nie artile name, and it has been contraffed with the Ready Reckoner, a book calculated for the use of those who are ignorant of numbers, and which on all common occasions presents them at once with the answer wanted. I must confess that if there be any wit or ridicule in this comparison, it fails to give me any anealiness; for it were well that all my readers could give an account of their time, their estate, and their progress in virtue. Were they to reckon accurately in these three particulars, to present a just statement of them with every item properly accounted for, they would find it a most agreeable emplayment. Those who have given themfelves the trouble to inquire into what true delicity confifts have found that it was the halance of pleafure, above the aggregate of pains; when by pleasure we understand every faci-faction or agreeable emotion of the mind, and by pain every uneafinefs or diffurbance. Now it is exceedingly manifelt that if we be bad reckoners, that is, bad arithmeticians, in the article of pleasure; if we are incapable of keeping an exact account of one day's enjoyments, fo as to compare it with the balance of our next-in fine, if we are not as correct as in our money receipts and diffourfements we are fure to fall into error, and to raise the balance in favor of pain.

When the late Capt. Grofe, of celebrated memory, was asked how he came to lose for much money when he was captain of a company and paymafter of the regiment, he aniwered, "because all the account I kept was receiving in one pocket and giving out from the other?" Had he reckoned a little more accurately, it would not have contributed to hi difedvantage. That debtors to money or to good morals firould be displeased with the name I have assumed, does not surprife me, tho' perhaps fome of my good neighbors here in the Bay, who were filled with golden dreams left year, would not have fared the worle had they possessed the sobriety and accuracy of the RECKONER. But this name appears to imell too much of the Americans. Truly that enterprifing and industrious people are femetimes out of their reckening in their various speculations; but a good Englith word does not become contaminated by their use of it. A reckoner is a reasoner, and it is no more necessary that his reckoning should be always about money, or his tuvern bills, than that the thinker should always pore over the fame idea. Those who are angry at my name do not understand the real maning of the word. They do not know that to reckon is to estimate, to think with ourselves, to collect as by reason or argument. We are all Reckoners. This is more eafily proved than the proposition of Democritus, that we are all mad, which nobody pretends now to dispute.

PRISCILLA, just turned of twelve, reckons up the time when she is allowed to appear in company, to dance at the affembly, when to have a lover, when to be married. Avanus counts the days of his clerkship, the profits of his shop-when he shall be rich-when be able to retire. But fay the ladies cold reaforing fuits ill with that warmth of feeling, which it was expected you would indulge.-Alas! quick fenfibility may enhance our joys and enable us to feel what would not touch another; but it adds pungency likewife to our vexations, and exposes us to many unfelt by perfons of duller apprehentions. When therefore the advantages and disadvantages are reckoned, the balance is small. I do not know a title fo well fuited to my defign; it is fynonimous with reasoner-of this all writers in logic have been fo much convinced that they have taken the best illustrations of their rules from the more appropriate studies of the Reckoner. No person therefore can find fault with my name, who is defirous of acquiring any knowledge in morals, literature or business, who is defirous of obtaining those flattering diffinctions claimed by superior understandings, or of avoiding the difgrace attached to ignorance and stupidity. To reckon is to reason; and to reason is the glory of human nature. They who despise my name despile themselves, for we must all be Reckoners, as we have all at last an account to give

LAW OF UPPER CANADA.

An All for granting to his Majesty a certain fum of money, out of the funds applicable to the use of this Province, to defray the expences of amending and opening the public highways and roads, and building of bridges in the several districts thereof. -[Passed the 13th of March, 1811.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it would much advance the general prosperity of this Province, if the public highways and roads were amended; may it please your Majesty, that it may be enacted, and be it enacted by the King's most excellent Majelly, by and with the advice and confent of the legislative council and afminy of the Province of Upper Canada, [part of enacting clause omitted] That out of the

rates and duties already raised, levied and collected, or hereafter to be raifed, levied and collected, to and for the use of this Province, there be granted to his Majesty, his heirs and fucceffors, the fum of three thousand four hundred and fifty pounds, to be iffued out of the funds now remaining or hereafter to come into the receiver general's hands, unappropriated and arifing from fuch rates and duties as last aforesaid, which said sum of 3,450 pounds shall be disposed of, appropriated and applied in repairing the roads already laid out, and building bridges in the feveral dif-

