

DECISIONS GRANTING CERTIORARI, FROM
OCTOBER 4, 1937, THROUGH JANUARY 17,
1938.

No. —, original. *EX PARTE L. H. HEYMANN ET AL.* October 11, 1937. Motion for leave to file petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. The petition for writ of certiorari is also granted. *Messrs. John M. Lee and Walter E. Wiles* for petitioners. *Messrs. Irving H. Flamm and Myer Abrams* for respondents. Reported below: 92 F. (2d) 822.

No. 378. *MATY, ADMINISTRATRIX, v. GRASSELLI CHEMICAL CO.* Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit. October 11, 1937. Motion for consideration of the petition for writ of certiorari on typewritten petition and record, and petition for writ of certiorari, granted. The Clerk is directed to print the record and petition for writ of certiorari. *Messrs. Charles L. Guerin, Thomas F. Gain, and Francis Shunk Brown* for petitioner. *Messrs. Louis Rudner and Carl E. Geuther* for respondent. Reported below: 89 F. (2d) 456.

No. 121. *LONERGAN v. UNITED STATES.* October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit, and motion for leave to proceed further *in forma pauperis*, granted. *Mr. Pierce Lonergan, pro se. Solicitor General Reed, Assistant Attorney General McMahon, and Messrs. William W. Barron, J. Albert Woll, and W. Marvin Smith* for the United States. Reported below: 88 F. (2d) 591.

No. 41. STANDARD ACCIDENT INSURANCE CO. *v.* UNITED STATES FOR THE USE AND BENEFIT OF POWELL ET AL. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Mr. George W. Wylie* for petitioner. *Messrs. Peter O. Knight and C. Fred Thompson* for respondents. Reported below: 89 F. (2d) 658.

No. 48. UNITED STATES *v.* ANDREWS, EXECUTRIX. October 11, 1937. Petition for writ of certiorari to the Court of Claims granted. *Solicitor General Reed* for the United States. *Mr. Fred R. Seibert* for respondent. Reported below: 17 F. Supp. 980.

No. 55. BIDDLE *v.* COMMISSIONER OF INTERNAL REVENUE. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. Forrest Hyde, William R. Perkins, and William R. Spofford* for petitioner. *Solicitor General Reed* for respondent. Reported below: 86 F. (2d) 718.

No. 57. LANASA FRUIT STEAMSHIP & IMPORTING CO. *v.* UNIVERSAL INSURANCE CO. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Fourth Circuit granted. *Messrs. George Forbes and Henry L. Wortche* for petitioner. *Messrs. D. Roger Englar and Frank B. Ober* for respondent. Reported below: 89 F. (2d) 545.

No. 72. CROWN CORK & SEAL CO. *v.* FERDINAND GUTMANN CO. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Second

Circuit granted. *Messrs. John J. Darby and Thomas G. Haight* for petitioner. *Mr. William E. Warland* for respondent. Reported below: 86 F. (2d) 698.

No. 90. *MCCART ET AL. v. INDIANAPOLIS WATER CO.* October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Messrs. Urban C. Stover, Floyd J. Mattice, Edward H. Knight, and James E. Deery* for petitioners. *Messrs. William L. Ransom, G. R. Redding, and Joseph J. Daniels* for respondent. Reported below: 89 F. (2d) 522.

No. 106. *MINNESOTA TEA CO. v. HELVERING, COMMISSIONER OF INTERNAL REVENUE.* October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Eighth Circuit granted. *Mr. James E. Nye* for petitioner. *Solicitor General Reed, Assistant Attorney General Morris, and Messrs. Sewall Key and Maurice J. Mahoney* for respondent. Reported below: 89 F. (2d) 711.

No. 123. *ADAMS, RECEIVER, ET AL. v. NAGLE ET AL.;*
and

No. 124. *ADAMS, RECEIVER, v. TOBIAS ET AL.* October 11, 1937. Petition for writs of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Messrs. Brice Clagett, Charles E. Wainwright, Charles W. Matten, and George P. Barse* for petitioners. *Messrs. Edward W. Madeira and Samuel B. Schofield* for respondents. Reported below: 88 F. (2d) 936.

No. 128. *HELVERING, COMMISSIONER OF INTERNAL REVENUE, v. THERRELL.* October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the

Fifth Circuit granted. *Solicitor General Reed* for petitioner. *Mr. Harry M. Voorhis* for respondent. Reported below: 88 F. (2d) 869.

