

D.

WHALING

SGD/WHA/2 # 19

SOUTH SHETLANDS.

1924.

No.

~~D/58/25~~ C/11/25

Colonial Secretary

SUBJECT.

1925.

22nd April.

OPERATIONS OF s.s. "SEVILLA" AT SOUTH SHETLANDS
1924-1925 SEASON.

Previous Paper.

Examination of figures of whalers log
books.

MINUTES.

C.A. 22/4/25

Telegram to Magistrate, South Georgia, 22/4/25. (1)
Telegram from Magistrate, South Geo. 30/4/25. (2)

Mr. G.H. Riches,

For your observations please,

*G.H. Riches
Officer
2 May 1925*

*Minutes from Mr. G.H. Riches Whaling Officer.
South Shetlands 3 May 1925. (3)*

G.L. Submitted with N.P.'s 315 & 317 of 1925.

*G.H. Riches
Officer
8 May 1925*

O.I.C./C.S.O.

Subsequent Paper.

*Is this not a confidential paper which
contains correspondence with Messrs. Salveson
about unreliability of returns? G.H. 8 May 1925*

G.S.

M. P. Confidential 11/21. attached.
G.S.
discuss
98 May 1923.

O.I.C./P. So.

Draft despatch (Confidential) + letter to Messrs Salvesen
Attached.

SA
2 July 1925

Letter to Messrs Chr. Salvesen & Co., 8 July, 1925. (4)
Confidential Despatch to S. of S. of 8 July, 1925. (5)

~~Letter to Messrs Chr. Salvesen & Co., 7th Jan., 1926.~~

Extract from Governor's minute, dated 18th December, 1925 in
M. P. D/72/25.

There was also discrepancies in statistics forwarded by
Messrs. Salvesen & Co. for South Shetlands in season 1924-25
and a letter was sent to the firm for correct returns. The
firm should also be asked for correct returns for South
Georgia.

.....

Letter to Messrs. Chr. Salvesen & Co. 7th January, 1926.

Letter from Messrs Chr Salvesen Co. 15 Oct 1925.

G.S. Submitted for information

Dec.
21.1.26

H.P.S.

I hope that the information asked for in
(4) will still be forthcoming. It is most confidential
and if
to have full information as to correct numbers
it is not secured within a short time
Messrs Salvesen can be asked for it.

SA
25 Jan 1926.

8. Letter from Messrs Salvesen & Co 25 Feb 1926

Y.E. Submitted

G.H. 13

D.P. sec

28 May 1926

O.Y. Sect.

1. If the revised British Museum forms are not received within a reasonable time a reminder had better be sent.

2. The information asked for on (4) has not yet been received. Messrs. Salvesen should be asked for it.

J.

28/4/26

9-10. Letter to John Salvesen & Co. dated 31st May 1926

M.L. 2/5/26

In his South Shetland Whaling Report for 1925-26, Mr. Bennett complains regarding the claims tendered by Messrs. Salvesen's s.s. "Suaqorsa".

Draft despatch to Secy of State herewith.

J. 12/4/26

11-13. Despatch, Confidential, of 17th June, 1926. to Secretary of State.

Y.E.

Despatch submitted for signature.

G.H. 13

D.P. sec.

18 June 1926.

Despatch signed. 18/6/26.

J.

Letter from Messrs Salvendy Co. 6th October 1926. 1st.

Y^{rs} I shikad with reference to nos 73-72.

2. Re landing certificates in respect of the "Sarajone's" cargo here not yet been received at further action they stand over against their receipt.

Y^{rs}

27. 11. 26.

H.C. Yes; we can but wait

~~B~~
27 Nov. 1926

Y. 4. 1. 27.

C.C.

Le 29. 11. 26.

Please ask Mr T and Co of C what

New landing certificates have yet been recd?

Y^{rs} 27

H.C.

I have ascertained from Mr T and Co of C that the landing certificates in question have not yet been received. On your instructions this paper will be brought up on arrival of Orcluna's mail.

