

293 U. S.

Decisions Granting Certiorari.

Decided January 7, 1935. *Per Curiam*: The motion of the appellee to dismiss the appeal herein is granted, and the appeal is dismissed for the want of a substantial federal question. *Parsons v. Federal Realty Corp.*, 105 Fla. 105; 143 So. 912; *Mutual Life Ins. Co. v. Hilton-Green*, 241 U. S. 613, 623; *American Fire Ins. Co. v. King Lumber Co.*, 250 U. S. 2, 10-11, 13-14; *Orient Ins. Co. v. Daggs*, 172 U. S. 557, 565-566; *National Ins. Co. v. Wanberg*, 260 U. S. 71, 73 *et seq.*; *Stipcich v. Insurance Co.*, 277 U. S. 311, 320; *Merchants Liability Co. v. Smart*, 267 U. S. 126, 129; *Hancock Mutual Life Ins. Co. v. Warren*, 181 U. S. 73, 76-77; *O'Gorman & Young v. Hartford Ins. Co.*, 282 U. S. 251, 257. *Messrs. John G. McKay and James A. Dixon* for appellant. *Messrs. Frederick M. Hudson and Garland M. McNutt* for appellee. Reported below: 116 Fla. 73; 156 So. 388.

No. —, original. EX PARTE MOONEY. January 7, 1935. Return to rule to show cause presented.

DECISIONS GRANTING CERTIORARI, FROM
OCTOBER 1, 1934, TO AND INCLUDING JANU-
ARY 7, 1935.

No. 47. *ENELOW v. NEW YORK LIFE INSURANCE CO.* October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Messrs. Charles H. Sachs and Louis Caplan* for petitioner. *Messrs. Louis H. Cooke and William H. Eckert* for respondent. Reported below: 70 F. (2d) 728.

No. 51. *HELVERING, COMMISSIONER OF INTERNAL REVENUE, v. UNION PACIFIC R. CO.* October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals

for the Second Circuit granted. *Solicitor General Biggs*, *Assistant Attorney General Wideman*, and *Messrs. J. Louis Monarch, Morton K. Rothschild, and H. Brian Holland* for petitioner. *Mr. Henry W. Clark* for respondent. Reported below: 69 F. (2d) 67.

No. 60. INDIANA FARMER'S GUIDE PUBLISHING CO. v. PRAIRIE FARMER PUBLISHING CO. ET AL. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Messrs. U. S. Lesh and Eben Lesh* for petitioner. *Messrs. Maxwell V. Baghtol and Thomas E. Murphy* for respondents. Reported below: 70 F. (2d) 3.

No. 68. DAVIS v. AETNA ACCEPTANCE CO. October 8, 1934. Petition for writ of certiorari to the Appellate Court, First District of Illinois, granted. *Messrs. Edward A. Zimmerman, George A. Edwards, and Franklin D. Trueblood* for petitioner. *Mr. Wm. S. Kleinman* for respondent. Reported below: 273 Ill. App. 628.

No. 72. McCULLOUGH, EXECUTRIX, v. SMITH, ADMINISTRATOR. October 8, 1934. Petition for writ of certiorari to the Supreme Court of North Carolina granted. *Messrs. John M. Robinson and J. H. McLain* for petitioner. No appearance for respondent. Reported below: 206 N. C. 102; 173 S. E. 49.

No. 78. DIMICK v. SCHIEDT. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Messrs. Leo M. Harlow and David H. Fulton* for petitioner. *Mr. John G. Palfrey* for respondent. Reported below: 70 F. (2d) 558.

No. 91. HUNT *v.* WESTERN CASUALTY CO. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Mr. E. C. Street* for petitioner. *Messrs. Charles J. Faulkner, Jr., and W. W. Naman* for respondent. Reported below: 69 F. (2d) 129.

No. 95. VAN WART *v.* COMMISSIONER OF INTERNAL REVENUE. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Messrs. Frederick R. Gibbs and Preston B. Kavanagh* for petitioner. *Solicitor General Biggs* for respondent. Reported below: 69 F. (2d) 299.

