

INDEX

- ABDUCTION.** See **Criminal Law**, 2.
- ACCOUNTING.** See **Bankruptcy**, 3; **Public Utilities**, 1.
- ACCRUAL.** See **Taxation**, I, 2.
- ADMINISTRATIVE ACTION.** See **Jurisdiction**, I, 8-13; **Labor**, 6, 8.
- ADMIRALTY.**
1. *Foreign Vessels. Immunity.* Merchant vessel owned but not possessed by foreign government not immune. *Mexico v. Hoffman*, 30.
 2. *Id.* Duty of courts not to enlarge immunity to extent which government has not recognized. *Id.*
 3. *Public Vessels Act. Cause of Action.* Liability of United States for negligence of personnel in operation of public vessel. *Canadian Aviator v. U. S.*, 215.
- ADVERTISING.** See **Antitrust Acts**, 2.
- AGENTS.** See **Contracts**, 1.
- AGRICULTURAL ADJUSTMENT ACT.** See **Taxation**, I, 11.
- ALCOHOLIC BEVERAGES.** See **Antitrust Acts**, 1.
- ALLOCATION OF COSTS.** See **Public Utilities**, 4.
- ALLOTMENT.** See **Indians**, 2-3.
- ALL-WRITS ACT.** See **Jurisdiction**, II, 3.
- ANTITRUST ACTS.** See **Jurisdiction**, II, 1.
1. *Violations. Price Fixing.* Conspiracy of producers, wholesalers and retailers to fix retail prices of alcoholic beverages shipped into State; "fair trade" contracts; effect of Twenty-First Amendment. *U. S. v. Frankfort Distilleries*, 293.
 2. *Violations. Price Discriminations.* Basing-point system of pricing; booking practices; allowance of discounts; allowances for advertising; prices of competitors; evidence and findings of Trade Commission. *Corn Products Co. v. Trade Comm'n*, 726; *Trade Comm'n v. Staley Mfg. Co.*, 746.
 3. *Violations. Rate-Fixing Combinations* not immune from operation of antitrust laws. *Georgia v. Pennsylvania R. Co.*, 439.

ANTITRUST ACTS—Continued.

4. *Remedies*. State as "person" entitled to sue for injunctive relief under § 16 of Clayton Act. *Georgia v. Pennsylvania R. Co.*, 439.

5. *Id.* Power of this Court to modify decree of district court. *Hartford-Empire Co. v. U. S.*, 570.

6. *Id.* Previous opinion of this Court amended. *Id.*

APPEAL. See **Bankruptcy**, 3; **Jurisdiction**, I, 1-2; III, 1.

ASSESSMENT. See **Constitutional Law**, IV, (B), 1-2.

ASSIGNS. See **Labor**, 8; **Injunction**.

ATTORNEYS. See **Indians**, 4.

BANKRUPTCY.

1. *Petition. Corporations*. Filing of Ch. X petition on behalf of corporation by stockholders unauthorized. *Price v. Gurney*, 100.

2. *Preference. Suit to Set Aside. Limitations*. Action by trustee to set aside preference barred by § 11 (e) after two years from date of adjudication in bankruptcy; state law can not extend period. *Herget v. Central Bank Co.*, 4.

3. *Reorganization Proceedings. Chapter X*. Appeal from decree confirming plan; duty of appellants to other stockholders of same class; accounting for proceeds of appeal; jurisdiction to award relief. *Young v. Higbee Co.*, 204.

BANKS.

National Banks. Stockholder's Liability. Enforcement of double liability under § 23 of 1913 Act; bona fide sale within 60 days of closing no defense. *Garber v. Crews*, 200.

BASING-POINT PRICE SYSTEM. See **Antitrust Acts**, 2.

BONA FIDE. See **Banks**.

BOOKING PRACTICES. See **Antitrust Acts**, 2.

BRIDGES. See **Labor**, 3.

BURDEN OF PROOF. See **Evidence**, 2, 4.

BURGLARY. See **Constitutional Law**, IV, (A), 4.

CERTIORARI. See **Jurisdiction**, II, 3.

CHAIN STORES. See **Labor**, 2.

CLAYTON ACT. See **Antitrust Acts**.

CLEAN HANDS. See **Equity**; **Patents for Inventions**, 9.

COERCION. See **Constitutional Law**, IV, (A), 3; **Criminal Law**, 3; **Evidence**, 5.

COMBINATION. See **Antitrust Acts**, 1, 3; **Patents for Inventions**, 2.

COMMERCIAL SUCCESS. See **Patents for Inventions**, 8.

COMMISSION. See **Contracts**, 1.

COMPENSATION. See **Constitutional Law**, III, 1-2; **Indians**, 1; **Taxation**, I, 1; **Waters**, 1-3.

COMPETITION. See **Antitrust Acts**, 1-3.

COMPLAINT. See **Procedure**, 1-2.

CONDEMNATION. See **Eminent Domain; Jurisdiction**, I, 2.

CONFESSION. See **Constitutional Law**, IV, (A), 3; **Criminal Law; Evidence**, 4.

CONSIDERATION. See **Taxation**, I, 8-9.

CONSPIRACY. See **Antitrust Acts**, 1, 3; **Jurisdiction**, II, 1.

CONSTITUTIONAL LAW. See **Bankruptcy**, 2; **Evidence**, 4; **Habeas Corpus**, 1.

I. In General, p. 895.

II. Commerce Clause, p. 895.

III. Fifth Amendment, p. 896.

IV. Fourteenth Amendment.

(A) Due Process Clause, p. 896.

(B) Equal Protection Clause, p. 896.

V. Twenty-First Amendment, p. 896.

I. In General.

1. *Foreign Corporations. Insurance Companies. State Regulation.* Requirements as to reserves; inclusion of membership fees as premiums in computing reserve. *State Farm Ins. Co. v. Duel*, 154.

2. *Full Faith and Credit.* Requirement of Wisconsin statute as to reserves of insurance companies, valid as applied to foreign corporation. *Id.*

3. *Imports. Immunity from State Taxation.* Determination of who was importer; extent of immunity of imports for manufacture; articles brought from Philippine Islands were imports. *Hooven & Allison Co. v. Evatt*, 652.

II. Commerce Clause.

1. *Federal Regulation. Navigation.* Federal government may block navigation at one place in order to aid it at another. *U. S. v. Commodore Park*, 386.

2. *State Regulation. Insurance Companies.* Query whether Wisconsin statute relating to reserves of insurance companies violated commerce clause. *State Farm Ins. Co. v. Duel*, 154.

CONSTITUTIONAL LAW—Continued.**III. Fifth Amendment.**

1. *Taking for Public Use. Just Compensation.* Decrease in value of lands resulting from authorized navigation improvement not compensable. *U. S. v. Commodore Park*, 386.

2. *Id.* Diminution of generating capacity of hydroelectric plant, resulting from authorized navigation improvement, not compensable. *U. S. v. Willow River Co.*, 499.

IV. Fourteenth Amendment.**(A) Due Process Clause.**

1. *Foreign Corporations. Insurance Companies. Regulation.* Requirements as to reserves; inclusion of membership fees as premiums in computing reserve. *State Farm Ins. Co. v. Duel*, 154.

2. *Public Utilities. Rate Regulation.* Validity of order of state commission reducing fare of street railway. *Market Street R. Co. v. Railroad Comm'n*, 548.

3. *Criminal Cases. Confessions.* Validity of convictions; coerced confession; state procedure. *Malinski v. New York*, 401.

4. *Criminal Cases. Fair Trial.* Compelling defendant without counsel to plead to charge of burglary denied constitutional right. *House v. Mayo*, 42.

5. *Id.* Conviction on testimony known by prosecutor to be false. *White v. Ragen*, 760.

