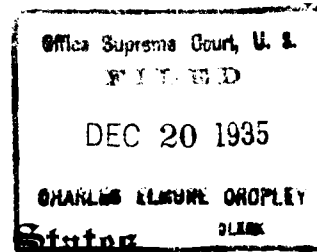


IN THE
Supreme Court of the United States



OCTOBER TERM, 1935

No. 636

JAMES WALTER CARTER,
Petitioner,

v.

CARTER COAL COMPANY, *et al.*

and

No.

GUY T. HELVERING, *et al.*,
Petitioners,

v.

JAMES WALTER CARTER, *et al.*

ON PETITIONS FOR WRITS OF
CERTIORARI TO THE UNITED STATES
COURT OF APPEALS FOR THE
DISTRICT OF COLUMBIA

**MEMORANDUM FOR RESPONDENTS CARTER
COAL COMPANY, GEORGE L. CARTER, as Vice-
President and a director of said Company, C. A.
HALL, as Secretary-Treasurer and a director of said
Company; JOHN CALLAHAN, JOSEPH W. GOR-
MAN and WALTER S. DENHAM, as Vice-Presidents
of said Company**

Respondents Carter Coal Company, George L.
Carter, as Vice-President and a director of said
Company, C. A. Hall, as Secretary-Treasurer and a

director of said Company; John Callahan, Joseph W. Gorman and Walter S. Denham, as Vice-Presidents of said Company, acquiesces in the granting of the petitions for writs of certiorari prayed for in the above-entitled cases.

It is of great importance to these respondents, to the bituminous coal industry, to the public, and to the Federal Government, that the important questions presented in this controversy receive prompt and final determination by this Honorable Court.

Respectfully submitted,

KARL J. HARDY,

Counsel for Respondents, Carter Coal Company, George L. Carter, as Vice-President and a director of said Company, C. A. Hall, as Secretary-Treasurer and a director of said Company, John Callahan, Joseph W. Gorman and Walter S. Denham, as Vice-Presidents of said Company.