

"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

from either. The contention of the importer that this importation was a manufacture of cotton not enumerated is therefore sustained by the evidence. Decision of the board of appraisers reversed.

UNITED STATES v. H. BOKER & CO.

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

No. 2,459.

CUSTOMS DUTIES—CLASSIFICATION—STEEL STRIPS.

Steel strips flattened from round steel wire, not smaller than 13 wire gauge, and cut into lengths, not valued at above three cents per pound, are dutiable under paragraph 122 of the tariff act of 1894, covering "steel in all forms and shapes not specially provided for, * * * valued above two and two-tenths cents and not above three cents per pound," and not under paragraph 124, as articles manufactured from round steel wire

This was an appeal by the United States from a decision of the board of general appraisers sustaining the protest of the importers as to the classification of certain imported articles of merchandise.

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

TOWNSEND, District Judge (orally). The merchandise in question comprises steel strips flattened from round steel wire, not smaller than 13 wire gauge, and cut into lengths. The board of general appraisers, sustaining the claim of the importers, classified the articles for duty, under the provisions of paragraph 122 of the act of 1894, at nine-tenths of one cent per pound for "steel in all forms and shapes not specially provided for in this act, * * * valued above two and two-tenths cents and not above three cents per pound." The United States appeals from said decision, claiming that these strips are articles manufactured from round steel wire, and therefore dutiable at one and one-quarter cents per pound, and with an additional duty of one cent per pound, under the provisions of paragraph 124 of said act.

The government relies upon the case of *Junge v. Hedden*, 146 U. S. 233, 13 Sup. Ct. 88, where dental rubber was held to be an article of rubber. It does not appear, however, that these wire strips come within the reasoning of that decision. The mere flattening of the round wire does not constitute it an article manufactured from wire.

There is considerable force in the further contention of counsel for the importers that congress would not have thus provided that while such steel strips, when valued at over four cents a pound, should pay only a duty of 40 per cent., these strips, concededly not worth more than three cents per pound, should thus pay from 75 to 100 per cent. of duty. The decision of the board of general appraisers is affirmed.