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*Washington, Wednesday, October 27, 1937*

## DEPARTMENT OF STATE.

### Negotiation of Trade Agreement With Venezuela Contemplated

October 25, 1937.

Pursuant to section 4 of an act of Congress approved June 12, 1934, entitled "An Act to Amend the Tariff Act of 1930", as extended by Public Resolution No. 10, approved March 1, 1937, and Executive Order No. 6750 of June 27, 1934, the Secretary of State announced today that this Government contemplates the negotiation of a trade agreement with Venezuela, and invited interested persons to submit suggestions as to the products that should be considered.

This preliminary announcement, which is made with a view to obtaining suggestions from interested persons in the early stages of the discussions, should not be confused with the formal notice of intention to negotiate regularly given. The formal notice will be issued at a later date, after receipt of the proposals of the Government of Venezuela, at which time there will also be made public a list of products on which the United States will consider granting concessions to Venezuela.

The object of this preliminary announcement is to provide notification at the earliest possible date that negotiations are contemplated, in order that interested parties may have an opportunity to suggest the import or export products which, in their opinion, should be included in the negotiations. Such suggestions, particularly those in regard to export products, are most useful to the trade-agreements organization if available at an early stage. Full information should be submitted as soon as possible. Exact technical descriptions of the products in question should be given, including, so far as possible, their nomenclature in the tariff laws of the importing country. These suggestions may be submitted in any form, and need not be under oath. They should be addressed to the Chairman of the Committee for Reciprocity Information, 7th and F Streets, N. W., Washington, D. C., and should reach the Committee not later than November 26, 1937.

Suggestions received by the Committee for Reciprocity Information will be distributed promptly to all agencies of the trade-agreements organization for use in the preparation of lists of commodities that may be involved in the negotiations. The list of commodities upon which the United States will consider the granting of concessions to Venezuela will be published along with the formal notice of intention to negotiate. The formal notice, as heretofore, will indicate dates for the submission of briefs and applications for oral hearings, and the dates on which the customary open hearings will be held. The listing of products will indicate to American producers and importers whether or not particular tariff rates in which they are interested are under consideration. They will thus be saved the trouble of preparing briefs on products of interest to them but which are not expected to be involved in the negotiations.

A detailed compilation showing the principal products involved in the 1929 and 1936 trade between Venezuela and the United States, prepared by the Division of Foreign Trade Statistics of the Department of Commerce, may be obtained from that Division, or from any of the District Offices of the Department of Commerce, as well as from the Committee for Reciprocity Information, or the Department of State.

CORDELL HULL, *Secretary of State.*

[F. R. Doc. 37-3137; Filed, October 25, 1937; 3:14 p. m.]

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## TREASURY DEPARTMENT.

### Bureau of Customs.

[T. D. 49208]

### Airport of Entry

FORT YUKON AIRFIELD, FORT YUKON, ALASKA, REDESIGNATED AS AN AIRPORT OF ENTRY FOR A PERIOD OF SIXTY DAYS

October 22, 1937.

*To Collectors of Customs and Others Concerned:*

Under the authority of section 7 (b) of the Air Commerce Act of 1926 (U. S. C., title 49, sec. 177 (b)), the Fort Yukon Airfield, Fort Yukon, Alaska, is hereby redesignated [1] for a period of sixty days from October 24, 1937, as an airport of entry for civil aircraft and merchandise carried thereon arriving from places outside the United States, as defined in section 9 (b) of the said act (U. S. C., title 49, sec. 179 (b)).

[SEAL] STEPHEN B. GIBBONS,
*Acting Secretary of the Treasury.*

[F. R. Doc. 37-3136; Filed, October 25, 1937; 2:18 p. m.]

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### Bureau of Internal Revenue.

[Regulations 99]

### Tax on the Manufacture of Manufactured Sugar Under Section 402 of the Sugar Act of 1937

Table of Contents



[1] 2 F. R. 2081 (DI).

FEDERAL REGISTER

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## TABLE OF CONTENTS





INTRODUCTORY

These regulations relate to the tax on the manufacture of manufactured sugar imposed under section 402 of the Sugar Act of 1937 (Public, No. 414, Seventy-fifth Congress), approved September 1, 1937.

Chapter I defines terms that are used in the Act and in these regulations.

Chapter II deals with the imposition of the tax.

Chapter III describes the procedure for filing claims for payment based on the exportation of manufactured sugar or articles processed wholly or partly from manufactured sugar.

Chapter IV deals with the procedure for filing claims for payment based on the utilization of manufactured sugar as live-stock feed, in the production of live-stock feed, and in the distillation of alcohol.

Chapter V contains miscellaneous provisions, including those relating to the filing of returns, payment of the tax, refunds, and penalties.

For convenient reference, the complete text of Title IV of the Sugar Act of 1937 has been set forth in an appendix to these regulations.[1] The applicable provisions of the Act as well as applicable provisions of certain other internal revenue laws will be found in the appropriate places in these regulations. The sections of the law quoted, except as otherwise indicated, are contained in the Sugar Act of 1937.

## CHAPTER I

### DEFINITIONS

#### SECTION 401 OF THE ACT

For the purposes of this title—

(a) The term "person" means an individual, partnership, corporation, or association.

(b) The term "manufactured sugar" means any sugar derived from sugar beets or sugarcane, which is not to be, and which shall not be, further refined or otherwise improved in quality; except sugar in liquid form which contains nonsugar solids (excluding any foreign substance that may have been added) equal to more than 6 per centum of the total soluble solids, and except also sirup of cane juice produced from sugarcane grown in continental United States.

The grades or types of sugar within the meaning of this definition shall include, but shall not be limited to, granulated sugar, lump sugar, cube sugar, powdered sugar, sugar in the form of blocks, cones, or molded shapes, confectioners' sugar, washed sugar, centrifugal sugar, clarified sugar, turbinado sugar, plantation white sugar, muscovado sugar, refiners' soft sugar, invert sugar mush, raw sugar, sirups, molasses, and sugar mixtures.

(c) The term "total sugars" means the total amount of the sucrose (Clerget) and of the reducing or invert sugars. The total sugars contained in any grade or type of manufactured sugar shall be ascertained in the manner prescribed in paragraphs 758, 759, 762, and 763 of the United States Customs Regulations (1931 edition).

(d) The term "United States" shall be deemed to include the States, the Territories of Hawaii and Alaska, the District of Columbia, and Puerto Rico.

ART. 100. *Meaning of terms.*—As used in these regulations—

(*a*) The terms defined in the applicable provisions of law shall have the meaning so assigned to them.

(*b*) The term "Secretary" means the Secretary of the Treasury.

(*c*) The term "Commissioner" means the Commissioner of Internal Revenue.

(*d*) The term "collector" means a collector of internal revenue.

(*e*) The term "Act" means the Sugar Act of 1937.

(*f*) The term "tax" means the tax imposed by section 402 of the Act.

(*g*) The term "manufacture" means that process of manufacturing which directly results in manufactured sugar.

(*h*) The term "manufacturer" means the person who performs that process of manufacturing which directly results in manufactured sugar. The term also includes any person who, having acquired any sugar which is to be manufactured into manufactured sugar, without further refining or improving it in quality, sells such sugar as manufactured sugar or uses such sugar as manufactured sugar in the production of other articles for sale.

(*i*) The terms "includes" and "including" when used in a statement contained in these regulations, shall not be deemed to exclude other things otherwise within the meaning of such statement.

[1] Not printed.

## CHAPTER II

### TAX ON THE MANUFACTURE OF MANUFACTURED SUGAR

#### SECTION 406 OF THE ACT

The provisions of this title shall become effective on the date of enactment of this Act.

ART. 200. *Effective date.*—The tax is effective with respect to the manufacture of manufactured sugar from the first moment of September 1, 1937, the date of enactment of the Sugar Act of 1937. (See article 205.)

ART. 201. *Geographical scope.*—The tax is applicable to the manufacture of manufactured sugar in the United States, which is defined in the Act to include only the States, the Territories of Hawaii and Alaska, the District of Columbia, and Puerto Rico.

#### SECTION 402 (a) AND (b) OF THE ACT

(a) Upon manufactured sugar manufactured in the United States there shall be levied, collected and paid a tax, to be paid by the manufacturer at the following rates:

(1) On all manufactured sugar testing by the polariscope ninety-two sugar degrees, 0.465 cent per pound, and for each additional sugar degree shown by the polariscopic test, 0.00875 cent per pound additional, and fractions of a degree in proportion;

(2) On all manufactured sugar testing by the polariscope less than ninety-two sugar degrees, 0.5144 cent per pound of the total sugars therein.

(b) Any person who acquires any sugar which is to be manufactured into manufactured sugar but who, without further refining or otherwise improving it in quality, sells such sugar as manufactured sugar or uses such sugar as manufactured sugar in the production of other articles for sale shall be considered for the purposes of this section the manufacturer of manufactured sugar and, as such, liable for the tax hereunder with respect thereto.

ART. 202. *Rate of tax.*—The rates of tax imposed upon the manufacture of manufactured sugar are:

(*a*) On all manufactured sugar testing by the polariscope 92 sugar degrees, 0.465 cent per pound, and for each additional sugar degree shown by the polariscopic test, 0.00875 cent per pound additional, and fractions of a degree in proportion;

(*b*) On all manufactured sugar testing by the polariscope less than 92 sugar degrees, 0.5144 cent per pound of the total sugars therein.

(See section 401 (b) of the Act for definition of "manufactured sugar.")

ART. 203. *Measure of tax.*—The measure of the tax is the number of pounds of manufactured sugar produced by the manufacturer. In the case of a person considered, under section 402 (b) of the Act, to be a manufacturer, the measure of the tax is the number of pounds of manufactured sugar sold, or used in the production of other articles for sale, by such person.

ART. 204. *Liability for tax.*—Liability for the tax attaches to the manufacturer. (See article 100 (*h*) for definition of "manufacturer.")

ART. 205. *When the tax attaches.*—(*a*) The tax attaches upon the completion of that process of manufacturing the direct result of which is manufactured sugar. If the completion of the manufacturing process takes place during the period the tax is in effect, the tax attaches, notwithstanding that some part of the manufacturing process took place before such period.

(*b*) If a person acquires sugar to be manufactured into manufactured sugar, and, without further refining or improving it in quality, sells such sugar as manufactured sugar, or uses it as manufactured sugar in the production of other articles for sale, such person is liable for the tax as a manufacturer. The tax attaches at the time of the sale of such sugar or at the time of its use in the production of other articles for sale, by such person.

(See article 502, relating to payment of tax.)

#### SECTION 402 (d) OF THE ACT

(d) No tax shall be required to be paid upon the manufacture of manufactured sugar by, or for, the producer of the sugar beets or sugarcane from which such manufactured sugar was derived, for

consumption by the producer's own family, employees, or household.

ART. 206. *Exemption.*—No tax is required to be paid on the manufacture of manufactured sugar by, or for, the producer of the sugar beets or sugarcane from which such manufactured sugar was derived, for consumption by the producer's own family, employees, or household. This exemption is applicable only in cases where the producer in question is an *individual;* it does not apply if the producer of the sugar beets or sugarcane is a corporation.

To support the exemption from tax under the provisions of section 402 (d) of the Act with respect to that quantity of manufactured sugar delivered by the manufacturer to the producer, the manufacturer shall obtain from each producer an affidavit or certificate, in duplicate, on Form 2 (Sugar). The original affidavit or certificate shall be filed with the return on which the exemption is claimed, and a duplicate copy kept on the premises where the manufacturing was done. Such affidavit on Form 2 (Sugar) shall be executed by the producer with respect to each lot of manufactured sugar delivered to him by the manufacturer.

It is not necessary that the manufactured sugar received by the producer be manufactured from the identical sugar beets or sugarcane delivered. The manufacturer may deliver to the producer an amount of manufactured sugar not in excess of the amount which would have been manufactured from the particular quantity of sugar beets or sugarcane the producer has delivered to the manufacturer. All the manufactured sugar to be delivered to a producer for consumption by his family, employees, or household need not be delivered to him at one time, but a separate affidavit or certificate on Form 2 (Sugar) must be obtained for each withdrawal.

The deduction in the manufacturer's return in connection with this exemption is limited to manufactured sugar actually delivered to the producer during the period for which the return is made and shall not include any quantity of manufactured sugar which has not actually been delivered to the producer.

Under the Act this exemption is applicable only to that quantity of manufactured sugar required by the producer for consumption by his family, employees, or household. The manufacturer is required to exercise care in accepting affidavits or certificates from producers to ascertain that no quantity of manufactured sugar in excess of that required for such use is delivered to the producer under this exemption.

## CHAPTER III

### EXPORT PAYMENTS

#### SECTION 404 (a) OF THE ACT

(a) Upon the exportation from the United States to a foreign country, or the shipment from the United States to any possession of the United States except Puerto Rico, of any manufactured sugar, or any article manufactured wholly or partly from manufactured sugar, with respect to which tax under the provisions of section 402 has been paid, the amount of such tax shall be paid by the Commissioner of Internal Revenue to the consignor named in the bill of lading under which the article was exported or shipped to a possession, or to the shipper, if the consignor waives any claim thereto in favor of such shipper: *Provided,* That no such payment shall be allowed with respect to any manufactured sugar, or article, upon which, through substitution or otherwise, a drawback of any tax paid under section 403 has been or is to be claimed under any provisions of law made applicable by section 403.

#### SECTION 404 (a) OF THE ACT

(c) No payment shall be allowed under this section unless within one year after the right to such payment has accrued a claim therefor is filed by the person entitled thereto.

ART. 300. *Who may file the claim.*—The person named as consignor in the bill of lading under which the manufactured sugar, or an article processed wholly or partly therefrom, is exported or shipped has the primary right to claim the export payment provided for in section 404 (a) of the Act. Such person may, however, waive any claim thereto in favor of the shipper, in which case the shipper will be recognized as the proper claimant.

A waiver in substantially the following form shall be used:

_____, the consignor named in the bill of lading to which this waiver is affixed or attached, do (es) waive in favor of _____ (shipper) any claim for
(here insert name of shipper)
payment allowable under the provisions of section 404 (a) of the Sugar Act of 1937, by reason of the exportation or shipment of the articles described in such bill of lading, and state (s) that such party is the actual shipper of the article or articles exported.

_____
(Consignor named in the bill of lading.)

ART. 301. *Claim for payment.*—Claim for an export payment shall be executed by the claimant on the form prescribed by the Commissioner in accordance with the instructions contained thereon and in accordance with these regulations. The claim shall be filed with the collector of internal revenue for the district in which is located the principal place of business of the claimant. If the claimant has no principal place of business in the United States, the claim shall be filed with the collector of internal revenue at Baltimore, Md.

ART. 302. *Proof of exportation or shipment.*—No export payment shall be allowed unless the claimant establishes actual exportation to a foreign country or shipment to a possession. Exportation to a foreign country or shipment to a possession may be evidenced by (*a*) a copy of the export bill of lading, or (*b*) a certificate by an agent or representative of the carrier showing actual delivery of the manufactured sugar or articles in a foreign country or a possession of the United States, or (*c*) a certificate of landing signed by a customs officer of the foreign country to which the manufactured sugar or articles are delivered, or (*d*) if such foreign country has no customs administration, or in the case of shipment to a possession, a sworn statement of the consignee showing receipt of the manufactured sugar or articles.

