Crisis X

On the King of England's Speech, and On Financing the War from the *Pennsylvania Packet*,

February 19, 28, and March 7

ON THE KING OF ENGLAND'S SPEECH

OF all the innocent passions which actuate the human mind, there is none more universally prevalent than curiosity. It reaches all mankind, and in matters which concern us, or concern us not, it alike provokes in us a desire to know.

Although the situation of America, superior to every effort to enslave her, and daily rising to importance and opulence hath placed her above the region of anxiety, it still left her within the circle of curiosity; and her fancy to see the speech of a man who had proudly threatened to bring her at his feet, was visibly marked with that tranquil confidence which cared nothing about its contents. It was enquired after with a smile, read with a laugh, and dismissed with disdain.

But, as justice is due, even to an enemy, it is right to say, that the speech is as well managed as the embarrassed condition of their affairs could well admit of; and though hardly a line of it is true, except the mournful story of Cornwallis, it may serve to amuse the deluded commons and people of England, for whom it was calculated.

"The war," says the speech, "is still unhappily prolonged by that restless ambition which first excited our enemies to commence it, and which still continues to disappoint my earnest wishes and diligent exertions to restore the public tranquillity."

How easy it is to abuse truth and language, when men, by habitual wickedness, have learned to set justice at defiance, that the very man who began the war, who, with the most sullen insolence refused to answer, and even to hear the humblest of all petitions, who hath encouraged his officers and his army in the most savage cruelties, and the most scandalous plunderings, who hath stirred up the Indians on one side, and the Negroes on the other, and invoked every aid of Hell in his behalf, should now with an affected air of pity turn the tables from himself, and charge on another the wickedness that is his own, can only be equalled by the baseness of the heart that spoke it.

TO BE NOBLY WRONG IS MORE MANLY THAN TO BE MEANLY RIGHT, is an expression I once used on a former occasion, and it is equally applicable now. We feel something like respect for consistency even in error. We lament the virtue that is debauched into a vice, but the vice that affects a virtue becomes the more detestable: and amongst the various assumptions of character, which hypocrisy has taught, and men have practised, there is

none that raises a higher relish of disgust, than to see disappointed inveteracy twisting itself, by the most visible falshoods, into an appearance of piety which it has no pretensions to.

"But I should not," continues the speech, "answer the trust committed to the sovereign of a FREE PEOPLE, nor make a suitable return to my subjects for their constant, zealous, and affectionate attachment to my person, family and government, if I consented to sacrifice, either to my own desire of peace, or to their temporary ease and relief, THOSE ESSENTIAL RIGHTS AND PERMANENT INTERESTS, upon the maintenance and preservation of which, the future strength and security of this country must principally depend."

That the man whose ignorance and obstinacy first involved and still continues the nation in the most hopeless and expensive of all wars, should now meanly flatter them with the name of a FREE PEOPLE, and make a merit of his crime, under the disguise of their essential rights and permanent interests, is something which disgraces even the character of perverseness. Is he afraid they will send him to Hanover, or what does he fear? Why is the sycophant thus added to the hypocrite, and the man who pretends to govern, sunk into the humble and submissive memorialist?

What those essential rights and permanent interests are, on which the future strength and security of England must principally DEPEND, are not so much as alluded to. They are words which impress nothing but the ear, and are calculated only for the sound.

But if they have any reference to America, then do they amount to the disgraceful confession, that England, who once assumed to be her protectress, has now become her DEPENDENT. The British king and ministry are constantly holding up the vast importance which America is of to England, in order to allure the nation to carry on the war: now whatever ground there is for this idea, it ought to have operated as a reason for not beginning it; and therefore they support their present measures to their own disgrace, because the arguments which they now use, are a direct reflection on their former policy.

"The favourable appearance of affairs," continues the speech, "in the East Indies, and the safe arrival of the numerous commercial fleets of my kingdom must have given you satisfaction."

That things are not QUITE so bad every where as in America may be some cause of consolation, but can be none for triumph. One broken leg is better than two, but still it is not joy: and let the appearance of affairs in the East-Indies be ever so favourable, they are nevertheless worse than at first, without a prospect of their ever being better. But the mournful story of Cornwallis was yet to be told, and it was necessary to give it the softest introduction possible.

