

Per Curiam.

380 U. S.

RESERVE LIFE INSURANCE CO. *v.* BOWERS,
TAX COMMISSIONER OF OHIO.

APPEAL FROM THE SUPREME COURT OF OHIO.

No. 96. Argued March 4, 1965.—Decided March 15, 1965.

175 Ohio St. 468, 196 N. E. 2d 87, reversed and case remanded.

Harris K. Weston argued the cause for appellant. With him on the briefs was *William E. Miller*.

Edgar L. Lindley, Assistant Attorney General of Ohio, argued the cause for appellee. With him on the brief was *William B. Saxbe*, Attorney General of Ohio.

PER CURIAM.

The judgment is reversed and the case is remanded to the Court of Appeals, First Appellate District, Ohio. *Wheeling Steel Corp. v. Glander*, 337 U. S. 562.

MR. JUSTICE BLACK dissents.

MR. JUSTICE STEWART took no part in the decision of this case.