

ties, at the time of exportation to the United States, in the principal markets of the country whence imported." Customs Administrative Act 1890, § 19 (26 Stat. 139). The ascertainment of this market value must include the value of the foreign currency at that time. This seems to be according to the practice and understanding of the treasury department. According to the proclamation of July 1, 1892, the value of the florin of Austria-Hungary at the gold standard there in the currency of the United States was \$.482; according to the silver standard there, \$.32; with "silver the nominal standard, paper the actual standard, the depreciation of which is measured by the gold standard." The value of foreign coin, for this purpose, as expressed in the money of account of the United States, is that of the pure metal of such coin of standard value. Tariff Act 1890, § 52 (26 Stat. 624). The standard referred to for this purpose of ascertaining actual value in the currency of the United States must be real standard, and not the merely nominal standard. The currency of the United States taken there would buy according to its value compared with the standard by which values there would be measured. This, according to the proclamation of July 1st, was the gold standard; and this would seem to have been conclusive upon the customs officers and importers. *Hadden v. Merritt*, 115 U. S. 25, 5 Sup. Ct. 1169; *U. S. v. Klingenberg*, 153 U. S. 93, 14 Sup. Ct. 790; *Wood v. U. S.*, 18 C. C. A. 553, 72 Fed. 254. According to these views, the liquidation of the collector was right. Decision of appraisers reversed.

WERTHEIMER et al. v. UNITED STATES.

(Circuit Court, S. D. New York. December 9, 1896.)

No. 505.

CUSTOMS DUTIES—CLASSIFICATION—EMBROIDERED GLOVES.

Gloves, having two rows of single-cord embroidery, between three lines or points of the material, raised up and sewed through and through, are not dutiable, under paragraph 458 of the tariff act of 1890, as "embroidered gloves with more than three single strands or cords."

This was an appeal by Wertheimer & Co. from a decision of the board of general appraisers sustaining the assessment of duties by the collector of the port of New York upon certain embroidered gloves, imported by the appellants.

David Ives Mackey, for plaintiffs.
Henry C. Platt, Asst. U. S. Atty.

WHEELER, District Judge. Paragraph 458 of the act of 1890 puts an additional duty "on all embroidered gloves with more than three single strands or cords." The strands or cords referred to are those of the embroidery. *Wertheimer v. U. S.*, 19 C. C. A. 504, 73 Fed. 296. The gloves in question have two rows of single-cord embroidery between three lines or points of the material, raised up and sewed through and through. They have been assessed as

embroidered with more than three cords; but they do not appear to have even three cords without counting the cords of the points, which are not of the embroidery, any more than any cords upon the gloves are according to the case referred to above. The decision which affirms this assessment, therefore, appears to be erroneous. Decision of appraisers reversed.

ROEBLING et al. v. UNITED STATES.

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

No. 2,062.

1. CUSTOMS DUTIES—INVOICE—CORRECTION OF VALUATION.

Although the statement, in an invoice, of the value of merchandise at a certain sum per ton, "on trucks," shows that something not dutiable may be included in the price, it does not show any value less than that stated, since it does not show how much is to be taken out for nondutiable items; and such statement of the price is not such a manifest clerical error as entitles the importer to a correction on a new invoice.

2. SAME.

There can be no issue between the invoice value of merchandise and any value below.

Comstock & Brown, for plaintiffs.

H. D. Sedgwick, Asst. U. S. Atty.

WHEELER, District Judge. This importation was of steel billets invoiced and entered at £6. 9s. per ton on trucks, which is \$.01401 per pound; and the duty was liquidated at \$.008 per pound, accordingly, under paragraph 146 of the tariff act of 1890. The importers protested, February 2, 1894, that the value was not above \$.014 per pound under that act; that anything to the contrary in the entry or invoice was the result of manifest or other clerical error; and the right was claimed therein "to show, by corrected consular invoice or otherwise, the correct valuation." The case was sent to the board of general appraisers on February 19, 1894. A new invoice was sworn to before the consul March 21, 1894, at London, in which the cost of putting on trucks and cartage was stated at 1s. per ton, and deducted from the price, which would bring it below \$.014 per pound, and make the duty \$.005 per pound; and which, with an explanatory letter, was sent to the importers, and laid before the appraisers. That board afterwards affirmed the decision of the collector. The importers now claim that the inclusion of the cost of trucking in the dutiable value was such a manifest clerical error that it could be, and on the new invoice should be corrected by the board.

The customs administrative act provides for making additions, at the time of entry and not after, to the invoice value, to avoid penal duties for undervaluation, and that the duty shall not, however, be assessed upon an amount less than the invoice or entered value. 26 Stat. 135, § 7. The invoice produced to the collector did not show any value less than \$.01401 per pound, although it