

INDEX

ABATEMENT.

As to abatement of nuisance, see **Nuisances**.

Abatement of Actions. Suit involving public officer. See *U.S. v. Smith*, 422.

ACCOUNTING. See **Trusts**, 3.

ACCOUNTS.

Account Stated. Knowledge and consent of parties essential. *Daube v. U.S.*, 367.

ADEQUATE REMEDY AT LAW. See **Jurisdiction**, I, 2.

ADMINISTRATIVE DECISIONS. See **Jurisdiction**, II, 1.

ADMIRALTY. See **Constitutional Law**, I, 5.

1. *Crimes.* Admiralty jurisdiction extends to punishment of crimes committed on vessels of United States in foreign waters. *U.S. v. Flores*, 137.

2. *Id.* Jurisdiction not affected by fact that vessel was in waters not salt or tidal. *Id.*

3. *Limitation of Liability.* Manufacturer retaining title merely to secure payment of purchase price not entitled under R.S., § 4283 to limitation of liability for negligence in construction. *Am. Car Co. v. Brassert*, 261.

ALIENS.

1. *Deportation.* Alien convicted here of crime involving moral turpitude held subject to deportation upon reentry. *U.S. v. Smith*, 422.

2. *Id.* Counterfeiting obligations of the United States was crime involving moral turpitude. *Id.*

ANIMALS. See **Constitutional Law**, II, 7; **Interstate Commerce**.

AMENDMENT.

Of tax-refund claim. *Bemis Co. v. U.S.*, 28; *Daube v. U.S.*, 367.

ANTITRUST ACTS.

Conspiracy. Restraint of Commerce. Conspiracy to halt local building operations to compel employment of union labor, affecting interstate commerce only incidentally, not within acts. *Levering Co. v. Morrin*, 103.

APPEAL. See **Jurisdiction.**

APPEARANCE. See **Jurisdiction**, III, 15.

ARIZONA.

State Officers. Substitution of successor in suit against. *Ex parte La Prade*, 444.

ASSESSMENTS FOR BENEFITS. See **Constitutional Law**, IV, (B), 1.

ASSIGNED JUDGES. See **Jurisdiction**, III, 14.

ASSIGNMENTS. See **Damages; Patents for Inventions**, 1, 4.

ASSOCIATIONS. See **Parties**, 1.

ATTORNEYS. See **Bankruptcy**, 1, 7.

Disbarment for failure to answer letters from the Clerk concerning unpaid costs. *In re Davis*, 704.

ATTORNEY'S FEES. See **Bankruptcy**, 1.

AUTOMOBILES. See **Constitutional Law**, II, 6; IV, (C), 3-4.

Liability of Owner. Permitted use of car as basis of liability for negligent injury. *Young v. Masci*, 253.

AVIATION. See **Constitutional Law**, II, 5.

BAILMENT. See **Automobiles.**

BANKRUPTCY.

1. *State Courts.* Supervention of bankruptcy deprived state court of power to fix compensation of receivers and counsel, and vested it in the court of bankruptcy. *Gross v. Irving Trust Co.*, 342.

2. *Corporations.* "Principal place of business" as affected by receivership. *Royal Ind. Co. v. Am. Bond Co.*, 165.

3. *Id. Petition. Adjudication.* State statute forbidding transfer of franchises or assets of corporation without assent of shareholders as affecting authority of directors to file petition, and as basis of attack on adjudication by creditors. *Id.*

BANKRUPTCY—Continued.

4. *Fraudulent Pledge and Sale*. Avoidance by trustee. *Buffum v. Barceloux Co.*, 227.

5. *Id.* Trustee not subject to estoppel affecting creditor. *Id.*

6. *Creditors*. Participation by creditor in assets recovered from him by trustee. *Id.*

7. *Payments by Debtor* in contemplation of bankruptcy for future legal services; reëxamination by referee under § 60 (d). *Conrad v. Pender*, 472.

BANKS. See **Constitutional Law**, IV, (C), 2.

1. *Employees. Criminal Offenses*. Entry in books of name on note as that of co-maker when signature known to be forged. *U.S. v. Darby*, 224.

2. *National Banks. Discrimination*. State tax on shares; sufficiency of evidence of discrimination. *First Nat. Bank v. La. Tax Comm'n*, 60.

BILL OF DISCOVERY.

Use of to prove damages in aid of action at law. *Sinclair Co. v. Jenkins Co.*, 689.

BONDS. See **Constitutional Law**, IV, (B), 4-5.**BOUNDARIES**. See *Vermont v. New Hampshire*, 593.**BREACH OF CONTRACT**. See **Damages**.**BURDEN OF PROOF**. See **Evidence**, 1-2; **Extradition**, 2; **Interstate Commerce Acts**, 6.

See *Los Angeles Gas Co. v. R.R. Comm'n*, 287.

BUREAU OF STANDARDS. See **Patents for Inventions**, 4.**BY-LAWS**. See **Corporations**, 2-3.**CARRIERS**. See **Interstate Commerce Acts**.**CATTLE CONTAGIOUS DISEASES ACTS**. See **Interstate Commerce**.**CERTIORARI**. See **Jurisdiction**.**CHICAGO SANITARY DISTRICT CASE**. See *Wisconsin v. Illinois*, 395.**CAUSE OF ACTION**. See *Hurn v. Oursler*, 238.**CLAIMS**.

War Minerals Relief. Interest paid or accrued after date of Act not allowable. *Ickes v. U.S.*, 510.

COLLATERAL ATTACK. See Judgments.

COLLECTOR OF INTERNAL REVENUE. See Constitutional Law, III, 2; Judgments, 2; Taxation, II, 6-7.

Liability to Taxpayer. See *George Moore Co. v. Rose*, 373.

COMMISSIONER OF INTERNAL REVENUE. See Judgments, 2; Taxation, II, 6-7.

COMMUNICATIONS. See Constitutional Law, II, 4; Radio Act.

CONFLICT OF LAWS. See Workmen's Compensation Acts.

What law applicable to offense committed on vessel in foreign waters. *U.S. v. Flores*, 137.

CONSOLIDATION OF SUITS. See Jurisdiction, II, 4; Receivers, 1.

CONSPIRACY. See Anti-Trust Acts.

CONSTITUTIONAL LAW. See Admiralty, 1-2; Extradition; Jurisdiction.

I. In General, p. 770.

II. Commerce Clause, p. 771.

III. Fifth Amendment, p. 771.

IV. Fourteenth Amendment.

(A) In General, p. 772.

(B) Due Process Clause, p. 772.

(C) Equal Protection Clause, p. 773.

(D) Privileges and Immunities, p. 773.

I. In General.

1. *Principles of Construction.* See *Williams v. U.S.*, 553; *U.S. v. Flores*, 137.

