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4. "*Auxiliary to, or supplemental of, train service.*"—Interstate Commerce Act, § 5 (2) (b). *American Trucking Assns. v. United States*, p. 1.

5. "*Capital gain.*"—Internal Revenue Code of 1939. *Commissioner v. Gillette Motor Co.*, p. 130.

6. "*Debts due to the United States.*"—R. S. § 3466; Bankruptcy Act, § 64. *Small Business Administration v. McClellan*, p. 446.

7. "*Determine the dispute.*"—National Labor Relations Act, § 10 (k). *Labor Board v. Radio Engineers*, p. 573.

8. "*Indebtedness.*"—Internal Revenue Code of 1939, § 23 (b); Internal Revenue Code of 1954, § 163 (a). *Knetsch v. United States*, p. 361.

9. "*In its operations.*"—Interstate Commerce Act, § 5 (2) (b). *American Trucking Assns. v. United States*, p. 1.

10. "*Interest.*"—Internal Revenue Code of 1939, § 23 (b); Internal Revenue Code of 1954, § 163 (a). *Knetsch v. United States*, p. 361.

11. "*Interested in the pecuniary profits or contracts.*"—18 U. S. C. § 434. *United States v. Mississippi Valley Generating Co.*, p. 520.

12. "*Involuntary conversion.*"—Internal Revenue Code of 1939, § 117 (j). *Commissioner v. Gillette Motor Co.*, p. 130.

13. "*Marital deduction.*"—Internal Revenue Code of 1939, § 812 (e). *Meyer v. United States*, p. 410.

14. "*Matter within the jurisdiction*" of the *National Labor Relations Board*.—18 U. S. C. § 1001. *Travis v. United States*, p. 631.

15. "*Mining.*"—Internal Revenue Code of 1939, §§ 23 (m) and 114 (b) (4). *United States v. Cannelton Sewer Pipe Co.*, p. 76.

WORDS—Continued.

16. "*Necessary for the convenience of the parties and witnesses and in the interest of justice.*"—28 U. S. C. § 1404 (a). *Continental Grain Co. v. Barge FBL-585*, p. 19.
17. "*On file with the Board.*"—National Labor Relations Act, § 9 (h). *Travis v. United States*, p. 631.
18. "*Ordinary income.*"—Internal Revenue Code of 1939. *Commissioner v. Gillette Motor Co.*, p. 130.
19. "*Party in interest.*"—Interstate Commerce Act, § 205 (g). *American Trucking Assns. v. United States*, p. 1.
20. "*Person suffering legal wrong . . . or adversely affected or aggrieved.*"—Administrative Procedure Act, § 10 (a). *American Trucking Assns. v. United States*, p. 1.
21. "*Property.*"—Internal Revenue Code of 1939, § 812 (e). *Meyer v. United States*, p. 410.
22. "*Reasonable allowance for exhaustion, wear and tear . . . of property used in trade or business.*"—Internal Revenue Code of 1939, § 23 (1). *Massey Motors v. United States*, p. 92.
23. "*Special circumstances*" justifying waiver of restrictions on railroad's use of motor carrier subsidiary.—Interstate Commerce Act, §§ 5 (2) (b) and 209 (b). *American Trucking Assns. v. United States*, p. 1.
24. "*Taking.*"—Fifth Amendment. *Armstrong v. United States*, p. 40.
25. "*Terminate or fail.*"—Internal Revenue Code of 1939, § 812 (e). *Meyer v. United States*, p. 410.
26. "*Transaction of business*" for the Government.—18 U. S. C. § 434. *United States v. Mississippi Valley Generating Co.*, p. 520.
27. "*Unjust discrimination.*"—Interstate Commerce Act, § 216 (d). *Boynton v. Virginia*, p. 454.
28. "*Useful life.*"—Internal Revenue Code of 1954, § 167 (b) (2). *Hertz Corp. v. United States*, p. 122.
29. "*Within their respective jurisdictions.*"—28 U. S. C. § 2241. *Carbo v. United States*, p. 611.



