

I N D E X.

ABANDONMENT. See **Attachment; Highways; Interstate Commerce Acts, 7.**

ACQUIESCENCE. See **Judicial Notice, 3.**

ADEQUATE REMEDY. See **Jurisdiction, I, 2, 3.**

ADMINISTRATION OF ESTATES. See **Constitutional Law, IV; Executors and Administrators; Treaties, 3; War Risk Insurance.**

ADMINISTRATIVE CONSTRUCTION. See **Statutes, 8.**

ADMIRALTY. See **Arbitration; Constitutional Law, III.**

1. *Jurisdiction.* Extends to loss of cargo moving on navigable waters under maritime contract. *Marine Transit Corp. v. Dreyfus*, 263.

2. *Suits in Admiralty Act. Requisition Charter.* Act applicable to action against United States on contract for operation of vessels for it; cause of action maritime, within jurisdiction of admiralty, not Court of Claims; Merchant Marine Act, § 2, did not enlarge existing remedies or establish new procedure. *Matson Navigation Co. v. United States*, 352.

AGENCY. See **Fire Insurance.**

ALIENS. See **Treaties, 3.**

1. *Immigration Act. Re-entry.* Resident alien temporarily abroad may not re-enter without visa or return permit; in habeas corpus burden of proof is on alien. *United States ex rel. Polymeris v. Trudell*, 279.

2. *Deportation. Limitations.* Limitation of 1917 Act no bar to proceedings against alien entering in violation of 1924 Act. *United States v. Vanbiervliet*, 590.

ALLEGIANCE. See **Citizenship, 2.**

ANTICIPATED PROFITS. See **Contracts; Eminent Domain.**

ANTI-TRUST ACTS. See **Shipping**, 1.

Injunction. Failure to file with Shipping Board agreement between carriers pursuant to § 15 of Shipping Act does not entitle private party to injunction under § 16 of Clayton Act. *U. S. Navigation Co. v. Cunard Steamship Co.*, 474.

APPEAL. See **Jurisdiction**.**APPEARANCE.** See **Citizenship**, 2; **Witnesses**, 2.**APPORTIONMENT.** See **Constitutional Law**, II, 4.**ARBITRATION.** See **Constitutional Law**, III; IX, (A), 11; **Judicial Notice**, 1.

U. S. Arbitration Act. Power of admiralty court to refer issues; decree upon award; validity of award signed by majority; scope of review. *Marine Transit Corp. v. Dreyfus*, 263.

ASSUMPTION OF RISK. See **Employers' Liability Act**, 7, 8.**ATTACHMENT.** See **Jurisdiction**, VI.

Effect of Second Levy. Seizure of property in connection with one of two subpoenas issued for appearance of witness at different times not vacated by second levy on same property in connection with other. *Blackmer v. United States*, 421.

AUTOMOBILES. See **Constitutional Law**, IX, (A), 6; IX, (B), 3.**AWARD.** See **Arbitration**; **Interstate Commerce Acts**, 11.**BANKRUPTCY.**

1. *State Laws.* Provisions of Act concerning liens are superior. *Moore v. Bay*, 4.

2. *Courts. Powers.* Sale of property free from tax liens. *Van Huffel v. Harkelrode*, 225.

3. *Priority of Liens.* Priority of chattel mortgage as against subsequent creditors where bad against others. *Moore v. Bay*, 4.

BANKS AND BANKING. See **Constitutional Law**, IX, (B), 2.

National Banks. State Tax. Tax on shares at higher rate than that imposed on competing capital held unauthorized by R. S., § 5219. *Iowa-Des Moines Nat. Bank v. Bennett*, 239.

BONDS. See **Sureties**; **Taxation**, II, 1-3.**BURDEN OF PROOF.** See **Aliens**, 1; **Highways**; **Jurisdiction**, V, 1; **Sureties**, 1.

- CALIFORNIA.** See **Constitutional Law**, IX, (A), 9.
- CANCELLATION.** See **Contracts**; **Interstate Commerce Acts**, 6; **Public Lands**, 2, 5.
- CAR HIRE SETTLEMENTS.** See **Interstate Commerce Acts**, 3.
- CARRIERS.** See **Anti-Trust Acts**; **Interstate Commerce Acts**.
- CERTIFICATION.** See **Public Lands**, 1, 2.
- CERTIORARI.** See **Jurisdiction**, II, (B), 2; II, (D), 4; **Procedure**, 3.
- CHARTER PARTY.** See **Admiralty**, 2.
- CHATTEL MORTGAGES.** See **Bankruptcy**, 3.
- CITIZENSHIP.** See **Constitutional Law**, II, 1-3; VII, 1; **International Law**, 1-3.
1. *Legislative Power.* Jurisdiction of United States over absent citizen, in respect of binding effect of legislation, is *in personam*. *Blackmer v. United States*, 421.
 2. *Duties of Citizens.* Citizen resident in foreign country continues to owe allegiance, and owes duty to attend court to give testimony when summoned. *Id.*
- CLAIMS.** See **Admiralty**, 2; **Contracts**.
- War Minerals Relief. Determining Losses.* Secretary of Interior may allow expenditures on property to which claimant retains title, and interest on money borrowed and lost. *Wilbur v. U. S. ex rel. Vindicator Mining Co.*, 231.
- CLASSIFICATION.** See **Constitutional Law**, VII, 3; **Interstate Commerce Acts**, IX, (A), 2, 5; IX, (B), 1-3.
- CLAYTON ACT.** See **Anti-Trust Acts**.
- COLLUSION.** See **Jurisdiction**, IV, 1.
- COMPENSATION.** See **Contracts**; **Constitutional Law**, VII, 6; **Eminent Domain**; **Interstate Commerce Acts**, 3; **Longshoremen's Act**.
- COMPROMISE.** See **Criminal Law**, 4.
- CONNECTING LINES.** See **Interstate Commerce Acts**, 6.
- CONSERVATION.** See **Constitutional Law**, IX, (A), 9.

CONSTITUTIONAL LAW. See **Arbitration**; **Bankruptcy**, 1; **Citizenship**, 1, 2; **Eminent Domain**; **Interstate Commerce Acts**, 1, 3, 6-8.

- I. In General, p. 696. •
 - II. Legislative Power, p. 696.
 - III. Judicial Power, p. 697.
 - IV. Treaty-Making Power, p. 697.
 - V. Commerce Clause, p. 697.
 - VI. Fourth Amendment, p. 697.
 - VII. Fifth Amendment, p. 697.
 - VIII. Sixth Amendment, p. 698.
 - IX. Fourteenth Amendment.
 - (A) Due Process Clause, p. 698.
 - (B) Equal Protection Clause, p. 699.
- Taxation: II, 4; V, 1; IX, (A), 1-4; IX, (B), 1, 2.

I. In General.

1. *Presumption of Constitutionality.* Legislation dealing with subject within scope of legislative power presumed constitutional. *Blackmer v. United States*, 421.
2. *Who May Attack Statute.* Recalcitrant witness not entitled to raise question as to whether statute confines right of subpoena to Government in violation of Sixth Amendment. *Id.*
3. *Establishing Invalidity.* Claim of unconstitutionality can not be supported by mere speculation or conjecture. *Hodge Drive-It-Yourself Co. v. Cincinnati*, 335.
4. *State Action.* By unauthorized conduct of officials. *Iowa-Des Moines Bank v. Bennett*, 239.

II. Legislative Power.

1. *Citizens Resident Abroad.* Application of legislation to citizens resident in foreign country is question not of power but of construction. *Blackmer v. United States*, 421.
2. *Id. Requiring Return.* Congress has power to require return of absent citizen in public interest, and to penalize refusal. *Id.*
3. *Id.* Congress may provide for attendance of absent citizens as witnesses and prescribe penalties for disobedience. *Id.*
4. *Direct Taxes. Apportionment.* Transfer tax as applied to property of tenants by the entirety passing to survivor is not direct tax. *Phillips v. Dime Trust & S. D. Co.*, 160.

CONSTITUTIONAL LAW.—Continued.**III. Judicial Power.** See **Jurisdiction.**

Admiralty Jurisdiction. Infringement. Judicial power not infringed by authority conferred by Congress on admiralty courts to grant specific performance of arbitration agreements in maritime contracts. *Marine Transit Co. v. Dreyfus*, 263.

IV. Treaty-Making Power.

Scope of Power. State Laws. Agreements concerning rights and privileges of citizens and subjects and disposition of property of deceased aliens are within scope of power; conflicting state law must yield. *Santovincenzo v. Egan*, 30.

V. Commerce Clause.

1. *State Taxation. Burden.* Distribution of gas wholesale from interstate pipe line does not lose interstate character, subjecting it to local privilege tax, through measuring and reduction of pressure before delivery. *State Tax Comm. v. Interstate Natural Gas Co.*, 41.

2. *Foreign Corporations.* Suit against foreign railroad corporation on foreign cause of action as burden upon interstate commerce. *Denver & Rio Grande W. R. Co. v. Terte*, 284.

3. *Preference to Ports.* Provision in rate order of Interstate Commerce Commission adding allowance for ferrying, not violation of prohibition against preference between States in respect of ports. *Louisiana Public Service Comm. v. Texas & N. O. R. Co.*, 125.

VI. Fourth Amendment.

Search and Seizure. Levy on property to secure payment of penalty in criminal contempt proceeding, not within prohibition. *Blackmer v. United States*, 421.

VII. Fifth Amendment.

1. *Notice and Opportunity to be Heard. Jurisdiction.* Method provided by Act of July 3, 1926, for acquiring judicial jurisdiction *in personam* over citizen resident abroad satisfies due process clause. *Blackmer v. United States*, 421.

2. *Id. Criminal Contempt.* Presence of defendant not required where notice and opportunity to be heard was given. *Id.*

3. *Attachment. Discrimination.* Provisional remedy of seizing property of guilty defendant to secure payment of penalty in contempt proceeding valid; statute does not create unreasonable classification between defendants who have property and those who have not. *Id.*

CONSTITUTIONAL LAW.—Continued.

4. *Self-Incrimination*. Privilege must be invoked as protection against federal prosecution. *United States v. Murdock*, 141.
5. *Retrospective Laws*. Validity of retroactive provisions of Act of March 4, 1925, substituting estate of insured as payee of war risk insurance after death of beneficiary. *Singleton v. Cheek*, 493.
6. *Eminent Domain. Contracts*. Requisition and cancellation of contracts; measure of compensation; application of Act of June 15, 1917, to contracts made prior to its passage. *De Laval Steam Turbine Co. v. United States*, 61.
7. *Railroads. Regulation*. Arbitrary and unreasonable regulation of use of property violates due process; order of Interstate Commerce Commission favoring short lines in respect of compensation for car service, unjustified by findings, invalid. *Chicago, R. I. & P. Ry. Co. v. United States*, 80.

VIII. Sixth Amendment.

1. *Right to be Informed*. Notice provided by order to show cause why defaulting witness should not be punished for contempt held sufficient to inform him of character of charge. *Blackmer v. United States*, 421.
2. *Compulsory Process*. See *supra*, I, 2.