No. 129. HELVERING, COMMISSIONER OF INTERNAL REVENUE, *v.* TUNNICLIFFE. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Solicitor General Reed* for petitioner. *Mr. Harry M. Voorhis* for respondent. Reported below: 88 F. (2d) 873.

No. 138. UNITED STATES *v.* MCGOWAN ET AL. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Solicitor General Reed* for the United States. *Mr. George A. Montrose* for respondents. Reported below: 89 F. (2d) 201.

No. 140. CREEK NATION *v.* UNITED STATES. October 11, 1937. Petition for writ of certiorari to the Court of Claims granted. *Messrs. Paul M. Neibell* and *W. W. Spalding* for petitioner. *Solicitor General Reed* and *Assistant Attorney General McFarland* for the United States. Reported below: 84 Ct. Cls. 12. See also 295 U. S. 103.

No. 143. UNITED STATES *v.* STEVENS, ADMINISTRATRIX, ET AL. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Solicitor General Reed* for the United States. *Messrs. Charles B. Rugg* and *Warren F. Farr* for petitioners. Reported below: 89 F. (2d) 151.

No. 146. UNITED STATES *v.* RAYNOR; and

No. 147. SAME *v.* FOWLER. October 11, 1937. Petition for writs of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Solicitor General Reed* for the United States. *Messrs. George R. Jeffrey, John Elliott Byrne, and W. H. F. Millar* for respondents. Reported below: 89 F. (2d) 469.

No. 167. BLACKTON *v.* GORDON. October 11, 1937. Petition for writ of certiorari to the Court of Errors and Appeals of New Jersey granted. *Mr. Clement K. Corbin* for petitioner. *Mr. John W. Ockford* for respondent. Reported below: 117 N. J. L. 40; 186 Atl. 689; 118 N. J. L. 159; 191 Atl. 761.

No. 181. MYERS ET AL. *v.* BETHLEHEM SHIPBUILDING CORP.; and

No. 182. MYERS ET AL. *v.* MACKENZIE ET AL. October 11, 1937. Petition for writs of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Solicitor General Reed* and *Mr. Charles Fahy* for petitioners. *Messrs. Frederick H. Wood, John L. Hall, Claude R. Branch, and E. Fontaine Brown* for respondents in No. 181. *Messrs. B. A. Brickley, Alexander G. Gould, and Oliver R. Waite* for respondents in No. 182. Reported below: 88 F. (2d) 154.

No. 189. FOSTER ET AL., EXECUTORS, *v.* UNITED STATES. October 11, 1937. Petition for writ of certiorari to the Court of Claims granted. *Messrs. Hugh C. Bickford, William P. McCool, R. Kemp Slaughter, and C. Clifton Owens* for petitioners. *Solicitor General Reed, Assistant Attorney General Morris, and Mr. Sewall Key* for the United States. Reported below: 84 Ct. Cls. 193; 17 F. Supp. 191.

No. 190. *NARDONE ET AL. v. UNITED STATES*. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. Louis Halle, Joseph P. Nolan, and Thomas O'R. Gallagher* for petitioners. *Solicitor General Reed, Assistant Attorney General McMahon, and Messrs. William W. Barron and W. Marvin Smith* for the United States. Reported below: 90 F. (2d) 630.

No. 197. *ADAM v. SAENGER ET AL.* October 11, 1937. Petition for writ of certiorari to the Court of Civil Appeals, 9th Supreme Judicial District, of Texas, granted. *Mr. M. G. Adams* for petitioner. *Mr. Oliver J. Todd* for respondents. Reported below: 101 S. W. (2d) 1046.

No. 215. *TAX COMMISSIONER v. WILBUR ET AL., CO-TRUSTEES*. October 11, 1937. Petition for writ of certiorari to the Court of Appeals of Cuyahoga County, Ohio, granted. *Messrs. Herbert S. Duffy, A. F. O'Neil, Will P. Stephenson, and W. H. Middleton, Jr.,* for petitioner. *Messrs. Harold T. Clark, Atlee Pomerene, and Edwin H. Chaney* for respondents.