No. 100. WHITE, COLLECTOR OF INTERNAL REVENUE, *v.* ATKINS. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Solicitor General Biggs* for petitioner. *Mr. Earle W. Carr* for respondent. Reported below: 69 F. (2d) 960.

No. 102. SMITH *v.* SNOW ET AL. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Eighth Circuit granted. *Messrs. Amasa C. Paul, Charles Neave, Albert L. Ely, Newton D. Baker, and Maurice M. Moore* for petitioner. *Messrs. James F. Williamson and Ralph Elmore Williamson* for respondents. Reported below: 70 F. (2d) 564.

No. 208. WAXHAM *v.* SMITH ET AL. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Messrs. Drury W. Cooper, Allan C. Bakewell, and Raymond I. Blakeslee*

for petitioner. *Messrs. Charles Neave, Albert L. Ely, and Leonard S. Lyon* for respondents. Reported below: 70 F. (2d) 457.

No. 115. *HAMMOND CLOCK CO. v. SCHIFF*. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Mr. Clifford C. Bradbury* for petitioner. *Mr. Alvin E. Stein* for respondent. Reported below: 69 F. (2d) 742.

No. 120. *UNITED STATES v. GUARANTY TRUST COMPANY OF NEW YORK*. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Solicitor General Biggs* for the United States. *Messrs. John W. Davis and Theodore Kiendl* for respondent. Reported below: 69 F. (2d) 799.

No. 125. *McLAUGHLIN, COLLECTOR OF INTERNAL REVENUE, v. PACIFIC LUMBER Co.* October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Solicitor General Biggs* for petitioner. *Messrs. F. D. Madison, Alfred Sutro, Felix T. Smith, V. K. Butler, and Claude R. Branch* for respondent. Reported below: 66 F. (2d) 895.

No. 127. *GREGORY v. HELVERING, COMMISSIONER OF INTERNAL REVENUE*. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. Hugh Satterlee, Rollin Browne, Charles A. Roberts, and George W. Saam* for petitioner. *Solicitor General Biggs* for respondent. Reported below: 69 F. (2d) 809.

293 U. S.

Decisions Granting Certiorari.

No. 131. KEYSTONE DRILLER CO. *v.* NORTHWEST ENGINEERING CORP.;

No. 132. SAME *v.* HARNISCHFEGER CORP.; and

No. 133. SAME *v.* BUCYRUS-ERIE Co. October 8, 1934. Petition for writs of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Messrs. Clarence P. Byrnes, F. O. Richey, and H. F. McNenny* for petitioner. *Messrs. Henry M. Huxley, Louis Quarles, and Frank Parker Davis* for respondents. Reported below: 70 F. (2d) 13.

No. 134. SCHNELL ET AL. *v.* THE VALLESCURA ET AL. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. Louis Joffe and Joseph Joffe* for petitioners. *Mr. Homer L. Loomis* for respondents. Reported below: 70 F. (2d) 261.

No. 135. PANAMA REFINING CO. ET AL. *v.* RYAN ET AL. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Mr. F. W. Fischer* for petitioners. *Solicitor General Biggs, Assistant Attorney General Stephens, and Messrs. Nathan R. Margold, Carl McFarland, M. S. Huberman, Charles H. Weston, and Charles Fahy* for respondents. Reported below: 71 F. (2d) 8.

No. 260. AMAZON PETROLEUM CORP. ET AL. *v.* RYAN ET AL. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Messrs. J. N. Saye, F. W. Fischer, and W. Edward Lee* for petitioners. *Solicitor General Biggs, Assistant Attorney General Stephens, and Messrs. Carl McFarland and M. S. Huberman* for respondents. Reported below: 71 F (2d) 1.

No. 148. MARINE NATIONAL EXCHANGE BANK OF MILWAUKEE ET AL. *v.* KALT-ZIMMERS MANUFACTURING CO. ET AL. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Messrs. George D. Van Dyke, Leon E. Kaumheimer, and George A. Affeldt* for petitioners. *Mr. Irving A. Fish* for respondents. Reported below: 70 F. (2d) 815.