IX. Fourteenth Amendment. See *supra*, I, 4.**(A) Due Process Clause.**

1. *Taxation. Transfer Tax. Nonresident*. State of incorporation may not impose tax upon transfer by death of shares of stock held by decedent domiciled elsewhere. *First National Bank v. Maine*, 312.
2. *Id. Husband and Wife*. Wisconsin statute authorizing assessment against husband on combined incomes invalid. *Hooper v. Tax Commission*, 206.
3. *Id.* Statute held not justified as necessary to prevent frauds and evasions, nor as regulation of marriage relation. *Id.*
4. *Franchise Taxes. Railroads*. Tax based on average net earnings per mile of entire system apportioned to mileage in State held valid. *Southern Ry. Co. v. Kentucky*, 338.
5. *Regulation. Fire Insurance*. Arbitration provisions of standard policy prescribed by Minnesota statutes, providing for determination of amount of loss, valid. *Hardware Dealers Mutual Fire Ins. Co. v. Glidden Co.*, 151.

CONSTITUTIONAL LAW.—Continued.

6. *Regulation. Motor Vehicles. Use of Streets.* Ordinance requiring drive-it-yourself companies to pay license fees on vehicles and provide public liability insurance, valid. *Hodge Drive-It-Yourself Co. v. Cincinnati*, 335.

7. *Liberty. Contracts.* Liberty implies only freedom from arbitrary restraint, not immunity from reasonable regulations in public interest. *Hardware Dealers Mutual Fire Ins. Co. v. Glidden Co.*, 151.

8. *Id.* Legislation otherwise within police power not invalid because restricting freedom of contract. *Id.*

9. *Conservation. Oil and Gas.* California Oil & Gas Conservation Act, prohibiting "unreasonable waste of natural gas" in oil and gas fields, held not invalid on its face for uncertainty, so as to deprive state court of jurisdiction to determine on facts whether there was unreasonable waste in particular field; provision prescribing what shall be *prima facie* evidence of unreasonable waste valid; construed as regulating correlative rights of surface owners in same field, statute valid on its face. *Bandini Petroleum Co. v. Superior Court*, 8.

10. *Procedure. Legal Remedies.* State has choice in prescribing remedies, if reasonable and requirements as to notice are observed. *Hardware Dealers Mutual Fire Ins. Co. v. Glidden Co.*, 151.

11. *Id.* Substitution of arbitration for trial in court on issue of amount of loss under fire insurance policy sustained. *Id.*

(B) **Equal Protection Clause.** See *supra*, IX, (A), 2, 5.

1. *Taxation. Discrimination.* Plan of assessment deliberately and systematically disregarding differences in actual value of property in same class, invalid. *Cumberland Coal Co. v. Board of Revision*, 23.

2. *Id.* Intentional, systematic discrimination against national and state banks resulting from acts of taxing officials in violation of state law, forbidden; discrimination held action by State; burden of seeking increase of taxes on others to obtain equality can not be imposed on taxpayer. *Iowa-Des Moines Nat. Bank v. Bennett*, 239.

3. *Regulation. Motor Vehicles. Discrimination.* Ordinance classifying "driverless automobiles for hire" as public vehicles, requiring licenses and public liability insurance, sustained. *Hodge Drive-It-Yourself Co. v. Cincinnati*, 335.

CONSULS. See **International Law**, 3; **Treaties**, 3.

CONTEMPT. See **Constitutional Law**, II, 2, 3; VI; VII, 3; VIII, 1; **Jurisdiction**, IV, 2; **Patents for Inventions**, 3; **Witnesses**.

Locality of Act. Decree of District Court in infringement suit was binding personally throughout the United States, and disobedience was contempt. *Leman v. Krentler-Arnold Hinge Last Co.*, 448.

CONTINUANCE. See **Witnesses**, 2.

CONTRACTS. See **Admiralty**, 1, 2; **Constitutional Law**, VII, 6; IX, (A), 7, 8; **Eminent Domain**; **Insurance**, 1; **Vendor and Vendee**.

Cancellation. Compensation. Liability of Government upon contracts requisitioned and subsequently canceled; just compensation; anticipated profits not allowed; application of Act of June 15, 1917, to contracts made prior to passage. *De Laval Steam Turbine Co. v. United States*, 61.

CORPORATIONS. See **Constitutional Law**, V, 2; **Jurisdiction**, VI.

COSTS.

Fees of Expert Witnesses. Not allowable in federal courts; Rules of Decision Act inapplicable. *Henkel v. Chicago, St. P., M. & O. Ry. Co.*, 444.

COUNTERCLAIM. See **Jurisdiction**, IV, 2.

COURT OF CLAIMS. See **Admiralty**, 2; **Jurisdiction**, V, 1, 2.

COURTS. See **Bankruptcy**, 2; **Contempt**; **Costs**; **Employers' Liability Act**, 1; **Judgments**; **Jurisdiction**; **Witnesses**, 1, 2.

CRIMINAL APPEALS ACT. See **Jurisdiction**, II, (C).

CRIMINAL LAW. See **Constitutional Law**, I, 2; II, 2, 3; VI; VII, 1-4; VIII, 1, 2; **Jurisdiction**, II, (C).

1. *Ignorance of Law.* Citizen resident abroad is bound to take notice of laws here made applicable to him. *Blackmer v. United States*, 421.

2. *Narcotics Act.* Sales held separate offenses though buyer was same in both cases and no substantial interval of time elapsed; § 1 and § 2 create two distinct offenses; test of whether offenses are separate; penalty. *Blockburger v. United States*, 299.

3. *Refusing Tax Information.* When offense complete; proceedings to compel answer not prerequisite; claim of privilege against self-incrimination is matter of defense under general issue; claim must relate to federal prosecution. *United States v. Murdock*, 141.

CRIMINAL LAW—Continued.

4. *Verdict. Consistency. Validity.* Consistency in verdict on indictment in several counts charging separate offenses not required; acquittal on one count can not be pleaded as *res judicata* of other, though evidence is the same; speculation as to compromise or mistake can not affect validity. *Dunn v. United States*, 390; see also, *Borum v. United States*, 596.

5. *Procedure.* Sufficiency of indictment assumed here when question not raised below. *Dunn v. United States*, 390.

CUSTOM. See **Fire Insurance.**

DAMAGES. See **Contracts; Patents for Inventions**, 3.

DEATH. See **Executors and Administrators; Jurisdiction**, IV, 1.

DEATH TAX. See **Constitutional Law**, IX, (A), 1; **Taxation**, III; IV.

DECREES. See **Contempt.**

Original Cases. See decree in *New Jersey v. New York City*, 585.

DEMURRER. See **Jurisdiction**, II, (C).

DEPORTATION. See **Aliens**, 2.

DIRECT TAXES. See **Constitutional Law**, II, 4.

DISABILITY. See **Insurance**, 2; **Longshoremen's Act.**

DISCRIMINATION. See **Constitutional Law**, V, 3; VII, 3, 7; IX, (B), 1-3; **Interstate Commerce Acts**, 3, 8.

DIVERSITY OF CITIZENSHIP. See **Jurisdiction**, IV, 1.

DRAWINGS. See **Patents for Inventions**, 2.

DUE PROCESS. See **Constitutional Law**, VII, 1-7; IX, (A), 1-11.

EASEMENTS. See **Public Lands**, 6.

EMINENT DOMAIN. See **Constitutional Law**, VII, 6.

Contracts. Requisition. Contracts held subject to future exercise of power of eminent domain; measure of compensation; anticipated profits not allowed; Act of June 15, 1917, applies to contracts made before passage. *De Laval Steam Turbine Co. v. United States*, 61.

EMPLOYERS' LIABILITY ACT. See **Constitutional Law**, V, 2; **Jurisdiction**, VI.

1. *Construction. State Courts.* Rights and obligations of parties depend upon Act as interpreted and applied in federal courts;

EMPLOYERS' LIABILITY ACT—Continued.

state court should follow views of this Court though in conflict with those of highest state court. *Chesapeake & Ohio Ry. Co. v. Kuhn*, 44.

2. *Who Within Act*. Test of whether employee engaged in interstate commerce. *Chicago & N. W. Ry. Co. v. Bolle*, 74; *New York, N. H. & H. R. Co. v. Bezue*, 415.

3. *Id.* Employee firing stationary engine furnishing heat for depot and other structures, not within Act. *Chicago & N. W. Ry. Co. v. Bolle*, 74.

4. *Id.* Employee oiling electric motor which furnished power for hoisting coal into chute for use of locomotives in service chiefly in interstate commerce held not within Act. *Chicago & E. I. R. Co. v. Industrial Commission*, 296.

5. *Id.* *Plant Service*. Employee engaged in repair work on locomotive out of service held not within Act; that employee was engaged in "plant service" insufficient; when locomotive out of service. *New York, N. H. & H. R. Co. v. Bezue*, 415.

6. *Negligence. Sufficiency of Evidence*. Plaintiff must show causal negligence to recover. *Atchison, T. & S. F. Ry. Co. v. Saxon*, 458.

7. *Defenses. Assumption of Risk*. Guard killed while protecting train from robbers assumed risk of failure to get warning. *Missouri Pacific R. Co. v. David*, 460.

8. *Id.* *Directed Verdict*. Where undisputed evidence sustains defense of assumption of risk, directed verdict is required. *Chesapeake & Ohio Ry. Co. v. Kuhn*, 44.

EQUIPMENT. See **Interstate Commerce Acts**, 4.

EQUITY. See **Jurisdiction**, I, 2-5; **Public Lands**, 1, 2, 4, 5.

ESTOPPEL. See **Public Lands**, 4.

EVIDENCE. See **Constitutional Law**, I, 3; **Employers' Liability Act**, 6, 8; **Fire Insurance**; **Interstate Commerce Acts**, 7; **Negligence**; **Prohibition Act**.

EXECUTORS AND ADMINISTRATORS. See **Constitutional Law**, IX, (A), 1; **Jurisdiction**, IV, 1; **Taxation**, III; IV; **Treaties**, 3.

Suits by Administrator. Oklahoma statutes require suit to recover for death by wrongful act to be brought by administrator. *Mecom v. Fitzsimmons Drilling Co.*, 183.

EXPERT WITNESSES. See **Costs.**

EXTENSION. See **Interstate Commerce Acts, 5.**

FAVORED-NATION CLAUSE. See **Treaties, 3.**

FEDERAL CONTROL.

Liability for Taxes. Railroad liable for state taxes and penalties for failure to make reports during federal control period; State may enforce payment by judgment lien on properties. *Southern Ry. Co. v. Kentucky*, 338.

FEDERAL COURTS. See **Employers' Liability Act, 1; Jurisdiction.**

FEDERAL PROCEDURE. See **Jurisdiction; Procedure.**

FEES. See **Costs.**

FERRIES. See **Interstate Commerce Acts, 9, 10.**

FIRE INSURANCE. See **Constitutional Law, IX, (A), 5; Judicial Notice, 1.**

Chattel Mortgage Clause. Validity; effect of attachment of loss payable clause; evidence of custom; knowledge of agent as consent to encumbrance; effect of Ohio General Code, § 9586. *Sun Insurance Office v. Scott*, 177.

