

“The amounts of the tax computed by the commissioner and the amount of the overpayment as stated in this opinion are those shown by the findings of the Court of Claims, but the mandate of this Court will be without prejudice to any restatement of the amount of overpayment based on a recomputation of the tax.”

No. 115. *LEWIS ET AL. v. REYNOLDS, COLLECTOR OF INTERNAL REVENUE.* February 15, 1932. In this cause it is ordered that the following words be deleted from the sixth paragraph of the opinion (*ante*, pp. 282, 283):

“Also that at the time of his last decision he was restricted to consideration of the demand for refund and determination of whether the trustees were entitled to deduct the state inheritance taxes.”

Otherwise the opinion will stand as heretofore announced.

DECISIONS GRANTING CERTIORARI, FROM OCTOBER 5, 1931, TO AND INCLUDING FEBRUARY 15, 1932

No. 62. *AMERICAN HIDE & LEATHER Co. v. UNITED STATES.* October 12, 1931. Petition for writ of certiorari to the Court of Claims granted. *Messrs. Wm. E. Hayes and George E. Hamilton* for petitioner. *Solicitor General Thacher, Assistant Attorney General Rugg, and Messrs. Claude R. Branch and George H. Foster* for the United States. Reported below: 71 Ct. Cls. 114; 48 F. (2d) 430.

No. 79. *CHICAGO & EASTERN ILLINOIS R. Co. v. INDUSTRIAL COMMISSION OF ILLINOIS ET AL.* October 12, 1931. Petition for writ of certiorari to the Circuit Court of Cook County, Illinois, granted. *Messrs. Edward W. Rawlins*

and *Thomas P. Littlepage* for petitioner. *Messrs. Samuel E. Hirsch, Morris K. Levinson, and K. L. Johnson* for respondents.

No. 137. *MATSON NAVIGATION Co. v. UNITED STATES.* October 12, 1931. Petition for writ of certiorari to the Court of Claims granted. *Messrs. Wm. G. Feely, Herman Phleger, Gregory C. Harrison, and Maurice E. Harrison* for petitioner. *Solicitor General Thacher, Assistant Attorney General Rugg, and Mr. Claude R. Branch* for the United States. Reported below: 72 Ct. Cls. 210.

Nos. 86 and 87. *ELGIN, JOLIET & EASTERN RY. Co. v. CHURCHILL, ADMINISTRATOR.* October 12, 1931. Petition for writs of certiorari to the Appellate Court of Illinois, First District, and to the Supreme Court of Illinois granted. *Messrs. Kemper K. Knapp, Paul R. Conaghan, and William Beye* for petitioner. *Mr. Herbert H. Patterson* for respondent.

No. 98. *ARIZONA GROCERY Co. v. ATCHISON, TOPEKA & SANTA FE RY. Co. ET AL.* October 12, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Messrs. Samuel White, Frank L. Snell, Jr., and R. C. Fulbright* for petitioner. *Messrs. L. H. Chalmers, Thomas G. Nairn, E. W. Camp, James E. Lyons, and R. S. Outlaw* for respondents. Reported below: 49 F. (2d) 563.

No. 115. *LEWIS ET AL. v. REYNOLDS.* October 12, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Tenth Circuit granted. *Mr. N. E. Corthell* for petitioners. *Solicitor General Thacher, Assistant*

284 U.S.

Decisions Granting Certiorari.

Attorney General Youngquist, Miss Helen R. Carloss, and Messrs. Claude R. Branch, Sewall Key, Wm. H. Riley, Jr., and Clarence M. Charest for respondent. Reported below: 48 F. (2d) 515.

No. 130. DENVER & RIO GRANDE WESTERN R. CO. ET AL. *v.* TERTE, JUDGE. October 12, 1931. Petition for writ of certiorari to the Supreme Court of Missouri granted. *Messrs. Thomas Hackney and Cyrus Crane* for petitioners. *Mr. Clay C. Rogers* for respondent.

No. 162. UNITED STATES EX REL. POLYMERIS ET AL. *v.* TRUDELL, IMMIGRATION INSPECTOR. October 12, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Mr. Harold Van Riper* for petitioners. *Solicitor General Thacher* and *Messrs. Claude R. Branch and Harry S. Ridgely* for respondent. Reported below: 49 F. (2d) 730.