6. *Criminal Cases. Right to Counsel.* *White v. Ragen*, 760; *Rice v. Olson*, 786.

7. *Id.* Accused did not waive right to counsel by plea of guilty. *Rice v. Olson*, 786.

(B) Equal Protection Clause.

1. *Taxation. Classification.* Validity of differences in mode of valuation of same class of property belonging to different taxpayers. *Charleston Loan Assn. v. Alderson*, 182.

2. *Id.* Burden of establishing unconstitutionality of assessments is on protestant. *Id.*

V. Twenty-First Amendment.

Effect of. Amendment did not bar antitrust prosecution of liquor producers, wholesalers and retailers for conspiracy to fix retail prices of liquors shipped into State. *U. S. v. Frankfort Distilleries*, 293.

CONSTRUCTION. See **Statutes**, 1-4.

CONSUMERS. See **Public Utilities**, 10.

CONTINGENT FEE. See **Contracts**, 1.

CONTINUANCE. See **Jurisdiction**, I, 4; **Procedure**, 3.

CONTRACTS. See **Labor**, 4-5.

1. *Government Contracts. Validity.* Option contracts for purchase of land; provision for commission to optioning agent; cost-plus-a-percentage-of-cost system of contracting; public policy. *Muschany v. U. S.*, 49.

2. *Government Contracts. Interpretation.* No basis in circumstances here for recovery by contractor of difference between higher wages paid and those specified. *U. S. v. Beuttas*, 768.

CORPORATIONS. See **Bankruptcy**, 1-3; **Banks**; **Taxation**, I, 5.

COST-PLUS SYSTEM. See **Contracts**, 1.

COUNSEL. See **Constitutional Law**, IV, (A), 4, 6-7.

CRIMES. See **Criminal Law**.

CRIMINAL LAW. See **Constitutional Law**, IV, (A), 3-7; **V**; **Habeas Corpus**, 1-3.

1. *Offenses.* Mann Act applicable to transportation wholly within District of Columbia. *U. S. v. Beach*, 193.

2. *Kidnapping. Penalty.* Death sentence under Federal Kidnapping Act; not precluded though victim's injuries were not permanent or were healed before imposition of sentence; kidnapped person as "liberated unharmed." *Robinson v. U. S.*, 282.

3. *Confessions.* Effect of use of coerced confession as evidence. *Malinski v. New York*, 401.

CURRENCY. See **Customs Duties**.

CUSTOMS DUTIES.

Value of Imported Goods. Proper rate as between "free" and "official" rates for conversion of currency of invoice of imported goods into dollars. *Barr v. U. S.*, 83.

DAMAGES. See **Admiralty**, 1-3; **Labor**, 4-5.

DEATH. See **Criminal Law**, 2; **Taxation**, I, 2, 10.

DEATH SENTENCE. See **Criminal Law**, 2.

DECEDENTS. See **Taxation**, I, 2, 10.

DECEIT. See **Contracts**, 1; **Patents for Inventions**, 9.

DECLARATION OF TAKING ACT. See **Eminent Domain**.

DECREE. See **Antitrust Acts**, 5.

DEDUCTIONS. See **Taxation**, I, 4-8.

DEPARTMENT OF STATE. See **International Law**.

DEPLETION. See **Taxation**, I, 6.

- DISCHARGE.** See Labor, 7.
- DISCOUNTS.** See Antitrust Acts, 2.
- DISTRICT OF COLUMBIA.** See Criminal Law, 1.
- DIVIDEND.** See Taxation, I, 2, 5.
- DOLLARS.** See Customs Duties.
- DOUBLE LIABILITY.** See Banks.
- DURESS.** See Contracts, 1.
- EARNINGS.** See Taxation, I, 5.
- EMBROIDERIES INDUSTRY.** See Labor, 6.
- EMINENT DOMAIN.** See Constitutional Law, III, 1-2; Waters, 1-3.
Condemnation Under War Purposes Act. Effect of Declaration of Taking Act; right of landowner to challenge validity of taking; appeal. *Catlin v. U. S.*, 229.
- EMPLOYER AND EMPLOYEE.** See Interest; Labor, 5; Taxation, I, 1.
- EMPLOYERS' LIABILITY ACT.** See Jurisdiction, I, 4.
- EQUAL PROTECTION.** See Constitutional Law, IV, (B), 1-2.
- EQUIPMENT.** See Taxation, I, 4.
- EQUITY.**
Clean-Hands Maxim. Application in suit for patent infringement. *Precision Co. v. Automotive Co.*, 806.
- EQUIVALENTS.** See Patents for Inventions, 7.
- ESTATE TAX.** See Taxation, I, 10.
- ESTOPPEL.** See Indians, 4.
- EVIDENCE.** See Antitrust Acts, 2.
1. *Presumption.* Effect of presumption from margin evidence in proceeding for refund of processing taxes under Revenue Act of 1936. *Webre Steib Co. v. Commissioner*, 164.
2. *Sufficiency of Evidence* as to whether taxpayer had borne burden of federal processing tax. *Id.*
3. *Vessels.* Sufficiency of evidence that vessel was not in possession or service of Mexican government. *Mexico v. Hoffman*, 30.
4. *Unconstitutionality of Tax.* Burden of proof on protestant. *Charleston Assn. v. Alderson*, 182.
5. *Confession.* Effect of use of coerced confession as evidence. *Malinski v. New York*, 401.

- EXCHANGE.** See **Customs Duties.**
- EXEMPTION.** See **Labor, 1-2; Statutes, 2; Public Utilities, 1.**
- FAIR LABOR STANDARDS ACT.** See **Labor, 1-6.**
- FAIR TRADE CONTRACTS.** See **Antitrust Acts, 1.**
- FAIR TRIAL.** See **Constitutional Law, IV, (A), 3-7.**
- FARES.** See **Constitutional Law, IV, (A), 2; Public Utilities, 11.**
- FEDERAL KIDNAPPING ACT.** See **Criminal Law, 2.**
- FEDERAL POWER ACT.** See **Public Utilities, 1.**
- FEDERAL POWER COMMISSION.** See **Jurisdiction, III, 2-3; Public Utilities, 1-10.**
- FEDERAL RESERVE BANK.** See **Customs Duties; Jurisdiction, I, 8.**
- FEDERAL TRADE COMMISSION.** See **Antitrust Acts, 2.**
- FEES.** See **Indians, 4.**
- FINDINGS.** See **Antitrust Acts, 2; Public Utilities, 7.**
- FOREIGN CORPORATIONS.** See **Constitutional Law, I, 1-2; IV, (A), 1.**
- FOREIGN POLICY.** See **International Law.**
- FOREIGN VESSELS.** See **Admiralty, 1-2.**
- FORMULA.** See **Public Utilities, 4.**
- FRAUD.** See **Contracts, 1; Patents for Inventions, 9.**
- FREE RATE.** See **Customs Duties.**
- FREIGHT RATES.** See **Jurisdiction, II, 1.**
- FULL FAITH AND CREDIT.** See **Constitutional Law, 2.**
- FUTURE INTERESTS.** See **Taxation, I, 7.**
- GAS.** See **Public Utilities, 2-10.**
- GIFT.** See **Taxation, I, 7-9.**
- GIFT TAX.** See **Taxation, I, 7-9.**
- GOVERNMENT CONTRACTS.** See **Contracts, 1-2.**
- HABEAS CORPUS.**
1. *Petition.* Sufficiency of allegations of denial of constitutional right. *House v. Mayo, 42; Rice v. Olson, 786.*
 2. *Procedure* upon denial by Illinois Supreme Court of application filed originally in that court. *White v. Ragen, 760.*
 3. *Scope of Federal Court Review* of state court adjudication. *House v. Mayo, 42.*

HEIR. See **Indians**, 2-3.

HOMEWORK. See **Labor**, 6.

