With The Publishers' Compts

A

LETTER

ON THE

GENIUS AND DISPOSITIONS

OF THE

FRENCH GOVERNMENT,

INCLUDING

A VIEW OF THE TAXATION OF THE FRENCH EMPIRE.

BY AN AMERICAN

Recently returned from Europe.

"Heureux, toutes les fois que je médite sur les gouvernemens, de
" trouver toujours dans mes recherches, de nouvelles raisons d'aimer
" celui de mon pays." *Rousseau, Contract Social.*

"Εις οιωνος αριςος αμυνεσθαι περι πατρης"

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ADVERTISEMENT.

THE following pages were written amid a variety of pursuits in the course of the last two months. They are now given with some precipitation to the public, in consequence of a belief, that, if destined to be at all useful, they may be particularly so at this moment. It was originally intended to insert the name of the gentleman to whom they are addressed, and who enjoys, both here and abroad, the highest reputation as a statesman and an author. Considerations of a private nature have induced the writer to relinquish this plan, but he has still thought proper to retain the form of a letter, which exacts a less scrupulous adherence to method than any other shape, into which his ideas could have been thrown. He disclaims all party feelings or views, and is animated solely by a wish to promote the cause of truth. The sketch

which he has drawn of the French finances, is collected from original documents of unquestionable authority, and, together with many of the topics in relation to the state of England upon which he has merely touched, forms but the outline of a much larger work which he now has in a state of forwardness. In the publication of these pages, he derives no small confidence from the habitual attention which he has given to political studies, and from the frequent intercourse which he enjoyed, during a long residence abroad, with many of the most enlightened statesmen of Europe. These advantages greatly facilitated the attainment of correct information, and in the opinion of those particularly who are acquainted with the extent of the last, cannot fail to add weight to his theory, and to stamp a character of peculiar authenticity on the facts which he has occasion to introduce in the progress of this inquiry.

Philadelphia, December 2, 1809.

A LETTER,

&c.

MY DEAR SIR,

IN the course of the conversations which we have held since my return from Europe, you have often had the goodness to express a wish to see my views of the actual condition of France, and of the genius of her government, presented with more detail and method than the nature of our verbal intercourse would admit. The encouragement I derive from your favourable opinion, and the desire which I have always felt of being useful to our country, have, at length, determined me to undertake this investigation, from which I have been hitherto diverted by a multitude of domestic avocations.

If I had not known how few of the sound political tracts of Europe are in circulation here, and how little we are in the habit of reasoning from general views, I should have been surprised to find opinions in vogue, which have been long since abandoned even by that description of European politicians whose sympathies were once so powerfully attracted to the success of French policy both external and domestic. Were our own errors merely speculative, and not of essential importance to our vital interests, we might view them, if not with an eye of indifference, at least, without feelings of dismay; but, it is our misfortune that the character of our internal administration, of our moral habits and of our foreign relations,—that our laws and liberties depend, in a great degree, upon a proper understanding of the genius and dispositions of the French government. Our destinies appear to me no otherwise ambiguous, than as they rest upon the sentiments which I wish to see universally predominant,—of cordial detestation for the profligacy, and of timely resistance to the machinations of a power, which, circumscribed

by no law, and checked by no scruple, meditates the subjugation of this, as well as of every other country.

There are, I know, many among us, whose predilections for French alliance, no calculation of consequences may be effectual to subdue,—but I am well satisfied, that we have a great majority, who need but a just sense of the character and effects of French despotism, to be induced to unite in opposing whatever attempts may be made, either by treachery or violence, to yoke us to the car of the common enemy of mankind. The well-intentioned part of our citizens should be taught to understand, that it belongs to the nature, as it is the systematic plan, of the government of France, to grasp at universal dominion; that the evils which this gigantic despotism entails upon France herself are no less galling, than those to which the conquered territories are subject; that every where the luxuries of the rich, and the necessaries of the poor are alike assailed; that we not only share with the British in the hatred which is cherished against them by the

Cabinet of St. Cloud, but are equally marked out for destruction. The details which I have to offer will serve to establish these positions. I shall commence by an inquiry into the first.

All the writers* who have discussed the state of Europe before the French revolution, concur in representing France as better fitted than any other power for the attainment of universal empire. Her geographical position, the numbers, the compactness, and the martial character of her population, the ambitious projects and restless intrigue of her rulers, furnished her eminently with the moral and physical energies for this purpose. The history of the continental politics of the last century; the correspondence between the foreign ministers of France and their court, and the domestic annals of that court towards the close of the last reign, must convince every reflecting reader, that the French politicians of the day

* See Hume's Essay on Balance of Power—Bolingbroke's Sketch of the State of Europe, vol. vii—Ancillon's Tableau des Revolutions Politiques de l'Europe; and the French writers universally.

were profoundly sensible of their advantages, and eagerly sought an opportunity of exerting them for the establishment of an unlimited control over the continent* The obstacles to the accomplishment of this end before the revolution, are to be discovered—in the civil institutions, in certain established habits, and in the limited forms of government, of which France then partook with the rest of Europe. The balance of power, which for three centuries, prevented the destruction of any one independent state by violent means, and exhibited, before the dismemberment of Poland, nineteen distinct powers of the most unequal strength, is to be ascribed, not to the moderation or to the jealousy of the four great rivals, but to what may be termed, an *equilibrium of weakness in their military constitutions.*

It was computed by the most celebrated

* I refer particularly to the "Politique de tous les Cabinets," on this subject. See in that work—"Les Conjectures Raisonnées de Favier, sur la Situation actuelle de la France, dans le Systeme Politique de l'Europe."—"La nation," says he, "a regné jadis sur toute l'Europe connue," &c.

writers on political arithmetic, that no state could maintain at one time, without absolute ruin, more than the one hundredth part of its military population in arms. This arose from various causes:—1st, The necessity of proportioning the military force, the great instrument of dominion, not merely to the *numerical* population, but to that which remained after every deduction in favour of the agriculture, the commerce, the manufactures, the luxuries and the aristocratic distinctions of nations, of whose governments it was the chief interest and the fundamental policy to cultivate the arts of peace. 2d, The maxim universally adopted, and strictly true under the former circumstances of Europe—that *money* constituted the sinews of war. The extent of the levies and the duration of hostilities in the former wars of the continent depended upon the financial resources of the belligerents. In every country the system of finance was more or less regular and equitable, and the monarch unaided by the expedients of violence and fraud, to which the revolutionary governments of France had recourse, was compelled to ac-

commodate his military efforts to the poverty of his exchequer. The idea of supporting armies upon the territories of an enemy appears never to have been entertained, and could not have been carried into effect; as no one power had a decided superiority over the rest, such as the French now enjoy, in general tactics and numbers, and in the education and character of their troops. This state of things precluded the possibility of continuing for any length of time the momentum necessary for permanent conquest. Nations of husbandmen, of artificers and manufacturers, were utterly incapable of pursuing a regular plan, or of furnishing the means for the attainment of universal empire; nor could armies, drawn from looms and forges, acquire the spirit or the discipline to qualify them for becoming the masters of the world.

In conjunction with these causes, the pursuits of commerce, also, which became so various and complicated after the discoveries of Columbus, conspired to keep the leading powers within their proper sphere, and to prevent

the exertion of those means by which France has since been enabled to shatter the strength and to crush the independence of the continent. This tragical catastrophe, of which half the evils have not as yet been disclosed, was, moreover, retarded by the mode in which the French armies, together with those of all the continental powers, were recruited. It was obvious to every reader of ancient history, that the conquering nations of old could never have achieved their purpose, without a regular code of military education, and unless their governments had been invested with an unlimited command over the population of the territories subject to their authority. The system of voluntary levies is wholly incompatible with a plan of boundless aggrandisement, and it was therefore General Jourdan exultingly declared to the Convention, when they enacted the tyrannical law of the requisition—"that "the moment they pronounced the compulsory "levy *en masse* to be permanent, they decreed "the power of the republic to be imperishable."

Such were the shackles by which France was

fettered until the period of her revolution, and from which she was released by that extraordinary event. Mr. Burke ascribes it, in some measure, to an impatience on the part of her politicians to see themselves engaged without impediment in the career of conquest*. It is, however, unnecessary for us to investigate the causes to which the first eruptions of the revolutionary volcano are to be traced; but, in order to understand the character of the imperial government, it may be useful to examine what were the facilities with which she was furnished for the subjugation of the continent by the destruction of her monarchy and of her old institutions. Whenever I review this topic, to me it is no longer a subject of astonishment that the nations of the continent were found so brittle; and that France has effectuated nearly as much within a few years, as the Romans were able to accomplish in as many centuries.

By the revolution her relative situation was

* Regicide Peace, p. 159, 163, 171, 179.

totally changed. One of its first effects was the destruction of all those interests by which the old government, in common with the rest of Europe, was influenced and checked. While the other states of the continent continued to revolve in the orbits in which their maxims and habits retained them—France was loosened, as it were, from the political firmament, and prepared to pursue any direction, or to receive any impulse, which her new rulers might choose to give. In the decomposition of the original mass, materials were found for the construction of a new system, retaining the invigorating elements of the old, but shaped from the models of antiquity, and endued with a distempered energy more formidable than any degree of strength of which the constitution of the latter was at any time susceptible. It was predicted, many years before, by a writer who had diligently studied the military establishments of modern Europe, "that the continent would be speedily enslaved should a nation, with the resources "of France, break through the forms and "trammels of the civil constitutions of the

"period; shake off fiscal solicitudes by a "general bankruptcy; turn her attention ex- "clusively to military affairs; and organize "a regular plan of universal empire*." Such precisely was the position of France, when, after the first years of the revolution, she had formed an immense military force, and the course of events had lodged an omnipotent authority in the hands of a body of enthusiastic and ambitious theorists, who completely realized this view of things, and whom ex-

* Guibert. Essai de Tactique. Sir James Steuart has a curious passage on this subject. He supposes a case precisely similar, and concludes with the following remarks: "I ask, what combination, among the modern European princes, would carry on a successful war against such a people? What article would be wanting to their subsistence? And what country would defend themselves against the attack of such an enemy? Such a system of political economy, I readily grant, is not likely to take place: but, if ever it did, would it not effectually dash to pieces the whole fabric of trade and industry which has been forming for so many years? and would it not quickly oblige every other nation to adopt as far as possible, a similar conduct from a principle of self-preservation?" (*Political Econ. B. 2. C. 13.*)

perience soon taught the truth of a maxim of Livy, so well confirmed by the events of the present time,—that in war there are but three essential requisites, "good soldiers, good "officers, and good fortune."

Whoever attends to the progress of the French power, must be satisfied that it is not the work of chance; but, in a great degree, the result of a deliberate project for the subjugation of Europe, framed and acted upon even before the reign of the Directory. The conclusions which an attentive consideration of this subject had led me to adopt, were sanctioned by the acknowledgment of all the actors in the scene of the revolution, with whom I had occasion to converse in Paris. They drew from the history of the commonwealths of antiquity those arts of fraud and menace, of violence and seduction, by which the latter were enabled to beguile the weakness, to ensnare the cupidity, to confound the judgment, and to overpower the fortitude of mankind. The archives of the Assyrian and Macedonian, of the Greek and Roman

conquests, were and still are diligently searched, for precedents in the art of combining cunning with force. The inveterate habits of intrigue—the vanity and ductility, which have always marked the national character—are all confederated for one grand and successful experiment,—that of trying, whether the master-springs of human conduct are not at all times the same: whether, with a deep knowledge of the temper of the age, with a congenial spirit and augmented means, the same principles and measures, skilfully adapted to circumstances, will not give the same results.

The world has seen with how strong and steady an impetus, they have urged the accomplishment of their views—and with what overwhelming rapidity of execution, they have demolished the public law and the liberties of Europe. In the boldness with which they conceived, in the vigour with which they have perpetrated, their criminal enterprises—in the splendor and variety of their military achievements, —in the evils which they have inflicted upon the miserable victims of their power—they have

far exceeded all the examples furnished by the records of antiquity. Combining the subtlety of the Roman senate and the ferocity of the Goth, the wildest passions with the most deliberate perfidy—discarding both in their domestic administration and their foreign policy, the feelings of nature, the obligations of conscience, the ties of friendship, the sense of honor,—they drenched France as well as the rest of the continent in tears and blood, and have left not even the consolation of hope to those who examine attentively the present condition of Europe. The works of Livy and Sallust, and the commentaries of Machiavel and Montesquieu, discover the closest parallel between the French and Roman conquerors—in the structure of their military system, in the progress of their arms, and in the tenor of their deportment towards allies and enemies. I have been powerfully struck with this similitude, but I should do injustice to the memory of the Roman republic, if I instituted a comparison as to the character of the instruments, by whom their conquests were achieved. The ruffian horde now preying upon the carcase of

Europe, bears no more analogy to the "so-"lemn and sacred militia" of the Romans,* than the Convention bore to that body which Cicero has ventured to denominate, "the tem-"ple of sanctity, and the refuge of all na-"tions."†

To me it has always appeared that the French, from the first dawnings of their revolution, were more favorably situated than the Romans for the attainment of universal empire. The obstacles in the way of the latter were more formidable and vanquished with more difficulty. In the first stages of their progress, they had to contend against nations who possessed military and civil institutions superior to their own, and whom they overcame only by adopting the excellencies of all. In the extension of their empire beyond the limits of Italy, they encountered, even from

* Solemnis et sacra Romanorum militia. *(Livy.)*

† (Senatus) Templum Sancitatis, caput urbis, ara sociorum, portus omnium gentium. *(Cicero.)*

the barbarians, a vigorous and persevering resistance, inspired by the love of freedom, animated by the most determined hate, and supported by the most perfect unanimity. A barbarous militia, such as that which the Germans, the Thracians, and the Scythians opposed to the progress of their conquerors, is pronounced by Dr. Smith in his Wealth of Nations, to be more capable of defence, than the standing armies of modern times, considered in their relation to the institutions of the period at which he wrote.

The French republic, "cradled in war," enjoyed, *ab origine*, an irresistible superiority over the nations of the continent. The latter had to contend, at the same time, against external attack, and against the danger of internal commotion, arising from the diffusion of jacobinism. Those of the south were at the mercy of the first invader. Their armies wanted both the courage which supplies the place of discipline, which compensates for the absence of courage. The states of Germany and of the North

never appreciated duly the character or the perils of the new war in which they found themselves engaged. It was no longer a contest about "the hoisting or lowering of a sail," or about "little carvings and partitions;" to be waged with irresolute and improvident councils, and to be terminated by timid and shuffling negotiation. As modern Europe had never known an universal dominion, they could not imagine a possibility of the conception or of the execution of such a plan. A certain association of ideas had become habitual, and was viewed with too much favour to be broken upon the faith of any prediction. To form, what the new state of things required,—new combinations,—by which all their hereditary prejudices and useful antipathies, and the whole scheme of northern policy, were to be at once exploded, was an effort which the gigantic strides of their enemy have not as yet sufficed to extort. The power of the republic was at first despised as a mere *phantasmagoria*, and at length regarded with sentiments of despondency and dismay, which enfeebled every exertion.

Nothing, indeed, but a total revolution in the internal constitutions of the other states could have prepared them to meet France on equal terms,—with a military system yielding an inexhaustible supply of men, and a code of principles alike destructive to their domestic interests and to the general prosperity of Europe.

Throughout all the changes of government which France has undergone, there has been an unbroken continuity of views and character. The power of Bonaparte is the mere offspring of the genius and necessities of the republic. He assumed the reins of authority at a crisis when it was necessary to commit them to a single hand, and under circumstances which admitted of no other rule than that of an enterprising military chief. I have been told by some of those who planned the revolution of the 18th *Brumaire*, that the consular power

was first tendered to Moreau; but that, on the *unexpected* arrival of Bonaparte from Egypt, the former designated him as a more suitable instrument for their purpose. It is not to the character and talents alone of the present ruler, however well adapted to his station, that we are to ascribe the career which France has run since his accession. I insist the more on this consideration, because it leads to important conclusions. "The swing and impulse" were already given. He did but move in concert with the regular march, and can scarcely be said to have outstripped the inherent alacrity of the system which he was selected to administer. He has, indeed, adjusted all the parts,—strengthened the springs,—and monopolized the government, of this colossal engine of conquest, with a degree of skill and energy like that with which the Jupiter of the fable is said to have usurped and wielded the empire of Saturn. But he and his immediate predecessors were conquerors from necessity as well as from choice. To disband the armies would have been an act of political suicide, and was in itself utterly impossible.

It was no less impossible to maintain them within the limits of the French territory. Exclusive of other considerations, the state of their finances presented an insuperable obstacle to the latter alternative. The regular receipts of the treasury were altogether insufficient for the expense. They had irretrievably deprived themselves of the resources of credit and of paper circulation; and although, according to an idea of Mr. Burke, a savage and disorderly people will suffer *a robbery* with more patience than *an impost*, the expedients of violence could not have been available in a country completely ruined and exhausted. It is easy to show, from the representations of their own financiers, that no device of fiscal alchymy would have furnished the means of supporting the armies in the interior,—and that foreign plunder was, therefore, a necessary resource. It will be seen, from what I shall state hereafter on the subject of the finances of the empire, that the same connexion continues to subsist between them and the military system.

"A prince," says Machiavel, "should have no other design, nor thought, nor study, than war." The extraordinary being who now governs France, is compelled to adhere to this maxim,—not only by the efficacy of habit and predilection, but from a consciousness that he cannot otherwise preserve his dominion. As the supremacy of the French power depends upon the military organization of the empire, —the existence of an emperor hangs upon the support of the armies. With Bonaparte, therefore, every measure of internal administration is but collateral to the main object. To be beloved in the interior is not his aim, and unfortunately not his chief interest. He knows that in a monarchy, from which the principle of honour is banished, the tie of obligation is miserably weak, unless strengthened by the apprehensions of fear. At this moment the only measure of authority throughout the whole empire, is force. In the course of my remarks, I was in no respect more astonished than in observing, how completely the revo-

lution has extinguished every principle of civil subordination.

The superiority of privileges, the lustre of titles, and the substantial fruits of conquest, are chiefly lavished on the generals; but still he has not forgotten another principle of Machiavel,—that men of influence and intrigue are to be conciliated by benefits, whatever may be the degree of oppression exercised over the mass of the people. The civil dignitaries, therefore, are not without an ample provision,—although he has cautiously abstained from investing them with such hereditary or corporate immunities as might restrain, while they would conduce to secure, the authority of the Sovereign. His personal character is well suited to the difficulties of his station. His military renown has an effulgence brighter than that of any of his generals, and has acquired for him the entire confidence of the soldiery. He has no scandalous undisguised vices, or periodical weaknesses, calculated to diminish with the armies the force of his reputation, or to

counteract the ascendancy of his genius.* The restless activity of his ambition, the comprehensive boldness of his plans, and the uninterrupted succession of great enterprises in which he is engaged, serve to remove domestic perils, in adding to the strength and majesty of the throne. No leisure is given for machinations in the interior,—no scope for ambitious projects among the leaders of the army. His subjects are kept in constant admiration and suspense. Splendid achievements and

* I must be understood here as alluding to his military character. In every other respect there is as little *moral* as there is *political* prudery about one, who combines many of the worst, and apparently opposite qualities of our nature—

cui tristia bella
Iræ que, *insidiæque*, et crimina noxia cordi.

His "splendid wickedness," however, appears to have overpowered and dazzled the imaginations of men, and rather to have conciliated favour than raised abhorrence. We may suspect that even with *republicans*, the lustre of the imperial throne has not lost all its efficacy in "shadowing" crimes—

e tu ben sai que l'ombra
D'un trono é grande per coprir delitti.

undistinguishing pillage constitute the necessary policy, as well as the natural and favourite pursuit of "the modern Charlemagne."

Throughout all France, the note of military preparation drowns every other indication of activity—and the thirst of conquest appears to supersede every other desire. In the capital, all the faculties of thought and action which either individuals or public bodies can furnish in aid of the general design, are applied and disciplined with a regular and effective subserviency, which to me was truly astonishing. I found on all sides, an unity of views,—an activity in planning and systematizing the devices of ambition,—an eagerness for the issue, and a sanguine assurance of success,—almost incredible, and more like the effects of revolutionary frenzy, than those of a concert between the insatiable ambition of an audacious tyrant and the *active* talents and natural propensities of a body of trembling slaves. From the commencement of the revolution particularly, emissaries have been scattered over Europe in order to study and

delineate its geographical face. The harvest of their labours, now deposited in Paris, has furnished the imperial government with a knowledge of the territory of the other powers, much more minute and accurate than that which the latter themselves possess. The *Depôt de la Guerre* occupies, unremittingly, several hundred clerks in tracing maps and collecting topographical details, to minister to the military purposes of the government. All the great estates of Spain were marked and parcelled out long before the last invasion of that country,—and it is not too much to affirm, that those of England are equally well known and already partitioned.

The idea of unlimited sway is studiously kept before the public mind,—and the future empire of France over the nations of the earth, exultingly proclaimed, in all the songs of the theatres and in public discourses of every description. Even the gaunt and ragged beings, who prowl about the streets and infest the night-cellars of Paris;—the famished outcasts, —many of whom are men of decent exterior

and advanced age, beggared by the revolution, —who haunt the *Boulevards* and public gardens, in order to enjoy, under the rays of the sun, that enlivening warmth which their poverty denies them at home,—and who, by their wan and melancholy aspect, excite the horror and compassion of a stranger—all appear to forget, for a moment, their own miseries, in anticipating the brilliant destinies of the empire, and contemplating Paris, in prospective, as the metropolis of the world. The inhabitants of the country and of the provincial cities,—whose condition the war renders miserable beyond description, and who secretly invoke the bitterest curses on their rulers,—are, nevertheless, (for such is the character of this extraordinary people) not without their share in the general avidity for power; and, when the sense of their wretchedness does not press too strongly upon them, can even consent to view the extension of the national influence and renown in the light of a personal benefit.

The French emperor appears to me to have

formed a just estimate of the nature and extent of his power in his foreign,—as well as in his domestic relations. While his armies, the irresistible instruments of his will, remain entire, he is satisfied that the standard of revolt cannot be successfully raised either abroad or at home. He disregards, therefore, the mere murmurs of discontent, and is careless about the individual distress or the general calamities to which the execution of his plans may lead. As long as he retains the troops at his devotion, and waves his victorious banners over the strongest parts of Europe,—he sees that no combination can be formed against him, which he may not instantaneously dissolve. "History proves," says Mably, "that "when once a nation becomes greatly supe- "rior to its enemies in strength, it is possible "for it to be detested by the whole world "and yet successful in its enterprizes." The reader has but to consult the pages of Polybius and the declamations of Cicero* to

* Difficile est dictu, quanto in odio simus apud exteras nationes propter eorum, quos ad eos per hos annos cum

learn what were the calamities to which the Romans subjected the territories brought under their yoke, and in what detestation they were generally held. Insurrections were constantly bursting forth in the distant provinces,—but served only to rivet the adamantine chains of the conquered, and to open fresh sources of plunder to the conquerors. It is these that Machiavel counsels a military usurper to provoke, in order "to strengthen "his own greatness and to obtain colorable "pretexts for rapine."* Partial risings in

imperio misimus, injurias ac libidines. Quod enim sanum putatis in illis terris nostris magistratibus religiosum, quam civitatem sanctam, quam domum satis clausam ac munitam fuisse? (Pro leg. Manil. cap. 22. art. 65.) Lugent omnes provinciæ: queruntur omnes liberi populi, regna denique jam omnia de nostris cupiditatibus et injuriis expostulant; locus intra oceanum jam nullus est neque tam longinquus, neque tam reconditus, quo, non, per hæc tempora, nostrorum hominum libido, iniquitasque pervaserit (in Verr. Action. 2. lib. 3. cap. 89.)—See also, Polybius, 9th B. for an account of the exactions of Rome. And, Livy, I. viii. xi, & x.

* Princ. cap. xx.

Italy or in the North of Germany will but contribute in this way to the plans of Bonaparte. The tumultuary defence of the Spaniards, and the swaggering of the Portuguese, will be scarcely more formidable. He strikes at the centre or heart of the adverse power, and is sure that the extremities will speedily yield. He knows generally, that a monarch, whose power puts him beyond the dread of invasion, has it in his election when to wage war or to make peace,—and that the final success of a nation like France is secured by the relation, (which an established system draws closer every day) between her military organization and her social and political constitution. I shall now proceed to pass in review his conduct towards Spain and the Northern powers, in order to make the true spirit of his government the more apparent. The ideas which I shall submit to you relative to the weakness of those powers, will serve to confirm my position—that the continent is not sinking under the ascendant of his mili-

tary genius alone, but under the colossal weight of the empire which he wields.

Of all the usurpations which history records, there is none more odious for systematic perfidy in the plan, or more shocking for uncoloured violence in the execution, than that which we have recently witnessed in the case of Spain. There was so awful a warning in this event,—it was calculated to impart so irresistible a conviction of the true character and views of the French government,—that it is, at first, not easy to conceive, how it could have failed to light into a flame every spark of feeling or energy which remained to the nations of the earth. But the usurper knew too well the force of that potent spell in which he has bound Europe to be deterred by this apprehension. He was equally well apprized of the resources and disposition of the people he was about to attack; and if his attempt has not as yet fully succeeded, it is not on account of a misapprehension of consequences on his part.

More than two years ago, during my residence in Paris, I had occasion to know that this plan was in agitation. It was a common topic of conversation, that the Bourbons were to be dethroned in that country, and a Bonaparte introduced in their stead. This speculation was usually accompanied by a prophecy concerning the inevitable fall of Austria. All this, too, at a moment, when both nations were in alliance with France,—when Spain, which Mr. Burke, in the time of the Directory, denominated a fief of regicide, was to be considered, in every political calculation, as a part of the resources of France. This trait alone is sufficient to evince the profligacy of her politicians, and the sense which they entertain of the character of their government. They spoke of the necessity of *regenerating* Spain, as the Roman historians, who lived under Caligula and Domitian, speak with compassionate indignation of the slavery in which the Barbarians were held! For three years previous to the seizure of the royal family, Spain was deluged with French emissaries, commissioned to prepare the minds of

the people for the event—and with French engineers and draughtsmen, who were openly engaged in mapping the face of the country, in examining the strong holds, and in exploring the locality and amount of the spoil which they expected to seize.

