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Washington, Tuesday, October 8, 1946

*The President*

**EXECUTIVE ORDER 9786**

**REGULATIONS GOVERNING THE CONSIDERATION, ADJUSTMENT, AND SETTLEMENT OF CLAIMS UNDER PUBLIC LAW 657, APPROVED AUGUST 7, 1946**

By virtue of and pursuant to section 1 of Public Law 657, 79th Congress, 2d Session, approved August 7, 1946, and in the interest of the expeditious disposition of claims under contracts to which this order is applicable, the following Regulations are hereby prescribed to govern the filing, consideration, adjustment, and settlement of claims by contractors against departments and agencies of the Government under the said Public Law.

**PART I—DEFINITIONS**

101. As used in these Regulations—

101.1 The term "Act" means Public Law 657, 79th Congress, 2d Session, approved August 7, 1946.

101.2 The term "agency" means any department or agency of the Government.

101.3 The term "war agency" means any department or agency of the Government which, prior to August 14, 1945, was authorized to enter into contracts and amendments or modifications of contracts under section 201 of the First War Powers Act, 1941 (50 U. S. C., Supp. IV, App., sec. 611). The term "war agency" also includes any successor agency standing in the place of an agency so authorized.

101.4 The term "statutory period" means the period September 16, 1940, to August 14, 1945, inclusive.

101.5 The term "contract" means any agreement of any kind (whether in the form of a letter of intent, purchase order, or otherwise) entered into by an agency pursuant to which work, supplies, or services were furnished by the contractor to the Government at any time during the statutory period.

101.6 The term "subcontract" means any agreement of any kind (whether in the form of a letter of intent, purchase order, or otherwise) pursuant to which work, supplies, or services required for the performance of a prime contract were

furnished by a subcontractor (including a materialman) to a prime contractor or higher tier subcontractor of any agency at any time during the statutory period.

101.7 The term "cost of performance" means the reasonable and necessary cost to a contractor or subcontractor of work, supplies, or services furnished during the statutory period pursuant to a contract or subcontract, determined in accordance with the accounting practices of the contractor or subcontractor consistently applied during performance of the contract or subcontract, provided such practices accord with recognized commercial accounting practices. Such cost shall include, to the extent reasonable and necessary, direct costs and a properly allocable proportion of indirect costs, but shall not include the following items:

- a. Interest on invested capital.
- b. Unreasonable compensation paid to officers or employees, including any compensation in excess of wages or salaries approved under applicable wage and salary stabilization regulations; bonuses which constitute a distribution of profits; and royalties paid to officers and employees.
- c. Profit on transactions with business enterprises, of any kind, directly or indirectly controlling, controlled by, or under common control with, the contractor or subcontractor.
- d. Cost of unreasonable spoilage or defective work and excessive inventories of materials and supplies.
- e. Entertainment expenses.
- f. Donations.
- g. Taxes and expenses on issues and transfers of stock.
- h. Income and excess profits taxes.
- i. Losses on other contracts or subcontracts, not limited to contracts and subcontracts as herein defined; losses from sales or exchanges of capital assets; losses on investments; and bad debt losses and charges to reserves therefor, including expenses of collection and exchange.
- j. Cost or losses arising from fraud or wilful misconduct of any officer, employee, or agent, or negligence of any officer, of the contractor or subcontractor.
- k. Fines and penalties.
- l. Amortization of unrealized appreciation of values of assets; amortization

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<sup>1</sup> E. O. 9787.

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or depreciation of facilities at rates in excess of rates having a reasonable relation to actual useful life; and expenses, maintenance, and depreciation of excess facilities, other than reasonable stand-by facilities.

m. Provisions in reserve accounts for contingencies, repairs, and compensation insurance except self-insurance reserves established consistently with state laws and at rates not in excess of lawful or approved insurance company rates less allowance for acquisition costs incurred by insurance companies.

n. Any item of cost which the contract or subcontract or negotiations therefor expressly contemplated would not be reimbursed or compensated or allowed for.

101.8 The term "contract price" means the aggregate of all amounts (before taxes and statutory renegotiation) paid or payable to a contractor or subcontractor for work, supplies, or services furnished during the statutory period pursuant to a contract or subcontract, including any amounts paid or payable pursuant to any amendment, adjustment, or settlement of or on account of such contract or subcontract under the First War Powers Act, 1941, the Contract Settlement Act of 1944 (41 U. S. C., Supp. IV, secs. 101-125), or otherwise.

101.9 The term "loss" means the amount by which the cost of performance of a contract or subcontract exceeds the contract price thereof.

101.10 The term "profit" means the amount by which the contract price of a

contract or subcontract exceeds the cost of performance thereof.

101.11 The term "net loss" means the amount by which the aggregate of the costs of performance under all contracts and subcontracts exceeds the aggregate of the contract prices under all contracts and subcontracts, after giving appropriate effect to action in renegotiation proceedings in respect of the statutory period.

101.12 The term "claim" means a claim for relief under the Act.

101.13 The term "claimant" means a contractor or subcontractor who files a claim under the Act.

PART II—FILING OF CLAIM

201. No claim shall be received or considered by any war agency unless properly filed in accordance with the Act and these Regulations on or before February 7, 1947.

202. Each claim shall be in writing and shall contain or shall be accompanied by:

a. A statement of the total amount claimed.

b. A statement of the contract price, cost of performance, and loss claimed, for each contract with a war agency or subcontract under a contract of a war agency with respect to which claim is made.

c. A statement of the contract price, cost of performance, and profit or loss, on each contract and subcontract. The claimant shall identify each such contract by agency, number, and date, and shall identify each such subcontract by names of contracting parties, number (if any), and date. In addition, in the case of each such subcontract, the claimant shall similarly identify the related prime contract and each intervening higher tier subcontract to the greatest extent possible.

d. A statement of the net loss on all the contracts and subcontracts listed under subparagraph c hereof.

e. A copy of each written request filed on or before August 14, 1945, with the war agency concerned, for relief with respect to the losses claimed.

f. A copy of any other written request filed prior or subsequent to August 14, 1945, with any agency for relief with respect to the losses claimed.

g. A statement of any other relief sought from the Government with respect to the losses claimed.

h. A statement of the amount (if any) refunded to the Government pursuant to section 403 of the Sixth Supplemental National Defense Appropriation Act, 1942, as amended (50 U. S. C., Supp. IV, App., sec. 1191), for each fiscal year of the claimant subject to statutory renegotiation; a copy of each renegotiation agreement or order entered into or received by the claimant; and a statement of the extent to which any loss for which claim for relief is filed hereunder reduced the amount of profits reported in a renegotiation proceeding.

i. A statement in detail of all claims and settlements made or entered into by the claimant under section 17 of the Contract Settlement Act of 1944.

j. A statement in detail, as to each loss claimed, of the facts and circumstances which caused the loss and the

period or periods of time during which the loss occurred.

k. A statement, supported by reasonable detail, showing that the loss or losses claimed occurred through no fault or negligence on the claimant's part.

l. A list of all business enterprises, of any kind, directly or indirectly controlling, controlled by, or under common control with, the claimant, and, with respect to each such business enterprise, a description of the means of such control.

m. A statement showing the amount by which any loss, in respect of which a claim is made, reduced income or excess profits taxes of the claimant for any taxable year or years.

n. An affidavit by two officers or other responsible officials of the claimant, one of whom shall be the chief accounting officer of the claimant, that the statements, information, and other data set forth in the claim and supporting papers have been carefully verified, have been prepared from the accounting and other records of the claimant, have been prepared in accordance with the requirements of the Act and these Regulations, and in all respects are true and correct to the best of their knowledge and belief.

203. No more than one claim shall be filed under the Act by any one claimant. Each claim shall be filed in quadruplicate with the war agency with respect to whose contracts and subcontracts claim for loss is made. When claim for loss is made with respect to contracts and subcontracts of more than one war agency, the claim shall be filed with the war agency with respect to whose contracts and subcontracts the largest claim for loss is made.

204. No claim for loss under any contract or subcontract of a war agency shall be received or considered unless a written request for relief with respect thereto was filed with such war agency on or before August 14, 1945; and no claim shall be considered if final action with respect thereto was taken on or before that date.

205. Upon request by a war agency with which a claim has been filed, the claimant shall furnish promptly additional copies of its claim or any additional evidence which may be requested and which is within the possession of or available to the claimant, bearing upon the claim or any of the matters referred to in section 2 (a) of the Act. Such additional evidence shall be verified by the claimant in accordance with subparagraph n of paragraph 202 of these Regulations.

PART III—SETTLEMENT OF CLAIMS

301. Upon receipt of a claim, the war agency shall transmit a copy of the claim to the General Accounting Office for verification of the list of contracts and subcontracts shown in the claim. The General Accounting Office shall be requested to advise the war agency of any discrepancies between its records and the list of contracts and subcontracts set forth in the claim, and to furnish any facts in its files pertinent to the consideration and settlement of the claim. Before any claim is paid under the Act or these Regulations the

war agency considering the claim shall notify the General Accounting Office as to the proposed settlement, and the General Accounting Office shall ascertain from the contracting and lending agencies of the Government whether they have any claims against the claimant and shall notify the agency concerned with respect thereto. As soon after February 7, 1947, as practicable, the General Accounting Office shall prepare a list of all claimants under the Act and shall furnish each contracting or lending agency of the Government, and the Department of Justice, a copy thereof. Each such agency shall thereupon notify the General Accounting Office as to any claim or claims it may have against any claimant named in such list.

302. When claim for loss is made with respect to contracts and subcontracts of more than one war agency, the war agency with which the claim is filed pursuant to paragraph 203 of these Regulations shall proceed to consider and settle the claim, subject to the approval of each other war agency concerned as to that portion of the proposed settlement which relates to the contracts or subcontracts of that agency, which approval of, or determination with respect to, such portion shall be final. Each war agency considering a claim involving losses under contracts and subcontracts of other war agencies shall advise and consult with such other war agencies, and may request information or comment from any other agency with respect to matters bearing upon the claim.

303. Each war agency, in considering a claim, shall take into consideration (a) action taken with respect to the claimant under section 403 of the Sixth Supplemental National Defense Appropriation Act, 1942, as amended, the Contract Settlement Act of 1944, or similar legislation; (b) relief granted the claimant under section 201 of the First War Powers Act, 1941, or otherwise; and (c) relief proposed to be granted the claimant by any other war agency under the Act. Whenever a war agency finds that a loss affected the computation of the amount of the claimant's excessive profits determined in a renegotiation agreement or order, and to the extent that the war agency finds such amount was thereby reduced, no claim for such loss shall be allowed under the Act of these Regulations. Each war agency, in considering a claim, shall give such regard as may be proper to any reduction in income or excess profits taxes of the claimant resulting from the loss in respect of which the claim is made.

304. No claim shall be allowed by any war agency except if and to the extent that the war agency finds that the claim is (a) equitable under all the circumstances and (b) for losses incurred without fault or negligence on the part of the claimant.

305. No claimant shall be granted relief under the Act and these Regulations in any amount in excess of the amount of the net loss (less the amount of any relief granted subsequent to the establishment of such loss) on all contracts and subcontracts held by the claimant pursuant to which work, supplies, or serv-

ices were furnished for the Government during the statutory period.

306. A war agency considering a claim shall determine the extent to which information and data sworn to and filed by the claimant shall be verified.

307. Relief with respect to a particular loss claimed shall not be granted under the Act and these Regulations unless the war agency considering the claim finds, or, in case such loss was incurred under the contracts and subcontracts of another war agency, such other war agency finds, that relief would have been granted under the First War Powers Act, 1941, if final action with respect thereto had been taken by the war agency on or before August 14, 1945.

308. Where a claim is settled by agreement between the war agency and the claimant, the agreement shall be reduced to writing and signed by both parties and shall include an unconditional release by the claimant of all claims whatsoever of the claimant against the Government or any department or agency thereof as to all contracts and subcontracts involved in consideration of the claims. Payment, within the limits of appropriations available for such purposes, shall be made by the war agency upon the basis of the executed agreement.

309. Where a claim is not settled by agreement, the war agency shall deliver to the claimant a written statement as to the amount, if any, due on the claim, but shall make no payment of any amount so found to be due until the claimant shall have delivered to the war agency an unconditional release of all claims whatsoever of the claimant against the Government or any department or agency thereof as to all contracts and subcontracts involved in consideration of the claims.

#### PART IV—REPORTS

401. Each war agency shall report to the Congress quarterly the name of each claimant to whom relief has been granted under the Act, together with the amount of such relief and a brief statement of the facts and the administrative decision. A copy of each such report to the Congress shall be transmitted to the Bureau of Internal Revenue.

#### PART V—ADMINISTRATION

501. The head of any agency may prescribe supplementary regulations for his agency consistent with the provisions of these Regulations and of the Act.

HARRY S. TRUMAN

THE WHITE HOUSE,  
October 5, 1946.

[F. R. Doc. 46-18177; Filed, Oct. 7, 1946;  
10:38 a. m.]

#### EXECUTIVE ORDER 9787

AMENDMENT OF EXECUTIVE ORDER NO. 7747 OF NOVEMBER 20, 1937, AS AMENDED, ESTABLISHING THE SAN CLEMENTE ISLAND NAVAL DEFENSIVE SEA AREA

Executive Order No. 7747 of November 20, 1937, as amended by Executive Order No. 8536 of September 6, 1940, is hereby amended to read as follows:

"By virtue of and pursuant to the authority vested in me by the provisions of section 44 of the Criminal Code, as amended (18 U. S. C. 96), the area of water surrounding San Clemente Island, California, extending from low-water mark out for a distance of three hundred yards beyond low-water mark, except in Wilson Cove, where it is to extend one hundred yards beyond low-water mark, and including that part of Pyramid Cove lying north of a line between a point one thousand yards south of China Point light and a point three hundred yards south of Whitewashed Rock, is hereby established as a defensive sea area for purposes of national defense, subject to the uses reserved for the Department of Commerce by Executive Order No. 6897 of November 7, 1934. The said area shall be known as the San Clemente Island Naval Defensive Sea Area.

"At no time shall vessels or other craft be navigated within the defensive sea area above defined except such as are authorized by the Secretary of the Navy.

"Any person violating the provisions of this order shall be subject to the penalties provided by law."

HARRY S. TRUMAN

THE WHITE HOUSE,  
October 5, 1946.

[F. R. Doc. 46-18178; Filed, Oct. 7, 1946;  
10:38 a. m.]

### Regulations

#### TITLE 14—CIVIL AVIATION

##### Chapter I—Civil Aeronautics Board

[Regs., Serial 353-B]

##### PART 40—AIR CARRIER OPERATING CERTIFICATION

##### NONCOMPLIANCE WITH REQUIREMENTS WITH RESPECT TO THE CERTIFICATION OF AIRCRAFT RADIO EQUIPMENT

Adopted by the Civil Aeronautics Board at its office in Washington, D. C., on the 30th day of September 1946.

Special Civil Air Regulation Serial Number 353, effective December 11, 1945, waived provisions of § 40.253 of the Civil Air Regulations with respect to the certification of aircraft radio equipment. This was considered in the public interest in view of the large number of aircraft made available to the air carriers by the Army and Navy, such aircraft possessing military radio equipment which could not be replaced immediately by appropriate type certificated units. The effectiveness of this Special Civil Air Regulation, which initially would have terminated June 1, 1946, was subsequently extended to October 1, 1946, by Special Civil Air Regulation Serial Number 353-A.

It appearing that, due to lack of available supplies additional time is required for some operators to reconvert their aircraft equipment so that it may be type certificated, the Board considers a further extension of effectiveness of Special Civil Air Regulation Serial Number 353 in the public interest, and the notice and public procedure provided for in section 4 (a) of the Administrative Procedure

Act is unnecessary with respect to the Civil Air Regulation hereinafter set forth.

Now therefore, effective October 1, 1946, Special Civil Air Regulation Serial Number 353 is amended by striking the words "October 1, 1946" and inserting in lieu thereof the words "January 1, 1947."

(52 Stat. 984, 1007; 49 U. S. C. 425, 551)

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,  
Secretary.

[F. R. Doc. 46-18047; Filed, Oct. 7, 1946;  
8:50 a. m.]

## TITLE 15—DEPARTMENT OF COMMERCE

### Subtitle A—Office of the Secretary

#### PART 2—SPECIAL STUDIES AND SERVICES BY BUREAUS OF THE DEPARTMENT OF COM- MERCE

##### ANNUAL REPORT

Pursuant to paragraph 4 of Public Law 615, 79th Congress. § 2.5 *Annual report* (15 CFR Cum. Supp., 2.5) is revoked.

Dated: September 30, 1946.

[SEAL] ALFRED SCHINDLER,  
Acting Secretary of Commerce.

[F. R. Doc. 46-18021; Filed, Oct. 7, 1946;  
8:47 a. m.]

## TITLE 16—COMMERCIAL PRACTICES

### Chapter I—Federal Trade Commission

[Docket 5250]

#### PART 3—DIGEST OF CEASE AND DESIST ORDERS

##### LANGENDORF UNITED BAKERIES, INC., ET AL.

§ 3.6 (a) *Advertising falsely or misleadingly—Business status, advantages or connections of advertiser—Reputation, success or standing*: § 3.6 (a 10) *Advertising falsely or misleadingly—Comparative data or merits*: § 3.6 (c) *Advertising falsely or misleadingly—Composition of goods*: § 3.6 (l) *Advertising falsely or misleadingly—Indorsements, approval and testimonials*: § 3.6 (n) *Advertising falsely or misleadingly—Nature—Product*: § 3.6 (t) *Advertising falsely or misleadingly—Qualities or properties of product or service*: § 3.6 (y 10) *Advertising falsely or misleadingly—Scientific or other relevant facts*: § 3.6 (dd 10) *Advertising falsely or misleadingly—Success, use or standing*: § 3.6 (ff 10) *Advertising falsely or misleadingly—Unique nature or advantages*: § 3.18 *Claiming indorsements or testimonials falsely or misleadingly*. In connection with the offering for sale, sale or distribution of respondent's Holsum Bread, Langendorf Bread, Wealth-O-Wheat Bread, American Meal Bread, Dr. Penland's Vitamin B<sub>1</sub> Bread and Hollywood Bread, or any other breads of substantially similar composition or possessing substantially similar properties, whether sold under said names or under any other names, disseminating, etc., any advertisements by means of the United

States mails, or in commerce, or by any means to induce, etc., directly or indirectly the purchase in commerce, etc., of respondent's breads, which advertisements represent, directly or by implication, (a) that respondent has been appointed official baker for the Dionne quintuplets; (b) that respondent's Holsum Bread is eaten by the Dionne quintuplets; (c) that respondent's Holsum Bread is the most nourishing white bread on the market; (d) that respondent's Langendorf Bread: (1) furnishes more energy than all competitive breads; (2) has a greater amount of Vitamin B<sub>1</sub> or minerals than most competitive breads; (3) has been adjudged by experts to be America's finest bread; (e) that respondent's Wealth-O-Wheat Bread: (1) is more digestible than white bread; (2) is more nourishing than whole wheat bread; (3) has a lower caloric content than white or ordinary wheat bread; (4) is richer in Vitamin B<sub>1</sub> than most white breads; (5) is made from flour milled by a process not available to competitive bakers; (f) that the Vitamin B<sub>1</sub> in respondent's Wealth-O-Wheat Bread will build healthier nerves or increase the vitality of the user; (g) that respondent's American Meal Bread is a reducing diet bread or contains significantly less calories than ordinary bread; (h) that the daily intake of 200 to 300 units of Vitamin B<sub>1</sub> is sufficient to maintain good health, or that the daily consumption of two or three slices of respondent's Dr. Penland's Vitamin B<sub>1</sub> Bread will provide the minimum daily requirement of Vitamin B<sub>1</sub>, or that the daily consumption of this bread will insure healthy nerves, bodily fitness, or vitality; or, (i) that respondent's Hollywood Bread: (1) has lower caloric content than ordinary bread or is made with non-fattening flour; (2) has any reducing properties in itself; (3) will prevent hunger or prevent the muscles from becoming soft and flabby, when used as part of an effective reducing diet; prohibited. (Sec. 5, 38 Stat. 719 as amended by Sec. 3, 52 Stat. 112; 15 U. S. C., Sec. 45b) [Cease and desist order, Langendorf United Bakeries, Inc., et al., Docket 5250, September 13, 1946]

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 13th day of September, A. D. 1946.

*In the Matter of Langendorf United Bakeries, Inc., a Corporation, and Old Homestead Bakery, Inc., a Corporation*

This proceeding having been heard by the Federal Trade Commission upon the complaint of the Commission and the substitute answer of respondent Langendorf United Bakeries, Inc., in which answer said respondent admitted, with certain exceptions, all the material allegations of fact set forth in the complaint and waived all intervening procedure and further hearing as to said facts, and the Commission having made its findings as to the facts and its conclusion that said respondent has violated the provisions of the Federal Trade Commission Act:

*It is ordered*, That respondent Langendorf United Bakeries, Inc., and its officers, representatives, agents and em-

ployees, directly or through any corporate or other device, in connection with the offering for sale, sale or distribution of its Holsum Bread, Langendorf Bread, Wealth-O-Wheat Bread, American Meal Bread, Dr. Penland's Vitamin B<sub>1</sub> Bread and Hollywood Bread, or any other breads of substantially similar composition or possessing substantially similar properties, whether sold under said names or under any other names, do forthwith cease and desist from directly or indirectly:

1. Disseminating or causing to be disseminated any advertisement by means of the United States mails or by any means in commerce, as "commerce" is defined in the Federal Trade Commission Act, which advertisement represents, directly or by implication:

(a) That respondent has been appointed official baker for the Dionne quintuplets;

(b) That respondent's Holsum Bread is eaten by the Dionne quintuplets;

(c) That respondent's Holsum Bread is the most nourishing white bread on the market;

(d) That respondent's Langendorf Bread:

(1) furnishes more energy than all competitive breads;

(2) has a greater amount of Vitamin B<sub>1</sub> or minerals than most competitive breads;

(3) has been adjudged by experts to be America's finest bread;

(e) That respondent's Wealth-O-Wheat Bread:

(1) is more digestible than white bread;

(2) is more nourishing than whole wheat bread;

(3) has a lower caloric content than white or ordinary wheat bread;

(4) is richer in Vitamin B<sub>1</sub> than most white breads;

(5) is made from flour milled by a process not available to competitive bakers;

(f) That the Vitamin B<sub>1</sub> in respondent's Wealth-O-Wheat Bread will build healthier nerves or increase the vitality of the user;

(g) That respondent's American Meal Bread is a reducing diet bread or contains significantly less calories than ordinary bread;

(h) That the daily intake of 200 to 300 units of Vitamin B<sub>1</sub> is sufficient to maintain good health, or that the daily consumption of two or three slices of respondent's Dr. Penland's Vitamin B<sub>1</sub> Bread will provide the minimum daily requirement of Vitamin B<sub>1</sub>, or that the daily consumption of this bread will insure healthy nerves, bodily fitness, or vitality;

(i) That respondent's Hollywood Bread:

(1) has lower caloric content than ordinary bread or is made with non-fattening flour;

(2) has any reducing properties in itself;

(3) will prevent hunger or prevent the muscles from becoming soft and flabby, when used as part of an effective reducing diet.

2. Disseminating or causing to be disseminated any advertisement by any

means for the purpose of inducing or which is likely to induce, directly or indirectly, the purchase of respondent's breads in commerce, as "commerce" is defined in the Federal Trade Commission Act, which advertisement contains any representation prohibited in paragraph 1 hereof.

*It is further ordered.* That respondent Langendorf United Bakeries, Inc., shall, within sixty (60) days after service upon it of this order, file with the Commission a report in writing setting forth in detail the manner and form in which it has complied with this order.

*It is further ordered.* That the complaint herein be, and it hereby is, dismissed as to respondent Old Homestead Bakery, Inc.

By the Commission.

[SEAL] OTIS B. JOHNSON,  
Secretary.

[F. R. Doc. 46-18024; Filed, Oct. 7, 1946;  
8:54 a. m.]

TITLE 20—EMPLOYEES' BENEFITS  
Chapter IV—Employees' Compensation  
Appeals Board, Federal Security  
Agency

PART 502—RULES OF PROCEDURE

- Sec.  
502.1 Applications for review.  
502.2 Docketing of cases.  
502.3 Intervention.  
502.4 Notice of hearing.  
502.5 Hearings.  
502.6 Decisions.  
502.7 Petition for reconsideration.  
502.8 Representatives of parties in interest.

AUTHORITY: §§ 502.1 to 502.8, inclusive, issued under Reorganization Plan No. 2 of 1946, effective July 16, 1946; regulations Federal Security Agency, September 5, 1946, 11 F. R. 9845; 20 CFR, Cum. Supp., Part 501.

§ 502.1 *Applications for review.* (a) Appeals to the Employees' Compensation Appeals Board shall be made upon Form AB-1 (Application for Review) which shall be filed in duplicate with the Board, located in the Federal Security Building, Fourth and Independence Avenue, S. W., Washington 25, D. C., or with the Bureau of Employees' Compensation, 285 Madison Avenue, New York 17, N. Y.

(b) *Review without hearing.* If an appellant desires to submit his case for decision, without appearing at a hearing before the Board, he may state in his application (or separately by letter) that he desires the Board to determine his rights upon the record, without a hearing, in which case the decision will be made without prior notice of hearing, and the appellant will be advised by the Board of the decision.

(c) *Informal applications.* An application for review, made otherwise than with the use of Form AB-1, will be accepted if it discloses the full name and address of the applicant and his employing establishment, the case file number assigned by the Bureau of Employees' Compensation, a reference to the particular injury disclosing the date, the place thereof, an adequate reference to the action appealed from, and a specific statement disclosing the ground or

grounds of the appeal. Reasonable opportunity will be afforded to perfect such applications, if found to be deficient.

(d) *Basis of the appeal.* The application for review should set forth, succinctly, the ground or grounds of the appeal in such manner as fully to disclose the appellant's contentions. Appeals based upon alleged unwarranted or unsupported findings of fact should specify the particular findings of the Bureau of Employees' Compensation of which the appellant complains. Appeals based upon the ground of failure to make material or necessary findings of fact should specify the finding, or the nature of the finding, which the appellant believes should have been made. Where the appeal is based upon alleged error of law, the particular finding complained of should be specified, together with a statement setting forth the appellant's contention in respect to the question of law involved. Where the appeal is based upon the ground of abuse of (or refusal to exercise) discretion, the particular action of the Bureau of Employees' Compensation giving rise to the appeal shall be specified, together with a statement of the appellant's contention in respect thereto.

(e) *By whom filed.* The application for review shall be filed by the person affected by the findings of fact and award of the Bureau of Employees' Compensation, or by a representative duly authorized to act on behalf of the applicant. In cases involving abuse of, or failure to exercise, discretion, the application shall be filed by the person directly affected thereby or by a representative duly authorized to act on his behalf.

(f) *Briefs or supporting memoranda.* With the application for review may be filed a brief or other memorandum containing the appellant's statement, in support of his application, covering any matter of fact or law disclosed in the application. A duplicate or copy of such statement should accompany the original for transmission to the Director of the Bureau of Employees' Compensation, or such duplicate or copy may be served directly upon such Director and a notation to that effect made upon the statement transmitted to the Board.

(g) *Regulations governing appeals.* The regulations of the Federal Security Agency governing appeals from the Bureau of Employees' Compensation (Part 501 of this chapter<sup>1</sup>) determine the jurisdiction of the Board, specify its power and authority, and establish the scope of appellate procedure. Such regulations should be consulted in conjunction with the regulations in this part.

§ 502.2 *Docketing of cases.* Applications for review will be docketed in numerical order upon the day they are received by the Board. The date of filing of such application shall be the date upon which the application is received by the Board or by the Bureau of Employees' Compensation. Cases shall be heard in the order in which they are docketed except that, for good cause shown by any party in interest, the Board (two members concurring) may in its discretion advance the date of the hearing, or may

of its own motion or upon request by a party in interest continue the case for hearing, if reasonable basis therefor appears. Correspondence or further applications in respect to such appealed case shall refer to such docket number for identification of the record. Such docket shall be open to public inspection.

§ 502.3 *Intervention.* Any person whose rights may be affected by the action of the Board shall, upon application, be permitted to intervene as an appellant. This may be accomplished by the filing with the Board of an application to intervene (Form AB-2), setting forth the basis upon which such right is claimed. The Board (two members concurring) shall determine, before entering the name of the applicant upon the docket as a party in interest, whether the right of the applicant may be affected by any action which the Board may be required to take in the particular case; and in the absence of a prima facie showing to such effect, the Board may deny the application, with notice to the applicant of its reason for such action. Applicants permitted to intervene shall be regarded as parties in interest, and their rights shall be determined as found necessary.

§ 502.4 *Notice of hearing.* (a) Notice of hearing shall be sent by the Board to the Director, Bureau of Employees' Compensation, and to all other parties in interest. Hearings will be set upon such notice as will afford adequate opportunity to be present, but shall not be set earlier than 10 days from the date of the notice, unless waiver of such notice is filed. Such notice (Form AB-3) may be served personally upon the person to whom it is directed, or may be sent to such person by registered mail. Such notice shall disclose the issues to be heard.

(b) *Failure to respond to notice.* Failure to respond to a notice of hearing shall not prejudice the substantial rights of the applicant. The Board in its discretion may, if it deems such course advisable, set the case for further hearing, upon notice, or the Board may proceed to dispose of the appeal pursuant to applicable regulations (§ 501.4 of this chapter).

§ 502.5 *Hearings.* (a) Hearings before the Board shall be open to the public. Daily notice shall be posted in the office of the Clerk of the Board of hearings scheduled for the particular day. Parties in interest may appear in person or by duly authorized representative and shall have opportunity to present oral or written argument. The proceedings shall be conducted under the supervision of the Chairman or Acting Chairman of the Board who shall regulate such matters as the granting of continuances, acceptance of briefs, and other routine matters.

(b) *Issues.* Hearings shall proceed upon issues previously determined pursuant to applicable regulation (§ 501.3 (a) of this chapter). Should a new issue be raised by the Board or by any party in interest during the course of a hearing, as to which any interested party has not received at least 10 days' notice, a continuance in respect to hearing of such issue shall be granted.

<sup>1</sup>Part 501 appears at 11 F. R. 9844.

(c) *Briefs and memoranda.* Any party at a hearing before the Board may file a brief or memorandum in respect to the matter upon appeal, or may be permitted (within a time specified) to file such written matter subsequent to the hearing. A copy of any brief filed in the case by the Director of the Bureau of Employees' Compensation shall be transmitted by the Board to the other party or parties in interest, and in like manner a copy of the appellant's brief shall be transmitted to such Director. As a matter of convenience to members of the Board, briefs in typewritten form should be accompanied by carbon copies in sufficient number to supply one to each of the hearing members.

(d) *Time limitation upon argument.* An appellant or his representative, and the Director of the Bureau of Employees' Compensation or his representative, shall each be entitled to one hour within which to present oral argument, unless the Board or any member thereof should consider it necessary to enlarge such time. The Board, however, shall have discretion to shorten the time of argument in the event of contumacy, or for lack of relevancy in the argument.

(e) *Submissions without oral argument.* Any appellant, or the Director of the Bureau of Employees' Compensation, may submit an appeal for decision without oral argument for himself, on the basis of the record and papers filed in the appeal.

§ 502.6 *Decisions.* The decision of the Board shall be made in the form of an order (Form AB-4) stating the disposition of the case as provided for in applicable regulations (§ 501.4 of this chapter). A copy of the order will be sent by the Board to all parties in interest. The case file will be returned to the Director of the Bureau of Employees' Compensation, with copy of such order, upon termination of the appeal, or for any interim action which the Board may direct.

§ 502.7 *Petition for reconsideration.* The Board will receive and act upon a petition for reconsideration of its decision or action, if such a petition is filed before the expiration of thirty days from the date of the order of the Board containing its decision, or if filed within the period of time specified in such order prior to its becoming final. A petition for reconsideration may be made in letter form specifying the basis for reconsideration. A copy of the petition, if made by the Director, Bureau of Employees' Compensation, shall be sent to the other parties in interest; if made by an appellant, a copy shall be sent by the Board of such Director. The proponent or opponent of a request for reconsideration may file (in duplicate) a memorandum in support of his position, the duplicate to be transmitted by the Board to the other party. If reconsideration should be granted, rehearing upon proper notice may be allowed in the discretion of the Board, if applied for by any party in interest. After reconsideration of a case, the Board will make such decision as is consistent with the applicable regulations.

§ 502.8 *Representatives of parties in interest.* (b) An appellant and the Director of the Bureau of Employees' Compensation may be represented before the Board by any duly authorized person. An accredited representative of an employee organization, or any attorney in good standing, admitted to the Bar of any State, Territory or other political jurisdiction may represent an appellant. For good cause shown, the Board may, after opportunity to be heard and subject to the approval of the Administrator, bar any such representative from further appearance before the Board in the same or other proceeding.

(b) *Fees.* No claim for legal or other service rendered in respect to a proceeding before the Board to or on account of any person, shall be valid unless approved by the Board or by a member thereof. No contract for a stipulated fee or for a fee upon a contingent basis shall be recognized by the Board, and no fee for service shall be approved except upon an application to the Board supported by a sufficient statement of the extent and character of the necessary work done before the Board on behalf of the interested party. Except where the Board has been advised that such representation will be rendered gratuitously, the fee approved by the Board, or by a member thereof, shall be reasonably commensurate with the actual necessary work performed by such representative, taking into account the capacity in which the representative has appeared, the amount of compensation involved, and the circumstances of the appellant.

(c) *Authorization in writing.* No person shall be recognized as representing an appellant or intervener unless there shall be filed with the Board a statement in writing, signed by the party to be represented, authorizing such representation. Such representative when accepted shall continue to be recognized, unless he should abandon such capacity, withdraw, or the appellant or intervener direct otherwise.

Issued October 1, 1946.

[SEAL] HENRY C. ILER,  
Chairman.

Approved: October 2, 1946.

MAURICE COLLINS,  
Acting Federal Security Administrator.

[F. R. Doc. 46-18104; Filed, October 7, 1946;  
8:47 a. m.]

TITLE 24—HOUSING CREDIT

Chapter I—Federal Home Loan Bank Administration

[Bulletin 78]

PART 2—ORGANIZATION OF THE BANKS

BONUSES FOR FEDERAL HOME LOAN BANK EMPLOYEES

The next to the last sentence of paragraph (a) of § 2.5 of the rules and regu-

lations for the Federal Home Loan Bank System is hereby amended, effective as of October 8, 1946, to read as follows: "No bonus shall be paid by any Federal Home Loan Bank to any director, officer, employee or other person at any time by any Bank."

