

Per Curiam: The appeal herein is dismissed for the want of a substantial federal question. *Hall v. Geiger-Jones Co.*, 242 U. S. 539; *Caldwell v. Sioux Falls Stock Yards Co.*, 242 U. S. 559; *Merrick v. N. W. Halsey & Co.*, 242 U. S. 568; *Sloman v. Security Trust Co.*, 281 U. S. 704; *Waters-Pierce Oil Co. v. Texas (No. 1)*, 212 U. S. 86, 109; *Bandini Co. v. Superior Court*, 284 U. S. 8, 18; *Sproles v. Binford*, 286 U. S. 374, 393. Mr. Jesse I. Miller for appellant. Messrs. U. S. Webb and Tracy Chatfield Becker for appellee. Reported below: 215 Cal. 536; 12 P. (2d) 3.

No. —, original. NEW JERSEY *v.* PENNSYLVANIA. Rule to show cause issued November 14, 1932. Return to rule presented December 19, 1932. Decided January 9, 1933. On consideration of the return to the rule to show cause it is ordered that the motion for leave to file the bill of complaint herein be, and the same hereby is, denied. Messrs. Wm. A. Stevens, Attorney General of New Jersey, Duane E. Minard, Assistant Attorney General, and Wm. A. Moore for complainant. Messrs. Wm. A. Schnader, Attorney General of Pennsylvania, and Herman J. Goldberg, Deputy Attorney General, for defendant.

No. —, original. EX PARTE LAMKIN ET AL. Motion submitted December 19, 1932. Decided January 9, 1933. Motion for leave to file petition for writ of mandamus denied. Mr. Wm. R. Watkins for petitioners.

DECISIONS GRANTING CERTIORARI, FROM OCTOBER 3, 1932, TO AND INCLUDING JANUARY 9, 1933.

No. 53. GREAT NORTHERN RY. Co. *v.* SUNBURST OIL & REFINING Co. October 10, 1932. Petition for writ of certiorari to the Supreme Court of Montana granted.

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Messrs. R. J. Hagman and J. P. Plunkett for petitioner. *Mr. George E. Hurd* for respondent. Reported below: 91 Mont. 216; 7 P. (2d) 927.

No. 63. *DICKSON ET AL v. UHLMANN GRAIN Co.* October 10, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Eighth Circuit granted. *Mr. S. J. Jones* for petitioners. *Messrs. Paul R. Stinson, Arthur Mag, and Roy B. Thompson* for respondent. Reported below: 56 F. (2d) 525.

No. 82. *COOK v. UNITED STATES.* October 10, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Mr. Edmund M. Toland* for petitioner. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. Whitney North Seymour and A. W. Henderson* for the United States. Reported below: 56 F. (2d) 921.

No. 90. *BAINBRIDGE v. MERCHANTS & MINERS TRANSPORTATION Co.* October 10, 1932. Petition for writ of certiorari to the Supreme Court of Pennsylvania granted. *Mr. Thomas D. McBride* for petitioner. *Mr. Howard H. Yocum* for respondent. Reported below: 306 Pa. 204; 159 Atl. 19.

No. 110. *COSTANZO v. TILLINGHAST, U. S. COMMISSIONER.* October 10, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Mr. William H. Lewis* for petitioner. *Solicitor General Thacher and Messrs. Whitney North Seymour, Harry S. Ridgely, and Albert E. Reitzel* for respondent. Reported below: 56 F. (2d) 566.

No. 131. *AMERICAN SURETY CO. v. MAROTTA*. October 10, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Mr. Harry LeBaron Sampson* for petitioner. *Mr. George I. Cohen* for respondent. Reported below: 57 F. (2d) 829.

No. 137. *AETNA LIFE INSURANCE CO. ET AL. v. MOSES*. October 10, 1932. Petition for writ of certiorari to the Court of Appeals of the District of Columbia granted. *Messrs. Charles W. Arth and Leonard J. Ganse* for petitioners. *Messrs. Merritt U. Hayden, H. Clay Espey, and James O'Donnell Moran* for respondent. Reported below: 61 App. D. C. 74; 57 F. (2d) 440.