Beauharnais, the elder brother of the first husband of the Empress, was then sent as minister to Madrid, in order to prepare the development of the plan. I had some acquaintance with this gentleman, and was enabled to observe the great anxiety which his government displayed on the subject of his mission. For more than a month he was constantly on the eve of departure, but was delayed from week to week on account of the new deliberations and arrangements which daily occurred. Beauharnais, although intrepid and positive, is of a mild and humane character, and was surnamed the *inflexible*, at the commencement of the revolution, in consequence of his steady adherence to the royal cause. He was either found too scrupulous for his station, or recoiled altogether from a co-operation in the crime; and as I

have since understood, was soon superseded by a more remorseless agent. The original plan was, to transport the royal family of Spain to South America, and to seize upon the crown as a derelict. This scheme, upon the advantages of which it would be needless to expatiate, was to be accomplished, as circumstances must dictate, either with or without the assistance of the British. The consent of Charles and his queen was obtained, but the opposition of Ferdinand and his counsellors intercepted their flight, and excited among the populace, to whom their intention was disclosed, the alarm which led to the first commotions at Aranjuez. The immense force which Bonaparte introduced, clearly proves, that he foresaw the possibility of the subsequent convulsions throughout Spain, and had made every provision against them which prudence could suggest. If the detention of Ferdinand, when lured into his toils by the blandishments of pretended friendship, shows that there are no refinements of dissimulation or artifices of perfidy of which he is not capable,—the massacre of three hundred in-

nocent victims, whom Murat, the day after the tumult of the 2d of May, caused to be grouped together and shot by his soldiery, in the principal square of Madrid, equally demonstrates, that there is no excess of barbarity, however atrocious, from which he would shrink in the prosecution of his views.*

We must not suppose that Bonaparte was prompted to invade Spain, solely by the feverish restlessness of his spirit, and the desire of aggrandizing his family. He was guided by other powerful incitements, of which the most prominent were these: 1st, To gratify that unextinguishable hate which he cherishes a-

* I had this fact from an eye-witness, one of the first deputies from Spain to the government of England. Don Andres de la Vega, to whom I allude, merited the most implicit faith, and conciliated, by his genius and his love of country, the highest respect from all those who knew him. He was a lawyer of Asturias before the present struggle in Spain, and deserved the eulogium which Cicero passes upon Quintus Scevola—that he was the most eloquent of the learned, and the most learned of the eloquent. "Juris peritorum eloquentissimus—eloquentium juris peritissimus."

gainst the whole race of the Bourbons.—2d, To collect an immediate and considerable booty, and thus to provide a new fund for the supply of his officers and soldiers*—3d, To obtain more complete possession of the naval means which Spain could furnish, for the promotion of his designs on England. Although he might have preferred the unmolested occupation of her government and resources, the chance of resistance was not to be regretted, according to his scheme of aggression. Had the people crouched to receive the oppressive dominion of their invaders, even the shadow of a pretext would have been

* Sir Francis d'Ivernois, speaking of the employment given to the French armies by the Directory, in his "Historical Survey," has the following passage, "Perhaps they will order them to Madrid before they attempt a passage over the Danube; but still the respite cannot be long. Were the plan executed as soon as the Republican armies had circumscribed the king of Spain within his American possessions, they would be the better able to cope with the whole of Germany. It is with the plate of the Churches of Toledo that they would make themselves masters of the mines of Kremnitz and the Hartz.

wanting for that system of confiscation, of robbery, and of proscription which he may now pursue, under colour of chastising rebellion. In the true spirit of a rapacious tyrant, he would willingly have made the criminal in order to punish the crime. The foundations of his throne may be more immoveably laid in the blood, than in the tame submission of the Spaniards. No mind will be found to stand erect, after the wretched experience of this struggle, in the midst of those horrible ruins which his triumph will leave,—and which, by the terror they must inspire, will break down whatever elasticity of spirit may yet endure, either in Spain or in the other countries dependent on his nod.

Spain, when crushed by the weight of his arms, will, conformably to his menace, be treated as a conquered country, and declared the legitimate prey of the great nation,—to whose lenity she will be said to have forfeited all title, by obstinately resisting the accomplishment of his benevolent views. The denunciation already hurled against the opulent

grandees, and the division of their estates among his officers, are but the first steps in that career of regeneration, which Spain, so foolishly reluctant, is to run under the mild and wholesome sway of her philanthropic invaders. I have seen among us, men of no mean understanding, who view the abolition of the Inquisition and the suppression of the convents, as resulting from that hatred for tyranny and superstition by which Bonaparte has always been marked; and who, if they had lived in the reign of Henry the Eighth, would no doubt have given him credit for the same motive, when he abolished the religious foundations of his kingdom, and emptied their wealth into the royal coffers. The modern champion of religious and political freedom has, however, done more,—and, in an article of the constitution allotted to Spain, has substituted for the Inquisition, a police, in almost all respects similar to that of Paris, and hatched under the same incubation.

During my residence in England, my attention was earnestly drawn to whatever was said

or written on the subject of Spain; particularly after the commencement of the present contest. I enjoyed frequent opportunities of conversing with many of the most intelligent officers who embarked on the first expedition, and with several who visited that country for the purpose of ascertaining the true grounds upon which the public expectation was to rest. The result of all my inquiries fortified me in the conclusion to which the character of the invader naturally led—that he had formed but too just an estimate of the weakness and languor of the Spaniards. Two centuries ago, the House of Austria left Spain in a state of inconceivable wretchedness and decay. Under the two first monarchs of the Bourbon race, Philip the Fifth and Ferdinand, some little progress was made in resuscitating this once powerful nation. During the last reign *the degree of improvement, although small, justified a belief, that she might, without any general convulsion or the total abolition of the old government*, be raised to the level of the other commonwealths of Europe. But still Spain was an inert mass, a nerveless country, as Mr. Burke denominated her: of

all others the most disorderly in her civil, the weakest in her military constitution—without the use, but suffering the extreme abuse of a nobility; with inveterate habits of submission to the most enfeebling excesses of religious and political tyranny. Her population was on the decrease. Her regular army, at the period of Bonaparte's invasion, scarcely amounted to forty thousand effective men, and she was altogether destitute of a system for the production of a national force of any other description. The only element of resistance which remained, the sole principle of animation, was that deeply rooted hatred to their enemy, which pervaded almost all orders of men, and of which the French government was fully aware.* Combined with other impulses, this no doubt has great efficacy; but the experience of mankind too clearly evinces, that it is not a motive of ac-

* Favier, in his "Conjectures Raisonnées," contained in the "Politique de tous les Cabinets," commences a chapter on the subject of Spain in this way, "De la haine nationale contre les Francois," and dwells with great indignation on the "*blind and stupid hatred*" entertained so universally by the Spaniards against his countrymen.

tion, or a bond of union, sufficiently permanent and potent, to bear up an oppressed nation against a great disparity of strength and skill.

When the British forces marched into Spain, they found, what such considerations as these might have taught them to expect; here and there tumultuary assemblages, but no appearance whatever of regular military movements; and so far were they from discovering a disposition in the people to co-operate in the task of their own deliverance, that they experienced in their retreat greater inconvenience from the hostility of the Spanish peasantry than from the pursuit of the foe. The letters of Sir John Moore, and the representations of the English travellers, who examined the state of the country are precisely of the same tenor. An effervescence was almost every where excited, but was allowed to evaporate in empty boast and menaces. Treachery and fear marked the conduct of the higher classes; who, by their example disarmed the passions, while they counteracted the efforts of the multitude. The juntas were almost uni-

versally bodies of inactive, illiterate, formalizing men; without the magnanimity to conceive, or the courage to execute, any prompt, comprehensive and hardy plan of operations. Great credit is unquestionably due to the defence of Saragossa, and to the spirit manifested by some few of the privileged orders, and by most of the professional men. But I think it must be apparent, upon an attentive survey of the history of this struggle,—that the exertions of the Spaniards were by no means commensurate with the extent of their physical resources, nor such as would for any time have frustrated the designs of Bonaparte, had not the Austrian war interposed to break the force of his attack. The English ministry committed errors in their mode of co-operation, of which they must now heartily repent. In attempting to rouse the moral energies of the country, they made their appeal to the prejudices of slavery and fanaticism,—when, in such a cause, "the *soul of freedom**" and a deep steady feeling of

* "Slaves that once conceive the glowing thought
"Of Freedom, in that hope itself possess
"All that the contest calls for; spirit, strength,

self-interest in the minds of the people, were the only auxiliaries fitted to supply the absence of skill and discipline. Instead of sending their armies to meet the invader at the bottom of the Pyrenees, they dispatched them to a distant theatre of action;—not to the centre of the danger, but to the circumference, where nothing finally decisive could be effected, even with the most complete success. They had before their eyes a long succession of similar events to teach the necessity of vigorous and unhesitating exertion. It required neither the hind of Sertorius nor the nymph of Scipio to instruct them in what manner the war was to be conducted by their antagonist.

In commenting thus on what I suppose to have been the errors of the British cabinet, I would not be understood as intending to im-

"The scorn of danger and united hearts,
"The surest presage of the good they seek."
COWPER.

peach their motives. I was in England at the commencement of the Spanish struggle, and witnessed the progress of public sentiment on this subject,—not only in the capital, but in almost every part of the country. Never did any nation exhibit a more sublime and edifying spectacle, or an elevation of character so perfectly co-ordinate with the lofty eminence on which she was placed by this unexpected event. Whatever calculations of interest may have been indulged in the councils of the ministry,—and with them, they were, I believe altogether secondary,—none were to be discovered in the spontaneous soaring and eager compassion of the mass of the nation. Indignation at the unparalleled wrongs,—sympathy for the the cruel sufferings of the Spaniards,—alone animated every class of this generous and high-minded people, and called forth an enthusiasm not less ardent, than if they themselves had been the victims. Queen Elizabeth and her subjects did not feel or display a more lively resentment, when the courts of France and Spain conspired at Bayonne to assail her do-

minions and subvert her throne, than did the English of the present day, at the similar projects concerted in the same city against Spain,—so long the willing instrument of the schemes projected for their own destruction.

On the arrival of the first deputies from Asturias, the country was thrown into an absolute delirium of hope and joy,—not on account of any advantages which might accrue to England from the incipient struggle,—but because from the deepest obscurity of the gloom that overspread the continent, a ray of light had broke forth, which promised to illuminate the whole political horizon;—and because a prospect was at length afforded of avenging the rights of justice and humanity, on the very theatre where they had been most shamefully violated and abused. In the whole course of this national emotion, there was something cheering and ennobling for those who still value the dignity of our species, and eminently consolitary for one like myself, who, having seen but the present state of mankind, might have regarded the

cases which history records, of the heroic devotion of states, as mere fabulous declamation, or admired the models which she presents, only in the light of a philosophical romance.

There are various instances in the annals of the world, of nations oppressed either by foreign or domestic foes, claiming relief from the magnanimity of a powerful people; and in those of England herself, the most remarkable, perhaps, are to be found:—When Elizabeth, called upon to assert the laws of justice, and with subjects clamorous for the gratuitous interference of her power, exerted it to secure the independence of Holland, and to rescue the Netherlands from the desolating tyranny of the duke of Alva*:—When William, become the sole refuge of the north of Europe and seconded by the generous sympathies and enlarged wisdom of his people, frustrated the ambitious projects of France, and render-

* See the eloquent passage of Bolingbroke on the conduct of Elizabeth, in this instance, 10th vol. Political Works, Letter 13th.

ed England, according to the expression of Mr. Burke, the arbitress of Europe, and the tutelary angel of the human race. But whatever may have been her elevation at those periods, the attitude in which she stood, when Spain first implored succour from her generosity, was infinitely more grand and imposing, than any in which her own annals or those of the world exhibit any nation whatever. The nature of the contest which she has so long waged—the melancholy condition of the continent*—The relation in which Spain be-

* " Where, sunk by many a wound, heroic states
" Mourn in the dust, and tremble at the frown
" Of hard ambition: where the gen'rous band
" Of youths who fought for freedom and their sires,
" Lie side by side in blood: where brutal force
" Usurps the throne of justice, turns the pomp
" Of guardian power, the majesty of rule,
" The sword, the laurel, and the purple robe,
" To poor dishonest pageants, to adorn
" A robber's walk, and glitter in the eyes
" Of such as bow the knee."

Akenside, who drew this picture from his imagination, little thought that it would be so soon realized. The conduct of his countrymen with regard to Spain, would alone enable them to apply to themselves another passage of

fore stood in her regard—the cruel wrongs and the miserable weakness of the suppliants —the importance of the ends to be achieved by the successful exertion of her strength—all gave an interest to this conjuncture, which no posture of human affairs, or vicissitude of fortune, was ever before calculated to inspire. Both the government and the people corresponded, by the exuberance of their succours, to the liberal and disinterested zeal, with which they embraced the Spanish cause, and completed a picture, upon which mankind will hereafter love to dwell. I saw the effect which it produced upon the deputies, who were welcomed as if they had been deliverers—not suppliants. They frequently shed

the Poet, in relation to those whose souls can repine at this " big distress :"

" The dregs corrupt
" Of barbarous ages, that Circean draught
" Of servitude and folly, have not yet,
" (Bless'd be th' eternal Ruler of the world!)
" Yet have not so dishonour'd and deform'd
" The native judgment of the human soul,
" Nor so defaced the image of her Sire."

tears of gratitude and joy, and appeared to be more overpowered by the nature of their reception, than by the contemplation of that unrivalled scene of public and individual felicity,—that vigor and independence of mind,—and those moral and political institutions,—which place England so far above every other European country in the scale of excellence.

The fate of Spain was deferred by the unexpected resolution of Austria to risk another contest in order to preserve her existence. I say *unexpected;*—because it could not have belonged to the plans of Bonaparte to attack the one, until the other was subdued. The plunder and additional reputation of strength to be drawn from the acquisition of Spain, were to facilitate the destruction of the Austrian monarchy, and the prosecution of his designs on the north. It was utterly impossible for the Austrian cabinet to have remained ignorant of his views. They were disclosed after the peace of Tilsit without reserve. The

declarations of implacable hostility were uniform and positive,—and the demands upon Austria, such as we have seen them stated in her last manifesto, of a nature to render the ulterior plan altogether unequivocal.* By that sort of infatuation on the subject of France, which in almost every country has operated like the spells of sorcery, the people of Germany, however, were not sensible of the dan-

* Cevallos relates, that in an interview between himself and the Emperor of France at Bayonne, the latter frequently interrogated him concerning the length of time which might be necessary for the entire subjugation of Spain. On being told that three months would be sufficient, he displayed considerable emotion; and, striking his forehead, exclaimed—That it would do, *as he had an account to settle with Austria.* This exclamation he repeated several times. It is also said, that a letter written by the king of Westphalia to some one of his old associates of Guadaloupe, was, about a twelvemonth ago, siezed by the British on board of a French vessel bound to that island: in which letter it was stated that Jerome expected to be made king of Austria within a short period. One may justly apply to *all* the members of this family the verses of Claudian:

His neque per dubium pendet Fortuna favorem,
Nec novit mutare vices; sed fixus in omnes
Cognatis precedit honos.

ger with which they were threatened, nor awakened to a just view of the evils which that danger, when realised, would entail upon them. It may be collected from the proclamations of the Austrian government, that a deplorable apathy prevailed among the people, at the commencement of the late contest.—The want of a proper correspondence on their part, long embarrassed the efforts of their rulers; but a conviction—resulting from the clearest proof—of the ruin with which they were menaced, at length drove the latter to the necessity of labouring assiduously to establish a military system, similar to that which had so materially contributed to the superiority of their enemies. The activity of their preparations alarmed the jealousy of the French government, and forms the ground of the complaints urged by *Champagny* in his correspondence with the Austrian minister *Metternich*, and of his peremptory and insulting demand of the relinquishment of the new plan of military organization. The whole of this correspondence is exceedingly curious, and warrants the conclusion,—that the French

emperor might have continued the war in Spain undisturbed, if he had been willing to overlook the preparations of Austria. But it was essentially necessary for him to arrest the progress of a system, which would have placed her power more upon a level with his own; and, when matured, might have opposed serious impediments to the execution of his general plans. Spain was, therefore, abandoned for the moment, and Austria reduced to the alternative, either of depriving herself of all means of defence, or of engaging in an immediate struggle for her existence.

Those who are inclined to dispute the project of universal conquest ascribed to France, —and her ambitious views on Austria,—argue from the seeming moderation displayed by Bonaparte in his last war with that power; when her capital was in his hands, and the monarchy appeared altogether at his mercy. That moderation, however, may be easily reconciled with his plans; and was in fact,

calculated to promote them. It was the common policy of his prototypes of antiquity, when similarly circumstanced. They often found it useful to weaken their enemies so far as to have nothing to fear from them; but carefully abstained from afflicting all the *possible* evil in their power. They paved the way for future and entire conquest, and thought it unwise to provoke, too suddenly, the resistance of despair, and the vicissitudes of fortune. The appearance of moderation lessened the odium and the alarms, which Bonaparte's immense accession of strength by the treaty of Presburg, was fitten to excite in the Russian and Prussian cabinets. His views upon the north were not altogether ripe for execution; and those powers were, therefore, to be lulled into inaction by the hope of his forbearance,—upon which they have always appeared more to rely, than upon their means of defence.

I have always been of opinion, that the destruction of Prussia was a sure presage of the hostilities meditated against both Austria and

Russia. Prussia stood in the centre of the North. No balance could be preserved in that quarter without such an intermediate power. She was a barrier on all sides against violent usurpation, and in the meridian of her strength, was the bulwark of the west of Europe. She protected France from any ambitious designs which Russia might have formed,—and served as a constant check upon Austria. It was the uniform policy of the court of Versailles, guided by this view of things, to sustain her cause and to court her alliance, as a fundamental security against any inordinate increase of strength on the part of their formidable neighbour.* Their

* See particularly on this head, a Mémoire of M. de Vergennes, contained in the 2d vol. of the Politique de tous les Cabinets, dated March, one thousand seven hundred and eighty four.—"S'il falloit opter," says this statesman, "entre la conversation de la maison des Bourbons en Italie, "et celle de la puissance Prussienne en Allemagne, il n'y "auroit pas à hésiter entre l'abandon des premièrs et le "maintien de l'autre, quoique le royaume de Naples, dans "les mains de l'empéreur, lui donneroit des avantages de "de plus d'un genre, &c."

successors were well acquainted with this whole scheme of relations, and would have adhered to it, if it had been their intention to tolerate any equipoise or independence in the North. But other views required an opposite course of proceeding. While Prussia remained entire, Russia and Austria could not have been easily brought under the yoke; and on the other hand, it may, I think, be easily seen, that Prussia would not have been destroyed, if the fall of the other powers had not been contemplated as an event of no distant occurrence.

It is true, that there were motives, scarcely less urgent than those springing out of the general plan of conquest, to pecipitate the attack on Prussia. Gentz, who is placed at the head of the political writers of the continent, has declared, in his answer to d'Hauterive, that nothing but the union of Austria and Prussia could arrest the career of France, and save the other states of Europe.* The French government was well aware of this

* See State of Europe, p. 240.

reasoning—and the cabinets of Berlin and Vienna began to see the necessity of an approximation. France then felt the expediency of dealing an immediate blow, in order to dissipate the strength of Prussia, before Austria, after her recent disasters, could collect the means or summon up the resolution to co-operate in a plan of mutual defence, which the course of events pointed out as the only available resource for both nations. It is also true, that when Bonaparte compelled Prussia to engage in the war which terminated in her utter ruin, the power of France had increased, and that of Austria had dwindled in such a degree, that a counterpoise was no longer wanting to the influence or pretentions of the latter. But whatever may be the superiority of strength with which France is endued, her subtle and ambitious ruler would never have removed Prussia,—the principal obstacle to the creation of an overruling influence in the North,—nor would he have occupied, at such a distance from the seat of his empire, the doubtful allegiance of Westphalia, if he had not meditated an early attempt upon the neighbouring powers. These

measures, which, on this supposition, tended to faciliate their destruction, would have redounded to his prejudice, if this sequel had not been projected. To have left Austria and Russia at peace for a length of time sufficient to heal their wounds, with the scope for ambitious designs, and the means of aggrandizement which the extinction of Prussia afforded them,—would have endangered the power of France more than any merely *possible* union between the courts of Berlin and Vienna.*

The growing power of Russia kindled, even before the revolution, an incurable jealousy in the cabinet, and among the speculative politicians of France. The close connexion of the former with England,—the exclusion of France from all share in the negociations with the Divan,—the contest for influence between the two powers at the courts of Stockholm and Warsaw,—served to inflame this jealousy, and to produce the most hostile feelings on the side of France. To estrange

* Gentz is of opinion that such a union was not possible, p. 241, State of Europe.

the house of Lorraine from Russia—"to throw back the latter into her vast deserts"—to exclude her altogether from an interference in the affairs of Europe, was the favourite system of the statesmen of the old *régime*;* and it will be found, upon reflection, that their successors can scarcely be animated by more favourable dispositions. So much stress is usually placed on the strength of Russia as a counterpoise to the power of France, that I shall beg leave to add a few remarks on this subject.

* "On ne peut pas disconvenir que le systéme general de politique dont M. le Prince de Conti fût l'auteur, n'eût été fait conformément aux veritables principes, et selon les intérêts de la France. Il consistoit à garder en Europe l'equilibre établi par les traités de Westphalie—à lier, par un autre traité perpetuel, la Turquie, la Pologne, la Suède et la Prusse, sous la médiation et ensuite avec l'accession de la France; et enfin à séparer *par ce moyen la maison d'Autriche avec la Russie, en rejettant cette derniere dans ses vastes deserts, et la réléguant, pour ainsi dire, hors des limites de l'Europe.*"—"Mémoire du compte de Broglie—Politique de tous les Cabinets."—See also another mémoire from the same, dated sixteenth of February, one thousand seven hundred and seventy five.—Politique de tous les Cabinets.

All my inquiries, during my residence abroad, concerning the true character and amount of the Russian means of warfare, led me to the conclusion that they are generally much overrated. Her maritime resources can be but of little service in her struggles with France—and, in fact, are scarcely sufficient to give her any reputation for strength on the ocean. A nation possessing no distant colonies, labouring under a scarcity of good sailors, without considerable fisheries, and with no extent of coast to familiarize the natives to the dangers of the ocean, cannot easily create a navy, calculated to render her formidable to the great maritime states of Europe. The rapid advances of Russia since the reign of Peter the Great, her victories over the Turks, owing, however, to the ignorance and pusillanimity of the Ottoman generals, and to the insubordination of their troops; her gigantic projects of ambition, and the vast compass of her territory, (in reality, a source of weakness,) have dazzled the eyes of mankind, and produced most extravagant

hyperboles with regard to her *military* and *pecuniary* resources.

Upon these resources alone she must rely in her competition with France; and I am well convinced that they will prove insufficient for her rescue. I have read, with some attention, the opinions of those who wrote upon the state of her finances and the character of her levies before the French revolution; and when I consider the difficulties which the Russian government had to overcome with regard to both, I am quite astonished at the efforts it then made, although I believe them to be greatly exaggerated.* Catherine laboured to spread an illusion on this subject, by the boldness and splendor of her undertakings; but they seldom required more than one or two campaigns; and with all the aids of absolute power, she was unable to collect

* See on the subject of the resources of Russia "Politique de tous les Cabinets—Conjectures Raisonnées de Favier, Art. cinq de la Russie"—also "Coxe's Travels in the North," those of "Professor Pallas in Russia"—Tooke's History," &c.

a revenue equal to that of the secondary order of states in Europe. Her armies were drawn from the interior of the empire, and formed by means of slow and operose levies. In weakening the inland population, they exerted a most pernicious influence over the general prosperity of a country, which, of all others most imperiously exacts the strictest economy of the blood, and the steadiest application of the agricultural labour of its inhabitants. The military strength of Russia was impaired by the frequency of seditions among the soldiery, of court conspiracies, and of popular commotions; evils to which the Russian government is still exposed, and which must always impede the execution of any regular plan of warfare.

The natural progress of her strength, the extension of her commerce, the diffusion of the arts of civilized life, and an improved system of internal administration within the last thirty years, have undoubtedly placed her under more favorable circumstances, and greatly augmented her resources. But when

contrasted with those of France there is still an irremediable deficiency. Her financial means bear no proportion in the comparison. Independently of the positive fact, her inferiority, in this respect, might be understood from a calculation admitted by most writers on political arithmetic: that a thousand inhabitants, collected within a square league, will, when compared with five hundred, spread over the same surface, sustain much more than double the amount of taxes, and cost much less trouble and expence in the collection of them. The product of private industry and of national revenue, with no difference even of soil or climate, is, within a given space, uniformly in a ratio, much greater than that of the population. I state this principle, however, chiefly with a view to illustrate the difficulties to which Russia must be subject in relation to the concerns of her treasury. The amount of her revenue is but of little importance in an investigation of her ability to cope with France. The impossibility, under which she labours, of repairing with promptitude any severe losses of men,

her want of good officers, and the defects of her military organization, are the most discouraging points of comparison.

War, as waged by her enemy, is not now principally a question of finance, but of the resources of population. The strength of a state opposed to France, must be estimated by the sum of its population, divided by the extent of its territory, and by the facility with which its institutions enable the government to wield that population. The first branch of this estimate is so far correct, that many writers compute, that a population of six millions, concentrated within a small space, is equal to one of twenty-four, diffused over a large surface. It is eminently true as it relates to the military operations of a country, waging a defensive war. Whoever reflects on the sparse character of the Russian population, and considers that the Russian government is under the necessity of maintaining a standing army at home, in order to preserve domestic tranquillity, will easily understand the application of the foregoing remarks, and must be satisfied, that, although

England might furnish pecuniary supplies, Russia, after a few severe defeats, would be deficient in the number of her troops.