tricks of this province. II. And be it further enacted by the authority aforesaid, That the said sum of £3,450 shall be appropriated in the following manner; to the eattern district £400, which said fum of £400 shall be laid out and expended on the following roads: commencing at Sutherland's creek in Lancaster, from thence to the point au Bodet, £ 100; and £74 16s. and 101d, to be laid out on the aforefaid, tirat is now in the commissioners hands in the Ealtern diffrict; and £ 100 in the county of Dundas; £50 to be laid out in building a bridge at captain McMartin's, and £50 to build a bridge near Munrow's mills, across the creek; and £ 100 to be laid out on the post-road, to commence at John Matice's in the township of Cornwall, and continue on faid road to the province line, county of Prescot; on the front road of east and west Hawkesbury, near Alex. Grant's, £100; to the district of Johnstown £400; county of Grenville, on the bridge in Johnstown, £50; to build a bridge over the river Rideau, from lot number 26 in the township of Marlborough to let number 5 in the townthip of Oxford, £100; from James Humphrey's, in Edwardsburgh, to Lewis Grant's mill, £:2 10s.; from Johnstown to Gideon Adams's, Efq. £ 12 10s.; on the bridges between Thomas Fraser's, Esq. and Johnstown, £25; £20 on the front road leading from Adam Cole's in Elizabeth Town, to Charles Jones's mills in the township of Yonge; and £ 100 on the road leading from the aforesaid mills to the easternmost boundary of the Midland district; and £80 or the road leading from the iron works in Lanfdown, to Stephen Walhburn's in Lanfdown aforefaid, thence to Solomon Conley's, thence to Abraham Randall's, thence to Nathaniel Brown's, thence to Abraham Coon's, on fuch part of the aforesaid roads as shall by thee faid commissioners be deemed most necessary :: to the Midland diffrict £,400, which fumn shall be expended on the roads as follows, that is to fay, from the eastern boundary off the township of Pittsburgh by the King'ss mills to the town of Kingston, the sum off £ 100; from the east fide of Collins's creek in the third concession of the township off Kingston, to the road passing through the fourth concession of Ernest Town, Lao; from the western boundary of the township of Richmond to the castern boundary of the township of Thurlow, £120; £70 to the bridge to be built or repaired, on the secondl panying the same, to be laid before the legisconcession road of the township of Kingston £50 from Townsend Carman's house to, the Carrying Place, in the township of Ameliasburgh; £20 from the western boundary of the diffrict of Johnstown, on the roads leading from the iron works in the township of Lansdown, until it interfects the road im the township of Pittsburgh near the Kings. ton mills: to the district of Newcastle £ 400, that the faid fum shall be laid out as follows, on the road leading from the Carrying Place at the head of the bay of Quinty, to the mills on lot number 34 in the 1st concession of the township of Murray, £100; on the road leading from the river Trent to the east line of the township of Cramahe, £ 100; om the road near the line in front of the 2d concession of the township of Cramahe, £40 # on Dundas street, leading thro' the townships of Clark, and Darlington, in the county off

Durham, £ 160. Provided always, that if any part of the above named roads in the diffrict of Newcastle and the district of Johnstown, shall be altered agreeable to the provisions of an act passed in the 50th year of his Majesty's reign, intituled " An act to provide for the laying out, amending, and keeping in repair the public highways and roads in this province, and to repeal the law now in force for that purpole," before any of the sums above granted shall be expended on them, it shall and may be lawful for the faid commissioners to open and amend the faid road fo altered, any thing in this act to the contrary notwithflanding. That the fum of £600 appropriated for the Home district, be expended as follows, viz. £ 150 on the road from the eastern boundary of the Home district on Dundas street, to the bridge over the river Rouge or Nen; £ 200 on the road known by the name of the middle road from the town of York to the river Credit; £250 for building of bridges over the rivers of Humber and Credit, near the mouth of each river refpectively, on the line of road called the mid-