HUSBAND AND WIFE. See **Taxation**, I, 8-9.

IMMUNITY. See **Admiralty**, 1-3.

IMPORTS. See **Constitutional Law**, I, 3; **Customs Duties**; **Philippine Islands**; **Taxation**, II.

IMPOUNDED FUNDS. See **Public Utilities**, 10.

INCOME TAX. See **Taxation**, I, 1-6.

INCOMPETENTS. See **Indians**, 3.

INDIANS.

1. *Treaties. Shoshones.* Treaty of July 30, 1863 with Northwestern Bands of Shoshones was not recognition or acknowledgment by United States of Indian title to lands; claim to compensation not within special jurisdictional Act as one "arising under or growing out of" treaty. *Shoshone Indians v. U. S.*, 335.

2. *Restricted Lands.* Mortgage given by Osage heir prior to state court decree of heirship, invalid. *Drummond v. U. S.*, 316.

3. *Id.* When lands inherited from incompetent Osage allottee deemed "turned over." *Id.*

4. *Id.* Suit by United States to enforce restrictions not barred by prior judgment in proceedings in which Secretary of Interior had authorized employment and approved fees of counsel for Indian. *Id.*

INDIAN TITLE. See **Indians**, 1.

INFRINGEMENT. See **Equity**; **Patents for Inventions**, 9.

INHERITANCE. See **Indians**, 2-3.

INJUNCTION. See **Antitrust Acts**, 4; **Jurisdiction**, II, 1; **Procedure**, 6.

Scope of Jurisdiction. Successors and assigns. *Regal Knitwear Co. v. Labor Board*, 9.

INJURIES. See **Criminal Law**, 2.

IN REM PROCEEDINGS. See **Admiralty**, 1, 3.

INSANITY. See **Indians**, 3.

INSOLVENCY. See **Banks**.

INSURANCE. See **Constitutional Law**, I, 1-2; II, 2; IV, (A), 1.

Reserves. State regulation; validity of Wisconsin statute. *State Farm Ins. Co. v. Duell*, 154.

INTEREST. See **Labor**, 5.

When Recoverable. Interest on minimum wages and liquidated damages not recoverable in judgment under § 16 (b) of Fair Labor Standards Act. *Brooklyn Bank v. O'Neil*, 697; *Fitzgerald Construction Co. v. Pedersen*, 720.

INTERNATIONAL LAW.

Immunity. Merchant vessel owned but not possessed by foreign government not immune from suit. *Mexico v. Hoffman*, 30.

INTERSTATE COMMERCE. See **Antitrust Acts**, 1-3; **Jurisdiction**, II, 1; **Labor**, 3; **Public Utilities**, 2.**INTERSTATE COMMERCE ACT.**

Review of Commission. Reversal by District Court of order in respect of provision therein to which suitor had acquiesced was improper. *U. S. v. Hancock Truck Lines*, 774.

INTERSTATE COMMERCE COMMISSION. See **Interstate Commerce Act**.**INTOXICATING LIQUORS.** See **Antitrust Acts**, 1.

Twenty-First Amendment. Effect of. *U. S. v. Frankfort Distilleries*, 293.

INVENTION. See **Patents for Inventions**.**JUDGMENTS.** See **Indians**, 4; **Interest**; **Jurisdiction**, I, 2; II, 4-13; **Procedure**, 4.

Res Judicata. See *Young v. Higbee Co.*, 204.

JURISDICTION. See **Bankruptcy**, 1-3; **Indians**, 1; **Procedure**; **Public Utilities**, 1, 9-10.

I. In General, p. 902.

II. Jurisdiction of this Court, p. 902.

III. Jurisdiction of Circuit Courts of Appeals, p. 903.

References to particular subjects under title Jurisdiction: Administrative Decisions, I, 8-13; All-Writs Act, II, 3; Appeal, I, 1; II, 7; III, 1; Certificate of Probable Cause, III, 1; Certiorari, II, 3; Concurrent Findings, I, 6-7; Condemnation Proceedings, I, 2; Continuance, I, 4; II, 12; Evidence, I, 9; Fair Labor Standards Act, II, 11; Federal Question, I, 4-5; II, 9-13; Finality of Judgments, I, 2; II, 8; Habeas Corpus, I, 3; Injunction, II, 1; Interstate Commerce Commission, I, 13; Natural Gas Act, III, 2-4; Original Jurisdiction, II, 1-2; Patents, I, 7; Scope of Review, II, 4-6, 9; III, 2-3; Secretary of Treasury, I, 8; States, II, 1-2; Tax Court, I, 10-12; Venue, III, 2.

JURISDICTION—Continued.

I. In General.

1. *Appeal*. Timeliness. *U. S. v. Hancock Truck Lines*, 774.
2. *Finality of Judgments*. Orders in condemnation proceedings as not appealable "final decisions" under Jud. Code § 128. *Catlin v. U. S.*, 229.
3. *Habeas Corpus Proceedings*. Scope of federal court review of state court adjudication. *House v. Mayo*, 42; *Rice v. Olson*, 786.
4. *Federal Question*. Continuance to enable petitioners to ascertain whether state court decided federal question. *Herb v. Pitcairn*, 117.
5. *Id.* Whether at death of taxpayer dividend had "accrued" under § 42 of 1938 Revenue Act was federal question. *Estate of Putnam v. Commissioner*, 393.
6. *Concurrent Findings*. Decisions of two courts below that vessel was not in possession or service of Mexican government, supported by evidence. *Mexico v. Hoffman*, 30.
7. *Conflict Between Circuits*. Factual issue of validity of patent determined by this Court independently. *Dow Co. v. Halliburton Co.*, 320.
8. *Administrative Action*. Action of Secretary of Treasury under § 522 (c) of Tariff Act of 1930 as subject to judicial review. *Barr v. U. S.*, 83.
9. *Id.* Reviewing court may determine whether there is evidence legally sufficient for administrative action, but may not weigh it. *Webre Steib Co. v. Commissioner*, 164.
10. *Review of Tax Court*. Conclusiveness of Tax Court decision. *Choate v. Commissioner*, 1; *Commissioner v. Wemyss*, 303; *Commissioner v. Court Holding Co.*, 331.
11. *Id.* Decision of Tax Court that transfer lacked "consideration in money or money's worth," under § 503 of 1932 Act, binding on review. *Commissioner v. Wemyss*, 303.
12. *Id.* Conclusion of Tax Court as supported by record. *Commissioner v. Smith*, 695.
13. *Review of Interstate Commerce Commission*. Reversal of order in respect of provision therein to which suitor had acquiesced was improper. *U. S. v. Hancock Truck Lines*, 774.

II. Jurisdiction of this Court.

1. *Original Jurisdiction*. Leave granted Georgia to file complaint seeking injunctive relief against conspiracy of railroads to fix freight rates which discriminate against State. *Georgia v. Pennsylvania R. Co.*, 439.
2. *Id.* Jurisdiction of suit in which State is party. *Id.*

JURISDICTION—Continued.

3. *Certiorari. All-Writs Act.* Cause as one reviewable not under § 240 (a) but under § 262 of Judicial Code. *House v. Mayo*, 42.

4. *Id.* Scope of review under § 262 of Judicial Code. *Id.*

5. *Review of Federal Courts.* Conflict between Circuits as to validity of patent; factual issue of validity determined here independently. *Dow Chemical Co. v. Halliburton Co.*, 320.

6. *Id.* Power of this Court to modify decree of District Court in antitrust case. *Hartford-Empire Co. v. U. S.*, 570.

7. *Review of State Courts.* Requisites of appeal under Judicial Code § 237 (a) and certiorari under § 237 (c). *Charleston Loan Assn. v. Alderson*, 182.

8. *Id.* Finality of judgment. *Market Street R. Co. v. Railroad Comm'n*, 548.