The distance of Russia will not serve to protect her, when the intermediate powers are subdued. France will then press upon her frontier, with all the accession of numbers, of treasure, and of influence, which she must derive from an unlimited sway over the adjacent territories. The acquisition of Finland, of Gallicia, or of whatever portion of Turkey may be now promised, to gratify the blind ambition of Alexander, will be no addition to his strength, and will only conduce, by enlarging his boundaries, to multiply his embarrassments, when the Swedes, the Poles, the Turks, the Persians, and the Chinese, who border on his immense empire, will be all set in motion to second the attack of his implacable enemy. During the last struggle of Russia, it was certainly in the contemplation of Bonaparte to erect a kingdom of Poland, under his immediate influence, in order to promote his designs on the north

Murat, now monarch of Naples, was to have wielded the new sceptre. In the evening of the day on which the victory of Friedland was announced at Paris, the princess Murat, at a numerous assembly held in her palace, was saluted queen of Poland by the public functionaries present. The reluctance of the Poles, and the acquiescence of Alexander in the creation of the kingdom of Westphalia, prevented the accomplishment of this plan. It is rather curious that a similar one was formed by the French cabinet in 1745. A deputation of Polish noblemen was sent from Warsaw at that period, to tender to the prince of Conti the wishes of the country, for his eventual election to the crown.*

The hasty submissions of Alexander at Tilsit, and all the events of the war which terminated in the ignominious peace of that name, tend to confirm the ideas I have suggested in the last page. The representations of the British officers who accompanied the

* Politique de tous les Cabinets—Lettre du compte de Broglie à Louis XVI. tom. 1.

Russian armies, particularly of Lord Hutcheson, go to prove that the Russians were, at no time, in a condition to contend successfully with the French force. They wanted numbers, officers, a spirit of union in the generals, and a well-regulated *commissariat*—a department in which they are miserably deficient. So wretched was the preparation for this sanguinary struggle, that the Russian troops, on their own borders, suffered more than their assailants from the inclemency of the season and the scarcity of provisions. The most sagacious and experienced of the officers whom I have cited, saw from the beginning no chance of success but in the casualties of fortune, the unassisted skill of Benningsen, and the courageous, hardy, obedient, persevering character of the Russian soldiery. They never saw grounds for a belief, that the resources of the Russian government would enable it to withstand the shock of more than one severe campaign.

The divisions in the Russian cabinet, and the preponderance of a French faction at St.

Petersburg, which now sways the national councils, constitute another and great source of weakness. The French partisans have subdued the spirit of Alexander, by an exposition of the impotency of his means, and debauched his principles, by specious statements of the benefits he is to derive from French alliance. It was asserted by the present opposition in England, that the estrangement of the Russian monarch from British politics, was owing to the horror which he had conceived at the expedition against Copenhagen. But the testimony of Lord Leveson Gower proved, undeniably, that the rupture was decided upon previous to that event; and was induced by the terror which the French arms had inspired, and the corrupt expectations with which Bonaparte had pampered the imagination of Alexander. The iniquitous war which the latter has waged since that period against Sweden, and his cooperation with Bonaparte in the late attack upon Austria, furnish strong evidence of a conscience by no means so scrupulous as the hypothesis of the opposition would imply.

You may easily infer, my dear sir, from the opinions which I have thus ventured to submit to you, that I cherish no hopes for the safety of the continent. I cannot consent to reason from loose probabilities and remote contingencies, and I see no other foundation upon which hope can rest. My conclusions are drawn from a view of the fundamental means and permanent relations of France, and not from a consideration of the character of her ruler.* Gentz, in his "Fragment on the Balance of Power," enumerates three traits in the present constitution of France, which, according to his idea, must render her irresistible:—1st. The unlimited form of her government.—2d. The decisive influence of the military character over the whole system.—And, 3d. the occasional and successful employment of revolutionary instruments and means. Add to these the federal strength which she has acquired by the extension of her limits; the torpor which seizes almost every nation even at the name of France;

* See Gentz, State of Europe, p. 232.

the subtilty of her statesmen; and the skill of her commanders; and it will be at once apparent that she may bid defiance to the united efforts of Europe, if by any possibility they could be united.

The elements of union, however, are irrecoverably gone. By the destruction of Prussia, and the recent disasters of Austria, the North is broken into too many fragments, ever to be again consolidated. It is not Russia, such as I have described her, that can breathe a vivyfying and elastic spirit into this disjointed mass. She stands alone in the midst of ruins, with all the ramparts overthrown which ministered to her own security. Holland can never be what she was.—Switzerland, that remained free, by a kind of prescription, under the old system, is now but "an entrenched camp" of France, and must, from her geographical position, continue enslaved.—Germany is open on all sides. The French armies march at once, and without impediment, into the heart of the German dominions. The cession of the Rhine districts

to the masters of Flanders, of Holland, of Switzerland, and of the Tyrol, left, thenceforward, no chance of safety for Austria, or of independence for the north of Europe. The Archduke Charles may fight a successful battle, but the fate of his unhappy country will depend, not on the issue of a single encounter, or of a single campaign: it hangs upon the competency of the Austrian power to withstand the whole weight of the resources of the French empire. Under this point of view, her affairs never appeared to me other than desperate from the commencement of her last struggle.*

* It is impossible to contemplate the final dissolution of Austria without lively emotion:—dashed, as she is, from off her "wide ambitious base," on which she had stood firm and respected for so many centuries, by an enemy more relentless than those "sons of spoil," who, to use the language of the poet Collins, broke into a thousand fragments the "Giant Statue" of Rome. No empire which has as yet sunk under the blows of France, has fallen with a sound so ominous and fearful for Europe. And when we consider the power and security of the Austrian monarchy but a few years ago, the world has never,

This mode of reasoning leads me also to despair of the success of the Spanish contest. The subjugation of Spain was not rashly resolved, nor will it be irresolutely executed. Austria will be too much crippled to suspend a second time the progress of the invader. There is no politician so sanguine as to imagine that the English alone will wrest the prey from his talons, unless they can infuse into the Spaniards another spirit, and call forth other energies, than those which have been hitherto displayed. Could the contest be protracted for any length of time, there would arise, perhaps, some great leader to unite, organize, and direct the means of the country,—whose "strong divinity of soul" might restore the fortunes of his nation, and

perhaps, been presented with a more awful lesson on what Mr. Burke denominates "the tremendous instability of human grandeur."

Eheu! quam brevibus pereunt ingentia fatis!
Imperium tanto quæsitum sanguine, tanto
Servatum, quod mille ducum peperêre labores.
Proditor unus,.....angusto tempore vertit.

CLAUDIAN, *In Ruf. cap.* 5.

avenge the fall of those who now shed their blood in its defence.

Exoriare aliquis nostris ex ossibus ultor.

But, when we consider the character of the enemy, this hope vanishes, together with the whole train of visionary encouragements, which the field of conjecture will always furnish to those who vehemently desire the accomplishment of a particular end.

Should the life of the invader be suddenly destroyed, the fate which he now meditates for Spain might be averted; but she would soon relapse into the same species of vassalage to France, under which she has hitherto groaned. This event might, indeed, plunge France herself into a civil war, but would not, according to my view of the basis of her power, alter the destinies of the continent. A civil war would employ but a portion of the French force; and as far as my observation, when at Paris, enables me to judge, would not endure long enough to afford time

for the formation of a general and efficacious league without. The struggle would terminate in the establishment of a military chief, with the same views as the present, and armed with equal power over a people, whose military propensities, whose licentious habits, and whose servile spirit, would only be heightened by the state of disorder and insubordination into which they would be thrown. They would become, if possible, still more formidable to Europe than they are at this moment. During the domestic contentions of Rome, and the civil wars of Italy, the business of conquest was pursued with more rapid success, than at any other period of their history. There is a passage in the *Grandeur et Decadence*,* of Montesquieu, in reference to this subject, which I shall quote as the best illustration of my opinions:—"It should "be remarked," says he, "that during the "civil wars, which lasted for so long a time, "the foreign influence of Rome was con- "stantly on the increase. Under Marius,

* Chap. XI.

"Sylla, Pompey, Cæsar, Anthony, and Au- "gustus, Rome, become more terrible every "day, consummated the ruin of the surviving "kings. There is no state which so seriously "menaces the world with conquest, as one "which is afflicted with the miseries of civil "war. *Every man, the noble, the citizen, the "artificer, the labourer, becomes a soldier, and "when peace unites their strength, such a state "possesses great advantages over the rest who "have citizens alone.* In civil wars, moreover, "great men are formed; because in times "of confusion, those who possess merit make "their way and rise to their proper level; "whereas in other periods, the subordination "which must exist, counteracts they buoy- "ancy of superior minds. Let us pass from "the example of the Romans to more recent "instances. *The French were never so for- "midable without, as after the quarrels of the "houses of Burgundy and of Orleans; after "the troubles of the League; after the civil "wars of the minority of Louis XIII. and of "that of Louis XIV.* England was never so "much respected as under Cromwell, after

"the civil wars of the long parliament. The "Germans never acquired a full superiority "over the Turks, but after their civil wars. "The Spaniards under Philip the Fifth, after "the civil wars of the succession, manifested "a vigour in Sicily, which astonished all "Europe—and we see Persia, at this mo- "ment, rise from the ashes of a civil war, "and humble the Turks."

At the accession of Bonaparte to the government of France, that country exhibited in its interior a picture of misery and ruin, which had scarcely any parallel in the history of the world. To be satisfied of the truth of this position, we need only refer to the reports of the prefects, and to the discourses of the public functionaries, which have since been published under the authority of the new government itself. The tempest of the revolution had swept away all those artificial institutions and branches of domestic economy, which experience has shown to be alone sub-

stantially nutritive to a state, and conducive to the best interests of man, both in his social and political relations. The present ruler inherited from his predecessors no other resources, organized into a system, or susceptible of ready application, than those which have since enabled him to roll the tide of calamity over the countries of the continent, without healing the miseries of his own. The only efficacious remedy for the wounds of France, was peace. It was alone calculated to produce a new system of morals and manners, and to establish the only true basis of public and private prosperity,—an industrious population, enjoying an easy subsistence.

Much is said about the progress of the new rulers in the promotion of these objects, notwithstanding the extensive and sanguinary wars in which they have been constantly engaged. You, my dear sir, who are so profoundly versed in matters of legislation, would not even after the most positive testimony in the affirmative, readily conceive, how a government, occupied with schemes

of foreign conquest and personal aggrandizement, could have succeeded, within a very few years, in removing even common disorders of internal administration, in a country of so vast an extent as France. You will not therefore easily credit what is so often asserted,—that she has been raised from the profoundest depths of all possible wretchedness to a condition not only superior to her former lot under the Bourbons, but better than that of any other state of Europe. Of all the irregular phenomena recorded in history, this would be the most wonderful. The reflection of a moment must serve to convince you, that the assertion is entitled to no credit whatever. But as the mistakes of the public are not so easily corrected, and on this subject lead to others of greater importance, I propose to indulge in some details relative to the internal state of the empire, as it fell under my observation less than two years ago. My statement will conduct to very opposite conclusions. Despotism has worn the same aspect whenever and wherever it has appeared.

Those who are in the habit of declaiming on the comparative beatitude of France under the new dynasty, lay much stress on fancied mitigations and improvements in the system of finance. It is to this branch of their domestic economy that I mean to solicit your attention particularly. I have touched in a former page on the relation which subsists between the military character and the financial resources of the French government. The present inquiry will serve to illustrate that topic, and cannot be without some general interest.

The disorders of the revenue constituted a principal theme of invective, with the demagogues who subverted the old government. A deficit, by no means considerable, was incessantly represented as an evil from which no relief could be obtained, but in a new order of things. The ministers of Louis the sixteenth applied themselves, with assiduity and skill, to the reformation of this department; and if suffered to prosecute their labours, would have left no rational ground of

complaint to the nation. For the truth of this assertion, I appeal to the invaluable work of Necker on the finances, whose statements I shall have occasion to compare with those of the present administration of France. Much was done by the Constituent Assembly in abolishing the most obnoxious branches, and in purifying the remaining sources of the revenue. During the revolution, there never existed even the shadow of a regular system, notwithstanding all that was said and written on this subject. For a period of six years, the receipts of the treasury amounted annually, according to Ramel, only to fifteen millions sterling. The same writer emphatically states, that he does not dare to calculate how much was expended. The revolutionary governments supported themselves and the armies, not merely, like *chevaliers d'industrie*, by trick and fraud,—but like highwaymen, by open violence and robbery. No subject presents more curious and astonishing details, than the history of the expedients and sacrifices by which the pecuniary wants of the republic were supplied, and of the deplor-

able confusion and distress which they occasioned.* Their influence over the public morals was scarcely less disastrous than their operation upon the sources of private and public wealth.

On the establishment of the consular government, the restoration of order to the finances, and an alleviation of the public burdens, were declared to be among the most immediate objects of its solicitude. A system soon arose under its auspices,—invested with every possible solemnity of form, and ushered in with the utmost liberality of promise. While the new rulers ostentatiously announced,—what they knew could not be fulfilled,—the reduction of the public expenses for the first year,—they were careful to shake off the only restraint which remained upon the executive, in the management of the revenue. The legislative bodies had previously exacted from the heads of departments, a statement of their probable expenditure during the year,—and after mak-

* I refer the reader on this subject to Ramel—"His. des Fin. de la Republique."

ing the amount given in, the subject of public discussion,* they themselves appropriated the sums, which they thought necessary for each. After some serious opposition from the members of the tribunate, the executive wrested this prerogative from them, and caused the whole mass of the public treasure to be placed entirely at its own disposal.†

* "In the progress of despotism," says Dr. Smith, "the "authority of the executive power gradually absorbs that "of every other power in the state, and assumes to itself the "management of every branch of revenue, which is des-"tined for any public purpose."

(Wealth of Nat. b. 5. c. 1.)

† "The right of imposing taxes," says Sir James Steuart, "appears no where almost to have been essentially attached "to royalty. This right I take to be the least equivocal "characteristic of an absolute and unlimited power. I "know of no Christian monarchy (except, perhaps, Rus-"sia) where either the consent of the states, or the appro-"bation and concurrence of some political body within the "state, has not been requisite to make the imposition of "taxes constitutional." (Pol. Econ. b. 11. c. 23.) See Necker, Admin. des Fin. ch. 2, for some very able reflections on the utility of public discussion with regard to taxes; and the just compliments which he pays to the British nation on that and almost every other topic, connected with their financial system.

In order, however, to soften this usurpation, the minister of finance was instructed to exhibit annually a budget, like that of the English ministry, with a distinct specification of the receipts and disbursements. This mummery is still continued, and is regularly accompanied by the most glowing pictures of past and future improvements; upon which no reliance whatever is placed, by any well informed member of the community. To preserve appearances, however, they have been compelled to double the ostensible amount of the receipts, which they originally declared to be adequate to all the necessities of the state. The people are deprived of all means of knowing the real amount either of the receipts or disbursements,—as no public scrutiny is suffered. You may thus at once conjecture, what must be, with regard to taxation, the state of a country, where a military executive enjoys an unlimited control over the estimate, the collection, and the expenditure, of the revenue,—where there exists no public organ for complaint or remonstrance,—no voice or influence of public opinion,—no

idea of distributive justice,—and no protection for the citizen, against the usurpations of executive authority.

Montesquieu has remarked, that under a despotic government, the branches of revenue cannot be numerous, on account of the violence and injustice of which such a government is necessarily productive.* He adds, that they must also be plain and simple; because the laws on this subject, if numerous, would be violated by power; and, if ambiguous, perverted by subtlety, in such a degree, as to embitter, beyond all endurance, the miseries of the contributors, by placing their fortunes at the mercy of the collectors. He refers, in this instance,—as well as in most others, wherein he speaks of the properties of despotic governments,—to such as those of Turkey and China; and not to a military rule, like that which now governs France. Had he lived in our time, he would have seen, in the case of his own unhappy country-

* Esprit des Lois, liv. xiii. ch. xiv.

men, by whom the spirit of his immortal work has been most shamefully dishonoured, a combination of evils, which he scarcely believed possible. He would have acknowledged, that even what he calls extreme servitude, may be augmented;—and that a people may be subjected at once to the double oppression of military and fiscal tyranny. He would have seen the art of oppressing a people by schemes of taxation, *l'art de travailler les peuples en finance*, carried to the utmost pitch of perfection, under a military despotism.

I have carefully collated the list of objects taxed in England, particularly those which fall under the excise, with the catalogue of France; and have found, that the French government has omitted none, which, by any possibility, could be rendered productive. In England, they have studiously avoided the imposition of such taxes as might clog the industry, or trench too far upon the necessities, of the people. In France, these considerations appear to have had

no weight; while at the same time, the proportions observed in England, for the alleviation of the lower classes, are there wholly disregarded.* No comparison can be instituted, as to the moderation and lenity, with which the numerous and complicated taxes of both countries are levied.

I shall now proceed to examine—1st, The principal sources of the actual revenue of France; 2d, The system established for the administration and collection of that revenue; 3d, The amount of the receipts and disbursements.

* The income tax in England does not fall upon those whose incomes are less than fifty pounds sterling, per annum. From that sum, up to two hundred pounds sterling, there is a progressive or ascending scale of per centage—similar to that of Athens. For the articles appraised in France, in order to ascertain the amount of private revenue, I refer to a curious body of instructions, issued to the appraisers and collectors in the year eighteen hundred and two, by the minister of finance, and contained in his report for that year.

The French rulers have adopted the usual distinction of *direct* and *indirect* taxes;—a distinction of some importance in the formation of a budget and in the regulation of financial accounts. Under the head of *direct* taxes, they comprise—the land tax,—the impost upon movables, divided into the personal, mobiliary, and sumptuary tax,—the tax on doors and windows —and on the wages of industry, entitled *le droit des patentes*. Under the denomination of *indirect* taxes they include—the stamp duties and those on registration and on legal proceedings, the customs,—the excise,—and all the numerous branches of casual revenue, which must exist in so extensive an empire. The *direct* taxes are estimated at the commencement of the year; and a specific sum is allotted from this fund, by the legislative bodies, at the suggestion of the executive. The nature of the indirect taxes precludes an anticipated valuation. The management of them is committed to various administrations, styled "the Administrations of the Customs, the Post-office, &c." and accountable to the minister of finance. The

direct taxes fall under his immediate supervision.

The latter are assessed upon the empire according to tables of distribution, which are annexed to the law specifying their amount. These tables are constructed from a view of the population,—the territorial extent,—and the supposed wealth of each department. The prefects and the general councils allot a quota to each district within their jurisdiction,—the sub-prefects to each *arrondissement*,—and the mayors, of whom there is one for each *commune* or sub-division, apportion their contingent among the inhabitants of the *commune*. The name of each individual inhabitant, and an estimate of his property, are inscribed upon a list, which, together with the general allotments, forms what is denominated the *cadastre* —or revenue roll. The general government, in determining the contingents of the departments, is supposed to be guided by the amount of taxes which each paid to the old government;—by the reports of the prefects, relative

to the ability and dispositions of the territories within their jurisdiction;—and by general calculations, with regard to the sources of public wealth. The subordinate allotments are supposed to depend on similar considerations,—of a character less vague indeed,—but more arbitrary, and more open to the influence of partiality and to obscure vexations.

The "*contribution foncière*," or land tax, which has superseded the former *taille* and *vingtiemes*, must be understood not only in its usual acceptation, but as a charge on income. The *maximum* at which it is fixed *by law*—is one fifth of the net income of the subject, upon a general estimate of the whole product of the French territory. Untenanted mansions are exempted from contribution, in consequence of the double character which this tax assumes.—The personal contribution embraces every article which falls within the list of the assessed taxes in England—and which the epithet can imply. Horses, dogs, servants, vehicles, utensils, the rent of dwellings, stock of

every description, &c.—are all included in one or other of three branches,—the personal, mobiliary, and sumptuary taxes, which I have mentioned above. An impost on gateways, chimneys, &c. is added to that on doors and windows. The charges on these articles are all of the heaviest kind.

Under the old government a tax was paid for the privilege of exercising trades and professions, and upon the emoluments and transfers of public offices. This tax, which bore the names of *maitrise*, *jurandes*, and *droit de marc d'or*, was abolished by the Convention, but revived by the Legislative Body,—and is still continued under the denomination of *droit de patentes*. The municipal officers now prepare for the government, lists of those, who exercise within the sphere of their jurisdiction, any trade or profession, or are engaged in the lucrative pursuits of industry. The tax which the latter are called upon to pay is either fixed by a *tarif*, or levied at the rate of one tenth of the rent of the houses, shops, &c. which they oc-

cupy*. The trades and professions are divided into classes. Some of them, such as those of bankers, brokers, &c. pay a fixed impost. The contributions of the rest varies according to the population of the cities in which they reside. This *droit des patentes*, which unites the character of a capitation tax with that of an impost on the wages of industry, is one of the most important and productive branches of the revenue. Nearly eighteen hundred thousand

* In 1789 certain duties were imposed in England on inhabited houses according to the rent paid for them, or shops in them.—The tax fell, as in France, upon the tenant and the shopkeeper.—The measure was thought so oppressive that it was soon repealed.—The comment of Sir John Sinclair, on this subject, is particularly strong. —"This miserable instance," says he, "of ministerial "obstinacy and ignorance being at last repealed, with "the concurrence of the person who proposed it, it "seems unnecessary to dwell upon that want of principle "by which it was so preeminently distinguished.—To "think of assessing a tax, not according to the rent "which one receives, but to the rent that one must "pay, is the height of cruelty and injustice; or taxing, "as has been well observed, not the chance of profit, "but the certainty of loss,—namely, the perpetual and "unavoidable debt for a shop and house." (History of the Revenue, vol. 2d, p. 152.)

heads of families are subject to it. The public functionaries paid by the treasury enjoy an exemption,—while it presses upon those,—the profits of whose personal industry are at all times precarious—and frequently insufficient for the support of their families.†

A thorough development of the operation of the direct taxes would require more space than the limits of this letter will allow.—I shall, however, indulge in a few remarks—in order to afford a clearer insight into this subject. The inherent evils of the income and personal taxes are aggravated by the most oppressive inequalities in the assessment. These inequalities are necessarily incident to the system.—For the distribution to be in any degree equitable,—it is necessary not only that the general allotments for the departments, but that those of the prefects and the municipalities,—as well as their reports,—should be founded upon the most accurate and impartial calculation.—The

† See Sir James Steuart, b. 5. ch. 4.—with respect to the effects of such a tax as this on the wages of industry.

individual is not only at the mercy of his particular assessor, but is exposed to suffer from the errors of his municipality,—of the administration of his department, and of the government at Paris.

The data upon which the government proceeds, in assessing the taxes upon the departments,—are obviously erroneous.—What a department may have paid to the old government furnishes no proof of its ability at this moment, on account of the total obstruction of many channels of wealth—and of the revolutions in the possession and value of property.—Under the old régime—the value of real property was estimated at twenty and twenty-five years' purchase;—at this time it is not more than twelve or fifteen in many departments.—This difference is owing to a want of confidence in the stability of the government;—to the high rates of interest;—to the duties on registration and transfers;—and to an apprehension of those violent expedients to which an arbitrary go-

vernment may have recourse, in order to relieve its necessities.

The other basis—that of population—is equally insufficient to insure a just distribution. Montesquieu remarks—"that a numerous "population, is frequently one of the principal "causes why a government will demand but "light taxes;—because the necessities of the "individual may leave but little for those of "the state." The general impoverishment produced by the revolution, and the inequality of its ravages, should make this the rule of the French government,—not only in the allotment of the quotas of the departments,—but in determining the amount of taxes for the whole empire. The superiority of the population of France over that of England, so far from alleviating the comparative burdens of the former,—would only serve to aggravate them—even on the supposition that the resources and imposts of both countries were the same. I shall pursue this idea hereafter.

The system adopted for ascertaining the comparative resources of the *districts*, is equally unsatisfactory. The personal interests of the municipalities,—the ignorance of the assessors,—and the enmities which still survive the feuds of the revolution,—have given rise to the most gross and pernicious inaccuracies in their reports.*—In England the land-tax is assessed upon each district, and has therefore become unequal, according to the various degrees of improvement in different parts of the country; but the valuation by which the lands are rated is fixed and

* The minister of France holds the following language on this subject—"I had provisionally occupied myself "in collecting information relative to the taxable pro- "perty of the departments, in order to propose some "improvements in the distribution,—if I could succeed "in obtaining information upon which reliance could be "placed.—I must say that I have had occasion to remark "the most obvious inaccuracy in almost all the details "which have been given me. This inaccuracy is such "that if I were to calculate from these details, the whole "territorial revenue of the republic, which even before "our acquisition of territory had been uniformly valued "at 1200 millions of francs, would be now rated only at "850 millions, although the territory has been augment- "ed in the proportion of one fifth," &c.—Budget 1804.

has redounded greatly to the advantage of the landlord.*—The fluctuating annual valuation which takes place in France is productive of the worst consequences to the subject.—The proprietor can never improve his estate without apprehending a correspondent increase of taxes, and as the quota of the district must be discharged, those who do improve, pay, not only in proportion to the increased value of their own estates, but to the diminution which may occur in the incomes of others.—When the sums collected fall short of the contingent prescribed by the government, the deficiency is supplied by second and third distributions.

