

MADRAS RECORD OFFICE.

Government of Madras.

Insolvent DEPARTMENT.

G.O. No.	773	Press
		~~Mis.~~
Dated	14-5-19	1867

125-127

Not to be folded or roughly handled

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Read the following papers :—

No. 125. From Messrs. SHAW and ALLDRITT, Solicitors, Madras, to the Chief Secretary to Government, Fort Saint George; dated Madras, 2nd February 1867.

We have the honor to address you, on behalf of Messrs. Arbuthnot & Co., with reference to a correspondence which has passed between them and the Registrar General of Assurances, and which they are desirous should be laid before Government, as the subject is one of considerable importance to all persons having dealings with landed property, whether by way of mortgage or purchase.

A copy of the correspondence is sent herewith, and the circumstances under which it took place are as follows :—

Messrs. Arbuthnot & Co. had agreed with Captain Meppen to lend him the sum of Rupees 2000, upon the security of a house and ground at Bimlipatam belonging to him, and a Mortgage Deed was thereupon prepared by Messrs. Arbuthnot & Co.'s Solicitors, containing in the body of the Deed an acknowledgment of the receipt by Captain Meppen of the Rupees 2000 in the usual form, and having also a receipt for the Rupees 2000 signed by Captain Meppen at the foot of the Deed. This Deed was executed, and the receipt at foot signed by Captain Meppen, on the 2nd November last, and on the 5th of the same month Captain Meppen presented the Deed for registration at the office of the Registrar General of Assurances.

A few days afterwards, the Deed was returned to Messrs. Arbuthnot & Co., with the following endorsements.

“ Presented on the 5th November 1866, at 11½ A. M., in the office of the
“ Registrar General by the undersigned.

“ R. W. MEPPEN.

“ The undersigned party, who is personally known to me, admits the
“ execution of this document, and the receipt of one thousand Rupees, being a part of the
“ consideration named therein.

“ R. W. MEPPEN, *Master Mariner.*

“ Madras Town, Oilmongers Street, No. 802.

“ MADRAS,
“ 5th November 1866.

“ Registered as No. 75 of Book 2, Volume 2, p. 158-165.

“ R. M. MACDONALD,
Registrar General.”

“ MADRAS,
“ 8th November 1866.

We have been unable to ascertain what actually passed between the Registrar General and Captain Meppen, but some misapprehension appears to have arisen from the fact that, although the whole sum of Rupees 2000 had been placed to Captain Meppen's credit in the Books of Messrs. Arbuthnot & Co., who were his General Agents and Bankers, Rupees 1000 only had been drawn by him from that credit, leaving the balance in the hands of Messrs. Arbuthnot & Co., as his Bankers.

Be that however as it may, we submit that the Registrar General ought not to have made any statement in his endorsements as to the receipt of the con-

sideration money in the face of, and in direct contradiction to, the two several receipts contained in the body and at the foot of the Deed presented for registration.

This view being taken by Messrs. Arbuthnot & Co., they wrote to the Registrar General, on the 12th November, requesting him to cancel that portion of his endorsement which expresses an acknowledgment, on the Mortgager's part, of receipt of part only of the consideration money, and thereupon followed the rest of the correspondence, copy of which is sent herewith.

6. This correspondence does not appear to require any comment from us, as the question which we wish to bring to the notice of Government does not depend upon the merits of this particular case, but upon the serious inconvenience that will be caused if Registering Officers are to make endorsements on Deeds presented for registration in direct contradiction to statements contained in such Deeds.

The provisions contained in the 66th Section of the Indian Registration Act, 1866 (XX of 1866) cannot, we submit, be held to justify any such endorsements. That section directs, in so far as it is material to the present purpose, that any admission of receipt of consideration made in the Registering Officer's presence, in reference to the execution of the document, shall be endorsed on the document, and, no doubt, that provision may occasionally be found of great use in supplementing an imperfect Deed. We submit, however, that in no case does it authorize the Registering Officer to endorse a statement that the consideration money, or any part thereof, *has not been received*, and that, most certainly, he ought not to do so when such endorsement is in contradiction to a statement contained in the Deed itself, by which a Court of Law would hold all parties executing the Deed bound in the most solemn and conclusive manner.

