

INDEX.

ABANDONMENT. See Bankruptcy, 4.

ABATEMENT. See Death.

ACCOUNTS. See Evidence, 7.

ADEQUATE REMEDY. See Equity.

ADMINISTRATIVE ORDERS AND REGULATIONS.

1. *Validity.* Presumption of existence of facts justifying regulation. *Thompson v. Consolidated Gas Co.*, 55.

2. *Id.* Validity of administrative order as affected by motive of officer. *Isbrandtsen-Moller Co. v. U. S.*, 139.

3. *Id.* *Notice and Hearing*, when not prerequisite to issuance of administrative order. *Id.*

4. *Effect. Enforcement.* Force of regulation prescribed by Interstate Commerce Commission pursuant to constitutional statutory authority; determination of what constitutes compliance. *A. T. & S. F. Ry. Co. v. Scarlett*, 471.

5. *Conclusiveness of Findings* of fact. *Swayne & Hoyt v. U. S.*, 297.

ADMIRALTY. See Death.

AD VALOREM TAX. See Taxation, III, 1.

AGENCY.

Payment to agent. *Martin v. National Surety Co.*, 588.

ALASKA. See Jurisdiction, III, 2.

ALIENS. See Claims, 1.

Immigration Act. Penalties. Intent to leave him here not essential to "bringing alien" in violation of § 10. *Osaka Shosen Line v. U. S.*, 98.

AMENDMENT. See Pleading, 3.

ANTITRUST ACTS.

Penalties. Maximum penalty of six months' imprisonment for contempt, provided by § 22 of Clayton Act, inapplicable to contempts arising out of proceedings brought by or on behalf of the United States. *Hill v. U. S. ex rel. Weiner*, 105.

APPEALS. See **Bankruptcy**, 6-8; **Jurisdiction**.

ASSESSMENT. See **Banks**, 1-3; **Statutes**, 4.

ASSIGNMENT.

1. *Validity.* Assignment by beneficiary of trust; what law governs. *Blair v. Commissioner*, 5.

2. *Effect.* Irregular assignment of claim against United States as giving rise to equities. *Martin v. National Surety Co.*, 588.

ASSIGNMENTS OF ERROR.

Necessity of. *Sonzinsky v. U. S.*, 506.

AUTHENTICATION OF RECORD. See **Jurisdiction**, I, 12.

AUTOMOBILES. See **Constitutional Law**, II, 4.

BANKRUPTCY.

For Amendment of General Orders in Bankruptcy, see p. 689.

1. *Power of Congress.* Validity of amended Frazier-Lemke Act. *Wright v. Vinton Branch*, 440.

2. *Bankruptcy Court* sits continuously and has no terms. *Wayne Gas Co. v. Owens-Illinois Co.*, 131.

3. *Bond of Depository.* Liability of personal representative for default after death of surety. *U. S. ex rel. Wilhelm v. Chain*, 31.

4. *Burdensome Assets.* Effect of abandonment and disclaimer by trustee. *Brown v. O'Keefe*, 598.

5. *Provable Claim. Discharge.* Statutory liability of shareholder of national bank. *Brown v. O'Keefe*, 598.

6. *Proceedings. Appeals.* Orders and judgments entered in reorganization proceedings under § 77B appealable under §§ 24 and 25. *O'Connor v. Mills*, 26.

7. *Id.* Appeal to Circuit Court of Appeals as of right from order of District Court disapproving and dismissing petition for reorganization. *Id.*

8. *Rehearing* after time for appeal has expired; appeal from order on rehearing. *Wayne Gas Co. v. Owens-Illinois Co.*, 131.

BANKS. See **Bankruptcy**, 5; **Evidence**, 3; **Farm Loan Associations**, 1-2; **Veterans**, 1.

1. *Stockholders' Liability.* Liability and enforcement under Maryland Constitution and laws. *Stockholders v. Sterling*, 175.

2. *Id.* Enforcement of liability of bankrupt shareholder. *Brown v. O'Keefe*, 598.

3. *Id.* Assessment by Comptroller not prerequisite to proceedings by creditors. *Id.*

BANKS—Continued.

4. *Insolvency. Preferred Creditor.* Unauthorized sale by bank of bonds held by it for safekeeping, and deduction of price from deposit account of purchaser, did not make owner a preferred creditor. *Hoffman v. Rauch*, 255.

5. *Insolvency. Trust.* Suit in federal court by depositor to fasten trust on funds in insolvent bank which has been taken over by state official. *General Baking Co. v. Harr*, 433.

6. *Criminal Liability. False Entries.* Teller withholding deposit slips to conceal shortage "makes" false entry in violation of R. S. § 5209. *U. S. v. Giles*, 41.

BOARD OF TAX APPEALS.

1. *Findings. Review. Helvering v. Tex-Penn Oil Co.*, 481.

2. *Id.* Conclusiveness of findings on question of fact. *Elmhurst Cemetery Co. v. Commissioner*, 37.

BOARDS OF EDUCATION. See **Constitutional Law**, III, 5.

BONDS.

1. *Contractors' Bonds. Martin v. National Surety Co.*, 588.

2. *Bond of Depository* for money of bankrupt estates; liability of personal representative for default after death of surety. *U. S. ex rel. Wilhelm v. Chain*, 31.

3. *Liability. Discharge. Dugas v. American Surety Co.*, 414.

BOOKKEEPING ENTRIES. See **Evidence**, 7.

BOUNDARIES.

See decree in *Vermont v. New Hampshire*, 636.

BROKERS. See **Taxation**, II, 9-10.

BURDEN OF PROOF. See **Evidence**, 2-3.

BUSINESS SITUS. See **Taxation**, III, 6.

CANCELLATION. See **Insurance**, 3.

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

CARBON BLACK. See **Constitutional Law**, VII, (B), 8.

CARRIERS. See **Evidence**, 9; **Interstate Commerce Acts**; **Shipping**.

CEMETERIES. See **Evidence**, 4.

CERTIFICATE. See **Jurisdiction**, II, 15.

CITIZEN. See **Constitutional Law**, VI, (B), 4.

CLAIMS.

1. Claims to property seized under Trading with the Enemy Act; rights of former enemy owners. *Cummings v. Deutsche Bank*, 115.
2. Assignment of claim against the United States; purpose of R. S., § 3477. *Martin v. National Surety Co.*, 588.
3. Allowance of Interest on Government's counterclaim for taxes held error. *American Propeller Co. v. U. S.*, 475.

CLAYTON ACT. See **Antitrust Acts.**

COLLECTIVE BARGAINING.

Validity and construction of amended Railway Labor Act. *Virginian Ry. Co. v. System Federation*, 515.

COMMODITIES. See **Taxation**, II, 9.

COMPROLLER OF THE CURRENCY. See **Banks**, 3.

CONCURRENT FINDINGS. See **Findings**, 1.

CONFLICT OF LAWS. See **Trusts**, 1.

CONSERVATION.

Regulation of use of natural resources. *Thompson v. Consolidated Gas Co.*, 55; *Henderson Co. v. Thompson*, 258.

CONSTITUTIONAL LAW. See **Administrative Orders and Regulations**, 1-5; **Declaratory Judgments; Jurisdiction; Statutes.**

- I. Miscellaneous, p. 696.
- II. Commerce Clause, p. 698.
- III. Contract Clause, p. 698.
- IV. Fourth Amendment, p. 699.
- V. Fifth Amendment, p. 699.
- VI. Sixth Amendment, p. 699.
- VII. Fourteenth Amendment.
 - (A) In General, p. 699.
 - (B) Due Process Clause, p. 700.
 - (C) Equal Protection Clause, p. 700.