2. *State Instrumentalities.* Principle of immunity from federal taxation does not apply to customs duties imposed in exercise of power to regulate foreign commerce. *Board of Trustees v. U.S.*, 48.

3. *Judicial Power. Compensation of Judges.* Supreme Court and Court of Appeals of the District of Columbia held constitutional courts under Art. III; compensation of judges thereof can not be diminished during continuance in office. *O'Donoghue v. U.S.*, 516.

4. *Id.* Art. III does not apply to Court of Claims, and compensation of judges thereof may lawfully be reduced. *Williams v. U.S.*, 553.

5. *Admiralty Jurisdiction. Crimes.* Provision of Art. I, § 8 specifically granting to Congress power to define and punish felonies

CONSTITUTIONAL LAW—Continued.

on the high seas *held* not limitation on Art. III, § 2 extending judicial power to all cases of admiralty and maritime jurisdiction. *U.S. v. Flores*, 137.

6. *Full Faith and Credit*. Statute not given greater effect elsewhere than in State that enacted it. *Ohio v. Chattanooga Co.*, 439.

7. *Taxing Power Generally*. Power of Congress to select subjects of taxation and to tax differently. *Lang v. Comm'r*, 109.

8. *Attack on Statute*. Necessity for specific pleading of facts relied on. *Pub. Serv. Comm'n v. Gt. Nor. Util. Co.*, 130.

9. *Id.* Interpretation possible but not practiced by State, not basis for suit for injunction to enjoin collection of tax. *Edelman v. Boeing Co.*, 249.

II. Commerce Clause. See Antitrust Acts; Interstate Commerce Acts.

1. *Foreign Commerce*. Power of Congress to regulate foreign commerce is exclusive and plenary. *Board of Trustees v. U.S.*, 48.

2. *Id.* Power of Congress to lay duties is embraced in power to regulate foreign commerce as well as in taxing power. *Id.*

3. *Id.* It is for Congress to say to what extent States and their instrumentalities shall be relieved of duties on articles imported by them. *Id.*

4. *Interstate Commerce*. Power of Congress to regulate radio communication. *Radio Comm'n v. Nelson Bros. Co.*, 266.

5. *State Taxation*. Validity of "use-tax" on the transferring of gasoline from storage tanks to the fuel tanks of airplanes preceding its use by them as fuel, in interstate commerce. *Edelman v. Boeing Co.*, 249.

6. *State Regulation. Motor Vehicles*. Denial to carrier of application to operate over particular highway, because route already congested, valid. *Bradley v. Pub. Util. Comm'n*, 92.

7. *Id. Inspection Laws*. Requirement that cattle imported for dairy and breeding purposes, and herds from which they come, be free from disease, valid. *Mintz v. Baldwin*, 346.

III. Fifth Amendment.

1. *Retroactive Acts*. Section 219 (g) of Revenue Act of 1924, imposing tax on income of trusts accruing after the effective date of the Act, not void as retroactive. *Reinecke v. Smith*, 172.

2. *Id.* Abolition retroactively of requirement of protest by taxpayer as condition precedent to suit did not deny due process to collector. *George Moore Co. v. Rose*, 373.

CONSTITUTIONAL LAW—Continued.

3. *Due Process. Taxation.* Validity of tax on income of trust to settlor who had joint power with trustee to modify or revoke. *Reinecke v. Smith*, 172.

4. *Id.* Validity of tax to settlor on income from irrevocable trust for payment of premiums on policies of insurance on life of settlor for benefit of others. *Burnet v. Wells*, 670.

5. *Id.* Validity of tax where grant is for short term of years and settlor reserves reversionary interest. *DuPont v. Comm'r*, 685.

IV. Fourteenth Amendment.**(A) In General.**

1. *Validity of Statutes.* Wisdom and fairness of city ordinance which is not clearly arbitrary or unreasonable is not for Court to determine. *Gant v. Oklahoma City*, 98.

2. *Id.* Fact that particular persons cannot meet conditions upon which privilege conferred by ordinance depends, does not render ordinance invalid. *Id.*

(B) Due Process Clause.

1. *State Taxation. Special Assessments.* Validity of assessment to pay general indebtedness of irrigation district, though in excess of amount of benefits received. *Roberts v. Richland Dist.*, 71.

2. *Public Utilities.* Rates held not shown to be confiscatory. *Los Angeles Gas Corp. v. R.R. Comm'n*, 287.

3. *Id.* Order prescribing specific rate, preventing company from lowering rates below cost to meet competition, sustained. *Pub. Serv. Comm'n v. Gt. Nor. Util. Co.*, 130.

4. *Oil and Gas. Indemnity Bond.* Ordinance requiring driller for oil or gas in city limits to furnish bond, in sum of \$200,000 for each well, to indemnify persons and property, valid. *Gant v. Oklahoma City*, 98.

5. *Id.* Requirement that bond be executed by bonding or indemnity company authorized to do business in State, excluding personal sureties, also valid. *Id.*

6. *Service of Process.* Foreign corporation not actually carrying on business in State not subject to service, even though it does business there through a subsidiary corporation. *Consol. Textile Corp. v. Gregory*, 85.

CONSTITUTIONAL LAW—Continued.

7. *Id.* Statute providing for substituted service of process on state official upon withdrawal of corporation from State, requiring no notice to defendant, valid. *Washington v. Superior Court*, 362.

8. *Negligence on Highways.* Validity, as applied to nonresident, of statute making owner liable for negligence of person permitted to operate automobile. *Young v. Masci*, 253.

9. *Contempt Procedure.* Commitment of witness by notary for refusal to answer in deposition proceedings under Ohio statutes, as affording due process. *Bevan v. Krieger*, 459.

10. *Pecuniary Interest of Officer* as affecting validity of procedure. *Id.*

(C) Equal Protection Clause.

1. *Municipal Corporations.* Have no standing to invoke equal protection clause in opposition to state statute. *Williams v. Mayor*, 36.

2. *Banks. Taxation.* Statutes taxing banks more heavily than other financial institutions, sustained. *First Nat. Bank v. La. Tax Comm'n*, 60.

3. *Highways. Motor Vehicles.* Discrimination between vehicles used solely in business of owners and those operated by carriers, valid. *Bradley v. Pub. Util. Comm'n*, 92.

4. *Id.* Prohibiting operation by carriers other than those already certificated, to avoid congestion on highways, valid. *Id.*

5. *Foreign Corporations.* Differences in methods of prescribing how substituted service of process should be accomplished as to different kinds of corporations. *Washington v. Superior Court*, 361.

(D) Privileges and Immunities.

Municipal Corporations. Have no privileges and immunities under Federal Constitution which they may invoke in opposition to state statute. *Williams v. Mayor*, 36.

CONTEMPT. See **Attorneys.**

Contempt in deposition proceedings before notary under Ohio statutes. See *Bevan v. Krieger*, 459.