Assuming for the moment, though we are certainly not prepared to admit, that it is the duty of a Registering Officer to make inquiry as to the receipt of the consideration money, we submit that if, upon making such inquiry, it should appear to the Registering Officer that the consideration money has not been received, his duty would then be, not to make any endorsement to that effect, especially when such endorsement would contradict anything already appearing on the Deed, but to refuse to register the Deed unless the apparent contradiction is explained.

But we submit that the Registering Officer has no authority, and ought not, to make any inquiries except those directed by the Act. An acknowledgment of the receipt of the consideration money, to be worth anything, should be made to, or at all events in the presence of, the person from whom the money was received, and we submit that it is for him, and not for the Registering Officer, to ask for any such admission. A payment of the consideration money cannot, of course, be made except in the presence of all parties.

The appearance on a Deed of such an endorsement as that now complained of must seriously affect the value of the security in the case of a mortgage, or of the property itself in the case of a purchase, as it will undoubtedly cast grave suspicion on the Deed, and, in future dealings with the property, render necessary inquiry as to the *bona fides* of the transaction, which, after the lapse of some years, it may be found extremely difficult, or impossible, to answer, and which will in all cases occasion additional expense and delay in completing the transaction.

We trust, therefore, that Government will be pleased to take this matter into consideration, and, should the views of our clients and ourselves appear to them to be correct, that the Registrar General of Assurances and other Registering Officers may be directed not to examine persons presenting documents for registration as to any matters with regard to which inquiry is not enjoined by the Act, and not to enter in their endorsements any admissions as to the receipt or payment of the consideration, unless required to do so by the person paying the same.

From Messrs. ARBUTHNOT & Co., to the Registrar General, Madras; dated Madras, 12th November 1866.

We have the honor to return, herewith, Captain Meppen's mortgage to us, dated 2nd instant, and must beg that you will cancel that portion of your endorsement which expresses an acknowledgment, on the Mortgager's part, of receipt of part only of the consideration money. We do not consider that such an endorsement is required or authorized by the Registration Act, and in this instance it is certainly incorrect, inasmuch as the whole of the consideration money has been placed at Captain Meppen's disposal, though, as yet, he has only drawn in "cash" Rupees 1000.

From the Acting Registrar General of Assurances, Madras, to Messrs. ARBUTHNOT & Co., Madras; dated Madras, 14th November 1866, No. 303.

I have the honor to acknowledge the receipt of your letter of the 12th instant, and to state that I cannot comply with the request therein contained. I may add that the concluding portion of Clause 3 of Section 66 of the Registration Act is the Registrar General's authority for the portion of the endorsement to which you have taken exception.

2. The Deed received with your letter is herewith returned.

From Messrs. ARBUTHNOT & Co., to the Registrar General of Assurances, Madras; dated Madras, 15th November 1866.

We are in receipt of the Acting Registrar General's letter, dated 14th instant, replying to ours of 12th instant.

We regret that we cannot accept the explanation therein contained.

The Deed acknowledges receipt of a consideration of Rupees 2000, and a separate receipt for that amount is endorsed on it, in addition to the acknowledgment in the body of the Deed itself.

The Deed was presented to you to be registered as it stood. Either your inquiry regarding consideration money was in excess of your duty, for we do not find such inquiry enjoined in the Act, or your registration of the Deed, with an endorsement entirely at variance with the principal condition therein expressed, was irregular.

We, therefore, return the Deed, and we request that you will at once rectify the endorsement, or we shall at once submit the matter to Government, for their orders thereupon, and take such other action as may seem necessary for protection of our interests.

Meanwhile, we must give you notice, which we hereby do, that we hold you responsible for any damage or loss which we may sustain in consequence of your act, as well as for all expenses we may incur in having the Deed put in order.

From the Registrar of Madras, in charge of the General Registry Office, to Messrs. ARBUTHNOT & Co.; dated Madras, 23rd November 1866, No. 309.

I have the honor, with reference to your letter of the 15th instant, to state that the Registrar General, who is at present absent on leave, will resume charge on the 12th proximo, and will then reply to your letter.

From the Registrar General of Assurances, to Messrs. ARBUTHNOT & Co.; dated Madras, 12th December 1866, No. 324.

Two letters, dated the 12th and 15th November, have been addressed by you to me during my absence on leave, in which you request me to cancel a portion of an endorsement on an instru-

14th May 1867.

ment executed in your favor by Captain Meppen, and registered by me on the 5th ultimo. Mr. Ferrand, who was acting for me, has already intimated to you that he could not comply with your request, and I now proceed to reply more in detail to your letters.

