

requirements I can prove in one moment to any competent person, are only what are just and reasonable.

As far as I can see a present, there remains only one more point insisted on by Mr. Johnson which cannot be complied with, and that is the giving up of an original bill of lading.

In Mr. Johnson's letter to our collector, a copy of which you kindly enclosed to me, he says: "The manager of the Bank of Montreal here has assured this Department, that the Bank never requires more than one bill of lading, *but even if it were otherwise, it can be little more trouble to procure an additional original than to have a copy prepared as proposed*, and the requirements of the original is most essential to this Department."

The underscoring is mine, and I have only to say that another sentence could hardly be penned which would show a greater want of knowledge of the principles and requirements of ocean trade. Would it be asking too much of Mr. Johnson to explain what virtue an original bill of lading has for his Department, which is not also possessed by a duly and properly certified copy?

The manager of the Bank of Montreal here, with whom I transact most of my business, has at my request addressed a letter to the collector, who will forward it to Mr. Johnson, and by it you will see that when he makes advances he considers it absolutely essential that he should have in his possession every bill of lading affirmed to. You, Sir, will perfectly understand that where a shipment is consigned to order, and bills of lading for the same negotiable on endorsement, it is absolutely essential that every separate copy "affirmed to" be delivered up to whoever may make advances thereon, and the point is not the trouble of making one extra copy, or any extra number of copies. The language of a bill of lading must be thoroughly well known to you, viz. :—

"In witness whereof, the master of the said ship or vessel hath affirmed to 1, 2 or 3 bills of lading, all of this tenor and date, one of which being accomplished the others to stand void."

The first person presenting an endorsed bill of lading, can obtain possession of the goods, and if an incomplete set be given to a banker or other person advancing money thereon, where is his security? If the only choice left is whether we are to raise a point like this with our bankers, or do without drawbacks, it will not take long to decide what is to be done.

I enclose you a telegram I received from Mr. Johnson on the 4th ultimo, from which I inferred that certified copies, such as I proposed, would answer his requirements, and I cannot conceive what can have led him to change his views.

I regret having again to trouble you, and at such length, about this matter. but trust you will excuse me, and that you will use your influence to have it put right.

I am, Sir, yours faithfully,
(Signed) ISAAC H. MATHERS.

CUSTOMS DEPARTMENT, 11th Sept., 1879.

Hon. W. Ross, Collector of Customs, Halifax.

SIR,—Enclosed I hand you a cheque for \$157.53, wherewith to pay drawback on tin, as per approved vouchers from the claim of Mr. I. H. Mathers, as shown by accompanying schedule, which, when receipted, please return.

You will notice this comprises shipment made prior to the change in the regulations on this subject. The shipments and claims made since then in the old form, I am obliged to return, reminding you that the Department has no power to disregard the present requirements, and can only pay such claims as conform thereto.

I regret to surmise, from the errors I find in the computations in those approved, that they were not checked, nor an account kept thereof at your office.

I am, Sir, yours, etc.,
(Signed) W. G. PARMELEE, *Accountant*.