Secs. 12, 17 of F. H. L. B. A., 47 Stat. 735, 736; 12 U. S. C. 1432, 1437; E. O. 9070, 7 F. R. 1529)

The Federal Home Loan Bank Administration finds, pursuant to the provisions of the Administrative Procedure Act, approved June 11, 1946, that notice and public procedure on this amendment are unnecessary for the reason that the same is a minor amendment to a rule in which the public is not interested, inasmuch as it affects only the officers and employees of the Federal Home Loan Banks.

Dated: October 3, 1946.

[SEAL] HAROLD LEE,  
Governor.  
KENNETH G. HEISLER,  
General Counsel.  
ORMOND E. LOOMIS,  
Executive Assistant to  
the Commissioner.

[F. R. Doc. 46-18065; Filed, Oct. 7, 1946;  
8:46 a. m.]

Chapter II—Federal Savings and Loan System

[Bulletin 79]

PART 203—OPERATION

ADDITIONAL CHARGE ON DELINQUENT LOAN PAYMENTS

The second sentence of paragraph (b) of § 203.11 of the rules and regulations for the Federal Savings and Loan System is hereby amended, effective as of October 8, 1946 to read as follows: "Such additional charge shall be in the form of an increased rate of interest on the unpaid balance of the loan, or on any part thereof, for the period of delinquency."

(Sec. 5 (a), (c) of H. O. L. A. of 1933, 48 Stat. 132, sec. 18, 49 Stat. 297; 12 U. S. C. 1464 (a), (c) and Sup., E. O. 9070, 7 F. R. 1529)

The Federal Home Loan Bank Administration finds, pursuant to the provisions of the Administrative Procedure Act, approved June 11, 1946 (60 Stat. 237), that notice and public procedure on this amendment are unnecessary for the reason that the amendment relieves a restriction on Federal savings and loan associations.

Dated: October 3, 1946.

[SEAL] HAROLD LEE,  
Governor.  
KENNETH G. HEISLER,  
General Counsel.  
ORMOND E. LOOMIS,  
Executive Assistant to  
the Commissioner.

[F. R. Doc. 46-18066; Filed, Oct. 7, 1946;  
8:46 a. m.]

## TITLE 30—MINERAL RESOURCES

Chapter VI—Solid Fuels Administration  
for War

[Rev. Reg. 32, Amdt. 2]

PART 602—GENERAL ORDERS AND DIRECTIVES  
SHIPMENTS OF COAL TO RETAIL DEALERS AND  
WHOLESALEERS

The advent of the heating season makes it necessary to discontinue those provisions of Revised Regulation No. 32 providing for the transfer of tonnages from one dealer to another, except in those cases where veterans of World War II may obtain sources of supply to enable them to establish or re-establish retail coal business. Transfers of tonnages necessitate some readjustments in dealer and consumer relations which might not be effected in sufficient time to enable any consumers affected thereby to obtain a source of supply before the severe weather sets in. Therefore, subparagraph (3) of paragraph (b) of § 602.875 of Revised Regulation No. 32 (11 F. R. 8575) is hereby amended to read as follows:

(3) Except as provided for in the preceding subparagraph (2) of this paragraph, and except as a shipper may desire to transfer tonnage from one or more dealers to a veteran of World War II at the same destination for the purpose of assisting such veteran in establishing or re-establishing a retail coal business, no transfers of tonnage from one dealer to another dealer shall be authorized. In case a shipper desires to transfer tonnage to assist a World War veteran, as herein provided, he may file an application for approval of such transfer with the Area Distribution Manager for the area in which such veteran is doing business. If the Area Distribution Manager finds that such transfer will not result in depriving the customers of the dealer from whom the tonnage would be transferred of their fair share of the community's supply, he shall authorize the transfer.

This amendment shall be effective forthwith.

(E. O. 9332, 8 F. R. 5355; E. O. 9125, 7 F. R. 2719; sec. 2 (a), 54 Stat. 676, as amended by 55 Stat. 236, 56 Stat. 176, 58 Stat. 827 and 59 Stat. 658)

Issued this 2d day of October 1946.

WARNER W. GARDNER,  
Acting Solid Fuels  
Administrator for War.

[F. R. Doc. 46-18023; Filed, Oct. 7, 1946;  
8:55 a. m.]

## TITLE 32—NATIONAL DEFENSE

Chapter IX—Civilian Production  
Administration

AUTHORITY: Regulations in this chapter unless otherwise noted at the end of documents affected, issued under sec. 2 (a), 54 Stat. 676, as amended by 55 Stat. 236, 56 Stat. 177, 58 Stat. 827, and Public Laws 270 and 475, 79th Congress; Public Law 388, 79th Congress; E. O. 9024, 7 F. R. 329; E. O. 9040, 7 F. R. 527; E. O. 9125, 7 F. R. 2719; E. O. 9599, 10 F. R. 10155; E. O. 9638, 10 F. R. 12591; C. P. A. Reg. 1, Nov. 5, 1945, 10 F. R. 13714; Housing Expediter's Priorities Order 1, Aug. 27, 1946, 11 F. R. 9507.

PART 944—REGULATIONS APPLICABLE TO  
THE OPERATION OF THE PRIORITIES SYS-  
TEM

[Priorities Reg. 28, Direction 20]

RESTRICTION ON USE OF RATINGS FOR EQUIP-  
MENT TO ESTABLISH VETERANS IN BUSI-  
NESS

The following direction is issued with respect to Priorities Regulation 28:

(a) Under Priorities Regulation 28, the Civilian Production Administration assigns preference ratings for the assistance of veterans who seek to establish new businesses. It appears that in some cases, veterans are being used as "fronts" by presently established firms or other persons who are not themselves eligible for rating assistance. Since in many fields available equipment is entirely inadequate to satisfy the demand, it is essential that preferential treatment accorded to veterans not be used illegitimately to obtain equipment by other persons. Consequently, this direction provides for certain special limitations on the use of ratings assigned for equipment, and on the use of equipment obtained with the ratings.

(b) *Policy on issuance of ratings.* CC ratings may be issued to veterans to obtain equipment to establish new businesses only under all the following circumstances:

(1) The veteran, or group of veterans, will actively control the business by having at least a 50% interest in the profits and by all being actively engaged in the operation of the business:

(2) The equipment will be installed in premises which the veterans (or the corporation or partnership which they control under the rule in (1) above) own or lease, or have made definite arrangements to buy or lease; and

(3) The premises where the equipment is installed are separate from the premises of any established business in the same line.

(c) *Restrictions on use of rating.* Ratings assigned under this direction will state on the Form CPA-541A authorization that they are "subject to Direction 20 to PR-28". Whenever a person uses such a CC rating he must state in writing on his purchase order, in addition to the certification required by Priorities Regulation 3, that the rating was assigned under Direction 20 to PR-28. In addition, no person may use a CC rating assigned under this direction to get machinery or equipment except under the conditions described in paragraph (b). Where such conditions change after the assignment or use of the CC rating, the person to whom the rating was assigned must immediately cancel any use of the rating and return his authorization to the Civilian Production Administration.

(d) *Restrictions on use of equipment.* (1) During the three months after machinery or equipment is received on a CC rating assigned under this direction, it may be used only if the conditions set forth in paragraph (b) remain valid, unless otherwise specifically authorized by the Civilian Production Administration.

(2) Any item of machinery or equipment obtained with a rating assigned under this direction may not, without specific authorization by the Civilian Production Administration, be sold or otherwise disposed of within three months after the machinery is received.

(e) *Exceptions.* Exceptions from the provisions of this direction may be granted by the Civilian Production Administration. Requests for exceptions must be by letter, in duplicate, to Special Assistance Division, Civilian Production Administration, Washington 25, D. C., describing the special circumstances of the veteran which are the basis for requesting the exception, and indicating the steps which the veteran will take to prevent the diversion of the new equip-

ment to sources not eligible for priorities assistance.

(f) *Applicability.* This direction applies only to ratings assigned to veterans where the authorization Form CPA-541A states "subject to Direction 20 to PR-28". However, in the case of any rating assigned to a veteran before or after October 7, 1946, where a supplier believes that the conditions of paragraph (b) do not apply, he may delay filling the rated order provided that he promptly notifies his customer of his action, and notifies the Civilian Production Administration (Ref: Special Assistance Division) of the facts on which he bases his belief. The Civilian Production Administration will take appropriate action either by cancelling the rating (after contacting the veteran to ascertain the facts) or by notifying the supplier to fill the order.

(g) *Who is a "veteran".* A "veteran" under this Direction means any person who was in the Army, Navy, Marine Corps or Coast Guard on or after September 16, 1940, and was discharged or released under conditions other than dishonorable after active service of 90 days or more, or by reason of an injury or disability incurred in service in line of duty.

(h) *Communications.* All communications concerning this direction should be addressed to the Civilian Production Administration, Special Assistance Division, Washington 25, D. C., Ref: Direction 20 to PR 28.

NOTE: The application and reporting requirements of this direction have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 7th day of October 1946.

CIVILIAN PRODUCTION  
ADMINISTRATION,  
By J. JOSEPH WHELAN,  
Recording Secretary.

[F. R. Doc. 46-18203; Filed, Oct. 7, 1946;  
11:17 a. m.]

PART 944—REGULATIONS APPLICABLE TO THE  
OPERATION OF THE PRIORITIES SYSTEM[Priorities Reg. 33, Schedule A as Amended  
Oct. 7, 1946]

Section 944.54a *Schedule A to Priorities Regulation 33*, is amended to read as follows:

There is a shortage in the supply of the materials and facilities listed in paragraph (b) of this schedule for defense, for private account and for export. These materials and facilities are suitable for the construction and completion of housing accommodations in rural and urban areas and for the construction and repair of essential farm buildings. The allocation of, and the establishment of priorities for the delivery of, these materials and facilities in the manner, upon the conditions and to the extent provided in this schedule and other applicable regulations, orders, directives, schedules and directions of the Civilian Production Administration and of the Housing Expediter are necessary and appropriate in the public interest, to promote the national defense and to effectuate the purposes of the Veterans' Emergency Housing Act of 1946.

§ 944.54a *Schedule A to Priorities Regulation 33*—(a) *Establishment of allocation and priorities system.* Priorities for the delivery of the materials and facilities listed in paragraph (b) of this



schedule are hereby established, and they may be allocated, under the Veterans' Emergency Housing Act of 1946, as provided in this schedule and in other orders, regulations, directions, schedules and directives of the Civilian Production Administration. These priorities consist in general of HH and HHH ratings. The method by which these ratings may be applied and other provisions concerning their use are set forth in paragraph (c) of this schedule. The effect of these ratings shall be the effect provided in applicable regulations of the Civilian Production Administration (including Priorities Regulations 1 and 3, schedules and directions to Priorities Regulation 33, and orders in the "L" series). In addition, some of these applicable regulations provide for "certified" and "authorized" orders for some of these materials under certain conditions. The terms and conditions under which these ratings will be assigned and the conditions and requirements imposed upon the use of materials obtained by means of these ratings and upon housing accommodations constructed or manufactured from such materials are set forth in Housing Expediter Priorities Regulation 5, Priorities Regulation 33 and in other applicable regulations of the Civilian Production Administration and the Housing Expediter.

(b) *List of short materials.* The materials and facilities for which priorities are established by this schedule are listed below. The listing includes only residential types of the items mentioned. The fact that a residential type may also be suitable for nonresidential use does not take it out of the "residential" class.

MATERIALS AND FACILITIES SUBJECT TO HH RATINGS

A. Lumber Materials

1. Flooring, hardwood, residential, as defined in Direction 1 to PR 33.
2. Lumber, housing construction, as defined in Direction 1 to PR 33.
3. Millwork (including doors, built-in kitchen cabinets and screens), as defined in Direction 1 to PR 33.
4. Plywood, construction (softwood), as defined in Order L-358. Limited by Order L-358 as to quantities.

B. Electrical Wiring Materials

1. \*Cable, metallic or nonmetallic sheathed.
2. Lighting fixtures, not including portable lamps.
3. Raceways (including rigid and flexible conduit, thin-wall metallic tubing, surface metal raceways) and fittings.

\*For an item marked with an asterisk (\*) in the above list, HHH and HH ratings have no effect on orders placed with products and such ratings may be disregarded by them. For items not so marked, the placing and effect of HHH and HH rated orders are controlled by the rules of Priorities Regulations 1, 3, and 33, as modified by any special rules in any applicable direction or schedule to PR 33 or orders in the "L" series.

4. Service entrance equipment (of the following kinds only: (a) Fuse cut-outs; (b) meter pans; (c) panel-boards; (d) service switches).
5. Wiring devices (of the following kinds only: (a) Sockets, lampholders, and lamp receptacles—medium screw base types; (b) convenience receptacles (outlets); (c) toggle switches; (d) wall and face plates; (e) outlet, switch and receptacle boxes—covers, hangers, supports, and clamps included; (f) box connectors for metallic or nonmetallic sheathed cable).

C. Hardware Materials

1. Builders hardware (of the following types only: (a) Butts, hinges, hasps; (b) door locks, lock trim; (c) sash, screen, and shelf hardware; (d) night latches, dead locks; (e) spring hinges; (f) cash balances, sash pulleys).
2. \*Nails (of the following kinds only: Wire and cut nails 2d to 20d, inclusive; nails and brads smaller than 2d but suitable for roofing, siding, lath, or millwork). This does not include 2d to 10d cement and bright box nails.

D. Masonry Materials

1. Brick, common and face, clay.
2. Brick, sand lime.
3. Concrete block and brick.
4. Cement, portland.
5. Tile, common and face, structural.

E. Plumbing and Heating Supplies

1. Bathtubs.
2. Boilers, low pressure, for heating and hot water.
3. Controls, temperature and combustion, for heating and hot water.
4. Fittings and trim (brass tubular goods included) for bathtubs, kitchen sinks, lavatories, and waterclosets.
5. Furnace pipes, fittings, and duct work.
6. Furnaces, floor, wall.
7. Furnaces, warm air (forced or gravity circulation types of the following kinds only: (a) Gas-fired—rated input 110,000 or less B. T. U. per hour; (b) oil-fired—rated output 100,000 or less B. T. U. per hour; (c) coal-fired—grate not larger than either 2.64 sq. ft. in area or 22" in diameter).
8. Kitchen sinks and undersink cabinets. (This includes sinks and sink-and-tray combinations, undersink cabinets with or without sinks, and any fixture containing a kitchen sink.)
9. Lavatories.
10. Oil burners, domestic.
11. Pipe, bituminized fibre, for drains and sewers.
12. Pipe, sewer, clay.
13. Pipe, soil, cast iron, and fittings for such pipe.
14. \*Pipe, steel and wrought iron, black and galvanized, sizes 3/8" to 4" inclusive, standard weight.
15. \*Pipe fittings, screwed (of the following kinds only: (a) Gray cast recessed drainage, 2" and under; (b) gray cast steam fittings, 3" and under (125 lbs. S. W. P.); (c) malleable fittings, including unions, 2" and under (150 lbs. S. W. P.)).

16. \*Pipe nipples, steel and wrought iron, black and galvanized, sizes 3/8" to 4" inclusive, in lengths 6" and less, made from standard weight pipe.
17. Radiation, convector and cast iron, including accompanying metal enclosures and grilles.
18. Range boilers.
19. Registers and grilles for heating systems.
20. Stokers, domestic.
21. Stoves and ranges for cooking and heating, including space heaters.
22. Tanks, septic.
23. Tanks, oil and water storage, capacity 550 gallons or less.
24. \*Tubing, copper—types K, L, M—sizes 3/8" to 3" inclusive.
25. Tubing fittings (for copper tubing as defined above), pressure (solder and flare) and drainage (solder).
26. Water closets (1-piece combinations; and bowls and tanks, separately or in combination).
27. Water heaters.

F. Prefabricated Housing

1. Prefabricated houses, sections, and panels (as defined in Direction 8 to PR 33).

G. Structural Materials (Metal)

1. Doors and frames, hollow metal and kalamein.
2. \*Fabricated reinforcing rod and mesh.
3. Joists, bar, steel.
4. Structural shapes, steel and aluminum, fabricated or cut to length.
5. Window sash and frames, metal (of the following types only: light, intermediate, and heavy casements; double hung windows; basement windows).

H. Wall and Roof Materials

1. Asbestos-cement flat sheets, 1/4" thick or less. This does not include electrical and insulation grades.
2. Building board (products made from wood pulp, vegetable fibres, pressed paper stock, or multiple plies of fibred paper, produced for use in building construction, and commonly described as structural insulation board, sheathing, lath, tile board, plank, thin board or laminated fibre tile board). This does not include the following: acoustical tile, asbestos-cement faced insulation board, mineral surfaced insulation board, roof insulation, and products commonly described as "hard board".
3. Gypsum board (products made from gypsum and commonly described as wall board, wide board, laminated board). This does not include precast reinforced gypsum roof plank.
4. Gypsum lath (gypsum products especially made for use as a plaster base).
5. Papers, building and sheathing (of the following kinds only: (a) Slaters felt and asphalt sheathing paper weighing approximately 25 lbs. per 500 square-roll; (b) laminated papers, consisting of two or more plies of paper cemented together with asphalt; (c) metal foil, designed for building use and consisting of one or more layers of metal foil laminated with one or more layers of paper; (d) rosin-sized, red rosin, and house sheathing paper).

6. Plaster, hardwall (gypsum plaster—basic, read-mixed and gauging—made for use in applying base or finish coats to lathed interior walls).
7. Plaster base (metal lath and accessories for metal lath).
8. \*Sheet, copper. (A person authorized to use an HH rating may use this material only if (1) he is going to use the material in making any of the following items for the authorized job or units and (2) he has not received other priorities assistance for this purpose from the CPA (under Priorities Regulation 28): flashing, gutters and downspouts; shower pans; termite shields.)
9. \*Sheet, flat galvanized steel, 26 gauge or lighter. (A person authorized to use an HH rating may use it for this material only if (1) he is going to use it in making any of the following items for the authorized job or units and (2) he has not received other priorities assistance for this purpose from the CPA (under Priorities Regulation 28 or Order M-21): flashings; furnace pipes, fittings, and duct work; gutters and downspouts; termite shields.)
10. Shingles (asbestos-cement, asphalt, slate, wood).
11. \*Stucco mesh (woven or welded wire).

#### I. Miscellaneous Building Materials

1. Cabinets, metal, attachable or built-in types for kitchens or bathrooms.
2. Floor coverings (of the following types only: (a) Felt-base; (b) linoleum (up to battleship grade); (c) mastic; (d) asphalt tile; (e) rubber tile).
3. Gutters and downspouts.
4. Insect screen cloth, metal or plastic.
5. Lead, caulking.
6. Lime, finishing.
7. Weatherstripping, metal.

(c) *Use of HH and HHH ratings.* The general rules for applying HH ratings are set forth below, together with certain provisions concerning the use of these ratings by builders. These rules apply to the use of HHH ratings, except when otherwise provided by Direction 11 to Priorities Regulation 33 or other applicable regulations. The rules for the use of HH ratings by prefabricators and trailer manufacturers are set forth in Directions 8 and 13 to Priorities Regulation 33. Additional rules applicable to HHH ratings and other related priorities assistance are set forth in Direction 11 to Priorities Regulation 33.

(1) *Kinds and quantities of materials.* The HH rating may be used only to get materials of the kinds listed in paragraph (b) of this schedule. The HH rating may not be used to get more than the minimum quantities of those materials needed to complete the housing accommodations for which the rating was assigned, in accordance with the description given in the application as approved. In some cases applicants may be limited to specific quantities of particular materials. In such cases the HH rating may not be used to get more than the specific quantities approved. The HH rating may not be applied to purchase orders for greater

quantities of materials than the applicant is authorized to get. Persons authorized to use the HH rating may not place duplicate orders totalling more than the authorized minimum quantities, even though they plan to cancel one of the orders later.

(2) *Restriction on time of delivery.* The builder must not specify delivery dates on purchase orders for rated materials more than 30 days before the time they are to be incorporated in the project. This provision applies to materials ordered with an HH rating, instead of the usual rule in Priorities Regulation 32. Furthermore, the builder must not place rated purchase orders for materials in which delivery is specified later than during the third full calendar month after the calendar month during which the purchase order is placed.

(3) *Expiration of rating.* The right to use the HH rating for a project expires 90 days after the issuance of the rating, unless the builder has begun construction on the project by physically incorporating at the site of the project materials which will be an integral part of the construction. If the builder has not begun construction within this time, he must unrate all orders for materials for the project to which he has applied the HH rating. If the application covers a number of different buildings, the right to use the rating for materials going into any individual building expires unless that particular building has been started within the 90 day period. However, he may apply by letter in triplicate to the agency which granted his application for an extension of the starting date, showing why he was unable to begin construction in accordance with his original application and giving his revised starting date. If the request for an extension is approved, he need not unrate his orders but he must postpone the delivery dates so as to comply with paragraph (c) (2) of this schedule.

(4) *Use of rating.* The applicant must not use an HH rating or give others the right to use it before his application has been approved. After approval, the HH rating may be used to get materials by the applicant or by contractors or subcontractors doing all or any part of the construction work for the applicant. Applicants, contractors and sub-contractors using the rating and their officers and agents must comply with all applicable provisions of this and other pertinent regulations. The applicant may authorize contractors and sub-contractors, and contractors may authorize sub-contractors, to use the rating assigned to the applicant, by using a certificate in substantially the following form:

#### VETERANS' EMERGENCY HOUSING PROGRAM

Application Serial Number.....

You are hereby authorized to use the HH rating to obtain material of the kinds listed on Schedule A to Civilian Production Administration Priorities Regulation 33 which are required for the housing accommodations located at ..... (give location). Your use of this rating is subject to the provisions of applicable regulations.

.....  
Authorized user of rating

A contractor to whom an HH rating has been assigned by the Army or the Navy for military housing may authorize his subcontractors, to use that rating, by using the certificate as set out above in this paragraph but without the caption "Veterans' Emergency Housing Program" and the "Application Serial Number."

(5) *Certificates.* The HH rating may be applied to a purchase order by a person authorized to use the rating only by placing on the order the certificate specified for him below (the certificates set out in Priorities Regulations 3 and 7 may not be used):

(i) *Persons authorized under PR 33 or HEPR 5.* A person using an HH rating assigned under Priorities Regulation 33 or Housing Expediter Priorities Regulation 5 should use the following certificate:

#### VETERANS' EMERGENCY HOUSING PROGRAM APPLICATION SERIAL NUMBER .....

I certify to the Civilian Production Administration that an HH rating has been assigned for the materials covered by this order and that these materials will be used only in housing accommodations being built under the Veterans' Emergency Housing Program at ..... (give location), and that I will comply with the limitations and requirements provided in applicable regulations and the application as approved covering the housing accommodations.

.....  
Builder (or authorized contractor or authorized subcontractor)

(ii) *Military housing contractors.* A person using an HH rating assigned by the Army or the Navy for military housing in the continental United States should use the following certificate:

I certify to the Civilian Production Administration that an HH rating has been assigned by the Army (the Navy) for the materials covered by this order and that these materials will be used only in military housing accommodations.

.....  
(Contractor or authorized subcontractor.)

(iii) *Prefabricators and house-trailer manufacturers.* A prefabricator or house-trailer manufacturer using an HH rating assigned to him under Direction 8 or 13 to Priorities Regulation 33, respectively, should use the certificate set out in the Direction involved.

(d) *Violations.* Any person who willfully violates any provision of any rule, regulation or order of the Civilian Production Administration dealing with the priorities assistance and allocations established by this schedule, or who, by any statement or omission, wilfully falsi-

files any records which he is required to keep, or who otherwise wilfully furnished false or misleading information to the Civilian Production Administration and any person who obtains a delivery or an allocation of materials or facilities or a preference rating by means of a material and wilfully false or misleading statement, may be prohibited by the Civilian Production Administration from making or obtaining further deliveries of materials and facilities of the kinds listed in paragraph (b) of this schedule and may be deprived of further priorities assistance. The Civilian Production Administration may also take any other action deemed appropriate, including the making of a recommendation for prosecution under section 35 (A) of the Criminal Code, under the Second War Powers Act or under the Veterans' Emergency Housing Act of 1946.

Issued this 7th day of October 1946.

CIVILIAN PRODUCTION  
ADMINISTRATION,  
By J. JOSEPH WHELAN,  
Recording Secretary.

[F. R. Doc. 46-18197; Filed, Oct. 7, 1946;  
11:15 a. m.]

PART 1010—SUSPENSION ORDERS

[Suspension Order S-952, Stay of Execution]

STEWART CONSTRUCTION CO.

Jack P. Stewart, doing business as Stewart Construction Company, 802 North Central Avenue, Phoenix, Arizona, has appealed from the provisions of Suspension Order No. S-952, issued August 6, 1946, and effective August 16, 1946. The Chief Compliance Commissioner has directed that the provisions of the suspension order be stayed pending final determination of the appeal or until further order by the Chief Compliance Commissioner.

In view of the foregoing: *It is hereby ordered, That:*

The provisions of Suspension Order No. S-952, issued August 6, 1946, and effective August 16, 1946, are hereby stayed pending final determination of the appeal or until further order by the Chief Compliance Commissioner.

Issued this 4th day of October 1946.

CIVILIAN PRODUCTION  
ADMINISTRATION,  
By J. JOSEPH WHELAN,  
Recording Secretary.

[F. R. Doc. 46-18198; Filed, Oct. 7, 1946;  
11:16 a. m.]

PART 1010—SUSPENSION ORDERS

[Suspension Order S-976]

R. G. ROBBINS LUMBER CO., INC.

R. G. Robbins Lumber Company, Inc., a corporation, with offices located at 319 Southwest Washington Street, Portland, Oregon, is engaged in business as an office wholesaler. The corporation was formed on March 1, 1946 for the purpose of taking over the business of a partnership known as the R. G. Robbins Lumber Company. During the period be-

tween January 15 and April 30, 1946, the partnership and the corporation placed certified orders with sawmills for an amount of housing construction lumber in excess of certified and rated orders received from customers, in an amount in excess of 8,830,233 board feet. During the period between March 1 and April 30, 1946, the corporation placed certified orders with sawmills for an amount of housing construction lumber in excess of certified and rated orders received from customers in an amount of not less than 4,419,878 board feet. The placing of these certified orders for housing construction lumber in excess of the amount called for by the certified orders which the partnership and the corporation received constituted willful violations of Direction 1 to Priorities Regulation 33. In addition the R. G. Robbins Lumber Company, Inc., failed to keep accurate and complete records in violation of Priorities Regulation 1. These violations have interfered with the controls established by the Civilian Production Administration for the distribution of critical materials. In view of the foregoing, it is hereby ordered that:

§ 1010.976 *Suspension Order S-976.*

(a) For a period of three months from the effective date of this order, R. G. Robbins Lumber Company, Inc., shall not place certified orders or extend rated orders for housing construction lumber, regardless of the delivery date named in any purchase order on which certifications may be used or to which ratings may be extended.

(b) R. G. Robbins Lumber Company, Inc., shall cancel immediately all certifications which have been applied to orders which have not yet been filled.

(c) All certifications presently outstanding in connection with orders for delivery of materials to R. G. Robbins Lumber Company, Inc. or placed prior to the termination date of this order are void and shall not be given any effect by suppliers of R. G. Robbins Lumber Company, Inc. or by any other person. This does not apply to material already delivered or in transit for delivery to it on the effective date of this order.

(d) Notwithstanding the limitation of three months fixed by this order, all of the terms and provisions hereof shall remain in full force and effect until R. G. Robbins Lumber Company, Inc. shall have complied with the provisions of Priorities Regulation 1, § 944.15, as amended July 24, 1946.

(e) R. G. Robbins Lumber Company, Inc., shall refer to this order in any application or appeal which it may file with the Civilian Production Administration.

(f) Nothing contained in this order shall be deemed to relieve R. G. Robbins Lumber Company, Inc., from any restriction, prohibition or provision contained in any other order or regulation of the Civilian Production Administration, except insofar as the same may be inconsistent with the provisions hereof.

(g) The restrictions and prohibitions contained herein shall apply to R. G. Robbins Lumber Company, Inc., its successors and assigns or persons acting in its behalf. Prohibitions against the taking of any action include the taking in-

directly as well as directly of any such action.

(h) This order shall take effect on the 7th day of October 1946.

Issued this 27th day of September 1946.

CIVILIAN PRODUCTION  
ADMINISTRATION,  
By J. JOSEPH WHELAN,  
Recording Secretary.

[F. R. Doc. 46-18199; Filed, Oct. 7, 1946;  
11:16 a. m.]

PART 1010—SUSPENSION ORDERS

[Suspension Order S-984]

LOWE SUPPLY CO.

Lowe Supply Company, a corporation located at 1301 State Street, Erie, Pennsylvania, is a distributor of plumbing and heating supplies. From on or about March 26, 1946 and during April, May and June of 1946, it failed to set aside and reserve for a period of twenty-one days, in order to fill orders bearing HH ratings, at least 60% or any part of the bathtubs which it received from producers as required by Direction 2 to Priorities Regulation 33. These acts constituted grossly negligent violations of that order and have interfered with the controls established by the Civilian Production Administration for the distribution of critical materials. In view of the foregoing, it is hereby ordered that:

§ 1010.984 *Suspension Order No. S-984.*

(a) For a period of ninety days from the effective date of this order, Lowe Supply Company, its successors or assigns, shall not sell any bathtubs except on orders bearing HH ratings, and shall not purchase or receive any bathtubs during such period, except such quantity as may be necessary to replace its stock or inventory of bathtubs thus sold.

(b) Lowe Supply Company shall refer to this order in any application or appeal which they may file with Civilian Production Administration for priorities assistance or with the Regional Housing Expediter for relief.

(c) Nothing contained in this order shall be deemed to relieve Lowe Supply Company, its successors or assigns, from any restriction, prohibition, or provision contained in any other order or regulation of the Civilian Production Administration except insofar as the same may be inconsistent with the provisions hereof.

Issued this 4th day of October 1946.

CIVILIAN PRODUCTION  
ADMINISTRATION,  
By J. JOSEPH WHELAN,  
Recording Secretary.

[F. R. Doc. 46-18164; Filed, Oct. 4, 1946;  
4:29 p. m.]

PART 1010—SUSPENSION ORDERS

[Suspension Order S-985]

JOHN J. WALSH, JR., AND MRS. ELIZABETH M.  
WALSH DOING BUSINESS AS CO-ED ROLLER-  
DOME CO.

John J. Walsh, Jr., and Mrs. Elizabeth M. Walsh, doing business as Co-Ed

Rollerdrome Company are co-owners and operators of a roller skating rink at 20 Griggs Street, Boston, Massachusetts. On August 6, 1946 application signed by Mr. John J. Walsh, Jr., was filed with the Civilian Production Administration requesting permission to hang a suspended ceiling and apply Spraykote at a cost of \$7,900 in the roller skating rink. In the application John J. Walsh, Jr., represented that the work for which authorization was requested was necessary to comply with the fire laws and also that the ceiling was not of wood but of composition material not used for housing. Based on these representations, the application was approved on August 15, 1946. These representations were false in that the ceiling was fireproof and did not violate the fire laws and the project required some 16,000 feet of housing construction lumber. The furnishing of this false and misleading information subjected John J. Walsh, Jr., and Elizabeth M. Walsh to the administrative action provided for by § 944.18 of Priorities Regulation 1.

As a result of the above wilful false and misleading representations, scarce materials have been diverted to uses not authorized by the Civilian Production Administration. In view of the foregoing, it is hereby ordered that:

§ 1010.985 *Suspension Order No. S-985.*  
(a) The authorization No. 1-1-2233 issued by the Civilian Production Administration on August 15, 1946, for hanging a suspended ceiling on the premises at 20 Griggs Street, Boston, Massachusetts, is hereby revoked.

(b) Neither John J. Walsh, Jr. nor any other person shall construct, repair, make additions, alterations or improvements to, convert, or install or re-locate fixtures or mechanical equipment in, the premises at 20 Griggs Street, Boston, Massachusetts.

(c) John J. Walsh, Jr., and Mrs. Elizabeth M. Walsh, doing business as Co-Ed Rollerdom Company, shall refer to this order in any application or appeal which they or it may file with the Civilian Production Administration for priorities assistance or for authorization to carry on construction in connection with the construction project hereby prohibited.

(d) Nothing contained in this order shall be deemed to relieve John J. Walsh, Jr., and Mrs. Elizabeth M. Walsh, doing business as Co-Ed Rollerdom Company, their successors and assigns, from any restriction, prohibition or provision contained in any other order or regulation of the Civilian Production Administration, except insofar as the same may be inconsistent with the provisions hereof.

Issued this 4th day of October 1946.

CIVILIAN PRODUCTION  
ADMINISTRATION,  
By J. JOSEPH WHELAN,  
Recording Secretary.

[F. R. Doc. 46-18165; Filed, Oct. 4, 1946;  
4:29 p. m.]

PART 4700—VETERANS' EMERGENCY  
HOUSING PROGRAM

[Veterans' Housing Program Order 1, as  
Amended Oct. 7, 1946]

GENERAL RESTRICTIONS ON CONSTRUCTION  
AND REPAIRS

The Veterans' Emergency Housing Program, set forth February 7, 1946, by the Housing Expediter in his report to the President, calls for the construction of an unprecedented number of moderate and low-cost housing accommodations to meet the needs of returning veterans. The fulfillment of requirements for the defense of the United States has created a shortage in the supply of materials and facilities required for construction, for defense, for private account and for export. It will be impossible to carry out the Veterans' Emergency Housing Program without diverting critical materials from deferrable or less essential construction. The following order is deemed necessary and appropriate in the public interest and to promote the national defense.

§ 4700.1 *Veterans' Housing Program Order 1—(a) What this order does.* In order to carry out the Veterans' Emergency Housing Program, this order forbids the beginning of construction and repair work on buildings and certain other structures without specific authorization under paragraph (h) of the order, with the exception of certain small jobs and other work covered by paragraphs (d), (e) and (f). The restrictions of the order apply whether or not the materials needed are on hand or are available without priorities assistance.

(b) *Structures and work covered by this order—(1) Kind of structures.* The restrictions of this order apply to certain kinds of work on structures.

As used in the order, "structure" means any of the following, whether of a temporary or permanent nature (See Interpretation 3 as to portable structures):

- A building.
- An arena, stadium or grandstand, including bleachers or similar seating arrangements.
- A pier or dock.
- A billboard.
- A boardwalk (not including wooden walks used in winter or bad weather).
- A concrete surface or base for a drive-in theatre, parking lot or tennis court.
- A moving picture set.
- A roller coaster or similar device of a kind ordinarily used in amusement parks.
- A swimming pool.
- A wall or fence built primarily of wood, brick or concrete or concrete blocks.

The erection of stands or other structures which have been used before and are being erected only for a temporary purpose and are to be taken down after the temporary purpose is served is not covered by the order.

The term "structure" does not include any kind of equipment or furniture that is not attached to a building

or other structure, whether or not it is inside a structure. Supplement 4 to VHP-1 contains examples of things which do not fall within the term "structure" as defined above.