9. *Id.* Scope of review where federal right or immunity involved. *Hooven & Allison Co. v. Evatt*, 652.

10. *Id.* Existence of federal question. *Rice v. Olson*, 786.

11. *Id.* Question of right to interest on sums recoverable under § 16 (b) of Fair Labor Standards Act was federal question. *Brooklyn Bank v. O'Neil*, 697.

12. *Id.* Continuances granted to enable petitioners to ascertain from state court whether it decided federal question. *Herb v. Pitcairn*, 117.

13. *Id.* Judgment of state court as based on adequate non-federal ground. *White v. Ragen*, 760; *Copperweld Co. v. Industrial Commission*, 780.

III. Jurisdiction of Circuit Courts of Appeals.

1. *Appeals. Certificate of Probable Cause.* Failure of C. C. A. to consider propriety and to issue certificate was error. *House v. Mayo*, 42.

2. *Natural Gas Act.* Objection in proceeding under § 19 (b) that natural gas company is not located and does not have principal place of business in circuit in which the proceeding was brought goes to venue, not jurisdiction, and is too late when raised for first time after judgment. *Panhandle Co. v. Power Comm'n*, 635.

3. *Id.* Scope of review of order of Commission. *Id.*

4. *Id. Distribution of Impounded Funds.* C. C. A. was without jurisdiction to adjudicate rights of consumers in funds impounded on review of rate order or to order payment to municipal officers. *Central States Co. v. Muscatine*, 138.

KIDNAPPING. See **Criminal Law**, 2.

LABOR.

1. *Fair Labor Standards Act. Coverage.* Exemptions narrowly construed. *Phillips Co. v. Walling*, 490.

2. *Id.* Warehouse and central office employees of interstate retail chain store system not exempt employees of "retail establishment." *Id.*

3. *Id.* Applicable to employees engaged in repairing abutments and substructures of bridges on line of interstate railroad. *Fitzgerald Co. v. Pedersen*, 720.

4. *Fair Labor Standards Act. Remedies.* Waiver of rights to minimum wages and liquidated damages. *Brooklyn Bank v. O'Neil*, 697.

5. *Id.* Interest on minimum wages and liquidated damages not includible in judgment under § 16 (b). *Brooklyn Bank v. O'Neil*, 697; *Fitzgerald Co. v. Pedersen*, 720.

6. *Fair Labor Standards Act. Enforcement.* Authority of Administrator, as means of effectuating minimum wage order for embroideries industry, to prohibit homework. *Gemsco v. Walling*, 244.

7. *National Labor Relations Act.* Unfair labor practices; no-solicitation and no-distribution rules; discharge for wearing "shop steward" buttons. *Republic Aviation Corp. v. Labor Board*, 793.

8. *Id. Orders of Board. Enforcement.* Provision of cease and desist order for enforcement against employer's "successors and assigns"; validity and application. *Regal Knitwear Co. v. Labor Board*, 9.

LANDOWNERS. See **Contracts**, 1; **Eminent Domain**; **Indians**.

LANDS. See **Contracts**, 1; **Eminent Domain**; **Indians**, 1-4.

LEASE. See **Taxation**, I, 6.

LEGITIMATE COST. See **Public Utilities**, 5.

LIBEL. See **Admiralty**, 1, 3.

LIMITATIONS. See **Bankruptcy**, 2.

LIQUIDATED DAMAGES. See **Labor**, 4-5.

LIQUIDATING DIVIDEND. See **Taxation**, I, 5.

LOCAL DISTRIBUTION. See **Public Utilities**, 1-2.

MANN ACT. See **Criminal Law**, 1.

MARRIAGE. See **Taxation**, I, 8-9.

MERCHANTMEN. See **Admiralty**, 1.

MILLER-TYDINGS ACT. See Antitrust Acts, 1.

MINIMUM WAGE. See Labor, 4-6.

MINORS. See Taxation, I, 7.

MISREPRESENTATION. See Contracts, 1.

MORTGAGE. See Indians, 2.

MUNICIPAL CORPORATIONS. See Public Utilities, 10.

MURDER.

Prosecution. Effect of use of coerced confession as evidence. *Malinski v. New York*, 401.

NATIONAL BANKS. See Banks.

NATIONAL LABOR RELATIONS ACT. See Labor, 7-8.

NATURAL GAS ACT. See Jurisdiction, III, 2-3; Public Utilities, 2-10.

NAVIGABLE WATERS. See Constitutional Law, II, 1; III, 1-2; Waters, 1-3.

NAVIGATION. See Constitutional Law, II, 1; III, 1-2; Waters, 1-3.

NEGLIGENCE. See Admiralty, 3.

OFFENSES. See Criminal Law.

OFFICIAL RATE. See Customs Duties.

OIL. See Taxation, I, 6.

OPINION.

Amendment. Opinion heretofore rendered added to and clarified. *Hartford-Empire Co. v. U. S.*, 570.

OPTION. See Contracts, 1; Taxation, I, 1.

ORIGINAL PACKAGE RULE. See Constitutional Law, I, 3.

OSAGE INDIANS. See Indians, 2-3.

PATENT OFFICE. See Patents for Inventions, 9.

PATENTS FOR INVENTIONS.

1. *Nature.* Right of patentee is to exclude others from use of invention. *Special Equipment Co. v. Coe*, 370.

2. *Id.* Use of subcombination patent to prevent appropriation of combination invention. *Id.*

3. *Issuance.* *Suit to Compel.* Intention of claimant to misuse patent or not to use invention, unsupported by record; refusal to order issuance of patent erroneous. *Id.*

PATENTS FOR INVENTIONS—Continued.

4. *Validity. Want of Invention.* Grebe-Sanford Patent No. 1,877,504, claims 1, 5, 7, 8 and 9, for method of treating deep wells to increase production, invalid for want of invention. *Dow Co. v. Halliburton Co.*, 320.

5. *Id.* Application of old process to new and analogous use not invention. *Id.*

6. *Id.* Dilution of chemical solution by adding water not invention, unless definite dilution point or range is discovered corresponding to physical phenomenon. *Id.*

7. *Id.* Mere substitution of equivalents, though better results produced, not invention. *Id.*

8. *Id.* Whether claimed invention filled long-felt want and was commercial success relevant only when invention otherwise doubtful. *Id.*

9. *Infringement. Remedy.* Dismissal of suit on ground of complainant's "unclean hands"; fraud or inequity underlying applications for patents; duty of parties in Patent Office proceedings. *Precision Co. v. Automotive Co.*, 806.

PENALTY. See **Criminal Law**, 2.

PENDENTE LITE. See **Jurisdiction**, III, 4; **Public Utilities**, 10.

PERJURY. See **Patents for Inventions**, 9.

PERSON. See **Antitrust Acts**, 4.

PERSONAL SERVICES. See **Taxation**, I, 1.

PETITION. See **Bankruptcy**, 1.

PHILIPPINE ISLANDS.

Imports. State Taxation. Articles brought from Philippine Islands immune from state taxation as imports. *Hooven & Allison Co. v. Evatt*, 652.

PIPELINES. See **Public Utilities**, 2-10.

PLEA. See **Constitutional Law**, IV, (A), 7.

PLEADING. See **Procedure**, 1-2.

POSSESSION. See **Evidence**, 3.

PREFERENCE. See **Bankruptcy**, 2.

PREFERENTIAL TRANSFER. See **Bankruptcy**, 2.

PRESUMPTION. See **Evidence**, 1.

PRICE DISCRIMINATION. See **Antitrust Acts**, 2-3.

PRICE FIXING. See **Antitrust Acts**, 1-3.

PROBABLE CAUSE. See **Jurisdiction**, III, 1.

PROBATE COURT. See **Indians**, 2-3.

