

JOHN D. COSTELLO
ATTORNEY AT LAW
CROCKER FIRST NATIONAL BANK BUILDING
SAN FRANCISCO

February 1, 1937

Miss Julia Morgan,
1135 Merchants Exchange Building,
San Francisco, California.

Dear Miss Morgan:

You will recall that last Spring I perfected a protest against the Collector's assessment of duty on about ten articles of wooden furniture, brought in by Mattoon & Company for the account of Mr. Hearst.

The furniture constituted the interior of a 16th Century Aragonese Castle. The main articles in dispute were two chairs which we contended were artistic antiques, manufactured prior to 1830.

I used Doctor Walter Heil, Director of the Palace of Fine Arts and his assistant, Doctor Moses, as my expert witnesses.

I am just in receipt of a copy of the Decision of the United States Customs Court, which I enclose, and from which you will see that the Court has upheld our protest as to the two chairs - the main item in question. The Appraiser had ruled them out entirely as reproductions and assessed the duty on the theory they were neither antiques, nor manufactured prior to 1830. As to the other articles, on which our protest was disallowed, the question was not one of whether or not they were antiques. The Government conceded they were antique pieces, but assessed duty on the modern repairs. I do not think that the degree of repairs as to any of the pieces represents a substantial part of the entire article, but the Court has ruled that even five percent is substantial and that is what must prevail.

The total duty imposed on the articles within our protest was \$264.00. That represented by the 40% levy on the two chairs, valued at 2,000 pesetas at .1374, which we save, is \$109.84.

It is the first of these protests we have won, even in part. The difficulty is that the burden of proof is upon our

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Special Agent in Charge, San Francisco
State Department, Bureau of Customs

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shoulders as protestants.

We are short handed at present, and so I would
appreciate it if you would have the decision copied and return
to me the enclosed copy and one other copy.

Sincerely yours,

John D. Costello

JDC:gp