dle road as a forelaid : to the diffrict of Ningala the fum of 450l. from Vanderlip's thro' the Grand river swamp, to Alexander Westblook's, 1251.; from Brady's tavern, thro' Saltsleet to the Forty-mile creek, 50l.; on the new lake road from the Forty-mile creek, to the beach at Jones's, tol.; from the Forty-mile creek eastwardly to Shipman's tavein at the Twelve-mile creek, 60l.; from Shipman's on the middle road leading to Niagara until that road interfects the lake road, 451.; from Shipman's tavern on the road leading to Queenston, rol.; from William Steel's in Humberston, to Elijah Doane's in Crowland, 50l.; and that the commissioners of public highways for the district of Niagara are hereby authorifed and required to apply on the building a bridge across the outlet of Burlington bay, being on the division line between the Home diffrict and district of Niagara, 100l.; to the district of London, the sum of 4001. the money in the district of London shall be applied on the public road leading thro' the townships of Burford, Oxford, and Delaware Town, in the following manner, that is, from the now dwelling house of John Yeighs in Burford, to the junction of the roads on a westerly course, about one mile from Samuel Kiney's, 201.; from the west part of the Pine Wind Falls to the Cooly place, 301.; from thence to the township line of Oxford, 451.; from thence to Capt. Canfield's 851.; from thence to Haskins's, Hawkesbury, beginning at the Lower Can- 301.; from Cortwright's now dwelling house ada line, from thence to the west line of to Reynolds's mills in Dorchester, 401. ;from thence to Archibald M'Millan's in Weltminster, 601.; from the west side of the river Latranch in the wilderness, gol.; to the Western district the sum of 4001. from the Moravian village to Amherstburgh, 2501.; from Amherstburgh to John Cornwell's 100l.; from the Moravian town on the Del-

aware wilderness, 50l. III. That at any time from and after the passing of this act, it shall and may be lawful for the governor, lieutenant governor, or person administering the government of this province, to appoint one or more commissioner or commissioners for each and every diffrict of this province, for carrying the provisions of this act into execution; which commissioner or commissioners shall have full power and authority, and they are hereby required to proceed to repair and amend fuch roads, and build fuch bridges in each and every district of this province, as herein before described, to which he or they shall be reftpectively appointed, and the hid commissioner or commissioners respectively, shall cause the work required by this act, to be done or performed between the 1st day of May and

the 1st day of November. IV.—That the faid commissioners refpectively appointed by this act, shall once in

every year, on or before the 1st day of Januery, transmit to the governor, lieutenant governor, or person administering the government of this province, a true account of the expenditures of the money by him or

them received, under and by virtue of this act (in detail) with proper vouchers accomlature for their infpection.

V .- That it shall and may be lawful for the governor, lieutenant governor, or person administering the government of this province, to direct the money appropriated and apportioned as aforefaid, for each and every diffrict thereof, to be paid to any one of the commissioners for such district or districts

applying for the fame.

VI.—That before any commissioner shall proceed to carry into execution the feveral powers and authorities by this act conferred, he shall take the following oath: I, A. B. do fwear that I will faithfully and impartially, to the best of my skill and judgment, perform and carry into execution, the feveral powers and authorities in me vefted in and by a certain act of the legislature of this province, intituled, [Here follows the title of this ad] without favor or affection to any person or persons whomsoever, and will duly and faithfully account for all monies which shall from time to time come into my hands for the purpose of carrying the provisions of the faid act into execution, so help me God; which faid oath shall be taken before any one of his Majesty's justices of the peace, in and for the district for which fuch commissioner shall be appointed; and a certificate of such oath, the justice administering the same, is hereby required to transmit to the clerk of the house of assembly of this province, with all convenient speed, after such oath shall have been by him administered: Provided nevertheless, and it is hereby declared, that nothing herein contained shall repeal or annul any of the provitions of any existing act or acts of this province contained, for raising or levying the rates thereby imposed, or compelling the labor by fuch acts, or in any of them required to be done and performed on any public highways and roads comprifed in fuch acts; but all and every fuch act and acts, is and are hereby declared to be and continue in full force; provided also, that

