nation to be ascertained in settling the meaning and application of the tariff laws." See Arthur v. Lahey, 96 U. S. 112, 118; Barber v. Schell, 107 U. S. 617, 623, 2 Sup. Ct. 301; Worthington v. Abbott, 124 U. S. 434, 436, 8 Sup. Ct. 562; Arthur's Ex'rs v. Butterfield, 125 U. S. 70, 75, 8 Sup. Ct. 714. The cases of Curtis v. Martin, 3 How. 106; Arthur v. Morrison, 96 U. S. 108; and Worthington v. Abbott, 124 U. S. 435, 8 Sup. Ct. 562,—are interesting as furnishing instances of the practical application of this rule. The same canon of construction is announced in Rossman v. Hedden, 145 U. S. 561, 12 Sup. Ct. 925; Cadwalader v. Zeh, 151 U. S. 171, 14 Sup. Ct. 288; and by this court in U. S. v. Field, 9 U. S. App. 460, 4 C. C. A. 371, and 54 Fed. 367. It was found by the court below that the merchandise in question is not known to the trade as "ruffled flouncing," nor as "embroideries"; that it is not a textile fabric, but is an article of imported merchandise, embroidered, and is known to the trade as "white frilled muslins." The merchandise is cotton muslin in pieces of about 30 yards in length and 30 inches in width, having hemmed to one edge a frill about 3 inches wide, composed of the same material, with an embroidered, scalloped, or fancy border. The question, therefore, is whether this merchandise is "an article embroidered by hand or machinery," under paragraph 373, or a "manufacture of cotton not otherwise provided for." Being unknown to the trade as "embroideries," it cannot be comprehended under that designation in paragraph 373. This then results: that the merchandise is not included within that provision, unless under the designation, "articles embroidered by hand or machinery." Does the word "article," as there employed, mean a completed piece or a particular commodity? Without doubt, a word may, in the same act, be employed both in its general and its restricted sense; and because, in one or more instances, it may be used in a definite sense, it does not necessarily result that it is employed in that sense throughout the act. If, from the context, it appears that the word is used in a restricted sense, it should be given a restricted meaning. The enacting clause of the tariff act of 1890 provides that there should be levied upon articles imported from foreign countries a specific rate of duty prescribed by the schedule. So, also, in section 2, certain specific articles are exempted from duty. In these instances the word "article" is undoubtedly employed in its general sense, as meaning "commodity." In various paragraphs of the act the word is no less clearly employed in its restricted sense, signifying a completed piece. In some instances, as in paragraph 493, it is employed to comprehend both the general and the restricted sense. The context of this particular provision must furnish the clue to the sense in which the word is employed in paragraph 373. The provision speaks of "laces, edgings, insertings, neck-rufflings, ruches, tuckings, lace window-curtains and other similar tamboured articles." These, it is stated, are imported in the piece, and sold by the yard, although lace window curtains are also sold by the set. The correct interpretation of the language here employed includes tamboured articles similar to laces, edgings, etc., whether sold by the yard, or as a completed article. The word "article," as employed in this particular clause,

should therefore be construed in its general sense, as indicating a commodity. Then follows the phrase, "articles embroidered by hand or machinery." We observe no reason to declare the word is here used in its restricted sense, to indicate a completed article. It is not used in an analogous sense, requiring a strict construction of its meaning. This paragraph was considered by the circuit court of appeals of the Second circuit in Lahey v. U. S., 18 C. C. A. 341, 71 Fed. 870, where it was said that this paragraph treated of embroideries more elaborately than the preceding acts had done, and that its intent was to place a high duty upon cotton, jute, and flax articles and textile fabrics which are embroidered. In that case tamboured cotton or muslin sash curtains in the piece were held to be comprehended within the phrase, "other similar tamboured articles." The distinction between tambouring and embroidering is there pointed out to consist in the number of needles employed in the work. The phrase, "and articles embroidered by hand or machinery," would include all goods embroidered, whether a completed article or remaining in the piece. The word is used in its comprehensive sense. This construction comports with the spirit of the act, and accords with the ruling in the case referred to. While not technically known to the trade as "embroideries," the merchandise here is an article of commerce "embroidered by hand or machinery," within the intendment of the act. The decree will be affirmed.

HAGUE et al. v. UNITED STATES.

(Circuit Court, S. D. New York. April 28, 1896.)

CUSTOMS DUTIES—CLASSIFICATION—COTTON ELASTIC CORDS.

Cords of cotton and India rubber, the rubber being of chief value, are dutiable at 45 per cent. ad valorem, as "cords * * * made of cotton or other vegetable fibre, and whether composed in part of India rubber or otherwise," under paragraph 263 of the act of 1894, and not as a non-enumerated manufacture of which India rubber is the component material of chief value, under paragraph 352.

Appeal by the importers, A. J. Hague & Co., from a decision of the board of general appraisers which sustained the action of the collector in assessing duty upon the merchandise in question under paragraph 263 of "Schedule I, Cotton Manufactures," of the act of August, 27, 1894 (28 Stat. 529).

That paragraph, so far as it relates to the present controversy is as follows: "Cords * * * made of cotton or other vegetable fiber, and whether composed in part of India rubber or otherwise, forty-five per centum ad valorem." The importers insist that the merchandise should have been assessed as a "miscellaneous manufacture" under paragraph 352, which is, in part, as follows: "Manufactures of bone, chip, grass, horn, India rubber, palm leaf, straw, weeds, or whalebone, or of which these substances, or either of them is the component material of chief value, not specially provided for in this act, twenty-five per centum ad valorem."

The decision of the board is as follows: "We find as facts (1) That the merchandise is dutiable under the act of August, 1894. (2) That it consists of cords made of cotton and in part of India rubber. (3) That it is commer-