

INDEX

ACCIDENT. See **Insurance**, 1.

ACCOUNTING. See **Taxation**, II, 3.

ADMINISTRATIVE AGENCIES. See **Public Utilities**, 2; **Statutes**, 7.

1. *Exhaustion of Administrative Remedy* as prerequisite to injunction. *Myers v. Bethlehem Corp.*, 41.

2. *Procedure* before Labor Relations Board; constitutional requirements. *Id*; *Labor Board v. Greyhound Lines*, 261.

ADMIRALTY.

1. *Jurisdiction.* Vessel of friendly government; immunity from suit; intervention of Ambassador. *Compania Espanola v. The Navemar*, 68.

2. *Maintenance and Cure.* Right of seaman; incurable illness not caused by employment; measure of recovery. *Calmar S. S. Corp. v. Taylor*, 525.

3. *Wages of Seamen.* Attachment. Exemption. Wages of master of vessel not exempt. *Blackton v. Gordon*, 91.

ADVERTISING. See **Constitutional Law**, II, 7.

AMBASSADORS.

Intervention by ambassador as claimant of public vessel of friendly government. *Compania Espanola v. The Navemar*, 68.

AMENDMENT. See **Assignments of Error**, 1; **Limitations**, 4; **Statutes**, 11.

ANIMALS. See **Interstate Commerce Acts**, 3.

ASSESSMENTS. See **Banks**, 3.

ASSIGNMENTS OF ERROR.

1. *Form.* Requirements of rules of court; effect of amendment of rules. *Lonergan v. U. S.*, 33.

2. *Sufficiency.* Rulings made "in the progress of the trial." *Century Indemnity Co. v. Nelson*, 213.

ASSUMPTION OF RISK. See **Safety Appliance Acts**.

ATTACHMENT.

Exemption. Wages of master of vessel not exempt. *Blackton v. Gordon*, 91.

AUTOMOBILES. See **Insurance**, 2.

State Regulation of weight and width of vehicles. *S. C. Highway Dept. v. Barnwell Bros.*, 177.

BANKRUPTCY.

1. Amendment of General Order LIII, relating to bond of depositary, p. 671; order suspending operation of General Order LIII, p. 626.

2. *Farmers.* Authority and liability of conciliation commissioner; expenditure of proceeds of crop; disbursements subsequent to adjudication in bankruptcy; rights of mortgagee of crop and farm. *Adair v. Bank of America Assn.*, 350.

3. *Set-off.* See *McCullum v. Bank*, 245.

BANKS. See **Bankruptcy**, 1; **Damages**; **Fraud**, 1.

1. *National Banks.* *Usury.* Recovery of penalty; set-off. *McCullum v. Hamilton Bank*, 245.

2. *Insolvency.* *Creditors.* Claims of secured creditors; interest for period subsequent to insolvency. *Ticonic Bank v. Sprague*, 406.

3. *Liability of Stockholders.* Validity and enforcement of assessments by Comptroller. *Adams v. Nagle*, 532.

BILLS OF EXCEPTIONS.

Settlement and Filing. Authority of appellate court under Criminal Appeals Rules. *Kay v. U. S.*, 1.

BONDS. See **Bankruptcy**, 1.**BURDEN OF PROOF.** See **Evidence**, 3.**CALIFORNIA.** See **Treaties**.**CARRIERS.** See **Interstate Commerce Acts**; **Safety Appliance Acts**.**CATTLE.** See **Interstate Commerce Acts**, 3.**CERTIORARI.** See **Constitutional Law**, V, (B), 12; **Jurisdiction**, II, 1.**COLLUSION.** See **Jurisdiction**, I, 16; **Removal of Causes**.**COMPTROLLER OF THE CURRENCY.** See **Banks**, 3.**CONCILIATION COMMISSIONER.** See **Bankruptcy**, 2.**CONFISCATION.** See **Constitutional Law**, V, (B), 9.**CONFORMITY ACT.** See **Jurisdiction**, I, 3.

CONSTITUTIONAL LAW.

- I. Miscellaneous, p. 677.
- II. Commerce Clause, p. 678.
- III. Contract Clause, p. 678.
- IV. Fifth Amendment, p. 678.
- V. Fourteenth Amendment.
 - (A) In General, p. 679.
 - (B) Due Process Clause, p. 679.
 - (C) Equal Protection Clause, p. 680.

I. Miscellaneous.

- 1. *Powers of Congress.* Validity of Home Owners' Loan Act. *Kay v. U. S.*, 1.
- 2. *Id.* Powers of National Labor Relations Board. *Myers v. Bethlehem Shipbuilding Corp.*, 41; *Newport News Co. v. Schauffler*, 54.
- 3. *Id.* Scope of bankruptcy powers. *Adair v. Bank of America Assn.*, 350.
- 4. *Id.* Public utility holding companies as within regulatory power. *Electric Bond Co. v. Securities Comm'n*, 419.
- 5. *Delegation of Legislative Power.* *Kay v. U. S.*, 1.
- 6. *Federal and State Relations.* Territorial jurisdiction. *Atkinson v. State Tax Comm'n*, 20.
- 7. *Id.* *Judicial Power.* Validity of state court decree of escheat of funds in control of federal court. *U. S. v. Klein*, 276.
- 8. *Id.* *State Taxation* of income derived from contract with United States for construction. *Id.*
- 9. *Id.* *Federal Taxation* of profits of lessee of oil lands owned by State. *Helvering v. Bankline Oil Co.*, 362.
- 10. *Id.* *Federal Taxation* of income received by lessee (or by cestui que trust under deed from lessee) of school lands granted to State by United States. *Helvering v. Mountain Producers Corp.*, 376.
- 11. *Id.* *Federal Taxation* of compensation for services in connection with liquidation of insolvent corporation by state officer. *Helvering v. Therrell*, 218.
- 12. *Full Faith and Credit Clause.* Legal effect of judgment of court of other State; how determined. *Adam v. Saenger*, 59.
- 13. *State Regulation.* Test of constitutionality. *S. C. Highway Dept. v. Barnwell Bros.*, 177.

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

1. *Regulation Generally.* Corporations can not escape by acting through subsidiaries. *Electric Bond Co. v. Securities Comm'n*, 419.

2. *Scope. Contracts.* Mere formation of contract between persons of different States not protected by commerce clause. *Western Live Stock v. Bureau*, 250.

3. *Federal Regulation.* Public utility holding companies; validity of registration provisions of Holding Company Act. *Electric Bond Co. v. Comm'n*, 419.

4. *Id.* Extent of power of Congress; unfair labor practices affecting commerce; manufactured articles; origin of raw material; place of sales; percentage of product moving in interstate commerce. *Santa Cruz Co. v. Labor Board*, 453.

5. *State Regulation* of weight and width of motor vehicles; interstate carriers. *S. C. Highway Dept. v. Barnwell Bros.*, 177.

6. *State Taxation* generally as burden on interstate commerce; increased cost of commerce. *Western Live Stock v. Bureau*, 250; *Coverdale v. Pipe Line Co.*, 604.

7. *Id.* Privilege tax on gross receipts from foreign advertisers in journal circulated interstate. *Western Live Stock v. Bureau*, 250.

8. *Id.* Privilege tax on production of power used to transmit gas interstate. *Coverdale v. Arkansas-Louisiana Pipe Line Co.*, 604.

III. Contract Clause.

1. *Police Power.* Contracts subject to frustration by proper exercise of police power. *Indiana v. Brand*, 95.

2. *Statutory Contract. Teachers' Tenure.* Right of teacher under Indiana Act was contractual and impaired by amendatory Act of 1933. *Indiana v. Brand*, 95.

3. *Contractual Tax Exemption.* Contract of public utility not violated by subsequent tax on gross receipts for relief of unemployed. *N. Y. Rapid Transit Corp. v. New York*, 573.