No. 141. *UNITED STATES v. FACTORS & FINANCE CO.* October 10, 1932. Petition for writ of certiorari to the Court of Claims granted. *Solicitor General Thacher, Assistant Attorney General Rugg, and Messrs. Whitney North Seymour, George H. Foster, John A. Rees, and Wm. H. Riley, Jr.*, for the United States. *Mr. J. Gilmer Korner, Jr.*, for respondent. Reported below: 73 Ct. Cls. 707; 56 F. (2d) 902.

No. 147. *HAWKS ET AL. v. HAMILL ET AL.* October 10, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Tenth Circuit granted. *Messrs. J. Berry King and W. C. Lewis* for petitioners. *Messrs. Charles B. Cochran and Lessing Rosenthal* for respondents. Reported below: 58 F. (2d) 41.

No. 163. *ATLANTIC CITY ELECTRIC CO. v. COMMISSIONER OF INTERNAL REVENUE*. October 10, 1932. Petition for writ of certiorari to the Circuit Court of Appeals

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for the Second Circuit granted. *Mr. Graham Sumner* for petitioner. *Solicitor General Thacher*, *Assistant Attorney General Youngquist*, and *Messrs. John Henry McEvers, J. P. Jackson, and Paul D. Miller* for respondent. Reported below: 57 F. (2d) 186.

No. 166. *JOHNSON & HIGGINS OF CALIFORNIA v. UNITED STATES*. October 10, 1932. Petition for writ of certiorari to the Court of Claims granted. *Messrs. Cletus Keating and Richard L. Sullivan* for petitioner. *Solicitor General Thacher*, *Assistant Attorney General Rugg*, and *Messrs. Whitney North Seymour, Charles F. Kinchloe, J. Frank Staley, and Wm. H. Riley, Jr.*, for the United States. Reported below: 74 Ct. Cls. 331.

No. 182. *PINELLAS ICE & COLD STORAGE Co. v. COMMISSIONER OF INTERNAL REVENUE*. October 10, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Messrs. Albert L. Hopkins, Jay C. Halls, and Harry B. Sutter* for petitioner. *Solicitor General Thacher*, *Assistant Attorney General Youngquist*, and *Messrs. Whitney North Seymour, Sewall Key, and Francis H. Horan* for respondent. Reported below: 57 F. (2d) 188.

No. 191. *UNITED STATES v. ARZNER*. October 10, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Solicitor General Thacher* for the United States. *Messrs. Samuel H. Williams and Stephen F. Chadwick* for respondent. Reported below: 57 F. (2d) 488.

No. 192. *BURNET, COMMISSIONER OF INTERNAL REVENUE, v. ALUMINUM GOODS MANUFACTURING Co.* October

10, 1932. 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. Whitney North Seymour, Sewall Key, and Wm. Cutler Thompson* for petitioner. *Messrs. Edwin S. Mack, J. Gilbert Hardgrove, Arthur W. Fairchild, Paul F. Myers, and Frederic Sammond* for respondent. Reported below: 57 F. (2d) 568.

No. 104. *BANKERS POCAHONTAS COAL Co. v. COMMISSIONER OF INTERNAL REVENUE*; and

No. 105. *STROTHER v. SAME*. October 10, 1932. Petition for writs of certiorari to the Circuit Court of Appeals for the Fourth Circuit granted. *Messrs. Wells Goodykoontz and Camden R. McAtee* for petitioners. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. Whitney North Seymour, Sewall Key, Andrew D. Sharpe, and Erwin N. Griswold* for respondent. Reported below: 55 F. (2d) 626.

No. 177. *SORRELLS v. UNITED STATES*. October 10, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Fourth Circuit granted, limited to the question whether the evidence was sufficient to go to the jury upon the issue of entrapment. *Mr. A. Hall Johnston* for petitioner. *Solicitor General Thacher and Messrs. Whitney North Seymour, Paul D. Miller, John J. Byrne, and W. Marvin Smith* for the United States. Reported below: 57 F. (2d) 973.