No. 154. MUTUAL LIFE INSURANCE COMPANY OF NEW YORK *v.* JOHNSON, ADMINISTRATOR. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Fourth Circuit granted. *Messrs. James C. Martin and Frederick L. Allen* for petitioner. *Messrs. John S. Barbour and Burnett Miller* for respondent. Reported below: 70 F. (2d) 41.

No. 161. UNITED STATES *v.* SPAULDING. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Solicitor General Biggs* for the United States. *Messrs. Philip D. Beall and Warren E. Miller* for respondent. Reported below: 68 F. (2d) 656.

No. 170. HELVERING, COMMISSIONER OF INTERNAL REVENUE, *v.* TWIN BELL OIL SYNDICATE. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Solicitor General Biggs, Assistant Attorney General Wideman, Mr. James W. Morris, and Miss Helen R. Carlross* for petitioner. *Messrs. George H. Koster and L. A. Luce* for respondent. Reported below: 70 F. (2d) 402.

293 U. S.

Decisions Granting Certiorari.

No. 176. WILLIAM E. HERRING *v.* COMMISSIONER OF INTERNAL REVENUE; and

No. 177. EULA DAY HERRING *v.* SAME. October 8, 1934. Petition for writs of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Messrs. Robert Ash and Leslie E. Martlew* for petitioners. *Solicitor General Biggs, Assistant Attorney General Wideman, and Mr. James W. Morris* for respondent. Reported below: 70 F. (2d) 785, 790.

No. 178. BALTIMORE & CAROLINA LINE, INC. *v.* REDMAN. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Mr. George Whitefield Betts, Jr.*, for petitioner. *Messrs. Frederick R. Graves and Martin A. Schenk* for respondent. Reported below: 70 F. (2d) 635.

No. 210. WILBER NATIONAL BANK OF ONEONTA, ADMINISTRATOR, *v.* UNITED STATES. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Mr. Wm. Wolff Smith* for petitioner. *Solicitor General Biggs and Mr. Will G. Beardslee* for the United States. Reported below: 69 F. (2d) 526.

No. 211. SHANFEROKE COAL & SUPPLY CORP. *v.* WEST-CHESTER SERVICE CORP. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. George C. Levin and Alfred B. Nathan* for petitioner. *Messrs. Ernest E. Wheeler and Ralph Royall* for respondent. Reported below: 69 F. (2d) 1016. See also, 70 F. (2d) 297.

No. 214. *FORREST v. JACK, RECEIVER*. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Tenth Circuit granted. *Mr. James F. Pierce* for petitioner. *Messrs. George P. Barse, Will P. Hoyt, and F. G. Awalt* for respondent. Reported below: 71 F. (2d) 264.

No. 219. *POSNER v. ANDERSON*. October 8, 1934. Petition for writ of certiorari to the Supreme Court of New York, Appellate Division, granted. *Mr. Emanuel van Dernoot* for petitioner. *Messrs. George L. Buland and Charles L. Minor* for respondent. Reported below: 241 App. Div. 843; 271 N. Y. S. 333.

No. 247. *CENTRAL VERMONT TRANSPORTATION Co. v. DURNING, COLLECTOR OF CUSTOMS*. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. Horace H. Powers and J. W. Redmond* for petitioner. *Solicitor General Biggs* for respondent. Reported below: 71 F. (2d) 273.

No. 249. *MCCREA v. UNITED STATES*. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. John M. Scoble and K. Courtenay Johnston* for petitioner. *Solicitor General Biggs and Assistant Attorney General Sweeney* for the United States. Reported below: 70 F. (2d) 632.

No. 261. *TAYLOR v. STERNBERG, TRUSTEE*; and
No. 262. *DUTY v. SAME*. October 8, 1934. Petition for writs of certiorari to the Circuit Court of Appeals for the Eighth Circuit granted. *Mr. W. N. Ivie* for petitioners. *Mr. Clinton R. Barry* for respondent. Reported below: 71 F. (2d) 157.