No. 172. MARINE TRANSIT CORP. ET AL. *v.* DREYFUS ET AL. October 12, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Mr. Horace L. Cheyney* for petitioners. *Mr. George V. A. McCloskey* for respondents. Reported below: 49 F. (2d) 215.

No. 265. NIXON *v.* CONDON ET AL. October 19, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit is granted. *Messrs. James Marshall, Arthur Spingarn, Nathan R. Margold, and Fred C. Knollenberg* for petitioner. *Messrs. Thornton Hardie and Ben R. Howell* for respondents. Reported below: 49 F. (2d) 1012.

No. 179. DANIEL, TRUSTEE, *v.* GUARANTY TRUST CO. October 19, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Eighth Circuit granted. *Messrs. Halleck F. Rose, Arthur R. Wells, Winthrop B. Lane, and Paul L. Martin* for petitioner. *Messrs. Wm. C. Dorsey, John W. Davis and Porter R. Chandler* for respondent. Reported below: 49 F. (2d) 866.

No. 185. BALTIMORE & PHILADELPHIA STEAMBOAT CO. ET AL. *v.* NORTON, DEPUTY COMMISSIONER. October 19, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Messrs. Vernon S. Jones, Ira A. Campbell, Cletus Keating, Raymond Parmer, and Edwin A. Swingle* for petitioners. *Solicitor General Thacher and Messrs. Claude R. Branch, J. Frank Staley, C. M. Hester, and Wm. H. Riley, Jr.,* for respondent. Reported below: 48 F. (2d) 57.

Nos. 200 and 201. BLACKMER *v.* UNITED STATES. October 19, 1931. Petition for writs of certiorari to the Court of Appeals of the District of Columbia granted. *Messrs. Frederick DeC. Faust, Charles F. Wilson, George Gordon Battle, Eugene D. Millikin, and Karl C. Schuyler* for petitioner. *Messrs. Leo A. Rover, Atlee Pomerene, and Frank Harrison* for the United States. Reported below: 49 F. (2d) 523.

No. 217. STEVENS *v.* THE WHITE CITY. October 19, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Mr. Wm. F. Purdy* for petitioner. *Messrs. Sanford H. Cohen, Chauncey I. Clark, Florence J. Sullivan, and Frederic Conger* for respondent. Reported below: 48 F. (2d) 557.

No. 242. DENTON *v.* YAZOO & MISSISSIPPI VALLEY R. CO. ET AL. October 19, 1931. Petition for writ of certiorari to the Supreme Court of Mississippi granted. *Mr. John P. Bramhall* for petitioner. *Messrs. Charles N. Burch, R. V. Fletcher, A. S. Bozeman, and C. H. McKay* for respondents. Reported below: 133 So. 656.

No. 248. SNOWDEN ET AL. *v.* RED RIVER & BAYOU DES GLAISES LEVEE & DRAINAGE DISTRICT ET AL. October 19, 1931. Petition for writ of certiorari to the Supreme Court of Louisiana granted. *Messrs. Winston K. Joffrion and S. Allen Bordelon* for petitioners. *Mr. W. E. Couvillon* for respondents. Reported below: 134 So. 389.

No. 251. MILLER, COLLECTOR OF INTERNAL REVENUE, *v.* STANDARD NUT MARGARINE Co. October 19, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. Claude R. Branch, Sewall Key, and A. H. Conner* for petitioner. *Messrs. George N. Murdock, A. Y. Milam, and Robert R. Milam* for respondent. Reported below: 49 F. (2d) 79.

No. 252. ROSE, COLLECTOR OF INTERNAL REVENUE, *v.* STANDARD NUT MARGARINE Co. October 19, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Solicitor General Thacher* for petitioner. *Messrs. George N. Murdock, A. Y. Milam, Robert R. Milam, and James C. Davis* for respondent. Reported below: 49 F. (2d) 85.