IV. Fifth Amendment.

1. *Criminal Statutes.* Definition of offense; vagueness. *Kay v. U. S.*, 1.

2. *Double Jeopardy.* Acquittal of criminal offense not bar to civil action based on same facts. *Helvering v. Mitchell*, 391.

CONSTITUTIONAL LAW—Continued.

3. *Taxation* of transfers reserving life estate. *Helvering v. Bullard*, 297.

4. *Administrative Procedure*. Proceedings before Labor Board; adequacy of judicial review. *Myers v. Bethlehem Corp.*, 41.

5. *Notice and Hearing*. See *Labor Board v. Greyhound Lines*, 261.

V. Fourteenth Amendment.

(A) In General.

1. *Municipal Ordinances* as state action. *Lovell v. Griffin*, 444.

2. Validity of regulation of weight and width of motor vehicles using highways. *S. C. Highway Dept. v. Barnwell Bros.*, 177.

(B) Due Process Clause.

1. *Liberty of Press. Scope*. City ordinance forbidding distribution of literature of any kind without permission, invalid. *Lovell v. Griffin*, 444.

2. *Foreign Corporations*. Protection against subsequent application of state law. *Connecticut General Ins. Co. v. Johnson*, 77.

3. *Id.* Property and activities outside State may not be taxed. *Id.*

4. *Id.* Tax on insurance company measured by gross premiums from reinsurance effected outside State, though covering risks of other companies within State, invalid. *Id.*

5. *Public Utilities. Taxation* for relief of unemployed generally. *N. Y. Rapid Transit Corp. v. New York*, 573.

6. *Public Utilities. Regulation. Rates*. Due process in rate-making procedure. *United Gas Co. v. Texas*, 123.

7. *Id.* Trial by jury of complicated issues of fact in rate case. *Id.*

8. *Id.* Right of utility to have special issues framed and submitted. *Id.*

9. *Id.* On trial of issue of confiscation, utility not entitled to have property not used or useful included in rate base. *United Gas Co. v. Texas*, 123.

10. *Id.* Fixing rate for future; consideration of returns from operations not limited to results of single year; estimates of future returns. *Id.*

11. *Judicial Procedure. Judgments*. Service of process. *Adam v. Saenger*, 59.

12. *Remedies. Practice*. Limitation of review by certiorari to questions of law did not deprive utility of due process. *New York v. Maltbie*, 158.

CONSTITUTIONAL LAW—Continued.

(C) Equal Protection Clause.

1. *Racial Discrimination*. Exclusion of Negroes from jury. *Hale v. Kentucky*, 613.

2. *Classification of Utilities* for purposes of taxation. *N. Y. Rapid Transit Corp. v. New York*, 573.

CONTRACTS. See **Constitutional Law**, II, 2; III, 1-3.

Enforcement. *Defenses*. **Fraud*. *Deitrick v. Standard Surety Co.*, 471.

CORPORATIONS. See **Banks**, 3; **Constitutional Law**, II, 1; V, (B), 2-4; **Taxation**, II, 4-6; III, 4-5.

COUNTERCLAIM. See **Bankruptcy**, 3.

COURT OF CLAIMS.

Patent Cases. *Review*. *U. S. v. Esnault-Pelterie*, 26.

CRIMINAL APPEALS RULES.

1. *Application*. Rules promulgated May 7, 1934, not applicable to District Court of Hawaii. *Mookini v. U. S.*, 201.

2. *Bill of Exceptions*. *Settlement and Filing*. Authority of appellate court. *Kay v. U. S.*, 1.

CRIMINAL LAW.

1. *Offenses*. Violations of penal provisions of Home Owners' Loan Act. *Kay v. U. S.*, 1.

2. *Double Jeopardy*. *Helvering v. Mitchell*, 391.

3. *Criminal Appeals*. Bill of exceptions; authority of appellate court. *Kay v. U. S.*, 1.

CROSS-ACTION.

Service of cross-complaint on attorney for plaintiff. *Adam v. Saenger*, 59.

DAMAGES. See **Seamen**; **Usury**.

Interest as Damages for failure of national bank to pay deposit on demand. *Ticonic Bank v. Sprague*, 406.

DEATH. See **Insurance**, 1.

DECLARATORY JUDGMENT ACT.

Construction. Act may not be invoked to obtain advisory decree on hypothetical state of facts. *Electric Bond Co. v. Comm'n*, 419.

DEPLETION. See **Taxation**, II, 7.

DEPOSITORY. See **Bankruptcy**, 1.

DISABILITY. See War Risk Insurance, 1.

DISTRICT ATTORNEYS. See United States, 2.

DIVIDENDS. See Taxation, II, 5.

DOUBLE JEOPARDY. See Constitutional Law, IV, 2.

EMPLOYER AND EMPLOYEE. See Interstate Commerce Acts, 2; Seamen.

1. *Labor Disputes.* Jurisdiction of District Court in respect of injunction in labor disputes; existence of "labor dispute"; effect of Norris-LaGuardia Act. *Lauf v. Shinner & Co.*, 323; *New Negro Alliance v. Grocery Co.*, 552.

2. *Labor Relations Act.* Jurisdiction of National Labor Relations Board. *Santa Cruz Co. v. Labor Board*, 453.

3. *Id.* District Court without jurisdiction to enjoin Board from holding hearing. *Myers v. Bethlehem Corp.*, 41; *Newport News Co. v. Schauffler*, 54.

4. *Id.* Power of National Labor Relations Board to order employer to withdraw recognition of labor organization. *Labor Board v. Greyhound Lines*, 261; *Labor Board v. Pacific Lines*, 272.

EQUITY.

Administrative Remedy. *Myers v. Bethlehem Corp.*, 41.

ESCHEAT.

State court decree of escheat of funds in control of federal court. *U. S. v. Klein*, 276.

ESTOPPEL. See Insurance, 3.

EVIDENCE.

1. *Judicial Notice.* Law of State. *Adam v. Saenger*, 59.

2. *Presumption* that death accidental, not suicidal. *N. Y. Life Ins. Co. v. Gamer*, 161.

3. *Burden of Proof* of accidental death in action on double indemnity provision of insurance policy. *N. Y. Life Ins. Co. v. Gamer*, 161.

4. *Sufficiency of Evidence* as to possession of vessel by friendly government. *Compania Espanola v. The Navemar*, 68.

5. *Sufficiency of Evidence* of fraud. *U. S. v. O'Donnell*, 501.

6. *Findings* of Labor Board supported by evidence conclusive. *Labor Board v. Greyhound Lines*, 261.

7. *Findings.* Consistency. *State Farm Ins. Co. v. Coughran*, 485.

EXECUTION. See Attachment.

EXEMPTION. See Admiralty, 1; Attachment; Constitutional Law, III, 3; Taxation, II, 6.

FARMERS. See Bankruptcy, 2.

FINDINGS. See Evidence, 6-7; Jurisdiction, I, 18-19; II, 7.

FOREIGN GOVERNMENTS. See Admiralty, 1.

FOREIGN JUDGMENT. See Judgments, 5.

FRAUD. See Taxation, II, 9.

1. Defense good against bank was good against receiver. *Deitrick v. Standard Surety Co.*, 471.

2. Sufficiency of Evidence. *U. S. v. O'Donnell*, 501.

FREEDOM OF THE PRESS. See Constitutional Law, V, (B), 1.

FULL FAITH AND CREDIT. See Constitutional Law, I, 12.

GAS AND OIL. See Constitutional Law, I, 9.

GOVERNMENTAL INSTRUMENTALITIES. See Constitutional Law, I, 8-11.

GROSS RECEIPTS TAX. See Constitutional Law, II, 7; V, (B), 4.

GUADALUPE HIDALGO. See Treaties.

HAWAII.

Criminal Appeals Rules not applicable to District Court for Hawaii. *Mookini v. U. S.*, 201.

