

390 U. S.

March 11, 1968.

WISEMAN, DIRECTOR OF INTERNAL REVENUE  
FOR THE DISTRICT OF OKLAHOMA *v.*  
BARBY ET UX.

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

No. 871. Decided March 11, 1968.

Certiorari granted; 380 F. 2d 121, reversed.

*Solicitor General Griswold, Assistant Attorney General Rogovin, Harris Weinstein and Grant W. Wiprud* for petitioner.

*John K. Speck* for respondents.

PER CURIAM.

The petition for a writ of certiorari is granted and the judgment is reversed. *Commissioner v. P. G. Lake, Inc.*, 356 U. S. 260.

MR. JUSTICE STEWART and MR. JUSTICE WHITE are of the opinion that the petition for a writ of certiorari should be granted and the case set down for oral argument.

MR. JUSTICE DOUGLAS is of the opinion that the petition for a writ of certiorari should be denied.