William Symmes, Jr., to Peter Osgood, Jr., Andover 15 November 1787 (excerpts)

According to my promise I sit down to sketch out my reasons for objecting against ye. Federal Constitution. The essay will doubtless be imperfect; but I design it for your perusal only, & I can safely rely upon your goodness for all necessary allowances.—

I will consider ye. objectionable passages in course as they occur in ye. System, as well for your convenience as my own.

1.—The apportionment of taxes.

It appears to me that this will operate unequally against ye. northern States. Let us suppose that two fifths of ye. slaves in ye. five southern states amount at least to 150,000 persons. What reason can be given why, if taxes must be proportioned by population only, this should be rejected?—That ye. profits of their labour are nothing? I deny ye. fact; for I believe that every negro that cultivates ye. valuable staples, Tobacco, Wheat, Rice, Indigo, &c raises a greater profit to his master than any white can raise from his labour here.—What then?—That ye. southern Nabobs squander it all in Luxuries, & so ye. States there are made if anything, poorer?—Very good—The Convention then have patronized Luxury, & taxed Industry & Oeconomy. [But?] three fifths include all ye. working slaves. Neither will this answer; for ye. northern States are taxed as much for an infant or a decrepid old man, as for a vigorous youth. . . .

Taxes must certainly grow out of ye. ground. What then is more evident than that ye. best land & ye. best produce (supposing ye. advantages of Commerce to be equal) should pay or (if you please, produce) ye. most?—And are not our long winters in which we consume ye. labours of ye. summer, to be considered? No—But yes, I beg pardon—they *are* considered—We pay ye. more. . . .

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