and incidentally, in the way of collecting that judgment, a sale of the property was set aside as fraudulent; but the judgment was in no wise based upon that fraud, but, as stated, was for, and represented exactly, the original account made with the creditors of Paletz; nor was there, nor could there be, anything connected with the replevin bond judgment which could be called a fraud. That was a statutory obligation, provided for in an attachment proceeding, by which a money obligation is substituted for property, in specie, in order to release the property to the claimant; and the judgment rendered on that bond was not on account of the fraudulent conveyance, but because the obligors on that bond had distinctly agreed that if the fraudulent sale should be set aside, and the property demanded for the purpose of satisfying the original debt, they would either return the property, pay its value, or pay the original debt. It was not open to the original creditors of Paletz, at any time, to assert that their debt was one in an action for fraud, in which the recovery would represent the injury done by a fraud. Their suit was one based upon a just debt, having its origin back of any suggestion of fraud, in which there was sought the incidental relief of setting aside a fraudulent conveyance. Such a fraudulent conveyance itself, under the law of the state, gave nobody a right to a money judgment in the first instance. It simply rendered the sale void, and enabled any creditor against whom it was declared void to have it set aside, just as if it never had been made, and to reach the property and subject it to a debt not created at all by the fraudulent conveyance, but created prior thereto, and to obstruct collection of which the fraudulent conveyance was made. If the fraudulent vendee had disposed of the property, so that a judgment might be rendered against him for the value of the property, such a judgment would be for the property, on the ground that, the fraudulent sale being void, it belonged to his fraudulent vendor, and that his disposition of it was a conversion.

I do not think that I need to elaborate further to make plain my view that, conceding that the creditors now objecting are substituted to the original debt due the creditors of Paletz, with all the rights, including the right to make any objection which the original creditors might have made, it seems to me quite clear that the objection to the discharge of the petitioner in this case is not well founded. The creditors of Paletz could not come, if their judgments had not been satisfied, and say that they had a judgment in an action for fraud. It would obviously be a complete answer to this to say that their judgment was based upon an account for goods sold and delivered, and that the judgment was based upon this right, and not upon any injury done to them by a fraud, or (if their case had been different) for obtaining any money by false pretense, or for willful or malicious injury to their person or property. The objection to the petitioner's discharge is not, in my opinion, well taken; and to so hold would be an entire misapplication of the purpose, as well as the very language, of the statute, upon any fair construction which must be given to

it. Willing as the court is at all times to punish persons for a contemptible fraud, this must only be done when it is reasonably clear that it is authorized by law.

In regard to the other ground of objection to this discharge, such an objection goes to the effect of the discharge, rather than to the right to such a discharge. It is doubtful, therefore, if I have the right, even by consent, to adjudge this question. It appears that the attachment suit pending at Jasper, Tenn., was brought during February, 1898, while the petition for discharge in this case was filed the 16th day of December, 1898. The statute, by clear language, does not affect any right acquired by a proceeding in rem, or partly in rem, at an earlier date than within four months next before filing the petition. So far as creditors of Blumberg may have acquired a lien upon property by attachment levied more than four months before the petition was filed, it is not affected by the discharge, and the right to proceed to subject any property validly attached by levy cannot be questioned; and, if the creditors can satisfy their debt in that method, their right to do so is clear, and is not in the least affected by this proceeding. It is only the debt, with the right to proceed against Blumberg in personam, that is discharged. Ordered accordingly.

Since writing the above I find U. S. v. Rob Roy, 1 Wood, 42, 27 Fed. Cas. 873 (No. 16,179), and Brown v. Broach, 52 Miss. 536, which seem to settle the question.

UNITED STATES v. DODGE & OLCOTT.

(Circuit Court, S. D. New York. May 18, 1899.)

No. 2,526.

CUSTOMS DUTIES—ENFLEURAGE GREASE—ESSENTIAL OIL.

A concentrated essence produced by the enfleurage process, in which a variety of petroleum was used as the original solvent, is free of duty as "enfleurage grease," within the tariff act of 1894, par. 568, and not dutiable, under paragraph 60, as "essential oil."

Appeal by the United States from a decision of the board of general appraisers, which reversed the action of the collector of customs in assessing duty upon the merchandise in question.

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

Albert Comstock, for importers.

TOWNSEND, District Judge. The merchandise in question was assessed for duty at 25 per cent. ad valorem, under paragraph 60 of the tariff act of 1894, as "essential oil," and was claimed by the importers in their protest to be free of duty, under paragraph 568 of said act, as "enfleurage grease." The object of the enfleurage process is to carry the odor of flowers from the place where they grow to the place where the perfume is made. Among the various enfleurage processes is one whereby the flowers are either brought in contact with, or in close proximity to, some fatty or greasy matter,