

This is an appeal by the United States from the decision of the board of general appraisers as to the classification for duty of certain imported merchandise.

James T. Van Rensselaer, Asst. U. S. Atty.
W. Wickham Smith, for importers.

TOWNSEND, District Judge (orally). The merchandise in question consists of certain proprietary medicines known as "Brown's Chlorodyne" and "Liqueur de Dr. Laville." It is conceded that these articles are medicinal preparations. It also appears that they contain alcohol, and it is true that they are also combinations of products known as alkaloids and essential oils. But, while either designation is appropriate, I think the court is bound by the decision of the supreme court of the United States in *Fink v. U. S.*, 170 U. S. 584, 18 Sup. Ct. 770, in which the court holds, in effect, that the medicinal use for which the preparation is designed dominates its chemical composition, and is more specific. For this reason the decision of the board of general appraisers is affirmed.

E. & H. T. ANTHONY & CO. v. UNITED STATES.

(Circuit Court, S. D. New York. December 17, 1898.)

No. 2,596.

CUSTOMS DUTIES—CLASSIFICATION—PORTRAIT LENSES.

A patent portrait lens, used as a part of a photographic camera, consisting of eight single lenses arranged in pairs and mounted in metal, which constitutes but a small part of the value of the whole, the complete articles being commercially known as lenses, is dutiable, under paragraph 100 of the tariff law of 1894, as "lenses of glass," and not under paragraph 98, as "optical instruments."

This is an appeal by E. & H. T. Anthony & Co. from the decision of the board of general appraisers affirming the classification for duty of certain imported articles of merchandise.

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

TOWNSEND, District Judge (orally). The merchandise in question comprises an article known as "Dallmeyer's patent portrait lens." Each portrait lens contains eight lenses, consisting of four pairs of crown and flint glasses fastened together, and the article as a whole is used as part of a photographic camera, and is mounted in metal, and the different lenses are generally adjusted by means of a rack and pinion. The value of the whole lens is \$200. The value of the metal does not exceed \$10. The article was classified for duty, under the provisions of paragraph 98 of the act of 1894, at 40 per centum ad valorem, as "optical instruments." The importers protested, claiming that it was dutiable under the provisions of paragraph 100, as "lenses of glass, wholly or partly manufactured." It cannot be disputed, in view of the evidence, that these articles are commercially known as "lenses," and that they are not commercially known as

"optical instruments." Counsel for the United States contends, however, that under paragraph 100 of said act are only included lenses composed entirely of glass or pebble, and not mounted; and, furthermore, that these articles, in common speech, are optical instruments. These articles are not optical instruments, in ordinary parlance. They are not something designed to aid the sight; nor are they optical instruments ejusdem generis, as "spectacles, eye glasses, goggles, or opera glasses." Inasmuch as the complete lenses contain and are chiefly composed of what are commonly known as "lenses," and said complete lenses are universally commercially known as "lenses," and are not commercially or in ordinary parlance "optical instruments," and in the absence of any satisfactory evidence that congress did not intend to include these articles under the provision for "lenses," it must be held that they should have been assessed, under the provisions of paragraph 100 of said act, as "lenses of glass." The decision of the board of general appraisers is therefore reversed.

MEYER v. UNITED STATES.

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

No. 1,516.

CUSTOMS DUTIES—CLASSIFICATION—COTTON ARTICLES ORNAMENTED BY "DRAWN WORK."

Cotton bureau covers, and other like articles, ornamented by fancy work, or effects produced in part by drawing out threads of the fabric, and in part by binding the remaining threads into groups, so as to form open spaces,—such work being known as "drawn work,"—are not embroidered, and are dutiable under paragraph 355 of the tariff law of 1890, as manufactures of cotton not enumerated, and not under paragraph 373, as manufactures of cotton embroidered.

This is an appeal by F. Meyer from the decision of the board of general appraisers affirming the classification for duty of certain imported articles of merchandise.

Albert Comstock, for importer.

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

TOWNSEND, District Judge (orally). The evidence and sample in this case show that the cotton bureau covers, and like articles, which are its subject, were ornamented with fancy work or effects produced in part by drawing out threads of the fabric, and in part by binding the remaining ones into groups by the use of needle and thread, so as to form open spaces between them. Fancy work of this character is known as "drawn work." The articles were classified for duty as "manufactures of cotton, embroidered," under paragraph 373 of the act of 1890,—apparently on the theory that the use of the needle and thread in producing this open work was embroidery. But not all sewing or stitching with needle and thread is embroidery, nor tambouring (which would equally render them dutiable as assessed), the proof in the case showing that drawn work is different