1. *What Constitutes. Obstructing Justice.* Concealment or misstatement by talesman on *voir dire* examination, tending and designed to obstruct justice, was contempt. *Clark v. U.S.*, 1.

2. *Id. Perjury.* Contemptuous obstruction to judicial power was contempt though aggravated by perjury. *Id.*

CONTEMPT—Continued.

3. *Id.* Distinction between deceit by a witness and deceit by a talesman. *Id.*

4. *Defenses.* Purgation by oath not a defense. *Id.*

CONTRACTS. See **Damages.****COPYRIGHTS.** See **Jurisdiction.****CORPORATIONS.** See **Bankruptcy**, 3; **Constitutional Law**, IV, (B), 6-7; IV, (C), 5; **Receivers**, 2.

1. "*Principal Place of Business*" as affected by receivership. *Royal Ind. Co. v. Am. Bond. Co.*, 165.

2. *By-Laws. Adoption and Amendment.* Delegation of power to directors *held* not to have divested stockholders of power. *Rogers v. Hill*, 582.

3. *Rights of Stockholders. Misuse of Money.* Stockholder's suit in equity to investigate allegedly excessive payments of extra compensation to officers; effect of by-law. *Id.*

4. *Rights of Creditors. Distributed Assets.* Right of United States in equity to require stockholders to account for corporate property that it may be applied toward payment of taxes due by Company. *Leighton v. U.S.*, 506.

5. *Foreign Corporations. Liability to Suit.* When foreign corporation amenable to process of local courts; acts of subsidiary company as subjecting corporation to liability. *Consol. Textile Corp. v. Gregory*, 85; see also, *Washington v. Superior Court*, 361.

COSTS. See **Attorneys.**

In suits between States. See *Wisconsin v. Illinois*, 395.

COUNSEL. See **Attorneys.****COUNTERFEITING.**

As crime involving moral turpitude. *U.S. v. Smith*, 422.

COURT OF CLAIMS.

1. *Status* as legislative court. *Williams v. U.S.*, 553.

2. *Compensation of Judges.* May be reduced. *Id.*

COURTS. See **Contempt**, 1-2; **Extradition**, 1; **Jurisdiction.**

1. *Status* of Supreme Court and Court of Appeals of the District of Columbia, and of territorial courts. See *O'Donoghue v. U.S.*, 516.

COURTS—Continued.

2. Status of Court of Claims. See *Williams v. U.S.*, 553.
3. Force of *obiter dicta*. See *O'Donoghue v. U.S.*, 516; *Williams v. U.S.*, 553.

CREDITORS. See **Bankruptcy**.**CRIMINAL APPEALS ACT.**

Not applicable to courts of District of Columbia. *U.S. v. Burroughs*, 159.

CRIMINAL LAW. See **Admiralty**, 1; **Aliens**, 1-2; **Banks**, 1; **Contempt**, 1-4; **Evidence**, 2; **Extradition**, 1-2; **Instructions to Jury**, 2-3; **Jurisdiction**, III, 9; IV, 3-5.

1. *Counterfeiting* as crime involving moral turpitude. See *U.S. v. Smith*, 422.

2. *Offenses on Vessels*. Offense on merchant vessel of United States lying in territorial waters of foreign sovereign was punishable under Criminal Code, § 272. *U.S. v. Flores*, 137.

3. *Unlawful Distilling and Possession of Still*. Proof of negative averments as to bond and registry. *Rossi v. U.S.*, 89.

CUSTOMS DUTIES. See **Constitutional Law**, I, 2; II, 2-3.**DAMAGES.** See **Interstate Commerce Acts**, 6-7; **Trusts**, 3.

1. *Bill of Discovery*. Use of to prove damages. *Sinclair Co. v. Jenkins Co.*, 689.

2. *Amount*. Use made of patented device by defendant after breach of contract to assign, as evidence of value. *Id.*

DECEIT. See **Contempt**, 1, 3.**DECISION.** See **Jurisdiction**, I, 3.**DECREE.** See **Judgments**; **Jurisdiction**.

Amendment. See *Wisconsin v. Illinois*, 395, 710.

DEPORTATION. See **Aliens**, 1-2.**DEPOSITIONS.** See **Contempt**; **Estoppel**.

Statutes of Ohio authorizing notary in deposition proceedings to commit witness for contempt. *Bevan v. Krieger*, 459.

DISBARMENT. See **Attorneys**.**DISCOVERY.** See **Jurisdiction**, III, 8.

DISTILLERIES. See Criminal Law, 3.

DISTRICT OF COLUMBIA. See Jurisdiction, IV, 1-5.

Status of the District as part of the Union; constitutional protection of its residents; and status of the Supreme Court and Court of Appeals of the District as constitutional courts. *O'Donoghue v. U.S.*, 516.

DUTIES. See Constitutional Law, I, 2; II, 2-3.

EMPLOYER AND EMPLOYEE. See Patents for Inventions, 1-4.

ENTIRETY. See Taxation, II, 1.

ENTRY. See Aliens.

EQUITY. See Bankruptcy, 4-6; Corporations, 3-4; Equity Rules; Estoppel; Jurisdiction, I, 2; III, 7-8, 12; Mandamus, 2; Trusts, 1-3.

EQUITY RULES.

Rule 70½. As affecting duty of District Court to make findings upon application for interlocutory injunction. *Pub. Serv. Comm'n v. Wisconsin Tel. Co.*, 67.

ESTOPPEL. See Bankruptcy, 5; Judgments, 1-2.

1. *Equitable Estoppel.* Estoppel against party taking interest in property subject to specific lien; effect of disaffirmance and abandonment of security. *Buffum v. Barceloux Co.*, 227.

2. *Estoppel by Conduct.* Parties attached for contempt in deposition proceedings, who gave themselves up and immediately began *habeas corpus* proceedings, were estopped to claim denial of a hearing by the attaching magistrate. *Bevan v. Krieger*, 459.

3. *Estoppel by Appearance.* See *Johnson v. Manhattan Ry.*, 479.

EVIDENCE. See Banks, 2; Damages; Extradition, 2; Instructions to Jury, 1-3.

1. *Negative Averments.* Positive evidence not required in support of negative averment, truth of which is fairly indicated by established circumstances, and which if untrue could readily be disproved by defendant. *Rossi v. U.S.*, 89.

2. *Id.* In prosecution for possession of unregistered still and distilling without bond, lack of registration and failure to give bond may be inferred from custody of still for unlawful distillation. *Id.*

EVIDENCE—Continued.

3. *Privilege. Conduct of Juror.* Privilege from exposure of arguments and vote; conditions and exceptions; waiver. *Clark v. U.S.*, 1.