FOREIGN CORPORATIONS. See **Constitutional Law, V, 2; IX, (A), 1, 4; Jurisdiction, VI.**

FORFEITURE. See **Insurance, 2; Statutes, 5.**

1. *Tax Evasion.* R. S., § 3453. Construction and application of R. S., § 3453; "all personal property whatsoever" limited to chattels having relation to tax evasion; chattels associated with illicit possession subject to forfeiture; prosecution under Prohibition Act no bar. *United States v. Ryan*, 167.

2. *Id.* Bar fixtures and other saloon furnishings and equipment in room where tax-unpaid liquor was dispensed held subject to forfeiture under R. S., § 3453. *Id.*

FRANCHISES. See **Constitutional Law, IX, (A), 4.**

FRAUD. See **Constitutional Law, IX, (A), 3; Jurisdiction, IV, 1; Public Lands, 1, 2, 4.**

GRADE CROSSINGS. See **Interstate Commerce Acts, 7.**

HABEAS CORPUS. See **Aliens, 1.**

- HARRISON ACT.** See **Criminal Law**, 2.
- HEIRS.** See **War Risk Insurance**.
- HIGHWAYS.** See **Constitutional Law**, IX, (A), 6; **Judicial Notice**, 3; **Public Lands**, 6.
Abandonment. Burden of proof; presumption of continued existence of highway. *Central Pacific Ry. Co. v. Alameda County*, 463.
- HOCH-SMITH RESOLUTION.** See **Interstate Commerce Acts**, 2.
- HUSBAND AND WIFE.** See **Constitutional Law**, IX, (A), 2, 3.
- ILLINOIS.** See **Jurisdiction**, I, 2.
- IMMIGRATION.** See **Aliens**, 1, 2.
- INDICTMENT.** See **Criminal Law**, 4, 5.
- INFRINGEMENT.** See **Contempt**; **Jurisdiction**, IV, 2; **Patents for Inventions**, 3.
- INJUNCTION.** See **Anti-Trust Acts**; **Interstate Commerce Acts**, 5; **Jurisdiction**, I, 2; **Patents for Inventions**, 3; **Shipping**, 1.
- INSURANCE.** See **Constitutional Law**, IX, (A), 5, 6; **Fire Insurance**; **Judicial Notice**, 1; **War Risk Insurance**.
1. *Contracts.* Terms construed in their plain, ordinary and popular sense. *Bergholm v. Peoria Life Ins. Co.*, 489.
2. *Premiums. Disability Clause.* Forfeiture for nonpayment; provision requiring proof of disability as condition precedent to waiver of premiums held unambiguous. *Id.*
- INTEREST.** See **Claims**.
- INTERIOR, SECRETARY OF.** See **Claims**.
- INTERNAL REVENUE.** See **Forfeiture**, 1, 2; **Taxation**.
- INTERNATIONAL LAW.** See **Citizenship**; **Constitutional Law**, II, 1-3; IV; VII, 1; **Decrees**; **Treaties**.
1. *Citizens Resident Abroad.* Sovereign has power to require return, and to penalize refusal. *Blackmer v. United States*, 421.
2. *Id.* Exercise of authority over involves questions of municipal law, not international law. *Id.*
3. *Id. Subpœna.* Service of subpœna by consul does not invade rights of foreign government, and need not be sanctioned by treaty. *Id.*

INTERSTATE COMMERCE ACTS. See **Anti-Trust Acts**; **Constitutional Law**, V, 1-3; **Employers' Liability Act**; **Judicial Notice**, 2.

1. *Commission Orders. Formality.* Retroactive order changing divisions of joint rates established by agreement of carriers held void; effect of subsequent order. *United States v. Baltimore & Ohio R. Co.*, 195.

2. *Investigation of Rates. Rehearing.* Where changed economic level makes record before Commission irresponsive, rehearing should be allowed; that hearing may be long does not justify denial; effect of Hoch-Smith Resolution. *Atchison, T. & S. F. Ry. Co. v. United States*, 248.

3. *Car Hire Settlements.* Power of Commission; classification of short lines for purpose of reporting per diem accruals and as to reclaim allowances, valid; order favoring short lines in respect of compensation for car service, unjustified by findings, invalid. *Chicago, R. I. & P. Ry. Co. v. United States*, 80.

4. *Equipment. Obligation to Furnish.* Applies to case of coal loaded at mines; § 1 (12) relates to subject of car distribution, not to question of compensation for use of cars by non-owning railroads. *Id.*

5. *Unauthorized Extension. Injunction.* When complainant is "party in interest" entitled under Transportation Act, § 402, par. 20, to enjoin construction. *Western Pacific Calif. R. Co. v. Southern Pacific Co.*, 47.

6. *Acquisition of Control. Conditions. Connecting Carriers. Through Routes.* Order canceling restrictive schedules as in violation of conditions of lease sustained; meaning of "connecting lines"; § 15 (4) does not limit power of Commission to approve new combinations of carriers. *Atlantic Coast Line R. Co. v. United States*, 288.

7. *Abandonment. Convenience and Necessity.* Power of Commission where lines lie wholly within State; cost of removal of grade crossings, required by State, may be considered; order permitting abandonment of branch line held within power of Commission and supported by evidence. *Transit Commission v. United States*, 360.

8. *Intrastate Rates. Discrimination.* Order requiring increase to correspond with interstate rates fixed by Commission valid. *Louisiana Public Service Comm. v. Texas & N. O. R. Co.*, 125.

9. *Rates. Ferry Service.* Provision in rate order adding allowance for ferrying was valid. *Id.*

INTERSTATE COMMERCE ACTS—Continued.

10. *Id.* Annulment of rate order not required by failure of Commission to ascertain separately cost of ferry service. *Id.*

11. *Rates Fixed by Commission. Right of Carrier to Collect. Reparations.* Award with respect to shipments to which rates approved or prescribed by the Commission applied, invalid; authority of Commission in respect of fixing maximum, or maximum and minimum rates. *Arizona Grocery Co. v. Atchison, T. & S. F. Ry. Co.*, 370.

INTERSTATE COMMERCE COMMISSION. See **Interstate Commerce Acts.**

INTOXICATING LIQUORS. See **Forfeiture**, 1, 2; **Prohibition Act.**

INTRASTATE COMMERCE. See **Interstate Commerce Acts**, 7, 8.

INVENTION. See **Patents for Inventions.**

JUDGMENTS. See **Contempt; Jurisdiction**, II, (D), 2; III, 2.

Setting Aside. District Court lacks power to set aside judgment after expiration of term. *Realty Acceptance Corp. v. Montgomery*, 547.

JUDICIAL NOTICE.

1. *Basis of Legislation.* Judicial notice of considerations justifying legislature in requiring summary method of determining amount of loss under policies of fire insurance. *Hardware Dealers Mutual Fire Ins. Co. v. Glidden Co.*, 151.

2. *Economic Depression.* Judicial notice of depression affecting railroads. *Atchison, T. & S. F. Ry. Co. v. United States*, 248.

3. *Highways. Deviations. Public Lands.* Judicial notice that on unpaved roads line of travel is subject to occasional deviations; that prior to 1866 numerous highways had been laid out by local authority on public lands, requiring conclusion that federal government acquiesced. *Central Pacific Ry. Co. v. Alameda County*, 463.

JUDICIARY. See **Constitutional Law**, III; **Courts; Jurisdiction.**

JURISDICTION. See **Admiralty**, 1, 2; **Arbitration; Contempt; Patents for Inventions**, 3; **Procedure; Shipping**, 1, 2; **Witnesses**, 1.

I. In General, p. 708.

JURISDICTION—Continued.

- II. Jurisdiction of this Court.
 - (A) In General, p. 708.
 - (B) Over Circuit Court of Appeals, p. 708.
 - (C) Over District Courts, p. 708.
 - (D) Over State Courts, p. 708.
- III. Jurisdiction of Circuit Courts of Appeals, p. 709.
- IV. Jurisdiction of District Courts, p. 709.
- V. Jurisdiction of Court of Claims, p. 709.
- VI. Jurisdiction of State Courts, p. 710.

References to particular subjects under this title:

- Adequate Remedy, I, 2-5.
- Administrators, IV, 1.
- Appeal, II, (B), 1.
- Attachment, VI.
- Certiorari, II, (B), 2; II, (D), 4.
- Collateral Attack, IV, 1.
- Contempt, IV, 2.
- Court of Claims, V, 1, 2.
- Criminal Appeals, II, (C).
- Diversity of Citizenship, IV, 1.
- Employers' Liability Act, VI.
- Equity, I, 2-5.
- Federal Question, I, 1.
- Finality of Judgment, II, (D), 2; III, 3.
- Foreign Corporations, VI.
- Fraud, IV, 2.
- Injunction, IV, 2.
- Intermediate Court, II, (D), 4.
- Multiplicity of Suits, I, 4.
- New Trial, III, 2.
- Notice, IV, 2.
- Patents for Inventions, IV, 2.
- Prohibition, Writ, II, (D), 1.
- Remand, III, 2, 3.
- Removal, IV, 1.
- Scope of Review, II, (A); II, (D), 1; III, 2.
- State Remedies, I, 5.
- Treaties, II, (D), 3.
- Venue, VI.
- Witnesses, VI.

JURISDICTION.—Continued.**I. In General.**

1. *Federal Question.* Presentation in state court on petition for reargument; adequacy. *Cumberland Coal Co. v. Board of Revision*, 23.
2. *Equity. Adequate Remedy at Law.* Jurisdiction of federal courts to enjoin collection of state tax; adequate legal remedy afforded by laws of Mississippi and Illinois. *Matthews v. Rodgers*, 521; *Stratton v. St. Louis S. W. Ry. Co.*, 530.
3. *Id. Id.* In determining what is legal remedy and its adequacy, federal courts are guided by their own rules, not by practice in state courts. *Stratton v. St. Louis S. W. Ry. Co.*, 530.
4. *Id. Multiplicity of Suits.* Rule not applicable where issues not necessarily identical. *Matthews v. Rodgers*, 521.
5. *Id. Remedies.* Jurisdiction of federal courts can not be enlarged by state legislation creating new equitable remedies in state courts. *Matthews v. Rodgers*, 521; *Stratton v. St. Louis S. W. Ry. Co.*, 530.

II. Jurisdiction of this Court.**(A) In General.**

Scope of Review. Questions not raised in courts below not open here. *Van Huffel v. Harkelrode*, 225.

(B) Over Circuit Courts of Appeals.

1. *Appeal.* Limited to decisions against validity of state statutes on federal grounds. *Public Service Comm. v. Batesville Telephone Co.*, 6.
2. *Certiorari.* Decision that policy of State can not be changed by contract of parties based on compensation statute of another State held not against validity of statute and reviewable by certiorari, not appeal. *Bradford Electric Light Co. v. Clapper*, 221.

(C) Over District Courts.

