claims had been entered by two hundred and eighty individuals; of these, there are four hundred and thirty-five claims, amounting to thirteen millions nine hundred and twenty thousand four hundred and eighty-two acres. The remaining one hundred and fifty-six claims are not defined by ordinary landmarks, but are limited by degrees of latitude and longitude, and computed in square miles instead of acres. The last description of claims are considered, at a moderate calculation, to be double the amount of the four hundred and thirty-five claims, so that in round numbers, the claims already sent in to the commissioners may be estimated at forty millions of acres. For four hundred claims, affidavits have been made, and the total value of goods and money paid by these claimants is thirty-four thousand and ninety-six pounds.

For one hundred and ninety-five claims, no value is stated; but if paid for in the same ratio, the amount will be nearly forty thousand pounds, or about one penny for three acres. The whole surface of the two islands does not contain more than eighty thousand six hundred square miles, or fifty millions of acres, and the largest part of them has not yet been sold by the natives, viz., the Waikati district, Rotorua and Taupo, in the interior, as well as the whole of the eastern coast of the northern island; so that it will be difficult to find a space wherein to locate these enormous claims.

Laws have likewise been promulgated and imposts levied, harassing to foreigners, (Americans and others,) and most destructive to their commercial pursuits, while they offer the most marked protection to those of British subjects! This would seem not a little unjust to those who have been resident, and extensively engaged in commerce, before England took possession, and whilst New Zealand was acknowledged as an independent state. It has, among other things, been enacted, that all goods imported and remaining on hand on the 1st of January, 1840, the time of British assumption, shall pay duties; that all lands are to be considered as belonging to the Queen, even those purchased of the chiefs prior to the treaty, while the purchasers shall be only entitled to as many acres as the amount paid to the chiefs will cover at the rate of five shillings per acre. The government in addition reserves to itself the right to such portions as it may require. Many of these purchases were made from the native chiefs, prior to the treaty, in good faith, and for an equivalent with which they were well satisfied, and so expressed themselves.

The destructive effect of these laws on American commerce will be great, particularly as those engaged in mercantile pursuits find themselves called upon to pay heavy duties on their stocks. Americans are not permitted to hold property, and, in consequence, their whaling