

RETAIL PRICES OF IMPORTED MERCHANDISE

LETTER

FROM THE

SECRETARY OF THE TREASURY

TRANSMITTING

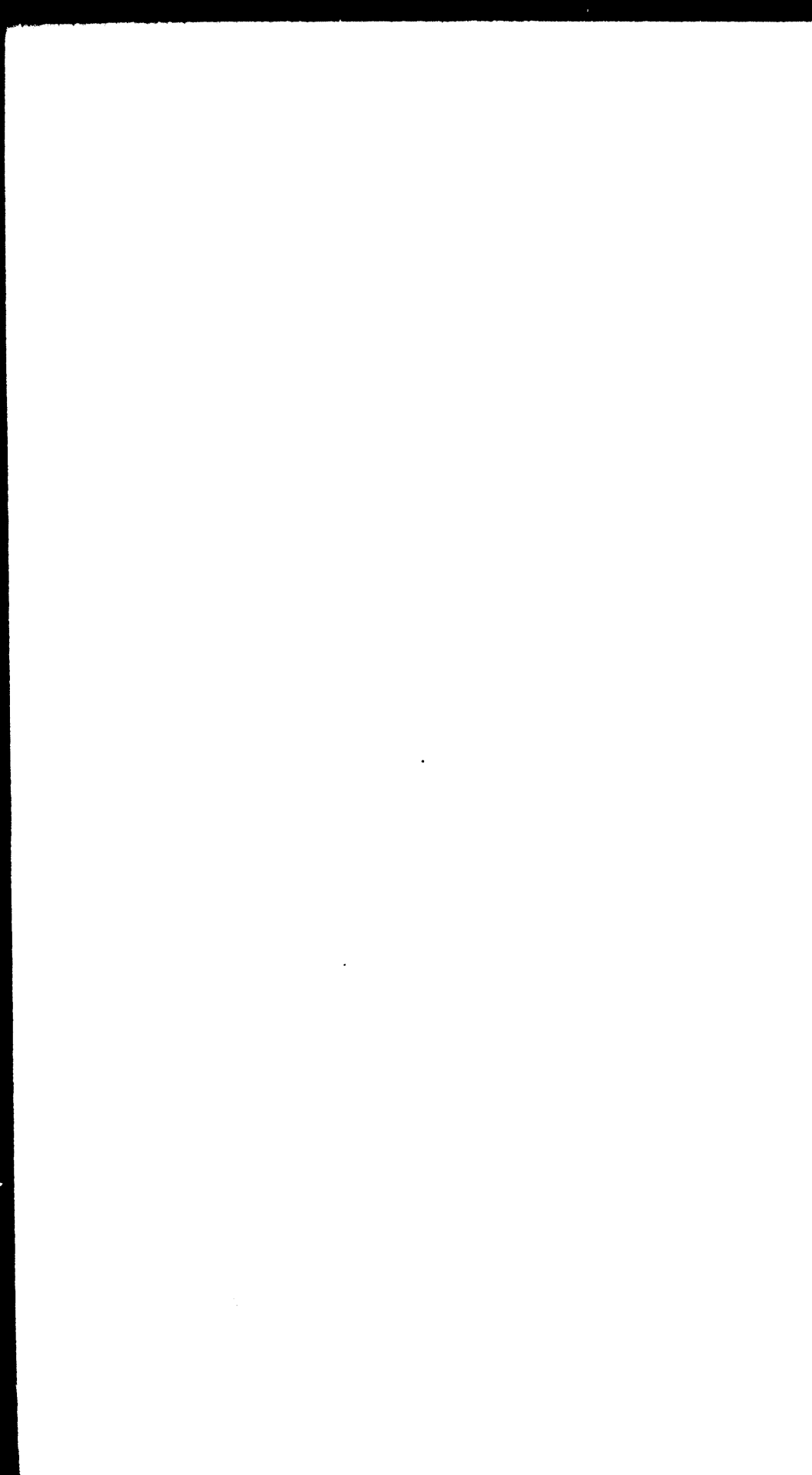
PURSUANT TO A REQUEST OF THE MAJORITY MEMBERS
OF THE SENATE COMMITTEE ON FINANCE, A REPORT BY THE
TREASURY DEPARTMENT ON FOREIGN AND LANDED VALUATION OF
IMPORTED MERCHANDISE AND THE RETAIL SELLING PRICE
IN THE UNITED STATES OF THE SAME COMMODITIES

Printed for the use of the Committee on Finance, November 1, 1929

INDEXED

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RETAIL PRICES OF IMPORTED MERCHANDISE

For the purpose of obtaining official information concerning foreign values of imported merchandise and the retail selling price of this merchandise to the American consumer, the Treasury Department and the majority members of the Senate Finance Committee undertook a joint investigation. At the request of the chairman of the Senate Finance Committee the Secretary of the Treasury ordered the appraiser of merchandise at the port of New York, where the major portion of our imports are received, to report the facts from Government records showing the country of origin, the foreign value, the rate of duty, the expenses incident to importation, such as duty, transportation, insurance, etc., and the total landed cost of a large number of articles.

On October 30, 1920, the Secretary of the Treasury transmitted the appraiser's report, together with the exhibits, to the chairman of the Senate Finance Committee, accompanied by the following letter:

TREASURY DEPARTMENT,

Washington, October 30, 1920.

MY DEAR MR. CHAIRMAN: Referring to your letter bearing date of October 1, 1920, and in harmony with your telephonic request about that time, the following information concerning various articles of foreign origin is submitted herewith for the use of your committee: Country of origin, foreign value, charges, duty (rate and amount), and total landed cost.

This data were prepared in the office of the appraiser of merchandise at the port of New York from invoices and entries on file in the customs office at that port. Each sheet submitted bears an identification letter and number corresponding to the letter and number appearing on the particular article to which the sheet relates, the articles representing identical items of merchandise, or duplicates thereof, covered by the invoice and entry from which the data were secured.

The exhibits in question were secured by the appraiser's office and inspected and identified by examiners who pass upon the particular lines of merchandise involved. Proper record has been kept by the appraiser of invoices and other sources of information, and the exhibits have been forwarded to your committee under customs supervision.

Very truly yours,

A. W. MELLON,
Secretary of the Treasury.

Hon. REED SMOOT,
*Chairman Committee on Finance,
United States Senate.*

The articles which make up the tariff exhibit cover a wide range of both necessities and luxuries, from common scrub cloths, soap, curling irons, clocks, gas lighters, cotton tape measures to fancy watches, laces, linens, chinaware, pipes, paintings, musical instruments, and toys. This list could be extended indefinitely to embrace thousands of articles.

These articles were manufactured in more than a score of different countries, including China, Japan, England, Scotland, Ireland, France, Italy, Germany, Czechoslovakia, Yugoslavia, Austria, Belgium, Denmark, and Switzerland, where the costs of production and of labor are far below similar costs in the United States, due to a variety of conditions, such as lower standards of living and sanitation, longer hours of work, and child labor.

On the following pages will be found photographs of foreign articles and accompanying each the sales slip showing the retail selling price together with a brief report of the United States Government appraiser of the foreign value, landed costs, etc., of these commodities when they passed through the United States customhouse.

In many cases the importer was also the retailer; in other cases the importer has made his profit between the importation and the retail sale. In any event it will be noted that the landed cost to the importer of any article limits the selling price which an American manufacturer could secure for a similar or comparable article. If goods from abroad can be landed at a certain cost to the importer, the American manufacturer will have to meet this cost in order to compete with these imported articles on the basis of that landed cost.

In submitting this report on the tariff exhibit to the Senate, the Finance Committee calls attention to the following facts established by the joint investigation of the Treasury Department and the committee:

1. The low cost of foreign production.
2. The low duty collected by the Government.
3. The vast amount and percentage of spread between the foreign value and American retail selling price, and the total landed cost and price to the consumer.
4. That the duty collected and the duty proposed in the pending tariff bill should not increase the price of this merchandise to the consumer.
5. That the duty proposed by the pending bill will in no instance stop importation.
6. That the importer can easily pay the tariff duties without increasing the retail selling price. In other words, the spread between the foreign value and the selling price by the importer is sufficient to absorb the tariff duty many times over without any increase of the selling price of any of the imported products.

EXHIBITS ACCOMPANYING TREASURY REPORT

The following data and photographs accompany the report of the Secretary of the Treasury, dated October 30, 1929, relative to the investigation of imported merchandise and the retail selling price of the same in the United States.

NOTE.—The articles of merchandise of these exhibits are in the possession of the Committee on Finance, United States Senate.

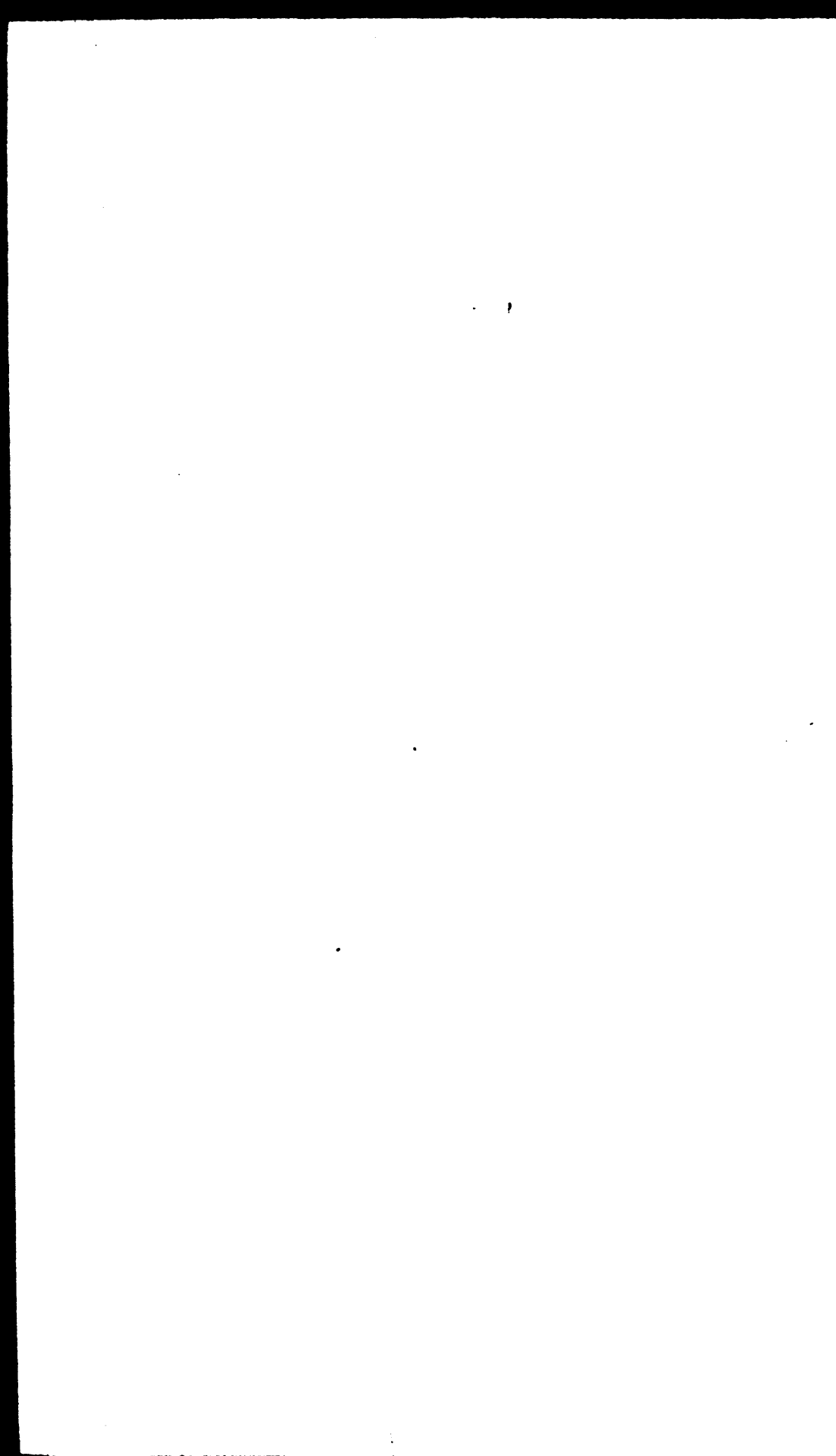




EXHIBIT No. 1

BIRD CAGE

Country of origin, Germany.

Value in country of origin..... \$2.83

Rate of duty, 40 per cent ; paragraph, 399.

Expenses incident to importation (duty, transportation, insurance, etc.)-- 2.06

Landed cost in the United States..... 4.89

Retail price in the United States..... 16.50

Retail price exceeds the landed cost by 237 per cent.

Article purchased from John Wanamaker, New York City, on October 11, 1929.

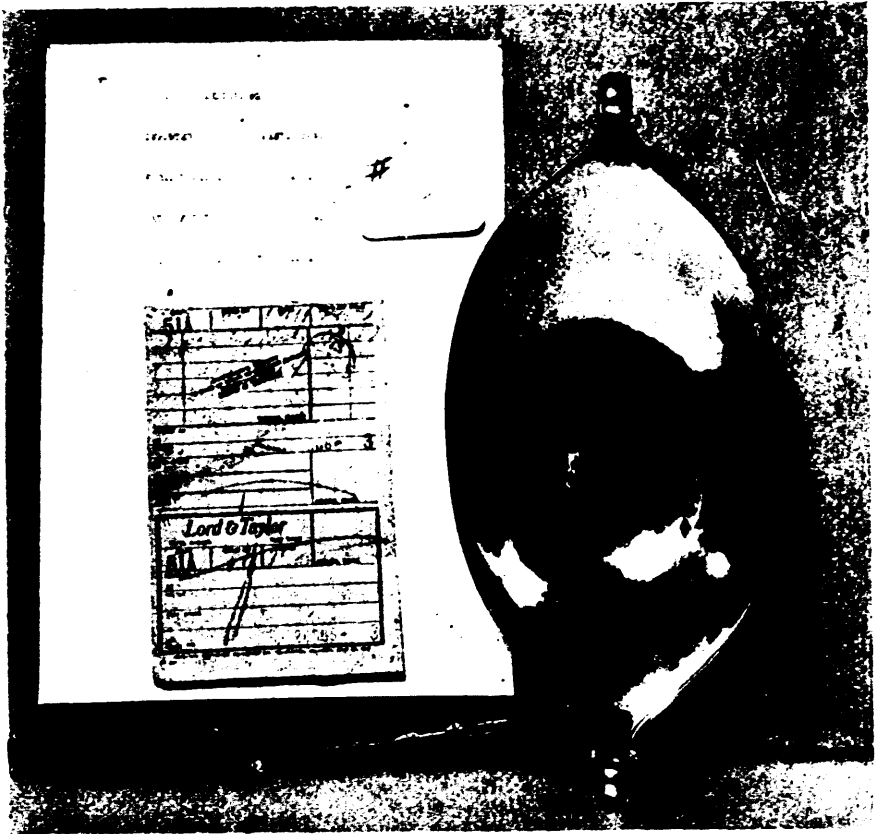


EXHIBIT No. 2

PEWTER BOWL

Country of origin, Denmark.	
Value in country of origin.....	\$5.338
Rate of duty, 40 per cent; paragraph, 339.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	2.669
Landed cost in the United States.....	8.007
Retail price in the United States.....	29.00
Retail price exceeds the landed cost by 262 per cent.	

Article purchased from Lord & Taylor, New York City, on October 11, 1929.

EXHIBIT #3

IMPORTED CHAIR NAILS (Box of 50 Nails; .04 Lbs.)

FOREIGN VALUE \$.010125

RATE OF DUTY \$.015 per lb.

AMERICAN RETAIL PRICE \$.05

G # 3

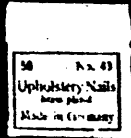


EXHIBIT No. 3

CHAIR NAILS

Country of origin, Germany.

Value in country of origin, per box of 50 nails (0.04 pound)----- \$0.010125

Rate of duty, 1½ cents per pound; paragraph, 331.

Expenses incident to importation (duty, transportation, insurance, etc.)----- .0016

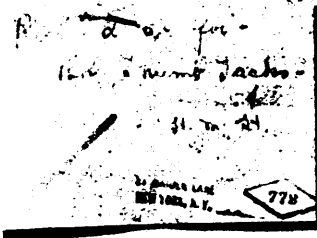
Landed cost in the United States----- .011725

Retail price in the United States----- .05

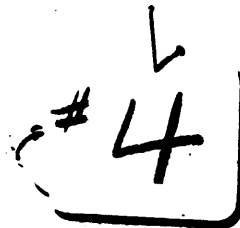
Retail price exceeds the landed cost by 326 per cent.

Article purchased from F. W. Woolworth, 21 Maiden Lane, New York City, on October 15, 1929.


EXHIBIT #4	
IMPORTED	THUMB TACKS, HODI
FOREIGN VALUE	\$.00686
RATE OF DUTY	\$.006 per lb.
AMERICAN RETAIL PRICE	\$.05



Handwritten note: *Handwritten text, possibly 'Handwritten Tacks' and '31. 10. 21'. A diamond-shaped stamp contains the number 778.*



Handwritten: # 4 ✓



Small box: **Drawing Pins**

EXHIBIT No. 4

THUMB TACKS

Country of origin, Germany.

Value in country of origin, 1/2-ounce box of 36..... \$0.00686

Rate of duty, six-tenths cent per pound; paragraph, 331.

Expenses incident to importation (duty, transportation, insurance,
etc.)..... .00059

Landed cost in the United States..... .00745

Retail price in the United States..... .05

Retail price exceeds the landed cost by 571 per cent.

Article purchased from F. W. Woolworth, 21 Maiden Lane, New York City,
on October 15, 1929.

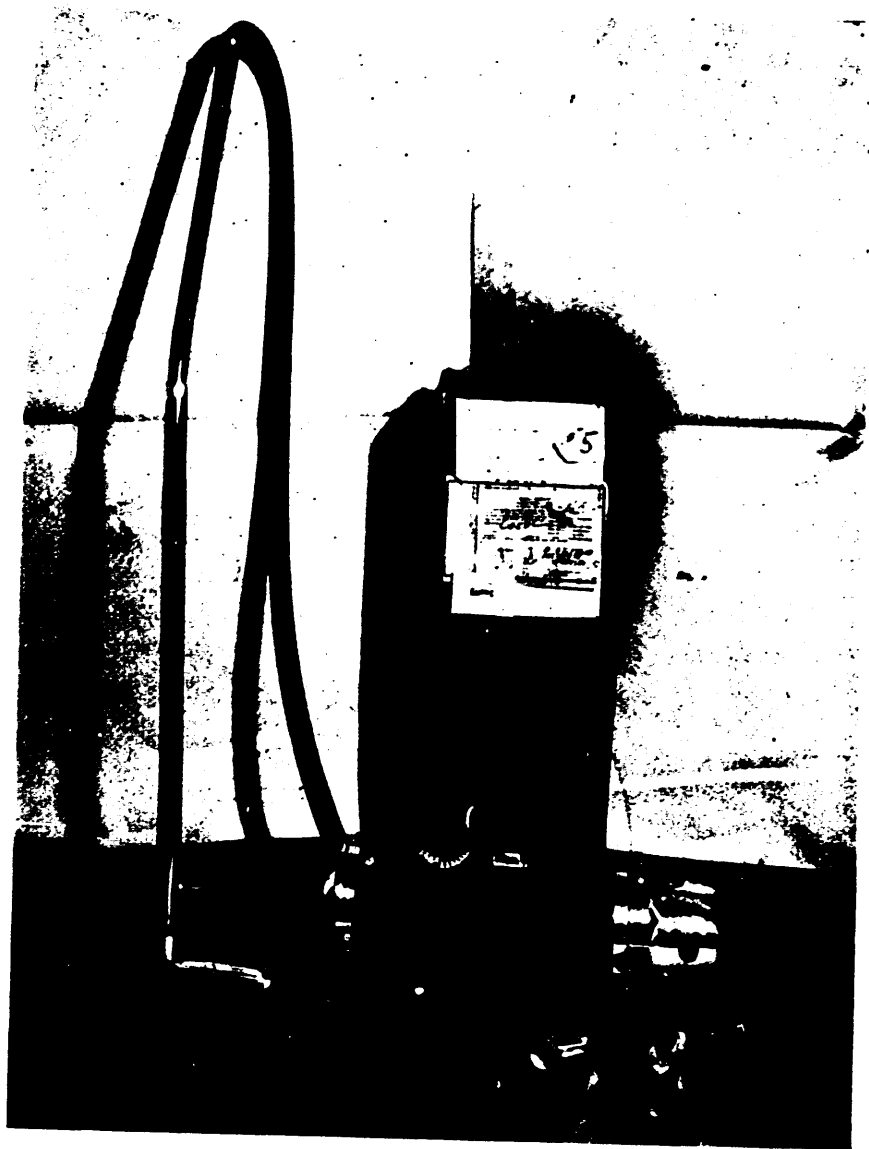


EXHIBIT No. 5

VACUUM CLEANER

Country of origin, Sweden.	
Value in country of origin.....	\$13. 67
Rate of duty, 40 per cent; paragraph, 339.	
Expenses incident to importation (duty, transportation, insurance, etc.)_	6. 84
Landed cost in the United States.....	20. 51
Retail price in the United States.....	77. 00
Retail price exceeds the landed cost by 275 per cent.	

Article purchased from Electrolux (Inc.), 349 East One hundred and forty-ninth Street, New York City, on October 15, 1929.

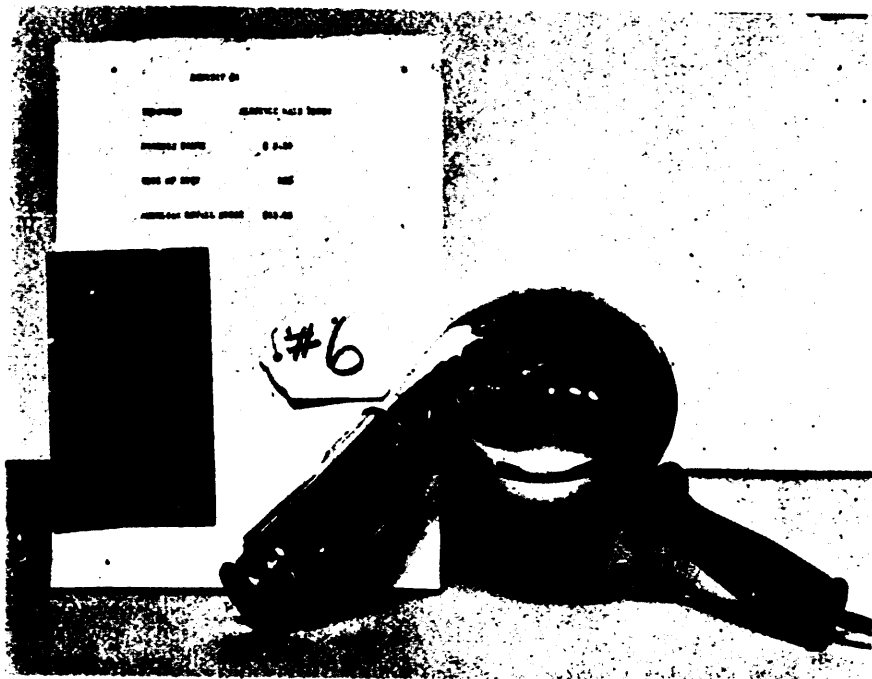


EXHIBIT No. 6

ELECTRIC HAIR DRYER

Country of origin, Germany.

Value in country of origin..... \$3.50

Rate of duty, 30 per cent; paragraph, 372.

Expenses incident to importation (duty, transportation, insurance, etc.)-- 1.40

Landed cost in the United States..... 4.90

Retail price in the United States..... 13.00

Retail price exceeds the landed cost by 165 per cent.

Article purchased from Carnahan & Dalzell (Inc.), 31 John Street, New York City, on October 15, 1929.

EXHIBIT #7

IMPORTED	GAS LIGHTER
FOREIGN VALUE	\$.0262
RATE OF DUTY	40%
AMERICAN RETAIL PRICE	3 .10



EXHIBIT No. 7

GAS LIGHTER

Country of origin, Germany.	
Value in country of origin.....	\$0.0262
Rate of duty, 40 per cent; paragraph, 399.	
Expenses incident to importation (duty, transportation, insurance, etc.).....	.0116
Landed cost in the United States.....	.0378
Retail price in the United States.....	.10
Retail price exceeds the landed cost by 165 per cent.	

Article purchased from F. W. Woolworth, Thirty-fifth Street and Broadway,
New York City, on October 7, 1929.

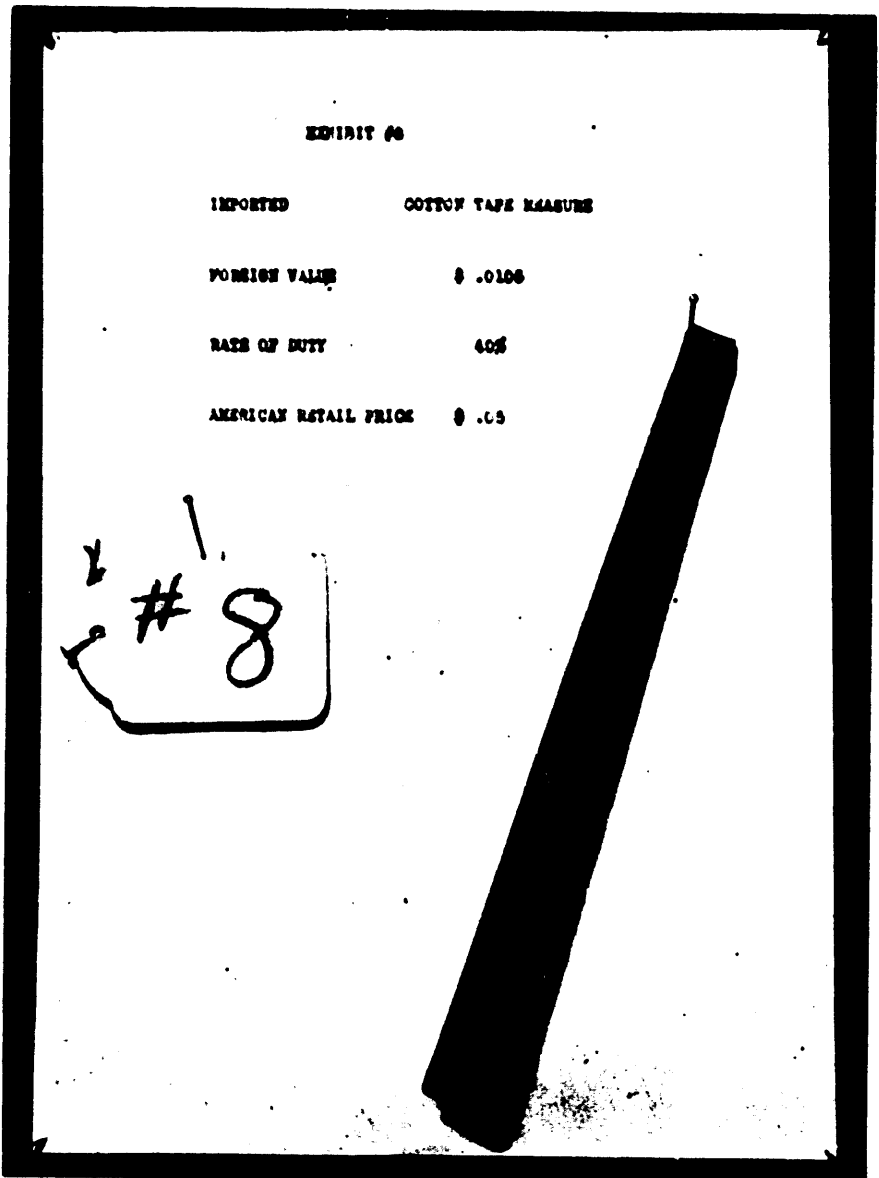


EXHIBIT No. 8

COTTON TAPE MEASURE

Country of origin, Switzerland.

Value in country of origin..... \$0.0105

Rate of duty, 40 per cent : paragraph 921.

Expenses incident to importation (duty, transportation, insurance,
etc.)..... .005

Landed cost in the United States..... .0155

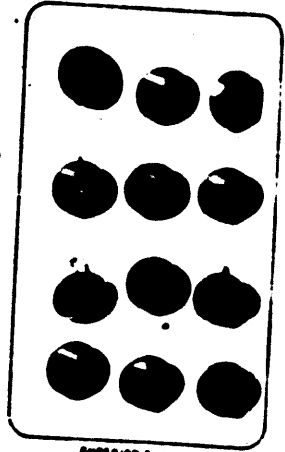
Retail price in the United States..... .05

Retail price exceeds the landed cost by 223 per cent.

Article purchased from F. W. Woolworth, Fourteenth Street east of Fifth Avenue, New York City, on October 8, 1929.

EXHIBIT #9

IMPORTED GLASS BUTTONS (Per card of 12 Buttons)
 FOREIGN VALUE \$.0725
 RATE OF DUTY 45%
 AMERICAN RETAIL PRICE \$.79



#9

SUPERIOR QUALITY

EXHIBIT No. 0

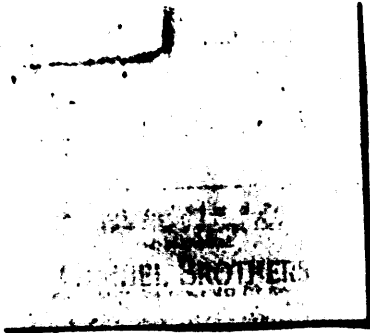
GLASS BUTTONS

Country of origin, Czechoslovakia.	
Value in country of origin (per card of 12 buttons)	\$0.0725
Rate of duty, 45 per cent; paragraph, 1411.	
Expenses incident to importation (duty, transportation, insurance, etc.)	.0308
Landed cost in the United States	.1123
Retail price in the United States	.79
Retail price exceeds the landed cost by 603 per cent.	

Article purchased from Gimbel Bros., New York City, on October 7, 1920.

EXHIBIT #10

IMPORTED	GALALITH BUTTONS (per card of 12 Buttons)
FOREIGN VALUE	\$.6902
RATE OF DUTY	45%
AMERICAN RETAIL PRICE	\$.50



#10

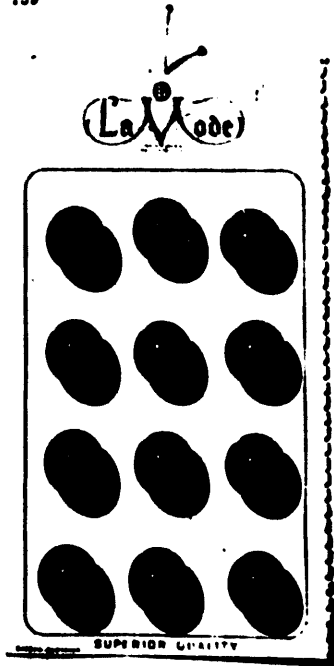


EXHIBIT No. 10

GALALITH BUTTONS

Country of origin, Czechoslovakia.	
Value in country of origin (per card of 12 buttons)	\$0.6902
Rate of duty, 45 per cent; paragraph, 1411.	
Expenses incident to importation (duty, transportation, insurance, etc.) .....	.0405
Landed cost in the United States .....	.1307
Retail price in the United States .....	.50
Retail price exceeds the landed cost by 322 per cent.	

Article purchased from Gimbel Bros., New York City, on October 11, 1920.



EXHIBIT No. 11

COTTON POLISHING CLOTH

Country of origin, Germany.	
Value in country of origin.....	\$0.087
Rate of duty, 25 per cent; paragraph, 912.	
Expenses incident to importation (duty, transportation, insurance, etc.).....	.031
Landed cost in the United States.....	.118
Retail price in the United States.....	.35
Retail price exceeds the landed cost by 197 per cent.	

Article purchased from John Wammaker, New York City, on October 15, 1920.

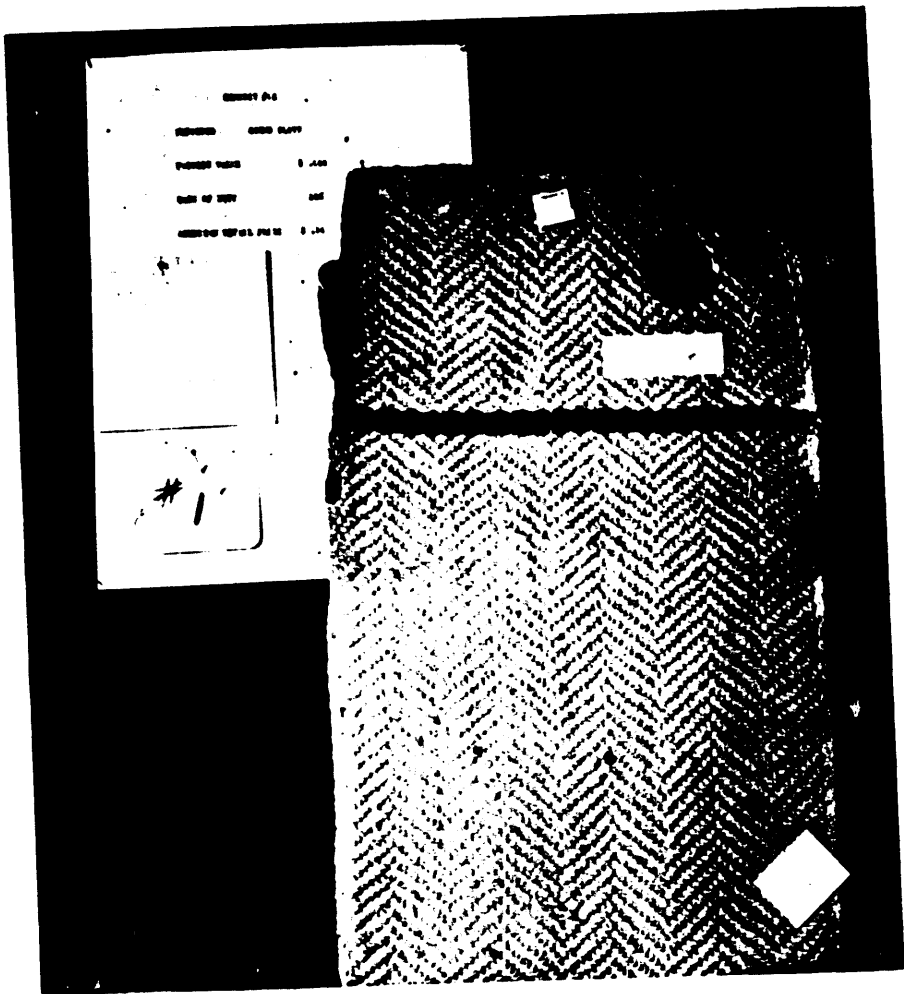


EXHIBIT No. 12

COTTON SCRUB CLOTH

Country of origin, Germany.	
Value in country of origin.....	\$0.085
Rate of duty, 25 per cent; paragraph, 912.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.0297
Landed cost in the United States.....	.1147
Retail price in the United States.....	.34
Retail price exceeds the landed cost by 196 per cent.	