Y^{rs} 27
15/1/27

Y. 6. 2. 27
Y^{rs} 10. 1. 27

15. Letter from Messrs Chr. Salvesen & Co. 22 November 1926

L.C.S.

With reference to my minute of 20/1/27, Land and Certs in respect of cargoes shipped for Sevilla & Saragossa have now been received and are placed in N.P. D/29/26 (here with) for withdrawal by the Hon Treasurer for necessary action. W.H.S.

cc.
9 Feb 1927.

y.2

Submitted with reference to sub 13-11 herein, and 70 in N.P. D/29/26 show the quantity of oil declared at landed to compare as 31/26 to 33668 barrels.

2. The S.F.S. has not replied specifically to sub 13-11 and I think that the matter of a further report and of representation to Messrs Salvesen may now stand over for consideration against the receipt of W. Bennett's report for the 1926-1927 season. It may be that the representation already made

will be found to have had the desired effect.

3. With 15-14 : in any case I do not
think that at this juncture you will want to
pursue further the matter of the accuracy of the
returns furnished in the 1924-1925 season.

JWS
14. 3. 27

H.C. It is pretty clear that we will get
nothing satisfactory out of this firm regarding
the 1924/25 Return.

2. I agree that we can wait and see
what happens in respect of the present
Season before we make further representations.

H.C.
14 March, 1927.

V.G. Paper brought up as divided.

JWS
14. 3. 27
D.J. Sec
15 May 1927.

Off. Sec. Sect.

I should be glad if you will
ascertain for the Treasury whether there
appears to be any further complaint or
dispute against Messrs. Selverus in respect

of the oil exported from the Republics during the past, 1926-1927, (Shelby season).

2. It will doubtless obtain W. Beard's observations generally in the matter.

3. It must not be overlooked, incidentally, that the promised dispatch in continuation of vol 13-12 is still outstanding.

Yours
truly

18.5.27.

Hon Treasurer.

Referred with reference to paras. 1 & 2 of His Excellency's minute above.

G. R. L. G.
By/Secy
18 May 1927

Hon. Col. Sec.

The catch of the ~~USS~~ Salween vessels is declared to at S. Georgia. No figures for the 1926-27 season have been received from S. Georgia.

2. All outstanding Landring Certificates have been received from the ~~USS~~ Salween other than one for 31,118 lbs whale oil shipped from S. Georgia last December.

M. Craigie Harshen

Treasurer
19. V. 27

M. A. G. Bennett

Will you please give your observations generally in this matter, vide para. 2. of H.C. the by. Governors minute of the 18th inst.

M. Brian Harkett

Hens
19. 5. 27.

Sir C & Sec

I always doubt figures by this firms' servants, Their methods are shuffling.

Capt B Hansen, SS Saragosa delivered me his declaration at Dception Isd. before departure for S Georgia. 30,404 bbls is the catch declared to. It is probably much more.

My report for 1925/6 contains some strong remarks on this firm.

Al Bennett
as rot
19. 5. 27.

Hon Treasurer.

It would be useful in this connection if you would state.

(a) the difference in quantity of oil declared and the quantity landed in respect of all Messrs Sulzer's shipments for season 1925/26.

(b) whether such differences are in excess of the average in the case of ~~the~~ ^{other} companies.

W. H. G.
20 May 1927

Hon. Gen. Sec.

Messrs Salween Shippers have
been as follows: -

<u>Shipped</u>	<u>Declared at Shipment</u>	<u>Quantity on Per Landing Certificate</u>	<u>Difference</u>
Dec. 1926	1664 Bbls	1675	11 Bbls
May 1926	31,126 "	33,668	2,542 "
"	33,450 "	34,709	1,259 "
June "	50,500 "	51,390	890 "

*See Red 90
in M.P. 2/25/26 "A"*

The only shipment which is in excess of
the average of other Companies is that
marked "A".