No. 180. *BURNET, COMMISSIONER OF INTERNAL REVENUE, v. CLARK*. October 10, 1932. Petition for writ of certiorari to the Court of Appeals of the District of Columbia granted. *Solicitor General Thacher* for petitioner.

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Mr. Wm. S. Hammers for respondent. Reported below: 61 App. D. C. 217; 59 F. (2d) 1031.

No. 234. UNITED STATES *v.* HENRY PRENTISS & Co., INC. October 10, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Solicitor General Thacher* for the United States. *Messrs. Joseph F. Murray* and *J. Arthur Mattson* for respondent. Reported below: 57 F. (2d) 676.

No. 314. FAIRMOUNT GLASS WORKS *v.* CUB FORK COAL Co. ET AL. October 10, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Messrs. Henry H. Hornbrook* and *Paul Y. Davis* for petitioner. *Mr. C. W. Nichols* for respondents. Reported below: 59 F. (2d) 539.

No. 378. BURNS *v.* UNITED STATES. October 17, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Mr. Otto Christensen* for petitioner. *Solicitor General Thacher*, *Assistant Attorney General Youngquist*, and *Messrs. Paul D. Miller*, *John J. Byrne*, and *W. Marvin Smith* for the United States. Reported below: 59 F. (2d) 721.

No. 308. UNITED STATES *v.* MEMPHIS COTTON OIL Co. October 17, 1932. Petition for writ of certiorari to the Court of Claims granted. *Solicitor General Thacher* for the United States. *Mr. Walter E. Barton* for respondent. Reported below: 75 Ct. Cls. 195; 59 F. (2d) 276.

No. 202. THIRD NATIONAL BANK & TRUST Co. ET AL., EXECUTORS, *v.* WHITE, COLLECTOR OF INTERNAL REVENUE.

October 17, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Mr. Harold P. Small* for petitioners. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. Whitney North Seymour, Sewall Key, Wm. H. Riley, Jr., and Miss Helen R. Carloss* for respondent. Reported below: 58 F. (2d) 1085.

No. 215. PALMER *v.* BENDER, ADMINISTRATRIX. October 17, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Messrs. Henry P. Dart, Jr., Fred R. Angevine, John H. Tucker, Jr., and Henry P. Dart* for petitioner. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. Sewall Key, Andrew D. Sharpe, and Erwin N. Griswold* for respondent. Reported below: 57 F. (2d) 32.

No. 227. ROGERS *v.* GUARANTY TRUST CO. ET AL. October 17, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. Evan Shelby and Richard Reid Rogers* for petitioner. *Messrs. John W. Davis, William M. Parke, and Nathan L. Miller* for respondents. Reported below: 60 F. (2d) 114.

Nos. 228 and 229. GEORGE A. OHL & Co. *v.* A. L. SMITH IRON WORKS. October 17, 1932. Petition for writs of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Messrs. Lee M. Friedman and Louis B. King* for petitioner. *Messrs. Lowell A. Mayberry and Robert Gallagher* for respondent. Reported below: 57 F. (2d) 44.

No. 272. NORWEGIAN NITROGEN PRODUCTS Co. *v.* UNITED STATES. October 17, 1932. Petition for writ of

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certiorari to the Court of Customs & Patent Appeals granted. *Messrs. Marion DeVries, Jesse P. Crawford, and H. Kennedy McCook* for petitioner. *Solicitor General Thacher, Assistant Attorney General Lawrence, and Mr. Robert P. Reeder* for the United States. Reported below: 20 C. C. P. A. (Cust.) 27.

No. 278. FORT SMITH SUBURBAN RY. CO. ET AL. *v.* KANSAS CITY SOUTHERN RY. CO. October 17, 1932. Petition for writ of certiorari to the Supreme Court of Arkansas granted. *Messrs. Thomas B. Pryor and Edward J. White* for petitioners. *Messrs. Frank H. Moore, A. F. Smith, James B. McDonough, Wm. E. Davis, and Samuel W. Moore* for respondent. Reported below: 48 S. W. (2d) 225.

