

siderable lot of Tartan Dress Goods from Messrs. A. & S. Henry & Co., of Bradford, England, part of which was sent to our house in Toronto, and at once passed through the Customs there ; the rest of them (15 cases) we entered here on the 10th of July, and paid duties according to Messrs. A. & S. Henry's invoices, which truly showed what the goods cost us. Two cases of the fifteen were taken to the Examining Warehouse, as required by law, for inspection. They were kept there for eight or ten days, during which time the Appraiser carried samples to a number of wholesale and retail houses in town to get valuations put on them. On 21st July we were called upon by Mr. Villeneuve, the recently appointed Appraiser, to make Post Entries, *i. e.*, to pay additional duties of from 25 to 50 per cent.,—in other words, to add about $33\frac{1}{3}$ per cent. to the cost of the goods, pay duties accordingly, and also a fine of $7\frac{1}{2}$ per cent.

The law allows the Customs Department to take any goods they may think under-valued, at 10 per cent. advance on invoice. We at once offered our shipment at this rate, thinking that if the goods were really supposed to be under-valued to the extent of 33 to 35 per cent., the Customs authorities would not hesitate to take them at 10 per cent. over the invoiced price ; or they were at liberty to take six of the cases which they considered 50 per cent. under-valued at same advance of 10 per cent. But they would adopt neither alternative.

Feeling confident in our position, we did not for a moment deem it requisite to ask for any legal opinion. In this, our adviser afterwards told us, we were wrong ; "for," said he, "there was a trap laid for you, and you fell into it." The trap was this :—We expressed in writing our dissatisfaction with the Appraiser's valuation ; the Collector then appointed two persons to meet and value our goods, one, if not both, of whom had previously been consulted on the subject, and given high valuation ; we had no voice in the matter,—could do, we were told, nothing more. The two persons appointed met, and, notwithstanding that the Collector had invited us to be present, and to offer such representations as we might deem necessary in support of our interests,—we were not questioned in any way, (although the law allowed these merchants, or the Appraisers, to examine us on oath,) but were requested to leave the room !

We were shortly after furnished with a copy of the valuation