

arrived at, "*after hearing evidence*," by the two merchants—see document marked C, (on p. 8,) and also document from Collector marked B.

Deeming the proceedings altogether irregular and unfair, inasmuch as we were not permitted to make explanation or defence,—and also feeling that no just valuation could be put on a large and mixed lot of Fancy Goods on the inspection only of a few pieces, (12 cases of the lot were in our warehouse and never asked to be looked at,)—we purposed appealing to the Collector to have the whole matter reconsidered. He had, however, left the city on the same day as the valuations were made; and, finding that the persons left in charge had no power and were unwilling to grant any delay, (see document marked D, on p. 9,) we laid our case before the President and Council of the Board of Trade. We would strongly urge that a stop be put to the system of consultation by the Appraisers with merchants previous to appraisement, and then calling on these very merchants to officially value same goods.

We annex extracts from the Customs Act bearing on this subject, (on p. 21,) and urge on the merchants of Canada the great need there is of some important changes. Amongst others, provision should be made, we think, that Appraisers be recommended for their appointments by the Board of Trade, after a thorough examination as to their capacity for the office; and that experts to determine value of goods, in cases of supposed under-valuation, should also be named by the Board of Trade. A fair salary should be paid the Appraisers, and their participation in fines done away with. When the Collector considers goods under-valued he should take them at 10 per cent. advance, or allow the importer to enter according to invoice. Of course, in case of fraud, the goods should be confiscated.

We append affidavits of Messrs. Henry & Co., (on p. 23,) showing that they sold a portion of same lot of goods to go to France at same prices as were paid by us; also one from the sellers of the goods to Henry & Co.

On the 28th August, we got from the Custom House here, document marked F, (on p. 24,) giving up the goods after a detention of nearly two months.

In bringing the particulars of this case under your notice, we do it as a disagreeable duty incumbent upon us,—in the hope