2. It will probably occur to you that, if I were in the habit of receiving and acting upon amateur constructions of the Registration Acts; and according to all the irregular requests which are made to me on the faith of such constructions, a somewhat singular system of registration would by this time be in operation in this Presidency, and I may remind you that such irregular requests emanating from you have had to be refused.

3. On the 20th January 1865, you addressed me a letter, requesting me, on behalf of Mr. Boswell, to register and return an instrument, which was enclosed, executed in his favor by Mr. Francis Culling Case. As Mr. Boswell was not the executing party, it was not competent to him, under Section 28 of Act XVI of 1864, to appoint any Agent for the registration of the instrument. Even if he had been the executing party, a Power of Attorney, duly executed and properly authenticated, would have been necessary to enable you to act for him; and even if you had been furnished with a Power of Attorney, the instrument could not have been registered, as you seemed to suppose, by correspondence.

4. On the 31st October 1866, a member of your House tendered for registration a Deed of Mortgage executed by Mr. Rohde for his son, to which was attached a distinct collateral instrument, executed on unstamped paper by different parties on a different date, and for the registration of which no Power of Attorney had been obtained, and it was expected that I would register these two documents, one of which was wholly inadmissible, as a single instrument, because they happened to be tacked together.

5. In the first of the letters relating to the present case, you request me to cancel that portion of my endorsement which expresses an acknowledgment, on the Mortgager's part, of receipt of part only of the consideration money, observing that you do not consider that such an endorsement is required or authorized by the Registration Act, meaning, I presume, generally, that endorsements should not contain any record of admission of receipt of consideration, and you go on to add that in this particular case the endorsement is certainly incorrect, inasmuch as the whole of the consideration money had been placed at Captain Meppen's disposal, though as yet he had only drawn in cash Rupees 1000. It has been since pointed out to you, with regard to the general question, that Clause 3 of Section 66 distinctly mentions, as one of the particulars which shall be endorsed on documents admitted to registration, "any payment of money or delivery of goods made in the presence of the Registering Officer in reference to the execution of the document, and any admission of receipt of consideration made in his presence in reference to such execution"; and if you had glanced at the forms of endorsement prescribed in the Rules for the Registration of Assurances (vide 119) you would have seen that they contain admissions of receipt of consideration in part as well as in full. With regard to the alleged incorrectness of the endorsement in this particular case, I have to observe that what I had to record was the actual admission made in my presence by Captain Meppen, and not the admission which Messrs. Arbuthnot & Co. now think he ought to have made. It is, of course, conceivable that a party who has executed an instrument may fraudulently make a false admission with regard to the amount of consideration money received by him, and it is also conceivable that he may, without any fraudulent intention, err in stating the amount. In either case, the Registering Officer is not responsible for the truth or correctness of the admission recorded by him. But, on your own showing, I see no reason to suppose that any intentional or unintentional error has been committed by Captain Meppen, in stating that he had received only a part of the consideration money. It is evident that he does not share your conviction that an authority to draw on you for a given sum is equivalent to the actual receipt of that sum, and it may occur to you, on further reflection, that if the Firm of Arbuthnot & Co. had happened to fail in the interim between the registration of the instrument and the realization of the undrawn balance of the sum placed at his disposal, Captain Meppen might have practically experienced that the two terms which you consider identical were not absolutely synonymous.

14th May 1867.

6. In your second letter, you state that either my inquiry regarding consideration money was in excess of my duty, for you do not find such inquiry enjoined in the Act, or that my registration of the Deed, with an endorsement entirely at variance with the principal condition therein expressed, was irregular.