EXECUTORS AND ADMINISTRATORS. See **Wills**.**EXEMPTIONS.** See **Taxation**, III, 4-5.**EXTRADITION.**

1. *Interstate Extradition.* Question as to sufficiency of evidence that accused was fugitive determined in courts of asylum State by Federal Constitution and laws as construed by this Court. *So. Carolina v. Bailey*, 412.

2. *Fugitive from Justice.* Person seeking discharge on habeas corpus on the ground that he is not fugitive from demanding State must submit to examination and prove facts beyond reasonable doubt. *Id.*

FEDERAL RADIO COMMISSION. See **Jurisdiction**, II, 2; **Radio Act**.**FINDINGS.** See **Jurisdiction**, I, 6; II, 5; III, 12; **Procedure**.**FOREIGN COMMERCE.** See **Constitutional Law**, II, 1-3.**FOREIGN CORPORATIONS.** See **Constitutional Law**, IV, (B), 6-7; IV, (C), 5; **Corporations**.**FRAUDULENT CONVEYANCES.** See **Bankruptcy**, 4.**FUGITIVE.** See **Extradition**, 1-2.**FULL FAITH AND CREDIT.** See **Constitutional Law**, I, 6.**GASOLINE TAX.** See **Constitutional Law**, II, 5.**GOVERNMENT EMPLOYEES.**

Rights in respect of patents for inventions. See *U.S. v. Dubilier Corp.*, 178.

GOVERNMENT INSTRUMENTALITIES. See **Constitutional Law**, I, 2.**HABEAS CORPUS.** See **Extradition**, 2.**HIGH SEAS.**

Felonies on. See *U.S. v. Flores*, 137.

HIGHWAYS. See Constitutional Law, II, 6; IV, (B), 8; IV, (C), 3-4.

"HOME RULE." See Maryland.

ILLINOIS.

See *Wisconsin v. Illinois*, 395.

IMPLIED WARRANT. See Admiralty, 3.

INDEMNITY. See Constitutional Law, IV, (B), 4-5.

INHERITANCE. See Taxation, II, 1.

INJUNCTION. See Interstate Commerce Acts, 2; Jurisdiction, III, 11.

1. Necessity of findings by District Court on application for interlocutory injunction. See *Pub. Serv. Comm'n v. Wisconsin Tel. Co.*, 67.

2. Injunction as appropriate remedy in case of nuisance. *Harrisonville v. Dickey Co.*, 334.

3. Prejudice of public interest as affecting issuance of injunction. *Id.*

INSPECTION LAWS. See Constitutional Law, II, 7; Interstate Commerce.

INSTRUCTIONS TO JURY.

1. *In General.* Right of trial judge in Federal court to comment on evidence. *Quercia v. U.S.*, 466.

2. *Comment on Testimony.* Hostile charge based upon mere mannerism of accused in criminal case *held* error. *Id.*

3. *Id.* Judge's admonition that his opinion of the evidence was not binding on jury did not cure error. *Id.*

INSTRUMENTALITIES OF GOVERNMENT. See Constitutional Law, I, 2.

INSURANCE. See Constitutional Law, IV, (B), 4-5; Taxation, II, 3.

INTEREST. See Claims.

INTERNAL REVENUE LAWS. See Evidence, 2; Taxation.

INTERNATIONAL LAW.

1. As to interstate extradition, see *So. Carolina v. Bailey*, 412.

2. Jurisdiction of offenses on vessels in foreign waters. *U.S. v. Flores*, 137.

INTERSTATE COMMERCE. See **Antitrust Acts; Constitutional Law**, II, 4-7; **Interstate Commerce Acts.**

State Inspection Laws. Order requiring cattle imported for dairy and breeding purposes, and herds from which they come, to be free from disease, *held* not in conflict with Cattle Contagious Diseases Acts. *Mintz v. Baldwin*, 346.

INTERSTATE COMMERCE ACTS. See **Antitrust Acts; Interstate Commerce.**

1. *Expenditures of Carriers.* Under § 1, pars. 18-20, Commission has power to limit expenditures of carriers to lines reasonably necessary for the public service, and Act should be construed to make this authority fully effective. *Transit Comm'n v. U.S.*, 121.

2. *Extensions.* Judgment of state court merely fixing place and manner of proposed crossing was not in conflict with federal Act; remedy of railroad objecting to crossing as "extension" was by injunction in federal court. *St. Louis S. W. Ry. v. Mo. Pac. R. Co.*, 76.

3. *Id.* Operation under trackage agreement was "extension"; agreement, including rental, was within exclusive jurisdiction of Commission. *Transit Comm'n v. U.S.*, 121.

4. *Id.* Where operation under trackage agreement approved by State began before date of Transportation Act, but continued after that date and after expiration of the agreement, the authority of the Commission over the operation and a new agreement for it was exclusive. *Id.*

5. *Rates. Preferences. Localities.* Validity of order of Commission prescribing differentials in rates for export, import, and coastwise traffic to and from New Orleans and Texas ports; ports *held* not "localities" subject to undue preference or prejudice; liability of carrier for undue prejudice where both localities are not on its lines. *Texas & Pac. Ry. v. U.S.*, 627.

6. *Discriminatory Rates. Proof of Damages.* Difference between one rate and another not measure of damages where discrimination alone is gist of offense. *I.C.C. v. U.S. ex rel. Campbell*, 385.

7. *Id.* Denial of damages by Commission on ground that record did not support award cannot be reviewed by mandamus. *Id.*

8. *Negative Orders.* Policy of law has been to give finality to orders negative in form and substance. *Id.*

9. *Suit to Set Aside Order. Parties.* Unincorporated voluntary association without capacity to sue. *Moffat Tunnel League v. U.S.*, 113.

INTERSTATE COMMERCE ACTS—Continued.

10. *Id.* Complaint must show that plaintiff or those whom he represents have legal right or interest that will be injuriously affected. *Id.*

11. *Id.* Apprehension felt by dwellers beyond terminus of railroad that acquisition of control by rival road would lessen possibility of extension, is not ground for suit to set aside order authorizing the acquisition. *Id.*

12. *Id.* Right to appear and be heard, or to intervene, distinguished from right to bring suit. *Id.*

INTERSTATE RENDITION. See **Extradition.**

INTOXICATING LIQUORS. See **Evidence**, 2.

IRRIGATION DISTRICTS.

Special Assessments. See *Roberts v. Richland Dist.*, 71.

JUDGES. See **Jurisdiction**, III, 14.

Reduction of Compensation. See *O'Donoghue v. U.S.*, 516; *Williams v. U.S.*, 553.

JUDGMENTS.

1. *Res Judicata. Relevancy of Issue.* Decision by state court of federal question not pertinent to decision of case, and affirmance of judgment in other respects here, not *res judicata* on that issue. *St. Louis S. W. Ry. v. Mo. Pac. R. Co.*, 76.

