natural or artificial, under paragraph 595 of the tariff act of March 3, 1885, but assessed for duty under paragraph 82 of said act as a coal-tar color or dye, by whatever name known, not specially provided for. That this article is not chemically alizarine seems to be immaterial. The evidence is undisputed that it responds to the alizarine tests, and was commercially known and dealt in as "alizarine" or "alizarine yellow" at the time of the passage of said act. The decision of the board of general appraisers affirming the action of the collector is reversed.

KAUFMANN et al. v. UNITED STATES.

(Circuit Court, S. D. New York. February 18, 1897.)

CUSTOMS DUTIES—CLASSIFICATION—MILLET PULP.

Millet pulp, from which the hull has been removed, though adapted for use as food and not for agricultural purposes, and which will not germinate, is dutiable under paragraph 206½ of the tariff act of 1894, as seeds. Boving v. Lawrence, 1 Blatchf. 616, Fed. Cas. No. 1,712, followed.

Comstock & Brown, for importers.
Henry C. Platt, for the United States.

TOWNSEND, District Judge (orally). The merchandise in question is millet pulp from which the hull has been removed. It will not germinate, and is not used for agricultural purposes. It is used for bird food or in the preparation of food for man. It was assessed for duty under section 3 of the tariff act of August 28, 1894, as a nonenumerated manufactured article. The importer protested, claiming that it was dutiable under paragraph 206½ of said act, directly or by similitude to "garden seeds, agricultural seeds, and other seeds, not specially provided for." Were it not for the decision of Mr. Justice Nelson in Boving v. Lawrence, 1 Blatchf. 616, Fed. Cas. No. 1,712, I should sustain the decision of the board of general appraisers. The product in question is not included in the common understanding of the word "seeds," nor in the meaning given to "seeds" in the dictionary. It has been advanced by manufacture so as to pass from the group of garden or agricultural seeds to the group of food products. It is not only dissimilar to such seeds in condition and the purpose to which it is applied, but it has been, by a process of hulling, deprived of the germinative quality essential to its use as garden or agricultural seeds. The article is, however, commercially known and dealt in as seeds. In Boving v. Lawrence, supra, the court held, construing a similar provision, that, as the articles had always been bought and sold and known in trade as "seeds," they were free under the clause, "garden seeds and all other seeds not otherwise provided for." The decision of the board of general appraisers is therefore reversed.

UNITED STATES v. GIESE.

(Circuit Court, S. D. New York. February 18, 1897.)

CUSTOMS DUTIES—CLASSIFICATION—CARBONATE OF POTASH.

The enumeration, in paragraph 595 of the free list of the tariff act of 1894, of "potash, crude, carbonate of, or black salts," includes the three articles, crude potash, carbonate of potash, and black salts; and carbonate of potash, from which impurities have been removed by leeching, is accordingly entitled to free entry.

Hartley & Coleman, for importer.
J. T. Van Rensselaer, Asst. U. S. Atty.

TOWNSEND, District Judge (orally). The article in question is carbonate of potash. It was classified for duty under paragraph 60 of the tariff act of August 28, 1894, as a chemical salt not otherwise provided for. The importer protested, claiming it was free under paragraph 595 of the free list of said act, which is as follows: "Potash, crude, carbonate of, or black salts." The board of general appraisers sustained the protest, and the United States appeals. This product has been subjected to a leeching process, whereby certain impurities have been removed. It is neither crude potash, crude carbonate of potash, nor black salts. Counsel for the United States concludes that this provision should be read with the word "crude" qualifying the whole paragraph, and that congress intended thereby to admit free of duty only one product, namely, crude carbonate of potash, also known as "black salts." The importer has proved, and the board of general appraisers, sustaining his protest, has found, that there are distinct articles known respectively in trade and commerce as "crude potash," "carbonate of potash," and "black salts." I think congress intended, by this language, to provide that each of these articles should be free. The decision of the board of general appraisers is affirmed.

H. B. CLAFLIN CO. v. UNITED STATES.

(Circuit Court, S. D. New York. February 18, 1897.)

CUSTOMS DUTIES—CLASSIFICATION—NONMETALLIC PINS.

The word "metallic," in paragraph 170 of the tariff act of 1894, qualifies the whole paragraph; and pins which are not metallic are not within its provisions.

Comstock & Brown, for importer.
J. T. Van Rensselaer, Asst. U. S. Atty.

TOWNSEND, District Judge (orally). It is admitted or stipulated as to the articles in question, as follows:

"(1) The goods were imported after August 28, 1894, and are finished articles of collodion. (2) They are popularly and commercially known as hairpins. (3) They are not pins metallic, and are not commercially known as jewelry."

They were assessed for duty at 45 per centum ad valorem, under paragraph 15 of the tariff act of 1894, as finished articles of collodion.