

quent proceedings were taken in accordance with the provisions of the statute in such case made and provided. The transcripts offered as evidence in the court below do not show in a legal and proper manner that any of these requirements were complied with, and they are therefore fatally defective. *Shivers v. Witson*, 5 Har. & J. 132; *Owings v. Worthington*, 10 Gill & J. 293; *Clark v. Bryan*, 16 Md. 176; *Fahey v. Mottu*, 67 Md. 250, 10 Atl. 68; *Kane v. State*, 70 Md. 546, 17 Atl. 557. The signature of the justice to the different papers, so offered as evidence, should have been authenticated, in the same way as the law requires that signatures to papers in general shall be proven; and, as there was no such testimony offered, the ruling of the court below was clearly proper.

It may be well to note that the secretary of state of Maryland is only authorized to certify equally with the clerks of the several circuit courts of the counties, and of the superior court of Baltimore city, to the character and qualification of certain officers who have been reported to him by said clerks as having qualified by taking the oath of office. Said clerks, when required so to do, must give a certificate, under the seal of their office, of the qualification of any public officer who has taken and subscribed the oaths of office before them, or whose oath of office is recorded in the office of the clerk so certifying. Nowhere is there authority given by statute, either to the secretary of state or to any of said clerks, to certify to the genuineness of the signature of any of the officials who may have thus qualified before them, or whose oaths of office are of record in their respective offices. The judgment rendered by the court below is without error, and the same is affirmed.

BELCHER v. UNITED STATES.

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

No. 2,467.

1. CUSTOMS DUTIES — REVIEW OF DECISION OF BOARD OF GENERAL APPRAISERS.

Findings of fact by the board of general appraisers, based upon conflicting testimony, as to the commercial designation of certain articles, cannot be reviewed by the courts.

2. SAME—CLASSIFICATION—STEEL IN STRIPS.

Cold-rolled, untempered steel, from $1\frac{1}{4}$ to $4\frac{1}{2}$ inches wide, and from 500 to 1,500 feet long, which is largely used for making band saws, but not shown to be unfitted in its composition for other uses, was dutiable under paragraph 124 of the act of 1894, as "sheet steel in strips," and not under paragraph 116, as "band steel not otherwise provided for," or under paragraph 122, as "saw plates."¹

3. SAME.

A strip of high-grade steel, 50 feet long by 8 inches wide, fitted by its composition to be used only for making saws, and which is commercially known as a "saw plate," was dutiable as such under paragraph 122 of the act of 1894, and not under paragraph 116, as "band steel," or under paragraph 124, as "sheet steel in strips."

¹ For interpretation of commercial and trade terms, see note to *Dennison Mfg. Co. v. U. S.*, 18 C. C. A. 545.

This was an application by one Belcher for a review of a decision of the board of general appraisers in respect to the classification for duty of certain strips of cold-rolled, untempered steel.

Stephen G. Clarke, for importer.

