

## Case No. 15,109.

UNITED STATES v. FIVE CASES OF CIGARS.  
[41 Hunt, Mer. Mag. 74.]

District Court, S. D. New York. 1859.

## CUSTOMS DUTIES—CIGARS—UNDERVALUATION.

Before BETTS, District Judge.

This was a suit to forfeit the cigars for being undervalued in the invoice, with intent to defraud the United States of the legal duty on them. The cigars were imported from Havana in October, 1857, in the ship Crosby, and were consigned to Mervin & Yeaton, of Philadelphia, by Cornell & Co., of Havana, who now claimed them. The cases contained, amongst others, 3,100 Regalias, Lord Wellington, and were invoiced at \$19, and appraised at \$26, and reappraised at \$26; 11,000 Loudres Comercianti, invoiced at \$18, and appraised at \$25, and reappraised at \$25; 17,000 2da, invoiced at \$15, and appraised at \$20, and reappraised at \$22; 2,000 3a 6,000, and 6,000 invoiced at \$12, and appraised at \$18, and reappraised at \$18; 4,000 Garatizada flor, invoiced at \$13, and appraised at \$20, and reappraised at \$20; 1,500 2a, invoiced at \$11, appraised at \$17, and reappraised at \$17; 1a, 10,100 of another brand, invoiced at \$12, appraised at \$18, and reappraised at \$18; 7,900 2a, invoiced at \$11, appraised at \$15, and reappraised at \$16; 21,000 Vegueritas, invoiced at \$15, and appraised at \$18, and reappraised at \$20; 1,000 2a, appraised at \$18, and reappraised at \$20. The whole importation was invoiced at \$1,308, and appraised at \$1,846.40, and reappraised at \$1,877.30. Several merchants and importers of cigars were examined for the prosecution, and testified that such cigars could not have been purchased at Havana, at the time they were imported, at anything like the prices at which they were invoiced.

For the claimants, several witnesses were examined, who testified that these cigars were invoiced at their fair market value, at the time, in Havana. Evidence was also adduced to show that similar cigars, invoiced at a similar price, had passed the customhouse in New York and Philadelphia. To account for the low price at which these cigars were purchased, it was alleged that the panic, which had then reached Havana, lowered the price of cigars, in many instances, \$5 per thousand.

Verdict for the United States.

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