HIGHWAYS.

State regulation of weight and width of motor vehicles. *S. C. Highway Dept. v. Barnwell Bros.*, 177.

HOLDING COMPANIES.

Validity of registration provisions of Public Utility Holding Company Act. *Electric Bond Co. v. Securities Comm'n*, 419.

HOME OWNERS' LOAN ACT.

Validity and Construction of penal provisions; false statements; unauthorized charges. *Kay v. U. S.*, 1.

INFRINGEMENT. See Patents for Inventions, 3.

INJUNCTION.

1. *Restraining Enforcement of Statute.* Exhaustion of administrative remedy as prerequisite. *Myers v. Bethlehem Corp.*, 41.

INJUNCTION—Continued.

2. *Interlocutory Injunction*. Denial ordinarily not disturbed on appeal; when rule inapplicable. *Myers v. Bethlehem Corp.*, 41.

3. Injunction in labor disputes; effect of Norris-LaGuardia Act. *Lauf v. Shinner & Co.*, 323; *New Negro Alliance v. Sanitary Co.*, 552.

INSOLVENCY. See **Bankruptcy**, 1-3; **Banks**, 2-3.**INSURANCE**. See **Constitutional Law**, V, (B), 4; **War Risk Insurance**, 1-2.

1. *Life Insurance*. *Cause of Death*. *Double Indemnity*. Burden of proof that death was accidental and not suicidal. *N. Y. Life Ins. Co. v. Gamer*, 161.

2. *Automobile Insurance*. Liability of insurer; defenses; operation of vehicle illegally; availability of defense. *State Farm Ins. Co. v. Coughran*, 485.

3. *Estoppel*. Insurance company not estopped from using defense which it did not disclose at earlier trial against insured. *Id.*

INTEREST. See **Banks**, 2; **Damages**; **Usury**.**INTERNATIONAL LAW**.

1. *Territorial Annexation*. *Property Rights*. *U. S. v. O'Donnell*, 501.

2. *Foreign Public Vessel*. Immunity from suit; how immunity asserted; intervention of ambassador. *Compañia Espanola v. The Navemar*, 68.

INTERSTATE COMMERCE ACTS.

1. *Authority of Commission*. Approval of pooling agreement; assent of "carrier involved." *Escanaba & L. S. R. Co. v. U. S.*, 315.

2. *Safety Appliance Acts*. *Defective Car*. Liability of carrier to employee of connecting carrier. *Brady v. Terminal Railroad Assn.*, 10.

3. *Liability of Carrier* for prolonged confinement of cattle in cars; "knowingly and willfully." *U. S. v. Illinois Central R. Co.*, 239.

4. *Orders*. *Suit to Set Aside*. Jurisdiction under Urgent Deficiencies Act; negative orders; railway mail pay. *U. S. v. Griffin*, 226.

INTERSTATE COMMERCE ACTS—Continued.

5. *Id.* Decision of Commission as to status of carrier for purposes of Railway Labor Act not order reviewable under Urgent Deficiencies Act. *Shannahan v. U. S.*, 596.

INTERVENTION. See **Parties**, 2.**JUDGMENTS.** See **Constitutional Law**, I, 12.

1. *Validity.* Service of cross-complaint on attorney for plaintiff in original action. *Adam v. Saenger*, 59.
2. *Res Judicata.* Acquittal on criminal charge not bar to civil action. *Helvering v. Mitchell*, 391.
3. *Id.* Different issues in later suit. *U. S. v. O'Donnell*, 501.
4. Conclusiveness of confirmation of Mexican grant by Board of Land Commissioners. *U. S. v. O'Donnell*, 501.
5. *Foreign Judgment. Enforcement.* Full faith and credit; inquiry into jurisdiction. *Adam v. Saenger*, 59.

JUDICIAL NOTICE.

Law of State. *Adam v. Saenger*, 59.

JURISDICTION. See **Admiralty**, 1; **Criminal Appeals Rules**, 1-2.

- I. In General, p. 684.
- II. Jurisdiction of this Court, p. 685.
- III. Jurisdiction of Circuit Courts of Appeals, p. 687.
- IV. Jurisdiction of District Courts, p. 687.
- V. Jurisdiction of Court of Claims, p. 687.
- VI. Jurisdiction of State Courts, p. 687.

References to particular subjects under title Jurisdiction: Assignments of Error, I, 17; Certiorari, II, 1; Collusion, IV, 6; Contract Clause, II, 19; Criminal Appeals Rules, III, 2; Declaratory Judgment Act, I, 4; Federal Question, I, 9-12; II, 15-17; Final Judgment, II, 14; Findings, I, 18-19; Full Faith and Credit, II, 12; Hawaii, III, 2; Injunction, I, 7; IV, 2-3; Interstate Commerce Commission, IV, 7-8; Judgments, II, 12; Jurisdictional Amount, I, 6, 14; II, 2; IV, 5-6; Labor Disputes, I, 7; IV, 3-4; Local Questions, I, 13; Moot Controversy, I, 7; Norris-LaGuardia Act I, 7; IV, 3-4; Opinion, II, 11; Patent Suits, V; Railway Labor Act, IV, 8; Record, II, 2; IV, 5; Removal, I, 14; IV, 6; Scope of Review, II, 3-7; State Courts, II, 8-19; VI, 1-2; Suit Against United States, I, 2-3; Urgent Deficiencies Act, IV, 7-8; Waiver, I, 16; IV, 1.

I. In General.

1. *Judicial Function* in case involving constitutionality of state law. *S. C. Highway Dept. v. Barnwell Bros.*, 177.

JURISDICTION—Continued.

2. *Suit Against United States*. Consent necessary. *U. S. v. Griffin*, 226.

3. *Id.* When maintainable; United States attorney may not waive conditions; effect of Conformity Act. *Munro v. U. S.*, 36.

4. *Case or Controversy*. *Declaratory Judgment Act*. *Electric Bond Co. v. Securities Comm'n*, 419.

5. *Interference by State Court* with jurisdiction of federal court. *U. S. v. Klein*, 276.

6. *Jurisdictional Amount*. *Henneford v. Northern Pacific Ry. Co.*, 17.

7. *Injunction*. *Labor Disputes*. *Norris-LaGuardia Act*. *New Negro Alliance v. Grocery Co.*, 552; *Lauf v. Shinner & Co.*, 323.

8. *Moot Controversy*. *Newport News Co. v. Schauffler*, 54.

9. *Federal Question*. What record must show as to federal question. *S. W. Bell Tel. Co. v. Oklahoma*, 206.

10. *Id.* Whether federal question was presented in state court is itself a federal question. *Lovell v. Griffin*, 444.

11. *Id.* Substantial federal question held not involved. *New York v. Maltbie*, 158.

12. *Id.* Legal effect of judgment under full faith and credit clause. *Adam v. Saenger*, 59.

13. *Local Questions*. Construction of state law. *Lauf v. Shinner & Co.*, 323.

14. *Removal*. *Jurisdictional Amount*. *St. Paul Co. v. Red Cab Co.*, 283.

15. *Appeal*. *Timeliness*. *Mookini v. U. S.*, 201.

16. *Waiver*. Lack of jurisdiction of subject matter can not be waived by parties. *U. S. v. Griffin*, 226.

17. *Assignments of Error*. *Sufficiency*. Rulings made "in the progress of the trial." *Century Indemnity Co. v. Nelson*, 213.

18. *Findings of Fact*. *Conclusiveness*. *Labor Board v. Greyhound Lines*, 261.

19. *Findings*. *Consistency*. *State Farm Ins. Co. v. Coughran*, 485.

II. Jurisdiction of this Court.

1. *Application for Certiorari* not made in time. *Kirkpatrick v. Hardt*, 626.

2. *Jurisdictional Amount*. *Determination*. *Record*. *Henneford v. Northern Pacific Ry.*, 17.

