

Case No. 17,487. WHEATON V. UNITED STATES ET AL.
[8 Blatchf. 474.]¹

Circuit Court, S. D. New York.

June 19, 1871.

CIRCUIT COURTS—FORFEITURES UNDER INTERNAL REVENUE
LAWS—APPEALS—REVIEW.

1. This court has jurisdiction to review a judgment or decree of distribution made by the district court among various claimants of the informer's share in a forfeiture, after condemnation and sale of the forfeited property, and the claimants are, in such sense, parties to the proceeding, that they may invoke the exercise of that jurisdiction.
2. Whether the mode of such review, in the case of property seized on land as forfeited under the internal revenue laws, is by appeal or by writ of error, quere.

In this case, after a decree by the district court, condemning property seized on land as forfeited to the United States under the internal revenue laws, that court, on a controversy between two persons as to which one of them was entitled to the share of the informer in the proceeds of the property, made a decree in favor of one of them. [Case un-reported.] The other brought a writ of error

in this court to reverse that decree, and a motion was now made to dismiss such writ.

Robert D. Benedict, for the motion.

Daniel G. Rollins, Jr., opposed.

WOODRUFF, Circuit Judge. The power and jurisdiction of this court to review a judgment or decree of distribution among various claimants of the informer's share in a forfeiture, after condemnation and sale of the forfeited property, and that the claimants are, in such sense, parties to, the proceeding, that they may invoke the exercise of that jurisdiction, seems to me established by the following cases: *The Josefa Segunda*, 10 Wheat. [23 U. S.] 312; *Westcot v. Bradford* [Case No. 17,429]; *McLane v. U. S.*, 6 Pet. [31 U. S.] 404; *In re Howard*, 9 Wall. [76 U. S.] 175; *Ex parte Zellner*, Id. 244; *Blossom v. Milwaukee R. Co.*, 1 Wall. [68 U. S.] 655; *U. S. v. Twenty-five Thousand Gallons Distilled Spirits* [Case No. 16,564], Nelson, J., June, 1868, affirming same case [Id. 14,282].

Whether the mode of review, in a case like the present, is by appeal or by writ of error, was not discussed on this motion. The distinction is not material to the principal question. On this subject, see *U. S. v. Haynes* [Id. 15,335] and *U. S. v. Nourse*, 6 Pet. [31 U. S.] 470, 495. The motion to dismiss the writ of error is denied.

¹ [Reported by Hon. Samuel Blatchford, District Judge, and here reprinted by permission.]