

CUSTOM HOUSE, CLIFTON, 21st March, 1879.

Sir,—I beg leave to acknowledge the receipt of Mr. Landing-Waiter Cline's letter, dated the 8th instant, in which he states that a barrel containing coal oil was found on the premises of one Hibbert, without the usual Customs brand on it, which he seized, notwithstanding the "let pass" was shown him.

I enclose, herewith, a copy of the entry received by Mr. Landing-Waiter McLaughlin, which he certifies to, also the affidavit of Mr. Hibbert (not Hibbard) that the barrel under seizure at St. Catharines is one of the barrels entered, and duty paid for, which he received a "let pass" from officer McLaughlin.

I cannot understand Mr. McCline assuming the authority to detain the oil when a let pass was shown him, which should have been sufficient evidence that the duty was paid. Under the circumstances, I think he will be ordered to restore the seizure and to pay Mr. Hibbert his expenses in addition to the loss by leakage of his oil since the 1st instant.

I have the honor to be, Sir,

Your obedient servant,

WM. LEGGETT, *Collector.*

The Commissioner of Customs,  
Ottawa.

No. 2. BRIDGE—FOR DUTY.

No. 320.

REPORT No. 8910.

ENTRY No. 4636.

PORT OF CLIFTON, 1st March, 1879.

Imported by H. Brown, per Sleigh, Agent Master, from United States.

H. Brown, Description of Goods.	Value.	Quantity.	Rate of Duty.	Amt. of Duty.
2 barrels Coal Oil.....	\$ 11	Imp. 85 $\frac{3}{8}$	p.c. 7 $\frac{1}{2}$	6.18
per keg.....	3	.....	17 $\frac{1}{2}$	0.53
	14	.....	.....	6.71

Mr. Hibbert brought this oil over, paid the duty, and got receipt in his name. One barrel was left at H. Brown's here, and one Hibbert took to his store in St. Catharines, who, I believe, showed the certificate to Mr. Landing Waiter McCline.

I also telegraphed to him that the duty had been paid me.

(Signed)

THOS. McLAUGHLIN, *Landing Waiter.*

COUNTY WELLAND, } I, William Hibbert, of the Township of Stamford, in the  
To Wit: } County of Welland, gardener, do solemnly declare, that on or  
about the 28th day of February, 1879, I imported one barrel of coal oil from the  
United States into Canada, and paid the duties thereon at outport of Clifton.

That said barrel of coal oil was afterwards seized by the custom authorities at St. Catharines, and that said barrel of oil, upon which I had so paid the duties, is the identical barrel of oil that I paid the duties upon; and I make this solemn declara-