concerning price, qualities and properties of our machines, resulting in the sale of a considerable number, which the Custom House officer at Port Huron allowed to be entered at our invoice price for a short time, but for some cause or reason, not stated, refused to allow any more of our machines to be entered by Mr. Mudge at our invoice prices. In the meantime the Custom House officer employed a lady in Port Huron to go over to Sarnia and buy a machine from Mr. Mudge, for which she paid the retail price. Afterwards, the collector told Mr. Mudge that he must pay 45 per cent. duty on the retail price; this of course put a stop to the entering of our machines at that port. Mr. Mudge then tried Detroit, and found the collector there more reasonable in his demands, and in order to facilitate operations I went to Detroit myself to arrange concerning valuation. The collector at once informed me that he had decided to allow the Lockman machines to be entered at four (4) dollars more than the Company sold them for in Hamilton, which made the gold duty charged by the United States at the port of Detroit on the Lockman sewing machine amount to between 57 and 58 per cent. on the invoice price.

2nd. Messrs. Wilson, Lockman & Co. opened correspondence with a party in the State of Iowa. The result of this correspondence was an order for machines to be sent per Express, C.O.D. The machines were got ready, notice sent to the American Express Company's office that a shipment of machines was ready to be forwarded by them to Iowa. They called and took the machines away, signing a receipt for the same. The day following, Wilson, Lockman & Co. got notice from the Express Company that they could not forward the machines unless duty, carriage, and all other expenses were prepaid. This Wilson, Lockman & Co. did not feel disposed to do, consequently had to take the machines back, and lose the sale as well as future prospects in that market. There are other cases similar in nature to this one, especially in New York, where the prospects were very good, but had to be abandoned owing to obstacles thrown in the way by Custom House officers and the Express Company.

Lastly. The following relation will show how very closely the Custom officers attend to their duty in the United States. A Mr. Fleming, of Chippawa, who was dealing in the "Lockman," sold a good many into the State of New York. One of his customers living some distance from the line had his machine seized for non-payment of duty. He protested that the duty had been paid on it, but all to no purpose. The official kept possession of it until the collector's books at Suspension Bridge were examined, when it was found that the machine had been entered and duty paid. The exact and particular way in which sewing machines are entered on the other side of the line makes it an easy matter to trace them. Every sewing machine is numbered by the manufacturers, and that number is entered in the collector's book at whatever port the entry is made.

The foregoing are a few of the cases that have come under my personal observation which, I think, must be evidence to any unprejudiced mind that, under the present system adopted by the Customs' officers of the United States, it is impossible for Canadian manufacturers to reach their markets. I would suggest that if an increase in the present tariff cannot be obtained, a system of valuation should be adopted that would prevent the fraudulent entry of goods under their market value.

With best wishes,

I remain, yours very truly,

A. Wilson,

Wilson, Lockman & Co.

SAFES, BOLTS, NUTS AND SCREWS.

Mr. Edwards, safe manufacturer, Montreal, says he can compete in general terms with the foreign manufacturers, but is seriously effected by the condition of affairs in the United States, as the manufacturers there make Canada a "slaughter market," which they readily do on account of the low rate of duty. The bulk and character of the goods are a bar to any export to foreign countries, with the exception of the United