Article purchased from James A. Hearn, New York City, on October 15, 1929.

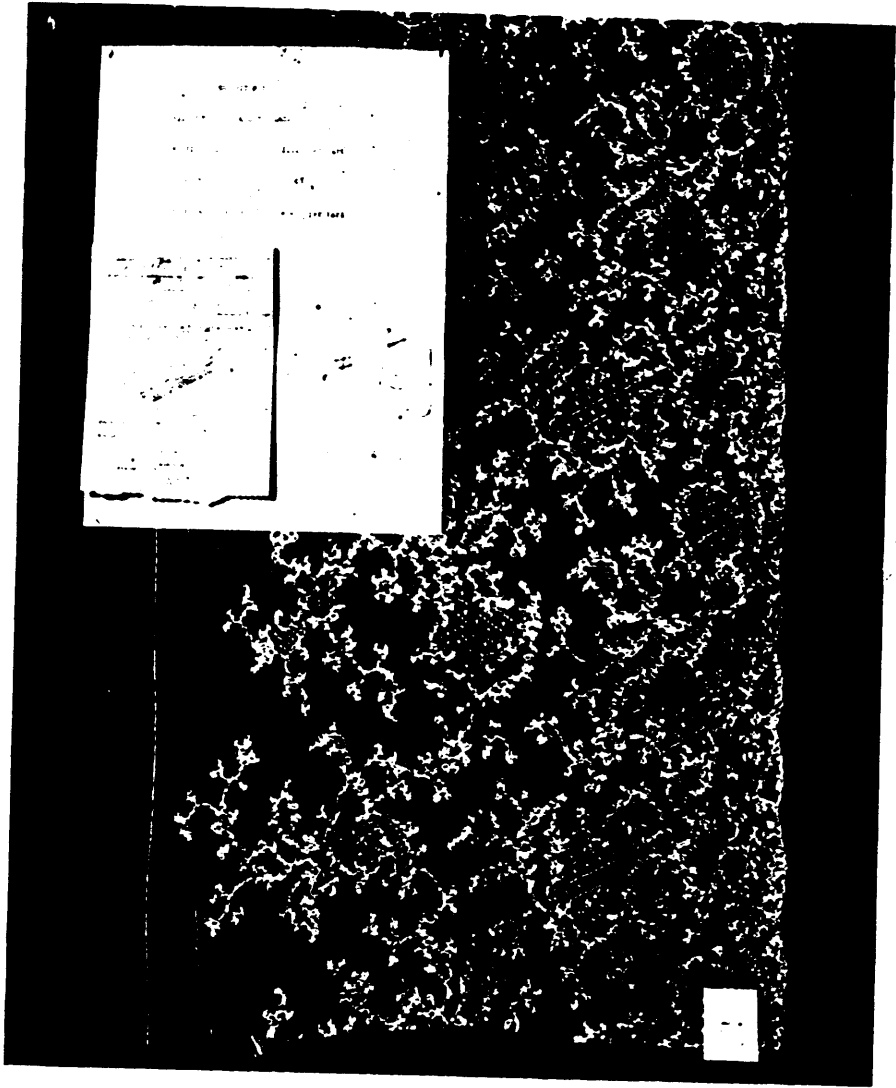


EXHIBIT No. 13

ALENÇON LACE

Country of origin, France.

Value in country of origin (per yard).....	\$1.25
Rate of duty, 90 per cent; paragraph, 1430.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	1.25
Landed cost in the United States.....	2.50
Retail price in the United States.....	9.50
Retail price exceeds the landed cost by 280 per cent.	

Article purchased from James McCreery & Co., New York City, on October 14, 1929.

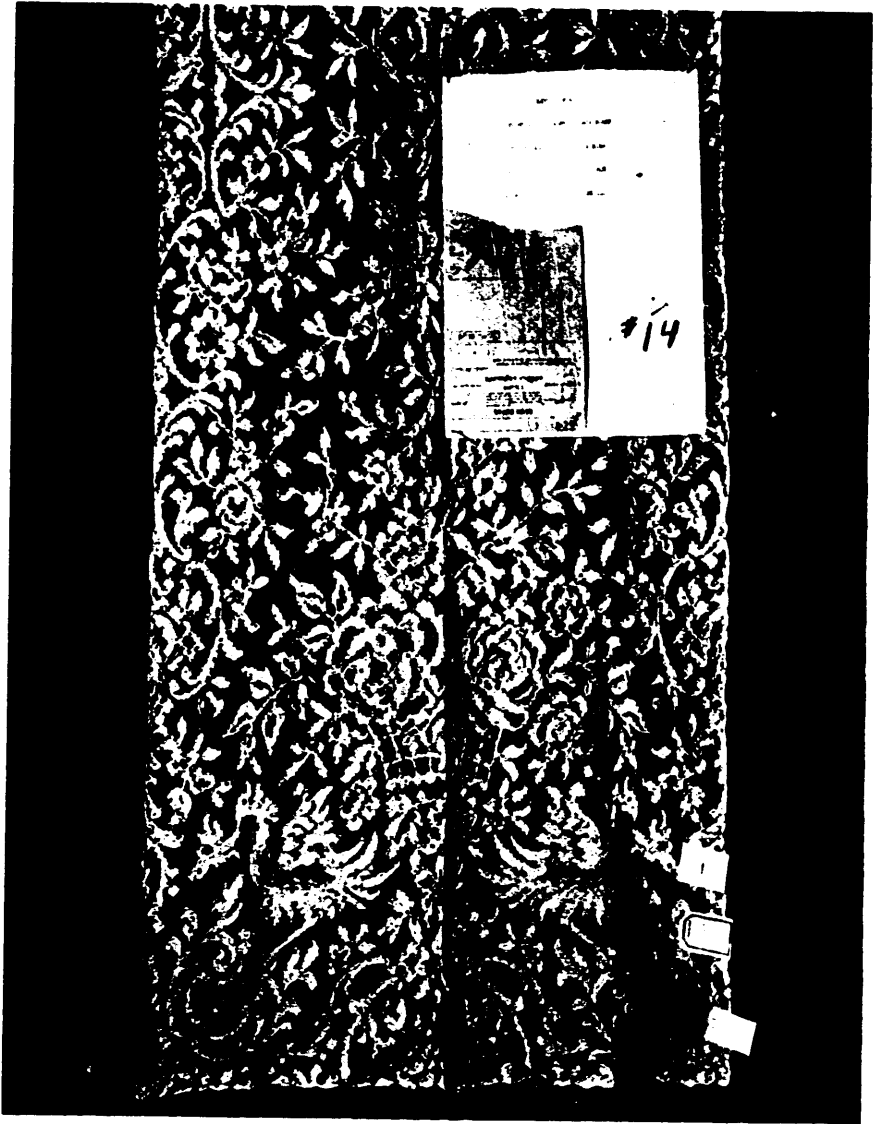


EXHIBIT No. 14

ALENÇON LACE SCARF

Country of origin, France.

Value in country of origin..... \$2.44

Rate of duty, 90 per cent: paragraph, 1430.

Expenses incident to importation (duty, transportation, insurance, etc.)... 2.44

Landed cost in the United States..... 4.88

Retail price in the United States..... 13.50

Retail price exceeds the landed cost by 177 per cent.

Article purchased from Stern Bros., New York City, on October 14, 1920.

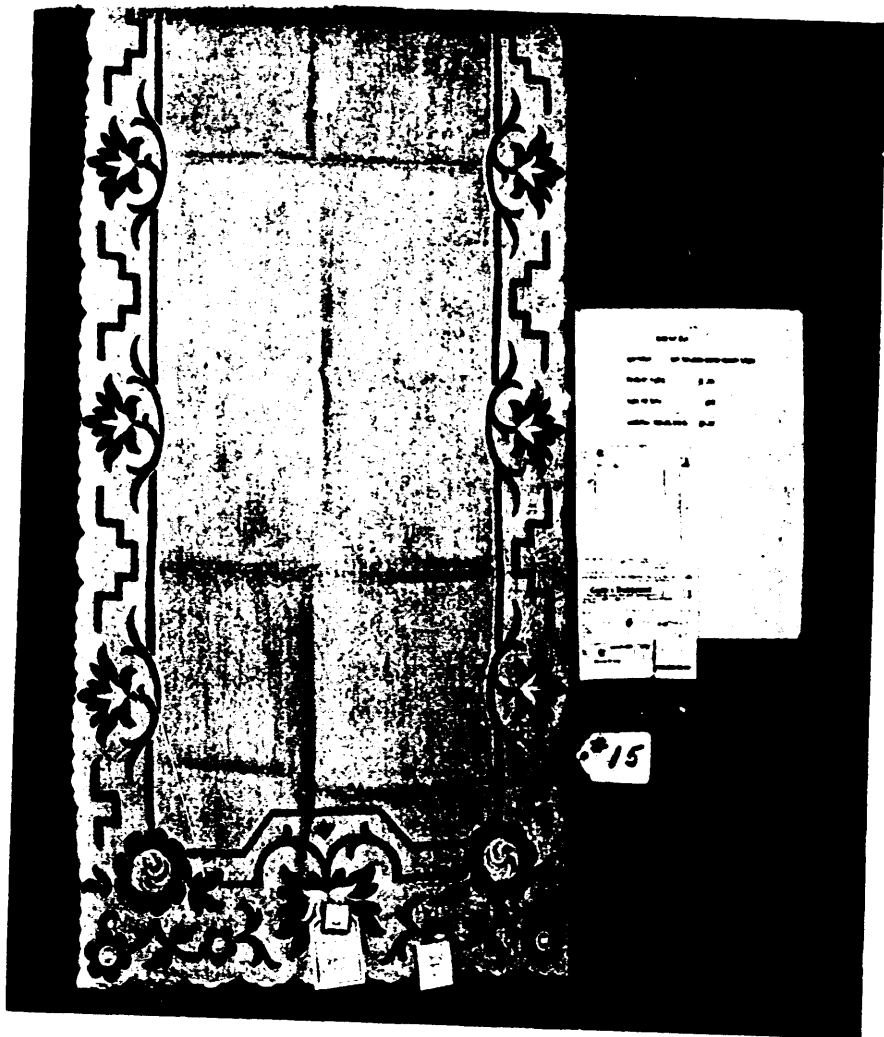


EXHIBIT No. 15

NET TRIMMED AND EMBROIDERED SCARF

Country of origin, Germany.	
Value in country of origin.....	\$0.81
Rate of duty, 90 per cent; paragraph, 1430.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.81
Landed cost in the United States.....	1.62
Retail price in the United States..	3.98

Retail price exceeds the landed cost by 146 per cent.

Article purchased from Gimbel Bros., New York City, on October 15, 1929.

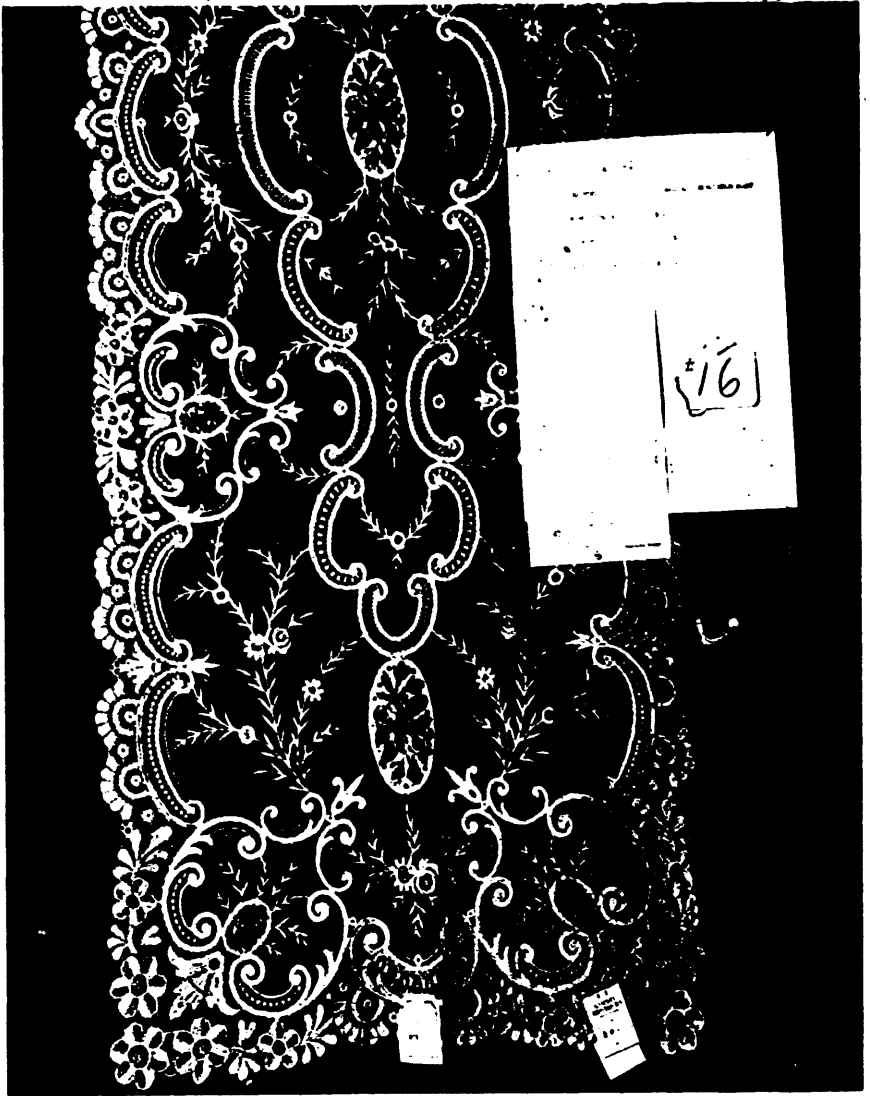


EXHIBIT No. 16

LACE TRIMMED AND EMBROIDERED SCARF

Country of origin, Germany.

Value in country of origin.....	\$2.00
Rate of duty, 75 per cent; paragraph, 1430.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	1.70
Landed cost in the United States.....	3.70
Retail price in the United States.....	10.50
Retail price exceeds the landed cost by 184 per cent.	

Article purchased from Gimbel Bros., New York City, on October 15, 1929.

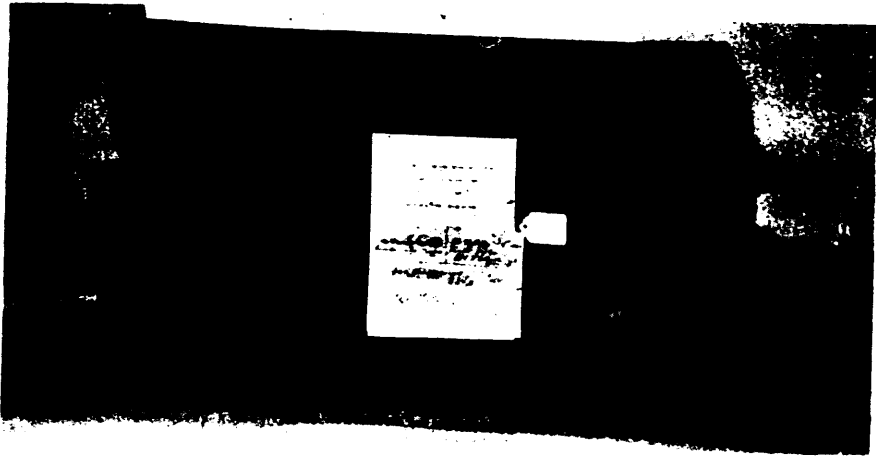


EXHIBIT No. 17

AXMINSTER CHENILLE CARPET

(108 inches wide)

Country of origin, Czechoslovakia.	
Value in country of origin (per yard)-----	\$10.965
Rate of duty, 55 per cent; paragraph, 1116.	
Expenses incident to importation (duty, transportation, insurance, etc.)-----	7.245
Landed cost in the United States-----	18.21
Retail price in the United States-----	45.00
Retail price exceeds the landed cost by 147 per cent.	

Article purchased from John Wanamaker, New York City, on October 15, 1929.

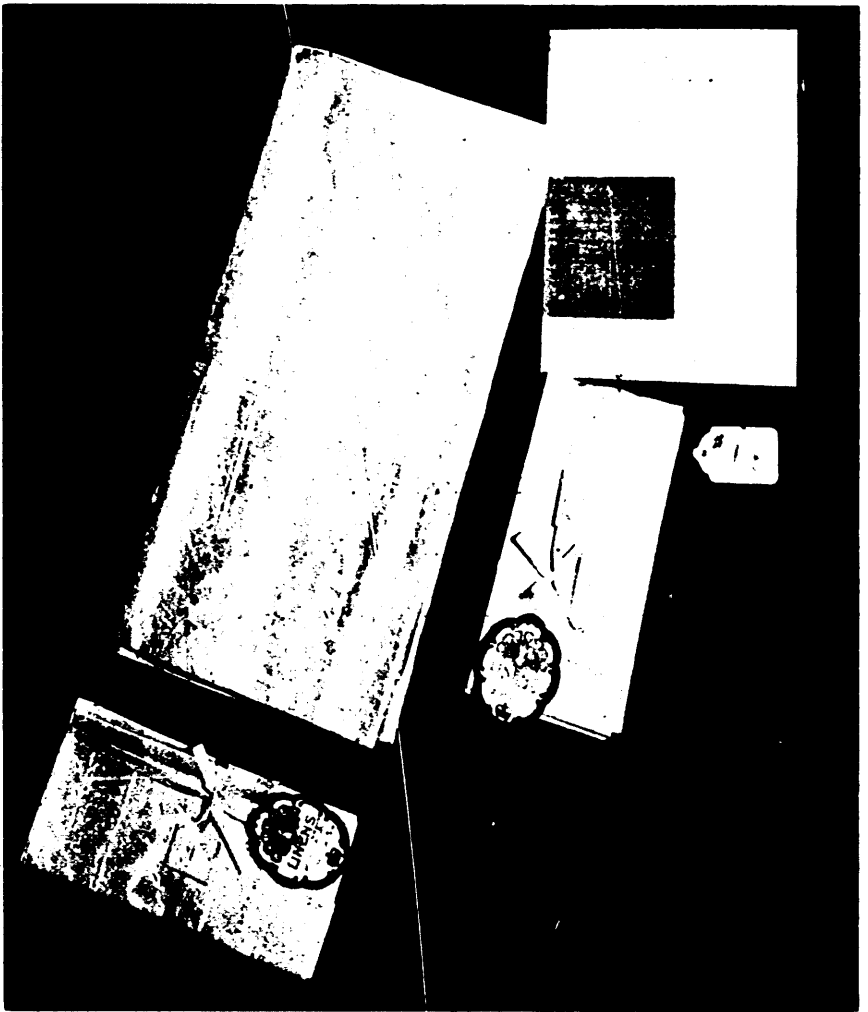


EXHIBIT No. 18

COLORED LINEN DAMASK SET

Country of origin, Scotland.

Value in country of origin..... \$14.00

Rate of duty, 40 per cent ; paragraphs, 1013, 1014.

Expenses incident to importation (duty, transportation, insurance, etc.)_ 6.09

Landed cost in the United States..... 20.09

Retail price in the United States..... 59.00

Retail price exceeds the landed cost by 194 per cent.

Article purchased from F. Loeser Co., Brooklyn, N. Y., on October 15, 1920.

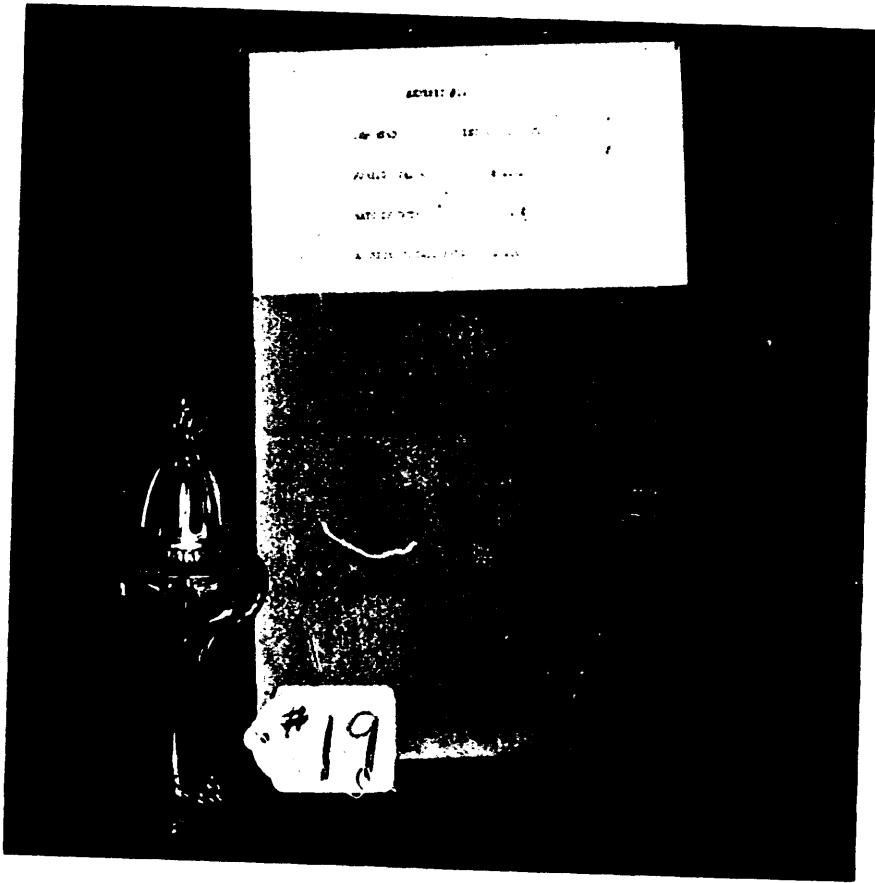


EXHIBIT No. 19

INCENSE BURNER

Country of origin, France.	
Value in country of origin.....	\$0.192
Rate of duty, 40 per cent; paragraph, 309.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.006
Landed cost in the United States.....	.288
Retail price in the United States.....	1.00
Retail price exceeds the landed cost by 247 per cent.	

Article purchased from A. A. Vantine, 71 Fifth Avenue, New York City, on October 15, 1929.

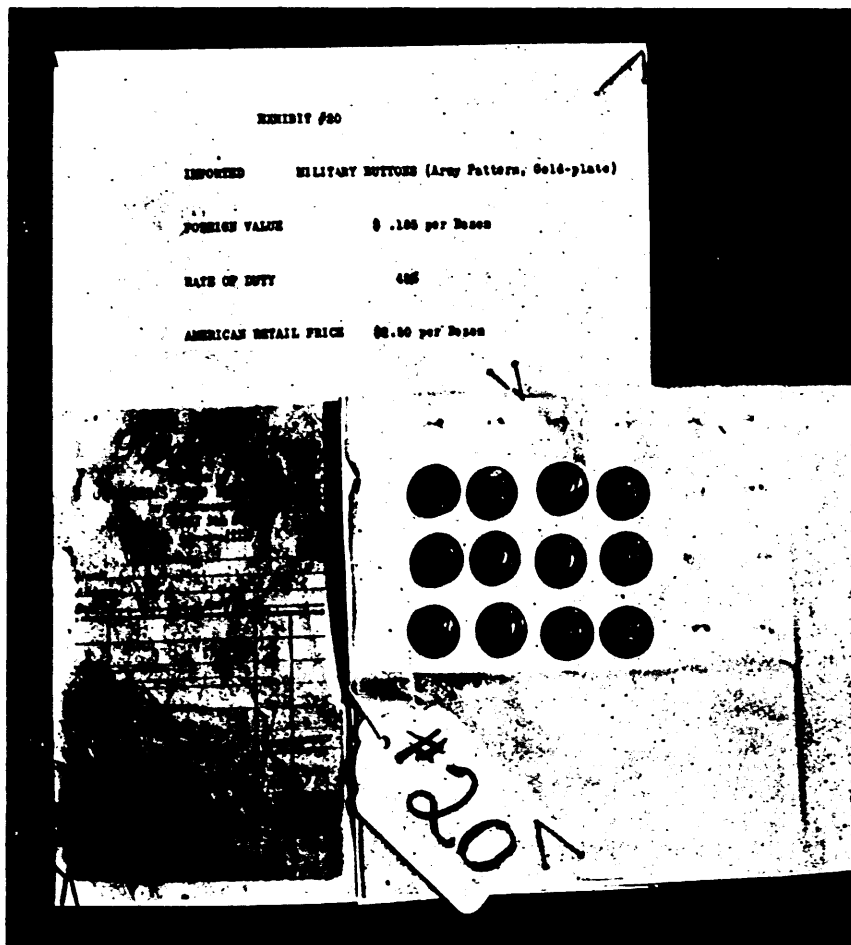


EXHIBIT No. 20

MILITARY BUTTONS

(Army pattern, gold-plated front)

Country of origin, England.

Value in country of origin (per dozen)..... \$0. 185

Rate of duty, 45 per cent; paragraph, 349.

Expenses incident to importation (duty, transportation, insurance,
etc.) 1018

Landed cost in the United States..... . 2868

Retail price in the United States..... 2. 50

Retail price exceeds the landed cost by 771 per cent.

Article purchased from Ridabock & Co., 149 West Thirty-sixth Street, New
York City, on October 16, 1929.

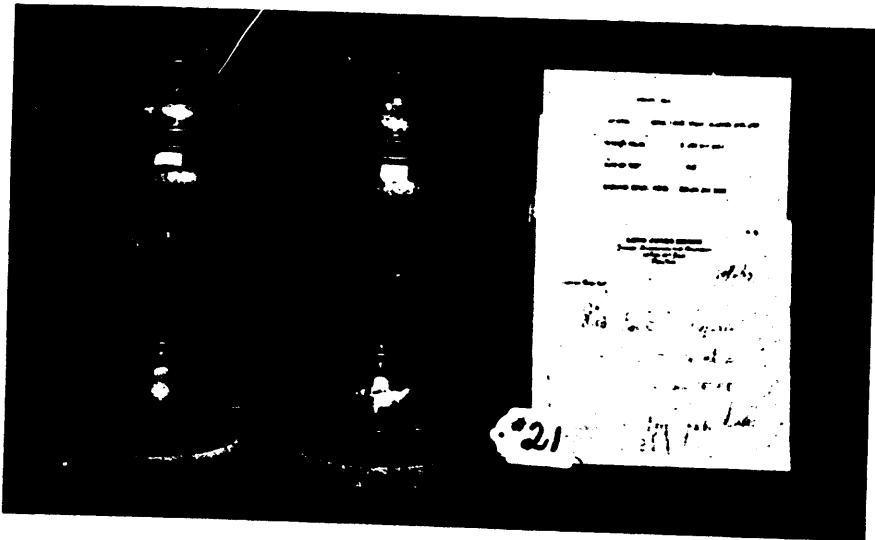


EXHIBIT No. 21

METAL VASES

Country of origin, France.	
Value in country of origin (per pair)	\$0.98
Rate of duty, 40 per cent; paragraph, 339.	
Expenses incident to importation (duty, transportation, insurance, etc.) ..	.48
Landed cost in the United States	1.46
Retail price in the United States	50.00
Retail price exceeds the landed cost by 3.325 per cent.	

Article purchased from Love Jones Drake, 60 East Fifty-sixth street, New York City, on October 11, 1929.

EXHIBIT 22

IMPORTED FOREIGN VALUE DUTY TOTAL

PARCELS PAID \$ 1.00

NAME OF MFR G.S.

CUSTOMER'S NAME G.S.

19

To United Cigar Stores Company of New York

QUANTITY	UNIT	PRICE	AMOUNT	TOTAL
1	Box	1.00		1.00
				4.50

* 22

Printed
By United Cigar Stores Co.

EXHIBIT No. 22

BRIARWOOD PIPE

Country of origin, France.

Value in country of origin..... \$0.12

Rate of duty, 60 per cent; paragraph, 1454.

Expenses incident to importation (duty, transportation, insurance, etc.)..... .084

Landed cost in the United States..... .204

Retail price in the United States..... 1.00

Retail price exceeds the landed cost by 380 per cent.

Article purchased from United Cigar Stores, New York City, on October 3, 1920.

CREDIT VOUCHER

IMPORTED BRIARWOOD PIPE

AMOUNT PAID \$.075

RATE OF DUTY 60%

AMOUNT PAID \$.50

1920

United Cigar Stores Company of America, Inc.

CUSTOMER'S VOUCHER

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1	7-Club	.50	.50
1	1-Stock	1.00	1.00
			\$1.50

Paid
J. H. H. H. H.
Oct. 11 1920

#23

Exhibit No. 23

BRIARWOOD PIPE

Country of origin, France.	
Value in country of origin.....	\$0.075
Rate of duty, 60 per cent; paragraph, 1454.	
Expenses incident to importation (duty, transportation, insurance, etc.).....	.0525
Landed cost in the United States.....	.1275
Retail price in the United States.....	.50
Retail price exceeds the landed cost by 292 per cent.	

Article purchased from United Cigar Stores Co., New York City, on October 3, 1920.

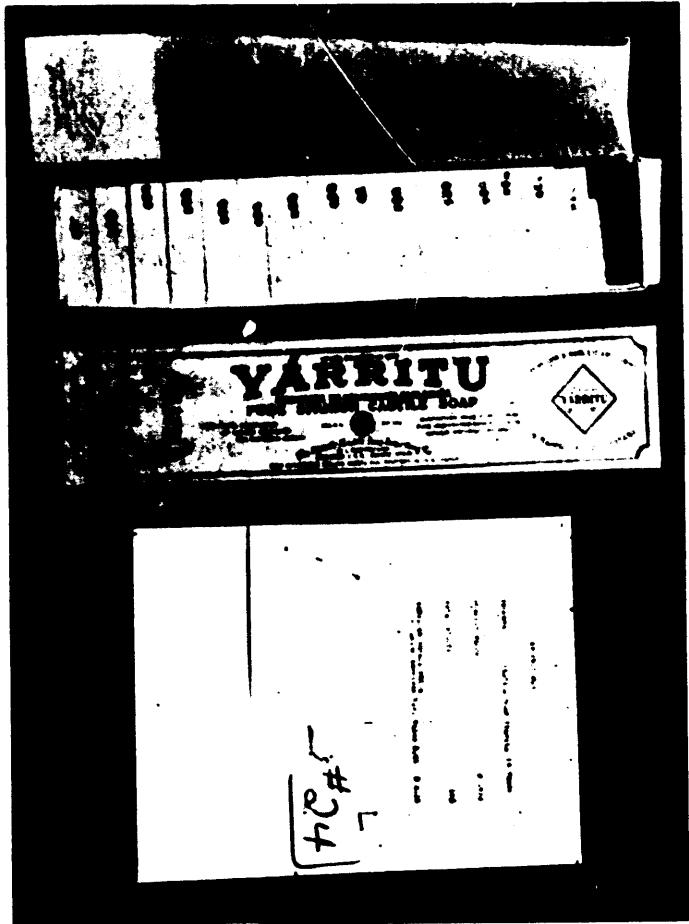


EXHIBIT No. 24

CASTILE SOAP

Country of origin, Spain.	
Value in country of origin (16 cakes)-----	\$0. 736
Rate of duty, 15 per cent; paragraph, 82.	
Expenses incident to importation (duty, transportation, insurance, etc.)-	. 186
Landed cost in the United States-----	. 92
Retail price in the United States (including American box, value \$0.04)-	2. 34
Retail price exceeds the landed cost by 150 per cent.	

Article purchased from R. H. Macy Co., New York City, on October 15, 1920.