"But in the course of this year," continues the speech, "my assiduous endeavours to guard the extensive dominions of my crown, have not been attended with success equal to the justice and uprightness of my views." — what justice and uprightness there was in beginning a war with America the world will judge of, and the unequalled barbarity with which it has been conducted is not to be worn from the memory by the cant of snivelling hypocrisy.

"And it is with GREAT CONCERN that I inform you that the events of war have been very unfortunate to my arms in Virginia, having ended in the loss of my forces in that province." — And our great concern is that they are not all served in the same manner.

"No endeavours have been wanted on my part," says the speech, "to extinguish that spirit of rebellion which our enemies have found means to foment and maintain in the colonies; and to restore to my DELUDED SUBJECTS in America that happy and prosperous condition which they formerly derived from a due obedience to the laws."

The expression of DELUDED SUBJECTS is become so hacknied and contemptible, and the more so when we see them making prisoners of whole armies at a time, that the pride of not being laughed at would induce a man of common sense to leave it off. But the most offensive falsehood in the paragraph, is the attributing the prosperity of America to a wrong cause. It was the unremitted industry of the settlers and their descendants, the hard labour and toil of persevering fortitude, that were the true causes of the prosperity of America. The former tyranny of England served to people it, and the virtue of the adventurers to improve it. Ask the man who with his axe hath cleared a way in the wilderness and now possesses an estate, what made him rich, and he will tell you the labuor of his hands, the sweat of his brow and the blessing of heaven. Let Britain but leave America to herself and she asks no more. She has risen into greatness without the knowledge and against the will of England, and has a right to the unmolested enjoyment of her own created wealth.

"I will order," says the speech, "the estimates of the ensuing year to be laid before you. I rely on your wisdom and public spirit for such supplies as the circumstances of our affairs shall be found to require. Among the many ill consequences which attend the continuation of the present war, I most sincerely regret the additional burthens which it must unavoidably bring upon my faithful subjects."

Strange! That a nation must run thro' such a labyrinth of trouble, and expend such a mass of wealth to gain the wisdom which an hour's reflection might have taught. The final superiority of America over every attempt which an island might make to conquer her, was as naturally marked in the constitution of things, as the future ability of a giant over a dwarf is delineated in his features while an infant. How far Providence, to accomplish purposes,

which no human wisdom could foresee, permitted such extraordinary errors, will be believed by some and doubted by others, and still a secret in the womb of time, must rest till futurity shall give it birth.

"In the prosecution of this great and important contest," says the speech, "in which we are engaged, I retain a firm confidence in the PROTECTION OF DIVINE PROVIDENCE, and a perfect conviction in the justice of my cause, and I have no doubt, but, that by the concurrence and support of my parliament, by the valour of my fleets and armies, and by a vigorous, animated, and united exertion of the faculties and resources of my people, I shall be enabled to restore the blessings of a safe and honorable peace to all my dominions."

The King of England is one of the readiest believers in the world. In the beginning of the contest he passed an act to put America out of the protection of the crown of England, and though Providence, for seven years together hath put him out of HER protection, still the man has no doubt. Like Pharaoh on the edge of the Red sea, he sees not the plunge he is making, and precipitately drives across the flood that is closing over his head.

I think it is a reasonable supposition, that this part of the speech was composed before the arrival of the news of the capture of Cornwallis; for it certainly has no relation to their condition at the time it was spoken. But, be this as it may, it is nothing to us. Our line is fixt. Our lot is cast. And America, the child of fate, is arriving at maturity. We have nothing to do but by a spirited and quick exertion, to stand prepared for war or peace. Too great to yield, and too noble to insult; superior to misfortune, and generous in success, let us untaintedly preserve the character which we have gained, and show to future ages, an example of unequalled magnanimity. There is something in the cause and consequence of America that has drawn on her the attention of all mankind. The world has seen her brave. Her love of liberty; her ardour in supporting it; the justice of her claims, and the constancy of her fortitude has won her the esteem of Europe, and attached to her interest the first power in that country.

Her situation now is such, that to whatever point, past, present or to come, she cast her eyes, new matter rises to convince her she is right. In her conduct towards her enemy, no reproachful sentiment lurks in secret. No sense of injustice is left upon the mind. Untainted with ambition and a stranger to revenge, her progress hath been marked by providence, and she, in every stage of the conflict has blest her with success.