This variable land-tax united to the imposts on every species of income, and every emolu-

* See on the subject of a variable land-tax,—Dr. Smith, b. 5. ch. 11. Wealth of Nat. and a copious dissertation on the difference between the French and English land-tax in the year 1770,—in Sir J. Steuart's Political Economy, b. 5. ch. 11.—Both these writers have discussed with their wonted ability, and in great detail, the French system of taxation at the periods at which they wrote. Their discussions serve materially to elucidate the present system.

ment of industry—and on stock of every description,—gives rise annually to a most minute and vexatious scrutiny into the fortunes and gains of individuals.* This scrutiny places them altogether at the mercy of the multitude of revenue officers, whose tyrannical practices are overlooked from political views. These abuses greatly enhance the evils resulting from the original inequality in the assessment, and have wrung from the individuals and general councils, an uninterrupted succession of bitter remonstrances and complaints which the government has been compelled to notice. To support the assertions which a diligent perusal of these remonstrances and my own inquiries

* Dr. Smith is of opinion, "that an inquisition into "every man's private affairs, and an inquisition which, "in order to accommodate the tax to them, watched over "all the fluctuations of his fortune, would be a source of "such continual and endless vexation as *no people could* "*support.*" W. of Nat. b. 5. c. 2. p. 111. The French people have, however, learned to bear much more. I refer also on this subject to some judicious observations of Mr. Gallatin, in his 'Sketch of the Finances of the United States," p. 163, 4.

while in France—entitle me to make, I shall quote the language of the minister of finance in a report addressed to the Emperor on this subject in one thousand eight hundred and seven. The tenor of all the public documents is the same. "The formation of the new registers," says the minister of finance "has led to the "discovery of the abuses of the former distri- "bution. While some proprietors paid in one "thousand eight hundred and six, the fourth, "the third, and even a *moiety* and *more* of their "incomes, others were taxed at the rate of "the one-twentieth, one-fiftieth, and one-hun- "dredth part only. These inequalities would "have remained for ever unknown, if the pre- "paration of the new lists had not enabled us "to discover them. In effect,—what a perni- "cious influence has not this bad distribution "over the existence of families. The evil is less "felt in the great cities, where individuals are "generally more at their ease—but let a person "go into the country and then say, whether it "is a matter of indifference to the father of a "family, enjoying for instance an income of

"one thousand francs, to be taxed at the rate "of one half or even of one-eighth, or in any "such proportion of such an income," &c.*

The magnitude of these evils and the serious discontents resulting from them, rendered it indispensable for the government to attempt some plan of reformation. Two separate undertakings have been commenced for this purpose,—neither of which yields any promise of success or alleviation. One is a complete survey of all the lands and taxable property of the empire,—the other—a partial operation of the same kind upon nineteen hundred *communes* or subdivisions of districts, selected by lot from various parts of the territory,—and destined to funish a criterion for determining the contingents of the remainder. The last was begun in one thousand eight hundred and four, but has not advanced very rapidly. In one thousand eight hundred and eight, not more than one hundred districts had been surveyed—and in

* Budget, one thousand eight hundred and seven.

them—the task was executed in the most slovenly and inaccurate manner.

It must be superfluous to remark that this plan, if completed, would be inadequate to the object. Its insufficiency will be best explained in the words of the minister of finance himself, who holds the following language to the Emperor on the subject, in his report of one thousand eight hundred and six. "But I ought to remark to you, sire, that all the prefects in their "reports to me on this head, concur in thinking "that the deductions from this system would "be too uncertain and hypothetical to afford "good grounds for a new distribution of the "public burdens, and would lead to well "founded complaints from every department, "whose contingent might be raised in consequence of it. How, indeed, can we flatter ourselves with the prospect of ascertaining from "the valuation of one thousand nine hundred "districts, the real revenue of the fifty thousand others, which constitute the territory of "the empire. There can be no proof of the

"correctness of a calculation, founded on so "loose an analogy. I cannot, therefore, but "coincide altogether with the prefects."

This plan is, nevertheless, persisted in, at no inconsiderable expence for the country. The experience, however, of its insufficiency, and of the new mischiefs to which it gives rise, has induced the government to dwell particularly in their financial reports, on the complete relief which the general survey is to afford. This magnificent scheme,—like most of the other projects of internal reform, with which the French rulers labour to delude the credulity, and to appease the murmurs of their subjects,—has made but slow progress, and according to their own improbable statement, cannot be perfected, nor rendered practically useful, until the year one thousand eight hundred and fifteen. Whoever considers the immense extent of the French territory, must at once perceive that no definite term can, with any degree of plausibility, be assigned, for the accomplishment of an undertaking so laborious and expensive, as the

survey and valuation of the whole.* Since the year one thousand eight hundred and three, an additional million of dollars has been annually imposed upon the people, under the pretence of defraying the expences which have been already incurred. It is announced also that schools have been instituted in Paris, and in the departments, and courses of practical geometry opened, in order to form surveyors for the business of admeasurement. Much, undoubtedly will be promised, and but little performed. While the French rulers continue to receive the amount of their demands on the people,—to establish an equitable assessment will be as remote from their inclination, as it is beyond their power in the midst of the solicitudes and claims of an extensive war. The disorders which now prevail, are, in fact, considered as useful, under various points of view. They gratify the cupidity and tyrannical spirit of the *useful* adherents of the government:—

* Dr. Smith remarks that the project of a general survey of France has been undertaken about once every century by the French statesmen.

they enable the public authorities to exercise a formidable system of intimidation over *obnoxious* districts—and they afford important facilities for supplying by irregular means, the wants of the imperial exchequer.

In England, the inequalities of the land-tax are softened, by the paternal vigilance of a government which has no private interests to gratify, and by the equitable moderation of the revenue officers, who have no revolutionary enmities to indulge,—and neither the temptation nor the power to commit excesses. The circumstances of the two countries create, moreover, a difference on this head, which it may be useful to observe, as illustrative of their relative position with regard to taxes in general. Since the time of William and Mary, when the land-tax was assessed in England, rents have been continually augmenting, and the increase in the value of property has outstripped all calculation. The land-tax, therefore, subducts but a small proportion—even from the superfluous income of the rich,—and scarcely touches the

lower orders, who, generally speaking, enjoy in abundance the necessaries of life, whatever may be the mass of the public burdens. The same observation cannot be extended to France, where so many multitudes are limited to a bare subsistence, and where the equality of fortunes produced by the revolution, aggravates the pressure of an income-tax of the proportion of one fifth—because it trenches more upon the supposed superfluity of the proprietor, when estates are generally small. The best comment, however, upon the foregoing remarks, is to be found in a passage of Montesquieu. "In "the taxing of lands," says he, "it is customary "to make lists or registers, in which the differ- "ent classes of estates are inserted; but it is "very difficult to find people to frame them, "who are not interested in committing mis- "takes. Here then are two sorts of injustice— "that of the man and that of the thing. But if, "in general, the tax be not exorbitant, and the "people continue to have plenty of necessaries, "these particular acts of injustice will do but "little harm. *On the contrary, if the people*

"enjoy only just what is necessary for subsist- "ence, the least disproportion will be of the "greatest consequence. If some subjects do "not pay enough, the mischief is not great— "their convenience and ease redound always "to the public advantage:—but if many pay "too much, all parties suffer. Their ruin is a "public misfortune."*

There is another provision on the subject of the *contribution fonciere*, which should not pass unnoticed. When it was fixed at the rate of five per cent. on income, the privilege of petitioning for relief, was given to those who found themselves burthened beyond that proportion. But the remedy was, at first, impracticable, in consequence of the formalities required in the application,—and was at length rendered altogether illusory by a law of the Directory. *The privilege was revived by the consular government, and still continues—with this clause, however,—that no relief is to be obtained, but upon*

* Esp. des Lois, liv. xiii. ch. vii.

condition, that the party aggrieved, shall point out some estate within his district, which has been underrated, in order that the treasury may be indemnified. The individual is thus condemned to appear in the invidious light of an informer in order to obtain justice,—and exposes himself to the animosities which such a character is calculated to excite. Such a condition as this, if the government believed it would be accepted, presupposes a corrupt and degraded people,—and may serve to exemplify the style and spirit of that legislation, which—before it consents that an acknowledged wrong shall be redressed,—exacts a treacherous and disgraceful violation of all the common charities and sympathies of life. It is without a precedent in the annals of domestic administration, and may also be adduced to show with what inflexible rigour the claims of the treasury are enforced.

The indirect taxes of France embrace, as I have before mentioned, the duties of excise,—those on legal proceedings,—on the transfer of

property,—on registration, and various other branches of revenue, which I shall enumerate in their order.

The tax on registration, is one of the most important and lucrative sources of income to the government. It has superseded the *Controle* of the old régime, which was the subject of so much popular clamour, and a favourite theme of declamation with the *Economists*. The new duty, infinitely more oppressive than the old, is levied upon all public or private instruments of writing,—on all judicial and notarial acts of every description,—on all changes and transfers of property, whether by gift, sale, or inheritance,—even on copies and extracts, made from the parish registers, and the bills of mortality. The stamps (the duties on which are scarcely less onerous than those of England) extend to as great a variety of objects—and are proportioned—to the value of the paper, or of the manufacture—or to the amount of the sums connected with the writings, &c. on which they fall. Separate offices are established in

every district of the empire, for the enrolling of mortgages, upon which a heavy tax is imposed, proportioned, generally, to the amount of the property mortgaged.

The duties on registration are either *determinate* or *proportional*, according to the subject-matter. They are determinate,—upon all such instruments, as those of procuration—of partnership—of divorce—of attachments—upon *proces verbaux*, &c. but vary from one to five per cent. upon obligations, &c. and transfers of property by lease, sale, exchange, or other modes of alienation. *Four per cent.* is levied upon the *sale* of real property; *five* upon inheritances in the collateral branch.* It was calculated, by the minister of finance, in the year eighteen hundred and three, that the capital value of the real property of France, was, at least, thirty milliards of francs:†—that, accord-

* See Dr. Smith, Wealth of Nat. b. 5. c. 2. p. 125., on the subject of taxes on inheritance.

† Ramel, Ad. des Finances, p. 191.

ing to the usual probabilites of human life, the changes of property, occasioned by death, would affect about one-thirtieth of that capital, annually,—and that the duty, therefore, upon inheritances, at one per cent. only, must yield ten millions of francs. There is also a tax raised upon public sales of movables. None can take place without previous declaration of the nature and period of the sale, from the regular officers, who also draw up a *proces verbal* of the result by which the tax is estimated. The duties on registration include also what are entitled *les droits de greffe*, or imposts upon the institution of suits, upon exemplifications and copies of records, upon the receipt of bail, &c. All interlocutory decrees or judgments, orders of court, writs of execution, &c. are equally subject to a tax. It is stated, by the former minister of finance, Ramel, that the duties on registration might be made to yield one hundred millions of francs to the exchequer, "*by a proper extension of the tarif, and particularly when the low price of property, and the stagnation of business, could be corrected.*" There

is an addition of one per cent. to these duties, under the denomination of a war tax, (*subvention de guerre.*)

The duties on registration, and particularly those on law proceedings, have produced the effects which might naturally have been expected. Register offices abound in every part of the empire, and the courts of justice,—more desirous of conciliating the favour of government,—by replenishing the treasury,—than of facilitating the attainment of legal rights—by diminishing the cost of the pursuit,—have multiplied judicial acts to a most pernicious extent. These duties fall upon the suitors, and sensibly depreciate,—for both parties,—the value of the object in dispute. They constitute one of the principal items of the expences of litigation,—and greatly enhance the evils which have, at all times, accompanied,—and, at this moment, particularly deform, the administration of justice in France. In England, the crown derives no revenue from the registration of deeds or writings of any description. It entails no other ex-

pense than the fees to the officers, seldom more than a reasonable recompense for their labour. I cannot better illustrate the wisdom of this policy, than by quoting the language of Dr. Smith, on this subject. His sentiments will serve to convey a just idea of the operation of these duties in France. "Taxes," says this great writer, "upon the sale of land, fall alto-
"gether upon the seller. He is almost always
"under the necessity of selling, and must,
"therefore, take such a price as he can get.
"The buyer is scarcely ever under the neces-
"sity, and will, therefore, only give such a
"price as he likes. He considers what the land
"will cost him in tax and price together. The
"more he is obliged to pay in the way of tax,
"the less he will be disposed to give in the way
"of price. Such taxes, therefore, fall always
"upon a necessitous person; and must, there-
"fore, be frequently very cruel and oppressive.
"Taxes on the sale of old houses, of ground
"rents, &c. fall altogether on the seller: those
"on bonds and contracts for borrowed money,
"altogether on the borrower. All taxes upon

" the transference of property of every kind, so " far as they diminish the capital value of that " property, tend to diminish the funds destined " for the maintenance of productive labour. " Those are all, more or less, unthrifty taxes, " that increase the revenue of the sovereign, " which seldom maintains any but unproduc- " tive labourers, at the expense of the capital " of the people, which maintains none but pro- " ductive. Such taxes, even when they are pro- " portioned to the value of the property trans- " ferred, are still unequal: the frequency of " transfers not being always equal in property " of equal value."*

Under the old government, the national forests embraced three millions of *arpents*, or acres, and gave about twelve millions of francs to the royal treasury. The annexation of all the forests, formally held by the corporate bodies and the emigrants, to those of the state, and great acquisitions of the same kind in Bel-

* Wealth of Nations, b. 5. ch. 2. p. 128.

gium and on the left bank of the Rhine, have augmented the number of acres to nearly five millions. They constitute a fruitful source of revenue, and yielded in one thousand eight hundred and six, something more than seventy millions of francs, according to the budget for that year. All forests above three hundred acres have been added to the national domains and declared inalienable. In the year one thousand eight hundred, the national forests were thenceforward exempted by law from the land-tax. They employ more than eight thousand persons, consisting of conservators, inspectors, guards, surveyors, &c. No individual proprietor of wood-land can cut down his timber or clear his land under a heavy penalty, without making six months previously a declaration of his intention to one of the conservators, whose report determines the government either to grant or refuse permission to that effect.* This regulation gives the government a virtual monopoly of the sale of wood throughout the empire.

* The same law existed under the old régime.

According to Ramel, the sale of national domains—consisting chiefly of the confiscated property of emigrants,—produced in the course of the revolution, about one hundred millions sterling, and contributed materially to defray the expenses of the republic. The movables,—according to the same writer,—yielded ten millions sterling. In one thousand eight hundred and two, there remained—for sale—in the old territory alone,—domains of a capital value of seventeen millions sterling. On the left bank of the Rhine, of the value of about six millions; and to these sums, was to be added—another of three millions for arrears. In the year one thousand eight hundred, five millions of francs were collected from the sale of national domains *conquered* in Holland. All the crown and public lands of Spain will undergo the same fate. Domains of the capital value of forty-three millions of francs,—situated principally on the left bank of the Rhine,—were bestowed on the senate and the legion of honour at the commencement of the imperial government,—but have since been receded:—a part, about twenty

nine millions to *contractors* on account of the treasury, and the remainder to the sinking fund—in consideration of annuities on that fund. According to the budget of one thousand eight hundred and seven, the annual produce of the property of this nature, still in the hands of the government,—and altogether distinct from the national forests, amounted to something more than four millions. The government also draws a revenue from game-licenses, and from licenses to fish in the navigable rivers, of which in this respect it has assumed the sovereignty.

To persons conversant with the principles of political economy, the evils arising from the circumstance of such immense tracts being in the hands of the executive authority must be at once apparent. In the hands particularly of such a government as that of France, the management of so extensive a property is a source of oppression,—and robs the great body of the people of the additional revenue which it would yield, if left to the more productive care of in-

dividual interest. A proposition founded on considerations of public utility, was made to the national assembly for the sale of the forests,—but has never been agitated since. I shall quote the authority of Dr. Smith, whose general reasoning on this subject deserves to be read with attention, and whose opinions are eminently just when applied to a country so populous as France. "The revenue which, in any civilized "monarchy, the crown derives from the crown "lands, though it appears to cost nothing to "individuals, in reality costs more to the so-"ciety than any other equal revenue which the "crown enjoys. It would, in all cases, be for "the interest of society to replace this re-"venue to the crown, by some other equal re-"venue, and to divide the lands among the peo-"ple, which could not well be done better per-"haps, than by exposing them to public sale. "Lands for the purposes of pleasure and mag-"nificence seem to be the only lands which in "a great and civilized monarchy, ought to be-"long to the crown, &c."*

* Wealth of Nations—b. 5. c. 2. p. 80.

The gross produce of the public lotteries of France, is estimated at about twenty millions of francs. The receivers are entitled to five per cent. on what they collect,—which deduction, united to the expenses of the establishment, leaves about twelve millions for the exchequer. The lottery offices are spread throughout all the cities of the empire, under the direction of the administrators and inspectors appointed by the government. The drawings take place twice a week at Paris, and as often at Bourdeaux, Brussels, Lyons, and Strasbourg, as to afford one every other day. The principle of the lotteries, which it would be now both tedious and irrelevant to explain, is, as may be easily imagined, highly favourable to the government. It was the desire of Necker that those of the old régime should be abolished. He reprobates them in his work on the finances, as repugnant to all moral ideas; particularly when the profits accrue to the sovereign. Such, I think, should be the wish and feeling of every government studious of public morals, and

eminently the policy of the present rulers of France,—if it came within the sphere of their views, to correct the vices of the heart.

The rapid destruction and creation of fortunes,—the fate of the paper currency,—and the impoverishment of all classes, during the revolution,—have given.—in that country,—tenfold activity to the spirit of gambling, which naturally belongs to a sanguine people. It may be truly said to rage in the metropolis, and exhibits there, under the most disgusting and frightful aspect, all the miseries and disorders which usually follow in the train of licentious adventure and criminal indulgence. The tickets of the lottery pass from the hands of the factors,—at a considerable advance,—into those of the lower orders, whom the tumults of civil commotion and the absence of religious instruction, have estranged from the love and the habit of regular industry.—They circulate widely also,—among the class of abandoned profligates,—of persons without employment, *les gens desœuvrés*,—and of decent but necessitous individuals—with whom Paris abounds beyond any other capital in the world. I have heard it asserted by an intelligent person engaged in the administration of the lotteries,—that they occasioned in Paris more than one hundred suicides in the course of the year.

This may be an exaggerated estimate—but it will serve to illustrate the extent of the wretchedness and depravity to which they lead. —The numerous gambling tables of the capital—all of which are licensed,—and some farmed out by the government—concur in inflaming the thirst of irregular gain;—in vitiating the morals and deranging the habits, of private life.—I know not that any spectacle, among the varieties of vice and misery, which I had occasion to contemplate in Europe, struck me with more horror than the gambling orgies of the *Palais Royal*, where apartments of immense extent are at all hours of the night—filled with persons of both sexes, indiscriminately engaged in games of the merest hazard, —and exhibiting, by their gestures and phy-

siognomy,—all the keen anguish and the tumultuous agitation which the extremes of despair and elation can produce. Mixed with designing sharpers,—with spies of the police,—with famished mendicants and intemperate prostitutes, they form altogether a group which might have served as a model to the pictures of Dante's Inferno,* and than which nothing more disgusting is to be found in the delineations of the pencil or in the fictions of poetic fancy.

The imperial post-office yielded in the year 1807, about seven millions of francs net revenue.—The gross produce was estimated at twenty-five millions.—The necessity of maintaining post-offices near the armies, is assigned as the cause why so small a portion of the re-

* It naturally recals to the mind the verses of the third Canto,

Genti dolorose, orribili favelle
Anime triste, sospiri, pianti
Parole di dolore, accenti d'ira
Voci alte e fioche, et suon di man con elle, &c.

ceipts was emptied into the treasury. It is stated by the minister of finance that the gratuitous services rendered to the government and the constituted authorities,—would,—if paid for at the common standard,—produce about twelve millions.—I must remark generally, that the functions which belong to this establishment, are executed with great regularity and despatch. The discipline of that branch of it, which is charged with the supply of post-horses for the convenience of travellers, is excellent and deserves to be imitated.* But under a political point of view, the whole is rendered a most formidable engine of despotism. All the post-offices of the empire, and those of the countries subject to French influence, are rendered instrumental to the most arbitrary purposes of the domestic police and of the foreign policy of Bonaparte.—No papers of any description,—whether printed or manuscript,—are suffered to reach their destination, if not perfectly conformable to his views.—

* See *livre des postes*.

No communication can be held through this channel without being subject to governmental inspection. Through the agency of the numerous functionaries of this establishment, and of the inn-keepers,—with whom they are in close correspondence,—a minute supervision is exercised over travellers in every part of the empire, of whom scarcely an individual can pass unnoticed or unknown. I was credibly informed in Paris that more than *thirty* clerks are unremittingly employed in opening and copying the letters which are received in the post-office of that capital. The provincial post-offices are similarly constituted. These *bureaux de secret*, as they are denominated, existed under the old government—but in a more limited extent. The Count de Broglie in a letter to Louis the Sixteenth, contained in the "Politique de tous les Cabinets," states that in his time twelve clerks were occupied in the same way in Paris under the direction of a confidential person, who, with them, formed a distinct

department in the office.* The abuses which he ascribes to this horrid inquisition, are such as tend to destroy all confidence and spirit in individuals—and to disorder the whole frame of society. The character of the present government, and the state of morals in France, at this moment, do not authorise the hope,—that the extension of this system has been accompanied by any mitigation, either in the number or atrocity of the evils, of which the Count de Broglie complains.

In 1805, the net produce of the customs was stated in the budget at forty-one millions of francs. The minister in his report of 1807 has put down the receipts of the preceding year at sixty millions,—in which, however, he includes about fifteen millions raised from the

*P. 15. vol. 1. "On a, de très-ancienne date, établi à "l'hotel des postes un bureau de secret, M. D'Ogny "en est aujourd'hui le chef, et a une douzaine des "commis sous lui, pour ouvrir toutes les lettres, où du "moins celles qu'on suspecte, et en tirer promptement "des copies où des extraits," &c.

salt-tax,—with the collection of which the administration of the customs was charged.—A large portion of the remainder consisted of the produce of goods seized from smugglers,—and of English merchandize confiscated in the territories occupied by the French armies.—The minister boasts, manifestly, however, in a tone of forced exultation, "that the circumstances "of the war had not proved favourable to the "British trade with the continent,—and that "the commerce of France had been enriched "by the losses sustained by her rival."—He adds,—that a line of French custom-house officers had been established from Cuxhaven to Travemunde in order to prevent the introduction of English merchandize by the frontiers of Holstein.—At this moment, the produce of the customs must be drawn almost exclusively from the smuggling trade and the forfeiture of goods of British manufacture. It will, however, be thought necessary for some time that a large item under this head should be introduced into the budget,—compounded of these or any other ingredients, however

extraneous,—in order to conceal the amount of the loss consequent on the total privation of external trade.

The seignorage on coin produced, in the year eighteen hundred and seven, about four hundred thousand francs. The whole amount of the new coinage, at that period, was about three hundred and sixty millions of francs. There has been some improvement in the machinery of the mint—but a material adulteration, particularly in the gold coin, although the new laws on this head prescribe the standard of the old régime. A tax, under the title of *droit de garantie*, is raised upon all articles of gold and silver, fabricated by Jewellers, &c.—upon which the government imprints a stamp. The amount of specie, existing in France before the revolution, was estimated by *Necker* at 2,200,000,000 francs. *Peuchet* supposes it to have amounted, in the year eighteen hundred and seven, within the limits of the old territory, to 1,850,000,000. The diminution, however, must have been much more considerable than

this writer is willing to allow. To be satisfied of this, it is only necessary to reflect on the various causes which conspired to drain off the specie, in the course of the revolution:—such as—the vast amount of coin paid to the armies abroad—the operation of the paper currency—the subtraction of capital by emigrants and others—and the great balance of trade, which has been uniformly against France, during the present and the last war, and which in the year eighteen hundred and one, amounted to 112,659,000 francs. Much of the specie which remains is locked out of circulation in consequence of the character of the small proprietors, among whom the great estates have been divided. This idea may be best explained in the language of Peuchet, a statistical writer of France, who cannot be suspected of exaggeration, and whose testimony will throw additional light on the numerous evils which have sprung from the equalization of property in his country. "It is not merely necessary," says he, "that the specie should be abundant; it should "also be current: for, if it be locked out of

"circulation, by distrust, avarice, or a *limited* "*consumption*, it might as well not exist. This "last cause of stagnation has been very sensi- "bly felt, since the alienation of the great "landed estates to the old residents of the "country. From being mere farmers and te- "nants, they have become the proprietors of "an income of more than three hundred mil- "lions of francs; and spend not the third part "of what the former possessors of the soil dis- "bursed in the consumption of the products of "national industry. Hence, have resulted, a "void in the profits of industry, and a want of "money in commercial transactions; which "are confined to mere signatures for the most "part, and which never can regain their "former solidity and extent, as long as the ter- "ritorial income is not more liberally expend- "ed in the great cities. This inconvenience "may not be felt in a commercial country like "England; but in France, whose chief wealth "is in the product of the soil, from the mo- "ment that the monied income remains stag- "nant in the hands of those who do not pro-

"mote that consumption, which nourishes in-
"dustry and manufactures,—the latter must
"languish, and cannot revive, until the chil-
"dren of the present proprietors establish
"themselves and expend their incomes, in the
"great cities." (Statistique de la France, 1807, p. 470.)

The government enjoys a monopoly of powder and saltpetre, and exercises an exclusive privilege in the fabrication and sale of snuff and salt, in the departments beyond the Alps. They have laid a general tax on salt,—more productive than the famous *gabelle*,—and scarcely less burdensome, although they are at great pains to inculcate the utility of the exchange. The duty is levied upon its fabrication at the salt-marshes, and farmed out to an administration or *régie*. The retail sale is left unincumbered in the interior of the empire. In this difference the principal advantage ascribed to it over the *gabelle* is said to consist. The price of the commodity is, however, higher than at any antecedent period; and I am much

inclined to adopt the opinion which Necker suggests on this subject, "that the collection "of the revenue on salt, sold in an exclusive "but regular manner, is not more burdensome "to the people, than the collection of a propor-"tionate impost levied at the salt-marshes."* In order to render this duty, which has been particularly offensive to the nation the more acceptable, it was stated to be in lieu of,—and destined to the same purpose as, the tolls previously collected on the high roads.

These tolls yielded about fifteen millions of francs annually, which the government professed to devote to the improvement of the roads, causeways, &c. They gave rise to such gross peculation, and became so universally the subject of complaint, that it was at length found necessary to abolish the whole system of turnpikes. The tax on salt was introduced in its stead. It was stated, in the year eighteen hundred and six, by the minister of finance, that

* Admin. des Finances, c. 1. vol. 2.

more than thirty-five millions of francs were annually requisite for the reparation of the roads and public works. According to the budget, the whole expenditure of the minister of the interior does not exceed this sum—and it is, therefore, easy to conceive, that but a small portion of it is allotted to that purpose, as for the roads, &c., they fall exclusively within his province.

