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IN THE  
SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1936

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No. 532

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UNITED STATES OF AMERICA, *Petitioner,*

—vs.—

MORGAN BELMONT, et al., *Respondents.*

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ON PETITION FOR A WRIT OF CERTIORARI TO THE  
UNITED STATES CIRCUIT COURT OF APPEALS  
FOR THE SECOND CIRCUIT

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**BRIEF IN OPPOSITION FOR THE RESPONDENTS**

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CORNELIUS W. WICKERSHAM,  
*Counsel for Respondents.*

JOHN W. DAVIS,  
WILLIAM C. CANNON,  
RALPH M. CARSON,  
DANIEL E. WOODHULL, JR.,  
*Of Counsel.*

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IN THE  
**Supreme Court of the United States**

OCTOBER TERM, 1936.

No. 532.

UNITED STATES OF AMERICA,  
Petitioner,

v.

MORGAN BELMONT and ELEANOR R. BEL-  
MONT, as Executors of the Last Will and  
Testament of August Belmont, Deceased,  
Respondents.

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

**BRIEF FOR THE RESPONDENTS**

The Respondents cannot agree with the Petition or the reasons urged by the Petitioner for the granting of a Writ of Certiorari in this case, or acquiesce in the validity of the arguments made or in the application of the authorities cited in the Petition—except, the Respondents agree that the questions here presented are of national importance, and they realize that many other cases, involving substantial sums, may depend on the issue of this case, and for these reasons they believe that the questions involved in this case are of such public interest that they merit a hearing and a final and authoritative determination by this Court.

Respectfully submitted,

CORNELIUS W. WICKERSHAM,  
Counsel for Respondents.

JOHN W. DAVIS,  
WILLIAM C. CANNON,  
RALPH M. CARSON,  
DANIEL E. WOODHULL, JR.,  
of Counsel.