

relieving Our Country men in America from any Grievance or Hardship but wth proper care to enforce their Submission & Obedience to the Law so amended, & to the whole Legislative Authority of Great Britain without any Reserve or Distinction whatsoever.

4^{thly} Because it appears to us, That a most essential Branch of that Authority, The Power of Taxation, cannot be properly equitably or impartially Exercised, if it does not extend itself to all the members of the State in Proportion to their respective Abilities, but Suffers a part to be Exempt from a due Share of those Burthens w^{ch} the Public Exigencies require to be Imposed on the Whole: A Partiality w^{ch} is directly & Manifestly repugnant to the Trust reposed by the People in every Legislature & Destructive of that Confidence on w^{ch} all Government is founded.

5^{thly} Because the Ability of Our North American Colonies to bear without Inconvenience the Proportion laid on them by the Stamp Act of last year, appears to us most unquestionable for the following reasons, First, That the Estimated Produce of this Tax amounting to £60.000 p annum if divided amongst Twelve hundred thousand People (being little more than one half of the Subjects of the Crown in North America) would be only one shilling per head, w^{ch} is but a third of the Wages usually paid to every Labourer or Manufacturer there for one Days Labour, Secondly, that it Appears by the Acco^{ts} w^{ch} have been laid before this House from the Commissioners of Trade & Plantations that of the Debt contracted by these Colonies in the last war, above 1.750.000£ has been already discharged during the course of 3 years only, by the funds provided for that purpose in the several Provinces, & the much greater part of the remaining Incumbrance w^{ch} in the whole is about £760.000 will be paid in 2 years more. We must likewise observe, That the Bounties & Advantages given to them by Parliam^t in 1764 & 1765 & the Duties thereby lost to Great Britain for their sake, & in Order to enable them the more easily to Pay this Tax, must necessarily amount in a few years to a far greater Sum than the produce thereof; It also evident that such Produce being wholly appropriated to the Paym^t of the Army maintained by this Kingdom in our Colonies, at the Vast Expence of almost a shilling in the Pound Land Tax annually remitted to us for their Special Defence & Protection, not only no Moneys have been actually drawn by it out of that country, but the ease given by it to the People of Great Britain, who are labouring under a Debt of Seventy millions contracted by them to Support a very dangerous war entred into for the Interest and Security of those Colonies themselves, in their own immediate Safety, & by contributing to deliver