## Z.

PHENIX IRON Co., PHILADELPHIA, 6th December, 1880.

In reply to your inquiry for prices of iron for bridge purposes we quote you as follows:—

Very truly yours, GEO. GERRY WHITE.

Messrs. Clarke, Reeves & Co., Philadelphia.

COLLECTOR'S OFFICE, CUSTOM HOUSE, OTTAWA, 11th Dec., 1881.

SIR,—A dispute having arisen between Messrs. Clarke, Reeves & Co., Contractors for erection of the Chuadière Bridge, over the Ottawa at this city, with regard to the value or price of the iron paying duty, I hereby appoint you one of the valuators under 40 Vic., Chap. 10, Section 45, and it is desirable you should be here on Tuesday morning, 14th inst.

If there is any sufficient cause why you cannot be here at that time, please

advise by telegram.

I have the honor to be, Sir, your most obedient servant,

Z. WILSON Collector.

John Taylor, Esq., Messrs. John Taylor & Brothers, Montreal.

Collector's Office, Custom House, Ottawa, 13th Dec., 1881.

SIR,—A dispute having arisen between Messrs. Clarke, Reeves & Co., Contractors for the Chaudière Bridge, at the City of Ottawa, with regard to the value or price of the iron paying duty. I hereby appoint you one of the valuators under 40 Vic., Chap. 10, Section 45, Customs Act. It is desirable that you should be at the Custom House on Tuesday morning, 14th inst.

I have the honor to be, Sir, your most obedient servant,

Z. WILSON, Collector.

A. Fleck, Esq., Vulcan Iron Works, Ottawa.

## REPORT OF ARBITRATORS AND DECISION OF COLLECTOR OF CUSTOMS.

COLLECTOR'S OFFICE, CUSTOM HOUSE, OTTAWA, 17th February, 1881.

SIR,—I have read over and closely examined all the evidence, together with the invoices submitted to the merchant appraisers appointed to examine and report upon the value of the iron used in the erection of the Chaudière Bridge, all of which you will receive herewith.

I think you will agree with me that a great part of the evidence is irrelevant to the question at issue. As you will have to go over all the papers now submitted, it

precludes the necessity of my making any extended remarks.

I would have been satisfied if the importers had paid duty on \$5.00 per hundred pounds on the gross weight, but so much good evidence preponderating in favor of value at \$5.25 to \$5.40, that I cannot for a moment hesitate to endorse the report of Mr. Fleck, one of the merchant appraisers, and I, therefore, as Collector of Customs at this Port, by authority of the Act 40 Vic., Chap. 10, Section 45, declare the true