

CUSTOM HOUSE, TORONTO, 15th August, 1879.

J. JOHNSTON, Esq.,

Commissioner of Customs, Ottawa.

SIR,—I have the honor to forward, per express, two samples of oil, invoiced as "Cylinder Oil," claimed by the importers to be a product of petroleum, and presented for entry $7\frac{1}{2}$ cents per Imperial gallon,—one lot invoiced at 42 cents and the other at 20 cents per gallon, wine measure.

Mr. Guager Duff states that he can find no trace of petroleum in this oil, and considers it should not be admitted to entry as a product of petroleum; he also holds that the oil invoiced at 20c. is below the market value. I beg to be instructed how to act as to the admission of the oil in question.

I have the honor to be, Sir, your obedient servant,

(Signed) JAMES E. SMITH, *Collector*.

CUSTOMS DEPARTMENT, OTTAWA, August 21st, 1879.

To the Collector of Customs, Toronto.

SIR,—I have the honor to acknowledge the receipt of your letter of the 15th instant, and of the samples of oil, and in reply beg to state as follows:—

The sample of oil invoiced at 20 cents per gallon is not a product of petroleum, but a composition largely of other materials; and the same is true of the samples invoiced at 42 cents. The true price or fair value (market) of each is not less than 50 cents per gallon, and both should be entered at a duty of 20 per cent. *ad valorem*

Very respectfully, your obedient servant,

(Signed) J. JOHNSON, *Commissioner*.

ABERCORN, Sept. 5, 1879.

To the Commissioner of Customs, Ottawa.

SIR,—As the season is approaching in which the trade in kerosine oil is usually the most busy on the frontier, I beg to enquire whether it is the intention of the Department to provide for the inspection of oil on this frontier? There is usually a considerable amount entered at this port, and, by the law, I do not see any way to allow any importations.

I am, respectfully yours,

(Signed) ASA TRACY, *Collector*.

12th Sept., 1879.

The Collector of Customs, Sutton, Abercorn.

SIR,—I have to acknowledge the receipt of your letter of the 5th instant, relative to the inspection of petroleum; and, in reply, I have to enquire if you have not been furnished with a pyrometer and hydrometer, and, if not, they will be duly supplied. In the meantime, you are informed that the fire-test is the principal matter requiring attention, and you are fully authorized to perform the inspection, or any officer you may select for the purpose.

I am, Sir, your obedient servant,

(Signed) J. JOHNSON,