But let not America wrap herself up in delusive hope and suppose the business done. The least remissness in preparation, the least relax in execution, will only serve to prolong the war, and increase expences. If our enemies can draw consolation from misfortune, and

exert themselves upon despair, how much more ought we, who are to win a continent by the conquest, and have already an earnest of success.

Having in the preceding part made my remarks on the several matters which the speech contains, I shall now make my remarks on what it does not contain.

There is not a syllable in its respecting alliances. Either the injustice of Britain is too glaring, or her condition too desperate, or both, for any neighbouring power to come to her support. In the beginning of the contest, when she had only America to contend with, she hired assistance from Hesse and other smaller States of Germany, and for nearly three years did America, young, raw, undisciplined and unprovided, stand against the power of Britain, aided by twenty thousand foreign troops, and made a compleat conquest of one entire army. The remembrance of those things ought to inspire us with confidence and greatness of mind, and carry us through every remaining difficulty with content and chearfulness. What are the little sufferings of the present day, compared with the hardships that are past. There was a time, when we had neither house nor home in safety; when every hour was the hour of alarm and danger; when the mind, tortured with anxiety, knew no repose, and every thing but hope and fortitude was bidding us farewell.

It is of use to look back upon these things; to call to mind the times of trouble and the scenes of complicated anguish that are past and gone. Then every expence was cheap, compared with the dread of conquest and the misery of submission. We did not stand debating upon trifles, nor contending about the necessary and unavoidable charges of defence. Every one bore his lot of suffering, and looked forward to happier days and scenes of rest.

Perhaps one of the greatest dangers which any country can be exposed to arises from a kind of trifling, which sometimes steals upon the mind when it supposes the danger past; and this unsafe situation marks at this time the peculiar crisis of America. What would she once have given to have known that her condition at this day should be what it now is? and yet we do not seem to place a proper value upon it, nor vigorously pursue the necessary measures to secure it. We know that we cannot be defended, nor yet defend ourselves, without trouble and expence. We have no right to expect it; neither ought we to look for it. We are a people, who, in our situation, differ from all the world. We form one common floor of public good, and, whatever is our charge, it is paid for our own interest and upon our own account.

Misfortune and experience have now taught us system and method; and the arrangements for carrying on the war are reduced to rule and order. The quotas of the several States are

ascertained, and I intend in a future publication to shew what they are, and the necessity as well as the advantages of vigorously providing for them.

In the mean time, I shall conclude this paper with an instance of *British clemency*, from Smollett's History of England, volume the 11th, page 239, printed in London. It will serve to show how dismal is the situation of a conquered people, and that the only security is an effectual defence.

We all know that the Stuart family and the House of Hanover opposed each other for the Crown of England. The Stuart family stood first in the line of succession, but the other was the most successful.

In July, 1745, Charles, the son of the exiled king, landed in Scotland, collected a small force, at no time exceeding five or six thousand men, and made some attempts to re-establish his claim. The late Duke of Cumberland, uncle to the present King of England, was sent against him, and on the sixteenth of April following Charles was totally defeated at Culloden, in Scotland. Success and power are the only situations in which clemency can be shewn, and those who are cruel, because they are victorious, can, with the same facility, act any other degenerate character.

"Immediately after the decisive action at Culloden, the Duke of Cumberland took possession of Inverness; where six and thirty deserters, convicted by a court-martial, were ordered to be executed: then he detached several parties to ravage the country. One of these apprehended the lady Mackintosh, who was sent prisoner to Inverness, plundered her house, and drove away her cattle, though her husband was actually in the service of the government. The castle of lord Lovat was destroyed. The French prisoners were sent to Carlisle and Penrith: Kilmarnock, Balmerino, Cromartie, and his son the lord Macleod, were conveyed by sea to London; and those of an inferior rank were confined in different prisons. The Marquis of Tullibardine, together with a brother of the earl of Dunmore, and Murray the pretender's secretary, were seized and transported to the Tower of London, to which the earl of Traquair had been committed on suspicion; and the eldest son of lord Lovat was imprisoned in the castle of Edinburgh. In a word, all the jails in Great Britain, from the capital northwards, were filled with those unfortunate captives; and great numbers of them were crowded together in the holds of ships, where they perished in the most deplorable manner, for want of air and exercise. Some rebel chiefs escaped in two French frigates that arrived on the coast of Lochaber about the end of April, and engaged three vessels belonging to his Britannic majesty, which they obliged to retire. Others embarked on board a ship on the coast of Buchan, and were conveyed to Norway, from whence they travelled to Sweden. In the month of May, the Duke of Cumberland advanced with the army into the Highlands, as far as Fort-Augustus, where he encamped; and sent