M. George Halkett

News

21.4.27.

4/6

Submitted.

4. The complaint regarding the under-declaration
of the shipment by the 'Saragossa' at clearance from
the South Shetlands in April 1926 is on quite a
different footing from the complaint to which
Sir John Middleton's despatch of the 8th July 1925
(Red 5 herein) relates. In this case the fault
may have been due to an unintentional
under-estimate of the quantity of oil on board
which could not fail to be corrected on
discharge: in the case of the complaint made
in 1925 there were good grounds to doubt
the genuineness of statistics compiled from

from definite information which the manager of the Company had in his possession.

3. There is always a tendency on the part of the shipper to underdeclare, owing to the financial benefit to be derived from the postponement of payment of export duty. In this case the Government lost interest on Rs 635. 17/- (2542 barrels @ 5/-) from date of shipment to date on which rebate of duty was refunded to the Company. On the other hand the shippers are always at a disadvantage in having to stand out of much larger sums due to them in respect of the rebate on the full quantity of oil discharged. — In the case of this shipment the amount was Rs 2758. 17/-. If pressure is brought to bear on shippers in the matter of their declarations they might reasonably object that the Government stand to gain by a possible over-declaration as well as by the delay which must always occur in refunding duty.

4. I would suggest that the shipments of this company ^{for the season 1926/27} should be watched and that if there is further evidence that its cargoes are being grossly underdeclared

the matter should be brought to their notice.
In the case of the statement which has given
rise to this complaint, to ensure the fault
might do more harm than good

W.L. 12
D.J. 12
23 May 1927

Off. Sec.

Confidential despatch herewith for
filing: please watch Mr. Lane's
statement as you suggest.

J.M.D.

23. 5. 27

16. Confidential despatch to S. of S.
of 1st June, 1927.

Y.L. Despatches submitted for signature.

Seen
J.H.
1/6/27

J.M.D.
7. 6. 27

W.L. 12
D.J. 12
6th June 1927

Mr. Treasurer,

Please see and submit a
further report in due course.

J. J. Kelly

G. L. Sec.

13.6.27.

Hon. Col. Sec.

Seen.

2. Further report will be
submitted when Landing Certificates
have been received.

Mr. Craigie Harkness

14.6.27.

~~24.8.27~~

~~14.6.27~~

Mr. Treasurer

Are you in a position to
submit a further report in this matter please?

J. J. Kelly

5.8.27

Hon. Col. Sec:

No landing certificates in respect of Whale oil shipped by Messrs Salvesen, 1926-27 season have yet come to hand.

M. Traill Halliday
Treasurer
6.9.27

~~4 7. 11. 27~~
~~7 7. 9. 27~~

(17) Memo from Hon Treasurer 28th Oct 1927

y.g. Schmutz with a draft dated.

Jud 2. 11. 27

Hon C.S.

Before sending the despatch I should like to know what the duty would have amounted to on the extra extra barrels mentioned. Please send to Hon. C.T. For his information & return. A.H. 2.11.27.

Strike JH
Draft dated 2/11
Jud 3/11

18-19. Confidential despatch to S. of N. of 4/11/27.

Hon. Treasurer

Please see

Jud
5.11.27

Hon. Sol. Sec.

Dear, thank you.

M. Braini Kallita

Treasurer

7. XI. 27

D/58/25.

TELEGRAM.

(1)

From : The Colonial Secretary
To : The Magistrate, South Georgia.

Dispatched : 22nd April, 1925. Time 3.15 pm.
Received : ... 192 Time.

MAGISTRATE
SOUTH GEORGIA.

UVHEAOEILP SEVILLA OLKENHLEOT AMRIPCPEB UNUZALOKUX
CEISUANHAG NYAHINYUHO SEMSAUNUVE DIALEICOAC JYRUIHOGYE
DNVUSGUksy UHODIIDAEO UITORDYNIE.