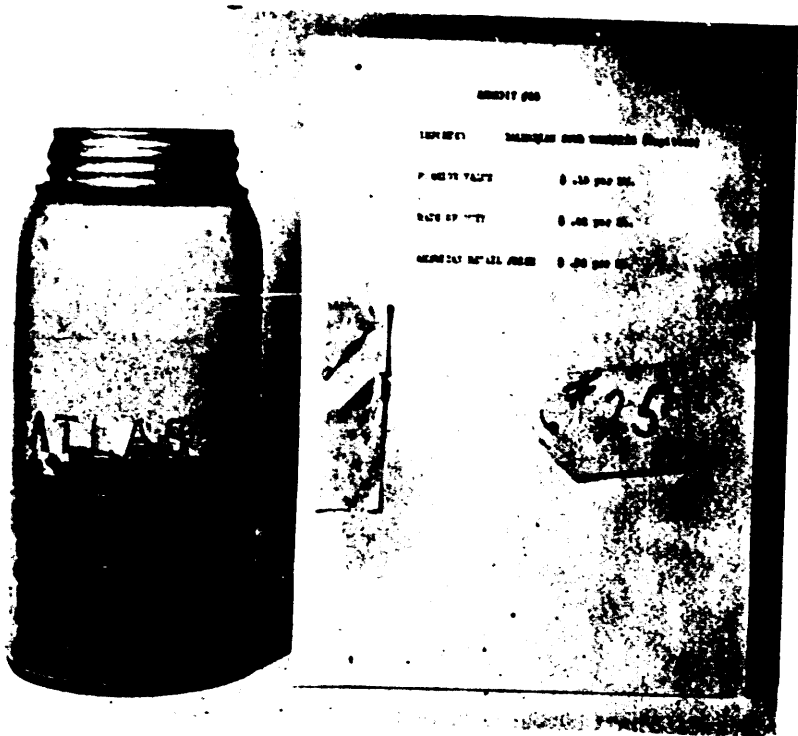


EXHIBIT No. 25

DALMATIAN SOUR CHERRIES

Country of origin, Yugoslavia.

Value in country of origin (per pound) ----- \$0.10

Rate of duty, 2 cents per pound; paragraph, 737.

Expenses incident to importation (duty, transportation, insurance, etc.)_ .025

Landed cost in the United States ----- .125

Retail price in the United States ----- .35

Retail price exceeds the landed cost by 180 per cent.

Article purchased from Italo Trading Co., 20 Carmine Street, New York City, on October 17, 1929.

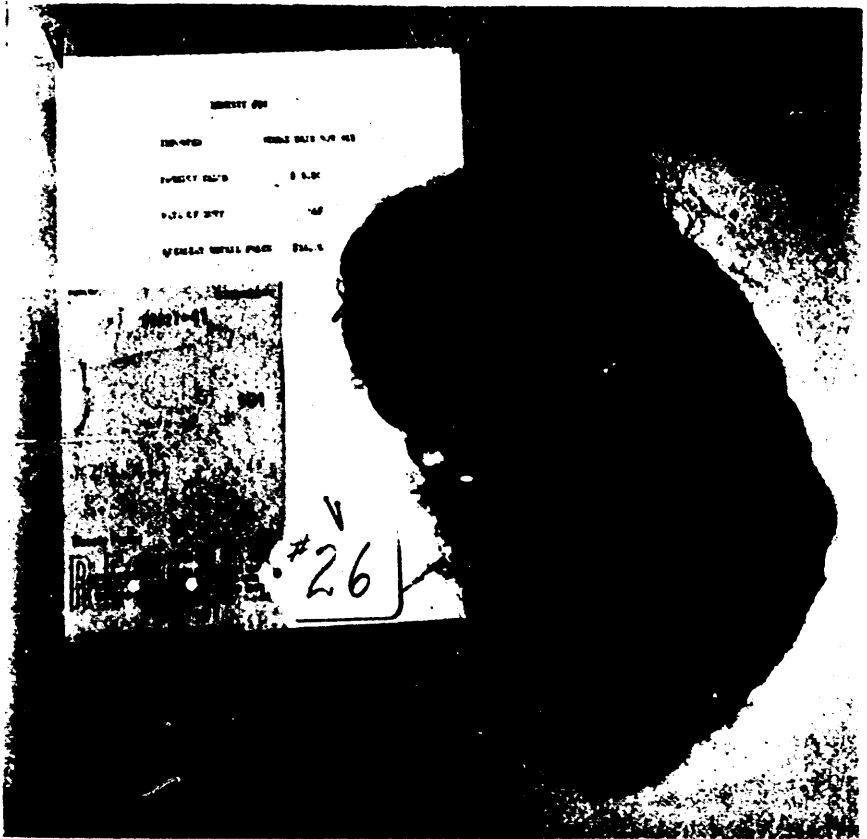


EXHIBIT No. 26

HUMAN HAIR BOB WIG

Country of origin, France.

Value in country of origin.....	\$5.50
Rate of duty, 35 per cent; paragraph, 1424.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	2.24
Landed cost in the United States.....	7.74
Retail price in the United States.....	35.00

Retail price exceeds the landed cost by 352 per cent.

Article purchased from John Wanamaker, New York City, on October 11, 1929.

EXHIBIT 27

IMPORTED HUMAN HAIR NET
 FOREIGN VALUE \$.00625
 RATE OF DUTY 35%
 AMERICAN RETAIL PRICE \$.10

V
 #27

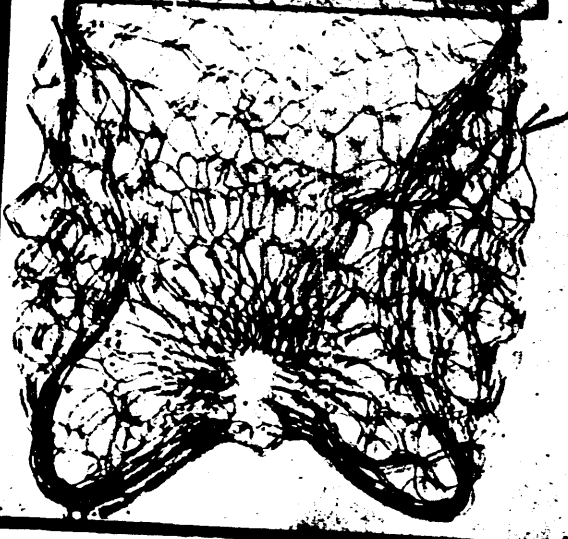


EXHIBIT No. 27

HUMAN HAIR NET

Country of origin, China.	
Value in country of origin.....	\$0.00625
Rate of duty, 35 per cent; paragraph 142f.	
Expenses incident to importation (duty, transportation, insurance, etc.) .....	.00288
Landed cost in the United States.....	.00913
Retail price in the United States.....	.10
Retail price exceeds the landed cost by 995 per cent.	

Article purchased from F. W. Woolworth, New York City, on October 11, 1929.

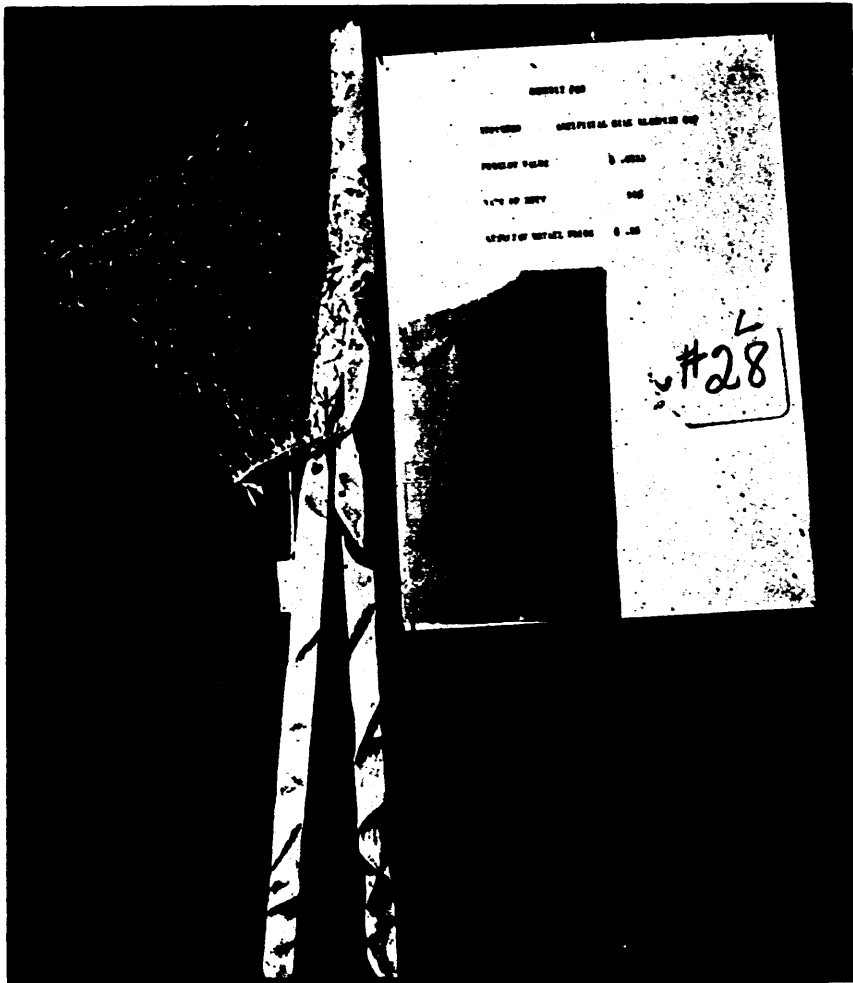


EXHIBIT No. 28

ARTIFICIAL SILK SLEEPING CAP

Country of origin, Czechoslovakia.	
Value in country of origin.....	\$0. 0333
Rate of duty, 90 per cent ; paragraph, 1430.	
Expenses incident to importation (duty, transportation, insurance, etc.) .....	. 0316
Landed cost in the United States.....	. 0649
Retail price in the United States.....	. 25
Retail price exceeds the landed cost by 285 per cent.	

Article purchased from Stern Bros., New York City, on October 11, 1929.

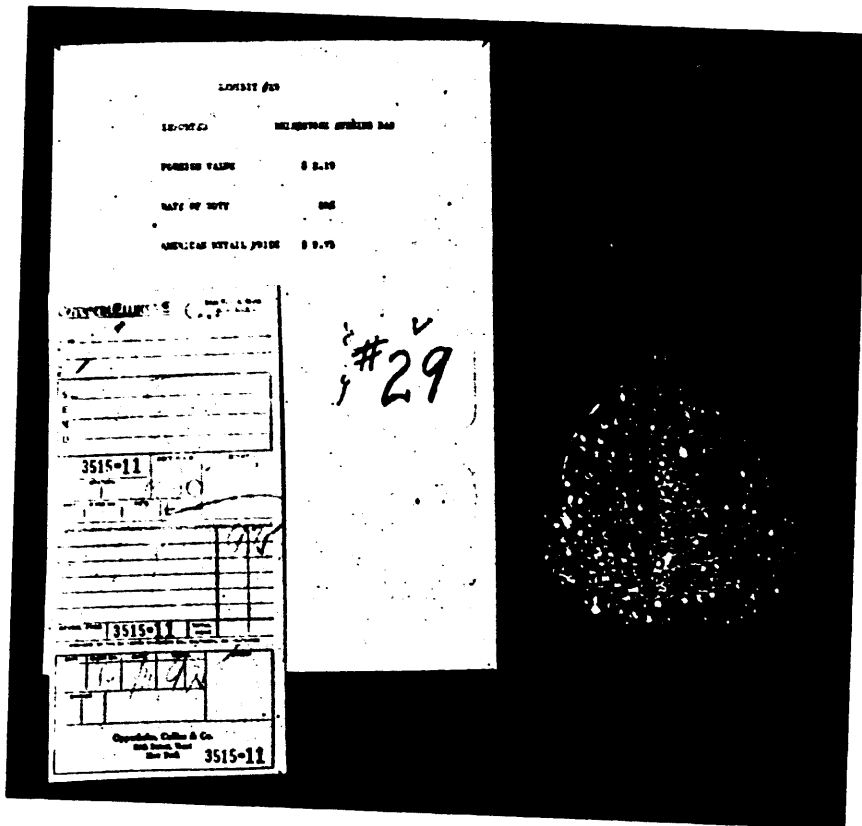


EXHIBIT No. 29

RHINESTONE EVENING BAG

Country of origin, Cæchoslovakia.	
Value in country of origin.....	\$2.19
Rate of duty, 55 per cent; paragraph, 218.	
Expenses incident to importation (duty, transportation, insurance, etc.)_	1.49
Landed cost in the United States.....	3.68
Retail price in the United States.....	9.75
Retail price exceeds the landed cost by 165 per cent.	

Article purchased from Oppenheim Collins Co., New York City, on October 11, 1929.

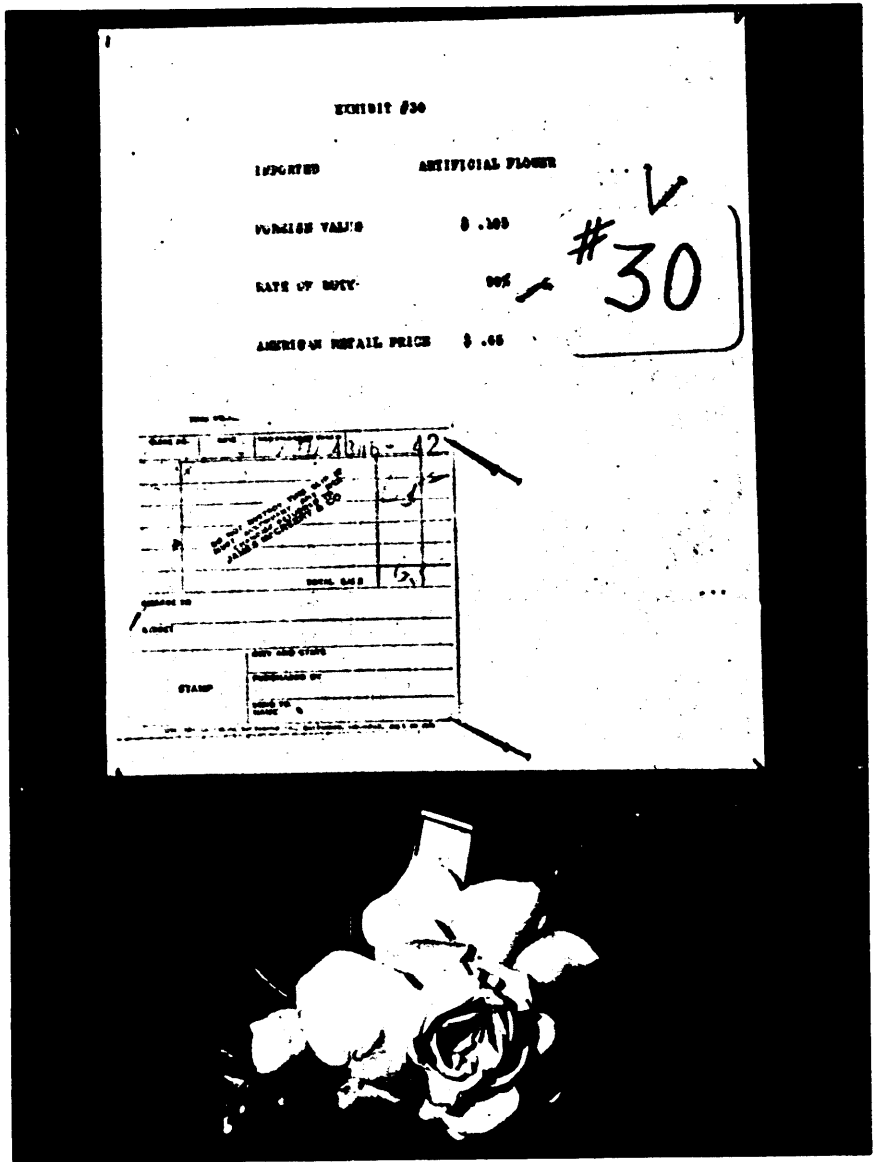


EXHIBIT No. 30

ARTIFICIAL FLOWER

Country of origin, France.	
Value in country of origin.....	\$0. 105
Rate of duty, 90 per cent ; paragraph. 1430.	
Expenses incident to importation (duty, transportation, insurance, etc.)_	. 1075
Landed cost in the United States.....	. 2125
Retail price in the United States.....	. 65
Retail price exceeds the landed cost by 206 per cent.	

Article purchased from McCreery Co., New York City, on October 3, 1929.

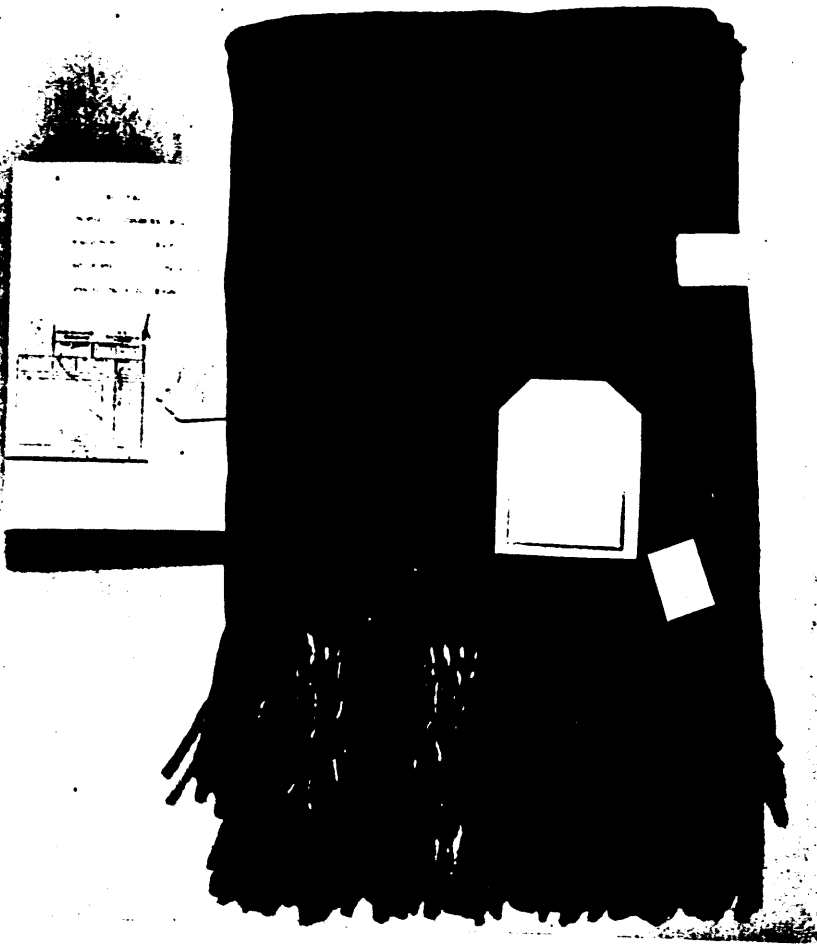


EXHIBIT No. 31

WOOLEN STEAMER RUG

(Weight, 4 pounds)

Country of origin, England.	
Value in country of origin.....	\$3.81
Rate of duty, 27 cents per pound and 32½ per cent; paragraph, 1111.	
Expenses incident to importation (duty, transportation, insurance, etc.)--	2.51
Landed cost in the United States.....	6.32
Retail price in the United States.....	14.89
Retail price exceeds the landed cost by 136 per cent.	

Article purchased from R. H. Macy Co. (Inc.), New York City, on October 1, 1928.

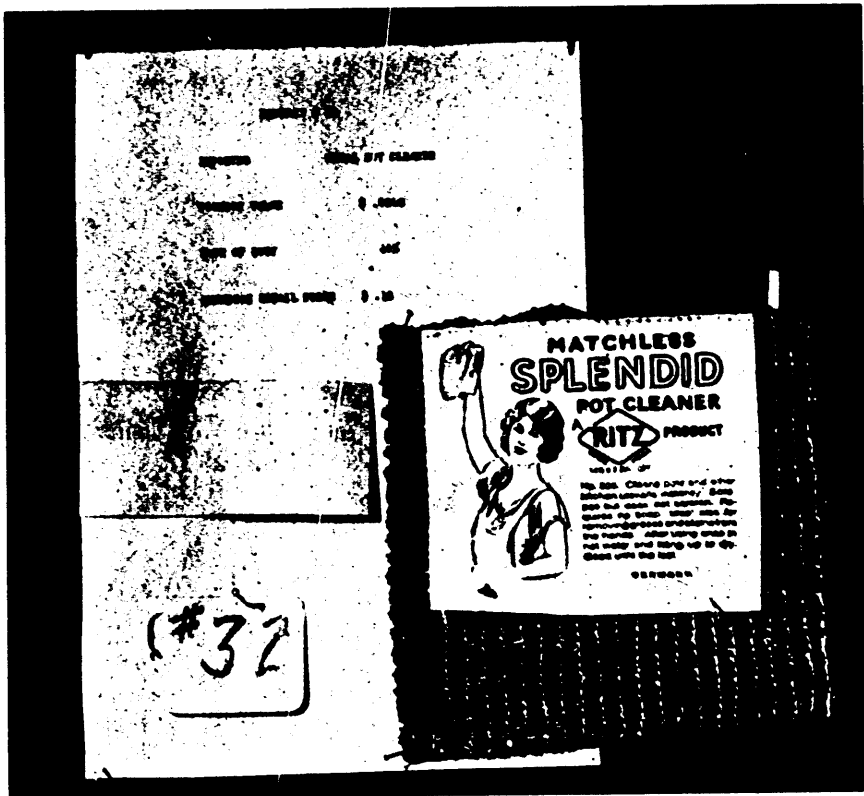


EXHIBIT No. 32

METAL POT CLEANER

Country of origin, Germany.

Value in country of origin..... \$0.0222

Rate of duty, 40 per cent; paragraph, 339.

Expenses incident to importation (duty, transportation, insurance,
etc.)01

Landed cost in the United States..... .0322

Retail price in the United States..... .12

Retail price exceeds the landed cost by 273 per cent.

Article purchased from Lewis & Conger, Forty-fourth Street and Sixth Avenue, New York City, on October 11, 1929.

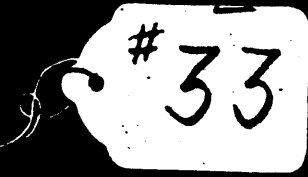


EXHIBIT #33

IMPORTED: ANGORA RABBIT HAIR YARN,

FOREIGN VALUE \$.187

RATE OF DUTY 36 per lb. - 40 per cent

AMERICAN RETAIL PRICE \$1.00




EXHIBIT No. 33

ANGORA RABBIT HAIR YARN

(One-half ounce)

Country of origin, France.	
Value in country of origin.....	\$0.187
Rate of duty, 36 cents per pound and 40 per cent; paragraph, 1107.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.169
Landed cost in the United States.....	.296
Retail price in the United States.....	1.00
Retail price exceeds the landed cost by 238 per cent.	

Article purchased from John Wanamaker, New York City, on October 11, 1929.

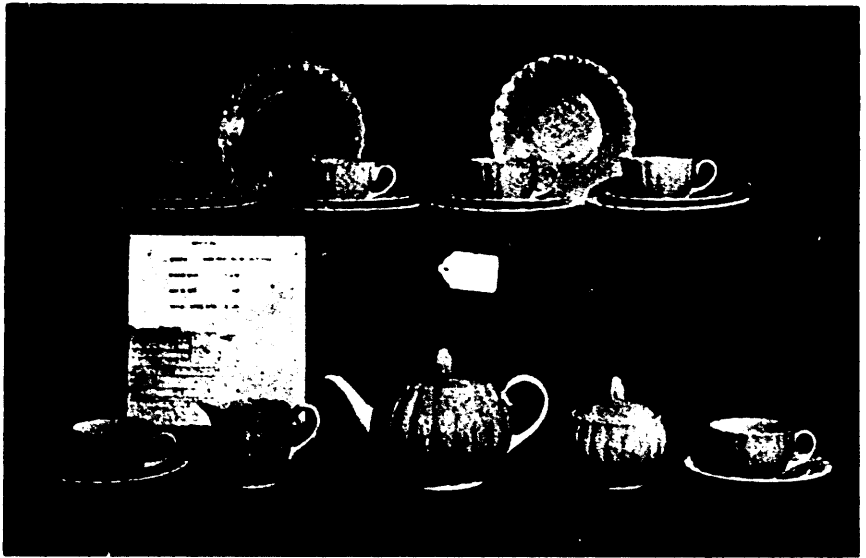


EXHIBIT No. 34

EARTHENWARE TEA SET

Country of origin, Germany.

Value in country of origin (set of 23 pieces)----- \$1.82

Rate of duty, 50 per cent ; paragraph, 211.

Expenses incident to importation (duty, transportation, insurance, etc.)-- 1.44

Landed cost in the United States----- 3.26

Retail price in the United States----- 7.95

Retail price exceeds the landed cost by 144 per cent.

Article purchased from Bloomingdale Bros., New York City, on October 15, 1929.

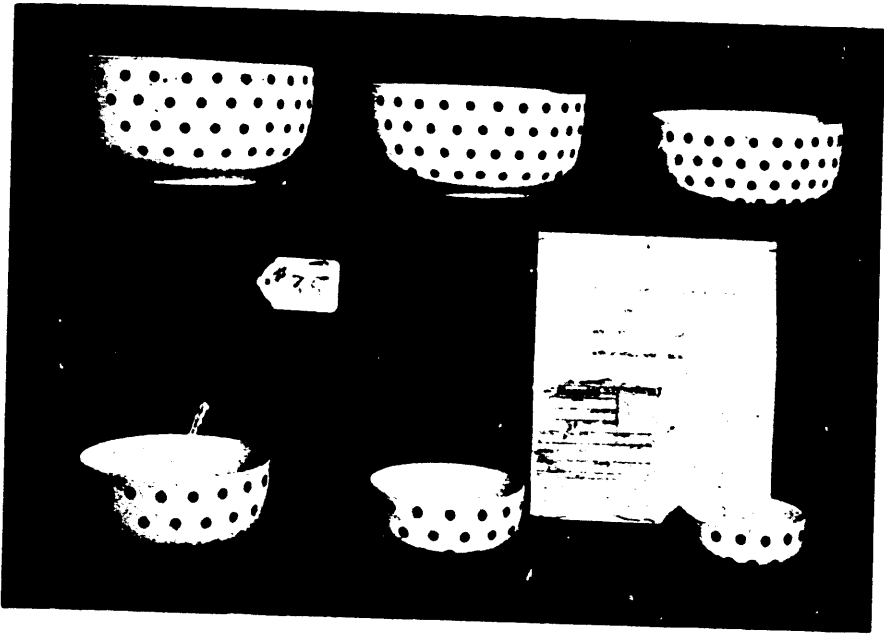


EXHIBIT No. 35

EARTHENWARE SALAD BOWLS

Country of origin, Germany.

Value in country of origin (set of 6 pieces)-----	\$0.43
Rate of duty, 50 per cent; paragraph. 211.	
Expenses incident to importation (duty, transportation, insurance, etc.)--	.32
Landed cost in the United States-----	.75
Retail price in the United States-----	2.50

Retail price exceeds the landed cost by 233 per cent.

Article purchased from Bloomingdale Bros., New York City, on October 15, 1929.

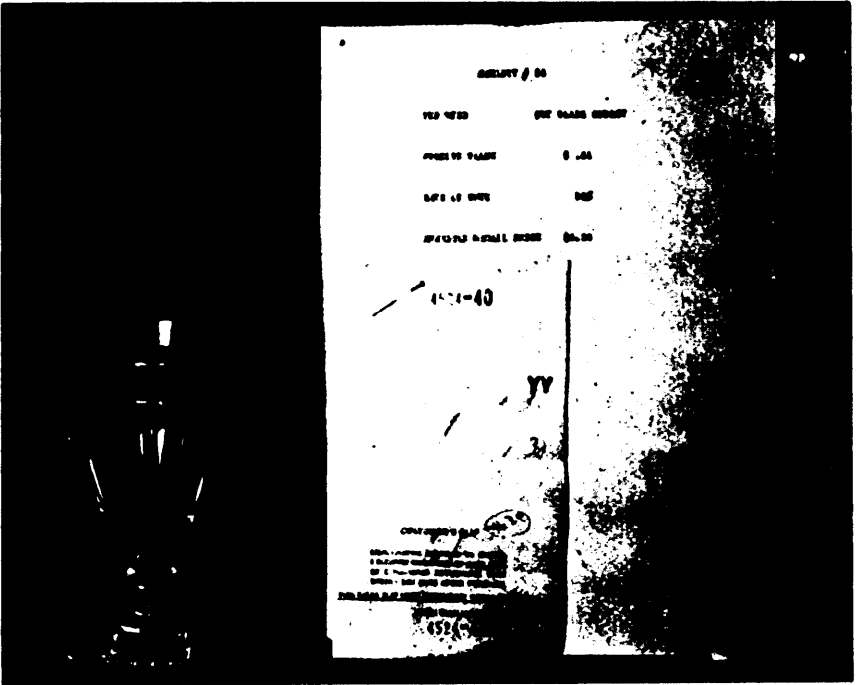


EXHIBIT No. 36

CUT-GLASS GOBLET

Country of origin, France.

Value in country of origin.....	\$0.41
Rate of duty, 55 per cent; paragraph, 218.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.275
Landed cost in the United States.....	.69
Retail price in the United States.....	2.30
Retail price exceeds the landed cost by 233 per cent.	

Article purchased from John Wanamaker, New York City, on October 11, 1929.

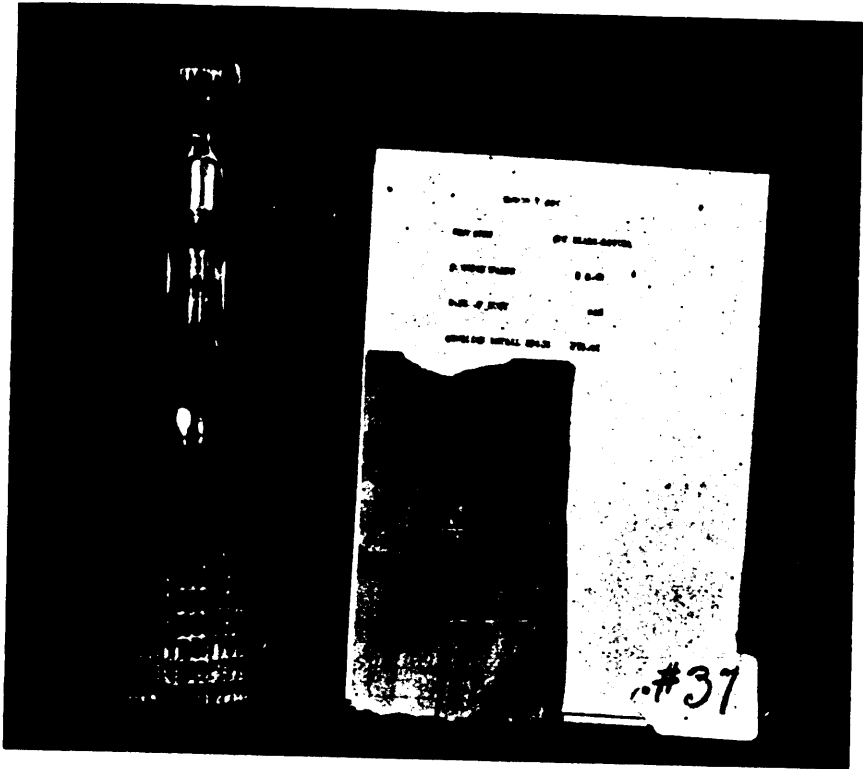


EXHIBIT No. 37

CUT-GLASS BOTTLE

Country of origin, Belgium.	
Value in country of origin.....	\$2.60
Rate of duty, 60 per cent; paragraph, 218.	
Expenses incident to importation (duty, transportation, insurance, etc.)...	1.69
Landed cost in the United States.....	4.29
Retail price in the United States.....	15.00
Retail price exceeds the landed cost by 250 per cent.	

Article purchased from Ovington Bros., 436 Fifth Avenue, New York City, on October 1, 1929.

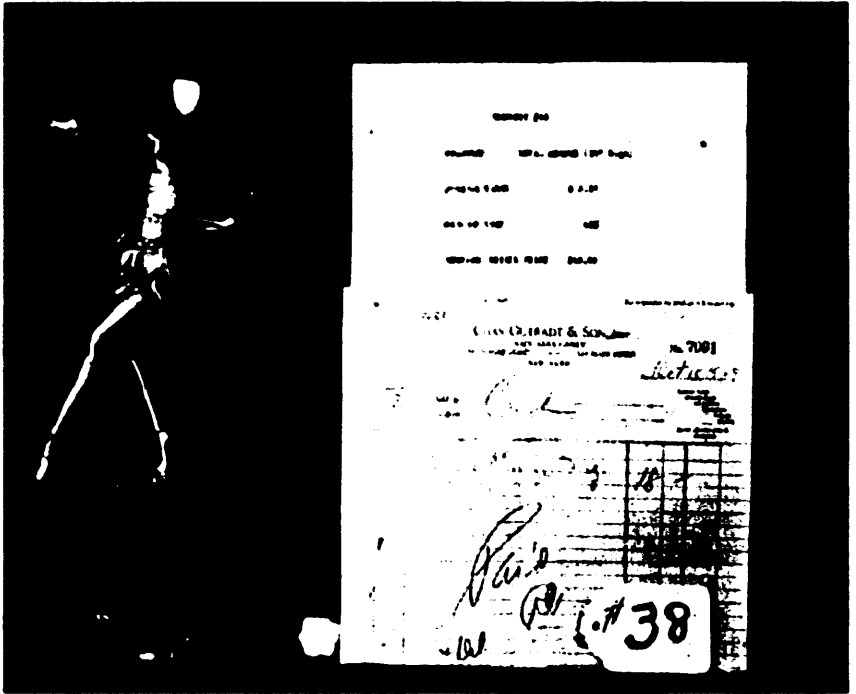


EXHIBIT No. 38

METAL STATUE

Country of origin, Austria.

Value in country of origin..... \$3.57

Rate of duty, 40 per cent: paragraph, 390.

Expenses incident to importation (duty, transportation, insurance, etc.)_ 1.53

Landed cost in the United States..... 5.10

Retail price in the United States..... 18.00

Retail price exceeds the landed cost by 253 per cent.