PROCEDURE. See **Bankruptcy**, 1-3; **Constitutional Law**, IV, (A), 2-7; IV, (B), 2; **Habeas Corpus**, 1-3; **Jurisdiction**; **Labor**, 4-6, 8; **Taxation**, I, 11.

1. *Complaint. Sufficiency.* Sufficiency of allegations of denial of constitutional right. *Rice v. Olson*, 786; *House v. Mayo*, 42.

2. *Id.* Sufficiency of complaint as stating cause of action under Public Vessels Act. *Canadian Aviator v. U. S.*, 215.

3. *Continuance* to enable petitioners to ascertain whether state court decided federal question. *Herb v. Pitcairn*, 117.

4. *Judgment.* Circuit Court of Appeals without jurisdiction under Natural Gas Act to adjudicate rights of consumers or to order payment of impounded funds to municipal officials. *Central States Co. v. Muscatine*, 138.

5. *Vacating Judgment.* When unnecessary to permit appellant to obtain determination of constitutional question. *State Farm Ins. Co. v. Duel*, 154.

6. *Injunction.* Enforcement against "successors and assigns." See *Regal Knitwear Co. v. Labor Board*, 9.

7. *Appeal.* Timeliness. *U. S. v. Hancock Truck Lines*, 774.

8. *Id.* Allowance of appeal from three-judge court by single judge. *Id.*

PROCESSING TAX. See **Evidence**, 1-2; **Taxation**, I, 11.

PRODUCTION. See **Patents for Inventions**, 4.

PROFITS. See **Taxation**, I, 5.

PUBLIC POLICY. See **Contracts**, 1.

PUBLIC UTILITIES. See **Constitutional Law**, IV, (A), 2.

1. *Federal Power Act. Jurisdiction of Commission.* Regulation of accounting practices; exemption of "facilities used in local distribution." *Connecticut Co. v. Federal Power Comm'n*, 515.

2. *Natural Gas Act. Coverage.* Wholesales of gas purchased within State, but which moves in continuous stream across state lines to local distributors, are in interstate commerce and subject to regulation. *Colorado-Wyoming Co. v. Power Comm'n*, 626.

3. *Natural Gas Act. Rates.* Validity of rate reduction orders. *Colorado Interstate Co. v. Power Comm'n*, 581; *Colorado-Wyoming Co. v. Power Comm'n*, 626; *Panhandle Co. v. Power Comm'n*, 635.

4. *Id.* Separation of regulable and non-regulable properties of integrated system; formula for allocating costs; interstate sales for

PUBLIC UTILITIES—Continued.

resale for industrial use regulable; inclusion of production and gathering facilities in rate base; intercompany transactions. *Colorado Interstate Co. v. Power Comm'n*, 581.

5. *Id.* Construction of rate base on actual legitimate cost of property. *Panhandle Co. v. Power Comm'n*, 635.

6. *Id.* End result, not method of valuation, is issue on review of rate order. *Id.*

7. *Id.* Adequacy of rate of return allowed by Commission. *Panhandle Co. v. Power Comm'n*, 635.

8. *Id.* Inadequacy of findings of Commission. *Colorado-Wyoming Co. v. Power Comm'n*, 626.

9. *Id.* Review of orders of Commission; jurisdiction and venue; scope of review. *Panhandle Co. v. Power Comm'n*, 635.

10. *Natural Gas Act. Rate Order. Impounded Funds.* Circuit Court of Appeals was without jurisdiction to adjudicate rights of consumers in funds impounded on review of rate order or to order payment to municipal officers. *Central States Co. v. Muscatine*, 138.

11. *Street Railways.* Validity of order of state commission reducing fare of street railway. *Market Street R. Co. v. Railroad Comm'n*, 548.

PUBLIC VESSELS ACT. See Admiralty, 3; Procedure, 2.

RAILROADS. See Antitrust Acts, 3; Constitutional Law, IV, (A), 2; Jurisdiction, II, 1; Labor, 3.

RAILWAYS. See Constitutional Law, IV, (A), 2; Public Utilities, 11.

RATE OF RETURN. See Public Utilities, 7.

RATES. See Antitrust Acts, 3; Constitutional Law, IV, (A), 2; Customs Duties; Jurisdiction, II, 1; Public Utilities, 2-11.

REENACTMENT. See Statutes, 1.

REFUND. See Taxation, I, 11.

REORGANIZATION. See Bankruptcy, 1, 3.

RESERVES. See Constitutional Law, I, 1-2; II, 2; IV, (A), 1.

RESTRICTED LANDS. See Indians, 2-4.

RETAIL STORES. See Antitrust Acts, 1; Labor, 2.

RIPARIAN RIGHTS. See Constitutional Law, III, 1-2; Waters, 1-3.

SALE. See **Banks; Taxation, I, 3-4.**

Elements of Sale. Conclusiveness of Tax Court's determination that transaction was sale. *Choate v. Comm'r*, 1.

SECRETARY OF INTERIOR. See **Indians, 4.**

SECRETARY OF TREASURY. See **Customs Duties.**

SENTENCE. See **Criminal Law, 2.**

SHERMAN ACT. See **Antitrust Acts.**

SHOP STEWARD. See **Labor, 7.**

SHOSHONE INDIANS. See **Indians, 1.**

SPECIAL JURISDICTIONAL ACT. See **Indians, 1.**

STATE DEPARTMENT. See **International Law.**

STATES. See **Antitrust Acts, 4; Constitutional Law, I, 1-2; II, 2; V; Jurisdiction, II, 1-2.**

STATUTES.

1. *Construction.* Effect of reenactment of statute which has had settled construction. *Fondren v. Commissioner*, 18.

2. *Id.* Exemptions from Fair Labor Standards Act narrowly construed. *Phillips Co. v. Walling*, 490.

3. *Id.* Construction of Public Vessels Act. *Canadian Aviator v. U. S.*, 215.

4. *Id.* *Tax Statutes.* Provisions of federal gift and estate tax statutes to be construed harmoniously. *Merrill v. Fahs*, 308.

STOCK. See **Bankruptcy, 1, 3; Banks; Taxation, I, 1-3.**

STOCKHOLDERS. See **Bankruptcy, 1, 3; Banks; Taxation, I, 1-3.**

STOCKHOLDER'S LIABILITY. See **Banks.**

STREET RAILWAYS. See **Constitutional Law, IV, (A), 2; Public Utilities, 11.**

SUBCOMBINATION. See **Patents for Inventions, 2.**

SUCCESSORS. See **Injunction; Labor, 8.**

TAXATION. See **Constitutional Law, I, 3; IV, (B), 1-2; Evidence, 1-2, 4; Statutes, 4.**

I. Federal Taxation.

1. *Income Tax. Taxable Income.* Compensation for personal service; option to purchase stock; when taxable income received. *Commissioner v. Smith*, 177, 695.

2. *Id.* Dividend as "accrued" at date of death of taxpayer. *Estate of Putnam v. Commissioner*, 393.

TAXATION—Continued.

3. *Income Tax. Gain from Sale.* Transaction as sale by corporation rather than by stockholders. *Commissioner v. Court Holding Co.*, 331.

4. *Income Tax. Computation.* Sale of equipment; allowance for unrecovered cost. *Choate v. Commissioner*, 1.

5. *Id.* Basis for computing "earnings and profits" distributed by corporation as liquidating dividends; validity of Art. 115-3 of Treasury Regulations, 101. *Commissioner v. Wheeler*, 542.

6. *Id. Deductions. Depletion.* Depletion inapplicable to equipment used in operation of oil lease. *Choate v. Commissioner*, 1.

7. *Gift Tax.* Statutory \$5,000 exclusion; gifts of "future interests in property"; gifts for benefit of minors. *Fondren v. Commissioner*, 18.

