MONTREAL, November 26, 1937 317 Keefer Building

Z. Deutsche Zollbest.

nh 26/11.

The Massey-Harris Co., Ltd., 915 King St. West, Toronto, Ont.

Dear Sirs,

In order to obtain free customs entry for the two returned machines to Germany, it will be necessary for the consignee to prove to the German customs authorities that the machines shipped are identical with the product of your factory in Cologne consigned to you. For this purpose it will be advisable that you attach to the shipping documents the original invoice from your factory at Cologne, as well as a declaration signed by your firm, to the effect that the two machines invoiced in your factory's invoice are identical with those now shipped.

For your information I beg to say that German customs duties are levied according to the weight, and not according to the value of the merchandise.

I have no doubt that your factory at Cologne will be in a position to identify the particular pieces of machinery with the German customs.

Yours very truly,

The German Consul General

by:

(Dr Anton Wagner) Commercial Attaché.