as a basis, also. The memorandum added the variation in price by the quality. The price by quality was as ascertainable and as well ascertained as that by quantity; and both together made the actual cost of the purchase, without question as to the correctness of either. This was the entered value, below which the collector would have had no right to go if the appraised value had been less, and above which the appraised value must be reckoned to find the 10 per cent. As the appraised value did not reach 10 per cent. above this entered value, no liability for any additional duty on that account arose. Judgment affirmed

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ZINN et al. v. UNITED STATES.

(Circuit Court, S. D. New York. January 3, 1896.)

No. 1,742.

CUSTOMS DUTIES—CLASSIFICATION—WOOD FIBER SHEETS.

Thin narrow strips of wood fiber, plaited into sheets of about 24x18 inches, were dutiable at 30 per cent. ad valorem, under paragraph 460 of the act of 1890, and were not entitled to free entry under the designation "Sparterre," contained in paragraph 711; it not appearing that such goods had become known by that name in trade and commerce in this country.

This was an appeal by Zinn & Co. from a decision of the board of general appraisers in respect to the classification for duty of certain imported goods. The board held that the goods were dutiable under paragraph 460 of the act of October 1, 1890, which reads as follows:

"460. Manufactures of bone, chip, grass, corn, India rubber, palm leaf, straw, weeds, or whale bone, or of which these substances, or either of them, is the component material of chief value, not specially provided for in this act, 30% ad valorem."

Albert Comstock, for plaintiffs.
Max J. Kohler, Asst. U. S. Atty.

WHEELER, District Judge. This merchandise apparently consists of thin and narrow strips of wood fiber, plaited into sheets of about 24x18 inches, and was assessed as chip under paragraph 460 of the tariff act of 1890. The protest sets it forth as free, under paragraph 711: "Sparterre, suitable for making or ornamenting hats." It does not appear to come within the common definition of this word, which appears to include only such a manufacture of a kind of Spanish grass; and the evidence does not show that it has ever acquired that name in the trade and commerce of this country, but, rather, that it has not, although it may have that name in Germany, from whence this importation came; and it does not show at all clearly that it is suitable for either making or ornamenting hats. The protest must therefore be overruled. Judgment affirmed.

UNITED STATES v. SNOW'S U. S. SAMPLE CO.

(Circuit Court, S. D. New York. January 3, 1896.)

No. 1,109.

CUSTOMS DUTIES—CLASSIFICATION—LOOKING-GLASS PLATES.

Small circular and concave looking-glass plates, with holes through the center, for mounting as physicians' mirrors, were dutiable as "looking-glass plates," under paragraph 116 of the act of 1890, and not as "thin-blown glass * * * and all other manufactures of glass * * * not specially provided for," under paragraph 108.

This was an appeal by the United States from a decision of the board of general appraisers in respect to the classification for duty of certain merchandise imported by Snow's U. S. Sample Company.

James T. Van Rensselaer, Asst. U. S. Atty.

Albert Comstock, for defendant.

WHEELER, District Judge. This importation is of small circular and concave looking-glass plates, with holes through the center, for mounting, as physicians' mirrors, and have been assessed for duty under paragraph 116 of the tariff act of 1890, which imposes a duty by the square foot on "looking-glass plates." The government insists that they should be assessed under paragraph 108, which imposes a much higher duty on "thin-blown glass * * * and all other manufactures of glass * * * not specially provided for." No limit of smallness, planeness, and continuity of surface is fixed by the description in paragraph 116; but it applies to all looking-glass plates, with mention of sizes for fixing the rate of duty only. These plates are manufactures of glass, and would fall under paragraph 108 were they not specially provided for as looking-glass plates under paragraph 116; but, as they are so specially provided for there, they are, in express terms, excluded from 108. Judgment affirmed.

JAFFRAY et al. v. UNITED STATES.

(Circuit Court, S. D. New York. February 5, 1896.)

No. 517.

CUSTOMS DUTIES—CLASSIFICATION—VELVET RIBBONS.

"Velvet ribbons," having no selvedge, but merely a finished edge, were dutiable under the description "all manufactures of silk, or of which silk is the component material of chief value," contained in paragraph 414 of the act of 1890, and not as "pile fabrics," under paragraph 411, which includes "plushes" and "velvets," and "other pile fabrics."

This was an appeal by E. S. Jaffray & Co., importers of certain velvet ribbons, from a decision of the board of general appraisers sustaining the action of the collector of the port of New York, in respect to the classification of the merchandise for duty.

D. I. Mackie, for importers.

J. T. Van Rensselaer, Asst. U. S. Atty.