JURISDICTION—Continued.

3. *Scope of Review*. Question not raised below and not adequately based in record, not considered. *Kay v. U. S.*, 1.

4. *Id.* Review of Court of Claims in patent suit; limited to questions of law. *U. S. v. Esnault-Pelterie*, 26.

5. *Id.* Determining constitutionality of state law. *S. C. Highway Dept. v. Barnwell Bros.*, 177.

6. *Id.* Rulings made "in the progress of the trial." *Century Indemnity Co. v. Nelson*, 213.

7. *Concurrent Findings*. *U. S. v. O'Donnell*, 501.

8. *Review of State Courts*. When findings of facts will be reviewed here. *United Gas Co. v. Texas*, 123.

9. *Id.* *Federal Question*. What record must show in respect of federal question. *S. W. Bell Tel. Co. v. Oklahoma*, 206.

10. *Id.* Where state court might have based its decision on adequate state ground. *Indiana v. Brand*, 95.

11. *Id.* Opinion of state court may be examined to ascertain whether federal question was raised or decided; effect of certificate of judges of state court supplementing record. *Id.*

12. *Id.* Legal effect of judgment under full faith and credit clause was federal question reviewable here. *Adam v. Saenger*, 59.

13. *Id.* Oklahoma court's denial of rehearing after legislative proceeding held not reviewable here. *S. W. Bell Tel. Co. v. Oklahoma*, 206.

14. Dismissal for want of final judgment. *Williams v. Quill*, 621; *Groves v. Board of Education*, 622; *Edgar Bros. Co. v. State Revenue Comm'n*, 626.

15. Dismissal for lack of properly presented federal question. *Kansas Farmers Co. v. Shaffer*, 623.

16. *Want of Substantial Federal Question*. Dismissal. *Rust v. Pratt*, 621; *Groves v. Board of Education*, 622; *Adler v. Cincinnati*, 622; *Szold v. Outlet Embroidery Supply Co.*, 623; *Kansas Gas Co. v. McPherson*, 624; *Hering v. State Board*, 624; *Heller v. Connecticut*, 627; *Allbritton v. Winona*, 627.

17. Non-federal ground adequate to support judgment. *Poole v. Florida*, 619; *Rust v. Pratt*, 621.

18. *Review of State Courts*. *Local Questions*. Decision of state court final as to whether procedure satisfied state law. *United Gas Co. v. Texas*, 123.

19. Determination of cases under contract clause; court decides for itself questions as to existence and meaning of contract. *N. Y. Rapid Transit Corp. v. New York*, 573.

JURISDICTION—Continued.

III. Jurisdiction of Circuit Courts of Appeals.

1. Scope of review on appeal in law case tried without jury. *State Farm Ins. Co. v. Coughran*, 485.
2. Appeal from District Court of Hawaii; Criminal Appeals Rules inapplicable; time allowed by Act of Feb. 13, 1925, unchanged. *Mookini v. U. S.*, 201.

IV. Jurisdiction of District Court.

1. *Lack of Jurisdiction* of subject matter can not be waived by parties. *U. S. v. Griffin*, 226.
2. *Injunction*. District Court without jurisdiction to enjoin holding of hearing by National Labor Relations Board. *Myers v. Bethlehem Shipbuilding Corp.*, 41; *Newport News Co. v. Schaffler*, 54.
3. *Id.* Injunction in labor disputes; existence of "labor dispute"; effect of Norris-LaGuardia Act. *Lauf v. Shinner & Co.*, 323; *New Negro Alliance v. Sanitary Co.*, 552.
4. *Id.* That dispute was racial did not remove it from scope of Norris-LaGuardia Act; "persons interested." *New Negro Alliance v. Sanitary Co.*, 552.
5. *Jurisdictional Amount*. Determined by bill of complaint; supplementing of record denied. *Henneford v. Northern Pacific Ry.*, 17.
6. *Removal* from state court; jurisdictional amount; effect after removal of reduction of amount claimed; collusion. *St. Paul Co. v. Red Cab Co.*, 283.
7. *Id.* *Orders of Interstate Commerce Commission. Negative Orders*. No jurisdiction under Urgent Deficiencies Act to set aside railway mail pay order. *U. S. v. Griffin*, 226.
8. *Orders of Interstate Commerce Commission*. Decision of Commission as to status of carrier under Railway Labor Act not order reviewable under Urgent Deficiencies Act. *Shannahan v. U. S.*, 596.

V. Jurisdiction of Court of Claims.

- Patent Suits*. *U. S. v. Esnault-Pelterie*, 26.

VI. Jurisdiction of State Courts.

1. Jurisdiction of state court to declare escheat of funds in control of federal court. *U. S. v. Klein*, 276.
2. Jurisdiction of California court where cross-complaint served on attorney for plaintiff. *Adam v. Saenger*, 59.

JURISDICTIONAL AMOUNT. See **Jurisdiction**, IV, 5-6.

JURY. See **Constitutional Law**, V, (B), 7.

LABOR RELATIONS ACT.

1. *Jurisdiction of Board.* *Santa Cruz Co. v. Labor Board*, 453.
2. *Id.* Board not invested with exclusive power to determine own jurisdiction. *Newport News Co. v. Schauffler*, 54.
3. District Court without jurisdiction to enjoin Board from holding hearing. *Myers v. Bethlehem Corp.*, 41; *Newport News Co. v. Schauffler*, 54.
4. Power of Board to order employer to withdraw recognition of labor organization. *Labor Board v. Greyhound Lines*, 261; *Labor Board v. Pacific Lines*, 272.
5. *Labor Practices.* "Affecting Commerce." Trade in manufactured articles; origin of raw material; place of sales; percentage of employer's sales in interstate commerce; relation of practices to interstate commerce. *Santa Cruz Co. v. Labor Board*, 453.
6. *Orders.* Sufficiency of evidence and findings to support orders. *Labor Board v. Greyhound Lines*, 261; *Labor Board v. Pacific Lines*, 272.
7. Controversy held not moot. *Id.*; *Labor Board v. Greyhound Lines*, 261.

LABOR UNIONS. See **Labor Relations Act**.

LEASES. See **Constitutional Law**, I, 9-10; **Taxation**, II, 2.

LIBERTY OF THE PRESS. See **Constitutional Law**, V, (B), 1.

LIENS. See **Banks**, 2.

LIFE INSURANCE. See **Insurance**, 1.

LIMITATIONS.

1. *Timeliness of Suit* in Court of Claims for tax refund. *Bates Mfg. Co. v. U. S.*, 567.
2. *Id.* When period begins to run; suit to recover erroneous refund of taxes. *U. S. v. Wurts*, 414.
3. Suit against United States on War Risk Insurance policy in District Court not begun in time. *Munro v. U. S.*, 36.
4. *Amendment of Complaint.* New cause of action held not introduced by amended complaint. *Maty v. Grasselli Co.*, 197.

LIVESTOCK. See **Interstate Commerce Acts**, 3.

MAIL.

Railway Mail Pay. Suit to set aside order of Interstate Commerce Commission. *U. S. v. Griffin*, 226.

MAINTENANCE AND CURE. See **Seamen.**

MARE ISLAND. See **Title.**

MASTER AND SERVANT. See **Labor Relations Act; Safety Appliance Acts; Seamen.**

MEXICAN CLAIMS ACT.

Effect of confirmation of title under Act. *U. S. v. O'Donnell*, 501.

MOOT CONTROVERSY. See **Jurisdiction**, I, 8; **Labor Relations Act**, 7.

MORTGAGES. See **Bankruptcy**, 2.

MOTION TO DISMISS. See **Pleading**, 2.

MOTOR VEHICLES.

State regulation of weight and width. *S. C. Highway Dept. v. Barnwell Bros.*, 177.

MUNICIPAL CORPORATIONS. See **Constitutional Law**, V, (A), 1; V, (B), 1.