ART. 303. *Limitations on allowance.*—(*a*) *Time for filing claim.*—No export payment shall be allowed unless claim therefor is filed by the person entitled thereto within one year from the date the right to such payment accrued. The right to payment accrues as of the date the articles are exported.

(*b*) *Drawback of duty.*—No export payment is allowable with respect to any manufactured sugar, or article manufactured wholly or partly from manufactured sugar, upon which through substitution or otherwise a drawback of any tax paid under section 403 of the Act (import compensating tax) has been or is to be claimed under any provision of law made applicable by section 403 of the Act.

## CHAPTER IV

### LIVESTOCK FEED AND DISTILLATION PAYMENTS

#### SECTION 404 (b) AND (c) OF THE ACT

(b) Upon the use of any manufactured sugar, or article manufactured therefrom, as livestock feed, or in the production of livestock feed, or for the distillation of alcohol, there shall be paid by the Commissioner of Internal Revenue to the person so using such manufactured sugar, or article manufactured therefrom, the amount of any tax paid under section 402 with respect thereto.

(c) No payment shall be allowed under this section unless within one year after the right to such payment has accrued a claim therefor is filed by the person entitled thereto.

ART. 400. *Filing of claim.*—Any person using any manufactured sugar, or an article manufactured therefrom, with respect to which a tax has been paid under section 402, as (1) live-stock feed, (2) in the production of live-stock feed, or (3) for the distillation of alcohol, may file a claim for payment of the amount of tax paid. The claim for payment shall be executed by the claimant on the form prescribed by the Commissioner, in accordance with the instructions contained thereon, and in accordance with these regulations. The claim shall be filed with the collector for the district in which is located the principal place of business of the claimant. If the claimant has no principal place of business in the United States, the claim shall be filed with the collector at Baltimore, Md.

ART. 401. *Proof of claim.*—No claim for payment under section 404 (b) of the Act will be allowed unless the claimant establishes to the satisfaction of the Commissioner (*a*) that

the tax with respect to the manufactured sugar upon which the claim is based was actually paid; (*b*) that the manufactured sugar, or article manufactured therefrom, was actually used in the production of live-stock feed, or as live-stock feed, or for the distillation of alcohol; (*c*) the quantity and test of the manufactured sugar upon which the claim is based; and (*d*) such other facts as may be required to determine the claimant's right to the payment.

ART. 402. *Period for filing claim.*—No payment under section 404 (b) of the Act will be allowed unless claim therefor is filed by the person entitled thereto within one year from the date the right to such payment accrued. The right to payment accrues as of the date the manufactured sugar, or article manufactured therefrom, is used for one of the three purposes for which payment is allowable under the Act. (See article 400.)

## CHAPTER V

### ADMINISTRATIVE AND OTHER GENERAL PROVISIONS

### *Returns and Payment of Tax*

SECTION 405 (a) OF THE ACT

(a) Except as otherwise provided, the taxes imposed by this title shall be collected by the Bureau of Internal Revenue under the direction of the Secretary of the Treasury. Such taxes shall be paid into the Treasury of the United States.

SECTION 405 (b) OF THE ACT

(b) All provisions of law, including penalties, applicable with respect to the taxes imposed under title IV of the Revenue Act of 1932, shall, insofar as applicable and not inconsistent with the provisions of this title, be applicable in respect to the tax imposed by section 402. * * *

SECTION 402 (c) OF THE ACT

(c) The manufacturer shall file on the last day of each month a return and pay the tax with respect to manufactured sugar manufactured after the effective date of this title (1) which has been sold, or used in the production of other articles, by the manufacturer during the preceding month (if the tax has not already been paid) and (2) which has not been so sold or used within twelve months ending during the preceding calendar month, after it was manufactured (if the tax has not already been paid): *Provided*, That the first return and payment of the tax shall not be due until the last day of the second month following the month in which this title takes effect.

For the purpose of determining whether sugar has been sold or used within twelve months after it was manufactured sugar shall be considered to have been sold or used in the order in which it was manufactured.

SECTION 626 OF THE REVENUE ACT OF 1932, MADE APPLICABLE BY SECTION 405 (b) OF THE ACT

(a) Every person liable for any tax imposed by this title * * * shall make monthly returns under oath in duplicate and pay the taxes imposed by this title to the collector for the district in which is located his principal place of business or, if he has no principal place of business in the United States, then to the collector at Baltimore, Maryland. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

(b) The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time so fixed for filing the return. * * *

SECTION 405 (d) OF THE ACT

(d) Any person required, pursuant to the provisions of section 402, to file a return may be required to file such return with and pay the tax shown to be due thereon to the collector of internal revenue for the district in which the manufacturing was done or the liability incurred.

SECTION 1102 (c) AND (d) OF THE REVENUE ACT OF 1926, MADE APPLICABLE BY SECTION 627 OF THE REVENUE ACT OF 1932 AND BY SECTION 405 (b) OF THE ACT

(c) The Commissioner, with the approval of the Secretary, may by regulation prescribe that any return required by any internal revenue law * * * to be under oath may, if the amount of the tax covered thereby is not in excess of $10, be signed or acknowledged before two witnesses instead of under oath.

(d) Any oath or affirmation required by the provisions of this Act or regulations made under authority thereof may be administered by any officer authorized to administer oaths for general purposes by the law of the United States or of any State, Territory, or possession of the United States, wherein such oath or affirmation is administered, or by any consular officer of the United States.

ART. 500. *Returns.*—Every person liable for the tax shall prepare for each calendar month a return in duplicate on Form 1 (Sugar) in accordance with the instructions thereon and in accordance with these regulations.

A separate return shall be prepared for each collection district in which the manufacturing was done or liability for the tax incurred. That is, if the taxpayer is engaged in the manufacture of manufactured sugar (or incurs liability for tax as a manufacturer under section 402 (b) of the Act) in more than one collection district, he shall prepare a separate return with respect to the liabiilty for the tax incurred in each such district. (See, however, article 501.)

If, within a collection district, the taxpayer has more than one factory, refinery, or other place where he manufactures manufactured sugar, there shall be prepared and annexed to the return for such district a separate schedule for each such factory, refinery, or other place, giving for each such place the information required on Form 1 (Sugar).

The return shall be under oath and verified before an officer duly authorized to administer oaths. If the amount of the tax shown by the return to be due is $10 or less, the return may be signed and executed before two subscribing witnesses instead of under oath.

ART. 501. *Time and place for filing returns.*—The return for each calendar month shall be filed in duplicate with the collector for the district in which the manufacturing is done, or liability for the tax incurred, on or before the last day of the month following the month for which the return has been prepared. For example, the return for the month of October, 1937, is required to be filed on or before November 30, 1937. However, the due date of the first return of tax, for the month of September, 1937, is fixed in the Act as November 30, 1937.

The Commissioner, on application and for good cause shown, may permit a taxpayer who is engaged in the manufacture of manufactured sugar in more than one collection district to file consolidated returns and pay the tax to the collector for the district in which such taxpayer has his principal place of business.

ART. 502. *Payment of tax.*—(*a*) *General.*—The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector on the last day of the month following the month in which the manufactured sugar was sold by the manufacturer, or used by him in the production of other articles for sale. However, an exception is made with respect to the first return and payment of tax under the Act: The tax with respect to manufactured sugar manufactured in the month of September, 1937, and sold, or used in the production of other articles for sale, in such month by the manufacturer, shall be due and payable without assessment by the Commissioner or notice from the collector, on November 30, 1937.

With respect to manufactured sugar which has not been sold, or used in the production of other articles for sale, by the manufacturer, within 12 months from the month in which manufactured, the tax shall be due and payable, without assessment by the Commissioner or notice from the collector, on the last day of the month following the month in which such 12-month period expires.

For the purpose of determining whether manufactured sugar has been sold, or used in the production of other articles for sale, by the manufacturer, within 12 months after it was manufactured, such sugar shall be considered to have been sold or used in the order in which it was manufactured.

With respect to sugar which has been acquired by a person to be manufactured into manufactured sugar but which, without further refining or other improvement in quality, is sold as manufactured sugar or is used as manufactured sugar in the production of other articles for sale, the tax with respect thereto is due and payable without assessment by the Commissioner or notice from the collector, on the last day of the month following the month in which such sugar was so sold or used. However, the due date for payment of tax liability incurred in September, 1937, is fixed as November 30, 1937.

(b) *Examples.*—

*Example 1:* A quantity of manufactured sugar, manufactured in the month of October, 1937, is sold by the manufacturer during the month of December, 1937. The tax with respect to such manufactured sugar is due and payable on or before January 31, 1938.

*Example 2:* On September 30, 1938, the manufacturer still has on hand, unsold, a quantity of manufactured sugar manufactured by him in the month of September, 1937. The tax with respect to such manufactured sugar is due and payable on or before October 31, 1938.

*Example 3:* A quantity of manufactured sugar manufactured in September, 1937, was destroyed by fire in December, 1937, prior to a sale by the manufacturer. The tax with respect to such sugar is due and payable on or before October 31, 1938.

(c) *Date of sale.*—Manufactured sugar will be considered to have been sold during the month in which title thereto passes from the manufacturer to a purchaser. When title passes is dependent upon the intention of the parties, which is gathered from the contract of sale and the attendant circumstances. In the absence of expressed intention or other direct evidence, the legal rules of presumption followed in the jurisdiction where the sale is made govern in determining when title passes. Generally, for the purposes of payment of the tax, manufactured sugar will be considered to have been sold during the month in which it was delivered to the purchaser or to a carrier for delivery to the purchaser.

SECTION 405 (b) OF THE ACT

(b) * * * If the tax is not paid when due there shall be added as part of the tax interest at 6 per centum per annum from the date the tax became due until the date of payment.

ART. 503. *Interest on delinquent taxes.*—If the tax is not paid when due there shall be added as part of the tax interest at the rate of 6 per cent per annum from the time the tax became due until paid.

SECTION 1102 (a) AND (b) OF THE REVENUE ACT OF 1926, MADE APPLICABLE BY SECTION 627 OF THE REVENUE ACT OF 1932 AND SECTION 405 (b) OF THE ACT

(a) Every person liable to any tax imposed by this Act, or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner, with the approval of the Secretary, may from time to time prescribe.

(b) Whenever in the judgment of the Commissioner necessary he may require any person, by notice served upon him, to make a return, render under oath such statements, or keep such records as the Commissioner deems sufficient to show whether or not such person is liable to tax.

SECTION 1104 OF THE REVENUE ACT OF 1926, AS AMENDED BY SECTION 618 OF THE REVENUE ACT OF 1928, MADE APPLICABLE BY SECTION 627 OF THE REVENUE ACT OF 1932 AND SECTION 405 (b) OF THE ACT

The Commissioner, for the purpose of ascertaining the correctness of any return or for the purpose of making a return where none has been made, is hereby authorized, by any officer or employee of the Bureau of Internal Revenue, including the field service, designated by him for that purpose, to examine any books, papers, records, or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the person rendering the return or of any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take his testimony with reference to the matter required by law to be included in such return, with power to administer oaths to such person or persons.

ART. 504. *Records.*—(a) *Inventory.*—Every manufacturer of manufactured sugar shall make an itemized inventory of all manufactured sugar held by him, as of the first moment of September 1, 1937. A separate inventory shall be made for each factory, refinery, or other place where such person holds or manufactures manufactured sugar, and a copy of such inventory shall be retained on the premises.

(b) *Manufacturing records.*—Every person who on and after September 1, 1937, manufactures manufactured sugar shall keep an accurate record of the manufacturing done by him. A separate record shall be kept at and for each place where the manufacturing is done.

Such records shall show: The quantity of manufactured sugar and other sugar on hand at the beginning of the month; the quantity received during the month; the quantity of manufactured sugar produced during the month; the quantity sold during the month; the quantity of manufactured sugar used during the month in the production of other articles for sale; and the quantity of manufactured sugar and other sugar on hand at the end of the month. The records shall show the polariscopic test or total sugars of each grade and type of sugar and manufactured sugar.

The records shall contain sufficient information to enable the Commissioner to determine the amount of tax due. Records shall likewise be kept of all transactions involved in any way in any claim or deduction based upon an exemption, or in connection with any claim for payment, refund, credit, or abatement. All records shall be open for inspection by internal revenue officers and shall be maintained for a period of at least four years from the date the return is filed.

## *Closing Agreements*

SECTION 606 (a) AND (b) OF THE REVENUE ACT OF 1928

(a) *Authorization.*—The Commission (or any officer or employee of the Bureau of Internal Revenue, including the field service, authorized in writing by the Commissioner) is authorized to enter into an agreement in writing with any person relating to the liability of such person (or of the person or estate for whom he acts) in respect of any internal-revenue tax for any taxable period ending prior to the date of the agreement.

(b) *Finality of agreements.*—If such agreement is approved by the Secretary, or the Undersecretary, within such time as may be stated in such agreement, or later agreed to, such agreement shall be final and conclusive, and, except upon a showing of fraud or malfeasance, or misrepresentation of a material fact—

(1) the case shall not be reopened as to the matters agreed upon or the agreement modified, by any officer, employee, or agent of the United States, and

(2) in any suit, action, or proceeding, such agreement, or any determination, assessment, collection, payment, abatement, refund, or credit made in accordance therewith, shall not be annulled, modified, set aside, or disregarded.

## *Jeopardy Assessments*

SECTION 1105 OF THE REVENUE ACT OF 1932, AS AMENDED BY SECTION 510 OF THE REVENUE ACT OF 1934

(a) If the Commissioner believes that the collection of any tax (other than income tax, estate tax, and gift tax) under any provision of the internal-revenue laws will be jeopardized by delay, he shall, whether or not the time otherwise prescribed by law for making return and paying such tax has expired, immediately assess such tax (together with all interest and penalties the assessment of which is provided for by law). Such tax, penalties, and interest shall thereupon become immediately due and payable, and immediate notice and demand shall be made by the collector for the payment thereof. Upon failure or refusal to pay such tax, penalty, and interest, collection thereof by distraint shall be lawful without regard to the period prescribed in section 3187 of the Revised Statutes, as amended.

(b) The collection of the whole or any part of the amount of such assessment may be stayed by filing with the collector a bond in such amount, not exceeding double the amount as to which the stay is desired, and with such sureties, as the collector deems necessary, conditioned upon the payment of the amount collection of which is stayed, at the time at which, but for this section, such amount would be due.

## *Penalties*

SECTION 3176, UNITED STATES REVISED STATUTES, AS AMENDED BY SECTION 1103 OF THE REVENUE ACT OF 1926 AND SECTION 619 (d) OF THE REVENUE ACT OF 1928

* * * In case of any failure to make and file a return or list within the time prescribed by law, or prescribed by the Commissioner of Internal Revenue or the collector in pursuance of law, the Commissioner shall add to the tax 25 per centum of its amount, except that when a return is filed after such time and it is shown that the failure to file it was due to a reasonable cause and not to willful neglect, no such addition shall be made to the tax. In case a false or fraudulent return or list is willfully made, the Commissioner shall add to the tax 50 per centum of its amount.

The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, falsity, or fraud, in which case the amount so added shall be collected in the same manner as the tax.

