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United States *v.* One Package of Merchandise.

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THE UNITED STATES, PLAINTIFFS IN ERROR, *v.* ONE PACKAGE OF MERCHANDISE. LION, PINSARD, AND CO., CLAIMANTS.

The decision in the two preceding cases again affirmed.

THIS case was brought up, by writ of error, from the circuit court of the United States for the eastern district of Louisiana.

It was similar, in its circumstances, to the case of the United States *v.* Sixty-seven Packages of Dry Goods, and was argued by *Mr. Cushing*, attorney-general, at the same time.

Mr. Justice NELSON delivered the opinion of the court.

The libel of information was filed, in this case, in the district court of the United States for the eastern district of Louisiana, for the condemnation and forfeiture of one package of goods; the entry, as charged, having been made upon an invoice in which the goods were invoiced under their actual cost value at the place of exportation, with a design to defraud the duties. After the evidence was heard, the jury, under the instructions, found a verdict for the plaintiffs.

The court afterwards arrested the judgment for the plaintiffs, and directed a judgment for the claimants, on the ground that the 66th section of the act of 1799 had been repealed; which judgment was affirmed, on error, by the circuit court.

For the reason given in the case of the United States *v.* Sixty-seven Packages of Dry Goods, the judgment below must be reversed, and the record remitted to the court for further proceedings, in conformity to the opinion of this court.

Mr. Justice CAMPBELL dissented.

*Order.*

This cause came on to be heard on the transcript of the record from the circuit court of the United States for the eastern district of Louisiana, and was argued by counsel. On consideration whereof, it is now here ordered and adjudged by this court, that the judgment of the said circuit court in this cause be and the same is hereby reversed, and that this cause be and the same is hereby remanded to the said circuit court for further proceedings to be had therein in conformity to the opinion of this court.