NEGLIGENCE. See **Safety Appliance Acts.**

NEGROES. See **Constitutional Law**, V, (C), 1; **Jurisdiction**, IV, 4.

See *New Negro Alliance v. Grocery Co.*, 552.

NEWSPAPERS. See **Constitutional Law**, II, 7.

NORRIS-LaGUARDIA ACT. See **Jurisdiction**, I, 7; IV, 3-4.

OIL AND GAS. See **Constitutional Law**, I, 9; **Taxation**, II, 2.

OPINIONS.

Opinion of state court may be examined to ascertain whether federal question was raised or decided. *Indiana v. Brand*, 95.

ORDINANCES. See **Constitutional Law**, V, (A), 1; V, (B), 1; **Statutes**, 4.

PARTIES.

1. *Necessary Parties.* See *Labor Board v. Greyhound Lines*, 261.

2. *Intervention* by ambassador as claimant of public vessel of friendly government. *Compania Espanola v. The Navemar*, 68.

PARTNERSHIP. See **Taxation**, II, 3.

PATENTS FOR INVENTIONS.

1. *Validity. Combinations.* Improvement of part of old combination. *Lincoln Co. v. Stewart-Warner Corp.*, 545.
2. *Id.* Patent No. 1,593,791, to Butler, for lubricating apparatus, void. *Id.*
3. *Proceedings.* Suit in Court of Claims for infringement by United States; findings; review. *U. S. v. Esnault-Pelterie*, 26.

PENALTIES. See **Banks**, 1; **Taxation**, II, 9; **Usury**.

PERSONAL INJURIES. See **Safety Appliance Acts**.

PLEADING. See **Limitations**, 4; **Safety Appliance Acts**.

1. Service of cross-complaint on attorney for plaintiff in original action, authorized by California law. *Adam v. Saenger*, 59.
2. *Motion to Dismiss.* Conclusions of law not admitted. *Newport News Co. v. Schaufler*, 54.
3. *Variance of Evidence.* *Deitrick v. Standard Surety Co.*, 471.

PRESUMPTIONS.

Presumption that death was accidental and not suicide. *N. Y. Life Ins. Co. v. Gamer*, 161.

PROCEDURE. See **Constitutional Law**, IV, 4; V, (B), 11-12.

1. *Commencement of Suit* under Tucker Act. *Munro v. U. S.*, 36.
2. *Patent Suit* in Court of Claims. *U. S. v. Esnault-Pelterie*, 26.
3. *Bill of Exceptions. Timeliness.* Authority of appellate court under Criminal Appeals Rules. *Kay v. U. S.*, 1.
4. *Assignments of Error. Form.* *Loneragan v. U. S.*, 33.
5. Validity of rate-making procedure. *United Gas Co. v. Texas*, 123.
6. Where state court's decision of federal question in favor of defendant was erroneous, case remanded for decision on other grounds of demurrer. *Indiana v. Brand*, 95.

PROCESS.

1. *Immunity* of public vessel of friendly government. *Compania Espanola v. The Navemar*, 68.
2. *Validity* under California law of service of cross-complaint on attorney for plaintiff. *Adam v. Saenger*, 59.

PUBLIC LANDS.

Title of United States to part of Mare Island as affected by Swamp Lands Act. *U. S. v. O'Donnell*, 501.

PUBLIC UTILITIES. See **Constitutional Law**, III, 3; V, (B), 5-10; V, (C), 2.

1. Validity of registration provisions of Holding Company Act. *Electric Bond Co. v. Comm'n*, 419.

2. *Rates. Procedure.* Validity of rate-making procedure; confiscation; property not used or useful; rates for future; returns from operations; estimates of future returns. *United Gas Co. v. Texas*, 123.

3. *Taxation* for relief of unemployed generally. *N. Y. Rapid Transit Corp. v. New York*, 573.

RAILWAY LABOR ACT. See **Jurisdiction**, IV, 8.

RAILWAY MAIL PAY ACT. See **Jurisdiction**, IV, 7.

RECEIVERS.

Actions by Receivers. Contracts. Defense of fraud, good against bank, was good against receiver. *Deitrick v. Standard Surety Co.*, 471.

REGISTRATION. See **Public Utilities**, 1.

REINSURANCE. See **Constitutional Law**, V, (B), 4.

REMOVAL OF CAUSES.

Jurisdictional Amount in cases of removal from state to federal court; effect after removal of reduction in amount claimed; collusion. *St. Paul Co. v. Red Cab Co.*, 283.

RES JUDICATA. See **Judgments**, 2-5.

RETROACTIVE LAWS. See **Statutes**, 8.

RULES OF COURT. See **Criminal Appeals Rules**.

Application of Rules. Amendment. *Loneragan v. U. S.*, 33.

SAFETY APPLIANCE ACTS.

Liability of Carrier. Defective Car. Car as one "in use"; employee of connecting carrier; inspector entitled to benefit of Act; defense of assumption of risk barred. *Brady v. Terminal Assn.*, 10.

SCHOOL LANDS. See **Constitutional Law**, I, 10.

SCHOOLS.

Indiana Teachers' Tenure Act. Construction and effect. *Indiana v. Brand*, 95.

SEAMEN. See **Admiralty**, 3.

Right to maintenance and cure; incurable illness not caused by employment; amount of recovery. *Calmar S. S. Co. v. Taylor*, 525.

SEPARABILITY. See Statutes, 9.

SERVICE OF PROCESS. See Process, 1-2.

SET-OFF.

What Claims May be Set Off. *McCollum v. Hamilton Bank*, 245.

SHIPPING. See Admiralty, 1-3.

STATUTES. See Injunction, 1.

1. *Validity.* Determining constitutionality of state law; judicial function. *S. C. Highway Dept. v. Barnwell Bros.*, 177.

2. *Id.* Wisdom and propriety of law not for determination of courts. *Id.*

3. *Challenging Validity.* Exhausting administrative remedy. *Myers v. Bethlehem Corp.*, 41.

4. *Id.* Prosecution under ordinance which is void on its face. *Lovell v. Griffin*, 444.

5. *Penal Statutes.* Vagueness. *Kay v. U. S.*, 1.

6. *Construction.* Legislative history. *Electric Bond Co. v. Securities Comm'n*, 419; *Hassett v. Welch*, 303.

7. *Id.* Administrative interpretation. *Hassett v. Welch*, 303.

8. *Id.* Law presumed to operate prospectively only. *Hassett v. Welch*, 303.

9. *Id.* *Separability.* *Kay v. U. S.*, 1; *Electric Bond Co. v. Securities Comm'n*, 419.

10. *Id.* *Tax Statutes.* Doubts resolved in favor of taxpayer. *Hassett v. Welch*, 303.

11. *Amendments.* Adoption of provisions of other statute; effect of amendment of earlier one. *Hassett v. Welch*, 303.

12. *Particular Words.* Meaning of "knowingly and wilfully." *U. S. v. Illinois Central R. Co.*, 239.

STOCKHOLDERS. See Banks, 3.

SUICIDE. See Insurance, 1.

SWAMP LANDS ACT.

Construction and Effect. Treaty obligations. *U. S. v. O'Donnell*, 501.

TAXATION.

I. In General, p. 693.

II. Federal Taxation, p. 693.

III. State Taxation, p. 693.

TAXATION—Continued.**I. In General.**

1. Construction of tax statutes. *Hassett v. Welch*, 303.
2. *Contractual Tax Exemption*. Language must be clear and express. *N. Y. Rapid Transit Corp. v. New York*, 573.