off detachments on all hands, to hunt down the fugitives, and lay waste the country with fire and sword. The castles of Glengary and Lochiel were plundered and burned; every house, hutt, or habitation, met with the same fate, without distinction; and all the cattle and provision were carried off; the men were either shot upon the mountains, like wild beasts, or put to death in cold blood, without form of trial; the women, after having seen their husbands and fathers murdered, were subjected to brutal violation, and then turned out naked, with their children, to starve on the barren heaths. One whole family was enclosed in a barn, and consumed to ashes. Those ministers of vengeance were so alert in the execution of their office, that in a few days there was neither house, cottage, man, nor beast, to be seen within the compass of fifty miles; all was ruin, silence, and desolation."

I have here presented the reader with one of the most shocking instances of cruelty ever practised, and I leave it, to rest on his mind, that he may be fully impressed with a sense of the destruction he has escaped, in case Britain had conquered America; and likewise, that he may see and feel the necessity, as well for his own personal safety, as for the honour, the interest, the happiness of the whole community, to omit or delay no one preparation necessary to secure the ground which we so happily stand upon.

To THE PEOPLE OF AMERICA

On the Expenses, Arrangements and Disbursements for carrying on the War, and finishing it with Honour and Advantage.

When any necessity or occasion has pointed out the convenience of addressing the public, I have never made it a consideration whether the subject was popular or unpopular, but whether it was right or wrong; for that which is right will become popular, and that which is wrong, though by mistake it may obtain the cry or fashion of the day, will soon lose the power of delusion, and sink into disesteem.

A remarkable instance of this happened in the case of Silas Deane; and I mention this circumstance with the greater ease, because the poison of his hypocrisy spread over the whole country, and every man, almost without exception, thought me wrong in opposing him. The best friends I then had, except Mr. Laurens, stood at a distance, and this tribute, which is due to his constancy, I pay to him with respect, and that the readier, because he is not here to hear it. If it reaches him in his imprisonment, it will afford him an agreeable reflection.

"*As he rose like a rocket, he would fall like a stick,*" is a metaphor which I applied to Mr. Deane, in the first piece which I published respecting him, and he has exactly fulfilled the description. The credit he so unjustly obtained from the public, he lost in almost as short a

time. The delusion perished as it fell, and he soon saw himself stripped of popular support. His more intimate acquaintance began to doubt and to desert him long before he left America, and at his departure he saw himself the object of general suspicion. When he arrived in France, he endeavoured to effect by treason what he had failed to accomplish by fraud. His plans, schemes and projects, together with his expectation of being sent to Holland to negociate a loan of money, had all miscarried. He then began traducing and accusing America of every crime, which could injure her reputation. "That she was a ruined country; that she only meant to make a tool of France, to get what money she could out of her, and then to leave her and accommodate with Britain." Of all which and much more, Colonel Laurens and myself, when in France, informed Dr. Franklin, who had not before heard of it. And to compleat the character of a traitor, he has, by letters to his country since, some of which, in his own hand writing, are now in the possession of Congress, used every expression and argument in his power, to injure the reputation of France, and to advise America to renounce her alliance, and surrender up her independence. (1) Thus, in France, he abuses America, and in his letters to America he abuses France; and is endeavouring to create disunion between two countries, by the same arts of double-dealing by which he caused dissensions among the Commissioners in Paris, and distractions in America. But his life has been fraud, and his character has been that of a plodding, plotting, cringing mercenary, capable of any disguise that suited his purpose. His final detection has very happily cleared up those mistakes, and removed those uneasinesses, which his unprincipled conduct occasioned. Every one now sees him in the same light; for towards friends or enemies he acted with the same deception and injustice, and his name, like that of *Arnold*, ought now to be forgotten among us. As this is the first time that I have mentioned him since my return from France, it is my intention that it shall be the last. — From this digression, which for several reasons I thought necessary to give, I now proceed to the purport of my address.