2. *Res Judicata* in tax cases; effect of inadvertent or erroneous concession as to facts in earlier suit; estoppel against Commissioner as binding on Collector. See *Tait v. Western Md. Ry.*, 620.

3. *Collateral Attack.* See *Johnson v. Manhattan Ry.*, 479.

JURISDICTION. See **Interstate Commerce Acts**, 1-5, 9-12; **Mandamus**, 1-4; **Municipal Corporations**, 2.

I. In General, p. 781.

II. Jurisdiction of this Court, p. 782.

III. Jurisdiction of District Courts, p. 783.

IV. Jurisdiction of Courts of District of Columbia, p. 784.

V. Jurisdiction of State Courts, p. 784.

References to particular subjects under this title:

Administrative Decisions, II, 1.

Admiralty, I, 1; III, 9.

Appeal, II, 4-5.

JURISDICTION—Continued.

- Appearance, III, 15.
 - Assigned Judges, III, 14.
 - Bankruptcy, V, 1.
 - Bill of Discovery, I, 4; III, 8.
 - Cause of Action, III, 6.
 - Certiorari, II, 8.
 - Collateral Attack, III, 14.
 - Consolidation, II, 4.
 - Crimes, III, 9.
 - Criminal Appeals Act, IV, 3-5.
 - Damages, I, 4.
 - Decision, I, 3.
 - District of Columbia, IV, 1-5.
 - Equity, I, 2.
 - Estoppel, III, 15-16.
 - Federal Question, I, 7; II, 6; III, 1-6.
 - Final Judgment, II, 3, 7.
 - Findings, I, 6; II, 5; III, 12.
 - Foreign Corporations, I, 8; V, 2.
 - I. C. C. Orders, III, 10.
 - Injunction, III, 11-12.
 - Judicial Judgment, II, 2.
 - Opinion, I, 3.
 - Parties, III, 10, 13.
 - Process, I, 8; II, 6; V, 2.
 - Quo Warranto, III, 14.
 - Radio Act, II, 2.
 - Receivers, III, 15; V, 1.
 - Record, I, 3.
 - Remand, I, 6.
 - Res Judicata, I, 7.
 - Rules, III, 14.
 - Service of Process, I, 8; V, 2.
 - State Courts, II, 5, 7; V, 1-2.
 - States, II, 9; III, 11.
 - Stockholders' Suit, III, 7.
- I. In General.** See also cases under III, *infra*.
1. *Offenses on Vessels* in foreign waters. See *U.S. v. Flores*, 137.
 2. *Equity*. Objection to jurisdiction on ground of adequate remedy at law may be waived. *Buffum v. Barceloux Co.*, 227.
 3. *The Record*. Distinction between "decision" and "opinion." *Rogers v. Hill*, 582.

JURISDICTION—Continued.

4. *Bill of Discovery*. Use to prove damages in law action. *Sinclair Co. v. Jenkins Co.*, 689.

5. *Matters of Legislative Policy* not within province of courts. *Williams v. Mayor*, 36; *Board of Trustees v. U.S.*, 48.

6. *Findings*. Remand of case where trial court has failed to make adequate findings. *Pub. Serv. Comm'n v. Wisconsin Tel. Co.*, 67.

7. *Scope of Judgment*. Federal question decided by state court but irrelevant to issues not *res judicata* in suit in federal court. *St. Louis S. W. Ry. v. Mo. Pac. R. Co.*, 76.

8. *Service of Process* on foreign corporations. *Washington v. Superior Court*, 361; *Consol. Textile Corp. v. Gregory*, 85.

II. Jurisdiction of this Court.

1. *Administrative Questions*. Jurisdiction to review administrative decision can not be exercised by this Court. *Radio Comm'n v. Nelson Bros. Co.*, 266.

2. *Judicial Judgment*. Review of judgment of Court of Appeals, District of Columbia, under Radio Act. *Id.*

3. *Final Judgment*. Decree of Circuit Court of Appeals on second appeal of case held the final decree. *Rogers v. Hill*, 582.

4. *Appeal*. *Consolidation of Suits*. Suits held consolidated and reviewable by single appeal, though trial court entered separate judgments. *First Nat. Bank v. La. Tax Comm'n*, 60.

5. *Findings of Fact*. On appeal from state court involving validity of statute under Federal Constitution, this Court will ascertain for itself facts disclosed by record. *Consol. Textile Corp. v. Gregory*, 85.

6. *Federal Question*. Whether service of process on assistant secretary of state was sufficient under state statute providing for service on Secretary, was not federal question. *Washington v. Superior Court*, 361.

7. *Id. Finality of Judgment*. Decision of federal question by state court on prior appeal as basis of jurisdiction. *Gant v. Oklahoma City*, 98.

8. *Scope of Review*. *Certiorari*. Review limited to that sought by petition. *Johnson v. Manhattan Ry.*, 479.

9. *Decree Against State*. Power of this Court to enforce. *Wisconsin v. Illinois*, 395.

JURISDICTION—Continued.

III. Jurisdiction of District Courts. See Bankruptcy.

1. *Federal Question*. Jurisdiction of District Court determined by allegations of bill. *Levering Co. v. Morrin*, 103.

2. *Id. Sufficiency of Allegation* as to confiscatory rates. *Pub. Serv. Comm'n v. Gt. Nor. Util. Co.*, 130.

3. *Substantial Federal Question*. Federal question set forth in pleading must be substantial to sustain jurisdiction. *Levering Co. v. Morrin*, 103.

4. *Id.* Federal question may be plainly unsubstantial because without merit or because foreclosed by previous decisions. *Id.*

5. *Bill Alleging Federal and Non-federal Questions*. Jurisdiction of federal court to decide claim of unfair competition where bill also claimed copyright infringement. *Hurn v. Oursler*, 238.

6. *Id.* Claims of copyright infringement and of unfair competition, as pleaded, were not separate causes of action but different grounds in support of same cause of action. *Id.*

7. *Stockholder's Suit* in equity to investigate allegedly excessive payments of extra compensation to officers. *Rogers v. Hill*, 582.

8. *Bill of Discovery* in aid of action at law. *Sinclair Co. v. Jenkins Co.*, 689.

9. *Admiralty. Crimes*. Jurisdiction of offense committed on vessel of United States in foreign waters; what law applicable. *U.S. v. Flores*, 137.

10. *Suit to Set Aside Interstate Commerce Commission Order*. Right to bring suit. See *Moffat Tunnel League v. U.S.*, 113; *St. Louis S. W. Ry. v. Mo. Pac. Co.*, 76.

11. *Enjoining Enforcement of State Tax Law*. Federal court not required to rule upon construction of state statute which may never be adopted by state officers or courts. *Edelman v. Boeing Co.*, 249.