SECTION 406, REVENUE ACT OF 1935

In the case of a failure to make and file an internal-revenue tax return required by law, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, if the last date so prescribed for filing the return is after the date of the enactment of this Act, if a 25 per centum addition to the tax is prescribed by existing law, then there shall be added to the tax, in lieu of such 25 per centum: 5 per centum if the failure is for not more than 30 days, with an additional 5 per centum for each additional 30 days or fraction thereof during which failure continues, not to exceed 25 per centum in the aggregate.

SECTION 3184, UNITED STATES REVISED STATUTES

Where it is not otherwise provided, the collector shall in person or by deputy, within ten days after receiving any list of taxes from the Commissioner of Internal Revenue, give notice to each person liable to pay any taxes stated therein, to be left at his dwelling or usual place of business, or to be sent by mail, stating the amount of such taxes and demanding payment thereof. If such person does not pay the taxes within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said taxes with a penalty of five per centum additional upon the amount of taxes, and interest at the rate of one per centum a month.

ART. 505. *Penalties.*—A failure to file a return as required by these regulations causes to accrue a penalty of 5 per cent of the amount of the tax if such failure is for not more than 30 days, with an additional 5 per cent for each additional 30 days or fraction thereof during which failure continues. In no case, however, shall the penalty exceed 25 per cent in the aggregate.

If assessment is made of the tax, penalty, or interest, and payment is not made within 10 days after the issuance of the form for first notice and demand, based on assessment approved by the Commissioner, there will accrue a 5 per cent penalty, and interest at the rate of 6 per cent a year computed upon the entire assessment (including penalty and interest, if any) from 10 days after issuance of said form until date of payment. In cases where assessment is settled by partial payments, interest is to be computed from the expiration of the first 10-day notice through the date of the first payment and from the next succeeding day to the date of the next payment, until the assessment is paid in full.

If a claim for abatement is filed with the collector within 10 days after the date of the issuance of the first notice and demand, the 5 per cent penalty does not attach. If the assessment is not paid within 10 days after receipt of notice of rejection of the claim, the 5 per cent penalty applies. The filing of the claim does not stay the running of interest, which continues to run for the full period that intervenes between the date of expiration of the first notice and demand and the date of payment.

If a false or fraudulent return be willfully made, the penalty under section 3176 of the Revised Statutes is 50 per cent of the total tax due.

*Refunds*

SECTION 3220 OF THE UNITED STATES REVISED STATUTES, AS AMENDED BY SECTION 1111 OF THE REVENUE ACT OF 1926 AND SECTION 619 (b) OF THE REVENUE ACT OF 1928

Except as otherwise provided * * * the Commissioner of Internal Revenue, subject to regulations prescribed by the Secretary of the Treasury, is authorized to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that appear to be unjustly assessed or excessive in amount, or in any manner wrongfully collected; * * *.

SECTION 3228 (a) OF THE UNITED STATES REVISED STATUTES, AS AMENDED BY SECTION 1112 OF THE REVENUE ACT OF 1926, SECTION 619 (c) OF THE REVENUE ACT OF 1928, AND SECTION 1106 (a) OF THE REVENUE ACT OF 1932

(a) All claims for the refunding or crediting of any internal-revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty alleged to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected must, * * * be presented to the Commissioner of Internal Revenue within four years next after the payment of such tax, penalty, or sum. The amount of the refund * * * shall not exceed the portion of the tax, penalty, or sum paid during the four years immediately preceding the filing of the claim, or if no claim was filed, then during the four years immediately preceding the allowance of the refund.

SECTION 621 (c) OF THE REVENUE ACT OF 1932, AS AMENDED BY SECTION 401 (c) OF THE REVENUE ACT OF 1935, MADE APPLICABLE BY SECTION 405 (b) OF THE ACT

(c) Interest shall be allowed at the rate of 6 per centum per annum with respect to any amount of tax under this title credited or refunded, * * *.

ART. 506. *Refunds.*—A tax (including any penalty or interest) erroneously, illegally, or otherwise wrongfully collected may be refunded by the Commissioner. A claim for such refund shall be made on Form 843 in accordance with the instructions printed on such form and in accordance with these regulations. Copies of the prescribed forms may be obtained from the collector. The claim shall set forth clearly in detail the reasons and facts relied upon in support of the claim, shall be made under oath, and presented within four years next after payment of such taxes.

*Additional Penalties*

SECTION 1123 OF THE REVENUE ACT OF 1926, MADE APPLICABLE BY SECTION 627 OF THE REVENUE ACT OF 1932 AND SECTION 405 (b) OF THE ACT

Whoever in connection with the sale or lease, or offer for sale or lease, of any article, or for the purpose of making such sale or lease, makes any statement, written or oral, (1) intended or calculated to lead any person to believe that any part of the price at which such article is sold or leased, or offered for sale or lease, consists of a tax imposed under the authority of the United States, or (2) ascribing a particular part of such price to a tax imposed under the authority of the United States, knowing that such statement is false or that the tax is not so great as the portion of such price ascribed to such tax, shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than $1,000 or by imprisonment not exceeding one year, or both.

SECTION 35 OF THE CRIMINAL CODE OF THE UNITED STATES, AS AMENDED BY ACT OF CONGRESS APPROVED JUNE 18, 1934 (PUBLIC, NO. 394, SEVENTY-THIRD CONGRESS)

Whoever shall make or cause to be made or present or cause to be presented, for payment or approval, to or by any person or officer in the civil, military, or naval service of the United States, or any department thereof, or any corporation in which the United States of America is a stockholder, any claim upon or against the Government of the United States, or any department or officer thereof, or any corporation in which the United States of America is a stockholder, knowing such claim to be false, fictitious, or fraudulent; or whoever shall knowingly and willfully falsify or conceal or cover up by any trick, scheme, or device a material fact, or make or cause to be made any false or fraudulent statements or representations, or make or use or cause to be made or used any false bill, receipt, voucher, roll, account, claim, certificate, affidavit, or deposition, knowing the same to contain any fraudulent or fictitious statement or entry, in any matter within the jurisdiction of any department or agency of the United States or of any corporation in which the United States of America is a stockholder; * * * or whoever shall enter into any agreement, combination, or conspiracy to defraud the Government of the United States, or any department or officer thereof, or any corporation in which the United States of America is a stockholder, by obtaining or aiding to obtain the payment or allowance of any false or fraudulent claim; * * * shall be fined not more than $10,000 or imprisoned not more than 10 years, or both. * * *

SECTION 3443, UNITED STATES REVISED STATUTES

Whenever any person fraudulently claims or seeks to obtain an allowance of drawback on goods, wares, or merchandise on which no internal duty shall have been paid, or fraudulently claims any greater allowance of drawback than the tax actually paid as aforesaid, he shall forfeit triple the amount wrongfully or fraudulently claimed or sought to be obtained, or the sum of five hundred dollars, at the election of the Secretary of the Treasury.

*Authority for Regulations*

SECTION 405 (c) OF THE ACT

(c) The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe such rules and regulations as may be necessary to carry out all provisions of this title except section 403.

In pursuance of the provisions of section 405 (c) of the Act and other provisions of the internal revenue laws, the foregoing regulations are hereby prescribed.

[SEAL] CHAS. T. RUSSELL,
*Acting Commissioner of Internal Revenue.*

Approved, October 23, 1937.

ROSWELL MAGILL,
*Acting Secretary of the Treasury.*

[F. R. Doc. 37-3139; Filed, October 26, 1937; 12:31 p. m.]

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## DEPARTMENT OF AGRICULTURE.

### Agricultural Adjustment Administration.

WR—B-101—Arizona, Supplement 3 Issued October 23, 1937

1937 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

WR BULLETIN NO. 101—ARIZONA, SUPPLEMENT 3

*Amendments to WR—B-101—Arizona, as Amended*

*Part III, Section 1, Practices A, B, C, D, and E are amended to make clear the authorization of payment for establish-*

*ment in 1937 of a good stand of such crops when seeded subsequent to the final date for performance of such practices under the 1936 Agricultural Conservation Program;*

*Part VI, Section 6, is amended by the addition of subsection C designed to preclude duplicate payments; and*

*Part XI is amended by the addition of Section 6 containing multiple farm provisions with respect to sugar beets.*

Pursuant to the authority vested in the Secretary of Agriculture under Section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 101—Arizona,[1] as amended by Supplement 1 and Supplement 2, is further amended by this supplement as follows:

Part III, Section 1, Practices A, B, C, D, and E are each amended as follows:

Item 1 of each such practice is amended by deleting therefrom the words "Seeding and", by capitalizing the first letter in the word "establishment", by replacing the period at the end of each sentence with a comma, and by adding at the end of each item the expression "provided that such stand is obtained from a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Item 2 of each such practice is amended by inserting immediately following the words "Seeding on cropland in 1937" the expression "or establishment on cropland in 1937 of a good stand of a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Items *a* and *b* of said Items 2 are revised to read as follows:

"*a*. Seeded in 1937, either alone or with a nurse crop which is not harvested for grain or hay."

"*b*. Seeded with a nurse crop which is harvested for grain or hay."

Part VI, Section 6 is amended by the addition of the following subsection C:

"C. Payment will not be made for any soil-building or range-building practice with respect to which a payment was received or applied for under the 1936 Agricultural Conservation Program."

Part XI is amended by the addition of section 6, as follows:

"SEC. 6. *Determination of sugar beet payment.*—The amount of sugar beet payment to be made to any applicant with respect to the 1937 acreage of sugar beets on the farms owned or operated in the county by such applicant shall be determined as follows:

A. Determine for each farm the applicant's share of the maximum possible payments computed with respect to the 1937 acreage of sugar beets, without regard to any practices carried out on the farm with relation to sugar beets. Total the amounts thus obtained.

B. Compute for each farm the applicant's share of the acreage of soil-conserving crops required to qualify the 1937 acreage of sugar beets for full payment in accordance with the provisions of Part II, Section 3, subsection A or subsection B, whichever is applicable for the farm. Total the amounts thus obtained.

C. Compute for each farm the applicant's share[2] of the acreage devoted to soil-conserving crops in 1937 on land customarily used in rotation with sugar beets. Total the amounts thus obtained.

D. If the total obtained under subsection C above equals or exceeds the total obtained under subsection B above, the amount obtained under subsection A above shall, subject to the applicable provisions of this Part XI, be the amount of sugar beet payment to the applicant.

E. If the total obtained under subsection C above is less than the total obtained under subsection B above.

1. Divide the total obtained under subsection C above by the total obtained under subsection B above, and multiply the percentage thus obtained by the amount obtained under subsection A above.

2. Compute for each farm individually the applicant's share of the sugar beet payment determined in accordance with the provisions of Part II, Section 3. Total the amounts thus obtained.

F. The amount obtained under subsection E, item 1, above, or the amount obtained under subsection E, item 2, above, whichever is the larger, shall, subject to the applicable provisions of this Part XI, be the amount of the sugar beet payment to the applicant."

Done at Washington, D. C., this 23d day of October, 1937. Witness my hand and the seal of the Department of Agriculture.

[SEAL] H. A. WALLACE,
*Secretary of Agriculture.*

[F. R. Doc. 37-3120; Filed, October 25, 1937; 12:39 p. m.]

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WR—B-101—California, Supplement 3 Issued October 23, 1937

1937 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

WR BULLETIN NO. 101—CALIFORNIA, SUPPLEMENT 3

*Amendments to WR—B-101—California, as Amended*

*Part III, Section 1, Practices A, B, C, D, and E are amended to make clear the authorization of payment for establishment in 1937 of a good stand of such crops when seeded subsequent to the final date for performance of such practices under the 1936 Agricultural Conservation Program;*

*Part III, Section 1, Practice F is amended to authorize payment for growing in 1937 crested wheat grass seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program;*

*Part VI, Section 6 is amended by the addition of subsection C designed to preclude duplicate payments; and*

*Part XI is amended by the addition of Section 6 containing multiple farm provisions with respect to sugar beets.*

Pursuant to the authority vested in the Secretary of Agriculture under Section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin 101—California[1] as amended by Supplement 1, and Supplement 2, is further amended by this supplement as follows:

Part III, Section 1, Practices A, B, C, D, and E are each amended as follows:

Item 1 of each such practice is amended by deleting therefrom the words "Seeding and", by capitalizing the first letter in the word "establishment", by replacing the period at the end of each sentence with a comma, and by adding at the end of each item the expression "provided that such stand is obtained from a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Item 2 of each such practice is amended by inserting immediately following the words "Seeding on cropland in 1937" the expression "or establishment on cropland in 1937 of a good stand of a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Items *a* and *b* of said Items 2 are revised to read as follows:

"*a*. Seeded in 1937, either alone or with a nurse crop which is not harvested for grain or hay."

"*b*. Seeded with a nurse crop which is harvested for grain or hay."

Part III, Section 1, Practice F is amended to read as follows:

"*Crested Wheat Grass*, seeded on cropland in 1937, or grown in 1937 on cropland if seeded subsequent to the final date for

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[1] 2 F. R. 435 (DI).

[2] If sugar beets were not grown on the farm in 1937, the applicant's share shall be determined in accordance with the provisions of Part V.

[1] 2 F. R. 441 (DI).

performance of this practice under the 1936 Agricultural Conservation Program."

Part VI, Section 6 is amended by the addition of the following subsection C:

"C. Payment will not be made for any soil-building or range-building practice with respect to which a payment was received or applied for under the 1936 Agricultural Conservation Program."

Part XI is amended by the addition of Section 6, as follows:

"SEC. 6. *Determination of sugar beet payment.*—The amount of sugar beet payment to be made to any applicant with respect to the 1937 acreage of sugar beets on the farms owned or operated in the county by such applicant shall be determined as follows:

A. Determine for each farm the applicant's share of the maximum possible payment computed with respect to the 1937 acreage of sugar beets, without regard to any practices carried out on the farm with relation to sugar beets. Total the amounts thus obtained.

B. Compute for each farm the applicant's share of the acreage of sugar beets grown on the farm in 1937. Total the amounts thus obtained.

C. Compute for each farm the applicant's share[2] of the sum of the following:

1. The acreage of soil-conserving crops in 1937 on land customarily used in rotation with sugar beets, multiplied by 2.5.

2. The acreage of green manure or cover crops planted on acreage devoted to sugar beets in 1937 immediately following the harvest of the sugar beets and turned under in the fall or winter after 90 days unpastured growth, multiplied by 1.25.

3. The acreage of green manure or cover crops turned under on the acreage devoted to sugar beets in 1937 immediately preceding the planting of the sugar beets, multiplied by 1.25.

4. The acreage of sugar beets grown in 1937 on land devoted to perennial or biennial legumes in 1936. Total the amounts thus obtained.

D. If the total obtained under subsection C above equals or exceeds the total obtained under subsection B above, the amount obtained under subsection A above shall, subject to the applicable provisions of this Part XI, be the amount of sugar beet payment to the applicant.

E. If the total obtained under subsection C above is less than the total obtained under subsection B above—

1. Divide the total obtained under subsection C above, by the total obtained under subsection B above, and multiply the percentage thus obtained by the amount obtained under subsection A above.

2. Compute for each farm the applicant's share[2] of the acreage of soil-conserving crops required to qualify the 1937 acreage of sugar beets for full payment in accordance with the provisions of Part II, Section 4, subsection A or subsection F, whichever is applicable for the farm. Total the amounts thus obtained.

3. Compute for each farm the applicant's share[1] of the acreage devoted to soil-conserving crops in 1937 on land customarily used in rotation with sugar beets. Total the amounts thus obtained.