No. 283. BURNET, COMMISSIONER OF INTERNAL REVENUE, *v.* GUGGENHEIM. October 17, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Attorney General Mitchell, Assistant Attorney General Youngquist, and Messrs. Sewall Key, Hayner N. Larson, and Erwin N. Griswold* for petitioner. *Messrs. Elishu Root, J. Harry Covington, Elishu Root, Jr., and George E. Cleary* for respondent. Reported below: 58 F. (2d) 188.

No. 286. NEW YORK CENTRAL R. CO. *v.* The TALISMAN ET AL. October 17, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. D. Roger Englar, Leonard J. Matteson, and Clive C. Handy* for petitioner. *Mr. Chauncey I. Clark* for respondents. Reported below: 57 F. (2d) 144.

No. 304. NEW YORK *v.* IRVING TRUST CO., TRUSTEE. October 17, 1932. Petition for writ of certiorari to the

Circuit Court of Appeals for the Second Circuit granted. *Mr. Robert P. Beyer* for petitioner. *Mr. S. John Block* for respondent. Reported below: 58 F. (2d) 980.

Nos. 316, 317, and 318. UNITED STATES *v.* DUBILIER CONDENSER CORP. October 17, 1932. Petition for writs of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Solicitor General Thacher*, *Assistant Attorney General Rugg*, and *Messrs. Alexander Holtzoff* and *Paul D. Miller* for the United States. *Messrs. James H. Hughes, Jr., John B. Brady*, and *E. Ennalls Berl* for respondent. Reported below: 59 F. (2d) 381.

No. 335. WILBUR, SECRETARY OF THE INTERIOR, *v.* UNITED STATES EX REL. CHESTATEE PYRITES & CHEMICAL CORP. October 17, 1932. Petition for writ of certiorari to the Court of Appeals of the District of Columbia granted. *Solicitor General Thacher* for petitioner. *Messrs. Marion Smith, Edgar Watkins, Mac Asbill*, and *Edgar Watkins, Jr.*, for respondent. Reported below: 61 App. D. C. 212; 59 F. (2d) 887.

No. 319. UNITED STATES *v.* ACME OPERATING CORP. ET AL. October 17, 1932. Petition for writ of certiorari to the Court of Claims granted. *Solicitor General Thacher* for the United States. *Messrs. Addison C. Burnham, Albert T. Gould, Charles H. Bradley, Walter B. Howe, Alfred P. Lowell*, and *John Walsh* for respondents. Reported below: 74 Ct. Cls. 82.

No. 346. UNION BANK & TRUST Co. *v.* PHELPS. October 17, 1932. Petition for writ of certiorari to the Supreme Court of Alabama granted. *Messrs. William B.*

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White and John S. Coleman for petitioner. *Mr. Thomas E. Knight, Jr.*, for respondent. Reported below: 225 Ala. 238; 142 So. 552.

No. 359. *ROCCO, EXECUTRIX, v. LEHIGH VALLEY R. CO.* October 17, 1932. Petition for writ of certiorari to the Supreme Court of New York granted. *Messrs. Clayton R. Lusk and Abraham W. Feinberg* for petitioner. *Messrs. Howard Cobb and Harold E. Simpson* for respondent. Reported below: 259 N. Y. 51; 181 N. E. 11.

No. 379. *PENNSYLVANIA R. CO. v. CHAMBERLAIN, ADMINISTRATRIX.* October 17, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. Roscoe H. Hupper, Frederic D. McKenney, and Morton L. Fearey* for petitioner. *Mr. Sol Gelb* for respondent. Reported below: 59 F. (2d) 986.

No. 330. *MCDONNELL v. UNITED STATES*; and

No. 331. *TRUDA v. SAME.* October 24, 1932. Petitions for writs of certiorari to the Court of Claims granted limited to the question of the validity of the waiver under § 278(e) of the Revenue Act of 1924. *Mr. Robert Ash* for petitioners. *Solicitor General Thacher, Assistant Attorney General Rugg, and Messrs. Whitney North Seymour, H. Brian Holland, and Erwin N. Griswold* for the United States. Reported below: 75 Ct. Cls. 155, 186; 59 F. (2d) 290.

