-Britain, *on your own principles,* and *according to*
your own system of 1766, is at present no better than a
murderous assassin. You may see then, Sir, clearly enough,
 "what is to become of the declaratory act asserting the
 "entireness of British legislative authority." [92] It
 ought to be sacrificed to justice, wisdom, and concord.
 As for those men who are at once base enough to assert
 in direct terms, and silly enough to attempt to demon-
 strate, that subjection and tyranny are not only reconcil-
 able but right; to offer them conviction would be casting
 pearls before swine; or I would beg leave, in order to
 save them the trouble of turning over the folios of the
 Sydney of the last century, to refer them to three letters of
 his more concise name-sake, which I read, with infinite
 pleasure and the highest esteem for the honest author, in the
Gazetteer of Jan. the 5th and 26th, and Feb. 23d: but,
 Sir, to your attentive perusal I will recommend them; and
 request you also to review once more what myself, the feeblest
 advocate in the cause of liberty, and others have advanced
 in favour of American Independence;—or rather, Sir, with
 candour and uprightnes consult your own very superior
 understanding and feeling heart. Your serious reflec-
 tion, Sir, must convince you of your error: and that
 all your arguments, without exception, in favour of
 Great-

Great-Britain's sovereignty, are nothing better than a flimsy string of sophisms—a mere rhetorical rope of sand which, not to fear that it might dissolve like a morning vapour as you stretched it across the wide Atlantic, would assuredly prove no more powerful, nor fit to “bind *America in all cases whatsoever*,” than the well-twisted wreath ascending from the profound politician's solemn pipe. And would you, Sir, if it were possible, by contributing towards the foundations of such a power, “stand answerable to God for embracing a system that tends to the destruction of some of the very best and fairest of his works?” [96.]

Reflect then, Sir, for heaven's sake!—and be consistent in your pleadings for the colonists. When there shall no longer appear in your politicks any leaven of *subordination* to sour their “liberty;” any reservations whatever of imperial rights, in diminution of the privileges of nature; any sophistical arguments concerning requisitions, which, in spite of every plausible pretext, involve in them the claims of an inadmissible arbitrary power; or any unjust, because *imposed*, restrictions on their freedom;—but you shall become, Sir, their generous advocate, and demand for them a truly British liberty, that liberty which you yourself enjoy; then, Sir, you will be their friend indeed; then, Sir, every good man will give you praise; and I will venture to foretel that your eloquence, thus breathing pure truth, wisdom and patriotism, will then be attended with the powers of persuasion, and obtain a sure ascendancy over many minds that are now unmoved by it. It will no longer be stopped by the closing valves of suspicion, and held back as a tuneful song to please the ear; but will be allowed a free passage to the heart, and received there as a cordial, invigorating balm; congenial with all its generous feelings, its noblest emotions, its dearest hopes. How shall you see to remove the beam from the ministerial eye, without first at least plucking out the *mote* from your own!—I conjure you then, Sir; you, who are not wont to deal in sophistry, or to elude the force of truth by subtlety, subterfuge, or wilful deafness; you, whose penetrating genius hath enlarged the bounds of true

true science ; whose luminous eloquence is dreaded as the detector of falsehood and the certain foe of all dishonest darkness ; you, who have greatly distinguished yourself as a friend to the British constitution ; you, who are not amongst the wise ones who wear morality as a cloak, nor the wits who scoff at religion and all its sacred obligations ; you, Sir, I conjure by all these considerations, to reflect seriously on what, with the honest freedom which becomes every man who hath the public good at heart, I have pointed out to you ; and then obey the truth-speaking dictates of that monitor which God hath given you for your moral guide. I want you not, Sir, to break through your attachment to Lord Rockingham ; or to dissolve any honourable connection that may enable you to serve your country the more effectually. But let it be apparent that it is your country, and not a party, you mean to serve ; that you are truly and wholly actuated by public spirit, and not by private interest. Flatter no man's weakness ; defend no man's errors ; minister to no man's ambition, at your country's expence. Lay aside every party prejudice, and every ill-founded system ; especially that which gave birth to the tyrannical and absurd declaratory act of 1766. Prove yourself, by purity of principle and consistency of conduct, to be unbiassed, uninfluenced and independent : and leave us not to lament that faction and corruption are at the bottom of every pretence of serving the deserted and deluded public ; and to repeat, with a melancholy, a mournful emphasis ; " Cæsar hath friends ; and Pompey hath friends ; but none are friends to Rome."