I consider the war of America against Britain as the country's war, the public's war, or the war of the people in their own behalf, for the security of their natural rights, and the protection of their own property. It is not the war of Congress, the war of the Assemblies, or the war of Government, in any line whatever. The country first, by mutual compact, resolved to defend their rights and maintain their independance, *at the hazard of their lives and fortunes*. They elected their Representatives, by whom they appointed their members of Congress, and said, *act you for us, and we will support you*. This is the true ground and principle of the war on the part of America, and, consequently, there remains nothing to do, but for every one to fulfil his obligation.

It was next to impossible that a new country, engaged in a new undertaking, could set off systematically right at first. She saw not the extent of the struggle that she was involved in,

neither could she avoid the beginning. She supposed every step that she took, and every resolution which she formed, would bring her enemy to reason, and close the contest. Those failing, she was forced into new measures; and these, like the former, being fitted to her expectations, and failing in their turn, left her continually unprovided and without system. The enemy likewise was induced to prosecute the war, from the temporary expedients we adopted for carrying it on. We were continually expecting to see their credit exhausted, and they were looking to see our currency fail; and thus, between their watching us and we them, the hopes of both have been deceived, and the childishness of the expectation has served to encrease the expense.

Yet who, through this wilderness of error, has been to blame? where is the man who can say, the fault had not in part been his? They were the natural unavoidable errors of the day. They were the errors of a whole country, which nothing but experience could detect and time remove. Neither could the circumstances of America admit of system, till either the paper currency was fixed or laid aside. No calculation of a finance could be made on a medium falling without reason, and fluctuating without rule.

But there is one error which might have been prevented and was not; and as it is not my custom to flatter, but to serve mankind, I will speak it freely. It certainly was the duty of every assembly on the continent to have known, at all times, what was the condition of its treasury, and to have ascertained at every period of depreciation, how much the real worth of the taxes fell short of their nominal value. This knowledge, which might have been easily gained, would have enabled them to have kept their constituents well informed, and this is one of the greatest duties of representation. They ought to have studied and calculated the expenses of the war, the quota of each State, and the consequent proportion that would fall on each man's property for his defence; and this must easily have shewn to them, that a tax of one hundred pounds could not be paid by a bushel of apples or an hundred of flour, which was often the case two or three years ago. But instead of this, which would have been plain and upright dealing, the little line of temporary popularity, the feather of an hour's duration, was too much pursued; and in this involved condition of things, every State, for the want of a little thinking, or a little information, supposed that it supported the whole expences of the war, when in fact it fell, by the time the tax was levied and collected, above three fourths short of its own quota.

Impressed with a sense of the danger to which the country was exposed by this lax method of doing business, and the prevailing errors of the day, I published, last October was a twelvemonth, *The Crisis Extraordinary,* on the revenues of America, and the yearly expense of carrying on the war. My estimation of the latter, together with the civil list of Congress,

and the civil list of the several States, was Two Million Pounds sterling, which is very nearly Nine Millions of Dollars.

Since that time, Congress have gone into a calculation, and have estimated the expences of the war department and the civil list of Congress (exclusive of the civil list of the several governments) at Eight Millions of Dollars; and as the remaining million will be fully sufficient for the civil list of the several States, the two calculations are exceedingly near each other.

The sum of Eight Millions of Dollars have called upon the States to furnish, and their quotas are as follows, which I shall preface with the resolution itself.

"By the United States in Congress assembled,

"October 30, 1781.

"Resolved,

THAT the respective states be called upon to furnish the Treasury of the United States with their quotas of eight millions of dollars, for the war department and civil list for the ensuing year, to be paid quarterly, in equal proportions, the first payment to be made on the first day of April next.

"*Resolved*, That a Committee, consisting of a member from each State, be appointed to apportion to the several States the quota of the above sum.

"*November* 2d.

The Committee, appointed to ascertain the proportions of the several States of the monies to be raised for the expences of the ensuing year, report the following resolutions:

"That the sum of Eight Millions of Dollars, as required to be raised by the resolutions of the 30th of October last, be paid by the States in the following proportion:

New Hampshire, — 373,598

Massachusetts, — 1,307,596

Rhode Island, — 216,684

Connecticut, — 747,196

New York, — 373,598

New Jersey, — 485,679

Pennsylvania, — 1,120,794

Delaware, — 112,085

Maryland, — 933,096

Virginia, — 1,307,594

North Carolina, — 622,677

South Carolina, — 373,598

Georgia, — 24,905

$8,000,000 Dollars

"Resolved,

*That it be recommended to the several States to lay taxes for raising their quotas of money for the United States, separate from those laid for their own particular use."