No. 258. CENTRAL PACIFIC RY. CO. ET AL. *v.* ALAMEDA COUNTY ET AL. October 19, 1931. Petition for writ of

certiorari to the Supreme Court of California granted. *Messrs. C. F. R. Ogilby, Frank Thunen, and Guy V. Shoup* for petitioners. *Mr. T. P. Wittschen* for respondents. Reported below: 299 Pac. 75.

No. 263. NEW YORK, NEW HAVEN & HARTFORD R. CO. *v.* BEZUE. October 19, 1931. Petition for writ of certiorari to the Supreme Court of New York granted. *Messrs. Edward R. Brumley and John M. Gibbons* for petitioner. *Messrs. Thomas J. O'Neill and Charles D. Lewis* for respondent. Reported below: 256 N. Y. 427; 176 N. E. 828.

No. 314. REALTY ACCEPTANCE CORP. *v.* MONTGOMERY. October 19, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Messrs. Charles F. Curley and R. Randolph Hicks* for petitioner. *Messrs. Thomas J. Crawford and Robert H. Richards* for respondent. Reported below: 51 F. (2d) 642.

No. 328. LIAS ET AL. *v.* UNITED STATES. October 26, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Fourth Circuit granted limited to the question raised by the supplemental charge to the jury. *Messrs. J. Bernard Handlan, Howard D. Matthews, and John Marshall* for petitioners. *Solicitor General Thacher* for the United States. Reported below: 51 F. (2d) 215.

No. 291. ATCHISON, TOPEKA & SANTA FE RY. CO. *v.* SAXON, ANCILLARY ADMINISTRATOR. October 26, 1931. Petition for writ of certiorari to the Supreme Court of Texas granted. *Messrs. A. H. Culwell, E. E. McInnis, and*

284 U.S.

Decisions Granting Certiorari.

Wm. H. Burges for petitioner. *Mr. Winbourn Pearce* for respondent. Reported below: 38 S. W. (2d) 775.

NO. 296. UNITED STATES NAVIGATION CO., INC., v. CUNARD STEAMSHIP CO., LTD., ET AL. October 26, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. Mark W. Maclay* and *John Tilney Carpenter* for petitioner. *Messrs. Roscoe H. Hupper* and *Charles C. Burlingham* for respondents. Reported below: 50 F. (2d) 83.

NO. 297. BERGHOLM ET AL. v. PEORIA LIFE INSURANCE CO. October 26, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Mr. Tom Connally* for petitioners. *Messrs. John M. Elliott* and *J. B. Wolfenbarger* for respondent. Reported below: 50 F. (2d) 67.

NO. 311. ST. PAUL FIRE & MARINE INS. CO. v. BACHMANN. October 26, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Fourth Circuit granted. *Messrs. Philip P. Steptoe*, *James M. Guiher*, and *Louis A. Johnson* for petitioner. *Messrs. Carl G. Bachmann*, *Charles J. Schuck*, and *J. Bernard Handlan* for respondent. Reported below: 49 F. (2d) 158.

NO. 332. LEMAN, ADMINISTRATOR, ET AL. v. KRENTLER-ARNOLD HINGE LAST Co. October 26, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Mr. Ellis Spear, Jr.*, for petitioners. *Messrs. Robert Cushman* and *Otto F. Barthel* for respondent. Reported below: 50 F. (2d) 699.

No. 341. BURNET, COMMISSIONER OF INTERNAL REVENUE, *v.* CORONADO OIL & GAS CO. October 26, 1931. Petition for writ of certiorari to the Court of Appeals of the District of Columbia granted. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. Whitney North Seymour, J. Louis Monarch, and Hayner N. Larson* for petitioner. *Messrs. Thos. P. Gore, David A. Richardson, Samuel W. Hayes, and Eugene Jordan* for respondent. Reported below: 50 F. (2d) 998.

No. 349. OLD COLONY R. CO. *v.* COMMISSIONER OF INTERNAL REVENUE. October 26, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Messrs. James S. Y. Ivins and Kingman Brewster* for petitioner. *Solicitor General Thacher, Assistant Attorney General Youngquist, Miss Helen R. Carlross, and Messrs. Whitney North Seymour and J. Louis Monarch* for respondent. Reported below: 50 F. (2d) 896.

