

## Syllabus.

We think the plaintiff in error has failed to show any error in the record, and the judgment of the Court of Appeals of New York is, therefore,

*Affirmed.*

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## NEW YORK STATE v. BARKER (NO. 2).

ERROR TO THE COURT OF APPEALS OF THE STATE OF NEW YORK.

No. 52. Argued with No. 51, October 30, 1900.—Decided December 10, 1900.

Same counsel as in No. 51.

MR. JUSTICE PECKHAM delivered the opinion of the court.

This case involves the taxes of 1897, and the same question in substance arises herein that has just been decided in the preceding case, and the judgment is, therefore,

*Affirmed.*

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WISCONSIN, MINNESOTA AND PACIFIC RAILROAD  
v. JACOBSON.

ERROR TO THE SUPREME COURT OF THE STATE OF MINNESOTA.

No. 23. Argued October 18, 19, 1900.—Decided December 10, 1900.

The briefs filed in this case are in plain violation of the amendment to Rule 31, adopted at the last term, and printed in a note to this case. The providing, at the place of intersection of the two railroads affected by this case, ample facilities for transferring cars used in the regular business of the respective lines, and to provide facilities for conducting the business, while it would afford facilities to interstate commerce, would not regulate such commerce, within the meaning of the Constitution. The tracks of the two railroads being connected, the making of joint rates