

always and in all respects lived up to every requirement of the law, feel that it is a great hardship on them to have such boats fraudulently undervalued and wrongfully assuming the British national character, contrary to the law in that behalf competing with them, and we therefore pray that immediate action in the matter be taken.

We have the honour to be, &c.,
(Signed) BELCOURT & McDOUGALL.

(Sessional Papers No. 63, 1900. Ref. No. 26.)

That a similar letter was addressed to the secretary of the marine department of the board of trade, London, Eng.

That, as appears by 'Hansard' of May 12, 1899, statements were made in parliament respecting the change of flag and undervaluation of foreign vessels, and referring to the 'John C. Barr,' Sir Charles Hibbert Tupper said: 'Here is a foreign boat, the real value of which is \$60,000, allowed in to compete with British vessels which have complied with all the regulations and that vessel is only valued at \$10,000.'

That the following letter was sent to Mr. Ogilvie (who was clothed with the powers of inspector of customs):
42568.

Customs Department, Canada,
Ottawa, May 16, 1899.

W. Ogilvie, Esq.,
Commissioner of the Yukon District,
Dawson, Y.T.

Sir.—I send you herewith pages 3162 and 3163 of the 'Hansard' of May 12, 1899, containing statements respecting the valuation of the steamer 'John C. Barr' upon application for Canadian register.

Please investigate this matter and ascertain by the best means in your power the fair market value of the vessel at the time of application of the Canadian register and report the facts for the information of the Honourable Minister of Customs.

The question of undervaluation can be dealt with in due course under the provisions of the Customs laws.

I have the honour to be, sir,
Your obedient servant,
JOHN McDOUGALL,
Commissioner of Customs.

('Hansard,' June 29th, 1899. Sessional Papers, No. 62a, 1900. Ref. No. 26.)

That Mr. Ogilvie, on 8th June, 1899, reported to the Commissioner of Customs as follows:—

'There is another boat entered by the N. A. T. & T. Company, the "John C. Barr," which I understand is entered at a valuation of \$7,500. Now this boat is a large one, 150 feet in length (I would say), with an iron hull. The hull alone I would consider worth that sum at least.

'I state these facts without prejudice to any one, simply considering it my duty to do so for your information.'

(Sessional Papers No. 87d, 1899.)

That the following is a copy of a further letter from Mr. Ogilvie with notes from the Department of Customs attached thereto:—

Commissioner's Office,
Dawson, Y.T., June 20, 1899.
2656—L.S.

Sir.—I am in receipt of yours of the 6th* inquiring the valuation of the 'John C. Barr' for Canadian register. I have already written to the minister on the valuation of that boat, and also on the 'Pingree' and the 'Lowe.'

As I have intimated in my letter to the Minister of Customs, it appears to me the value of

Sir CHARLES HIBBERT TUPPER.

these steamers is placed very low. I have asked the minister to have an appraiser sent in here. Mr. Davis simply took the valuation of people whom you might reasonably expect would be fair and exact. This I don't think they have been in the case of these three steamers. In my letter to the minister, I intimated that these steamers were worth from \$25,000 to \$40,000. Of course, I have not had time to go over them personally, and it would take several days to make a detailed examination, so that the above is only an approximate statement. I can only urge you to send in a properly qualified appraiser to deal with these three steamers and any others that may seek admission to the Canadian register.

I have the honour to be, sir,
Your obedient servant,
(Sgd.) WILLIAM OGILVIE,
Commissioner.

John McDougald, Esq.,
Commissioner of Customs.

*The letter above referred to is the letter of May 16th, as none was written on June 6th.

No letter was received by the minister as referred to. The letter which Mr. Ogilvie no doubt refers to was that of June 8th to the Commissioner of Customs, a copy of which has already been brought down.

'J. McD.'

That on the 24th July the Honourable the Minister of Customs informed this House that the question of the unfair valuation of the said steamer remains undecided pending the report and action of S. W. McMichael, chief inspector of customs.

That on the 28th September, 1899, Mr. McMichael reported to the Customs Department as follows:

'The steamer 'John C. Barr,' a stern-wheel river steamer, 144 feet 6 inches long; 28 feet 2 inches beam, and 4 feet 8 inches depth in hold, of 546.89 tons gross tonnage and 315.70 registered tonnage, was entered at customs at the port of Dawson, per entry No. 270, 6th October, 1898, by John Steinhoff as owner, at an appraised valuation made by Ely E. Weir, President of the North American Transportation and Trading Company, J. M. Gilham, master of the steamer 'John C. Barr,' and J. E. Nansen, licensed master, of \$10,000 apportioned as follows: namely, hull \$7,000, machinery and fixtures \$3,000, and that duty to the amount of \$1,450 was paid on such valuation as per copy of entry inclosed.

'It appearing to me in connection with this entry that the steamer had been erroneously appraised and allowed entry at an erroneous valuation by the collector of customs at Dawson, I examined the steamer and made careful inquiry and investigation respecting her. I learned that the hull of the steamer was rebuilt at Unalaska, Alaska, in 1898, that her engines were built by J. Roiss & Son, of Pittsburgh, Pa., in 1894, and her boilers by Moran Bros., of Seattle, Wash., in 1897; that she was entered at customs at the port of Dawson as above stated for the purpose of obtaining Canadian register; and that she was registered at the port of Dawson as a British vessel on the 3rd of June, 1899, in the name of John Steinhoff, a British subject, as owner. After investigation and careful examination of the hull and appurtenances and the boilers, engines and machinery, I made a fresh appraise-ment and valuation of the steamer on the 14th August, 1899, as follows:

Hull and appurtenances.....	\$20,000
Boilers, engines and machinery..	5,000

Total....	\$25,000
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