II. Federal Taxation.

1. *State Instrumentality*. Income tax on compensation for services rendered in connection with liquidation of corporation by state officer. *Helvering v. Therrell*, 218.
2. *Id.* Tax on profits of lessee of oil and gas lands owned by State. *Helvering v. Bankline Oil Co.*, 362; *Helvering v. Producers Corp.*, 376.
3. *Income Tax. Computation*. Partnership profits; accounting periods; taxable year. *Guaranty Trust Co. v. Comm'r*, 493.
4. *Id.* Earnings accumulated by corporation prior to March 1, 1913, deemed capital. *Foster v. U. S.*, 118.
5. *Id. Dividends*. Distribution in partial liquidation as affecting taxability of subsequent distributions under § 115 of 1928 Act. *Id.*
6. *Exemptions. Corporate Reorganization*. Gain resulting from assumption of bonded indebtedness by another corporation, not exempt. *U. S. v. Hendler*, 564.
7. *Id.* Profits from oil and gas wells; deduction for depletion; depletable interest; meaning of "gross income from the property." *Helvering v. Bankline Oil Co.*, 362; *Helvering v. O'Donnell*, 370; *Helvering v. Elbe Oil Land Co.*, 372; *Helvering v. Mountain Producers Corp.*, 376.
8. *Estate Tax*. Application of estate tax to transfers reserving life estate; retrospective operation. *Helvering v. Bullard*, 297; *Hassett v. Welch*, 303.
9. *Penalties. Fraud*. Assessment and collection of 50% addition prescribed by § 293 (b) not barred by acquittal of attempt to evade tax under § 146 (b) of 1928 Act. *Helvering v. Mitchell*, 391.
10. *Limitations*. Suit to recover taxes illegally exacted. *Bates Mfg. Co. v. U. S.*, 567.
11. *Id.* Suit to recover erroneous refund of tax. *U. S. v. Wurts*, 414.

III. State Taxation.

1. *State Tax* on income derived from contract with United States. *Atkinson v. State Tax Comm'n*, 20.

TAXATION—Continued.

2. *Interstate Commerce. Coverdale v. Arkansas-Louisiana Co.*, 604.

3. *Id.* Privilege tax on gross receipts from foreign advertisers in journal circulated interstate. *Western Live Stock v. Bureau of Revenue*, 250.

4. *Foreign Corporations. Insurance Companies.* Tax on insurance company measured by gross premiums from reinsurance effected outside State, invalid. *Connecticut General Ins. Co. v. Johnson*, 77.

5. *Public Utilities.* Tax on gross receipts of utilities for relief of unemployed. *N. Y. Rapid Transit Corp. v. New York*, 573.

TEACHERS TENURE.

Construction and effect of Indiana Teachers' Tenure Act. *Indiana v. Brand*, 95.

TERRITORIAL JURISDICTION. See **Constitutional Law**, I, 6.

TITLE.

Validity of title of United States to part of Mare Island. *U. S. v. O'Donnell*, 501.

TRANSFERS. See **Taxation**, II, 8.

TREATIES.

Guadalupe Hidalgo. Obligations of United States in respect of swamp lands in California, as affected by treaty. *U. S. v. O'Donnell*, 501.

TRIAL.

Findings. Consistency. *State Farm Ins. Co. v. Coughran*, 485.

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

TRUSTS. See **Constitutional Law**, IV, 3.

Effect of trust instrument. *Helvering v. Bullard*, 297.

UNEMPLOYMENT. See **Taxation**, III, 5.

UNITED STATES.

1. *Rights.* Territorial jurisdiction; lands purchased within State; effect of cession of jurisdiction by State. *Atkinson v. State Tax Comm'n*, 20.

2. *Suits Against.* United States attorney may not waive conditions. *Munro v. U. S.*, 36.

UNITED STATES ATTORNEY. See **United States**, 2.

USURY.

Penalty. Recovery; set-off. *McCollum v. Hamilton Bank*, 245.

VARIANCE. See Pleading, 3.

VESSELS. See Admiralty, 1-3.

WAIVER. See Jurisdiction, I, 16.

Authority of U. S. Attorney. Munro v. U. S., 36.

WAR RISK INSURANCE.

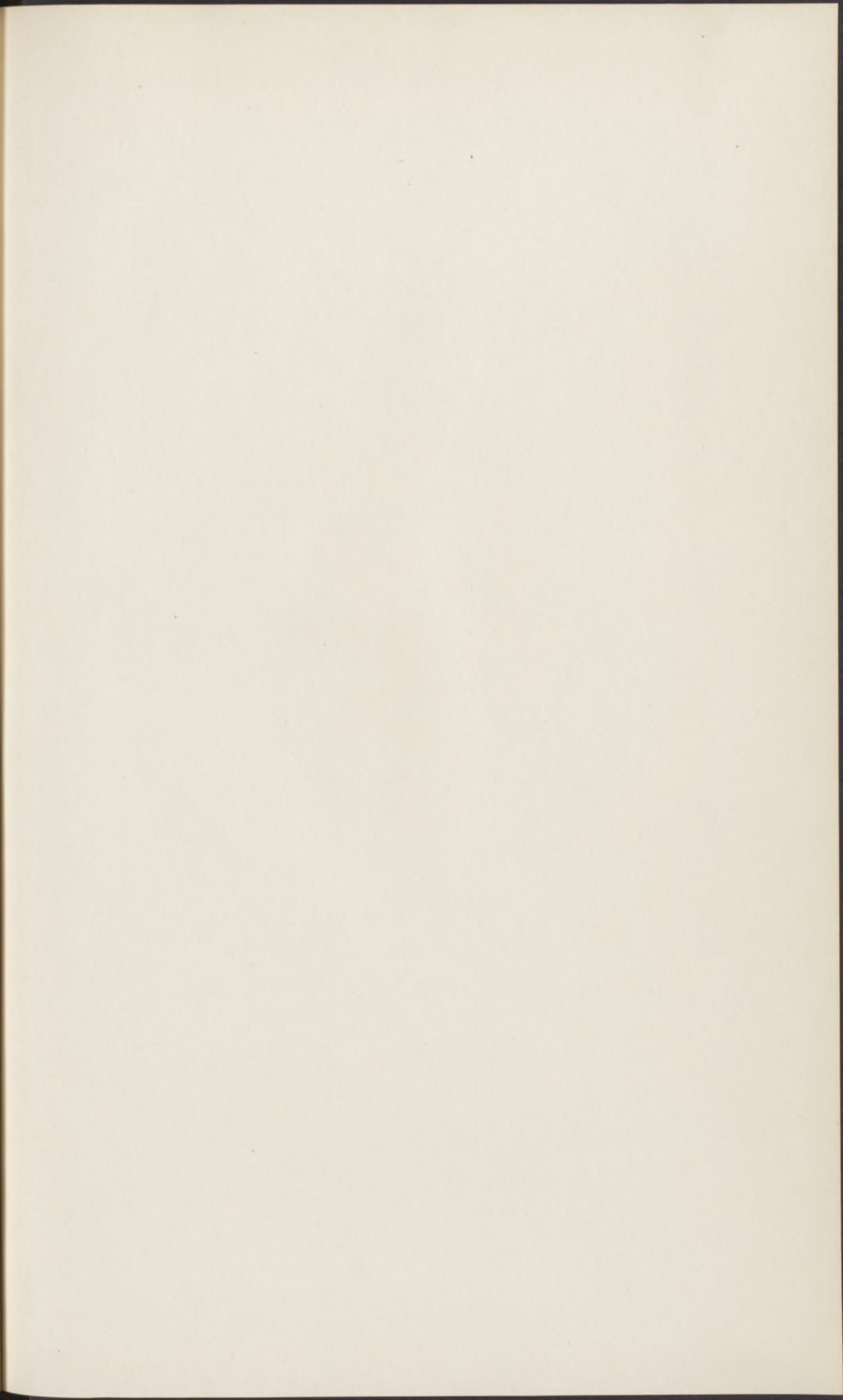
1. *Reinstated Policy. Disability.* Claim incontestable though permanent total disability existed prior to reinstatement. *U. S. v. Patryas*, 341.