(2) *Kinds of work.* The restrictions of this order apply to constructing, repairing, making additions or alterations (including alterations incidental to installing any kind of equipment), improving or converting structures, or installing or relocating fixtures or mechanical equipment in structures. These terms include any kind of work on a structure which involves the putting up or putting together of processed materials, products, fixtures or mechanical equipment, if the processed materials, products, fixtures or mechanical equipment are attached to a structure and used as a functional part of the structure, or are attached so firmly to the structure that removal would injure the material, product, fixture or mechanical equipment or the structure. The laying of asphalt or other tile or linoleum cemented or otherwise attached to the structure is covered by the order. However, the following kinds of work are not covered by the order:

Greasing, overhauling or repairing existing mechanical equipment or installing repair or replacement parts in existing mechanical equipment.

Sanding floors and sand blasting buildings. Painting or papering an existing structure or applying waterproofing to an existing structure by painting or spraying where no work covered by the order is done in connection with the painting, papering or waterproofing.

Pointing bricks, sparkling plaster and caulking windows.

Installing loose fill, blanket, or batt insulation in existing buildings or installing insulation on existing equipment or piping.

(3) *Fixtures and mechanical equipment.* In general the term "fixture" means any article attached to a building or structure and used as part of it and the term "mechanical equipment" means plumbing, heating, ventilating and lighting equipment which is attached to the building and used to operate it. Supplement 1 to VHP-1 contains lists of articles which are considered fixtures or mechanical equipment when attached to a structure in the manner described in that supplement and a list of other articles which are never considered fixtures or mechanical equipment.

(c) *Prohibited construction.* (1) No person shall begin to construct, to repair, to make additions or alterations to, to improve, to convert from one purpose to another, or to install or to relocate fixtures or mechanical equipment in, any structure, public or private, in the forty-eight States, the District of Columbia, Puerto Rico, the Virgin Islands or the Territory of Hawaii, except to the extent permitted under paragraphs (d), (e) and (f), or when and to the extent specifically authorized under paragraph (h). No person shall carry on or participate in any construction, repair work, addition, improvement, conversion, alteration, installation or relocation of fixtures or mechanical equipment prohibited by this

order. The prohibitions of this paragraph apply to a person who does his own construction work, to a person who gets a contractor to do the work, to contractors, sub-contractors, architects and engineers working on a job which is being carried on in violation of this order or getting others to work on it or to supply materials for it.

(2) This order forbids the beginning of certain kinds of work. To "begin" work on a structure means to incorporate into a structure on the site materials which are to be an integral part of the structure in question. Demolition, excavation and similar site preparation do not constitute beginning construction. The order does not apply to work which was begun before the order became effective and which was being carried on on that date and which is carried on normally after that date. However, this rule only applies to the particular building or other structure begun at that time. It does not apply to any other building or structure which had not itself been begun by that date even though the two are closely related. Supplement 2 to this order contains further provisions concerning the effective date of the order and concerning the beginning of construction. It also contains examples of work which constitute beginning construction, and the examples of other work which do not constitute beginning construction.

(3) [Deleted July 2, 1946.]

(d) *Allowances for small jobs.* This order does not prohibit the performance of any separate construction, repair, alteration or installation job, the cost of which does not exceed the allowance given in Supplement 3 to VHP-1 for the particular kind of structure or job involved. Supplement 3 lists various kinds of structures and states what the small job allowance is for each kind of structure or job. Supplement 3 also contains provisions as to the method of calculating the cost of a job for the purpose of this exemption, and also provides when a job is a separate job.

(e) *Exemption for repair and maintenance work in industrial utility and transportation buildings and structures.* The prohibitions of this order do not apply to maintenance and repair work in structures listed in paragraph (b) (3) of Supplement 3 to this order. For the purpose of the exemption given by this paragraph, "maintenance" means the minimum upkeep necessary to keep a structure in sound working condition and "repair" means the restoration of a structure to sound working condition when the structure has been rendered unsafe or unfit for service by wear and tear, damage, failure of parts, or the like. However, neither maintenance nor repair includes the improvement of any structure by replacing material which is still usable with material of a better kind, quality or design. Alterations to a building or other structure covered by paragraph (b) (3) of Supplement 3, including alterations incidental to installation of equipment, are not exempted by this paragraph, and may only be done when and to the extent permitted under Supplement 3 or when specifically authorized.

(f) *Other exemptions—(1) Disasters.* (i) The prohibitions of this order do not apply to the minimum work necessary to prevent more damage to a building or structure (or its contents) which has been damaged by flood, fire, tornado, or similar disaster. This does not include the restoration of the structure to its former condition.

(ii) The prohibitions of this order do not apply to the repair, rebuilding or reconstruction of any house (including a farmhouse) or any farm building which was destroyed or damaged by fire, flood, tornado or similar disaster, if the total cost of the repairs, rebuilding or reconstruction does not exceed \$6,000 and if the reconstruction is started within sixty days of the occurrence of the disaster.

(2) *Military construction.* The prohibitions of this order do not apply to work by or for the account of the U. S. Army or Navy.

(3) *Veterans' Administration.* The prohibitions of this order do not apply to work on construction projects of the Veterans' Administration, including projects being built by the Corps of Engineers for the Veterans' Administration, or to the remodeling of a building or any part of a building which has been leased to the Veterans' Administration or to Public Buildings Administration for occupancy or use by the Veterans' Administration.

(g) *Prohibited deliveries.* No person shall accept an order for, sell, deliver or cause to be delivered materials which he knows or has reason to believe will be used in work prohibited by this order.

(h) *Authorizations.* Persons who wish to begin work which is prohibited by this order may apply for authorization. Supplement 5 to this order states what forms should be used and where the applications should be filed. The assignment of priorities assistance or the approval of housing accommodations under Priorities Regulation 33, whether before or after the time when this order became effective, or under Housing Expediter Priorities Regulation 5 or other applicable regulation of the Housing Expediter, constitutes an authorization under this order to do the work for which priorities assistance or approval was given. Applications for non-housing construction will be reviewed to see whether and how much the proposed construction would interfere with the Veterans' Emergency Housing Program. In addition the essentiality of the proposed work in relation to the Veterans' Emergency Housing Program, to the elimination of a bottleneck to the reconversion of the national economy from a wartime to a peacetime basis, to the public health and safety of the community, or to eliminate an unusual and extreme hardship will be taken into consideration in determining whether the application should be approved.

(i) *Construction under authorizations.* When a person is specifically authorized, either by approval of Form CPA-4423 or Form CPA-4336 or otherwise, to do work restricted by this order, he must observe the restrictions imposed on him by the authorization, and in doing the authorized work, he must not do any work of the kinds covered by the

order unless it is specifically covered by the authorization. He may not, in connection with a job which has been specifically authorized, do additional work under the exemption given by Supplement 3 to VHP-1. When an application on Form CPA-4423 has been approved a placard will be sent to the applicant stating that the construction has been approved under this order. The applicant must place in the placard the project serial number and must set up the placard in front of the project site in a conspicuous location within five days after construction has been started and he must keep the placard there until completion of the work.

(j) *Violations.* Any person who willfully violates any provision of this order or who, in connection with this order, willfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using material under priorities control, and may be deprived of priorities assistance.

(k) *Communications.* All communications concerning this order, except communications about applications filed with the Housing Expediter or an agency acting for him, should be addressed to the appropriate District Construction Office of the CPA or to the Civilian Production Administration, Washington 25, D. C., Ref.: VHP-1.

(l) *Reports.* All persons affected by this regulation shall file such reports as may be requested by the Civilian Production Administration, subject to the approval of the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 7th day of October 1946.

CIVILIAN PRODUCTION  
ADMINISTRATION  
By J. JOSEPH WHELAN,  
Recording Secretary.

INTERPRETATION 1: Revoked July 2, 1946

INTERPRETATION 2

PROHIBITED DELIVERIES

Paragraph (g) of Order VHP-1 provides that "No person shall accept an order for, sell, deliver or cause to be delivered materials which he knows or has reason to believe will be used in work prohibited by this order"

The purpose of this provision is to prohibit the sale or delivery of materials by a supplier if he knows or has reason to believe that the materials supplied will be used in violation of VHP-1. This provision does not impose upon a fabricator or supplier any duty to investigate whether a proposed construction job for which he is asked to supply materials will be begun or carried on in violation of Veterans' Housing Program Order 1, or whether it has been specifically authorized or is exempt under that order. Mere knowledge that the kind of work involved is a kind which ordinarily would require authorization under the order does not constitute reason to believe that the work will be begun or carried on in violation of the order and, in the absence of information to the contrary, the

supplier may rely on the builder to get an authorization for the job if authorization is required.

Paragraph (g) of VHP-1 does not require a supplier to get from a customer a certificate to the effect that the customer is not violating and will not violate VHP-1, or a certificate to the effect that the job for which the materials will be used is exempt under the order or has been authorized under the order.

Section 944.14a of Priorities Regulation 1 contains a provision, similar to that in paragraph (g) of VHP-1, with respect to all Civilian Production Administration orders and regulations. In addition, Priorities Regulation 32, which controls inventories, contains a similar provision affecting suppliers, in paragraph (b), which is explained in detail in Interpretation 3 to that regulation. (Issued Apr. 29, 1946.)

#### INTERPRETATION 3

##### PORTABLE AND PREFABRICATED STRUCTURES

(a) The erection of a "portable" or prefabricated building or other structure is construction and is restricted by Veterans' Housing Program Order 1, if the structure is placed on a foundation constructed on the site, or if the structure is connected to the ground by plumbing, wiring or other utility connection, or if the structure is placed on the ground on a spot where it is intended to remain for an undetermined time.

(b) Erection of a "portable" or prefabricated structure is not construction and is not covered by VHP-1 only if the structure is placed on a temporary site for the purpose of moving it from time to time, without any foundation or other connection with the ground. For example, the erection of a shelter to be moved around frequently for use on different parts of a farm from time to time is not construction, while the erection of a prefabricated or "portable" structure for use as a garage on a house lot is construction, and is restricted by VHP-1.

(c) If the erection of a "portable" or prefabricated building constitutes construction, as indicated above, the cost of the job must be computed in accordance with Supplement 3 to VHP-1. If the cost of the job exceeds the applicable allowance under that supplement, authorization for the job must be obtained. (Issued July 2, 1946.)

[F. R. Doc. 46-18202; Filed, Oct. 7, 1946; 11:17 a. m.]

#### PART 4700—VETERANS' EMERGENCY HOUSING PROGRAM

[Veterans' Housing Program Order 1, Supp. 3 as Amended Oct. 7, 1946]

#### SMALL JOB ALLOWANCES AND CLASSIFICATION OF STRUCTURES AS TO SMALL JOB ALLOWANCES

§ 4700.4 (a) *What this supplement does.* Paragraph (d) of Veterans' Housing Program Order 1 provides that it is not necessary to get permission under the order to do one or more jobs on a structure if the cost of each job does not exceed the allowance given for the kind of structure or the kind of job involved. This supplement sets forth the small job allowances generally applicable to individual structures of various classes and lists certain specific structures falling within each class. The supplement also lists exemptions applicable to a particular kind of job. In addition, this supplement explains the rules for computing the cost of a job for the purpose of determining

whether it comes within the exemption given under this supplement.

(b) *Classification of structures.* The small job allowances given under this supplement are based in general upon the kind or size of structure in which the job is to be done. They are not based upon the use to which the part of a structure being altered is to be put, except as provided in paragraph (c) of this supplement. If the job involved consists of changing a structure from one class to another class, the small job allowance applicable to the conversion is the allowance for the structure after the conversion, except where the conversion is from residential purposes to non-residential purposes, in which case the job is covered by paragraph (c) of this supplement. The allowance provided for in paragraph (c) is applicable to a job covered by that paragraph, even though done in a structure which, as a whole, would have a larger allowance under this paragraph. With the exception of jobs covered by paragraph (c) of this supplement, it is not necessary to get permission under VHP-1 to do any separate construction, repair, alteration or installation job, the cost of which does not exceed the allowance given below for the individual structure involved.

(1) The small job allowance under paragraph (b) of this supplement for a structure of the kind listed below is \$400 per job.

Any individual house designed for occupancy by 5 families or less even though it is on the property of a commercial, utility, institutional or industrial concern and used for the purpose of housing employees of the commercial, utility, institutional or industrial concern.

A rectory or parsonage even though near a church and owned by a church.

A house on a campus owned by a college and occupied by a college official.

A boarding or rooming house designed for occupancy by 10 boarders or roomers or less.

A farmhouse or other housing accommodations on a farm (except a farm bunkhouse). Row houses separated by party walls are considered separate houses.

All private structures situated near and used in connection with one to five family houses, such as garages, piers, tool sheds, greenhouses and the like even though these may be used in part or primarily for nonresidential purposes (except on farms, see paragraph (b) (2) of this supplement).

(2) The small job allowance under paragraph (b) of this supplement for a structure of the kinds listed below is \$1,000 per job:

NOTE: "A butcher shop \* \* \*" deleted from list Oct. 7, 1946.

A boarding or rooming house designed for occupancy by more than 10 boarders or roomers.

A dormitory or fraternity.

A building used for a social club.

A service station or a commercial or service garage.

A funeral parlor or funeral home.

A radio broadcasting station.

A building in a drive-in theater, such as an enclosed projection room or a screen forming an enclosure for storage purposes, for rest rooms or for other purposes.

An individual barn or a farm building on a farm (other than a farmhouse). Chicken hatcherles, plants used to raise mushrooms and the like and farms or ranches for rais-

ing fur-bearing animals are considered "farms", wherever situated. A building on a farm used primarily for processing the products of that farm falls within this paragraph. A building situated on a farm and used primarily to process materials for use on that farm likewise falls within this category. A "farm" means a place used primarily for raising crops, livestock, dairy products or poultry for the market.

A greenhouse whether on-farm (agricultural) or off-farm (commercial).

A building used for a nursery growing trees.

A bunkhouse for employees of a farm or a commercial industrial or utility concern.

A parish house.

A college or university laboratory, field house or class room building.

A building in a retail or wholesale lumber yard.

A repair shop, except a plant primarily engaged in reconditioning or rebuilding equipment or articles for resale.

A drycleaning or laundering establishment, whether wholesale or retail.

An office building, whether or not owned and occupied exclusively by a transportation, utility or industrial concern (except where situated on the immediate premises of a plant having a \$15,000 allowance; see paragraph (e) below).

A publicly owned pier not used for steamship or railway purposes.

Other commercial piers and piers situated near and used in connection with structures entitled to a \$1,000 allowance.

A store.

A hotel.

An arena.

An apartment house or other residential building designed for occupancy by more than 5 families.

A bank.

A restaurant.

A nightclub.

A theater.

A warehouse, including a warehouse in which products such as liquor, cheese or tobacco are kept to age, whether or not changes occur in the product during the aging process.

A frozen food locker plant.

A stadium.

A grandstand used for commercial or institutional purposes.

A church.

A hospital.

A school.

A college.

A publicly owned building used for public purposes.

A building used exclusively for charitable purposes.

A tailor's or dressmaker's establishment making, repairing or altering articles for individual customers.

Any other structure used for commercial or service purposes and not specifically covered by any other classification.

(3) The small job allowance under paragraph (b) of this supplement for a structure of any of the kinds listed below is \$15,000 per job if the floor area of the structure is or will be 10,000 square feet or more. If the floor area of the structure is or will be less than 10,000 square feet, the small job allowance is \$1,000 per job unless the list below indicates that the \$15,000 allowance applies regardless of floor area.

NOTE: The allowance given in this paragraph does not apply to structures of the

kinds listed specifically in paragraph (b) (4) below, which always have the small job allowance of \$200 per job given in that paragraph, or to residential buildings, which always receive the applicable allowance given in paragraphs (b) (1) and (b) (2) above.

A factory, plant or other industrial building which is used for the manufacturing, processing or assembling of any goods or materials.

A building at a logging or a lumber camp or at a mine (including a mine tippie).

A commercial or industrial research laboratory or a pilot plant.

A printing or bookbinding plant or newspaper publishing establishment.

A plant engaged in the wholesale printing, developing and enlarging of photographs.

A plant engaged in mixing and bottling syrups or soft drinks.

An off-farm slaughterhouse, bakery, butcher shop or other off-farm establishment where edible food products for humans or animals are prepared for the market by pasteurizing, bottling, mixing, coloring, preserving, washing, salting, packaging or freezing (not including a frozen food locker plant).

A government (Federal, State or municipal) printing plant or other industrial or utility building.

A plant primarily engaged in reconditioning or rebuilding articles or equipment for resale.

A scrap dealer's plant, if it is primarily engaged in such processing operations as briquetting, pressing or baling light iron, cutting up heavy melting steel, breaking up cast iron, detinning cans or smelting nonferrous metals for the purpose of making the scrap available for further use.

A cotton compress warehouse.

A building, pier or dock used primarily for or in connection with the operation of a railroad, street railway, commercial air line, bus line or common or contract carrier by truck.

A building used primarily for a station or waiting room for a railroad, commercial airline, bus line or common carrier by truck (whether situated at an air field or railroad or elsewhere).

A roundhouse.

A garage or work shop used primarily for a bus company or a common or contract carrier by truck.

A railway or steamship pier or dock, or a pier or dock situated near and used in connection with any structure or plant having a \$15,000 small job allowance (warehouses and other buildings on a pier are considered part of the pier and not as separate structures).

A building, pier or dock used for producing, refining or distributing oil, gas (including liquefied or bottled gas) or petroleum, except service stations and commercial or industrial garages.

A building, pier or dock, public or private, providing directly for electric, gas, sewerage, water, central steam heating or telephone or telegraph communication services.

An industrial or utility power house whether public or private.

An industrial or utility pumping station for pumping gas, water, or sewage.

A pumphouse or terminal facility on an oil or gas pipeline.

A telephone exchange.

A radio telephone or radio telegraph station used as an international point to point radio communication carrier.

A grain, coal or cement elevator.

A single moving picture set. (The \$15,000.00 small job allowance applies regardless of floor area.)

(4) The small job allowance under paragraph (b) of this supplement for a structure of the kinds listed below is \$200 per job.

A billboard.

A private pier or bathhouse which is not situated near and used in connection with another structure.

A tourist cabin whether a single cabin or one of a group of separate cabins. A cabin is considered a separate cabin if it has independent outside walls even though the space between it and the next cabin is sheltered by a roof and is used as a garage. A management building used for operating the cabins is considered a commercial building under paragraph (b) (2) of this supplement.

A swimming pool.

A boardwalk.

A concrete surface or base for a drive-in theater, parking lot or tennis court.

A roller coaster or similar device of a kind ordinarily used in amusement parks.

A wall or fence built primarily of wood, brick, concrete, or concrete blocks.

Any other structure covered by the order and not coming within any other classification.

(c) *Small job allowances for conversion from residential purposes.* Regardless of the small job allowance given under paragraph (b) of this supplement for a particular structure, the small job allowance applicable to a job consisting of conversion to non-residential purposes of any part (or all) of a building last used for residential purposes is \$200.

(d) *Structures used for more than one purpose.* If a structure is used for more than one purpose and might, therefore, fall within more than one of the classes indicated above, the use to which the greatest part of the structure will be put (computed on the basis of the floor area where applicable) determines the allowance. For example, if a building has three apartments occupying three floors of the building and a store on the ground floor, it is primarily residential and falls under paragraph (b) (1) of this supplement. If a building is half residential and half commercial or industrial or half residential and half agricultural, it is considered primarily residential. When alterations are being made to a building, the applicable small job allowance is the allowance applicable to the building as a whole under paragraph (b). Except in cases covered by paragraph (c), the purpose for which the particular space being altered was or is to be used does not affect the amount of the allowance.

(e) *Subordinate structures.* Where a non-residential structure of any of the kinds listed in paragraph (b) (2) is situated near, and used in connection with, a structure having a \$15,000 small job allowance under paragraph (b) (3), the same allowance applies to the subordinate structure if the floor area of the subordinate structure is or will be 10,000 square feet or more. This means that if an office building, warehouse or garage of this size is situated on the immediate premises of an industrial or utility structure having a \$15,000 small job allowance and is used in connection with the operation of that structure, the office building, warehouse or garage also gets the \$15,000 small job allowance. However, a "downtown" office building, even though used exclusively for one industrial or utility company, is always under paragraph (b) (2), regardless of its size, like other office buildings. All residential structures, however, always get the allowance applicable under paragraphs (b) (1) or (b) (2), and all structures specifically listed in paragraph (b) (4) always get the \$200 small job allowance of that paragraph.

(f) *Separate jobs.* For the purpose of determining whether work is exempt from VHP-1 under this supplement, a related series of operations in a structure which are performed at or about the same time or as part of a single plan or program constitute a single job. No job which would ordinarily be done as a single piece of work may be sub-divided for the purpose of coming within the allowance given under this supplement. When a building or part of a building is being converted from one purpose to another all work incidental to and done in connection with the conversion must be considered as one job. So also if a building is being renovated, improved or modernized over an extended period all work done in connection with the modernization (other than the work done before the issuance of the order) must be considered as part of one job, even though separate contracts are let for different parts of the work. However, if related work on two or more separate structures is performed, the work is not considered one job but the work done in each structure must be considered separately under the rules stated above. For example, if two or more related structures are to be built and the cost of each does not exceed the small job allowance applicable to each structure under paragraph (b) of this supplement, each of these structures may be built without getting an authorization under VHP-1. See paragraph (f) of Supplement 2 to VHP-1 for an explanation of what jobs are exempt from the order as having been started before it became effective.

(g) *How to figure cost.* For the purpose of determining whether a particular job is exempt from VHP-1 by this supplement, the "cost" of a job means the cost of the entire construction job as esti-

mated at the time of beginning construction. (1) The cost of a job includes the following:

The cost or value of fixtures, mechanical equipment and materials incorporated in the structure, whether or not obtained without paying for them, except the items listed in paragraph (g) (2) below. (See Supplement 1 for definitions and illustrations of fixtures and mechanical equipment.)

The cost of paid labor engaged in the construction work, regardless of who pays for it, excluding, however, the cost of paid labor engaged in working on or installing fixtures, equipment or materials the cost of which need not be included in the cost of the job under paragraph (g) (2). If it is impracticable to allocate the labor specifically to exempt or non-exempt items, the cost of all paid labor may be divided between the work on the two different classes of items in proportion to the value of the two classes of items.

The amount paid for contractors' fees.

(2) The cost of a job does not include the following:

The cost or value of previously used fixtures, previously used mechanical equipment and previously used materials, when these have been severed from the same structure or another structure owned by the builder (the owner or occupant of the building) and are to be used without change of ownership.

The cost or value of materials used in repainting or repapering an existing structure or any unchanged part of a structure. However, this exception does not apply to painting a new structure or new parts of a structure which has been altered.

The cost or value of materials used in installing loose fill, blanket or batt insulation in existing buildings or in installing insulation on existing equipment or piping.

The cost or value of materials which were produced on the property of the owner or actual or proposed occupant of the structure, except where he is in business of producing these materials for sale (this exception does not include materials or products assembled by the builder from new or used materials not themselves excepted).

The value of unpaid labor and the cost of paid labor engaged in working on or installing fixtures, equipment or materials, the cost of which is exempt from the cost of the job.

The cost or value of machinery and equipment other than mechanical equipment. Architects' and engineers' fees.

The cost of site preparation and other preparatory work which does not constitute beginning construction (Supplement 2 to VHP-1 contains illustrations of work which does not constitute beginning construction and the cost of which is not included in the cost of a job).

Issued this 7th day of October 1946.

CIVILIAN PRODUCTION  
ADMINISTRATION,  
By J. JOSEPH WHELAN,  
Recording Secretary.

[F. R. Doc. 46-18201; Filed, Oct. 7, 1946;  
11:17 a. m.]

#### PART 4700—VETERANS' EMERGENCY HOUSING PROGRAM

[Veterans' Housing Program Order 1, Supp. 4 as Amended Oct. 7, 1946]

##### ITEMS WHICH ARE NOT STRUCTURES

§ 4700.5 Supplement 4 to Veterans' Housing Program Order 1. The restric-

tions of Veterans' Housing Program Order 1 apply to work on "structures". Paragraph (b) (1) of VHP-1 contains a list of items which are considered structures under that order. The term "structure" does not include any other kind of item or any kind of equipment or furniture that is not attached to a building or structure whether or not the furniture or equipment is inside a structure.

The following are not considered structures under the order and the restrictions of the order do not apply to work on them, and it is not necessary to get permission under VHP-1 to do work on them. However, the restrictions of the order do apply to work on structures built or used in connection with the following or to work on structures which is made necessary by work on the following:

(NOTE: Following list amended Oct. 7, 1946.)

Blast furnaces  
Breakwaters  
Brick, lumber or pottery kilns  
Bridges  
Bulkheads  
Canals  
Cemetery monuments, including private burial vaults  
Chimneys of industrial or utility type, constructed of radial brick, reinforced concrete or steel  
Coke ovens  
Cooling towers  
Dams  
Drainage or irrigation ditches  
Driveways (public or private)  
Electrical precipitators  
Fueling equipment  
Gravestones  
Lighting equipment  
Lighting systems  
Oil derricks  
Oil refinery processing equipment such as towers, reactors, heat exchangers and furnaces  
Pipe lines  
Power transmission lines  
Radio towers  
Railroad or street car or interurban or plant railway tracks or operating facilities such as switching facilities, water tanks, signals and turntables.  
Roads  
Scales  
Sidewalks  
Silos  
Streets  
Subways  
Surface or underground mines  
Tanks for oil, water, gas, and the like

Section No.  
of MPR 606

Sec. 1 (b) (1) -----

Changed to read—

(1) This Maximum Price Regulation 606 supersedes the General Maximum Price Regulation for the Territory of Hawaii, Revised Maximum Price Regulation 165 and Section 61 of Revised Maximum Price Regulation 373 as to all transactions covered by this regulation.

Sec. 4 -----

(a) The maximum price f. o. b. the reseller's point of shipment for an uninstalled sale by a reseller shall not exceed the sum of the following factors, plus a mark-up of 10%:

(1) The manufacturer's maximum f. o. b. plant price, of which the reseller is notified in writing by the manufacturer.

(2) All transportation expenses incurred from the manufacturer's plant to the reseller's place of business, including Territorial tolls and taxes.

(b) To the maximum price computed under (a), above, there may be added actual transportation expenses to the site specified by the purchaser in the Territory of Hawaii.

Sec. 5 (a) -----

(a) The manufacturer's maximum f. o. b. plant price and transportation expense from the manufacturer's plant to the site, plus a mark-up of 10%.

Trailers (except when demounted and installed on a foundation. See Interpretation 3 to VHP-1)

Transformers

Tunnels

Utility facilities, such as power or telephone lines or cables, sewers, and outdoor substations, providing for electric, gas, sewerage, water, or central steam heating or telephone or telegraph communication service

Wells

Any item of equipment installed outside of and not attached to a building or a structure even though a foundation is built for it and even though the equipment is attached to a building by pipes or pipe lines, wires or the like.

(This supplement contains provisions formerly in paragraph (f) of Supplement 1 to VHP-1 and paragraph (c) of Supplement 3 to VHP-1.)

Issued this 7th day of October 1946.

CIVILIAN PRODUCTION  
ADMINISTRATION,  
By J. JOSEPH WHELAN,  
Recording Secretary.

[F. R. Doc. 46-18200; Filed, Oct. 7, 1946;  
11:16 a. m.]

#### Chapter XI—Office of Price Administration

##### PART 1305—ADMINISTRATION

[Rev. SO 44, Amdt. 3]

##### PREFABRICATED DWELLING STRUCTURES AND SUB-ASSEMBLIES IN HAWAII

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Paragraphs (b) to (g), inclusive, of § 1305.56 are redesignated paragraphs (c), (d), (e), (f), (g) and (h), respectively, and a new paragraph (b) is added to read as follows:

(b) In addition to the documents listed in paragraph (a) above, the following regulations are hereby adopted and made applicable to the Territory of Hawaii, except as modified below:

(1) Maximum Price Regulation 606—Prefabricated dwelling structures and sub-assemblies:

Provided, That for the purposes of this order, the provisions of MPR 606 set forth in the first column below shall be deemed to read as set forth in the second column below.



This amendment shall become effective as of August 16, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

STATEMENT OF THE CONSIDERATIONS INVOLVED IN THE ISSUANCE OF AMENDMENT 3 TO REVISED SUPPLEMENTARY ORDER NO. 44

By the accompanying amendment to Revised Supplementary Order 44, Maximum Price Regulation 606—Prefabricated dwelling structures and sub-assemblies, is added to the list of mainland regulations made applicable to the Territory of Hawaii. However, the pricing provisions of MPR 606 are modified in their application to the Territory to allow resellers a markup on transportation costs in accordance with established trade practice in the Territory. Few prefabricated dwelling structures were offered for sale in the Territory during the base period of the GMPR for Hawaii, the applicable control prior to this amendment. Consequently, control under that instrument has not been satisfactory. It has been determined that the provisions of MPR 606 can be fairly applied in the Territory of Hawaii, except as noted above. Accordingly, the statement of considerations accompanying Maximum Price Regulation 606 is incorporated herein by reference and made a part of this statement.

Prior to the issuance of this amendment representatives of the industry were consulted and consideration was given to their recommendations. In the judgment of the Administrator, the prices established by this amendment are generally fair and equitable and consistent with the Emergency Price Control Act of 1942, as amended, and the Executive Orders of the President.

[F. R. Doc. 46-18044; Filed, Oct. 7, 1946; 8:49 a. m.]

PART 1305—ADMINISTRATION

[2d Rev. SO 127]

EXEMPTION AND SUSPENSION OF CERTAIN COMMODITIES AND SERVICES FROM PRICE CONTROL IN TERRITORIES AND POSSESSIONS OF THE UNITED STATES

Supplementary Order 127 is redesignated Second Revised Supplementary Order 127, and is revised and amended to read as follows:

A statement of the considerations involved in the issuance of this supplementary order, issued simultaneously herewith, has been filed with the Division of the Federal Register.

**SECTION 1. Purpose of this order.** This supplementary order provides exemptions and suspensions from price control for commodities and services in the territories (except the Territory of Hawaii) and possessions of the United States.

**SEC. 2. Price control exemptions and suspensions.** (a) Notwithstanding the provisions of any price regulation heretofore or hereafter issued, price control is exempted or suspended, as the case

may be, as to all purchases, sales and deliveries of any commodity or service which is exempted or suspended, or which may hereafter be exempted or suspended, from price control in the continental United States under the provisions of Supplementary Orders 126, 129, 132, 166 and 184, except with respect to the commodities and services set forth in section 3 of this order.

(b) In addition to the commodities and services exempted or suspended under paragraph (a) above, the following commodities and services are also decontrolled in the territory or possession designated. Unless otherwise stated, the items listed in this paragraph cover both domestic and imported commodities.

(1) (i) The following commodities are suspended indefinitely in Alaska and Puerto Rico:

Imported distilled spirits, except all types of imported whiskies, and except all types of imported whiskey flavored or whiskey based cordials, liqueurs, and specialties.  
Imported wines.

(2) (i) The following commodities are suspended indefinitely in the Virgin Islands:

Distilled spirits (except whiskey), wines and cordials.  
Malt beverages.

(ii) The following services are suspended indefinitely in the Virgin Islands:

Blending or bottling distilled spirits (except whiskies), wines, cordials, or malt beverages.

**SEC. 3. Commodities and services not affected by this order.** (a) Notwithstanding the provisions of section 2 (a) above, the following commodities and services remain under price control in the territory or possession designated. Unless otherwise stated, the items listed in this section cover both domestic and imported commodities.

(1) (i) The following commodities in Alaska:

Ammunition for small arms.  
Small firearms and parts, sights and cleaning rods

(ii) The following services in Alaska:

Reconstruction, maintenance and fitting of and repairs to ships and boats, including storage, launching, and hauling incidental to such reconstruction, maintenance, fitting or repair. (This includes repairing the machinery of a ship or boat.)

(2) (i) The following commodities in Puerto Rico:

All varieties of dried peas and dried beans (including garbanzos).

(3) (i) The following commodities in the Virgin Islands:

Electric lamp bulbs.

**SEC. 4. Records.** Exemption or suspension from price control shall not affect the responsibility of a person to prepare and preserve records which, prior to exemption or suspension, were required to be kept under the provisions of the applicable price regulation or regulations. Records of individual transactions during the period of exemption or suspension need not be kept, unless the exemption or suspension action is

accompanied by a provision requiring the keeping of such records.

**SEC. 5. Definitions.** Unless the context otherwise requires, the definitions set forth in the supplementary orders referred to in section 2 shall apply to the terms used herein: *Provided*, That the terms "domestic" and "imported," when used in this order or in the supplementary orders referred to in section 2, shall for the purposes of this order have the following meaning:

(a) "Domestic" refers to a commodity produced or processed in the continental United States or in the territory or possession.

(b) "Imported" refers to a commodity produced or processed outside of the continental United States and the territory or possession.

**SEC. 6. Geographical applicability.** The provisions of this order shall be applicable to purchases, sales and deliveries in the territories and possessions of the United States, but not in the Territory of Hawaii.

This Second Revised Supplementary Order 127 shall become effective October 12, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

STATEMENT OF THE CONSIDERATIONS INVOLVED IN THE ISSUANCE OF SECOND REVISED SUPPLEMENTARY ORDER 127

In this second revision of Supplementary Order 127, which provides exemptions and suspensions for commodities sold in Alaska, Puerto Rico and the Virgin Islands, the setup of the prior order is completely changed. Instead of enumerating the exempted and suspended commodities, the revision provides that any commodity which has been, or which may hereafter be, exempted or suspended in the United States shall be exempted or suspended in the territories. In this way, most decontrol actions taken in the States will operate simultaneously in the territories.

To the above-mentioned policy of adopting mainland decontrol actions, the revised order contains several exceptions, which are the bases for maintaining a separate decontrol order applicable in the territories. Thus, provision is made, in appropriate cases, for retaining price ceilings on certain commodities decontrolled on the mainland and for removing controls on locally produced articles which have no mainland counterparts.

As to the additional commodities which are decontrolled in the territories as a result of this revision, reference is made to the statements of considerations for Supplementary Orders 166 and 184 and amendments to Supplementary Orders 126, 129, and 132, which are incorporated herein and made part of this statement. Mention should be made regarding the indefinite suspension of malt beverages, in the Virgin Islands. Supplies in the Islands are adequate and the prospects that ample supplies will continue to be available are good. There is no reason to believe, therefore, that prices of malt

beverages will increase by reason of this action.

Such commodities as are retained under control by this revision, notwithstanding their exemption or suspension from control in the States, are either in short supply or important in relation to living costs in the territories.

In the opinion of the Price Administrator, the accompanying Second Revised Supplementary Order 127 is consistent with the policy expressed in OES Directive 68 and the Emergency Price Control Act of 1942, as amended. [F. R. Doc. 46-18184; Filed, Oct. 7, 1946; 11:09 a. m.]