I have repeatedly denied the legality, as we all deny the expediency, of the late and present British system of American government : and the fields of allusion are well-nigh exhausted in order to illustrate these truths. There are however a few allusions more, which, if they have been made use of, I do not remember to have observed. But before I proceed to them, let me remark, that when we speak of Great-Britain and America as *mother* and *daughter*, it is rather a delusion than an allusion as it tends to obscure, not to illustrate their real relation to each other. For 'tis not the *country* of the new world,

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brought as it were into existence by late discovery, the inanimate *earth*, the *trees*, the *stocks* and *stones*, which in old England are the objects of our thoughts when we dispute about the government of it; but it is the *people*, the inhabitants of that new world, which are, or ought to be, the objects concerning which we reason. Now it is evident that the present generation in this same old England, can with no propriety be esteemed the parents of the present generation in America; and therefore are not intitled, on that plea, to any authority over them. It is evident also, that their true relation by blood, is the same as that of two descendants from the same family stock; whose respective progenitors long since separated, and branched into two distinct families. We may therefore with the strictest propriety, and with a clear illustration of the principles I maintain, consider Great-Britain (the *nation*, not the country; the *people*, not the soil;) as the male descendant, representative, and heir, of the elder, while we regard America as the blooming heiress, of the younger branch. How lovely, how desirable an object of enjoyment to Great-Britain, let every one judge! But shall he, like an Eastern despot, doom her to a splendid wretchedness in his seraglio; never more to hold a social commerce with any but her hated lord; nor to taste the sweets, the pure delights of liberty; and though mocked with the soothing title of Sultana, knowing too well she is no better than the slave of his lustful appetites? Or, like a still worse Barbarian, a very banditti ruffian, unmoved at her tears and intreaties, and deaf to her cries, shall he brutishly think to strike her to the earth, and while deprived of the powers of resistance, to become her impious ravisher? But let him not forget, that she hath a noble and indignant soul; and that the poignard, with which she hath been taught to arm herself, was he to make the foul attempt, might possibly, in the moment of her despair, be plunged with a deep and deadly stab into his guilty heart, and preserve her honour unviolated.—No!—“Better counsels shall guide
“him.”—Recovering from the state of inebriation, in which the base sycophants who fed his pride, and the vile pandars of his unlawful pleasures, had artfully kept
this

this noble youth, for their own wicked purposes; and with a stern, majestic countenance, commanding them from his presence; he shall view with his own eyes the lovely virgin; and recollecting their mutual tenderness from earliest infancy, and the inseparable nature of their interests; acknowledging her native charms, and all her intrinsic worth; his fierceness in a moment shall melt into fondness; when, leaving her to her just liberty and rightful independency, he shall court her to his embrace with a manly and generous frankness; with sincere love, honour and respect: while she, wiping away the last falling tear, and giving to the winds all the anxieties with which his lately estranged affections had filled her aching bosom, all her present suspicions, all her future fears and apprehensions, shall, with angelic loveliness and heart-felt rapture, fly into his protecting arms; when instantly the sacred hymeneal rites and plighted vows shall seal between them an indissoluble union. An union agreeable to nature, to justice, and to freedom; and surely the fittest that can be imagined for promoting their mutual interests! The nuptial *contract*, with the *voluntary consent* of America; and not a *British statute*, doing *violence to justice and her inclinations* must be the Declaratory Act to limit their reciprocal duties, and the respective degrees of control and subordination necessary between them. But though I propose that America shall become the *wife* of Great-Britain, be it remembered, that I do not mean she shall therefore *obey* his arbitrary will, nor that he shall have a direct power to *rule over her*: because she hath hitherto always behaved towards him as an affectionate kinswoman, rendering him every good office in her power; and because she cannot yet, the nuptials not being solemnized, have forfeited that natural independency which God hath given her, by listening to the suggestions of the devil, and causing her husband's ruin, as Eve did that of Adam; and for which alone it was, that she was made subject to his will, by the *curse* of obedience. America therefore, *not* being subject to this curse, will be entitled to all the benefits of marriage at its original institution; when God in his bounty bestowed "the dominion and property in and

