

# TRANSCRIPT OF RECORD

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United States Court of Appeals for the  
District of Columbia

APRIL TERM, 1939.

No. 7434

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FIDELITY & DEPOSIT COMPANY OF MARYLAND  
SURETY, APPELLANT,

*vs.*

GUY T. HELVERING, COMMISSIONER OF INTER-  
NAL REVENUE, AND M. HAMPTON McGRUDER,  
COLLECTOR OF INTERNAL REVENUE.

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APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR  
THE DISTRICT OF COLUMBIA.

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