4. If the total obtained under item 3 above, equals or exceeds the total obtained under item 2 above, the amount obtained under subsection A above shall, subject to the applicable provisions of this Part XI, be the amount of sugar beet payment to the applicant.

F. If the total obtained under subsection E, item 3 above, is less than the total obtained under subsection E, item 2 above—

1. Divide the total obtained under subsection E, item 3, by the total obtained under subsection E, item 2, and multiply the percentage thus obtained by the amount obtained under subsection A above.

2. Compute for each farm individually the applicant's share of the sugar beet payment determined in accordance with the provisions of Part II, Section 4. Total the amounts thus obtained.

G. The amount obtained under subsection E, item 1 above, or the amount under subsection F, item 1 above, or the amount obtained under F, item 2 above, whichever is the largest, shall, subject to the applicable provisions of this Part XI, be the amount of sugar beet payment to the applicant."

Done at Washington, D. C., this 23rd day of October, 1937. Witness my hand and the seal of the Department of Agriculture.

[SEAL] H. A. WALLACE,
*Secretary of Agriculture.*

[F. R. Doc. 37-3121; Filed, October 25, 1937; 12:39 p. m.]

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WR—B-101—Colorado, Supplement 5 Issued October 23, 1937

1937 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

WR BULLETIN NO. 101—COLORADO, SUPPLEMENT 5

*Amendments to WR—B-101—Colorado, as Amended*

*Part III, Section 1, Practices A, B, C, and E are amended to make clear the authorization of payment for establishment in 1937 of a good stand of such crops when seeded subsequent to the final date for performance of such practices under the 1936 Agricultural Conservation Program;*

*Part III, Section 1, Practice D is amended to authorize payment for growing in 1937 crested wheat grass seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program;*

*Part VI, Section 6 is amended by the addition of subsection C designed to preclude duplicate payments; and*

*Part XI is amended by the addition of Section 5 containing multiple farm provisions with respect to sugar beets.*

Pursuant to the authority vested in the Secretary of Agriculture under Section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 101—Colorado,[1] as amended by Supplement 1, Supplement 2, Supplement 3, and Supplement 4, is further amended by this supplement as follows:

Part III, Section 1, Practices A, B, C, and E are each amended as follows:

Item 1 of each such practice is amended by deleting therefrom the words "Seeding and", by capitalizing the first letter in the word "establishment", by replacing the period at the end of each sentence with a comma, and by adding at the end of each such item the expression "provided that such stand is obtained from a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Item 2 of each such practice is amended by inserting immediately following the words "Seeding on cropland in 1937" the expression "or establishment on cropland in 1937 of a good stand of a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Items *a* and *b* of said Items 2 are revised to read as follows:

"*a*. Seeded in 1937, either alone or with a nurse crop which is not harvested for grain or hay."

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[1] If sugar beets were not grown on the farm in 1937, the applicant's share shall be determined in accordance with the provisions of Part V.

[1] 2 F. R. 448 (DI).

"*b.* Seeded with a nurse crop which is harvested for grain or hay."

Part III, Section 1, Practice D is amended to read as follows:

"*Crested Wheat Grass,* seeded on cropland in 1937, or grown in 1937 on cropland if seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Part VI, Section 6 is amended by the addition of the following subsection C:

"C. Payment will not be made for any soil-building or range-building practice with respect to which a payment was received or applied for under the 1936 Agricultural Conservation Program."

Part XI is amended by the addition of Section 5, as follows:

"SEC. 5. *Determination of sugar beet payment.*—The amount of sugar beet payment to be made to any applicant with respect to the 1937 acreage of sugar beets on the farms owned or operated in the county by such applicant shall be determined as follows:

A. Determine for each farm the applicant's share of the maximum possible payments computed with respect to the 1937 acreage of sugar beets, without regard to any practices carried out on the farm with relation to sugar beets. Total the amounts thus obtained.

B. Compute for each farm the applicant's share of the acreage of soil-conserving crops required to qualify the 1937 acreage of sugar beets for full payment in accordance with the provisions of Part II, Section 2, subsection A or subsection B, whichever is applicable for the farm. Total the amounts thus obtained.

C. Compute for each farm the applicants' share[1] of the acreage devoted to soil-conserving crops in 1937 on land customarily used in rotation with sugar beets. Total the amounts thus obtained.

D. If the total obtained under subsection C above equals or exceeds the total obtained under subsection B above, the amount obtained under subsection A above shall, subject to the applicable provisions of this Part XI, be the amount of sugar beet payment to the applicant.

E. If the total obtained under subsection C above is less than the total obtained under subsection B above,

1. Divide the total obtained under subsection C above by the total obtained under subsection B above, and multiply the percentage thus obtained by the amount obtained under subsection A above.

2. Compute for each farm individually the applicant's share of the sugar beet payment determined in accordance with the provisions of Part II, Section 2. Total the amounts thus obtained.

F. The amount obtained under subsection E, item 1, above, or the amount obtained under subsection E, item 2, above, whichever is the larger, shall, subject to the applicable provisions of this Part XI, be the amount of the sugar beet payment to the applicant."

Done at Washington, D. C., this 23rd day of October, 1937.

Witness my hand and the seal of the Department of Agriculture.

[SEAL] H. A. WALLACE,
*Secretary of Agriculture.*

[F. R. Doc. 37-3122; Filed, October 25, 1937; 12:39 p. m.]

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WR—B-101—Idaho, Supplement 3 Issued October 23, 1937

1937 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

WR BULLETIN NO. 101—IDAHO, SUPPLEMENT 3

*Amendments to WR—B-101—Idaho as Amended*

*Part III, Section 1, Practices A, B, C, D, and F are amended to make clear the authorization of payment for establishment in 1937 of a good stand of such crops when seeded subsequent to the final date for performance of such practices under the 1936 Agricultural Conservation Program;*

*Part III, Section 1, Practice E is amended to authorize payment for growing in 1937 crested wheat grass seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program;*

*Part VI, Section 6 is amended by the addition of subsection C designed to preclude duplicate payments; and*

*Part XI is amended by the addition of Section 5 containing multiple farm provisions with respect to sugar beets.*

Pursuant to the authority vested in the Secretary of Agriculture under Section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 101—Idaho,[1] as amended by Supplement 1 and Supplement 2, is further amended by this supplement as follows:

Part III, Section 1, Practices A, B, C, D, and F are each amended as follows:

Item 1 of each such practice is amended by deleting therefrom the words "Seeding and", by capitalizing the first letter in the word "establishment", by replacing the period at the end of each sentence with a comma, and by adding at the end of each such item the expression "provided that such stand is obtained from a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Item 2 of each such practice is amended by inserting immediately following the words "Seeding on cropland in 1937" the expression "or establishment on cropland in 1937 of a good stand of a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Items *a* and *b* of said Items 2 are revised to read as follows:

"*a.* Seeded in 1937, either alone or with a nurse crop which is not harvested for grain or hay."

"*b.* Seeded with a nurse crop which is harvested for grain or hay."

Part III, Section 1, Practice E is amended to read as follows:

"*Crested Wheat Grass,* seeded on cropland in 1937, or grown in 1937 on cropland if seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Part VI, Section 6 is amended by the addition of the following subsection C:

"C. Payment will not be made for any soil-building or range-building practice with respect to which a payment was received or applied for under the 1936 Agricultural Conservation Program."

Part XI is amended by the addition of Section 5, as follows:

"SEC. 5. *Determination of sugar beet payment.*—The amount of sugar beet payment to be made to any applicant with respect to the 1937 acreage of sugar beets on the farms owned or operated in the county by such applicant shall be determined as follows:

A. Determine for each farm the applicant's share of the maximum possible payments computed with respect to the 1937 acreage of sugar beets, without regard to any practices carried out on the farm with relation to sugar beets. Total the amounts thus obtained.

B. Compute for each farm the applicant's share of the acreage of soil-conserving crops required to qualify the 1937 acreage of sugar beets for full payment in accordance with the provisions of Part II, Section 2, subsection A or subsection B, whichever is applicable for the farm. Total the amounts thus obtained.

C. Compute for each farm the applicant's share[2] of the acreage devoted to soil-conserving crops in 1937 on land cus-

[1] If sugar beets were not grown on the farm in 1937, the applicant's share shall be determined in accordance with the provisions of Part V.

[1] 2 F. R. 454 (DI).

[2] If sugar beets were not grown on the farm in 1937, the applicant's share shall be determined in accordance with the provisions of Part V.

tomarily used in rotation with sugar beets. Total the amounts thus obtained.

D. If the total obtained under subsection C above equals or exceeds the total obtained under subsection B above, the amount obtained under subsection A above shall, subject to the applicable provisions of this Part XI, be the amount of sugar beet payment to the applicant.

E. If the total obtained under subsection C above is less than the total obtained under subsection B above,

1. Divide the total obtained under subsection C above by the total obtained under subsection B above, and multiply the percentage thus obtained by the amount obtained under subsection A above.

2. Compute for each farm individually the applicant's share of the sugar beet payment determined in accordance with the provisions of Part II, Section 2. Total the amounts thus obtained.

F. The amount obtained under subsection E, item 1, above, or the amount obtained under subsection E, item 2, above, whichever is the larger, shall, subject to the applicable provisions of this Part XI, be the amount of the sugar beet payment to the applicant."

Done at Washington, D. C., this 23rd day of October, 1937. Witness my hand and the seal of the Department of Agriculture.

[SEAL] H. A. WALLACE,
*Secretary of Agriculture.*

[F. R. Doc. 37-3123; Filed, October 25, 1937; 12:40 p. m.]

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WR—B-101—Kansas, Supplement 5 Issued October 23, 1937

1937 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

WR BULLETIN NO. 101—KANSAS, SUPPLEMENT 5

*Amendments to WR—B-101—Kansas, as Amended*

*Part III, Section 1, Practices A, B, C, D, and F are amended to make clear the authorization of payment for establishment in 1937 of a good stand of such crops when seeded subsequent to the final date for performance of such practices under the 1936 Agricultural Conservation Program;*

*Part III, Section 1, Practice E is amended to authorize payment for growing in 1937 crested wheat grass seeded subsequent to the final date for performance of this practice under the 1938 Agricultural Conservation Program;*

*Part VI, Section 6 is amended by the addition of subsection C designed to preclude duplicate payments; and*

*Part XI is amended by the addition of Section 6 containing multiple farm provisions with respect to sugar beets.*

Pursuant to the authority vested in the Secretary of Agriculture under Section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 101—Kansas,[1] as amended by Supplement 1, Supplement 2, Supplement 3, and Supplement 4, is further amended by this supplement as follows:

Part III, Section 1, Practices A, B, C, D, and F are each amended as follows:

Item 1 of each such practice is amended by deleting therefrom the words "Seeding and", by capitalizing the first letter in the word "establishment", by replacing the period at the end of each sentence with a comma, and by adding at the end of each such item the expression "provided that such stand is obtained from a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Item 2 of each such practice is amended by inserting immediately following the words "Seeding on cropland in 1937" the expression "or establishment on cropland in 1937 of a good stand of a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Items a and b of said Items 2 are revised to read as follows:

"*a.* Seeded in 1937, either alone or with a nurse crop which is not harvested for grain or hay."

"*b.* Seeded with a nurse crop which is harvested for grain or hay."

Part III, Section 1, Practice E is amended to read as follows:

"*Crested Wheat Grass,* seeded on cropland in 1937, or grown in 1937 on cropland if seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Part VI, Section 6 is amended by the addition of the following subsection C:

"C. Payment will not be made for any soil-building or range-building practice with respect to which a payment was received or applied for under the 1936 Agricultural Conservation Program."

Part XI is amended by the addition of section 6, as follows:

"SEC. 6. *Determination of sugar beet payment.—The* amount of sugar beet payment to be made to any applicant with respect to the 1937 acreage of sugar beets on the farms owned or operated in the county by such applicant shall be determined as follows:

A. Determine for each farm the applicant's share of the maximum possible payments computed with respect to the 1937 acreage of sugar beets, without regard to any practices carried out on the farm with relation to sugar beets. Total the amounts thus obtained.

B. Compute for each farm the applicant's share of the acreage of soil-conserving crops required to qualify the 1937 acreage of sugar beets for full payment in accordance with the provisions of Part II, Section 3, subsection A or subsection B, whichever is applicable for the farm. Total the amounts thus obtained.

C. Compute for each farm the applicant's share[2] of the acreage devoted to soil-conserving crops in 1937 on land customarily used in rotation with sugar beets. Total the amounts thus obtained.

D. If the total obtained under subsection C above equals or exceeds the total obtained under subsection B above, the amount obtained under subsection A above shall, subject to the applicable provisions of this Part XI, be the amount of sugar beet payment to the applicant.

E. If the total obtained under subsection C above is less than the total obtained under subsection B above.

1. Divide the total obtained under subsection C above by the total obtained under subsection B above, and multiply the percentage thus obtained by the amount obtained under subsection A above.

2. Compute for each farm individually the applicant's share of the sugar beet payment determined in accordance with the provisions of Part II, Section 3. Total the amounts thus obtained.

F. The amount obtained under subsection E, item 1, above, or the amount obtained under subsection E, item 2, above, whichever is the larger, shall, subject to the applicable provisions of this Part XI, be the amount of the sugar beet payment to the applicant."

Done at Washington, D. C., this 23rd day of October, 1937. Witness my hand and the seal of the Department of Agriculture.

[SEAL] H. A. WALLACE,
*Secretary of Agriculture.*

[F. R. Doc. 37-3124; Filed, October 25, 1937; 12: 40 p. m.]

[1] 2 F. R. 460 (DI).

[2] If sugar beets were not grown on the farm in 1937, the applicant's share shall be determined in accordance with the provisions of Part V.

WR—B–101—Montana, Supplement 4 Issued October 23, 1937

1937 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

WR BULLETIN NO. 101—MONTANA, SUPPLEMENT 4

*Amendments to WR—B–101—Montana, as Amended*

*Part III, Section 1, Practices A, B, C, D, and E are amended to make clear the authorization of payment for establishment in 1937 of a good stand of such crops when seeded subsequent to the final date for performance of such practices under the 1936 Agricultural Conservation Program;*

*Part III, Section 1, Practice F is amended to authorize payment for growing in 1937 crested wheat grass seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program;*

*Part VI, Section 6 is amended by the addition of subsection C designed to preclude duplicate payments; and*

*Part XI is amended by the addition of Section 5 containing multiple farm provisions with respect to sugar beets.*

Pursuant to the authority vested in the Secretary of Agriculture under Section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 101—Montana,[1] as amended by Supplement 1, Supplement 2, and Supplement 3, is further amended by this supplement as follows:

Part III, Section 1, Practices A, B, C, D, and E are each amended as follows:

Item 1 of each such practice is amended by deleting therefrom the words "Seeding and", by capitalizing the first letter in the word "establishment", by replacing the period at the end of each sentence with a comma, and by adding at the end of each such item the expression "provided that such stand is obtained from a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Item 2 of each such practice is amended by inserting immediately following the words "Seeding on cropland in 1937" the expression "or establishment on cropland in 1937 of a good stand of a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Items *a* and *b* of said Items 2 are revised to read as follows:

"*a*. Seeded in 1937, either alone or with a nurse crop which is not harvested for grain or hay."

"*b*. Seeded with a nurse crop which is harvested for grain or hay."

