

There is no doubt but that the effect of these judgments by means of the lien they carried, when docketed, unless set aside at the suit of creditors for fraud, was practically to transfer whatever interest Griswold had in the property in question to the plaintiffs therein. But, upon further reflection and examination, I am satisfied that they did not amount to or operate as an assignment within the purview of the statute. The latter is only applicable to cases where the debtor's estate, either by his death, legal bankruptcy, or insolvency, has passed into the hands of an administrator or assignee for the benefit of his creditors, or where the debtor himself has voluntarily made such disposition of it. It does not apply, then, to a conveyance, assignment, or transfer, by whatever means accomplished, to a real or pretended creditor or creditors in payment or satisfaction of a debt or claim. There must be in some way an assignment of the debtor's property to a third person for distribution among his creditors before the statute can be invoked, and then it operates directly upon the assignee by requiring him to pay the claim of the United States first, and making him personally liable therefor if he does not. Section 3467, Rev. St. The following authorities bear, with more or less directness, upon these conclusions: *U. S. v. Fisher*, 2 Cranch, 390; *U. S. v. Hooe*, 3 Cranch, 90; *Conard v. Atlantic Ins. Co.* 1 Pet. 438; *Beaston v. Farmers' Bank of Delaware*, 12 Pet. 132; 1 Kent, Comm. 247; *U. S. v. Canal Bank*, 3 Story, 81; *U. S. v. McLellan*, 3 Sumn. 350; Conkl. Treat. 723.

It follows that so much of the decree as provides that lot 8, in block 10, and the W. $\frac{1}{2}$ of lots 1, 2, 3, and 4, in block 73, in the town of Salem, shall be subject to the payment of the judgment of the United States, after they have been sold on legal process from the state court and before the entry of said judgment, upon the assumption that the priority of the United States had attached thereto prior to such sale, to-wit, on January 6, 1879, is erroneous and must be reversed, and a decree entered dismissing the bill as to the plaintiffs in error.

GUINN v. IOWA CENT. RY. CO

(Circuit Court, S. D. Iowa. 1882.)

CORPORATION—JURISDICTION.

The "principal place of business" of a corporation is no test of residence, whether of a corporation or of a natural person, as a person may reside in one state and have his principal or sole place of business in another state.

Trimble, Caruthers & Trimble, for plaintiff.

H. E. J. Bourdman, for defendant.

LOVE, D. J. The principle laid down in the case of *McCabe v. Ill. Cent. R. Co.* 13 FED. REP. 827, is decisive of the present case. The defendant is an Iowa corporation, having its principal place of business at Marshalltown, in the central division of the district of Iowa. Process was served upon its agent, C. M. Miller, at the town of Albia, in the southern division, returnable at Keokuk. The late act of congress, creating circuit court jurisdiction in the several divisions of the district of Iowa, provides, in substance, that suit shall be brought in the division in which the defendant has his residence. The defendant herein now moves to have the cause transferred to the central division on the ground that the residence of the defendant is at the principal place of business, which is in the central division. In addition to what is shown in the *Case of McCabe, supra*, it may be said that the "principal place of business" is no test of residence, whether of a corporation or natural person. A natural person might reside in one state and have his principal, or, for that matter, his sole place of business in another state. I presume that thousands of persons reside in Jersey City and have their principal place of business in New York, and many no doubt reside beyond the limits of the state of New York and carry on their *sole* business in the city of New York.

The motion is denied.

UNITED STATES *v.* HULL.*

(District Court, D. Nebraska. November Term, 1882.)

1. INDICTMENT—FALSE CLAIMS AGAINST THE UNITED STATES.

Any person who makes or causes to be made, or presents or causes to be presented, any false claim against the United States, knowing the same to be false, or who, for the purpose of aiding another to obtain the payment of a false claim, by making or using, or causing to be made or used, any false bill, account, claim, certificate, affidavit, or deposition, knowing the same to be false, may be punished under the provisions of section 5438 of the Revised Statutes of the United States.

2. SAME—STATUTE CONSTRUED.

The section above cited is not limited in its operation to false claims presented by the accused on his own behalf, but applies as well to such claims presented by an attorney, agent, officer, or other person presenting or aiding in the collection of a false claim, knowing it to be false.

*From the Colorado Law Reporter.