new one, evidently intended to cover specifically articles not theretofore thus grouped; that it does not contain the qualifying words, "not otherwise provided for"; and is thus, as the supreme court has held, at least in its phraseology, "absolute or exclusive"; and of the further fact that paragraph 425 is evidently the catch-all clause, is expressed in broad language, and expressly excludes any manufactures of which paper is the component material of chief value, which are "specially provided for in the act,"—we are of the opinion that the articles in question, being within that class of manufactures of which paper is the component material of chief value, which has been produced in part by lithographic process, are to be classified for duty under paragraph 420. The judgment of the circuit court is reversed, and the case remanded, with directions to classify the merchandise as indicated in this opinion.

LOWENTHAL et al. v. UNITED STATES.

(Circuit Court, S. D. New York. January 2, 1895.)

CUSTOMS DUTIES—CLASSIFICATION—ASTRACHAN TRIMMINGS.

Certain articles, commercially known as "Astrachan trimmings," were woven on a loom, and consisted of a foundation of cotton and a long, curled pile, composed of goat hair, which was of chief value, the material being woven in strips, which were afterwards cut apart, and the sides stitched under, suitable to be made up into dress trimmings. *Held*, that this merchandise was properly classified for customs duty as "manufactures of goat hair and cotton as trimmings," at 60 cents per pound and 60 per cent. ad valorem, under paragraph 398 of the tariff act of October 1, 1890, and not as manufactures of wool, worsted, or mohair, according to value, under paragraph 392 of the same tariff act.

At Law.

Appeal by the importers from a decision of the board of United States general appraisers affirming decision of the collector of the port of New York upon the classification for customs duties of certain Astrachan trimmings entered at said port in August, 1892, which were classified for duty by the said collector as "manufactures, goat hair and cotton, goat hair chief value, as trimmings," at 60 cents per pound and 60 per cent. ad valorem, under paragraph 398 of the tariff act of October 1, 1890, which, omitting unimportant provisions, is as follows:

"398. On webbings, * * * dress trimmings, laces and embroideries, head nets, buttons, or barrel buttons, or buttons of other forms, for tassels or ornaments, wrought by hand or braided by machinery, any of the foregoing which are elastic or non-elastic, made of wool, worsted, the hair of the camel, goat, alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material, the duty shall be sixty cents per pound, and in addition thereto sixty per centum ad valorem."

Against this classification the importers protested upon several grounds, but chiefly that the goods were manufactures of wool, worsted, or mohair, chief value, and dutiable according to value, under paragraph 392 of said tariff act. The board of general appraisers took the testimony of certain witnesses, from which it appeared that the merchandise was commercially known as "Astrachan trimmings," and was included in the class of dress trimmings; that the material consisted of a foundation composed of cotton, woven in broad widths, and having at intervals, separated by plain pieces of the foundation, a curly pile of goat hair; that, after the weaving, these strips were cut apart by hand, and the edges turned under and stitched. The board of general appraisers decided: (1) That the importation was

made under the tariff act of October 1, 1890; (2) that the merchandise was commercially known at the date of the passage of the tariff act as "dress trimmings"; (3) that it was in fact dress trimmings, goat hair being the chief value; (4) woven, and then slit and turned under by hand, thus made suitable for dress trimmings; (5) that the merchandise was not commercially pile fabrics. In re Herrman, 52 Fed. 941, affirmed 5 C. C. A. 582, 56 Fed. 477. Following the principle established by the supreme court in Robertson v. Salomon, 144 U. S. 603, 12 Sup. Ct. 752, the board held that these dress trimmings were properly dutiable under paragraph 398, and affirmed the decision of the collector.

On appeal to this court, the importers' counsel argued that the provision in paragraph 398 of the tariff act required that all of the articles therein enumerated must be "wrought by hand or braided by machinery," and that the merchandise in question, being admittedly woven in a loom, and only cut into strips and roughly basted by hand, was not within the provisions of the paragraph.

The United States attorney, for the government, contended that, if the provision cited should be held to apply to all the articles mentioned in the paragraph, these dress trimmings, while woven in the piece, were yet wrought by hand by the cutting of the strips and the sewing down of the sides; but the chief contention on behalf of the government was that the case of Robertson v. Salomon, supra, decided by the supreme court, where the gorings in question in that case were shown never to be wrought by hand or braided by machinery, conclusively established the rule of construction as applicable to this paragraph,—that the provision "wrought by hand," etc., applied only to the immediate antecedent, the "buttons, or barrel buttons, or buttons of other forms," and had no application to the other articles enumerated in the paragraph.