No. 355. BOWERS, EXECUTOR, *v.* LAWYERS MORTGAGE CO. October 26, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. J. Louis Monarch, Hayner N. Larson, and Paul D. Miller* for petitioner. *Messrs. John A. Garver and Harry W. Forbes* for respondent. Reported below: 50 F. (2d) 104.

No. 356. UNITED STATES *v.* HOME TITLE INSURANCE CO. October 26, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. J. Louis Monarch, Hay-*

284 U. S.

Decisions Granting Certiorari.

ner N. Larson, and Paul D. Miller for the United States. Messrs. Hugh Satterlee and I. Herman Sher for respondent. Reported below: 50 F. (2d) 107.

No. 365. MISSOURI PACIFIC R. Co. *v.* DAVID, ADMINISTRATRIX. October 26, 1931. Petition for writ of certiorari to the Supreme Court of Missouri granted. *Messrs. Thomas Hackney, Edward J. White, and Leslie A. Welch for petitioner. Mr. Horace Guffin for respondent. Reported below: 41 S. W. (2d) 179.*

No. 378. BURNET, COMMISSIONER OF INTERNAL REVENUE, *v.* CHICAGO PORTRAIT Co. October 26, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. J. Louis Monarch and Andrew D. Sharpe for petitioner. Messrs. Albert L. Hopkins and Arnold R. Baar for respondent. Reported below: 50 F. (2d) 683.*

No. 374. BLOCKBURGER *v.* UNITED STATES. November 2, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Mr. Harold J. Bandy for petitioner. Solicitor General Thacher for the United States. Reported below: 50 F. (2d) 795.*

No. 393. DUNN *v.* UNITED STATES. November 2, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Messrs. Raymond T. Coughlin and Roger O'Donnell for petitioner. Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. John J. Byrne and W. Marvin*

Smith for the United States. Reported below: 50 F. (2d) 779.

No. 401. AMERICAN SURETY Co. *v.* GREEK CATHOLIC UNION. November 2, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Mr. James M. Magee* for petitioner. *Messrs. Thomas Stephen Brown and Ralph C. Davis* for respondent. Reported below: 51 F. (2d) 1050.

No. 403. SINGLETON ET AL. *v.* CHEEK ET AL. November 2, 1931. Petition for writ of certiorari to the Supreme Court of Oklahoma granted. *Mr. A. G. C. Beirer* for petitioners. Reported below: 152 Okla. 229.

No. 413. AETNA CASUALTY & SURETY Co. *v.* PHOENIX NATIONAL BANK ET AL. November 2, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Sixth Circuit granted. *Messrs. Charles Kerr, Clinton M. Harrison, Samuel M. Wilson, and A. K. Shipe* for petitioner. *Messrs. Richard C. Stoll, James Park, and Wallace Muir* for respondents. Reported below: 44 F. (2d) 511.

No. 426. BURNET, COMMISSIONER OF INTERNAL REVENUE, *v.* LEININGER. November 2, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Sixth Circuit granted. *Solicitor General Thacher* for petitioner. *Messrs. Levi Cooke, Irwin N. Loeser, and George R. Beneman* for respondent. Reported below: 51 F. (2d) 7.

No. 411. GALVESTON WHARF Co. ET AL. *v.* GALVESTON, HARRISBURG & SAN ANTONIO RY. Co. ET AL. November 2,

284 U.S.

Decisions Granting Certiorari.

1931. Petition for writ of certiorari to the Supreme Court of Texas granted. *Messrs. Alex F. Weisberg, Rhodes S. Parker, and George S. Wright* for petitioners. *Messrs. John P. Bullington, Roscoe H. Hupper, and Burton H. White*, for respondents.

No. 429. *D. GINSBERG & SONS, INC., v. POPKIN*. November 2, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. Raymond J. Mawhinney and Leo J. Linder* for petitioner. *Mr. Louis Jersawit* for respondent. Reported below: 50 F. (2d) 693.