Meaning:

With reference to operations of Sevilla please ask for and examine whalers log books and make note of number and species of whales caught. This information is required for purposes of checking figures in usual reports furnished by vessel.

Colonial Secretary.

TELEGRAM.

From : The Magistrate, South Georgia.

To : The Colonial Secretary.

Dispatched : 30th April,

192 5. Time. 11
pm

Received : 1st May,

192 5. Time. 11
am.

SECRETARY

PORTSTANLEY.

30th April.

With reference to your telegram of 22nd April I have examined the log books of the whalers and obtained the following figures Blue 144 Fin 201 Hump 45 Sperm 2. These figures though taken from logs are not to be relied on as I have reason to believe that they are inaccurate though I am unable to obtain a proof. I was informed verbally by the officers of the Sevilla on arrival that whales actually caught numbered 410. The number per whaler being as follows Sousa 131 Shove^{*} 109 Sorka 105 Siyka^{*} 65. The first and last named are as actually given the other 2 are approximate but the difference is no more than 2 whales at the most.

Magistrate.

x Shova
Sikka



(3)

Hon: - Colonial Secretary

Figures herewith declared to by
Captain Sinclair on his departure from
South Shetlands

Blue	Fin	Hump.	Sperm	Total
139	- 212	- 30	- 2	- 383

Catchers	Soursa	Shova	Loeka	Sitka	Total
	123	- 103	- 100	- 57	- 383

S. A. Fisher
5/5/25

D/58/25.

CONFIDENTIAL.

8th July,

25.

Gentlemen,

*Encl B in MP
@ 12/24*

With reference to your letter of the 9th of July, 1924, I am directed by the Governor of the Falkland Islands to inform you that a question has arisen as to the accuracy of the returns, which have been furnished by the Master of s.s. 'Sevilla', of the whales taken in the South Shetlands during the season 1924-1925.

2. As it is the practice for men employed on board the catchers to be paid in addition to their monthly wages a bonus for each whale caught which varies according to the species, accurate information will be in your possession regarding the number and species of whales taken by each catcher and I am to request that you will be so good as to furnish a statement shewing the number of Blue, Fin, Humpback and Sperm Whales taken by each of the catchers 'Sousa,' 'Shova,' 'Sorka,' and 'Sitka' during the season 1924-1925.

I am,

Gentlemen,

Your obedient servant,

G. R. L. Brown.

for Colonial Secretary.

Messrs Chr. Salvesen & Co.,
29, Bernard Street,
Leith.

ANTARCTIC ISLANDS.
CONFIDENTIAL.

GOVERNMENT HOUSE,
STANLEY,
8th July, 1925.

Sir,

With reference to the concluding paragraph of my despatch No. 77 of the 7th of July, and to the Duke of Devonshire's Confidential despatch of the 3rd of December, 1923, relative to the reliability of the statistical returns furnished by s.s. 'Sevilla', I have the honour to inform you that there is considerable doubt as to the accuracy of the return which has been furnished by the Master of this vessel, of the whales caught in the South Shetlands during the season 1924-25.

2. The return furnished to the Whaling Officer gave the total number of whales taken as 383 and as the accuracy of this figure was in doubt the Magistrate at South Georgia was instructed by telegraph to examine the log books of the catchers, which shewed that 392 whales had been taken while the Magistrate has reason to believe that the correct total may be as high as 410.

3. A copy is attached of a letter which I have caused to be addressed to Messrs Chr. Salvesen & Company.

In duplicate.

I have the honour to be,

Sir,

Your most obedient,

humble servant,

THE RIGHT HONOURABLE

L. C. M. S. AMERY, P.C., M.P.,

J. Middleton.

SECRETARY OF STATE FOR
THE COLONIES.

C/11/25.

CONFIDENTIAL.

