

360 U. S.

Per Curiam.

UNITED STATES ET AL. v. HINE PONTIAC ET AL.

ON PETITION FOR WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT.

No. 561. Decided June 29, 1959.

Certiorari granted and judgments reversed.

*Solicitor General Rankin, Assistant Attorney General Rice, Joseph F. Goetten and Carolyn R. Just* for petitioners.

*Paul J. Sedgwick and L. W. Anderson* for Hine Pontiac, *M. M. Wade* for Modern Olds, Inc., and *Michael J. Salmon and Vincent F. Kilborn* for Kilborn et al., respondents.

PER CURIAM.

The petition for writ of certiorari is granted. The judgments of the United States Court of Appeals for the Fifth Circuit are reversed. *Commissioner of Internal Revenue v. Hansen, ante*, p. 446; *Commissioner of Internal Revenue v. Glover, ante*, p. 446; *Baird v. Commissioner of Internal Revenue, ante*, p. 446.