

LEAHY *v.* SPAULDING, COLLECTOR.

Circuit Court, N. D. Illinois. January 22, 1884.

CUSTOMS DUTIES—SILK AND COTTON SHAWLS.

Certain shawls worth 15 shillings and 6 pence, containing one shilling and six pence worth of silk, and the rest cotton, *held*, subject to a duty of 35 per cent, only, as “shawls, cotton chief value,” instead of 60 per cent., as “wearing apparel, silk chief value.”

At Law.

Storck & Schumann, for plaintiff.

Gen. Joseph B. Leake, Dist. Atty., for defendant.

BLODGETT, J. The only question in this case is whether certain shawls imported by the plaintiff and which were classed as “wearing apparel, silk chief value,” and charged with duty at the rate of 60 per cent, *ad valorem*, were improperly so classed and should have been classed as “shawls, cotton chief value,” and charged with duty at 35 per cent, *ad valorem*. The proof shows, without dispute, that much the larger component in value of these shawls is cotton. According to the proof the value of these shawls was 15 shillings and 6 pence each, while, if all cotton, they would have only cost 14 shillings each, thus showing that they contained only a very small proportion of silk, and that their value was not increased over 1 shilling and 6 pence by the silk they contain.

The issues will be found for the plaintiff.