

**BRIEF FOR PETITIONERS.**

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In the  
**United States Court of Appeals  
For the District of Columbia**

No. 9472.

**556**  
United States Court of Appeals  
for the District of Columbia

SOHIO CORPORATION,  
A Delaware Corporation

**FILED** MAR 8 1947

and

SOHIO PETROLEUM COMPANY,  
An Ohio Corporation,

*Joyce Williams*

*Petitioners,*

**CLERK**

vs.

COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

PETITION FOR REVIEW OF DECISION OF THE  
TAX COURT OF THE UNITED STATES.

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*Assistant Attorney General,*

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**ASSOCIATION OF THE BAR**

**NEW YORK**