I. Miscellaneous.

1. *Republican Form of Government.* Enforcement of guarantee. *Highland Farms Dairy v. Agnew*, 608.
2. *Delegation of Power.* Limitations of Federal Constitution in respect of distribution of powers, inapplicable to States. *Highland Farms Dairy Co. v. Agnew*, 608.
3. *Legislative Powers of Congress. Generally.* Choice of means. *Virginian Ry. Co. v. System Federation*, 515.

CONSTITUTIONAL LAW—Continued.

4. *Congressional Investigations*. Power of committee to investigate campaign expenditures of candidates for Senate. *U. S. v. Norris*, 564.

5. *Governmental Instrumentalities. Immunity from Taxation*. Salary of chief engineer of New York City's Bureau of Water Supply, immune from federal tax. *Brush v. Commissioner*, 352.

6. *Id. State Taxation*. Equipment used by private corporation in operating for oil and gas under lease of restricted Indian allotments, not immune from non-discriminatory *ad valorem* tax. *Taber v. Indian Territory Oil Co.*, 1.

7. *Id. State tribunals without jurisdiction to wind up business of national farm loan association*. *Knox Farm Loan Assn. v. Phillips*, 194.

8. *Right to Jury Trial. Petty Offenses*. Dealing in second-hand property without license, punishable by \$300 fine or 90 days in jail, as petty offense triable without jury. *District of Columbia v. Clawans*, 617.

9. *Eminent Domain*. Private property may not be expropriated for private use. *Thompson v. Consolidated Gas Co.*, 55.

10. *Federal Taxing Power*. Power of Congress; selection of subjects of taxation; regulatory effects; burdensomeness of tax. *Sonzinsky v. U. S.*, 506. See **Taxation**.

11. *Id. Validity of tax imposed by National Firearms Act*. *Id.*

12. *Bankruptcy Powers*. Validity of amended Frazier-Lemke Act. *Wright v. Vinton Branch*, 440.

13. *Monetary System*. Suppression of gold payment contracts. *Holyoke Power Co. v. Paper Co.*, 324.

14. *Judicial Power*. Courts will not inquire into motives of Congress in exercising its powers. *Sonzinsky v. U. S.*, 506.

15. *Id.* Congress not confined to traditional forms or remedies in exercising control of practice and procedure in lower federal courts. *Aetna Life Ins. Co. v. Haworth*, 227.

16. *Administrative Orders. Validity. Shipping Act*. *Isbrandtson-Moller Co. v. U. S.*, 139.

17. *Challenging Statute*. Railroad could complain only of infringement of own constitutional immunity, not that of its employees. *Virginian Ry. Co. v. System Federation*, 515.

CONSTITUTIONAL LAW—Continued.**II. Commerce Clause.**

1. *Federal Regulation*. Validity of amended Railway Labor Act; activities of "back shop" employees as subject to regulatory power of Congress. *Virginian Ry. Co. v. System Federation*, 515.
2. *State Taxation. Use Tax*. Tax on use of chattels purchased in another State, equalizing sales tax operative within State, valid. *Henneford v. Silas Mason Co.*, 577.
3. *State Regulation. Railroads*. Validity of inspection fee exacted by State from interstate railroad. *Great Northern Ry. v. Washington*, 154.
4. *Id. Motor Vehicles*. Licensing provisions of California Caravan Act imposed unconstitutional burden on interstate commerce. *Ingels v. Morf*, 290.
5. *Virginia Milk and Cream Act*. Price-fixing and licensing provisions do not apply to transactions in interstate commerce. *Highland Farms Dairy v. Agnew*, 608.

III. Contract Clause.

1. *Mortgages. Remedies*. Statutes affecting remedy of mortgagee. *Richmond Mortgage Co. v. Wachovia Bank*, 124.
2. *Corporations. Banks*. Statutory changes affecting liability of stockholders of banks. *Stockholders v. Sterling*, 175.
3. *Id.* Exercise of reserved power of State to alter or amend corporate charter. *Id.*
4. *Judicial Decisions*. Changes by judicial construction of antecedent legislation. *Stockholders v. Sterling*, 175.
5. *Teachers' Tenure Law*. Order of board of education of New Jersey reducing salaries of teachers did not impair obligation of contracts. *Phelps v. Board of Education*, 319.
6. *Public Utilities. Rates*. Validity of statute authorizing abrogation of contract rates. *Midland Realty Co. v. K. C. Power Co.*, 109.
7. *Id.* Specific adjudication in respect of contract rate not prerequisite to enforcement of statutory rate. *Id.*
8. *Id.* Recovery of difference between contract rates and higher statutory rates, though service furnished and paid for according to contract before suit was brought, valid. *Id.*
9. Contract clause of Texas Constitution not violated by statute prohibiting use of "sweet" gas in manufacture of carbon black. *Henderson Co. v. Thompson*, 258.

CONSTITUTIONAL LAW—Continued.**IV. Fourth Amendment.**

Order under Shipping Act, calling for copy or summary of books and documents, was not a forbidden search and seizure. *Isbrandtsen-Moller Co. v. U. S.*, 139.

V. Fifth Amendment.

1. *Federal Regulation of Interstate Commerce* must conform to due process; validity of provisions of Railway Labor Act prohibiting company unions and compelling carrier to "treat with" representative of employees. *Virginian Ry. Co. v. System Federation*, 515.

2. *Gold Payment Contracts*. Suppression by Congress. *Hol-yoke Power Co. v. Paper Co.*, 324.

3. *Enemy Property*. Rights of former enemy owner of property seized under Trading with the Enemy Act. *Cummings v. Deutsche Bank*, 115.

4. *Id.* Public Resolution No. 53, postponing restoration of property to former enemy owners, valid. *Id.*

5. *Shipping. Discrimination*. Order under § 21 of Shipping Act, directed to single carrier, held not discriminatory. *Isbrandtsen-Moller Co. v. U. S.*, 139.

6. *Notice and Hearing* not prerequisite to issuance of administrative order. *Id.*

7. *Retroactive Legislation*. Validating statute. *Swayne & Hoyt v. U. S.*, 297.

8. *Bankruptcy Powers*. Validity of amended Frazier-Lemke Act; rights of mortgagee; stay of foreclosure. *Wright v. Vinton Branch*, 440.

9. *Criminal Offenses. Penalties*. Congress may prescribe heavier penalty for offense involving rights and property of the United States than for similar offense involving rights or property of private person. *Hill v. U. S. ex rel. Weiner*, 105.

VI. Sixth Amendment.

Trial of Petty Offenses without jury. *District of Columbia v. Clawans*, 617.

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

1. Validity of Virginia Milk and Cream Act. *Highland Farms Dairy v. Agnew*, 608.

2. Sales and use tax statute of Washington, valid. *Henneford v. Silas Mason Co.*, 577.

CONSTITUTIONAL LAW—Continued.

3. Minimum Wage Law for women, valid. *West Coast Hotel Co. v. Parrish*, 379.

(B) Due Process Clause.

1. *Liberty. Contract.* Minimum wage law for women, valid. *West Coast Hotel Co. v. Parrish*, 379.

2. *Delegation of Power.* *Highland Farms Dairy v. Agnew*, 608.

3. *Taxation. Jurisdiction.* Validity of sales and use tax of Washington; tax was not one on foreign sales. *Henneford v. Silas Mason Co.*, 577.

4. *Income Tax. Double Taxation.* Taxation of resident on income from rents of land and interest on bonds secured by mortgage on land, situated in another State, valid. *N. Y. ex rel. Cohn v. Graves*, 308.

5. *Licenses.* Validity of licensing provisions of Virginia Milk and Cream Act. *Highland Farms Dairy v. Agnew*, 608.

6. *Inspection Fees.* Validity of statute exacting inspection fee from interstate railroad. *Great Northern Ry. v. Washington*, 154.

7. *Oil and Gas. Regulation.* Validity of limitation and prohibition of production of natural gas. *Thompson v. Consolidated Gas Co.*, 55.