8. *Id.* Transfer to prospective wife in consideration of marriage and as compensation for consequential loss of trust income was taxable gift in entirety under 1932 Act. *Commissioner v. Wemyss*, 303.

9. *Id.* Relinquishment of marital rights not "adequate and full consideration." *Merrill v. Fahs*, 308.

10. *Estate Tax.* Transfer as "intended to take effect in possession or enjoyment after death"; extent to which corpus of trust includible under § 302 (c) of 1926 Act. *Fidelity-Philadelphia Co. v. Rothensies*, 108; *Commissioner v. Field*, 113.

11. *Processing Tax. Refund.* Procedure under Title VII of Revenue Act of 1936 for refund; evidence as to whether taxpayer had borne burden of tax. *Webre Steib Co. v. Commissioner*, 164.

II. State Taxation.

Imports. Immunity from state taxation; articles from Philippines as imports. *Hooven & Allison Co. v. Evatt*, 652.

TAX COURT. See **Jurisdiction**, I, 10-12.

THREE-JUDGE COURT. See **Procedure**, 8.

TORTS. See **Admiralty**, 3.

TRADE COMMISSION. See **Antitrust Acts**, 2.

TRANSFER. See **Bankruptcy**, 2; **Taxation**, I, 7-10.

TRANSPORTATION. See **Antitrust Acts**, 3; **Criminal Law**, 1.

TREASURY REGULATIONS. See **Taxation**, I, 5.

TREATIES. See **Indians**, 1.

Treaties With Indians. Construed according to tenor; terms not to be varied to avoid alleged injustices. *Shoshone Indians v. U. S.*, 335.

TRIAL. See **Constitutional Law**, IV, (A), 3-7.

TRUSTS. See **Bankruptcy**, 2; **Taxation**, I, 7, 10.

TWENTY-FIRST AMENDMENT. See **Antitrust Acts**, 1; **Constitutional Law**, V; **Intoxicating Liquors**.

UNCLEAN HANDS. See **Equity**; **Patents for Inventions**, 9.

UNFAIR LABOR PRACTICES. See **Labor**, 7.

UNITED STATES. See **Admiralty**, 3.

VACATION OF JUDGMENT. See **Procedure**, 5.

VALUATION. See **Public Utilities**, 3-7, 11.

VENUE. See **Jurisdiction**, III, 2; **Public Utilities**, 9.

VESSELS. See **Admiralty**, 1-3; **Evidence**, 3.

WAGES. See **Contracts**, 2; **Interest**; **Labor**, 4-6.

WAIVER. See **Constitutional Law**, IV, (A), 7; **Labor**, 4.

WAREHOUSES. See **Labor**, 2.

WAR PURPOSES ACT. See **Eminent Domain**; **Jurisdiction**, I, 2.

WATERS.

1. *Riparian Owners. Navigation Improvements.* Owner of land between high and low water mark of navigable stream not entitled to compensation from United States for decrease in value resulting from authorized navigation improvement. *U. S. v. Commodore Park*, 386.

2. *Id.* Decrease in such value as lands may have had by reason of proximity to navigable waters not compensable. *Id.*

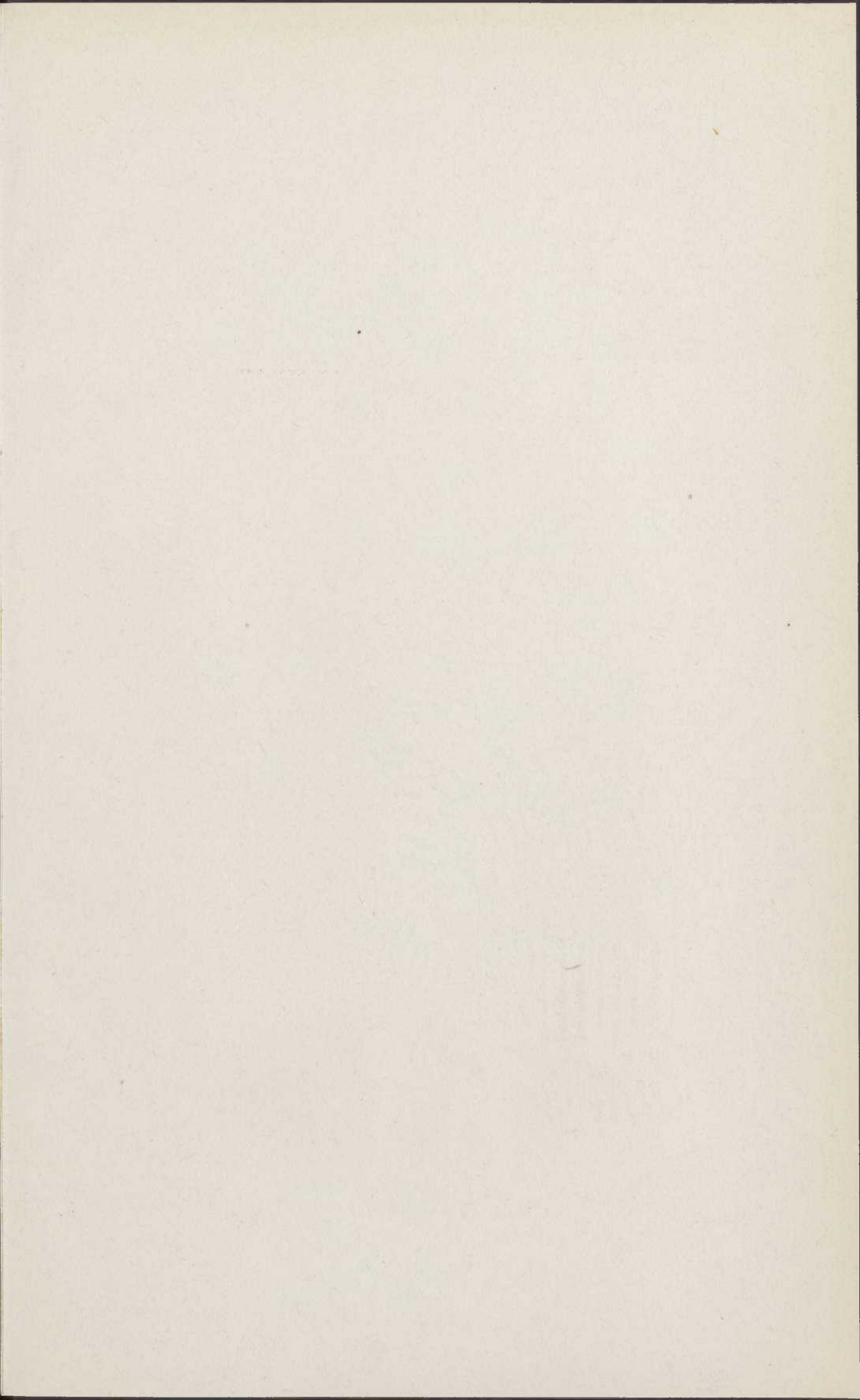
3. *Id.* Diminution of generating capacity of hydroelectric plant, resulting from authorized navigation improvement, not compensable. *U. S. v. Willow River Co.*, 499.

