

The Rum manufacturer has this high ground of moral superiority over the British distiller, that whereas the latter abstracts from the necessities of life and perverts grain from a wholesome article of food to deleterious luxury, the former only manufactures what would otherwise be an useless refuse, and is obliged to distil, otherwise the sugar duty would not leave him one farthing to feed either himself or his negroes. The British Distillery trade is optional, and it abstracts from the article of food, perverting what was intended for bread alone, to a more objectionable purpose. But the West Indian planter only distils what would otherwise run to waste, and the produce of which puts bread in the mouth—being a work of sheer necessity, and forced upon him by the exactions of the revenue. The British distiller takes from a necessary to fabricate a superfluous article, and the farmer would rather grow barley for him than wheat for others, so that the poor man's loaf pays a tax to the British distiller, and the Government authorizes the taxation when the same superfluity can be afforded by the West India planter, without objection as to the effect or means,—sugar is a useful and necessary article of consumption, and every puncheon of rum, must be concomitant with the production of at least * hhds. sugar ; there is something here to counterbalance the moral tendency of the fact. But with the British distiller there is absolutely no palliative to the destructive charge of turning bread into gin.

At this rate it would not be worth the while to distil rum at all, if the sweets could otherwise be disposed of, only that on an involved estate the petty sum thus realized is the only disposable revenue of the Planter,

* Left open in MS.