8. *Id. Conservation.* Prohibition of use of "sweet" natural gas in manufacture of carbon black. *Henderson Co. v. Thompson*, 258.

9. *Public Utilities. Regulation of Rates.* Validity of statute authorizing abrogation of contract rates. *Midland Realty Co. v. Kansas City Power Co.*, 109.

10. *Id.* Specific adjudication in respect of contract rate not prerequisite to enforcement of statutory rate. *Id.*

11. *Id.* Allowance of recovery of difference between contract rates and higher statutory rates, though service furnished and paid for according to contract before suit was brought, valid. *Id.*

12. *Procedural Matters.* Due process does not comprehend right of appeal. *District of Columbia v. Clawans*, 617.

(C) Equal Protection Clause.

1. *Minimum Wage Law* not invalid because applicable to women and not to men. *West Coast Hotel Co. v. Parrish*, 379.

2. *Taxation.* Classification and limitation of subjects of taxation. *Henneford v. Silas Mason Co.*, 577.

3. Classification of teachers for application of percentage reduction of salaries, valid. *Phelps v. Board of Education*, 319.

CONSTITUTIONAL LAW—Continued.

4. Classification of natural gas as "sweet" and "sour" in legislation prohibiting use of former in manufacture of carbon black. *Henderson Co. v. Thompson*, 258.

CONTEMPT.

Penalty. Maximum penalty of six months' imprisonment provided by § 22 of Clayton Act, inapplicable to contempts arising out of proceedings brought by or on behalf of the United States. *Hill v. U. S. ex rel. Weiner*, 105.

CONTRACTORS' BONDS. See **Bonds**, 1.**CONTRACTS.** See **Bonds**, 1-3; **Constitutional Law**, III, 1-9; V, 2; VII, (B), 1; **Materialmen**, 1-2; **Payment**.

1. *Freedom of Contract. Limitations.* Minimum wage law for women, valid. *West Coast Hotel Co. v. Parrish*, 379.

2. *Statute as Contract.* Effect of New Jersey law forbidding removal or reduction of salaries of public school teachers. *Phelps v. Board of Education*, 319.

3. *Default.* Failure to pay materialmen as default in performance of Government contract. *Martin v. National Surety Co.*, 588.

CONTROVERSIES. See **Declaratory Judgment Act**; **Jurisdiction**, I, 3; II, 2-3.**CORPORATIONS.** See **Bankruptcy**, 6-7; **Banks**, 1-3; **Constitutional Law**, III, 2-3; **Taxation**, II, 7, 10.

1. *Charter.* Reserved power of State to alter or amend. *Stockholders v. Sterling*, 175.

2. *Transfer of Shares.* *Founders General Co. v. Hoey*, 268.

3. *Stockholders' Liability.* *Stockholders v. Sterling*, 175; *Brown v. O'Keefe*, 598.

COUNTERCLAIM. See **Claims**, 3; **Rules**, 3.

Counterclaim not related to cause of action alleged in complaint not maintainable. *Powell v. U. S.*, 276.

COURTS. See **Bankruptcy**, 2; **Jurisdiction**.**CRIMINAL LAW.** See **Aliens**; **Banks**, 6; **Constitutional Law**, V, 9; **Perjury**, 1-3; **Statutes**, 10-11; **Witness**, 1-2.

1. *Trial of Petty Offenses* without jury. *District of Columbia v. Clawans*, 617.

2. Dealing in second-hand property without license, punishable by \$300 fine or 90 days in jail, as petty offense. *Id.*

CROSS APPEAL. See **Jurisdiction**, I, 13.

CROSS-EXAMINATION. See **Witnesses**, 2.

DEATH. See **Bankruptcy**, 3.

Cause of action under Merchant Marine Act; not abated by death of beneficiary; effect of statutes regulating continuance of proceeding by substitution of executor or administrator. *Van Beeck v. Sabine Towing Co.*, 342.

DECLARATORY JUDGMENT ACT.

Construction and Application. Act deals with "controversies"; controversy must be actual, substantial and justiciable; adjudication without award of process or damages and where no allegation of irreparable injury is made; controversy between insurer and policyholder as one within Act. *Aetna Ins. Co. v. Haworth*, 227.

DEFAULT. See **Bonds**, 2; **Contracts**, 3.

DELEGATION OF POWER. See **Constitutional Law**, I, 2; VII, (B), 2.

DEPOSIT. See **Banks**, 4-6.

DEPOSITORY. See **Bankruptcy**, 3.

DEPRESSION. See **Evidence**, 1.

DESERT LAND ACT. See **Public Lands**.

DISABILITY. See **Insurance**, 2.

DISCHARGE. See **Bankruptcy**, 5; **Bonds**, 3.

DISCLAIMER. See **Bankruptcy**, 4.

DOMICILE.

Domicile as basis of taxation upon receipt of income. *N. Y. ex rel. Cohn v. Graves*, 308.

DUE PROCESS. See **Constitutional Law**, V, 1-9; VII, (B), 1-12.

ELECTIONS.

1. *Powers of Congress.* Investigation of campaign expenditures of candidates for Senate. *U. S. v. Norris*, 564.

2. *Railway Labor Act.* Election of employee representative. *Virginian Ry. Co. v. System Federation*, 515.

EMBEZZLEMENT. See **Banks**, 6.

EMINENT DOMAIN.

Public Use. Property may not be taken for benefit of private person even though compensation be paid. *Thompson v. Consolidated Gas Co.*, 55.

EMPLOYER AND EMPLOYEE. See Constitutional Law, V, 1; VII, (B), 1; Death; Railway Labor Act.

EMPLOYERS' LIABILITY ACT. See Death; Safety Appliance Acts, 1-2.

ENEMY PROPERTY. See Constitutional Law, V, 3-4.

EQUAL PROTECTION. See Constitutional Law, VII, (C), 1-4.

EQUITY.

1. *Propriety of Relief in Equity* to enforce obligation of carrier to "treat with" representative of employees under Railway Labor Act. *Virginian Ry. Co. v. System Federation*, 515.

2. *Id.* Grant of remedy as affected by whether it will be effective. *Id.*

3. *Id.* Suit for cancellation of insurance policy on ground of fraud in procurement; adequacy of remedy at law; remedy at law dependent on will of adverse party inadequate; equity jurisdiction not ousted by subsequent availability of adequate legal remedy. *American Life Ins. Co. v. Stewart*, 203.

4. *Extent of Relief* as affected by whether public or private interests are involved. *Virginian Ry. Co. v. System Federation*, 515.

EQUITY RULES. See Rules, 2-3.

ESTOPPEL.

Estoppel by acceptance of benefits. *Thompson v. Consolidated Gas Co.*, 55.

EVIDENCE. See Administrative Orders and Regulations, 1; Perjury, 1-3; Witnesses, 1-2.

1. *Judicial Notice* of demands for relief which arose out of depression. *West Coast Hotel Co. v. Parrish*, 379.

2. *Burden of Proof.* Excessiveness of state inspection fee. *Great Northern Ry. v. Washington*, 154; *Ingels v. Morf*, 290.

3. *Id.* Claim for preference against funds held by receiver of national bank. *Hoffman v. Rauch*, 255.

4. *Evidence of value* of cemetery lots. *Elmhurst Cemetery Co. v. Commissioner*, 37.

5. Evidence as to facts justifying statutory prohibition of use of "sweet" gas in manufacture of carbon black. *Henderson Co. v. Thompson*, 258.

6. Evidence in support of findings of Board of Tax Appeals. *Helvering v. Tex-Penn Co.*, 481.

EVIDENCE—Continued.

7. *Bookkeeping Entries* as evidence of tax liability. *Helvering v. Midland Ins. Co.*, 216.

8. *Sufficiency of Evidence* supporting findings of Secretary of Commerce in proceeding under Shipping Act. *Swayne & Hoyt v. U. S.*, 297.

