

# TRANSCRIPT OF RECORD

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United States Court of Appeals for the  
District of Columbia

APRIL TERM, 1935.

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**No. 6452**

706

OHIO VALLEY ROCK ASPHALT COMPANY, INC.,  
PETITIONER,

*vs.*

GUY T. HELVERING, COMMISSIONER OF INTER-  
NAL REVENUE.

and

**No. 6453**

OHIO VALLEY ROCK ASPHALT COMPANY, INC.,  
PETITIONER,

*vs.*

GUY T. HELVERING, COMMISSIONER OF INTER-  
NAL REVENUE.

—  
APPEALS FROM THE BOARD OF TAX APPEALS.

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