7th January,

26

Gentlemen,


With reference to the Confidential letter from this office, dated the 8th of July, 1925, I am directed by the Governor of the Falkland Islands to inform you that according to statistics furnished to the Magistrate, South Georgia, the total catch of whales obtained by the South Georgia Company, during the whaling season 1924-1925, was 1,304. The returns furnished by the Company, however, for transmission to the British Museum, contain particulars of 1,257 whales only.

2. I am accordingly to request you to be so good as to arrange for revised British Museum forms to be forwarded to me at your early convenience. As you will fully appreciate it is of great importance that these records should be complete and accurate.

I am,

Gentlemen,

Your obedient servant,


Colonial Secretary.

Messrs Chr. Salvesen & Company,

29, Barnard Street,

Leith, Scotland.

29 BERNARD STREET, LEITH.
82 GORDON STREET, GLASGOW.
CUSTOM HOUSE BUILDINGS, GRANTON.
TELEGRAPH ADDRESS, "SALVESEN, LEITH."
TELEPHONES, LEITH 450, 290 & 274.
LEITH NO. 811 (5 LINES)

CHR. SALVESEN & CO.,
ESTABLISHED 1846.

Partners--

J. T. SALVESEN.
F. O. SALVESEN.
T. E. SALVESEN.

29 Bernard Street.

Leith

15th October, 1925.

CONFIDENTIAL.



Sir,

(14)
We have the honour to acknowledge receipt of your letter No. D/58/25 dated 8th July from which we note with the deepest concern that a question has arisen as to the accuracy of the Returns furnished by the Master of the s.s. "SEVILLA" during the Season 1924/25. It had been reported to us that an official inquiry had taken place at Leith Harbour, South Georgia, while the "SEVILLA" was lying there at the end of the season and in view of this and the previous complaints received regarding Captain Sinclair it was decided by the Directors of the South Georgia Co., Ltd., to dispense with his services. We have impressed upon his successor - Captain C.M. Davidsen - as well as upon Captain Grance, Manager of the "SARAGOSSA", the importance of complying strictly with the provisions of the Whaling Regulations, and instructed them to pay particular attention to the accuracy of all official returns. We trust therefore that there will be no cause for complaint in this respect in the future and that Captain Sinclair's dismissal will prove a salutary example.

We have the honour to be,

Sir,

Your obedient Servants.,
per pro Chr. SALVESEN & Co.

A handwritten signature in cursive script, likely belonging to a representative of Chr. Salvesen & Co.

The Colonial Secretary,
Stanley,
Falkland Islands.-

29 BERNARD STREET, LEITH.
82 GORDON STREET, GLASGOW.
CUSTOM HOUSE BUILDINGS, GRANTON.
TELEGRAPH ADDRESS, "SALVESEN, LEITH."
TELEPHONES, LEITH 150, 290 & 274.
LEITH No. 811 (5 LINES)

CHR. SALVESEN & CO.,
ESTABLISHED 1846.

Partners—

J. T. SALVESEN.
F. G. SALVESEN.
T. E. SALVESEN.

8
29 Bernard Street,

Leith 25th February, 1926.



Sir,

We have the honour to acknowledge receipt of your Confidential letter, No. C/11/25, dated 7th January, and to inform you that we are instructing the Works Manager at Leith Harbour by next mail to forward revised British Museum forms for the whales caught during the Season 1924/25.

We fully appreciate the importance of seeing that these records are complete and accurate, and our various Managers have standing orders to this effect.

We have the honour to be,

Sir,

Your obedient Servants,

per pro Chr. SALVESEN & Co.

The Colonial Secretary,

Stanley,

Falkland Islands.-

(10)

Confidential

11/25.

31st May,

26.

Gentlemen,

I am directed by the Acting Governor to advert to my letter of the 8th of July, 1925, relating to the question of the accuracy of the returns furnished by the Master of the "SEVILLA" of the whales taken in the South Shetlands during the season 1924-1925, and to inform you that the statement requested of the number of blue, fin, humpback, and sperm whales taken by each of the catchers 'Sousa', 'Shova', 'Sorka', and 'Sitka' during that season has not yet been received. I am to say that very considerable inconvenience has been caused by the delay which has occurred in the submission of the particulars required and to request that you will now be so good as to give the matter your immediate attention.