#### PART 1305—ADMINISTRATION

[SO 160, Amdt. 9]

#### INDIVIDUAL ADJUSTMENTS TO MAINTAIN NORMAL PEACETIME EARNINGS FOR CERTAIN INDUSTRIES

A statement of the considerations involved in the issuance of this amendment has been issued and filed with the Division of the Federal Register.

In Appendix A the following item is added in the category designated "Fruit and Vegetable Branch".

Industry	Profit Percentage
* * * Imitation jams and jellies...	6.5

(Imitation jams and jellies are those viscous or semi-solid products which usually resemble and are used for the same purposes as jams and jellies, but do not meet required specifications to be labeled jams and jellies as required by the Federal Food, Drugs and Cosmetic Act of 1938.)

This amendment shall become effective October 12, 1946.

Issued this 7th day of October 1946.

PAUL A. PORTER,  
Administrator.

Approved: September 26, 1946.

CHARLES F. BRANNAN,  
Acting Secretary of Agriculture.

#### STATEMENT OF THE CONSIDERATIONS INVOLVED IN THE ISSUANCE OF AMENDMENT 9 TO SUPPLEMENTARY ORDER 160

The accompanying amendment is issued in order to add to the list of industries that may take advantage of the adjustment provisions of Supplementary Order 160, the Imitation Jams and Jellies Industry. This industry is not of such size or relative importance to be treated by the Administrator on an industry wide basis. It therefore falls within the class of smaller industries that may individually adjust their maximum prices. There are not available adequate data on which to determine the exact percentage of profit on sales that should be allowed to this industry as representative of normal peacetime earnings. However, these products are usually manufactured by the same individuals who manufacture other jams, jellies and marmalades. A

<sup>1</sup> 11 F. R. 5661, 8115, 8675, 8772, 9277, 9351, 9799.

percentage of 6.5 has been heretofore determined for the latter industry and is named for the imitation jams and jellies industry in the belief that it is entirely adequate.

Corn syrup is a major ingredient in the manufacture of these commodities. There has been no price increase for that ingredient since 1942 until recently. Amendment 19 to SR 14C, effective August 1, 1946 increased the price of corn syrup to an extent resulting in an increase of approximately 75¢ per dozen 2 lb. jars since March 1942. This increase more than wipes out all profit margins on the manufacture of imitation jams and jellies.

In the judgment of the Price Administrator this action is consistent with and will carry out the purposes of Executive Order No. 9697 and of SO 160.

[F. R. Doc. 46-18182; Filed, Oct. 7, 1946; 11:07 a. m.]

#### PART 1360—MOTOR VEHICLES AND MOTOR VEHICLE EQUIPMENT

[MPR 452, incl. Amdts. 1-17]

##### MANUFACTURERS' MAXIMUM PRICES FOR AUTOMOTIVE PARTS

This compilation of Maximum Price Regulation 452 includes Amendment 17, effective October 12, 1946. The text added or amended by Amendment 17 is underscored.

In the judgment of the Price Administrator the maximum prices established by this regulation are and will be generally fair and equitable, will effectuate the purposes of the Emergency Price Control Act of 1942, as amended, and are necessary to adjust the provisions of the General Maximum Price Regulation<sup>2</sup> and Maximum Price Regulation No. 136, as amended, to the particular circumstances of manufacturers of automotive parts. So far as practicable the Price Administrator has consulted with and has been advised by representative members of the industry which will be affected by this regulation. A statement of the considerations involved in its issuance has been issued simultaneously herewith and has been filed with the Division of the Federal Register.<sup>3</sup>

Such specifications and standards as are used in this regulation were, prior to such use, in general use in the trade or industry affected.

§ 1360.1 *Maximum prices for automotive parts.* Under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Orders Nos. 9250 and 9328, Maximum Price Regulation 452 (Manufacturers' Maximum Prices for Automotive Parts) which is annexed hereto and made a part hereof, is hereby issued.

<sup>2</sup> 9 F.R. 3300.

<sup>3</sup> 9 F.R. 1385, 5169, 6106, 8150, 10193, 11274.

<sup>3</sup> Statements of Considerations are also issued simultaneously with amendments. Copies may be obtained from the Office of Price Administration.

#### ARTICLE I—SCOPE OF REGULATION AND PROHIBITION

Sec.

- To what transactions, persons, commodities, and geographical area this regulation applies.
- Relation of this regulation to other regulations.
- Prohibition against dealing in parts at prices above the maximum.
- Less than maximum prices.

#### ARTICLE II—MAXIMUM PRICES

- Division of sales into those at list prices, and those at non-list prices for the purpose of establishing maximum prices.
- Maximum prices for sales of new parts and rebuilt motors at list prices.
- Maximum prices for sales of new parts and rebuilt motors at non-list prices.
- Maximum prices for sales of new parts and rebuilt motors which cannot be priced under section 6 or 7.
- Prices for rebuilt parts other than rebuilt motors.

#### ARTICLE III—METHODS FOR ESTABLISHING AND REPORTING MAXIMUM PRICES

- Procedure for establishing new list prices.
- Notice to purchasers of maximum resale list prices.
- Procedure for obtaining exemption from requirement of establishing new maximum list prices.
- Procedure for establishing new maximum non-list prices.
- Procedure for determining costs to be used by manufacturer in determining new maximum list or new maximum non-list prices.
- Procedure for establishing maximum list or on non-list prices for parts which cannot be priced under section 6 or 7.
- Regional office authorization.
- Emergency service charges.
- Revoked.
- Rounded list and non-list prices.

#### ARTICLE IV—MISCELLANEOUS

- Federal and State taxes.
- Applications for adjustment and petitions for amendment.
- Transfer of business or stock in trade.
- Records and reports.
- Evasion.
- Enforcement.
- Licensing.
- Definitions.
- Exemptions from this regulation. Appendices A and B.

AUTHORITY: § 1360.1 issued under 56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; Pub. Laws 108 and 548, 79th Cong.; E.O. 9260, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681; E.O. 9599; 10 F.R. 10155; E.O. 9651, 10 F.R. 13487; E.O. 9697, 11 F.R. 1691.

#### ARTICLE I—SCOPE OF REGULATION AND PROHIBITION

SECTION 1. *To what transactions, persons, commodities, and geographical area this regulation applies—(a) Transactions.* This regulation covers all sales by manufacturers of new and rebuilt automotive parts.

(b) *Persons.* This regulation applies to all persons who are manufacturers of and also sell the automotive parts subject to this regulation, and to all persons who purchase such parts from manufacturers in the course of trade or business.

(1) *Manufacturer.* A person is a manufacturer under this regulation with respect to a part if:

(i) He is a producer (as defined in section 21) or rebuilder of the part; or

(ii) He purchased the part but had it made to his own specification and design and resells it under his own trade name, except when the sale is made at retail; or

(iii) He purchased the part but his sales of parts described in (i) and (ii) above account for more than 50 per cent of his dollar return on sales of automotive parts, and he resells the purchased part under his own trade name; or

(iv) He purchased the part but resells it under his own trade name and he is a subsidiary of a parent corporation which is a manufacturer under this definition for automotive parts accounting for more than 50 per cent of the parent corporation's dollar return on sales of automotive parts.

[Subparagraph (1) amended by Am. 2, 8 F.R. 15456, effective 11-15-43; Am. 4, 9 F.R. 3300, effective 3-30-44; Am. 15, 11 F.R. 9032, effective 8-24-46; Am. 16, 11 F.R. 9274, effective 8-24-46 and Am. 17, effective 10-12-46.]

(c) *Commodities.* This regulation covers all new and rebuilt automotive parts.

(1) *Automotive parts.* Automotive parts (called parts in this regulation) for the purpose of this regulation mean all engine parts, body parts, chassis parts, motors, electrical equipment and wheels, and all other component parts and sub-assemblies of automobiles, trucks, busses, trailers, semi-trailers, and motorcycles (except rebuilt bodies of trucks, busses, trailers and semi-trailers) and all accessories and optional, extra and special equipment designed for use on, or with, such motor vehicles, and unfinished parts and components thereof when in such form to permit their use only as automotive parts, but do not mean any service or maintenance accessories such as anti-freeze, body polish, tools, etc., or tires, tubes, storage batteries, sheet or other non-processed glass, or any parts, sub-assemblies or accessories specially designed for use in vehicles built primarily for military purposes when sold under war prime contracts or war sub-contracts. Illustrative lists of parts covered by this regulation and parts not covered by this regulation are included in Appendices A and B.

[Subparagraph (1) amended by Am. 2, 8 F.R. 12237, effective 11-15-43, Am. 4, 9 F.R. 3300, effective 3-30-44, and Am. 7, 10 F.R. 6238, effective 6-2-45]

(d) *Geographical area.* This regulation applies to the 48 states of the United States and the District of Columbia, but not to the territories and possessions of the United States.

SEC. 2. *Relation of this regulation to other regulations—(a) In general.* The transactions, persons, and commodities subject to this Maximum Price Regulation No. 452, on and after its effective

date, shall not be subject to the General Maximum Price Regulation or Maximum Price Regulation No. 136, as amended, or any other regulation issued by the Office of Price Administration insofar as this Maximum Price Regulation No. 452 affects such transactions, persons, or commodities except as provided in paragraphs (b), (c), and (d).

[Paragraph (a) amended by Am. 2, 8 F.R. 15456, effective 11-15-43]

(b) *Sales for export.* The maximum price for sales for export of parts shall be determined in accordance with the provisions of the Second Revised Export Price Regulation.<sup>4</sup>

(c) *Imports.* The provisions of this regulation do not apply to the sale, purchase or delivery of a part which is not manufactured in, but is imported into, the continental United States or the District of Columbia. Such a sale, purchase, or delivery is governed by the Maximum Import Price Regulation.<sup>5</sup>

[Paragraph (c) amended by Am. 4, 9 F.R. 3300, 3-30-44]

(d) *Mechanical rubber goods.* This regulation shall not apply to mechanical rubber goods when both produced and sold by manufacturers of mechanical rubber goods as defined in § 1315.31 of Maximum Price Regulation No. 149—Mechanical Rubber Goods.<sup>6</sup>

SEC. 3. *Prohibition against dealing in parts at prices above the maximum.* On and after September 2, 1943, regardless of any contract or other obligation.

(a) No manufacturer shall sell or deliver a part at a price higher than the maximum price permitted by this regulation;

(b) No person in the course of trade or business shall buy or receive a part from a manufacturer at a price higher than the maximum price permitted by this regulation, but if he, the purchaser, has received from the manufacturer a written statement that the price charged is not in excess of the maximum price and he has no knowledge to the contrary, he shall be deemed to have complied with this paragraph (b);

[Paragraph (b) amended by Am. 4, 9 F.R. 3300, effective 3-30-44]

[NOTE: Supplementary Order No. 7 (7 F.R. 5176) provides that war procurement agencies and governments whose defense is vital to the defense of the United States shall be relieved of liability, civil or criminal, imposed by price regulations issued by the Office of Price Administration with respect to the buying or receiving of commodities or services covered by such price regulations.]

(c) No person shall agree, offer, or attempt to do any of the acts prohibited in paragraphs (a) and (b) of this section.

(d) Nothing in this regulation shall prevent the fulfillment of contracts entered into before September 2, 1943, for the sale of parts by manufacturers at prices not exceeding the maximum prices established by Maximum Price Regu-

<sup>4</sup> Third Revision: 11 F.R. 9069, 10291.  
<sup>5</sup> Revised, 11 F.R. 2827, 5071.  
<sup>6</sup> 8 F.R. 10813, 13172, 15255; 9 F.R. 396; 10 F.R. 7623, 9526, 12741, 13215, 14250, 14446; 11 F.R. 1619, 2179, 3248, 3530, 3873.

lation No. 136, as amended, prior to September 2, 1943.

SEC. 4. *Less than maximum prices.* Nothing in this regulation prevents the charging or paying of prices lower than the maximum prices established by this regulation.

ARTICLE II—MAXIMUM PRICES

SEC. 5. *Division of sales into those at list prices and those at non-list prices for the purpose of establishing maximum prices.* This regulation divides sales into two kinds:

(a) *Sales of parts at list prices.* "List price" as used in this regulation means the price for a manufacturer's sale of a part which may be derived from a price list or price sheet published and generally distributed to the trade by him. When a list price is named in this regulation as the maximum price to a purchaser, it means the price adjusted for all applicable extra charges, discounts or allowances for sales to a purchaser of the same class.

[Paragraph (a) amended by Am. 2, 8 F.R. 15456, effective 11-15-43]

(b) *Sales of parts at non-list prices—(1) Non-list price.* "Non-list price" as used in this regulation means any price or price basis other than a list price at which a manufacturer sells a part to any class of purchaser.

SEC. 6. *Maximum prices for sales of new parts and rebuilt motors at list prices—(a) Determination of maximum list price.* This section sets maximum prices for sales by a manufacturer who:

- (1) Had a list price for the part being priced in effect on March 31, 1942;
- (2) Placed a list price authorized by the Office of Price Administration in effect subsequent to March 31, 1942; or
- (3) Has established a list price in accordance with paragraph (b) of this section.

The maximum price which such a manufacturer may charge for a rebuilt motor shall be the most recent list price described in (1), (2) or (3).

The maximum price which such a manufacturer may charge for a new part is the most recent of the list prices described in (1), (2) or (3), increased by 15 percent, but in the case of a part included in the following schedule increased by the applicable percentage in that schedule.

	Percent
Dump bodies.....	24.5
Engines and engine parts.....	15.5
Fan belts.....	17.3
General purpose anti-friction bearings.....	12.0
Hoists.....	24.5
Radiator hose.....	26.8

Where a manufacturer increases the most recent of the list prices described in subparagraph (1), (2) or (3), above, either because he is permitted to do so by this paragraph (a) or because of the suspension from price control of the manufacturer's sale of the part under Supplementary Order 129, he shall determine new suggested resale list prices to accompany the manufacturer's adjusted list prices. These new suggested resale list prices shall be determined in accordance with section 9 (b).

Where a manufacturer has received an adjustment under section 16 of Maximum Price Regulation 452, or under Supplementary Order 142, or shall receive an adjustment under Supplementary Order 142, for the parts being sold, his maximum price for that part shall be the higher of the maximum price authorized under the above provisions of this section or the adjusted maximum price authorized under section 16 of this regulation or Supplementary Order 142.<sup>7</sup>

[Paragraph (a) amended by Am. 15, 11 F.R. 9032, effective 8-24-46]

[Sec. heading amended by Am. 4, 9 F.R. 3300, effective 3-30-44]

(b) *Conditions requiring and permitting establishment of new list prices—*

(1) *When new list prices must be established.* (i) A new list price must be established in accordance with section 9 and paragraph (a) above for a part for which the list price is the maximum price when a specification change or material substitution made in the part reduces by 10% or more the factory cost or purchase cost (where the manufacturer is only a reseller of the part), except where the reduction in cost for the part or set (where the part is sold in sets) amounts to less than five cents. The new list price must be established within three months from the date the specification change or material substitution is made.

[Subparagraph (1) amended by Am. 17, effective 10-12-46]

(ii) A new list price must be established when there is offered for sale a part for which a list price was not in effect between March 31, 1942, and the time of offering it for sale, but for which a list price was in effect and withdrawn during the period January 1, 1932, to March 31, 1942. The new list price shall be established within thirty days from the date the part is offered for sale either in accordance with section 9 or by adopting a price no higher than the highest list price in effect during the period January 1, 1932, to March 31, 1942, as the new list price.

If the manufacturer elects to reestablish a list price he had in effect during the period January 1, 1932, to March 31, 1942, as a new list price, he is not required to report or secure approval of such price as required by section 9. As soon as it is reestablished, he may charge and accept payment at or below such price and notify his customers of applicable resale prices in accordance with section 10 (a) notwithstanding section 10 (c). However, he shall notify the OPA office indicated below in writing of such a reestablished price within thirty days after he reestablishes it and shall furnish that office, as required by section 6 (c), with catalogs, price lists, and discount sheets containing these reestablished prices only when he has such data available. In the case of new parts, where his total sales of all commodities during the previous calendar or fiscal year were \$500,000 or more, he should send the required information to the National OPA Office, Washington 25,

D. C. In all other cases, including those involving rebuilt parts, a manufacturer shall send the required information to the regional OPA office for the region in which his principal place of business is located.

[Subparagraph (ii) amended by Am. 4, 9 F.R. 3300, effective 3-30-44 and Am. 15, 11 F.R. 9032, effective 8-24-46]

(iii) A manufacturer may be exempted from the necessity of establishing a new list price as required by this subparagraph (1) when the part is produced by a special run to fill a small non-recurrent order or there is some other reason why the special run is not likely to be repeated. In lieu of establishing a new list price he may be authorized to use a list price previously in effect and withdrawn or a new non-list price determined in accordance with section 12. The procedure to be followed in requesting this exemption is stated in section 11.

[Subparagraph (1) amended by Am. 2, 8 F.R. 15456, effective 11-15-43.]

(2) *When new list prices may be established.* (i) A new list price may be established in accordance with section 9 and paragraph (a) above when the factory or purchase cost of a part for which a list price is the maximum price, has been increased by 10% or more as a result of a specification change or material substitution; or

[Subparagraph (1) amended by Am. 17, effective 10-12-46]

(ii) A new list price may be established when the manufacturer wishes to establish a list price for a part for which there has been no list price in effect since January 1, 1932. The new list price in such a case shall be a price no higher than the previous maximum price for the part established pursuant to section 7, 14 or 16 of this regulation, or a price established in accordance with section 9 when the part is a new part.

[Subparagraph (2) amended by Am. 1, 8 F.R. 12237, effective 9-2-43, Am. 2, 8 F.R. 15456, effective 11-15-43, and Am. 4, 9 F.R. 3300, effective 3-30-44]

(c) *List prices to be furnished to Office of Price Administration.* The manufacturer shall furnish to the OPA office indicated below, to the extent it has not already done so, catalogs, price lists, and discount sheets containing list prices which are established as list prices by this section. In the case of new parts, where his total sales of all commodities during the previous calendar or fiscal year were \$500,000 or more, he shall send the required information to the National OPA Office, Washington 25, D. C. In all other cases, including those involving rebuilt parts, a manufacturer shall send the required information to the regional OPA office for the region in which his principal place of business is located.

[Paragraph (c) amended by Am. 4, 9 F.R. 3300, effective 3-30-44 and Am. 15, 11 F.R. 9032, effective 8-24-46]

SEC. 7. *Maximum prices for sales of new parts and rebuilt motors at non-list prices—*(a) *In general.* The maximum price a manufacturer may charge for the sale of a rebuilt motor or a new part for

which he cannot establish a maximum price in accordance with section 6 or for which he has not established a new list price in accordance with that section and section 9, although permitted, but not required to do so, shall be the non-list price determined as follows:

The maximum non-list price of a rebuilt motor shall be the maximum price determined in accordance with the applicable subparagraphs of subparagraphs (1) to (4) below.

The maximum non-list price for a sale of a new part, except for a sale of metal automotive stampings to manufacturers of automotive parts and automotive vehicles shall be the non-list price determined in accordance with the applicable subparagraph of subparagraphs (1) to (4) below, increased by 15 percent but in the case of a part included in the schedule below increased by the applicable percentage in that schedule:

	Percent
Dump bodies.....	24.5
Engine and engine parts.....	15.5
Fan belts.....	17.3
General purpose anti-friction bearings.....	12.0
Hoists.....	24.5
Radiator hose.....	26.8

The maximum non-list price for a sale of metal automotive stampings to manufacturers of automotive parts and automotive vehicles shall be the non-list price determined in accordance with the applicable subparagraph of subparagraphs (1) to (4) below increased by 19 percent.

[Above portion of paragraph (a) amended by Am. 14, 11 F.R. 6184, effective 6-6-46 and Am. 15, 11 F.R. 9032, effective 8-24-46]

Where a manufacturer has received an adjustment under section 16 of Maximum Price Regulation 452 or under Supplementary Order 142, or shall receive an adjustment under Supplementary Order 142, for the parts being sold, his maximum price for that part shall be the higher of the maximum price authorized under this section or the adjusted maximum price authorized under section 16 of this regulation or Supplementary Order 142. In addition, when determining a formula maximum price in accordance with paragraph (b) below the manufacturer may add to the formula price determined under section 12 the higher of either the applicable increase permitted by this section or the increase authorized under section 16 or Supplementary Order 142.

[Above paragraph added by Am. 17, effective 10-12-46]

(1) If the manufacturer quoted or charged the same price to the same class of purchaser more than twice during the period from October, 1941, to March, 1942, inclusive, and did not increase that price on or before March 31, 1942, that price will be the maximum price for sales to that class of purchaser.

(2) If the manufacturer had a series of prices in effect for different classes of purchasers during the period October, 1941, to March, 1942, inclusive, and any of those prices is now his maximum price

<sup>7</sup> 11 F.R. 4390, 6762, 8114, 8223.

pursuant to subparagraph (1), the other prices in the series are his maximum prices for the classes to which they relate.

(3) If the manufacturer had a method of setting prices for different classes of purchasers (as by the application of discounts, differentials, etc.) during the period October, 1941, to March, 1942, inclusive, and a price for any class of purchaser determined by the use of that method is now his maximum price pursuant to subparagraph (1), the prices for other classes under that pricing method are his maximum prices for the classes to which they relate.

(4) If the manufacturer cannot establish a maximum price for a part in accordance with either subparagraph (1), (2) or (3), he shall determine this maximum non-list price for the part in accordance with section 12.

(5) The price consisting of the amount determined in accordance with subparagraph (1), (2), (3) or (4) plus the increase permitted in such an amount by this section which is established as the maximum price for the sale of a part to a certain class of purchaser shall be the maximum price for all future sales to the same class of purchaser until changed in accordance with paragraph (b) or (c) of this section or Supplementary Order 142. For the purpose of subparagraph (1), all deliveries under a single contract shall be considered as part of one sale.

(6) *Definitions.* (i) "Automotive metal stampings" are those stamped or pressed metal automotive parts, when sold unassembled, which are mechanically processed by the use of dies and upon which further finishing operations may or may not have been performed. Such a stamping may consist of two or more stamped pieces which have been permanently joined by methods such as brazing, riveting, soldering or welding.

(ii) "General purpose anti-friction bearings" are those bearings not designed specially for automotive use and consisting in part of precision metal balls of any size, or metal rollers of any size or shape.

[Paragraph (a) amended by Am. 7, 10 F.R. 6288, effective 6-2-45; Am. 10, 10 F.R. 9586, effective 8-1-45; Am. 14, 11 F.R. 6184, effective 6-6-46 and Am. 15, 11 F.R. 9032, effective 8-24-46. Effective date of Am. 7 amended by Am. 8, 10 F.R. 6796, effective 6-2-45; Am. 9, 10 F.R. 7496, effective 6-18-45 and Am. 10, 10 F.R. 9586, effective 8-1-45]

(b) *When a new maximum price must be established for a non-list part.* A new maximum price must be established in accordance with section 12 and paragraph (a) above for a non-list part when a specification change or a material substitution reduces by 10% or more the factory or purchase cost. The new maximum price must be established within three months from the date the specification change or material substitution is made.

[Paragraph (b) amended by Am. 17, effective 10-12-46]

(c) *When a new maximum price may be established for a non-list part.* A new maximum price may be established

in accordance with section 12 and paragraph (a) above for a non-list part when the factory or purchase cost for the part has been increased by 10% or more as a result of a specification change or a material substitution.

[Sec. 7 amended by Am. 1, 8 F.R. 12237, effective 9-2-43, Am. 2, 8 F.R. 15456, effective 11-15-43, Am. 4, 9 F.R. 3300, effective 3-30-44, and Am. 17, effective 10-12-46]

SEC. 8. *Maximum prices for sales of new parts and rebuilt motors which cannot be priced under section 6 or 7.* Where a manufacturer cannot establish a maximum price for a part in accordance with section 6 or 7 he shall determine the maximum price for such a part in accordance with section 14.

[Sec. 8 amended by Am. 4, 9 F.R. 3300, effective 3-30-44, and Am. 7, 10 F.R. 6238, effective 6-2-45]

SEC. 8a. *Prices for rebuilt parts other than rebuilt motors.* A manufacturer must have prices in accordance with this section for any rebuilt parts, other than rebuilt motors, which he sells.

(a) *Rebuilt parts, other than rebuilt motors, having list prices under section 6 prior to March 30, 1944.* If a manufacturer had a list price under section 6 for a rebuilt part, other than a rebuilt motor, prior to March 30, 1944, he may continue to price this part under that section, or, if he so elects, he may establish a price for such a part under paragraph (c) below.

(b) *All other rebuilt parts, except rebuilt motors.* All rebuilt parts, other than rebuilt motors, which are not covered by paragraph (a) shall be priced in accordance with paragraph (c) below. Parts covered by this paragraph are those having non-list prices under section 7 or 14 prior to March 30, 1944, and those for which list or non-list prices are established for the first time on or after March 30, 1944.

(c) *Method for determining prices for rebuilt parts, other than rebuilt motors.* The price for a rebuilt part other than a rebuilt motor, except as provided in paragraph (a), shall not exceed a percentage of the retail list price suggested by a manufacturer for the same part (or lacking the same part, the nearest equivalent part) when new which is a maximum retail list price under Maximum Price Regulation 453.<sup>8</sup> These percentages are:

[Above paragraph amended by Am. 6, 9 F.R. 12038, effective 10-7-44]

(1) *For a sale to a user:* 75%.

(2) *For a sale to a wholesaler or retailer:* 65%.

(d) *Prices under paragraph (c) as list prices—(1) Manufacturer's list price.* A price established under paragraph (c) will be a list price if the previous price for the part was a list price under section 6. Other prices under paragraph (c) may be established as list prices if the rebuild-er elects to establish these prices as list prices.

(2) *Resale list prices.* If the rebuild-er had suggested resale list prices in connection with a previous list price for the

<sup>8</sup> 8 F.R. 11582, 13256, 15458; 9 F.R. 3651, 10982, 12039; 10 F.R. 2143, 6239; 11 F.R. 2992.

part for which he is establishing a list price under subparagraph (1) above, he shall continue to suggest resale list prices for this part. These resale list prices shall be determined in accordance with section 9 (b) (1). If he wishes to establish suggested resale list prices for the first time, he may do so for the type of sale for which rebuilders customarily had in effect suggested resale prices on March 31, 1942. The resale list prices, however, shall be established only in connection with list prices established under subparagraph (1) above, and shall be determined in accordance with subparagraph (1), (2) or (3) of section 9 (b). Any suggested resale list price determined in accordance with this subparagraph must in no event exceed 85% of the retail price suggested by a manufacturer for the same part (or lacking the same part, the nearest equivalent part) when new which is a maximum retail price under Maximum Price Regulation 453.

[Subparagraph (2) amended by Am. 6]

(3) *Filing, approval, charging and notification of list prices determined under paragraphs (c) and (d).* Any list price and applicable resale list prices determined under paragraphs (c) and (d) are subject to the filing provisions of section 6 (c); the reporting, approval and charging provisions of paragraphs (c), (d) and (e) of section 9; and to the notice requirements of section 10.

(e) *Prices under paragraph (c) as non-list prices.* When a rebuild-er's price under paragraph (c) is a non-list price, this price may be charged and payment received at such price subject to the reporting requirements of section 12 (b).

(f) *Exchange allowances.* Any part or other commodity exchanged, transferred or traded-in in connection with the sale of a rebuilt part under paragraph (c) is a part payment of the price for the rebuilt part. A reasonable allowance for the part or other commodity exchanged, transferred or traded-in must be given to the purchaser of the rebuilt part.

(g) *Recomputation of maximum prices for rebuilt parts determined under section 8a.* Maximum prices which have been computed under this section 8a may be recomputed in accordance with this section using as the "part when new" retail prices in the recomputation the prices for the same or nearest equivalent parts when new which are in effect not later than December 1, 1946.

These recomputed maximum prices shall be filed with the regional office for the region in which the applicant's principal place of business is located, in accordance with paragraph (d) (3) or (e) of this section 8a. These recomputed maximum prices shall be approved in accordance with section 8a if they are correctly recomputed. They shall be disapproved in accordance with the disapproval procedure under section 8a when not correctly recomputed, but if not approved or disapproved by the Regional

Office they shall be considered disapproved if not recomputed correctly.

[Paragraph (g) added by Am. 17, effective 10-12-46]

[Sec. 8a added by Am. 4, 9 F.R. 3300, effective 3-30-44]

ARTICLE III—METHODS FOR ESTABLISHING AND REPORTING MAXIMUM PRICES

SEC. 9. Procedure for establishing new list prices—(a) Determining a new list price. A new list price for a part shall be a price not in excess of the sum of the manufacturer's costs for the part determined in accordance with section 13, plus the following:

(1) A percentage markup not in excess of the percentage markup he included in the price for the same part on March 31, 1942; or

(2) Where he did not sell or offer for sale the same part on March 31, 1942, a percentage markup not in excess of the percentage markup he included in the price on March 31, 1942, for the similar part (as defined in section 21) most nearly like it; or

(3) Where he did not sell or offer for sale the same or a similar part on March 31, 1942, a percentage markup not in excess of the percentage markup he included on March 31, 1942, in the price for the part of the same type having the closest total costs to the part being priced. Examples of types for the purpose of this paragraph are engine parts, carburetor parts, electrical parts, etc.

(4) Where he cannot establish a markup in accordance with subparagraph (1), (2) or (3) because he did not sell or offer to sell to the class of purchaser for which a price is being established, a percentage markup in line with the first applicable markup which may be established in accordance with subparagraph (1), (2) or (3) for another class of purchaser and adjusted to reflect the difference between the classes of purchasers. This in-line and adjusted markup shall be determined by considering all factors which normally determined markup on March 31, 1942, including factors which caused markups to vary for different classes of purchasers, such as sales volume and competitors' prices.

[Subparagraph (4) added by Am. 4, 9 F.R. 3300, effective 3-30-44]

To this price the manufacturer must apply the same differentials, discounts, allowances, rebates, and deductions which he had in effect on March 31, 1942, as to the particular part named in paragraph (1), (2), or (3), the percentage markup of which is added to costs. Where the manufacturer establishes a markup in accordance with subparagraph (4) he shall establish differentials, discounts, allowances, rebates and deductions to apply to the price which includes this markup. He shall, however, establish them by modifying his March 31, 1942 differentials, discounts, allowances, rebates and deductions in accordance with his March 31, 1942 pricing policy.

[Above paragraph amended by Am. 1, 8 F.R. 12237, effective 9-2-43, and Am. 4, 9 F.R. 3300, effective 3-30-44]

(b) Determining of applicable suggested resale list prices. If the manufacturer had suggested resale list prices for a part on or after March 31, 1942, or customarily names suggested resale prices in connection with his price list, he shall name suggested resale prices for any parts for which new list prices are established in accordance with sections 6 and 9 or established as a result of the suspension of his sales from price control under section 14 (b) of Supplementary Order 129. If the manufacturer now wishes to suggest resale prices for the first time, he may do so for a part for which a new price list is established in accordance with section 6 (b) or established as a result of the suspension of his sales of the part from price control under section 14 (b) of Supplementary Order 129. The suggested resale prices shall be determined as follows:

[Above paragraph amended by Am. 15, 11 F.R. 9032, effective 8-24-46]

(1) If the manufacturer has had suggested resale prices for the part at any time since January 1, 1932, the relationship of the new suggested resale prices to the new list price for the manufacturer's sale of the part shall be the same as the relationship that existed under the most recent price list.

(2) If the manufacturer has not had suggested resale prices for the same part at any time since January 1, 1932, but has had suggested resale prices for other parts of the same type, the relationship of the new suggested resale prices to the new list price for the manufacturer's sale on the part shall be the same as the relationship that existed for the part of the same type having the closest list price under the most recent price list. Examples of types for the purpose of this paragraph are engine parts, carburetor parts, electrical parts, etc.

(3) If the suggested resale list prices cannot be determined under (1) or (2), they will be priced in line with the prices previously charged by resellers for the same part of the same manufacturer, or, in the absence of such prices, in line with suggested resale prices for the same or similar part named by other manufacturers.

(c) Notice to Office of Price Administration of new list prices. After a manufacturer has determined a new list price and suggested resale prices in accordance with paragraphs (a) and (b) above or section 8a he shall file a report with the Office of Price Administration as follows:

(1) For new list prices for new parts having manufacturers' maximum prices in accordance with sections 6 and 9 (a). The report shall be filed with the National OPA Office, Washington 25, D. C., when the seller's total sales of all commodities during the previous calendar or fiscal year were \$500,000 or more, and in all other cases, with the regional OPA office for the region in which his principal place of business is located, and shall be signed by the manufacturer or a responsible official of the manufacturer and shall contain the following information:

(i) Description of the part and its number or other designation.

(ii) The justification under section 6 for computing a new price in accordance with sections 9 and 13.

(iii) The new list price and suggested resale prices and the previous list price and suggested resale prices, if any, for each class of purchaser.

(iv) The newly determined unit costs and the unit costs included in the previous list prices, if available.

(v) If not previously filed, all the other factors used in determining the new list price and suggested resale prices such as markup, discounts, differentials, freight and other allowances and other price determining factors.

(vi) A statement that the new list price was determined in accordance with section 9 (a) and that the new suggested resale prices were determined in accordance with section 9 (b) and that the unit costs included in such prices were determined in accordance with section 13.

[Subparagraph (1) amended by Am. 15, 11 F.R. 9032, effective 8-24-46]

(2) For new list prices for rebuilt parts. The report shall be filed with the Office of Price Administration regional office for the region in which the manufacturer's principal place of business is located and shall be signed by the manufacturer (rebuilder) or a responsible official of the manufacturer, and shall contain the following information:

(i) Description of the part and its number or other designation.

(ii) The new list price and suggested resale prices and the previous list price and suggested resale prices, if any, for each class of purchaser.

(iii) Whether the new list price and suggested resale prices are established under section 6 or 8a (c) and (d). If the prices are under section 6, the justification should be given for pricing under such section.

(iv) Where the new list price and the suggested resale prices are established under section 6 and 9 (a), the newly determined unit costs and the unit costs included in the previous list prices, if available.

(v) Where the new list price and suggested resale prices are established under paragraphs (c) and (d) of section 8a, the retail list price which is established under Maximum Price Regulation 453 as the maximum retail list price of the same part (or lacking the same part, the nearest equivalent part) when new.

(vi) All the other factors used in determining the new list price and suggested resale prices.

(vii) A statement that the new list price was determined in accordance with section 8a (c) or 9 (a) (whichever is applicable) and the new suggested resale prices were determined in accordance with section 8a (d) or 9 (b) (whichever is applicable).

(3) For new suggested resale prices where manufacturer's sales are suspended under section 14 (b) of Supplementary Order 129. A report shall be filed with the National OPA Office, Washington 25, D. C., when the manufacturer's total sales during the previous calendar or fiscal year were \$500,000 or more and in all other cases, with the re-

gional OPA office for the region in which his principal place of business is located, and shall be signed by the manufacturer or a responsible official of the manufacturer and shall contain the following information:

(i) Description of the part and its number or other designation;

(ii) The new list price and suggested resale prices and the previous list price and suggested resale prices, if any, for each class of purchaser;

(iii) A statement that the manufacturer's sale is suspended under section 14 (b) of Supplementary Order 129;

(iv) A statement that the suggested resale prices were determined in accordance with the applicable subparagraph of section 9 (b).