Article purchased from Charles Gutradt, 120 Allen Street, New York City,
on October 15, 1929.

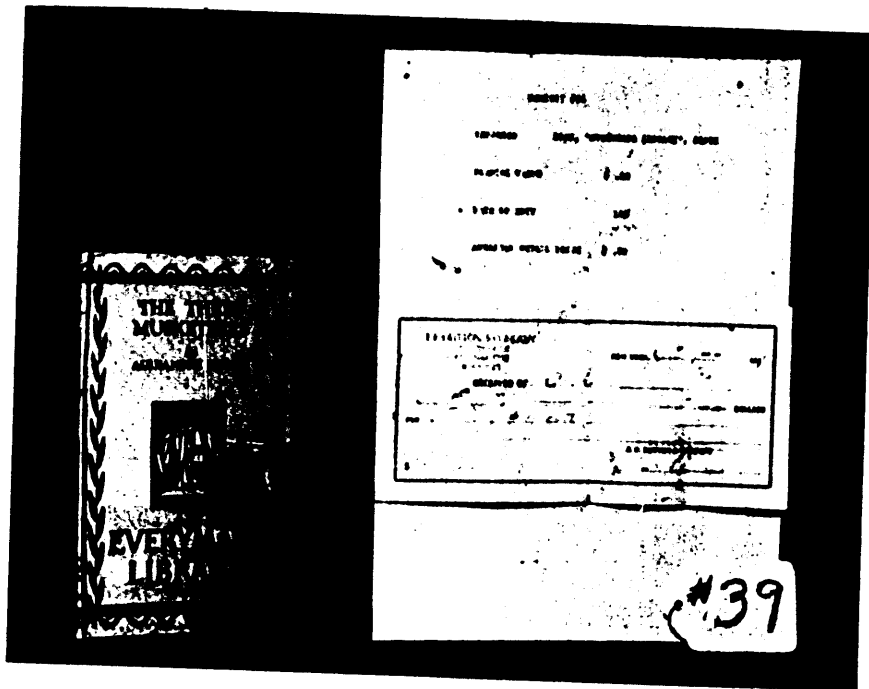


EXHIBIT No. 39

BOOK, EVERYMANS LIBRARY

Country of origin, England.	
Value in country of origin.....	\$0.23
Rate of duty, 15 per cent ; paragraph, 1310.	
Expenses incident to importation (duty, transportation, insurance, etc.)_	.068
Landed cost in the United States.....	.298
Retail price in the United States.....	.80
Retail price exceeds the landed cost by 168 per cent.	

Article purchased from Dutton's (Inc.), 681 Fifth Avenue, New York City, on October 14, 1929.



EXHIBIT No. 40

PAINTING

Country of origin, Austria.	
Value in country of origin.....	\$7.14
Rate of duty, 20 per cent; paragraph, 1449.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	1.85
Landed cost in the United States.....	8.99
Retail price in the United States.....	70.00
Retail price exceeds the landed cost by 679 per cent.	

Article purchased from Henry Schultheis & Co., 142 Fulton Street, New York City, on October 15, 1920.

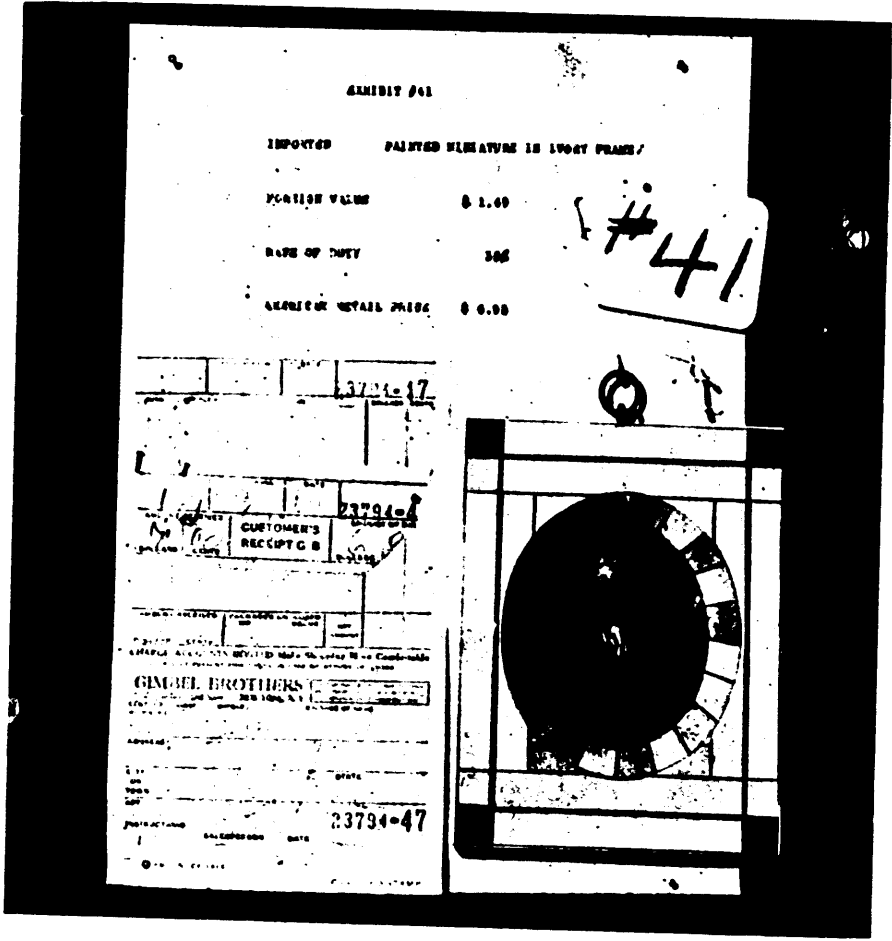


EXHIBIT No. 41

PAINTED MINIATURE IN IVORY FRAME

Country of origin, Germany.	
Value in country of origin.....	\$1. 00
Rate of duty, 35 per cent; paragraph, 1440.	
Expenses incident to importation (duty, transportation, insurance, etc.)--	. 50
Landed cost in the United States.....	2. 28
Retail price in the United States.....	6. 95
Retail price exceeds the landed cost by 205 per cent.	

Article purchased from Gimbel Bros., New York City, on October 15, 1920.

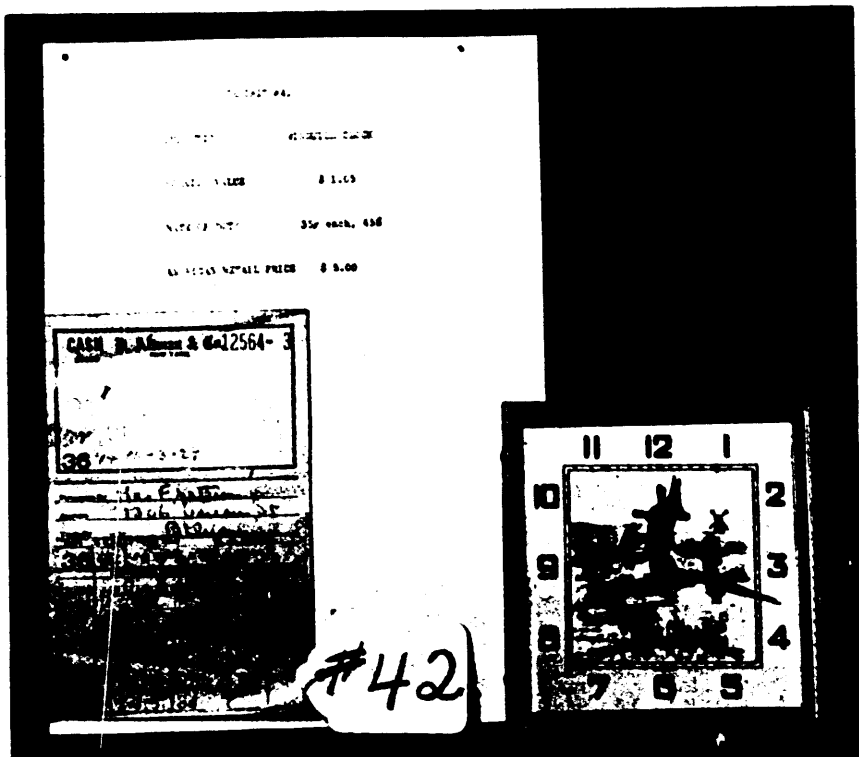


EXHIBIT No. 42

WINDMILL CLOCK

Country of origin. Germany.

Value in country of origin.....	\$1.05
Rate of duty, 35 cents each and 45 per cent; paragraph, 368.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.84
Landed cost in the United States.....	1.89
Retail price in the United States.....	5.00
Retail price exceeds the landed cost by 165 per cent.	

Article purchased from B. Altman & Co., New York City, on October 3, 1920.

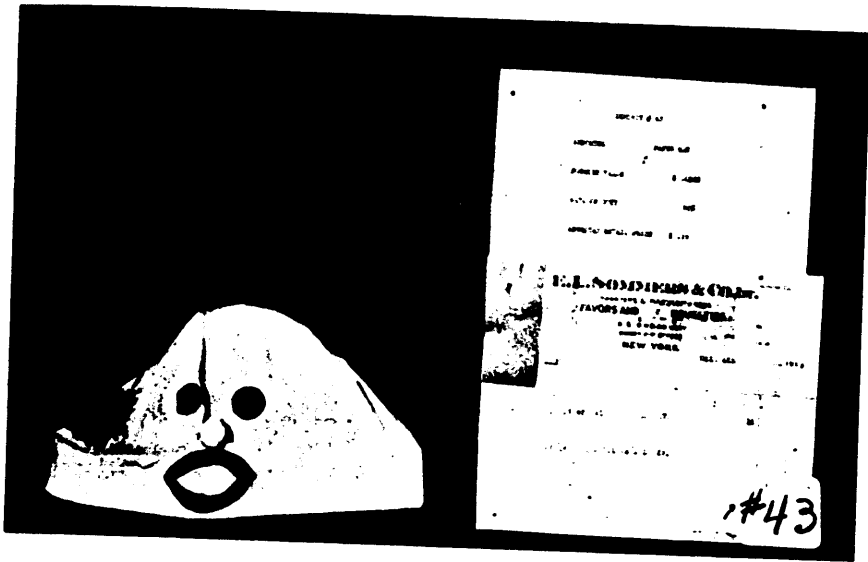


EXHIBIT No. 43

PAPER HAT

Country of origin, Germany.

Value in country or origin..... \$0.0203

Rate of duty, 35 per cent; paragraph, 1313.

Expenses incident to importation (duty, transportation, insurance,
etc.)

Landed cost in the United States..... .0143

Retail price in the United States..... .0406

Retail price exceeds the landed cost by 289 per cent. .15

Article purchased from E. L. Sommers Co. (Inc.), 915 Broadway, New York City, on October 4, 1929.

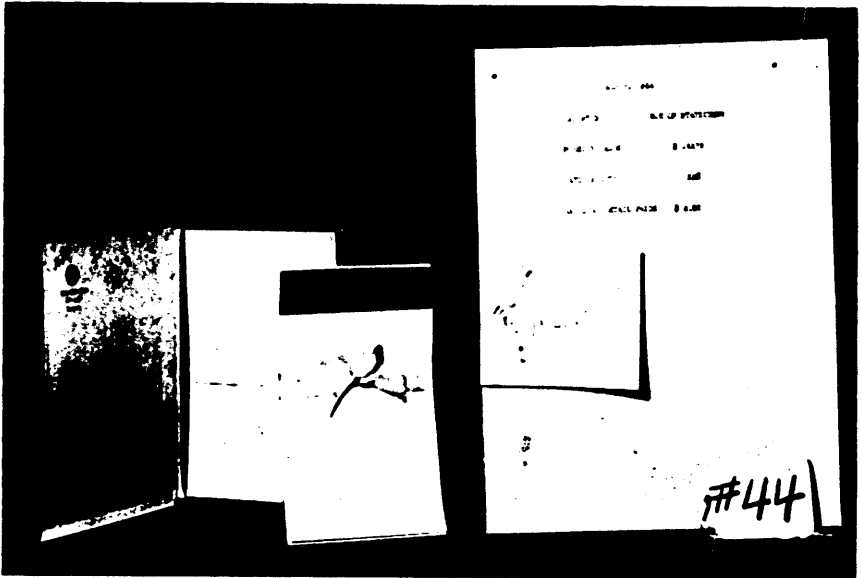


EXHIBIT No. 44

BOX OF STATIONERY

Country of origin, Germany.	
Value in country of origin.....	\$0.4275
Rate of duty, 32 per cent; paragraph, 1307-1308.	
Expenses incident to importation (duty, transportation, insurance, etc.) .....	.22
Landed cost in the United States.....	.65
Retail price in the United States.....	2.00
Retail price exceeds the landed cost by 208 per cent.	

Article purchased from Gimbel Bros., New York City, on October 11, 1929.

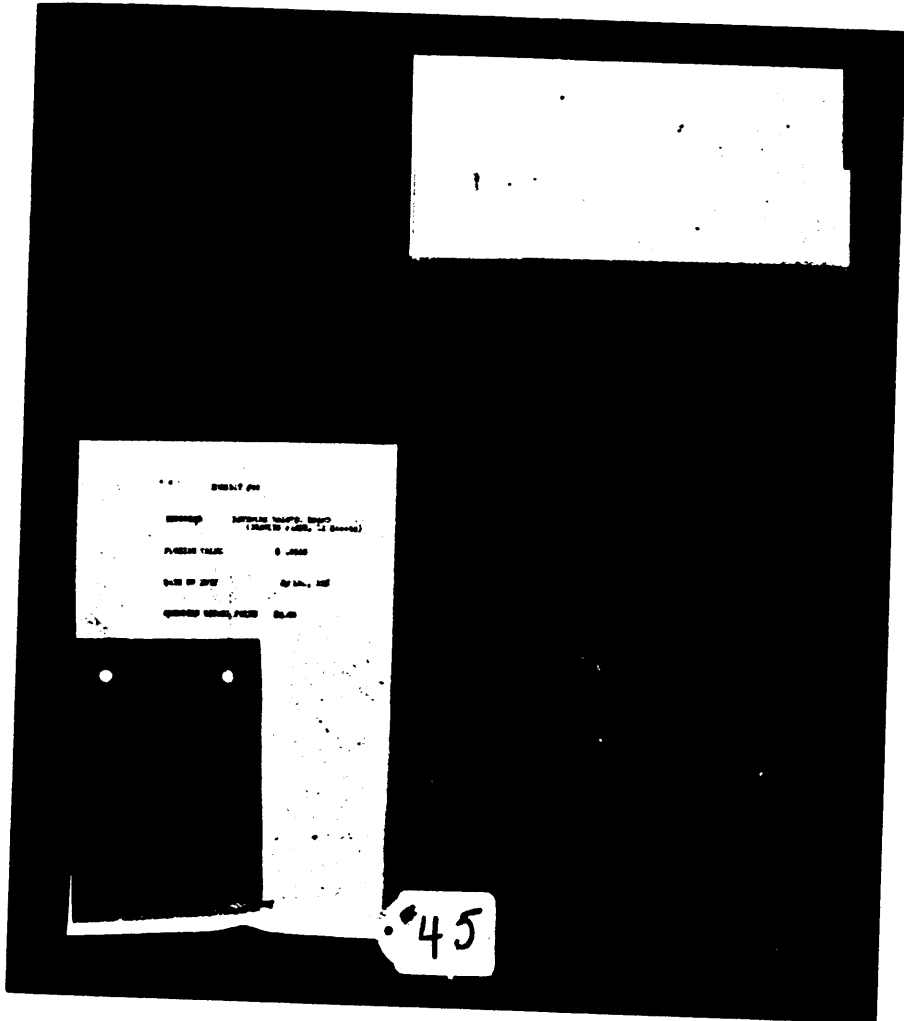


EXHIBIT No. 45

REYNOLDS BRISTOL BOARD

(Drawing paper)

Country of origin, England.	
Value in country of origin (12 sheets)-----	\$0. 6325
Rate of duty, 3 cents per pound and 15 per cent; paragraph, 1307.	
Expenses incident to importation (duty, transportation, insurance, etc.)-----	. 155
Landed cost in the United States-----	. 7875
Retail price in the United States-----	2. 00
Retail price exceeds the landed cost by 154 per cent.	

Article purchased from Keuffel & Esser Co., 127 Fulton Street, New York City, on October 15, 1920.

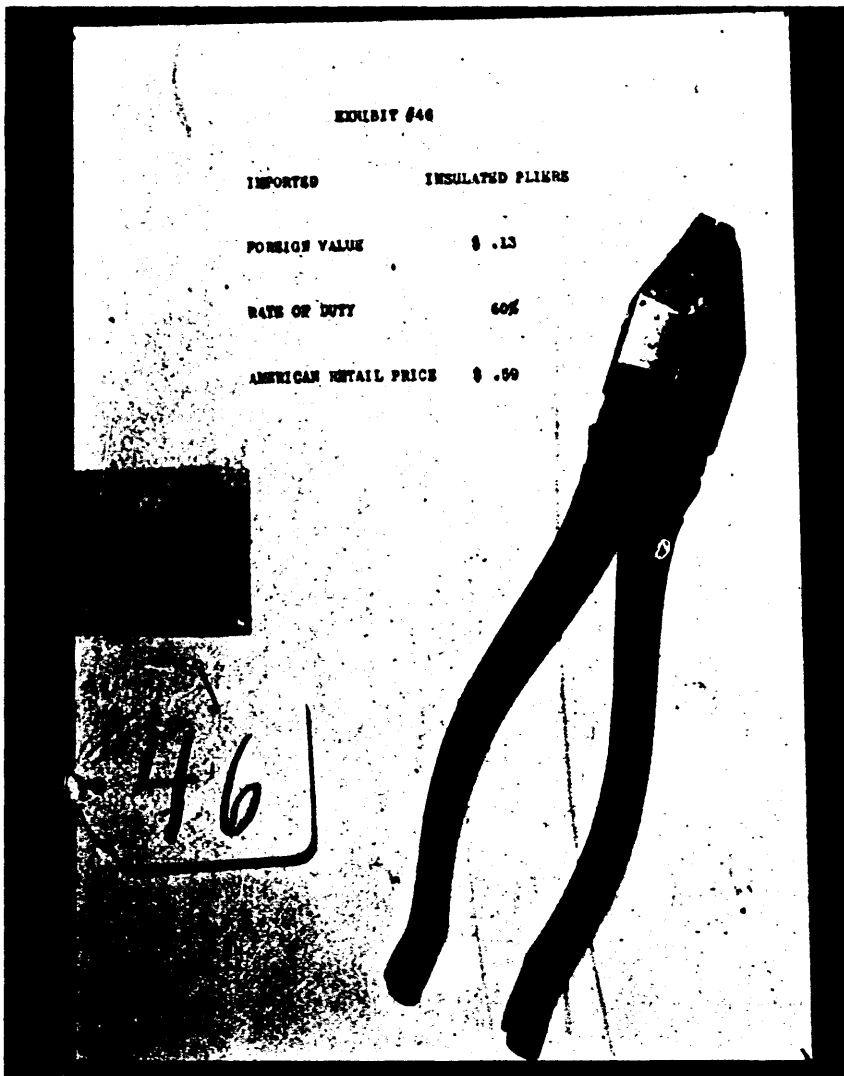


EXHIBIT No. 46

INSULATED PLIERS

Country of origin, Germany.

Value in country of origin..... \$0.13

Rate of duty, 60 per cent; paragraph, 361.

Expenses incident to importation (duty, transportation, insurance, etc.).. .088

Landed cost in the United States..... .218

Retail price in the United States..... .50

Retail price exceeds the landed cost by 171 per cent.

Article purchased from F. & W. Grand Stores, New York City, on October 15, 1929.

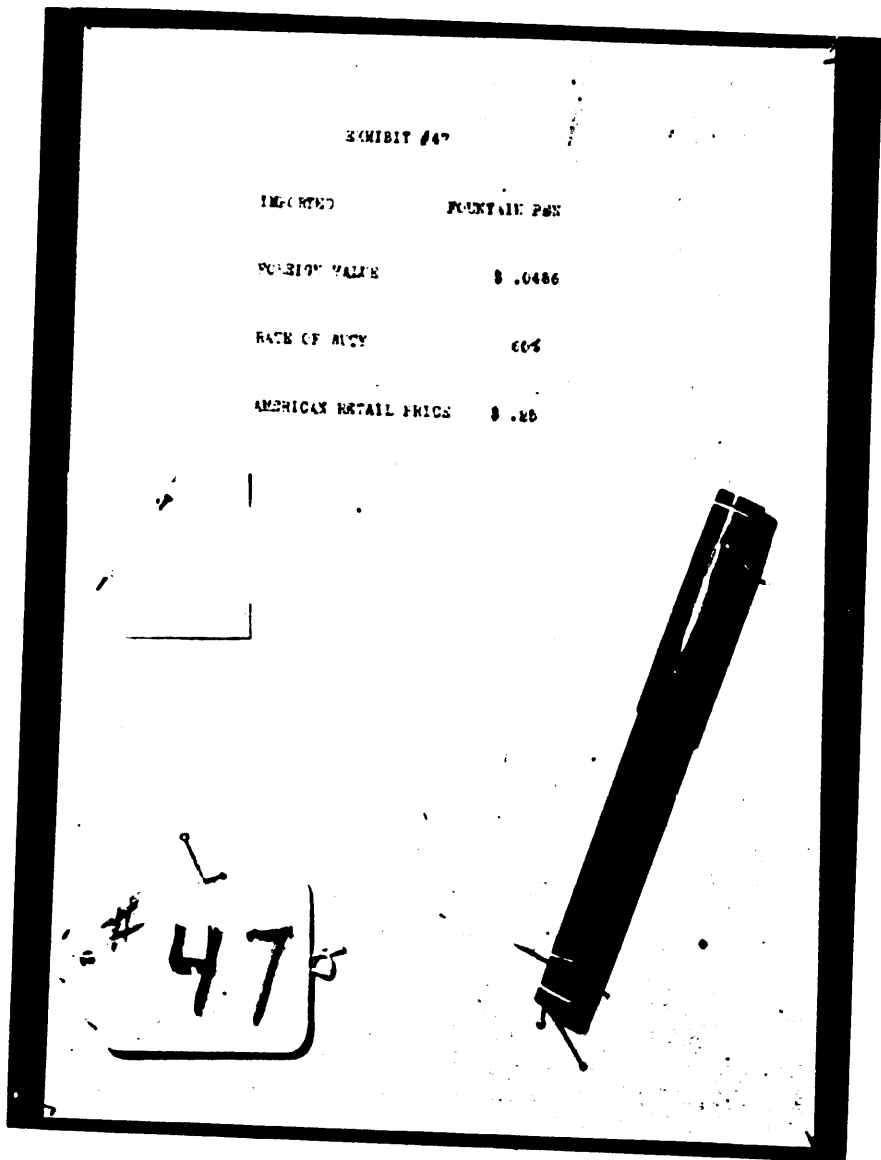


EXHIBIT #47

IMPORTED	FOUNTAIN PEN
FOREIGN VALUE	\$.0486
RATE OF DUTY	60%
AMERICAN RETAIL PRICES	\$.25

EXHIBIT No. 47

FOUNTAIN PEN

Country of origin, Germany.	
Value in country of origin.....	\$0.0486
Rate of duty, 60 per cent; paragraph, 31.	
Expenses incident to importation (duty, transportation, insurance, etc.).....	.0317
Landed cost in the United States.....	.08
Retail price in the United States.....	.25
Retail price exceeds the landed cost by 213 per cent.	

Article purchased from F. & W. Grand Stores, New York City, on October 4, 1929.

48


EXHIBIT #48

IMPORTED MECHANICAL PENCIL

FOREIGN VALUE \$.132

RATE OF DUTY 45% gross; 20%, plus 25% gross for clips

AMERICAN RETAIL PRICE \$.50


M
City
19

To United Cigar Stores Company of America Inc.

CUSTOMER'S VOUCHER

QUANTITY	BRAND	UNIT PRICE	AMOUNT	TOTAL

MECHANICAL PENCIL

RECEIVED PAYMENT ON ABOVE DATE

EXHIBIT No. 48

MECHANICAL PENCIL

Country of origin, Germany.

Value in country of origin..... \$0.132

Rate of duty, 45 cents per gross and 20 per cent plus 25 cents per gross for clips; paragraph, 352.

Expenses incident to importation (duty, transportation, insurance, etc.)0308

Landed cost in the United States..... .1688

Retail price in the United States..... .50

Retail price exceeds the landed cost by 197 per cent.

Article purchased from United Cigar Stores, New York City, on October 4, 1929.

EXHIBIT #49

IMPORTED SAFETY PINS (Bunch of 50)

FOREIGN VALUE \$.01458

RATE OF DUTY 35%

AMERICAN RETAIL PRICE \$.05

V
(S # 49)

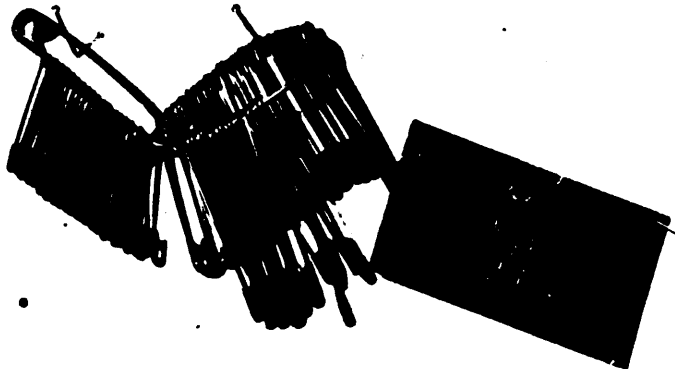


EXHIBIT No. 49

SAFETY PINS

Country of origin, Czechoslovakia.	
Value in country of origin (bunch of 50)	----- \$0.01458
Rate of duty, 35 per cent; paragraph, 350.	
Expenses incident to importation (duty, transportation, insurance, etc.)	----- .0359
Landed cost in the United States	----- .02048
Retail price in the United States	----- .05
Retail price exceeds the landed cost by 144 per cent.	

Article purchased from F. & W. Grand Stores, Fourteenth Street and Sixth Avenue, New York City, on October 4, 1929.

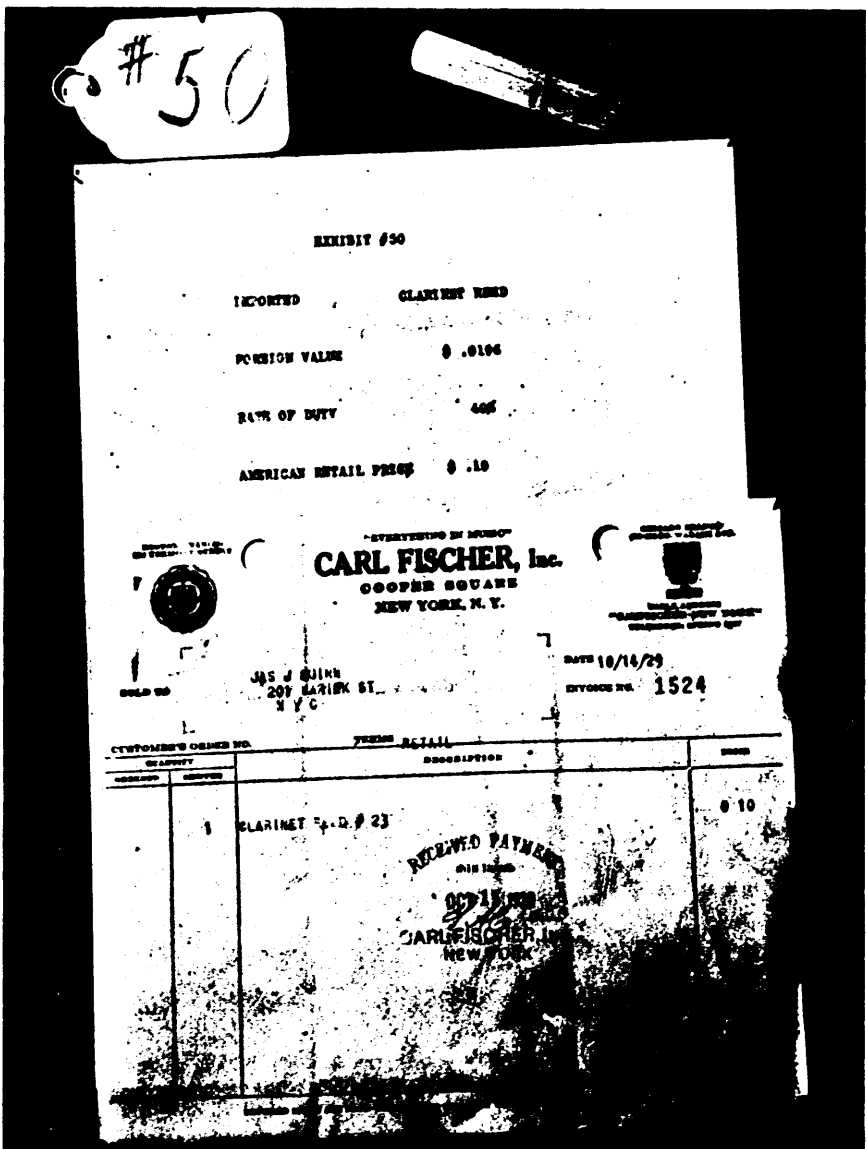


EXHIBIT No. 50

CLARINET REED

Country of origin, France.
 Value in country of origin..... \$0.0196
 Rate of duty, 40 per cent; paragraph, 1443.
 Expenses incident to importation (duty, transportation, insurance,
 etc.)..... .0084
 Landed cost in the United States..... .028
 Retail price in the United States..... .10
 Retail price exceeds the landed cost by 257 per cent.

Article purchased from Carl Fischer, Cooper Square, New York City, on
 October 14, 1929.

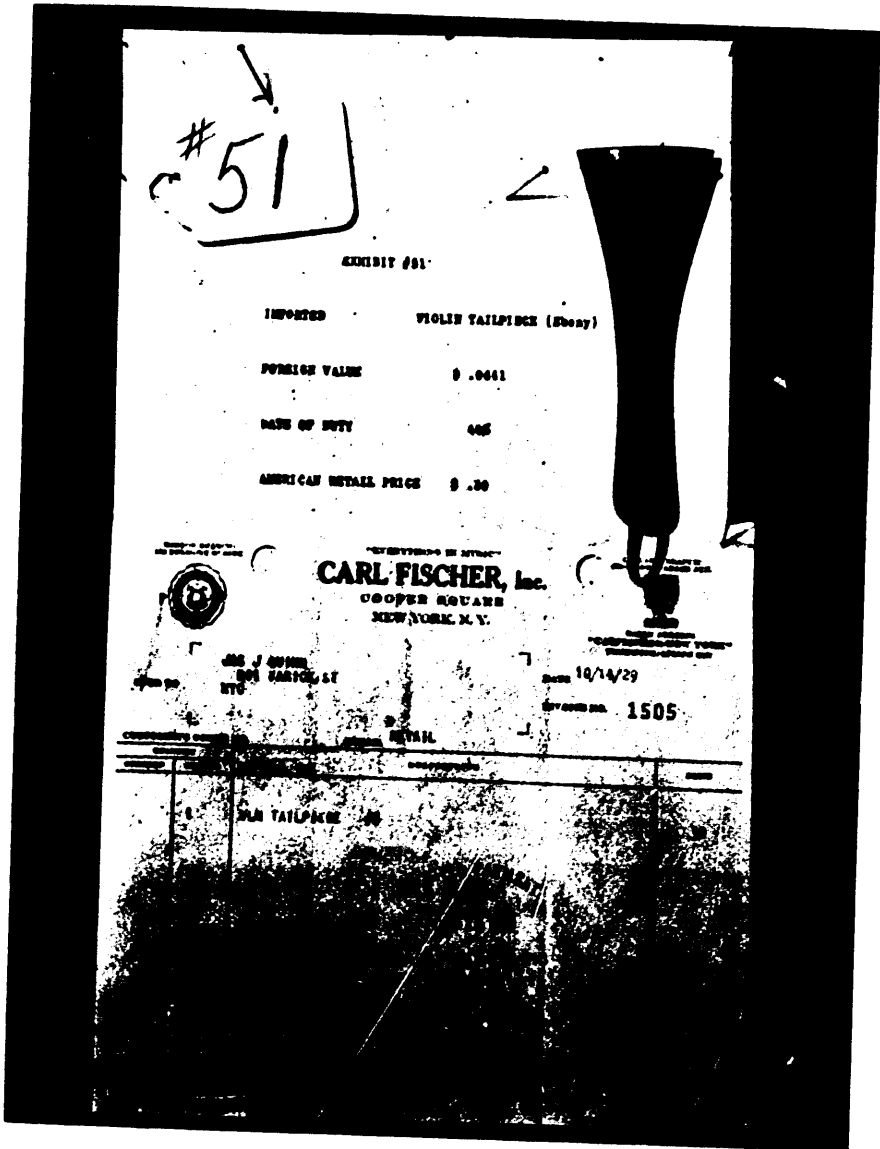


EXHIBIT No. 51

VIOLIN TAILPIECE

Country of origin, Germany.	
Value in country of origin.....	\$0.0641
Rate of duty, 40 per cent; paragraph, 1443.	
Expenses incident to importation (duty, transportation, insurance, etc.) .....	.0326
Landed cost in the United States.....	.0967
Retail price in the United States.....	.30
Retail price exceeds the landed cost by 210 per cent.	

Article purchased from Carl Fischer, 56 Cooper Square, New York City, on October 14, 1929.