The state of the roads by no means corresponds with the pompous reports of the government. Before the revolution, the cross roads were much neglected, and declared to be, in many places, absolutely impassable. While these,—as it may easily be imagined,—underwent no improvement in the course of the revolution, the great post roads and the navigable canals, sustained incalculable injury. The new government has attended to them principally with a view to facilitate the march of the troops—and not in order to promote the convenience and domestic industry of the people. The great roads, therefore, leading to the fron-

tiers of Spain and Italy, and in the direction of the Rhine and of the Netherlands,—the military highways, as they may be styled,—have been carefully repaired,—while those of the Atlantic departments are still in the worst order imaginable.* Vast sums have been expended in the construction of an admirable road over the Simplon,—and a similar one will, no doubt, be undertaken over some one of the Pyrenees. It was a maxim of the Romans, that no country could be said to be thoroughly subdued, untill it was rendered completely per-

* The testimony of the minister of finance will have some weight on this subject. His report for the year eighteen hundred and five, contains the following address to the emperor: "Dans cette France, objet de tant de "jalousies, votre majesté voit par-tout encore des ruines "à reparer: des landes arides à couvrir d'habitations et "de troupeaux: des marais qu'il faut rendre à la culture "et à salubrité: des ports qu'il faut ouvrir où recreuser; "*des départemens entiers qu'il faut, par des communica-*"*tions attâcher au reste de l'empire.* Si la guerre se pro-"longe, que ne peut pas sentir que votre majesté est dé-"tournée de ses vues les plus chères: qu'elle sacrifie à "la nécessité, à l'honneur, ce premier sentiment de la "nation, *les interêts de sa plus véritable gloire,*" &c.

vious to the conquerors. Great expences have also been incurred in embellishing the capital, in order to feed the vanity of the monarch, and to increase the lustre of his reign. Large sums are expended on the public theatres, which are invested with an unrivalled degree of splendour, and in the encouragement of such of the arts as contribute to the decoration of the imperial palaces, and to the commemoration of "the sublime virtues and patriotic labours" of the Emperor. But a traveller has occasion to observe every where, that works of real utility are altogether secondary in the consideration of the government. A tax, producing about six millions of francs, is levied upon the internal navigation of the empire, and operates greatly to the prejudice of the inland trade. It is the opinion of Dr. Smith, that all public works,—such as roads and canals, for the convenience of the inhabitants of a country, or for the benefit of their inland trade,—are better maintained by a local revenue, under the management of a local administration, than by the general revenue of the state,

which must be at the disposal of the executive authority. This position, which is true in almost all cases, is eminently so with regard to France under her present circumstances.

The duties of excise and those on public carriages, playing-cards, &c. are denominated *the united duties—les droits réunis*. They yield a net revenue of about sixty millions of francs, and draw altogether from the people about one hundred millions. The tax upon tobacco in leaf, and upon the fabrication of snuff, produces twenty millions. The licences sold to distillers, and the duties imposed on every species of distillation,—such as that of grain, cherries, &c. and on breweries, yield also a considerable sum. The minute attention given to these sources of revenue, may be evidenced by a remark of the minister of finance in his report on this subject for the year one thousand eight hundred and five. He states that his majesty had decided that farmers, who distilled merely for the purpose of obtaining the malt necessary

for the support of their cattle,—might claim an alleviation of the tax—"*étaient susceptibles de la faveur d'un abonnement.*" It is subjoined that the monarch had generously enacted—that the small-beer, la *petite-bierre*, used by the lower classes of his subjects, should be privileged from the usual duty. It is impossible to imagine any beverage more meagre or cheap than this;—but still the exemption is announced as a convincing proof of his imperial majesty's tenderness towards the poorer orders!*

The fiscal provisions on the subject of wines and spirituous liquors of every description, deserve to be noticed. An inventory is drawn up by the revenue officers, of all the wines,—cider—perry—beer—brandy, &c. made within their jurisdiction. According to an estimate founded upon this inventory, a duty is levied in the first instance,—which in the budget of one thousand eight hundred and seven, is stated to have produced near seven millions of francs.

* Budget 1805, p. 29.

Twenty per cent. moreover is exacted on every sale of these articles in the gross. No such sale can take place, nor can they be removed from one place to another, without a previous declaration of the buyer or seller, who obtains on paying the duty, a permit or discharge from the revenue-officer. When the latter has reason to suppose that a false statement has been made with regard to the value of the article, he may retain it, at the price stated, by paying in cash and one-fifth in addition. Ten per cent. is demanded *on every retail sale*, and a declaration is required from all retailers of the quantity and species of the liquors in their possession. They are to suffer the visits and examination of the excisemen, whenever it may be deemed necessary. Any contravention of the laws on this subject is punished by a confiscation of the article seized, and a fine of one hundred francs. Menaces of extreme rigour are at the same time held out against those who are delinquent in paying the duties. (Loi sur les finances, 1806.)

Independently of the taxes which I have enumerated under the denomination of *direct* and *indirect*, there are various other oppressive imposts, which should not be overlooked. The new coin entitled a *franc*—is divided into one hundred parts called *centimes*—and under the name of additional centimes, (*centimes additionels*) a certain per centage is levied upon the whole amount of the direct taxes for various purposes,—one of which is the supply of the deficit which may occur in the collection of those taxes. The government exacts, also, a large per centage on this fund under the title of a war-tax. The councils of the departments and of the communes, are authorised to levy a similar contribution, for the purpose of defraying local charges of every description;—for the support of the judiciary establishment and all its appendages—of the provincial bureaux—of prisons, hospitals, &c. I shall state the amount of this per centage in several instances, in order to convey an idea of the vast addition which it makes to the public burdens.

Ramel calculates* that the additional *centimes* levied in the year one thousand eight hundred, amounted to *forty-three and a half per cent.* on the total of the direct taxes. In the year one thousand eight hundred and seven, the government imposed an additional duty, *on account of the war*, of ten per cent. on the land-tax—ten per cent. on the window-tax—fifteen per cent. on the *droit des patentes*, &c. The general councils were authorised to levy sixteen per cent. on all the direct taxes for the purposes mentioned above:—one and a half per cent. for the expences of the general survey—four per cent. for the reparation of the public buildings, roads, &c. The councils of the communes were also empowered to raise a considerable per centage in order to defray the expenses of their particular subdivisions. The latter present an annual budget to the minister of the interior,—and, as well as the general councils, act under his directions in the imposition of the local charges. In one thousand eight hundred and

* Admin. des Fin. p. 92.

eight, the councils of the departments were authorised to raise seventeen per cent. on the direct taxes for general purposes:—and five per cent. for the improvement of the roads, bridges, &c. The councils of the communes were invested with the privilege of collecting duties according to the rates of the preceding year, within their particular jurisdictions. Ten per cent. was also imposed upon the income of all real property;—OSTENSIBLY, for the purpose of rebuilding and repairing places of worship—for the reparation of the ecclesiastical seminaries—and for the purchase of dwellings for the ministers of religion—both catholic and protestant.

The amount of the additional centimes collected for the discharge of expences of a general nature,—such as those of public instruction and of the administration of justice, is received by *the treasury*, and appropriated to the avowed object *or not, according to the discretion or the necessities of the executive.* The remainder is retained in the hands of the public authori-

ties of the departments, who are responsible to the treasury for its application. Peuchet,* in stating the sum which this branch of revenue yields to the exchequer, acknowledges that a *much more considerable one* remains behind with the provincial administrations. The minister of the treasury, in his report for one thousand eight hundred and seven, estimates the amount received by his department at fifty millions.† We may venture to affirm that about double this amount was reserved in the hands of the provincial authorities for local purposes. The councils may, at any time, propose to the government such an additional percentage, as the domestic interests of their departments seem to require. The government may, also, at any period, *by a special law*, impose an additional tax of this sort, either conformably to a proposition of the councils, or according to exigencies of state produced by the war, or other *unexpected causes.*‡ Additional centimes have al-

* Statistique de la France, p. 519.

† Etat A.

‡ Loi sur les finances,—Budget, 1807, p. 122.

so been levied upon the INDIRECT taxes, under the name of a war-tax.

Under the title of *octrois de bienfaisance*, duties are levied upon provisions of every description, carried into the cities of France. The product of these duties is received by the local authorities, and applied to municipal purposes,—the chief of which is the improvement of hospitals, prisons, &c. It is on this account that they are qualified as *duties of charity*. In the management of this fund, the municipal officers are subject to the authority of the minister of finance, without whose permission nothing can be disbursed by the receiver,—in districts,—the revenue of which exceeds twenty thousand francs. Ten per cent. is levied upon the net produce of these duties for what is termed the *pain de soupe des troupes*, a contribution for the subsistence of the troops in the neighbourhood of the cities resembling the *Annona Militaris* of the Romans.

Before the revolution, the administration of the finances was committed to the sole care of a director or controller general. It is now divided into two distinct departments under the management of different ministers,—the one entitled the minister of the treasury, the other the minister of the finances. The latter superintends the execution of the laws, relative to the assessment and collection of the taxes,—regulates all the establishments, such as the post-office, the customs, &c. which yield a revenue to the exchequer,—and issues orders for the public payments which are made by the treasury. He is supposed to act only by virtue, either of a general law, of an arrêté of the executive—or of a *mandat* or order from a minister. The *treasury* is the central point of all receipts and disbursements. The minister of this department is charged with the verification of the sums received and paid over to him by the collectors,—with all public payments when warranted by an order from the minister of finance—and with the guardianship of the *grand livre* or book of inscriptions for the public debt.

Both ministers exhibit annually a separate budget, prefaced by an exposition of the state of their respective departments. The report of the minister of finance is accompanied by an elucidation of its various items, and a general survey of the financial resources of the empire. Their accounts are subject to the revision of a *committee*, consisting of seven members, appointed by the conservative senate, who bear the name of the committee of national accountability—*comptabilité nationale*. An exposition of the amount of the revenue and expenditure is submitted every month to the Emperor, *who allots to each department of state, the sum which the supposed wants of the department require.* It was solemnly decreed in one thousand eight hundred and five, by a senatus consultum, that the budget should receive the *visa* of the arch-chancellor as an important formality! As the revenue cannot be realized within the year, the accounts are left open and stated in the budget of the following year under the title of *exercises*. These open accounts, which are repeated for three or four years, considerably in-

crease both the volume and the intricacy of the budgets.

In the pompous addresses of the two ministers to the emperor, much stress is laid on the utility accruing to the public from these reports—on the magnanimity displayed by the government in the publication of them—and on the satisfaction which the community must draw from the knowledge they afford of the just and wise application of the public treasure. It will not therefore be irrelevant to my general purpose, to indulge in a few remarks on this subject, before I proceed to explain the manner in which the revenue is collected.

I scarcely need suggest that these reports are prepared under the immediate inspection of the Emperor—and by those who are the mere slaves of his will. They are subject to no legislative scrutiny whatever, and are exhibited to the deliberative assemblies as a proof of imperial condescension. Notwithstanding the boast with regard to the notoriety given them, they

are presented only in part to the public, in the columns of the Moniteur. The full reports are reserved for the functionaries of the two departments, with the exception of a few copies for the members of the legislative bodies. In congratulating the Emperor on the improvements which he had made *in the machine** of the treasury, the minister mentions in terms of lively satisfaction, the circumstance of his having rendered its movements so *simple* and *free*,—that his department was at length relieved from the necessity of entrusting foreign agents, *agens étrangers*, with the discharge of its first duties and the secret of its most important operations.† By foreign agents he means persons not employed in the treasury office. This language needs no comment.

The public, in fact, could derive no advantage from the free circulation of these documents, if they were suffered to go abroad. Each re-

* Robespierre entitled the Convention, his MACHINE *à Décrets*. The term is well chosen by the minister of the treasury.

† Report, 1807. Preface.

port occupies about one hundred and forty quarto pages, and is studiously couched in a language almost unintelligible even to those who are most familiar with the phraseology and details of fiscal calculation.* The series of reports, denominated the general accounts, "*Les comptes generaux du trésor public et de* "*l'administration des finances*," which I have now before me, abound with the grossest contradictions. To detect them, requires a minute investigation and thorough comprehension

* Such for instance as the following phrase—"Votre "majesté à mis un terme à cette multiplicité de comptes "d'exercises concurremment ouverts qui sous le pretexte "de conserver à chaque creancier la specialité du gage "promis, inquiétait tous les créanciers par l'eventualité de "la realization de ce gage," &c.—Or as follows—"chaque "fait de comptabilité est nécessairement complexe; car "il constate un acte qui, s'il dégage *l'un*, engage neces-"sairement un autre. Ainsi, chaque fait met en rapport "necessaire et en opposition deux interêts—*le credit* de "l'un et *le débit* de l'autre.—C'est dans cette observation "exacte du double interêt qui characterize chaque fait, "et dans cette opposition des deux interêts que la compt-"abilité en partie double à pris, avec sa dénomination, la "garantie de son exactitude et l'elément du controle effi-"cace qu'elle emploie," &c. (Ministere du Trésor—budget, 1807.

of the entire reports, which few can understand who have not enjoyed particular aids. The vanity, however, of different ministers, who have succeeded each other, has prompted them to indulge in obscure hints relative to the abuses which existed under their predecessors —and their eagerness to exhibit the sagacity and vigilance of the Emperor in the strongest light, has betrayed them into an occasional disclosure of the enormous evils which the budget of every consecutive year has reproduced and extinguished. The prosperity of the present and the future is always without alloy. It is from their lamentations over the past and from much personal inquiry and observation, during my residence in Paris, that I have derived a knowledge of the abuses which I have undertaken to suggest.

I must also remark of the budgets, that until the year 1806, they present nearly an exact arithmetical equality of the receipts and disbursements. The minister of the treasury, however, in his report of 1807, felicitates the

Emperor, on having discovered that this perfect equation,—the complete symmetry which was thought to argue so wonderful a degree of order and foresight, proved too much :—that it could be no other than a fortuitous result at all times and was of no real utility, &c. There is moreover, something curious, in the gloss, which,—in the report of the preceding year, —is put upon the accumulation of all the public funds in one common recipient—the treasury,—and on the arbitrary application of those funds to general purposes. The rejection or disregard of all specific appropriations by general law, would, in every other country, be considered as fatal to public liberty, and necessarily productive of the most mischievous disorders. But in France these *viremens* as they are styled,—the appropriation, for instance, of the capital of the sinking fund to the wants of the war ministry, with a supposed intention of reimbursing that fund,—are qualified as reciprocal loans, calculated to facilitate the public service and to promote the circulation of specie! I must add on the subject of these

reports that I have conversed much with intelligent members of the treasury in Paris, and have never known one, who did not consider them, as a mere stalkinghorse for the malversation of the government. They are at the same time rendered subservient to the views of the Emperor, in securing the adherence of the subordinate agents, whom this semblance of order would enable him the more easily to destroy by accusations of irregularity and corruption.

Every village and *commune* of France has a collector or tax-gatherer, who pays over the amount of his receipts to a treasurer called a *particular receiver*—of whom there is one for every district. There is also a *receiver-general*, for each *department*, into whose hands the particular receivers convey the sums drawn from the collectors, and who communicate immediately with the treasury. They are all under the active superintendence of an administration, entitled *the direction of the taxes*,—*direction des*

contributions. This administration consists of a director-general—of inspectors, verificators, controllers, &c. and of various other functionaries—whose province it is—to watch over the receivers and tax-gatherers, and to regulate and expedite the collection of the taxes. In 1805, the number of chief officers, *employés en chef*, belonging to the *direction of the taxes*, amounted throughout the empire, without including *Piedmont*, to 1044—254 controllers of the first class, 588 of the second, &c. The administrations for the collection of the indirect taxes, employ likewise an immense multitude of directors, sub-directors, inspectors, sub-inspectors, clerks, verificators, visitors, controllers, receivers, excisemen, *preposés* and *simples employés*, *hussiers*, *régisseurs*, &c.—These, together with the agents employed in the collection of the direct-taxes, are all nominated by the Emperor, and form a host of unproductive labourers,—of spies and petty tyrants, who,—while they devour the substance of the people, promote, as a domestic

inquisition, the political as well as the fiscal despotism of their patrons.

The tax-gatherers, *(les percepteurs)* are entitled to *five per cent.* on all they collect—and the receivers to the same per centage on whatever is emptied into their chest. The agents of the different *regies*, upon which the collection of the indirect taxes devolves, are recompensed in the same way. This mode of payment,—by allowing the revenue officers a certain proportion of their receipts,—has been selected in order to quicken their zeal, and to secure their fidelity. The budgets *state merely the net produce of the taxes, after a deduction of these discounts and of all the expenses of collection.* The latter are, therefore, to be considered as additional charges upon the people—of no small amount.

Under the old monarchy, according to Necker, the expenses of collection, amounted to fifty-eight millions of livres,—10⅘ per cent.

on the totality of the taxes paid by the people.* Peuchet, after acknowledging *that there are no positive data, upon which such a calculation could be made in France at this moment*,† acknowledges, however, that the expenses of collection on the land-tax alone, could not have been lower, in 1803, than 16¼ per cent. The charges of the same kind on the other taxes are still more considerable according to the statements of the minister of finance. I should calculate them at twenty per cent. at least, taking into consideration solely the increase in the number of the revenue officers and the high poundage to which they are entitled.‡

Necker conjectures that, in his time the additions made to the burdens of the people by

* Admin. des Fin. ch. 3. tome i.

† Statistique, p. 524.

‡ According to Sir John Sinclair (History of the Revenue, vol. 2d, p. 109)—the expense of collecting the land tax in England in 1788, was only three per cent.—and the whole revenue was then collected at an expense of seven and a half per cent. (vol. 2d, p. 162.) The proportion is very little higher at this moment.

the expenses of lawsuits, writs and seizures, incident to delinquency with regard to the payment of the taxes,—amounted to about seven million five hundred thousand livres. The minister of finance in his report of 1806, states that these expenses, which are called *frais de poursuite*, bore a mean proportion of $\frac{1}{110}$ to the amount of the direct taxes. In some departments, the ratio was $\frac{1}{15}$ and still higher. It should be noticed that this is the cost incurred by the government in enforcing payment of *the direct taxes* and must be attended by much heavier losses to the unfortunate delinquents. The injuries sustained by the people, from judicial sales and seizures—costs of litigation and obscure vexations, which Dr. Smith so often and so emphatically declares to be equivalent to expense, and from the fines superadded to the confiscation and sale of movables, cannot,—with respect to the collection of the indirect taxes,—be susceptible of any certain valuation, but must evidently be much more considerable now than under the old régime, —when all the channels of domestic prosperity

were open to the nation, and the characteristic severities of arbitrary power mitigated and tempered by the influence of public opinion and of the social virtues.

In the time of Necker, the farmers general—the general and particular-receivers, and all the subalterns in the service of the treasury, advanced sums to the government as securities for the faithful discharge of their trust. For these securities, they were paid an interest of five per cent. and in some cases, of seven. The present government has adopted the same system with regard to the new receivers and collectors, who now deposit, individually, in the exchequer, a sum *in cash*,—under the title of *cautionnement* or pledge,—equal to the one-twelfth of all the public money which passes through their hands. The minister of finance very properly denominates these securities—a loan—and of no small magnitude, as they amounted, according to the budget of one thousand eight hundred and five, to eighty-five millions of francs. No plausible objection could be raised against this plan,

if it were confined merely to the agents of the treasury in order to prevent insolvency or peculation on their part, but it has been extended, in a most arbitrary manner, to other classes of persons, and converted into an expedient for the creation of a new fund applicable to the general expenses of the state.

All bankers, lawyers, notaries, brokers, judicial officers, butchers, &c.—and, in general, all persons exercising responsible trades and professions, are compelled to deposit similar securities *in cash*,—according to a graduated scale. I was informed by a notary of the second order in Paris—that he had been called upon to advance thirty thousand francs, about six thousand dollars, as a *cautionnement*, before he could obtain permission to act in his professional capacity. Since the enactment of the law, additions, under the name of supplementary securities, have been made every year to the original demand, and new offices* created, in order

* "Vingt nouvelles places d'agens de change," says the budget of 1807, "ont donné—1,000,000 francs."

to augment this fund, so that it has hitherto worn the aspect of a permanent branch of revenue. The law provides that the sums thus deposited, are to be refunded on the death or resignation of the parties,—but as their successors renew them, no portion of them is in fact withdrawn from the treasury. The whole sum which this system has yielded, must be considerably more than one hundred millions of francs.

The interest assigned to the contributors, was originally five and six per cent.; but in one thousand eight hundred and eight, it was reduced to four and five per cent. Even this, inconsiderable as it is, when compared with the usual rates in France, is not regularly discharged. The payment of it was charged on the *caisse d'amortissement*, or sinking fund,—on the nature of which I shall touch in a subsequent page. The *caisse d'amortissement*, however, has been uniformly devoted to the general expenses of the state. The specific objects of the fund have been either wholly disregarded, or only

partially gratified. In one thousand eight hundred and six, it was decreed that it should, for that, as well as for the succeeding year,—be indemnified for the sums which it was entitled to claim from the treasury for the discharge of the national debt, and the payment of the interest of the *securities*, by a *delegation* or *cession* to its use of national domains—valued *at twenty years' purchase.** This proceeding was equivalent to a breach of faith ; and, like the whole system of jobbing in national domains, of a most pernicious tendency with regard to public morals. It must be also superfluous to suggest that these securities are, in fact, *forced loans*, disguised under another name, the suppression of which is so often proclaimed by the minister of finance as one of the most important of the reforms produced by the new organization of his department. They operate, at the same time, as a strong tie upon the loyalty of the contributors of every description,—who are well satisfied that both principal and

* Budget, 1807, p. 9.

interest would vanish on the dissolution of the present government.

The general receivers draw bills on themselves, at the commencement of the year, in favour of the government,—payable the fifteenth of every month,—for the whole amount of the direct taxes, and bills at sight, for the amount of such of the indirect taxes as are paid over to them. The particular receivers draw in the same manner in favour of the general receivers, bills payable fifteen days before those of the latter fall due. The collectors pursue the same course with regard to the particular receivers. The bills at sight are distributed among the paymasters for the public service. The rest are negotiated by the treasury. The sinking-fund is charged with the payment of such as are protested. The loss sustained by the government in negotiating the paper emitted on account of the direct taxes, although every motive conspires to induce a regular payment on the part of the receivers, may be alleged as a criterion of the state of public credit in France. It was fifteen

millions of francs in one thousand eight hundred and two—eighteen millions in one thousand eight hundred and four—and sixteen millions in one thousand eight hundred and six. The minister of finance in his report for one thousand eight hundred and seven, complains, that he was compelled, in the commencement of the preceding year, to negotiate the bills of the receivers at a discount of one and one-sixteenth per month. He assigns causes for this enormous discount which are somewhat curious when contrasted with the flattering representations of the budget of one thousand eight hundred and six. They are conveyed in the following compliment to the emperor, "It belonged to your "majesty alone, *when the treasury experienced* "*a deficit of one hundred millions, and the re-* "*sources of public credit seemed to be exhaust-* "*ed*, to correct these disorders at once, and to "enable your minister to moderate the dis- "count when the wants of the treasury exacted "a more abundant emission of paper." In a preceding report he animadverts severely on the abuses practised in the negotiation of the

bills, by stock-jobbers and others, who were disposed to fatten on the necessities of the state.

The caisse d'amortissement, or sinking fund, was originally formed from the capital of the securities of the receivers, and the ostensible purpose of its creation, was the discharge of the interest of those securities. Upon the cession of national domains to its use, and the extortion of supplementary securities,—the government thought proper to announce that the reduction of the national debt would come "within the sphere of its activity." In this respect only, it bears an affinity to the fund of the same name in England, which is destined to produce such important benefits to that country, and constantly serves as a rich fund of credit. The caisse d'amortissement enjoys no such advantage—and as I have before observed, has been uniformly deflected from its ostensible purposes. It is converted into a mere expedient for the supply of the immediate wants of the government, and has contributed rather to augment than to di-

minish the amount of the public debt, as may be seen from the reports of the minister of finance himself.* The substitution of national domains for the regular proceeds of the fund is, in fact, tantamount to an insolvency for it, and makes it subservient to new violations of public faith. The holders of the *tiers consolidés*, were authorised to tender them in payment for the national domains ceded to the fund, and it was by the acquisition of this stock, that it was to reduce the national debt. Such in fact, would have been the effect of this operation, although attended by considerable loss, if the government did not lay violent hands upon the stock when obtained, as well as upon every resource of the fund.

My limits will not permit me to undertake a particular investigation concerning the security of public faith at this moment in France;—a subject on which the ministers of the new government dwell with great apparent complacen-

*See Budget of 1807, under the head of *Caisse d' Amortissement.*

cy, in all their official reports. I shall, however, venture to offer a few details,—the result of my own observation,—which may serve to evince the sense, which these gentlemen entertain, of the true elements of public credit. During my residence in Paris, motives of friendship towards an individual in whose concerns I took a lively interest, induced me to attend to the progress of a large claim which he was then prosecuting on the ministry of the marine. This circumstance led me to frequent the bureaux—and gave me an opportunity of obtaining an experimental knowledge of the manner in which business is transacted in that department. The claim had been pending for some years, and was founded upon bills of exchange, drawn on the office of the marine by the French chargé des affaires in this country, in consequence of contracts into which he had entered here, and which were regularly fulfilled by the claimant. According to the general principles of justice and to the usages which other governments have thought it, on all occasions, indispensably necessary to follow—in order to preserve

their credit abroad, these bills were not open to contravention or discussion, and should have been paid conformably to their tenor. The bills however were not merely rejected, but the contracts themselves, which the *chargè des affaires*, had been specifically empowered to make,—were rescinded, and the creditor was called upon to substantiate his claim by original documents and minute vouchers,—existing in this country,—and not to be procured without great difficulty and delay. Such, as I have reason to know, has been the uniform course of proceeding in this department, except in cases where it was necessary to support a temporary credit, in order to secure the completion of contracts, only in a course of execution.

