

EB  
March 2nd, 1922.

McNeel, Donforth & O'Rear,  
612-16 Jefferson County Bank Bldg.,  
Birmingham, Ala.

Gentlemen:-

Enclosed I hand you copy of letters written me by Ed B. Almon, Congressman from this District. You will recall that while your Mr. McNeel was Collector a claim on behalf of I. Schiffman & Company was filed asking that \$500.00 be refunded to them because they were mortgagee holding a mortgage on an Automobile belonging to Tom Toney which was sold by Mr. N. L. Pierce, as Deputy Collector. Mr. McNeel approved and recommended that this refund be made but the commissioner at Washington refused to do it.

Let me know if you are willing to handle this claim if you think there are any prospects for getting it reopened and allowed and what will be your charges.

Respectfully,

R. E. Smith.

RES/bd.  
RES/bd.



JOHN B. DANFORTH  
RES. PHONE M-8125-J

JOHN D. MCNEEL  
RES. PHONE M-4274 J

GUNTER O'REAR  
RES. PHONE M-8741 J

# MCNEEL, DANFORTH & O'REAR

ADVISORS & CONSULTANTS

IN ALL

FEDERAL TAX MATTERS

612-16 JEFFERSON COUNTY BANK BUILDING

PHONE MAIN 7298

BIRMINGHAM, ALA.

March 9, 1922.

Honorable R. E. Smith,  
Huntsville, Alabama.

My dear Mr. Smith:

Your letter of the 2nd instant with reference to the claim of I. Schiffman & Company is received. We feel that we could not do your client any good in this matter and that it would be useless to put him to further expense.

Very truly yours,

McNeel, Danforth & O'Rear

By *John D. Mcneel*



R. E. SMITH  
ATTORNEY AT LAW  
HUNTSVILLE, ALA.

March 10, 1922.

I. Schiffman & Company,

Huntsville, Ala.

Gentlemen:-

Inclosed please find letter from McNeel,  
Danforth, & O'Rear,

Respectfully,

R. E. Smith.

RES/VT

Encl.



R. E. Smith  
Huntsville, Ala.

April 26th, 1924.

I. Schiffman & Co.,  
Huntsville, Ala.

Gentlemen:-

Enclosed find letter from Congressman  
Almon.

Respectfully,  
R.E. Smith.

RES/bd.



R. E. Smith

Huntsville, Ala.

May 6th, 1924.

Messrs. I. Schiffman & Co.,

Huntsville, Ala.

Gentlemen:-

After reading the letter of Congressman Almon of April 24th, last, and the enclosure attached, it is my opinion that it is not necessary for us to do anything else in your case until we hear further from the Treasury Department.

Respectfully,

R. E. SMITH.

RES/AFH.





OFFICE OF  
FEDERAL PROHIBITION COMMISSIONER

## TREASURY DEPARTMENT

BUREAU OF INTERNAL REVENUE

WASHINGTON

June 4, 1924.

Honorable Ed. B. Almon,  
House of Representatives.

My dear Mr. Almon:

I have the honor to again refer to your letter of April 15, 1924, and to letters which you enclosed from Mr. R. E. Smith and Messrs. I. Schiffman & Company, Huntsville, Alabama, in regard to the claim of the latter for \$500, representing the sale price of an automobile seized in 1919 while being used for the transportation of untaxed liquor. Following its seizure this car was subsequently disposed of according to the provisions of the Internal Revenue laws.

This office does not consider that the Yuginovich decision to which you referred, affected this proposition, as that decision applied to certain statutes governing distillation of spirits and it does not seem that Section 3450, R. S., was considered by the Court.

Had this been the case, it would hardly be true that legal proceedings instituted under Section 3450, R. S., carried through to a conclusion and from which no appeal was taken, were subsequently made void by the decision of the Supreme Court upon a similar state of facts in another case.

It appears that Sections 5292 and 5293, R. S., are the only provisions authorizing the remission or mitigation of forfeitures incurred under Section 3450, R. S.

Sincerely yours,

R. A. Haynes,  
Prohibition Commissioner.



ED. B. ALMON  
8TH DIST. ALABAMA

COMMITTEES:  
ROADS  
PUBLIC BUILDINGS  
AND GROUNDS

Congress of the United States  
House of Representatives  
Washington, D. C.

June 7th.  
1924.

Hon. R. E. Smith,  
Huntsville, Alabama.

Dear Earl:

I enclose herewith letter from the Prohibition Commissioner in regard to the claim of I. Schiffman & Company which explains itself.

I was very glad to be of such service as I could to you and Mr. Schiffman in the matter and regret the unfavorable decision of the Department.

With kind regards and best wishes,

Your friend,

Ed B. Almon



R. E. Smith

Huntsville, Ala.

June 25, 1924.

I. Schiffman & Company,

Huntsville, Ala.

Gentlemen:-

In going through my file I find and herewith enclose you, letters one from Congressman Almon and the other from R. A. Haynes. It looks like we are gone.

Respectfully,

R. E. Smith.

RES/VT