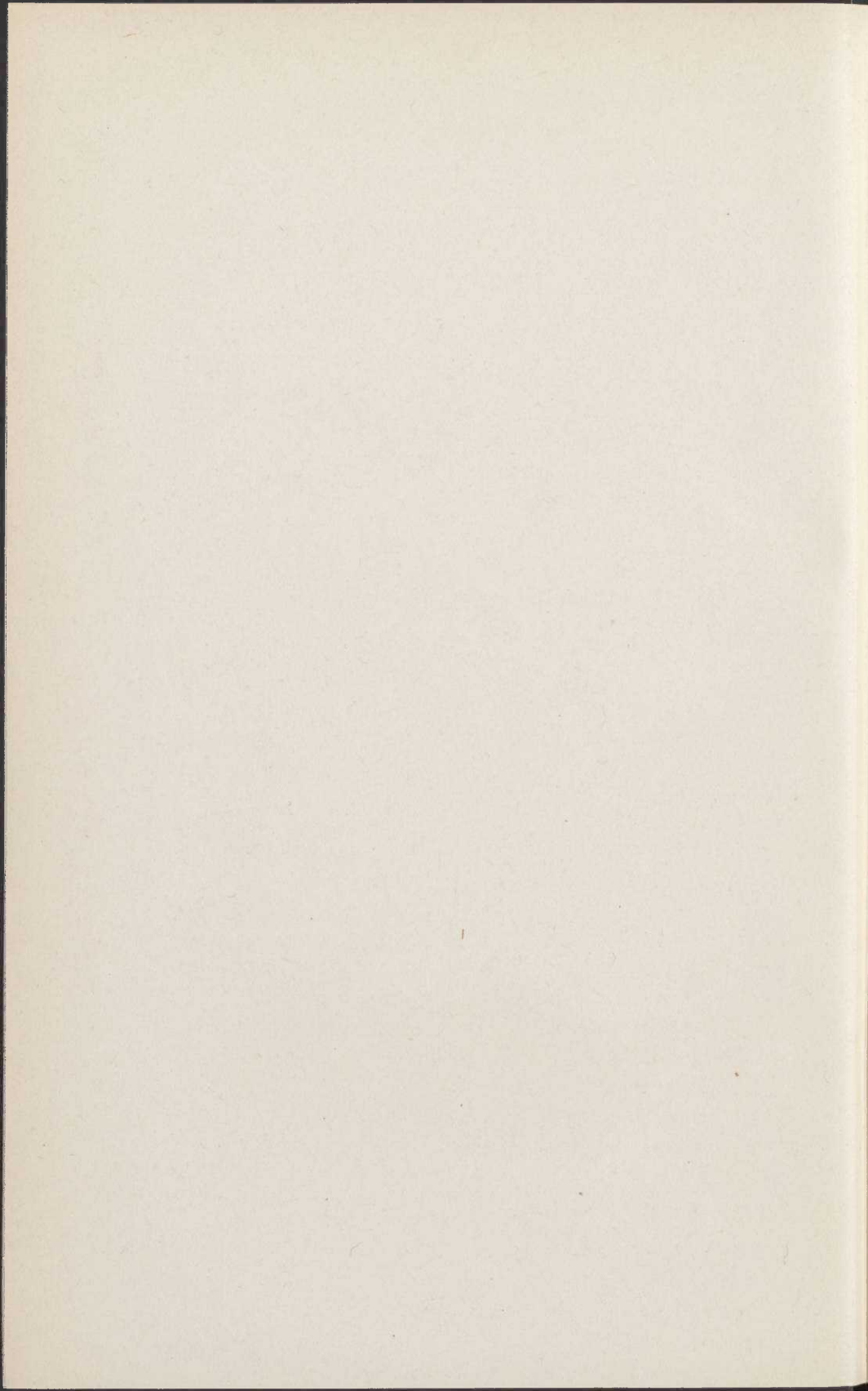
WELLS. See **Patents for Inventions**, 4.

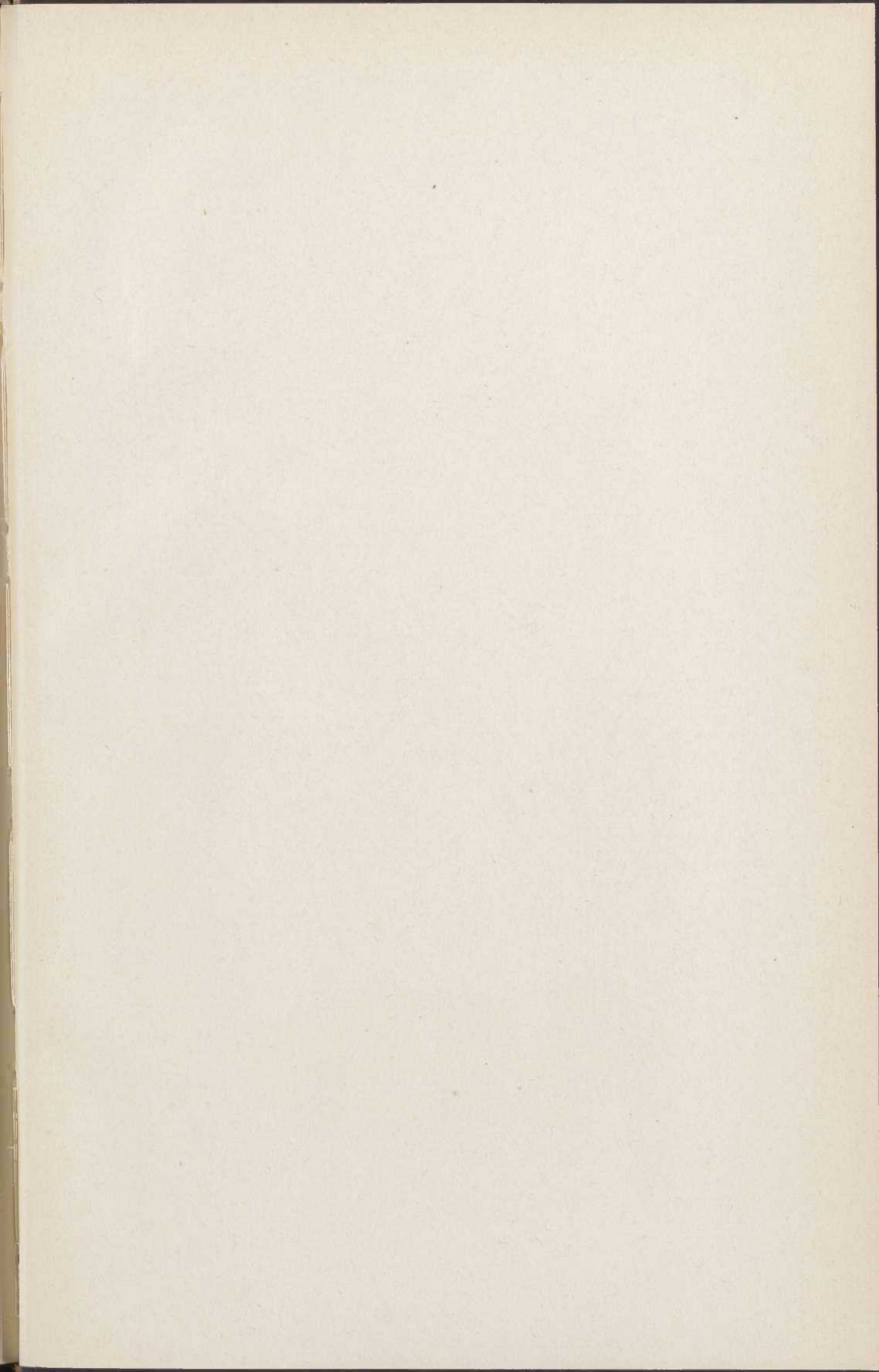
WHITE SLAVE ACT. See **Criminal Law**, 1.

