MONTREAL, August 8th, 1871.

TO THE PRESIDENT AND COUNCIL OF THE BOARD OF TRADE:

## GENTLEHEN,

We beg to lay the following statement before you with a view to receiving your advice and assistance, in what we conceive to be a very arbitrary and unjust proceeding towards us by the Customs authorities of this Port; and it being a matter of public interest that no obstacles should be put in the way of fair and honest trade, we hope to have the benefit of your valuable aid in the matter.

Last month we imported by the "Lake Erie" about £1000 sterling worth of Clan Tartans, last season's goods, bought from and invoiced by the well-known and highly honorable firm of Messrs. A. & S. Henry & Co., of Manchester and Bradford. We paid the duty, on entering the goods, at their correct cost and invoice value, on the 10th July, and were surprised, on the 21st of that month, to receive notice from the Appraiser for the Dry Goods Department to make a Port Entry of—

25 p	er cent.	additional	value on	 £377	4	9	
30	"	"	"	 199	5	2	
50	"	"	"	 362	7	9	

We wrote the Collector, (as per copy herewith marked S,) and, on the 27th, got a document from him, which we enclose, marked A.\* On the 31st, our two senior partners being absent, Mr. Thos. Ogilvy went to the Custom House in readiness to give any information, or to answer any questions. He was asked none, and would not be listened to by Mr. Johnston, but was told by him, "Oh, we know all about it, and we request you to leave the room," or words to that effect.

On the afternoon of the 31st we got the accompanying document, marked P, from the Collector, with enclosure marked C, and again, on the 4th August, one marked D.

We beg to state that Messrs. Johnston and Young are not "discreet and competent" judges in this case. Neither of them have been in the English markets for years, and, therefore, they are unable to form a correct opinion of goods of a fluctuating character, such as those in question. Besides, we are credibly informed that one, if not both of them, had previously seen and put valuations on our goods.

That we should now be called upon to pay duly on far above the value of the goods, and a fine of 7½ per cent. besides, is, we think, very monstrous.

We have got a number of certificates (fifteen) from merchants, most

<sup>\*</sup> See these letters on pp. 7, 8 and 9.