

same facts, for the same statutory offence. The principle finds expression in more than one form in the maxims of the common law." 18 Wall. 163, 168.

Judgment affirmed.

NOTE.—In *United States v. Ulrici*, error to the Circuit Court of the United States for the Eastern District of Missouri, which was submitted at the same time, MR. JUSTICE FIELD delivered the opinion of the court.

This case involves substantially the same questions considered in *United States v. Chouteau*. Here the principal on the bond in suit pleaded guilty to the indictments found against him, and was fined \$1,000 and imprisoned for one day. The punishment inflicted was for offences which are set forth in the petition in this action as breaches of the condition of the bond. This difference in the two cases does not affect the principle upon which the first was decided. Upon its authority the judgment is

Affirmed.

CRAMER *v.* ARTHUR.

1. The valuation of foreign standard coins, which the act of March 3, 1873, c. 268 (17 Stat. 602; Rev. Stat., sect. 3564), requires the director of the mint to estimate annually, and the Secretary of the Treasury to proclaim on the first day of January, is as binding on collectors of customs and importers, as if declared by statute; and evidence is not receivable to show that it is inaccurate. *The Collector v. Richards* (23 Wall. 246) cited and reaffirmed.
2. Pursuant to sect. 2903 of the Revised Statutes, providing for the case of invoices made out in a depreciated currency issued and circulated under authority of any foreign government, regulations were established declaring that where the standard value of a foreign currency has been proclaimed by the Secretary of the Treasury, in the manner provided by law, such value shall control in estimating customs duties, unless collectors have been otherwise instructed, or unless a depreciation of the value of that currency, "expressed in an invoice from the standard of that currency, shall be shown by consular certificate thereto attached." *Held*, that the proclamation and certificate are conclusive.

ERROR to the Circuit Court of the United States for the Southern District of New York.

The facts are stated in the opinion of the court.

Mr. Lewis Sanders for the plaintiff in error.

Mr. Assistant Attorney-General Smith, *contra*.