

MANDEL AND OTHERS V. SPALDING,  
COLLECTOR, ETC.

*Circuit Court, N. D. Illinois.* December Term, 1885.

CUSTOMS DUTIES—SILK ARRASENE *held* to be dutiable at 80 per cent. *ad valorem*, as silk thread, under Schedule L of tariff act March 3, 1883.

At Law.

*Percy L. Shuman*, for plaintiffs.

*R. S. Tuthill* and *Chester M. Dawes*, U. S. Attys.,  
for defendant.

BLODGETT, J. The plaintiffs imported a class of goods known to the trade as "arrasene." It was classed by the collector as a manufacture of silk, under the last paragraph of Schedule L, § 2502, as amended by the act of March 3, 1883, and charged at 50 per cent. *ad valorem*. Plaintiff claims it is dutiable, as silk thread, at 30 per cent. *ad valorem*, under paragraph 381 of Heyl's Compilation of the 610 Revenue Law. The goods in question are a manufacture formed of two or more strands or threads of silk, with short cross-threads interlaced or woven so as to make a kind of fringed thread or embroidery yarn, and the proof shows that the only use of these goods is for an embroidering thread or yarn. I think, therefore, that while it is not produced by spinning in the manner of ordinary thread, and has passed through another process in order to produce it in the condition it now is, at the same time, as its only use is for embroidering thread, it should be properly classed as silk thread, and charged with 30 per cent. *ad valorem* duty. The issue is therefore found for the plaintiffs.

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