12. *Findings. Interlocutory Applications*. Duty of District Court to make findings of fact and conclusions of law on application for interlocutory injunction; effect of Equity Rule 70 $\frac{1}{2}$. *Pub. Serv. Comm'n v. Wisconsin Tel. Co.*, 67.

13. *Substitution of Parties*. State officials; successor in office; jurisdiction of district court to order substitution. *Ex parte La Prade*, 444.

14. *Assigned Judges; Rules*. Authority of senior circuit judge to assign himself to hold district court for particular case; collateral attack on decision that public interest requires assignment; attack on validity of assignment not a case in *quo warranto*; effect of

JURISDICTION—Continued.

rules of district court restricting authority of assigned judge; discretion in exercise of power to assign. *Johnson v. Manhattan Ry.*, 479.

15. *Appearance* to show cause against temporary receivership does not estop party from questioning authority of judge to sit. *Id.*

16. *Denial of Hearing*. Estoppel to claim. See *Bevan v. Krieger*, 459.

IV. Jurisdiction of Courts of District of Columbia.

1. *In General*. Status of Supreme Court and Court of Appeals as constitutional courts. *O'Donoghue v. U.S.*, 516.

2. *Administrative Authority*. Congress may confer administrative authority on courts of District. *Radio Comm'n v. Nelson Bros. Co.*, 266.

3. *Criminal Appeals*. Criminal Appeals Act not applicable to courts of District of Columbia. *U.S. v. Burroughs*, 159.

4. *Id.* Court of Appeals had jurisdiction of an appeal from a judgment of the Supreme Court sustaining a demurrer to an indictment based upon construction of statute on which indictment was founded. *Id.*

5. *Id.* Supreme Court not a district court of the United States within meaning of the Criminal Appeals Act. *Id.*

V. Jurisdiction of State Courts.

1. *Bankruptcy*. Supervention of bankruptcy deprived state court of power to fix compensation of receivers and counsel. *Gross v. Irving Trust Co.*, 342.

2. *Foreign Corporations*. When amenable to process of local courts. *Consol. Textile Corp. v. Gregory*, 85; *Washington v. Superior Court*, 362.

JURY. See **Contempt**, 1, 3; **Instructions to Jury**, 1-3.

Privilege of jurors from exposure of their arguments and votes. *Clark v. U.S.*, 1.

LICENSES. See **Radio Act**.

LIFE INSURANCE. See **Constitutional Law**, III, 4-5.

LIMITATION OF LIABILITY. See **Admiralty**, 3.

LIMITATIONS. See **Aliens**, 1; **Nuisances**, 3; **Taxation**, II, 5, 7.

LOCAL LAW. See **Maryland**.

MANDAMUS. See *Interstate Commerce Acts*, 7.

1. *Nature of Remedy.* Not used to compel an adjudication in a particular way, or as a substitute for appeal or writ of error. *I.C.C. v. U.S. ex rel. Campbell*, 385.

2. *Id.* Allowance of writ controlled by equitable principles. *U.S. v. Dern*, 352.

3. *Id.* Court may refuse mandamus to compel doing of idle act, or where allowance would work public injury or embarrassment. *Id.*

4. *Secretary of War.* Refusal of mandamus to compel authorization of construction of wharf held proper exercise of court's discretion. *Id.*

MARITIME JURISDICTION. See *Admiralty*.

MARYLAND.

Uniformity of Taxation. Special Legislation. Statute exempting failing railroad from taxation; not "local law" within Home Rule Article of Constitution. *Williams v. Mayor*, 36.

MARYLAND-VIRGINIA COMPACT. See *U.S. v. Dern*, 352.

MASTER AND SERVANT. See *Patents for Inventions*, 1-7.

MORAL TURPITUDE. See *Aliens*, 1-2.

MOTOR VEHICLES. See *Constitutional Law*, II, 6; IV, (B), 8.

MUNICIPAL CORPORATIONS. See *Nuisances*, 1-2.

1. *Powers.* Municipal corporation has no privileges or immunities under Federal Constitution which it may invoke in opposition to statute of State. *Williams v. Mayor*, 36.

2. *Id.* Standing of municipal corporation, in courts of State, to assail statute as repugnant to state constitution, depends on state law. *Id.*

3. *Responsibility of States* for actions of municipalities. *Wisconsin v. Illinois*, 395.

NATIONAL BANKS. See *Banks*, 2.

NAVIGABLE WATERS. See *Waters*.

NEGATIVE AVERMENT. See *Evidence*, 1-2.

NEGLIGENCE. See *Admiralty*, 3; *Constitutional Law*, IV, (B), 8.

NONRESIDENTS. See *Constitutional Law*, IV, (B), 8.

NOTARIES. See **Constitutional Law**, IV, (B), 9-10.

Nature of office and powers of notary under Ohio constitution and laws. *Bevan v. Krieger*, 459.

NOTICE AND HEARING. See **Estoppel**, 2.

NUISANCES.

1. *Remedy. Public Interest.* Injunction to abate nuisance from city sewage disposal plant held not proper remedy where money compensation would afford substantial redress. *Harrisonville v. Dickey Co.*, 334.

2. *Id.* City's right of condemnation as affecting appropriateness of compensation as landowner's remedy for nuisance. *Id.*

3. *Defenses.* Nuisance was not permanent, and limitations was not a defense to suit for abatement. *Id.*

OBITER DICTA. See **Courts**, 3.

OIL AND GAS. See **Constitutional Law**, IV, (B), 4-5.

OPINION. See **Jurisdiction**, I, 3.

PARTIES. See **Corporations**, 3-5; **Interstate Commerce Acts**, 10; **Judgments**, 2; **Statutes**, I, 4.

1. *Capacity to Sue.* Unincorporated voluntary association without capacity to sue, unless authorized by statute. *Moffat Tunnel League v. U.S.*, 113.

2. *Id.* Creditors can not attack voluntary bankruptcy petition of corporation upon ground that state law required stockholders' consent. *Royal Ind. Co. v. Am. Bond. Co.*, 165.

3. *Municipal Corporations.* Standing to invoke equal protection clause in opposition to state statute. *Williams v. Mayor*, 36.

4. *Substitution.* Successor in office. See *Ex parte La Prade*, 444.

PATENTS FOR INVENTIONS. See **Damages**.

1. *Employer and Employee Generally.* One employed to invent is bound to assign patent to employer. *U.S. v. Dubilier Corp.*, 178.

2. *Id. Shop-right.* Where employment does not contemplate invention, but one is made during the hours of employment with the aid of the employer's materials and appliances, patent belongs to employee but employer has shop-right. *Id.*

3. *Government Employees.* Rules applicable to private employment in respect to relative rights of employer and employee apply also to United States and its employees. *Id.*

PATENTS FOR INVENTIONS—Continued.

