

dications for the purpose of forecasting the weather, or to gratify their curiosity. The same may be said of the thermometer and hygrometer; but still these instruments are part of the apparatus used for instruction and information in various ways in relation to scientific subjects, and the universality of their use does not detract from their character as philosophical instruments. If thermometers or hygrometers are so constructed as to be obviously intended for use only in some special branch of business or trade, as in that of brewing and distilling, for instance, they might then be deemed implements of trade for that purpose; or the thermometer used by the physician for determining the temperature of the patient, might be held to be an implement of his calling or profession, because it is peculiarly adapted to that purpose, and, perhaps, to none other. But the instruments involved in this invoice are adapted, as the proof shows, to the purposes of scientific instruction, and are also capable of being, to some extent, utilized by those sufficiently educated to apply them to certain purposes in the arts. They must, therefore, be allowed, as it seems to me, to come under this general description as "philosophical instruments and apparatus," and are only subject to a duty of 35 per cent. *ad valorem*. Surveyors' compasses, which are also included in this invoice, it seems to me are more properly described as "mathematical instruments," and not as "philosophical instruments." A surveyor's compass is something more than a mere needle which indicates the direction of the magnetic meridian. It is a combination of sights, levels, graduated arcs, etc., with the needle, for certain specific purposes, like that of running lines, adjusting boundaries, etc.; and as such they seem to me to be more accurately described as mathematical instruments or implements of trade.

The finding will therefore be for the plaintiff as to all these goods except the surveyors' compasses.

YOUNG and others v. SPALDING.

(Circuit Court, N. D. Illinois. May 26, 1885.)

CUSTOMS DUTIES — OPERA-GLASSES COMPOSED OF METAL, GLASS, AND SHELL,
DUTY ON.

Certain opera-glasses composed of metal, glass, and pearl or shell, and of which the pearl or shell was the component material of chief value, held to be dutiable at the rate of 25 per cent. *ad valorem*.

At Law.

Percy L. Shuman and Jo. H. Defrees, Jr., for plaintiffs.
Chester M. Dawcs, Asst. U. S. Atty., for defendant.

BLODGETT, J., (*orally*.) The plaintiffs imported a quantity of shell-covered opera-glasses, which were classed as manufactures of glass, shell, and metal, in which the metal was the component of chief value, and assessed as dutiable at 45 per cent. *ad valorem*. Heyl, pt. 2, p. 7, cl. 143. The articles in question are composed of shell, metal, and glass, and plaintiff contends that the shell is the component of chief value, and that they are dutiable at 25 per cent. *ad valorem*, under clause 486. Heyl, pt. 2, p. 32. The proof offered on the trial shows quite conclusively that the shell is the chief component of value in these goods in all but two instances. The plaintiff is therefore entitled to recover as to all the goods, where, by the testimony of Lemaire, the manufacturer, the shell is shown to be the chief item of cost, or component of value. In regard to those where the shell and metal are of equal value, a duty of 45 per cent. *ad valorem* should be paid as a "manufacture of copper not otherwise provided for." Heyl, pt. 2, p. 13, cl. 216.

VANACKER v. SPALDING.

(Circuit Court, N. D. Illinois. May 26, 1885.)

CUSTOMS DUTIES—RUBBER BAGS FOR MANUFACTURE OF TOY BALLOONS—
DUTY ON.

Certain bags or pouches composed wholly of India rubber, held to be dutiable as "manufactures of India rubber not specially enumerated," at the rate of 25 per cent. *ad valorem*.

At Law.

Percy L. Shuman and Jo. H. Defrees, Jr., for plaintiff.

Chester M. Dawes, Asst. U. S. Atty., for defendant.

BLODGETT, J., (*orally*.) The plaintiff imported to the city of Chicago certain bags or pouches made wholly of India rubber, which were classed as "toys," and a duty of 35 per cent. *ad valorem* assessed thereon. Heyl, pt. 2, p. 29, cl. 425. The importer contended that the goods in question were articles composed of "India rubber, not specially enumerated, or provided for," and as such subject only to a duty of 25 per cent. *ad valorem*. Heyl, pt. 2, p. 30, cl. 454. The goods in question are small India-rubber bags, which are intended for the purpose of being inflated with gas, thereby making a small balloon, to be used as a child's plaything. The only question is whether such an article is a "toy" or "a manufacture of India rubber, not otherwise provided for." I am of opinion that these goods are not "toys" in the form in which they are imported. In order to make them salable as toys, they must be inflated and closed so as to retain the gas, and, although this is but a slight addition to them, still they cannot be called playthings or toys until this process is completed. I am