desire, if necessary. As we wish to make it plain to you that the values we have given you is not only the correct one, but even an outside value, and to corroborate this, I will state that the prices at which we are now selling iron, and which we would willingly make contracts for, are: bars,  $2\frac{4}{10}c$ .; angles,  $2\frac{1}{10}c$ .; columns,  $2\frac{6}{10}c$ . These are all at a less price than we entered Chaudière Bridge at. Then we added to our entries one cent per pound for work on the iron, which is  $\frac{1}{20}c$ . per pound more than the cost of it. I will here add, that for this bridge we purchased in Montreal a lot of English angle iron, delivered on cars, at \$2.47 per 100 pounds. In regard to appraisers, we cannot see the necessity for it, as the value of an article is certainly the price at which it is selling in the market, and without an appraiser who was a wholesale dealer, in any article, he could not be familiar with the market price of it. We shall be pleased to hear from you in regard to this at once.

Very respectfully, your obedient servant,

CLARKE, RÉEVES & CO.,

Per I. C. REEVES, Cashier.

Z. WILSON, Esq., Collector of Customs, Ottawa.

HER BRITANNIC MAJESTY'S CONSULATE, PORT OF PHILADELPHIA.

I, George Crump, Esquire, Her Britannic Majesty's Acting and Vice-Consul at the Port of Philadelphia, do hereby certify that Percival Roberts, Samuel W. Groome and George Gerry White, who have made the four annexed affidavits as to the market value of iron, &c., are known to me to be persons of good repute and of high business standing, whose statements and opinions are entitled to faith and credit within judication and without.

In faith and testimony whereof I have hereunto set my hand and Consulate seal at the City of Philadelphia, this sixth day of December, 1880.

GEORGE CRUMP. [L.S.]

STATE OF PENNSYLVANIA, CITY OF PHILADELPHIA, S.S.

On the sixth day of December, A.D. 1880, before me, a Notary Public of the City and State aforesaid, personally appeared Percival Roberts, who, upon his oath duly administered, did depose and say: That he is a member of the firm of A. & P. Roberts & Co., who are manufacturers of iron, and that he knows the market price of iron and what it sold at in the City of Philadelphia during the months of September, October and November of the present year. That the following are the market prices at which iron sold during said period, delivered in quantities, namely:

And further deponent saith not.

## PERCIVAL ROBERTS.

Sworn and subscribed before me. Witness my hand and official seal this 6th day of December, A.D. 1880.

JOHN ROGERS, Notary Public. [L.S.]

## STATE OF PENNSYLVANIA, CITY OF PHILADELPHIA. S.S.

On the sixth day of December, A.D. 1880, before me, a Notary Public of the City and State aforesaid, personally appeared Samuel W. Groome, who, upon his oath