4. *Id.* United States held not entitled to assignment of patents by employees engaged in scientific research at Bureau of Standards, when employment did not contemplate invention and there was no basis for implying contract to assign. *Id.*

5. *Id.* A policy denying to Government employee engaged in scientific research right to obtain patent *held* not approved by Congress. *Id.*

6. *Id.* If public policy requires such denial, Congress, not courts, must declare it. *Id.*

7. *Id.* Power of administrative officers to declare policy. *Id.*

PERJURY. See **Contempt**, 2.

PERSONAL INJURIES.

Mere permission to use automobile as basis of liability of owner for negligence. *Young v. Masci*, 253.

PIRACY. See *U.S. v. Flores*, 137.

PLEADING. See **Jurisdiction**, III, 6; **Taxation**, II, 5.

Sufficiency of allegation that rates are confiscatory, in order to invoke constitutional protection. *Pub. Serv. Comm'n v. Gt. Nor. Util. Co.*, 130.

PLEDGE. See **Bankruptcy**, 4.

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

PRIVILEGE. See **Jury**.

PROCEDURE. See **Constitutional Law**, IV, (B), 6-7, 9-10; **Injunction**, 2; **Interstate Commerce Acts**, 9-12; **Jurisdiction**; **Parties**, 1-2; **Radio Act**; **Taxation**, II, 5-6, 8.

Findings. Interlocutory Injunction. Court not required to search voluminous record to find basis of district court's decree; cause remanded for findings and conclusions. *Pub. Serv. Comm'n v. Wisconsin Tel. Co.*, 67.

PROCESS. See **Constitutional Law**, IV, (B), 6-7.

PROTEST. See **Constitutional Law**, III, 2; **Taxation**, II, 6.

PUBLIC OFFICERS.

Suits involving public officers. See *U.S. v. Smith*, 422; *Ex parte La Prade*, 444; *George Moore Co. v. Rose*, 373; *Tait v. Western Md. Ry.*, 620.

PUBLIC POLICY. See **Patents for Inventions**, 6.

PUBLIC UTILITIES. See **Constitutional Law**, IV, (B), 2-3.

Rates. Principles governing computation of value for rate making; reasonableness of rate of return. *Los Angeles Gas Corp. v. R.R. Comm'n*, 287.

PURGATION. See **Contempt**.

QUO WARRANTO.

Attack by bill on assignment of circuit judge to district court not a proceeding in *quo warranto*. *Johnson v. Manhattan Ry.*, 479.

QUARANTINE LAWS. See **Constitutional Law**, II, 7; **Interstate Commerce**.

RADIO ACT. See **Constitutional Law**, II, 4.

Allocations of Frequencies. Licenses. Power of Commission to allocate frequencies as between under-quota and over-quota States; termination of license; findings; evidence; procedure. *Radio Comm'n v. Nelson Bros. Co.*, 266.

RAILROADS. See **Interstate Commerce Acts**.

1. *Exemption from Taxation* as aid to continued operation. See *Williams v. Mayor*, 36.

2. *Crossings and Extensions.* See *St. Louis S.W. Ry. v. Mo. Pac. R. Co.*, 76.

RATES. See **Interstate Commerce Acts**, 5-6; **Public Utilities**.

REAL PROPERTY.

RECEIVERS. See **Bankruptcy**, 2.

1. *Appointment of Receivers.* Care required; collateral attack; effect of consolidating suits. *Johnson v. Manhattan Ry.*, 479.

2. *Rights of Creditors. Reorganization.* Approval of plan of reorganization by District Court without definite, detailed and authentic information was improper; error was not cured by subsequent order requiring accounting to dissenting creditors for what they might have received from a supposititious public sale of the assets. *National Surety Co. v. Coriell*, 426.

REORGANIZATION. See **Receivers**, 2.

RES JUDICATA. See **Judgments**.

RETROACTIVE LAWS. See **Constitutional Law**, III, 1-2.

REVERSION. See **Constitutional Law**, III, 5.

RIVERS AND HARBORS ACT.

Duty of Secretary of War in respect to grant of permit for wharf.
See *U.S. v. Dern*, 352.

Withdrawals of water from Lake Michigan not authorized by.
Wisconsin v. Illinois, 395.

RULES OF COURT. See **Equity Rules.**

Power of District Courts to make rules. *Johnson v. Manhattan Ry.*, 479.

SANITARY DISTRICT CASE.

See *Wisconsin v. Illinois*, 395.

SECRETARY OF WAR. See **Mandamus**, 4.

SERVICE OF PROCESS. See **Constitutional Law**, IV, (B), 6-7.

SHIPS. See **Admiralty**, 3.

SHOP-RIGHT. See **Patents for Inventions**, 2.

SPECIAL ASSESSMENTS. See **Constitutional Law**, IV, (B), 1.

SPECIAL LAWS. See **Statutes**, I, 3.

STATES. See **Constitutional Law**, IV.

1. *Boundaries.* See *Vermont v. New Hampshire*, 593.

2. *Diversion of Waters.* Decision of Court upon application of complainant States to secure execution of decree in Chicago Sanitary District case. *Wisconsin v. Illinois*, 395.

3. Liability of State for actions of its municipal corporations. *Id.*

STATUTES. See **Constitutional Law**, II, 1-7; III, 1-5; IV, (A), 1-2; IV, (B), 1, 4-10; IV, (C), 2-5; **Criminal Appeals Act**; **Interstate Commerce**; **Interstate Commerce Acts**, 1; **Jurisdiction**, III, 11; **Workmen's Compensation Acts**.

I. Validity, 789.

II. Construction, 790.

III. Repeal, 790.

I. Validity.

1. *Wisdom and Fairness* of statute not clearly arbitrary or unreasonable are for legislature to determine. *Gant v. Oklahoma City*, 98.

STATUTES—Continued.

2. *Hardship*. That particular persons cannot comply with conditions of ordinance conferring privilege, does not render it invalid. *Id*.

3. *Special Legislation*. Exempting failing railroad from taxation. *Williams v. Mayor*, 36.

4. *Who May Attack Statute*. Party not affected by statute may not complain of invalidity. *Bradley v. Pub. Util. Comm'n*, 92; see also, *Edelman v. Boeing Co.*, 249.

II. Construction.

1. *Generally*. Effect of Full Faith and Credit Clause. *Ohio v. Chattanooga Co.*, 439.

2. *Extraterritoriality*. Territorial principle not applicable to merchant vessels. *U.S. v. Flores*, 137.

3. *Legislative History* as aid to construction. *Texas & Pac. Ry. v. U.S.*, 627.

4. *Administrative Construction*. Effect of. *Texas & Pac. Ry. v. U.S.*, 627; *Mintz v. Baldwin*, 346.

5. *Avoiding Doubts of Validity*. Where statutory intent clear, rule as to construction avoiding grave doubts of validity inapplicable. *George Moore Co. v. Rose*, 373.