293 U. S.

Decisions Granting Certiorari.

No. 268. HELVERING, COMMISSIONER OF INTERNAL REVENUE, *v.* GRINNELL, EXECUTOR. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Solicitor General Biggs* for petitioner. *Messrs. Bernhard Knollenberg* and *Allen Evarts Foster* for respondent. Reported below: 70 F. (2d) 705.

No. 289. HELVERING, COMMISSIONER OF INTERNAL REVENUE, *v.* TAYLOR. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Solicitor General Biggs* for petitioner. *Mr. Truman Henson* for respondent. Reported below: 70 F. (2d) 619.

No. 292. LERNER *v.* FIRST WISCONSIN NATIONAL BANK OF MILWAUKEE ET AL. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Mr. Emil Hersh* for petitioner. *Messrs. John C. Warner, Edgar L. Wood, Walter J. Mattison,* and *Ben Z. Glass* for respondents. Reported below: 70 F. (2d) 938.

No. 338. JENNINGS, RECEIVER, ET AL. *v.* UNITED STATES FIDELITY & GUARANTY Co. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Messrs. John F. Anderson, F. G. Awalt,* and *George P. Barse* for petitioners. *Messrs. Arthur L. Gilliom* and *S. O. Pickens* for respondent. Reported below: 71 F. (2d) 618.

No. 339. JURNEY *v.* MACCRACKEN. October 8, 1934. Petition for writ of certiorari to the United States Court of Appeals for the District of Columbia granted. *Messrs. Leslie C. Garnett* and *Harry L. Underwood* for petitioner.

Messrs. Frank J. Hogan and Edmund L. Jones for respondent. Reported below: 63 App. D. C. 342; 72 F. (2d) 560.

No. 54. MITCHELL, INSURANCE COMMISSIONER OF CALIFORNIA, *v.* MAURER ET AL. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted limited to the question of the validity of the appointment of ancillary receivers upon the petition of the primary receivers, and attention is directed to *McCandless v. Furlaud*, No. 11 on the present docket (*ante*, p. 67). *Mr. Frank L. Guerena* for petitioner. *Messrs. Edward D. Lyman and P. B. Plumb* for respondents. Reported below: 69 F. (2d) 233.

No. 107. OLD MISSION PORTLAND CEMENT CO. *v.* HELVERING, COMMISSIONER OF INTERNAL REVENUE. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted limited to the question of the right of the taxpayer to deductions (a) on account of amortization of bond discount and (b) on account of contributions to the San Francisco Community Chest. *Mr. George E. H. Goodner* for petitioner. *Solicitor General Biggs, Assistant Attorney General Wideman, Miss Helen R. Carloss, and Messrs. Erwin N. Griswold and James W. Morris* for respondent. Reported below: 69 F. (2d) 676.

No. 128. GEORGE *v.* VICTOR TALKING MACHINE CO. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted, limited to the question of the jurisdiction of the Circuit Court of Appeals. *Messrs. Minitree Jones Fulton and Robert L. Nase* for petitioner. *Messrs. Robert P. Myers,*

293 U. S.

Decisions Granting Certiorari.

Isaac D. Levy, I. E. Lambert, Lawrence B. Morris, and Louis Levinson for respondent. Reported below: 69 F. (2d) 871.

No. 146. CLIFTON MANUFACTURING CO. *v.* UNITED STATES. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Fourth Circuit granted. *Messrs. Joseph B. Brennan and W. A. Sutherland* for petitioner. *Solicitor General Biggs* for the United States. Reported below: 70 F. (2d) 102.

No. 173. IRVING TRUST CO., TRUSTEE IN BANKRUPTCY, *v.* BOWDITCH ET AL. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. Irving L. Ernst and Lester D. Melzer* for petitioner. *Messrs. Burton E. Eames and Burt Franklin* for respondents. Reported below: 71 F. (2d) 1015.

