

and the duties to be remitted. This appeal is made by the government against that remission. To allow the correction of an invoice by filing a new one seems to be proper, and the decision of the board of general appraisers is affirmed, for the reasons stated by them. Decision affirmed.

HAULENBECK v. UNITED STATES.

(Circuit Court, S. D. New York. December 9, 1897.)

No. 2,102.

CUSTOMS DUTIES—CLASSIFICATION—OLIVE PITS.

Olive pits ground were not dutiable under section 4 of the act of 1890, but under paragraph 24, which provides, among other things, for nut galls, nuts, seeds, etc., which are not edible, but which have been advanced in value or condition by refining, grinding, etc.

This was an appeal by J. W. Haulenbeck from a decision of the board of general appraisers as to the classification for duty of certain imported goods.

Everit Brown, for plaintiff.

Henry C. Platt, Asst. U. S. Atty.

WHEELER, District Judge. This importation is of olive pits ground. They are not edible. They were assessed under section 4, against a protest that they come under paragraph 24 of the act of 1890, which provides for—

"Drugs, such as barks, beans, berries, balsams, buds, bulbs and bulbous roots and excrescences, such as nut galls, fruits, flowers, dried fibre grains, gums, and gum resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects, any of the foregoing which are not edible, but which have been advanced in value, or condition, by refining, or grinding, or by other process of manufacture."

It seems to fall within this class, as not edible, but advanced in manufacture by grinding.

Decision reversed.

UNITED STATES v. FENSTERER et al.

(Circuit Court, S. D. New York. December 9, 1897.)

No. 2,400.

CUSTOMS DUTIES—CLASSIFICATION—MANUFACTURES OF GLASS.

Oval glass blanks blown in molds, to be finished by cutting into dishes for table use, were dutiable as "manufactures of glass," under paragraph 102 of the act of 1894, and not as glassware, under paragraph 88.

This was an appeal by the United States from the decision of the board of general appraisers in respect to the classification for duty of certain articles of glass imported by Fensterer & Ruhe.

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

Everit Brown, for defendants.

WHEELER, District Judge. Paragraph 88 of the tariff act of 1894 provided for duties on "green and colored, molded, or pressed, and flint and lime glass bottles," and on "all other plain green and colored, molded, or pressed, and flint lime and glassware." In this last clause the last "and" and "flint" are transposed, and concededly it should read, "and flint and lime glassware." And paragraph 102 provides for duties on glass windows, and parts thereof, and mirrors with or without frames or cases, "and all manufactures of glass, or of which glass is the component of chief value, not specially provided for in this act." These articles are oval glass blanks, blown in molds, for finishing by cutting into dishes for table use. They were classified as glassware under paragraph 88, against a protest that they were manufactures of glass under paragraph 102; and the protest has been sustained. The question now is whether they are to be classified with glassware, or with manufactures of glass, under these respective paragraphs. They were of glass, and had been manufactured to some extent, and were, therefore, manufactures of glass. They were not completed for their intended use, and would be sought for by manufacturers of, and not dealers in, glassware; and they seem to be materials for glassware, rather than glassware itself. Decision affirmed.

BREWER et al. v. UNITED STATES.

(Circuit Court, S. D. New York. December 9, 1897.)

CUSTOMS DUTIES—FLOUR BAGS REIMPORTED.

Flour bags, shown by proof according to the treasury regulations to have been made in this country, were entitled to free entry, under paragraph 387 of the act of 1894, though the marks on some of the bags did not correspond to those in the invoices.

This was an appeal by Brewer & Bros. from a decision of the board of general appraisers in respect to the classification for duty of certain flour bags.

Stephen G. Clarke, for plaintiffs.

Henry D. Sedgwick, Jr., Asst. U. S. Atty.

WHEELER, District Judge. This importation was of flour bags exported from this country, and assessed properly, unless they were duty free, as returned to this country under paragraph 387 of the tariff act of 1894. That they were the product of this country, and exported and reimported, in fact, is not questioned. All the affidavits and proceedings were taken by the importer that were required by that paragraph, and the treasury regulations under it. Free entry was refused, and the duty assessed, because the marks on many of the bags did not correspond to those in the invoices. That does not show that the bags were not of American manufacture. It only shows that some mistake, probably, was made about them. They were none the less free, as the product of this country, exported and returned, because they had been wrongly marked. The regulations