9. Evidence that carrier's line-haul revenue was unduly impaired, *held lacking*. *Powell v. U. S.*, 276.

EXCHANGES. See **Taxation**, II, 9-10.

EXECUTIVE ORDERS. See **President**.

EXECUTORS AND ADMINISTRATORS. See **Death**.

Liability of personal representative on bond for default after death of surety. *U. S. ex rel. Wilhelm v. Chain*, 31.

EXEMPTION. See **Taxation**, I, 3; II, 3; III, 1-2.

EXONERATION.

Elements of cause of action. *Morley Co. v. Casualty Co.*, 185.

EXPROPRIATION. See **Eminent Domain**.

FALSE ENTRIES. See **Banks**, 6.

FARMERS. See **Constitutional Law**, I, 12; **Farm Loan Associations**, 1-2.

FARM LOAN ASSOCIATIONS.

1. *Character.* Farm loan association is instrumentality of federal government; state tribunals without jurisdiction to liquidate business. *Knox Loan Assn. v. Phillips*, 194.

2. *Rights of Shareholder.* Shares not subject to withdrawal after insolvency of association. *Id.*

FEDERAL INSTRUMENTALITY. See **Constitutional Law**, I, 6-7.

FEDERAL QUESTION. See **Jurisdiction**, II, 12-22.

FINDINGS. See **Interstate Commerce Acts**, 2.

1. *Concurrent Findings.* Conclusiveness. *Virginian Ry. Co. v. System Federation*, 515.

2. Findings of Board of Tax Appeals; sufficiency of evidence to support. *Helvering v. Tex-Penn Oil Co.*, 481.

3. Reference to opinion of court to clarify finding. *American Propeller Co. v. U. S.*, 475.

4. Remand to trial court to clarify finding. *Id.*

5. *Findings of Administrative Body.* Conclusiveness. *Swayne & Hoyt v. U. S.*, 297.

FIREARMS. See **National Firearms Act.**

FRAUD. See **Insurance, 3.**

FRAZIER-LEMKE ACT. See **Bankruptcy, 1.**

FREEDOM OF CONTRACT. See **Constitutional Law, VII, (B), 1.**

FUTURES. See **Taxation, II, 9.**

GAS. See **Constitutional Law, VII, (C), 4.**

1. *Ownership. Production.* Right of owner of land to gas; scope of state regulatory powers; limitation and proration of production. *Thompson v. Consolidated Gas Co.*, 55.

2. *Id.* Prohibition of use of "sweet" natural gas in manufacture of carbon black. *Henderson Co. v. Thompson*, 258.

GENERAL ORDERS IN BANKRUPTCY.

Amendment, p. 689.

GOLD. See **Constitutional Law, V, 2; Payment, 1.**

GOVERNMENTAL FUNCTION. See **Constitutional Law, I, 5-7; Municipal Corporations.**

GOVERNMENTAL INSTRUMENTALITY. See **Constitutional Law, I, 5-7; Municipal Corporations.**

GUARDIAN AND WARD. See **Veterans, 1.**

HEALTH.

Validity of minimum wage law for women. *West Coast Hotel Co. v. Parrish*, 379.

HEARING. See **Administrative Orders and Regulations, 3; Constitutional Law, V, 6.**

IMMIGRATION. See **Aliens.**

INCOME TAX. See **Taxation, II, 3-8; III, 3-4.**

INCOMPETENT PERSONS. See **Veterans, 1.**

INCONTESTABLE CLAUSE. See **Insurance, 2.**

INDIANS. See **Constitutional Law, I, 6.**

INJUNCTION.

1. Power of federal court to enjoin proceedings in state court. *Dugas v. American Surety Co.*, 414.

2. Use of writ to compel carrier to "treat with" representative of employees pursuant to Railway Labor Act. *Virginian Ry. Co. v. System Federation*, 515.

3. Construction and effect of Norris-LaGuardia Act. *Id.*

INSOLVENCY. See **Bankruptcy**; **Banks**, 1-5; **Farm Loan Associations**, 2.

INSPECTION FEES. See **Constitutional Law**, II, 3-4; VII, (B), 6; **Evidence**, 2.

INSTRUMENTALITIES OF GOVERNMENT. See **Constitutional Law**, I, 5-7; **Municipal Corporations**.

INSURANCE. See **Veterans**, 2.

1. Complaint by insurer against policyholder as one within jurisdiction of District Court under Federal Declaratory Judgment Act. *Aetna Ins. Co. v. Haworth*, 227.

2. *Construction of Policy. Incontestable Clause.* Doubt whether provisions for disability benefits were excepted from incontestable clause resolved in favor of insured. *Stroehmann v. Mutual Life Co.*, 435.

3. *Rights of Insurer.* Suit in equity for cancellation of policy on ground of fraud in procurement; right to remedy as affected by incontestable clause and adequacy of remedy at law. *American Life Ins. Co. v. Stewart*, 203.

INTENT. See **Aliens**.

INTEREST. See **Claims**, 3; **Constitutional Law**, VII, (B), 4; **Taxation**, II, 4.

Allowance of interest on unpaid taxes; notice and demand by collector as prerequisite; finding as to compliance. *American Propeller Co. v. U. S.*, 475.

INTERPLEADER.

1. Effect of decree under Interpleader Act on prior judgment in state court. *Dugas v. American Surety Co.*, 414.

2. Payment under Interpleader Act. *Id.*

INTERSTATE COMMERCE. See **Constitutional Law**, II, 1-5; V, 1. **Interstate Commerce Acts.**

INTERSTATE COMMERCE ACTS. See **Constitutional Law**, II, 1-5; V, 1; **Safety Appliance Acts.**

1. Validity and construction of amended Railway Labor Act. *Virginian Ry. Co. v. System Federation*, 515.

2. *Jurisdiction of Commission. Orders. Review.* Order of Commission, in proceeding initiated by another carrier, striking from files tariff purporting to extend switching limits; validity of order; findings of Commission in another proceeding; suit to set aside order; counterclaim; appeals. *Powell v. U. S.*, 276.

INTERSTATE COMMERCE ACTS—Continued.

3. *Id. Extension of Line.* Purpose of §§ 1 (18) to 1 (22) of Act; remedy in case of unauthorized extension of lines. *Id.*

4. *Regulations. Compliance.* *A., T. & S. F. Ry. Co. v. Scarlett*, 471.

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

INVESTIGATIONS. See **Constitutional Law**, I, 4.

IRRIGATION. See **Waters.**

JUDGMENTS. See **Declaratory Judgment Act; Jurisdiction.**

1. *Conclusiveness of Judgment* in absence of appeal. *Dugas v. American Surety Co.*, 414.

2. *Res Judicata.* Effect of supervening decision by state court of question of local law on which prior judgment of federal court was based. *Blair v. Commissioner*, 5.

3. *Obiter Dicta*, effect of. *Osaka Shosen Line v. U. S.*, 98; *Brush v. Commissioner*, 352.

4. *Extinguishment of Rights* under judgment. *Dugas v. American Surety Co.*, 414.

JUDICIAL NOTICE. See **Evidence**, 1.

JUDICIAL POWER. See **Constitutional Law**, I, 14-15; **Jurisdiction.**

JURISDICTION. See **Constitutional Law**, I, 14-15.

