

cannot swear by Attorney. This must be amended before paying over the amount. As the claim includes several items not as yet allowed, it would be well to make a new one in place of this.

I return various vouchers as unsatisfactory; one for \$213.15 gives number of entry as 696; there was no tin in such entry, nor do we find any correspondence thereto.

One for \$86.70 states the tin to have been entered by No. 24,416; this entry reads for 512 boxes, duty \$102.75. There has already been refunded thereon (including two small lots in this same claim) 209½ boxes, \$62.06, so that it is evident there cannot remain the amount of this Bill of Lading 433½ boxes, \$86.70.

The others returned herewith, \$22.40, \$7.85, \$4.40, \$20.70, \$10.90, \$8.95 and \$3.65, are all sworn to by Attorney, a complete evasion of the oath, which cannot be allowed to pass.

I have the honor to be, Sir, yours, &c., &c.,
W. G. PARMELEE, *Accountant*.

CUSTOM HOUSE, HALIFAX, 30th August, 1878.

W. G. PARMELEE, Esq.,
Accountant, Customs Department.

SIR,—I send you herewith corrected papers from Mr. I. H. Mathers, for the claims still due, as well as for those already paid, also new entries where they are required. I noticed when papers came that in one entry the American certificate was wanted. I mentioned it to Mr. Mathers at the time. I suppose it may be among the papers and entries returned by you. For the new claim a new set of papers are made, which I hope will be this time correct. In entry 696 the report number was given in error, which is now corrected, making it read the right number. Mr. Mathers' letter explains how the improper error was made connected with entry No. 24,416, and which, I regret to say, was passed over by my clerk while checking the papers; must have overlooked the fact, that a large part of that entry had been paid to another party, and the new entry for \$41 is for the still unpaid balance of said entry.

I am, Sir, your obedient servant,
(Signed) W. ROSS, *Collector*.

HALIFAX, NOVA SCOTIA, 29th August, 1878.

The Hon. W. Ross, Collector H. M. Customs.

SIR,—With reference to my claim for drawback *in re* Lobster Shipments, I regret to say that I find you are right as to my importation of tin-plates per entry No. 24,416, being over-claimed upon. I sold a portion of this importation, say 250 boxes, to Messrs. Stayner here, giving them authority to collect on that quantity, and my clerk inadvertently omitted endorsing them in the office copy of the duty paper, hence the error which, had it been discovered in time, *could easily have been rectified by placing my export in a subsequent importation of tin-plates*. As the matter stands I fear I shall lose the amount over-claimed, \$50.35, as although I have many importations of tin-plates to claim upon, none of them are of suitable data for my export. Perhaps your Department would be disposed to consider my claim in this case, as the fact remains, that I have imported and paid duty on tin-plates more than sufficient to cover all the drawbacks which I can claim, either now or hereafter in my lobster shipments.

Might I ask also that you would urge the prompt settlement of the claim I have made on behalf of Burnham & Morrill. It is of importance to me that this matter should be adjusted at the earliest possible moment.

I am, Sir, your obedient servant,
(Signed) JACOB MATHERS.