No. 215. SCHUMACHER, SHERIFF, *v.* BEELER, TRUSTEE. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Sixth Circuit granted, limited to the question of the jurisdiction of the District Court under § 23 (b) of the Bankruptcy Act. *Messrs. John W. Peck, Frank H. Shaffer, Jr., and Coleman Avery* for petitioner. *Messrs. Province M. Pogue and Henry Burton Street* for respondent. Reported below: 71 F. (2d) 831.

No. 234. UNITED STATES EX REL. CHICAGO GREAT WESTERN R. CO. ET AL. *v.* INTERSTATE COMMERCE COMMISSION ET AL. October 8, 1934. Petition for writ of certiorari to the United States Court of Appeals for the District of Columbia granted. MR. JUSTICE BRANDEIS took no part in the consideration or decision of this applica-

tion. *Messrs. Frank H. Towner, Ralph M. Shaw, Frank H. Moore, A. F. Smith, and Samuel W. Moore* for petitioners. *Messrs. Daniel W. Knowlton, E. M. Reidy, Samuel W. Sawyer, J. C. Gibson, Charles H. Woods, Bruce Scott, W. F. Dickinson, F. W. Clements, E. A. Boyd, Walter McFarland, J. M. Souby, H. H. Larrimore, and W. F. Peter* for respondents. Reported below: 63 App. D. C. 215; 71 F. (2d) 336.

No. 270. *NORMAN v. BALTIMORE & OHIO R. Co.* October 8, 1934. Petition for writ of certiorari to the Supreme Court of New York granted. *Messrs. Emanuel Redfield and Dalton Dwyer* for petitioner. *Mr. Frederick H. Wood* for respondent. Reported below: 265 N. Y. 37; 191 N. E. 726.

No. 340. *OLD COMPANY'S LEHIGH, INC. v. MEEKER, RECEIVER, ET AL.* October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. Joseph G. M. Browne and Israel H. Mandel* for petitioner. *Mr. Humphrey J. Lynch* for respondents. Reported below: 71 F. (2d) 280.

No. 361. *CLARK, COMMISSIONER OF INSURANCE OF IOWA, ET AL. v. WILLIARD ET AL.* October 15, 1934. Petition for writ of certiorari to the Supreme Court of Montana granted. *Messrs. Reuel B. Cook, Edmond M. Cook, and M. S. Gunn* for petitioners. *Messrs. Louis P. Donovan and H. Leonard DeKalb* for respondents. Reported below: 97 Mont. 503; 34 P. (2d) 982.

No. 383. *SWINSON v. CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RY. Co.* October 22, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the

293 U. S.

Decisions Granting Certiorari.

Eighth Circuit granted. *Messrs. Tom Davis and Ernest A. Michel* for petitioner. *Messrs. Warren Newcome, Samuel H. Cady, and William T. Faricy* for respondent. Reported below: 72 F. (2d) 649.

No. 431. PENN GENERAL CASUALTY CO. *v.* PENNSYLVANIA EX REL. SCHNADER, ATTORNEY GENERAL. October 22, 1934. Petition for writ of certiorari to the Supreme Court of Pennsylvania granted. *Messrs. Thomas F. Mount and Joseph W. Henderson* for petitioner. *Messrs. William A. Schnader and Harold D. Saylor* for respondent. Reported below: 316 Pa. 1; 173 Atl. 637.

No. 424. HILDEGARD SCHOENAMSGRUBER *v.* HAMBURG AMERICAN LINE; and

No. 425. GUSTAV SCHOENAMSGRUBER *v.* SAME. October 22, 1934. Petition for writs of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Mr. Harry H. Semmes* for petitioners. *Messrs. Christopher B. Garnett, S. Hasket Derby, and J. Hampton Hoge* for respondent. Reported below: 70 F. (2d) 234.

No. 374. ADAMS, RECEIVER *v.* CHAMPION, TRUSTEE. October 22, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Mr. John F. Anderson* for petitioner. *Mr. Harry C. Heyl* for respondent. Reported below: 70 F. (2d) 956.