No. 218. *MUNRO v. UNITED STATES*. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. George Clinton, Jr., and Alger A. Williams* for petitioner. *Solicitor General Reed, and Messrs. Julius C. Martin, Wilber C. Pickett, Fendall Marbury, and W. Marvin Smith* for the United States. Reported below: 89 F. (2d) 614.

No. 231. *UNITED STATES v. ESNAULT-PELTERIE*. October 11, 1937. Petition for writ of certiorari to the Court of Claims granted. *Solicitor General Reed* for the United

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States. *Messrs. Eugene V. Myers, R. Keith Kane, Edwin J. Pringle, and George J. Bean* for respondent. Reported below: 84 Ct. Cls. 625, 638.

No. 242. *COMPANIA ESPANOLA DE NAVEGACION MARITIMA, S. A. v. THE NAVEMAR ET AL.* October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. T. Catesby Jones, D. Roger Englar, Oscar R. Houston, and James W. Ryan* for petitioner. *Messrs. Charles W. Hagen, Anthony V. Lynch, Jr., and Horace T. Atkins*, for respondents. Reported below: 90 F. (2d) 673.

No. 274. *SAINTE PAUL MERCURY INDEMNITY CO. v. RED CAB Co.* October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Mr. Burke G. Slaymaker* for petitioner. *Mr. William E. Reiley* for respondent. Reported below: 90 F. (2d) 229.

No. 293. *LAUF ET AL. v. E. G. SHINNER & Co.* October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Mr. Morris Fromkin* for petitioners. *Mr. Walter L. Gold* for respondent. Reported below: 90 F. (2d) 250.

No. 300. *ST. LOUIS, B. & M. RY. CO. ET AL. v. BROWNSVILLE NAVIGATION DISTRICT ET AL.* October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Messrs. J. H. Talli-ichet, Robert H. Kelley, and John P. Bullington* for petitioners. *Messrs. A. B. Cole, A. L. Reed, and Carl B. Callaway* for respondents. Reported below: 91 F. (2d) 502.

No. 301. GUARANTY TRUST CO., EXECUTOR, *v.* COMMISSIONER OF INTERNAL REVENUE. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. John W. Davis, Montgomery B. Angell, and Weston Vernon, Jr.,* for petitioner. *Solicitor General Reed, Assistant Attorney General Morris, and Messrs. Sewall Key and A. F. Prescott* for respondent. Reported below: 89 F. (2d) 692.

No. 324. HELVERING, COMMISSIONER OF INTERNAL REVENUE, *v.* MITCHELL. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Solicitor General Reed* for petitioner. *Mr. William Wallace* for respondent. Reported below: 89 F. (2d) 873.

No. 323. NEW YORK LIFE INSURANCE CO. *v.* GAMER, EXECUTRIX. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Messrs. M. S. Gunn and J. A. Poore* for petitioner. *Messrs. Francis P. Kelly and William Meyer* for respondent. Reported below: 90 F. (2d) 817.

No. 342. McCOLLUM, TRUSTEE IN BANKRUPTCY, *v.* HAMILTON NATIONAL BANK. October 11, 1937. Petition for writ of certiorari to the Supreme Court of Tennessee granted. *Messrs. J. W. Thompson and Joseph B. Roberts* for petitioner. *Mr. J. B. Sizer* for respondent.

No. 346. HELVERING, COMMISSIONER OF INTERNAL REVENUE, *v.* BOWERS, ADMINISTRATRIX. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Solicitor*

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General Reed for petitioner. *Messrs. Jay E. Darlington* and *William N. Haddad* for respondent. Reported below: 90 F. (2d) 790.

No. 349. *HELVERING, COMMISSIONER OF INTERNAL REVENUE, v. BULLARD, EXECUTOR.* October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Solicitor General Reed* for petitioner. *Messrs. Samuel S. Holmes, Lorentz B. Knouff,* and *William D. Mitchell* for respondent. Reported below: 90 F. (2d) 144.

No. 352. *UNITED STATES v. ILLINOIS CENTRAL R. CO.* October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Fifth Circuit granted. *Solicitor General Reed* for the United States. *Messrs. Arthur A. Moreno, Selim B. Lemle, Charles N. Burch, H. D. Minor,* and *Clinton H. McKay* for respondent. Reported below: 90 F. (2d) 213.

