HENRY W. PEABODY AND COMPANY (U.S.A.) v. UNITED MEXI-

(April 18, 1929. Pages 222-223.)

CAN STATES

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The Presiding Commissioner, Dr. Sindballe, for the Commission:

In this case claim in the sum of \$84,625.00, Mexican currency, or its equivalent in United States currency, with interest thereon, is made against the United Mexican States by the United States of America on behalf of Henry W. Peabody and Company, an American corporation.

On March 2, 1922, the claimant company, which had a branch office at Merida, State of Yucatan, Mexico, and which had in storage at Progreso 8903 bales of henequen awaiting shipment to the United States, made payment to the Treasury of the State of Yucatan which covered all taxes and imposts assessed on henequen under the laws then in force, and received permits to export 8200 bales of the said henequen. Nevertheless, when the henequen was to be embarked, the representative of the claimant company was informed by the authorities of the State that pursuant to a decree of the Legislature of the State of March 7, 1922, an additional tax would have to be paid. On March 9, the claimant company then paid under protest \$84,625.00, Mexican currency. Later, the said decree was declared unconstitutional by the Supreme Court of Mexico, but the amount paid under protest has never been returned.

In the Answer the Mexican Agent agrees that this claim be passed upon in accordance with the petition contained in the Memorial. An award in the sum claimed with interest thereon from March 9, 1922, should therefore be given.

Decision

The United Mexican States shall pay to the United States of America on behalf of Henry W. Peabody and Company \$42,185.56 (forty-two thousand one hundred eighty-five dollars and fifty-six cents), United States currency, with interest thereon at the rate of six per centum per annum from March 9, 1922, to the date on which the last award is rendered by the Commission.