From the fate of the abovementioned claim, I discovered that all demands not *liquidated* or admitted within the year, were thrown into what is termed the *arrière*, or classed under the arrears of the department; and that, however sacred the nature of the debt,—payment

could be expected only in the mode which I shall proceed to explain. I have before stated that the Emperor makes a monthly allotment of funds to the departments of state, according to the conception which he may form of the urgency of their wants,—or of the importance of sustaining the credit, and promoting the service of a particular department. Although the expenditure of the ministry of the marine has been actually immense—the appropriations to this branch of the public service, which is altogether of secondary importance in his scheme of policy, have been uniformly insufficient for the current charges of the year. The arrears, therefore, created in order to diminish these charges,—in violation of every maxim of justice, and even of prudence, if the preservation of public credit were an object,—are in fact left unpaid:—but it was nominally provided that they should be discharged with the *bons*, or paper of the sinking fund:—thus converting the principal of the debt in arrear into an annuity of six per cent. which during my residence in Paris, could not be

disposed of in the market,—but at an enormous loss.

As these *arrears* do not make part of the national debt properly so called, this alienation of the paper of the sinking fund, is, as you may observe, a strange irregularity. The whole proceeding would, indeed, amount to a *periodical bankruptcy* for the department, even if the paper or six per cents. were actually applied to the discharge of its arrears. But the appropriation depends upon the will of the Emperor, which is not always favourable—and again—upon the discretion of the minister of the marine, who finds it more convenient to render this resource when granted, instrumental to his relief from the exigencies of the moment. These causes have operated to prevent the payment of the claim to which I have particularly alluded,—although it has long since been officially acknowledged or *liquidated*. Upon a representation of the case to the minister of the marine, the reason assigned both in his verbal and written replies for a delay so fatal to the

creditor, has uniformly been,—that the Emperor had made no allotment for the payment of his arrears—that is to say,—that *he wanted funds for the fulfilment of his engagements*. An extraordinary plea this for the head of a principal department of state,—under a monarch, whose ministers so ostentatiously proclaim on all occasions the inviolability of his faith and the exuberance of his resources! The solemn hypocrisy, and grave, systematic falsehood of their official documents;—this prostitution of the *ceremonial* of government, which should be as hallowed as the rites of the altar, or of the judgment seat—exhibits, according to my mind, something still more profligate in the conception, and dangerous in the example—than the flagitious but *open* doctrines, and the relentless but *undissembled* violence of their revolutionary predecessors.

By the sacrifice of one half of such claims it is possible to dispose of them to the secret agents of the *minister*, or of the chief clerks of the department, who then secure full payment for themselves—to the neglect and injury of

such creditors as are unwilling to accede to this wretched compromise. The chief clerks scarcely hesitate to hold a direct communication with the victims of their rapacity, and openly support establishments, the expenses of which, as they far exceed the amount of their salaries, are obviously defrayed from the profits of this species of robbery. Exclusive of their emissaries,—numbers of hungry sharpers hang about the public offices and crowd the stock exchanges,—watching the fallen countenance of the repulsed creditor; and prepared, —when fatigue and disappointment drive him to despair,—to speculate upon his miseries,—either by the purchase of his claim,—or by the extortion of money under the pretext of bribing influence in his favour. One whom circumstances have not brought into contact, as it were, with this iniquitous traffic, cannot easily imagine to what an extent it is pursued,—and what a scene of dark, mysterious, profligate intrigue is unfolded to the view on a near inspection. There is connected with this subject, another kind of exhibition,—in its effect not dissimilar to the most tragical forms of the *drama*, which a person habituated by the institutions of his country to ideas of justice and equality, cannot readily forget. I mean the public audience of the minister of the marine for the purpose of receiving petitions and remonstrances, held once every month. I attended this meeting several times, and witnessed a spectacle of wretchedness and brutality not often paralleled. The contrast between the splendid costume of the minister, and of his attendants—and the squalid appearance of the trembling suppliants about him was not more striking—than the savage insensibility and vulgar insolence with which he stifled the tale of their distresses. Sometimes, however, despair breaks through all considerations of power and rank, and on two or three occasions, when I was present, gave rise to bitter reproaches and to bold expostulation, calculated to develop more fully the systematic injustice of this department. These bursts are never suffered to pass with impunity, but no degree of coercion can at all times restrain the impetuous feelings of

our nature, when goaded by the fear of want and exasperated by the oppression of tyrants, who—in the case of their own subjects,—scarcely deign to employ a pretence to varnish over their excesses.

Their bad faith has been productive of the consequences which may always be expected, when the same course is pursued. This policy is at all times, not that of economy, but of extreme prodigality. The French rulers, whatever may be their power, are unable to obtain supplies at home—but by sacrifices equivalent to the risk which is incurred by contracting with them. Their credit abroad may be estimated by the fact which is so well know to us all, that no intelligent merchant in this country can be induced by any consideration, to make advances in their favour, or to accept a bill on their treasury, from their highest accredited agent.

I shall now proceed to lay before you my estimate of the permanent revenue of the go-

vernment, and of the burdens imposed upon the people of France. My calculations will be drawn from the acknowledgments of the minister of the treasury,—and supported by conjectures, in which, those who reflect on the preceding details, will readily acquiesce.

In the budget of one thousand eight hundred and six, the sums paid over to the treasury by the receivers, are stated at eight hundred and seventy-seven millions, one hundred and eighty-three thousand, five hundred and eighty-one francs.* Besides these, a considerable amount is deposited separately by the administrations of the indirect taxes, and received from other quarters. The addition of this amount makes, according to the budget, one thousand one hundred and thirty-three millions, two hundred and thirty-three thousand, six hundred and ninety-one francs,†—for the whole receipts of the treasury at Paris during one thousand eight hundred and six. In this sum, however, are included about one hundred

* P. 5. Etat A.

† P. 63. Etat FF.

millions on account of arrears for the preceding "*exercises*." This amount is, at the same time, nearly balanced by that of such part of the taxes for one thousand eight hundred and six, as could not be collected within that year. I shall adopt at a low calculation the sum of one thousand and fifty millions of francs as the net revenue of one thousand eight hundred and six.

In order to ascertain the whole amount of the burdens laid upon the people, which must, in every country, exceed the net revenue,—we must add various items to this sum of one thousand and fifty millions. 1st, The expenses of collection, which, if they reached fifty-eight millions under the old monarch, cannot at present fall short of one hundred and fifty millions, including the illegal exactions of the revenue officers. 2d, The taxes paid for local and departmental expenses amounting to at least one hundred millions;—it being obviously the policy of the government to throw as heavy a load on the municipalities as possible. 3d, Another

one hundred millions for disbursements of a miscellaneous nature, such as the injuries sustained by judicial seizures, &c. Under this head I include the sums actually received into the treasury,—but suppressed in the budget for the convenience of the government. I have heard this surplus alone estimated by an intelligent member of the treasury department, at more than one hundred millions. The savings expended by the middling classes on their children, who are with the armies, in order to render their situation more comfortable, may be considered as a heavy taxation. The sums paid to substitutes are to be viewed in the same light. A conscript who obtains a substitute pays not only a gratuity to the latter, but an indemnity to the government. In the year one thousand eight hundred, the indemnities yielded twelve millions of francs. The difficulty which exists at this moment, of obtaining proxies, has curtailed this branch of revenue, but has, at the same time, aggravated the most grievous of all impositions,—that of personal service.

Reasoning from the above data, I shall not hesitate to compute the whole amount of the public burdens of France at one thousand two hundred millions of francs—nearly *sixty millions sterling*—and I am well satisfied that this estimate is much below the real amount.

The minister of the treasury, in stating the sums paid over to his department by the receivers during three months of one thousand eight hundred and five, and the whole of one thousand eight hundred and six, at nine hundred and eighty-six millions of francs, calculates the expenses of that period at nine hundred and thirty-two millions—leaving a small balance in favour of the treasury. It is not easy to reconcile the existence, even of this balance, with an acknowledged defalcation of one hundred millions in the beginning of one thousand eight hundred and six—and it should be remarked, moreover, that it is entirely forgotten in the estimate of the ways and means of the following year. I have had from persons in Paris, who enjoy access to the most correct in-

formation, positive evidence, that the *nominal*, falls far short of the *real* expenditure. Independently of this testimony, there are considerations arising out of a view of the detailed statement of the minister of the treasury on this head which would leave the same conviction on my mind.

In one thousand eight hundred, the sum demanded by the minister of police for the service of his department, included one million two hundred thousand francs for *secret expenses* alone. It is not probable that he requires less at this moment for the same purpose; but in the budget of one thousand eight hundred and seven, the totality of his expenses is put down at eight hundred and eighty-one thousand francs only! In the year one thousand eight hundred, the minister of war also, called for four hundred and thirty-six millions when his establishment was less considerable than at present, and the harvest of foreign contributions still more abundant. His expenses for one thousand eight hundred and six are stated at two

hundred and ninety three millions—a sum which bears no proportion to the real amount.

It is not a little curious to remark, that in the time of the Directory, when the wants of the several departments of state were submitted to the legislative bodies, the sum demanded by the departments collectively, was no less than nine hundred and twelve millions of francs. The consuls, on their accession to power, pompously announced their intention of reducing this amount, for the following year, to four hundred and fifteen millions. It was understood, however, that they calculated upon foreign contributions to supply the deficiencies which might occur. Ramel observes, that it was thought by some "that it would be more prudent to rely upon "permanent and settled imposts, on account "of the possibility of a reverse of fortune, and "because a dependence upon such adventi-"tious aids, might generate the thirst of con-"quest. The government, however, believed "that the proofs which they had given of

"their pacific intentions, authorized them to "overlook these considerations, &c."*

The disbursements of the department of foreign affairs are stated at something more than seven millions for the year eighteen hundred and six. In the time of Necker, they amounted to fourteen. Those who have attended to the history of the foreign policy of the present ruler, will not be disposed to admit that the cost of the foreign office is less now than it was in the year seventeen hundred and eighty-nine. The appropriation made for the expenses of the imperial household, during the last year, was twenty-eight millions of francs: somewhat more than eleven hundred thousand pounds sterling. In this sum, three millions are included for the use of the princes. The expenses of the former court amounted to thirty-one millions of livres. The additional magnificence of the present establishment,—the multitude of imperial palaces and

* P. 85, Hist: des Fin:

parks,—and the liberal gratifications applied to conciliate the zeal, and to reward the services, indispensable for the consolidation of a new throne,—would alone warrant the conclusion that the imperial household is a much heavier charge on the nation, than the court of the Bourbons ever could have been. Whoever has witnessed the prodigality and rapacity of the princes and retainers of the new court, will not hesitate to believe that at least fifty millions are required for this branch of expenditure.

The whole amount of the burdens of the people of France, before the revolution, was not, according to the calculation of Necker, more than five hundred and eighty-five millions of livres. In the enumeration, which this writer makes, of the source of public power and wealth, at that period, he includes—an *industrious* population of twenty-six millions,—flourishing manufactures, of the most lucrative kind,—opulent colonies, the annual products of which, imported into France, yielded not less than one hundred and twenty millions of

livres,—a balance of trade, estimated at seventy millions,—an annual increase of forty millions in the current specie, the whole amount of which nearly equalled that of all the other states of Europe collectively.* These advantages relieved the people, by furnishing the means of supporting their burdens. In every question of this kind, it is not merely the amount of the contributions paid to government, but the ability also to discharge them, which must be considered. Under the former government of France, taxes could not be arbitrarily imposed. The parliaments exercised a control over the court on this subject,—frequently intercepted the will of the monarch,—and finally defeated all the financial plans of the last ministers of Louis the Sixteenth.

Let now the extent of the former burdens of France, be compared with those of the present day:—with fourteen hundred millions of francs levied upon a people deprived,

* Admin: des Fin: vol. 3d, p. 407.

in a great degree, of commerce and manufactures, the two most productive branches of income, and the springs which feed agriculture;—whom a long succession of foreign and domestic wars has impoverished beyond measure, while it has deranged their habits of industry, and corrupted their morals:—whose internal consumption is greatly diminished:—much of whose specie is locked out of circulation:—whose government, equally rapacious and prodigal, is subject to no restraint whatever in the imposition of taxes, and possesses at the same time the means of enforcing the collection of such as necessity or caprice may dictate.

Those who will be at the trouble of examining the various sources of revenue under the old government, will find that not one has been overlooked by the new rulers. The *twentieths*, the *droits d'aide*, or excise on wines and brandies, the *gabelle* and the *dime*,—from the suppression of which so much benefit was anticipated by the Constituent Assembly,—have all

been revived under different names, but with an operation still more oppressive. If the *corvées*,—the evils of which were so much exaggerated by the enemies of the old government,—no longer exist,—*the labour to which the refractory conscripts are condemned on the high roads is at least an equivalent.* The farmers-general who enjoyed but too large a share of the profits of the exchequer under the old monarchy, were models of disinterestedness and frugality in comparison with the army contractors and court-bankers of the present day. The luxury of the former was productive and elegant. It nourished the fine arts and the useful manufactures:—it displayed itself in the munificent patronage of men of science and of letters:—it contributed to advance the progress of national literature; to promote the refinements of polished intercourse—and thus to uphold the solid glory and to multiply the social honours of the French name.

The luxury of those whom the fortune of war and the wants of the armies have enriched

is equally devoid of taste and generosity. It is that of robbers, who observe neither order nor proportion in the dissipation of their fortunes;—who either squander with undistinguishing profusion or hoard with sordid parsimony, the wealth which is suddenly and precariously acquired. While the treasure of the people is let out through innumerable orifices, it does not return to the proper *absorbents*,—nor perform the course which makes taxation a benefit in regular and civil monarchies. The fruits of rapine in France are consumed in pampering the sensual appetites and gratifying the worst propensities of our nature. They circulate among the class of men who minister to the vices and passions of the great and increase the corruption by which they live.*

* This distinction with regard to the different characters which luxury may assume, is happily explained by Sir James Steuart in his Political Economy—vol. 1. b. 2. ch. 22d.—See also on this head—Necker, Adminis: des Fin:—p. 111. vol. 3d.

In England the great hereditary and acquired fortunes pervade and replenish the whole capillary system of the state. By means of a diffusive circulation, they quicken the emulation and reward the labours of every branch of industry. They are expended in the cultivation of the soil and in the production of the solid materials of national wealth:—in the erection and endowment of charitable institutions and public monuments, which foster the moral qualities and elevate the character. The spirit of beneficence and of patriotism which distinguishes the opulent individuals of that country,—and of which the same class in France is wholly destitute,—returns to the needy the sums which they contribute to the exchequer, and corrects the inequalities of the divisions of property.

The traveller in England has occasion to remark,—in all the departments of labour,—the beneficial influence of the example of the upper classes, and of that luxury which has for its object the productive toil and ingenuity of

man. The quick and equable transmission of wealth in the body politic is compared by a great writer* to the motion and agency of the blood, as it centers in the heart, and is thrown out by new pulsations. The aptitude of this illustration is particularly striking in his own country, where the rapid circulation of wealth, —the regular vibration of demand and labour, and the spirit of industry, animate the whole frame of society with an elasticity and vigour, such as belong to the human frame in its highest state of perfection. A peculiarly masculine character, and the utmost energy of feeling are communicated to all orders of men, —by the abundance which prevails so universally,—the consciousness of equal rights,—the fullness of power and fame to which the nation has attained,—and the beauty and robustness of the species under a climate highly favourable to the animal economy. The dignity of the rich is without insolence;—the subordination of the poor without servility. Their freedom is well guarded both from the

* Sir James Steuart.

dangers of popular licentiousness, and from the encroachments of authority.—Their national pride leads to national sympathy, and is built upon the most legitimate of all foundations—a sense of preeminent merit and a body of illustrious annals.

Whatever may be the representations of those who, with little knowledge of facts, and still less soundness or impartiality of judgment,—affect to deplore the condition of England,—it is nevertheless, true, that there does not exist and never has existed elsewhere,—so beautiful and perfect a model of public and private prosperity;—so magnificent, and at the same time, so solid a fabric of social happiness and national grandeur. I pay this just tribute of admiration with the more pleasure, as it is to me in the light of an atonement for the errors and prejudices, under which I laboured, on this subject, before I enjoyed the advantage of a personal experience. A residence of nearly two years in that country,—during which period, I visited and studied almost every part of it,—with no other view or pursuit than that

of obtaining correct information, and I may add, with previous studies well fitted to promote my object,—convinced me that I had been egregiously deceived.

I saw no instances of individual oppression, and scarcely any individual misery but that which belongs, under any circumstances of our being, to the infirmity of all human institutions.—I witnessed no symptom of declining trade or of general discontent. On the contrary—I found there every indication of a state engaged in a rapid career of advancement. I found the art and spirit of commercial industry at their acmé;—a metropolis opulent and liberal beyond example:—a cheerful peasantry, well fed and commodiously lodged,—an ardent attachment to the constitution in all classes, and a full reliance on the national resources.—I found the utmost activity in agricultural and manufacturing labours;—in the construction of works of embellishment and utility;—in enlarging and beautifying the provincial cities.—I heard but few well founded complaints of the amount,—and none concerning the collection, of the taxes. The demands of the state create no impediment to consumption or discouragement to industry. I could discover no instance in which they have operated to the serious distress or ruin of individuals.

The riots at Manchester, which were here invested almost with the horrors of civil war, were scarcely noticed in London, and occasioned, I will venture to assert, not one moment of serious uneasiness either to the government, or to any part of the population of England beyond the immediate theatre of the alarm. Manufacturing employments necessarily lead to some degree of individual wretchedness, and the fluctuations of trade, to a temporary languor in particular branches of work. Numerous associations of labourers suffering partially from these causes, may be easily roused to gusts of sedition, either by the excitement of their mutual complaints or the arts of factious demagogues. There is among the populace of every country a rank

luxuriance in this respect, which no authority however beneficent—no position however fortunate, and no general spirit of obedience however cheerful,—can at all times repress. The disturbances at Manchester were quelled without an effusion of blood; and the ring-leaders arraigned and punished in the common course of law,—without a movement or expression in their favour on the part of the mob. The whole storm, which was here supposed to threaten the most serious consequences, was almost as harmless in its effects, and left as few traces behind, as the war of the elements raised by the wand of Prospero or the thunder and lightning of Saddlers-Wells. Tumults of this kind in a country having so complicated a system of industry, are to be considered as arising from the distemperature of a particular atmosphere and season, and when so easily allayed,—as indicative of the sound and healthful vigour of the political constitution. Not long, both before and after the period of the outrages of which I speak, I surveyed attentively most of the manufacturing establish-

ments and saw every reason to conclude that, —collectively taken,—they never were in a more flourishing condition, nor their tenants more loyally disposed.

The agriculture of England is confessedly superior to that of any other part of the world, and the condition of those who are engaged in the cultivation of the soil, incontestably preferable to that of the same class in any other section of Europe. An inexhaustible source of admiration and delight is found in the unrivalled beauty, as well as richness and fruitfulness of their husbandry; the effects of which are heightened by the magnificent parks and noble mansions of the opulent proprietors: by picturesque gardens upon the largest scale, and disposed with the most exquisite taste: and by gothic remains no less admirable in their structure than venerable for their antiquity.* The neat

* The animated description which Thomson gives of England in his beautiful poem of *Liberty* exhibits not only the eloquence of enthusiasm, but the strictness of historical truth: "Her

cottage, the substantial farm-house, the splendid villa, are constantly rising to the sight, surrounded by the most choice and poetical attributes of the landscape. The painter is there but a mere copyist. A picture of as much neatness, softness, and elegance, is exposed to the eye, as can be given to the imagination, by the

" Her hearty fruits, the hand of freedom own,
" And warm with culture, her thick clustering fields
" Prolific teem. Eternal verdure crowns
" Her meads; her gardens smile eternal spring.
" She rears to freedom an undaunted race,
" Compatriot, zealous, hospitable, kind.
" She, whitening o'er her downs, diffusive, pours
" Unnumbered flocks: She weaves the fleecy robe
" That wraps the nations: She, to lusty droves,
" The richest pasture spreads, and hers, deep wave
" Autumnal seas of pleasing plenty round.
" These her delights.
" Enlivening these, add cities full
" Of wealth, of trade, of cheerful toiling crowds;
" Add thriving towns; add villages and farms,
" Innumerous sowed along the lively vale,
" Where bold unrivalled peasants happy dwell;
" Add ancient seats with venerable oaks
" Embosom'd high, while kindred floods below
" Wind through the mead; and those of modern hand
" More pompous, add, that splendid shine afar, &c.

finest etching, or the most mellowed drawing. The vision is not more delightfully recreated by the rural scenery, than the moral sense is gratified, and the understanding elevated by the institutions of this great country. The first and continued exclamation of an American who contemplates them with unbiassed judgment, is—

Salve magna Parens, frugum saturnia tellus
Magna virum.

It appears something not less than impious to desire the ruin of this people, when you view the height to which they have carried the comforts, the knowledge, and the virtue of our species: the extent and number of their foundations of charity; their skill in the mechanic arts, by the improvement of which alone, they have conferred inestimable benefits on mankind; the masculine morality, the lofty sense of independence, the sober and rational piety which are found in all classes; their impartial, decorous and able administration of a code of laws, than which none more just and

perfect has ever been in operation :—their seminaries of education yielding more solid and profitable instruction than any other whatever: their eminence in literature and science—the urbanity and learning of their privileged orders,—their deliberative assemblies, illustrated by so many profound statesmen, and brilliant orators. It is worse than ingratitude in us not to sympathize with them in their present struggle, when we recollect that it is from them we derive the principal merit of our own character—the best of our own institutions—the sources of our highest enjoyments—and *the light* of freedom itself, which, if they should be destroyed, will *not long shed its radiance over this country.*

The state of France, as it fell under my observation in one thousand eight hundred and seven, exhibited quite another perspective.—Combined with the evils which I have already had occasion to notice, various other causes conspired to heighten the national calamity.—The extinction of all public spirit, and of the

influence of public opinion,—the depopulation and decay of the great towns,—the decline of agriculture and manufactures,—the stagnation of internal trade,—the stern dominion of a military police,—incessantly checked the exultation, natural to the mind, on viewing the profusion of bounties, with which the hand of Providence has gifted this fine region. The pressure of the taxes was aggravated by the most oppressive rigours in the collection. The peasant or farmer who was delinquent in paying his taxes, had a file of soldiers, under the name of *garnisers*, quartered upon him, who consumed the fruits of his industry, as a compensation for the loss sustained by the state. The grape, in numberless instances, was permitted to rot on the vine, in consequence of the inability of the proprietor either to dispose of his wine when made, or to discharge the imposts levied upon every stage of the process of making it. I was credibly informed that families were frequently compelled to relinquish their separate establishments, and to associate in

their domestic economy, in order to lighten, by dividing the burden of the taxes.

The effects of the loss of external trade were every where visible:—in the commercial cities half deserted, and reduced to a state of inaction and gloom truly deplorable:—in the inland towns, in which the populace is eminently wretched, and where I saw not one indication of improvement, but on the contrary, numbers of edifices falling to ruins:—on the high roads, where the infrequency of vehicles and travellers denoted but too strongly the decrease of internal consumption, and the languor of internal trade; and among the inhabitants of the country,—particularly of the south,—whose poverty is extreme, in consequence of the exorbitant taxes, and of the want of an outlet for their surplus produce. In one thousand eight hundred and seven the number of mendicants in the inland towns was almost incredible. The condition of the peasantry, as to their food, clothing and habitations, bore no comparison with the state of the same class in England.

The conscription, while it has chased war from the confines, has, nevertheless, carried the keenest pangs and many of the worst evils which war entails, into the bosom of every dwelling of the empire. It has vitiated the agricultural manners of France, the purity and vivacity of which were so much the delight of the traveller before the revolution. The feudal vassalage never exerted an influence half as pernicious, over the spirit and satisfactions of the lower classes. The anarchy of the revolution relaxed the springs of industry, and, in destroying the influence, banished the consolations of religion. The present government has neither strengthened the one, nor restored the other; and by the example of an habitual violation of all law, has extinguished every trace of respect for the civil authority.

The abolition of the feudal tenures was a circumstance highly favourable to the agriculture of France, and would have contributed materially to its advancement, had not the genius of the present government counteracted its ten-

dency. The first spring of industry is the certainty of enjoying its fruits. Capital is essential to the prosperity of agriculture in France: but the few capitalists who remain in the provincial cities and in the country, are too prudent to expend their wealth in the cultivation of large estates, which may be at any moment, wrested from them, by a new revolution, or by the rapacity of their rulers. The great proprietors, as has been already mentioned, are few in number. They, together with the monied men, reside chiefly in the metropolis, and are wholly inattentive to agricultural pursuits. Their fortunes flow from them through channels which convey but little aliment to the labours of the farmer. I scarcely remarked a single landholder of any consequence, engaged in tilling on a large and prospective plan, or even applying his surplus income to the embellishment of his grounds. From these and various other causes, agriculture languishes in almost every part of the empire. In one thousand eight hundred and seven, the fields were principally cultivated by women:—the long succession of wars having

swept away that male population, which, under the auspices of a pacific government, would now have been the instrument of an unequalled production of the best fruits of the earth.* Bo-

* Peuchet, in speaking of the influence of the revolution on the agriculture of France, enumerates, among the causes which have operated prejudicially, *the diminution of the relative male population in several departments*, owing partly to the havoc made by the armies—*(les ravages exercés par les armées)* " et la guerre, qui enleve *continuellement des bras* " *aux travaux et des chefs jeunes et actifs qui sont le soutien* " *et l'espoir des familles.*" " *C'est bien plus,*" he adds, " *dans* " *les fabriques, les comptoirs, les sciences, les arts qui exigent* " *des etudes, que se font sentir les suites des levées militaires:* " *suites morales qui troublent le bonheur des familles, le repos* " *de la societé, et les motifs de se former un etat.*" (Statistique de la France, p. 279.) These sentiments, so hazardous for the writer, seem to be wrung from him by an overpowering sense of the public calamity. Although *the military* population of France is greatly diminished, it appears certain that the *Numerical* has been on the increase. This effect is traced by their statistical writers, to the early marriages occasioned by the military requisitions before the year ninety-eight—to the astonishing number of natural children, even now in the cities in the proportion of one-sixth of the legitimate births,—to the suppression of convents,—to the naval supremacy of the British, which prevents emigration by sea, and retains at home their mari-

naparte pursues to the utmost possible extent, a policy recommended by all military experience;—that of drawing his supplies of men from the agricultural class.* The few of his victims who return, indolent in habits and dissolute in morals, are wholly disqualified for the plough, and only serve to spread the contagion of the vices which they contract in the camp.