[Subparagraph (3) added by Am. 15, 11 F.R. 9032, effective 8-24-46]

[Paragraphs (b) and (c) amended by Am. 2, 8 F.R. 15456, effective 11-15-43; Am. 4, 9 F.R. 3300, effective 3-30-44, and as otherwise noted]

(d) *Action by the Office of Price Administration.* The new list prices set forth in reports filed in accordance with paragraph (c) shall become maximum prices, and the suggested resale prices shall be considered approved, if approved by the Office of Price Administration, or if not disapproved by that agency within thirty days after the receipt of the reports. However, if the Office of Price Administration requires any additional information before acting on the proposed prices, the thirty day period shall run from the date it receives the last additional information. If any price is disapproved because in some respect it is not determined in accordance with sections 6 and 9, the manufacturer shall recompute the new list price in accordance with these sections and the suggestions contained in the notice of disapproval, and report the revised list price in accordance with paragraph (c) above.

An approval of prices, either by affirmative action of the Office of Price Administration or by that agency not disapproving prices within the thirty day period, shall have no effect with respect to prices that are not in accordance with the provisions of section 6 and this section 9.

[Paragraph (d) amended by Am. 2, 8 F.R. 15456, effective 11-15-43; Am. 4, 9 F.R. 3300, effective 3-30-44; Am. 6, 9 F.R. 12038, effective 10-7-44 and Am. 7, 10 F.R. 6238, effective 6-2-45]

(e) *When the new list prices may be charged.* Upon the mailing of the reports in accordance with paragraph (c) above, the new list prices contained in such reports may be charged and any one of the following actions regarding payment may be followed:

(1) Accept payment in the amount of the existing maximum price and collect or refund the difference between the existing maximum price and the proposed maximum price upon the later being approved or not disapproved within the thirty-day period.

(2) Accept payment in the amount of the proposed maximum price and if such a price is disapproved, collect or refund the difference between the existing maximum

price and the disapproved proposed price.

(3) Do not accept payment for any deliveries until the proposed maximum price is approved or the thirty-day period elapses without disapproval. If such a price is approved or not disapproved, accept payment at the new price for the deliveries made on and subsequent to the filing of the reports and for all deliveries thereafter. If the proposed price is disapproved, accept payment for the deliveries made on and subsequent to the filing of the reports at the existing maximum price.

[Paragraph (e) amended by Am. 2, 8 F.R. 15456, effective 11-15-43]

SEC. 10. *Notice to purchasers of maximum resale list prices—(a) Furnishing of suggested resale price lists.* A manufacturer whose maximum prices are the list prices which he had in effect on March 31, 1942, and who had suggested resale list prices in effect on that date shall furnish to his customers, to the extent they do not already have the same, copies of catalogs, price lists, and discount sheets in which are contained his resale list prices. A manufacturer whose prices are list prices placed in effect after March 31, 1942, with the authorization of the Office of Price Administration, or list prices established in accordance with sections 6 (b) and 9, or sections 8a and 9, or section 14, or where his sales of the part have been suspended from price control by Supplementary Order 129, and who also established suggested list prices shall furnish to his customers, to the extent they do not already have the same, copies of catalogs, price lists, and discount sheets in which are contained his resale list prices. A manufacturer who reestablishes as a new list price for a part a list price in effect during the period January 1, 1932, to March 31, 1942 (in accordance with section 6), may, in lieu of furnishing catalogs, price lists, and discount sheets containing resale prices, notify his customers of such resale prices by stating these prices on the invoices which he furnishes to such customers in connection with sales of the part. A manufacturer, in lieu of furnishing catalogs, price lists, and discount sheets to classes of customers to whom he would not ordinarily furnish such material, may notify such customers of the resale prices for a part by stating such resale prices on the invoices he furnishes to these customers in connection with sales of a part. A manufacturer may also notify customers by invoices of new list prices approved, or not disapproved within thirty days from filing in accordance with section 9, or new list prices authorized under section 14, pending the issuance of new price lists or catalogs or supplements to existing catalogs or price lists. When the suggested resale prices are stated upon invoices in accordance with this paragraph, they shall be indicated by the appropriate description as "retail maximum", "wholesale maximum", etc. A manufacturer need not furnish catalogs, price lists and discount sheets to a customer for parts which the latter, as a manufacturer, re-

sells under his own trade name. Resale price lists of the type described in this paragraph are called "Approved resale price lists" in paragraph (b).

(b) *Statements to be furnished to a customer by a manufacturer having a suggested resale price list in effect.* A manufacturer having in effect an approved resale price list (of a type described in paragraph (a)) shall furnish to all customers a statement substantially the same as the following statement, to which is affixed the signature, or a facsimile thereof, of the manufacturer, or a responsible official of the manufacturer:

The suggested resale prices, discounts and allowances in our catalog(s), price list(s), and discount sheet(s) dated \_\_\_\_\_ (or "numbered \_\_\_\_\_") are the maximum resale prices for the parts listed therein, in accordance with Maximum Price Regulation 453 (Wholesalers' and Retailers' Maximum Prices for Automotive Parts) of the Office of Price Administration.

A sample copy of the statement issued by the manufacturer of new parts should be forwarded to the National OPA Office, Washington 25, D. C., where the seller's total sales of all commodities during the previous calendar or fiscal year were \$500,000 or more. However, a manufacturer of new parts whose total sales of all commodities during the previous calendar or fiscal year were less than \$500,000 and a rebuilder of used parts should furnish the sample copy to the regional OPA Office for the region in which its principal place of business is located.

[Paragraphs (a) and (b) amended by Am. 2, effective 11-15-43; Am. 4, 9 F.R. 3300, effective 3-30-44 and Am. 15, 11 F.R. 9032, effective 8-24-46]

(c) *When notice shall be given to customers.* Manufacturers shall act as required in paragraphs (a) and (b) as soon as practicable, but not later than October 1, 1943 with regard to price lists in effect before the effective date of this regulation. Such action shall not be taken regarding a list price established after the effective date of the regulation until the new list price has been approved in writing or thirty days have elapsed from the date the report regarding it is received by the Office of Price Administration when the report is neither approved nor disapproved in writing.

[Paragraph (c), formerly (d), amended by Am. 1, 8 F.R. 12237, effective 9-2-43, and Am. 4, 9 F.R. 3300, effective 3-30-44; former (c) revoked and former (d) redesignated as (c) by Am. 2]

SEC. 11. *Procedure for obtaining exemption from requirement of establishing new maximum list prices.* The manufacturer who seeks an exemption from the requirements of establishing a new list price as required by section 6 (b) should request this exemption from the Office of Price Administration, Washington, D. C., with the exception that a rebuilder of used parts should make this request to the Office of Price Administration regional office for the region in which his principal place of business is located. In his request he should include a showing that the order for the part is

small and nonrecurrent or other reasons why neither the order nor the special run is likely to be repeated. He shall also include in his request his list price or a non-list price computed in accordance with section 12. Upon the mailing of his request, he may charge his previously established list price or non-list price, but he must not accept payment until he is either notified in writing that his request has been approved or thirty days have elapsed from the date the request is received by the Office of Price Administration without any notification of disapproval. If the request is approved, or is not disapproved, within the thirty day period, the manufacturer may then accept payment at the proposed price for deliveries made prior to approval or the end of the thirty day period and for all deliveries made thereafter. If the request is disapproved the manufacturer shall establish a new list price in accordance with section 9.

[Sec. 11 amended by Am. 4, 9 F.R. 330, effective 3-30-44]

**SEC. 12. Procedure for establishing new maximum non-list prices—(a) Determining new non-list prices.** A new non-list price shall be a price not in excess of the manufacturer's cost for the part determined in accordance with section 13, plus the following:

(1) A percentage markup not in excess of the percentage markup he included in the price for the part on March 31, 1942; or

(2) Where he did not sell or offer for sale the same part on March 31, 1942, a percentage markup not in excess of the percentage markup he included in the price for the similar part (as defined in section 21) most nearly like it; or

(3) Where he did not sell or offer for sale the same or a similar part on March 31, 1942, a percentage markup not in excess of the percentage markup he included in the price for the part of the same type having the closest total costs to the part being priced. Examples of types for the purpose of this paragraph are engine parts, carburetor parts, electrical parts, etc.

(4) Where he cannot establish a markup in accordance with subparagraph (1), (2) or (3) because he did not sell or offer to sell to the class of purchaser for which a price is being established, a percentage markup in line with the first applicable markup which may be established in accordance with subparagraph (1), (2) or (3) for another class of purchaser and adjusted to reflect the differences in the classes of purchasers. This in-line and adjusted markup shall be determined by taking into consideration all factors which normally determined markup on March 31, 1942, including factors which caused markups to vary for different classes of purchasers, such as sales volume and competitors' prices.

[Subparagraph (4) amended by Am. 4, 9 F.R. 3300, effective 3-30-44]

To this price the manufacturer must apply the same differentials, discounts, allowances, rebates and deductions which he had in effect on March 31, 1942, as to the particular part named in subparagraph (1), (2) or (3), the per-

centage markup of which is added to costs. Where the manufacturer establishes a markup in accordance with subparagraph (4), he shall establish differentials, discounts, allowances, rebates, and deductions to apply to the price which includes this markup. He shall, however, establish them by modifying his March 31, 1942, differentials, discounts, allowances, rebates and deductions in accordance with his March 31, 1942, pricing policy.

[Above paragraph amended by Am. 1, 8 F.R. 12237, effective 9-2-43 and Am. 4, 9 F.R. 3300, effective 3-30-44]

**(b) Notice to Office of Price Administration when a non-list price computed under paragraph (a) above or section 8a is higher than the price previously charged subsequent to March 31, 1942.** If the non-list price determined under paragraph (a) above or under section 8a is higher than the price previously charged subsequent to March 31, 1942, the manufacturer shall file with the Office of Price Administration within ten days after making the first sale or delivery at such an increased price a report in accordance with the following procedure:

(1) *For new non-list prices for new parts.* The report shall be filed with the National OPA Office, Washington 25, D. C., where the seller's total sales of all commodities during the previous year were \$500,000 or more, and in all other cases with the Regional OPA Office for the region in which his principal place of business is located, and shall be signed by the manufacturer or a responsible official of the manufacturer and shall contain the following information:

(i) A description of the part, its number or other identification.

(ii) The price on its sale prior to its sale at the increased price.

(iii) The new non-list price.

(iv) A statement that the new non-list price was determined in accordance with paragraph (a) above, and section 13.

(v) An explanation of the price increase.

[Subparagraph (1) amended by Am. 15, 11 F.R. 9032, effective 8-24-46]

(2) *For new non-list prices for rebuilt parts.* The report shall be filed with the Office of Price Administration regional office for the region in which the manufacturer's principal place of business is located, and shall be signed by the manufacturer (rebuilder) and shall contain the following information:

(i) A description of the part, its number or other identification.

(ii) The price on its sale prior to its sale at the increased price.

(iii) The new non-list price.

(iv) The retail list price which is established under Maximum Price Regulation 453 as the maximum retail list price of the same part (or lacking the same part, the nearest equivalent part) when new.

(v) A statement that the new non-list price was determined in accordance with section 8a.

[Paragraph (b) amended by Am. 4, 9 F.R. 3300, effective 3-30-44 and as otherwise noted]

**SEC. 13. Procedure for determining costs to be used by manufacturer in determining new maximum list or new maximum non-list prices.** When costs must be determined by a manufacturer in connection with a price determining method which must be followed in determining list or non-list prices in accordance with the provisions of this regulation, the following cost determining method shall be followed:

[Above paragraph amended by Am. 15, 11 F.R. 9032, effective 8-24-46]

**(a) Determination of costs when manufacturer is a producer.** When the manufacturer is a producer he shall use the same cost determining method he used on March 31, 1942.

(1) To the extent that the cost determining method includes or is based on direct labor costs, the manufacturer shall use labor rates in effect on March 31, 1942.

(i) Labor rates in effect on March 31, 1942 are the labor rates that were either in effect on March 31, 1942, in the manufacturer's plant for each classification of labor, or the labor rates which were made retroactive to or before that date by an order of the National War Labor Board for classifications of labor in the manufacturer's plant. If the manufacturer employs labor of a particular classification not employed in his plant on March 31, 1942, he shall apply the rate in effect on March 31, 1942, for such classification in the locality in which the manufacturing is to be performed. If labor of such classification was not employed on March 31, 1942, in such locality, the manufacturer shall apply the rate in effect on that date for the same skill, or if not available for the nearest skill, in the nearest comparable locality, as accurately as he is able to determine the same by reasonably diligent inquiry.

[Subparagraph (i) amended by Am. 6, 9 F.R. 12038, effective 10-7-44]

(ii) The permitted labor cost to be used in the pricing formula provided in this paragraph (a) is to be determined by applying to the clock hours of each classification of labor estimated to be required on the basis of previous production experience, or where an estimate is not used, to the clock hours actually required, the hourly wage rate for such classification in effect on March 31, 1942, subject to the following qualifications:

(a) Where on March 31, 1942, the manufacturer used an average hourly wage rate, he may apply an average hourly wage rate if he uses the labor rates and the method of computing the average hourly wage rate in effect on March 31, 1942.

(b) If individuals have been or are promoted from one classification to another because of increased efficiency, the wage rate in effect on March 31, 1942, for the higher classification may be used.

(c) Where a manufacturer has in effect for the particular production an incentive wage plan and his hourly wage rate for any classification of labor is higher than it was on March 31, 1942, because of that plan, the manufacturer may, with the approval in writing of the National Office of the Office of Price Ad-



ministration, adjust his March 31, 1942, wage rate to reflect the increase in his hourly labor rate resulting from the incentive wage plan. In the case of an incentive wage plan providing for an increased hourly wage rate when labor efficiency exceeds the manufacturer's standard under the plan, approval of the use of an adjusted wage rate in the calculation of costs under this paragraph (a) will not be granted if the degree of labor efficiency reflected in the manufacturer's standard is lower than current normal efficiency. A manufacturer's request for the approval of the use of an adjusted March 31, 1942, wage rate in the computation of costs under this paragraph (a) shall be addressed to the Office of Price Administration, Washington, D. C., and shall contain a description of the manufacturer's incentive wage plan; a comparison of the wage rates in effect on March 31, 1942 and those in effect under the incentive wage plan; a statement of any wage increases put into effect in addition to wage rate increases resulting from increased labor efficiency; evidence that where an hourly wage rate increase is contingent upon labor efficiency exceeding a designated standard of efficiency, that standard is not lower than current normal efficiency.

[Subparagraph (ii) amended by Am. 5, 9 F.R. 8814, effective 7-24-44]

(iii) The amount of overtime (estimated, if necessary) required to be used in excess of that provided for in the overhead or machine hour rate may be added to the cost of labor. In no event shall any markup, overhead, or profit be applied to that part of the labor cost which is in excess of the straight-time cost, except that no adjustment of the overhead or the machine hour rates in effect on March 31, 1942, shall be required.

[Subparagraph (1) amended by Am. 4, 9 F.R. 3300, effective 3-30-44]

(2) To the extent that the cost determining method includes or is based on prices paid for materials, the manufacturer shall use the prices which the manufacturer's supplier had in effect to him or his class of purchaser on March 31, 1942, or if the supplier did not have a price in effect on that date for a certain commodity, the price he first had in effect after that date. However, if the Office of Price Administration has established a lower maximum price for the sale of that material to the manufacturer, such lower price shall govern. The manufacturer's supplier shall be

(i) His March 31, 1942, supplier of the material; or

(ii) Lacking a March 31, 1942, supplier of the material his most recent supplier of the material subsequent to March 31, 1942. If neither of these exists, it shall be his proposed supplier.

For the purposes of this subparagraph (2), if the manufacturer shall receive a written statement from the seller that the material is being sold at a price which is not in excess of the maximum price established by the Office of Price Administration, and if the manufacturer shall have no cause to doubt the accuracy of the statement, the price as stated

by the seller shall be deemed not to be in excess of the maximum price established by the Office of Price Administration for that material. The price the manufacturer shall use for material composed in whole or in part of silver shall be the current price not to exceed the applicable maximum price. The term "material prices" includes the prices for raw materials or products which have been processed or fabricated to any degree. However, costs for automotive parts defined in section 1 (c) (1) which are purchased from a supplier shall be the prices paid for such parts, not to exceed the applicable maximum prices established by this regulation.

[Subparagraph (2) amended by Am. 2, 8 F.R. 15456, effective 11-15-43]

(3) To the extent that the cost determining method includes factory overhead, the manufacturer shall use factory overhead rates in effect on March 31, 1942.

[Subparagraph (3) added by Am. 4, 9 F.R. 3300, effective 3-30-44. Former (3) and (4) redesignated (4) and (5), respectively]

(4) To the extent that the cost determining method includes or is based on prices paid for subcontracted services, whether machinery services or otherwise, or perishable tools, dies, molds, patterns, or work-holding devices, the manufacturer shall use the actual prices paid or the prices to be paid, which are estimated by his supplier if he has no reason to believe that these prices exceed the applicable maximum prices. If a price estimated by a supplier is not available, the manufacturer shall use his own estimate of the price to be paid which he has no reason to believe exceeds the applicable maximum price.

(5) To the extent that the cost determining method includes freight rates paid, the manufacturer shall use freight rates in effect on March 31, 1942, or current actual freight rates, whichever are lower, for the mode of transportation actually used.

[Subparagraph (5), formerly (4), amended by Am. 4, 9 F.R. 3300, effective 3-30-44]

(b) *Determination of costs when manufacturer is not a producer.* When the manufacturer is not a producer of the part he sells, he shall determine his costs by dividing the amount of the invoiced charges, including freight-in, for the units of the part he purchased during the three months preceding the date he determines his costs by the number of units of the part he purchased during the same three months' period and which are included on the same invoices. The result obtained from this division shall be the costs to be included in the pricing method of either section 9 or section 12 by the manufacturer who does not produce the part he sells. If the manufacturer did not make any purchase or a representative number of purchases during the three months immediately preceding the date these costs are determined, he shall use the invoiced charges to him, including freight-in, for the three months' period closest to the date he determines these costs in which he made

a representative number of purchases. If the manufacturer did not make any purchases during either of these periods, he shall determine his costs by dividing the invoiced costs including freight-in, of the units of the part for which invoices have been received by him, by the number of the units of the part included on such invoices, or where there are no invoices, by using the unit price at which the supplier agrees, either under contract or by quotation, to sell such a part to the manufacturer.

[Above sentence added by Am. 2, 8 F.R. 15456, effective 11-15-43]

(c) *Determination of costs when manufacturer produces some of the units and purchases the remainder of the units of the part he sells.* When the manufacturer produces some of the units and purchases the remainder of the units of a part he sells, he shall determine his costs by:

(1) Determining his costs for the units he produces in accordance with paragraph (a) and by determining his costs for the units he purchases in accordance with paragraph (b).

(2) Multiplying each of these costs by the respective percentage which the units produced and the units purchased each constituted of the total units produced and purchased during the three months' period preceding the date he determines his costs or during the three months' period closest to the date he determines these costs in which he purchased and produced a representative number of units. Where a manufacturer determines his costs in accordance with paragraph (b) by using the method permitted when he has not purchased any units of the part during either of the three months' periods described in that paragraph, for the purpose of this subparagraph, he shall multiply the costs determined in accordance with paragraph (a) and those determined in accordance with paragraph (b) by the respective percentage he estimates that the units produced and the units purchased will each constitute of the total units he estimates he will produce and purchase during a representative three months' period closest to the date he determines these costs.

[Subparagraph (2) amended by Am. 4, 9 F.R. 3300, effective 3-30-44]

(3) Adding together the result of each of the multiplications required by subparagraph (2) to obtain a total which shall be the costs to be included in the pricing method of either section 9 or 12 by the manufacturer who produces some and purchases the remainder of the units of a part he sells.

SEC. 14. *Procedure for establishing maximum list or non-list prices for parts which cannot be priced under section 6 or 7.* If the manufacturer is not able to establish a maximum price in accordance with section 6 or 7, he shall establish a maximum list or non-list price in accordance with the following:

(a) *Price determining method—(1) Where the manufacturer is a producer.* Where the manufacturer is a producer he shall establish a price determining

method and rates for use therein (labor rates, machine hour rates, overhead rates, and profit rates, etc.) for the determination of a list or non-list price for an automotive part conforming so far as possible to the provisions of section 9 or 12 and section 13. The overhead rate and profit rate so established shall be reasonable rates with respect to the operations to be performed and shall, so far as possible, be based on March 31, 1942 conditions.

(2) *Where the manufacturer is not a producer.* Where the manufacturer is not a producer he shall establish a price by determining costs for the part in accordance with section 13 (b), and adding to such costs a markup as comparable as possible to the markup he would have added if he were able to establish a price in accordance with section 9 or 12, taking into consideration discounts and allowances to be applied for different classes of purchasers.

(b) *Notifying the Office of Price Administration—(1) Where the manufacturer is a producer.* Where the manufacturer is a producer, he shall file a report with the National OPA Office, Washington, D. C., for new parts in all cases where his total sales for all commodities were \$500,000 or more during the previous calendar or fiscal year, and in all other cases, including all matters involving rebuilt parts, he shall file a report with the regional OPA office for the region in which his principal place of business is located containing:

(i) The price determining method and rates used in establishing prices as provided in paragraph (a);

(ii) A description of the parts for which the prices are determined;

(iii) A representative sample of prices determined in accordance with the pricing method;

(iv) An explanation of the circumstances necessitating pricing under this section;

(v) Relevant data bearing on the price determining method and rates to be used, including evidence that such method and rates were calculated as provided in paragraph (a); and

(vi) A statement of whether or not quantity production has been achieved or is anticipated.

(2) *Where the manufacturer is not a producer.* Where the manufacturer is not a producer, he shall file a report with the National OPA Office, Washington 25, D. C., for new parts in all cases where his total sales of all commodities for the previous calendar or fiscal year were \$500,000 or more, and in all other cases, including cases involving rebuilt parts, he shall file a report with the regional OPA office for the region in which his principal place of business is located, containing:

(i) A description of the part for which a price is being established;

(ii) An explanation of the circumstances necessitating pricing under this section;

(iii) The costs for the part determined in accordance with section 13 (b);

(iv) The amount of the markup to be added to the costs, together with a percentage breakdown of the expenses and profit provided for;

(v) The discounts and allowances to be applied to the price for each class of purchaser.

(c) *Action by the Office of Price Administration.* If the Office of Price Administration approves the prices, or the pricing method and the prices which result from its use, or fails to disapprove them within thirty days after receiving the report, the maximum list or non-list prices for the parts involved shall be the prices reported, or the prices calculated in accordance with the price determining method reported, until new prices or a new pricing method is proposed and reported either upon the initiative of the manufacturer or as required by the Office of Price Administration. The prices previously filed shall not be regarded as fixed prices, but may be modified pursuant to the new prices or the new price determining method submitted. Prices determined in accordance with this section may be quoted or charged for thirty days prior to filing the report required by paragraph (b) and may be quoted or charged thereafter until the Office of Price Administration disapproves such prices, or the price determining methods from which these prices may be determined, or requires a new filing under paragraph (b). Either one of the following actions may be followed with respect to accepting payment at these prices:

(1) Accept payment at such prices and refund or collect the difference between such prices and the prices which become the established maximum prices or which are determined in accordance with the established price determining methods.

(2) Do not accept payment for any deliveries until maximum prices are established or price determining methods are established for the determination of maximum prices. Then accept payment for all deliveries at the established prices.

(d) *Refiling of prices or price determining method.* No later than six months after the last filing, in accordance with this section, of prices or a price determining method which was not disapproved by the Office of Price Administration, the manufacturer shall file a report with the National OPA Office, Washington 25, D. C., for new parts in all cases where his total sales for the previous calendar or fiscal year for all commodities were \$500,000 or more, and in all other cases, including all matters involving rebuilt parts, he shall file this report with the regional OPA Office for the region in which his principal place of business is located, containing:

(1) A comparison of his total actual direct and indirect costs for the period under review, with the estimates on which the prices or price determining method being used was based; and

(2) So far as available for each of the representative items for which prices were previously charged, the current price being charged and a comparison of the actual direct and indirect unit costs with the estimates on which the price previously charged was based.

(e) *Revision of prices or price determining method.* The manufacturer may at any time file, and the Office of Price Administration may at any time require the filing of, revised prices or a revised

pricing method, together with a representative sample of prices determined in accordance with such method. The provisions of paragraph (c) are applicable to such filing.

[Sec. 14 amended by Am. 2, 8 F.R. 15456, effective 11-15-43; Am. 4, 9 F.R. 3300, effective 3-30-44; Am. 11, 11 F.R. 944, effective 1-29-46 and Am. 15, 11 F.R. 9032, effective 8-24-46]

SEC. 14a. *Regional office authorization.* Regional offices are authorized to take any and all action that may be necessary in connection with the processing, approving or disapproving of notices of proposed new list prices and of new non-list prices and requests for exemptions from the requirement of establishing new list prices filed, under Article III of this regulation, in connection with rebuilt parts and also in connection with new parts where the total sales for the previous calendar or fiscal year of the manufacturer of said new parts were less than \$500,000.

[Sec. 14a added by Am. 1, 8 F.R. 12237, effective 9-2-43 and amended by Am. 15, 11 F.R. 9032, effective 8-24-46]

SEC. 14b. *Emergency service charges.* Notwithstanding any other provision of this regulation, a manufacturer may add to the maximum price for a part when sold either to another manufacturer, or under a war contract or sub-contract thereunder, the extra-material cost resulting from his purchasing materials in an emergency, and at the request of the customer, from a source more expensive than the current usual source. Also, any manufacturer may add to the maximum price for a part when sold either to another manufacturer, or under a war contract or sub-contract thereunder, his extra transportation cost resulting from his shipping the part or materials used in the production of the part, in an emergency and at the request of the customer. No markup, overhead, or profit shall be applied to the extra material or transportation cost. The extra charges allowed by this section shall be billed separately on the invoice, and a copy of the invoice must be immediately forwarded to the Machinery Branch of the Office of Price Administration, Washington, D. C.

[Sec. 14b added by Am. 4, 9 F.R. 3300, effective 3-30-44; amended by Am. 6, 9 F.R. 12038, effective 10-7-44]

[NOTE: 2nd Revised Supplementary Order No. 34 (10 F.R. 2014) permits, under certain conditions, the addition of extra packing expenses to maximum prices on sales to procurement agencies of the United States.]

SEC. 14c. [Revoked]

[Sec. 14c added by Am. 13, 11 F.R. 4604, effective 4-25-46 and revoked by Am. 15, 11 F.R. 9032, effective 8-24-46]

SEC. 14d. *Rounded list and non-list prices.* Notwithstanding any other provision of this regulation, if during the base period list or non-list prices were customarily quoted to the nearest five cents, maximum prices determined in accordance with this regulation may be adjusted to the nearest five cents. If list or non-list prices during the base period were not customarily quoted to the nearest five cents, maximum prices de-

terminated in accordance with this regulation may be adjusted to the nearest cent or fraction thereof in which the seller quoted prices during the base period.

[Sec. 14d added by Am. 15]

#### ARTICLE IV—MISCELLANEOUS

**SEC. 15. Federal and State taxes.** (a) Any tax levied by any statute of the United States or statute or ordinance of any state or subdivision thereof which the manufacturer on March 31, 1942, added to the price paid by the purchaser shall not be included in the maximum price but may be collected by the manufacturer in addition to the maximum price if such tax is stated separately from the purchase price, except that such tax need not be stated separately if it is measured by the manufacturer's cost of the part.

(b) Any tax upon the sale or delivery of a part and any compensating use tax upon a part levied by any statute of the United States or statute or ordinance of any state or subdivision thereof and becoming effective on or after March 31, 1942, may also be collected by the manufacturer making such taxable sale or delivery in addition to the maximum price if such tax is stated separately from the purchase price, unless the manufacturer had increased his price on or before March 31, 1942, to reflect such new or increased tax, except that such tax need not be stated separately if it is measured by the manufacturer's cost of the part.

(c) (1) Any separately stated tax paid by a manufacturer on a part purchased for resale may be collected by such manufacturer in addition to the maximum price upon the resale of such part unless the price in effect on March 31, 1942, reflected the amount of such tax.

(2) Any tax paid by a manufacturer upon the purchase of a component of a part which can be delivered separately from the principal assembly of the complete part may also be collected by the manufacturer upon the sale of the part as well as upon the sale of the component separately, if such tax is stated separately from the purchase price, unless the manufacturer's price for the component or the part in effect on March 31, 1942, reflected the amount of such tax.

(d) A tax on transportation of parts imposed by section 620 of the Internal Revenue Act of 1942, for the purpose of determining the applicable maximum price, shall be treated as a cost of transportation. It shall not be treated as a tax for which a charge may be made in addition to the maximum price.

**SEC. 16. Applications for adjustment and petitions for amendment—(a) Applications for adjustment—(1) Individual adjustments.** The provisions of Supplementary Order 142, as amended, apply to adjustments in maximum prices for automotive parts under this regulation, and a manufacturer applying for an adjustment in his maximum prices under this regulation shall comply with the applicable provisions of Supplementary Order 142, as amended.

(2) **Group adjustments by regional offices.** In addition to the powers delegated to regional offices by other provisions of this regulation, the regional office for the region in which the principal places of business of a group of motor rebuilders are located may by a single order adjust the maximum prices for this group whenever it determines that in general the maximum prices of the group for rebuilt motors are such that their production is impeded or threatened and that it is not practicable to remove that impediment or threat by individual adjustment.

(b) **Petitions for amendment.** Any person seeking an amendment of this regulation may file a petition for amendment in accordance with Revised Procedural Regulation No. 1.<sup>9</sup> There shall be filed with such petition and incorporated therein all relevant data showing the need for the proposed amendment and its conformity to the policy of this regulation and of the Price Control Extension Act of 1946, to control inflation.

[Sec. 16 amended by Am. 2, 8 F.R. 15456, effective 11-15-43; Am. 4, 9 F.R. 3300, effective 3-30-44 and Am. 15, 11 F.R. 9032, effective 8-24-46]

**SEC. 17. Transfer of business or stock in trade.** If the business assets or stock in trade of any business are sold or otherwise transferred after March 31, 1942, and the transferee carries on the business, or continues to deal in the same type of parts in the same competitive area and in an establishment separate from any establishment which he may previously have owned or operated, the transferee shall be subject to the same maximum prices as those to which his transferor would have been subject under this regulation if no transfer had taken place, and his obligation to keep records sufficient to verify these maximum prices shall be the same. The transferor in such cases shall either preserve and make available, or turn over, to the transferee all records of transactions prior to the transfer which are necessary to enable the transferee to comply with the provisions of this regulation.

**SEC. 18. Records and reports—(a) Records.** Persons subject to this regulation shall keep available for inspection by representatives of the Office of Price Administration for so long as the Emergency Price Control Act of 1942, as amended, shall remain in effect;

(1) Records of all sales of parts made after the effective date of this regulation and of the prices charged.

(2) Records of labor rates and overhead rates in effect on March 31, 1942;

(3) Records of all data showing the calculation of maximum prices in accordance with the provisions of this regulation.

(b) **Summary of data to be furnished by manufacturer to Office of Price Administration, and to customers—(1) To Office of Price Administration.** (i) Catalogs and discount sheets, and price lists containing list prices which are established as maximum prices. (Required by section 6.)

[Subparagraph (1) amended by Am. 4, 9 F.R. 3300, effective 3-30-44]

(ii) Report of new maximum list price determined in accordance with section 9. (Required by section 9 (c).)

(iii) Informal application for exemption from necessity of establishing a new maximum list price. (Required by section 11.)

(iv) Report of new maximum non-list price determined in accordance with section 12 which is higher than the most recent price charged subsequent to March 31, 1942. (Required by section 12 (b).)

(v) Report of maximum price or price determining method established for a part under section 14. (Required by section 14 (b).)

(vi) Report on price or price determining method established under section 14, which must be filed six months after the date the established price or price determining method was filed in accordance with section 14 (b). (Required by section 14 (d).)

(2) **To customers.** (i) Catalogs and price lists, and discount sheets which include suggested resale prices established as maximum prices under Maximum Price Regulation No. 453 (Wholesalers' and Retailers' Maximum Prices for Automotive Parts). (Required by section 10 (a).)

(ii) A statement informing customers that suggested resale prices included on manufacturer's price lists are their maximum prices, where such resale prices are established as maximum prices under Maximum Price Regulation No. 453 (Wholesalers' and Retailers' Maximum Prices for Automotive Parts). (Required by section 10 (b).)

(iii) Copies of invoices on which are billed emergency service charges permitted by section 14b. (Required by section 14b.)

[Subparagraph (iii) amended by Am. 4, 9 F.R. 3300, effective 3-30-44]

(c) **Additional or substituted records and reports.** Every person subject to this regulation shall keep such other records and submit such other reports, including periodic financial statements, as the Office of Price Administration may from time to time require in writing, either in addition to or in substitution for, records and reports required by this regulation subject to the approval of the Budget Bureau in accordance with the Federal Reports Act of 1942.

[Paragraph (c) added by Am. 2, 8 F.R. 15456, effective 11-15-43]

**SEC. 19. Evasion.** (a) It shall be a violation of this regulation to evade the price limitations of this regulation by direct or indirect means, by reducing the period of guaranty or warranty or performance; by reducing discounts, freight allowances, exchange values, or other concessions to any purchaser; by changing discount or customary price differentials among classes of purchasers; by eliminating or reducing exchange credits; or in any other manner.

(b) The Office of Price Administration may, upon request, grant written permission to any person subject to this regulation to change his credit terms in effect on March 31, 1942, where such change is necessitated by orders issued

<sup>9</sup> 9 F.R. 10476, 13715; 10 F.R. 11295.

by the Board of Governors of the Federal Reserve System or any agency of the United States.

**SEC. 20. Enforcement.** Persons violating any provisions of this regulation are subject to the criminal penalties, civil enforcement actions, and suits for treble damages or suspension of licenses provided for by the Emergency Price Control Act of 1942, as amended.

[NOTE: Under the provisions of Rev. Supplementary Order No. 44 (10 F.R. 11065), MPR 452, is adopted and affirmed to be applicable to the Territory of Hawaii.]

**SEC. 20a. Licensing.** The provisions of Licensing Order No. 1,<sup>10</sup> licensing all persons who make sales under price control, are applicable to all sellers subject to this regulation or schedule. A seller's license may be suspended for violations of the license or of one or more applicable price schedules or regulations. A person whose license is suspended may not, during the period of suspension, make any sale for which his license has been suspended.

