

if an officer finds a barrel of American oil without brand to show it passed customs (and it must be remembered that in Hamilton and Toronto I have heard that large quantities of coal oil are got into the country without duty), and if any blame is to be attached, I, perhaps, may be the one who ought to take it, because I myself instructed young Mr. McCline to look closely after goods coming into St. Catharines, not on special reference this coal oil, but to all goods.

I will be glad, however, if the officer at the bridge will kindly see that the law in reference to branding and testing be properly carried out.

The oil, when tested, only stood 101, and should properly have been marked *explosive*.

I think it only requires me to draw your attention to this to ensure a hearty co-operation among the officers of this Port and Clifton.

Your obedient servant,

T. C. NEWBURN, *Inspector.*

CLIFTON, 28th February, 1879.

Received from H. Hibbert .....	\$6 18
Duty on barrels.....	0 53
Testing.....	0 10
	\$6 81
Total.....	

Value, \$11.27; Rate of duty, 7½.

THOMAS McLAUGHLIN, *Landing Waiter.*

Mr. George Hibbert, St. Kitts, says that the other two barrels of coal oil were never looked at or tested; that he was never asked to have the barrels branded, and it was not until his father spoke about these not being branded that anything was said about the brand being out of order.

The above is signed

GEORGE HIBBERT.

CUSTOM HOUSE, PRINCE ARTHUR'S LANDING, 6th June, 1879.

The Commissioner of Customs, Ottawa.

SIR,—I take the liberty of forwarding you a small sample of oil, as I am minus of appliances for testing it here. I enclose you the invoice of said oil; the importers claim it to be the products of petroleum. The oil is in a small vial enclosed in the tin casing. Be good enough to instruct me what duty the oil in question calls for.

I am, Sir, your humble servant,

(Signed) PETER NICHOLSON.

(Copy of Invoice.)

HANCOCK, Michigan, May 22nd, 1879.

Duncan Mining Company, Thunder Bay, Ont.

Bought of Republic Refining Company, 1 barrel (49 gallons) petroleum oil at 9 cents, \$44.10.

PETER NICKOLSON, Esquire, Collector.

PRINCE ARTHUR'S LANDING,

DEAR SIR,—Upon examination of the sample of oil accompanying your letter of 6th June instant, asking the rate of duty it is subject to, it is found to be *lubricating* or *machinery* oil, having an admixture of other material, and therefore does not come under the item oils, coal, and kerosine, distilled, purified or refined, etc., which is