Harlan, Kentucky, May 22nd, 1935. Mr. J. W. Mowat, Benham, Ky. Dear Sir :-Last December the Court of Appeals in the case of Scott Tobacco Company vs. Cooper held that an application for adjustment of compensation must be filed before the Board within one year from the date of the accident or the date of the death. Upon a petition for re-hearing, however, the Court of Appeals has modified the former opinion and has rendered an opinion in which it has held that not only must the claim for compensation be filed with the employer within one year of the date of the injury or the death but that there must be also filed before the Board an application for adjustment of compensation within one year from the date that the parties dis-agreed upon the payment of compensation or the employer refused to pay compensation. This now becomes the law on this point and it may be worth while for you to bear it in mind. Yours very truly, Daupor ws/be ather his party