[Sec. 20a added by Supplementary Order 72, 8 F.R. 13244, effective 10-1-43]

**SEC. 21. Definitions.** (a) "New part" is a part which has not been previously used. The term includes unfinished parts not specifically excluded by section 1 (c) (1) and when sold by a manufacturer who is a regular producer of parts as defined in paragraph (g).

(b) "Normal base period" means the period 1936-1939. If the applicant for an adjustment under section 16 (a) shall demonstrate to the satisfaction of the Office of Price Administration either (1) that his entire industry was operating during the greater part of such period at an unusually depressed level or (2) that because of unusual conditions prevailing during that period, the manufacturer's business was operating during that period at an unusually depressed level in comparison to other businesses in the industry, and in addition that some other period prior to January 1, 1941, represents a proper normal base period, such other period may be considered. The mere fact that the rate of production or distribution has increased since 1936-1939 will not be deemed evidence that production or distribution during that period was at an unusually depressed level. If the manufacturer was not in business prior to January 1, 1941, he shall state that fact in his application.

(c) "Over-all profits" mean net profit resulting from the operation of all divisions of the manufacturer, before the creation of any reserves, except ordinary reserves for depreciation and bad debts, and before income and excess profit taxes. In the case of a subsidiary wholly owned by a parent corporation, over-all profits mean the consolidated net profit of the parent corporation and the wholly owned subsidiary, as well as the net profit of the subsidiary, before the creation of any reserves, except ordinary reserves for depreciation and bad debts, and before income and excess profit taxes.

(d) "Person" includes: an individual, corporation, partnership, association, or

any other organized group; their legal successors or representatives; the United States, or any government, or any of its political subdivisions; or any agency of the foregoing.

(e) "Purchaser of the same class" refers to the practice adopted by the manufacturer in setting different prices for a part sold to different purchasers or kinds of purchasers (for example, governmental agency, public institution, dealer, service station, other individual wholesaler or retailer, mail order house), or for purchasers located in different areas or for different quantities or grades or under different conditions of sale.

(f) "Rebuilt part", which includes a reconditioned part, is a part which has been previously used and in which all defective, worn, or missing components needing replacement or repair for satisfactory operation have been replaced or repaired, and is guaranteed to be rebuilt or equivalent to rebuilt and to render satisfactory service. For the purpose of this paragraph (f) a part shall be considered as previously used if it has a major component which has been previously used.

[Paragraph (f) amended by Am. 7, 10 F.R. 6238, effective 6-2-45]

(g) "Producer" for the purposes of this regulation, means:

(1) Any person engaged in one or more operations in the fabrication, processing or assembly of the product being priced, including subcontractors.

(2) Any person who sells a product which has been produced on his account from materials or parts owned by him.

[Paragraph (g) amended by Am. 4, 9 F.R. 3300, effective 3-30-44 and Am. 15, 11 F.R. 9032, effective 8-24-46]

(h) "Similar part". One part shall be deemed "similar" to another part, if the first has the same use as the second, affords the purchaser fairly equivalent serviceability, and belongs to a type which would ordinarily be sold in the same price line. In determining the similarities of such commodities, differences merely in style or design which do not affect use or serviceability, or the price line in which such commodities would ordinarily have been sold, shall not be taken into account.

(j) "Subcontract" means any purchase order or agreement to perform all or any part of the work, or to make or furnish any commodity, required for the performance of another contract or subcontract.

(k) "Total unit costs" mean:

(1) *When the manufacturer produces all the units of the part he sells*, the direct unit cost of labor, materials, and subcontracted services plus a proportion of factory overhead, administrative, selling and other expenses, based on actual operating experience, properly allocable to the production of the part, but does not include provisions for income or excess profit taxes. The allocation of factory overhead, administrative and other expenses must be made without reference to temporary fluctuations of production.

(2) *When the manufacturer purchases all the units of the part he sells*, the

weighted average of his supplier's invoiced net prices, freight in and freight out, other direct costs, and selling and administrative expenses normally applicable to the handling of the commodity which are properly allocable to the manufacturer's total cost of doing business, exclusive of any provisions for income or excess profit taxes.

(3) *When the manufacturer produces some of the units and purchases the remainder of the units of the part he sells*, the result obtained by adding together the amounts derived from the multiplication of the total unit cost determined under subparagraph (1) for the units produced and the total unit cost under subparagraph (2) for the units purchased by the respective percentage each of these groups constitute of the total units sold by the manufacturer.

[Subparagraph (3) amended by Am. 4, 9 F.R. 3300, effective 3-30-44]

(l) "Used part" is a part which has been previously used but which is not a rebuilt part as defined in paragraph (f).

(m) "War contract" means any contract with the United States, or any agency thereof, or with the government, or any agency thereof, of any country whose defense the President deems vital to the defense of the United States, under the terms of the Lend-Lease Act, for the sale of a machine or part purchased (1) for the ultimate use of the armed forces of the United States or for lend-lease purposes, or (2) by any government (or agency thereof) of any country whose defense the President deems vital to the defense of the United States under the terms of the Lend-Lease Act, or (3) for use in the production or manufacture of any commodity described in (1) or (2).

**SEC. 22. Exemptions from this regulation.** (a) All sales and deliveries of heavy axles pursuant to the prime contract between the United States and the Timken-Detroit Axle Company, Detroit, Michigan, Contract No. W-20-018-ORD-816 and Production No. T-10759, notwithstanding section 3 or any other section of this regulation, are exempt from the provisions of this regulation. This exemption does not extend to sales and deliveries pursuant to subcontracts under such prime contract.

[Sec. 22 added by Am. 3, 9 F.R. 1161, effective 1-28-44]

[NOTE: Supplementary Order No. 42 (8 F.R. 4968) provides that no price regulation of the OPA shall apply to sales or deliveries of any commodity or service made to Government agencies pursuant to secret contracts or subcontracts.]

#### APPENDIX A—AUTOMOTIVE PARTS AND SUBASSEMBLIES COVERED BY THIS REGULATION

1. Chassis parts and actuating mechanism, including frame, torque members and other parts used to promote rigidity or strength, including chassis converters and trailer running gears.

2. Springs, standard helper and auxiliary, including parts thereof and all attaching parts.

3. Shock absorbers and parts thereof, including attaching parts.

4. Axles.

(a) Front axle, conventional and front wheel drive, and all parts thereof, including

<sup>10</sup> 8 F.R. 13240.

bearings, housing, actuating mechanism and spring seats, connecting and attaching parts.

(b) Rear axle, conventional, auxiliary and conversion, and all parts thereof, including bearings, actuating mechanism, spring seats, connecting and attaching parts.

5. Wheels and associated parts and parts thereof, and attaching parts, including rims, hubs, hub caps, drums, lugs, and bearings. Also wheel trim sets, discs and shields.

6. Steering mechanism, housing and parts thereof, including steering wheel with connecting and attaching parts, king pins and king pin bushings, shims, and attaching parts, steering bearings, and steering balls, stabilizing equipment.

7. Internal combustion engines and parts thereof, including actuating mechanism, cylinder head, attaching and connecting parts, cylinder block, pistons and parts thereof, connecting rods and attaching parts thereof, cylinder sleeves (wet and dry), timing gears, timing chain, distributor, including shaft gears, bushings and their connecting and attaching parts, tappets, plungers, valves, valve parts and their actuating mechanism, air pumps, fan and parts thereof, crank case and enclosed parts, crankshaft bearings, oil level indicator, fly wheel with connecting parts, shims and gaskets.

8. Fuel system and parts thereof, including the actuating mechanism, gas tank, auxiliary gas tank, vacuum tank and parts thereof, air filter, carburetor and parts thereof. Also fuel pipes, check valves, manifolds and pressure pumps.

9. Motor exhaust systems, extensions and parts thereof, including manifold exhaust pipe, muffler and parts and connecting parts thereof.

10. Ignition system and parts thereof (except batteries), including ignition switch, generator and parts thereof, with connecting and attaching parts thereof, distributors and parts thereof, including connecting and attaching parts, spark plugs and parts thereof, ignition coil, relay or cut-out, fuses, automatic spark control systems.

[Item 10 amended by Am. 4, 9 F.R. 3300, effective 3-30-44]

11. Temperature control system and parts thereof, including hose connections, radiator, radiator covers, screens, shutters, fronts and guards and parts thereof with their connecting and attaching parts, radiator grills, circulating pumps and parts thereof, thermostat and parts thereof.

12. Clutch mechanism and parts thereof, including clutch cover, bearings, facings, shafts, and pedals.

13. Transmission, standard auxiliary, overdrive and fourth speed, with the actuating mechanism thereof, including housing, fluid and vacuumatic transmissions with the parts thereof, bearings, gears, shift levers, speedometer drive.

14. Differential, standard and auxiliary with the actuating mechanism and parts thereof, including pinion and ring gears, and housings.

15. Drive shaft with the connecting actuating parts thereof, including bushings and universal joints.

16. Brake system, all types with actuating mechanism and parts thereof, including foot and hand brake levers, brake shoes, toggle joinings, pull rods, shafts, equalizers, springs, cylinders, tubes, tanks, and reserve tanks for fluid.

17. Lubrication system and parts thereof, including oil pumps and parts thereof, including connecting and attaching parts, filler and level plugs, grease cups, oil cleaners, individual fittings and parts thereof, central shot system and parts thereof.

18. Bolts, nuts, screws and rivets as defined in Maximum Price Regulation 147 either when specially packaged and sold as automotive parts by manufacturers of automotive parts or sold as replacement parts by manufacturers of motor vehicles or of assemblies de-

signed for use only as automotive parts or accessories.

19. Hood, fenders, running boards, cowlings and connecting and attaching parts thereof, including dual wheel fenders and fender splash guards.

20. Starting system and parts thereof, actuating mechanism, including starter, motor starter, switches, starting pedal rods, with the connecting and attaching parts.

21. Signal devices and parts thereof, including the actuating mechanism, buttons, and switches, horns, and buzzers, including connecting and attaching parts and directional signals.

22. Lighting system and parts thereof, including switches, lamps and posts, including auxiliary lighting equipment (except bulbs), resistance coils and parts thereof. Also beam headlights, fog, spot, trunk, fender, step, and running or identification lighting equipment.

[Items 20, 21 and 22 amended by Am. 4, 9 F.R. 3300, effective 3-30-44]

23. Electrical gauges and control equipment and parts thereof, including gasoline gauges, heat indicator, ammeter and other miscellaneous electrical gauges.

24. Mechanical equipment gauges, hydraulic or otherwise, including the instrument panel and with its connecting and attaching parts, gas tank gauges, water temperature gauges, oil circulation gauges, oil pressure indicator and other miscellaneous gauges.

25. Control equipment and parts thereof, including acceleration mechanism, choker rods, governors and parts thereof, windshield wiper control and attaching parts, carburetor heat control, speedometers and parts thereof.

26. Bumpers and bumper stops, guards, wings, and their connecting and attaching parts.

27. Bodies and cabs designed exclusively for commercial vehicles and busses including component and attaching parts.

[Item 27 amended by Am. 4, 9 F.R. 3300, effective 3-30-44 and Am. 6, 9 F.R. 12038, effective 10-7-44]

28. Rear view mirrors.

29. Body fittings and attachments, including wind lace or weather strip, fender welt, hidem welt, top material, cowl boards, sun visors, floor boards, foot rails, and body hardware.

30. Miscellaneous auxiliaries, including windshield wipers, running board plates, running board molding, spare tire locks, license plate frames, etc.

[Item 30 amended by Am. 2, 8 F.R. 15456, effective 11-15-43]

31. Tourist trailer parts, including trailer legs, hitches, coupling devices and running gears.

32. Parts for commercial motor vehicle trailers, tractors, including third axle attachments and auxiliary wheel units.

33. Portable power units including power take-offs, truck cranes, winches, transmission derricks, truck hoists, and compressors auto driven.

34. Reground crankshafts, rebored cylinders, repaired and rebuilt generators, starters and motors, relined brake shoes, overhauled and reconditioned carburetors, reabbitted connecting rods, realigned main bearings, trued brake drums, rebuilt clutches, resurfaced cylinder heads, and refaced valves.

35. Motorcycle drive chains.

36. Motorcycle dispatch, tow, traffic, side, and service cars and their parts, accessories and subassemblies.

37. Automotive battery cable and wiring harness.

38. Glass when processed into windows to fit automotive equipment or into other automotive parts.

39. Jacks and cranks, which are automotive accessories.

40. Automotive traction sanders.

41. Heaters and climatizers when designed for use as automotive parts.

[Item 29 amended and 37 through 41, inclusive, added by Am. 6, 9 F.R. 12038, effective 10-7-44]

42. Automotive air-conditioning equipment.

[Item 42 added by Am. 11, 11 F.R. 944, effective 1-29-46]

43. Radio antennae and foot controls when their prices are not included in the price of the radio.

[Item 43 added by Am. 12, 11 F.R. 2992, effective 3-19-46]

#### APPENDIX B—AUTOMOTIVE PARTS, SUBASSEMBLIES, AND ACCESSORIES EXCLUDED FROM THIS REGULATION

1. Batteries and battery separators.
2. Electric light bulbs, flares, flashlights.
3. Sheet or other nonprocessed glass.

[Item 3 amended by Am. 4, 9 F.R. 3300, effective 3-30-44]

4. Goggles, riding belts, saddle bags and splashes, leg shields and windshields for motorcycles.

5. Rugs, carpets, fabrics, leather and mo-hair upholstery.

6. Bicycle accessories and parts.

7. Hoists, winches, derricks, and cranes not classified as automotive power units or auto driven.

8. Tire or car theft alarms including truck burglar alarms.

9. Luggage and baggage racks, roof rails, and coat rails.

10. Radios.

[Item 10 amended by Am. 12]

11. Tires, tubes, tire covers and tire repair material including patches.

12. Automotive fabrics including cloth, fibre or leather seat covers.

13. Signs or insignia attachments including decalcomanias.

14. Clocks, mileage clocks and movement recorders other than speedometers.

15. Automotive mechanical and electrical testing and maintenance equipment and supplies including but not limited to:

- Garage equipment.
- Small tools.
- Expendable tools.
- Tire gauges.
- Chemical compounds.
- Air pumps—hand or mechanical.
- Lubricants and greases.
- Brake fluids.
- Anti-freeze solutions.
- Rags.
- Polishes.
- Waxes.

16. Ferrous forgings when covered by Revised Price Schedule 6 and Maximum Price Regulation 351. Non-ferrous forgings are also excluded when sold by the producers thereof and by sellers who do not represent themselves to the automotive trade to be manufacturers of automotive parts.

[Item 16 amended by Am. 2, 8 F.R. 15456, effective 11-15-43 and Am. 6, 9 F.R. 12038, effective 10-7-44]

17. Farm machine equipment or parts and subassemblies especially designed or manufactured for farm equipment.

18. Road building equipment or parts and subassemblies especially designed or manufactured for road building equipment.

19. Marine engines or parts thereof when such engines or parts are especially designed for marine engines.

20. The following types of accessories:

- Shades.
- Screens.
- Valances.
- De-gassers.

Vents.  
Ventilators.  
Automatic doors.  
Tarpaulins.  
Fare boxes.  
Fire hose.  
Registering machines.  
Fire extinguishers.  
Skid chains, adjusters and links.  
Cigarette lighters and ash receivers.  
Hat holders.  
Tissue dispensers.  
Auto umbrellas.  
Refrigeration equipment.  
Rubber horn bulbs, floor mats and topping.  
Air cushions, mattresses, pillows, and bed conversions.

[Item 20 amended by Am. 4, 9 F.R. 3300, effective 3-30-44; Am. 6, 9 F.R. 12038, effective 10-7-44, and Am. 11, 11 F.R. 944, effective 1-29-46]

21. Bolts, nuts, screws and rivets as defined in Maximum Price Regulation 147 except those included in Item 18 of Appendix A.

22. Rubber and rubber products not listed on automotive parts, accessories or sub-assemblies price lists.

23. Metal ground key work such as valves, cocks and stops, primarily made to the purchaser's specifications, when sold by the producers thereof.

24. Castings when covered by Revised Price Schedule 41 and Maximum Price Regulations 125, 214, 235, 241 and 244. Metal castings with lead bases are also excluded when sold by the producers thereof and by sellers who do not represent themselves to the automotive trade as manufacturers of automotive parts.

25. Plastics products when covered by Maximum Price Regulation 523.

[Items 23, 24 and 25 added by Am. 6, former 23 added by Am. 4; deleted by 6]

#### APPENDIX C—[Revoked]

[Appendix C revoked by Am. 15, 11 F.R. 9032, effective 8-24-46]

**Effective date.** This regulation shall become effective September 2, 1943. [MPR 452 originally issued August 19, 1943]

[Effective dates of amendments are shown in notes following the parts affected]

**NOTE:** All reporting and record-keeping requirements of this regulation have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 7th day of October 1946.

PAUL A. PORTER,  
Administrator.

#### STATEMENT OF CONSIDERATIONS INVOLVED IN THE ISSUANCE OF AMENDMENT 17 TO MAXIMUM PRICE REGULATION 452

This action amends Maximum Price Regulation 452 to permit rebuilders of used automotive parts other than rebuilt motors to recompute the maximum prices they may have established for such parts under section 8a of Maximum Price Regulation 452.

When prices for new parts are increased a rebuilder must pay a higher price for rebuildable parts since the maximum prices for used rebuildable parts are determined by taking a specified percentage of the prices for the same parts when new. In addition he must pay a higher price for components he uses in rebuilding parts when these components are automotive parts.

Amendment 15 to Maximum Price Regulation 452, permitted manufacturers to increase their prices for new automotive replacement parts. Ceilings for distributive levels reflect these increases in accordance with Maximum Price Regulation 453. The increase in general was 15 per cent, although there were higher increase factors for dump bodies, engines and engine parts, fan belts, hoists, and radiator hose, and a lower increase factor (12%) for general purpose anti-friction bearings. As a result of these increases, the seller of rebuildable used parts to parts rebuilders will apply the percentage specified in Maximum Price Regulation 453 to the new retail prices, reflecting the increases, to obtain his ceiling prices. The result is that the rebuilder must pay higher prices for the parts which he rebuilds. Moreover, he must pay higher prices for new components which are automotive parts. The consequence is a shortening of his margin, which the Administrator considered necessary when section 8a was incorporated in Maximum Price Regulation 452.

The Administrator is of the opinion that the margin which rebuilders are permitted to obtain on their sales of rebuilt parts other than rebuilt motors by the incorporation of section 8a in Maximum Price Regulation 452 should be retained. This can be done by permitting the rebuilders to recompute their maximum prices under section 8a using as a base the current retail prices which reflect the increases authorized in Amendment 15 to Maximum Price Regulation 452 and the companion amendment to Maximum Price Regulation 453. This action permits rebuilders to make such a recomputation. The amendment permits the use of current retail list prices in effect not later than December 1, 1946. The above amendments were effective on August 24, 1946. It is considered necessary to use as a base date a later date (December 1, 1946) in order to allow for the increases in prices resulting from the August 24, 1946 action to reach the retail seller and the consumer. The recomputation will preserve the margin which rebuilders enjoyed prior to the increase in maximum prices for new parts on August 24, 1946 and maintains the same percentage relationship between prices for new parts and prices for rebuilt parts which were in effect prior to the August 24, 1946 action.

Since the increases in maximum prices for rebuilt parts permitted by this action reflect percentage-wise the increases authorized in maximum prices for new parts, there is an increment which the rebuilder will receive in addition to his increased dollar cost for the rebuildable used parts and new parts which he uses in his rebuilding operations. However, rebuilders' operations are closely allied to the operations employed in the manufacture of new parts, and, as a result, the rebuilders' expense pattern for labor as well as materials, closely follows that of the new parts manufacturers. Moreover, many rebuilders of used parts are also manufacturers of new parts. For these reasons, it is the opinion of the Administrator that the same percentage

increases in maximum prices should be authorized for rebuilders as were authorized for manufacturers of new parts.

Other changes, which are of minor importance, are effected in the regulation by this action. The definition of manufacturer as incorporated in the regulation by amendments 15 and 16 excluded from the category of manufacturer subsidiaries which sell parts of the parent corporation competitively with the parent corporation to the same classes of purchasers. A subsidiary of this type, since it competes with manufacturers and resells parts under its own trade name, has always been considered a manufacturer in the industry. To restore this type of seller to the category of manufacturer the definition of manufacturer has been amended to include a subsidiary of a parent corporation when it resells a part under its own trade name and it is a subsidiary of a parent corporation which is a parts manufacturer, and it sells parts competitively with the parent corporation to the same classes of purchasers.

Other minor changes in the regulation make it clear that when a price is recomputed because of a specification change or material substitution the increases authorized in Amendment 15 may be added to the recomputed formula price. In addition it is also made clear that where a manufacturer has received an individual adjustment in the maximum list or non-list price for a part he may use the higher of the increase authorized in Amendment 15 or the increase authorized by individual adjustment.

It was intended to collate the regulation to incorporate all amendments at the time Amendment 15 was issued. However, it was not possible to have a collation at that time because of the need for immediate issuance of the amendment. The collation is being made in connection with this action.

[F. R. Doc. 46-18193; Filed, Oct. 7, 1946; 11:12 a. m.]

#### PART 1360—MOTOR VEHICLES AND MOTOR VEHICLE EQUIPMENT

[MPR 453, Amdt. 11]

#### WHOLESALE AND RETAILERS' MAXIMUM PRICES FOR AUTOMOTIVE PARTS

A statement of the considerations involved in the issuance of this amendment issued simultaneously herewith has been filed with the Division of the Federal Register.

Section 17 (a) of Maximum Price Regulation 453 is amended to read as follows:

(a) *Manufacturer.* A person is a manufacturer under this regulation with respect to a part if:

(1) He is a producer (as defined in section 21 (g) of Maximum Price Regulation 452) or rebuilder of the part; or

(2) He purchased the part but had it made to his own specification and design and resells it under his own trade name, except when the sale is made at retail; or

(3) He purchased the part but his sales of parts described in (1) and (2) above

account for more than 50 per cent of his dollar return on sales of automotive parts, and he resells the purchased part under his own trade name; or

(4) He purchased the part but resells it under his own trade name and he is a subsidiary of a parent corporation which is a manufacturer under this definition for automotive parts accounting for more than 50 per cent of the parent corporation's dollar return on sales of automotive parts.

This amendment shall be effective October 12, 1946.

Issued this 7th day of October 1946.

PAUL A. PORTER,  
Administrator.

STATEMENT OF THE CONSIDERATIONS INVOLVED IN THE ISSUANCE OF AMENDMENT 11 TO MAXIMUM PRICE REGULATION 453

In Amendment 17 to Maximum Price Regulation 452 the definition of manufacturer was amended to include within its coverage the subsidiary of a parent corporation which resells automotive parts under its own trade name competitively with the parent corporation to the same classes of purchasers. The reasons for this inclusion are contained in the statement of considerations to Amendment 17 to Maximum Price Regulation 452.

Since Maximum Price Regulation 453 is a companion regulation to Maximum Price Regulation 452 the definition of manufacturer in Maximum Price Regulation 453 is amended in this action to make it conform to the definition of manufacturer in Maximum Price Regulation 452 as amended by Amendment 17 to that regulation. The reasons for the change in definition in Maximum Price Regulation 452 apply equally to the change in definition accomplished by this action, and, therefore, such reasons as set out in the statement of considerations to Amendment 17 to Maximum Price Regulation 452 are made a part of this statement.

[F. R. Doc. 46-18189; Filed, Oct. 7, 1946; 11:10 a. m.]

PART 1364—FRESH, CURED AND CANNED MEAT AND FISH PRODUCTS

[MPR 265, Amdt. 6]

SALES BY CANNERS OF SALMON

A statement of the consideration involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Maximum Price Regulation No. 265 is amended in the following respects:

1. In § 1364.562 (c) (1), the paragraph following the "Notice to Wholesalers and Retailers" is amended to read as follows:

For a period of 90 days after the effective date of the provisions changing the maximum price and with the first delivery after the 90-day period to each person who has not made a purchase within that time, the canner shall include in each box, carton or case containing the

item, the written notice set forth above, or securely attach it to the outside. However, for sales directly to the retailer, the seller may supply the notice by attaching it to, or stating it on, the invoice covering the shipment, instead of providing it with the goods.

2. Section 1364.562 (c) (2) is amended to insert the word "Price" between the words "Maximum" and "Regulation" in the "Notice to Distributors other than Wholesalers and Retailers".

This amendment shall become effective October 12, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

Approved: September 27, 1946.

CHARLES F. BRANNAN,  
Acting Secretary of Agriculture.

A STATEMENT OF THE CONSIDERATIONS INVOLVED IN THE ISSUANCE OF AMENDMENT 6 TO MPR 265

The accompanying amendment changes the notification provision provided in Amendment 4 to MPR 265 requiring notification to wholesalers of the new canned salmon prices fixed in that amendment.

Amendment 4 to MPR 265 which was issued and effective on June 28, 1946 required the canner to insert the notice in the case, carton or box. However, a substantial portion of the Alaska pack had already been packed prior to the issuance of the amendment and it would be necessary for the canner to re-open these cases to insert the required notice to wholesalers. In view of these special circumstances the notification provision is being amended to permit the canner in the alternative to insert the notice in the case, carton or box or to attach the notice securely to the outside of the case. This will obviate the necessity for reopening that part of the salmon pack already packed and will aid in its prompt distribution.

[F. R. Doc. 46-18187; Filed, Oct. 7, 1946; 11:10 a. m.]

PART 1364—FRESH, CURED AND CANNED MEAT AND FISH PRODUCTS

[RMPR 384, Amdt. 1]

SALES BY PROCESSORS OF SALT CODFISH, HAKE, HADDOCK, CUSK AND POLLOCK

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.

Revised Maximum Price Regulation No. 384 is amended in the following respects:

1. The table of prices in section 1 (a) is amended to read as follows:

Whole Hard Dried Codfish (containing no more than 38% moisture):

	Price per pound
Selected extra large:	
To 50-lb. box.....	\$0.24
51 to 250-lb. box.....	.23½
Bundles or bulk.....	.22½

Deduct ½ cent for Selected Large, 1 cent for Selected Medium and 1½ cents for Selected Small from the prices of Selected Extra Large to get their maximum selling prices.

	Price per pound
Choice extra large:	
To 50-lb. box.....	\$0.23
51 to 250-lb. box.....	.22½
Bundles or bulk.....	.21½

Deduct ½ cent for Choice Large, 1 cent for Choice Medium and 1½ cents for Choice Small from the prices of Choice Extra Large to get their maximum selling prices.

	Price per pound
Standard extra large:	
To 50-lb. box.....	\$0.22
51 to 250-lb. box.....	.21
Bundles or bulk.....	.20½

Deduct ½ cent for Standard Large, 1 cent for Standard Medium and 1½ cents for Standard Small from the prices of Standard Extra Large to get their maximum selling prices.

	Price per pound
Substandard extra large:	
To 50-lb. box.....	\$0.20½
51- to 250-lb. box.....	.20
Bundles or bulk.....	.19

Deduct ½ cent for Substandard Large, 1 cent for Substandard Medium and 1½ cents for Substandard Small from the prices of Substandard Extra Large to get their maximum selling prices.

	Price per pound
Tom Cods extra small:	
To 50-lb. box.....	\$0.19¾
51- to 250-lb. box.....	.19¼
Bundles or bulk.....	.17¾

Whole Hake (containing no more than 43% moisture):

	Price per pound
Standard large:	
To 50-lb. box.....	\$0.17¾
51- to 250-lb. box.....	.17¼
Bundles or bulk.....	.16¾

Deduct ½ cent for Substandard Large from the prices of Standard Large to get its maximum selling prices.

	Price per pound
Standard medium:	
To 50-lb. box.....	\$0.17
51- to 250-lb. box.....	.16½
Bundles or bulk.....	.15½

Deduct ½ cent for Substandard Medium from the prices of Standard Medium to get its maximum selling prices.

	Price per pound
Standard small:	
To 50-lb. box.....	\$0.17
51- to 250-lb. box.....	.16½
Bundles or bulk.....	.15½

Deduct ½ cent for Substandard Small from the prices of Standard Small to get its maximum selling prices.

	Price per pound
Standard extra small:	
To 50-lb. box.....	\$0.16½
51- to 250-lb. box.....	.16
Bundles or bulk.....	.15

Deduct ½ cent for Substandard Extra Small from the prices of Standard Extra Small to get its maximum selling prices.

Whole pollock and Whole Cusk (containing no more than 43% moisture):

	Price per pound
Standard large:	
To 50-lb. box.....	\$0.18¼
51- to 250-lb. box.....	.17¾
Bundles or bulk.....	.16¾

Deduct ½ cent for Substandard Large from the prices of Standard Large to get its maximum selling prices.

	Price per pound
Standard medium:	
To 50-lb. box.....	\$0.18
51- to 250-lb. box.....	.17½
Bundles or bulk.....	.16½

Deduct ½ cent for Substandard Medium from the prices of Standard Medium to get its maximum selling prices.

	Price per pound
Standard extra small:	
To 50-lb. box.....	\$0.17½
51- to 250-lb. box.....	.17
Bundles or bulk.....	.16

Deduct ½ cent for Substandard Extra Small from the prices of Standard Extra Small to get its maximum selling prices.

*Whole Haddock* (containing no more than 43% moisture):

	Price per pound
Standard medium:	
To 50-lb. box.....	\$0.17
51- to 250-lb. box.....	.16½
Bundles or bulk.....	.15½

Deduct ½ cent for Substandard Medium from the prices of Standard Medium to get its maximum selling prices.

	Price per pound
Standard small:	
To 50-lb. box.....	\$0.17
51- to 250-lb. box.....	.16½
Bundles or bulk.....	.15½

Deduct ½ cent for Substandard Small from the prices of Standard Small to get its maximum selling prices.

	Price per pound
Standard extra small:	
To 50-lb. box.....	\$0.16½
51- to 250-lb. box.....	.16
Bundles or bulk.....	.15

Deduct ½ cent for Substandard Extra Small from the prices of Standard Extra Small to get its maximum selling prices.

*Whole Codfish Gaspé Slack Salted Fall Cure* (containing no more than 48% moisture):

	Price per pound
Selected extra large:	
To 50-lb. box.....	\$0.26
51- to 250-lb. box.....	.25½
Bundles or bulk.....	.24½

Deduct ½ cent for Selected Large, 1 cent for Selected Medium and 1½ cents for Selected Small from the prices of Selected Extra Large to get their maximum selling prices.

	Price per pound
Choice extra large:	
To 50-lb. box.....	\$0.24¾
51- to 250-lb. box.....	.24¼
Bundles or bulk.....	.23¼

Deduct ½ cent for Choice Large, 1 cent for Choice Medium and 1½ cents for Choice Small from the prices of Choice Extra Large to get their maximum selling prices.

	Price per pound
Standard extra large:	
To 50-lb. box.....	\$0.23¾
51- to 250-lb. box.....	.23¼
Bundles or bulk.....	.22¼

Deduct ½ cent for Standard Large, 1 cent for Standard Medium and 1½ cents for Standard Small from the prices of Standard Extra Large to get their maximum selling prices.

	Price per pound
Substandard extra large:	
To 50-lb. box.....	\$0.22¾
51- to 250-lb. box.....	.21¾
Bundles or bulk.....	.20¾

Deduct 2 cents for Substandard Medium and 2 cents for Substandard Small from the prices of Substandard Extra Large to get their maximum selling prices.

*Heavy Salted Semi-dry Labrador fish* (containing 43% to 48% moisture):

Take the prices provided for Gaspé Slack Salted Fall Cure and deduct 4½ cents per pound to obtain maximum selling prices.

*Slack Salted Shore fish* (containing no more than 43% moisture):

Take the prices provided for Gaspé Slack Salted Fall Cure and deduct 2½ cents per pound to obtain maximum selling prices.

*Fancy Codfish* (containing no more than 55% moisture):

	Price per pound
1-lb. wood box.....	\$0.39¾
2-lb. wood box.....	.38¾
3-lb. wood box.....	.37¾
5-lb. wood box.....	.36¾
1-lb. carton (loose packed).....	.35¾
2-lb. carton (loose packed).....	.34¾
3-lb. carton (loose packed).....	.33¾
5-lb. carton (loose packed).....	.32¾

*Choice codfish* (containing no more than 55% moisture):

	Price per pound
1-lb. wood box.....	\$0.37¾
2-lb. wood box.....	.36¾
3-lb. wood box.....	.35¾
5-lb. wood box.....	.34¾
1-lb. carton (loose-packed).....	.33¾
2-lb. carton (loose-packed).....	.32¾
3-lb. carton (loose-packed).....	.31¾
5-lb. carton (loose-packed).....	.30¾
1-lb. carton (pressed-cake).....	.33¼
½-lb. carton (pressed-cake).....	.35¼

*Codbits* (containing no more than 55% moisture):

	Price per pound
1-lb. wood box.....	\$0.34¾
2-lb. wood box.....	.33¾
3-lb. wood box.....	.32¾
5-lb. wood box.....	.31¾
1-lb. carton (loose-packed).....	.30¾
2-lb. carton (loose-packed).....	.29¾
3-lb. carton (loose-packed).....	.28¾
5-lb. carton (loose-packed).....	.27¾

*Codbits, bulk* (containing no more than 55% moisture):

	Price per pound
To 20-lb. box.....	\$0.27
21- to 50-lb. box.....	.26½
51- to 250-lb. box.....	.25
Barrels.....	.24

*Trimnings and Scrap Bulk* (containing no more than 55% moisture):

	Price per pound
To 20-lb. box.....	\$0.19½
21 to 50-lb. box.....	.19
51 to 250-lb. box.....	.18½
Barrels.....	.18

*Cod middles, bulk* (containing no more than 55% moisture):

	Price per pound
Large Cod Middles:	
20-lb. box.....	\$0.34
30-lb. box.....	.33½
40-lb. box.....	.33
Medium Cod Middles:	
20-lb. box.....	.33
30-lb. box.....	.32½
40-lb. box.....	.32

*Codfish Strips, bulk, and Narrow Gauge Rolls* (containing no more than 55% moisture):

	Price per pound
Fancy or Large Cod Strips:	
20-lb. box.....	\$0.31
30-lb. box.....	.30½
40-lb. box.....	.30
Choice or Medium Strips:	
20-lb. box.....	.30
30-lb. box.....	.29½
40-lb. box.....	.29
Standard or Small Cod Strips:	
20-lb. box.....	.29
30-lb. box.....	.28½
40-lb. box.....	.28

*Whole codfish* (containing no more than 55% moisture):

	Price per pound
Fancy extra large or fancy whole codfish:	
To 50-lb. box.....	\$0.15½
51- to 250-lb. box.....	.15
Bundles or bulk.....	.14

Deduct 1 cent for Fancy Medium Whole Codfish, 1½ cents for Fancy Small Whole Codfish and 1½ cents for Fancy Extra Small Whole Codfish from the prices for Fancy Extra Large or Fancy Large Whole Codfish to get their maximum selling prices.