I. In General, p. 708.

II. Jurisdiction of this Court, p. 708.

III. Jurisdiction of Circuit Courts of Appeals, p. 710.

IV. Jurisdiction of District Courts, p. 710.

V. Jurisdiction of State Courts, p. 711.

References to particular subjects under title Jurisdiction: Adequate Remedy at Law, I, 4; Alaska, III, 2; Assignment of Error, II, 5; Authentication of Record, I, 12; III, 8; Bankruptcy Act, I, 7; III, 1; Board of Tax Appeals, I, 10; III, 5-6; Concurrent Findings, II, 23; Cross-Appeal, I, 13; III, 7; Counterclaim, IV, 6; Declaratory Judgment Act, I, 3; IV, 5; Dismissal, II, 19-22; Equity, I, 4-5; Farm Loan Associations, V; Federal Question, II, 12-23; Finality of Judgment, II, 11; Findings, I, 9-11; II, 23; Injunction, IV, 1, 3; Interpleader Act, IV, 4; Interstate Commerce Commission, I, 8; III, 4; IV, 3, 6; "Law of United States," III, 2; Moot Question, II, 2-3; Pleading, I, 6; Puerto Rico, III, 3; Railway Labor Act, I, 5; Record, I, 12; III, 8; Rehearing, III, 8; Remand, II, 18; Reorganization Proceedings, III, 1; State

JURISDICTION—Continued.

Statutes, II, 6-9; Supplemental Bill, IV, 7; Trading with the Enemy Act, I, 2; Trusts, IV, 2.

I. In General.

1. *Suits Against United States*. *Ickes v. Fox*, 82; *Cummings v. Deutsche Bank*, 115.

2. Suit against United States under the Trading with the Enemy Act. *Cummings v. Deutsche Bank*, 115.

3. *Declaratory Judgment Act*. *Actual Controversy*. *Aetna Ins. Co. v. Haworth*, 227.

4. *Equity*. Adequacy of remedy at law. *American Ins. Co. v. Stewart*, 203.

5. *Id.* Enforcement of obligation of carrier to "treat with" representative of employees under Railway Labor Act. *Virginian Ry. Co. v. System Federation*, 515.

6. *Sufficiency of Pleadings* to support jurisdiction. *Ickes v. Fox*, 82.

7. *Appeals* under Bankruptcy Act. *O'Connor v. Mills*, 26; *Wayne Gas Co. v. Owens-Illinois Co.*, 131.

8. Review of orders of Interstate Commerce Commission. *Powell v. U. S.*, 276.

9. *Findings*. Revision of at instance of appellee. *Morley Co. v. Maryland Casualty Co.*, 185.

10. *Findings of Fact* by Board of Tax Appeals; conclusiveness. *Elmhurst Cemetery Co. v. Commissioner*, 37.

11. *Findings of Fact* by administrative body under Shipping Act; conclusiveness. *Swayne & Hoyt v. U. S.*, 297.

12. *Authentication of Record*. *Kelly v. U. S.*, 50.

13. *Cross-Appeal*. Measure of relief available to appellee in absence of cross-appeal. *Morley Co. v. Maryland Casualty Co.*, 185.

II. Jurisdiction of this Court.

1. *Appellate Jurisdiction Generally*. Court may not only correct errors in judgment under review, but may make such disposition of case as justice requires. *Honeyman v. Hanan*, 14.

2. *Moot Question*. Controversy held not moot. *Wayne Gas Co. v. Owens-Illinois Co.*, 131.

3. *Id.* Moot controversy dismissed. *Blackman v. Stone*, 641.

4. *Scope of Review*. Questions not raised in court below nor in petitions for certiorari, not considered. *Helvering v. Tex-Penn Co.*, 481.

JURISDICTION—Continued.

5. *Id.* *Assignments of Error.* Contentions not supported by assignment of error not considered. *Sonzinsky v. U. S.*, 506.
6. *Review of Decisions of State Courts.* Construction of state constitution by state court controlling. *Highland Farms Dairy v. Agnew*, 608.
7. *Id.* *Construction of State Statute* by state court binding. *Midland Realty Co. v. Kansas City Power Co.*, 109.
8. *Id.* *Construction of State Statute* which has not been construed by state court. *Thompson v. Consolidated Gas Co.*, 55; *Henderson Co. v. Thompson*, 258.
9. *Id.* Construction of state statute challenged as violating contract clause; weight of construction by state courts. *Phelps v. Board of Education*, 319.
10. *Local Question.* Decision by intermediate state court as binding on federal court. *Blair v. Commissioner*, 5.
11. *Finality of Judgment.* Decree of state court for payment of specific sum of money and for appointment of receiver. *Knorr Loan Assn. v. Phillips*, 194.
12. *Federal Question.* Federal question not raised in state court will not be passed upon here. *N. Y. ex rel. Cohn v. Graves*, 308.
13. *Id.* Federal question must not only have been presented, but its decision must have been necessary to determination of cause. *Honeyman v. Hanan*, 14.
14. *Id.* Whether requirements as to presentation of federal question have been met is itself a federal question. *Id.*
15. *Id.* Effect of certificate of state court in determining existence of federal question. *Id.*
16. *Id.* Denial of claim of federal right; findings of state court not conclusive. *Great Northern Ry. v. Washington*, 154.
17. *Id.* Whether assignor taxable under federal income tax act is federal question. *Blair v. Commissioner*, 5.
18. *Id.* Remand for clarification of record as to existence of federal question. *Honeyman v. Hanan*, 14.
19. Dismissal for want of jurisdiction. *Holton v. Kansas State Bank*, 641; *Illinois v. Toman*, 642; *Whitmore v. Salt Lake City*, 644.
20. Dismissal for want of properly presented federal question. *City Bus Co. v. Mississippi*, 639.

JURISDICTION—Continued.

21. Dismissal for want of substantial federal question. *Bunger v. Green River*, 638; *Vaughan v. New York*, 638; *Markmann Funeral Home v. Ryan*, 639; *City Bus Co. v. Mississippi*, 639.

22. Dismissal where non-federal ground adequate to support judgment. *N. Y. Life Ins. Co. v. Alexander*, 637; *Singer v. Illinois*, 642.

23. *Concurrent Findings*. Findings of fact concurred in by District Court and Circuit Court of Appeals conclusive when not plainly erroneous. *Virginian Ry. Co. v. System Federation*, 515.

III. Jurisdiction of Circuit Courts of Appeals.

1. *Appeal as of Right* from judgment of District Court disapproving and dismissing petition for reorganization of corporation under § 77B of Bankruptcy Act. *O'Connor v. Mills*, 26.

2. *Appeal from District Court for Alaska*. Provision of Alaska Civil Code not a "law of the United States" under Jud. Code, § 128. *Sumi v. Young*, 251.

3. Appeal from Supreme Court of Puerto Rico; decision involving local laws. *Matos v. Alonso Hermanos*, 429.

4. Review of judgment in suit under § 1 (20) to enjoin violation of § 1 (18) of Interstate Commerce Act. *Powell v. U. S.*, 276.

5. Review of "ultimate finding" of Board of Tax Appeals. *Helvering v. Tex-Penn Oil Co.*, 481.

6. Reversal of decision of Board of Tax Appeals on question of fact, when finding of Board was supported by substantial evidence, *held error*. *Elmhurst Cemetery Co. v. Commissioner*, 37.

7. Power to modify decree for benefit of appellee in absence of cross-appeal. *Morley Construction Co. v. Maryland Casualty Co.*, 185.

8. *Authentication of Record*. Denial on petition for rehearing of opportunity to secure proper authentication of record *held abuse of discretion*. *Kelly v. U. S.*, 50.

IV. Jurisdiction of District Courts.

1. Suit to enjoin proceedings in state court. *Dugas v. American Surety Co.*, 414.

2. Jurisdiction of suit by depositor to fasten trust on funds in insolvent bank which has been taken over by state official. *General Baking Co. v. Harr*, 433.

3. *Suit to Enjoin* violation of § 1 (18) of Interstate Commerce Act. *Powell v. U. S.*, 276.

JURISDICTION—Continued.

4. Jurisdiction under Interpleader Act. *Dugas v. American Surety Co.*, 414.

5. Jurisdiction under Federal Declaratory Judgment Act. *Aetna Life Ins. Co., v. Haworth*, 227.

6. Review of orders of Interstate Commerce Commission; suit to set aside order; court of three judges; counterclaim. *Powell v. U. S.*, 276.