“ over the fish of the sea, the fowl of the air, and every
 “ thing on the face of the earth upon *husband and wife*
 “ *jointly*,” Gen. i. 28, 29. Nor, prior to the curse,
 did he make any distinction between them, but what he
 hath also made between Great-Britain and America.
 The former was prior in existence, and hath superior
 wisdom and strength; not for the purpose of tyrannic
 rule, but of guidance and protection: the latter is “ an
 “ help meet for him;” not in the abject condition of a
 slave, but in that of a loving, respectful, and prudent
 wife, a faithful friend, a social companion. And herein
 are laid, by the laws of nature, the true foundations for
 all the superior influence and control that is proper or
 desirable for the husband; and in which America, as a
 dutiful and faithful wife, will ever acquiesce with plea-
 sure. Let Great-Britain then say; “ This is now bone
 “ of my bones, and flesh of my flesh; she shall be
 “ called *British America*, because she was taken out of
 “ *Britain*: and therefore I will leave father and mother,
 “ and will cleave unto my wife; and we will be one
 “ flesh,” Gen. ii. 23, 24. As you so frequently, Sir,
 resort to holy writ, as to the genuine source of the *sub-*
lime and beautiful, you will not, I flatter myself, be dis-
 pleased with these references to it; nor to the following
 quotation, with which I shall close this letter: nor will
 the very singular, and most remarkable aptness with
 which it may be applied to *British America*, of whom,
 as the wife of Great-Britain, it might well pass for a
 prophecy, be lost upon you. “ Who can find a vir-
 “ tuous woman? for her price is far above rubies (a).
 “ The heart of her husband doth safely trust in her;
 “ so that he shall have no need of spoil (b). She will
 “ do him good and not evil all the days of his life.
 “ She seeketh wool and flax, and worketh willingly
 “ with her hands. She is like the merchant-ships; she
 “ bringeth

(a) As British America is in value far above Spanish and Portuguese America, abounding with precious stones and metals.

(b) We had better cultivate our laborious North American commerce, than debauch and corrupt ourselves with the spoils of the East.

“ bringeth her food from afar. She riseth also while it
 “ is yet night, and giveth meat to her household and a
 “ portion to her maidens. She considereth a field and
 “ buyeth it: with the fruit of her hands she planteth
 “ a vineyard (c). She girdeth her loins with strength,
 “ and strengtheneth her arms (d). She perceiveth that
 “ her merchandize is good (e): her candle goeth not
 “ out by night. She layeth her hands to the spindle,
 “ and her hands hold the distaff. She stretcheth out
 “ her hand to the poor; yea, she reacheth forth her
 “ hands to the needy (f). She is not afraid of the
 “ snow for her household; for all her household are
 “ clothed with double garments (g). She maketh her-
 “ self coverings of tapestry; her clothing is silk (h) and
 “ purple. Her husband is known in the gates, when
 “ he sitteth among the elders of the land. She maketh
 “ fine linen, and selleth it; and delivereth girdles (i)
 “ unto the merchant. Strength and honour are her
 “ clothing; and she shall rejoice in time to come. She
 “ openeth her mouth with wisdom, and in her tongue
 “ is the law of kindness (k). She looketh well to the
 “ ways of her household (l); and eateth not the bread
 “ of idleness. Her children arise up and call her blessed;
 “ her husband also, and he praiseth her. Many daugh-
 “ ters have done virtuously (m), and have gotten riches;
 “ but thou excellest them all,” *Prov. xxxi.*

It

(c) The cultivation of vines hath been attended to for some years in North America.

(d) Her militia is numerous and well disciplined.

(e) The non-importation agreements shew this.

(f) She feedeth and cloatheth thousands of our poor manufacturers.

(g) See the margin to the text.

(h) The southern provinces of Georgia and the Carolinas produce fine silk.

(i) Belts of wampum.

(k) Journal of the Proceedings of the Congress.

(l) She has not a court-kalendar quite so well filled with the names of placemen and pensioners as Great-Britain.

(m) See the margin to the text.

(30)

It is with great respect, and a sincere desire that you may both merit and attain the name of patriot, that greatest of all earthly appellations, regal and imperial titles not excepted, that I subscribe myself,

S I R,

Your obedient Servant,

CONSTITUTIO.