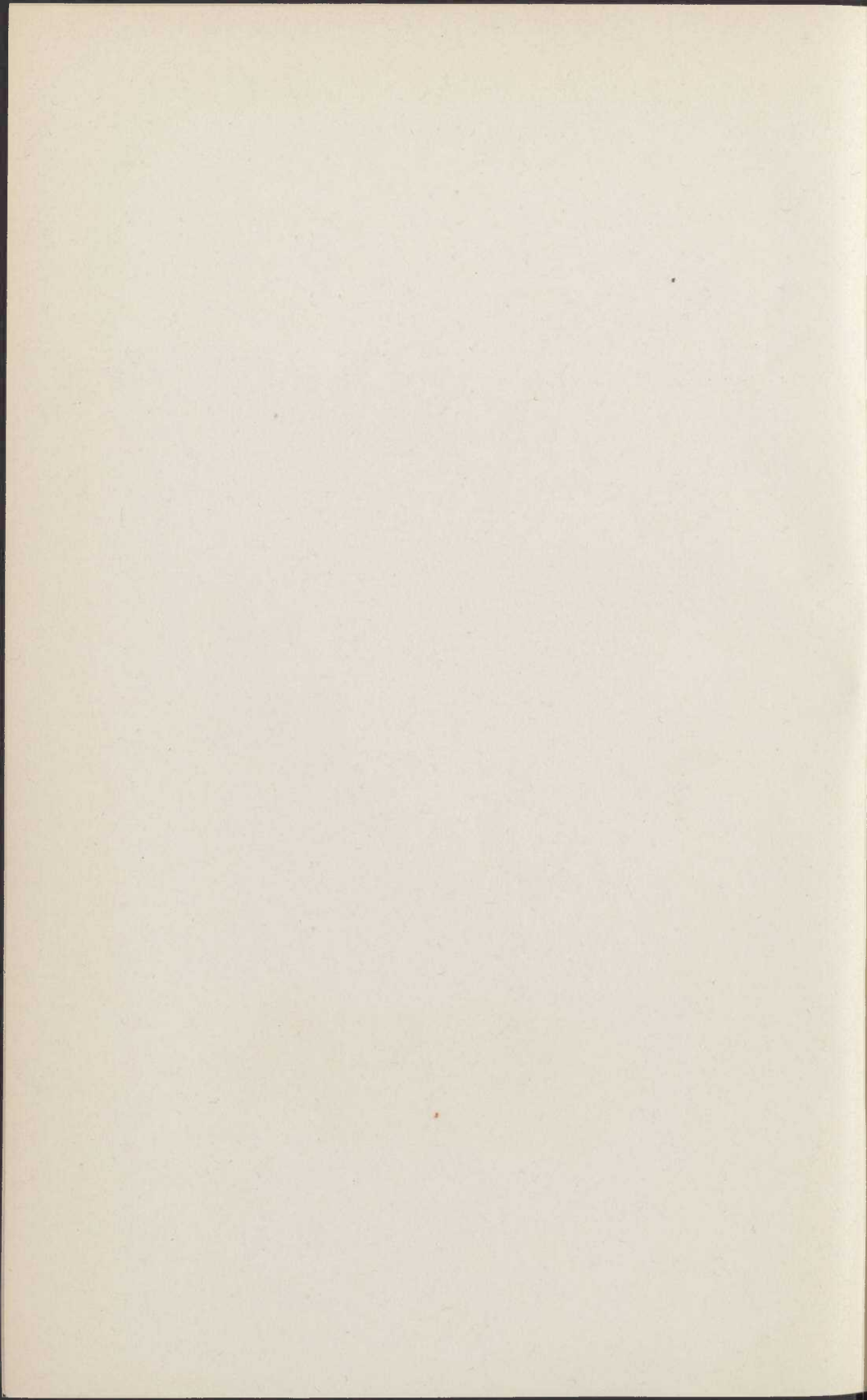
WHOLESALE. See **Public Utilities**, 2.

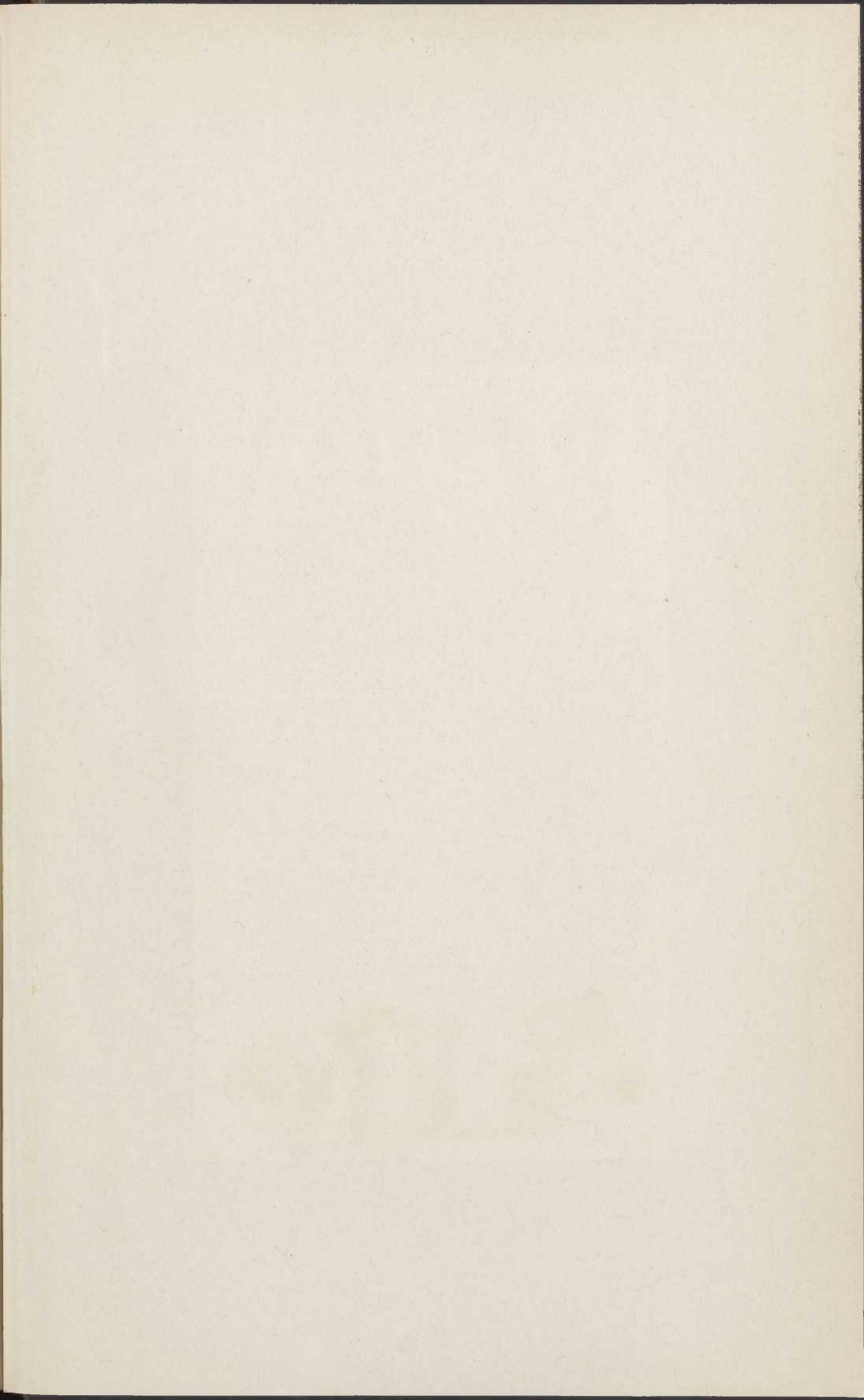
WISCONSIN. See **Constitutional Law**, I, 2; II, 2.











345.4

Un 3

v.324

AUTHOR

United States reports

TITLE

October term, 1944

30852

345.4

Un 3

v.324

United States Reports
October term 1944

30852

345.4

30852

Un 3

v. 324

AUTHOR

United States reports

TITLE

October term, 1944

DATE DUE

BORROWER'S NAME

345.4

30852

Un 3

v. 324

AUTHOR

United States Reports

TITLE

October term, 1944

DATE DUE

BORROWER'S NAME



LSCMFDLP102733