No. 364. *ST. LOUIS SOUTHWESTERN RY. CO. v. MISSOURI PACIFIC R. CO.* October 24, 1932. Petition for writ of certiorari to the Supreme Court of Arkansas granted. *Messrs. Harold R. Small and Arthur L. Adams* for petitioner. *Messrs. Robert E. Wiley and Edward J. White* for

respondent. Reported below: 185 Ark. 824; 49 S. W. (2d) 1054.

No. 374. *NEW YORK v. MACLAY ET AL., RECEIVERS, ET AL.* October 24, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. Charles A. Schneider and Robert P. Beyer* for petitioner. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. Whitney North Seymour, Sewall Key, Hayner N. Larson, and Wm. H. Riley, Jr.,* for respondents. Reported below: 59 F. (2d) 979.

No. 388. *SPICER v. SMITH, SPECIAL DEPUTY BANKING COMMISSIONER.* October 24, 1932. Petition for writ of certiorari to the Court of Appeals of Kentucky granted. *Messrs. Wm. Marshall Bullitt, O. H. Pollard, and Leo T. Wolford* for petitioner. *Mr. Jesse I. Miller* for respondent. Reported below: 244 Ky. 68; 50 S. W. (2d) 64.

No. 393. *FEDERAL TRADE COMMISSION v. ROYAL MILLING Co. ET AL.* OCTOBER 24, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Sixth Circuit granted. *Solicitor General Thacher, Assistant to the Attorney General O'Brian, and Messrs. Whitney North Seymour, Wm. G. Davis, Robert E. Healy, and Martin A. Morrison* for petitioner. *Mr. Thomas H. Malone* for respondents. Reported below: 58 F. (2d) 581.

No. 423. *LEVERING & GARRIGUES Co. ET AL. v. MORRIN ET AL.* November 7, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted limited to the question of federal jurisdiction other than questions relating to diversity of citizenship.

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Mr. Merritt Lane for petitioners. *Messrs. Frank P. Walsh and John Walsh* for respondents. Reported below: 61 F. (2d) 115.

No. 322. MASSACHUSETTS MUTUAL LIFE INSURANCE Co. v. UNITED STATES. November 7, 1932. Petition for writ of certiorari to the Court of Claims granted. *Messrs. Guy Patten and A. R. Serven* for petitioner. *Solicitor General Thacher, Assistant Attorney General Rugg, and Messrs. Whitney North Seymour, L. A. Smith, and Bradley B. Gilman* for the United States. Reported below: 75 Ct. Cls. 117; 59 F. (2d) 116.

No. 407. MUNROE, RECEIVER, v. RAPHAEL. November 7, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Mr. William P. Everts* for petitioner. *Mr. Mark M. Horblit* for respondent. Reported below: 60 F. (2d) 16.

No. 434. UNITED STATES v. DAKOTA-MONTANA OIL Co. November 14, 1932. Petition for writ of certiorari to the Court of Claims granted. *Solicitor General Thacher* for the United States. *Messrs. Herman J. Galloway and Louis P. Donovan* for respondent. Reported below: 75 Ct. Cls. 666; 59 F. (2d) 853.

No. 466. PORTER, EXECUTRIX, ET AL. v. COMMISSIONER OF INTERNAL REVENUE. November 14, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Mr. Walter E. Hope* for petitioners. *Solicitor General Thacher* for respondent. Reported below: 60 F. (2d) 673.

No. 448. *PETROLEUM EXPLORATION v. BURNET, COMMISSIONER OF INTERNAL REVENUE.* November 14, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Fourth Circuit granted. *Mr. Robert Ash* for petitioner. *Solicitor General Thacher* for respondent. Reported below: 61 F. (2d) 273.