Criminal Appeals. Judgment overruling demurrer to special plea to indictment, barring further prosecution, reviewable here. *United States v. Murdock*, 141.

(D) Over State Courts.

1. *Scope of Review.* On appeal from judgment denying writ of prohibition to restrain other state court from exercising jurisdic-

JURISDICTION.—Continued.

tion in injunction suit under statute alleged to be unconstitutional. *Bandini Petroleum Co. v. Superior Court*, 8.

2. *Finality of Judgment.* Judgment of state court finally disposing of proceeding for writ of prohibition held final judgment under Jud. Code, § 237 (a). *Id.*

3. *Treaties.* Decision of state court construing treaty reviewable here. *Santovincenzo v. Egan*, 30.

4. *Certiorari. Intermediate Court.* Where state supreme court denies review, writ properly directed to intermediate court. *Chesapeake & Ohio Ry. Co. v. Kuhn*, 44.

III. Jurisdiction of Circuit Courts of Appeals.

1. *Nature of Jurisdiction.* Court has no original jurisdiction, and appellate jurisdiction is statutory. *Realty Acceptance Corp. v. Montgomery*, 547.

2. *Power to Remand.* Where no error found upon record, R. S., § 701 does not authorize court to reverse judgment of District Court and remand for hearing of new evidence after expiration of term. *Id.*

3. *Id.* Where court rescinds affirmance of judgment of district court and dismisses appeal, action is final; and it is without power thereafter to remand. *Id.*

IV. Jurisdiction of District Courts.

1. *Diversity of Citizenship. Removal. Administrators.* Citizenship of administrator as determinative of federal jurisdiction in suit to recover for death; effect of whether suit is for benefit of named beneficiaries rather than estate; collateral attack on appointment; removal of case from state court as affected by collusion to prevent it. *Mecom v. Fitzsimmons Drilling Co.*, 183.

2. *Infringement of Patent. Injunction. Contempt.* Decree binds party personally throughout United States, and disobedience outside of the district is contempt; contempt proceeding is part of main cause, and service of process unnecessary; actual notice sufficient. *Leman v. Krentler-Arnold Hinge Last Co.*, 448.

V. Jurisdiction of Court of Claims.

1. *Nature of Jurisdiction.* Claimant has burden of alleging and proving cause of action within jurisdiction. *Matson Navigation Co. v. United States*, 352.

2. *Suit Pending in Another Court.* Jud. Code, § 154, not a bar to suit where other suit is against United States, not agent. *Matson Navigation Co. v. United States*, 352.

JURISDICTION.—Continued.**VI. Jurisdiction of State Courts.**

Venue. Employers' Liability Act. When foreign railroad corporation subject to suit on foreign cause of action; jurisdiction as affected by naming of codefendant, attachment of property, and availability of witnesses. *Denver & R. G. W. R. Co. v. Terte*, 284.

LEASE. See **Interstate Commerce Acts**, 6.

LEGISLATIVE HISTORY. See **Statutes**, 3.

LENT SERVANT DOCTRINE. See **Master and Servant**.

LEVY. See **Attachment**.

LIBERTY. See **Constitutional Law**, IX, (A), 7, 8.

LICENSES. See **Constitutional Law**, IX, (A), 6; IX, (B), 3.

LIENS. See **Bankruptcy**, 1-3; **Public Lands**, 2.

LIMITATIONS. See **Aliens**, 2; **Public Lands**, 5; **Taxation**, II, 7, 8.

LONGSHOREMEN'S ACT.

Construction. Compensation. Act construed liberally and so as to avoid incongruous or harsh results; computation of compensation where injury results in temporary total disability and permanent partial disability. *Baltimore & Phila. Steamboat Co. v. Norton*, 408.

LOSS-PAYABLE CLAUSE. See **Fire Insurance**.

MAILS. See **Master and Servant**.

MANDATE. See **Procedure**, 4.

MARITIME LAW. See **Admiralty**.

MARRIAGE. See **Constitutional Law**, IX, (A), 2, 3.

MASTER AND SERVANT. See **Employers' Liability Act**.

Lent Servant Doctrine. Railroad companies not liable for negligence of servant in their general employ but engaged at the time in loading mail into car under direction of United States postal transfer clerk. *Denton v. Yazoo & M. V. R. Co.*, 305.

MERCHANT MARINE ACT. See **Admiralty**, 2.

MINERAL LANDS. See **Public Lands**, 3, 4.

MINNESOTA. See **Constitutional Law**, IX, (A), 5.

- MISSISSIPPI.** See Jurisdiction, I, 2.
- MISTAKE.** See Criminal Law, 4.
- MONOPOLY.** See Anti-Trust Acts.
- MORTGAGES.** See Bankruptcy, 3; Fire Insurance, Public Lands, 2.
- MOTOR VEHICLES.** See Constitutional Law, IX, (A), 6; IX, (B), 3.
- MULTIPLICITY OF SUITS.** See Jurisdiction, I, 4.
- NATURAL GAS.** See Constitutional Law, IX, (A), 9.
- NARCOTICS ACT.** See Criminal Law, 2.
- NATIONAL BANKS.** See Banks and Banking.
- NAVIGABLE WATERS.** See Admiralty, 1.
- NEGLIGENCE.** See Employers' Liability Act, 6, 8; Master and Servant.
Sufficiency of Evidence. Directed Verdict. See *Southern Ry. Co. v. Walters*, 190.
- NEW TRIAL.** See Judgments; Jurisdiction, III, 2.
- NON-RESIDENTS.** See Citizenship, 1, 2; Constitutional Law, II, 1-3.
- NOTICE.** See Constitutional Law, VII, 1, 2; VIII, 1; IX, (A), 10; Criminal Law, 1; Fire Insurance; Jurisdiction, IV, 2; Patents for Inventions, 3; Public Lands, 1.
- NUISANCE.** See Prohibition Act.
- OHIO.** See Fire Insurance.
- OIL AND GAS.** See Constitutional Law, IX, (A), 9.
- OKLAHOMA.** See Executors and Administrators.
- PARTIES.** See Executors and Administrators; Interstate Commerce Acts, 5; Jurisdiction, IV, 1; VI.
- PARTY IN INTEREST.** See Interstate Commerce Acts, 5.
- PATENTS FOR INVENTIONS.** See Contempt; Jurisdiction, IV, 2.
1. *Validity.* No. 1,195,923 (Claims 1 and 5), for water-softening apparatus, void. *Permutit Co. v. Graver Corp.*, 52.

PATENTS FOR INVENTIONS—Continued.

2. *Description. Claim. Drawings.* Patent which fails to describe and claim invention is void; use of drawings. *Id.*

3. *Infringement. Injunction. Contempt. Damages.* Decree of District Court binds infringer personally throughout United States; disobedience, though outside district, is contempt; contempt proceeding is part of main cause, and service of process is unnecessary; actual notice sufficient; allowance of profits; recovery of profits in contempt proceeding. *Leman v. Krentler-Arnold Hinge Last Co.*, 448.

PENALTIES. See **Constitutional Law**, VI; VII, 3; **Criminal Law**, 2; **Federal Control**; **Forfeiture**.

PIPE-LINE COMPANIES. See **Constitutional Law**, V, 1.

POLICE POWER. See **Constitutional Law**, IX, (A), 5-11; IX, (B), 3.

PORTS. See **Constitutional Law**, V, 3.

PREMIUMS. See **Insurance**, 2; **Taxation**, II, 2, 3.

PRESUMPTIONS. See **Constitutional Law**, I, 1; **Highways**.

PRINCIPAL AND AGENT. See **Fire Insurance**.

PRIORITY. See **Bankruptcy**, 3.

PRIVILEGE. See **Constitutional Law**, VII, 4; **Criminal Law**, 3.

PROCEDURE. See **Admiralty**, 2; **Constitutional Law**, VII, 1, 2; IX, (A), 10, 11; **Criminal Law**, 5; **Jurisdiction**.

1. *Want of Jurisdiction.* May be considered and appropriate judgment given at any stage of proceedings, here or below. *Matson Navigation Co. v. United States*, 352.

2. *Objection to Jurisdiction.* Held properly raised by motion to dismiss, and preserved by assignments of error. *Matthews v. Rodgers*, 521.

3. *Certiorari.* Writ held properly directed to state supreme court; transcript of record in that court sufficient; Rule 43. *Van Huffel v. Harkelrode*, 225.

4. *Mandate.* Retrial of remanded franchise tax case on amended petition claiming same amounts but on different and valid computation held not precluded by former decision and mandate. *Southern Ry. Co. v. Kentucky*, 338.

PROCESS. See Attachment; International Law, 3; Jurisdiction, II, (D), 4; IV, 2; Patents for Inventions, 3; Procedure, 3.

PROFITS. See Patents for Inventions, 3.

PROHIBITION ACT. See Forfeiture.

Nuisance. Evidence held to support verdict. *Dunn v. United States*, 390.

PROHIBITION, WRIT OF. See Jurisdiction, II, (D), 1.

Nature of Proceeding. *Bandini Petroleum Co. v. Superior Court*, 8.

PROXIMATE CAUSE. See Negligence.

PUBLIC LANDS. See Judicial Notice, 3.

1. *Certification. Fraud.* Participant in fraud or purchaser with notice can not acquire rights adverse to United States by subsequent grant from State. *Utah v. United States*, 534.

2. *Id.* Mortgage and tax liens of State held subordinate to equitable rights of United States, and cancelable in suit by United States to which State is a party. *Id.*

3. *Mineral Character.* State could not raise question since it had relinquished rights to claimant as to whom question was *res judicata*. *Id.*

4. *Estoppel.* Statements made to adverse claimant by special assistant to the Attorney General can not estop United States from asserting rights in mineral land of which it has been defrauded. *Id.*

5. *Limitations. Cancellation of Patent.* Six year limitation not applicable where relief granted United States without disturbing its conveyance. *Id.*

6. *Railroad Grants. Easements.* Grant of right of way to railroad held subject to easement of existing state highway. *Central Pacific Ry. Co. v. Alameda County*, 463.

PUBLIC OFFICERS. See Public Lands, 4.

PUBLIC UTILITIES. See Constitutional Law, V, 1.

RAILROADS. See Federal Control; Interstate Commerce Acts; Jurisdiction, VI; Master and Servant; Public Lands, 6.

RATES. See Interstate Commerce Acts, 8-11.

RECLAIM ALLOWANCES. See Interstate Commerce Acts, 3.