EXHIBIT #52

IMPORTED VIOLIN ROSIN

FOREIGN VALUE \$.0416

RATE OF DUTY 15%

AMERICAN RETAIL PRICE \$.25

"STRENGTHENING IN MUSIC"
CARL FISCHER, Inc.
COOPER SQUARE
NEW YORK, N. Y.

"GUTHRIE HALL"
NEW YORK, N. Y.

DATE 10/14/20

INVOICE NO. 1504

TO THE
J. J. ZATICK & CO.
NYC

CUSTOMER'S ORDER NO. _____ TERMS _____

QUANTITY	DESCRIPTION	PRICE
1	LN ROSIN # 19	25

OCT 14 1920
CARL FISCHER, INC.
NEW YORK

#52

EXHIBIT No. 52

VIOLIN ROSIN

Country of origin, Germany.

Value in country of origin..... \$0.0416

Rate of duty, 15 per cent ; paragraph, 1448.

Expenses incident to importation (duty, transportation, insurance,
etc.)..... .0151

Landed cost in the United States..... .057

Retail price in the United States..... .25

Retail price exceeds the landed cost by 330 per cent.

Article purchased from Carl Fischer, 56 Cooper Square, New York City, on
October 14, 1920.

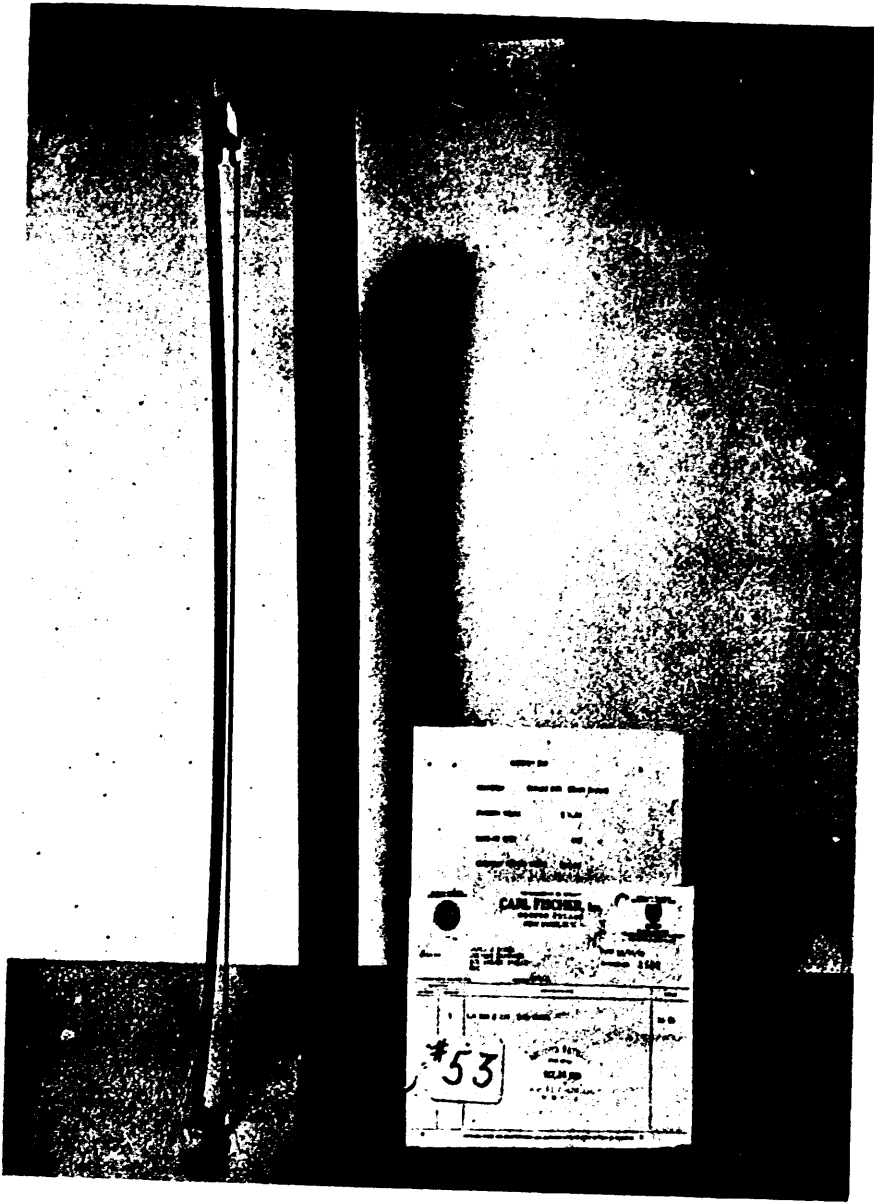


EXHIBIT No. 53

VIOLIN BOW

Country or origin, Germany.

Value in country of origin.....	\$1.50
Rate of duty, 40 per cent : paragraph, 1443.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	2.25
Landed cost in the United States.....	6.75
Retail price in the United States.....	20.00

Retail price exceeds the landed cost by 196 per cent.

Article purchased from Carl Fischer, 56 Cooper Square, New York City, on October 14, 1929.

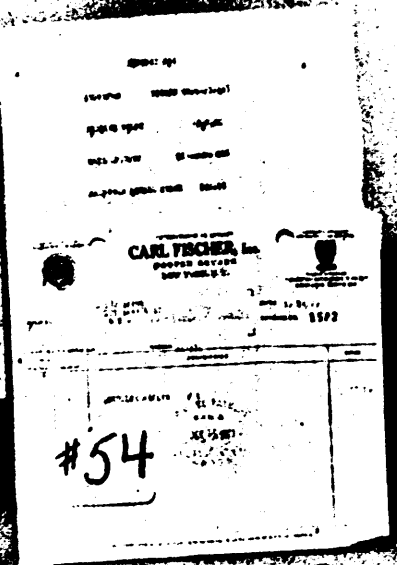


EXHIBIT No. 54

VIOLIN

Country of origin, Germany.	
Value in country of origin.....	\$7.50
Rate of duty, \$1 each and 35 per cent ; paragraph, 1443.	
Expenses incident to importation (duty, transportation, insurance, etc.) -	4.40
Landed cost in the United States.....	11.90
Retail price in the United States.....	50.00
Retail price exceeds the landed cost by 320 per cent.	

Article purchased from Carl Fischer, 56 Cooper Square, New York City., on October 14, 1920.

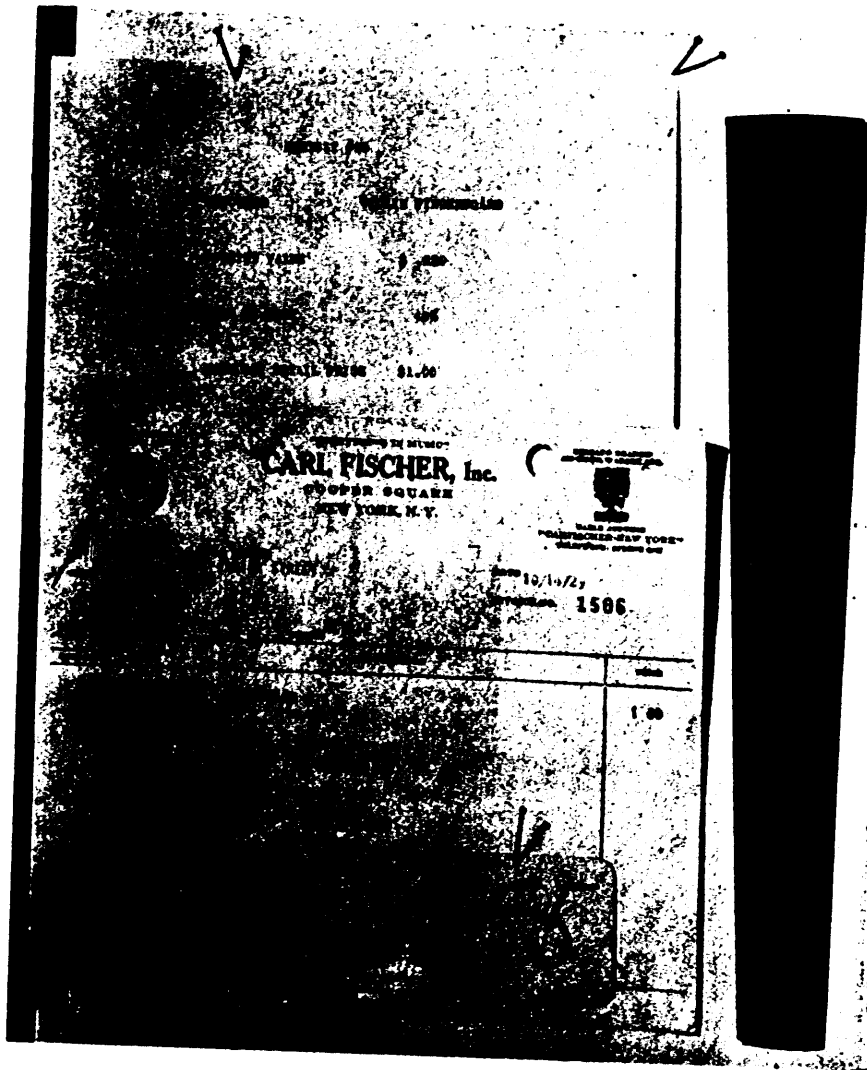


EXHIBIT No. 55

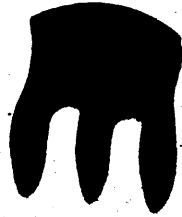
VIOLIN FINGER BOARD

Country of origin, Germany.	
Value in country of origin.....	\$0.229
Rate of duty, 40 per cent; paragraph, 1443.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.115
Landed cost in the United States.....	.344
Retail price in the United States.....	1.00
Retail price exceeds the landed cost by 191 per cent.	

Article purchased from Carl Fischer, 56 Cooper Square, New York City, on October 14, 1929.

EXHIBIT #56

IMPORTED CELLO MUTE, GERMANY
 FOREIGN VALUE \$.0347
 RATE OF DUTY 33-1/3%
 AMERICAN RETAIL PRICE \$.25



TRADE MARK
 OF PATENT OFFICE



"EVERYTHING IN MUSIC"
CARL FISCHER, Inc.
 COOPER SQUARE
 NEW YORK, N. Y.

OFFICE BEARING
 OF THE U. S. PATENT OFFICE



MADE IN GERMANY
 "DARKWOOD-NEW YORK"
 REGISTERED TRADE MARK

SOLD TO JAS. J. QUINN
 201 VARICK ST
 NYC

DATE 10/14/29
 INVOICE NO. 1507

CUSTOMER'S ORDER NO.		RETAIL
QUANTITY	DESCRIPTION	UNIT
	CELLO MUTE	

EXHIBIT No. 56

CELLO MUTE

Country of origin, Germany.
 Value in country of origin..... \$0.0347
 Rate of duty, 33 1/3 per cent; paragraph, 410.
 Expenses incident to importation (duty, transportation, insurance,
 etc.)0174
 Landed cost in the United States..... .0521
 Retail price in the United States..... .25
 Retail price exceeds the landed cost by 380 per cent.

Article purchased from Carl Fischer, 56 Cooper Square, New York City,
 on October 14, 1929.

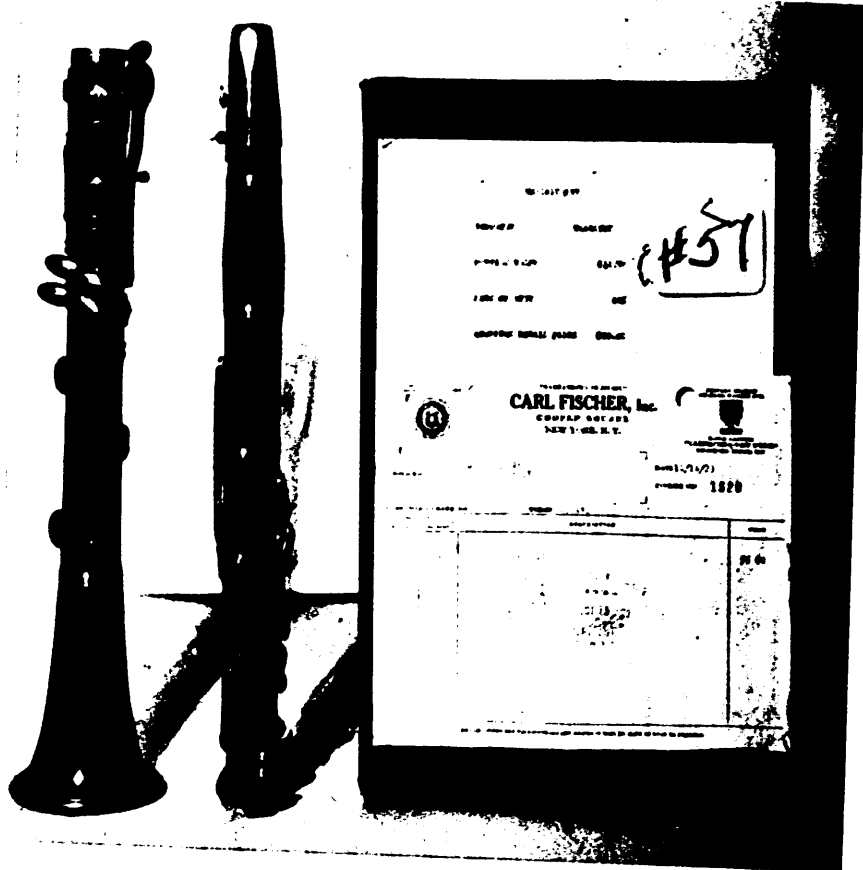


EXHIBIT No. 57

CLARINET

Country of origin. France.	
Value in country of origin.....	\$11.70
Rate of duty, 40 per cent; paragraph, 1443.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	\$11.70
Landed cost in the United States.....	16.90
Retail price in the United States.....	55.00
Retail price exceeds the landed cost by 225 per cent.	

Article purchased from Carl Fischer, 56 Cooper Square, New York City, on October 14, 1929.

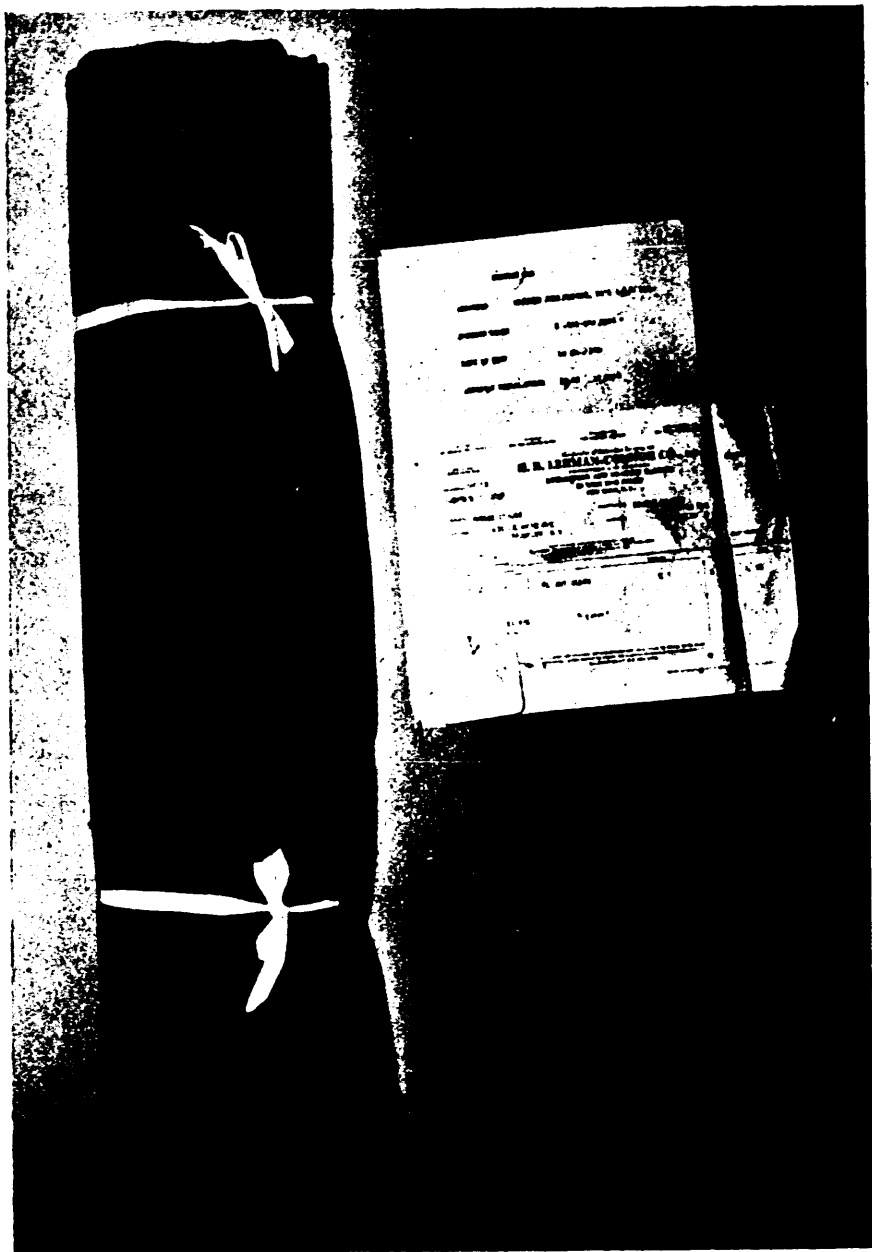


EXHIBIT No. 58

COLORED JUTE FABRIC

(50 inches of 1¼ pounds)

Country of origin, Czechoslovakia.	
Value in country of origin (per yard)-----	\$0. 545
Rate of duty, 1 cent per pound and 10 per cent; paragraph, 1008.	
Expenses incident to importation (duty, transportation, insurance, etc.) -----	. 1106
Landed cost in the United States-----	. 6556
Retail price in the United States-----	2. 50
Retail price exceeds the landed cost by 281 per cent.	

Article purchased from H. B. Lehman-Connor Co. (Inc.), 58 West Fortieth Street, New York City, on October 15, 1929.

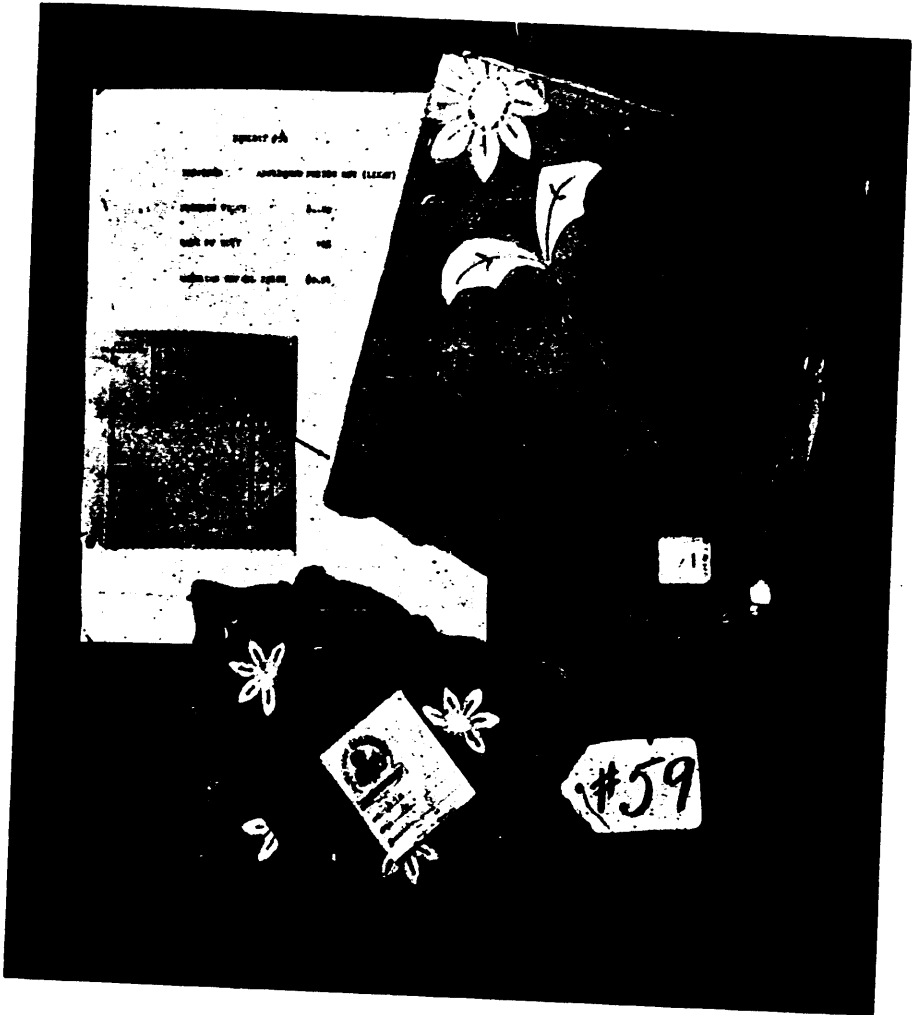


EXHIBIT No. 59

APPLIQUED BRIDGE SET

Country of origin. Madeira.	
Value in country of origin.....	\$1. 62
Rate of duty, 75 per cent; paragraph, 1430.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	1. 30
Landed cost in the United States.....	2. 92
Retail price in the United States.....	6. 94
Retail price exceeds the landed cost by 138 per cent.	

Article purchased from R. H. Macy & Co., New York City, on October 15, 1929.

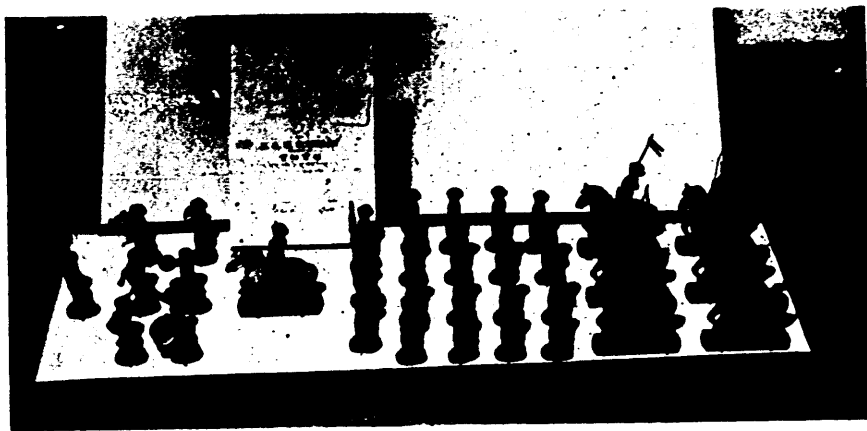


EXHIBIT No. 60

PAPER-MÂCHÉ SOLDIER SET

Country of origin, Germany.

Value in country of origin..... \$2.08

Rate of duty, 70 per cent; paragraph, 1,414.

Expenses incident to importation (duty, transportation, insurance, etc.)_ 1.88

Landed cost in the United States..... 3.96

Retail price in the United States..... 13.50

Retail price exceeds the landed cost by 241 per cent.

Article purchased from F. A. O. Schwarz, 303 Fifth Avenue, New York City,
on October 11, 1929.

#61

EXHIBIT #61

IMPORTED	DRESS CLASP
FOREIGN VALUE	\$.64
RATE OF DUTY	55%
AMERICAN RETAIL PRICE	\$5.00

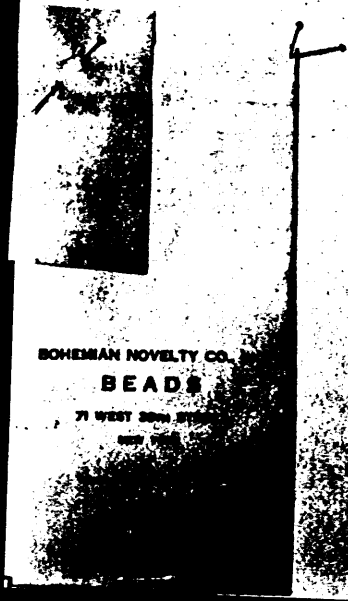


EXHIBIT No. 61

DRESS CLASP

Country of origin, Czechoslovakia.	
Value in country of origin.....	\$0.64
Rate of duty, 55 per cent; paragraph, 348.	
Expenses incident to importation (duty, transportation, insurance, etc.) .....	.384
Landed cost in the United States.....	1.024
Retail price in the United States.....	5.00
Retail price exceeds the landed cost by 388 per cent.	

Article purchased from the Bohemian Novelty Co., 71 West Thirty-eighth Street, New York City, on October 15, 1929.

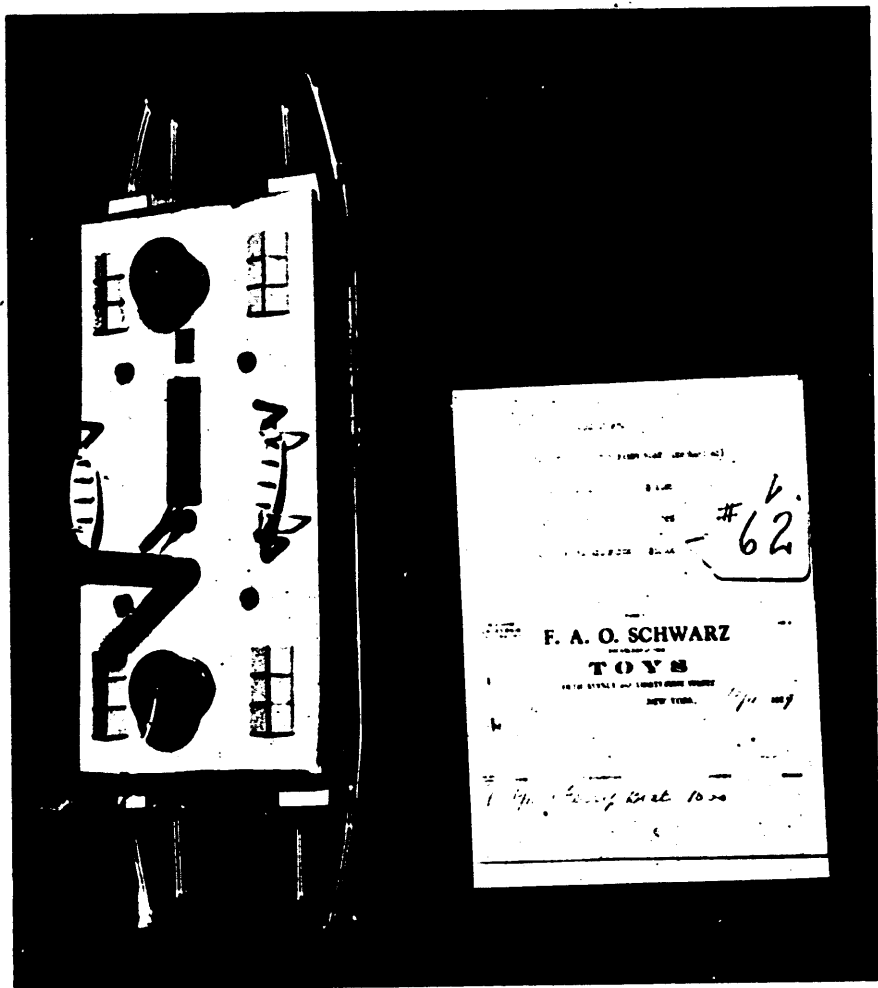


EXHIBIT No. 62

TOY FERRYBOAT

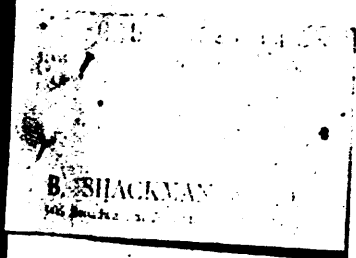
(Mechanical)

Country of origin, Germany.	
Value in country of origin.....	\$1.85
Rate of duty, 70 per cent; paragraph, 1414.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	1.85
Landed cost in the United States.....	3.70
Retail price in the United States.....	10.00
Retail price exceeds landed cost by 170 per cent.	

Article purchased from F. A. O. Schwarz, 303 Fifth Avenue, New York City, on October 11, 1929.

EXHIBIT #63

• IMPORTED	TOY STEAMBOAT
FOREIGN VALUE	\$.03
RATE OF DUTY	70%
AMERICAN RETAIL PRICE	\$.15



#63

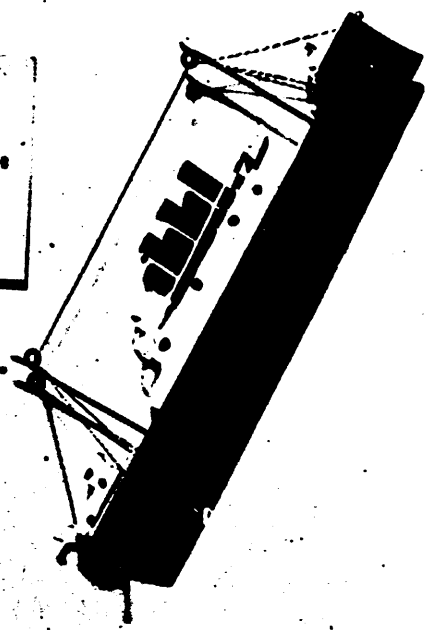


EXHIBIT No. 63

TOY STEAMBOAT

Country of origin, Germany.	
Value in country of origin.....	\$0.03
Rate of duty, 70 per cent; paragraph, 1414.	
Expenses incident to importation (duty, transportation, insurance, etc.).....	.0255
Landed cost in the United States.....	.0555
Retail price in the United States.....	.15
Retail price exceeds the landed cost by 170 per cent.	

Article purchased from B. Shackman & Co., 906 Broadway, New York City, on October 16, 1929.

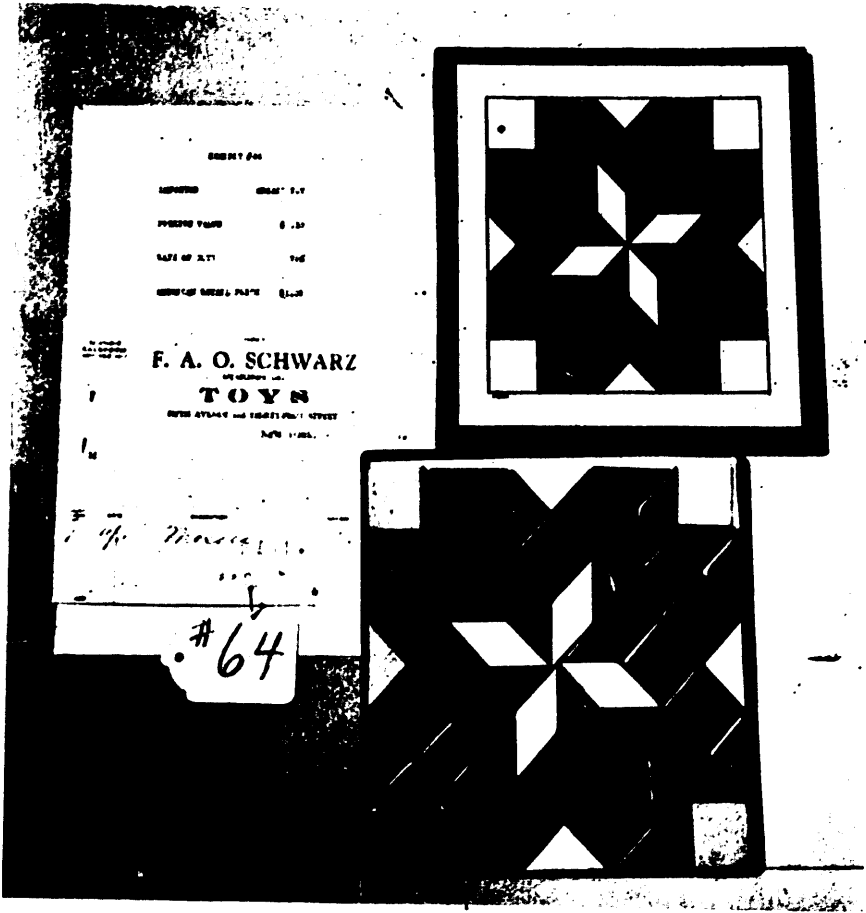


EXHIBIT No. 64

MOSAIC TOY

Country of origin, Germany.	
Value in country of origin.....	\$0.20
Rate of duty, 70 per cent ; paragraph. 1414.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.18
Landed cost in the United States.....	.38
Retail price in the United States.....	1.00
Retail price exceeds the landed cost by 163 per cent.	

Article purchased from F. A. O. Schwarz, 303 Fifth Avenue, New York City, on October 11, 1929.