No. 315. *VOEHL v. INDEMNITY INSURANCE CO.* November 21, 1932. Petition for writ of certiorari to the Court of Appeals of the District of Columbia granted. *Mr. Israel J. Mendelson* for petitioner. *Messrs. Frederic D. McKenney, John S. Flannery, and G. Bowdoin Craig-hill* for respondent. Reported below: 61 App. D. C. 173; 58 F. (2d) 1074.

No. 460. *ANDERSON, COLLECTOR OF INTERNAL REVENUE, v. WILSON ET AL.*; and

No. 461. *WILSON ET AL. v. ANDERSON, COLLECTOR OF INTERNAL REVENUE.* November 21, 1932. Petitions for writs of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Solicitor General Thacher, Assistant Attorney General Youngquist, Messrs. Whitney North Seymour and Sewall Key, and Miss Helen R. Carl-oss* for Anderson, Collector. *Messrs. George E. Cleary and Clark T. Brown* for Wilson et al. Reported below: 60 F. (2d) 52.

No. 138. *MILLER v. ADERHOLD, WARDEN.* December 5, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Messrs. Dean G. Acheson and Joseph F. Miller* for petitioner. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. Paul D. Miller, John J. Byrne, and W. Marvin Smith* for respondent. Reported below: 56 F. (2d) 152.

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No. 475. BURNET, COMMISSIONER OF INTERNAL REVENUE, *v. S. & L. BUILDING CORP.* December 5, 1932. 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. Whitney North Seymour, Sewall Key, and John MacC. Hudson* for petitioner. *Messrs. Leo H. Hoffman and George W. Perper* for respondent. Reported below: 60 F. (2d) 719.

No. 469. VANCOUVER STEAMSHIP Co., INC., *v. RICE*, ADMINISTRATRIX. December 5, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Mr. Erskine Wood* for petitioner. *Mr. Arthur F. Moulton* for respondent. Reported below: 60 F. (2d) 793.

Nos. 476 and 477. HEINER, COLLECTOR OF INTERNAL REVENUE, *v. DIAMOND ALKALI Co.*; and

No. 478. LEWELLYN, FORMERLY COLLECTOR, *v. SAME.* December 5, 1932. Petition for writs of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. Sewall Key, Norman D. Keller, Paul D. Miller, and S. Dee Hanson* for petitioners. *Messrs. John W. Davis, Wm. A. Seifert, Maynard Teall, and Marion N. Fisher* for respondent. Reported below: 49 F. (2d) 120; 60 F. (2d) 505.

No. 492. PUERTO RICO *v. RUSSELL & Co. ET AL.* December 5, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Messrs. Wm. Cattron Rigby, Fred W. Llewellyn, Charles E. Winter, and Blanton Winship* for petitioner. *Mr. Francis E. Neagle* for respondents. Reported below: 60 F. (2d) 10.

No. 496. BURNET, COMMISSIONER OF INTERNAL REVENUE, *v.* BROOKS ET AL. December 5, 1932. 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. Sewall Key and J. Louis Monarch* for petitioner. *Mr. Richard T. Greene* for respondents. Reported below: 60 F. (2d) 890.

No. 513. WILLIAMS, RECEIVER, *v.* BALTIMORE; and
No. 514. SAME *v.* ANNAPOLIS. December 5, 1932. Petition for writs of certiorari to the Circuit Court of Appeals for the Fourth Circuit granted. *Messrs. George Weems Williams, William L. Rawls, and William L. Marbury, Jr.,* for petitioner. *Messrs. Lawrence B. Finneman, R. E. Lee Marshall, and Hestor J. Ciotti* for the City of Baltimore. *Mr. Roscoe C. Rowe* for the City of Annapolis. Reported below: 61 F. (2d) 374.

No. 356. INDIAN TERRITORY ILLUMINATING OIL Co. *v.* BOARD OF EQUALIZATION OF TULSA COUNTY. December 12, 1932. Petition for writ of certiorari to the Supreme Court of Oklahoma granted. *Messrs. John H. Miley and William P. McGinnis* for petitioner. *Mr. Hugh Webster* for respondent. Reported below: 159 Okla. 15; 13 P. (2d) 585.

