

Names of Counsel.

from taxation. What the corporations are to which the exemption was intended to apply are indicated by the tax laws of New York, and are confined to those of a religious, educational, charitable or reformatory purpose. We think it was not intended to apply it to a purely political or governmental corporation like the United States. *Catlin v. Trustees of Trinity College*, 113 N. Y. 133; *Matter of Estate of Van Kleeck*, 121 N. Y. 701; Dos Passos, chap. 3, sec. 34. In the *Matter of Hamilton*, 148 N. Y. 310, it was held that the execution did not apply to a municipality, even though created by the State itself.

Upon the whole, we think the construction put upon the statute by the Court of Appeals was correct, and the judgment of the Supreme Court is, therefore,

Affirmed.

MR. JUSTICE HARLAN dissented.

UNITED STATES *v.* FITCH. Error to the Supreme Court of the State of New York. No. 828. Submitted with No. 422.

MR. JUSTICE BROWN. In this case George W. Cullum, a resident of the State of New York, died in the city of New York on February 28, 1892, leaving a last will and testament, which, on the 30th day of April, 1892, was duly admitted to probate. By this will the testator bequeathed to the United States government the sum of \$175,100, upon which, by order of the Surrogate's Court, there was assessed an inheritance tax of \$8755.

The case does not differ in principle from the one above decided, and the judgment of the court below is, therefore,

Affirmed.

MR. JUSTICE HARLAN dissented.

Mr. Solicitor General for plaintiffs in error.

Mr. Benjamin F. Dos Passos and *Mr. Edgar J. Levey* for defendant in error.