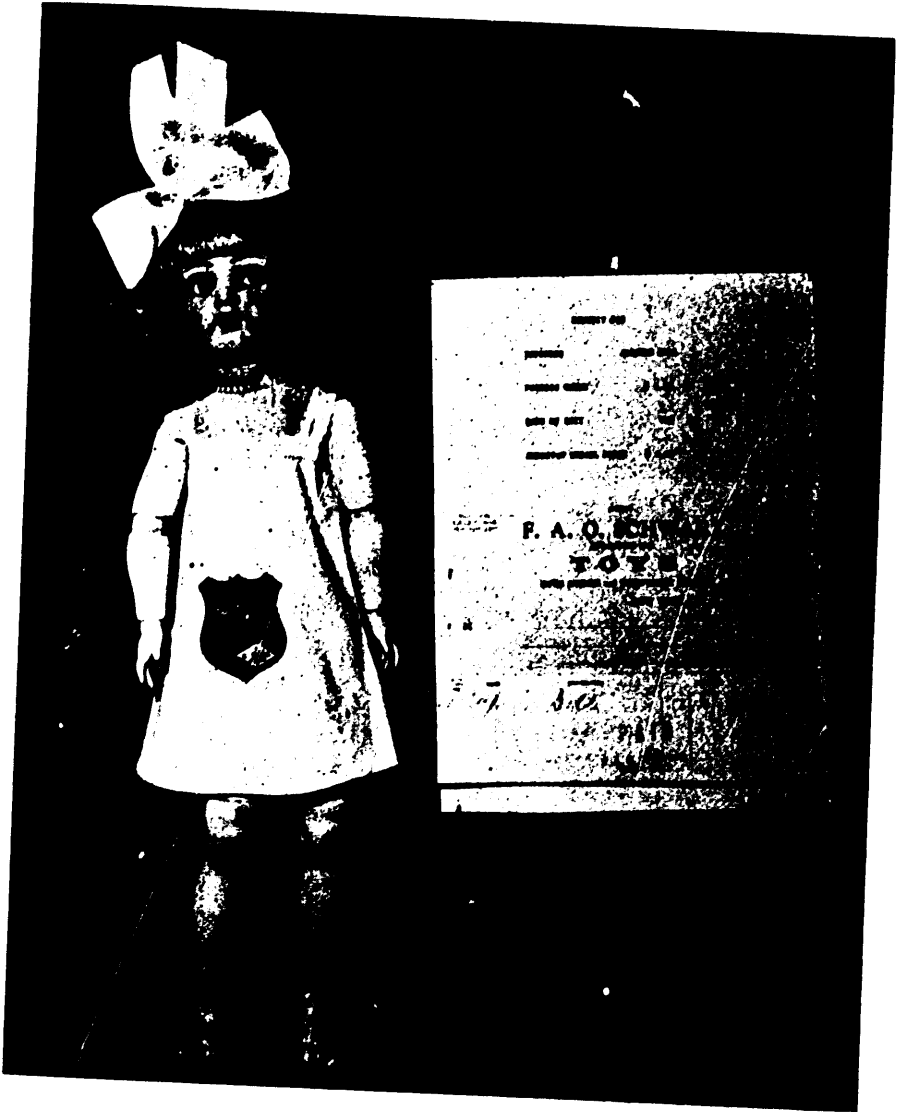


EXHIBIT No. 65

JOINTED DOLL

Country of origin, Germany.	
Value in country of origin.....	\$1. 20
Rate of duty, 70 per cent; paragraph, 1414.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	1. 08
Landed cost in the United States.....	2. 28
Retail price in the United States.....	6. 50
Retail price exceeds the landed cost by 185 per cent.	

Article purchased from F. A. O. Schwarz, 303 Fifth Avenue, New York City, on October 11, 1929.

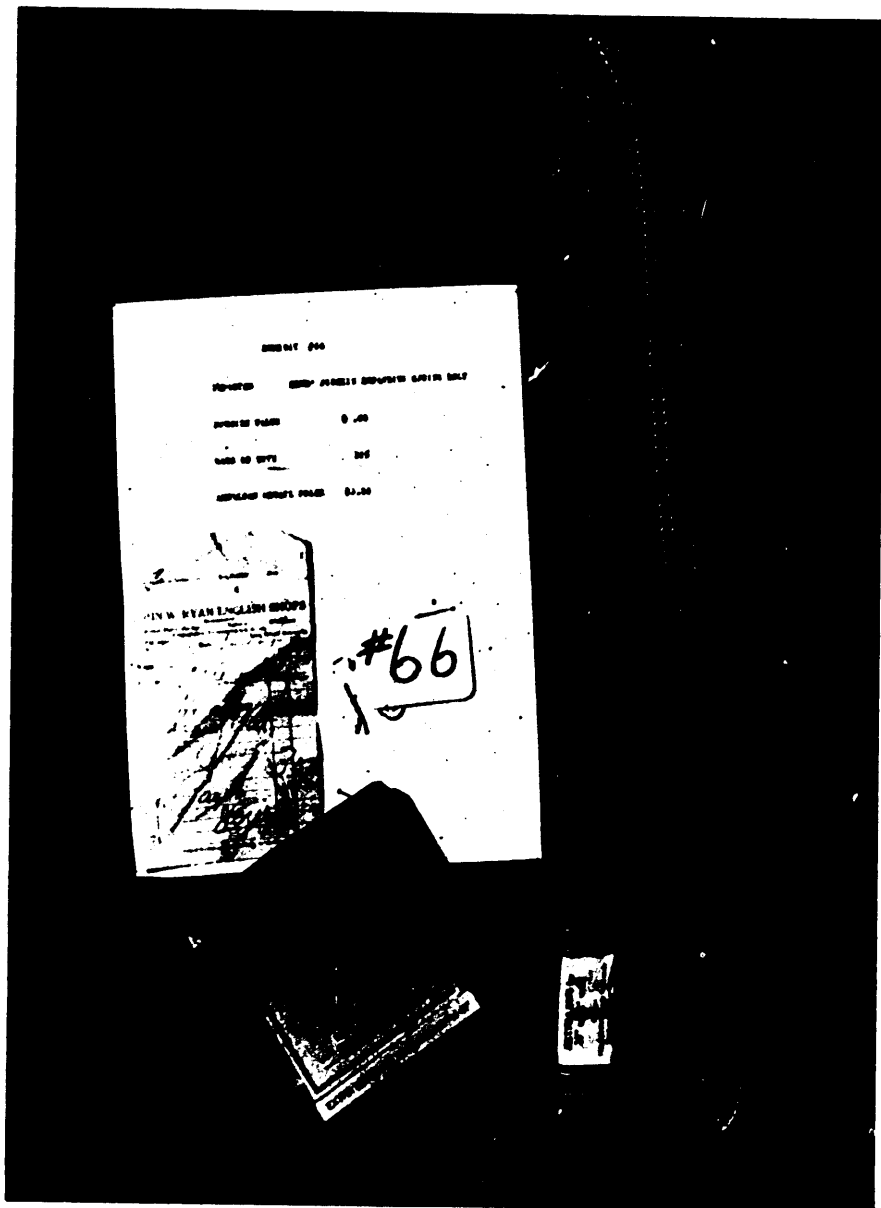


EXHIBIT No. 66

MEN'S PIGSKIN EXPANDING SPRING BELT

Country of origin, England.	
Value in country of origin.....	\$0. 00
Rate of duty, 30 per cent; paragraph, 1432.	
Expenses incident to importation (duty, transportation, insurance, etc.) ..	.31
Landed cost in the United States.....	1. 00
Retail price in the United States.....	3. 50
Retail price exceeds the landed cost by 250 per cent.	

Article purchased from John W. Ryan, Thirty-second Street and Seventh Avenue, New York City, on September 18, 1920.

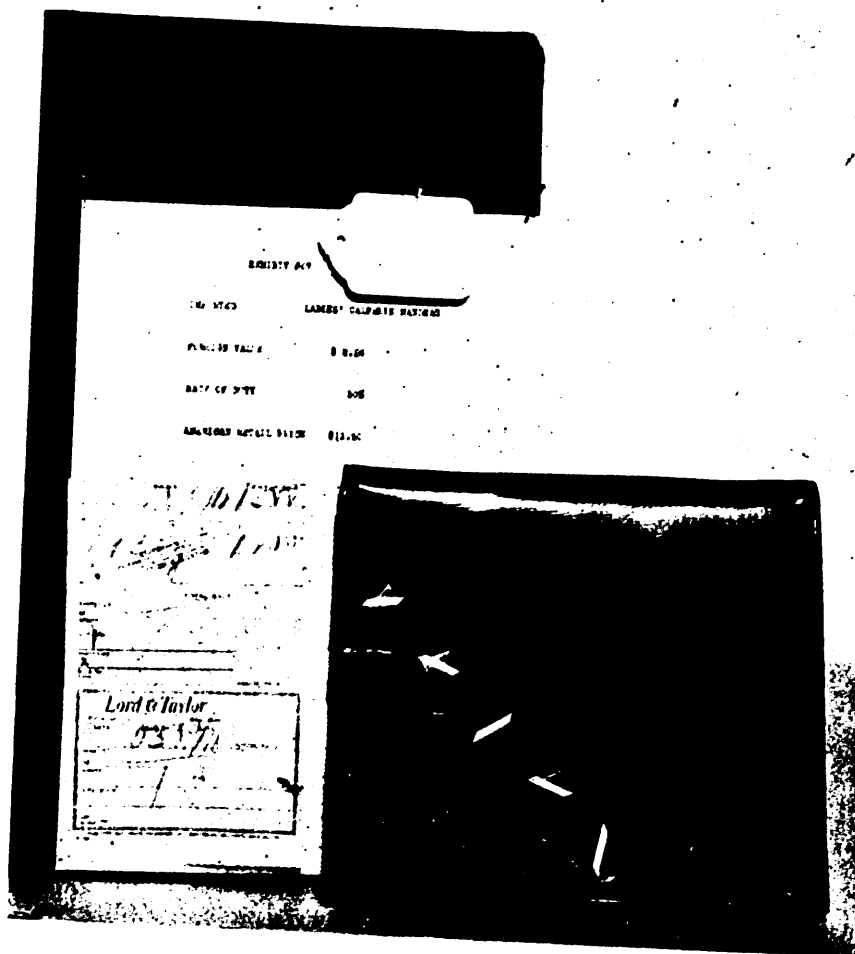


EXHIBIT No. 67

LADIES' CALFSKIN HANDBAG

Country of origin, France.	
Value in country of origin.....	\$2.26
Rate of duty, 30 per cent; paragraph, 1432.	
Expenses incident to importation (duty, transportation, insurance, etc) --	1.33
Landed cost in the United States.....	3.59
Retail price in the United States.....	12.50
Retail price exceeds the landed cost by 248 per cent.	

Article purchased from Lord & Taylor, New York City, on September 18, 1920.

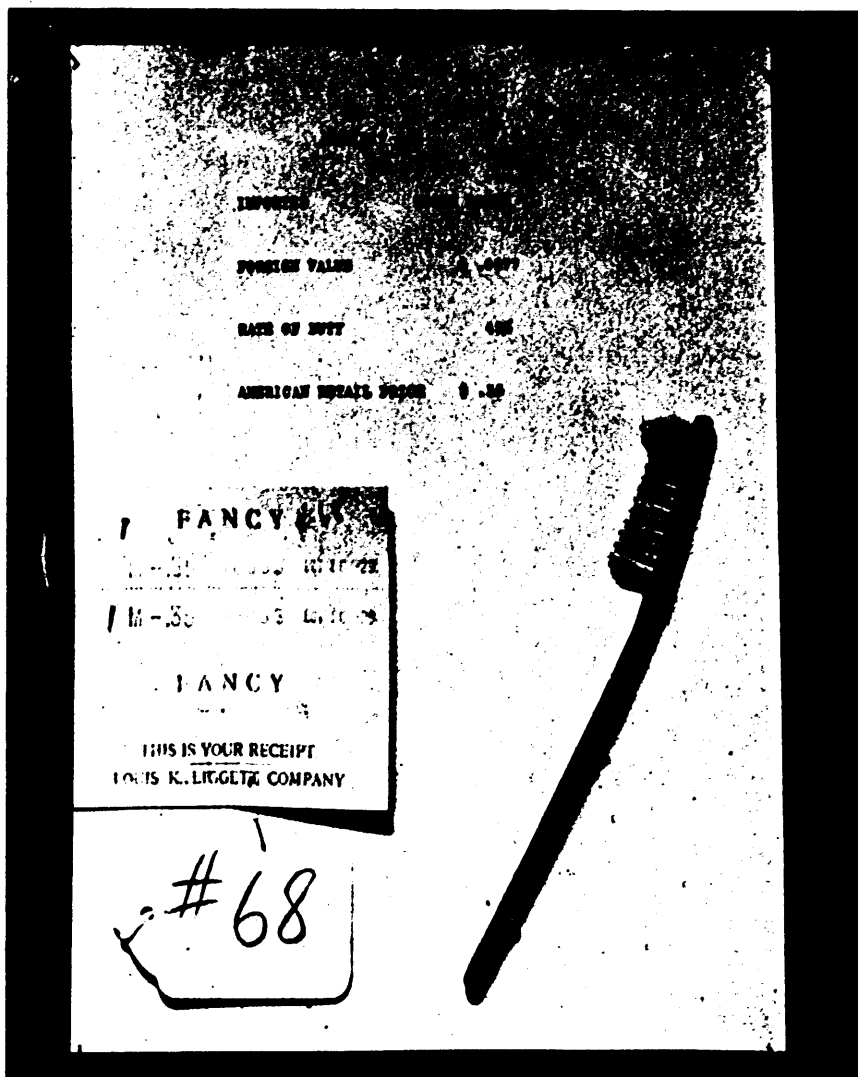


EXHIBIT No. 68

TOOTH BRUSH

Country of origin, Japan.	
Value in country of origin.....	\$0.0577
Rate of duty, 45 per cent; paragraph, 1407.	
Expenses incident to importation (duty, transportation, insurance etc.).....	.0298
Landed cost in the United States.....	.0875
Retail price in the United States.....	.35
Retail price exceeds the landed cost by 300 per cent.	

Article purchased from Louis K. Liggett Co. Store, Grand Central Terminal,
New York City, on October 16, 1929.

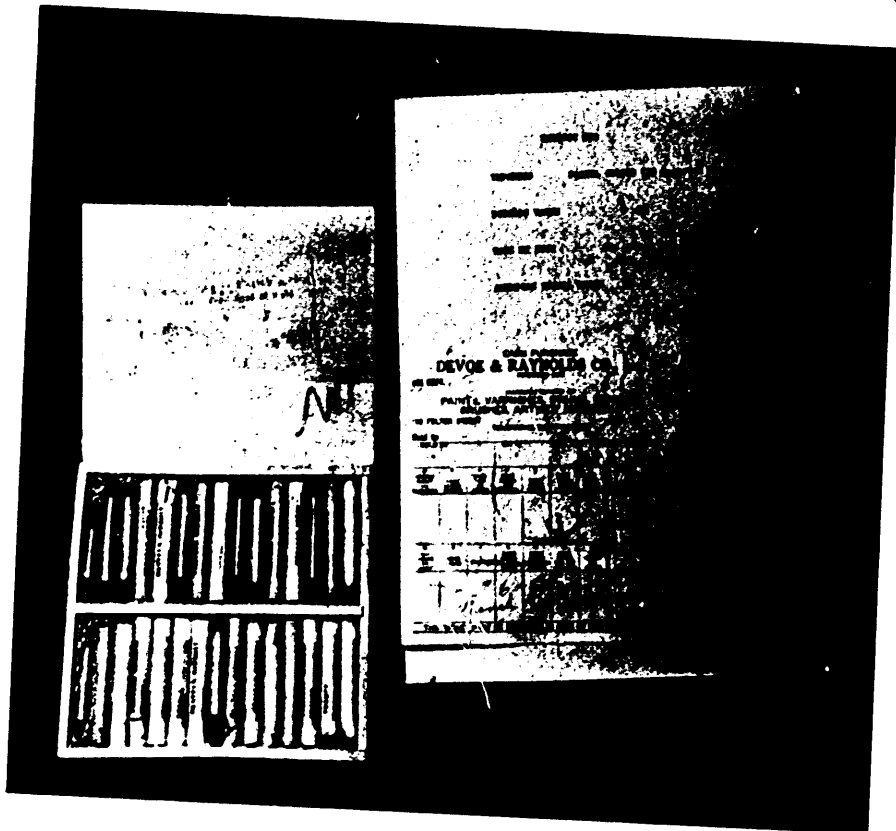


EXHIBIT No. 69

PASTEL COLORS

Country of origin, France.

Value in country of origin (30 assorted pieces in box)-----	\$0.32
Rate of duty, 25 per cent and 45 cents per gross; paragraph, 1451.	
Expenses incident to importation (duty, transportation, insurance, etc.)-	.18
Landed cost in the United States-----	.50
Retail price in the United States-----	1.60
Retail price exceeds the landed cost by 220 per cent.	

Article purchased from Devoe & Reynolds, 103 Fulton Street, New York City, on October 18, 1929.

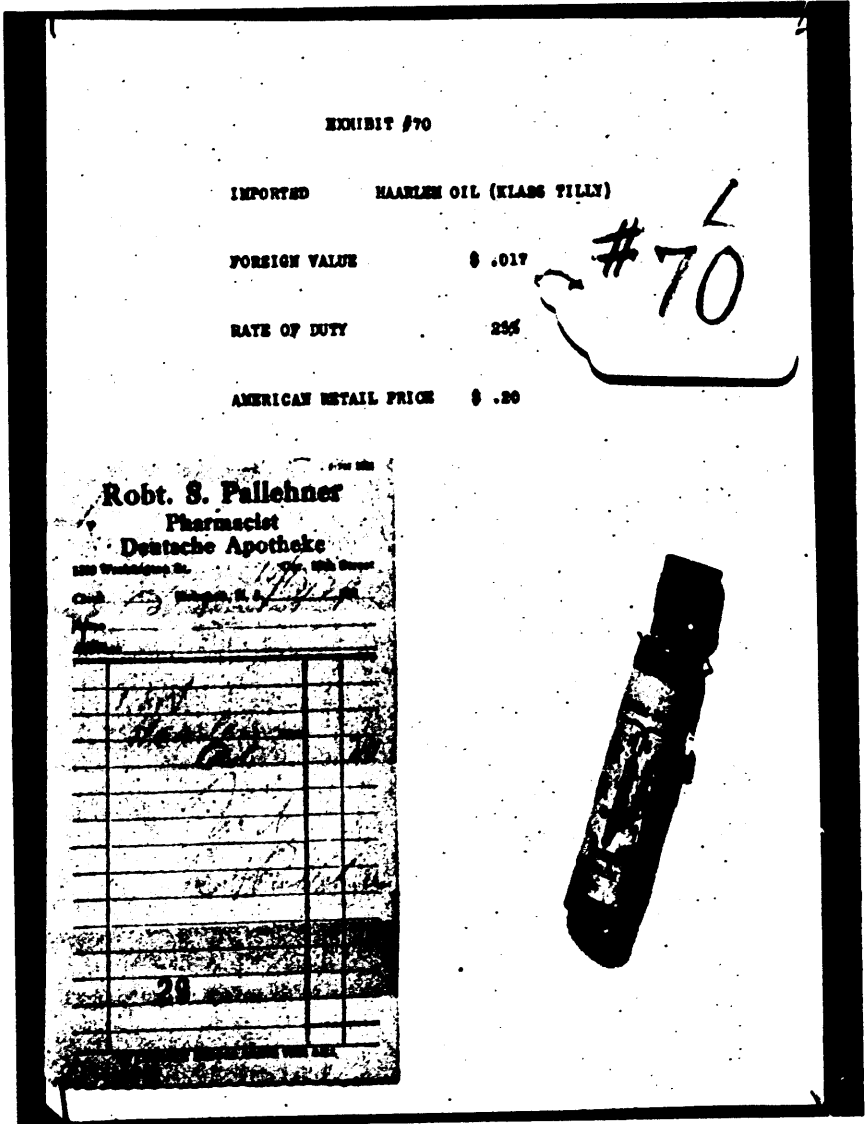


EXHIBIT No. 70

HAARLEM OIL

Country of origin, Holland.	
Value in country of origin.....	\$0.017
Rate of duty, 25 per cent; paragraph, 5.	
Expenses incident to importation (duty, transportation, insurance, etc.) .....	.005
Landed cost in the United States.....	.022
Retail price in the United States.....	.20
Retail price exceeds the landed cost by 809 per cent.	

Article purchased from Robert J. Pallehner, 1300 Washington Street, Hoboken, N. J., on October 15, 1929.

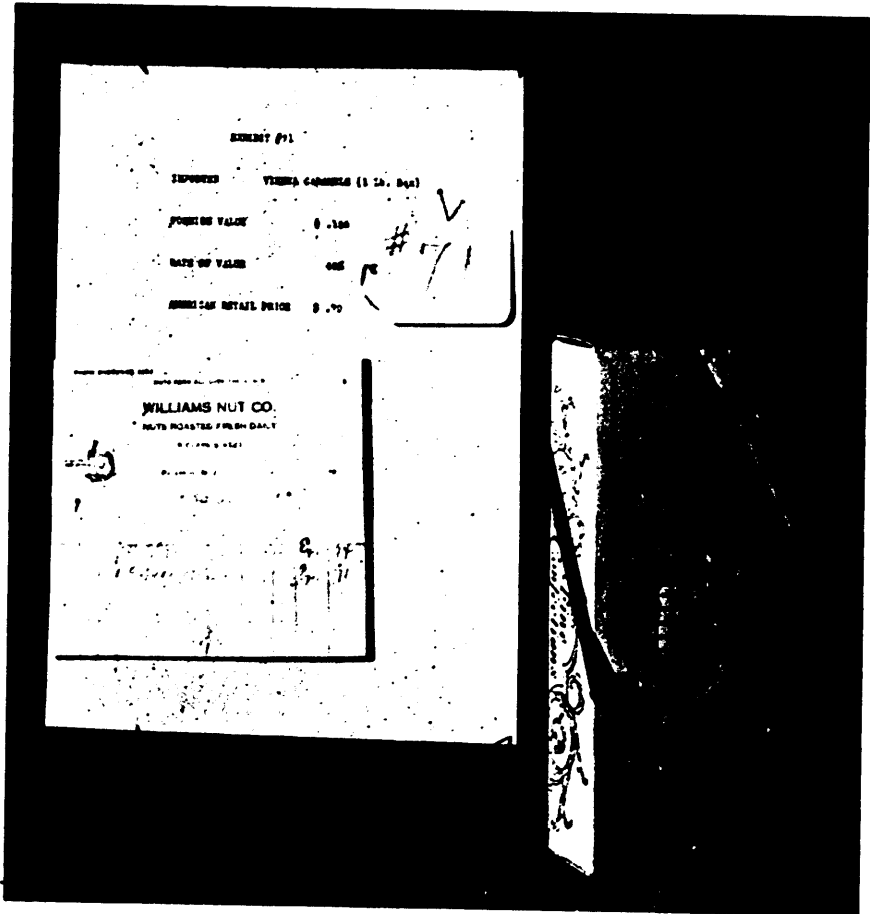


EXHIBIT No. 71

VIENNA CARAMELS

Country of origin, Austria.	
Value in country or origin (1-pound box)-----	\$0.155
Rate of duty, 40 per cent; paragraph, 505.	
Expenses incident to importation (duty, transportation, insurance, etc.)-----	.0765
Landed cost in the United States-----	.2315
Retail price in the United States-----	.70
Retail price exceeds the landed cost by 202 per cent.	

Article purchased from Williams Nut Co., 9 Clark Street, Paterson, N. J., on October 11, 1929.

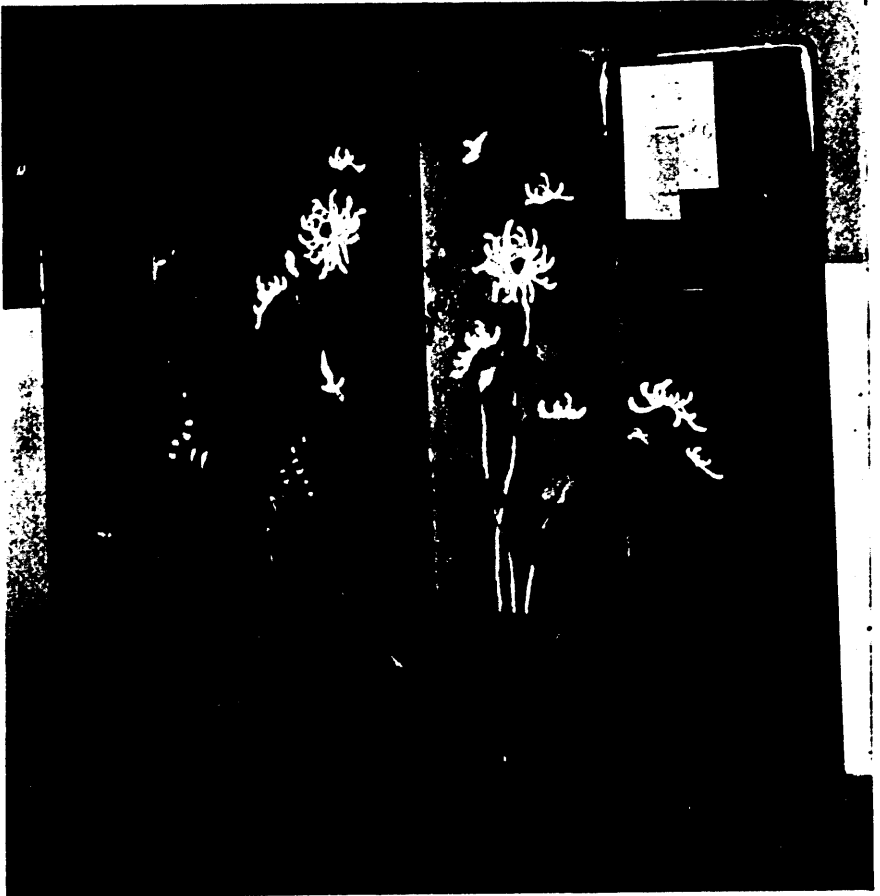


EXHIBIT No. 72

EMBROIDERED SCREEN

Country of origin, Japan.	
Value in country of origin.....	\$7.03
Rate of duty, 75 per cent; paragraph, 1430.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	6.89
Landed cost in the United States.....	13.92
Retail price in the United States.....	45.00
Retail price exceeds the landed cost by 223 per cent.	

Article purchased from Vantine's Retail Stores, 664 Fifth Avenue, New York City, on October 16, 1929.



EXHIBIT No. 73

PRAYER RUG

Country of origin, France.

Value in country of origin..... \$0.97

Rate of duty, 45 per cent ; paragraph, 909.

Expenses incident to importation (duty, transportation, insurance, etc.)-- .49

Landed cost in the United States..... 1.46

Retail price in the United States..... 4.95

Retail price exceeds the landed cost by 239 per cent.

Article purchased from the Namm Store, Fulton Street, Brooklyn, N. Y., on October 18, 1929.

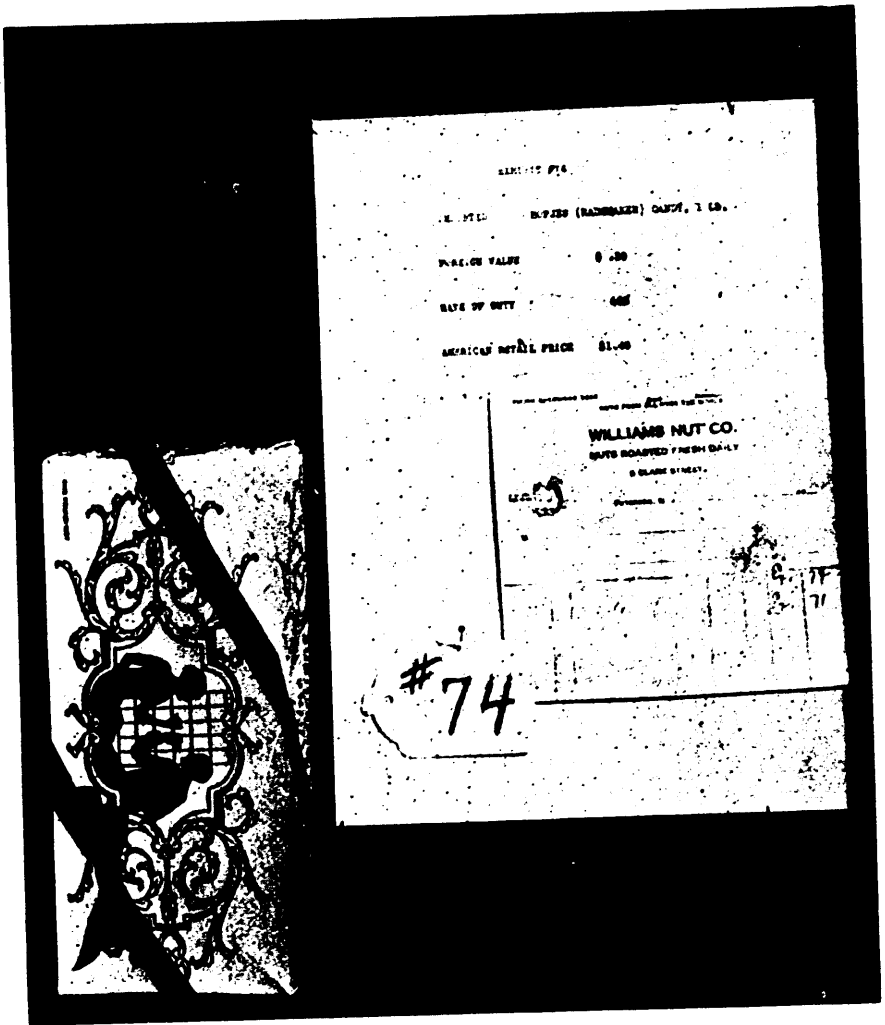


EXHIBIT No. 74

(Candy)

HOPJES (RADEMAKER)

Country of origin, Holland.	
Value in country of origin (1-pound box).....	\$0.30
Rate of duty, 40 per cent; paragraph, 505.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.145
Landed cost in the United States.....	.445
Retail price in the United States.....	1.40
Retail price exceeds the landed cost by 215 per cent.	

Article purchased from Williams Nut Co., 9 Clark Street, Paterson, N. J., on October 11, 1929.

EXHIBIT #75

IMPORTED	PASTILLES BELLOC
FOREIGN VALUE	\$.166
RATE OF DUTY	25%
AMERICAN RETAIL PRICE	\$1.00

#75

FORM, CANAL 1920

CENTRAL DRUG CO.
 GENERAL DEPOT FOR ALL
 IMPORTED ITALIAN MEDICINES, PERFUMES, and TABLE CUTLERY
 -WHOLESALE and RETAIL-
 51 Spring St., Cor. Mulberry St. New York, 10/16

Name _____
 A.S. Code _____
 Sold by *Cash* *Belle Telle* *P.C.P.*

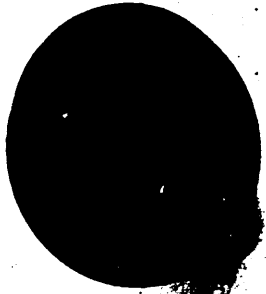


EXHIBIT No. 75

PASTILLES BELLOC

Country of origin, France.
 Value in country of origin..... \$0.166
 Rate of duty, 25 per cent; paragraph, 23.
 Expenses incident to importation (duty, transportation, insurance, etc.)... .043
 Landed cost in the United States..... .209
 Retail price in the United States..... 1.00
 Retail price exceeds the landed cost by 378 per cent.

Article purchased from Central Drug Co., 51 Spring Street, New York City, on October 16, 1920.

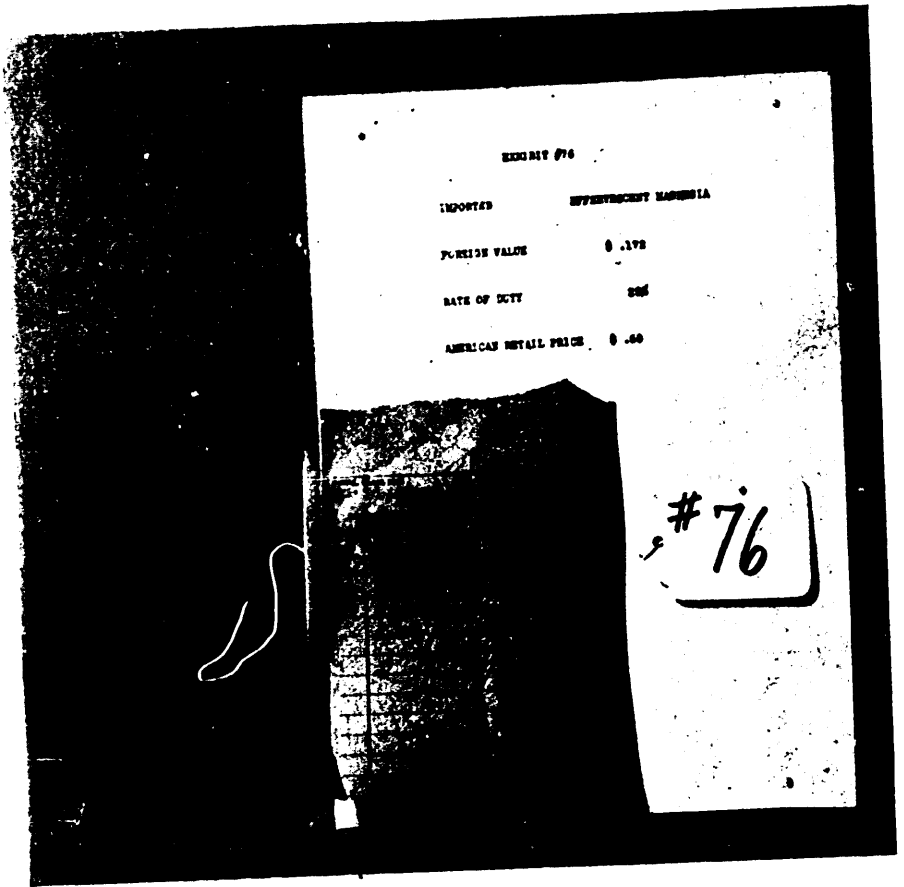


EXHIBIT No. 76

EFFERVESCENTE MAGNESIA

Country of origin, Italy.	
Value in country of origin.....	\$0.172
Rate of duty, 25 per cent; paragraph. 5.	
Expenses incident to importation (duty, transportation, insurance, etc.).....	.044
Landed cost in the United States.....	.216
Retail price in the United States.....	.60
Retail price exceeds the landed cost by 178 per cent.	