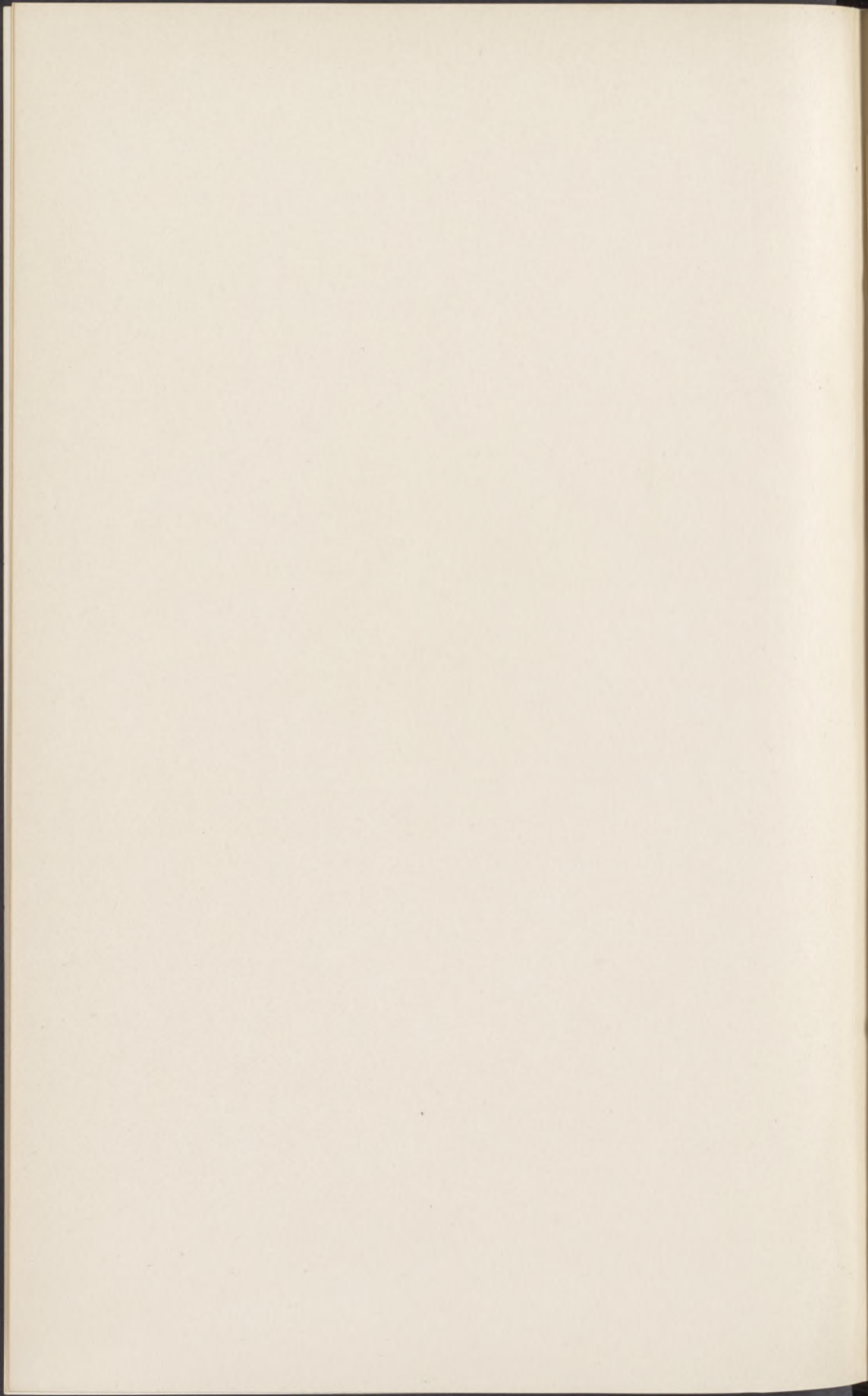
2. *Suit. Limitations. Munro v. U. S., 36.*

