

May 17, 1965.

381 U. S.

COMMISSIONER OF INTERNAL REVENUE
v. COOPER ET AL.

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

No. 262. Decided May 17, 1965.

Certiorari granted and judgment reversed.

Reported below: 330 F. 2d 163.

*Solicitor General Cox, Assistant Attorney General
Oberdorfer and Melva M. Graney* for petitioner.

PER CURIAM.

The petition for writ of certiorari is granted. The judgment is reversed. *Paragon Jewel Coal Co. v. Commissioner of Internal Revenue*, 380 U. S. 624.

MR. JUSTICE BLACK and MR. JUSTICE GOLDBERG dissent for the reasons stated in MR. JUSTICE GOLDBERG's dissenting opinion in *Paragon Jewel Coal Co. v. Commissioner of Internal Revenue*, 380 U. S., at 639.

ALLEN *v.* HOFFIUS ET AL.

APPEAL FROM THE UNITED STATES COURT OF APPEALS FOR
THE SIXTH CIRCUIT.

No. 994, Misc. Decided May 17, 1965.

Appeal dismissed and certiorari denied.

PER CURIAM.

The appeal is dismissed for want of jurisdiction. Treating the papers whereon the appeal was taken as a petition for writ of certiorari, certiorari is denied.