Article purchased from Central Drug Co., 51 Spring Street, New York City,
on October 16, 1929.

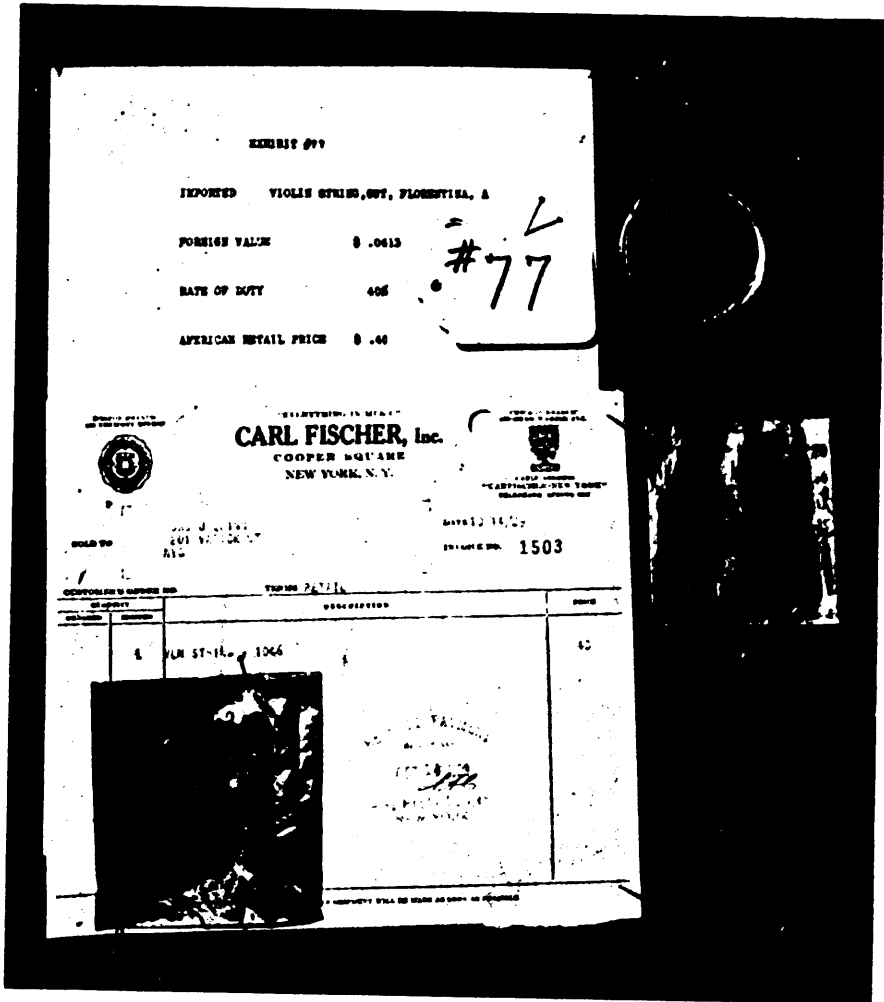


EXHIBIT No. 77

VIOLIN STRING, GUT

Country of origin, Germany.	
Value in country of origin.....	\$0.0613
Rate of duty, 40 per cent; paragraph, 1434.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.0316
Landed cost in the United States.....	.093
Retail price in the United States.....	.40
Retail price exceeds the landed cost by 330 per cent.	

Article purchased from Carl Fischer, 56 Cooper Square, New York City, on October 14, 1929.

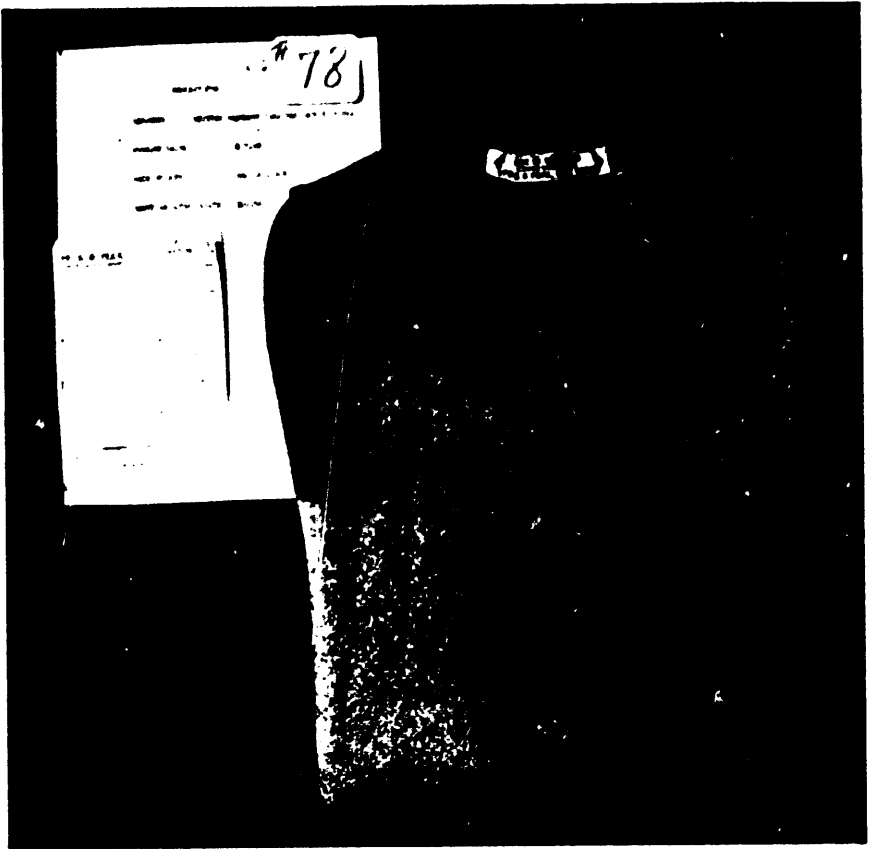


EXHIBIT No. 78

KNITTED CASHMERE CARDIGAN JACKET

(8 ounces)

Country of origin, Scotland.	
Value in country of origin.....	\$7.58
Rate of duty, 45 cents and 50 per cent; paragraph, 1114.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	4.39
Landed cost in the United States.....	11.97
Retail price in the United States.....	30.00
Retail price exceeds the landed cost by 151 per cent.	

Article purchased from Peck & Peck, New York City, on October 15, 1929.

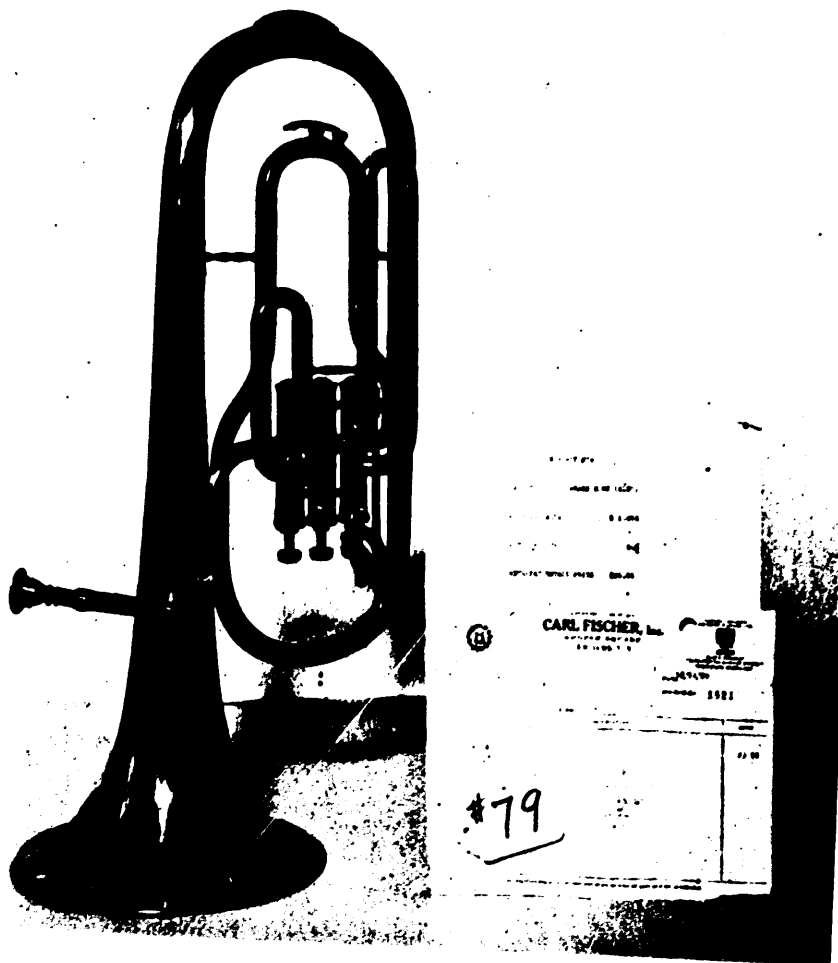


EXHIBIT No. 79

BRASS HORN

Country of origin, Bohemia.	
Value in country of origin.....	\$5.878
Rate of duty, 40 per cent; paragraph, 1443.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	3.253
Landed cost in the United States.....	9.13
Retail price in the United States.....	25.00
Retail price exceeds the landed cost by 174 per cent.	

Article purchased from Carl Fischer, 56 Cooper Square, New York City, on October 14, 1929.




EXHIBIT #80

IMPORTED SELF WINDING WATCH

INHERENT VALUE \$ 6.00

RATE OF DUTY \$2 on Works; 45% on Case

AMERICAN RETAIL PRICE \$55.00

William Barthman
Jeweler
174 BROADWAY
EDWARD BROOKLYNE

PROVE CERTIFICATE OF
ORIGINALITY

SOLD TO *W. Barthman*

W. Barthman
11-10-29

#80

EXHIBIT No. 80

SELF-WINDING WATCH

Country of origin, Switzerland.

Value in country of origin (works, \$5, case, \$1)-----	\$6.00
Rate of duty, \$2 on works and 45 per cent on case; paragraph, 307.	
Expenses incident to importation (duty, transportation, insurance, etc.)-	2.75
Landed cost in the United States-----	8.75
Retail price in the United States-----	55.00
Retail price exceeds the landed cost by 529 per cent.	

Article purchased from William Barthman, 174 Broadway, New York City, on October 11, 1929.

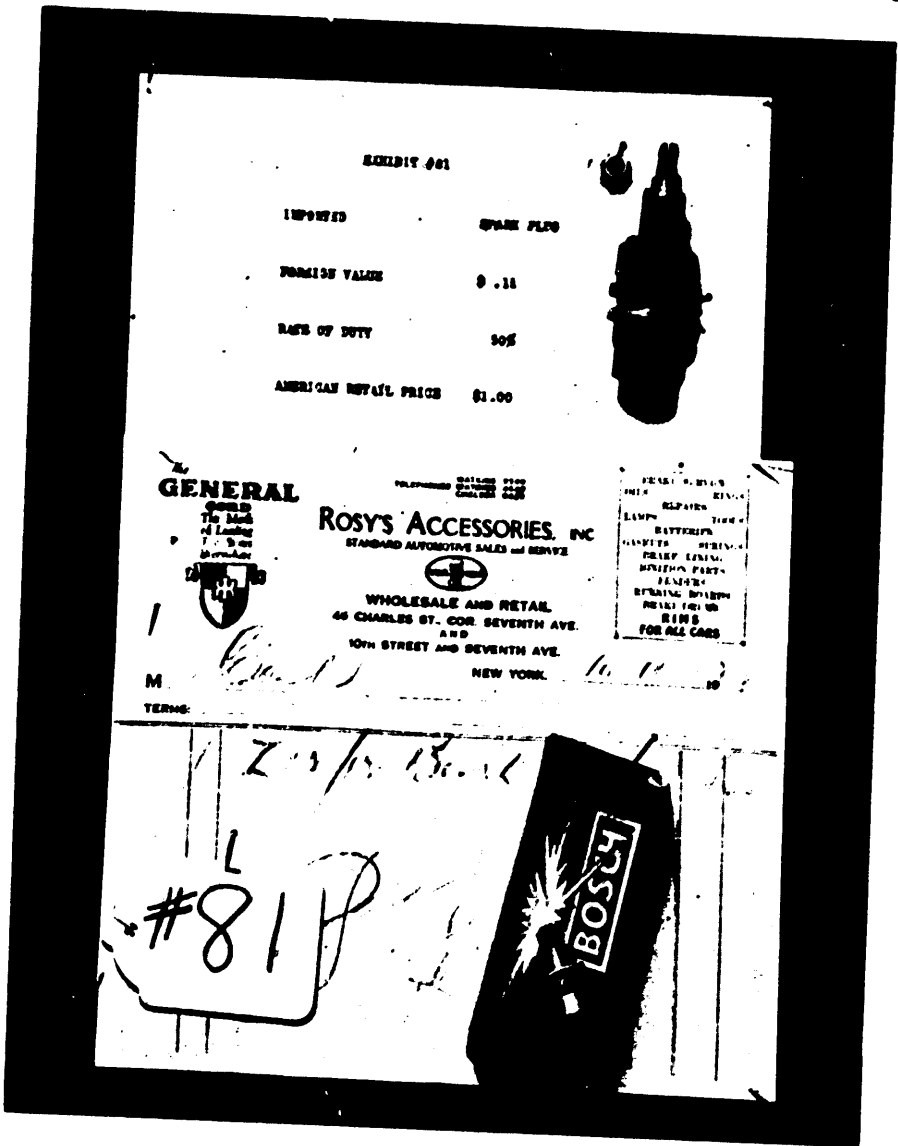


EXHIBIT No. 81

SPARK PLUG

Country of origin, Germany.	
Value in country of origin.....	\$0.11
Rate of duty, 50 per cent; paragraph, 309.	
Expenses incident to importation (duty, transportation, insurance, etc.)...	.07
Landed cost in the United States.....	.18
Retail price in the United States.....	1.00
Retail price exceeds the landed cost by 455 per cent.	

Article purchased from Rosy's Accessories, 46 Charles Street, New York City, on October 11, 1920.

EXHIBIT #82

IMPORTED	TAMAR INDIAN GRILLON
FOREIGN VALUE	\$.366
RATE OF DUTY	25%
AMERICAN RETAIL PRICE	\$1.35

#^L82

FORM NO. 1000

CENTRAL DRUG CO.

51 SPRING ST. N. Y. C.

By: *Chick*

Sold by: *T. J. Hamilton*

33

EXHIBIT No. 82

TAMAR INDIAN GRILLON

Country of origin, France.	
Value in country of origin.....	\$0.366
Rate of duty, 25 per cent; paragraph, 23.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.0947
Landed cost in the United States.....	.46
Retail price in the United States.....	1.35
Retail price exceeds the landed cost by 193 per cent.	

Article purchased from Central Drug Co., 51 Spring Street, New York City, on October 16, 1929.

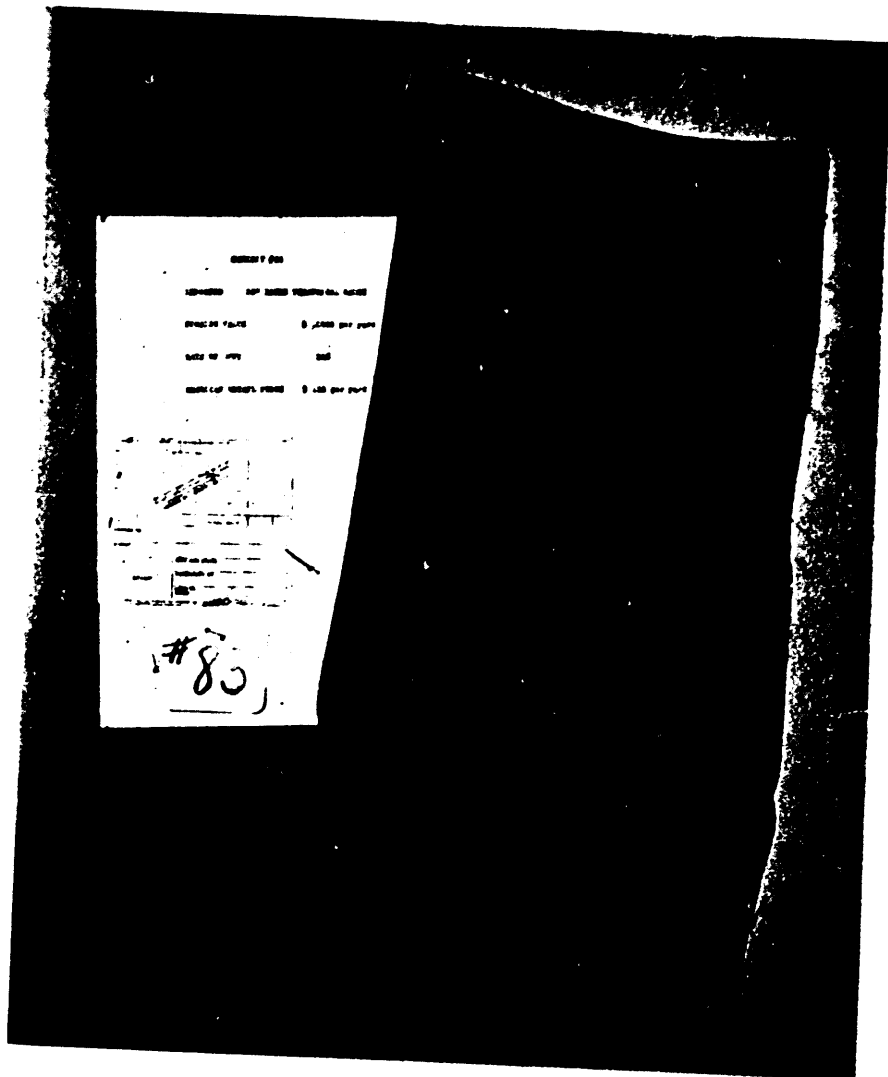


EXHIBIT No. 83

LINEN THEATRICAL GAUZE

(36 inches wide)

Country of origin, Ireland.	
Value in country of origin (per yard).....	\$0.0989
Rate of duty, 35 per cent; paragraph, 1011.	
Expenses incident to importation (duty, transportation, insurance, etc.).....	.0381
Landed cost in the United States.....	.1370
Retail price in the United States.....	.35
Retail price exceeds the landed cost by 155 per cent.	

Article purchased from James McCreery Co., New York City, on October 15, 1929.

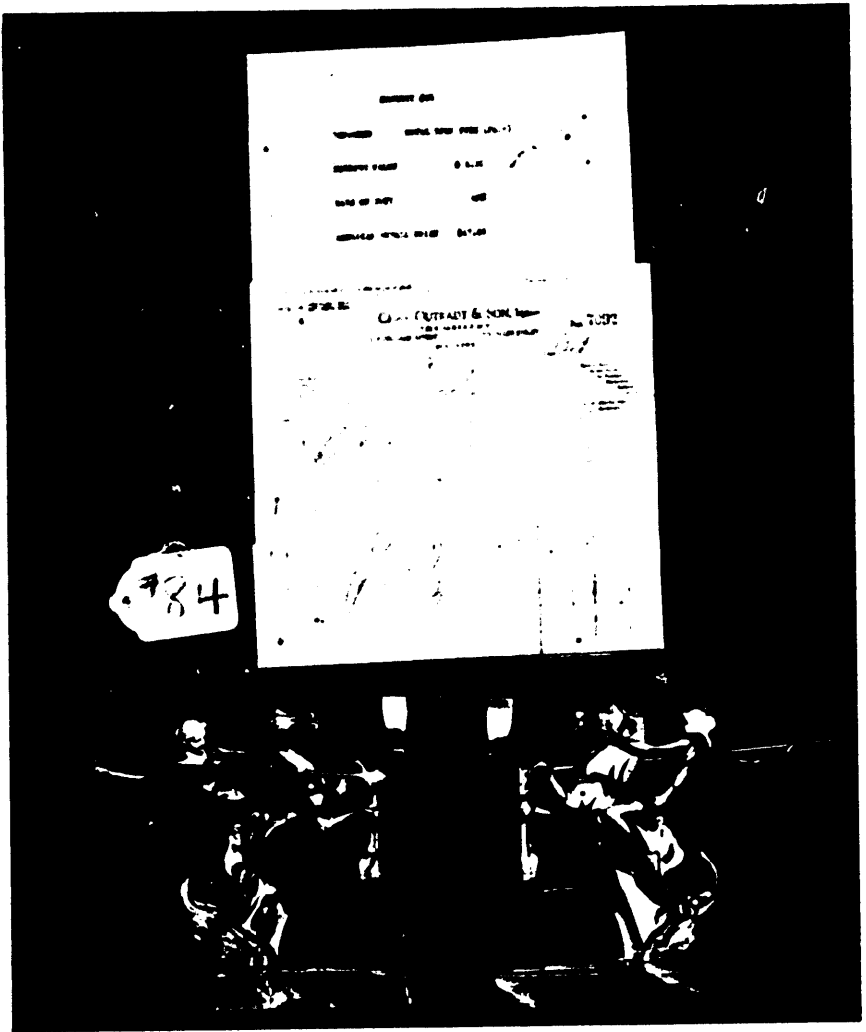


EXHIBIT No. 84

METAL BOOK ENDS

Country of origin, Austria.	
Value in country of origin (per pair).....	\$4.20
Rate of duty, 40 per cent; paragraph, 309.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	2.05
Landed cost in the United States.....	6.25
Retail price in the United States.....	17.50
Retail price exceeds the landed cost by 180 per cent.	

Article purchased from Charles Gytradt & Son, 120 Allen Street, New York City, on October 15, 1929.

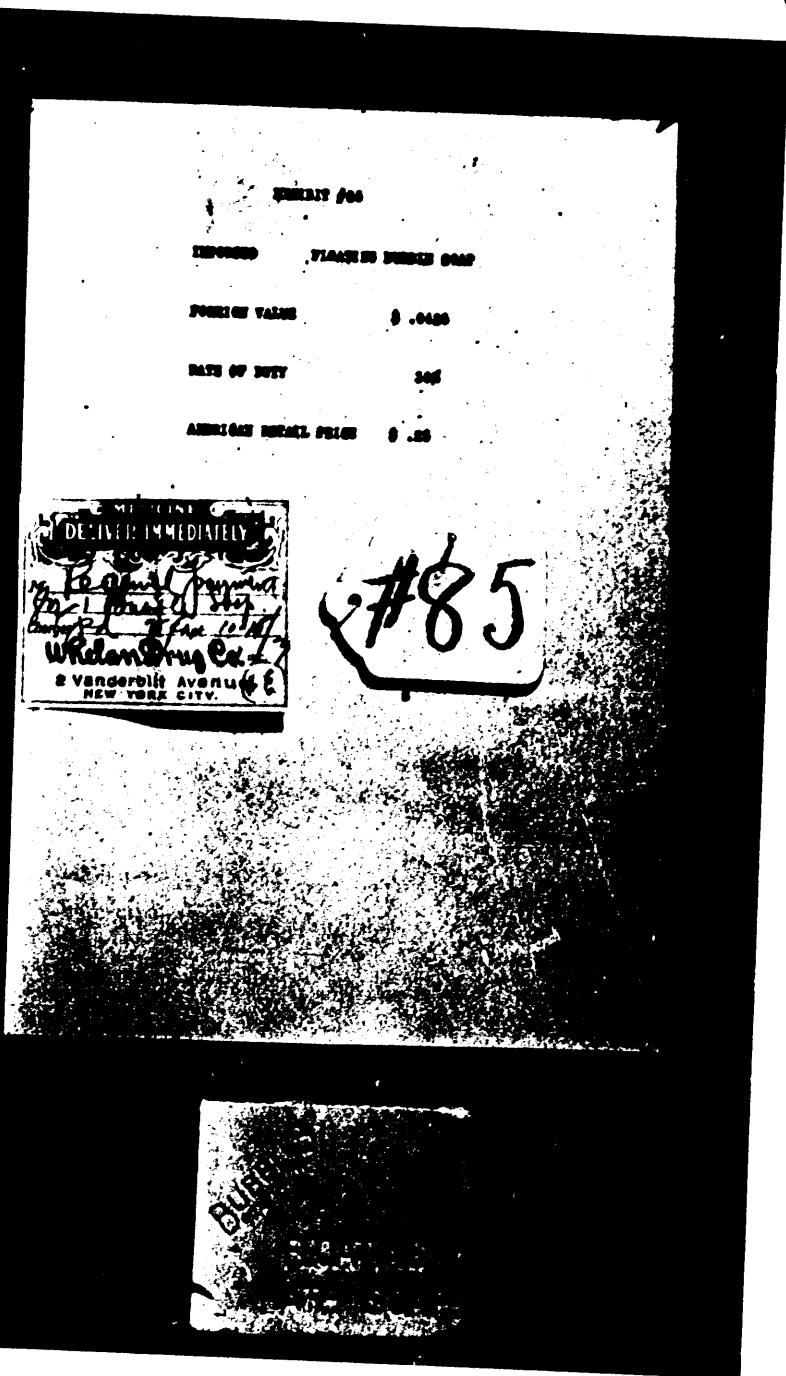


EXHIBIT No. 85

FLOATING BUBBLE SOAP

Country of origin, Italy.	
Value in country of origin (per cake).....	\$0.0425
Rate of duty, 30 per cent; paragraph, 82.	
Expenses incident to importation (duty, transportation, insurance, etc.).....	.0142
Landed cost in the United States.....	.0567
Retail price in the United States.....	.25
Retail price exceeds the landed cost by 341 per cent.	

Article purchased from Whalen Drug Co. (Inc.), 2 Vanderbilt Avenue, New York City, on October 16, 1920.

EXHIBIT 86

RECEIVED YOU PAID ME

FOREIGN VALUE 0.00

RATE OF DUTY 70%

AMERICAN RETAIL PRICE 0.45

42

to LEVY BROS. Co.

STATIONS BOTTLES SINGLE CO. SET

QUANTITY TOYS GAMES AND OTHER PARTY FAVORITE

Phone TRAM 2305 BROADWAY

Place and the Complete which when specified a per set

Paint Set = 45

#86



EXHIBIT No. 86

TOY PAINT SET

Country of origin, Germany.	
Value in country of origin.....	\$0.052
Rate of duty, 70 per cent; paragraph, 67.	
Expenses incident to importation (duty, transportation, insurance etc.)..	.0421
Landed cost in the United States.....	.0941
Retail price in the United States.....	.45
Retail price exceeds the landed cost by 378 per cent.	

Article purchased from Levy Bros., 2305 Broadway, New York City, on October 21, 1929.

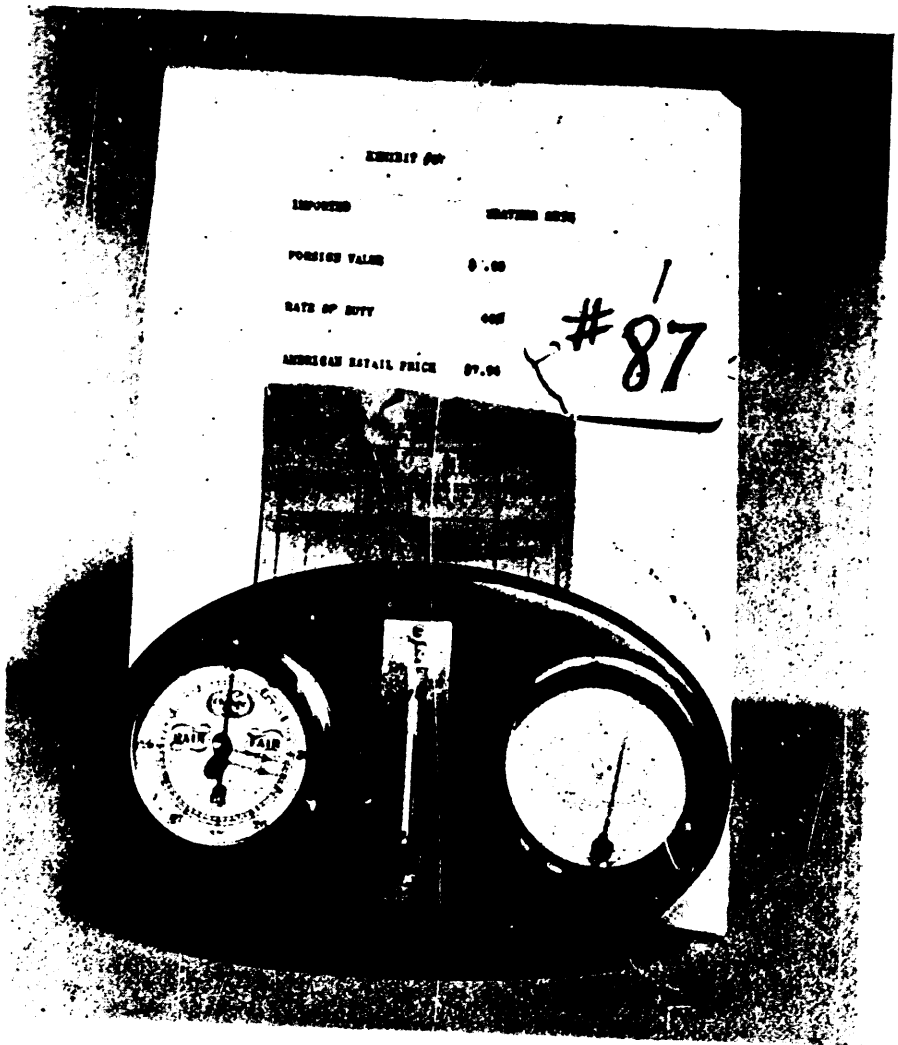


EXHIBIT No. 87

WEATHER SET

Country of origin, Germany.	
Value in country of origin.....	\$0.90
Rate of duty, 40 per cent; paragraph, 399.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.50
Landed cost in the United States.....	1.40
Retail price in the United States.....	7.94
Retail price exceeds the landed cost by 467 per cent.	

Article purchased from R. H. Macy & Co., New York City, on October 16, 1920.

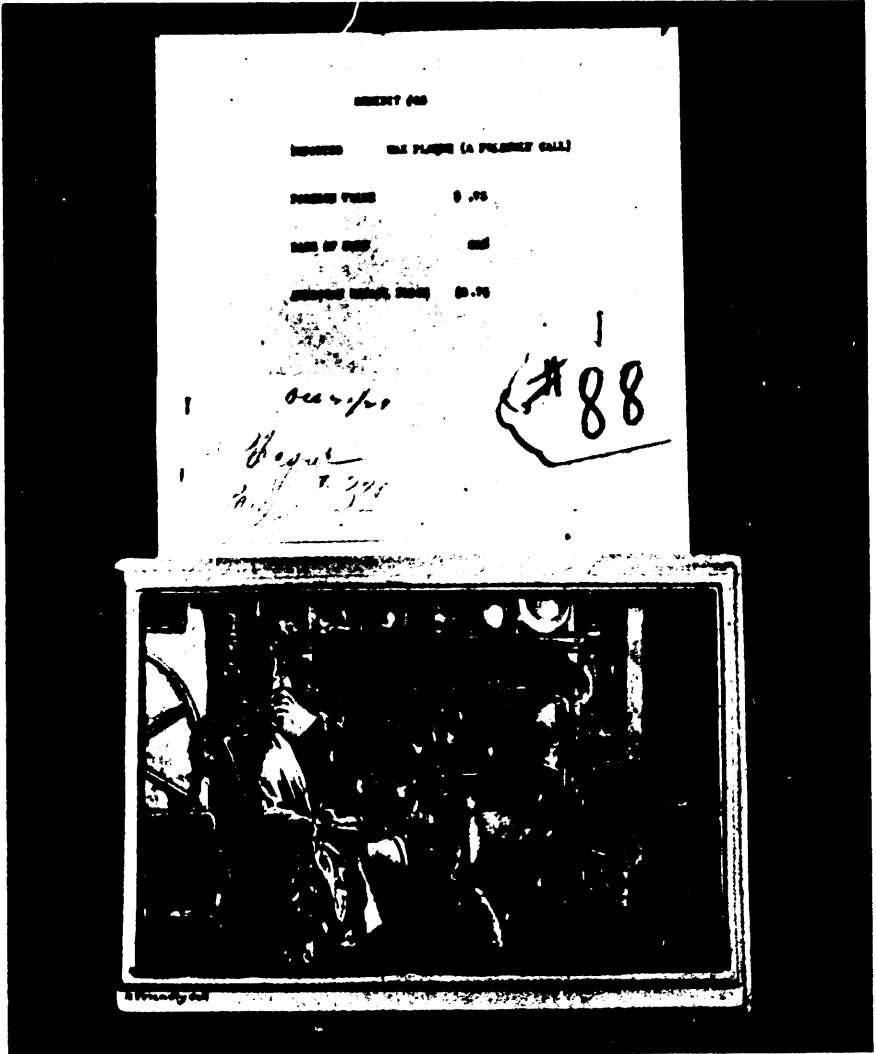


EXHIBIT No. 88

WAX PLAQUE

Country of origin, England.	
Value in country of origin.....	\$0.73
Rate of duty, 20 per cent; paragraph, 1438.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.10
Landed cost in the United States.....	.92
Retail price in the United States.....	3.75
Retail price exceeds the landed cost by 308 per cent.	

Article purchased from Levy's Art Shop, 241 Fifth Avenue, New York City, on October 21, 1920.