Part III, Section 1, Practice F is amended to read as follows:

"*Crested Wheat Grass*, seeded on cropland in 1937, or grown in 1937 on cropland if seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Part VI, Section 6 is amended by the addition of the following subsection C:

"C. Payment will not be made for any soil-building or range-building practice with respect to which a payment was received or applied for under the 1936 Agricultural Conservation Program."

Part XI is amended by the addition of section 5, as follows:

"SEC. 5. *Determination of sugar beet payment.*—The amount of sugar beet payment to be made to any applicant with respect to the 1937 acreage of sugar beets on the farms owned or operated in the county by such applicant shall be determined as follows:

A. Determine for each farm the applicant's share of the maximum possible payments computed with respect to the 1937 acreage of sugar beets, without regard to any practices carried out on the farm with relation to sugar beets. Total the amounts thus obtained.

B. Compute for each farm the applicant's share of the acreage of soil-conserving crops required to qualify the 1937 acreage of sugar beets for full payment in accordance with the provisions of Part II, Section 2, subsection A or subsection B, whichever is applicable for the farm. Total the amounts thus obtained.

C. Compute for each farm the applicant's share[1] of the acreage devoted to soil-conserving crops in 1937 on land customarily used in rotation with sugar beets. Total the amounts thus obtained.

D. If the total obtained under subsection C above equals or exceeds the total obtained under subsection B above the amount obtained under subsection A above shall, subject to the applicable provisions of this Part XI, be the amount of sugar beet payment to the applicant.

E. If the total obtained under subsection C above is less than the total obtained under subsection B above.

1. Divide the total obtained under subsection C above by the total obtained under subsection B above, and multiply the percentage thus obtained by the amount obtained under subsection A above.

2. Compute for each farm individually the applicant's share of the sugar beet payment determined in accordance with the provisions of Part II, Section 2. Total the amounts thus obtained.

F. The amount obtained under subsection E, item 1, above, or the amount obtained under subsection E, item 2, above, whichever is the larger, shall, subject to the applicable provisions of this Part XI, be the amount of the sugar beet payment to the applicant."

Done at Washington, D. C., this 23rd day of October, 1937. Witness my hand and the seal of the Department of Agriculture.

[SEAL] H. A. WALLACE,
*Secretary of Agriculture.*

[F. R. Doc. 37–3125; Filed, October 25, 1937; 12:40 p. m.]

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WR—B–101—Pondera County, Montana, Supplement 1
Issued October 23, 1937

1937 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

WR BULLETIN NO. 101—PONDERA COUNTY, MONTANA, SUPPLEMENT 1

*Amendments to WR—B–101—Pondera County, Montana*

*Part III, Section 1, Practices A, B, C, D, and E are amended to make clear the authorization of payment for establishment in 1937 of a good stand of such crops when seeded subsequent to the final date for performance of such practices under the 1936 Agricultural Conservation Program;*

*Part III, Section 1, Practice F is amended to authorize payment for growing in 1937 crested wheat grass seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program;*

*Part VI, Section 4 is amended by the addition of a sentence defining the terms "retired from production";*

*Part VI, Section 6 is amended by the addition of subsection C designed to preclude duplicate payments;*

*Part XI, Section 1, Paragraph C is amended to provide for deductions with respect to excess in soil-depleting crops; and*

*Part XI is amended by the addition of Section 3 containing multiple farm provisions with respect to sugar beets.*

Pursuant to the authority vested in the Secretary of Agriculture under Section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 101—Pondera County, Montana,[2] is amended by this supplement as follows:

Part III, Section 1, Practices A, B, C, D, and E are each amended as follows:

Item 1 of each such practice is amended by deleting therefrom the words "Seeding and", by capitalizing the first letter in the word "establishment", by replacing the period at

[1] 2 F. R. 473 (DI).

[1] If sugar beets were not grown on the farm in 1937, the applicant's share shall be determined in accordance with the provisions of Part V.

[2] 2 F. R. 1558 (DI).

the end of each sentence with a comma, and by adding at the end of each such item the expression "provided that such stand is obtained from a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Item 2 of each such practice is amended by inserting immediately following the words "Seeding on cropland in 1937" the expression "or establishment on cropland in 1937 of a good stand of a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Items *a* and *b* of said Items 2 are revised to read as follows:

"*a.* Seeded in 1937, either alone or with a nurse crop which is not harvested for grain or hay.

"*b.* Seeded with a nurse crop which is harvested for grain or hay."

Part III, Section 1, Practice F is amended to read as follows:

"*Crested Wheat Grass,* seeded on cropland in 1937, or grown in 1937 on cropland if seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Part VI, Section 4 is amended by the addition of the following sentence:

"The terms 'retired from production' as used in this section mean cropland which will not be seeded to soil-depleting crops for a sufficient period to permit the establishment of a protective vegetative growth thereon."

Part VI, Section 6 is amended by the addition of the following Subsection C:

"C. Payment will not be made for any soil-building or range-building practice with respect to which a payment was received or applied for under the 1936 Agricultural Conservation Program."

Part XI, Section 1, Paragraph C is amended to read as follows:

"C. The amount obtained under A above or the amount obtained under B above, whichever is the smaller, shall be the amount of soil-building payment to the applicant, subject to such deductions for excess soil-depleting crops on all such farms, determined for each farm pursuant to the provisions of Section 4, Part VI."

Part XI is amended by the addition of Section 3, as follows:

"SEC. 3. *Determination of sugar beet payment.*—The amount of sugar beet payment to be made to any applicant with respect to the 1937 acreage of sugar beets on the farms owned or operated in the county by such applicant shall be determined as follows:

A. Determine for each farm the applicant's share of the maximum possible payments computed with respect to the 1937 acreage of sugar beets, without regard to any practices carried out on the farm with relation to sugar beets. Total the amounts thus obtained.

B. Compute for each farm the applicant's share of the acreage of soil-conserving crops required to qualify the 1937 acreage of sugar beets for full payment in accordance with the provisions of Part II, Section 2, subsection A or subsection B, whichever is applicable for the farm. Total the amounts thus obtained.

C. Compute for each farm the applicant's share[1] of the acreage devoted to soil-conserving crops in 1937 on land customarily used in rotation with sugar beets. Total the amounts thus obtained.

D. If the total obtained under subsection C above equals or exceeds the total obtained under subsection B above the amount obtained under subsection A above shall, subject to the applicable provisions of this Part XI, be the amount of sugar beet payment to the applicant.

E. If the total obtained under subsection C above is less than the total obtained under subsection B above,

1. Divide the total obtained under subsection C above by the total obtained under subsection B above, and multiply the percentage thus obtained by the amount obtained under subsection A above.

2. Compute for each farm individually the applicant's share of the sugar beet payment determined in accordance with the provisions of Part II, Section 2. Total the amounts thus obtained.

F. The amount obtained under subsection E, item 1, above, or the amount obtained under subsection E, item 2, above, whichever is the larger, shall, subject to the applicable provisions of this Part XI, be the amount of the sugar beet payment to the applicant."

Done at Washington, D. C., this 23rd day of October, 1937. Witness my hand and the seal of the Department of Agriculture.

[SEAL] H. A. WALLACE,
*Secretary of Agriculture.*

[F. R. Doc. 37-3133; Filed, October 25, 1937; 12:43 p. m.]

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WR—B-101—Nevada, Supplement 3 Issued October 23, 1937

## 1937 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

### WR BULLETIN NO. 101—NEVADA, SUPPLEMENT 3

*Amendments to WR—B-101—Nevada as amended*

*Part III, Section 1, Practices A, B, C, D, and E are amended to make clear the authorization of payment for establishment in 1937 of a good stand of such crops when seeded subsequent to the final date for performance of such practices under the 1936 Agricultural Conservation Program;*

*Part III, Section 1, Practice F is amended to authorize payment for growing in 1937 crested wheat grass seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program; and*

*Part VI, Section 6, is amended by the addition of subsection C designed to preclude duplicate payments.*

Pursuant to the authority vested in the Secretary of Agriculture under Section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 101—Nevada,[1] as amended by Supplement 1 and Supplement 2, is further amended by this supplement as follows:

Part III, Section 1, Practices A, B, C, D, and E are each amended as follows:

Item 1 of each such practice is amended by deleting therefrom the words "Seeding and", by capitalizing the first letter in the word "establishment", by replacing the period at the end of each sentence with a comma, and by adding at the end of each such item the expression "provided that such stand is obtained from a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Item 2 of each such practice is amended by inserting immediately following the words "Seeding on cropland in 1937" the expression "or establishment on cropland in 1937 of a good stand of a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Items *a* and *b* of said Items 2 are revised to read as follows:

"*a.* Seeded in 1937, either alone or with a nurse crop which is not harvested for grain or hay.

"*b.* Seeded with a nurse crop which is harvested for grain or hay."

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[1] If sugar beets were not grown on the farm in 1937, the applicant's share shall be determined in accordance with the provisions of Part V.

[1] 2 F. R. 479 (DI).

Part III, Section 1, Practice F is amended to read as follows:

*"Crested Wheat Grass,* seeded on cropland in 1937, or grown in 1937 on cropland if seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Part VI, Section 6 is amended by the addition of the following subsection C:

"C. Payment will not be made for any soil-building or range-building practice with respect to which a payment was received or applied for under the 1936 Agricultural Conservation Program."

Done at Washington, D. C., this 23rd day of October, 1937. Witness my hand and the seal of the Department of Agriculture.

[SEAL] H. A. WALLACE,
*Secretary of Agriculture.*

[F. R. Doc. 37-3126; Filed, October 25, 1937; 12:41 p. m.]

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WR—B-101—New Mexico, Supplement 5 Issued October 23, 1937

1937 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

WR BULLETIN NO. 101—NEW MEXICO, SUPPLEMENT 5

*Amendments to WR—B-101—New Mexico, as Amended*

*Part III, Section 1, Practices A, B, C, D, and E are amended to make clear the authorization of payment for establishment in 1937 of a good stand of such crops when seeded subsequent to the final date for performance of such practices under the 1936 Agricultural Conservation Program;*

*Part VI, Section 6 is amended by the addition of Subsection C designed to preclude duplicate payments; and*

*Part XI is amended by the addition of Section 6 containing multiple farm provisions with respect to sugar beets.*

Pursuant to the authority vested in the Secretary of Agriculture under Section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 101—New Mexico,[1] as amended by Supplement 1, Supplement 2, Supplement 3, and Supplement 4, is further amended by this supplement as follows:

Part III, Section 1, Practices A, B, C, D, and E are each amended as follows:

Item 1 of each such practice is amended by deleting therefrom the words "Seeding and", by capitalizing the first letter in the word "establishment", by replacing the period at the end of each sentence with a comma, and by adding at the end of each such item the expression "provided that such stand is obtained from a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Item 2 of each such practice is amended by inserting immediately following the words "Seeding on cropland in 1937" the expression "or establishment on cropland in 1937 of a good stand of a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Items *a* and *b* of said Items 2 are revised to read as follows:

"*a.* Seeded in 1937, either alone or with a nurse crop which is not harvested for grain or hay."

"*b.* Seeded with a nurse crop which is harvested for grain or hay."

Part VI, Section 6 is amended by the addition of the following subsection C:

"C. Payment will not be made for any soil-building or range-building practice with respect to which a payment was received or applied for under the 1936 Agricultural Conservation Program."

[1] 2 F. R. 485 (DI).

Part XI is amended by the addition of section 6, as follows:

"SEC. 6. *Determination of sugar beet payment.*—The amount of sugar beet payment to be made to any applicant with respect to the 1937 acreage of sugar beets on the farms owned or operated in the county by such applicant shall be determined as follows:

A. Determine for each farm the applicant's share of the maximum possible payments computed with respect to the 1937 acreage of sugar beets, without regard to any practices carried out on the farm with relation to sugar beets. Total the amounts thus obtained.

B. Compute for each farm the applicant's share of the acreage of soil-conserving crops required to qualify the 1937 acreage of sugar beets for full payment in accordance with the provisions of Part II, Section 3, subsection A or subsection B, whichever is applicable for the farm. Total the amounts thus obtained.

C. Compute for each farm the applicant's share[1] of the acreage devoted to soil-conserving crops in 1937 on land customarily used in rotation with sugar beets. Total the amounts thus obtained.

D. If the total obtained under subsection C above equals or exceeds the total obtained under subsection B above, the amount obtained under subsection A above shall, subject to the applicable provisions of this Part XI, be the amount of sugar beet payment to the applicant.

E. If the total otbained under subsection C above is less than the total obtained under subsection B above.

1. Divide the total obtained under subsection C above by the total obtained under subsection B above, and multiply the percentage thus obtained by the amount obtained under subsection A above.

2. Compute for each farm individually the applicant's share of the sugar beet payment determined in accordance with the provisions of Part II, Section 3. Total the amounts thus obtained.

F. The amount obtained under subsection E, item 1, above, or the amount obtained under subsection E, item 2, above, whichever is the larger, shall, subject to the applicable provisions of this Part XI, be the amount of the sugar beet payment to the applicant."

Done at Washington, D. C., this 23rd day of October 1937. Witness my hand and the seal of the Department of Agriculture.

[SEAL] H. A. WALLACE,
*Secretary of Agriculture.*

[F. R. Doc. 37-3127; Filed, October 25, 1937; 12:41 p. m.]

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WR—B-101—North Dakota, Supplement 4 Issued October 23, 1937

1937 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

WR BULLETIN NO. 101—NORTH DAKOTA, SUPPLEMENT 4

*Amendments to WR—B-101—North Dakota, as Amended*

*Part III, Section 1, Practices A, B, C, D, and E are amended to make clear the authorization of payment for establishment in 1937 of a good stand of such crops when seeded subsequent to the final date for performance of such practices under the 1936 Agricultural Conservation Program;*

*Part III, Section 1, Practice F is amended to authorize payment for growing in 1937 crested wheat grass seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program;*

*Part VI, Section 6 is amended by the addition of subsection C designed to preclude duplicate payments; and*

*Part XI is amended by the addition of Section 5 containing multiple farm provisions with respect to sugar beets.*

[1] If sugar beets were not grown on the farm in 1937, the applicant's share shall be determined in accordance with the provisions of Part V.

Pursuant to the authority vested in the Secretary of Agriculture under Section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 101—North Dakota,[1] as amended by Supplement 1, Supplement 2, and Supplement 3, is further amended by this supplement as follows:

Part III, Section 1, Practices A, B, C, D, and E are each amended as follows:

Item 1 of each such practice is amended by deleting therefrom the words "Seeding and", by capitalizing the first letter in the word "establishment", by replacing the period at the end of each sentence with a comma, and by adding at the end of each item the expression "provided that such stand is obtained from a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Item 2 of each such practice is amended by inserting immediately following the words "Seeding on cropland in 1937" the expression "or establishment on cropland in 1937 of a good stand of a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Items *a* and *b* of said Items 2 are revised to read as follows:

"*a.* Seeded in 1937, either alone or with a nurse crop which is not harvested for grain or hay."

"*b.* Seeded with a nurse crop which is harvested for grain or hay."

Part III, Section 1, Practice F is amended to read as follows:

"*Crested Wheat Grass*, seeded on cropland in 1937, or grown in 1937 on cropland if seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Part VI, Section 5 is amended by the addition of the following subsection C:

"C. Payment will not be made for any soil-building or range-building practice with respect to which a payment was received or applied for under the 1936 Agricultural Conservation Program."