No. 394. PENNSYLVANIA *v.* WILLIAMS ET AL. October 22, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Messrs. Wm. A. Schnader, Harold D. Saylor, and Leo Weinrott*

for petitioner. *Messrs. Gordon A. Block, Grover C. Ladner, and Joseph H. Sundheim* for respondents. Reported below: 72 F. (2d) 509.

No. 254. *PARAMOUNT PUBLIX CORP. v. AMERICAN TRI-ERGO CORP.* See *ante*, p. 528.

No. 255. *ALTOONA PUBLIX THEATRES, INC. v. AMERICAN TRI-ERGO CORP. ET AL.*; and

No. 256. *WILMER & VINCENT CORP. ET AL. v. SAME.* See *ante*, p. 528.

No. 395. *GORDON, SECRETARY OF BANKING OF PENNSYLVANIA, v. OMINSKY ET AL.* November 5, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Messrs. Wm. A. Schnader, Harold D. Saylor, and Leo Weinrott* for petitioner. *Messrs. G. C. Ladner and Charles Potes* for respondents. Reported below: 72 F. (2d) 517.

No. 413. *GULF, MOBILE & NORTHERN R. CO. v. HELVERING, COMMISSIONER OF INTERNAL REVENUE.* November 5, 1934. Petition for writ of certiorari to the United States Court of Appeals for the District of Columbia granted limited to the question of the right of the taxpayer to deductions on account of amortization of bond discount. *Mr. George E. H. Goodner* for petitioner. *Solicitor General Biggs, Assistant Attorney General Wideman, and Messrs. James W. Morris and Morton K. Rothchild* for respondent. Reported below: 63 App. D. C. 244; 71 F. (2d) 953.

Nos. 471 and 472. *UNITED STATES ET AL. v. BANKERS TRUST CO. ET AL.* November 5, 1934. Petition for writs of certiorari to the Circuit Court of Appeals for the

Eighth Circuit granted. *Solicitor General Biggs, Assistant Solicitor General MacLean, and Messrs. Stanley Reed and John T. Fowler, Jr.*, for the United States et al. *Messrs. James H. McIntosh, Edward J. White, and Clifton P. Williamson* for respondents.

No. 434. SEABURY, RECEIVER, *v.* GREEN, ADMINISTRATRIX, ET AL. November 5, 1934. Petition for writ of certiorari to the Court of Common Pleas for Sumter County, South Carolina, granted. *Mr. R. O. Purdy* for petitioner. *Mr. Samuel Want* for respondents. Reported below: 173 S. C. 235; 175 S. E. 639.

No. 441. UNITED STATES MORTGAGE CO. ET AL. *v.* MATTHEWS ET AL. November 5, 1934. Petition for writ of certiorari to the Court of Appeals of Maryland granted. *Mr. William L. Marbury, Jr.*, for petitioners. *Mr. Frederick H. Hennighausen* for respondents. Reported below: 167 Md. 383; 173 Atl. 903.

No. 386. DOMENECH, TREASURER OF PUERTO RICO, *v.* NATIONAL CITY BANK OF NEW YORK. November 5, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Messrs. William Cattron Rigby and Nathan R. Margold* for petitioner. *Mr. Earle T. Fiddler* for respondent. Reported below: 71 F. (2d) 13.

No. 452. ADAMOS *v.* NEW YORK LIFE INSURANCE CO. November 12, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Messrs. Louis Caplan and Charles H. Sachs* for petitioner. *Messrs. William H. Eckert and Louis H. Cooke* for respondent. Reported below: 71 F. (2d) 997.

No. 496. *LAWYERS COUNTY TRUST CO. v. REICHERT ET AL.* December 3, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Mr. Saul S. Myers* for petitioner. *Messrs. Selig C. Brez and Meyer Marlow* for respondents. Reported below: 73 F. (2d) 56.

No. 478. *FOX FILM CORP. v. MULLER.* December 3, 1934. Petition for writ of certiorari to the Supreme Court of Minnesota granted. *Messrs. Percy Heiliger and James D. Shearer* for petitioner. *Mr. Abram F. Myers* for respondent. Reported below: 192 Minn. 212; 255 N. W. 845.