When the connexion between foreign trade and manufactures is considered, it may be easily understood that those of France are in a much less flourishing state than before the revolution. Lyons, alone, of all the manufacturing cities, displays some considerable activity, but even there, a great disparity is remarked between her present and former condition. In the year one thousand seven hundred and eighty-

time population,—to the extinction of the monkish orders, and to a prodigious diminution in the number of male domestics. This seeming paradox is satisfactorily explained by Malthus, in the chapters which he has dedicated to an examination of "The Checks to Population in France," and "among the Romans." See Essay on Population, b. 1st. ch. 14, and b. 2d. ch. 6th.

* See on this subject, Machiavelli, Art. de la Guerra. lib. cap. 6.

eight, the number of workmen employed in that city was fifty-eight thousand five hundred, and the number of looms was estimated at fourteen thousand seven hundred and seventy-seven. In one thousand eight hundred and one, there were but seven thousand looms and many of them were unemployed.* Since that period there has been an alternate rise and depression, but no material increase. The causes of the slow progress of the manufactures lie deep in the whole system of the imperial government, and cannot be removed until a settled foreign market is opened,—until the conveniences for inland trade are multiplied, and until domestic consumption is increased, by the encouragement of every branch of industry. The disease is not topical, but symptomatic—and not to be remedied by the mere distribution of premiums for the best specimens in the arts—or the creation of societies for their encouragement.†

* Peuchet Statistique, p. 418.

† The government has established in Paris a biennial exhibition of specimens from all the manufactures of the empire. In one thousand eight hundred and six, the *Champ de Mars* and one of the public edifices in the neigh-

I have noticed among intelligent persons both in this country and in England, a belief, that the burden of the taxes is more oppressive in the latter than France. The details which I have already given are sufficient to refute this error,—but it may not be improper to suggest a few additional remarks on this subject. In England the mass of national wealth is much

bourhood, were allotted to the manufacturers, who were permitted to dispose of their specimens, after the public curiosity was gratified. Premiums were distributed according to the decision of a certain number of judges appointed to decide on the merit of their work. The display was gorgeous, but by no means indicative of the prosperity of the manufactures. Several of the manufacturers, whom I complimented on the beauty of their workmanship, replied that it was in fact but a proof of their misery, as it denoted the want of a more profitable occupation. They added, that a state of peace, by giving them constant employment, would have prevented them from bringing articles of mere luxury to the degree of perfection which I so much admired. I could not but remark at this exhibition the spirit of adulation which was visible on all sides. Likenesses of Bonaparte and of the Imperial family were to be found in almost every possible material, even in Brussels lace!

Ημισυ γαρ τε νυς απαμισειται ευρυοπα Ζευς
Ανδρων ως αν δη κατα δουλιον ημαρ ελησι.

greater than in France. The annual amount of the taxable means of the former beyond those of France may be estimated at sixty millions sterling. The public revenue is between sixty and seventy millions. A large portion of it is expended in the discharge of a national debt to native creditors, who pay back largely to the exchequer; and the whole is rapidly restored to domestic circulation. Even on the supposition, that the amount of taxable income were equal in both countries, the difference of population, and the greater inequality of fortunes in England, would create a more considerable mass of superfluous wealth in the hands of individuals—and might yet leave untouched an ample provision of necessaries with the people. The surplus of taxable means in England above those of France, may then be considered as superfluous wealth. But it is an admitted principle in experimental finance—that the limits of taxation on superfluities are almost indefinite. The amount which may be levied upon them increases in a geometrical ratio with their mass. It is more easy for a nation to

yield fifty millions from one hundred of superfluous wealth than ten from fifty, &c.

Sir Francis D'Ivernois, observes—in his "Historical Survey,"* where this topic is well explained, "that it is owing to the taxable "income of the English nation having trebled "within the last century, that under George "III., they are able to pay ten times as much "in taxes, and yet have greater means of en-"joyment,—than in the time of William III. "who levied only one tenth of the present "amount of taxes, on an income equal to one "third of that of the present day." It may be easily seen from what I have stated, that the distribution of the taxable means of France among a *numerous* population, only serves to render the burden of the taxes more oppressive, as it leaves, on that account but a smaller fund of superfluous wealth. The equal division of property as I have before suggested, aggravates this evil,—while it sensibly

* P. 259.

affects the agriculture of the country,—the great source of the national wealth. Sir James Steuart* and Arthur Young both complain of the number of small proprietors as an impediment to the progress of agriculture before the revolution. The increase of this class, who are unable to farm with a view to future or distant advantage, has materially diminished the surplus product of the soil,—and consequently the means of satisfying the demands of the treasury.

The people of England have to congratulate themselves not only upon their ability to sustain their present burdens, but upon the ample resources which are open to them for futurity. A nation whose commercial prosperity is so high, may count upon a constant accumulation of capital, which will enable her to meet any extraordinary emergencies with extraordinary supplies. But in consequence of the admirable organization of her financial

* Political Economy, vol. i. b. i. ch. 14.

system, scarcely any emergency can occur, in the regular course of events, which will call for a considerable addition to her burdens. On this subject I refer to the plan of finance submitted to the house of commons by Lord Henry Petty, when chancellor of the exchequer, and which we have both read with so much satisfaction. This exposition of the actual and future means of England is calculated to infuse the fullest confidence into the nation, and does infinite credit to the great parliamentary and financial talents of that distinguished nobleman. It unfolds a mass of resources, not depending upon precarious circumstances, but the stable and permanent fruits of wisdom, order and industry,—which satisfactorily refutes the representations of those, who, either too indolent to examine, or too prejudiced to believe the extent of the wealth and energies of the British,—anticipate the ruin of England from the continued and aggravated pressure of taxation.

The statement of Lord Henry Petty proves

undeniably,—that as long as the British government continues to exercise even ordinary judgment and foresight, the means of continuing the war must superabound:—that until the year eighteen hundred and eleven, the contest may be maintained without the imposition of new burdens:—for the ten years immediately following, by the imposition of such only as will be required to provide interests for small supplementary loans:—for the ten succeeding years, without the imposition of any new taxes whatever. According to the same statement, the fixed course adopted for the gradual redemption of the public debt will be eminently successful. The sinking fund,—in an improved state and guarded against any partial operation,—must answer all the purposes of its creation. Every view of the future justifies the supposition of the orator, that this fund, which was in 1807, but 8,335,000*l.* sterling, will,—at the close of the first period of ten years mentioned above, amount to 22,720,000*l.* sterling. These calculations are founded upon the experience of the past,—upon the pre-

sumption of means for the future, which the country has already furnished;—upon causes already ascertained to be sure and steady in their operation. I am well satisfied that the British government will be seconded in the application of these resources by the inflexible courage and patriotic spirit of the people. There is scarcely a person of intelligence in England, who does not concur, at this moment, in the opinion expressed in this plan,—"that chimerical notions may be formed, "and eager hopes entertained,—but no man "arguing upon rational principles can come to "any conclusion, as to the period at which "peace may be restored." These hopes and notions have now disappeared from the serious reasonings of those who were formerly most sanguine with regard to this event. They are convinced that they have to contend with a foe equally insatiable and implacable; from whose very existence the lust of plunder, the vanity of conquest, and the thirst of blood are altogether inseparable:—but they are also well assured, that their subjugation will never be

effected by the failure of their pecuniary resources or the decline of their courage.

The interior of the French empire affords no promise of the possibility of collecting hereafter a more abundant revenue, than that which is now wrung from the people. The pressure of their actual burdens obstructs the growth of future resources, and nothing can be expected from the spontaneous generosity, or magnanimous patriotism, of the subjects of a military despot. Gentz, who had attentively studied the financial system of the imperial government of France, speaks of it, in the year eighteen hundred and six, as "a machine wound up to "such a pitch as almost to make its springs "crack." I am well satisfied, from my own observation, of the accuracy of this opinion. The French people are absolutely saturated with taxes. Their means would be altogether inadequate to the entire support of the immense armies in the pay of the government. The public expenses are more than equal to the revenue which is drawn from the interior of the empire.

Foreign booty, therefore, as I have before suggested, is a necessary resource, in order to enable the government to support the armies with which its own existence is indissolubly connected. This consideration opens an important view of the character of the imperial government,—and, at the same time, a most discouraging prospect for the continent—when we consider the force of the principles upon which the French military system is established. No peace can be expected, until France herself can yield a revenue to the imperial exchequer, sufficient both for the maintenance of her armies, and the charges of her vast domestic establishment; or until whatever spoil yet remains on the continent, shall be either forcibly ravished or tamely surrendered. Her rulers must, of necessity, wrest from the nations abroad that food for the troops which cannot be found at home. They will march over the continent, striking down, with a gigantic arm, whatever opposes itself to the gratification of their wants,—exhausting the resources of the present, and defeating the hopes of the future,

—trampling under foot the liberties, the institutions, and the enjoyments, of every country, through which they pass, or in which they may be stationed. The continent of Europe appears to me to be threatened with calamities not less disastrous than those which accompanied the last agonies of the Roman power. It was the boast of the Hun Attila, that "*no grass* "*ever grew*" where his foot once trod. It is the passion of the ferocious conqueror of the present day, that no generous or independent feeling shall flourish within the baleful glare of his sceptre. The fruits of industry constitute his natural prey, as well as the riches of nature and the most venerable fabrics of human policy.—

Metuenda colonis
Fertilitas. Laribus pellit, detrudit avitis
Finibus, aut aufert vivis aut occupat hæres.
Congestæ cumulantur opes—orbisq: rapinas
Accipit una domus, populi servire coacti, &c.
Claudian in Ruf: c. III.

The French rulers, so far from encouraging that kind of industry which promotes the ease

and wealth of the lower classes, must regulate their administration by principles of a tendency directly opposite. Wealth will give power wherever it is lodged. To throw any share of power into the hands of the people is adverse to the fundamental policy of Bonaparte. A wealthy populace, grown strong by the pursuits of trade and industry, broke their chains two centuries ago, and demolished the feudal system. The swelling of the middle classes, from the same cause, beyond their proper size, as Mr. Burke has expressed it, contributed materially to the subversion of the old government of France. Hereditary subordination, without an equality of rights, could not long endure, when the relative position of the different classes of the community was entirely changed. Arbitrary dependence among individuals, or absolute despotism in a government, is incompatible with the regular accumulation of wealth, by industrious pursuits, in the hands of the lower orders. The sense of pecuniary independence, produces energy of character, and an impatience of servitude. A bold and

jealous people have it in their power, and rarely want the inclination, to break down the barriers of privilege,—and to shake off the yoke of an arbitrary sovereign.

Bonaparte has not overlooked the lessons which the experience of the two last centuries teaches on this subject. He is sensible, that the constitution of his government could not long subsist unless the lower classes were retained in a state of impoverishment. The imposition of taxes, to the utmost extent of their ability, is useful to work this effect, which the equal division of property contributes also to promote. The more oppressive the weight and the more vexatious the collection of the taxes, the greater will be the misery and the more servile the spirit of the people. His armies will be more easily recruited, and the vexations of a military despotism encounter less resistance, from an abject and necessitous population. France, enjoying so great a variety of climate, and such fertility of soil, may always, with a small degree of domestic industry, fur-

nish what will be sufficient for the splendour of the imperial court, and the expenses of internal administration. Foreign contributions will maintain his armies and reward his generals and favourites,—who form the immediate vassalage, and the strong ramparts of the crown. It is his policy, moreover, to create, at the expense of the lower classes, a *monied* interest near the throne, with whom he deposits, for the possible exigencies of the future, that fund of wealth, which, as I have before observed, he cannot, by the encouragement of industry, suffer to accumulate in the hands of the people, without forming a power dangerous, and a spirit repugnant, to the genius of his system.

If it be the object of the present ruler of France to establish a permanent despotism at home and an universal empire abroad, he will aim at the most absolute simplicity in his institutions. All must converge to one point;—the creation of a military spirit and military means. If he permitted the state to thrive by the consequences of industry—his domestic power

would be endangered,—or its character undergo a radical change. He would render the mechanism of his administration so complex as to divide his strength and attention, and thus to frustrate his scheme of foreign conquest. The view which I have taken of the situation of the French republic at the commencement of the revolution, may serve to render the ideas I now suggest, the more intelligible. The simple forms of polity, such as the Lacedemonian and Roman, which,—by proscribing all branches of industry,—created the desire as well as the necessity of incessant war,—are by far the most firm and lasting. The same character of permanence has distinguished the oriental despotisms of the present day, which tolerate no such industrious pursuits as might enrich the mass of the people.

These considerations are urged principally with a view to elucidate a topic of the highest importance to this country.—*I mean the determined hostility of Bonaparte to commerce under any shape.* He is both from policy and temper,

an enemy to the whole modern system of public economy, of which trade is the leading feature. This inference—to which his character as a conqueror and a military despot naturally leads,—is confirmed by the scope of all his actions, and the tenor of all his discourses. Trade is the nutriment of every branch of industry, the consequences of which, as I have stated above, are so opposite to the genius and views of the French government. To the influence of commerce we owe that mild revolution, which banished the fierceness the turbulence, the darkness and the "iron slavery" of the feudal times, and substituted the social virtues—the lights of science—the liberal feelings and the gentle subordination of freedom.* The modern aspect of the continent upon which the philosophic eye was accustomed to dwell with so much delight,

* See on this subject Mr. Burke's first letter on the Regicide Peace.—Gibbon, Dec. and Fall, concluding chapter of 6th vol.—and particularly the admirable dissertation which Dr. Robertson has prefixed to his History of Charles V.

must be sensibly altered, before it can remain quiescent under the yoke of a single power. In France, particularly, the minds of men must be moulded to other habits and enjoyments, and turned to other objects of admiration and desire, than those which are inseparable from the pursuits of trade,—before they can be properly qualified to retain the vast dominion which they are now fighting to acquire.

It is but natural that a being, who delights in war and rapine,—whose sole passion is military fame,—and who recognises no other system of government than an austere and jealous tyranny,*—should hate the commercial character. The pursuits of commerce lead to the cultivation of the arts of peace, and to habits of liberal and useful research. They tend to soften and refine the manners, and to

* See his celebrated letter to the Prince of Asturias —wherein he declares that the people of every country must hate their government, and can only be retained in their allegiance by the influence of fear.

promote the virtues of humanity. They enlarge the understanding, and fortify the moral qualities. They generate a spirit of tolerance, and form a solid character of clear, sagacious sense, destructive to the frivolity and to the prejudices, without which despotism cannot exist. All these effects—which are more or less visible in the history of every commercial nation,—militate directly against the personal character, the domestic power and the foreign policy of Bonaparte. The pursuits of trade entail another consequence still more offensive. They invariably produce a spirit of independence, and a warm attachment to civil liberty. The habits of activity to which they lead,—the latitude of converse with mankind, the opportunities of comparison and the means of enjoyment which they afford,—quicken the perception of injustice and strengthen the love of freedom coeval with the mind. I have had occasion to observe among the body of merchants every where—particularly in England and in this country,—a jealousy with regard to natural rights,—an hatred for oppres-

sion—a love of order,—and a sound and temperate judgment on questions of government, —more remarkable, I think, than in any other description of men collectively taken. It may be asserted that no government purely arbitrary can ever be established or long endure, in a country where commerce is tolerated, or protected upon a large and liberal plan.

The British are detested by Bonaparte, not merely as political enemies, but as a commercial people. Under the pretence of contending for the liberty of the seas—he aims his blows at the spirit of commerce and at the admirable constitution which it strengthens and defends. In waging war against the commerce of England it is not merely her destruction that he meditates. He is almost as forcibly impelled by his desire to extinguish the whole trading economy of the world, which, without England,—the spring and soul of the system, —must soon disappear.* In sealing up so

* See Gentz—State of Europe, p. 342, 343, &c. for the character and utility of England as the principal mem-

industriously the ports of the continent, he has it in view not merely to diminish the profits of

ber of the commercial world,—His observations relative to her manufactures, may be read with profit by an American politician. Some of them deserve to be quoted: "It is "every man's interest, which no one will mistake (if left to "himself) to purchase articles of merchandise at a lower "price in another country, rather than pay dearer for the "same productions at home; and the advantage is im- "mense when he can procure them at once better and "cheaper from a foreigner than from his own countrymen, "the gains of all the individuals constitute the advantage "of the whole community. The true interest of a nation "is always to supply its several wants by the smallest pos- "sible expense of labour and capital. The greater its eco- "nomy in these respects, the more wants will it be able to "satisfy, and the greater will be the surplus to be applied "in augmentation of its positive wealth, and towards the "furtherance of its productive powers. When the foreign "commerce of a nation is governed by these principles "(and they are its only groundwork in the natural course "of things), it is always beneficial and productive. The "interest of particular clases may sometimes be at variance "with them; but the advantage of the whole (even of the "individuals of those very classes, when considered as a "part of the general mass) is inseparably connected with "them. Manufacturers and tradesmen, and statesmen who

British trade, but to prevent the revival of that spirit which springs from commercial intercourse, and the introduction,—through pamphlets and newspapers—of feelings and principles,—the currency of which would obstruct the execution of his plans. There would be more danger to the extension and perpetuity of his power from the moral and physical energies which an active commerce might produce,—than from the fiercest resentment to

"listen to them, may continue to imagine that a nation is "impoverished by receiving the manufactures of another; "but unprejudiced sense will suspect (and a true know- "ledge of the sources of general wealth will confirm it) "that every branch of trade, be it where it will, if produc- "ed by an actual improvement of human industry, is "beneficial to every nation concerned,—as well to the pur- "chasers as to the sellers. Manufacturers and tradesmen, "and statesmen influenced by them, first raised the present "clamour about the dependence of Europe and the ascen- "dant of British industry; the political enemies of England "eagerly took advantage of a clamour so welcome to them; "what the former had only termed dependence, the latter "inveighed against as an intolerable yoke; what those only "deplored as a lamentable error, these writers described as "the last degree of weakness and abasement, &c."

which the continent can be roused against him by the miseries incident to the privation of trade.

In all the official acts of the French government on the subject of commerce, there is much parade about the interest which it excites in the mind of the imperial ruler. The assurances of his unremitting solicitude are loud and solemn, just in the degree that they are insincere and unproductive. In order to wear the semblance of sincerity, he has caused a commercial code to be framed, which embraces the usual topics of commercial legislation. The provisions of this code descend to the most minute details, and are in many parts highly objectionable. They are, however, chiefly drawn from the *ordonnance* of one thousand six hundred and sixty-eight, and have the merit of a better method, and greater perspicuity. The preliminary discourses of the orators of the government are somewhat remarkable, inasmuch as they betray the same pruriency of dominion, which shows itself in all their proceedings, and give

some ominous hints to those, who rely upon the agency of the French government in vindicating the liberty of the seas. The commercial code is announced as destined "to enjoy "an universal influence, and to become the "maritime law of Europe." It is to be conferred, *together with the whole Napoleon code,* as a benefit on the allies and neighbours of France,—and to be the "common jurispru-"dence of all the nations, whose interest at-"taches them to the French system of federa-"tion and alliance."* This annunciation of the generous intentions of the Emperor, is accompanied by bitter invectives against the tyrants of

* "Il est enfin d'une haute importance que le code de "commerce de l'Empire François soit redigé dans des "principes qui lui préparent une influence universelle." "—Le travail d'une loi nouvelle destinée à donner le code "commercial à *l'Europe.*" "Le monde, *l'Empire François* "*du moins*—devra au genie vengeur du droit des gens, "le bienfait d'un acte de navigation, que des ministres "san pudeur ne feront plus déchirer par un peuple de "pirates, La France aura un code, qu'elle pourra, comme "le Code Napoleon, donner comme un bienfait à ses "voisins, à ses alliés, &c. Le Code que vous aurez adop-"té deviendra le droit commun de l'Europe, &c."

the ocean, who are stigmatized as a nation of pirates, instigated by a shameless ministry, to usurp the right of legislating for the world!

The people of France cannot, however, mistake the real dispositions of their government with regard to commerce. The miserable remnant which survived in one thousand eight hundred and seven, was daily loaded with new imposts and restrictions, which deranged the calculations, and consumed the profits of the merchant. The latter was not deluded by the promise that commerce was to be free and favoured, when peace should be restored. He was rendered but too sensible of the temper of his rulers by the contempt in which they openly held his profession. Every remonstrance or solicitation made to the government, by the individual or his class, was repelled with a degree of contumely, which was a sufficient indication of the feelings which trade in general excited. Notwithstanding the tenor of the official declarations of the government, the imperial ruler has been unable, in several instances, to refrain

from expressing the hatred and contempt which he feels for trade. He told a deputation of merchants at Hamburgh that he detested commerce and all its concerns. He has held the same language to his own subjects on various occasions. I know not how it is possible to misconceive either his natural antipathies, or his systematic policy on this head. We have seen him laboriously engaged for the last two years, in excluding commerce from his own ports, and sealing up hermetically every other within the reach of his influence. When he attempted by a mode apparently so ridiculous as the Berlin decree, to excommunicate the British from the pale of nations, the impoverishment of their trade, was not, I am well convinced, his chief object. The decree was enacted with a view to induce measures of retaliation on the part of Great Britain, and thus to provide the physical means which he wanted for destroying the commerce of the continent.

During a residence of ten months in Paris I was naturally prompted to investigate with particular diligence, the dispositions of the French government towards our own country. I was much in the society, and enjoyed the confidence of persons, whose contiguity to the throne, and whose political stations and connexions, opened to them all the avenues of correct information. Situated as they are, a disclosure of the private facts and motives upon which their opinions were grounded, would be an undertaking of great delicacy, and might be productive of some hazard to meritorious individuals. I shall, however, say as much on this important topic as prudence will allow, and as my own personal observation enables me to state. Whoever has resided in the French metropolis, and studied the character of the French rulers for any length of time, must know that their antipathies and views are not to be collected from their official communications, until their plans are ripe for execution. The unpremeditated or cursory language of in-

dividuals in office, the tenor of private discourses from persons of authority, and the composition and general policy of the government when attentively considered, are the surest criterions for the judgment.

Since the commencement of the revolution, the dispositions of the French government have been at no time favourable to this country. We can all recollect the conduct of the Directory—and should also remember that many of the men who then swayed the *American* politics of France, now form a part of her national councils. Nothing, certainly, has since occurred to allay the enmity and contempt which were then so openly displayed. On the contrary, circumstances have intervened, of a tendency directly the reverse. The chief of these are—1st, The increased animosity of the French rulers against the British, with whom we are, in this respect, constantly identified, notwithstanding our efforts to convince the world that neither our mental affinities nor our elective affections war-

rant the association. 2d, The irritation excited in the mind of the Emperor of France by the resistance of the people of this country, to his plan of leaguing them with himself in his war against England. The importance of this object must be apparent. The disappointment, therefore, was particularly calculated to inflame his anger. Nothing,—I am well convinced,—but the hope that this end might be finally accomplished, either by the fears of our cabinet—or the infatuation of the British ministry,—has restrained him from coming to an open rupture with us.—The formation of an imperial government in France was but ill fated to conciliate benevolence towards a country enjoying popular institutions. The imperial despot proclaims and manifests, on all occasions, his contempt and detestation for republics. He has assailed and beaten them down wherever they came within the range of his power; not incidentally, but directly, and with all the zeal of fanaticism. His aversion is not that which may naturally

arise out of opposite forms of government, but it is a malignant hatred to the spirit of liberty: —an abhorrence of the example of a free government:—a sort of missionary fury, which would banish the adverse creed—not only from the immediate theatre of his own dogmas, but from the face of the earth. After having, in Europe contracted the reign of independence to the narrow span of England—he cannot bear to see it diffused over this hemisphere. There should be, in governments, a political, as there is, in animals,—a natural instinct to know an enemy:—a political, as well as natural self-love, to sharpen our discernment, and to deter us from drawing close to a power which sheds an influence as fatal to republics, as that of the Upas tree to animal life. We should intuitively shun the one with as much care as the traveller avoids the other. We cannot mistake this man for our friend, and as we consider our popular institutions as the first of blessings, we should deprecate his alliance as the most formidable of evils. For us, as well as

for every other country, either opulent or free, the danger is the same.

> Terrarum fatale malum, fulmenq; quod omnes
> Percuteret pariter populos, et sidus iniquum
> Gentibus.*

The inferences which I drew from the above general considerations, were early confirmed in my mind, during my residence in Paris, by the most positive testimony. I heard, from every man both in and out of office, who had any intimate connexion with the government, the same language of contempt and menace on the subject of the United States. The peculiar phraseology was—" that we were a nation of fraudu-" lent shopkeepers,—British in prejudices and " predilections, and equally objects of aversion " to the Emperor, who had taken a fixed deter-" mination *to bring us to reason in due time.*" It was universally understood, that our sluggishness in acceding to all his wishes ;—the bold strictures, in which we sometimes in-

* Lucan, lib. ix.

dulge, concerning his character and conduct—and the nature of our institutions;—were inexpiable offences,—and to be finally retributed by the full weight of his resentment. The British he hates,—and dreads,—and respects. The people of this country he detests and despises. He detests us as the progeny of the British—and as the citizens of a free government. He despises us as a body of traders,—according to his view,—without national fame or national character;—without military strength or military virtues.

If we had thrown ourselves into his arms, he might have respected us more for some decision of character,—but he would not have hated us less. Our labours to steer a middle course—to moderate his violence by humble remonstrances and benevolent professions,—to entice from him the alms of an oppressed and precarious refuse of trade,—have only conduced to heighten his disdain and to embolden his insolence. We have squandered,—and do squander unavailingly,—our fund of submission.

