of its right to tax such portions of the tolls; and this is what the court below decided.

In *Maine* v. *Grand Trunk Railway*, 142 U. S. 217, it was held that a state statute which requires every corporation, person, or association operating a railroad within the State to pay an annual tax, to be determined by the amount of its gross transportation receipts, and further provides that, when applied to a railroad lying partly within and partly without the State, or to one operated as a part of a line or system extending beyond the State, the tax shall be equal to the proportion of the gross receipts in the State, to be ascertained in the manner provided by the statute, does not conflict with the Constitution of the United States, and that the tax thereby imposed upon a foreign corporation operating a line of railway, partly within and partly without the State, is one within the power of the State to levy.

So, in the case of *Pittsburgh &c. Railway Co.* v. *Backus*, 154 U. S. 421, the validity of a state tax law, whereby a railroad which traversed several States was valued for the purposes of taxation by taking that part of the value of the entire road which was measured by the proportion of the length of the particular part in that State to that of the whole road, was upheld.

Our conclusion is that the Federal questions involved in the case were properly decided by the court below, and its judgment is accordingly

Affirmed.

Mr. Justice Harlan dissented.

Tioga Railroad Company *v.* Pennsylvania. New York, Lake Erie and Western Coal and Railroad Company *v.* Pennsylvania. New York, Pennsylvania and Ohio Railroad Company *v.* Pennsylvania. Error to the Supreme Court of the State of Pennsylvania. Mr. Justice Shiras delivered the opinion of the court. The foregoing cases, Nos. 264, 265, and 266, October term, 1894, are, so far as the Federal questions involved

are concerned, precisely like case No. 263. They call for no additional consideration, and, for the reasons given in No. 263, the judgment of the court below in the several cases is

Affirmed.

MR. JUSTICE HARLAN dissented.

Mr. M. E. Olmsted for plaintiffs in error.

Mr. James A. Stranahan for defendant in error.

BENNETT *v.* HARKRADER.

ERROR TO THE DISTRICT COURT OF THE UNITED STATES FOR THE DISTRICT OF ALASKA.

No. 58. Argued March 26, 27, 1895. — Decided May 27, 1895.

The location certificate in this case, though defective in form, was properly introduced for the purpose of showing the time when the possession was taken, and to point out, as far as it might, the property which was taken possession of.

The instructions complained of properly presented to the jury the two ultimate questions to be decided by it.

In Oregon a general verdict for the plaintiff, where the complaint alleges that the plaintiff is entitled to the possession of certain described property which is unlawfully detained by the defendant, and the possession of which the plaintiff prays to recover, is sufficient.

WILLIAM Bennett, for himself and as the administrator of M. Gibbons, deceased, having made application in the United States land office at Sitka, Alaska, for a patent to what is known as the Aurora lode mining claim, the defendant in error, George Harkrader, filed an adverse claim in that office, and subsequently, under the authority of Rev. Stat., § 2326, commenced in the District Court of the United States for the District of Alaska this action in support of such claim. After answer and reply, the case came on for trial and resulted in a verdict and judgment for the plaintiff, to review which judgment the defendant sued out this writ of error. The plaintiff