Nos. 479 and 480. *CONTINENTAL ILLINOIS NATIONAL BANK & TRUST CO. v. CHICAGO, ROCK ISLAND & PACIFIC RY. CO. ET AL.;*

Nos. 481 and 482. *CHASE NATIONAL BANK OF NEW YORK v. SAME;*

Nos. 483 and 484. *MISSISSIPPI VALLEY TRUST CO. v. SAME;*

Nos. 485 and 486. *HARRIS TRUST & SAVINGS BANK v. SAME;*

Nos. 487 and 488. *NEW YORK TRUST CO. v. SAME;*
and

Nos. 489 and 490. *RECONSTRUCTION FINANCE CORP. v. SAME.* December 3, 1934. Petitions for writs of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Messrs. Isaac H. Mayer, Carl Meyer, David F. Rosenthal,* and *Herbert A. Friedlich* for petitioner in Nos. 479 and 480. *Messrs. Henry Root Stern, Bertram F. Shipman,* and *Paul D. Miller* for petitioner in Nos. 481 and 482. *Messrs. T. M. Pierce and S. Mayner Wallace* for petitioner in Nos. 483 and 484. *Mr. Hal C. Bangs* for petitioner in Nos. 485 and 486. *Messrs. Ed-*

293 U. S.

Decisions Granting Certiorari.

win W. Sims, Franklin J. Standky, and James P. Carey, Jr., for petitioner in Nos. 487 and 488. *Solicitor General Biggs* and *Mr. Stanley Reed* for petitioner in Nos. 489 and 490. *Messrs. George W. Wickersham, Elihu Root, Jr., and Edward C. Bailly* for respondents. Reported below: 72 F. (2d) 443.

No. 499. GREAT NORTHERN RAILWAY CO. *v.* SULLIVAN. December 3, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Eighth Circuit granted. *Messrs. R. J. Hagman* and *J. P. Plunkett* for petitioner. *Messrs. Ormie C. Lance* and *Stanley B. Houck* for respondent. Reported below: 72 F. (2d) 587.

No. 342. MILLER *v.* UNITED STATES. December 3, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Mr. Wallace Miller* for petitioner. *Solicitor General Biggs* and *Messrs. Will G. Beardslee, Randolph C. Shaw, and W. Marvin Smith* for the United States. Reported below: 71 F. (2d) 361.

No. 519. DOUGLAS ET AL. *v.* CUNNINGHAM ET AL. December 3, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Mr. George P. Dike* for petitioners. *Mr. Edmund A. Whitman* for respondents. Reported below: 72 F. (2d) 536.

No. 521. THE ANSALDO SAN GIORGIO I *v.* RHEINSTROM BROTHERS Co. December 3, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Mr. Homer L. Loomis* for petitioner. *Messrs. D. Roger Englar, Henry N. Longley* and *F. Herbert Prem* for respondent. Reported below: 73 F. (2d) 40.

No. 522. MANUFACTURERS' FINANCE Co. v. McKey, TRUSTEE. December 3, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Messrs. Samuel A. Dew and Edward I. Rothbart* for petitioner. *Mr. Thomas L. Marshall* for respondent. Reported below: 72 F. (2d) 471.

No. 524. AKTIESELSKABET CUZCO v. THE SUCARSECO. December 3, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Mr. William H. McGrann* for petitioner. *Messrs. D. Roger Englar, Leonard J. Matteson, and Forrest E. Single* for respondent. Reported below: 72 F. (2d) 690.

No. 566. RAILROAD RETIREMENT BOARD ET AL. v. ALTON RAILROAD Co. ET AL. December 17, 1934. Petition for writ of certiorari to the United States Court of Appeals for the District of Columbia granted. *Solicitor General Biggs* for petitioners. *Messrs. Sydney R. Prince, R. V. Fletcher, Jacob Aronson, Edward S. Jouett, Dennis F. Lyons, Emmett E. McInnis, and Sidney S. Alderman* for respondents.