2. I am to add, with reference to your letter of the 15th of October, 1925, that His Excellency trusts that the instructions which you have issued to the managers of your whaling factories will prove effective in securing strict

accuracy/

Messrs. Chr. Salvesen & Co.,

29, Bernard Street,

L E I T H.

accuracy in future in all returns furnished in connection with the operations of your vessels.

I am,

Gentlemen,

Your obedient servant,



for Colonial Secretary.

FALKLAND ISLANDS.
CONFIDENTIAL.

GOVERNMENT HOUSE,
STANLEY.

17th June, 1926.

The quantity of oil discharged will compare of the quantity declared at South stations. The result of this comparison will be communicated to Sir, in due course.

rel 18 & H.P.
2/5/26

With reference to paragraph 4 of my despatch No. 70 of the 17th of June, 1926, in which attention is drawn to the doubtful accuracy of the information supplied by Messrs. Chr. Salvesen & Coy's s.s. "Saragossa" in respect of her whale catch during the season 1925-26, I have the honour to refer to Sir John Middleton's Confidential despatch of the 8th of July, 1925, relative to the returns rendered for the 1924-25 season by the s.s. "Sevilla" owned by the same firm. As intimated in that despatch a letter - copy of which was enclosed - was addressed on the subject to Messrs. Salvesen and I now transmit for your information a copy of the reply returned by them.

15th October 1925.

2. It would appear that the action taken by the firm has failed to have the desired effect, but I am of opinion that any further representations should be deferred pending the receipt of the landing certificates in respect of the "Saragossa's" cargo; when these are received it will be possible to compare the figures shewing

the/

THE RIGHT HONOURABLE
L. C. M. S. AMERY, P.C., M.P.,
SECRETARY OF STATE FOR THE COLONIES.

the quantity of oil discharged with those of the quantity declared at South Shetlands. The result of this comparison will be communicated to you in due course.

I have the honour to be,

Sir,

Your most obedient,

humble servant,

A. E. Beattie.

CHR. SALVESEN & CO.,
ESTABLISHED 1846.

29 BERNARD STREET, LEITH.
82 GORDON STREET, GLASGOW.
CUSTOM HOUSE BUILDINGS, GRANTON.

Partners—

J. T. SALVESEN.
F. G. SALVESEN.
T. E. SALVESEN.

TELEGRAPH ADDRESS, "SALVESEN, LEITH."
TELEPHONES, LEITH 450, 290 & 274.
LEITH NO. 811 (5 LINES)

29 Bernard Street.

Leith 6th October, 1926.-



Sir,

Red 10

We have the honour to acknowledge receipt of your confidential letter No.11/15, dated 31st May, relating to the returns furnished by the Master of the "Sevilla" of whales taken at the South Shetlands during the season 1924/25. We regret that owing to an oversight, the desired particulars have not been submitted. We have now written to our agent in Norway for the pay-sheets of the crews, as suggested in your previous letter, and will revert to this matter as soon as they are received. Our experience, however, is that the pay sheets do not furnish very reliable data in this connection, as not infrequently, bonuses are paid to the crews for a larger number of whales than those actually captured by way of compensation when the whale catcher is employed for some special purpose in connection with the expedition, whereby catching time is lost.

We have the honour to remain,

Sir,

Your obedient servants,
per pro Chr. SALVESEN & Co.
McDermott

Colonial Secretary,

Stanley,

Falkland Islands.-

CHR. SALVESEN & CO.,
ESTABLISHED 1846.