No. 432. *LAMB v. CRAMER ET AL.* November 2, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Messrs. Arvid B. Tanner, W. Calvin Wells, Emile Godchaux, Preston B. Cavanaugh, and Edward B. Burling* for petitioner. *Messrs. Gerald FitzGerald, Sam C. Cook, and Garner W. Green* for respondents. Reported below: 48 F. (2d) 537.

No. 433. *LAMB v. SCHMITT, RECEIVER*. November 2, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Messrs. Arvid B. Tanner, W. Calvin Wells, Emile Godchaux, Preston B. Cavanaugh, and Edward B. Burling* for petitioner. *Messrs. Gerald FitzGerald, Sam C. Cook, and Garner W. Green* for respondent. Reported below: 48 F. (2d) 533.

No. 477. *BOSTON & MAINE RAILROAD v. ARMBURG*. November 2, 1931. Petition for writ of certiorari to the Municipal Court of Boston, County of Suffolk, Massachusetts, granted. *Messrs. Philip M. Jones and Francis*

P. Garland for petitioner. *Mr. Clarence W. Rowley* for respondent. Reported below: 276 Mass. 418; 177 N. E. 665.

No. 31. SANTOVINCENZO, CONSUL OF THE KINGDOM OF ITALY AT NEW YORK, *v.* EGAN, PUBLIC ADMINISTRATOR, ET AL. See same case, *ante*, p. 583.

No. 294. BURNET, COMMISSIONER OF INTERNAL REVENUE, *v.* HOWES BROS. HIDE CO. ET AL. See same case, *ante*, p. 583.

No. 50. UNITED STATES *v.* ANDERSON. See same case, *ante*, p. 584.

No. 457. HURLEY ET AL. *v.* KINCAID. November 23, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Solicitor General Thacher, Assistant Attorney General Richardson, and Messrs. A. G. Iverson and Paul D. Miller* for petitioners. *Messrs. William C. Dufour, T. J. Freeman, Gaston Porterie, and John St. Paul, Jr.*, for respondent. Reported below: 49 F. (2d) 768.

No. 348. UNITED STATES CARTRIDGE CO. *v.* UNITED STATES. November 23, 1931. Petition for writ of certiorari to the Court of Claims granted. *Mr. Harry Le-Baron Sampson* for petitioner. *Solicitor General Thacher, Assistant Attorney General Rugg, and Messrs. Claude R. Branch and Paul D. Miller* for the United States. Reported below: 71 Ct. Cls. 575.

No. 430. SPENCER KELLOGG & SONS, INC., *v.* HICKS, ADMINISTRATRIX, ET AL.; and

284 U.S.

Decisions Granting Certiorari.

NO. 444. ALEXANDER, ADMINISTRATRIX, ET AL. *v.* SPENCER KELLOGG & SONS, INC. November 23, 1931. Petitions for writs of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. D. Roger Englar, Chauncey I. Clark, Leonard J. Matteson, and George S. Brengle* for Spencer Kellogg & Sons. *Mr. Sidney Newborg* for Hicks et al. *Mr. Lucien V. Artell* for Alexander et al. Reported below: 52 F. (2d) 129.

NO. 339. SOUTHERN PACIFIC CO. *v.* UNITED STATES. November 30, 1931. Petition for writ of certiorari to the Court of Claims granted, limited to the question raised with respect to Engineer officers of the War Department in performing duties in time of peace in connection with rivers and harbors improvements and the meetings of the California Débris Commission. *Mr. Charles H. Bates* for petitioner. *Solicitor General Thacher, Assistant Attorney General Rugg, and Messrs. Claude R. Branch, Louis R. Mehlinger, and Wm. H. Riley, Jr.,* for the United States. Reported below: 72 Ct. Cls. 273.

NO. 453. ATLANTIC COAST LINE R. CO. *v.* TEMPLE, ADMINISTRATRIX. November 30, 1931. Petition for writ of certiorari to the Supreme Court of South Carolina granted. *Messrs. Thomas W. Davis and Douglas McKay* for petitioner. *Messrs. John F. Williams and R. E. Whiting* for respondent.