Part XI is amended by the addition of Section 5, as follows:

"SEC. 5. *Determination of sugar beet payment.*—The amount of sugar beet payment to be made to any applicant with respect to the 1937 acreage of sugar beets on the farms owned or operated in the county by such applicant shall be determined as follows:

A. Determine for each farm the applicant's share of the maximum possible payments computed with respect to the 1937 acreage of sugar beets, without regard to any practices carried out on the farm with relation to sugar beets. Total the amounts thus obtained.

B. Compute for each farm the applicant's share of the acreage of soil-conserving crops required to qualify the 1937 acreage of sugar beets for full payment in accordance with the provisions of Part II, Section 2, subsection A or subsection B, whichever is applicable for the farm. Total the amounts thus obtained.

C. Compute for each farm the applicant's share[2] of the acreage devoted to soil-conserving crops in 1937 on land customarily used in rotation with sugar beets. Total the amounts thus obtained.

D. If the total obtained under subsection C above equals or exceeds the total obtained under subsection B above, the amount obtained under subsection A above shall, subject to the applicable provisions of this Part XI, be the amount of sugar beet payment to the applicant.

E. If the total obtained under subsection C above is less than the total obtained under subsection B above,

1. Divide the total obtained under subsection C above by the total obtained under subsection B above, and multiply the percentage thus obtained by the amount obtained under subsection A above.

2. Compute for each farm individually the applicant's share of the sugar beet payment determined in accordance with the provisions of Part II, Section 2. Total the amounts thus obtained.

F. The amount obtained under subsection E, item 1, above, or the amount obtained under subsection E, item 2, above, whichever is the larger, shall, subject to the applicable provisions of this Part XI, be the amount of the sugar beet payment to the applicant."

Done at Washington, D. C., this 23rd day of October 1937. Witness my hand and the seal of the Department of Agriculture.

[SEAL] H. A. WALLACE,
*Secretary of Agriculture.*

[F. R. Doc. 37-3128; Filed, October 25, 1937; 12:41 p. m.]

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WR—B-101—Oregon, Supplement 4 Issued October 23, 1937

1937 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

WR BULLETIN NO. 101—OREGON, SUPPLEMENT 4

*Amendments to WR—B-101—Oregon, as Amended*

*Part III, Section 1, Practices A, B, C, D, and F are amended to make clear the authorization of payment for establishment in 1937 of a good stand of such crops when seeded subsequent to the final date for performance of such practices under the 1936 Agricultural Conservation Program;*

*Part III, Section 1, Practice E is amended to authorize payment for growing in 1937 crested wheat grass seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program;*

*Part VI, Section 6 is amended by the addition of subsection C designed to preclude duplicate payments; and*

*Part XI is amended by the addition of Section 5 containing multiple farm provisions with respect to sugar beets.*

Pursuant to the Authority vested in the Secretary of Agriculture under Section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 101—Oregon,[1] as amended by Supplement 1, Supplement 2, and Supplement 3, is further amended by this supplement as follows:

Part III, Section 1, Practices A, B, C, D, and F are each amended as follows:

Item 1 of each such practice is amended by deleting therefrom the words "Seeding and", by capitalizing the first letter in the word "establishment", by replacing the period at the end of each sentence with a comma, and by adding at the end of each item the expression "provided that such stand is obtained from a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Item 2 of eacn such practice is amended by inserting immediately following the words "Seeding on cropland in 1937" the expression "or establishment on cropland in 1937 of a good stand of a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Items *a* and *b* of said Items 2 are revised to read as follows:

"*a.* Seeded in 1937, either alone or with a nurse crop which is not harvested for grain or hay."

"*b.* Seeded with a nurse crop which is harvested for grain or hay."

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[1] 2 F. R. 340 (DI).

[2] If sugar beets were not grown on the farm in 1937, the applicant's share shall be determined in accordance with the provisions of Part V.

[1] 2 F R. 497 (DI).

Part III, Section 1, Practice E is amended to read as follows:

"*Crested Wheat Grass*, seeded on cropland in 1937, or grown in 1937 on cropland if seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Part VI, Section 6 is amended by the addition of the following subsection C:

"C. Payment will not be made for any soil-building or range-building practice with respect to which a payment was received or applied for under the 1936 Agricultural Conservation Program."

Part XI is amended by the addition of Section 5 as follows:

"SEC. 5. *Determination of sugar beet payment.*—The amount of sugar beet payment to be made to any applicant with respect to the 1937 acreage of sugar beets on the farms owned or operated in the county by such applicant shall be determined as follows:

A. Determine for each farm the applicant's share of the maximum possible payments computed with respect to the 1937 acreage of sugar beets, without regard to any practices carried out on the farm with relation to sugar beets. Total the amounts thus obtained.

B. Compute for each farm the applicant's share of the acreage of soil-conserving crops required to qualify the 1937 acreage of sugar beets for full payment in accordance with the provisions of Part II, Section 2, subsection A or subsection B, whichever is applicable for the farm. Total the amounts thus obtained.

C. Compute for each farm the applicant's share[1] of the acreage devoted to soil-conserving crops in 1937 on land customarily used in rotation with sugar beets. Total the amounts thus obtained.

D. If the total obtained under subsection C above equals or exceeds the total obtained under subsection B above, the amount obtained under subsection A above shall, subject to the applicable provisions of this Part XI, be the amount of sugar beet payment to the applicant.

E. If the total obtained under subsection C above is less than the total obtained under subsection B above,

1. Divide the total obtained under subsection C above by the total obtained under subsection B above, and multiply the percentage thus obtained by the amount obtained under subsection A above.

2. Compute for each farm individually the applicant's share of the sugar beet payment determined in accordance with the provisions of Part II, Section 2. Total the amounts thus obtained.

F. The amount obtained under subsection E, item 1, above, or the amount obtained under subsection E, item 2, above, whichever is the larger, shall, subject to the applicable provisions of this Part XI, be the amount of the sugar beet payment to the applicant."

Done at Washington, D. C., this 23rd day of October 1937. Witness my hand and the seal of the Department of Agriculture.

[SEAL] H. A. WALLACE,
*Secretary of Agriculture.*

[F. R. Doc. 37-3129; Filed, October 25, 1937; 12:41 p. m.]

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WR—B-101—Utah, Supplement 3 Issued October 23, 1937

1937 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

WR BULLETIN 101—UTAH, SUPPLEMENT 3

*Amendments to WR—B-101—Utah, as Amended*

*Part III, Section 1, Practices A, B, C, D, and E are amended to make clear the authorization of payments for establishment in 1937 of a good stand of such crops when seeded subsequent to the final date for performance of such practices under the 1936 Agricultural Conservation Program;*

*Part III, Section 1, Practice F is amended to authorize payment for growing in 1937 created wheat grass seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program;*

*Part VI, Section 6 is amended by the addition of Subsection C designed to preclude duplicate payments; and*

*Part XI is amended by the addition of Section 5 containing multiple farm provisions with respect to sugar beets.*

Pursuant to the authority vested in the Secretary of Agriculture under Section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 101—Utah,[1] as amended by Supplement 1 and Supplement 2, is further amended by this supplement as follows:

Part III, Section 1, Practices A, B, C, D, and E are each amended as follows:

Item 1 of each such practice is amended by deleting therefrom the words "Seeding and", by capitalizing the first letter in the word "establishment", by replacing the period at the end of each sentence with a comma, and by adding at the end of each such item the expression "provided that such stand is obtained from a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Item 2 of each such practice is amended by inserting immediately following the words "Seeding on cropland in 1937" the expression "or establishment on cropland in 1937 of a good stand of a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Items *a* and *b* of said Items 2 are revised to read as follows:

"*a*. Seeded in 1937, either alone or with a nurse crop which is not harvested for grain or hay.

"*b*. Seeded with a nurse crop which is harvested for grain or hay."

Part III, Section 1, Practice F, is amended to read as follows:

"*Crested Wheat Grass*, seeded on cropland in 1937, or grown in 1937 on cropland if seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Part VI, Section 6 is amended by the addition of the following Subsection C:

"C. Payment will not be made for any soil-building or range-building practice with respect to which a payment was received or applied for under the 1936 Agricultural Conservation Program."

Part XI is amended by the addition of Section 5, as follows:

"SEC. 5. *Determination of sugar beet payment.*—The amount of sugar beet payment to be made to any applicant with respect to the 1937 acreage of sugar beets on the farms owned or operated in the county by such applicant shall be determined as follows:

A. Determine for each farm the applicant's share of the maximum possible payments computed with respect to the 1937 acreage of sugar beets, without regard to any practices carried out on the farm with relation to sugar beets. Total the amounts thus obtained.

B. Compute for each farm the applicant's share of the acreage of soil-conserving crops required to qualify the 1937 acreage of sugar beets for full payment in accordance with the provisions of Part II, Section 2, subsection A or subsection B, whichever is applicable for the farm. Total the amounts thus obtained.

C. Compute for each farm the applicant's share[2] of the acreage devoted to soil-conserving crops in 1937 on land

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[1] If sugar beets were not grown on the farm in 1937, the applicant's share shall be determined in accordance with the provisions of Part V.

[1] 2 F. R. 341 (DI).

[2] If sugar beets were not grown on the farm in 1937, the applicant's share shall be determined in accordance with the provisions of Part V.

customarily used in rotation with sugar beets. Total the amounts thus obtained.

D. If the total obtained under subsection C above equals or exceeds the total obtained under subsection B above, the amount obtained under subsection A above shall, subject to the applicable provisions of this Part XI, be the amount of sugar beet payment to the applicant.

E. If the total obtained under subsection C above is less than the total obtained under subsection B above,

1. Divide the total obtained under subsection C above by the total obtained under subsection B above, and multiply the percentage thus obtained by the amount obtained under subsection A above.

2. Compute for each farm individually the applicant's share of the sugar beet payment determined in accordance with the provisions of Part II, Section 2. Total the amounts thus obtained.

F. The amount obtained under subsection E, item 1 above, or the amount obtained under subsection E, item 2 above, whichever is the larger, shall, subject to the applicable provisions of this Part XI, be the amount of the sugar beet payment to the applicant."

Done at Washington, D. C., this 23rd day of October 1937 Witness my hand and the seal of the Department of Agriculture.

[SEAL] H. A. WALLACE,
*Secretary of Agriculture.*

[F. R. Doc. 37-3130; Filed, October 25, 1937; 12:42 p. m.]

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WR—B-101—Weber and Davis Counties, Utah, Supplement 3
Issued October 23, 1937

1937 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

WR BULLETIN NO. 101—WEBER AND DAVIS COUNTIES, UTAH, SUPPLEMENT 3

*Amendments to WR—B-101—Weber and Davis Counties, Utah, as Amended*

*Part III, Section 1, Practices A, B, C, D, and E are amended to make clear the authorization of payment for establishment in 1937 of a good stand of such crops when seeded subsequent to the final date for performance of such practices under the 1936 Agricultural Conservation Program;*

*Part III, Section 1, Practice F is amended to authorize payment for growing in 1937 crested wheat grass seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program;*

*Part VI, Section 6 is amended by the addition of subsection C designed to preclude duplicate payments; and*

*Part XI is amended by the addition of Section 5 containing multiple farm provisions with respect to sugar beets.*

Pursuant to the authority vested in the Secretary of Agriculture under Section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 101—Weber and Davis Counties, Utah,[1] as amended by Supplement 1 and Supplement 2, is further amended by this Supplement as follows:

Part III, Section 1, Practices A, B, C, D, and E are each amended as follows:

Item 1 of each such practice is amended by deleteing therefrom the words "Seeding and", by capitalizing the first letter in the word "establishment", by replacing the period at the end of each sentence with a comma, and by adding at the end of each such item the expression "provided that such stand is obtained from a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Item 2 of each such practice is amended by inserting immediately following the words "Seeding on cropland in 1937" the expression "or establishment on cropland in 1937 of a good stand of a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Items *a* and *b* of said Items 2 are revised to read as follows:

"*a*. Seeded in 1937, either alone or with a nurse crop which is not harvested for grain or hay."

"*b*. Seeded with a nurse crop which is harvested for grain or hay."

Part III, Section 1, Practice F is amended to read as follows:

"*Crested Wheat Grass*, seeded on cropland in 1937, or grown in 1937 on cropland if seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Part VI, Section 6 is amended by the addition of the following subsection C:

"C. Payment will not be made for any soil-building or range-building practice with respect to which a payment was received or applied for under the 1936 Agricultural Conservation Program."

Part XI is amended by the addition of section 5, as follows:

"SEC. 5. *Determination of sugar beet payment.*—The amount of sugar beet payment to be made to any applicant with respect to the 1937 acreage of sugar beets on the farms owned or operated in the county by such applicant shall be determined as follows:

A. Determine for each farm the applicant's share of the maximum possible payments computed with respect to the 1937 acreage of sugar beets, without regard to any practices carried out on the farm with relation to sugar beets. Total the amounts thus obtained.

B. Compute for each farm the applicant's share of the acreage of soil-conserving crops required to qualify the 1937 acreage of sugar beets for full payment in accordance with the provisions of Part II, Section 2, subsection A or subsection B, whichever is applicable for the farm. Total the amounts thus obtained.

C. Compute for each farm the applicant's share[1] of the acreage devoted to soil-conserving crops in 1937 on land customarily used in rotation with sugar beets. Total the amounts thus obtained.

D. If the total obtained under subsection C above equals or exceeds the total obtained under subsection B above, the amount obtained under subsection A above shall, subject to the applicable provisions of this Part XI, be the amount of sugar beet payment to the applicant.

E. If the total obtained under subsection C above is less than the total obtained under subsection B above,

1. Divide the total obtained under subsection C above by the total obtained under subsection B above, and multiply the percentage thus obtained by the amount obtained under subsection A above.

2. Compute for each farm individually the applicant's share of the sugar beet payment determined in accordance with the provisions of Part II, Section 2. Total the amounts thus obtained.

F. The amount obtained under subsection E, item 1, above, or the amount obtained under subsection E, item 2, above, whichever is the larger, shall, subject to the applicable provisions of this Part XI, be the amount of the sugar beet payment to the applicant."

Done at Washington, D. C. this 23rd day of October, 1937. Witness my hand and the seal of the Department of Agriculture.

[SEAL] H. A. WALLACE,
*Secretary of Agriculture.*

[F. R. Doc. 37-3134; Filed, October 25, 1937; 12:43 p. m.]

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[1] 2 F. R. 859 (DI).

[1] If sugar beets were not grown on the farm in 1937, the applicant's share shall be determined in accordance with the provisions of Part V.