7. Jurisdiction of supplemental bill in aid of and to effectuate decree. *Dugas v. American Surety Co.*, 414.

8. Effect of denial of jurisdictional allegations. *Ickes v. Fox*, 82.

V. Jurisdiction of State Courts.

State court is without jurisdiction to liquidate federal farm loan association. *Knox Loan Assn. v. Phillips*, 194.

JURY.

1. *Right to Jury Trial. Petty Offenses.* Severity of punishment; moral quality of act; appeal as of right. *District of Columbia v. Clawans*, 617.

2. *Id.* Dealing in second-hand property without license, punishable by \$300 fine or 90 days in jail, as petty offense triable without jury. *Id.*

LABOR. See **Constitutional Law**, II, 1; V, 1; VII, (B), 1; **Railway Labor Act**, 1-3.

LABOR UNIONS. See **Railway Labor Act**, 1-3.

LANDS. See **Taxation**, III, 4.

LEASE.

Payment of Rent. Amount. Contract as one for payment of money and not for delivery of gold; application of Joint Resolution of June 5, 1933. *Holyoke Power Co. v. Paper Co.*, 324.

LIBERTY. See **Constitutional Law**, VII, (B), 1.

LICENSE. See **Constitutional Law**, VII, (B), 5-6.

1. Validity of statute as affected by standards to be applied for grant or refusal of license. *Highland Farms Dairy v. Agnew*, 608.

2. One cannot complain, in advance of application for license, of danger of refusal. *Id.*

3. Dealing in second-hand property without license as petty offense triable without jury. *District of Columbia v. Clawans*, 617.

LIENS. See **Mortgages**, 3.

Equitable Lien. Priorities. Martin v. National Surety Co., 588.

MARITIME COMMISSION. See **Shipping**.

MARYLAND. See **Banks**, 1.

MASTER AND SERVANT. See **Constitutional Law**, V, 1; VII, (B), 1; **Death**.

MATERIALMEN.

1. Equities in moneys paid under construction contract. *Martin v. National Surety Co.*, 588.

2. Failure of contractor to pay materialmen as default in performance of construction contract under Materialmen's Act. *Id.*

MEDIATION BOARD. See **Railway Labor Act**, 3.

MERCHANT MARINE ACT. See **Death**; **Shipping**.

MICHIGAN. See **Statutes**, 4.

MILK AND CREAM ACT. See **Constitutional Law**, II, 5.

MINIMUM WAGE LAWS.

Validity. *West Coast Hotel Co. v. Parrish*, 379.

MONETARY SYSTEM. See **Constitutional Law**, I, 13.

MOOT QUESTION. See **Jurisdiction**, II, 2-3; **Shipping**.

MORTGAGES. See **Constitutional Law**, III, 1.

1. Validity of amended Frazier-Lemke Act; rights of mortgagees; stay of foreclosure. *Wright v. Vinton Branch*, 440.

2. Validity of state statute affecting remedy of mortgagee. *Richmond Corp. v. Wachovia Bank*, 124.

3. *Foreclosure.* Effect of acquisition of property by mortgagee by bid of principal and interest; discharge of debt; income tax liability upon receipt of "interest." *Helvering v. Midland Ins. Co.*, 216.

MOTION TO DISMISS. See **Pleading**, 2; **Procedure**, 1.

MOTIVE. See **Administrative Orders and Regulations**, 2; **Constitutional Law**, I, 14; **Statutes**, 1.

MOTOR VEHICLES. See **Constitutional Law**, II, 4.

MUNICIPAL CORPORATIONS.

Governmental Function. Water Supply. Acquisition and distribution of supply of water held governmental function; salary of chief engineer of water department immune from federal tax. *Brush v. Commissioner*, 352.

NATIONAL BANKS. See Bankruptcy, 5; Banks.

NATIONAL FIREARMS ACT.

Validity. Sonzinsky v. U. S., 506.

NATIONAL MEDIATION BOARD. See Railway Labor Act, 3.

NATURAL GAS. See Gas.

NATURAL RESOURCES. See Gas.

NEGLIGENCE. See Death; Safety Appliance Acts, 1-2.

NEW YORK CITY. See Constitutional Law, I, 5.

NORRIS-LaGUARDIA ACT. See Injunction, 3.

NOTICE. See Administrative Orders and Regulations, 3; Constitutional Law, V, 6.

1. *Transferee with Notice. Martin v. National Surety Co.*, 588.

2. Notice and demand by collector as prerequisite to allowance of interest on unpaid taxes. *American Propeller Co. v. U. S.*, 476.

OATH. See Perjury, 1.

OBITER DICTA. See Judgments, 3.

OFFICERS. See Administrative Orders and Regulations, 2.

OIL AND GAS. See Constitutional Law, I, 6; VII, (B), 7-8.

OPINIONS.

Reference to opinion of court to clarify finding. *American Propeller Co. v. U. S.*, 475.

PARTIES. See Constitutional Law, I, 17.

1. Suit as one against United States. *Cummings v. Deutsche Bank*, 115.

2. Consent of United States to be sued. *Ickes v. Fox*, 82; *Cummings v. Deutsche Bank*, 115.

3. United States as indispensable defendant. *Ickes v. Fox*, 82.

PAY. See Contracts, 2-3; Payment.

PAYMENT.

1. Contract as one for payment of money and not for delivery of gold; application of Joint Resolution of June 5, 1933. *Holyoke Power Co. v. Paper Co.*, 324.

2. Payment under Interpleader Act. *Dugas v. American Surety Co.*, 414.

3. Payment by Government of money due on construction contract; payment to contractor through representative. *Martin v. National Surety Co.*, 588

PAYMENT—Continued.

4. *Payment of Mortgage Debt* through acquisition by mortgagee of property by bid of principal and interest. *Helvering v. Midland Ins. Co.*, 216.

PENALTIES. See **Aliens; Antitrust Acts; Constitutional Law**, I, 8; V, 9.

Tax imposed by National Firearms Act not a penalty. *Sonzinsky v. U. S.*, 506.

PERJURY.

1. Investigation by Senate committee of campaign expenditures as case in which a law of the United States authorized an oath to be administered within the meaning of the perjury statute. *U. S. v. Norris*, 564.

2. Materiality of testimony. *Id.*

3. Witness not purged of offense by retraction at later stage of inquiry. *Id.*

PERSONAL INJURIES. See **Safety Appliance Acts**, 1-2.**PERSONAL PROPERTY.**

Dealing in second-hand property without license as petty offense triable without jury. *District of Columbia v. Clawans*, 617.

PETTY OFFENSES.

Trial without jury. *District of Columbia v. Clawans*, 617.

PIPE LINE COMPANIES.

Proration orders violated property rights of pipe line owners. *Thompson v. Consolidated Gas Co.*, 55.

PLEADING. See **Jurisdiction**, I, 6.

1. *Sufficiency of Complaint* as presenting controversy within jurisdiction of District Court under Declaratory Judgment Act. *Aetna Ins. Co. v. Haworth*, 227.

2. *Motion to Dismiss.* *Ickes v. Fox*, 82.

3. *Leave to Amend.* See *Kelly v. U. S.*, 50.

PREFERENCE. See **Banks**, 4.**PRESCRIPTION.** See **Puerto Rico**.**PRESIDENT.**

Validity of Executive Order abolishing Shipping Board and transferring its functions to Department of Commerce. *Isbrandt-sen-Moller Co. v. U. S.*, 139.

PRESUMPTIONS. See **Administrative Orders and Regulations**, 1.

PRINCIPAL AND AGENT.

Payment to Agent. Martin v. National Surety Co., 588.

PRIORITY. See **Banks**, 4; **Evidence**, 3.