No. 357. INDIAN TERRITORY ILLUMINATING OIL Co. *v.* BOARD OF COUNTY COMMISSIONERS OF PAYNE COUNTY. December 12, 1932. Petition for writ of certiorari to the Supreme Court of Oklahoma granted. *Messrs. John H. Miley and William P. McGinnis* for petitioner. *Messrs. Ernest F. Jenkins and Guy L. Horton* for respondent. Reported below: 159 Okla. 6; 14 P. (2d) 929.

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No. 534. SCRANTON ELECTRIC Co. v. COMMISSIONER OF INTERNAL REVENUE. December 12, 1932. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Mr. Graham Sumner* for petitioner. *Solicitor General Thacher* for respondent.

No. 518. PACIFIC COAST STEEL Co. v. McLAUGHLIN, COLLECTOR OF INTERNAL REVENUE. January 9, 1933. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted, limited to the question of the effect of § 278 (e) of the Revenue Act of 1924. *Messrs. Ralph W. Smith and George H. Koster* for petitioner. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. Whitney North Seymour, Sewall Key, J. P. Jackson, and Wm. H. Riley, Jr.,* for respondent. Reported below: 61 F. (2d) 73.

No. 531. CLARK v. UNITED STATES. January 9, 1933. Petition for writ of certiorari to the Circuit Court of Appeals for the Eighth Circuit granted. *Mr. Sigurd Ueland* for petitioner. *Solicitor General Thacher and Messrs. Whitney North Seymour, W. Marvin Smith, and Wm. H. Riley, Jr.,* for the United States. Reported below: 61 F. (2d) 695.

No. 523. CENTRAL TRANSFER Co. v. TERMINAL RAILROAD ASSOCIATION OF ST. LOUIS ET AL. January 9, 1933. Petition for writ of certiorari to the Circuit Court of Appeals for the Eighth Circuit granted. *Mr. Glendy B. Arnold* for petitioner. *Messrs. C. S. Burg, H. H. Larrimore, Harold R. Small, Guy A. Thompson, Edw. J. White, E. T. Miller, O. H. Kiskaddon, M. G. Roberts, L. H. Strasser, Thos. W. White, J. M. Bryson, and T. M. Pierce* for respondents. Reported below: 61 F. (2d) 546.

No. 526. BALTIMORE & OHIO R. CO. ET AL. *v.* BRADY. January 9, 1933. Petition for writ of certiorari to the Circuit Court of Appeals for the Fourth Circuit granted. *Messrs. George M. Hoffheimer, Charles R. Webber, Eugene S. Williams, E. A. Bowers, and William C. Purnell* for petitioners. *Messrs. George T. Bell and Samuel T. Spears* for respondent. Reported below: 61 F. (2d) 242.

No. 537. ARTHUR C. HARVEY CO. *v.* MALLEY ET AL. January 9, 1933. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Mr. W. Walker Taylor* for petitioner. *Solicitor General Thacher, Assistant Attorney General Youngquist, and Messrs. Sewall Key, Francis H. Horan, and Paul D. Miller* for respondents. Reported below: 60 F. (2d) 97; 61 F. (2d) 365.

No. 538. BOARD OF TRUSTEES OF THE UNIVERSITY OF ILLINOIS *v.* UNITED STATES. January 9, 1933. Petition for writ of certiorari to the Court of Customs and Patent Appeals granted. *Messrs. Sveinbjorn Johnson and Oscar E. Carlstrom* for petitioner. *Solicitor General Thacher, Assistant Attorney General Lawrence, and Mr. Erwin N. Griswold* for the United States. Reported below: 20 C. C. P. A. (Cust.) 134.

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No. 45. MILLER *v.* STATE BOARD OF DENTAL EXAMINERS ET AL. See same case, *ante*, p. 563.

No. 64. THOMAS ET AL. *v.* RABB. See same case, *ante*, p. 564.