cient. I do not see how it can be said that a person who swears that he is to be an instructor of a class of histology at Greenville, in the state of South Carolina, brings himself within the law. Neither the affiant nor class can be regarded as a society or an institution. There is nothing to show that the class is in existence, the whole matter is in embryo. The class may never be organized, and the doctor may thus get the microscope for his own personal use without the payment of duty. It seems to me that the affidavit is entirely insufficient under this paragraph. Therefore, there should be a reversal of the decision of the board with reference to the microscope imported for Dr. Freeborn and also the microscope case imported for Dr. Byron; as to the other two articles the decision of the board is affirmed.

MATTHEWS et al. v. UNITED STATES.

Circuit Court, S. D. New York. February 10, 1896.)

No. 1,134.

CUSTOMS DUTIES—CLASSIFICATION—NEEDLE CASES.

Where needles not subject to duty are imported in cases of a form in which they have been imported for from 16 to 20 years, the court will not be justified in finding that such cases were designed for a different use, especially where they are evidently of cheap construction, and purport on their face to be needle cases. Therefore they will be entitled to free entry, under section 19 of the customs administrative act of June 10, 1890, and cannot be subjected to duty according to the materials of which they are made.

Appeal by Matthews, Blum & Vaughn, importers, from a decision of the board of general appraisers which affirmed the action of the collector in assessing duty upon the importations in question.

Everit Brown, for importers.
Henry C. Platt, Asst. U. S. Atty.

COXE, District Judge (orally). The importers imported various articles, samples of which have been produced before the court, being cases containing needles. The collector assessed duties upon them under various paragraphs of the statute having reference to the material of which they were made. The importers insist that they should have been permitted to enter free of duty under the provisions of section 19 of the customs administrative act of June 10, 1890. There is no dispute that the needles in question are free under paragraph 656 of the act of Oct. 1, 1890. The only question before the court is whether or not the cases referred to are or are not usual and ordinary coverings. If they are unusual in form or design or are intended for use otherwise than in the bona fide transportation of the needles they are subject to duty. The question is whether or not they are unusual. I understand the evidence to be substantially uncontradicted that needles have been imported in this form for 16 or 20 years, and as was said in U. S. v. Richards, 66 Fed. 730,

the court will not be justified in saying that there was an intent upon the part of the importers to bring here under the guise of needle cases other articles designed for a different use. In other words, no attempt to commit a fraud is shown. It seems to me if these are not coverings for needles within the section referred to it is practically impossible to say what they are. They are evidently cheap in construction, and bear upon their face in large letters the statement that they are needle cases. The decision of the board of general appraisers is reversed.

UNITED STATES v. STERN et al.

(Circuit Court, S. D. New York. February 6, 1896.)

No. 1,972.

CUSTOMS DUTIES—CLASSIFICATION—PARASOL COVERS.

Parasol covers of silk, with an overwork finish of netting and figured silk, were dutiable as "manufactures of silk," under paragraph 414 of the act of 1890, and not as "laces," under paragraph 413.

Appeal on behalf of the United States from a decision of the board of general appraisers which reversed the action of the collector in assessing duty upon certain importations made by Stern Bros., which are known as "parasol covers."

The goods were assessed for duty at 60 per cent. ad valorem, as "laces," under paragraph 413 of the act of 1890, but the importers, by their protest, claimed that they were dutiable at 50 per cent. ad valorem, under paragraph 414. The board of appraisers found that the parasol covers were composed of silk, with an overwork finish of netting and figured silk, and that they were not known as "silk lace," but were known commercially as "parasol covers."

Henry C. Platt, Asst. U. S. Atty.
D. I. Mackie, for importers.

COXE, District Judge (orally). The question is whether or not the articles imported should be classified under paragraph 413 as "laces," or under paragraph 414 as "manufactures of silk." 26 Stat. 598. Upon the evidence before the board of appraisers they find that they were not laces and were manufactures of silk. Some evidence has been taken in the circuit court, which does not, in my judgment, in any way aid the contention of the appellant. The decision of the board upon the disputed question of fact is conclusive, and their decision is affirmed.

FOPPES et al. v. UNITED STATES.

(Circuit Court, S. D. New York. February 6, 1896.)

No. 1,732.

CUSTOMS DUTIES—CLASSIFICATION—RATTAN STICKS FOR WHIP HANDLES.

Rattan sticks for whip handles, painted, polished, and nearly completed, were dutiable as "manufactures of wood," under paragraph 230 of the act of 1890, and not as "reeds, wrought or manufactured from rattans or reeds," under paragraph 229. In re Foppes, 56 Fed. 817, followed.

Appeal by Foppes & Partisch, importers, from a decision of the board of general appraisers which sustained the classification of the collector of the merchandise in question.

The merchandise in controversy consisted of rattan sticks for whip handles, which were painted, polished, and nearly completed. They were assessed by the collector for duty at 35 per cent. ad valorem, under paragraph 230 of the act of 1890, as "manufactures of wood" not specially provided for. The importers protested, claiming that the goods were dutiable at 10 per cent. ad valorem as "reeds, wrought or manufactured from rattans or reeds," under paragraph 229. They further claimed that the goods were articles manufactured in whole or in part, not specially provided for, and if not dutiable under paragraph 229, should be assessed at 20 per cent. ad valorem, under section 4 of the act of 1890.

Stephen G. Clarke, for importers.
J. T. Van Rensselaer, Asst. U. S. Atty.

COXE, District Judge (orally). The question here involves the construction of paragraph 229 of the tariff act of 1890. It is admitted that it is not confined to chair reeds, but that it covers other reeds as well. The contention of the importers is that it covers not only commercial reeds, but commercial reeds which have been wrought or manufactured. It seems to me that there is considerable force in this contention, that the language of the paragraph not only covers a crude reed, but a reed which has been manufactured or advanced to a certain extent beyond the crude form provided it be still a reed, in short, a manufactured reed. The precise question is, however, res judicata in this court. In the Case of Foppes, reported in 56 Fed. 817, the issue depended between these parties, and, as I read the statement of facts, the dispute related to articles precisely similar to those involved in this controversy. The construction put upon the paragraph is that it refers to chair reeds and other reeds known commercially as reeds, and that whipstocks, fishing rods, and such articles, which have been advanced from the commercial reed, by a process of manufacture, cease to be reeds. That decision is conclusive upon this court. The decision of the board of appraisers is affirmed.