Appeal—Taken in Time.

BRANDRES and others *v.* COCHRANE and others, U. S. Sup. Ct., Oct. Term, 1881. Appeal from the circuit court of the United States for the northern district of Illinois. On motion to dismiss because the appeal was not taken within two years after entry of decree. The decision was rendered by the supreme court of the United States on March 13, 1882. Mr. Chief Justice *Waite* delivered the opinion of the court, denying the motion.

Where complainants prayed an appeal on the day the decree was entered, which was allowed upon their giving bond according to law, and on the day before the expiration of the two years the circuit judge approved a bond for an appeal and signed a citation, which were filed with the clerk, and afterwards entered an order allowing the appeal *nunc pro tunc*, as of the date of approval of the bond, the taking of the security and the signing of the citation were an allowance of the appeal, and no formal order of allowance was necessary, and the appeal was taken in time.

John S. Mont, for appellants.

Edwin F. Bailey, for appellees.

Cases cited in opinion: Sage v. Railroad Co. 96 U. S. 714; Draper v. Davis, 102 U. S. 371.

Appeal—Matter in Dispute.

RUSSELL *v.* STANSELL, U. S. Sup. Ct., Oct. Term, 1881. Appeal from the district court of the United States for the northern district of Mississippi. The decision was rendered in the supreme court of the United States on March 13, 1882. Mr. Chief Justice *Waite* delivered the opinion of the court, dismissing the appeal for want of jurisdiction.

Where several land-owners are assessed by court commissioners, each for small sums, and each liable only for his own assessments, the matter in dispute, as regards their right of appeal, is the separate amounts assessed to each, and not the aggregate amount; and the distinct and separate interests cannot be united for the purpose of making up the necessary amounts to give jurisdiction on appeal.

H. T. Ellett, for appellees.

Cases cited: Paving Co. v. Mulford, 100 U. S. 148; Seaver v. Bigelow, 5 Wall. 208; Rich v. Lambert, 12 How. 347; Stratton v. Jarvis, 8 Pet. 41; Oliver v. Alexander, 6 Pet. 143.

Damages—Province of Jury.

CITY OF MANCHESTER *v.* ERICSSON, U. S. Sup. Ct., Oct. Term, 1881. Error to the circuit court of the United States for the eastern district of Virginia. The controversy in this case was on the question whether the city or a bridge company was responsible for the condition of the street in such a manner as to incur liability for negligence in the care of it. The decision was rendered in the supreme court of the United States on April 17, 1882. Mr. Justice *Miller* delivered the opinion of the court, reversing the judgment of the circuit court, and remanding the cause, with instructions to grant a new trial.

The fact that the city owned stock, and had advanced money to the corporation which held the title to the bridge, does not make the city responsible

for defects in the approaches to the bridge, but whether the city by its action had treated the embankment as a street, or an extension of a street, is a question of fact for the jury.

P. Phillips, W. A. Maury, and C. C. McCrae, for plaintiffs in error.

C. V. Meredith and G. K. Macon, for defendant in error.

Practice.

HITCHCOCK *v.* BUCHANAN and another, U. S. Sup. Ct., Oct. Term, 1881. Error to the circuit court of the United States for the southern district of Illinois. The decision was rendered by the supreme court of the United States on April 10, 1882. Mr. Justice *Gray* delivered the opinion of the Court.

Where a bill of exchange was manifestly a draft of a company and not of the individuals by whose hands it is subscribed, and it purports to be made at the office of the company, and directs the drawees to charge the amount thereof to the account of the company, of which the signers describe themselves as president and secretary, will not bind the agents personally.

Thomas G. Allen, for plaintiff in error.

Charles W. Thomas, for defendants in error.

Cases cited: Sayre v. Nichols, 7 Cal. 535; Carpenter v. Farnsworth, 106 Mass. 561; Dillon v. Bernard, 21 Wall. 430; Binz v. Tyler, 79 Ill. 248.

Duties on Imports.

HENRY *v.* FIELD and others, U. S. Sup. Ct., Oct. Term, 1881. Error to the circuit court of the United States for the western district of Illinois. The decision was rendered on March 20, 1882, in the supreme court of the United States. Mr. Justice *Field* delivered the opinion of the court, approving the judgment of the circuit court.

"White linen torchon laces and insertings" are "thread lace and insertings," and are liable for duties only to the amount prescribed for articles of that kind; and are not classed as a manufacture of flax, or of which flax is the component material or chief value, "not otherwise provided for."

S. F. Phillips, Solicitor General, for plaintiff in error.

John H. Thompson and Edward S. Isham, for defendants in error.

Practice—Bill of Exceptions—Internal Revenue.

UNITED STATES *v.* RINDSKOPF and others, U. S. Sup. Ct., Oct. Term, 1881. Error to the circuit court of the United States for the eastern district of Wisconsin. The decision in this case was rendered in the supreme court of the United States on April 24, 1882. Mr. Justice *Field* delivered the opinion of the court, reversing the judgment, and remanding the case for a new trial.

Only such parts of the charge of the court should be given as would point the exceptions; and, so, inserting the entire evidence in the record is objectionable practice. The assessment of the commissioner of internal revenue is only *prima facie* evidence of the amount due as taxes upon distilled spirits. If not impeached, it is sufficient to justify a recovery; but every material fact upon which liability is asserted is open to contestation. An instruction that the assessment is to be taken as an entirety, and that the government is enti-