WR—B–101—Washington, Supplement 3 Issued October 23, 1937

1937 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

WR BULLETIN NO. 101—WASHINGTON, SUPPLEMENT 3

*Amendments to WR—B–101—Washington, as Amended*

*Part III, Section 1, Practices A, B, C, D, and F are amended to make clear the authorization of payment for establishment in 1937 of a good stand of such crops when seeded subsequent to the final date for performance of such practices under the 1936 Agricultural Conservation Program;*

*Part III, Section 1, Practice E is amended to authorize payment for growing in 1937 crested wheat grass seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program;*

*Part VI, Section 6 is amended by the addition of Subsection C designed to preclude duplicate payments; and*

*Part XI is amended by the addition of Section 5 containing multiple farm provisions with respect to sugar beets.*

Pursuant to the authority vested in the Secretary of Agriculture under Section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 101—Washington,[1] as amended by Supplement 1 and Supplement 2, is further amended by this supplement as follows:

Part III, Section 1, Practices A, B, C, D, and F are each amended as follows:

Item 1 of each such practice is amended by deleting therefrom the words "Seeding and", by capitalizing the first letter in the word "establishment", by replacing the period at the end of each sentence with a comma, and by adding at the end of each such item the expression "provided that such stand is obtained from a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Item 2 of each such practice is amended by inserting immediately following the words "Seeding on cropland in 1937" the expression "or establishment on cropland in 1937 of a good stand of a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program,"

Items *a* and *b* of said Items 2 are revised to read as follows:

"*a.* Seeded in 1937, either alone or with a nurse crop which is not harvested for grain or hay.

"*b.* Seeded with a nurse crop which is harvested for grain or hay."

Part III, Section 1, Practice E is amended to read as follows:

"*Crested Wheat Grass*, seeded on cropland in 1937, or grown in 1937 on cropland if seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Part VI, Section 6 is amended by the addition of the following subsection C:

"C. Payment will not be made for any soil-building or range-building practice with respect to which a payment was received or applied for under the 1936 Agricultural Conservation Program."

Part XI is amended by the addition of Section 5, as follows:

"SEC. 5. *Determination of sugar beet payment.*—The amount of sugar beet payment to be made to any applicant with respect to the 1937 acreage of sugar beets on the farms owned or operated in the county by such applicant shall be determined as follows:

A. Determine for each farm the applicant's share of the maximum possible payments computed with respect to the 1937 acreage of sugar beets, without regard to any practices carried out on the farm with relation to sugar beets. Total the amounts thus obtained.

[1] 2 F. R. 514 (DI).

B. Compute for each farm the applicant's share of the acreage of soil-conserving crops required to qualify the 1937 acreage of sugar beets for full payment in accordance with the provisions of Part II, Section 2, subsection A or subsection B, whichever is applicable for the farm. Total the amounts thus obtained.

C. Compute for each farm the applicant's share[1] of the acreage devoted to soil-conserving crops in 1937 on land customarily used in rotation with sugar beets. Total the amounts thus obtained.

D. If the total obtained under subsection C above equals or exceeds the total obtained under subsection B above, the amount obtained under subsection A above shall, subject to the applicable provisions of this Part XI, be the amount of sugar beet payment to the applicant.

E. If the total obtained under subsection C above is less than the total obtained under subsection B above,

1. Divide the total obtained under subsection C above by the total obtained under subsection B above, and multiply the percentage thus obtained by the amount obtained under subsection A above.

2. Compute for each farm individually the applicant's share of the sugar beet payment determined in accordance with the provisions of Part II, Section 2. Total the amounts thus obtained.

F. The amount obtained under subsection E, item 1 above, or the amount obtained under subsection E, item 2 above, whichever is the larger, shall, subject to the applicable provisions of this Part XI, be the amount of the sugar beet payment to the applicant."

Done at Washington, D. C., this 23rd day of October 1937. Witness my hand and the seal of the Department of Agriculture.

[SEAL] H. A. WALLACE,
*Secretary of Agriculture.*

[F. R. 37–3131; Filed, October 25, 1937; 12:42 p. m.]

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WR—B–101—Wyoming, Supplement 3 Issued October 23, 1937

1937 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

WR BULLETIN 101—WYOMING, SUPPLEMENT 3

*Amendments to WR—B–101—Wyoming, as Amended*

*Part III, Section 1, Practices A, B, C, and E are amended to make clear the authorization of payment for establishment in 1937 of a good stand of such crops when seeded subsequent to the final date for performance of such practices under the 1936 Agricultural Conservation Program;*

*Part III, Section 1, Practice D is amended to authorize payment for growing in 1937 crested wheat grass seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program;*

*Part VI, Section 6 is amended by the addition of Subsection C designed to preclude duplicate payments; and*

*Part XI is amended by the addition of Section 5 containing multiple farm provisions with respect to sugar beets.*

Pursuant to the authority vested in the Secretary of Agriculture under Section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 101—Wyoming,[2] as amended by Supplement 1 and Supplement 2, is further amended by this supplement as follows:

Part III, Section 1, Practices A, B, C, and E are each amended as follows:

Item 1 of each such practice is amended by deleting therefrom the words "Seeding and", by capitalizing the first letter in the word "establishment", by replacing the period at the end of each sentence with a comma, and by adding at the end of each such item the expression "provided that

[1] If sugar beets were not grown on the farm in 1937, the applicant's share shall be determined in accordance with the provisions of Part V.

[2] 2 F. R. 520 (DI).

such stand is obtained from a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Item 2 of each such practice is amended by inserting immediately following the words "Seeding on cropland in 1937" the expression "or establishment on cropland in 1937 of a good stand of a crop seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Item *a* and *b* of said Items 2 are revised to read as follows:

"*a.* Seeded in 1937, either alone or with a nurse crop which is not harvested for grain or hay.

"*b.* Seeded with a nurse crop which is harvested for grain or hay."

Part III, Section 1, Practice D is amended to read as follows:

"*Crested Wheat Grass,* seeded on cropland in 1937, or grown in 1937 on cropland if seeded subsequent to the final date for performance of this practice under the 1936 Agricultural Conservation Program."

Part VI, Section 6 is amended by the addition of the following Subsection C:

"C. Payment will not be made for any soil-building or range-building practice with respect to which a payment was received or applied for under the 1936 Agricultural Conservation Program."

Part XI is amended by the addition of Section 5, as follows:

"SEC. 5. *Determination of sugar beet payment.—The* amount of sugar beet payment to be made to any applicant with respect to the 1937 acreage of sugar beets on the farms owned or operated in the county by such applicant shall be determined as follows:

A. Determine for each farm the applicant's share of the maximum possible payments computed with respect to the 1937 acreage of sugar beets, without regard to any practices carried out on the farm with relation to sugar beets. Total the amounts thus obtained.

B. Compute for each farm the applicant's share of the acreage of soil-conserving crops required to qualify the 1937 acreage of sugar beets for full payment in accordance with the provisions of Part II, Section 2, subsection A or subsection B, whichever is applicable for the farm. Total the amounts thus obtained.

C. Compute for each farm the applicant's share[1] of the acreage devoted to soil-conserving crops in 1937 on land customarily used in rotation with sugar beets. Total the amounts thus obtained.

D. If the total obtained under subsection C above equals or exceeds the total obtained under subsection B above, the amount obtained under subsection A above shall, subject to the applicable provisions of this Part XI, be the amount of sugar beet payment to the applicant.

E. If the total obtained under subsection C above is less than the total obtained under subsection B above:

1. Divide the total obtained under subsection C above by the total obtained under subsection B above, and multiply the percentage thus obtained by the amount obtained under subsection A above.

2. Compute for each farm individually the applicant's share of the sugar beet payment determined in accordance with the provisions of Part II, Section 2. Total the amounts thus obtained.

F. The amount obtained under subsection E, item 1, above, or the amount obtained under subsection E, item 2, above, whichever is the larger, shall, subject to the applicable provisions of this Part XI, be the amount of the sugar beet payment to the applicant."

[1] If sugar beets were not grown on the farm in 1937, the applicant's share shall be determined in accordance with the provisions of Part V.

Done at Washington, D. C., this 23rd day of October 1937. Witness my hand and the seal of the Department of Agriculture.

[SEAL] H. A. WALLACE,
*Secretary of Agriculture.*

[F. R. Doc. 37-3132; Filed, October 25, 1937; 12:42 p. m.]

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**Bureau of Entomology and Plant Quarantine.**

B. P. Q.—359 (Supplement No. 2) October 15, 1937

SUPPLEMENT NO. 2 TO INSTRUCTIONS TO INSPECTORS ON THE TREATMENT OF NURSERY PRODUCTS, FRUITS, VEGETABLES, AND SOIL, FOR THE JAPANESE BEETLE, PURSUANT TO NOTICE OF QUARANTINE NO. 48

Section II of Circular B. P. Q.—359 entitled "Instructions to Inspectors on the Treatment of Nursery Products, Fruits, Vegetables, and Soil, for the Japanese Beetle", is further supplemented as follows:

II. TREATMENT OF SOIL ABOUT THE ROOTS OF PLANTS

*F. Paradichlorobenzene Treatment*

The following instructions, based on the horizontal diffusion of gaseous paradichlorobenzene, do not supplant the instructions given in Supplement No. 1 to B. P. Q.—359, issued August 23, 1935, but modify them in such a manner that the treatment can be applied more safely to the smaller sizes of nursery plants.

*Material—Paradichlorobenzene.*—A technical grade or C. P. grade, ground into small-sized crystals, is satisfactory for this treatment.

*Condition of plunging soil.*—Paradichlorobenzene should be mixed with a light soil, which should be moist, friable, and relatively low in organic matter. It should be sifted through a half-inch mesh screen to remove large lumps, stones, and debris prior to mixing with paradichlorobenzene.

*Condition of plant ball.*—The plant balls should be moist, *but not wet,* and not over 6 inches in diameter. If the soil is wet the treatment will not be satisfactory; if the soil is dry the plants may be injured during the treatment.

*Season.*—Treatment can be made at any time between October 1 and May 1, providing the proper temperature conditions can be obtained.

*Temperature, dosage, and exposure requirements.*—The various combinations of temperature, dosage and exposure which are effective in destroying the larvae in plant balls of different diameters are given in Table 5. The temperatures given at the head of the different columns in Table 5 are considered to be the minimum temperature during the treatment.

*Application of the treatment.*—The treating-soil should be mixed immediately before being used, as follows: Spread the soil in a thin layer on a smooth surface of a floor, bench, or other suitable space, scatter the crystals uniformly over the surface of the soil, and mix thoroughly by means of a shovel, rake, hoe, or fork, turning the mass at least three times during the operation. It is necessary to remove the pots from potted plants before placing them in the treated soil. When the burlap on balled plants is of a coarse weave which will not inhibit the proper penetration of the gas, it may be left on the balls, but when the material is closely woven it should be removed. When the plants are ready for treatment, a layer of the treated soil is spread on a smooth hard surface such as a floor or bench. Then, a row of plants is placed on this soil with the balls spaced at least 1 inch apart. Then the spaces between the plant balls are filled with treated soil, taking care not to get it on top of the balls or in contact with the stems. Finally, about 1 inch of treated soil is placed firmly against the row of treated plants. The operation is repeated until all of the plants are in place. When completed, each plant ball is surrounded on the sides and bottom by at least 1 inch of treated soil.

*Care of plants during treatment.*—The plants should not be removed from the treated soil during the period of the

treatment. If it is necessary to apply water to the plants during the treatment to prevent desiccation, the operation should be limited to a light syringing, under the supervision of an inspector. If sufficient water is applied to make the treated soil or the plant balls muddy, the insecticidal action of the gas may be seriously impaired.

*Care of plants after treatment.*—The insecticidal action of the gas is completed at the end of the period of treatment. It is advisable to avoid excessive watering of the plants after removing them from the treated soil in order to permit any residual gas to escape from the plant balls. Saturating the balls with water tends to prevent the escape of this residual gas and may cause some injury to the plants. It is possible to handle the plants after treatment by the usual nursery procedure, providing care is taken to avoid reinfestation.

TABLE 5.—*Dosage, temperature, and exposure requirements for paradichlorobenzene to destroy larvae of the Japanese beetle by horizontal diffusion of the gas through plant balls of different widths*

| Diameter of the plant balls in inches | Pounds of crystals per cubic yard of plunging soil | Days of treatment required when the minimum temperature in ° F is within the range indicated below | | | | | |
|---|---|---|---|---|---|---|---|
| | | 45–49 | 50–54 | 55–59 | 60–64 | 65–69 | 70–74 |
| Up to 2 | 1 | (1) | (1) | 10 | 9 | 7 | 5 |
| | 5 | 9 | 7 | 6 | 5 | 4 | 2 |
| | 10 | 7 | 6 | 5 | 4 | 3 | 2 |
| | 20 | 5 | 5 | 4 | 3 | 2 | 1 |
| 2–4 | 1 | (1) | (1) | (1) | (1) | 10 | 6 |
| | 5 | (1) | 10 | 10 | 9 | 8 | 4 |
| | 10 | 9 | 8 | 8 | 7 | 6 | 3 |
| | 20 | 7 | 7 | 6 | 6 | 5 | 2 |
| 4–6 | 1 | (1) | (1) | (1) | (1) | (1) | (1) |
| | 5 | (1) | (1) | (1) | (1) | (1) | (1) |
| | 10 | (1) | (1) | (1) | (1) | 9 | 7 |
| | 20 | (1) | (1) | 8 | 7 | 6 | 4 |

[1] The exposure is more than 10 days.

*Varieties of plants.*—In addition to the varieties of azaleas—*Azalea hinodigiri, A. amoena, A. obtusa kiusiana* var. Coral Bells, *A. kaempferi* vars. Cleopatra, Fedora, Othello, and Salmon Beauty—for which the treatment was originally recommended, the preliminary experiments indicate that the following varieties of plants might be treated satisfactorily by this procedure:

*Anemone hupehensis.*
*Aquilegia* sp. var. Mrs. Scott Elliott's hybrid.
*Artemisia dracunculus.*
*Aster alpinis.*
*Campanula medium.*
*Ceratostigma plumbaginoides.*
*Chyrsanthemum* sp.
*Dianthus caryophyllus* var. Abbotsford Pink.
*Digitalis purpurea.*
*Eupatorium coelestinum.*
*Helianthemum glaucum croceum.*
*Iberis amara.*
*Myosotis* sp.
*Pachysandra terminalis.*
*Phlox,* sp. var. R. P. Struthers.
*Santolina chamaecyparissus incana.*
*Sedum acre.*
*Sempervivum alberti.*
*Stokesia laevis.*
*Thymus serpyllum.*
*Viola* sp. var. Jersey Gem.
*Viola* sp. var. Rosina.

The treatment of the following varieties of potted plants by this procedure is still somewhat doubtful:

*Cerastium biebersteini.*
*Delphinium grandiflorum chinense.*
*Fragaria* sp. vars. Bun Special, Dorse, Fairfax, and Joe.
*Limonium latifolium.*
*Papaver nudicaule.*
*P. orientale.*
*Primula veris.*

LEE A. STRONG,
*Chief, Bureau of Entomology and Plant Quarantine.*

[F. R. Doc. 37-3118; Filed October 25, 1937; 12:38 p. m.]

## FEDERAL TRADE COMMISSION.

*United States of America Before Federal Trade Commission*

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 26th day of October, A. D., 1937.

Commissioners: William A. Ayres, Chairman; Garland S. Ferguson, Jr.; Charles H. March, Ewin L. Davis, Robert E. Freer.

[File No. 21-322 [1]]

IN THE MATTER OF TRADE PRACTICE RULES FOR THE RAYON INDUSTRY

PROMULGATION OF TRADE PRACTICE RULES

Due proceedings having been had under the trade practice conference procedure in pursuance of the Act of Congress approved September 26, 1914 (38 Stat. 717),

*It is now ordered,* That the trade practice rules of Group I and of Group II, approved and accepted, respectively, by the Commission in this proceeding, be, and the same are, hereby promulgated for the Rayon Industry.