PROCEDURE. See **Assignments of Error**; **Bankruptcy**, 6-8; **Board of Tax Appeals**, 1-2; **Constitutional Law**, I, 8, 14-15, 17; IV; VI; VII, (B), 12; **Counterclaim**; **Criminal Law**, 1; **Death**; **Declaratory Judgment Act**; **Equity**, 1-3; **Findings**, 3-4; **Injunction**, 1-2; **Insurance**, 3; **Interest**; **Interstate Commerce Acts**, 2-3; **Jurisdiction**; **Notice**, 2; **Opinions**; **Pleading**, 1-3; **Puerto Rico**; **Statutes**, 14; **Witnesses**, 2.

1. *Motion to Dismiss* as premature. *Wright v. Vinton Branch*, 440.

2. *Authentication of Record.* Enforcement of Equity Rules; denial of opportunity to secure proper authentication of record. *Kelly v. U. S.*, 50.

3. *Remand* to state court for clarification of record in respect of federal question. *Honeyman v. Hanan*, 14.

4. *Remand* to trial court to clarify finding and to take additional evidence. *American Propeller Co. v. U. S.*, 475.

PRORATION. See **Constitutional Law**, VII, (B), 7.

PUBLIC LANDS.

Disposal of land and water separately; effect of Desert Land Act and Reclamation Act. *Ickes v. Fox*, 82.

PUBLIC SCHOOLS. See **Constitutional Law**, III, 5.

PUBLIC UTILITIES. See **Constitutional Law**, III, 6-8; VII, (B), 9-11.

PUERTO RICO.

Appeal from decision involving local laws of rehibition and prescription; weight accorded decision of local court. *Matos v. Alonso Hermanos*, 429.

RAILROADS. See **Constitutional Law**, II, 1, 3; **Interstate Commerce Acts**; **Railway Labor Act**.

RAILWAY LABOR ACT.

1. *Validity and Construction* of amended Railway Labor Act. *Virginian Ry. Co. v. System Federation*, 515.

2. *Elections.* Choice of representative; how determined. *Id.*

3. *Validity* of certificate of National Mediation Board as to duly authorized representative of employees. *Id.*

RATES. See **Constitutional Law**, III, 6-8; VII, (B), 9-11; **Shipping**, 4.

RATIFICATION.

Ratification of unauthorized official action by later act of Congress. *Swayne & Hoyt v. U. S.*, 297.

REAL PROPERTY. See **Constitutional Law**, VII, (B), 4; **Taxation**, III, 4.

RECEIVERS. See **Evidence**, 3.

1. State court without jurisdiction to wind up business of national farm loan association. *Knox Loan Assn. v. Phillips*, 194.

2. Receivership for purpose of satisfying a judgment falls with the judgment. *Knox Loan Assn. v. Phillips*, 194.

RECLAMATION ACT. See **Public Lands**.

REDHIBITION. See **Puerto Rico**.

REGULATIONS. See **Administrative Orders and Regulations**.

REHEARING. See **Bankruptcy**, 8.

RELIEF. See **Evidence**, 1.

REMAND. See **Procedure**, 3-4.

RENT. See **Lease**.

REORGANIZATION. See **Bankruptcy**, 6-7.

REPUBLICAN FORM OF GOVERNMENT. See **Constitutional Law**, I, 1.

RESIDENT. See **Constitutional Law**, VII, (B), 4.

RES JUDICATA. See **Judgments**, 1-2.

RESTRAINTS OF TRADE. See **Antitrust Acts**.

RETRACTION. See **Perjury**, 3.

RETROACTIVE LEGISLATION. See **Constitutional Law**, III, 4; V, 7.

RULES.

1. Amendment of Bankruptcy Rules, p. 689.

2. Application of Equity Rules; permission to supply authentication of record. *Kelly v. U. S.*, 50.

3. Counterclaim not arising out of or related to subject matter of suit, not authorized by Equity Rule 30. *Powell v. U. S.*, 276.

SAFETY APPLIANCE ACTS.

1. *Violations. Right of Recovery. "Secure" Ladders. A., T. & S. F. Ry. Co. v. Scarlett*, 471.

2. *Compliance with Regulations.* Determination of what constitutes compliance. *Id.*

SALES. See **Constitutional Law**, VII, (B), 3.

Transaction as sale under rules and practice of exchange. *Du-pont v. U. S.*, 150.

SALES TAX. See **Constitutional Law**, VII, (B), 3.

SAVING CLAUSE. See **Statutes**, 13.

SCHOOLS.

Effect of New Jersey law forbidding removal or reduction of salaries of public school teachers. *Phelps v. Board of Education*, 319.

SEARCH AND SEIZURE. See **Constitutional Law**, IV.

SECRETARY OF COMMERCE. See **Shipping**, 1, 3.

SECRETARY OF THE INTERIOR.

United States as indispensable party to suit against Secretary. *Ickes v. Fox*, 82.

SECRETARY OF WAR.

Action in connection with agreement for transportation service to station in military reservation, held not inconsistent with authority of Interstate Commerce Commission. *Powell v. U. S.*, 276.

SEIZURE. See **Constitutional Law**, IV.

Seizure under Trading with the Enemy Act; rights of former enemy owner. *Cummings v. Deutsche Bank*, 115.

SENATE. See **Elections**, 1.

SET-OFF. See **Counterclaim**.

SETTLEMENT OF WAR CLAIMS ACT.

Rights of former enemy owner of seized property. *Cummings v. Deutsche Bank*, 115.

SEX.

Validity of distinction based on sex; minimum wage law for women valid. *West Coast Hotel Co. v. Parrish*, 379.

SHAREHOLDERS. See **Bankruptcy**, 5; **Banks**, 1-3; **Constitutional Law**, III, 1-2; **Farm Loan Associations**, 2; **Taxation**, II, 7, 10.

SHIPPING.

1. Transfer to Secretary of Commerce of powers conferred by Shipping Act on Shipping Board; ratification by later act of Congress; validation of order. *Isbrandtsen-Moller Co. v. U. S.*, 139; *Swayne & Hoyt v. U. S.*, 297.

SHIPPING—Continued.

2. Validity and effect of administrative order under § 21 of Shipping Act requiring ocean carrier to furnish data. *Isbrandt-sen-Moller Co. v. U. S.*, 139.

3. Question of invalidity of order issued by Secretary of Commerce in alleged unconstitutional exercise of powers of Shipping Board, *held* moot. *Id.*

4. *Discriminatory Rates*. Contract rate system. *Swayne & Hoyt v. U. S.*, 297.

STAMP TAX. See *Taxation*, II, 9.

STATES.

Distribution of Powers. Highland Farms Dairy v. Agnew, 608.

STATUTES. See *Constitutional Law*; *Evidence*, 5.

1. *Validity*. Motives of legislature. *Sonzinsky v. U. S.*, 506; *Henneford v. Silas Mason Co.*, 577.

2. *Id.* Statute not invalid because not all-embracing. *West Coast Hotel Co. v. Parrish*, 379.

3. *Id.* Distribution of governmental powers by State. *Highland Farms Dairy v. Agnew*, 608.

4. *Id. Special Acts*. Statute establishing board of review of assessments for counties having population in excess of 500,000, violated constitution of Michigan. *Wayne County Board v. Great Lakes Corp.*, 29.

5. *Id. Retroactive Legislation. Swayne & Hoyt v. U. S.*, 297.

6. *Construction*. Avoiding doubts of constitutionality. *Wright v. Vinton Branch*, 440.

7. *Id. Legislative History. U. S. v. Madigan*, 500.

8. *Id.* Construction of new section as by implication modifying settled construction of earlier section, not favored. *U. S. v. Madigan*, 500.

9. *Id.* Specific provisions of later Act cannot be rendered nugatory by general provisions of earlier act. *Virginian Ry. Co. v. System Federation*, 515.

10. *Id. Criminal Statutes*. Rule of strict construction does not require that words be given narrowest meaning or that the evident intent be disregarded. *U. S. v. Giles*, 41.