nothing in any former law or statute of this

province contained, that I from and after the paffing of this act, be held or conftrued to empower or authorife any magiffrate or overfeer in any fuch law or statute mentioned, in any manner to interfere or give directions touching or concerning any road or highway to be laid out, or repaired under and by virtue of this act; nevertheless, the faid magif. trates and overfeers, and every of them, is and are hereby authorised to carry into execution, all and every such power and authority, as by fuch law or statute, they are velled with, in all cases in which the executing such power will not impede, or interfere with the powers or authorities given in and by virtue of this act. [The remainder of this and the following section repeals that part of a former ad, which directs that " 501. be appropriated on the road leading from the iron works in Lanfdown, to Kingston, to commence at Levy Hatchkuffes in Leeds, thence to continue on to the easternmost boundary of the Midland differ ;" and directs that the faid fum be laid out " on the road leading from the aforefaid iron works to the eastern boundary of the Midland district."]

VIII .- That the money hereby granted to his Majesty, shall be paid by the receiver general, in discharge of such warming or warrants, as shall for the purposes herein fet forth, be issued by the governor, lieutenant governor, or person administering the government of this province, and the receiver general shall account to his Majesty, his heirs and fucceffors, for the fame, thro' the lords commissioners of his Majesty's treasury, for the time being, in such manner and form as his Majelly, his heirs and fuccessors, shall be graciously pleased to direct.

IX .- That each and every commissioner appointed under the authority of any former act, or acts of the parliament of this province, for laying out, amending, and keeping in repair the public highways and roads in this province, in whose hands any balance remaining unexpended, and who shall not be appointed a commissioner under and by virtue of this act, shall on or before the Ilt day of May next, pay over every fach balance, into the hands of any one commitfioner appointed under and by virtue of this act, in their refpective diftrices, in which fuch commissioners heretofore appointed may reside, and the said balances, the commissioner or commissioners appointed under or by virtue of this act, are hereby authorifed and required to expend in their feveral diffricts, as by the act of the 50th year of his Majelty's reign is required.

THE HOUSE now occupied by Mr. SAMUEL Howe, carpenter. For further particulars apply to the subscriber. ALEXR. MACDONELL. Kingston, March 26, 1811.

TO BE LET,

CANDLES.

HE subscriber has just received 75 Boxes dipped, and 16 Boxes mould CANDLES, which will be fold low by the box or less quantity.

ALSO-A few Fur Caps, weavers' Reeds, Clover Seed-and a complete affortment of Dry Goods, Liquors and Groceries,

Crockery and Hardware; which will be fold as afual at the Montreal prices, and all kinds of produce received in payment. - Cash paid for most kinds of Produce. S. BARTLET.

Kingston, February 26, 1811.

TO BE SOLD, GOOD stand for a TAVERN, heretofore occupied by the fubfcriber, confisting of a good two story dwelling-house, horse shed and stables, together with 6 acres of land, being a part of lot No. 12 in the 2d concession, on a cross-road in Ernest Town. For terms of fale inquire of

JOHN BELL. , Ernest Town, March 12, 1811.

THE fubscriber in-

forms the inhabitants of Kingston and its vicinity, that he intends carrying on the MASONING BUSINESS, fuch as brick laying, stone work and plastering : he will be ready to perform any builders in his line at short notice, and in a workman-like man-MOSES DRAKE.

First door South of Walker's Hoiel. Cash paid for Rags,

House Building and Painting. HE tunicipers hereb give notice to the inhabitants of Kingitan, Erneflown, Adel; hoftown, and other adjoining places, that they intend to employ the next feafon in this vicinity, in PAINTING HCUSES, outfide and infine, Parent Painting of Rooms, Sec. and the befinels of HOUSE CARPEN-TERS and JOINERS. Their work will be excutes with neatnefs and disputch. Application my ber made at the dwelling-house of Mr. STOUGHTON. innkeeper, in Kingston, Mrs. DAVY, in Ernetttown, or Mr. O. RANNY, incheeper, in Atelilal-NATHAN WHIELER,

5'ov. 25, 1810. ANDREW PICKENS.