- RECORDATION.** See Bankruptcy, 3.
- RE-ENACTMENT.** See Statutes, 7, 8.
- RE-ENTRY.** See Aliens, 1.
- REHEARING.** See Interstate Commerce Acts, 2; Jurisdiction, III, 2.
- REMOVAL.** See Jurisdiction, IV, 1.
- REPARATIONS.** See Interstate Commerce Acts, 11.
- REQUISITION.** See Admiralty, 2; Eminent Domain; Contracts.
- RES JUDICATA.** See Criminal Law, 4; Judgments; Procedure, 4; Public Lands, 3; Shipping, 2.
- RETROSPECTIVE LAWS.** See Constitutional Law, VII, 5, 6.
- REVENUE LAWS.** See Forfeiture, 1, 2; Taxation.
- RULES OF DECISION ACT.** See Costs.
- SALES.** See Criminal Law, 2; Vendor and Vendee.
- SEARCH AND SEIZURE.** See Constitutional Law, VI; VII, 3.
- SEIZURE.** See Attachment.
- SELF-INCRIMINATION.** See Constitutional Law, VII, 4; Criminal Law, 3.
- SEPARATE OFFENSES.** See Criminal Law, 2.
- SEPARATION OF POWERS.** See Constitutional Law, III.
- SERVICE OF PROCESS.** See Attachment; Jurisdiction, II, (D), 4; IV, 2; Patents for Inventions, 3.
- SHIPPING.**
1. *Shipping Act. Jurisdiction of Board.* Case presented by steamship company in bill for injunction against competitors, alleging violation of antitrust laws, held remediable under Shipping Act, and within exclusive preliminary jurisdiction of Shipping Board. *U. S. Navigation Co. v. Cunard S. S. Co.*, 474.
 2. *Id.* Ordinary primary jurisdiction of Board not superseded by earlier adjudication in respect of alleged similar agreement. *Id.*
- SHIPPING BOARD.** See Admiralty, 2; Anti-Trust Acts; Shipping.
- SHORT LINE RAILROADS.** See Interstate Commerce Acts, 3.
- SPECIFIC PERFORMANCE.** See Constitutional Law, III.

STATE. See **Constitutional Law**; **Taxation**.

Unauthorized official acts may amount to State action. *Iowa-Des Moines Bank v. Bennett*, 239.

STATUTES. See **Constitutional Law**; **Employers' Liability Act**, 1; **Forfeiture**, 1; **Judicial Notice**, 1; **Longshoremen's Act**; **Taxation**, I, 1, 2; **Treaties**, 1, 2.

1. *Construction.* Words to be interpreted in their usual everyday meaning. *Old Colony R. Co. v. Commissioner*, 552.

2. *Id.* Words which are unambiguous may not be added to or altered. *Matson Navigation Co. v. United States*, 352.

3. *Id. Legislative History.* Resort to legislative history as aid not permitted where meaning of statute clear. *Wilbur v. U. S. ex rel. Vindicator Mining Co.*, 231.

4. *Id. Absurdities.* Literal application leading to absurd consequences to be avoided. *United States v. Ryan*, 167.

5. *Id. Forfeitures.* Statutes to prevent fraud on revenue are construed less narrowly than penal and other statutes involving forfeitures. *Id.*

6. *Id. Lower Courts.* Construction given by lower federal courts for sixty years is persuasive as to meaning. *Id.*

7. *Id. Re-enactment.* Congress deemed to have adopted interpretation given statute by courts previous to adoption in Revised Statutes without substantial change. *Id.*

8. *Id. Id.* Repeated re-enactment without substantial change implies legislative approval of administrative construction. *Old Colony R. Co. v. Commissioner*, 552.

STEAMSHIP COMPANIES. See **Shipping**.

SUBPENAS. See **Attachment**; **Constitutional Law**, I, 2; VII, 1; **International Law**, 3; **Witnesses**, 1, 2.

SUBROGATION. See **Sureties**, 1.

SUITS IN ADMIRALTY ACT. See **Admiralty**, 2.

SURETIES.

1. *Liability. Variation of Risk.* Agreement of obligee depriving surety of right of subrogation released latter from liability; surety did not have burden of proving affirmatively that risk was increased. *American Surety Co. v. Greek Catholic Union*, 563.

2. *Id. Cause of Loss.* Surety not liable where cause of loss was not one of specified events on which payment was conditioned. *Id.*

TAXATION. See **Banks and Banking**; **Constitutional Law**, II, 4; V, 1; IX, (A), 1-4; IX, (B), 1, 2; **Criminal Law**, 3; **Federal Control**; **Forfeiture**, 1, 2.

- I. In General, p. 716.
- II. Income Tax, p. 716.
- III. Estate Tax, p. 717.
- IV. State Taxation, p. 717.

I. In General.

1. *Construction of Tax Statutes.* Words interpreted in ordinary meaning; where ambiguous, construction favorable to taxpayer adopted. *Old Colony R. Co. v. Commissioner*, 552.
2. *Id.* Tax laws interpreted liberally in favor of taxpayer; words defining things to be taxed may not be extended beyond clear import; doubts resolved against Government. *Miller v. Standard Nut Margarine Co.*, 498.
3. *Assessment. Revenue Acts.* Rules of accounting enforced upon carrier by Interstate Commerce Commission held irrelevant in determining income tax. *Old Colony R. Co. v. Commissioner*, 552.
4. *Recovery of Payment.* Taxpayer has burden of proving illegality of tax already paid. *Phillips v. Dime Trust & S. D. Co.*, 160.
5. *Suit to Restrain Collection. Oleomargarine Tax.* Special and extraordinary situation bringing case within some acknowledged head of equity renders R. S. § 3224 inapplicable; injunction proper remedy. *Miller v. Standard Nut Margarine Co.*, 498.

II. Income Tax.

1. *What Constitutes Income.* Where corporation acquires its own bonds for less than issuing price, difference is income. *United States v. Kirby Lumber Co.*, 1.
2. *Id. Bond Premiums.* Amount of premium is income; not taxable where received prior to Sixteenth Amendment. *Old Colony R. Co. v. Commissioner*, 552.
3. *Deductions. Interest.* That bonds were issued at premium does not reduce interest deductible; interest means amount specified in contract, not "effective rate." *Id.*
4. *Id. Obsolescence.* Buildings erected for war purposes. *U. S. Cartridge Co. v. United States*, 511.
5. *Inventories. Materials for Government Contracts.* Market value at close of taxable year, not excess realized under settlements in later years, taken in determining tax for 1918. *Id.*

TAXATION.—Continued.

6. *Returns. Affiliated Corporations.* Purpose of § 240 of Act of 1918; basis of affiliation; legally enforceable control of stock required. *Handy & Harman v. Burnet*, 136.

7. *Claim for Refund. Reaudit.* Commissioner may reaudit return and reject claim though additional assessment be barred by limitations. *Lewis v. Reynolds*, 281.

8. *Id. Limitations.* Where returns and payments mistakenly made for calendar instead of fiscal years; to what period overpayment attributable; when limitation begins to run. *American Hide & L. Co. v. United States*, 343.

III. Estate Tax.

Tenancies by the Entirety. Application of 1924 Act to tenancies created, and bank accounts opened, previously. *Phillips v. Dime Trust & S. D. Co.*, 160.

IV. State Taxation.

Mobilia Sequuntur Personam. State can not tax transfer by death of shares in local corporation owned by nonresident decedent. *First National Bank v. Maine*, 312.

TENANCIES BY THE ENTIRETY. See **Constitutional Law**, II, 4; **Taxation**, III.

TITLE. See **Vendor and Vendee**.

TRANSFER TAX. See **Constitutional Law**, II, 4; IX, (A), 1; **Taxation**, III; IV.

TRANSPORTATION ACT. See **Interstate Commerce Acts**.

TREATIES. See **Constitutional Law**, IV; **International Law**, 3; **Jurisdiction**, II, (D), 3.

1. *Interpretation.* Words are interpreted in their ordinary meaning as understood in law of nations. *Santovincenzo v. Egan*, 30.

2. *State Laws.* Conflicting state law must yield to treaty. *Id.*

3. *Consuls. Rights and Privileges. Property of Deceased Aliens.* Consular Convention of 1878 with Italy, by virtue of favored-nation clause and Treaty of 1856 with Persia, required that property of deceased Italian national be delivered to consul. *Id.*

UNITED STATES. See **Contracts**.

VENDOR AND VENDEE.

Contracts. Passing Title. Contract to sell land at certain price per acre payable in yearly instalments passes equitable title, vendor retaining legal title as security for unpaid balance. *Utah v. United States*, 534.

VENUE. See **Jurisdiction**, VI.

VERDICT. See **Criminal Law**, 4; **Employers' Liability Act**, 8; **Negligence**; **Prohibition Act**.

VETERANS. See **War Risk Insurance**.

VISA. See **Aliens**, 1.

WAIVER. See **Insurance**, 2.

WAR MINERALS RELIEF ACT. See **Claims**.

WAR RISK INSURANCE. See **Constitutional Law**, VII, 5.

Payment. Where insured and beneficiary die successively and intestate; determination of heirs. *Singleton v. Cheek*, 493.

WISCONSIN. See **Constitutional Law**, IX, (A), 2.

WITNESSES. See **Attachment**; **Citizenship**, 2; **Constitutional Law**, I, 1; II, 3; VIII, 1, 2; **Costs**; **Jurisdiction**, VI.

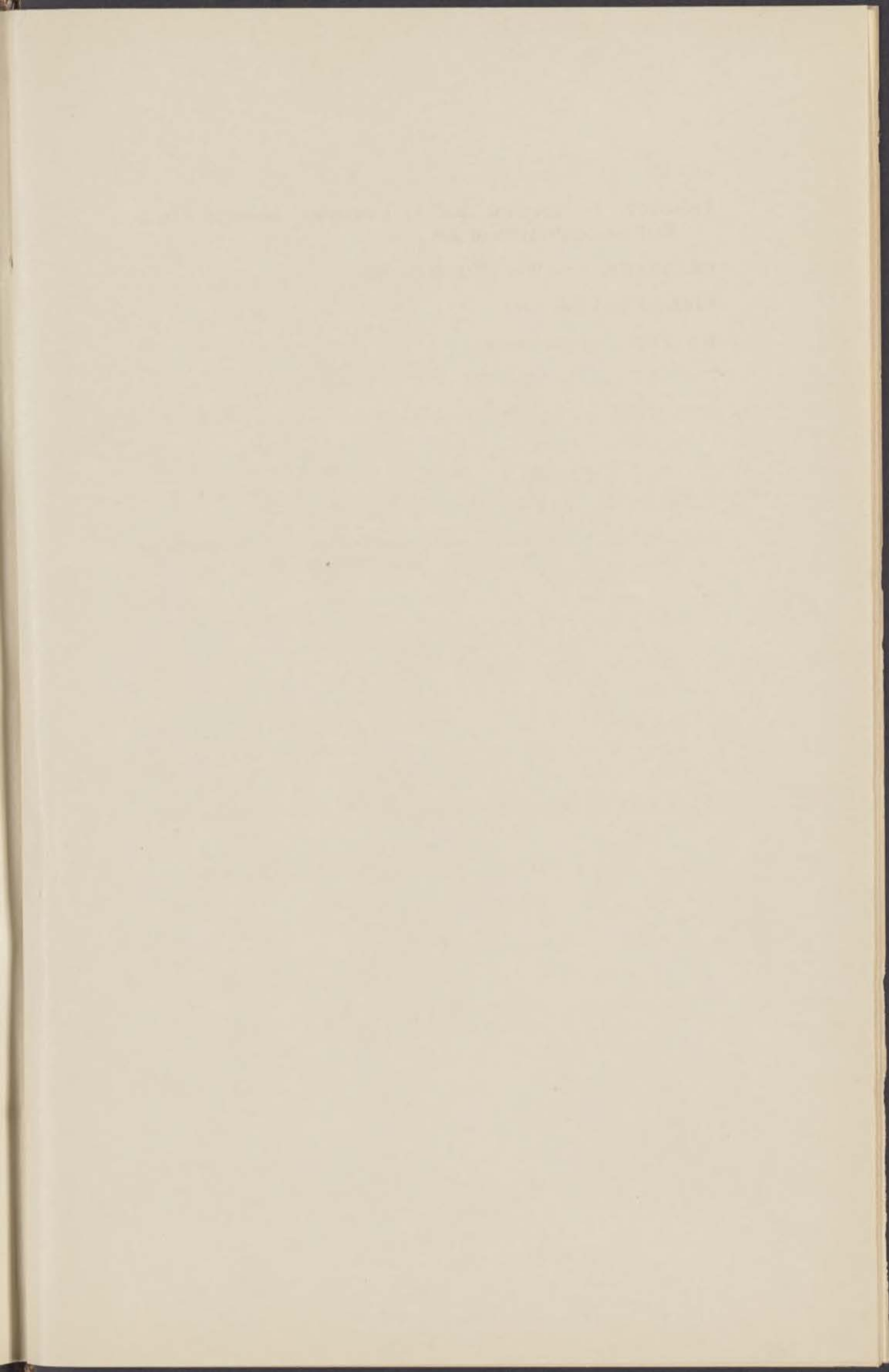
1. *Subpœna. Validity.* Sufficiency of showing to give jurisdiction to issue; question whether showing was otherwise sufficient can not be raised in proceeding to punish disobedience; subpœna need not be identified with statute authorizing it. *Blackmer v. United States*, 421.