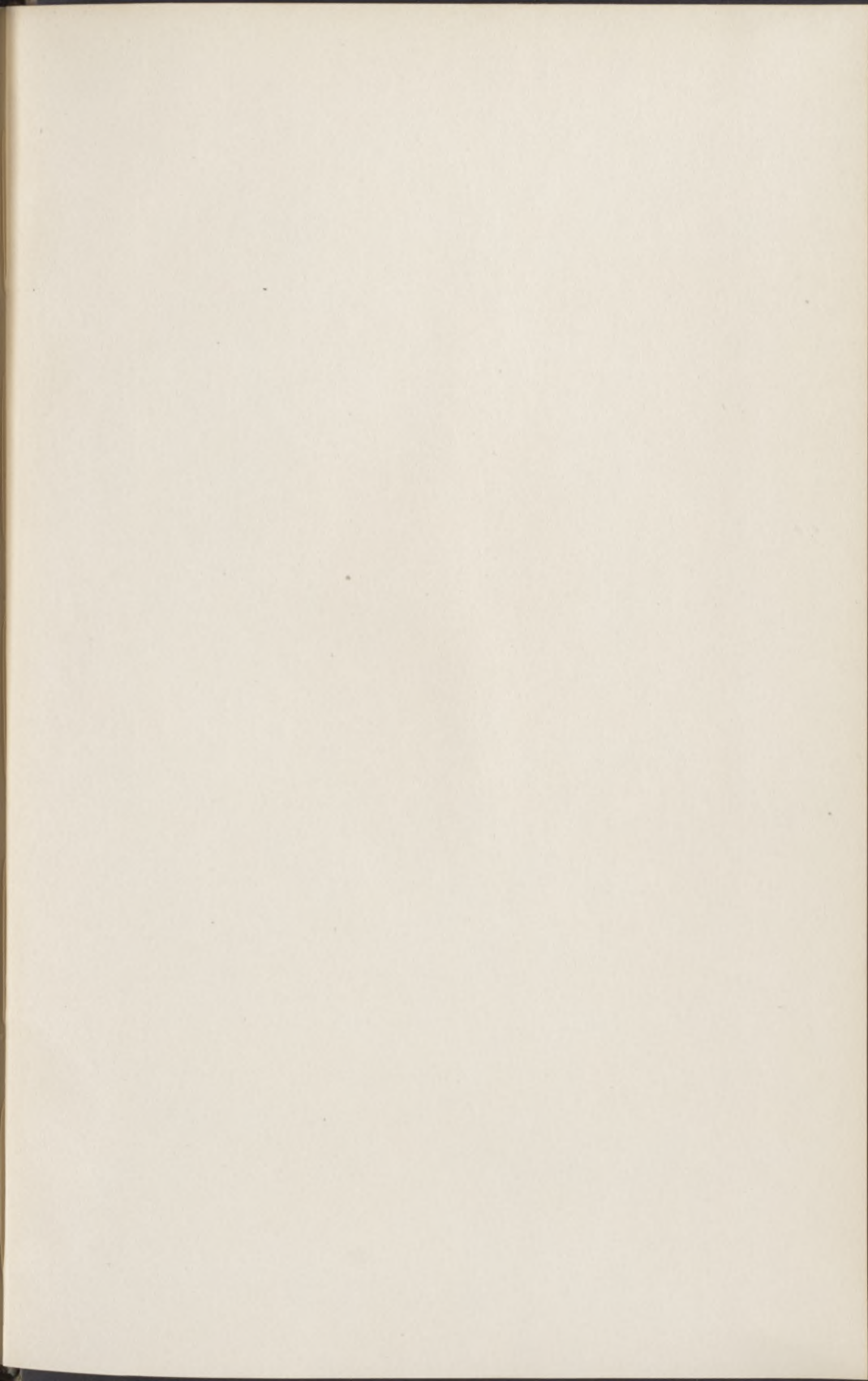


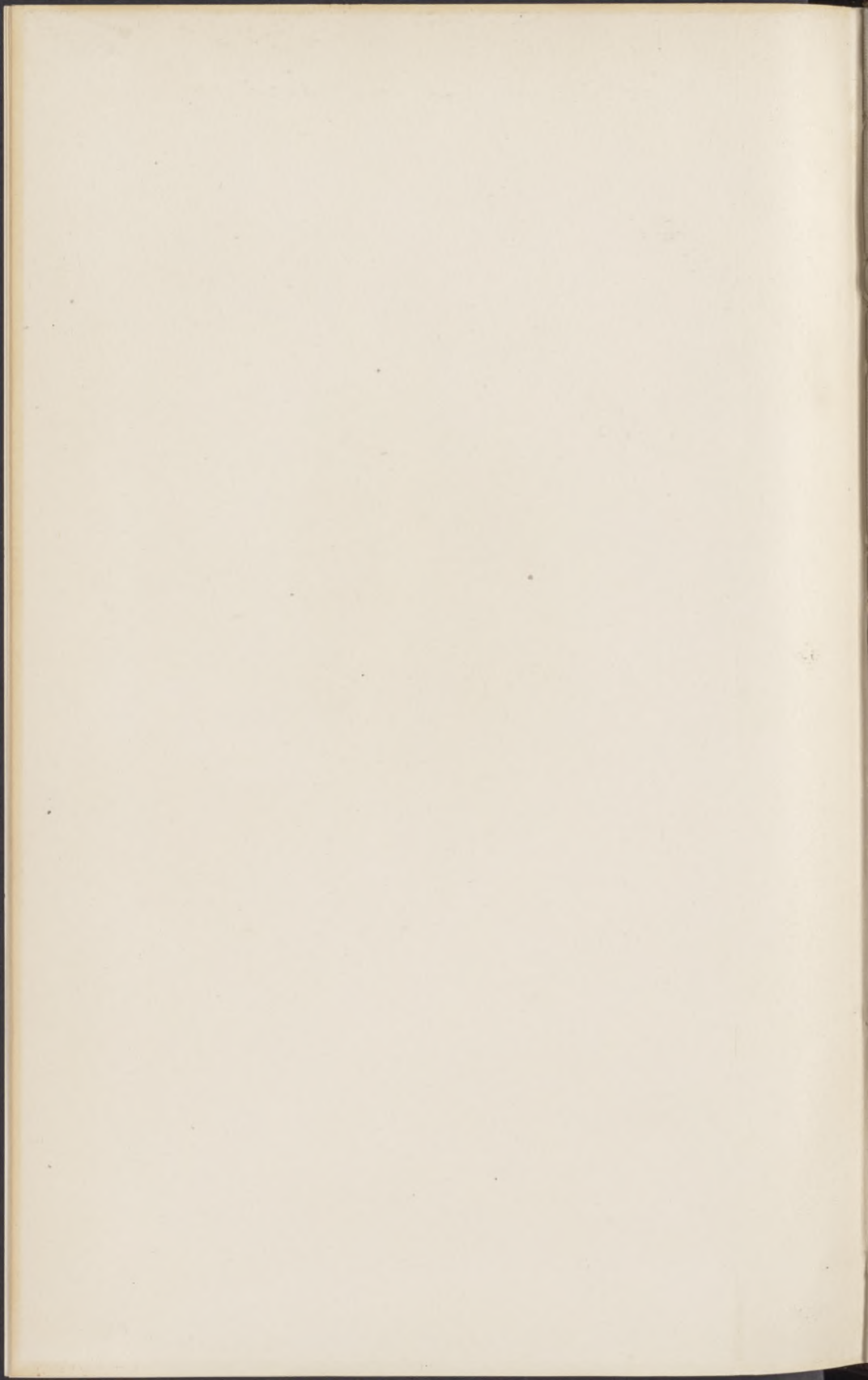


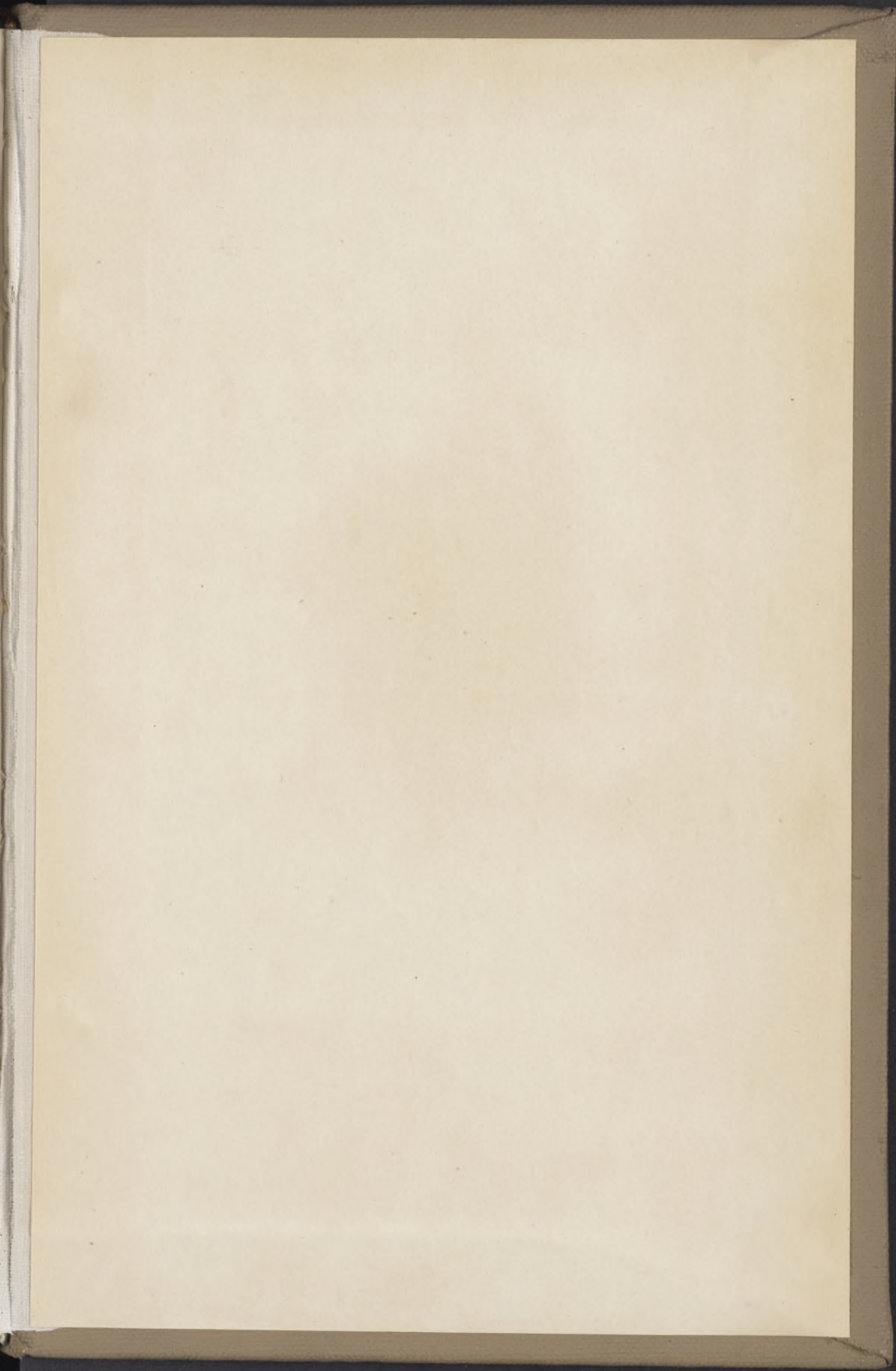














UNIVERSITY

OCT. 1974

34
20