Comstock & Brown, for appellants.

Wallace Macfarlane, U. S. Atty., and James T. Van Rensselaer, Asst. U. S. Atty.

WHEELER, District Judge. Paragraph 398 of the tariff act of 1890 provides for a duty "on webbing, * * * cords and tassels, dress trimmings, laces and embroideries, head nets, buttons, or barrel buttons, or buttons of other forms, for tassels or ornaments, wrought by hand or braided by machinery any of the foregoing which are elastic or non-elastic, made of wool, worsted, the hair of the camel, goat, alpaca, or other animals." These articles are dress trimmings of mohair, woven in the piece, and cut apart and hemmed by hand. They were assessed as dress trimmings under this paragraph, instead of as manufactures of wool and of hair of animals, not specially provided for under paragraph 392. They are included in 398, unless the words "wrought by hand or braided by machinery" apply to dress trimmings. These words are, however, directly connected with "buttons of other forms, for tassels or ornaments," and separated by "or" from the articles preceding these buttons. Therefore, most naturally and grammatically, these words do not apply to articles before this "or." The following words of description are carried back to all the articles by the broad words "any of the foregoing"; and these specific words, "wrought by hand or braided by machinery," would also, if intended to apply back to all the articles, have been placed after, and brought under the meaning of, these general words. These articles seem to be dress trimmings, specifically described in 398, and to have been properly assessed as such. Decision affirmed.

GABRIEL et al. v. UNITED STATES.

(Circuit Court, S. D. New York. January 2, 1895.)

CUSTOMS DUTIES—LITHOPHONE—CLASSIFICATION.

Certain so-called "lithophone," a dry, white material, *held* to be dutiable at 1¼ cents per pound, as "white paint containing zinc, but not containing lead," under paragraph 60, and not at 25 per cent. ad valorem, as "all other paints and colors, whether dry or mixed," under paragraph 61, of the tariff act of 1890.

At Law. Appeal by importers from a decision of the board of United States general appraisers. Affirmed.

The importers contended that there was no such thing known in trade as a "dry paint," and that the article in suit was a color, and not a paint.

The assistant United States attorney quoted the term "paints, dry," from prior tariff acts, and contended that congress had used the words in legislation for 40 years, and, whether technically correct or not, traders knew what it meant in the market. Twine Co. v. Worthington, 141 U. S. 468, 471, 12 Sup. Ct. 55.

Stephen G. Clarke, for importers.

Wallace Macfarlane, U. S. Atty., and Henry C. Platt, Asst. U. S. Atty.

WHEELER, District Judge. This article is a white, dry material, for use in painting, containing zinc, but not containing lead. Paragraph 60 of the tariff act of 1890 provides for a duty on "white paint containing zinc, but not containing lead; dry," and "ground in oil." This seems to be the article of that paragraph, dry, which in common speech is called "paint," although not usable as such until it is mixed with oil. Decision affirmed.

WILLIAM J. MATHESON & CO., Limited, v. UNITED STATES.

(Circuit Court, S. D. New York. January 2, 1895.)

CUSTOMS DUTIES—CLASSIFICATION—SULPHOTOLUIC ACID.

Sulphotoluic acid, a remote derivative of coal tar, by combination with sulphuric acid, its dominant element being derived from coal tar, the chief use of the article being in the construction of coal-tar dyes by combining with a base, *held* properly classified for duty by the collector of the port of New York as a "coal-tar preparation," and dutiable at 20 per cent. ad valorem, under paragraph 19 of the tariff act of October 1, 1890, and not duty free, as an acid used for manufacturing purposes, under paragraph 473 of the free list of said tariff act.

At Law. Appeal by the importers from a decision of the board of United States general appraisers sustaining the classification and assessment of duties made by the collector of the port of New York upon certain sulphotoluic acid imported into the United States during the month of June, 1892, which was classified for duty, as a "coal-tar preparation," at 20 per cent. ad valorem, under Schedule A, par. 19, of the tariff act of October 1, 1890, which is as follows: "19. All preparations of coal-tar, not colors or dyes, not specially provided for in this act, twenty per centum ad valorem." Against this classifica-