On these resolutions I shall offer several remarks.

First. On the sum itself, and the ability of the country.

Secondly. On the several quotas, and the nature of a union. And,

Thirdly. On the manner of collection and expenditure.

First. On the sum itself, and the ability of the country. As I know my own calculation is as low as possible, and as the sum called for by congress, according to their calculation, agrees very nearly therewith, I am sensible it cannot possibly be lower. Neither can it be done for that, unless there is ready money to go to market with; and even in that case, it is only by the utmost management and oeconomy that it can be made to do.

By the accounts which were laid before the British parliament last spring, it appeared that the charge of only subsisting, that is feeding, their army in America, cost annually Four Million Pounds sterling, which is very nearly Eighteen Millions of Dollars. Now if, for Eight Millions, we can feed, clothe, arm, provide for, and pay an army sufficient for our defence, the very comparison shows that the money must be well laid out.

It may be of some use, either in debate or conversation, to attend to the progress of the expences of an army, because it will enable us to see on what part any deficiency will fall.

The first thing is, to feed them and prepare for the sick.

Secondly, to clothe them.

Thirdly, to arm and furnish them.

Fourthly, to provide means for removing them from place to place. And,

Fifthly, to pay them.

The first and second are absolutely necessary to them as men. The third and fourth are equally as necessary to them as an army. And the fifth is their just due. Now if the sum which shall be raised should fall short, either by the several acts of the States for raising it, or by the manner of collecting it, the deficiency will fall on the fifth head, the soldiers pay, which would be defrauding them, and eternally disgracing ourselves. It would be a blot on the Councils, the country, and the revolution of America, and a man would hereafter be ashamed to own that he had any hand in it.

But if the deficiency should be still shorter, it would next fall on the fourth head, *the means of removing the army from place to place*; and in this case, the army must either stand still where it can be of no use, or seize on horses, carts, waggons, or any means of transportation which it can lay hold of; and in this instance the country suffers. In short, every attempt to do a thing for less than it can be done for, is sure to become at last both a loss and a dishonour.

But the country cannot bear it say some. This has been the most expensive doctrine that ever was held out, and cost America millions of money for nothing. Can the country bear to be overrun, ravaged and ruined by an enemy, which will immediately follow where defence is wanting, and defence will ever be wanting where sufficient revenues are not provided. But this is only one part of the folly. The second is, that when the danger comes, invited in part by our not preparing against it, we have been obliged, in a number of instances, to expend double the sums to do that which at first might have been done for half the money. But this is not all. A third mischief has been, that grain of all sorts, flour, beef, fodder, horses, carts, waggons, or whatever was absolutely or immediately wanted, have been taken without pay. Now, I ask, why was all this done, but from that extremely weak and expensive doctrine, *that the country could not bear it?* that is, that she could not bear, in the first instance, that which would have saved her twice as much at last; or, in proverbial language, that she could not bear to pay a penny to save a pound; the consequence of which has been, that she has paid a pound for a penny. Why are there so many unpaid certificates in almost every man's hands, but from the parsimony of not providing sufficient revenues? Besides, the doctrine contradicts itself; because, if the whole country cannot bear it, how is it possible that a part should; and yet this has been the case: For those things have been had, and they must be had; but the misfortune is, that they have been had in a very unequal manner, and upon expensive credit, whereas with ready money they might have been purchased for half the price, and no body distressed.

But there is another thought which ought to strike us, which is, — How is the army to bear the want of food, cloathing and other necessaries? The man who is at home can turn himself a thousand ways, and find as many means of ease, convenience or relief: But a soldier's life admits of none of those: Their wants cannot be supplied from themselves: For an army, though it is the defence of a State, is at the same time the child of a country, and must be provided for in every thing.

And lastly, The doctrine is false. There are not three millions of people, in any part of the universe, who live so well, or have such a fund of ability as in America. The income of a common labourer, who is industrious, is equal to that of the generality of tradesmen in England. In the mercantile line, I have not heard of one who could be said to be a bankrupt since the war began, and in England they have been without number. In America almost every farmer lives on his own lands, and in England not one in a hundred does. In short, it seems as if the poverty of that country had made them furious, and they were determined to risk all to recover all.