	Price per pound
Choice extra large or choice large whole codfish:	
To 50-lb. box.....	\$0.13½
51- to 250-lb. box.....	.13
Bundles or bulk.....	.12

Deduct 1 cent for Choice Medium Whole Codfish, 1½ cents for Choice Small Whole Codfish and 1½ cents for Choice Extra Small Whole Codfish from the prices for Choice Extra Large or Choice Large Whole Codfish to get their maximum selling prices.

	Price per pound
Substandard large or extra large whole codfish:	
To 50-lb. box.....	\$0.12
51- to 250-lb. box.....	.11½
Bundles or bulk.....	.10½

Deduct 1 cent for Substandard Medium Whole Codfish, 1½ cents for Substandard Small Whole Codfish and 1½ cents for Substandard Extra Small Whole Codfish from the prices of Substandard Large or Extra Large Whole Codfish to get their maximum selling prices.

*Fibred fish, packaged* (containing no more than 52% moisture):

	Price per package
4-oz. package.....	\$0.13½
4-oz. glass tumbler.....	.14½
5-oz. package.....	.15½

*Fibred fish, bulk* (containing no more than 52% moisture):

	Price per pound
5-lb. box.....	\$0.31¾
5- to 50-lb. box.....	.30¾
51- to 250-lb. box.....	.30¼
Barrel.....	.29¼

*Pickled salted cod fillets* (containing no more than 55% moisture):

	Price per pound
Boneless Skin on:	
Large barrel (120 pieces per barrel).....	\$0.25½
Medium barrel (121 to 250 pieces per barrel).....	.24½
Small barrel (251 to 350 pieces per barrel).....	.23½
Semiboneless skin on:	
Large barrel (120 pieces per barrel).....	.24½
Medium barrel (121 to 250 pieces per barrel).....	.23½
Small barrel (251 to 350 pieces per barrel).....	.22½
Large boneless skin on:	
To 20-lb. box.....	.27
21- to 50-lb. box.....	.26½
51- to 250-lb. box.....	.26
Large semiboneless skin on:	
To 20-lb. box.....	.26
21 to 50-lb. box.....	.25½
51 to 250-lb. box.....	.25

Deduct ¾ cent for Medium Semiboneless skin on and 1¼ cents for Small Semiboneless skin on from the prices for Large Semiboneless skin on to get their maximum selling prices.



Whole hake, pollock, cusk or haddock (containing no more than 55% moisture):

	Price per pound
Large (standard or substandard):	
To 50-lb. box.....	\$.13
51 to 250-lb. box.....	.12½
Bundles or bulk.....	.11½
Medium (standard or substandard):	
To 50-lb. box.....	.12
51 to 250-lb. box.....	.11½
Bundles or bulk.....	.10½
Extra small or small (standard or substandard):	
To 50-lb. box.....	.10
51 to 250-lb. box.....	.09½
Bundles or bulk.....	.08½

White hake, haddock, cusk or pollock strips (containing no more than 55% moisture):

	Price per pound
20-lb. box.....	\$.24
30-lb. box.....	.23½
40-lb. box.....	.23

Southern style hake, haddock or pollock strips (containing no more than 55% moisture):

	Price per pound
20-lb. box.....	\$.19½
30-lb. box.....	.19
40-lb. box.....	.18½

Hake, haddock, cusk or pollock bricks (containing no more than 55% moisture):

	Price per pound
20/1-lb.....	\$.20½
30/1-lb.....	.20
40/1-lb.....	.19½

If any of the whole codfish, whole hake, whole haddock, whole cusk or whole pollock is shipped from Canada packed in casks, \$2.75 per cask of 448 pounds each may be added to the ceiling price for the bulk fish. If shipped from Newfoundland, \$4.07 may be added to the price for the bulk fish.

2. Section 1 (c) is amended to read as follows:

(c) If any amendment to this regulation changes a processor's maximum price for any item of salt codfish, haddock, hake, cusk and pollock, with the first delivery of that item after the effective date of the provision changing the maximum price, the processor shall:

(1) Supply each wholesaler and retailer who purchases the item from him with the following written notice:

**NOTICE TO WHOLESALEERS AND RETAILERS**

Our OPA ceiling price for (describe item by kind, variety, grade, brand, style of pack and container type and size) has been changed under the provisions of Revised Maximum Price Regulation No. 384. We are authorized to inform you that if you are a wholesaler or retailer pricing this item under Maximum Price Regulation No. 421, 422 or 423, and if we are your customary type of supplier, you must refigure your ceiling price for the item in accordance with the applicable pricing provisions of those regulations (see section 6 in each case). You must refigure your ceiling price on the first delivery of this item to you on and after (insert effective date of amendment).

For a period of 90 days after the effective date of the provision changing the maximum price and with the first delivery after the 90-day period to each person who has not made a purchase within that time, the processor shall include in each box, carton or case containing the item the written notice set forth above.

(2) Supply each purchaser of the item who is a distributor other than a wholesaler and retailer with written notice of the establishment of the new maximum price. The notice, which shall be attached to, or stated on, the invoice covering the first delivery to such purchaser after the effective date of the provision changing the maximum price shall read as follows:

**NOTICE TO DISTRIBUTORS OTHER THAN WHOLESALEERS AND RETAILERS**

Our OPA ceiling price for (describe item by kind, variety, grade, brand, style of pack and container type and size) has been changed from \$..... to \$..... under the provisions of Revised Maximum Price Regulation No. 384. You are required to notify all wholesalers and retailers, for whom you are the customary type of supplier, purchasing the item from you after (insert effective date of the amendment) of any change in your maximum price. This notice must be made in the manner prescribed in subparagraph (1) of this section 1 (c).

This amendment shall become effective October 12, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

Approved: September 26, 1946.

CHARLES F. BRANNAN,  
Acting Secretary of Agriculture.

**STATEMENT OF THE CONSIDERATIONS INVOLVED IN THE ISSUANCE OF AMENDMENT 1 TO REVISED MAXIMUM PRICE REGULATION 384**

The accompanying amendment increases processors' prices for salt codfish, haddock, hake, cusk and pollock to assure the return of at least total cost on these types of fish. Processors who produce these types of fish are integrated companies and their general overall picture is favorable in reference to the base period. The present amendment is necessitated by the revision of the Canadian exchange rate in reference to American dollars. Provision is made for notification of these increases to wholesalers and retailers so that they may recalculate their maximum prices and pass the increase on to the consumer. The increase in price to the consumer for choice codfish strips will be about 3 cents per pound. The increase in price to the consumer for a one pound wood box of fancy codfish will be about 4 cents per pound. This increase also includes some adjustment for increases in the cost of the container.

Dollar-and-cent maximum prices for salt codfish, haddock, hake, cusk and pollock were first established on May 10, 1943. These were revised on September 20, 1943 to reflect changes in the prices set in Canadian funds by the Combined Food Board, for export of the commodities from Canada and Newfoundland. The difference in exchange rates was then taken into account. The Board also inaugurated a program of allocation to consuming countries and to individual importers therein. Both the export price and allocation controls are still in effect. The recent revision of the exchange rate has placed the Canadian dollar on a par with the American dollar and thus cut American processors' margins.

The adjustments made in this amendment will insure the return of at least total cost to the processor and will also aid in encouraging production by overcoming the disadvantage brought about by the revaluation of the Canadian dollar in reference to the American dollar. These adjustments are also necessary under Title III of E. O. 9599.

[F. R. Doc. 46-18195; Filed, Oct. 7, 1946; 11:12 a. m.]

**PART 1364—FRESH, CURED AND CANNED MEAT AND FISH PRODUCTS**

[MPR 396, Amdt. 3]

**SALES BY CANNERS OF ATLANTIC SEA HERRING AND ALEWIVES**

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Maximum Price Regulation No. 396 is amended in the following respects:

1. The table of prices in section 1 (a) is amended to read as follows:

CANNED ATLANTIC SEA HERRING AND ALEWIVES		
Description		
Container size and type	Style of pack	Maximum price per case
No. 300 can.....	Plain.....	\$6.95
No. 300 can.....	Tomato sauce.....	7.30

2. Section 1 (d) is added to read as follows:

(d) If any amendment to this regulation changes a canner's maximum price for any item of canned Atlantic Sea Herring and Alewives, with the first delivery of that item after the effective date of the provision changing the maximum price, the canner shall:

(1) Supply each wholesaler and retailer who purchases the item from him with the following written notice:

**NOTICE TO WHOLESALEERS AND RETAILERS**

Our OPA ceiling price for (describe item by kind, variety, grade, brand, style of pack and container type and size) has been changed under the provisions of Maximum Price Regulation No. 396. We are authorized to inform you that if you are a wholesaler or retailer pricing this item under Maximum Price Regulation No. 421, 422 or 423, and if we are your customary type of supplier, you must refigure your ceiling price for the item in accordance with the applicable pricing provisions of those regulations (see Section 6 in each case). You must refigure your ceiling price on the first delivery of this item to you on and after (insert effective date of amendment).

For a period of 90 days after the effective date of the provision changing the maximum price and with the first delivery after the 90-day period to each person who has not made a purchase within that time, the canner shall include in each box, carton or case containing the item the written notice set forth above.

(2) Supply each purchaser of the item who is a distributor other than a

wholesaler and retailer with written notice of the establishment of the new maximum price. The notice, which shall be attached to, or stated on, the invoice covering the first delivery to such purchaser after the effective date of the provision changing the maximum price shall read as follows:

NOTICE TO DISTRIBUTORS OTHER THAN  
WHOLESALE AND RETAILERS

Our OPA ceiling price for (describe item by kind, variety, grade, brand, style of pack and container type and size) has been changed from \$----- to \$----- under the provisions of Maximum Price Regulation No. 396. You are required to notify all wholesalers and retailers, for whom you are the customary type of supplier, purchasing the item from you after (insert effective date of the amendment) of any change in your maximum price. This notice must be made in the manner prescribed in subparagraph (1) of this Section 1 (d).

This amendment shall become effective October 12, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

Approved: September 27, 1946.

CHARLES F. BRANNAN,  
Acting Secretary of Agriculture.

A. STATEMENT OF THE CONSIDERATIONS INVOLVED IN THE ISSUANCE OF AMENDMENT 3 TO MAXIMUM PRICE REGULATION 396

The accompanying amendment increases the canner's prices listed in Maximum Price Regulation No. 396 for canned Atlantic Sea Herring and Alewives by \$1.20 per case. Provision is made for notification of this increase to wholesalers and retailers so that they may recalculate their maximum prices and pass the increase on to the consumer. The increased price to the consumer will be about four cents per can.

Dollar-and-cent maximum prices for canned Atlantic Sea Herring and Alewives were first established in May 1943 in line with maximum prices previously established for Maine Sardines and have remained unchanged since that time. The reasons set forth in Amendment No. 8 to MPR 184 for increasing the ceilings on canned Maine Sardines apply with equal force to Atlantic Sea Herring and Alewives. This action will restore the price relationship existing between canned Atlantic Sea Herring and Alewives and canned Maine sardines prior to the recent increases in maximum prices of the latter.

The increased prices will serve to encourage production and are necessary under Title III of Executive Order 9599 to correct maladjustments which would interfere with the effective transition to a peacetime economy.

[F. R. Doc. 46-18190; Filed, Oct. 7, 1946; 11:11 a. m.]

PART 1367—FERTILIZERS

[RMPR 240, Amdt. 7]

PHOSPHATE ROCK

A statement of the considerations involved in the issuance of this amend-

ment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Subdivision, *Unground phosphate rock*, of Appendix C is amended to read as follows:

*Unground phosphate rock:*

*Size.* Run of mine in carload lots—crushed, washed, dried and unground.

*Price.* Basis gross ton (2,240 pounds) f. o. b. cars or f. a. s. vessel at Fernandina, Florida.

*Quality.* Bone phosphate of lime (B. P. L.) on a dry basis, and not more than 4 percent combined oxide of iron and alumina (when determined separately on a dry basis) and not more than 3 percent moisture.

*Grades*

72/70% B. P. L.—\$7.80 basis 72% B. P. L., 15¢ per unit rise to 74% maximum and 30¢ per unit fall to 68% minimum, fractions in proportion.

75/74% B. P. L.—\$8.55 basis 75% B. P. L., 20¢ per unit rise to 76% maximum and 40¢ per unit fall to 74% minimum, fractions in proportion.

77/76% B. P. L.—\$9.30 basis 77% B. P. L., 25¢ per unit rise to 81% maximum and 50¢ per unit fall to 76% minimum, fractions in proportion.

*Wet rock.*—Deduct \$2.70 per gross ton from the grade price f. o. b. cars at Fernandina, Florida, for wet rock dried, f. o. b. cars at the mines.

*Car door boards.* Add \$2.50 per car for boarding up box car doors.

This amendment shall become effective October 12, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

STATEMENT OF THE CONSIDERATIONS INVOLVED IN THE ISSUANCE OF AMENDMENT 7 TO REVISED MAXIMUM PRICE REGULATION 240

This amendment increases maximum prices for unground Florida hard phosphate rock by 70 cents per gross ton to compensate substantially for the increase in cost of production.

The hard rock deposits are more irregular and have higher mining costs than the pebble rock, therefore hard rock has not been competitive in the domestic market. There is a world shortage in the supply of phosphate rock and there is a demand for hard rock for export.

The costs and profits of the two active mining companies have been investigated and the increase permitted by this amendment is considered necessary to relieve hardship and to increase production of this essential material.

In the opinion of the Administrator, it is deemed that the terms and provisions of this amendment are fair and equitable and in accordance with the Emergency Price Control Act of 1942, as amended, the Stabilization Act of 1942, as amended, and the Executive orders of the President.

[F. R. Doc. 46-18180; Filed, Oct. 7, 1946; 11:06 a. m.]

PART 1499—COMMODITIES AND SERVICES

[SR 14E; Amdt. 57]

MODIFICATIONS OF MAXIMUM PRICES ESTABLISHED BY GENERAL MAXIMUM PRICE REGULATION FOR CERTAIN TEXTILES, LEATHER AND APPAREL

A statement of the considerations involved in the issuance of this amendment issued simultaneously herewith has been filed with the Division of the Federal Register.

Supplementary Regulation 14E is amended in the following respect:

Section 2.7 (h) is amended to read as follows:

(h) *Cotton piece goods and sheeting.* Except as provided in Maximum Price Regulation 127 or as otherwise provided in this Supplementary Regulation 14E, the maximum price for sales at wholesale of all grey goods,<sup>9</sup> colored yarn combed goods,<sup>10</sup> colored yarn carded goods,<sup>11</sup> and chambrays, checks and plaids, cheesecloth, corduroys, cottonades, all rayon blend and all cotton dress goods, gingham, colored-bordered handkerchief cloth, meads cloth, muslin, osnaburgs, pinchecks, pinstripes, play cloth, seersuckers, print cloth, print cloth yarn, grey soft-filled sheeting, sheeting yarn fabric, novelty suitings, yarn-dyed slack suitings, colored twills, girl scout colored-yarn uniform cloth and whipcords shall be determined as follows:

(1) For sales at wholesale by wholesalers to retailers, for sales to small manufacturers of awnings,<sup>12a</sup> and for sales by institutional wholesalers to institutional, commercial or industrial users the maximum price shall be the lower of:

<sup>9</sup> F. R. 2117; 10 F. R. 10431, 11933, 12923, 1185, 2014, 4156, 7117, 7497, 7687, 9337, 9510, 9933, 10021, 11401, 12601, 12812, 13271, 13692, 13826, 14506, 14742, 15007, 15036, 15467; 11 F. R. 115, 348, 405, 407, 560, 677, 889, 949, 1405, 1594, 1850, 2042, 3090, 4163, 3158, 3366, 3415, 4538, 4388, 4976, 5120, 5228, 5601, 5953, 5954, 6137, 6493, 6680, 6607, 6982, 7282, 8679, 8864, 9357, 9633, 9634.

<sup>10</sup> Grey goods includes those grey goods priced under MPR 11, Fine cotton goods, RPS 35, Carded grey and colored-yarn cotton goods, and MPR 118, Cotton products.

<sup>11</sup> Colored yarn combed goods includes those priced under MPR 11.

<sup>12</sup> Colored yarn carded goods include those work clothing materials priced under RPS 35 such as mill finished and sanforized denims, chambrays and coverts.

<sup>12a</sup> Small manufacturer of awnings means a person engaged in the manufacture of awnings on individual order in his own plant for sale directly to the ultimate consumer and who has certified to the supplier (1) that during the year 1941 his total dollar sales of manufactured awnings and awning supplies did not exceed \$50,000 and that his total sales of all commodities and services did not exceed \$100,000; or (2) if he was not engaged in business during 1941, that his total sales of awnings and awning supplies and his total of all commodities and services during the most recent 12 month period or portion thereof that he has been in business, did not exceed \$25,000 and \$50,000, respectively, or that fraction of each amount which corresponds to the fraction of a 12 month period that he was engaged in business.

(i) The sum of the net cost of the article being priced and 17.3% of that net cost for out-of-stock shipments; but in the case of drop shipments, the sum of the net cost of the article being priced and 10.1% of that net cost; or

(ii) The sum of the net cost of the article being priced and an amount derived by applying the seller's "1942 markup" to that net cost. "1942 markup" is defined in section 2.7 (a) (6).

(2) For all other sales at wholesale the maximum price shall be determined as follows:

(i) For sales by "Pacific Coast jobbers" an amount equal to the sum of the net cost of the article being priced and 13.6% of that net cost. "Pacific Coast jobber" is a person who commenced doing business as a jobber before January 1, 1942 and whose principal place of business since then has been located in California, Oregon, or Washington.

(ii) For sales by other than "Pacific Coast jobbers" an amount equal to the net cost of the article being priced and 9.3% of that net cost.

This amendment shall become effective October 7, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

STATEMENT OF THE CONSIDERATIONS INVOLVED IN THE ISSUANCE OF AMENDMENT 57 TO SUPPLEMENTARY REGULATION 14E

At the present time the pricing for sales at wholesale of cotton piece goods and sheeting (except sales to persons who fabricate other articles from the goods, is governed by section 2.7 (h) of Supplementary Regulation 14E. Prices for sales excepted from the operation of this section, primarily sales by jobbers, were heretofore established under the General Maximum Price Regulation, unmodified up to the time of this amendment.

Under this amendment a revised pricing method is provided for those wholesalers and jobbers who have not heretofore been permitted to modify their ceiling prices established under the General Maximum Price Regulation. The need for modification arises through the fact that purchasers of cotton piece goods and sheeting have had a succession of price increases which have largely wiped out the margins of the resellers affected by this amendment.

Under the pricing method which the accompanying amendment provides, jobbers are directed to find their ceiling prices by applying specified markups to net cost. The markups are 13.6% for Pacific Coast Jobbers (these being jobbers who have been in business since January 1, 1942 with their principal places of business in California, Oregon or Washington) and a markup of 9.3% for all other jobbers. As has been explained above, section 2.7 (h) already provided markups for wholesalers sell-

ing to retailers as well as for institutional wholesalers making institutional sales.

The markups for jobbers under this amendment will provide prices at least adequate to assure the piece goods jobbing trade of earnings equal to those received on the average in the years 1936 to 1939, these earnings having been insufficiently realized under former prices. In addition this action more than satisfies the requirements of section 2 (t) of the Emergency Price Control Act of 1942, as amended, since the markups exceed those in effect on March 31, 1946.

[F. R. Doc. 46-18185; Filed, Oct. 7, 1946; 11:09 a. m.]

PART 1413—SOFTWOOD LUMBER PRODUCTS

[MPR 44, Amdt. 3]

DOUGLAS FIR DOORS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Maximum Price Regulation 44 is amended in the following respects:

1. In section 18, paragraph (a) is amended to read as follows:

(a) The maximum prices, f. o. b. mill, for Douglas fir house doors shall be the net prices computed by applying the following discounts to the list prices contained in paragraph (b) of this Appendix A:

Description of product:

Old growth Douglas fir standard stock house doors; conforms with specifications contained in Commercial Standard CS 73-45, effective September 20, 1945; 1 3/8" thick, 10 doors of a size and kind; 1 3/4" thick, 5 doors of a size and kind.

Basic discount:

- On sales of more than 250 doors to persons who during the first 9 months of 1941 received the seller's prevailing maximum discount. 59 percent.
- On sales of 250 doors or less or sales to all other persons. 57 percent.
- No. 1 doors "A" grade. Basic discount.
- No. 2 doors "B" grade. 1 point longer than basic discount.
- No. 3 doors "C" grade. 2 points longer than basic discount.
- Millrun, 1 1/2" only. 1 point longer than basic discount.
- Storm doors. Do.
- Cupboard doors "B and Btr" grade. Do.
- No. 1 sidelights "A" grade. Basic discount.
- Rim and French doors, "A" and "B" grades only. 5 points longer than basic discount.

2. Items 24 and 27 in section 18 (c) are amended to read as follows:

24. Prefit doors:

	<i>Net per door</i>
	<i>(cents)</i>
Prefitting to height and width.....	15
Prefitting to height only.....	10

This extra can be applied only when doors are prefit to customer's specifications.

27. Resin sealing or toxic dipping:

	<i>Net per door</i>
	<i>(cents)</i>
Entire panel door.....	25
Panels (only) in door.....	15

This extra can be added only when performed in accordance with customer's specific request.

3. Section 18 (c) is amended by the addition of a subparagraph (32) to read as follows:

32. Glass and glazing extras for doors: Apply to Jobber's "A" Light Glass List of August 15, 1938, the following discounts for glass (only), and add net extra for glazing:

Discounts applicable to glass

SSB and DSB.....	80 1/2
SSA and DSA.....	78
1/8" Florentine, Maze or Syenite (from DSA list):	
12 x 16 and under.....	72
Over 12 x 16.....	74

(Net extra for glazing, not bedded (for bed-bind in putty, add 50% to net extras).)

1 light up to 60 united inches.....	\$0.11
1 light over 60 united inches.....	.22
3 or 4 lights.....	.15
6 lights.....	.22
8 lights.....	.28
9 lights marginal.....	.42
11 lights marginal.....	.50
9 equal lights.....	.35
10 equal lights.....	.38
12 equal lights.....	.47
15 equal lights.....	.55
Mirror doors, 1 light.....	.50
Additional lights.....	.04 1/2

"Jobber's 'A' Light Glass List of August 15, 1938" means the document with that title copyrighted by the National Glass Distributors' Association.

4. Section 19 (a) is amended to read as follows:

(a) The maximum prices f. o. b. mill for Douglas fir bar and bead stock sold by Douglas fir door producers shall be the following net prices:

Description of product: No. 1 Douglas fir bar and bead lineal stock; string tied; 1,000 lineal feet or more of a size and kind; price per C lineal feet.

	<i>Price per C</i>
	<i>lineal foot</i>
1 3/8" bars, 1/2" between glass.....	\$2.78
1 3/4" bars, 1/2" between glass.....	3.16
Standard glass beads.....	.68

5. In section 20, paragraph (a) is amended to read as follows:

(a) The maximum prices, f. o. b. mill, for Douglas fir garage doors shall be the following net prices:

[Description of product: Old growth Douglas fir standard stock garage doors; conforms with specifications contained in Commercial Standard CS 73-45, effective Sept. 20, 1945; up to and including 8'-0" wide by 8'-0" high opening; 25 pairs or sets of a size and kind]

	Per pair or set of 3	
	1 3/4 inches	1 3/8 inches
On sales of more than 150 doors to persons who during the first 9 months of 1941 received the seller's prevailing lowest price.....	\$9.50	\$8.90
On sales of 150 doors or less or sales to all other persons.....	\$9.90	\$9.40

6. Section 20 (b) is amended by the addition of a subparagraph (19) to read as follows:

19. Garage doors glazed with SSB glass: \$1.45 net per pair or set.

7. Section 21, paragraph (a) is amended to read as follows:

(a) The maximum prices, f. o. b. mill, for "Factory-Fitted Douglas Fir Entrance Doors" shall be the following net prices:

Description of product: All heart vertical grain, old growth, 1 3/4" thick, Douglas fir entrance doors; factory fitted; individually packaged; specifications conform to Commercial Standard CS 91-41, effective February 10, 1941; 5 of a size and kind.

Design No.	Solid wide sticking 2 sides		Raised moulding 1 side, solid wide sticking 1 side	
	3-0 x 6-8	3-0 x 7-0	3-0 x 6-8	3-0 x 7-0
2000	\$7.19	\$7.48	\$9.14	\$9.44
2005	10.22	10.52	12.60	12.90
2010	7.72	8.02	9.70	9.99
2015	8.52	8.81	10.88	10.87
2020	9.22	9.22	11.59	11.88
2035 (Ovolo sticking only)	9.70	9.99		
2040	15.71	16.00	18.74	19.03
2045	11.55	11.84	14.38	14.67
2050	9.18	9.47	11.56	11.85
2055	11.46	11.76	13.92	14.21
2060	8.54	8.84	10.19	10.48
2065	13.98	14.27	16.62	16.91
2070	6.36	6.66	7.62	7.91
2075	11.88	12.17	15.04	15.33
2080	7.71	8.00	9.06	9.35
2085	17.52	17.82	22.29	22.48
2090	9.81	10.11	14.72	15.02
2095	9.22	9.51	11.10	11.39
2100	7.17	7.46	8.84	9.13
2105 (Ovolo sticking only)	9.74	10.03		
2110	8.39	8.68	10.12	10.42
2115	7.77	8.07	9.73	10.02
2120	9.25	9.54	11.68	11.98
2125	10.95	11.24	13.21	13.51
2130	7.19	7.48	9.14	9.44

8. Section 21 (c) is amended by the addition of subparagraph (4) to read as follows:

4. Glass and glazing extras: Apply to Jobbers "A" Light Glass List of August 15, 1938 the following discounts for glass (only) and add net extra for glazing:

Discounts applicable to glass

SSB and DSB	80 1/2
SSA and DSA	78
1/2" Florentine, Maze or Syenite (from DSA list):	
12 x 16 and under	72
Over 12 x 16	74

(Net extras for glazing, not bedded (for bedding in putty, add 50% to net extras).)

1 light up to 60 united inches	\$0.11
2, 3 or 4 lights	.15
9 equal lights	.35
Design 2005	.55
Design 2020	.25
Design 2075	.21
Design 2085	.21
Design 2105	.40
Design 2120	.40

"Jobber's 'A' Light Glass List of August 15, 1938" means the document with that title copyrighted by the National Glass Distributors' Association.

9. In section 22, paragraph (a) is amended to read as follows:

(a) The maximum prices f. o. b. mill, for Douglas fir solid flush doors shall be the following net prices:

Description of products: factory fitted 1 3/4" Douglas fir solid flush doors; design numbers 2025 and 2030; individually packaged; specifications conform to Commercial Standard CS 91-41, effective February 10, 1941; 5 of a size and kind.

Type:	Price per square foot
Rotary cut faces	\$0.425
Vertical grain faces	.525

10. In section 23, paragraph (a) is amended to read as follows:

(a) The maximum prices, f. o. b. mill, for Douglas fir flush type hollow core doors shall be the net prices computed by applying the following discount to the "Standard house door basic list" contained in paragraph (b) of section 18, Appendix A:

Description of product: 1 3/8" Douglas fir flush type hollow core doors; 7-ply construction; rotary cut faces; 5 of a size and kind. Discount—50 1/2 percent.

This amendment shall become effective October 7, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

STATEMENT OF CONSIDERATIONS TO ACCOMPANY AMENDMENT 3 TO MPR 44

The accompanying Amendment 3 to MPR 44 increases the maximum prices of Douglas fir doors at the manufacturing level by 4.5 percent and includes in the regulation a schedule of extras for glass and glazing.

Doors fabricated of Douglas fir constitute the majority of doors produced in this country and are an important factor in the construction of homes. Maximum prices for this item were originally established in RPS 44, issued November 27, 1941, at the level of prices prevailing in April and May 1941. Since that time the ceiling prices on Douglas fir doors have been increased twice. Amendment 2 to RPS 44, issued in September 1943, authorized an advance of 8.9 percent at the producer level. This adjustment covered certain increased production costs experienced by the bulk of output. The industry was granted a further increase of 28.25 percent by the issuance of Amendment 1 to MPR 44 in April 1946. At that time the production of fir doors had been declining steadily and it was important that the rate of production be increased to meet the requirements of the construction program. The 28.25 percent advance was deemed to be the amount required to remove price as an impediment to needed supply, upon the basis of data for the first six months of 1945 and the standard employed in the examination of industries operating at depressed volume.

On September 4, 1946, the price of Douglas fir shop lumber 8/4 and thinner thicknesses sold on direct mill shipments to millwork manufacturers was increased by \$8.00 per M'BM. This action was taken in compliance with a Directive from the Housing Expediter as part of the National Housing Administration program to channel more lumber into the manufacture of doors, sash, frames and other items of millwork. It was the opinion of the Expediter that the increase in the price of shop lumber going into the fabrication of doors would lead to the maintenance of an annual production rate of 5 million doors, which would represent a substantial increase over the annual production rate of somewhat less

than 4 million doors maintained during the first six months of 1945. Previous adjustments in the price of Douglas fir lumber and in the price relationship between shop grades and banded uppers had resulted in a decrease in the amount of shop lumber available to door manufacturers and in the production of fir doors. Simultaneously with the issuance of the price increase, the Civilian Production Administration issued a Directive requiring new mills to set aside all of their production of shop lumber for sales to millwork manufacturers.

This discretionary action, permitting millwork manufacturers to pass through the amount of lumber cost increase to them resulting from increases granted Douglas fir mills, is taken in accordance with a request contained in a letter dated September 25, 1946, addressed to the Office of Price Administration from the Office of the Administrator of the National Housing Agency, which reads as follows:

In order to be certain that we have a continued flow of millwork production, we are requesting that the full amounts of these lumber increases be passed through to millwork manufacturers. \* \* \* and

In the case of fir doors we are interested in seeing the lumber price passed through as quickly as possible. We understand that the data available in your office is sufficient so that you can make the necessary adjustments for increased efficiency.

On the basis of data submitted by the fir door industry for the first six months of 1945, it has been determined that shop lumber represented 33 percent of the lumber used by the fir door industry and that lumber cost represented 45 percent of sales. Assuming that the above data is currently valid, a complete pass through of the \$8.00 increase in lumber prices would result in an advance of 6.15 percent in the current price of fir doors.

While it is known that a significant portion of the lumber used in the manufacture of fir doors is self produced, the lack of any recent data prevents a valid analysis of the effect of the lumber increase upon current production costs. The lack of current data also prevents an adequate analysis of the increased sales realization now enjoyed by the industry because of the now prevalent practice of selling doors only with the extras, such as prefitting, etc.

At the time that Amendment 1 to this regulation was issued, the production of fir doors was at a level which rendered the industry eligible for an adjustment on the basis of the standard for depressed industries. However, since the increase in the price of shop lumber and the CPA directive will result in increased production, it is appropriate that the amount of the increase required by the advance in lumber costs be adjusted to reflect the increased efficiency that will accompany a higher level of operations. The statement by the Housing Expediter that the increase in the price of shop and the channeling of all shop lumber to millwork manufacturers will result in an annual production of 5 million doors will mean a substantial increase over the rate of production for the first six months of 1945. The adjustment

1. All 1 1/2" plain rail windows and sash—lengthen discounts 5 1/2 points.  
 2. All other types of windows and sash—lengthen discounts 8 points.

2. Section 17 (f) is amended to read as follows:

(f) The maximum prices for Ponderosa pine lineal sash stock when sold in

RMPPR 293. Since there is no difference between the cost of glazing a pine door and glazing a fir door, it has been determined that the level established for the same extras in RMPPR 293 should be included in MPR 44.

[F. B. Doc. 46-18188; Filed, Oct. 7, 1946; 11:10 a. m.]

PART 1413—SOFTWOOD LUMBER PRODUCTS  
 [RMPPR 293, Amdt. 21]

STOCK MILLWORK

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Revised Maximum Price Regulation 293 is amended in the following respects:

1. Sections 17 (a), (b) and (c) are amended to read as follows:

(a) The maximum prices for Ponderosa pine open windows and sash sold alone, or with other millwork, in carload quantities shall be the net prices, f. o. b. mill, full freight allowed, computed by applying the following base discounts to the list prices and list extras contained in Standard Woodwork Lists, Catalogue No. 40:

for increased efficiency (reduced depreciation cost and general administrative and selling expense per unit) decreases the 6.15 percent of the increase required to pass through the full amount of the shop lumber increase to 4.5 percent.

Although a cost study of the current status of the fir door industry would enable this Office to make a more accurate determination of the increases required to pass through the increased cost of lumber, the Administrator has determined, on the basis of the recommendation of the National Housing Agency, that this action is necessary to insure that price will not be an impediment to the essential supply of fir doors.

This action amends the regulation to reflect a 4.5 percent increase by a uniform 2 point shortening of the discounts. Resellers are permitted to reflect this increase by increasing their present prices by the percentage amount of their increase in cost resulting from the increase in their suppliers' prices. Resellers will thus realize their same percentage margins.

