

Opinion of the Court.

STEWART *v.* WASHINGTON AND ALASKA STEAMSHIP COMPANY.

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR THE DISTRICT OF ALASKA.

No. 13. Argued December 8, 1902.—Decided January 5, 1902.

In an action similar to the preceding, *Corbus v. Alaska Treadwell Gold Mining Company*, p. 455, *ante*, brought by a stockholder to restrain a corporation from paying certain taxes in which the bill does not show where the directors reside and does not contain any averment of an application to the directors, or to the president and treasurer, to take action to relieve from the burden of the taxes, the bill was properly dismissed.

THIS case was argued by the same counsel as appeared in No. 10, p. 458, *ante*.

MR. JUSTICE BREWER delivered the opinion of the court.

This case resembles the preceding, in that it was a suit by a stockholder to restrain a corporation from paying certain taxes. The corporation, its president and treasurer were made defendants. The bill alleges that the two officers reside in the city of Tacoma, in the State of Washington; that to them is entrusted the general control and management of the business of the corporation. Where the directors reside is not shown, and there is no averment of any application to the directors or to the president and treasurer to take action to relieve from the burden of the taxes. Under these circumstances the District Court properly dismissed the suit, and its judgment is

Affirmed.

The CHIEF JUSTICE took no part in the decision of this case.