The rules promulgated herein by the Commission are designed to foster and promote fair competitive conditions and the protection of the purchasing and consuming public in the interest of both industry and the public. The requirements of the rules with respect to fiber, yarn, thread, strands or fabric are likewise applicable to such articles or commodities when contained in garments or other textile products or articles as well as when advertised, offered for sale, sold or distributed in the form of fiber, yarn, thread, strands or fabric.

*Group I*

The unfair trade practices which are embraced in Group I rules are considered to be unfair methods of competition or other illegal practices prohibited, within the purview of the Federal Government, by acts of Congress as construed in the decisions of the Federal Trade Commission or the courts; and appropriate proceedings in the public interest will be taken by the Commission to prevent the use of such unlawful practices in or directly affecting interstate commerce.

RULE 1. *Generic scope of word "Rayon".*—The word rayon is the generic term for manufactured textile fiber or yarn produced chemically from cellulose or with a cellulose base and for thread, strands or fabric made therefrom, regardless of whether such fiber or yarn be made under the viscose, acetate, cuprammonium, nitrocellulose or other process. It is an unfair trade practice to cause such fiber or yarn or thread, strands or fabric made therefrom to be sold, offered for sale, distributed, advertised, described, branded, labeled or otherwise represented: (1) as not being rayon; or (2) as being something other than rayon; or (3) without disclosure of the fact that such material or product is rayon, made clearly and unequivocally in the invoices and labeling and in all advertising matter, sales promotional descriptions or representations thereof however disseminated or published.

RULE 2. *Designation of manufacturing processes.*—It is an unfair trade practice to cause any such rayon product to be represented as having been made by a certain process when such is not the fact or when the same has been made by a different process, or otherwise to cause the character, properties, quality or grade of any such rayon product to be

[1] 2 F. R. 2291 (DI).

represented falsely or deceptively. Nothing in these rules shall prohibit, in conjunction with the word or designation "rayon", the use of words, terms, phrases, statements or representations which truthfully and accurately designate or describe the process by which said rayon was manufactured, such as, for example,

"Viscose Rayon" or "Rayon Manufactured by the Viscose Process."

"Acetate Rayon" or "Rayon Manufactured by the Acetate Process."

"Cuprammonium Rayon" or "Rayon Manufactured by the Cuprammonium Process."

"Nitrocellulose Rayon" or "Rayon Manufactured by the Nitrocellulose Process."

*Provided, however,* That in any such term, phrase, statement, or representation, said word "rayon" is set forth with at least equal prominence, conspicuousness, and emphasis so as not to be misleadingly or deceptively minimized, obscured, or rendered inconspicuous.

RULE 3. *Trade-Marks.*—Nothing in these rules shall prohibit the truthful and accurate use of the trade-mark of the manufacturer, processor, seller, or distributor of any such rayon fiber, yarn, thread, strands, or fabric, such as, for example, "Celanese Rayon", "Acele Rayon", "Du Pont Rayon", "Bemberg Rayon", "Seraceta Rayon", or other similar representation: *Provided,* That the term "rayon" as descriptive of the product is set forth as a part of such term, phrase, statement, or representation so used, or in immediate conjunction therewith, and with at least equal prominence, conspicuousness, and emphasis, to the end that said word "rayon" and the fact that the product is rayon will not be misleadingly or deceptively minimized, obscured, or rendered otherwise inconspicuous: *And provided further,* That any such term, phrase, statement, or representation so used is otherwise truthful and non-deceptive.

RULE 4. *The terms "Silk", "Pure Dye", "Wool", "Linen", "Flax", "Cotton", etc.*—It is an unfair trade practice to cause to be used, as descriptive of rayon fiber, or of yarn, thread, strands or fabric composed in whole or in part of rayon, the word "silk" or the distinctive term or phrase "pure dye", or the words "wool", "linen", "flax", "cotton", or any other word, term, phrase or representation of similar import: *Provided, however,* That nothing in this rule shall prohibit the use of the word "silk", "wool", "linen", "flax" or "cotton" in a term, phrase, statement or representation truthfully and accurately indicating, in harmony with the requirements of Rule 6 for mixed goods, that such yarn, thread, strand or fabric is composed in part of silk, wool, linen, flax or cotton as the case may be.

RULE 5. *Terms relating to types of construction or weave.*—It is an unfair trade practice to cause to be used as descriptive of rayon fiber, thread, strands, yarn or fabric the words "taffeta", "chiffon", "velvet", "crepe", "georgette", or any other word, term, phrase or representation which is associated in the minds of the purchasing or consuming public with silk, wool, linen, flax, cotton, or with any fiber, yarn, thread, strand or fabric other than rayon; except, however, nothing in these rules shall prohibit the use of any word, term, phrase or designation truthfully indicating the type of weave or construction: *Provided* such word, term, phrase, or designation be qualified by the word "rayon" so as clearly to show that such product is in fact rayon or contains rayon and other materials as the case may be, disclosed in accordance with the requirements of Rule 6 as to mixed goods, such as, for example, "Rayon Taffeta", "Rayon Crepe", "Rayon Velvet", when fabric is composed wholly of rayon, or "Rayon and Silk Taffeta" when fabric is composed of rayon in greater and silk in lesser proportion; *Provided, however,* That in the use of any such term, phrase or designation the word "rayon" shall be set forth therein with at least equal prominence, conspicuousness and emphasis as the other word or words in each such term, phrase or designation, to the end that said word "rayon" and the fact that said product contains such rayon shall not be misleadingly or deceptively minimized, obscured or rendered otherwise inconspicuous.

RULE 6. *Mixed goods.*—In the case of yarn, thread, strands or fabric composed of a mixture of rayon and other kinds of fiber or substances (other than necessary dyeing and finishing materials), full and non-deceptive disclosure of the rayon and other content of such product should be made; and it is an unfair trade practice to conceal, or fail to refuse to make such disclosure of, the presence of any constituent of such product, having the capacity, tendency or effect of misleading or deceiving purchasers or the consuming public. Such disclosure of the fiber content of said products, pursuant to this rule, shall be made by accurately designating and naming each constituent fiber thereof in the order of its predominance by weight, beginning with the largest single constituent; such as, for example, "Rayon, Wool and Silk" for yarn, thread, strands or fabric composed of rayon, wool and silk and containing rayon in larger proportion than either silk or wool and containing wool in greater proportion than silk; subject, however, to the following:

(I) In setting forth a disclosure of the names of the fiber contained in any such mixed product of two or more fibers, the respective name of any such fiber shall not be set forth in type or manner so disproportionately enlarged, emphasized or conspicuously placed as thereby to have the capacity, tendency or effect of misleading or deceiving purchasers or the consuming public into the belief that a greater proportion of such over-emphasized fiber is present than is in fact true; such as, for example, in printing or otherwise setting forth said illustrative disclosure of "Rayon, Wool and Silk", the word "wool" or the word "silk" shall not be disproportionately enlarged or otherwise emphasized in such manner as to have the capacity, tendency or effect of misleading or deceiving purchasers or the consuming public in respect to the proportion or effective character of the wool or the silk in such mixed product.

(II) Where the fiber or fibers comprising at least 95% of such mixed product are disclosed not only by name as required by these rules but also with the percentage of each in the order of predominance by weight as recommended in Rule A, then the remaining 5% or less of the fiber content of such product may be designated and disclosed as "Other Fibers", or "Miscellaneous Fibers": *Provided* such 5% proportion or less is not definitely known to be composed of one fiber or readily ascertainable as consisting of but one fiber but on the contrary is composed of fibers which may be of various kinds, the percentages or quantities of each of which are not definitely known or readily ascertainable: *And provided further,* That such fiber content designated or disclosed as "Other Fibers" or "Miscellaneous Fibers" is not otherwise misrepresented. Illustrative examples of the disclosure provided for under this rule are as follows: "50% Rayon, 46% Silk, 4% Other Fibers" or "55% Rayon, 40% Wool, 5% Miscellaneous Fibers" for products composed of the respective stated percentages of rayon, silk and wool and composed of 5% of fibers the proportion or percentage of each of which is not known or readily ascertainable, including such small additional amounts of rayon, wool or silk as may be present due to unavoidable variations in manufacturing processes.

(III) In making disclosure of fiber content under these rules by choosing to specifically name any particular fiber in a mixed product which is present in the proportion of 5% or less by weight, the percentage in which such specifically named fiber is present in the product shall then be clearly and truthfully disclosed, such as, for example, "2% Wool" or "2% Silk", to the end that purchasers or the consuming public may not be misled or deceived into the erroneous belief that said fiber is present in a greater or lesser proportion than is in fact true.

(IV) Nothing in any of these rules, however, shall be construed as relieving anyone of the requirement of making full, specific and accurate disclosure of the presence, in any fiber, yarn, thread, strand or fabric, of any substance other

than fiber used therein as loading material or as an adulterant, or of the requirement of otherwise avoiding deceptive concealment or misrepresentation in respect to such substance.

RULE 7. *Encouraging or promoting the use of misleading merchandising methods.*—It is an unfair trade practice to cause any such rayon fiber, or yarn, thread, strands or fabric made therefrom to be advertised, represented, offered for sale, sold or distributed through any means or devices, or under any conditions, which are calculated to cause, promote or aid, or which have the capacity and tendency or effect of causing, promoting or aiding, the marketing of such products in the channels of trade or commerce under circumstances or representations which are false, misleading or deceptive to purchasers, prospective purchasers or the consuming public. The following is set forth as a specific example, without limitation as to others, of the type of practices prohibited by this rule:

(*a*) Causing, promoting or aiding, in a manner calculated to mislead or deceive, the advertisement, offering for sale or sale of any rayon or rayon products at silk counters or in the silk department of dealers or as being manufactured or distributed by a silk company or silk corporation, or other firm or corporation or organization whose name indicates a silk business, without making full and unequivocal disclosure that such products are rayon and not silk or are a mixture of rayon and other materials disclosed in accordance with the requirements of Rule 6 as to mixed goods, and without taking such other steps as may be necessary to prevent misrepresentation or deception.

*Group II*

The trade practices embraced in these Group II rules are considered to be conducive to sound business methods and are to be encouraged and promoted individually or through voluntary cooperation exercised in accordance with existing law. Nonobservance of such rules does not, *per se*, constitute violation of law. However, the failure to observe them under certain circumstances may result in an unfair method of competition contrary to law. In such event, a corrective proceeding may be instituted by the Commission as in the case of a violation of Group I rules.

RULE A. *Disclosure of proportions of mixed fibers.*—The practice of making full and accurate disclosure of the proportions or percentages of constituents in such mixed goods is approved as a proper practice to the end that salespersons, dealers and other marketers of such products may have accurate information of the contents and may in turn correctly inform the puchasing and consuming public thereof, thereby avoiding confusion, misunderstanding or misrepresentation as to the nature or content of such products. Any action taken in following this rule shall be consonant with the requirements of the foregoing Group I rules.

RULE B. *Information as to treatment and care of product.*—The practice by producers, manufacturers and distributors, of furnishing and disseminating, through tags, labels, advertisements or other publicity, accurate information as to the proper treatment, care and cleaning of rayon or rayon products is approved and recommended as a desirable practice to follow in the interest of enabling consumers to obtain and enjoy full benefit of the desirable qualities and service of such products.

By the Commission.

[SEAL] OTIS B. JOHNSON, *Secretary.*

Entered October 26, 1937.

[F. R. Doc. 37-3138; Filed, October 26, 1937; 12:12 p. m.]

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## SECURITIES AND EXCHANGE COMMISSION.

*United States of America—Before Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 22nd day of October, A. D., 1937.

IN THE MATTER OF DISTRICT BOND COMPANY COMMON CAPITAL STOCK PAR VALUE $25.00

ORDER DISMISSING PROCEEDINGS INSTITUTED PURSUANT TO SECTION 19 (A) (2) SECURITIES EXCHANGE ACT OF 1934

The Commission having heretofore on October 30, 1936,[1] ordered that a hearing under Section 19 (a) (2) of the Securities Exchange Act of 1934, as amended, be held on November 16, 1936, to determine whether to suspend for a period not exceeding twelve months or to withdraw the registration of the Common Capital Stock, par value $25.00, of District Bond Company on the Los Angeles Stock Exchange; and

A hearing having been held pursuant to said order after appropriate notice to the registrant; the company having on March 8, 1937, filed its annual report on Form 10-K for the fiscal year ended December 31, 1935, and having on April 30, 1937, filed its annual report on Form 10-K for the fiscal year ended December 31, 1936; and

The Commission having duly considered the matter and being now fully advised in the premises;

*It is ordered*, That the proceedings heretofore instituted against District Bond Company pursuant to Section 19 (a) (2) of the Securities Exchange Act of 1934, as amended, be and the same hereby are dismissed.

By direction of the Commission.

[SEAL] FRANCIS P. BRASSOR, *Secretary.*

[F. R. Doc. 37-3140; Filed, October 26, 1937; 12:37 p. m.]

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*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 25th day of October, A. D., 1937.

IN THE MATTER OF AN OFFERING SHEET OF PRODUCING LANDOWNERS' ROYALTY INTERESTS IN THE GENERAL CRUDE OIL CO.—GRAVES TRACT, FILED ON SEPTEMBER 29, 1937, BY T. S. HOSE, RESPONDENT

ORDER FOR HEARING (UNDER RULE 340 (B)) AND ORDER DESIGNATING TRIAL EXAMINER

T. S. Hose, having filed on September 29, 1937, with the Securities and Exchange Commission, an offering sheet for the purpose of obtaining an exemption from registration for the securities described therein under Regulation B of the General Rules and Regulations under the Securities Act of 1933, as amended; and

The Securities and Exchange Commission, having reasonable grounds to believe, and, therefore, alleging that said offering sheet is incomplete or inaccurate in a material respect, or contains an untrue statement of a material fact, or omits to state a material fact necessary to make the statements therein contained not misleading, or fails to comply with the requirements of said Regulation B, to wit:

In that the statement concerning the percentage of water in fluid produced from the tract involved, as set forth under Division II, Item 20 (b), is considered misleading for the reason that it appears that said tract is currently producing in excess of 47% water in fluid produced and that the percentage of said water production has, for the past several months, been greatly in excess of that shown by the offering sheet;

*It is ordered*, Pursuant to Rule 340 (b) of the General Rules and Regulations under the Securities Act of 1933, as amended, that an opportunity for hearing be given to the said respondent for the purpose of determining the material completeness or accuracy of the said offering sheet in the respects in which it is herein alleged to be deficient and/or

[1] 1 F. R. 1710.

misleading, and whether the effectiveness of the filing of the said offering sheet shall be suspended; and

*It is further ordered,* That Charles S. Lobingier, an officer of the Commission be, and hereby is, designated as Trial Examiner to preside at such hearing, to continue or adjourn the said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, consider any amendments to said offering sheet as may be filed prior to the conclusion of the hearing, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law; and

*It is further ordered,* That the taking of testimony in this proceeding commence on the 15th day of November, 1937, at 10:00 o'clock in the forenoon, at the office of the Securities and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and continue thereafter at such times and places as said Examiner may designate.

Upon completion of testimony in this matter the Examiner is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL] FRANCIS P. BRASSOR, *Secretary.*

[F. R. Doc. 37-3141; Filed, October 26, 1937; 12:37 p. m.]