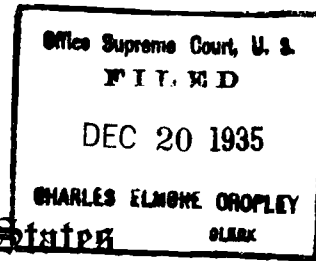


IN THE
Supreme Court of the United States



OCTOBER TERM, 1935

No. **651**

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

v.

JAMES WALTER CARTER, *et al.*

ON PETITION FOR A WRIT OF
CERTIORARI TO THE UNITED STATES
COURT OF APPEALS FOR THE
DISTRICT OF COLUMBIA

**MEMORANDUM FOR RESPONDENT,
JAMES WALTER CARTER**

While the respondent herein, James Walter Carter, believes that that portion of the decree of the Supreme Court of the District of Columbia which is numbered "(2)" is correct, he acquiesces in the issue of the writ of certiorari prayed for by the Government Officer petitioners, in the view that it is proper that the whole of this important controversy be promptly brought before this Court for review and that the portion of said decree numbered "(2)" be affirmed.

Respectfully submitted,

FREDERICK H. WOOD,
WILLIAM D. WHITNEY,
RICHARD H. WILMER,
Counsel for Respondent, James Walter Carter