No. 534. NORRIS v. ALABAMA. January 7, 1935. Petition for writ of certiorari to the Supreme Court of Alabama granted. *Messrs. Walter H. Pollak and Osmond K. Fraenkel* for petitioner. *Messrs. Thomas E. Knight, Jr., and Thomas Seay Lawson* for respondent. Reported below: 229 Ala. 226; 156 So. 556.

No. 544. BERGER v. UNITED STATES. January 7, 1935. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Mr. Nathan D.*

293 U.S.

Decisions Granting Certiorari.

Perlman for petitioner. *Solicitor General Biggs* and *Messrs. Harry S. Ridgely* and *W. Marvin Smith* for the United States. Reported below: 73 F. (2d) 278.

No. 549. GORDON, SECRETARY OF BANKING, ET AL. *v.* WASHINGTON ET AL. January 7, 1935. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Messrs. William A. Schnader* and *Harold D. Saylor* for petitioners. *Mr. David Bortin* for respondents. Reported below: 73 F. (2d) 577.

No. 550. GORDON, SECRETARY OF BANKING, ET AL. *v.* O'BRIEN ET AL. January 7, 1935. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Messrs. William A. Schnader* and *Harold D. Saylor* for petitioners. *Mr. David Bortin* for respondents. Reported below: 73 F. (2d) 577.

No. 557. VULCAN MANUFACTURING Co. *v.* MAYTAG Co. January 7, 1935. Petition for writ of certiorari to the Circuit Court of Appeals for the Eighth Circuit granted. *Messrs. I. J. Ringolsky* and *Armwell L. Cooper* for petitioner. *Messrs. Wallace R. Lane* and *Nelson E. Johnson* for respondent. Reported below: 73 F. (2d) 136.

No. 537. HELVERING, COMMISSIONER OF INTERNAL REVENUE, *v.* INTER-MOUNTAIN LIFE INSURANCE Co. January 7, 1935. Petition for writ of certiorari to the Circuit Court of Appeals for the Tenth Circuit granted. *Solicitor General Biggs* for petitioner. *Messrs. Stephen W. Downey* and *A. R. Serven* for respondent. Reported below: 71 F. (2d) 962.

No. 546. ROBERTS, RECEIVER, ET AL. *v.* NEW YORK CITY ET AL. January 7, 1935. Petition for writ of certiorari to the Supreme Court of New York granted. The CHIEF JUSTICE took no part in the consideration or decision of this application. *Messrs. Carl M. Owen, Harold C. McCollom, George Welwood Murray, Charles E. Hughes, Jr., Martin A. Schenck, and Charles Franklin* for petitioners. *Messrs. Paxton Blair, Richard M. Page, Wm. H. Page, Joseph F. Mulqueen, Jr., Elwood Thomas, and Albert S. Wright* for respondents. *Mr. Gregory Hankin* also entered an appearance for respondents.

No. 554. PATTERSON *v.* ALABAMA. January 7, 1935. Petition for writ of certiorari to the Supreme Court of Alabama granted. *Messrs. Walter H. Pollak and Osmond K. Fraenkel* for petitioner. *Messrs. Thomas E. Knight, Jr., and Thomas Seay Lawson* for respondent. Reported below: 229 Ala. 270; 156 So. 567.

DECISIONS DENYING CERTIORARI, FROM OCTOBER 1, 1934, TO AND INCLUDING JANUARY 7, 1935.

No. 171. GREEN *v.* CROWELL, DEPUTY COMMISSIONER, ET AL. October 8, 1934. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit, and motion for leave to proceed further *in forma pauperis*, denied. *Rebecca Green, pro se. Messrs. George H. Terriberry and Walter Carroll* for respondents. Reported below: 69 F. (2d) 762.

No. 231. McGEORGE *v.* CHARLES NELSON Co. October 8, 1934. Petition for writ of certiorari to the District Court of Appeal, First Appellate District, of California, and motion for leave to proceed further *in forma pau-*