

Case No. 15,144.

UNITED STATES V. FOUR CASES CUTLERY.
 {1 Hum, Mer. Mag. 166.}

District Court, S. D. New York. August, 1839.

CUSTOMS DUTIES—FALSE
 INVOICE—FORFEITURES.

Suit by the United States against four cases of cutlery, Edward Leon and Theodore Myers, claimants and defendants, trading as Edward Leon & Co. The amount of the invoice was £127. 13s. 9d.; the valuation of the custom-house appraisers, £191. 17s. 7d.,—difference, or supposed undervaluation, £64. 3s. 10d.

Various witnesses were examined, and a variety of opinions expressed, as to the value of the goods. The weight of testimony, however, converged to one point, namely, that on manufactured articles, of which labor constituted the principal value, and this fluctuating in price from ten to fifteen, and sometimes twenty per cent., and the articles, when manufactured, being frequently sold by small dealers at reduced prices to raise money, it was possible that the goods in question might have been bought at invoice prices, and more than probable that they were so.

BETTS, District Judge (charging jury). It is not enough for the government to show that goods are invoiced at a low rate, but they are bound to prove that the invoice is made out with the intent to defraud. It remains merely for the jury to decide: (1) Has this invoice been so made out? (2) Have the government shown this, either by proof direct or inferential? Or, (3) have the defendants shown that they were invoiced at their fair market value? It is a simple question of fact which they are to decide.

The jury retired, and made up a sealed verdict *instanter* for the defendants.

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