

# TRANSCRIPT OF RECORD

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**Court of Appeals of the District of Columbia**

OCTOBER TERM, 1928.

No. 4842.

**603**

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ESTATE OF JOHN B. ATKINS, DECEASED,  
APPELLANT,

*Robert H. Lucas, vs.*

COMMISSIONER OF INTERNAL REVENUE.

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APPEAL FROM THE BOARD OF TAX APPEALS.

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FILED OCTOBER 1, 1928.

PRINTED DECEMBER 17, 1928.