

# The Burger Court Opinion Writing Database

*United States v. Hilton Hotels Corp.*  
397 U.S. 580 (1970)

Paul J. Wahlbeck, George Washington University  
James F. Spriggs, II, Washington University  
Forrest Maltzman, George Washington University



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Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE JOHN M. HARLAN

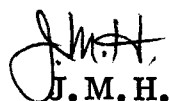
April 14, 1970

Re: No. 528 - U. S. v. Hilton Hotels

Dear Thurgood:

I agree with your opinion.

Sincerely,

  
J. M. H.

Mr. Justice Marshall

CC: The Conference

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Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE WM. J. BRENNAN, JR.

April 13, 1970

RE: No. 528 - United States v. Hilton Hotels

Dear Thurgood:

I agree with your opinion in the above  
case.

Sincerely,

*Bill*

W. J. B. Jr.

Mr. Justice Marshall

cc: The Conference

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U.S. DEPARTMENT OF JUSTICE

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Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE POTTER STEWART

April 14, 1970

No. 528 - U. S. v. Hilton Hotels Corp.

Dear Thurgood,

I am glad to join your opinion for the  
Court in this case.

Sincerely yours,

P.S.  
/

Mr. Justice Marshall

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for  
The  
C.R.W.

Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE BYRON R. WHITE

April 13, 1970

Re: No. 528 - United States v.  
Hilton Hotels Corporation

Dear Thurgood:

Please join me in your opinion  
in this case.

Sincerely,

*Byron*  
B.R.W.

Mr. Justice Marshall

cc: The Conference

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SECTION OF ADVISORY

*April*

To: The Chief Justice  
Mr. Justice Black  
Mr. Justice Douglas  
Mr. Justice Harlan  
Mr. Justice Brennan  
Mr. Justice Stewart  
Mr. Justice White  
Mr. Justice Fortas

From: Marshall, J.

**SUPREME COURT OF THE UNITED STATES**

Circulated: **APR 13 1970**

No. 528.—OCTOBER TERM, 1969

Recirculated: \_\_\_\_\_

United States, Petitioner, } On Writ of Certiorari to the  
v. } United States Court of  
Hilton Hotels Corporation. } Appeals for the Seventh  
Circuit.

[April —, 1970]

MR. JUSTICE MARSHALL delivered the opinion of the Court.

This is the companion case to *Woodward v. Commissioner, ante*, and presents a similar question involving the tax treatment of appraisal litigation.

In 1953 taxpayer Hilton Hotels Corporation, which owned close to 90% of the common shares of the Hotel Waldorf-Astoria Corporation, determined to merge the two companies. Hilton retained a consulting firm to prepare a merger study to determine a fair rate of exchange between Hilton stock and Waldorf stock. After this study was completed, on November 12, 1953, Hilton and Waldorf entered into a merger agreement under which Hilton would be the surviving corporation, and 1.25 shares of Hilton stock would be offered for each outstanding Waldorf share not already held by Hilton. On December 28, Hilton voted its Waldorf stock to approve the merger by the requisite majority. Prior to the vote, the holders of about 6% of the Waldorf shares had filed with Waldorf their written objections to the merger, and demanded payment for their stock, pursuant to § 91 of the New York Stock Corporation Law.

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