7. With regard to the first point, I may observe that Act XVI of 1864 did not require any record to be made of admission of receipt of consideration, and that the present provision in Clause 3 of Section 66 of Act XX of 1866 was inserted to prevent persons who had received money on instruments brought for registration, afterwards falsely pleading that they had duly executed the instruments in question, but that they had never received the consideration therein stated to have been received. This provision of the Act would, in the great majority of cases, be entirely defeated if the Registering Officer made no inquiry on the subject. The Act enjoins that certain admissions shall be recorded. It does not state how they should be obtained. The executing parties have, generally speaking, no knowledge, or a very imperfect knowledge, of the Act, and make no admissions or statements, except in reply to such questions as are put to them. In one particular class of cases, viz., that in which the presence of the executing parties is not voluntary, but has to be enforced by a summons, it is obvious that it would be hopeless to expect that admissions of receipt of consideration would be volunteered. The argument that, because certain necessary and obvious steps of a process are not expressly enjoined, they are to be regarded as forbidden, seems to me totally untenable. If such reasoning could be admitted with regard to Clause 3 of Section 66, it might be argued, equally seriously with regard to Clause 2 of the same Section, that if a witness were unable to do more than affix his mark to an endorsement, it would not be competent to the Registering Officer to inquire his name, place of residence, and trade or profession, because it is not enjoined that he shall do so. The Act does not profess to regulate the proceedings of the Registering Officer in every detail, but delegates to me the power of framing such rules as are necessary on the subject, which, when approved by Government, have the force of law.

8. With regard to the alleged irregularity of registering a Deed with an endorsement at variance with the principal condition therein expressed, it is obvious that a Registering Officer must, in every case in which the executing party admits the receipt of a part only of the consideration money stated in the instrument, pursue one of the three following courses:—

- (a). Record the admission made in his presence;
- (b). Suppress the admission made in his presence; or
- (c). Refuse to register.

You appear to assume that an endorsement on an instrument must necessarily be in exact accordance with the conditions therein expressed. This can occur only in cases in which the full amount of the consideration money has been paid before registration. In many cases, however, the executing parties do not succeed in obtaining their money until the instrument has been registered. In other cases, a portion only is advanced before registration; and there are other cases in which property is transferred for a fictitious consideration, which there is no intention of paying or receiving on either side, although the receipt of some nominal sum is formally acknowledged in the body of the Deed. In all such cases the executing parties either deny any actual receipt of consideration money, or admit the receipt of only a part. The Act itself contemplates the execution of instruments before the actual payment of the money specified in it, inasmuch as the money can, if the parties wish it, be paid before the Registering Officer. It would be obviously impossible to refuse to register in such cases. If no admission of receipt of consideration is made, none is recorded. If any admission is made, it must, under Section 66, be recorded, and not suppressed.

9. What you now request me to do is something more than suppression. Under the term of rectification, you seriously propose that I should tamper with the record of a statement, which has been already signed on a date long past by the party who made it, and who may, for anything your letters state to the contrary, be in entire ignorance of the proposition made by you. Such a request could not be complied with, even if it emanated from Captain Meppen, and it certainly cannot be complied with when emanating from any one else.

10. In the concluding portion of your letter, you inform me that, in the event of my not acceding to your demand, you propose, besides submitting the matter to Government, taking such other action as may seem necessary for the protection of your interests, and you give me notice that you hold me responsible for any damage or loss which you may sustain in consequence of my act, as well as for all expenses you may incur in having the Deed put in order. This portion of your letter seems to be either devoid of meaning, or gratuitously offensive. Section 85 of Act XX of 1866 states that no Registering Officer shall be liable to any suit, claim, or demand, by reason of any thing *bona fide* done or refused in his official capacity. If you have read this Section, I must understand you to imply that you impute *mala fides* to me. If you are not aware of its existence, I must infer that, without even having read the Act, you have thought proper to address me a letter in which you undertake to expound its provisions, and to instruct me in the duties of my office.

11. Lastly, as you cannot but be aware that requests unaccompanied by threats receive precisely the same attention as requests accompanied by threats, I would suggest for your consideration whether the latter might not, with advantage, be dispensed with in any future communications with which you may think proper to favor me.

From Messrs. ARBUTHNOT & Co., to the Registrar General of Assurances, Madras; dated Madras, 14th December 1866.

We have the honor to acknowledge your letter of 12th instant, replying to our complaint of, as we consider, an irregularity in your endorsement on Captain Meppen's mortgage to us.

The 2nd, 3rd, and 4th paragraphs relate to matters wholly irrelevant to the question at issue.

Paragraphs 5 to 9 are devoted to an exposition of the provisions of the Act, justifying, in your belief, your action.

We may mention that we have acted, not on our own judgment or construction of the Act, but on legal advice.

Your impression in regard to the nature of the cash part of this transaction is not correct. The full amount has been placed to the credit of Captain Meppen's banking account. It is not merely an authority to draw which he possesses, the money is at his credit bearing interest, and liable to be accounted for to his representatives in the event of his death. On the other hand, Captain Meppen's loan account has been charged with the full amount, and is bearing interest against him.