No. 367. *ERIE RAILROAD CO. v. TOMPKINS.* October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. Harold W. Bissell, William C. Cannon,* and *Theodore Kiendl* for petitioner. *Mr. Alexander L. Strouse* for respondent. Reported below: 90 F. (2d) 603.

No. 262. *UNITED STATES v. GARBUTT OIL CO.* October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Solicitor General Reed* for the United States. *Messrs. John B. Milliken* and *Llewellyn A. Luce* for respondent. Reported below: 89 F. (2d) 749.

No. 108. CHRISTOPHER, EXECUTOR, ET AL. *v.* BRUSSELBACK ET AL. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Sixth Circuit granted. MR. JUSTICE BRANDEIS took no part in the consideration and decision of this application. *Messrs. Wellmore B. Turner, Roy G. Fitzgerald, Robert E. Cowden, Howard P. Williamson, Joseph W. Sharts, Eugene G. Kennedy, Irvin G. Bieser, F. N. R. Redfern, and James E. Thomas* for petitioners. *Messrs. J. Arthur Miller and George R. Murray* for respondents. Reported below: 87 F. (2d) 761.

No. 287. McLOUGHLIN *v.* COMMISSIONER OF INTERNAL REVENUE. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Mr. Bernhard Knollenberg* for petitioner. *Solicitor General Reed* for respondent. Reported below: 89 F. (2d) 699.

No. 144. HEINER, FORMER COLLECTOR OF INTERNAL REVENUE, *v.* A. W. MELLON; and

No. 145. SAME *v.* JENNIE KING MELLON ET AL. October 11, 1937. Petition for writs of certiorari to the Circuit Court of Appeals for the Third Circuit granted. The CHIEF JUSTICE and MR. JUSTICE STONE took no part in the consideration and decision of this application. *Solicitor General Reed* for petitioner. *Messrs. William Wallace Booth, John G. Frazer, and Donald D. Shepard* for respondents. Reported below: 89 F. (2d) 141.

No. 198. UNITED STATES *v.* MACHEN. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Fourth Circuit granted. *Solicitor General Reed* for the United States. *Mr. H. Vernon Eney* for respondent. Reported below: 87 F. (2d) 594.

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No. 305. NEWPORT NEWS SHIPBUILDING & DRY DOCK Co. *v.* SCHAUFFLER ET AL. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Fourth Circuit granted. *Messrs. Fred H. Skinner, H. H. Rumble, and John Marshall* for petitioner. *Solicitor General Reed*, and *Messrs. A. H. Feller and Charles Fahy* for respondents. Reported below: 91 F. (2d) 730.

No. 199. UNITED STATES *v.* JACKSON. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Fourth Circuit granted, limited to the first question presented by the petition. *Solicitor General Reed* for the United States. *Messrs. Warren E. Miller and R. K. Wise* for respondent. Reported below: 89 F. (2d) 572.

No. 208. LEITCH MANUFACTURING Co. *v.* BARBER COMPANY. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Mr. Samuel Ostrolenk* for petitioner. *Messrs. Frank S. Busser and George J. Harding* for respondent. Reported below: 89 F. (2d) 960.

No. 202. HARRY FLEISHER *v.* UNITED STATES;

No. 203. SAM FLEISHER *v.* SAME; and

No. 204. STEIN *v.* SAME. October 11, 1937. Petition for writs of certiorari to the Circuit Court of Appeals for the Sixth Circuit granted, limited to the question whether the first count of the indictment states an offense under federal law. *Messrs. Isidore G. Stone, Alfred A. May, and Arthur H. Ratner* for petitioners. *Solicitor General Reed, Assistant Attorney General McMahon, Mahlon D. Kiefer, and W. Marvin Smith* for the United States. Reported below: 91 F. (2d) 404.

No. 357. GENERAL TALKING PICTURES CORP. *v.* WESTERN ELECTRIC CO. ET AL. October 11, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. MR. JUSTICE ROBERTS took no part in the consideration and decision of this application. *Mr. Samuel E. Darby, Jr.*, for petitioner. *Messrs. Merrell E. Clark and Henry R. Ashton* for respondents. Reported below: 91 F. (2d) 922.

No. 319. MOOKINI ET AL. *v.* UNITED STATES. October 18, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Mr. O. P. Soares* for petitioners. *Solicitor General Reed, Assistant Attorney General McMahon*, and *Messrs. William W. Barron and W. Marvin Smith* for the United States. Reported below: 92 F. (2d) 126.

