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.

UNITED STATES v. J. S. JOHNSON & CO.

(Circuit Court, S. D. New York. December 15, 1898.)

No. 2,227.

CUSTOMS DUTIES—CLASSIFICATION—PINEAPPLE JUICE.

Pineapple juice, containing no alcohol whatever, is dutiable, under paragraph 247 of the tariff law of 1894, as "fruit juice * * * containing eighteen per centum or less of alcohol," and not under section 3, as a nonenumerated manufactured article.

This is an appeal by the United States from a decision of the board of general appraisers sustaining the protest of J. S. Johnson & Co. against the classification for duty of certain imported merchandise.

James T. Van Rensselaer, Asst. U. S. Atty.
Stephen G. Clarke, for importers.

TOWNSEND, District Judge (orally). The article in question is pineapple juice, containing no alcohol whatever, assessed for duty, under paragraph 247 of the act of 1894, as "fruit juice * * * containing eighteen per centum or less of alcohol." The importers protested, claiming the same to be dutiable, under section 3 of said act, at 20 per centum ad valorem as a nonenumerated manufactured article. In view of the decision of Judge Wheeler in this circuit in Park v. U. S., 84 Fed. 159, I feel obliged to reverse the decision of the board of general appraisers. The decision is therefore reversed.

ROBBINS v. UNITED STATES.

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

No. 2,365

CUSTOMS DUTIES—CLASSIFICATION—INITIALED HANDKERCHIEFS.

Handkerchiefs on which an initial is embroidered are dutiable, under paragraph 258 of the tariff law of 1894, as "handkerchiefs," and not under paragraph 276, as "embroidered handkerchiefs."

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

W. Wickham Smith, for importer.
J. T. Van Rensselaer, Asst. U. S. Atty.

TOWNSEND, District Judge (orally). The merchandise herein comprises handkerchiefs on which were embroidered an initial. They were assessed at 50 per cent. ad valorem, under the provisions of paragraph 276 of the act of 1894, as "embroidered handkerchiefs." The importers protested, claiming that they were dutiable at 40 per cent. ad valorem, under the provisions of paragraph 258 of said act, as "handkerchiefs." This question has already been before the courts under the provisions of the tariff act of 1890 (paragraph 373), which