Yet, notwithstanding those advantages on the part of America, true it is, that had it not been for the operation of taxes for our necessary defence, we had sunk into a state of sloth and poverty: For there was more wealth lost by neglecting to till the earth in the years 1776, 77, and 78, than the quota of taxes amounts to. That which is lost by neglect of this kind, is lost for ever; whereas that which is paid, and continues in the country, returns to us again; and at the same time that it provides us with defence, it operates not only as a spur, but as a premium to our industry.

I shall now proceed to the second head, viz. ON THE SEVERAL QUOTAS, AND THE NATURE OF A UNION.

There was a time when America had no other bond of union, than that of common interest and affection. The whole country flew to the relief of Boston, and, making her cause their own, participated in her cares and administered to her wants. The fate of war, since that day, has carried the calamity in a ten-fold proportion to the southward; but in the mean time the union has been strengthened by a legal compact of the States, jointly and severally ratified, and that which before was choice, or the duty of affection, is now likewise the duty of legal obligation.

The union of America is the foundation-stone of her independence; the rock on which it is built; and is something so sacred in her constitution, that we ought to watch every word we speak, and every thought we think, that we injure it not, even by mistake. When a multitude, extended, or rather scattered, over a continent, in the manner we were, mutually agree to form one common centre whereon the whole shall move, to accomplish a particular

purpose, all parts must act together and alike, or act not at all, and a stoppage in any one is a stoppage of the whole, at least for a time.

Thus the several States have sent Representatives to assemble together in Congress, and they have empowered that body, which thus becomes their centre, and are no other than themselves in representation, to conduct and manage the war, while their constituents at home attend to the domestic cares of the country, their internal legislation, their farms, professions or employments: For it is only by reducing complicated things to method and orderly connection that they can be understood with advantage, or pursued with success. — Congress, by virtue of this delegation, estimates the expence, and apportions it out to the several parts of the empire according to their several abilities; and here the debate must end, because each State has already had its voice, and the matter has undergone its whole portion of argument, and can no more be altered by any particular State, than a law of any State, after it has passed, can be altered by any individual. For with respect to those things which immediately concern the union, and for which the union was purposely established and is intended to secure, each State is to the United States what each individual is to the State he lives in. And it is on this grand point, this movement upon one centre, that our existence as a nation, our happiness as a people, and our safety as individuals, depend.

It may happen that some State or other may be somewhat over or under rated, but this cannot be much. The experience which has been had upon the matter, has nearly ascertained their several abilities. But even in this case, it can only admit of an appeal to the United States, but cannot authorise any State to make the alteration itself, any more than our internal government can admit an individual to do so in the case of an act of assembly; for if one State can do it, then may another do the same, and the instant this is done the whole is undone.

Neither is it supposeable that any single State can be a judge of all the comparative reasons which may influence the collective body in quotaing out the continent. The circumstances of the several States are frequently varying, occasioned by the accidents of war and commerce, and it will often fall upon some to help others, rather beyond what their exact proportion at another time might be; but even this assistance is as naturally and politically included in the idea of a union, as that of any particular assigned proportion; because we know not whose turn it may be next to want assistance; for which reason, that is the wisest State which sets the best example.

Though in matters of bounden duty and reciprocal affection, it is rather a degeneracy from the honesty and ardour of the heart to admit any thing selfish to partake in the government of our conduct, yet in cases where our duty, our affections, and our interest all coincide, it

may be of some use to observe their union. The United States will become heir to an extensive quantity of vacant land, and their several titles to shares and quotas thereof, will naturally be adjusted according to their relative quotas, during the war, exclusive of that inability which may unfortunately arise to any State by the enemy holding possession of a part; but as this is a cold matter of interest, I pass it by, and proceed to my third head, viz.

ON THE MANNER OF COLLECTION AND EXPENDITURE.

It hath been our error, as well as our misfortune, to blend the affairs of each State, especially in money matters, with those of the United States; whereas it is to our case, convenience and interest, to keep them separate. The expences of the United States for carrying on the war, and the expences of each State for its own domestic government, are distinct things, and to involve them is a source of perplexity and a cloak for fraud. I love method, because I see and am convinced of its beauty and advantage. It is that which makes all business easy and understood, and without which every thing becomes embarrassed and difficult.