NO. 455. FRANKLIN-AMERICAN TRUST CO. *v.* ST. LOUIS UNION TRUST CO. ET AL. November 30, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Eighth Circuit granted. *Messrs. George B. Rose, D. H. Cantrell, J. F. Loughborough, A. W. Dobyms, and A. F. House* for petitioner. *Messrs. Thomas S. McPhee-*

ters, *Henry Davis, Charles T. Coleman, P. Taylor Bryan, George H. Williams, and Walter G. Riddick* for respondents. Reported below: 52 F. (2d) 431.

No. 466. UNITED STATES *v.* LEFKOWITZ ET AL. November 30, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. John J. Byrne and Wilbur H. Friedman* for the United States. *Mr. David P. Siegel* for respondents. Reported below: 52 F. (2d) 52.

No. 469. SHEARER *v.* BURNET, COMMISSIONER OF INTERNAL REVENUE; and

No. 470. STEWART *v.* SAME. November 30, 1931. Petitions for writs of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Mr. Charles Henry Butler* for petitioners. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. Claude R. Branch, Norman D. Keller, and F. Edward Mitchell* for respondent. Reported below: 52 F. (2d) 17. See also, 48 F. (2d) 552.

No. 487. CANADA MALTING Co., LTD., *v.* PATERSON STEAMSHIPS, LTD.;

No. 488. BRITISH EMPIRE GRAIN Co., LTD., *v.* SAME; and

No. 489. STARNES *v.* SAME. November 30, 1931. Petition for writs of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. Henry J. Bigham, D. Roger Englar, Oscar R. Houston, James W. Ryan, and Leonard J. Matteson* for petitioners. *Messrs. Ray M. Stanley and Ellis H. Gidley* for respondent. Reported below: 51 F. (2d) 1007.

284 U.S.

Decisions Granting Certiorari.

No. 468. LEACH, EXECUTOR, *v.* NICHOLS, COLLECTOR. December 7, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Mr. O. Walker Taylor* for petitioner. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. Claude R. Branch, Sewall Key, William Cutler Thompson, Clarence M. Charest, and William T. Sabine, Jr.,* for respondent. Reported below: 50 F. (2d) 787.

No. 503. HARDEMAN *v.* WITBECK. December 7, 1931. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Mr. Patrick H. Loughran* for petitioner. *Messrs. S. L. Herold and F. W. Clements* for respondent. Reported below: 51 F. (2d) 450.

No. 528. COOMBES *v.* GETZ. January 11, 1932. Petition for writ of certiorari to the Supreme Court of California granted. *Messrs. W. H. Douglass and Nat Schmulowitz* for petitioner. *Messrs. Oscar Lawler, Frank D. Madison, and Alfred Sutro* for respondent. Reported below: 1 P. (2d) 992; 4 P. (2d) 157.

No. 506. AMERICAN TRADING Co. *v.* H. E. HEACOCK Co.; and

No. 507. WM. A. ROGERS, LTD., ET AL. *v.* SAME. January 11, 1932. Petition for writs of certiorari to the Supreme Court of the Philippine Islands granted. *Messrs. Harry D. Nims, James J. Kennedy, Wm. Cattron Rigby, and Minturn DeS. Verdi* for petitioners. *Messrs. John P. Bartlett, Richard Eyre, and Edward S. Rogers* for respondent.

No. 537. BURNET, COMMISSIONER OF INTERNAL REVENUE, *v.* PEAVY-WILSON LUMBER Co.;

No. 538. *SAME v. PEAVY-MOORE LUMBER Co.*; and

No. 539. *SAME v. PEAVY-BYRNES LUMBER Co.* January 11, 1932. Petition for writs of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Solicitor General Thacher* for petitioner. *Messrs. S. L. Herold* and *John B. Files* for respondents. Reported below: 51 F. (2d) 163.

No. 576. *CALLAHAN v. UNITED STATES.* January 25, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Mr. Louis Halle* for petitioner. *Solicitor General Thacher*, *Assistant Attorney General Youngquist*, and *Messrs. Mahlon D. Kiefer* and *W. Marvin Smith* for the United States. Reported below: 53 F. (2d) 467.