We feel indebted to you for the attention you have given to the subject.

Paragraphs 10 and 11 seem an endeavour to introduce an element of personality into the discussion. This we think is really unnecessary. Our notice of responsibility was expressed in the usual form. It is simply a notice that we hold you liable for any damage we may incur through your act. We fail to see anything offensive in it, and can only pass over, without further comment, your extraordinary impression that the idea of *mala fides* on your part could have been present to us, or that we should have intended gratuitous offence in using a form of words which is employed almost daily wherever one of two disputing parties desires to give formal notice of his intention to hold the other responsible for acts committed and expenses incurred.

We can only regret misconstruction of our expressions and intentions, and, as between you and ourselves, we think the correspondence had better cease with this letter.

We will request the opinion of our Solicitors in this case on the point at issue, as it affects cases of constant occurrence of far greater importance than that of Captain Meppen's mortgage, and if they consider it desirable that the question should be carried further, we will be guided by their recommendation, and instruct them to communicate with you accordingly.

Referred to the Registrar General of Assurances, for his remarks.

FORT SAINT GEORGE,
5th March 1867.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

No. 126. From the Registrar General of Assurances, Madras, to the Chief Secretary to Government, Fort Saint George; dated Madras, 28th March 1867, No. 42.

I have the honor to submit the following remarks, with reference to a letter of the 2nd February, from Messrs. Shaw and Alldritt, herewith returned, with the correspondence accompanying it.

2. In paragraphs 5 to 9 of my letter, No. 324, of the 12th December, to Messrs. Arbuthnot and Co., I have stated, in considerable detail, the grounds on which I considered that I had no alternative but to make the endorsement complained of. It seems, therefore, unnecessary that I should recapitulate these arguments. That Captain Meppen admitted before me the actual receipt of Rupees 1000, and not of Rupees 2000, will, I think, be sufficiently evident, not only from the endorsement signed by him, but also from the following copy of his statement, which was recorded and read to him before the endorsement was prepared.

No. 75.

Captain ROBERT WILLIAM MEPPEN.

I admit the execution of this instrument and the receipt of Rupees 1000, being a part of the consideration therein mentioned.—*Madras, 5th November 1866.*

3. Messrs. Shaw and Alldritt, in the paragraph which would be paragraph 10 of their letter if the paragraphs were numbered, seem to be under an erroneous impression regarding the provision introduced into Section 66 of the Indian Registration Act, by which Registering Officers are ordered to endorse on Deeds registered by them any admission of receipt of consideration made in their presence. They apparently think that the object of this provision is to supplement imperfect Deeds, and observe that it may occasionally be found useful for this purpose. There is nothing in the words of the Act from which this inference can be drawn, and the following extract from Mr. Gordon's speech in introducing his Bill to amend Act XVI of 1864 (vide Supplement to *Fort Saint George Gazette* of the 23rd February 1866) seems to show that the object of this provision was, by obtaining an admission of receipt of consideration from the executing party, in cases in which money had been paid, to prevent him from afterwards pleading that he had executed the instrument, but had not received the consideration money:—

"The most important alteration of all, and that which had caused the necessity for the revision of the law, had regard to the presentation of documents for registration. The framers of the original law, had made use of the word 'party' sometimes in its legal and technical sense, and sometimes in its colloquial sense, until it was difficult to understand what the effect of the law really was. After a good deal of hesitation, the established interpretation was that the persons who executed the document could alone present it for registration. In some respects, this course possessed an advantage. If the man who executed the document appeared before the Registering Officer and said 'register this document, I executed it, I have borrowed the money, I have rented this house'—then the Registering Officer could proceed to register at once, for no better evidence could be procured. But it was obvious that the person who executed a document was the last person who would take trouble or incur expense in order to cause it to be registered; and, moreover, he never had possession of the document. Then it

