J. E. Bailey, but nothing whatever that was done or charged to have been done by Johnston.]" Following this, and apparently as a second count in the information, Johnston is charged with furnishing a certain certificate to the said Bailey for the purpose of obstructing the due administration of justice in said district court of the United States for the Middle district of Alabama, which he knew when he made and furnished the same was false. Only incidentally or inferentially is it charged that Johnston made the said certificate, and nowhere is it specifically charged that he made it and furnished it with any corrupt intent. There was no evidence in the case to show that Johnston made or furnished the specific certificate set forth in the information. It is true, there was evidence tending to show that he made and furnished to the said Bailey a certificate similar to a part of the certificate set forth in the information; but there is a fatal variance between the certificate proved to have been made and furnished by Johnston and the one charged in the information to have been furnished by him. For these reasons, the judgment of the district court is reversed, and the case is remanded, with instructions to set aside the verdict and sentence, and quash the information.

DINGELSTEDT et al. v. UNITED STATES.

REISINGER et al. v. SAME.

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

CUSTOMS DUTIES—CLASSIFICATION—ELECTRIC LIGHT CARBONS.

Electric light carbons, of which lampblack is the chief component, were dutiable under section 3 of the act of 1894, at 20 per cent., as "articles manufactured in whole or in part, not provided for," and not as "articles composed of earthern or mineral substances," under paragraph 86, or preparations or products of coal tar, under paragraph 443.

These were appeals by Dingelstedt & Co., and by H. Reisinger & Co. from decisions of the board of general appraisers affirming decisions of the collector of the port of New York in regard to the classification for duty, under the act of August 28, 1894, of certain electric light carbons.

Everit Brown, for plaintiffs Dingelstedt & Co.
W. Wickham Smith, for plaintiffs H. Reisinger & Co.
Henry D. Sedgwick, Jr., Asst. U. S. Atty.

WHEELER, District Judge. These electric light carbons, of which lampblack is the chief component, do not seem to be "composed of earthen or mineral substances," within paragraph 86 of the tariff act of 1894; nor "preparations" or "products of coal tar," within paragraph 443. They rather seem to be "articles manufactured in whole or in part, not provided for," under section 3, dutiable at 20 per cent. Decision reversed.

McCREERY et al. v. UNITED STATES.

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

No. 2,246.

CUSTOMS DUTIES.

Fabrics composed in chief value of silk woven 22 inches wide, and used for making waists or skirts for women's and children's dresses, and also for sleeves and trimming of dresses, and which were known commercially as silks, *held* to be dutiable under paragraph 302 of the act of August 28, 1894, as manufactures of silk, "or of which silk is the component material of chief value," and not under paragraph 283.

This was an application to review a decision of the board of general appraisers affirming a decision of the collector of the port of New York in regard to the classification for duties under the act of August 28, 1894, of certain fabrics. The general appraisers found that they were composed of silk and worsted, silk being the component material of chief value in all, but wool predominating in quantity in all but one.

Edwin B. Smith, for plaintiffs.

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

WHEELER, District Judge. The board of general appraisers reports:

"These fabrics are woven twenty-two inches wide, and they are used for making waists or skirts for women's and children's dresses, and also, in combination costumes, for sleeves and the trimming of dresses. They are commercially known as women's and children's dress goods, or are goods of similar description and character."

They classify the goods as women's and children's dress goods, under paragraph 283, Act Aug. 28, 1894, against a protest that they should be classified under paragraph 302, which covers "all manufactures of silk, or of which silk is the component material of chief value, including those having India rubber as a component material, not specially provided for in this act." The evidence in this court shows that the goods were not commercially known as dress goods, but as silks. If they are not such dress goods, they come exactly under the description in paragraph 302, as goods "of which silk is the component material of chief value." The board did not find the goods were such dress goods, but that they were such, "or are goods of similar description and character." Paragraph 283 does not provide for such goods, or for those of similar description and character, but for such dress goods. They are such goods or not, and they appear to be not. Decision reversed.