tion, conscientiously believing the same to be true, and by virtue of the Act passed in the thirty-seventh year of Her Majesty's reign, intituled An Act for the repression of voluntary and extra-judicial oaths.

Sworn before me at Clifton, in the County of Welland, this 20th day of March, 1879. (Signed) WILLIAM HIBBERT. (Signed) A. G. HILL.

CUSTOM HOUSE, ST. CATHARINES, 25th March, 1879.

J. Johnson, Esq., Commissioner of Customs.

Sir,—I beg to acknowledge the receipt of a letter addressed to the Department of Customs, Ottawa, from the Collector of Customs, Clifton, and accompanying documents, in relation to the seizure of a barrel of coal oil from a Mr. Hibbert of this place,

and referred to this office with authority to rule on the same, etc.

With reference to the same, I beg to say that complaints have been made that coal oil from the United States was more or less used along the frontier, contained in barrels unstamped by any officer of Customs, and untested as to explosive qualities. Upon pressing for particulars, a formal information was laid in reference to this particular barrel, upon which a seizure was made as reported, and although the party in possession of the oil produced a let pass for two barrels of oil passed at Clifton, there was nothing to show that this particular barrel was one of them, except the word of the party in possession; upon referring to Mr. Hibbert, it was further made known that he had other barrels also not stamped or tested, and passed at the same port.

In referring to the Order in Council, dated 15th February, 1875, and circular No. 198, of July 1877, it seemed to leave no alternative to the officer but to seize the

goods.

In view of the affidavit of Mr. Hibbert, I am satisfied duty was paid in this instance, and therefore the oil will be released, but I respectfully beg to suggest the necessity of strictly complying with the Customs regulations by officers passing coal oil, and not by negligence subjecting others to difficulties that might so easily be avoided.

In reference to the suggestion of the Collector at Clifton, that the officer here should be held responsible in damages, etc., I beg to remark that an officer conscientiously endeavoring to discharge his duty should rather be commended, and that censure, if any, should rest where negligence is manifest.

This oil was tested, and found explosive at 101 degrees.

I beg to be instructed as to the course I am to follow in case any other oils are found under similar circumstances.

I have the honor to be, Sir,
Your obedient servant,
(Signed) H. H. COLLIER, Collector.

St. Catharines, 22nd April, 1879.

J. Johnson, Esq.,

Commissioner of Customs, Ottawa.

Sir.—Re File 590, seizure of a barrel of coal oil at this Port from one Hibbert.

The Collector has shown me the above file, which I enclose herewith. I also enclose the let-pass referred to. I saw young Hibbert, who says the coal oil was never tested, and he was never asked to have the barrel branded, nor was anything said about the brand being out of order until afterwards, or until after the barrel was seized, and yet the man is charged for having his oil tested.

I would respectfully suggest that it would be better were barrels of oil coming across the bridge all branded; it would save a good deal of annoyance. As it is now

 $162 - 1\frac{1}{2}$