6. *Construction Working Hardship*. Courts may not modify plain language of Act by construction in order to avoid special hardship. *Lang v. Comm'r*, 109.

7. *Reenactment*. Effect of as approval of prior construction. *Johnson v. Manhattan Ry.*, 479.

8. *General Exceptions*. How modified by specific enumeration. *Lang v. Comm'r*, 109.

9. *Scope*. Effect of incorporating *in toto* the terms of a constitutional grant of power. *U.S. v. Flores*, 137.

III. Repeal.

Implied Repeal not favored. *U.S. v. Burroughs*, 159.

STOCKHOLDERS. See **Bankruptcy**, 3; **Corporations**, 2-4.

SUBSIDIARY CORPORATION. See **Constitutional Law**, IV, (B), 6; see **Corporations**.

SUBSTITUTED SERVICE. See **Constitutional Law**, IV, (B), 7; IV, (C), 5.

SUBSTITUTION.

Successor in office. See *Ex parte La Prade*, 444.

SURETIES. See **Constitutional Law**, IV, (B), 4-5.

TARIFF ACTS. See **Constitutional Law**, II, 1-3.

TAXATION. See **Constitutional Law**, I, 2, 7; II, 2-3, 5; III, 1-5.

I. In General, p. 791.

II. Federal Taxation, p. 791.

III. State Taxation, p. 792.

I. In General.

1. *Subjects of Taxation.* Power of Congress generally to select. See *Burnet v. Wells*, 670.

2. *Validity of Tax Statutes Generally.* Burden of proof. *Id.*

3. *Construction of Tax Statutes.* Courts may not modify plain language in order to avoid special hardship. *Lang v. Comm'r*, 109.

4. *Res Judicata* in tax cases. See *Tait v. Western Md. Ry.*, 620.

II. Federal Taxation.

1. *Income Tax. Gain from Sale of Property.* Survivor of tenancy by entirety does not succeed to anything by "inheritance" within meaning of § 204 (a) of 1926 Act, and gain from sale of property was properly computed on basis of cost to tenants when acquired. *Lang v. Comm'r*, 109.

2. *Income Tax. Trusts.* Income of trust was taxable under 1924 Act to settlor who had joint power with trustee to revoke or modify; trustee was not "beneficiary." *Reinecke v. Smith*, 172.

3. *Id.* Tax to settlor on income of trust applied to payment of premiums on insurance on settlor's life for benefit of others. *Burnet v. Wells*, 671; *Du Pont v. Comm'r*, 685.

4. *Deductions. Losses.* Difference between value of real estate at death of testator and proceeds realized thereafter upon sale by executors who held fee title, not deductible under 1921 Act by beneficiary of proceeds. *Anderson v. Wilson*, 20.

5. *Claim for Refund.* Amendment after time for filing new claim has expired. *Bemis Co. v. U.S.*, 28; *Daube v. U.S.*, 367.

6. *Recovery of Overpayment.* Protest as condition precedent; liability of collector. *George Moore Co. v. Rose*, 373.

7. *Recovery of Overpayment. Limitations.* Action of Commissioner in signing schedule of refunds and credits and sending check to Collector for delivery to taxpayer was, before notice to taxpayer, revocable and not an account stated. *Daube v. U.S.*, 367.

8. *Collection of Tax. Corporations. Transferees.* Right of United States to sue stockholders in equity to require accounting

TAXATION—Continued.

for corporate assets to pay taxes and interest, *held* not affected by § 280 of 1926 Act. *Leighton v. U.S.*, 506.

III. State Taxation.

1. *Banks*. State tax on shares of national banks. *First Nat. Bank v. La. Tax Comm'n*, 60.

2. *Gasoline Use Tax*. Validity of "use-tax" on transferring of stored gasoline to fuel tanks of airplanes for use as fuel in interstate commerce. *Edelman v. Boeing Co.*, 249.

3. *Special Assessments*. Assessment to pay general indebtedness of irrigation district, though in excess of amount of benefits received. *Roberts v. Richland Dist.*, 71.

4. *Exemptions. Railroads*. Validity under constitution of Maryland of statute exempting failing railroad from taxation as aid to continued operation. *Williams v. Mayor*, 36.

5. *Id.* Franchise payments due cities were "charges in the nature of a tax" within the meaning of exemption statute. *Id.*

TENANCY BY ENTIRETIES. See **Taxation**, II, 1.

Termination. Survivor does not take as new acquisition, but under original limitation. *Lang v. Comm'r*, 109.

TERRITORIAL COURTS.

Status. See *O'Donoghue v. U.S.*, 516.

TERRITORIAL SEAS. See **Admiralty**, 1-2.**TERRITORIES.**

Status of. See *O'Donoghue v. U.S.*, 516.

TRADES UNIONS. See **Antitrust Acts**.**TRANSPORTATION ACT.** See **Interstate Commerce Acts**.**TRIAL.** See **Instructions to Jury**, 1-3.**TRUSTS.** See **Constitutional Law**, III, 1, 3-5; **Corporations**, 4; **Taxation**, II, 2-3; **Wills**.

1. *Duties of Trustee*. Trustee having joint power with settlor to modify or revoke has no fiduciary duty to *cestui que trust* to refrain from exercising the power. *Reinecke v. Smith*, 172.

2. *Liabilities of Trustee*. Liability of trustee who sells property in fraud of trust for value at time of sale, as affected by his repurchase pending suit. *Buffum v. Barceloux Co.*, 227.

3. *Id.* *Accounting*. Measure of recovery. *Id.*

UNFAIR COMPETITION. See Jurisdiction, III, 5-6.

UNIFORM TAXES. See *Williams v. Mayor*, 36.

UNITED STATES. See Patents for Inventions, 3-7.

VALUE. See Damages.

Valuation of public utilities for rate-making. See *Los Angeles Gas Co. v. R.R. Comm'n*, 287.

WAIVER. See Evidence, 3; Jurisdiction, I, 2.

WAR MINERALS RELIEF ACT. See Claims.

WARRANTY. See Admiralty, 3.

WATERS.

1. *Great Lakes.* Diversion of waters from. *Wisconsin v. Illinois*, 395.

2. *Interstate Boundary* on river normally goes to water. *Vermont v. New Hampshire*, 593.

WHARF.

Right of riparian owner to build. See *U.S. v. Dern*, 352.

WILLS.

Construction. Executors under New York will directing conversion of property into money, *held* to have taken fee title in trust, not merely a power; and beneficiaries had no interest in corpus other than to enforce performance of trust. *Anderson v. Wilson*, 20.

WITNESSES. See Contempt, 3; Estoppel.

WORKMEN'S COMPENSATION ACTS.

Application. Tennessee statute does not preclude recovery under law of another State for injuries received there in work under Tennessee contract of employment. *Ohio v. Chattanooga Co.*, 439.





