No. 362. CENTURY INDEMNITY CO. *v.* NELSON. October 18, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Messrs. Oliver Dibble and Jewel Alexander* for petitioner. *Mr. Joe G. Sweet* for respondent. Reported below: 90 F. (2d) 644.

No. 365. ADAIR *v.* BANK OF AMERICA NATIONAL TRUST & SAVINGS ASSN. October 18, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Messrs. William Lemke and Harold M. Sawyer* for petitioner. *Messrs. William C. Day and Hugo A. Steinmeyer* for respondent. Reported below: 90 F. (2d) 750.

No. 375. HASSETT *v.* WELCH ET AL., EXECUTORS. October 18, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted.

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Solicitor General Reed for petitioner. *Messrs Henry Hixon Meyer, Edward C. Thayer, John L. Hall, and Claude R. Branch* for respondents. Reported below: 90 F. (2d) 833.

No. 374. TICONIC NATIONAL BANK ET AL. *v.* SPRAGUE ET AL. October 18, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted, limited to the question as to the allowance of interest. *Messrs. George P. Barse, F. Harold Dubord, and Trevor V. Roberts* for petitioners. *Mr. Harvey D. Eaton* for respondents. Reported below: 87 F. (2d) 365.

No. 387. HELVERING, COMMISSIONER OF INTERNAL REVENUE, *v.* BANKLINE OIL Co.; and

No. 388. BANKLINE OIL Co. *v.* COMMISSIONER OF INTERNAL REVENUE. October 25, 1937. Petitions for writs of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Solicitor General Reed* for the Commissioner. *Mr. A. L. Weil* for the Bankline Oil Co. Reported below: 90 F. (2d) 899.

No. 397. DUKE POWER CO. ET AL. *v.* GREENWOOD COUNTY ET AL. October 25, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Fourth Circuit granted. *Messrs. Newton D. Baker, W. S. O'B. Robinson, Jr., R. T. Jackson, W. R. Perkins, H. J. Haynesworth, J. H. Marion, and W. B. McGuire, Jr.,* for petitioners. *Solicitor General Reed* for respondent Ickes. *Messrs. W. H. Nicholson and D. W. Robinson, Jr.,* for respondents Greenwood County and its Finance Board. Reported below: 91 F. (2d) 665.

No. 406. *HELVERING, COMMISSIONER OF INTERNAL REVENUE, v. O'DONNELL*. October 25, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Solicitor General Reed* for petitioner. *Messrs. Thomas R. Dempsey and A. Calder Mackay* for respondent. Reported below: 90 F. (2d) 907.

No. 413. *NATIONAL LABOR RELATIONS BOARD v. PENNSYLVANIA GREYHOUND LINES, INC., ET AL.* November 8, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Solicitor General Reed* and *Mr. Charles Fahy* for petitioner. *Messrs. Ivan Bowen, Charles H. Young, and Mortimer H. Boutelle* for respondents. Reported below: 91 F (2d) 178.

No. 445. *UNITED STATES v. PATRYAS*. November 8, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Solicitor General Reed* for the United States. *Messrs. Warren E. Miller and Stephen A. Cross* for respondent. Reported below: 90 F. (2d) 715.

No. 453. *GENERAL ELECTRIC Co. v. WABASH APPLIANCE CORP. ET AL.* November 8, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. Merrell E. Clark and Hubert Howson* for petitioner. *Messrs. Samuel E. Darby, Jr., and Paul Kolisch* for respondents. Reported below: 91 F. (2d) 904.

No. 455. *DEITRICK, RECEIVER, ET AL. v. STANDARD SURETY & CASUALTY Co.* November 8, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the First Circuit granted. *Messrs. Robert E. Goodwin,*

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George P. Barse, and *James Louis Robertson* for petitioners. *Mr. Frank N. Stewart* for respondent. Reported below: 90 F. (2d) 862.

No. 487. UNITED STATES *v.* O'DONNELL ET AL. November 8, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Solicitor General Reed* for the United States. *Messrs. William Stanley* and *Gordon Lawson* for respondents. Reported below: 91 F. (2d) 14.

No. 446. HELVERING, COMMISSIONER OF INTERNAL REVENUE, *v.* ELBE OIL LAND DEVELOPMENT CO. November 8, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Solicitor General Reed* for petitioner. *Mr. George T. Altman* for respondent. Reported below: 91 F. (2d) 127.