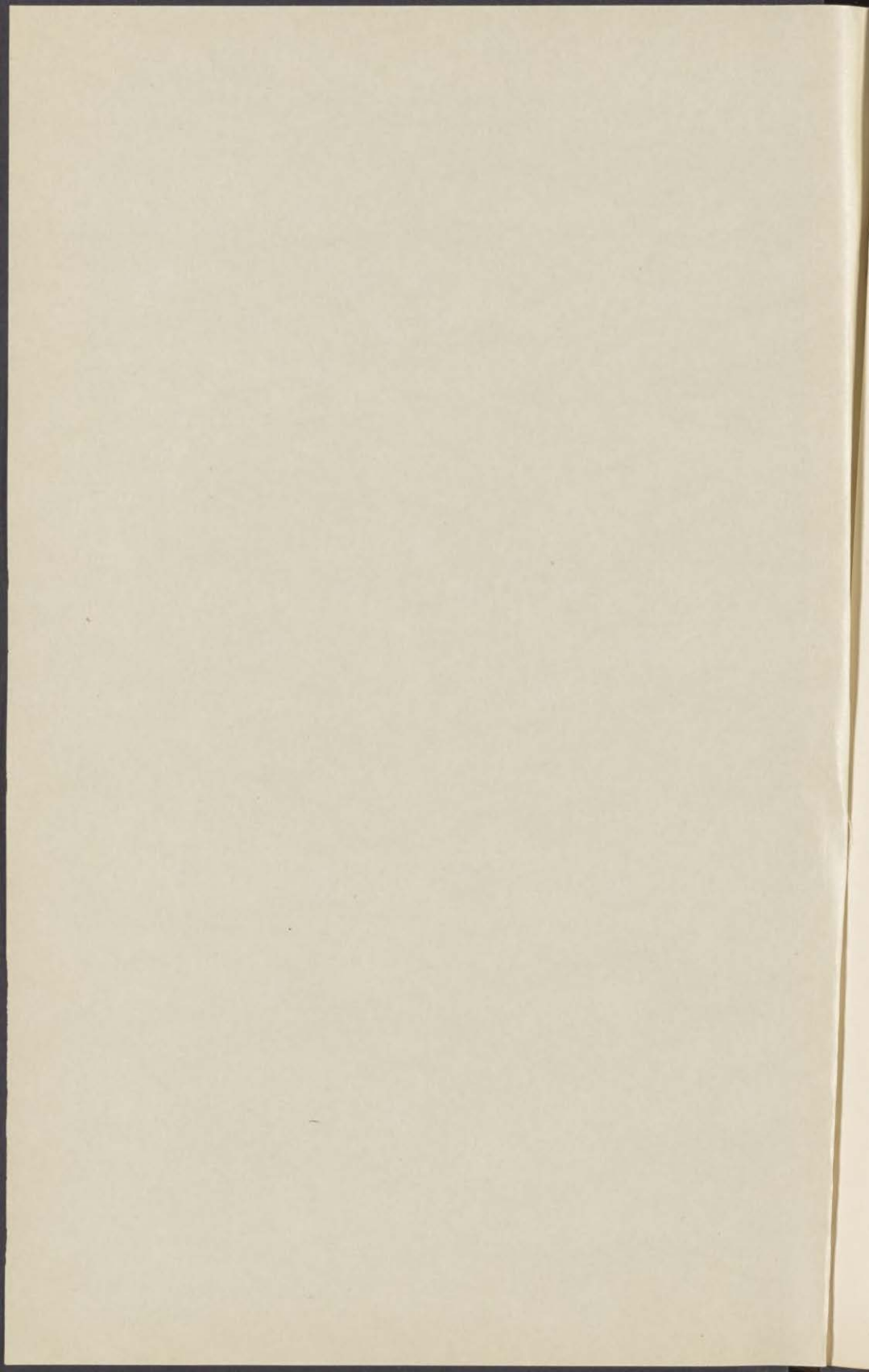
2. *Subpœna. Appearance. Continuance.* Failure of witness to appear not excused by fact that case was continued until later day; duty is to remain in attendance until excused. *Id.*

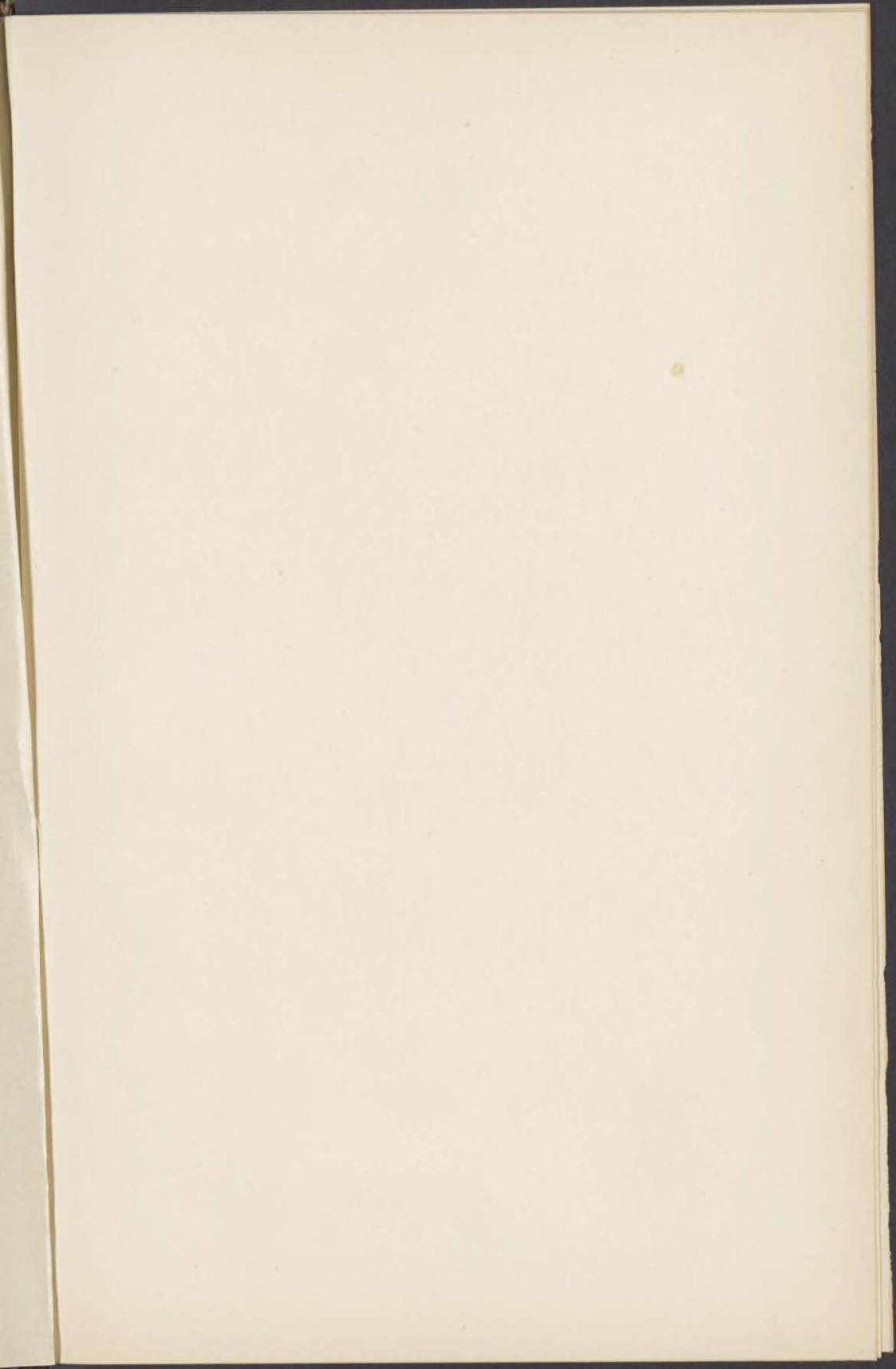
WORKMEN'S COMPENSATION ACTS. See **Longshoremen's Act**.

