6. It is the settled law of Iowa that non-resident aliens could not inherit under the statute in force at the time of the death of Asahel Gage. *Krogan* v. *Kinney*, *supra*; *Rheim* v. *Robbins*, 20 Iowa, 45; *Brown* v. *Pearson*, 41 Iowa, 481; *King* v. *Ware*, 53 Iowa, 97, 4 N. W. Rep. 858.

7. I find that Sarah Cummings and Elizabeth L. Cummings, daughters of said Asahel Cummings, were capable of inheriting by reason of the citizenship of their husbands, which determines their own. Rev. St. U. S. § 1994; *Kelly* v. *Owen*, 7 Wall. 496; Bish. Mar. Wom. § 505. It appears that the husbands were both born of parents who were citizens of the United States. They were therefore citizens of the United States by birth. Rev. St. U. S. § 2172. It does not appear that they ever renounced their citizenship, within the rule laid down in *Talbot* v. *Janson*, 3 Dall. 133. Neither the father nor the sons ever ceased to be citizens of the United States, within the doctrine of expatriation as laid down in that case.

8. It follows from the foregoing conclusions that the title to the land in controversy at the death of Asahel Gage vested in John M. Gage, James D. Gage, Sarah Cummings, and Elizabeth L. Cummings, each being entitled to the undivided one-fourth thereof.

9. As complainant, Ware, is the owner by purchase and conveyance of the interests of John M. and James D. Gage, he is entitled to a decree confirming and quieting his title to the undivided one-half of said land; and as the respondent, Wisner, is the owner, by purchase and conveyance, of the interest of the said Sarah Cummings and Elizabeth L. Cummings, he is entitled to a decree confirming and quieting his title to the remaining undivided one-half thereof.

10. The decree will be to quiet the title to one undivided half of the land in complainant, Ware, and to the other undivided half thereof in respondent, Wisner, and the costs will be equally divided between them.

BOUND *v.* SOUTH CAROLINA RY. CO. *et. al.*, (QUINTARD, Intervener.)

(*Circuit Court, D. South Carolina.* April 26, 1892.)

NAVIGATION COMPANIES—FORECLOSURE OF MORTGAGE—RECEIVERS—PRIORITY OF CLAIMS.
The general freight and passenger agent of a navigation company which has passed into the hands of a receiver has a valid claim for the arrears of his salary, but has no equity to be paid in priority to the mortgage creditors. *Fosdick* v. *Schall*, 99 U. S. 235, distinguished.

In Equity. Suit by Frederick W. Bound against the South Carolina Railway Company, the New York & Charleston Warehouse & Steam Navigation Company, and others, for foreclosure of a mortgage. Heard upon the claim of James W. Quintard for preference in payment of his salary.

D. B. Gilliland and *Fitzsimons & Moffett*, for intervener.

A. T. Smythe, for navigation company.
Brawley & Barnwell, for receiver.

SIMONTON, District Judge. On the 7th October, 1889, by an order of his honor, Judge BOND, D. H. Chamberlain was appointed temporary receiver of the South Carolina Railway Company, at the suit in behalf of holders of second mortgage bonds. At the same time, by the same order, in the same suit, he was directed to take charge, as receiver, of the assets and property of the New York & Charleston Warehouse & Steam Navigation Company. This last-named defendant is a corporation under the law of South Carolina. It had close relations with the South Carolina Railway Company, holding and controlling the connection between its depots and the ocean. The majority of the stock in the navigation company was in the name of the railway company. They had the same president. At the return of the rule to show cause, issued when the temporary receiver was appointed, a large number of the mortgage bondholders and stockholders of the navigation company came before this court, and concurred in the application to make the temporary receiver permanent receiver, against the protest of the president and corporation. This appointment was made. No final hearing has been had in the cause, nor have the exact relations between these two corporations been decided. The New York & Charleston Warehouse & Steam Navigation Company, besides owning wharves and warehouses in Charleston, was authorized by its charter to own or charter steam or other vessels, and to use them in transporting merchandise and passengers between Charleston and New York and elsewhere. 17 St. at Large S. C. p. 628. The company, as such, never owned any vessels, but, being a controlling stockholder in the New York & Charleston Steamship Company, its steamships were used between Charleston and New York, and the petitioner was the general freight and passenger agent of the warehouse and navigation company, stationed at New York. Evidently it was engaged in business as a common carrier. The contract with the petitioner was in writing. The engagement began 1st January, 1886. Its term ended 1st January, 1891, but, after 30th April, 1887, either party could terminate it after six months' notice in writing. Salary, $10,000 per annum. In 1887 all the steamships of the steamship company were sold and taken off the line, the navigation company losing its control over them. In May, 1888, the petitioner, having given the six-months notice required by contract, severed his connection with the navigation company, and brought this action in one of the courts of New York for $5,280.33, about six months' salary. In January, 1890, he obtained a verdict, and entered judgment in the sum of $2,791.66 and costs. He now sets that up. He avers that the navigation company is solvent. It was solvent at the time he contracted with it, and up to the time it went into the hands of the receiver, but the recent loss of all Clyde's business has made it insolvent. At least, its income does not pay its expenses. Interest was paid on its mortgage bonds in January, 1891. No cash dividend has been paid to stock-