would have been liable. But there was no fraud found, as Mr. McMichael reported, merely an error in judgment, as he considered Now, if we were to dismiss collectors of customs because of errors of judgment, so considered by the Dominion appraisers, I question if there are many collectors in this country who would not have to be discharged. Questions of we have to be discharged. Questions of revaluation and reappraisement are continually coming before us, and the difficulty of reappraisement and revaluation is enhanced when the article is not an original article. but when it has been depreciated in value through wear and tear. Instead of censuring Mr. Davis, I can have no object whatever in trying to shield him. I try to administer the Customs Department without regard to the political views of any persons who are concerned; but if we were to be guided by such considerations, hon. gentlemen opposite would not say I could have any object in shielding the collector of customs at Dawson, who was appointed by themselves, who had been a member of this House and supported them until close of the session in 1896. They then sent him to Fort Cudahy, and he was subsequently removed to Dawson, to a point ported to me. The late government, almost inaccessible. in sending him to that country and entrusting him with such powers, at a point from which there was hardly any communication with the outer world, from which the collections came down to us in gold dust months after they had been taken—the late government, I say, in sending a collector up there where he could not be supervised, and when the department was dependent on his character and ability, surely must have believed they were sending there a man in whose ability and honesty they had confidence, otherwise they were very deficient in their duty. I take it that the fact they sent Mr. Davis there was an endorsation of his character, and that they believed him to be a thoroughly honest man. Now, I ask the hon. gentleman what he wants us to do when the highest officer in the department, the chief inspector, goes up there with full power to suspend any one who has done anything wrong, and when he comes back and reports to me that while this was an error of judgment, he believed Mr. Davis, taking all things into consideration, had discharged the duties that per-tained to his office under the peculiar and exceptional circumstances that prevail in that country, remarkably well.

Sir CHARLES HIBBERT TUPPER. Does the hon. gentleman say Mr. McMichael reported that?

The MINISTER OF CUSTOMS. Mr. McMichael told me that.

Sir CHARLES HIBBERT TUPPER. It is not in his report.

The MINISTER OF CUSTOMS. I am not sure, but that it is in his report.

Sir CHARLES HIBBERT TUPPER. No, it is not here.

The MINISTER OF CUSTOMS. I am not sure, but it is, at any rate he told me that. Mr. McMichael went there under instructions from the department that if any officer in the Yukon had done anything that was not right he was immediately to suspend that officer, and the fact that he did not do that, is a proof that in his opinion, while there was an error of judgment in the appraisement and valuation of that boat on the part of the collector, there was no fraud and no collusion in connection with the matter.

Sir CHARLES HIBBERT TUPPER. This is still an oral report.

The MINISTER OF CUSTOMS. Yes.

Mr. FOSTER. Well, the minister must lay the document on the Table.

The MINISTER OF CUSTOMS. I am laying it before the House now so far as I am able, I am telling what the collector reported to me.

Sir CHARLES HIBBERT TUPPER. A nice kind of an officer to leave that out of the report.

The MINISTER OF CUSTOMS. Now. Sir, I have just related to the House the whole circumstances in connection with this case. If there can be any wrong-doing shown, anything that is improper, of course the officer will be dealt with at once. but nothing of the kind has come before the department. I am not pretending to justify him in connection with this matter. All I can say is that after I had the conference with Mr. McMichael when he came back and told me how the business was conducted up there, the commissioner wrote to the collector there regretting there had been this error of judgment in the valuation of these boats, and hoped that in future in any appraisements he had to make. he would bring his very best judgment to bear upon it, and endeavour to arrive at a fair valuation for customs duty.

Sir CHARLES HIBBERT TUPPER. That document the hon. gentleman just alludes to has not been brought down.

The MINISTER OF CUSTOMS. That letter was sent, I think, and, I think, it is brought down.

Sir CHARLES HIBBERT TUPPER. It is not in the return.

The MINISTER OF CUSTOMS. I think it was down, they told me they had sent all the papers. That of course has nothing to do with this case. These were instructions sent to him after the case was settled, warning him with reference to the future to be