29 Bernard Street.

Leith 23rd November, 1926,

29 BERNARD STREET, LEITH.
82 GORDON STREET, GLASGOW.
CUSTOM HOUSE BUILDINGS, GRANTON.
TELEGRAPH ADDRESS, "SALVESEN, LEITH."
TELEPHONES, LEITH 456, 200, 274.
LEITH No. 811 (5 LINES)

Partners—
C. T. SALVESEN.
F. G. SALVESEN.
T. E. SALVESEN.

Sir,

With further reference to our letter of 6th October, we have now been advised by our Agent in Norway that he cannot trace the Pay-sheets in respect of the season 1924/25 at the South Shetlands. We regret, therefore, that it is not possible for us to furnish the information required.

We have the honour to remain,

Sir,

Your obedient Servants,
per pro Chr. SALVESEN & Co.

Chr. Salvesen

The Colonial Secretary,
Stanley,
Falkland Islands,

GOVERNMENT HOUSE,
STANLEY,
1st June, 1927.

FALKLAND ISLANDS.
CONFIDENTIAL.

Sir,

I have the honour to refer to Lieutenant-Colonel Beattie's Confidential despatch of the 17th of June, 1926, relative to the returns rendered by Chr. Salvesen and Company in respect of whale oil on export from the Dependencies, and to report that the quantity of whale oil, 31,126 barrels, declared by the s.s. "Saragossa" of this firm at South Shetlands and South Georgia in April and May, 1926, is less by 2,542 barrels than the quantity, 33,668 barrels, shown as discharged in the landing certificates which have now been received.

2. Although the percentage of error in this case is high I am not fully satisfied that it may not have been due to an unintentional under-estimation and I would propose to await the collection of the necessary information in respect of the 1926-1927 season recently concluded before considering the advisability of further action in this connection.

I have the honour to be,

Sir,

Your most obedient,

humble servant,

J. M. ELLIS.

THE RIGHT HONOURABLE

L. C. M. S. AMERY, P.C., M.P.,

SECRETARY OF STATE FOR THE COLONIES.

MEMO.

Departmental Number.

From.....Colonial Treasurer....

Date..... 28th October 1927.

To....Hon.Col.Secretary.....

Messrs.C.Salvesen & Coy of Leith.
Unreliability of returns of whale oil furnished by -

Reference Numbers.

CONFIDENTIAL No.II/I925.

Hon.Col.Sec,

Landing Certificates have now been received covering Whale Oil shipped by Messrs.C.Salvesen & Co, during the 1926-27 Whaling Season. The quantities originally declared and the quantities actually landed are shown below:-

Ship.	Declared at Shipment.	Actually landed.	Difference
"Coronda"	31,118 bbls	31,762	644 bbls.
"Sevilla"	24,304 "	24,496	192 "
"Coronda"	47,000 "	47,860	860 "
"Saragossa"	31,654 "	32,719	1065 "

2. The only noticeable difference is that relative to oil shipped by the "Saragossa",but this difference is no larger than that shown at times by other Companies. On the whole the quantities declared to at shipment have been fairly accurately estimated.

M. Smijer Hartke
Treas.
Octbr 28th 1927

19
GOVERNMENT HOUSE,

STANLEY,

4th November, 1927.

FALKLAND ISLANDS.

CONFIDENTIAL.

Sir,

With reference to the previous correspondence terminating with Mr. Ellis's Confidential despatch of the 1st of June, 1927, relative to the returns rendered by Chr. Salvesen and Company in respect of whale oil on export from the Dependencies, I have the honour to transmit, for your information, a copy of a report received in this connection from the Treasurer and Collector of Customs relative to the returns rendered by Messrs Salvesen of whale oil exported during the 1926-1927 season.

In duplicate.

2. You will see that these returns present no unusual feature and in the circumstances I would not propose to proceed further in the matter of the past under-declarations to which your attention has been invited.

I have the honour to be,

Sir,

Your most obedient,

humble servant,

ARNOLD HODSON.

THE RIGHT HONOURABLE

L. C. M. S. AMERY, P.C., M.P.,

SECRETARY OF STATE FOR THE COLONIES.