

MEMORANDUM  
FOR THE UNITED  
STATES

E COPY

Office-Supreme Court, U.S.

FILED

JAN 8 1960

U.S. Supreme Court

In the Supreme Court of the United States

October Term, 1959

KARL F. KNETSCH and EVA MAY KNETSCH, Petitioners

UNITED STATES OF AMERICA

On Petition for a writ of Certiorari to the United States  
Court of Appeals for the Ninth Circuit

MEMORANDUM FOR THE UNITED STATES

**In the Supreme Court of the United States**

OCTOBER TERM, 1959

No. 603

KARL F. KNETSCH and EVA FAY KNETSCH, *Petitioners*

v.

UNITED STATES OF AMERICA

On Petition for a Writ of Certiorari to the United States  
Court of Appeals for the Ninth Circuit

**MEMORANDUM FOR THE UNITED STATES**

The issue presented in this case is the same as that presented by the pending petitions for writs of certiorari to the United States Court of Appeals for the Third Circuit in *Emmons v. Commissioner*, No. 573, and *Weller v. Commissioner*, No. 574, namely, the deductibility under Section 23(b) of the Internal Revenue Code of 1939 of so-called interest payments on annuity contract loans. In the memorandum for the respondent recently filed in those cases, the Government did not oppose certiorari. Similarly, for the reasons given in that memorandum, we do not oppose certiorari in this case.

Respectfully submitted,

J. LEE RANKIN,  
*Solicitor General.*

January, 1960.