court, commends his petition to the consideration of the court, notwithstanding that judgment. The motion, as presented in court by a leading member of the bar, and the assurance with which it has been supported, appear, under all the circumstances, to justify the court in giving it favorable consideration. It is therefore ordered that John L. Boone be admitted as an attorney and counselor of this court upon taking the usual oath.

SAMUEL SCHIFF & CO. v. UNITED STATES.

(Circuit Court, S. D. New York. December 16, 1898.)

No. 2,180.

CUSTOMS DUTIES—CLASSIFICATION—STRUNG BEADS OF METAL AND GLASS.

Strung beads of glass, metal lined or coated, the metal being of chief value, are dutiable under paragraph 215 of the tariff law of 1890, as manufactures of metal not specially provided for, and not under paragraph 108, as manufactures of which glass is the component of chief value, not specially provided for.[1]

This is an appeal by Samuel Schiff & Co. from a decision of the board of general appraisers affirming the classification for duty of certain imported merchandise.

Albert Comstock, for importers.
J. T. Van Rensselaer, Asst. U. S. Atty.

TOWNSEND, District Judge. The evidence shows, without dispute, that the goods concerned herein are strung beads of metal and glass,—metal chief value. The glass composes the basis or body of the bead, the metal being afterwards laid on as a coating or lining. They were imported under the act of 1890, and were classified for duty at 60 per cent. ad valorem, as manufactures of glass, or of which glass shall be the component of chief value, not specially provided for, under paragraph 108 of that act; there being no specific provision for beads, except when unstrung. Paragraph 445. The importers claim that these beads are dutiable at 45 per cent. ad valorem only, as manufactures of metal, under paragraph 215 of said act. Not only does the evidence sustain this claim, but the general appraisers have in a number of their decisions held that such metal lined or coated beads, and the trimmings composed of them, were dutiable at 45 per cent., under the paragraph cited by these appellants. All other claims in the protest having been abandoned by the importers in open court, the claim at 45 per cent. ad valorem, under paragraph 215 of said act, is sustained. The decision of the board of general appraisers is reversed.

[1] For classification of goods for payment of duties generally, see note to Dennison Mfg. Co. v. U. S., 18 C. C. A. 545.

OPPENHEIMER v. UNITED STATES.

(Circuit Court, S. D. New York. December 13, 1898.)

No. 2,134.

1. CUSTOMS DUTIES—CHANGE OF LAW—DATE OF IMPORTATION.
Where goods were entered on August 27, 1894, but were in the custody of the government on the 28th, they must be treated as imported on the 28th, and are dutiable under the act of August 27th.

2. SAME—MANUFACTURES OF WOOL—GOODS OF MOHAIR.
Goods made of mohair yarn, which is made from the hair of the Angora goat, imported on August 28, 1894, are subject to duty under the tariff act of August 27, 1894. Such articles cannot be considered as manufactures of wool, on which the reduction of duties made by such act were postponed, though the material is known commercially as "ice wool," in view of the fact that it has been separately provided for in several tariff acts.

This is an appeal by H. Oppenheimer from a decision of the board of general appraisers affirming a classification for duty of certain imported merchandise.

Stephen G. Clarke, for importer.
J. T. Van Rensselaer, Asst. U. S. Atty.

TOWNSEND, District Judge (orally). The articles in question are shawls, commercially known as "ice-wool squares or shawls," made of ice wool or mohair yarn, which yarn is made from the hair of the Angora goat. It appears that while the goods were entered at the port of New York on August 27, 1894, they were actually in the custody of the United States government on August 28th; and therefore, as to this branch of the case, the court is governed by the rule laid down in U. S. v. E. L. Goodsell Co., 28 C. C. A. 453, 84 Fed. 439, and the goods must be treated as imported on August 28, 1894. The collector classified the articles for duty under the act of 1890, before the Goodsell decision, supposing at that time that the goods had actually been imported on August 27th.

The first contention of the government is that these articles are made of wool, because the material is commercially known as "ice wool"; but I do not think this contention is supported, in view of the fact that these words are often used without any such signification, as in the case of articles commercially known as "mineral wool," "cotton wool," or "ice cream." It may be true, as contended by counsel for the government, that in common meaning and speech the mohair, or hair of the Angora goat, is not differentiated from wool; but in view of the fact that this hair has been separately provided for in various tariff acts, in view of the contemporaneous and subsequent construction of this act by the board of appraisers at the port of New York, and especially in view of the reasoning of the court in the case of U. S. v. Klumpp, 169 U. S. 209, 18 Sup. Ct. 311, it cannot be assumed that congress intended to postpone the reduction of the rates of duty on manufactures of the hair of the Angora goat; and the decision of the board of appraisers is, therefore, reversed.