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

TOWNSEND, District Judge. The merchandise in question comprises various lengths of cold-rolled, untempered steel; the chief contention being as to the exhibit 50 feet long by 8 inches wide, imported as "band-saw steel." The importer testifies that they are made from $1\frac{1}{4}$ to $4\frac{1}{2}$ inches wide, and from 500 to 1,500 feet long. There is also an exhibit, referred to in the evidence, $3\frac{1}{2}$ inches wide by 27 feet long. These articles were classified for duty as band steel, except as otherwise provided for, under the provisions of paragraph 116 of the act of 1894. The importer protested, claiming that they should have been classified as saw plates, under paragraph 122 of said act. The board of general appraisers overruled the protest, and held that the merchandise was dutiable under the provisions of paragraph 124 of said act as "sheet steel in strips." It is unnecessary to determine whether, upon all the evidence, this court would have reached the same conclusion as that reached by the board, because it appears, as to all the exhibits except the one 50 feet long by 8 inches wide, that the findings of fact of the board were based upon conflicting testimony before it, as to whether these articles are commercially known as "saw plates." The merchandise is confessedly sheet steel in strips. The long strips cannot be termed "plates," in the ordinary acceptance of the term. It is not shown that their composition is such as to fit them for use for saw plates only, and the board was clearly justified in its finding that such articles are not commercially known as "saw plates," unless it appears that by reason of their composition they are unfit for other purposes. There is much testimony to show that the commercial designation "saw plates" is limited either to a flat, circular plate for circular saws, or to such strip of high-grade steel as is illustrated by said exhibit, 50 feet long by 8 inches wide. Said exhibit is not the sheet steel in strips included under the wire paragraph 124 of said act. A careful analysis of all the competent testimony as to this particular exhibit shows that while such strips may be sold and used for other purposes, and would not then be known as "saw plates," yet that when, as in this case, it is of such a certain length, width, and gauge as to be manufactured into a band saw, and not to be used for any other purpose, it is universally commercially known as "band-saw steel" or "band-saw blades or plates." As to the single exhibit, $3\frac{1}{2}$ inches wide by 27 feet long, I have been unable to find any testimony as to whether it was intended to be used for one saw or for more than one saw. As to the other exhibits, the importer testifies that they are sold in these lengths, so that the saw manufacturer may take any number of feet in length which he may require for a saw. The testimony of Wolff, Silsbury, Boker, and Terry show that these strips, in narrower widths and longer lengths, are not commercially known as

"saw plates"; and, if not saw plates, they are not plates nor sheets not specially provided for. The preponderance of the testimony is to the effect that even if they are not sheet steel, and not commercially known as "sheet steel in strips," yet in common speech they are "steel strips," especially in view of the decision in *Magone v. Vom Cleff*, 17 C. C. A. 549, 70 Fed. 980. The decision of the board of general appraisers is reversed as to the goods represented by the exhibit 50 feet long and 8 inches wide, and is affirmed as to the other exhibits.

UNITED STATES v. VAN BLANKENSTEYN et al.

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

No. 2,338.

1. CUSTOMS DUTIES—COMMERCIAL DESIGNATIONS—LACES.

The commercial designations "laces" and "lace" are not confined to lace which is sold by the yard only, but may include articles made of lace.¹

2. SAME—CLASSIFICATION—LACES.

Tidies made of flax, and known commercially as "Renaissance lace tidies," or "Renaissance tidies," made of tape, thread, and rings, were dutiable under paragraph 276 of the act of 1894, as laces or articles made wholly or in part of lace composed of flax, and not under paragraph 277, as manufactures of flax not specially provided for.

This was an application by the United States for a review of a decision of the board of general appraisers reversing the action of the collector in respect to the classification for duty of certain articles made of flax lace, imported by Van Blankensteyn & Hennings.

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

Everit Brown, for importers.

TOWNSEND, District Judge. The merchandise in question is tidies made of flax, which are commercially known as "Renaissance lace tidies," or "Renaissance tidies." The materials of which it is composed are tape, thread, and rings. When the completed article is made up, either in the form of tidies or in straight pieces, so as to be sold by the yard, it is commonly known as "Renaissance lace," or "Renaissance laces," and comes within the term "laces," in the ordinary acceptation of the term. The collector found that the merchandise was flax lace tidies, and therefore dutiable under paragraph 276 of the act of 1894, at 50 per cent. ad valorem, as "laces * * * or articles made wholly or in part of lace * * * composed of flax." The importers protested that they were dutiable under paragraph 277 of said act, at 35 per cent., as "manufactures of flax * * * not specially provided for." The board of general appraisers sustained the protest, and the government appeals.

Counsel for the importer admits that these articles, made of tape, thread, and rings, are laces when made by the yard, and that articles

¹ For interpretation of commercial and trade terms, see note to *Dennison Mfg. Co. v. U. S.*, 18 C. C. A. 545.