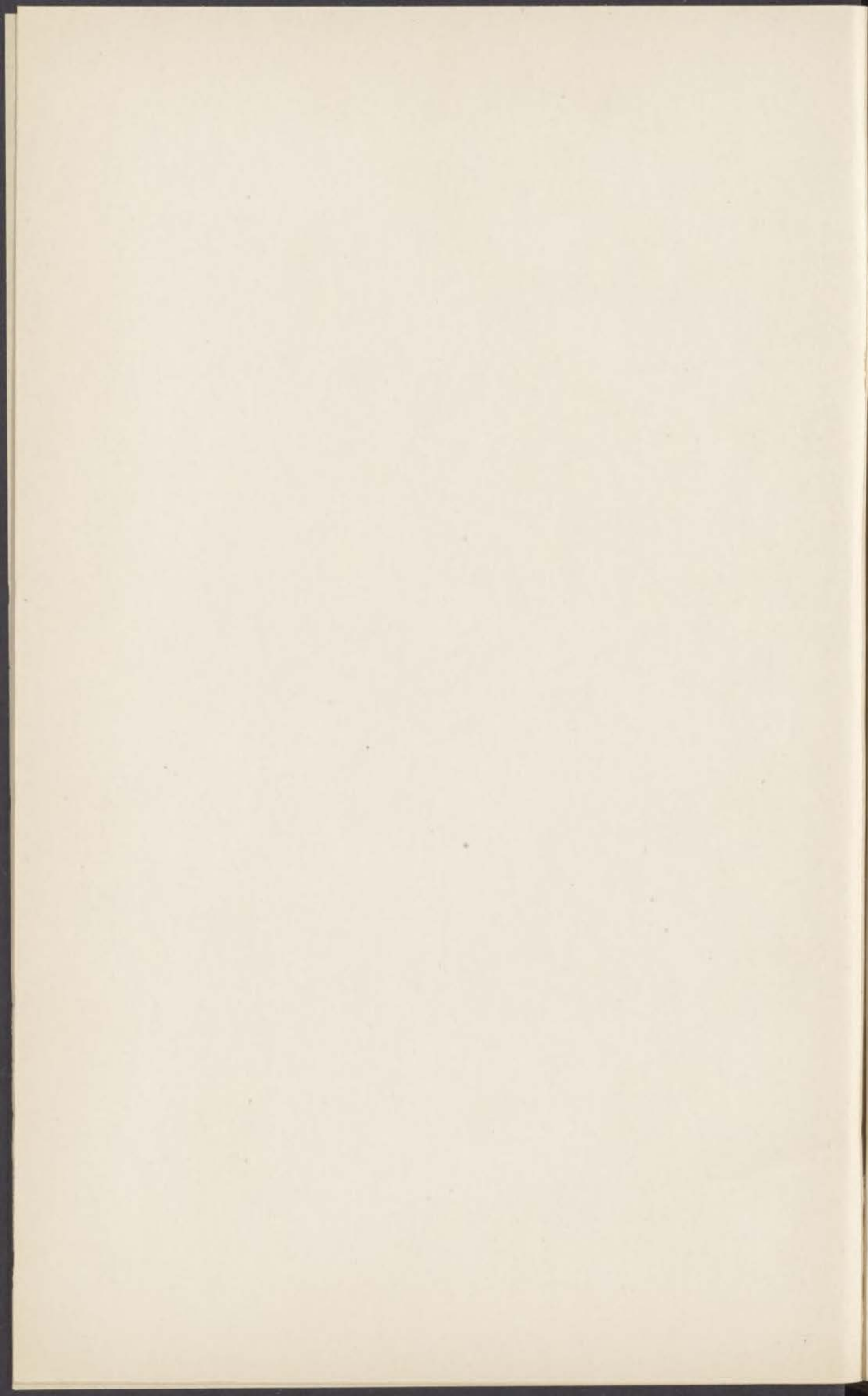
WORLD WAR VETERANS ACT. See **War Risk Insurance**.

