

Great Russell Street No 96 July 3d 1787

Dear Sir

Should Auld Acquaintance be forgot? We are ourselves growing old, and have therefore little time to lose.

I was in hopes that when you returned to your Country, I might have observed by the laws men would have established, that you had retained some of Mirabeau's Patriotic Principles, which are more extended in the *Tabl Oeconomique Nations* do not sufficiently advert to that Truth that all taxes are finally paid by the Land. Merchants and Manufacturers lay double the tax they are charged with on the Several Articles taxed. The Consumer therefore pays so much more than the real Value of the Article. Establish therefore all your taxes on the Land. Laying taxes on Imports is in fact taxing Yourselves. Render Philadelphia a free Port, and it will soon become the center of the American Trade. You will by this means be ever free of these Locusts, the Officers of the Revenue. Why banish the Loyalists when the Country was settled in peace. You have rendered Nova Scotia a thriving Colony. I see nothing of the liberal disposition of Dr. Franklin. I shall ever retain a most agreeable remembrance of the many happy hours enjoyed in Your Company by Dear sir Your Affectionate humble servant

Alexr Small

*Addressed:* Benjamin Franklin LLD / Philadelphia

Philad Sept. 28. 1787

Dear Sir,

I received your kind Letter of June 6. 86. and I answered it, tho' long after the Receipt. I do not perceive by your second Favour of July 87. that my Answer had then come to hand, but hope it may since that time.

I have not lost any of the Principles of Public Oeconomy you once knew me possess'd of; but to get the bad Customs of a Country chang'd, and new ones, though better, introduc'd, it is necessary first to remove the Prejudices of the People, enlighten their Ignorance, and convince them that their Interest will be promoted by the propos'd Changes; and this is not the Work of a Day. Our Legislators are all Landholders; and they are not yet persuaded that all Taxes are finally paid by the Land. Besides, our Country is so sparsely settled, the Habitations particularly in the Back Counties, being perhaps 5 or 6 Miles distant from each other, that the Time and Labour of the Collector in going from House to house, and being oblig'd to call often before he can receive the Tax, amounts to more than the Tax is worth; and therefore we have been forc'd into the Mode of indirect Taxes, i.e. Duties on Importation of Goods and Excises.

I have made no Attempt to introduce the Form of Prayer here, which you and good Mrs. Baldwin do me the Honour to approve. The Things of *this* World take up too much of my Time, of which indeed I have too little left to undertake any thing like a Reformation in Matters of Religion. When we can sow good Seed we

should however do it, and wait, when we can do no better, with Patience Nature's Time for their Sprouting. Some lie many Years in the Ground, and at length certain favourable Seasons or Circumstances bring them forth with vigorous Shoots and plentiful Productions.

Had I been at home as you wish soon after the Peace, I might possibly have mitigated some of the Severities against the Royalists, believing as I do that Fear and Error, rather than Malice occasion'd their Desertion of their Country's Cause, and Adoption of the King's. The public Resentment against them is now so far abated, that none who ask Leave to return are refus'd, and many of them now live among us much at their Ease. As to the Restoration of confiscated Estates, it is an Operation that none of our Politicians have as yet ventur'd to propose. They are a sort of People that love to fortify themselves in their Projects by Precedent. Perhaps they wait to see your Government restore the forfeited Estates in Scotland to the Scotch, those in Ireland to the Irish, and those in England to the Welsh!

I am glad that the distressed Exiles who remain with you have receiv'd or are likely to receive some Compensation for their Losses, for I commiserate their Situation. It was clearly incumbent on the King to indemnify those he had seduc'd by his Proclamations: But it seems not so clearly consistent with the Wisdom of Parliament to resolve doing it for him. If some mad King hereafter should think fit in a Freak to make War upon his Subjects in Scotland, or upon those of England by the Help of Scotland and Ireland, (as the Stewarts did) may he not encourage Followers by the Precedent of these Parliamentary Gratuities, and thus set his Subjects to cutting one another's Throats, first with the Hope of Sharing in Confiscations, and then with that of Compensation in case of Disappointment? The Council of Brutes in the old Fable were aware of this. Lest that Fable may perhaps not have fallen in your Way, I enclose a Copy of it.

Your Commercial Treaty with France seems to show a growing Improvement in the Sentiments of both Nations in the Oeconomical Science. All Europe might be a great deal happier with a little more Understanding. We in America have lately had a Convention for framing a new federal Constitution. Enclos'd I send you the Result of their Deliberations. Whether it will be generally acceptable and carried into Execution is yet to be seen; but present Appearances are in its favour.

I am always glad to hear from you and of your Welfare. I remember with Pleasure the happy Days we have spent together. Adieu, and believe me ever, my dear Friend, Yours most affectionately

B Franklin

Mr Small