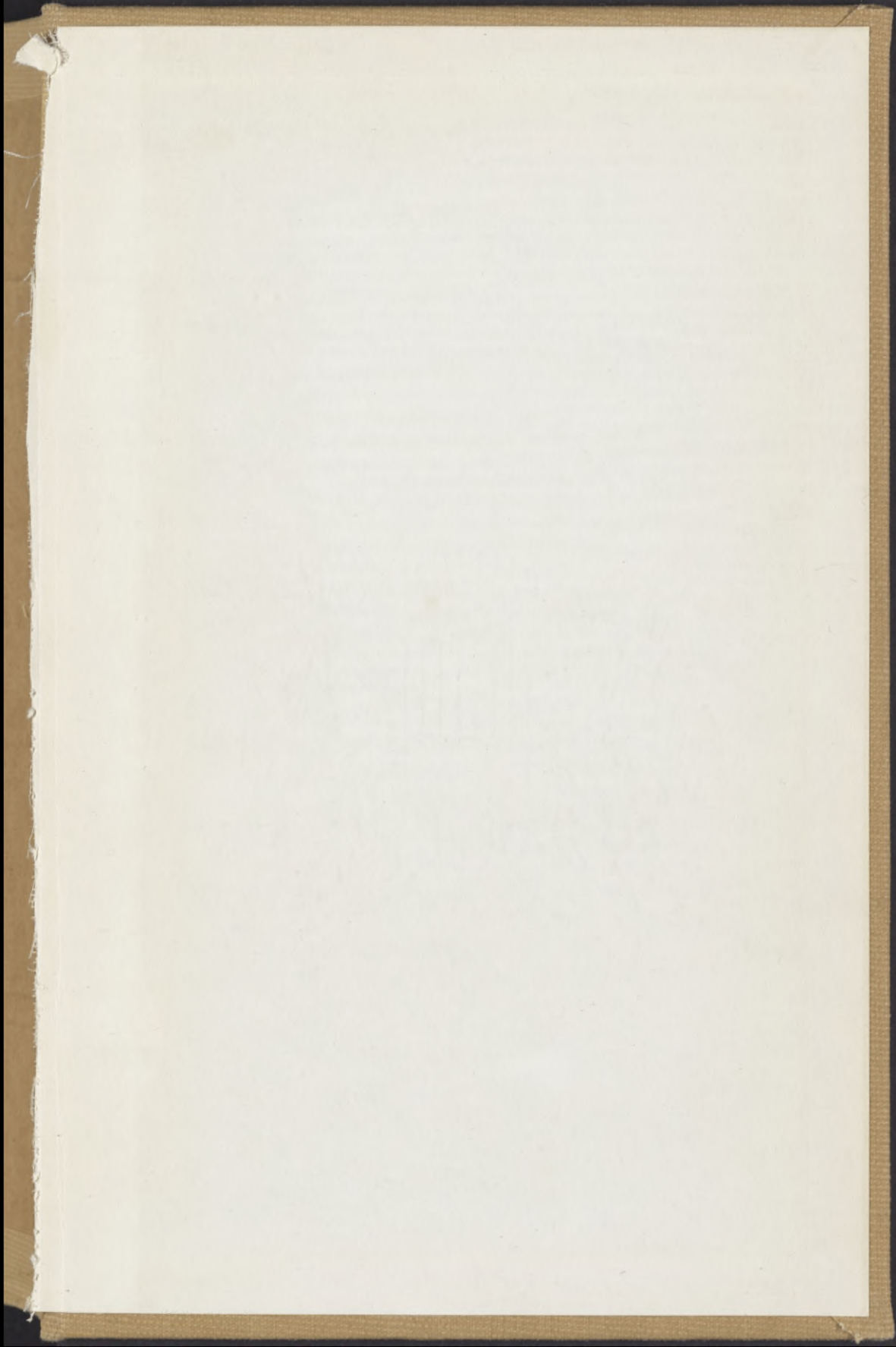














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