No. 484. HELVERING, COMMISSIONER OF INTERNAL REVENUE, *v.* MARSHALL, ADMINISTRATOR. November 8, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Solicitor General Reed* for petitioner. *Messrs. William D. Mitchell*, *James Lenox Banks, Jr.*, and *George H. Craven* for respondent. Reported below: 91 F. (2d) 1010.

No. 505. HELVERING, COMMISSIONER OF INTERNAL REVENUE, *v.* ELKINS. November 8, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Solicitor General Reed* for petitioner. *Mr. William R. Spofford* for respondent. Reported below: 91 F. (2d) 534.

No. 163. *BRADY v. TERMINAL RAILROAD ASSN.* November 8, 1937. It appearing that the judgment of the Supreme Court of Missouri is a final judgment under the decisions of that Court cited by petitioner in his petition for rehearing, the petition is granted, the order denying a writ of certiorari [*post*, p. 688] is vacated and the writ of certiorari is granted. *Messrs. Mark D. Eagleton and Merritt U. Hayden* for petitioner. *Messrs. Thomas M. Pierce and J. L. Howell* for respondent. Reported below: 340 Mo. 841; 102 S. W. (2d) 903.

No. 499. *UNITED STATES v. WURTS.* November 15, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Solicitor General Reed* for the United States. *Mr. Russell Duane* for respondent. Reported below: 91 F. (2d) 547.

No. 256. *INDIANA EX REL. ANDERSON v. BRAND, TRUSTEE.* November 15, 1937. Petition for writ of certiorari to the Supreme Court of Indiana granted. *Mr. Thomas F. O'Mara* for petitioner. *Mr. George C. Gertman* for respondent. Reported below: 5 N. E. (2d) 531; see also, 213 Ind. —.

No. 469. *FOSTER, EXECUTRIX, v. COMMISSIONER OF INTERNAL REVENUE.* November 15, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted, limited to the question whether the total value of the property held by the decedent and petitioner as joint tenants, as decided by the Circuit Court of Appeals, or only one half thereof, should be included in the gross estate of the decedent for the purpose of the federal estate tax. *Mr. Philip G. Sheehy* for petitioner. *Solicitor General Reed, Assistant Attor-*

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ney General Morris, and Messrs. Sewall Key, Norman D. Keller, and Lee A. Jackson for respondent. Reported below: 90 F. (2d) 486.

No. 511. *NEW NEGRO ALLIANCE ET AL. v. SANITARY GROCERY Co., INC.* November 22, 1937. Petition for writ of certiorari to the Court of Appeals for the District of Columbia granted. *Mr. B. V. Lawson, Jr.*, for petitioners. *Messrs. A. Coulter Wells and William E. Carey, Jr.*, for respondent. Reported below: 67 App. D. C. 359; 92 F. (2d) 510.

No. 504. *NATIONAL LABOR RELATIONS BOARD v. PACIFIC GREYHOUND LINES, INC.* November 22, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Solicitor General Reed and Mr. Charles Fahy* for petitioner. *Messrs. Ivan Bowen and M. H. Boutelle* for respondent. Reported below: 91 F. (2d) 458.

No. 519. *STATE FARM MUTUAL AUTOMOBILE INS. Co. v. COUGHRAN.* December 6, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Mr. Sidney L. Graham* for petitioner. *Mr. John F. Gilbert* for respondent. Reported below: 92 F. (2d) 239.

No. 528. *PACIFIC NATIONAL Co. v. WELCH, FORMER COLLECTOR OF INTERNAL REVENUE.* December 6, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Mr. Melvin D. Wilson* for petitioner. *Solicitor General Reed, Assistant Attorney General Morris, and Messrs. Sewall Key and Lee A. Jackson* for respondent. Reported below: 91 F. (2d) 590.

No. 563. UNITED STATES *v.* HENDLER, TRANSFEREE. December 6, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Fourth Circuit granted. *Solicitor General Reed* for the United States. *Mr. Randolph Barton, Jr.*, for respondent. Reported below: 91 F. (2d) 680.

