

tion not framed, but shall be liable to pay, in addition thereto, thirty per centum *ad valorem* upon such frames."

Paragraph 143 imposes a duty upon—

"Porcelain and Bohemian glass, chemical glassware, painted glassware, stained glass, and all other manufactures of glass, or of which glass shall be the component material of chief value, not specially enumerated or provided for in this act, forty-five per centum *ad valorem*."

This importation is of circular, cast, polished plate-glass plates, silvered, beveled, and framed. It has been assessed as a manufacture of glass, or of which glass is the component material of chief value, at 45 per centum *ad valorem*. The protest raises the question as to whether it comes under that paragraph or under paragraph 141. The record shows that these articles are used sometimes for table ornaments, and called "plateaus." They also may be used for looking-glasses. The case is argued as if the clause "polished plate-glass, silvered, or looking-glass plates," of paragraph 141, applies only to looking-glasses. But paragraph 140 provides a duty on "cast, polished plate-glass, unsilvered, not exceeding ten by fifteen inches square, three cents per square foot," etc. That shows that cast, polished plate-glass may or may not be made into looking-glass plates. It may be unsilvered or silvered, or it may be looking-glass plates. These are, for certain purposes, looking-glass plates, but they come within the exact description of "cast, polished plate-glass, silvered," of paragraph 141; and also they are "framed," within paragraph 142. They are, therefore, "manufactures of glass," provided for in this act, and not "manufactures of glass, or of which glass shall be the component material of chief value," not provided for. They should be assessed under paragraphs 141 and 142, and not under paragraph 143. Therefore the decision of the board of United States general appraisers is reversed.

In re VAN BLANKENSTEYN *et al.*

(Circuit Court, S. D. New York. January 11, 1892.)

CUSTOMS DUTIES—ACT OF MARCH 3, 1883—BOLTING CLOTH.

Bolting cloth, made of silk and cotton, silk chief value, used for other than milling purposes, is not dutiable at 50 per cent. *ad valorem*, as a manufacture of silk, under paragraph 383 of Schedule L of the tariff act of March 3, 1883, but is free of duty, under paragraph 657 of the free-list of said act.

At Law. Appeal by importers from decision of board of United States general appraisers, under section 15 of the act of June 10, 1890.

Blankensteyn & Hennings imported by the steamers Burgoyne, July 29, 1890, and La Normandie, August 20, 1890, certain "bolting cloth," which was returned by the appraiser upon the invoice as a manufacture of silk and cotton, silk chief value, upon which the collector assessed

duty at the rate of 50 per cent. *ad valorem* under the provisions of paragraph 383 of Schedule L of the act of March 3, 1883. The importers protested, claiming that the said bolting cloth was entitled to free entry under paragraph 657 of the free-list of said act providing for "bolting cloths." The board of United States general appraisers affirmed the decision of the collector. An appeal was duly taken under the act of June 10, 1890, by the importers from the decision of the board of appraisers to the United States circuit court. Return filed May 15, 1891. The evidence taken before the board of general appraisers showed that the said merchandise was known in trade and commerce of this country as "bolting cloth," and that it was bought and sold under that name, but the particular merchandise in suit was not used for milling purposes, but for fancy work or to be embroidered. Samples of the merchandise were produced in court.

Edward Mitchell, U. S. Atty., and *Henry C. Platt*, Asst. U. S. Atty., for the collector.

Comstock & Brown, for the importers.

WHEELER, District Judge. All the force of the evidence is that these cloths are of the kind made for "bolting cloths." They may be fitted up and used for other purposes, but they are still the same kind of cloth, and made in the same way. When congress said "bolting cloths," they did not then say that if they were used for anything else they should pay a different duty, but that when made in that way, as bolting cloths, without saying for what they were used, they should be on the free-list. I think that, although these may be used for something else,—for linings, or for ornamentation, or for something of that sort,—those that were imported under that act should come in free; and so I think that the decision of the board of general appraisers should be reversed. So ordered.

In re LORSCH et al.

(Circuit Court, S. D. New York. January 9, 1892.)

CUSTOMS DUTIES—ACT OF MARCH 3, 1883—"SHOT-CHAINS."

So-called "shot-chains" of iron or steel, consisting of iron or steel balls fastened together with swivels or links, held not to be dutiable at 45 per cent. *ad valorem*, under paragraph 216 of Schedule C of the act of March 3, 1883, as an article composed wholly or in part of iron, steel, etc.; but at 2½ cents per pound, under paragraph 171 of Schedule C of said act, under the description, "chains of all kinds, made of iron or steel," (according to their diameter.)

At Law. Appeal by importers from decision of the board of United States general appraisers under act of June 10, 1890.

Albert Lorsch & Co. imported per steamers Trave and Elbe, in August, 1890, certain so-called "shot-chains," which were returned by the