

Statement of the case.

clause. The treaty admits free of duty, "timber and lumber of all kinds," with certain specified limitations, "round, hewed, and sawed;" which limitations, as respects this branch of the clause, are determined either by the form, or by the work bestowed on the article,—the timber or lumber must be round, hewed, or sawed; if neither, then the article is not brought within the description, and if otherwise brought within it, there is still a further limitation,—“unmanufactured, in whole or in part.” The article may be round, hewn, or sawed, but if it has undergone the process of manufacture, even in part, it is taken out of the free list.

In the present case the article is prepared by splitting for the hand of the cooper, in the manufacture of the pipe or hogshead, a process which has the effect to relieve him from much of the labor that would otherwise be required in adapting it to the use intended. It has been already reduced to the proper form and size—a work which, in the first stages of the manufacture of the hogshead, must be done, and by which a considerable advance is made in fitting and finishing it for the market.

As this treaty has been annulled, the question is no longer of any general importance; and as we concur in the interpretation given to it by the Secretary of the Treasury, it is unnecessary to extend this opinion.

The court answer the question

IN THE AFFIRMATIVE.

NOTE.

At the same time with the preceding case was disposed of another, coming, like it, from the Circuit Court of the United States for the Eastern District of Michigan, on a division of opinion of the judges. It was thus—

UNITED STATES *v.* QUIMBY.

Split white-ash timber, chiefly designed to be used in the manufacture of long shovel handles, the growth and product of the Province of Canada, and imported from there into the United States, were not free from duty

Syllabus.

under the Reciprocity Treaty of 1854; but were chargeable with a duty of 20 per cent. *ad valorem*, under the twenty-fourth section of the act of March 2d, 1861.

This suit was brought to recover the duties on "split timbers" imported from Canada into the United States, and claimed to be exempt under the Reciprocity Treaty, as in the case just disposed of. The treaty exempts from duty "timber and lumber of all kinds, round, *hewed*, and *sawed*, *unmanufactured*, in whole or in part."

The articles consisted of six hundred and sixteen cords of *split* white-ash timber, chiefly designed to be used in the manufacture of long shovel handles.

The main question was whether the said timber was liable to duty, or whether it was made free of duty by the Reciprocity Treaty.

Same counsel as in the United States v. Hathaway, just preceding.

Mr. Justice NELSON delivered the opinion of the court.

The case falls within the construction of the treaty in the case of the *United States v. Hathaway*.

The article, we think, is chargeable with a duty of twenty per centum *ad valorem*, under the twenty-fourth section of the act of March 2d, 1861, which imposes this duty "on all articles manufactured, in whole or in part," not otherwise provided for.

The court answer the question, in the certificate of division of opinion,

IN THE AFFIRMATIVE.

GILMAN v. LOCKWOOD.

Certificates of discharge granted under insolvent laws passed by a State cannot be pleaded in bar of an action brought by a citizen of another State in the courts of the United States, or of any other State than that where the discharge was obtained, unless it appear that the plaintiff proved his debt against the defendant's estate in insolvency, or in some manner became a party to the proceedings. *Baldwin v. Hale*, 1 Wallace, 223, and *Baldwin v. Bank of Newbury*, Id. 234, affirmed.

ERROR to the Circuit Court of the United States for the District of Wisconsin. The case was a submitted one.