No. 590. *HAGNER ET AL. v. UNITED STATES.* January 25, 1932. Petition for writ of certiorari to the Court of Appeals of the District of Columbia granted. *Messrs. Wm. J. Hughes, Jr.*, *Lucian H. Vandoren*, and *Wm. E. Leahy* for petitioners. *Solicitor General Thacher* and *Mr. Whitney North Seymour* for the United States.

No. 575. *NORTH AMERICAN OIL CONSOLIDATED v. BURNET, COMMISSIONER OF INTERNAL REVENUE.* January 25, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Mr. Herbert W. Clark* for petitioner. *Solicitor General Thacher*, *Assistant Attorney General Youngquist*, *Miss Helen R. Carloss*, and *Messrs. Whitney North Seymour*, *Sewall Key*, and *Francis H. Horan* for respondent. Reported below: 50 F. (2d) 752.

No. 581. *ADAMS ET AL. v. MELLON, DIRECTOR GENERAL OF RAILROADS, ET AL.* January 25, 1932. Petition for

writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Mr. Clair R. Hillyer* for petitioners. *Messrs. Silas Strawn, Ralph M. Shaw, Frank H. Towner, Sidney F. Andrews, and A. A. McLaughlin* for respondents. Reported below: 51 F. (2d) 620.

No. 582. WOOLFORD REALTY CO., INC., *v.* ROSE, COLLECTOR OF INTERNAL REVENUE. January 25, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Messrs. W. A. Sutherland and Joseph B. Brennan* for petitioner. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. Claude R. Branch, Sewall Key, John H. McEvers, and Wm. H. Riley, Jr.,* for respondent. Reported below: 53 F. (2d) 821.

No. 585. MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RY. CO. *v.* BORUM. January 25, 1932. Petition for writ of certiorari to the Supreme Court of Minnesota granted. *Messrs. Henry S. Mitchell and John E. Palmer* for petitioner. *Messrs. Tom Davis and Ernest A. Michel* for respondent. Reported below: 238 N. W. 4.

No. 600. REED ET AL. *v.* ALLEN. January 25, 1932. Petition for writ of certiorari to the Court of Appeals of the District of Columbia granted. *Messrs. J. Wilmer Latimer, Walter C. Clephane, and Gilbert H. Hall* for petitioners. *Mr. Alvin L. Newmyer and George C. Gertman* for respondent. Reported below: 54 F. (2d) 713.

No. 560. CONTINENTAL TIE & LUMBER CO. *v.* UNITED STATES. February 15, 1932. Petition for writ of certiorari to the Court of Claims granted. *Mr. George E. H.*

Goodner for petitioner. *Solicitor General Thacher*, *Assistant Attorney General Rugg*, and *Messrs. Claude R. Branch*, *L. A. Smith*, and *Bradley B. Gilman* for the United States. Reported below: 72 Ct. Cls. 595; 52 F. (2d) 1045.

No. 598. MICHIGAN *v.* MICHIGAN TRUST CO., RECEIVER. February 15, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Sixth Circuit granted. *Mr. Paul W. Voorhies* for petitioner. *Mr. Benjamin P. Merrick* for respondent. Reported below: 52 F. (2d) 842.

No. 608. ERIE R. CO. *v.* DUPLAK. February 15, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Messrs. Duane E. Minard* and *George S. Hobart* for petitioner. *Mr. Frederick B. Scott* for respondent. Reported below: 53 F. (2d) 846.

No. 617. SMILEY *v.* HOLM, SECRETARY OF STATE. February 15, 1932. Petition for writ of certiorari to the Supreme Court of Minnesota granted. *Messrs. George T. Simpson* and *W. Yale Smiley* for petitioner. *Mr. Henry N. Benson* for respondent. See 238 N. W. 494.

No. 634. TEXAS & PACIFIC RY. CO. *v.* UNITED STATES. February 15, 1932. Petition for writ of certiorari to the Court of Claims granted. *Messrs. Adrian C. Humphreys*, *Chester A. Guinn*, *John W. Davis*, and *Newton K. Fox* for petitioner. *Solicitor General Thacher*, *Assistant Attorney General Rugg*, and *Mr. Claude R. Branch* for the United States. Reported below: 72 Ct. Cls. 629; 52 F. (2d) 1040.