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begging that these irregularities may be put a stop to, and I showed him the copy of Prince Kung's despatch to the Viceroy, where orders were given that not a fraction more than the duties allowed by tariff was to be taken, and I pointed out to him that these orders had met with no attention, and that as my own communications were equally disregarded, and as teas were still stopped up the country for illegal duties, my last resource had been to place the matter in the hands of Her Majesty's senior naval officer, who had gone up for the express purpose of releasing the boats so detained; and I added it was to be regretted that the orders just given had not been issued at a much earlier date, bound as the authorities were to carry out the rules attached to the tariff, whether duties were or were not received at Hankow.

To a question put by myself when the amounts, as ordered by Prince Kung, would be refunded to Messrs. Dent and Co., and Messrs. Dudley and Co., he remarked that the sum would be paid back when duties were collected at Hankow.

I have, &c.,

W. RAYMOND GINGELL. (Signed) The Honourable F. W. A Bruce, C.B., ĝc., ġс.,

ĝс., Peking.

[Enclosure No. 2.]

CHING, Superintendent of Customs.

June 10, 1862.

ON the 2nd instant I received your letter requesting me to refund at once excess of duty and Lekin paid by Messrs. Dent and Co., at Neë-keashe, on teas bought by them and brought to Hankow.

For this excess there are reasons which ought to be separately explained, and not all taken as one whole.

The duties to be received at the Custom-house not having been determined, I have not issued transit reports and certificates, and I have long ago requested you to wait a month or two, till the question was settled.

The Authorities of Hoonan have addressed the Throne, praying that Lekin may be levied in lieu of transit duty, and a note to that effect has been made on the receipts, as you will see on examina-

The Imperial will has left this matter to the Viceroy's deliberation; and, although it has not yet been definitively settled, the amounts do not differ very much from that payable by transit duties.

With regard to the Lekin paid at Neë kea she, that paid in cash was a levy made on the tea growers, as is plainly stated on the receipt, and was paid by the hong into the office for them. May I request you to examine the receipt, when you will see that the payment has no connection with the foreign merchant.

Indeed this document should be held by the tea rower, and I do not know why it passed into Messrs. Dent and Co.'s hands. I would request you to address the Viceroy, that he may order inquiry by having this fact verified, and thus preventing future complications.

But Fashow is a barrier in Hoopeh, and, as the duties have not been arranged, each province collects its own, according to the regulations formerly Taking both provinces together, as existing. regards the merchant, the payment is in excess, but, as regards the barrier, it is still adhering to the old regulations received. This matter cannot be discussed with your countrymen, and I have

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already reported it to the Viceroy, who orders to wait until the payment of tariff duties at the Kiang Han Custom-house shall have been arranged, and there is no fear that this matter will then remain without settlement.

Your request for refund I really cannot now accede to, but it is right that I should reply to your letter, and return you the nine Lekin receipt.

Tung che, 1st year, 5th moon, 14th day. True translation.

WALTER E. KING. (Signed) Interpreter.

[Enclosure No. 3.]

H.M. Gunboat " Havoc,"

Hankow, June 14, 1862.

WITH reference to your letter of the 10th instant, I have the honour to inform you, that I have returned from Tan-kau, having released Messrs. Dent and Co.'s teas at that place, also 660 chests detained by the customs authorities at Lian-lien-kia, belonging to the same firm.

I arrived at Tan-kau on the evening of the 12th instant. I there seized all the Mandarin and war junks, as also the officer in charge of the custom-house.

I have brought him, as also the gunboats and guns named in the margin,* with me to Hankow.

On the 13th, I stopped at Lian-lien-kia, and released the boats containing Messrs. Dent and Co.'s teas.

The war-boats had all been taken about three miles up a creek. I went up in our boats and seized them. They had been scuttled by the crews, and some of their guns were thrown over-board. I was obliged to leave one gunboat behind, as she had such a large hole in her. The remainder, as stated in margin,† I raised and have brought with me to Hankow.

I sent, on arrival at this place, to the Mandarin's, informing him that I would call on him; but when I went on shore in the evening he was nowhere to be found. The people told me he had gone that day to Hankow. I have every reason to believe that he left after my arrival.

One of the boats seized at this place got adrift during the night; and this morning I found her at Pei-chow, scuttled, on shore, with everything taken out of her. There was a war-boat close to her, and, as I observed some of their men about her, I am sure that it was these men who had stripped her. I therefore seized their boat,‡ which I have brought to Hankow.

Besides the custom-house officer, I have five men who were taken in the different junks. I will be glad if you will make arrangements to take these men § out of the ship as soon as possible.

I would suggest to you that we retain possession of the war-boats and guns || until some assurance is given that no more than the proper amount of duties be charged on goods belonging to British merchants coming down the river.

I have, &c.,

G. POOLE, Lieutenant. (Signed) True Copy.

J. H. WEBSTER. (Signed)

W. Raymond Gingell, Esq.,

åс., &с., &c.

* 4 gunboats, 16 guns. † 3 gunboats (one of these boats lost in the way down river), 2 guns. ‡ Gunboat, 1; guns, 2;

Prisoners, 5, not including customs' officer. Ĩ

Total gunboats, 7; guns, 20; prisoners, 6 in number.