11. *Id.* Rule that if language be clear it is conclusive, applies to penal statutes. *Osaka Shosen Line v. U. S.*, 98.

12. *Construction* of tax laws. *Helvering v. Midland Ins. Co.*, 216.

STATUTES—Continued.

13. *Saving Clause. Highland Farms Dairy v. Agnew*, 608.

14. *Attacking Statute. Highland Farms Dairy v. Agnew*, 608;
Virginian Ry. Co. v. System Federation, 515.

15. *Id. Estoppel. Thompson v. Consolidated Gas Corp.*, 55.

16. Provisions of Alaska Civil Code not laws of United States under Jud. Code, § 128. *Sumi v. Young*, 251.

STOCKHOLDERS. See **Bankruptcy**, 5; **Banks**, 1-3; **Constitutional Law**, III, 1-2; **Farm Loan Associations**, 2; **Taxation**, II, 7, 10.

SUBSTITUTION. See **Death**.

SURETIES. See **Bonds**, 2.

1. *Rights of Surety.* Right to exoneration does not entitle surety to custody or control of fund. *Morley Co. v. Maryland Casualty Co.*, 185.

2. Obligee's right under prior judgment as affected by payment by surety under Interpleader Act. *Dugas v. American Surety Co.*, 414.

3. Assignment to surety of claim against United States under construction contract as creating equitable lien. *Martin v. National Surety Co.*, 588.

SURVIVAL OF ACTIONS. See **Death**.

TARIFFS. See **Interstate Commerce Acts**, 2.

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

TEXAS.

Statute prohibiting use of "sweet" gas in manufacture of carbon black did not violate state or federal constitutions. *Henderson Co. v. Thompson*, 258.

TAXATION. See **Constitutional Law**, I, 5-6, 10-11; II, 2-4; VII, (B), 3-6; VII, (C), 2; **Statutes; Veterans**, 1.

I. In General, p. 719.

II. Federal Taxation, p. 720.

III. State Taxation, p. 720.

I. In General.

1. Construction of tax laws. *Helvering v. Midland Ins. Co.*, 216.

2. Motives of legislature in imposing tax. *Henneford v. Silas Mason Co.*, 577.

3. Taxpayer not relieved by fact that he could have avoided tax by another form of dealing. *Founders General Co. v. Hoey*, 268.

TAXATION—Continued.

4. In general application of Revenue Acts, income tax liability is attached to ownership. *Blair v. Commissioner*, 5.

5. Determination of tax liability; bookkeeping entries. *Helvering v. Midland Ins. Co.*, 216.

II. Federal Taxation. See **Interest.**

1. *Power of Congress* generally. *Sonzinsky v. U. S.*, 506.

2. Taxpayer entitled to know basis of law and fact on which Commissioner seeks to sustain deficiency. *Helvering v. Tex-Penn Co.*, 481.

3. *Immunity.* Salary of chief engineer of New York City's Bureau of Water Supply immune from federal tax. *Brush v. Commissioner*, 352.

4. *Income Tax. Insurance Companies.* Receipt of "interest" by mortgagee acquiring property at foreclosure by bid of principal and interest. *Helvering v. Midland Ins. Co.*, 216.

5. *Income Tax. Trusts.* Liability of beneficiary as affected by assignment. *Blair v. Commissioner*, 5.

6. *Income Tax. Computation of Gain.* Transaction as one within non-recognition of gain provision of § 202 (b) of Revenue Act of 1918. *Helvering v. Tex-Penn Co.*, 481.

7. *Id.* Acquisition by taxpayer of shares which did not, when acquired, have a fair market value. *Helvering v. Tex-Penn Co.*, 481.

8. *Id.* Ascertainment of March 1, 1913 value of cemetery lots; finding of Board of Tax Appeals supported by substantial evidence. *Elmhurst Cemetery Co. v. Commissioner*, 37.

9. *Stamp Tax* on sales of futures on exchanges; nature of tax; application; exemptions. *Dupont v. U. S.*, 150.

10. *Stock Transfers.* Tax on transfer of "right to receive" shares; nominee transactions. *Founders General Co. v. Hoey*, 275.

11. Tax imposed by National Firearms Act valid. *Sonzinsky v. U. S.*, 506.

III. State Taxation.

1. *Immunity. Federal Instrumentality.* Non-discriminatory *ad valorem* tax on equipment used by private corporation in operating for oil and gas under lease of restricted Indian allotments, valid. *Taber v. Indian Territory Oil Co.*, 1.

2. *Id.* Bank credits of incompetent World War veteran resulting from deposits of Government warrants or checks, exempt from local taxation. *Lawrence v. Shaw*, 245.

TAXATION—Continued.

3. Receipt of income by resident as incidence of tax. *N. Y. ex rel. Cohn v. Graves*, 308.

4. Taxation of resident on income from rents of land—and from interest on bonds secured by mortgage on land—situated in another State. *N. Y. ex rel. Cohn v. Graves*, 308.

5. *Inspection Fees*. *Great Northern Ry. v. Washington*, 154; *Ingels v. Morf*, 290.

6. *Business Situs*. *N. Y. ex rel. Cohn v. Graves*, 308.

7. Validity of sales and use tax of Washington. *Henneford v. Silas Mason Co.*, 577.

TEACHERS. See **Constitutional Law**, III, 5; VII, (C), 3.

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

TERMS. See **Bankruptcy**, 2.

TESTIMONY. See **Perjury**, 1-3; **Witnesses**, 1-2.

TRADING WITH THE ENEMY ACT.

Effect of seizures under Act; disposal of property. *Cummings v. Deutsche Bank*, 115.

TRANSFERS. See **Corporations**, 2; **Taxation**, II, 10.

TRIAL. See **Witnesses**, 1-2.

TRUSTEE IN BANKRUPTCY. See **Bankruptcy**.

TRUSTS. See **Banks**, 4-5; **Taxation**, II, 5.

1. *What Law Governs* as to character of trust and validity of assignment by beneficiary. *Blair v. Commissioner*, 5.

2. *Assignment by Beneficiary*. Right to make assignment; effect of assignment. *Id.*

UNITED STATES. See **Claims**; **Constitutional Law**, V, 9.

Suits against United States; consent to suit. *Ickes v. Fox*, 82; *Cummings v. Deutsche Bank*, 115.

USE. See **Taxation**, III, 7.

VETERANS.

1. *Exemption from Taxation*. Bank credits of incompetent World War veteran resulting from deposits of Government warrants or checks; immune from local taxation. *Lawrence v. Shaw*, 245.

2. *War Risk Insurance*. Privileges under § 305, in respect to lapsed, canceled, or reduced policies, inapplicable to "converted" insurance. *U. S. v. Madiaan*. 500.

VIRGINIA.

Validity of Milk and Cream Act. *Highland Farms Dairy v. Agnew*, 608.

WAGES.

Minimum wage law for women, valid. *West Coast Hotel Co. v. Parrish*, 379.

WAR. See **Constitutional Law**, V, 3-4; **Secretary of War**.

WAR RISK INSURANCE. See **Veterans**, 2.

WASTE.

Waste in production of natural gas. See *Thompson v. Consolidated Gas Co.*, 55.

WATERS.

Right to use water for irrigation. *Ickes v. Fox*, 82.

WATER SUPPLY.

As governmental function. *Brush v. Commissioner*, 352.

WITNESSES. See **Perjury**, 1-3.

1. *Credibility.* Testimony of private police or detectives; suspicion of bias. *District of Columbia v. Clawans*, 617.

2. *Id.* Summary curtailment of cross-examination held prejudicial error. *Id.*

WOMEN.

Minimum wage law for women, valid. *West Coast Hotel Co. v. Parrish*, 379.

WORLD WAR VETERANS' ACT. See **Veterans**, 1-2.

















