

PORT CORNWALLIS, July 11th, 1879.

To the Commissioner of Customs, Ottawa.

SIR,—Sub-Collector E. Dewolf, at the outport of Horton, sent for me to test five casks of kerosine oil, lately arrived from Boston, and I find the test scarcely 110 by the pyrometer. The Act requires 130. The owner requested me to submit the case to you, as he is a poor man, and the oil was sent to him by his son in Boston, and says he was ignorant of the late Act. It will remain in the charge of the Collector waiting your instructions as to the disposal of it, and I beg leave to ask if it is a part of my duty to go to the outports to inspect the oil, as it will be attended with some extra expense. Collectors of outports have nothing to test with, and if they had, think they would not be able to do it, or some of them at least would not.

I have the honor to be, Sir, your most obedient servant,
(Signed) E. RANA.

OTTAWA, 22nd July, 1879.

The Collector of Customs, Cornwallis, N.S.

SIR,—In reply to your letter of the 11th instant, respecting disposal of kerosine oil not standing the required fire-test, I beg leave to state that the oil must be exported. It is not possible, under the present law, for any one in this Department to take the responsibility of allowing it to go into consumption, as the party doing so would be liable for any or all damages that might be caused by it.

You, or any Customs officer competent for the duty, is at liberty to test imported coal oil. If at any outport the testing cannot be done, a sample can be sent you by the officer there.

I am, Sir, your obedient servant,
(Signed) J. JOHNSON.

ANNAPOLIS, NOVA SCOTIA, July 31st, 1879.

To the Minister of Inland Revenue, Ottawa, Canada.

DEAR SIR,—We wrote you on the 26th June, informing you about ten casks of American oil that we had imported before we were aware of the change being made in regard to the inspection and marking of the same. This oil, in being subjected to the new test, was found below the standard required, though a good quality of oil and quite equal to any imported here. Under the circumstances, we trust your honor will not require the Collector here to enforce strictly the provisions of the Act in regard to this importation, but that such instructions may be forwarded as may relieve us from a hardship that we had no hand in bringing on ourselves, and one which we feel would be greivous in the extreme. In all future importations of this article we shall expect strictly to comply with the requirements of the Act.

We, therefore, trust that your honor will take our petition into careful consideration, and we feel when you have done this you will be disposed to deal with us in a fair and liberal spirit.

We remain, dear Sir, your obedient servants,
(Signed) A. W. CORBETT & SON.

OTTAWA, 26th August, 1879.

Messrs. A. W. Corbett & Son, Annapolis, N.S.

SIRS,—Adverting to your letter of the 31st ultimo, to the Honorable the Minister of Inland Revenue, respecting ten barrels of petroleum which was imported before you knew the new regulations as regards test, etc., and requesting that the law be not enforced, I beg leave to inform you that no official in Canada could venture to give an order in the matter contrary to law, without incurring the fearful responsibility.

I have the honor to be, Sirs, your obedient servant,
(Signed) J. JOHNSON, *Commissioer of Customs.*