There are certain powers which the people of each State have delegated to their legislative and executive bodies, and there are other powers which the people of every State have delegated to Congress, among which is that of conducting the war, and, consequently, of managing the expences attending it; for how else can that be managed, which concerns every State, but by a delegation from each. When a State has furnished its quota, it has an undoubted right to know how it has been applied, and it is as much the duty of Congress to inform the State of the one, as it the duty of the State to provide the other.

In the resolution of Congress already recited, it is recommended to the several States *to lay taxes for raising their quotas of money for the United States, separate from those laid for their own particular use*.

This is a most necessary point to be observed, and the distinction should follow all the way through. They should be levied, paid and collected separately, and kept separate in every instance. Neither have the civil officers of any State, nor the government of that State, the least right to touch that money which the people pay for the support of their army and the war, any more than Congress has to touch that which each State raises for its own use.

This distinction will naturally be followed by another. It will occasion every State to examine nicely into the expences of its civil list, and to regulate, reduce, and bring it into better order than it has hitherto been; because the money for that purpose must be raised apart, and accounted for to the public separately. But while the monies of both were blended, the necessary nicety was not observed, and the poor soldier, who ought to have been the first, was the last who was thought of.

Another convenience will be, that the people, by paying the taxes separately, will know what they are for; and will likewise know that those which are for the defence of the country will cease with the war, or soon after. For although, as I have before observed, the war is their own, and for the support of their own rights and the protection of their own property, yet they have the same right to know that they have to pay, and it is the want of not knowing that is often the cause of dissatisfaction.

This regulation of keeping the taxes separate has given rise to a regulation in the office of finance, by which it is directed,

"That the receivers shall, at the end of every month, make out an exact account of the monies received by them respectively, during such month, specifying therein the names of the persons from whom the same shall have been received, the dates and the sums; which account they shall respectively cause to be published in one of the newspapers of the State; to the end that every citizen may know how much of the monies collected from him, in taxes, is transmitted to the treasury of the United States for the support of the war; and also, that it may be known what monies have been at the order of the Superintendent of Finance. It being proper and necessary, that in a free country the people should be as fully informed of the administration of their affairs as the nature of things will admit."

It is an agreeable thing to see a spirit of order and oeconomy taking place, after such a series of errors and difficulties. A government or an administration, who means and acts honestly, has nothing to fear, and consequently has nothing to conceal; and it would be of use if a monthly or quarterly account was to be published, as well of the expenditures as of the receipts. Eight millions of dollars must be husbanded with an exceeding deal of care to make it do, and therefore, as the management must be reputable, the publication would be serviceable.

I have heard of petitions which have been presented to the assembly of this State (and probably the same may have happened in other States) praying to have the taxes lowered. Now the only way to keep taxes low is, for the United States to have ready money to go to market with: and tho' the taxes to be raised for the present year will fall heavy, and there will naturally be some difficulty in paying them, yet the difficulty, in proportion as money spreads about the country, will every day grow less, and in the end we shall save some millions of dollars by it. We see what a bitter, revengeful enemy we have to deal with, and any expence is cheap compared to their merciless paw. We have seen the unfortunate Carolineans hunted like partridges on the mountains, and it is only by providing means for our defence that we shall be kept from the same condition. When we think or talk about taxes, we ought to recollect that we lie down in peace, and sleep in safety; that we can follow our farms or stores, or other occupations, in prosperous tranquillity; and that these

inestimable blessings are procured to us by the taxes that we pay. In this view, our taxes are properly our insurance money; they are what we pay to be made safe, and in strict policy are the best money we can lay out.

It was my intention to offer some remarks on the impost law of *five per cent*. recommended by Congress, and to be established as a fund for the payment of the loan-office certificates, and other debts of the United States; but I have already extended my piece beyond my intention. And as this fund will make our system of finance compleat, and is strictly just, and consequently requires nothing but honesty to do it, there needs but little to be said upon it.

C.S.

PHILAD. March 5, 1782.

(As this is on an interesting subject, the author requests the several printers throughout the United States to give it a place in their papers, without dividing it.)

Footnotes:

1. Mr. William Marshall, of this city, formerly a pilot, who had been taken at sea and carried to England, and got from thence to France, brought over letters from Mr. Deane to America, one of which was directed to "*Robert Morris, Esq.*" Mr. Morris sent it unopened to Congress, and advised Mr. Marshall to deliver the others there, which he did. The letters were of the same purport with those which have been already published under the signature of *S. Deane*, to which they had frequent reference.