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

appraiser upon the invoice as manufactures or articles composed wholly or in part of iron, steel, etc., and duty thereon was accordingly assessed by the collector at the rate of 45 per cent. *ad valorem*, under the provisions of paragraph 216 of Schedule C of the tariff act of March 3, 1883. The importers duly protested, claiming that the said chains were dutiable at 2½ cents per pound only, under paragraph 171 of said schedule and act, under the phrase, "chains of all kinds, made of iron or steel." The board of United States general appraisers affirmed the decision of the collector, and an appeal was taken by the importers from the decision of said board to the United States circuit court. The merchandise consisted of small iron or steel balls fastened together with swivels or links. The board of appraisers found that said articles were not the ordinary chains of commerce. The return of the board of general appraisers was filed in the United States circuit court on May 15, 1891. Additional evidence was taken, under the provisions of the act of June 10, 1890, and pursuant to an order of the court, by which it appeared that the merchandise in suit was known to the trade and commerce as "shot-chains," and were bought and sold by that name; that they were used for key-chains, neck-chains, and the smaller size for chains for eye-glasses. 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. I think we shall have to call these "chains." The hollow balls are not beads, because beads are strung, while these make a link; and these little connections between them are links, and together they make a chain. The decision of the board of general appraisers is reversed.

In re OTTENHEIMER *et al.*

(*Circuit Court, S. D. New York.* January 8, 1892.)

CUSTOMS DUTIES—ACT OF OCTOBER 1, 1890—COTTON CORSETS—WEARING APPAREL.

Cotton corsets, imported on April 30, 1891, *held* to be dutiable under the tariff act of October 1, 1890, (26 St. at Large, p. 567,) at 50 per cent. *ad valorem*, under Schedule I, par. 349, as cotton wearing apparel, and not at 35 per cent., under Schedule I, par. 324, of the act of March 3, 1883, as corsets; nor at 40 per cent., under Schedule I, par. 355, of the said act of October 1, 1890, as "manufactures of cotton."

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

Ottenheimer Bros. imported certain cotton corsets per steamer Teutonic on April 30, 1891, upon which the collector of customs at the port of New York assessed duty at the rate of 50 per cent. *ad valorem* as "cotton wearing apparel," under the provisions of paragraph 349 of

the tariff act of October 1, 1890. The importers duly protested, claiming (1) that said goods were dutiable at 35 per cent. *ad valorem* only, under the provisions of Schedule I, par. 324, of the tariff act of March 3, 1883, because they were therein specifically provided for by name, and said act was not expressly repealed by the act of October 1, 1890. (2) If said goods are to be held dutiable under the act of October 1, 1890, then the same were dutiable at 40 per cent. only, as "manufactures of cotton, not otherwise provided for," in Schedule I, par. 355, of the act of October 1, 1890; and that said goods were not "wearing apparel," within the ordinary and popular meaning of said words, nor ready-made clothing. An appeal was duly taken under the provisions of the act of June 10, 1890, from the decision of the collector to the board of United States general appraisers, who affirmed the same. The board of general appraisers held that said articles are articles of dress, commonly laced closely around the waist; that they were worn by females, and are articles of wearing apparel. The importers thereupon took an appeal from the decision of the board of general appraisers to the United States circuit court. The return of the board of general appraisers was filed on December 10, 1891.

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

Curie, Smith & Mackie, for importers.

WHEELER, District Judge. In this case the question is whether the article—cotton corsets—is properly classified as "wearing apparel." In point of fact it is a waist, in which are inserted whalebones or steels for the support of the body and also for the support of the clothing. If you were to ask anybody who did not care anything about the matter in any way, but who knew, whether that is an article of wearing apparel or clothing or not, or whether it is a mechanical contrivance, I rather think they would say it is a part of the clothing; that it would help to keep the body warm; and that it answers the purpose of a waist. I think it is clothing. The decision of the board of United States general appraisers may be affirmed. So ordered.

NOTE. The tariff act of March 3, 1883, was decided to be repealed by the tariff act of October 1, 1890, in Re Straus, 46 Fed. Rep. 522.

In re SHERMAN *et al.*

(*Circuit Court, S. D. New York.* January 8, 1892.)

1. CUSTOMS DUTIES—ADMINISTRATIVE CUSTOMS ACT OF JUNE 10, 1892—AMENDMENT OF PROTEST.
   A protest, made within the 10 days specified by section 14 of the administrative customs act of June 10, 1890, (chapter 407, 26 St. p. 131,) cannot, after the expiration of that time, be amended.
2. SAME—PROTEST—DECISION UNDER.
   In a case arising under this act, in which neither the classification for duty by a collector of customs of imported merchandise under a provision contained in a paragraph of the tariff act of October 1, 1890, (chapter 1244, 26 St. p. 567,) nor the classification thereof, claimed under another provision, contained in another paragraph by the importer's protest, is the correct and legal classification, a decision of a board of United States general appraisers classifying this merchandise under a third provision, contained in a third paragraph, will be reversed, and the decision of the collector affirmed, by a United States circuit court, reviewing such decision of such board, even though the rate of duty prescribed by such third paragraph be the same as that claimed in the aforesaid protest.

At Law. Application for a review of the decision of a board of United States general appraisers.

On October 6, 1890, Sherman, Cecil & Co., imported by the La Champagne, from a foreign country into the United States at the port of New York, certain cotton cloths called "Swiss Spots" and "Sprigs." These cloths had certain raised ornamental figures thereon of the kinds indicated by the words "spots" and "sprigs," and were classed for duty as "articles embroidered by hand or machinery," under the provision for "embroideries * * * and * * * articles embroidered by hand or machinery," contained in Schedule J of the tariff act of October 1, 1890, (N. T. 373;) and duty at the rate 60 per cent. *ad valorem* was exacted thereon by the collector of customs at that port. Against this classification and this exaction, Sherman, Cecil & Co., within the 10 days specified by section 14 of the administrative customs act of June 10, 1890, (chapter 407, 26 U. S. St. p. 131,) duly protested to the collector, claiming that the goods were dutiable at the rate of 40 per cent. *ad valorem* as "bleached cotton cloths counting over 100 threads and under 150 threads to the square inch, and valued at over 10 cents per square yard, under the provision for such cloths contained in Schedule I, (N. T. 346.) Thereafter the board of United States general appraisers took certain evidence, by which it appeared in brief that these cloths were not embroideries, and that the ornamental figures upon them, which the collector held rendered them "articles embroidered," etc., were not embroidered thereon, as the terms "embroideries" and "embroidered" were understood in trade and commerce of this country. The board, on March 31, 1891, (S. 11,027, G. A. 470,) decided that upon this evidence these cloths were not dutiable at 60 per cent. *ad valorem*, as "articles embroidered," etc., under the provision for such articles contained in Schedule J, (N. T. 373;) that, upon the authority of *Robertson* v. *Hedden*, 40 Fed. Rep. 322, these cloths were not dutiable at the rate of 40 per cent. *ad valorem*, as countable cotton cloths, etc., under the