

whether or not there are persons entitled to compensation under the statute in the particular case, and that this depends on the further circumstance whether there are dependents and, if there are, whether they recover at least as much as the compensation for which the act provides. But this is the classification with respect to the requirement of the payments by the employer or his insurer for the maintenance of the special funds. That can not be said to be an unreasonable classification, as it provides for those cases where there are no persons entitled to compensation under the act, and thus the immediate employer and his insurer are relieved of the obligation to pay compensation. And, in view of the decisions of this Court, above cited, the validity of subdivisions eight and nine of section fifteen of the statute, as construed by the state court, requiring the payments by the employer and the insured in this instance, have not been questioned. So far as the provision of section twenty-nine is concerned, it operates uniformly against all wrongdoers in like circumstances, that is, whenever awards as required by subdivisions eight and nine of section fifteen have been made against the employer, or his insurer, and such awards have been paid to the state treasurer.

*Judgment affirmed.*

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OKLAHOMA v. TEXAS; UNITED STATES, INTER-  
VENER.

No. 6, Original. Report submitted October 14, 1929.—Decree entered March 17, 1930.

Final decree confirming report of the Commissioner heretofore designated to run, locate and mark the boundary between Oklahoma and Texas along the 100th meridian; establishing the boundary as set forth in the report and accompanying maps; discharging the Commissioner; and directing the Clerk to send to the Chief Magistrates

of those States and to the Secretary of the Interior copies of the decree, report and maps, retaining certain copies for future needs in his office.

Earlier proceedings in this case are reported in 272 U. S. 21, 273 U. S. 93 and 276 U. S. 596.

PER CURIAM.

On consideration of the report dated July 15, 1929, of Samuel S. Gannett, Commissioner, heretofore designated to run, locate and mark the boundary between the State of Oklahoma and the State of Texas along the true 100th meridian of longitude west from Greenwich as determined by the decree of January 3, 1927 (273 U. S. 93), modified by the decree of March 5, 1928 (276 U. S. 596), showing that he has run, located and marked such boundary;

And no objection or exception to such report being presented, and the time therefor having expired;

It is now adjudged, ordered and decreed as follows:

1. The said report is in all things confirmed.
2. The boundary line delineated and set forth in said report and on the accompanying maps is established and declared to be the true boundary between the States of Texas and Oklahoma along said meridian.
3. The clerk of this Court shall transmit to the Chief Magistrates of the States of Texas and Oklahoma and the Secretary of the Interior copies of this decree, duly authenticated under the seal of this Court, together with copies of said report and of the accompanying maps.
4. As it appears that the said Commissioner has completed his work conformably to said decrees, he is hereby discharged.
5. The clerk of this Court shall distribute and deliver to the Chief Magistrates of the States of Texas and Oklahoma and the Secretary of the Interior all copies of the said report made by the Commissioner, with the accom-



panying maps, now in the clerk's hands, save that he shall retain twenty copies of each for purposes of certification and other needs that may arise in his office.

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LUCAS, COMMISSIONER OF INTERNAL REVENUE, v. EARL.

CERTIORARI TO THE CIRCUIT COURT OF APPEALS FOR THE NINTH CIRCUIT.

No. 99. Argued March 3, 1930.—Decided March 17, 1930.

Under the Revenue Act of 1918, which taxes the income of every individual, including "income derived from salaries, wages, or compensation for personal service . . . of whatever kind and in whatever form paid," the income of a husband by way of salary and attorney's fees is taxable to him notwithstanding that by a contract between him and his wife, assumed to be valid in California where they reside, all their several earnings, including salaries and fees, are to be received, held and owned by both as joint tenants. P. 113.

30 F. (2d) 898, reversed.

CERTIORARI, 280 U. S. 538, to review a judgment of the Circuit Court of Appeals which reversed a decision of the Board of Tax Appeals upholding a tax upon the respondent's income.

*Solicitor General Hughes*, with whom *Assistant Attorney General Youngquist* and *Messrs. Millar E. McGilchrist, Claude R. Branch, Sewall Key and J. Louis Monarch*, Special Assistants to the Attorney General, were on the brief, for petitioner.

*Mr. Warren Olney, Jr.*, with whom *Messrs. J. M. Mannon, Jr., Robert L. Lipman and Henry D. Costigan* were on the brief, for respondent.

The agreement is valid under the law of California. *Wren v. Wren*, 100 Cal. 276; *Kaltschmidt v. Weber*, 145 Cal. 596; *Perkins v. Sunset, etc., Company*, 155 Cal. 712;