No. 536. SANTA CRUZ FRUIT PACKING CO. *v.* NATIONAL LABOR RELATIONS BOARD. December 6, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Ninth Circuit granted. *Mr. J. Paul St. Sure* for petitioner. *Solicitor General Reed*, and *Messrs. Robert L. Stern, Charles Fahy*, and *Philip Levy* for respondent. Reported below: 91 F. (2d) 790.

No. 597. HELVERING, COMMISSIONER OF INTERNAL REVENUE, *v.* FREEDMAN. December 6, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Solicitor General Reed* for petitioner. *Mr. John W. Townsend* for respondent. Reported below: 92 F. (2d) 150.

No. 414. LEADER ET AL. *v.* APEX HOSIERY Co. See *ante*, p. 656.

No. 558. SHARP ET AL. *v.* COMMISSIONER OF INTERNAL REVENUE. December 13, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Mr. Charles C. Norris, Jr.*, for petitioners. *Solicitor General Reed*, *Assistant Attorney General Morris*, and *Messrs. Sewall Key* and *Carlton Fox* for respondent. Reported below: 91 F. (2d) 802.

No. 566. GUARANTY TRUST CO. *v.* UNITED STATES. December 13, 1937. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Mr. John W. Davis* for petitioner. *Solicitor General Reed* and *Assistant Attorney General Whitaker* for the United States. Reported below: 91 F. (2d) 989.

No. 594. CALMAR STEAMSHIP CORP. *v.* TAYLOR. January 3, 1938. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Mr. Frank A. Bull* for petitioner. *Messrs. Abraham E. Freedman* and *Howard M. Long* for respondent. Reported below: 92 F. (2d) 84.

No. 596. RUHLIN ET AL. *v.* NEW YORK LIFE INS. CO. January 3, 1938. Petition for writ of certiorari to the Circuit Court of Appeals for the Third Circuit granted. *Messrs. Charles J. Margiotti* and *Charles H. Sachs* for petitioners. *Messrs. Louis H. Cooke* and *William H. Eckert* for respondent. Reported below: 93 F. (2d) 416.

No. 636. ELECTRIC BOND & SHARE CO. ET AL. *v.* SECURITIES AND EXCHANGE COMM'N ET AL. January 3, 1938. Petition for writ of certiorari to the Circuit Court of Appeals for the Second Circuit granted. *Messrs. Thomas D. Thacher* and *John F. MacLane* for petitioners. *Solicitor General Reed* for respondents. Reported below: 92 F. (2d) 580.

No. 600. HELVERING, COMMISSIONER OF INTERNAL REVENUE, *v.* MOUNTAIN PRODUCERS CORP. January 3, 1938. Petition for writ of certiorari to the Circuit Court of Appeals for the Tenth Circuit granted. *Solicitor Gen-*

eral Reed for petitioner. *Messrs. Harold D. Roberts* and *Randolph E. Paul* for respondent. Reported below: 92 F. (2d) 78.

No. 608. LINCOLN ENGINEERING CO. *v.* STEWART-WARNER CORP. January 3, 1938. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. The CHIEF JUSTICE took no part in the consideration or decision of this application. *Messrs. Leonard L. Kalish* and *Delos G. Haynes* for petitioner. *Mr. Lynn A. Williams* for respondent. Reported below: 91 F. (2d) 757.

No. 633. BRAINARD *v.* COMMISSIONER OF INTERNAL REVENUE. January 17, 1938. Petition for writ of certiorari to the Circuit Court of Appeals for the Seventh Circuit granted. *Mr. John E. Hughes* for petitioner. *Solicitor General Reed* for respondent. Reported below: 91 F. (2d) 880.

DECISIONS DENYING CERTIORARI, FROM OCTOBER 4, 1937, THROUGH JANUARY 17, 1938.

- No. 120. WALLS *v.* NORTH CAROLINA;
 No. 376. DALLAO *v.* LOUISIANA; and
 No. 377. UGARTE *v.* LOUISIANA. See *ante*, p. 635.
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- No. 205. MYERS, ADMINISTRATRIX, *v.* ATCHISON, T. & S. F. RY. Co.; and
 No. 341. COUCHE *v.* LOUISIANA. See *ante*, p. 636.
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No. 373. CARLSON, ADMINISTRATOR, *v.* KESLER ET AL. See *ante*, p. 639.

No. 321. JOHNSON, TREASURER OF CALIFORNIA, ET AL. *v.* M. G. WEST Co. See *ante*, p. 638.