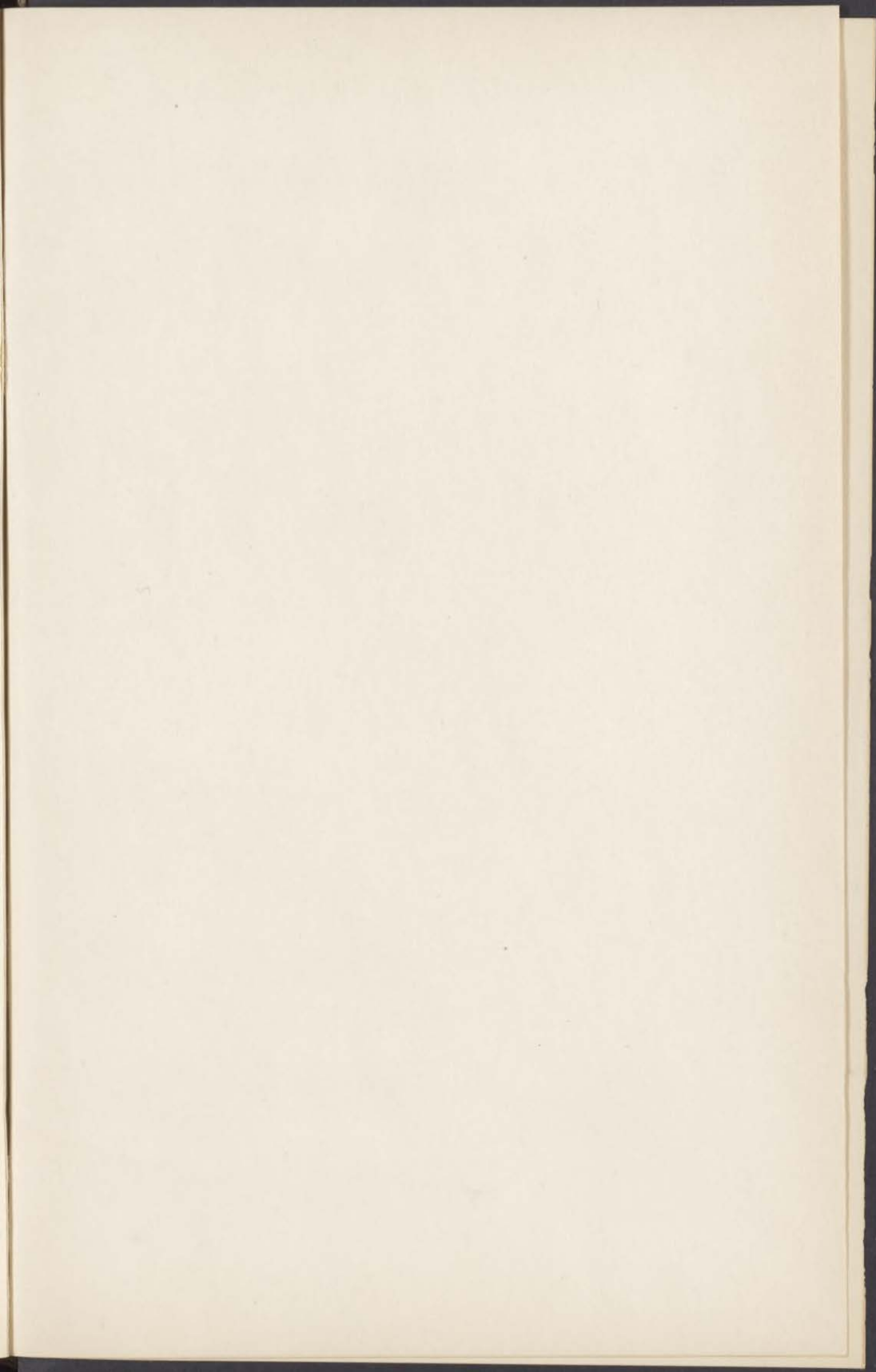


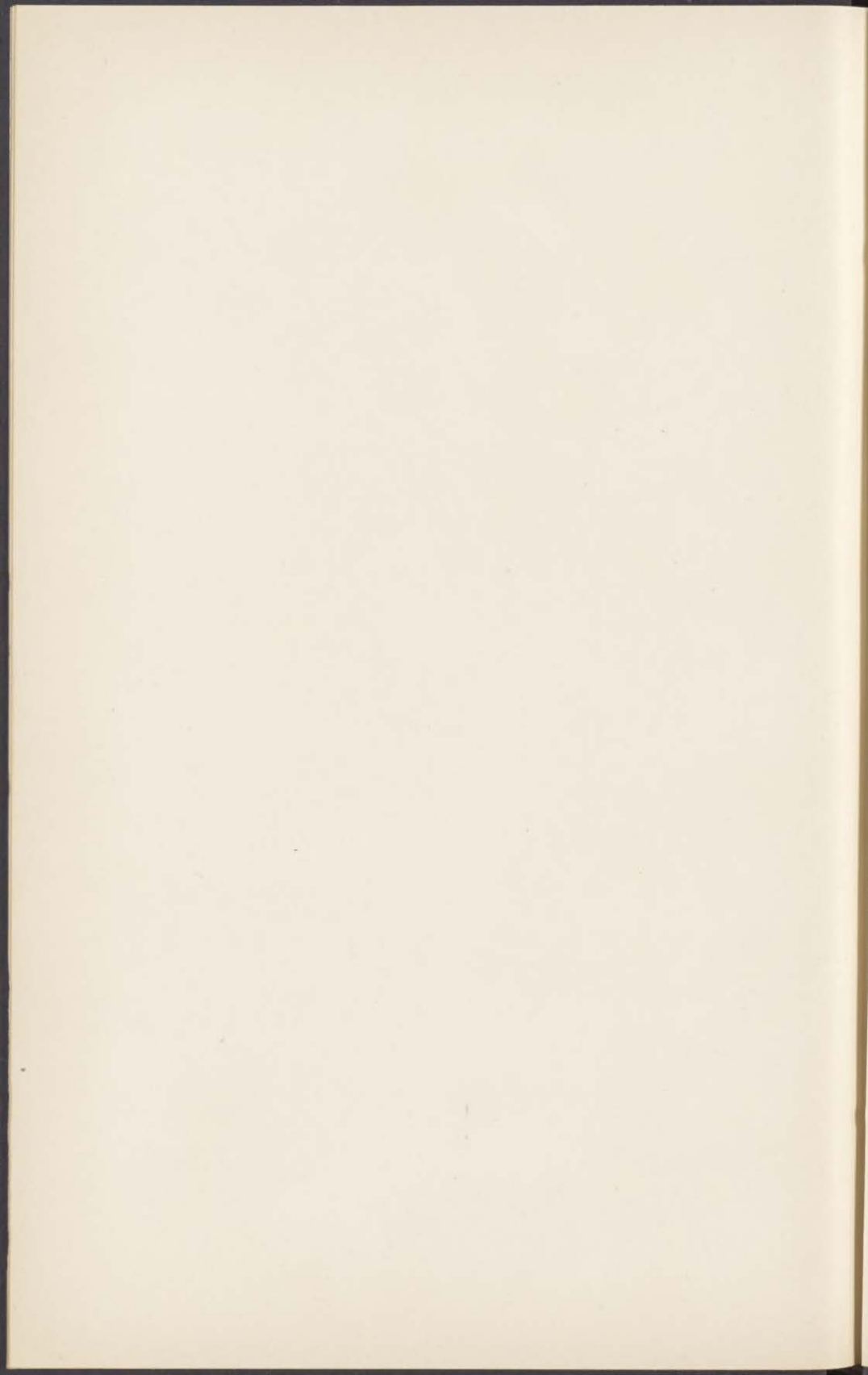


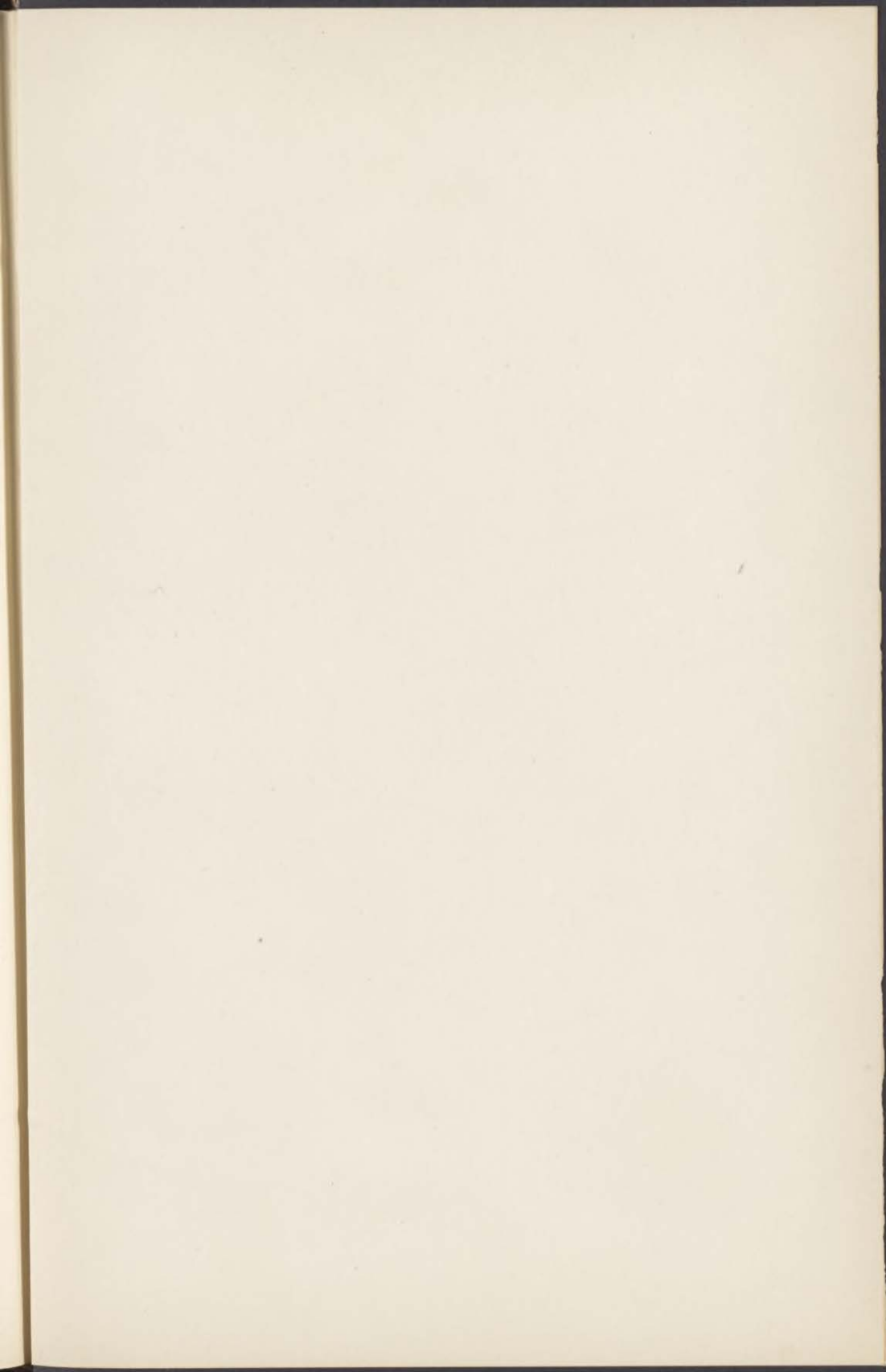


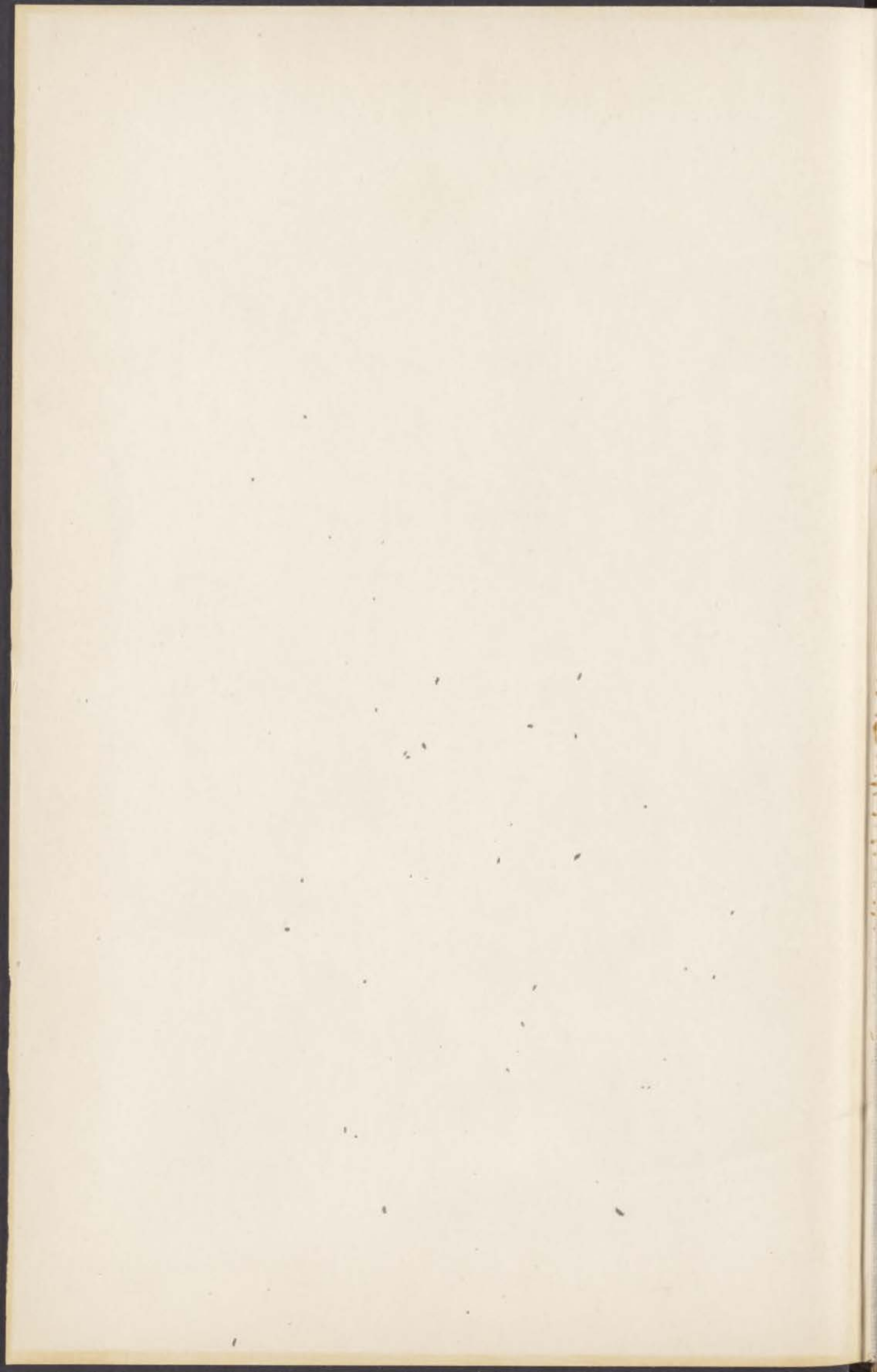


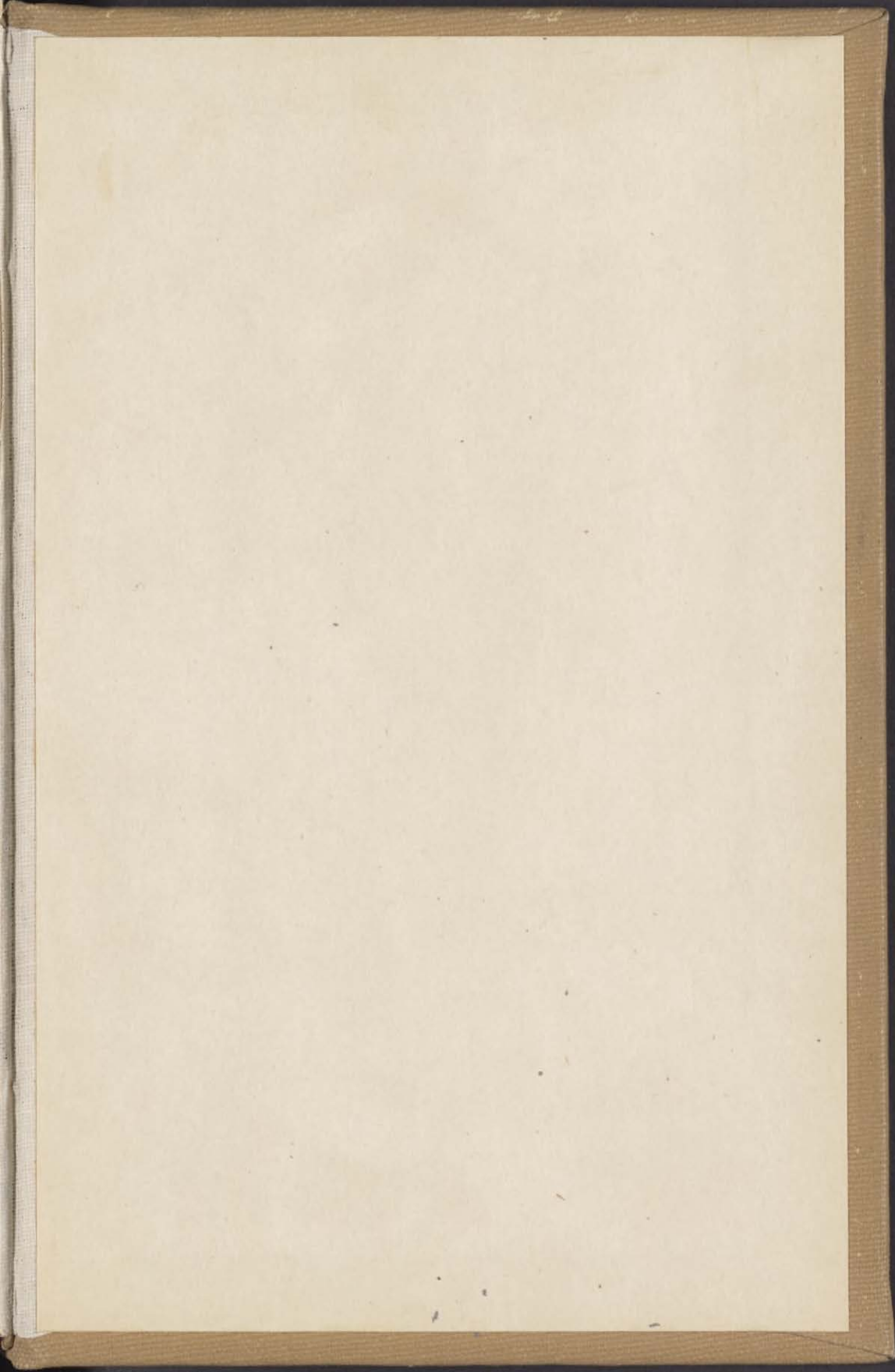














UNIVERSITY OF TORONTO

LIBRARY