Every act of humiliation is not merely superfluous—but absolutely prejudicial. There is no extravagance of disgrace, which could render him placable. A war with England might soften his tone for some time, but, as we have seen exemplified in the case of Austria and Prussia,—and shall soon see proved in that of Russia,—it would not produce an oblivion of past disgusts,—nor contract his immeasurable ambition,—nor extirpate his deeply-rooted hostility to trade and to popular institutions. When an attempt was to be made, to plunge us into the same abyss of ruin, which we had been assisting him to prepare for others, we should, as in the instance of Prussia, be scornfully reproached and relentlessly punished for our original neutrality—for the symptoms of discontent or indignation, which we might have shown under the yoke of his own galling amity—for our very treachery to the cause we had abandoned in his favour, and which, as we should be told, our base fears alone prompted us to betray.

Such is the view which was taken of the private feeling of Bonaparte by persons whose opinions on the subject, bore the highest authority. My own observation led me to the same conclusions. We must not suppose that we are overlooked or forgotten in the midst of the storm of tumultuous passions and the vast interests in which he is engaged. We are followed with an acute and malignant eye through all our manifestations of feeling and the windings of our cautious policy.—I have occasion to know that our gazettes are diligently searched at the instigation of the Emperor himself, and such parts as relate to his character and views, extracted and submitted to his inspection. The invectives, with which many of them abound, are read with the bitterest resentment, and uniformly with denunciations of vengeance. They are interpreted by him as the expression of the national sentiment, and are so represented by the French emissaries who have been, and those who still are among us.

Some of our politicians derive consolation from the belief that his principal minister, who resided for some time in this country, will exert his influence to soften the prejudices of his master,—particularly on the subject of trade. Should the minister be actually so disposed, there is but little probability of the success of his endeavours. General Armstrong, however, has said enough to show the futility of this hope, when he states, in his correspondence, that Talleyrand was well inclined to the revival of trade; but that the Emperor would listen to no such proposition. The fact, indeed, is, that Talleyrand is not more amicably disposed than his master* and if it were in his power, would ex-

* Talleyrand, in his memoir on our commercial relations with England, holds the following language on the subject of commerce. "The spirit of commerce which "renders man tolerant from indifference, renders him "also selfish from avidity. A people particularly whose "morals have been impaired by long commotions, should "be drawn by wise institutions towards agriculture: "for commerce keeps the passions of men in a state of "effervescence and agriculture calms them." There is another opinion expressed by this writer in his work which he must find it somewhat difficult to reconcile with the

ercise no influence favourable to this country. It is, moreover, a matter of notoriety in the best informed circles of Paris, that this minister enjoys no such ascendant over the mind of Bonaparte as is generally supposed both here and in England. The latter projects and dictates his own measures. He governs in the cabinet as he rules in the camp. The conception and outlines of his great undertakings originate with himself. The subordinate or instrumental parts are allotted to his assistants. There is no minister in his train who can ever persuade him, that the advancement of commerce will contribute to the security of his despotism at home, or to the prolongation of his empire over the continent. The question of trade must be of less than pa-

doctrines which he must now *officially* maintain. "The "necessary tendency of a free constitution is to establish "order both within and without *for the interest of the hu-* "*man race.* The necessary and unremitting tendency of "an arbitrary government is so to regulate every thing "internal and external as to *promote the personal interest* "*of those who govern.* From this opposition of character "it is undeniable, that they cannot for any length of time "employ the same means, since they differ so widely in "their object."

rochial insignificance when compared with his views of aggrandizement, and is only seriously considered—inasmuch as it is opposed to the nature of the dominion which he wishes to establish. Talleyrand, however subtle and profound, is of a timorous character, and if his mind could not embrace the whole compass, or recognise the remote efficacy of the plans of his principal—or were not stimulated by a proportionable desire of power, he would, nevertheless, submit, without a murmur, to the lofty genius, or to the inveterate prejudices which he feels himself unable to control. He knows there are few enmities in the mind of the Emperor stronger than those which the latter cherishes against the character and neutrality of the United States.*

* In an imperial audience which took place at Paris in October 1807, somewhat similar to the celebrated one with Lord Whitworth, Bonaparte after declaring in an impassioned tone to the Austrian minister that he had sworn the destruction of England and would accomplish it, declared with the same emphasis to the Portuguese ambassador, that thenceforward he would trample under foot all the principles of neutrality.

The modes by which we are to be assailed are various, and involve dangers of the first magnitude. Louisiana is the corner stone of the hostile policy of France. The proneness of a French population to French dominion, is counted upon as a sure guarantee of the success of the attempts which will be made to sever that territory from the United States. The information which I obtained at Paris, fully convinced me of the bad faith of the French government in making this cession, and of its intention to resume possession by force when an opportunity shall offer. Since the period of the purchase, emissaries have gone at different times from this country to France, in order to represent to the French government, the advantages it would derive from regaining and holding Louisiana as a colony. Memorials to the same effect have also been presented within the same interval, by persons now domiciliated in Paris, but who formerly resided in that territory. These memorials were graciously received and are reserved for a favourable conjuncture. I had this

fact from two of the writers, who laid much stress on the dispositions of the inhabitants, and on the facility with which those dispositions might *by secret agency*, be ripened into incurable disaffection to their new rulers. They contended, and with some degree of plausibility, that the qualities and feelings peculiar to the members of a British commonwealth, could never be harmoniously blended with those which belong to persons of French and Spanish origin,—habituated solely to the forms of French and Spanish dominion.

The Floridas would have been long since yielded to the liberal offers, and to the earnest entreaties of our cabinet, if they were not necessary to the ulterior views of the French ruler on Louisiana. It certainly never was his intention to relinquish them, although he condescended to amuse the American cabinet with a long protracted negotiation on this point. The politicians of Paris predicted without hesitation, when this question was first agitated there, that the offers of this country never would be

accepted. They reasoned upon the supposition that their Emperor felt too sensibly the importance of retaining a post in the neighbourhood of Louisiana, which might facilitate either the forcible occupation of that territory, or the total estrangement of the inhabitants from their present allegiance, by the arts of intrigue and corruption. You will observe that I speak of Louisiana as the property of France, although it ostensibly belonged to Spain. I must remark, moreover, that an American minister treating for a possession of Spain with the French government at Paris, exhibited rather a curious spectacle. There was an itinerant diplomacy in this business—first to Madrid and thence to the French metropolis at the command of Bonaparte. If the American cabinet were disposed at this moment to purchase the island of Cuba from the patriots, they would find it rather extraordinary, and perhaps somewhat insulting, if the British government were to exact that the negotiation should be conducted with the office of foreign affairs in London, and were to arrogate to itself the right of rejecting the applica-

tion. The negotiation at Paris for the Floridas was, throughout, a series of humiliation for the United States; and if the true history of it could be disclosed, would afford a clear insight into the views of France. I need not dwell upon the evils to which this country would be exposed from the establishment of a French power on our borders.

While the British navy remains entire, we have not much to apprehend from the bayonet of the French rulers. But there is another species of hostility, preliminary to open violence, and scarcely less efficacious in the end—which they are now indefatigably waging against this country. They are, in fact, at war with us to the utmost extent of their means of annoyance. What the sword fails to reach may be almost as destructively assailed by the subtle poison of corrupt doctrines, by domestic intrigue, by the diffusion of falsehood, and by the arts of intimidation. The world has not more to dread from their comprehensive scheme of military usurpation, than from the coextensive system

of seduction and *espionage* which they prosecute with a view either to supersede the necessity, or to insure the success of conquest by arms. Upon the model of their domestic policy in this respect, they have established a secret inquisition into the manageable vices and prejudices, into the vulnerable points as well as the strong holds of every country obnoxious to their ambition. As they station a spy in every dwelling of the French empire—they plant traitors every where abroad, to corrupt by bribes, to delude by promises, to overawe by menaces, to inflame the passions, and to exasperate the leading antipathies of every people. As they maintain by their domestic police an intestine war in France herself, by their foreign missions they sow every where abroad the seeds of division and discontent; they foment the animosities of faction, and prepare the train for that explosion, which, by disuniting and dissipating the single as well as federative strength of a nation, lays her completely at their mercy. They shake the minds of men by terror; and if the influence of the imagination, either panic-struck, or seduced, should be aided by a credulous

temper and a correspondent bias of prejudice, they make sure of their victims.

In their own dominions, the "grim Moloch" of the police renders every moment of life a succession of slavery.* The private actions, al-

* The writer of the article "Espionage" in the "Encyclopédie Methodique," gives the subsequent revolting picture, derived from his own experience.—"Scarcely," says he, "had the revolution broken out at Paris, when the espionage of the police was thought to be at an end. I found myself stationed as a chief clerk in one of the offices of this department. I thought that a people who had just shaken off the yoke of despotism, would not solicit the re-establishment of a political inquisition, and that they would regard the system of espionage and of arbitrary imprisonment as evils of the first magnitude. But what was my surprise, when I saw men, who had been most clamorous in their opposition to despotism, come to solicit the employment of spies; when I found a stupid public calling upon me to seize the person, or to discover the residence of this and the other individual; when parents were seen coming to require the imprisonment of their children; when I found it impossible to make them understand that this illegal mode of proceeding was contrary to all reason, and dangerous to liberty and to morals? Liberty appeared of little value, when compared with a pecuniary interest or the gratification

most the recondite thoughts of every individual: the domestic errors and weaknesses and disquietudes, the confidential endearments and communications of every family, are exposed to the malignant curiosity of the vilest of mercenaries, and to the sinister interpretation of the most suspicious and unfeeling of all tribunals. By means equally profligate they exercise a supervision over other countries, and improve to their advantage whatever principles of corruption and disunion may be interwoven with their social or political constitutions. Their agents never loiter in the discharge of their functions or sleep on their watch. No means or instruments, however contemptible in appearance, are neglected in the prosecution of their plans. It is notorious that even the foreigners employed in the theatres and opera houses of Europe to minister to the public amusement, are marshalled in the service of the French government, for the purpose either of collecting in-

of private revenge. Such is the actual state of things, and both the public and the government appear to be favourably disposed towards *espionage* of every description." (Encyclopédie, Jurisprud. tom. x.)

formation themselves, or of facilitating the labours of more intelligent agents. The gazettes of every part of the continent are debauched by largesses, or driven by force to war against humanity by propagating the misrepresentations of this horrible despotism.*

This foreign police was projected under the old *régime*. During the reign of Jacobinism the number of its agents was multiplied and its activity greatly increased. Those means which under the Bourbons, were employed to guard France against the plots of her rivals, and by the Jacobins to subvert all governments, are now under the military despotism of Bonaparte, levelled, upon an enlarged plan and with more active industry, against the liberties and mo-

* During the peace of 1802, an attempt was made to enlist the principal Gazettes of England in the same cause. A person of the name of Fièvèe, who has since officiated as editor of the Journal de l'Empire, was deputed to that country on what he himself boastingly styled *un voyage de corruption*. He returned, however, without having succeeded in his mission, and vented his own spleen as well as that of his government, in a libellous book on the British nation.

rals of every people. That we ourselves are vigorously assailed, no reflecting man, as it appears to me, can for a moment doubt. Inaccessible as we are at this moment to any other mode of aggression, this engine of subjection is urged against us with redoubled force and adroitness. In this way we are perhaps more vulnerable than any other people. There is none whose public councils may be more easily converted into mischievous cabals, or whose party feuds may be more quickly inflamed into the worst disorders of faction. The simplicity and purity of character by which we are, I think, when viewed in the aggregate, so advantageously distinguished above the nations of Europe, is almost as favourable to the designs of France as the corruption or venality of her neighbours. A backwardness to suspect treachery may entail all the consequences of a willingness to abet it.

One who has had an opportunity of observing the workings of French influence elsewhere, cannot possibly mistake the source

from which the politics of some of our own gazettes are drawn. The most unwearied industry in disseminating falsehoods on the subject of Great Britain—a watchful alacrity to make even her most innocent or laudable acts the subject of clamour; a steady laborious vindication of all the measures of France, and a system of denunciation against those who pursue an opposite course, are the distinguishing features of the venal presses of Europe, and the symptoms by which those of our own country may be known. The distance at which we are placed from the immediate range of the power of France, opens to her emissaries here a wide field for invention and exaggeration. What is by them wickedly fabricated, is innocently believed and propagated by the multitude of well meaning persons, whose antipathies against England blind them, both to the atrocious character and to the hostile designs of our real and most formidable enemy. Independently of other considerations connected with our general welfare, I sincerely deprecate the influence which the habit of approving the measures of France.

may have over the moral and political character of this country. "Opinions," says Mr. Burke, "as they sometimes follow, so they fre-"quently guide and direct the affections." We cannot long love the principles to which we profess to be devoted, while we accustom ourselves to rejoice at the triumph of such as are fundamentally opposite. The habit of contemplating with satisfaction the victorious career of inordinate ambition and unexampled tyranny, must deprave the mind, and whatever may be our professions, cannot fail to weaken our attachment not only to the cause of virtue, but to the constitutions of freedom.

I have thus, my dear sir, gone through the topics which I had undertaken to discuss. Some of them merit a much more ample investigation, and could have been supported by facts of a still more convincing nature. The publication of these facts, however, would have been an unwarrantable breach of confidence,—and I have wanted leisure to arrange all the arguments which might have been adduced to

support my conclusions. Enough, I think, has been said to produce the conviction that the French Emperor meditates the ruin of this country, and is not to be propitiated by any concessions. It is upon this conviction that I rely as an antidote to whatever rash inferences might be drawn from the persuasion that he must finally triumph over the continent. There are, moreover, other considerations tending to counteract such inferences, upon which I shall touch slightly before I conclude—and which it is my intention to investigate more fully hereafter. The first arises from the position, that the French rulers are characteristically and systematically enemies to commerce in any form. They are now preparing the op portunity which they will hereafter improve—to extinguish the spirit of trade wherever their dominion can be established. When they are finally victorious over the continent, we shall be the more rigidly excluded and virulently persecuted, in order to gratify their implacable hatred against a commercial and republican people. If we had seen the French Em-

peror conciliated in any one instance by the final submission of a nation which had once resisted his will, we might, with some degree of reason, look for a refuge in his mercy, although no people, with the exception of the British, are so much the objects of his aversion, and none whatever has so strongly excited his contempt. But there is nothing rational or even plausible in this mere *reversionary* hope, when we contemplate the examples which stare us in the face,—of nations mercilessly beaten to the ground, and rapaciously plundered,—which had acquired—by every sacrifice of honour and strength,—the fairest titles to his generosity and his compassion.

The maritime means of England lead also to some serious reflections connected with the interests of this country. Whatever may be the fate of the continent, the British cannot fall. The character of the population of England,—the abundance of her pecuniary resources—and eminently her navy, the great buttress of her strength—preclude almost the possibility

of her overthrow. The danger of invasion, if not altogether illusory, is extremely doubtful and remote. If the continent is to be overcome, it is better that the delusion of hope should be at once dispelled from the minds of the British.* They will then reserve for a more successful cause at home the blood and treasure which they fruitlessly expend in operations abroad. Their attention will be wholly directed to their own defence, for which their means are abundantly sufficient—and to the development of those means. They may be cast down for the moment; but it should be remembered, that the dejection of a great nation never leads

* "With regard," says Mr. Burke, in his Regicide Peace, "to a general state of things, growing out of events "and causes already known in the gross, there is no piety "in the fraud that covers its true nature, because nothing "but erroneous resolutions can be the result of false repre- "sentations. Those measures which in common distress "might be available,—in greater, are no better than play- "ing with the evil. That the effort may bear a proportion "to the exigence, it is fit it should be known; known in "its quality, in its extent, and in all the circumstances "which attend it," &c.

to nerveless despair. The prospect of imminent danger tends rather to unite the virtue and to cement the strength than to embitter the factions of a free and magnanimous people.

Should we unite with France we can expect no trade in any event. But on the supposition that Bonaparte should be disposed to open his ports to us hereafter, of what advantage would be this indulgence, if the English are our enemies, and remain the masters of the seas? We should then be deprived not only of the lucrative, and almost necessary trade which, before the present misunderstanding, we enjoyed with England and her possessions, but of the immense market which may be opened to us in South America by a wise and liberal policy on both sides. As I believe the dispositions of the present ministry of Great Britain to be by no means friendly to this country, I would not counsel a negotiation with them at this moment, if I did not conceive that we shall be soon driven to the alternative of a war with one or the other belligerent. But as France will have

no neutrality, and as a union with England is our only safeguard against the machinations of France, that union should be attempted now,—and may be effected almost in spite of the British ministry. Lord Grenville declared in the house of lords on the fifteenth of last February, that the ruin of England would be entailed by an *unjust* war with the United States, as he considered the moral virtue of his country to be of no less importance than its physical force. The nation may not reason from the same enlarged view of things, but they will adopt nearly the same conclusion,—and no ministry would dare to resist the public sentiment on this head, should we come forward, honestly and manfully, to demand an accommodation. My own observation, however, enables me to state, that the people of England will not acquiesce in the total relinquishment of the right of impressment, or feel any concern in the discussion of mere speculative points—whether they belong to colonial trade or to diplomatic etiquette. In the present condition of the world, such questions dwindle into absolute insignificance, when

contrasted with the momentous interests which should occupy the attention of both countries. Our mutual and sole object at this moment should be the preservation of the institutions favourable to commerce and liberty, which have hitherto escaped the common enemy. Who, in the midst of a storm at sea, would abandon the helm, and commit the vessel to chance, because certain points could not be adjusted about the enjoyment of a birth in the cabin? It is time to consult convenience when the dangers are past which threaten existence. There is no man, if he were invested with suitable powers, better fitted to establish the friendship of the two countries upon a solid and lasting basis, than the gentleman who is now our representative in London. His talents and his accomplishments eminently qualify him for the station which he occupies,—and are seconded by the most enlightened and indefatigable zeal for the true interests of his country. I bear this *spontaneous* testimony from a more intimate knowledge of his character, and of the circumstances under which he has been placed, than

can be possessed by those who have passed erroneous judgments on some parts of his official conduct. No one of his predecessors in the same office has surpassed him in acquirements, in genius or in manners, or maintained a more elevated rank among the distinguished personages by whom he is surrounded.

Almost any state would be preferable to that in which we now are. To stand thus trembling and hesitating on the slippery verge of a war; to languish on in impotence and contempt; to be incessantly tossed about at the mercy of every event, is of all conditions that which most directly tends to palsy the spirit, and to destroy the confidence of a nation. Of all the evils which could befal a people situated as we are, the worst would be a government without any fixed principles or plan. No description of rulers would be as pernicious as that tribe of vulgar politicians, whose measures are governed or dictated by accident; whose schemes are perpetually fluctuating; who live, according to an expression of Bolingbroke, from day to day,

and from hour to hour, agitated by every blast of wind, and borne away by every current. The statesmen to whom our destinies are now entrusted, should be guided by considerations of a paramount nature to those which bear upon the mere temporary interests of trade. There are certain maxims of high and genuine state policy, as there are of superior economy, by which they may more effectually serve this country, than by giving us the commerce of the world, if such means must be employed to obtain it, as "a diplomacy of humiliation," and a connivance at the usurpations of the most savage and rapacious, the most profligate and sanguinary of all the despotisms which have ever dishonoured and afflicted the human race. We are an infant nation, and should set an example of virtue to our posterity. It will be a more valuable inheritance than any accumulation of wealth, which, without such an example, they would want energy to defend. It behoves the government of this country to form a national character for us,—to cultivate and to mature in the people, gene-

rous and magnanimous feelings,—passions of a dignified and durable nature, excited and maintained under the influence of conscience and honour.

The consciousness of having made sacrifices to promote the cause of justice and humanity abroad, would inspire us with more enthusiasm to preserve, and give us more strength to guard our unrivalled institutions, than any increase of physical means derived from an ignominious and humiliating neutrality. Nations have been successfully carried through arduous struggles by the recollection of the achievements of their ancestors. The energy caught from the example of the latter has vanquished difficulties, which, without this aid, would have proved insurmountable. The British owe to the glorious sacrifices of their progenitors in favour of their constitution and of the liberties of Europe, much of that force of character, of that "vehement and sustained spirit of fortitude," which will contribute, no less than their material resources, to render

them invincible in the present struggle. There is scarcely more efficiency in fleets and armies than in that exaltation of sentiment which prefers the chance of ruin to the certainty of disgrace.

A union with France, if not even ruinous in its immediate consequences, would be an indelible stain on our annals. Our descendants would turn with disgust from the page which might record so monstrous and unnatural an alliance. I know not, indeed, how an American will feel one century hence, when, in investigating the history of the late invasion of Spain, he shall inquire, what, on that occasion, was the conduct of his ancestors, the only republican people then on earth, and who claim almost an exclusive privilege to hate and to denounce, every act of ruffian violence, and every form of arbitrary power. It certainly will not kindle a glow of emulation in his mind, when he shall be told, that of this unparalleled crime, an oblique notice was once taken by our administration: that the people of this country

seemed to rejoice at the triumph of the invader, and frowned on the efforts of his victims.

Mr. Jefferson had it in his power when all the horrors of this usurpation were first unfolded, to consolidate the public virtue, and perhaps, to fix for ever the destinies of this country. He could, indeed, have found justifiable causes of war in the insults and injuries which we ourselves had received from France, but he should have availed himself of this event to hallow the contest in which sooner or later we must be engaged, and to call up a force of generous resolution, which, while it armed us with power, would have purified and invigorated our attachment to republican institutions. By entering in the name of a free people, his solemn and indignant protest against this fatal precedent of outrage, he would at once have buoyed up the people here, to a similar elevation of sentiment, and by throwing himself entirely on their magnanimity, could have wanted no better tenure for his place. Our present rulers, if they act upon a large and prospective view of our true interests, may re-

trieve the character of this country. They will, I am quite sure, be seconded by an entire correspondence of feeling not only on our part, but in the *people* of England, whatever may be the narrow policy or the illiberal prejudices of the British ministry. It is from our rulers, however, that we expect, and perhaps only from them that we can receive the proper impulse.—" Whenever," says Gentz, "a real "interest commands, every national antipa- "thy, though existing from the earliest times, "if it only rests upon prejudice, must yield to "more urgent motives; and so it doubtless "will, when the guidance of nations is en- "trusted to the wise and great; to men who "are above all narrow views, and superior to "all little passions. The deliberate and de- "cided measures of a truly enlightened go- "vernment, intent upon important objects, "break through the fetters of popular opi- "nion; are supported by the wise, and carry "the weak irresistibly along."

THE END.

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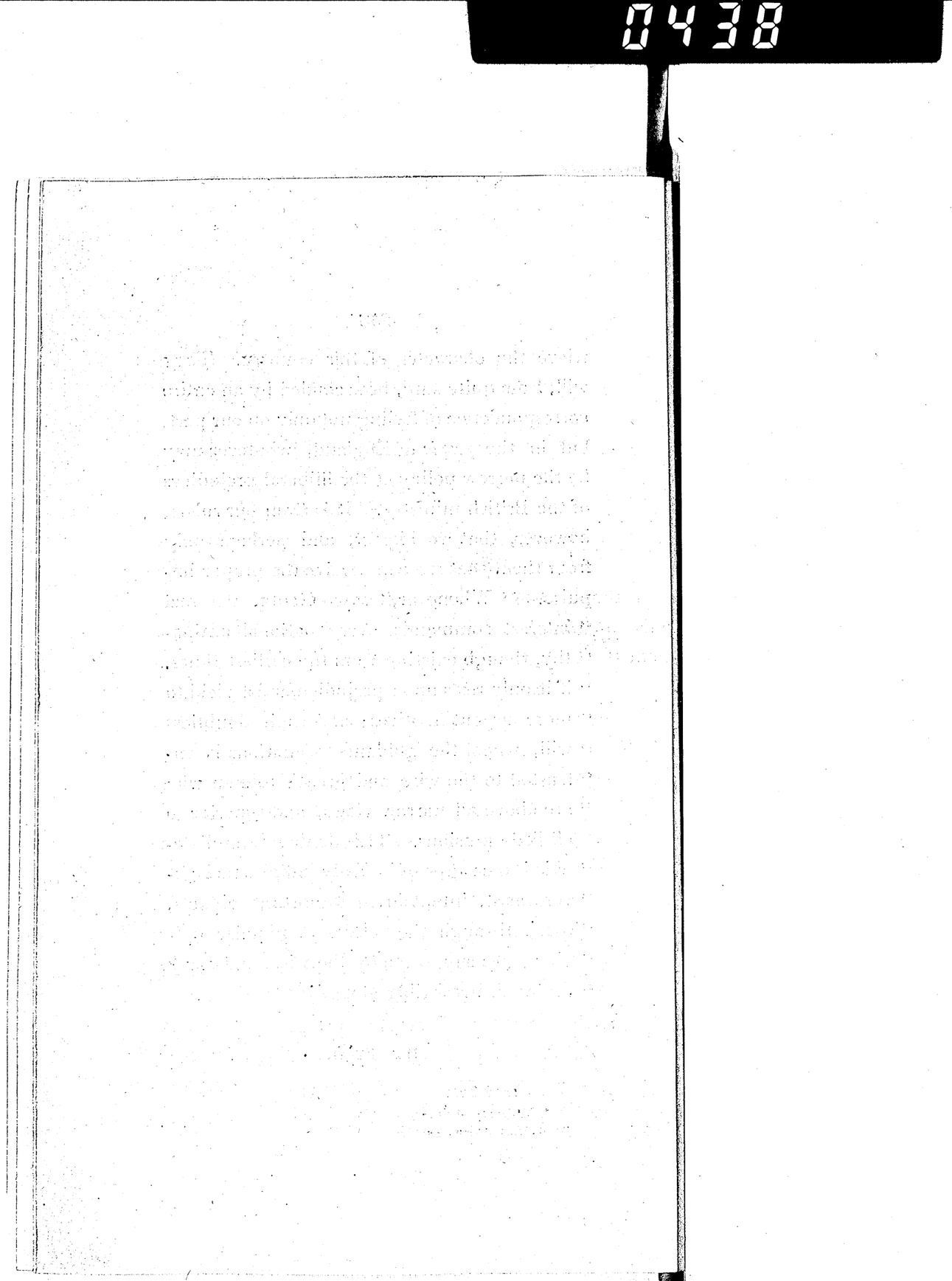
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