might be said that it was in the power of the person who lent the money to say to the person who came to borrow—'execute the bond now, then go and get it registered; and when you come back with the bond duly registered, then you shall have the money.' This was, in fact, what was now taking place; but the evil of it was that it created the necessity for two transactions instead of one. There must be the execution of the document, then there must be a separate transaction for the payment of the consideration money. The practice in the Mofussil was generally this: the man who wanted to buy a field, say, went to the seller; he took two friends with him; the terms of the bargain were discussed and settled; then the scribe of the village was sent for, and the whole was reduced to writing, and the witnesses who attested the signature of the executing person were witnesses also of the payment of the consideration money. One of the commonest pleas in Civil Suits in the country was this: the execution of the document was admitted, but the payment of the consideration was denied. But under the practice which had hitherto obtained, the same witnesses who proved the document proved also the payment of the consideration money. If, however, the law had the effect of dividing the transaction into two separate parts, the difficulty of arriving at a correct decision would be greatly increased. The Bill proposed that documents might be presented either by the persons who executed them or by the persons who claimed under them, but registration could not take place unless the persons who executed them admitted that they had done so."

4. I conceive that a Registering Officer has nothing to do with any apparent discrepancy between the contents of a Deed brought to him for registration and the statement of the party executing it. It constantly happens that a person presents a Deed in which he acknowledges the receipt of a certain sum, and, when asked whether he admits the receipt of it, declares that he has received nothing, and will receive nothing until the instrument is registered. In such cases, a statement is not endorsed, as Messrs. Shaw and Alldritt seem to say, to the effect that the money "has not been received." In such cases, as no admission has been made, none is recorded. If, on the other hand, a person states that he has received a part, but not the whole, of the sum named as having been received in the instrument, the admission is recorded. If it had been intended that no admissions should be endorsed, except admissions of receipt of consideration in full, it may be presumed that Clause 3 of Section 66 would have been worded accordingly. The words used are "any admission of receipt of consideration."

5. In paragraph 12, Messrs. Shaw and Alldritt state that an acknowledgment of receipt of consideration money, to be worth anything, should be made *to*, or at all events in the presence of, the person from whom the money was received. If this had been intended, some proviso to that effect would surely have found a place in the Act. As the Act now stands, the person who lends the money need not attend the Registration Office at all, and it does not appear to me that a Registering Officer could possibly enforce his attendance. The practical difficulties which would at once arise all over the country, if such a course were permitted, are too obvious to call for comment. If, for instance, Mr. Meppen had presented his deed for registration, as he might have done at Bimlipatam, do Messrs. Shaw and Alldritt seriously suppose that all the members of the Firm of Messrs. Arbuthnot &

Co. could have been summoned to Bimlipatam for the purpose of hearing Mr. Meppen admit that he had received the money which they had lent him. If admissions are only to be recorded when they are asked for by the parties who have paid the money, this provision of the Act will practically become a dead letter, as these parties are often absent, and even if they were present, it would be impossible for them to know that they should ask for admissions, when the Act says nothing whatever to that effect.

6. In conclusion, I submit that the extract quoted in the margin from Section 36 authorizes a Registering Officer to examine any one for any purpose contemplated by the Act; that Section 66 declares that one of the particulars which shall (not may) be recorded on every document admitted to registration is "any admission of receipt of consideration;" and that, to carry out this purpose of the Act, it is necessary that the Registering Officer should ask the executing party whether he has any admission to make of receipt of consideration.

No. 127.

ORDER THEREON, 14th May 1867, No. 773.

The Governor in Council directs that the foregoing papers be referred to the Advocate General, for his opinion.

(True Extract).

Chief Secretary.

To the Government Solicitor.

Exd. J. H. Burns.

64
Judicial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following papers.

From Messrs Shaw & Allott,
Solicitors, Madras.

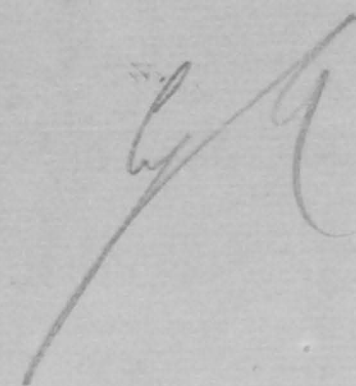
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From the Registrar General
of Assurances.

2/28 March 1867. No 42.

Order thereon 14 May 1867 H^o 443.

The Governor in
Council directs that
the foregoing papers
be referred to the
Advocate General for
his opinion. —



To the Govt Solicitor - disp^d 15/5.

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Tuesday, in connection
 with the ~~University~~
 of Dec 16th 1864.

Dept. 2
June 11 1857. Department.

No. 773.

PROCEEDINGS OF GOVERNMENT.

Off. Billing - 47/68.

Dated 14th May 1867.

1250/1250