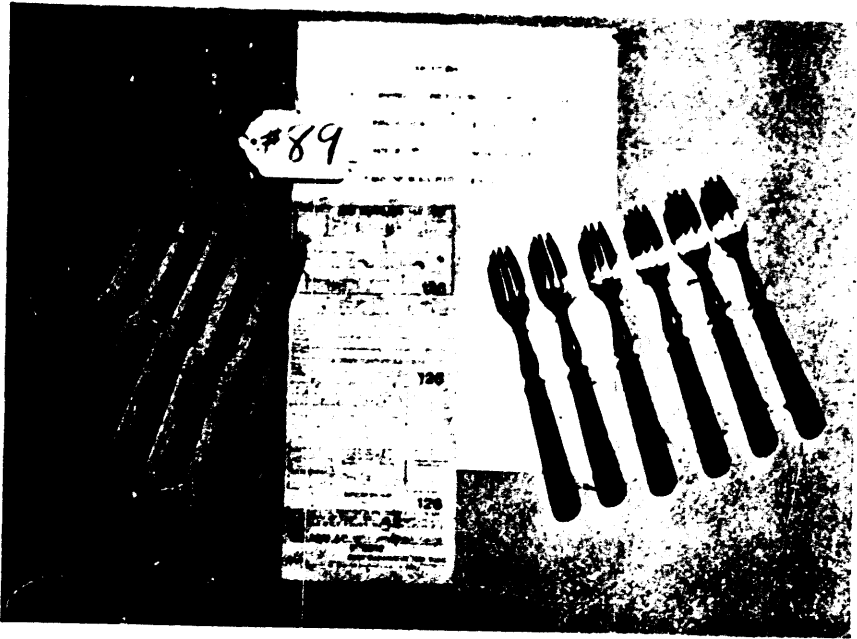


EXHIBIT No. 80

FRUIT KNIVES AND FORKS

Country of origin, France.

Rate of duty, 8 cents each and 45 per cent ; paragraph, 355.

Rate of duty, 8 cents each and 45 per cent ; paragraph 355.

Expenses incident to importation (duty, transportation, insurance, etc.) -- \$1.55

Landed cost in the United States ----- 2.73

Retail price in the United States ----- 9.00

Retail price exceeds the landed cost by 230 per cent.

Article purchased from John Wanamaker, New York City, on October 18, 1920.

DENTAL MIRROR

DENTAL MOUTH MIRROR

FOREIGN VALUE \$.0625
 RATE OF DUTY 50%
 AMERICAN RETAIL PRICE \$.35

#90

STATEMENT

MADE AND SHIPPED FROM
 T. S. REIGLER, DENTIST
 210 EAST 23RD STREET
 NEW YORK CITY

DATE OF PURCHASE Oct 17 1929
 BY *[Signature]*

TERMS CASH

Memo 35
Price
OK




EXHIBIT No. 90

DENTAL MOUTH MIRROR

Country of origin, Germany.	
Value in country of origin.....	\$0.0625
Rate of duty, 50 per cent; paragraph, 230.	
Expenses incident to importation (duty, transportation, insurance, etc.) .....	.0375
Landed cost in the United States.....	.10
Retail price in the United States.....	.35
Retail price exceeds the landed cost by 250 per cent.	

Article purchased from S. Reigler, 210 East Twenty-third Street, New York City, on October 17, 1929.

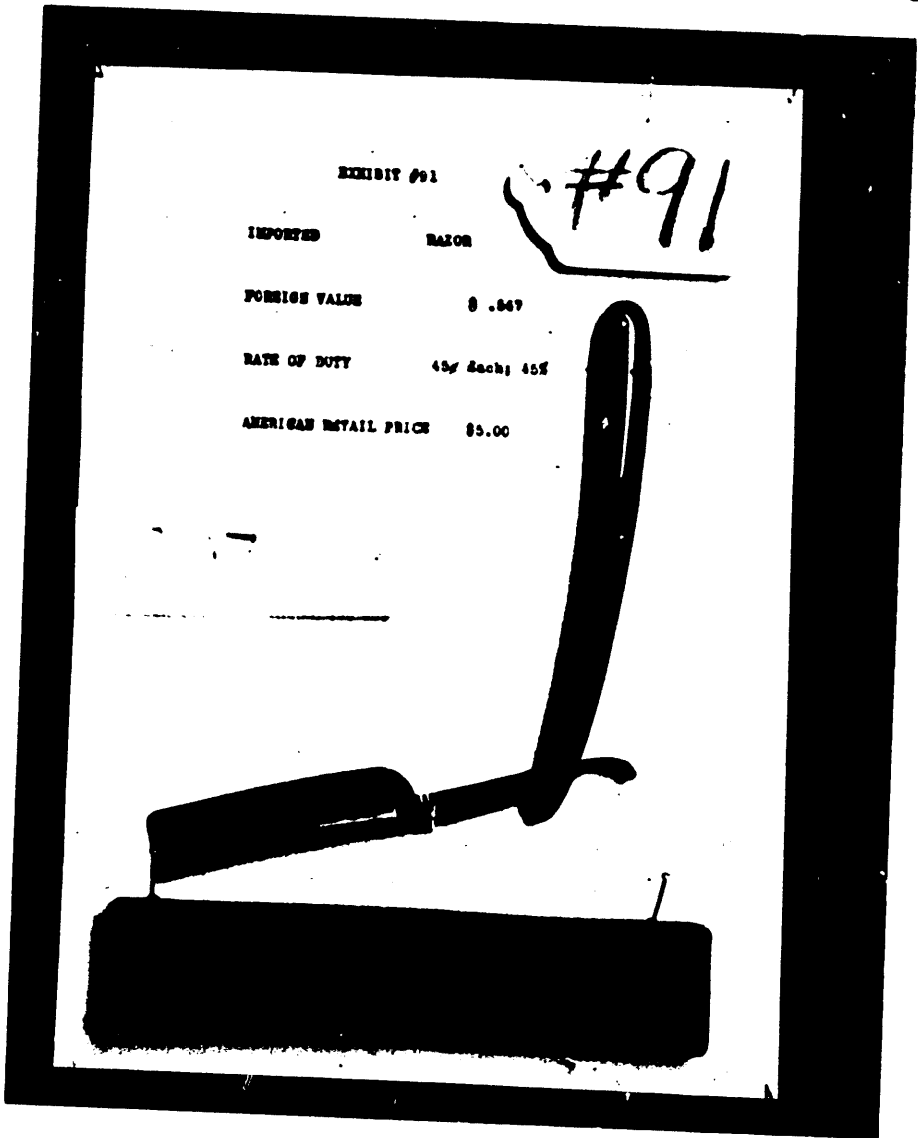


EXHIBIT No. 91

RAZOR

Country of origin, Germany.	
Value in country of origin.....	\$0. 567
Rate of duty, 45 cents each and 45 per cent ; paragraph, 358.	
Expenses incident to importation (duty, transportation, insurance, etc.) .....	. 733
Landed cost in the United States.....	1. 30
Retail price in the United States.....	5. 00
Retail price exceeds the landed cost by 285 per cent.	

Article purchased from Parker & Battersby, 146 West Forty-second Street,
New York City, on October 15, 1929.

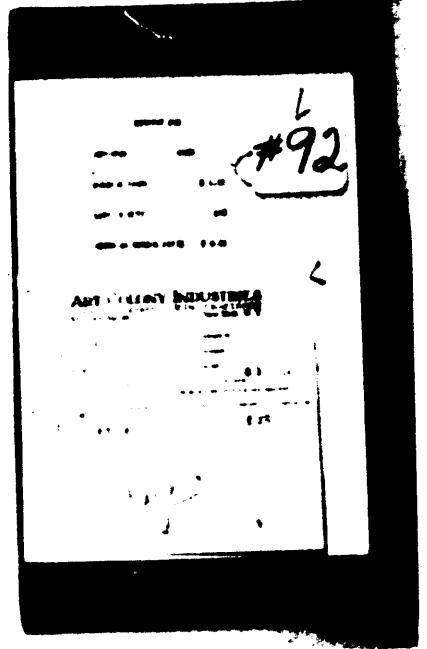
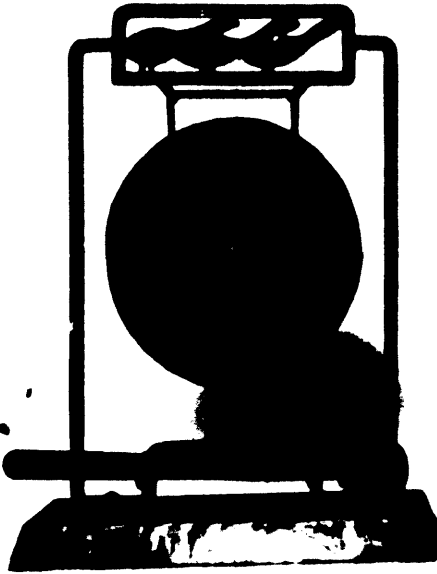


EXHIBIT No. 12

GONG

Country of origin, Germany.	
Value in country of origin.....	\$1.50
Rate of duty, 40 per cent; paragraph, 399.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.75
Landed cost in the United States.....	2.25
Retail price in the United States.....	8.50
Retail price exceeds the landed cost by 278 per cent.	

Article purchased from Art Colony Industries, 34 Union Square, New York City, on October 17, 1920.

EXHIBIT #93

IMP. RTAD URODONAL, 85 Grs.
 FOREIGN VALUE 0.36
 RATE OF DUTY 25%
 AMERICAN RETAIL PRICE 2.25

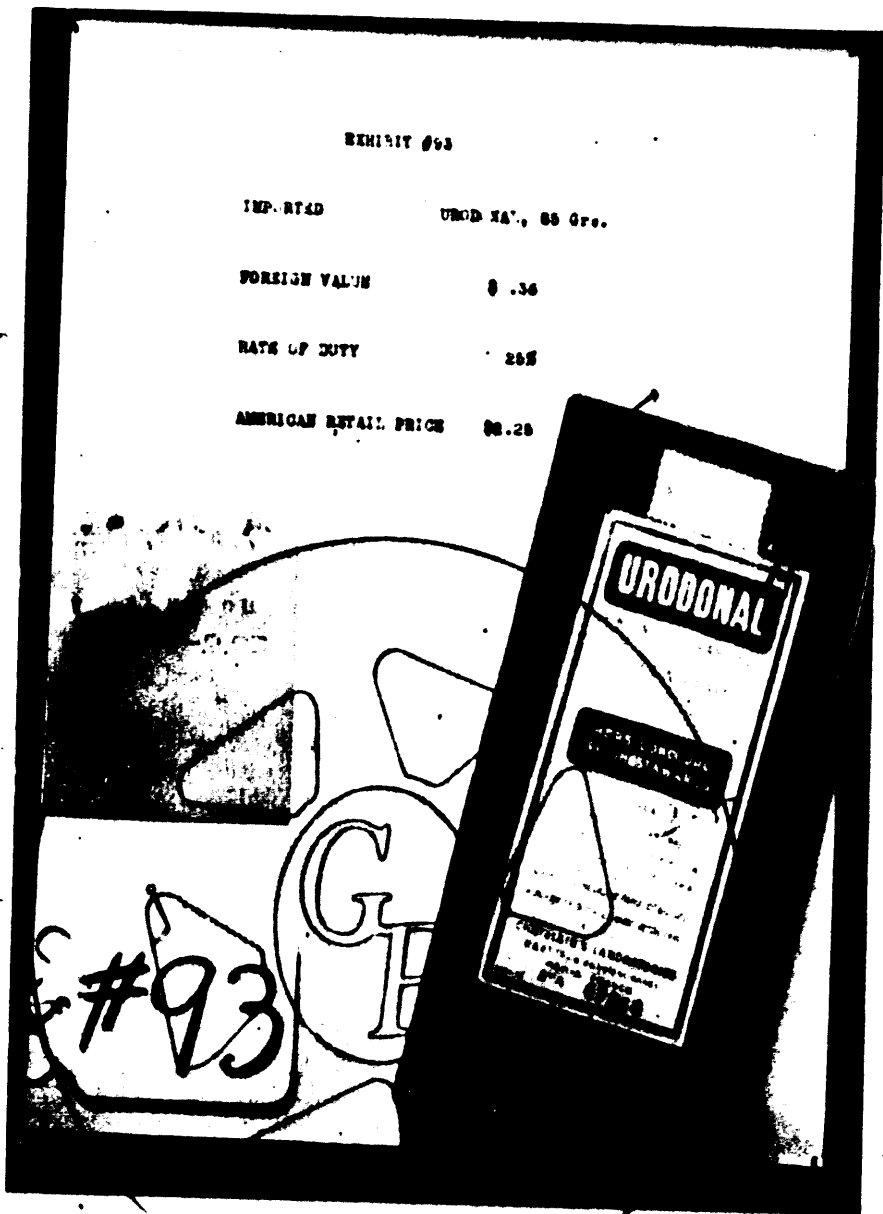


Exhibit No. 93

URODONAL

Country of origin, France.	
Value in country of origin.....	\$0.36
Rate of duty, 25 per cent; paragraph, 5.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.108
Landed cost in the United States.....	.468
Retail price in the United States.....	2.25
Retail price exceeds the landed cost by 381 per cent.	

Article purchased from Neve Drug Stores, New York City, on October 17, 1920.

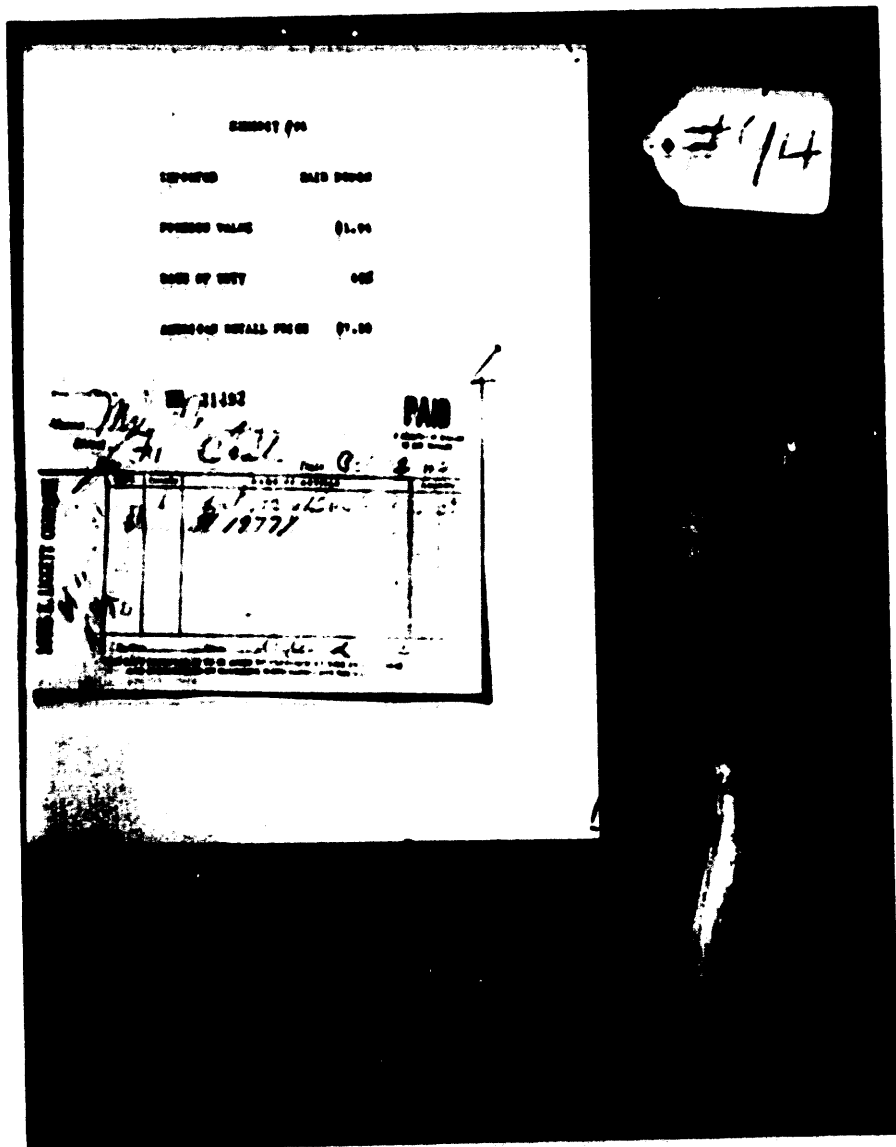


Exhibit No. 04

HAIRBRUSH

Country of origin, England.	
Value in country of origin.....	\$1.04
Rate of duty, 45 per cent; paragraph, 1407.	
Expenses incident to importation (duty, transportation, insurance, etc.)	.01
Landed cost in the United States.....	2.85
Retail price in the United States.....	7.50
Retail price exceeds the landed cost by 163 per cent.	

Article purchased from L. K. Liggett & Co., Grand Central Terminal, New York City, on October 22, 1920.

EXHIBIT #95

IMPORTED	CLOCK OIL (Per Bottle)
FOREIGN VALUE	\$.0944
RATE OF DUTY	25%
AMERICAN RETAIL PRICE	\$.30

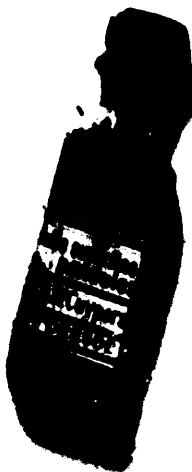
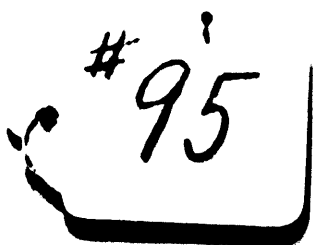


EXHIBIT No. 95

CLOCK OIL

Country of origin, Germany.	
Value in country of origin.....	\$0.0544
Rate of duty, 25 per cent; paragraph, 58.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.0146
Landed cost in the United States.....	.0690
Retail price in the United States.....	.30
Retail price exceeds the landed cost by 335 per cent.	

Article purchased from Cross & Begullin, 15 Mulden Lane, New York City, on October 18, 1929.

EXHIBIT #96

IMPORTED	CLOISSONE TRAY
FOREIGN VALUE	\$.15617
RATE OF DUTY	60%
AMERICAN RETAIL PRICE	\$1.00

JAMES McCUTCHEON & CO.

Name _____
Address _____

7961-45

Goods to be returned must be in the same condition as when imported to the U.S.A.



EXHIBIT No. 96

CLOISSONE TRAY

Country of origin, China.	
Value in country of origin.....	\$0.15617
Rate of duty, 60 per cent; paragraph, 330.	
Expenses incident to importation (duty, transportation, insurance, etc.).....	.15617
Landed cost in the United States.....	.31234
Retail price in the United States.....	1.00
Retail price exceeds the landed cost by 220 per cent.	

Article purchased from James McCutcheon & Co., New York City, on October 21, 1920.

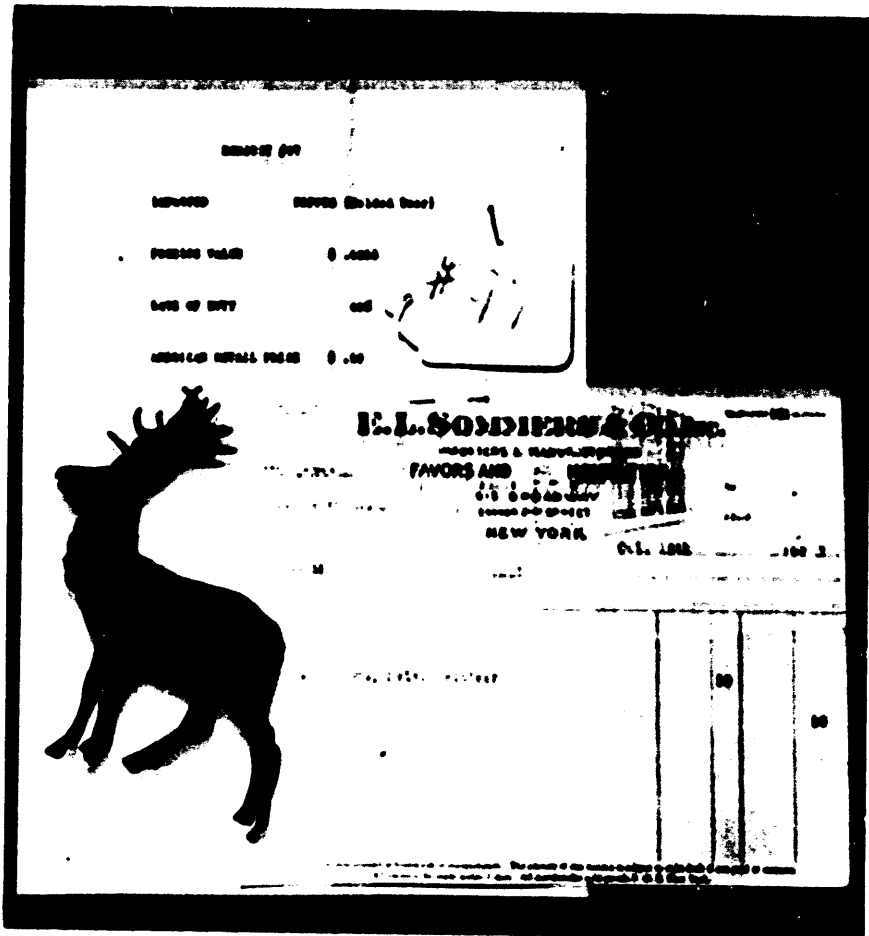


Exhibit No. 97

NIPPES

(Molded deer)

Country of origin, Germany.	
Value in country of origin.....	80.1521
Rate of duty, 40 per cent; paragraph, 320	
Expenses incident to importation (duty, transportation, insurance, etc.).....	.0081
Landed cost in the United States.....	.152
Retail price in the United States.....	.50
Retail price exceeds the landed cost by 220 per cent.	

Article purchased from E. L. Sommers Co., 915 Broadway, New York City,
on October 18, 1920.

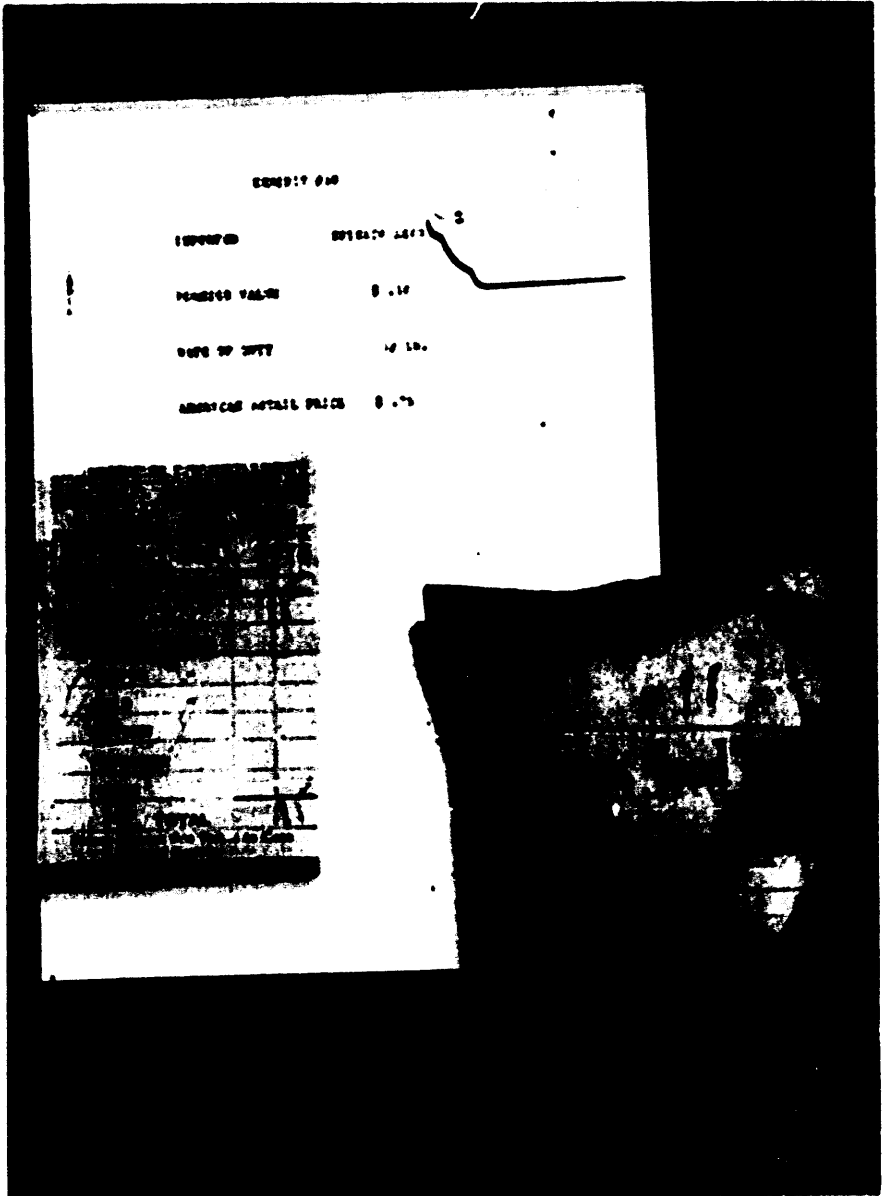


EXHIBIT No. 188

SPINACH SEED

Country of origin, Holland.

Value in country of origin (per pound)..... \$0.10

Rate of duty, 1 cent per pound; paragraph, 702.

Expenses incident to importation (duty, transportation, insurance, etc.)..... .0107

Landed cost in the United States..... .07

Retail price in the United States..... .75

Retail price exceeds the landed cost by 543 per cent.

Article purchased from Vaughan's Seed Store, 40 Barclay Street, New York City, on October 22, 1920.

EXHIBIT 99

IMPORTED	ARTISTS' OIL COLOR (Tube)
FOREIGN VALUE	\$.0639
RATE OF DUTY	40%
AMERICAN RETAIL PRICE	\$.30

#99

STATEMENT
 MADE FOR THE YEAR Oct. 1929
 BY PH. ROSENTHAL
 MANUFACTURER OF
PASTELS
 MADE IN
 THE U.S.A.
 OIL, WATER COLOR, CRAYON, DRAWING
 CRAYONS AND
 IMPORTED PASTELS
 47 East Ninth Street
 NEW YORK

1 Past. L.C. 35

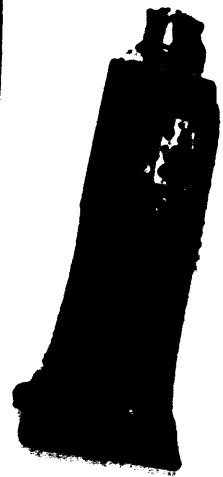


EXHIBIT No. 10

ARTISTS' OIL COLOR

Country of origin, Holland.	
Value in country of origin.....	\$0.0639
Rate of duty, 40 per cent; paragraph, 47.	
Expenses incident to importation (duty, transportation, insurance, etc.).....	.0413
Landed cost in the United States.....	.1132
Retail price in the United States.....	.35
Retail price exceeds the landed cost by 200 per cent.	

Article purchased from P. H. Rosenthal, 47 East Ninth Street, New York City, on October 22, 1929.

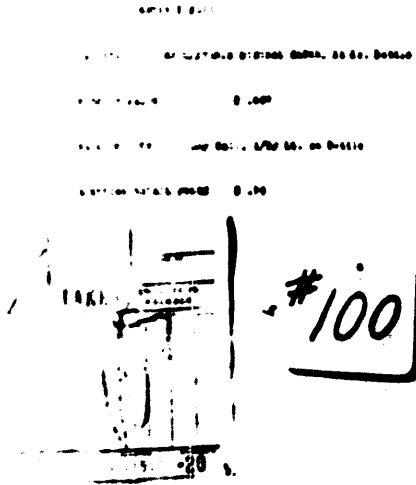


Exhibit No. 100

APOLLINARIS MINERAL WATER

Country of origin, Germany

Value in country of origin (24-ounce bottle)..... 80.087

Rate of duty 10 cents per gallon and 1/2 cent per pound on bottle; para-
graph, 518.

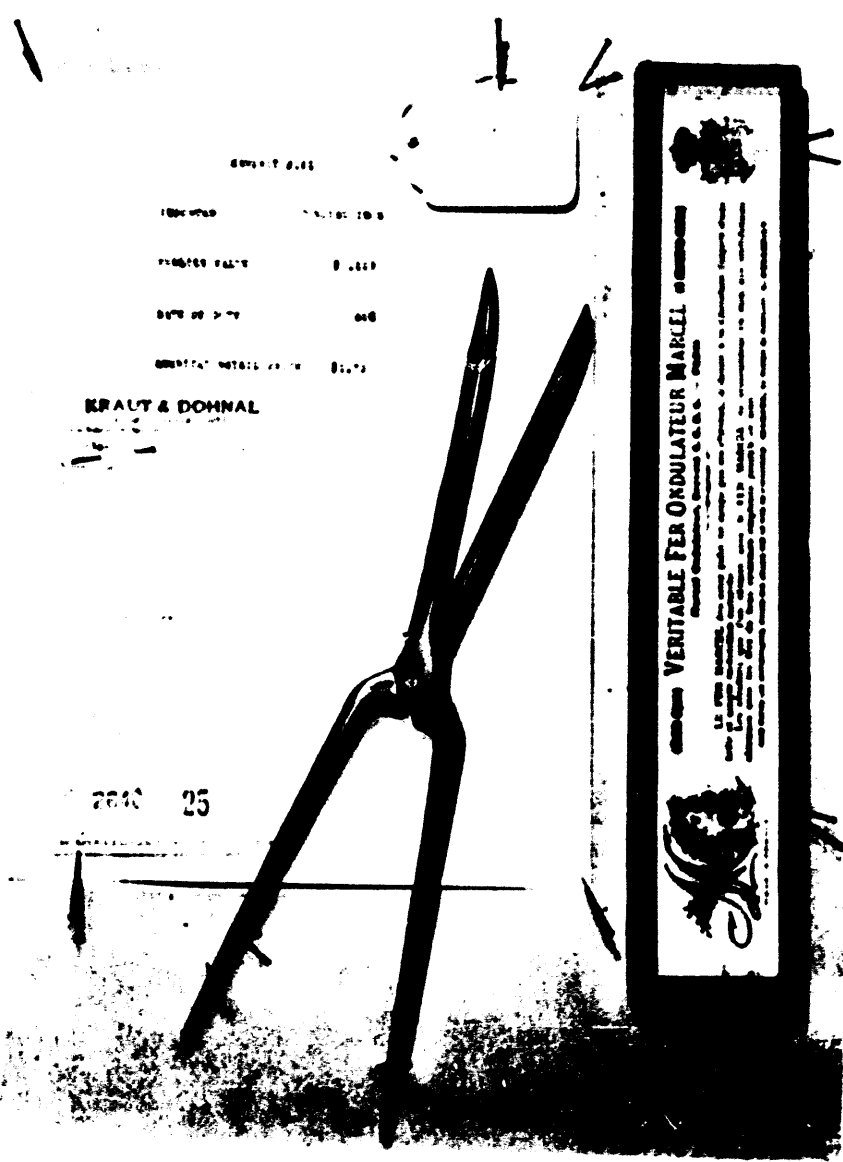
Expenses incident to importation (duty, transportation, insurance,
etc.)..... .0624

Landed cost in the United States..... .1194

Retail price in the United States..... .330

Retail price exceeds the landed cost by 227 per cent.

Article purchased from R. H. Macy & Co., New York City, on October 22,
1920.



EXPORTER
 IMPORTER
 MANUFACTURER
 DATE OF ENTRY
 QUANTITY IMPORTED

KRAUT & DOHNAL

2840 25

VERITABLE FER ONDULATEUR MARCEL
 France
 LE GROS
 PARIS

Exhibit No. 101

CURLING IRON

Country of origin, France.	
Value in country of origin	80.221
Rate of duty, 40 per cent; paragraph, 329.	
Expenses incident to importation (duty, transportation, insurance, etc.) .....	.1114
Landed cost in the United States .....	.3344
Retail price in the United States	1.75
Retail price exceeds the landed cost by 421 per cent.	

Article purchased from Kraut & Dohnal, 325 South Clark Street, Chicago, Ill., on October 22, 1920.

EXHIBIT #102



IMPORTED	MAGNIFYING GLASS
FOREIGN VALUE	\$.144
RATE OF DUTY	45%
AMERICAN RETAIL PRICE	\$.90

ORDER OF
THE GLOCKNER & NEWBY COMPANY
 INCORPORATED IN
 CALIFORNIA, LICENSED AND PHOTOGRAPHIC SUPPLIES
 157 N. W. CORNER OF BROADWAY AND CHURCH ST.
 NEW YORK

Handwritten: 10/24/20

Handwritten: [Signature]

Handwritten: [Signature]

IN CASE OF ORDER CANCELLATION...



EXHIBIT No. 102

MAGNIFYING GLASS

Country of origin, France.	
Value in country of origin	..... \$0.144
Rate of duty, 45 per cent; paragraph, 228.	
Expenses incident to importation (duty, transportation, insurance, etc.)	..... .0788
Landed cost in the United States	..... .223
Retail price in the United States	..... .90

Retail price exceeds the landed cost by 304 per cent.

Article purchased from the Glockner & Newby Co., 9 Church Street, New York City, on October 24, 1920.

EXHIBIT NO. 103	
EXHIBIT NO.	103
EXHIBIT DATE	10/23/20
EXHIBIT PRICE	\$1.25
EXHIBIT RETAIL PRICE	\$1.25



#103

EXHIBIT No. 103

DOG MUZZLE

Country of origin, Germany.	
Value in country of origin.....	80.16
Rate of duty, 30 per cent; paragraph, 1432.	
Expenses incident to importation (duty, transportation, insurance, etc.)..	.008
Landed cost in the United States.....	.228
Retail price in the United States.....	1.25
Retail price exceeds the landed cost by 448 per cent.	

Article purchased from London Bird & Dog Shop, Broadway and Thirty-first Street, New York City, on October 23, 1920.

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