Prior to this action, the extras for glass and glazing Douglas fir doors were established upon individual application at the same level as in effect for glass and glazing pine stock millwork under

Description of product: No. 1 ponderosa pine windows and sash; Western, New York, and Boston openings; set up, created in bundles; 10 or more of a size and kind

Description of product	Delivered to—					
	Zones 1, 2, 3	Zone 3 1/2	Zone 4	Zones 5, 6	Zones 7, 9, 10, 13	Zone 11
All 1 1/2" plain rail windows	37	35	34	38 1/2	39	40
All 2, 3, 4 and 6 light (3 wide only) cellar and barn sash	37	35	34	38 1/2	39	40
1 1/2" storm sash	37 1/2	35 1/2	34 1/2	39	39 1/2	40 1/2
All other types of windows and sash	38 1/2	36 1/2	35 1/2	39 1/2	39 1/2	37

(b) The maximum prices for Western and Northern pine open windows and sash sold alone, or with other millwork, in carload quantities, where the customer specifically requests Northern Sugar or Idaho pine, shall be the net prices, f. o. b. mill, full freight allowed, computed in the same manner as provided in paragraph (a) of this Appendix A, but with base discounts adjusted as follows:

- Northern pine: 3 1/2 points shorter than base discount.
- Idaho pine: 15 points shorter than base discount.

mixed cars with other millwork (other than mouldings) shall be the net prices, f. o. b. mill, full freight allowed, computed by applying the following base discounts to the list prices on page 70 of Standard Woodwork Lists, Catalogue No. 40:

Description of product	Delivered to—			
	Zones 1, 5, 6, 7, 8, 9, 10, 12, 13, 14, 15, 16, 17	Zones 1 1/2, 2, 3, 3 1/2	Zone 4	Zone 11
5 Bars, muntin stock and rails, list under \$3.00	+1 1/2	+3 1/2	+4 1/2	+7 1/2
Stiles, rails and bars, list \$3.00 and over	+8	+10	+11	+17

3. Sections 18 (a), (b) and (c) are amended to read as follows:

(a) The maximum prices for Ponderosa pine glazed windows and sash sold alone, or with other millwork in carload quantities, shall be the net prices, Standard Lists Catalogue No. 40 as follows:

TABLE I—BASE DISCOUNTS TO LIST PRICES AND LIST EXTRAS CONTAINED IN STANDARD LISTS CATALOG NO. 40

Description of product: No. 1 ponderosa pine windows and sash; Western, New York and Boston openings; stock sticking; single strength "B" (SSB) or double strength "B" (DSB) glass; full bundles; face crated

Description of product	Delivered to—					
	Zones 1, 16, 17	Zones 1 1/2, 2, 3, 5	Zone 3 1/2	Zones 4, 7, 8, 9, 10, 12	Zones 6, 11, 14	Zone 15
All 1 1/2" plain rail 2-light windows	59	58	57 1/2	59 1/2	57	58 1/2
All 1 1/2" plain rail 4 or more light windows	57 1/2	56 1/2	56	58 1/2	56 1/2	57 1/2
All 2, 3, 4 and 6-light (3 wide only) cellar and barn sash	57 1/2	56 1/2	56	58 1/2	56 1/2	57 1/2
1 1/2" 2-light storm sash	57 1/2	56 1/2	56	58 1/2	56 1/2	57 1/2
1 1/2" 4 or more light storm sash	57 1/2	56 1/2	56	58 1/2	56 1/2	57 1/2
All other types 2-light windows and 1-light sash	57 1/2	56 1/2	56	58 1/2	56 1/2	57 1/2
All other types divided light windows and sash	59 1/2	58 1/2	58	59 1/2	57 1/2	58 1/2

TABLE II—BASE DISCOUNTS TO LIST PRICES CONTAINED IN SUPPLEMENTAL LISTS TO STANDARD LISTS CATALOG NO. 40

Description of product: No. 1 ponderosa pine windows and sash; modular standards openings; stock sticking; single strength "B" (SSB) or double strength "B" (DSB) glass; full bundles; face crated

Description of product	Delivered to—					
	Zones 1, 16, 17	Zones 1 1/2, 2, 3, 5	Zone 3 1/2	Zones 4, 7, 8, 9, 10, 12	Zones 6, 11, 14	Zone 15
All 1 1/2" plain rail windows	59	58	57 1/2	59 1/2	57	58 1/2
All 2, 3, 4 and 6-light (3 wide only) cellar and barn sash	57 1/2	56 1/2	56	58 1/2	56 1/2	57 1/2
1 1/2" storm sash	57 1/2	56 1/2	56	58 1/2	56 1/2	57 1/2
All other types of windows and sash	57 1/2	56 1/2	56	58 1/2	56 1/2	57 1/2

(b) The maximum prices for Western and Northern pine glazed windows and sash sold alone, or with other millwork, in carload quantities, where the customer specifically requests Northern, Idaho or Sugar pine, shall be the net prices, f. o. b. mill, full freight allowed, computed by adding to the maximum net prices established in paragraph (a) of this Appendix B, the differences between (1) the net maximum prices for Ponderosa pine open windows and sash (as established in paragraph (a) of Appendix A, section 17) and (2) the net maximum prices for Northern, Idaho and Sugar pine open

windows and sash, where ordered by the customer (as established in paragraph (b) of Appendix A, section 17). Where the manufacturer furnishes these woods at his option, the maximum prices shall be those established in paragraph (a) of this Appendix B.

(c) The maximum price for Southern pine glazed windows sold alone, or with other millwork, in carload quantities shall be the net prices, f. o. b. mill, full freight allowed, computed in the same manner as provided in paragraph (a) of this Appendix B, but with base discounts adjusted as follows:

1. All 1 1/8" plain rail windows: lengthen discounts 3 points.
2. All 1 3/8" check rail windows: lengthen discounts 3 1/2 points.
3. For blue stained stock: lengthen discounts an additional 1/2 point.

4. Sections 19 (a) and (b) are amended to read as follows:

(a) The maximum prices for ponderosa pine doors sold alone, or with other millwork, in carload quantities shall be the net prices, f. o. b. mill, full freight allowed, computed by applying the following base discounts to the list prices and list extras, contained in Standard Woodwork Lists, Catalogue No. 40:

Description of product: 1 3/4" No. 1 ponderosa pine doors; five of a size and kind	Delivered to—													
	Zone 1	Zones 1 1/2, 2, 3	Zone 3 1/2	Zone 4	Zone 5	Zones 6, 7	Zone 8	Zone 9	Zone 10	Zone 11	Zone 12	Zone 13	Zone 14	Zones 15, 16, 17
Panel doors:														
4 and 5 panels, raised panels 1	40	38 1/2	37 1/2	36 1/2	41	41	40	41	41	42 1/2	40	41 1/2	40 1/2	40 1/2
4 and 5 panels, flat ponderosa pine or laminated fir panels 1	39	37 1/2	36 1/2	35 1/2	40	40	39	40	40	41 1/2	39	40 1/2	39 1/2	39 1/2
Colonial doors, ponderosa pine stiles and rails:														
Laminated panels	40	38 1/2	37 1/2	36 1/2	41	41	40	41	41	42 1/2	40	41 1/2	40 1/2	40 1/2
Raised panels	41 1/2	40	39	38	42 1/2	42 1/2	41 1/2	42 1/2	42 1/2	44	41 1/2	43	42	42
Sap gum panels	39	38	36 1/2	36	37 1/2	36 1/2	36	36	35	35	35	35	36 1/2	38 1/2
Unselected birch panels	37 1/2	36 1/2	35	34 1/2	36	35	34 1/2	34 1/2	33 1/2	33 1/2	33 1/2	33 1/2	35	37
Laminated panel doors, 1 and 2 panels, ponderosa pine stiles and rails:														
Fir panels	41	39 1/2	38 1/2	37 1/2	42	42	41	42	42	43 1/2	41	42 1/2	41 1/2	41 1/2
Ponderosa pine panels	39	37 1/2	36 1/2	35 1/2	40	40	39	40	40	41 1/2	39	40 1/2	39 1/2	39 1/2
Sap-gum panels	37 1/2	36 1/2	35	34 1/2	36	35	34 1/2	34 1/2	33 1/2	33 1/2	33 1/2	33 1/2	35	37
Unselected birch panels	36 1/2	35 1/2	34	33 1/2	35	34	33 1/2	33 1/2	32 1/2	32 1/2	32 1/2	32 1/2	34	36
Sash, storm, rim and French doors, open: sash doors, storm doors, sidelights, 1-light rim and store doors (1 1/4" and 1 3/8"):														
Laminated panels	40	38 1/2	37 1/2	36 1/2	41	41	40	41	41	42 1/2	40	41 1/2	40 1/2	40 1/2
Other panels	41 1/2	40	39	38	42 1/2	42 1/2	41 1/2	42 1/2	42 1/2	44	41 1/2	43	42	42
French door designs 622 to 628 and 637 to 643 (1 3/8")	47 1/2	46 1/2	45	44	48 1/2	48 1/2	47 1/2	48 1/2	48 1/2	50	47 1/2	49	48	48
Insert type doors with ponderosa pine stiles and rails:														
Ponderosa pine insert:														
Fir panel	30 1/2	29	28	27	29	28	30 1/2	31 1/2	31 1/2	33	30 1/2	32	31	31
Ponderosa pine panel	29 1/2	28	27	26	28	27	29 1/2	30 1/2	30 1/2	32	29 1/2	31	30	30
Sap gum panel	30	29	27 1/2	27	28 1/2	27 1/2	27	27	26	26	26	26	27 1/2	29 1/2
Birch panel	28 1/2	27 1/2	26	25 1/2	27	26	25 1/2	25 1/2	24 1/2	24 1/2	24 1/2	24 1/2	26	28
Red gum panel	25	24	22 1/2	22	23 1/2	22	22	22	21	21	21	21	22 1/2	24 1/2
Birch insert: Birch panel	25	24	22 1/2	22	23 1/2	22	22	22	21	21	21	21	22 1/2	24 1/2
Sap gum insert: Sap gum panel	26	25	23 1/2	23	24 1/2	23	23	23	22	22	22	22	23 1/2	25 1/2
Red gum insert: Red gum panel	16	15	13 1/2	13	14 1/2	13 1/2	13	13	12	12	12	12	13 1/2	15 1/2
Cupboard doors (3 1/4" and 1 1/4") with ponderosa pine stiles and rails:														
Flat pine or fir panels	47 1/2	47	46 1/2	46	48 1/2	48 1/2	47 1/2	48 1/2	48 1/2	50	47 1/2	49	48	48
Solid raised pond. pine panels	46 1/2	46	45 1/2	45	47 1/2	47 1/2	46 1/2	47 1/2	47 1/2	49	46 1/2	48	47	47
Birch, yellow pine, or gum panels	44	43 1/2	42 1/2	42 1/2	45	42 1/2	44	42 1/2	42 1/2	42	42	42	44 1/2	44 1/2
Toilet and blind doors:														
1 1/2" and 1 3/4" design N. D. 720:														
Laminated panels	40	38	37	36	40	40	40	41	41	43	40	41 1/2	40 1/2	39
Solid or raised panels	41 1/2	39 1/2	38 1/2	37 1/2	41 1/2	41 1/2	41 1/2	42 1/2	42 1/2	44 1/2	41 1/2	43	42	40 1/2
Ponderosa pine 1 1/4" and 1 3/8"; designs N. D. 727 to 731	31	29	28	27	31	31	31	32	32	33 1/2	31	32 1/2	31 1/2	31

1 3/4" and 1 1/2" thick: Same discounts as 1 3/8" thick.

Combination storm and screen doors (stock quantities, 5 of a size and kind, in the white, not crated)	Following discounts apply to all zones
Complete door open, not wired	Percent 48 1/2
Door section only	48 1/2
Sash section only, open	48 1/2
Screen section only, not wired	48 1/2
Complete door open, wired 14-mesh galvanized	48 1/2
Screen section only, wired 14-mesh galvanized	48 1/2
Complete door, wired 14-mesh galvanized, single strength "B" (SSB)	47 1/2
Sash section only, glazed single strength "B" (SSB) set with putty	46
Complete door, wired 14 x 18 mesh galvanized, glazed single strength "B" (SSB), add \$0.25 to 14-mesh galvanized list in Standard Lists Catalog No. 40	47 1/2
Complete door, wired 14 x 18 mesh bronze, glazed single strength "B" (SSB), add \$1.20 to 14-mesh galvanized list in Standard Lists Catalog No. 40	47 1/2
Complete door, wired 16 x 16 mesh aluminum wire, glazed single strength "B" (SSB), add \$1.35 to 14-mesh galvanized list in Standard Lists Catalog No. 40	47 1/2

(b) The maximum prices for Western and Northern pine doors sold alone, or with other millwork, in carload quantities, where the customer specifically requests Northern, Sugar or Idaho pine, shall be the net prices, f. o. b. mill, full freight allowed, computed in the same manner as provided in paragraph (a) of this Appendix C, but with base discounts adjusted as follows:

1. Northern pine: 38 points shorter than base discount.
2. Idaho pine: 20 points shorter than base discount.
3. Sugar pine: 3 points shorter than base discount.

Where the manufacturer furnishes these woods at his option, the maximum prices shall be those established in paragraph (a) of this Appendix C.

5. Sections 19 (c) and (d) are redesignated (d) and (e) and a new paragraph (c) is added to read as follows:

(c) The maximum prices for Southern pine doors sold alone or with other millwork in carload quantities shall be the net prices f. o. b. mill, full freight allowed, computed in the same manner as provided in paragraph (a) of this Appendix C but with base discounts adjusted as follows:

For all Southern pine doors, lengthen discounts 6 points.

6. Section 20 (a) is amended to read as follows:

(a) The maximum prices for Western ponderosa pine open garage doors sold alone, or with other millwork, in carload quantities shall be the following net prices, f. o. b. mill, full freight allowed: (The design numbers refer to pages 158 and 159 in Standard Woodwork Lists, Catalogue No. 40).

[Description of product: 1 3/4" ponderosa pine mill-run garage doors; open; in pairs or sets of 3]

	Delivered to—					
	Zones 1, 5, 6, 7, 8, 9, 10, 12, 14, 15, 16, 17	Zones 1 1/2, 2, 3	Zone 3 1/2	Zone 4	Zone 11	Zone 13
N. D. 718—X buck 6 lights: 8-0 x 8-0 open, beads.....	\$17.50	\$17.95	\$18.30	\$18.60	\$16.45	\$16.75
N. D. 719—X buck 8 lights: 8-0 x 8-0 open, beads.....	17.85	15.25	18.60	18.95	16.80	17.05
N. D. 720—3 Vertical, flat panels: 8-0 x 8-0 open, beads.....	16.15	16.60	16.95	17.30	15.10	15.40
N. D. 721—2 Vertical, raised panels, 4 lights: 8-0 x 8-0, open, beads.....	16.55	16.95	17.30	17.95	15.50	15.75
N. D. 722—6 Vertical flat panels, 6 lights: 8-0 x 8-0, open, beads.....	16.55	16.95	17.30	17.70	15.50	15.75
N. D. 723—4 Vertical flat panels, 4 lights: 8-0 x 8-0, open, beads.....	17.15	17.50	17.95	18.25	16.10	16.35
N. D. 724—4 Vertical flat panels, 6 lights: 8-0 x 8-0, open, beads.....	16.55	16.95	17.30	17.70	15.50	15.75
N. D. 725—4 Horizontal raised panels, 6 lights: 8-0 x 8-0, open, beads.....	17.50	17.60	18.05	18.35	16.45	16.75

7. That portion of section 21 prior to item 2 in paragraph (d) is amended to read as follows:

SEC. 21. Appendix E: Maximum prices for pine frames and Western pine lineal frame stock. (a) The maximum prices for Ponderosa pine frames sold alone or with other millwork in carload quantities shall be the net prices f. o. b. mill, full freight allowed, computed by applying the following base discounts to the list prices and list extras contained in Standard Pine Frames Catalog No. 8A or Standard Parts List Catalog No. 8:

[Description of product: Knocked-down or semiassembled window frames; 1,200 or more window frames]

	Delivered to—			
	Zones 1, 5, 6, 7, 9, 12, 14, 15, 16, 17	Zones 1 1/2, 2, 3, 3 1/2, 8, 10, 13	Zone 4	Zone 11
Frame house and brick veneer window frames with pulleys such as designs 801-827, except 810, 811, 813, 814, 820 and 821.....	53 1/2	52 1/2	51 1/2	54
Frame house and brick veneer window frames without pulleys, such as designs 810, 811, 813, 814, 820 and 821.....	51	50	49	51 1/2
Masonry window frames such as designs 828-836.....	52	51	50	52 1/2
Casement and cellar frames.....	52	51	50	52 1/2
Outside door frames.....	52	51	50	52 1/2
Inside door jambs 3 1/2" x 2 3/4".....	39 1/2	38 1/2	37 1/2	40
Inside door jambs 3 1/2" x 3 1/4".....	45 1/2	44 1/2	43 1/2	46

(b) The maximum prices for Western pine frames sold alone or with other millwork in carload quantities where the customer specifically requests Idaho pine shall be the net prices f. o. b. mill, full freight allowed, computed in the same manner as provided in paragraph (a) of this Appendix E but with base discounts adjusted as follows:

For Idaho pine—3 points shorter than base discounts.

Where the manufacturer furnishes Idaho pine as his option, the maximum prices shall be those established in paragraph (a) of this Appendix E.

(c) The maximum prices for Southern pine (other than Arkansas Soft-texture pine) frames sold alone or with other millwork in carload quantities shall be the net prices f. o. b. mill, full freight allowed, computed in the same manner as provided in paragraph (a) of this Appendix E but with base discounts adjusted as follows:

For Southern pine (other than Arkansas soft-texture pine)—4 1/2 points longer than base discount.

(d) The maximum prices established in paragraph (a) of this Appendix E may be adjusted in accordance with the following conditions for the specified services and conditions:

1. Window frames listed with pulleys, when furnished without pulleys, deduct 75 cents list and shorten discount 2 1/2 points. (No change in other footnotes.)

8. Section 21 (e) is amended to read as follows:

(e) The maximum prices for Ponderosa pine lineal frame stock sold alone or with other millwork (other than mouldings) in carload quantities shall be the net prices, f. o. b. mill, full freight allowed computed by applying the following base discounts to the list prices and list extras contained in the 8000 Series Standard Moulding Book.

[Description of product: Frame stock, lineal random lengths, clear grade, W. P. pine]

	Delivered to—			
	Zones 1, 5, 6, 7, 9, 12, 14, 15, 16, 17	Zones 1 1/2, 2, 3, 3 1/2, 8, 10, 13	Zone 4	Zone 11
Under \$3.00 list.....	+1 1/2	+3 1/2	+4 1/2	+1 1/2
\$3.00 list and over.....	+8	+10	+11	+7

9. Section 23 (a) is amended to read as follows:

(a) The maximum prices for Ponderosa pine window and sash screens, set up and wired in the white (unpainted), sold in quantities equal to or exceeding one-half carload shall be the net prices, f. o. b. mill, full freight allowed to all zones, computed by applying the following base discounts to the list prices and list extras printed on pages 182 through 191, inclusive, of Standard Woodwork Lists, Catalog No. 40:

[Description of product: No. 1 Ponderosa pine window and sash screens; 1 1/2" thick; in the white; New York and Western openings; set up and wired; packed 12 to a bundle; 12 or more of a size and kind]

12 mesh, black wire.....	54
14 mesh, galvanized wire.....	54
16 mesh, galvanized wire.....	54
16 mesh, bronze wire.....	54
18 mesh, bronze wire.....	54
16 mesh, black wire (use 16 mesh galvanized list).....	54
14 x 18 mesh, galvanized wire (use 16 mesh galvanized list).....	53
14 x 18 mesh, bronze wire (use 16 mesh bronze list).....	52
16 x 16 mesh aluminum wire (use 16 mesh bronze list).....	51

10. Section 24 (a) is amended to read as follows:

(a) The maximum prices for Ponderosa pine open window and sash screens, set up or knocked down, in the white (unpainted) sold in quantities equal to or exceeding one-half carload shall be the net prices f. o. b. mill, full freight allowed to all zones, computed by applying the following base discounts to the list prices and list extras printed on pages 10 to 14 inclusive and pages 68 to 69, inclusive, of Standard Woodwork Lists, Catalogue No. 40:

[Description of product: No. 1 Ponderosa pine window and sash screens; open; 1 1/2" thick; in the white; set up or knocked down; 12 or more of a size and kind]

	Set up	Knocked down
No moulding furnished.....	42 1/2	44
Flush mitred moulding furnished.....	40 1/2	41 1/2
Raised mitred moulding furnished.....	38	39

11. Section 25 (a) is amended to read as follows:

(a) The maximum prices for Ponderosa pine outside blinds and shutters sold alone, or with other millwork, in carload quantities shall be the net prices, f. o. b. mill, full freight allowed to all zones, computed as follows: (Design numbers refer to Design Book No. 25).

[Description of product: No. 2 and better Ponderosa pine blinds with stationary or rolling slats and shutters; clefted in bundles; ten or more of a size and kind]

	All stationary slats	Rolling slats or half rolling and half stationary
Net prices per lineal foot in height, per pair, figured in even inches: Openings up to 2' 10 3/4" wide, inclusive, 1 1/2" thick.....	\$0.665	\$0.735
Openings up to 2' 10 3/4" wide, inclusive, 1 3/4" thick.....	.695	.755

12. Section 26 (a) is amended to read as follows:

(a) The maximum prices for hardwood veneered doors having solid cores of any species of lumber except fir, larch, spruce or hemlock sold alone, or with other millwork, in carload quantities shall be the net price f. o. b. mill, full freight allowed, computed by applying the following base discounts to the list prices contained in Standard Woodwork Lists, Catalogue No. 40 and by adding list extras subject to a 50 percent discount.





highest net selling prices in effect in October 1941 for carload quantities sold to the same class of customer in the same delivery zone, f. o. b. mill, full freight allowed increased by twenty-eight and one-half (28½) percent.

If the manufacturer's customary method of pricing is to use a list and discount sheet, he may shorten his discount by the number of half-points which will most nearly approximate a 28½ percent increase in the highest net selling price in effect in October 1941. If the manufacturer uses a net list price the 28½ percent increase in price shall be rounded off to the nearest cent.

This amendment shall become effective October 7, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

STATEMENT OF CONSIDERATIONS INVOLVED IN THE ISSUANCE OF AMENDMENT 21 TO REVISED MAXIMUM PRICE REGULATION 293

The accompanying amendment increases the maximum prices of pine stock millwork at the manufacturers' level by 3.9 percent to reflect the increased cost of production experienced by millwork manufacturers as a result of the increase recently granted by OPA in the price of Western pine shop lumber and an advance in freight rates.

Sash, doors, frames, screens and millwork specialties made of Western pine are most commonly used in the construction of homes. The current demand for housing makes it imperative that the supply of pine millwork be at the highest possible level.

In consideration of the fact that the supply of pine millwork does not approximate the current demand and the fact that millwork manufacturers have been receiving Western pine shop lumber in quantities only sufficient to keep their plants at about 50 or 60 percent of normal production, the Housing Expediter has deemed it necessary to take action to increase the supply of Western pine available to millwork manufacturers. On September 4, 1946, the Office of Price Administration, following a Directive from the Housing Expediter, increased the prices for Western pine shop lumber on direct mill shipments to millwork manufacturers as follows: \$5.00 per M'BM on 4/4" shop Common and Nos. 1 and 3 shop grades of Ponderosa pine, Sugar pine and Idaho white pine and \$8.00 per M'BM on No. 2 shop grades of the same species. Simultaneously with the issuance of the price increase by OPA, the Civilian Production Administration directed that all sawmills channel their total production of Western pine shop lumber to millwork manufacturers.

It is expected that these two actions will lead to a greatly increased flow of shop lumber to millwork manufacturers and will result in an augmented supply of pine millwork.

This discretionary action increasing the manufacturers' prices of stock millwork is taken by the Administrator to insure that price will not be an impediment to supply. This action is taken in accordance with a letter dated Sept. 25,

1946 from the Office of the Administrator of the National Housing Agency, which reads as follows:

In order to be certain that we have a continued flow of millwork production, we are requesting that the full amounts of these lumber increases be passed through to the millwork manufacturers.

In the case of pine stock millwork we recommend that in addition to the lumber pass through, you include the increase in the freight cost on inbound lumber. We understand that there has been an error made in previous price adjustments and that you have agreed with the industry to correct this error. This arrangement should create a satisfactory production situation, and we would be pleased to see an action taken which would accomplish these results in the shortest possible time.

Amendment 16 to RMPR 293, issued on May 6, 1946, granted millwork manufacturers an increase of 22.9 percent. The amount of this increase was determined at that time to be the amount necessary to meet the increased cost of production since 1941 and to remove price as an impediment to production. However, it was discovered subsequently that adequate consideration had not been given to the increase of 3 percent which had been granted by OPA in September 1943. A review of the computations upon which Amendment 16 was based reveals that the increase granted was 2.81 percent in excess of the adjustment then deemed appropriate. Accordingly, this amount is deducted from the amount needed to reflect a complete pass through over current maximum prices of the lumber and freight cost increases. This results in an adjustment of 3.9 percent on current sales which is effectuated by the accompanying amendment.

The amount of the increase in lumber costs because of the increase in the prices of shop lumber was determined on the basis of the distribution of lumber between shop grades 1, 2 and 3 as furnished to this Office by the Industry Advisory Committee. The amount of the freight increase is based upon the recent 6 percent advance applied to the average inbound freight charges paid by the industry.

The regulation is amended by this action to reflect the 3.9 percent increase by shortening the discounts in RMPR 293 by the number of discount points equivalent to that percentage. The procedure used involved increasing the net f. o. b. mill prices by the 3.9 percent advance. The resulting advances approximates 2 points for open sash, 1½ points for glazed sash, 2 points for doors, ½ point for frames and 1½ points for screens.

Resellers are permitted to reflect these increases by increasing their present prices by the percentage amount of their increase in cost resulting from this increase in their suppliers' prices. Resellers will thus realize their same percentage margins.

The OPA has not received data which indicates that these price increases are necessary. This action is taken at the request of N. H. A., which has stated it is necessary in order to be certain of a continued flow of millwork.

[F. R. Doc. 46-18194; Filed, Oct. 7, 1946; 11:12 a. m.]

## PART 1445—LIVESTOCK

[MPR 574, Amdt. 7 (§ 1445.2)]

## LIVE BOVINE ANIMALS (CATTLE AND CALVES)

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.

Maximum Price Regulation No. 574 is amended in the following respects:

1. Section 5 (a) (1) is amended to read as follows:

(1) *Current records.* Every person who sells or in the course of trade or business buys or receives live bovine animals, and every agent of such a person for sale or purchase, and every person negotiating a sale or purchase (including but not limited to operators of auction markets), shall make and preserve for so long as the Emergency Price Control Act of 1942, as amended, remains in effect, complete and accurate records of each such sale or purchase, showing:

- (i) The date;
- (ii) The name and address of the buyer and the seller;
- (iii) The place at which the live bovine animals were weighed;
- (iv) The weight and number of live bovine animals sold of each of the following classifications, indicating the classification as specified herein: (a) Live bovine animals, other than bulls, and weighing over 500 pounds each. For the purpose of this section, such animals shall be designated as "cattle" or as "steers" or "cows" or "heifers"; (b) Live bovine animals, other than bulls, and weighing not over 500 pounds each. For the purpose of this section, such animals shall be designated as "calves"; (c) Bulls. Such animals shall be designated as "bulls"; and
- (v) The price charged or received or paid for animals of each classification in (iv) above.

*Provided,* That where live bovine animals are sold and purchased on a per head basis in accordance with the provisions of section 8 (b), the records need not show the information required by subparagraph (a) (1) (iii) above, but shall show the estimated liveweight (using the word "estimated") in place of the actual weight as required by subparagraph (a) (1) (iv) above, and shall show the point where possession is taken by the buyer or his agent and shall show the price paid per pound based on the estimated liveweight, in addition to all other information required by this section 5 (a) (1).

2. Section 6 (a) is amended to read as follows:

(a) *Duty of seller to furnish an invoice or accept a receipt.* Every person selling live bovine animals shall furnish the buyer with an invoice or accept from the buyer a receipt, or both, showing

- (1) The date on which the live bovine animals sold were weighed;
- (2) The name and address of the buyer and the seller;
- (3) The place at which the live bovine animals sold were weighed;
- (4) The weight and number of live bovine animals sold of each of the fol-

lowing classifications, indicating the classification as specified herein: (i) Live bovine animals, other than bulls, and weighing over 500 pounds each. For the purpose of this section, such animals shall be designated on the invoice or receipt as "cattle" or as "steers", or "cows" or "heifers"; (ii) Live bovine animals, other than bulls, and weighing not over 500 pounds each. For the purpose of this section, such animals shall be designated on the invoice or receipt as "calves"; (iii) Bulls. Such animals shall be designated on the invoice or receipt as "bulls"; and

(5) The price charged or received for animals of each classification in (4) above.

Provided, That where live bovine animals are sold and purchased on a per head basis in accordance with the provisions of section 8 (b), the invoice or receipt need not show the information required by subparagraph (a) (1) and (3) above, but shall show the date of sale, the estimated liveweight (using the word "estimated") in place of the actual weight as required by subparagraph (a) (4) above, and shall show the point where possession is taken by the buyer or his agent and shall show the price paid per pound based on the estimated liveweight, in addition to all other information required by this section 6 (a).

2a. Section 7 (p) amended to read as follows:

(p) For the purposes of sections 5, 6, and 8, "bulls" means uncastrated live bovine animals weighing over 500 pounds each; otherwise, "bulls" means uncastrated male cattle. (See paragraph (d) of this section for the definition of "cattle".)

3. Section 8 (a) (6) is amended to read as follows:

(6) Sales of live bovine animals shall be made separately for each of the following classifications, and animals of each such classification shall be weighed separately:

(i) Live bovine animals, other than bulls, and weighing over 500 pounds each.

(ii) Live bovine animals, other than bulls, and weighing not over 500 pounds each.

(iii) Bulls.

4. Section 8 (a) (7) (ii) is amended to read as follows:

(ii) Refer to paragraph (c) of this section for the overriding ceiling price. The overriding ceiling price for sale or delivery of any live bovine animal or lot of live bovine animals shall be the price listed in paragraph (c) (1) (2) or (3) of this section for the classification of live bovine animals sold for the zone or market in which is located the scales upon which the live bovine animal is weighed for sale.

5. Section 8 (a) (2) (ii) is amended to read as follows:

(ii) Refer to subparagraph (a) (7) and paragraph (c) (1) (2) or (3) of this section to find the overriding ceiling price applicable to the classification of live bovine animals sold at the point

where possession of such live bovine animal is taken by the buyer or his agent if live bovine animals were to be weighed at such point.

6. The example in section 8 (b) (2) (v) is amended to read as follows:

Example: Assume a sale on a per head basis of a live bovine animal, other than a bull, and weighing over 500 pounds, under subparagraph (b) (1) in any point in California. The reasonably estimated liveweight agreed upon by buyer and seller is 1,020 pounds. Following subparagraph (a) (7) and paragraph (c) (1) of this section, \$20.65 per hundredweight is found to be the overriding ceiling price applicable to such a live bovine animal weighed for sale in California. \$2.00 subtracted from \$20.65 gives \$18.65. \$0.1865 (\$18.65 per hundredweight converted to a pound basis) multiplied by 1,020 gives \$190.23, which is the overriding ceiling price for the per head sale of such live bovine animal.

7. Section 8 (b) (3) is amended to read as follows:

(3) Sales of live bovine animals shall be made separately for each of the following classifications:

(i) Live bovine animals, other than bulls, and having estimated weights of over 500 pounds each.

(ii) Live bovine animals, other than bulls, and having estimated weights of not over 500 pounds each.

(iii) Bulls.

8. Section 8 (c) (i) is redesignated section 8 (c) (1) and the heading of redesignated section 8 (c) (1) is amended to read as follows:

(1) Live bovine animals, other than bulls, and weighing over 500 pounds each.

9. Section 8 (c) (ii) is redesignated section 8 (c) (3) and amended to read as follows:

(3) Bulls.

Zones and markets:	Price per cwt.
1	\$13.90
2	13.70
3	13.40
4	13.10
5	12.90
6	12.90
7	12.75
8	13.05
9	13.05
10	13.50
11	13.30
12	13.35
13	13.45
14	13.65
15	13.80
16	13.90
17	13.95
18	13.95
19	14.10
20	14.10
21	13.65
22	13.80
23	13.95
24	14.10
Chicago	13.50
Texas market (includes only Houston, Dallas, Fort Worth, El Paso, and San Antonio)	12.85
Indianapolis	13.55
Kansas City, Omaha, Sioux City, and St. Joseph	13.15
St. Paul	13.20
Wisconsin (includes only Milwaukee and Cudahy)	13.40
National Stock Yards and St. Louis	13.40
Sioux Falls	13.05
Spokane	13.90

10. Section 8 (c) (2) is added to read as follows:

(2) Live bovine animals other than bulls, and weighing not over 500 pounds each.

Zones and markets:	Price per cwt.
1	\$18.60
2	18.35
3	18.00
4	17.60
5	17.40
6	17.40
7	17.25
8	17.55
9	17.55
10	18.00
11	17.80
12	17.85
13	17.95
14	18.15
15	18.30
16	18.40
17	18.45
18	18.45
19	18.60
20	18.60
21	18.15
22	18.30
23	18.45
24	18.60
Chicago	18.00
Texas market (includes only Houston, Dallas, Fort Worth, El Paso and San Antonio)	17.35
Indianapolis	18.05
Kansas City, Omaha, Sioux City, and St. Joseph	17.65
St. Paul	17.70
Wisconsin (includes only Milwaukee and Cudahy)	17.90
National Stock Yards and St. Louis	17.90
Sioux Falls	17.55
Spokane	18.60

11. The table in section 11 (c) is amended by changing for Zone 19 the figure "15.19" in the column headed "54%" to read "15.10".

12. The table in section 13 (c) (1) is amended by changing for Zone 4 the price "\$18.75" appearing in the column headed "Maximum" to read "\$18.85".

This amendment shall become effective October 7, 1946, except sections 11 (c) and 13 (c) (1) shall become effective as of September 1, 1946.

NOTE: This amendment's reporting and record-keeping provisions have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

Approved: September 30, 1946.

N. E. DODD,  
Acting Secretary of Agriculture.

STATEMENT OF THE CONSIDERATIONS INVOLVED IN THE ISSUANCE OF AMENDMENT 7 TO MAXIMUM PRICE REGULATION NO. 574.

The accompanying amendment establishes separate overriding ceiling prices for bovine animals other than bulls and weighing not over 500 pounds each at the level of the overriding ceiling prices applicable to all cattle on June 30, 1946; changes the weighing, record-keeping and invoicing provisions necessitated by the establishment of a separate ceiling for lighter weight bovine animals other

than bulls and corrects two minor typographical errors in the revised prices incorporated in Amendment 6 to the regulation.

The directive of the Secretary of Agriculture dated August 28, 1946, recommended that the overriding ceiling for cattle be established at \$20.25 per 100 pounds, Chicago basis, compared with the former overriding ceiling of \$18.00 which was applicable to both cattle and calves. The Secretary's directive did not include calves. Amendment 6 to MPR 574, which carried out the Secretary's recommendations, erroneously increased the overriding ceiling on calves to the new ceiling fixed for cattle. The accompanying amendment corrects the mistake and restores the overriding ceiling on calves to the June 30, 1946 overriding ceiling applicable to calves.

In order to minimize the problem of identification and to avoid any conflict with the term "calves" as now defined in MPR 574, where classification as to cattle or calves for purposes of determining drove compliance depends on whether the dressed carcass is beef or veal, the classification for purposes of the lower overriding ceiling is placed solely on a weight basis. This lower ceiling is made applicable to all "live bovine animals, other than bulls, and weighing not over 500 pounds each." A classification on this basis is objective and avoids the difficulties of identification that would arise if the classification were to be expressed in terms of age.

The 500-pound liveweight limit also is in fairly satisfactory alignment with the veal carcass weight limits in RMPR 169 which are 275 pounds, hide off, and 315 pounds, hide on. A few low grade cattle may be found which are well beyond the calf age but weigh less than 500 pounds. Their carcasses produce beef, but in view of their low quality, it is quite appropriate that the lower ceiling apply to them.

The amendment requires that bovine animals, other than bulls, and weighing over 500 pounds each be sold and weighed separately from live bovine animals, other than bulls, and weighing not over 500 pounds each, since a separate overriding ceiling applies to animals of each classification.

To simplify record-keeping and invoicing requirements, however, buyers and sellers are directed to designate on records and invoices required by the regulation "bovine animals, other than bulls, and weighing not over 500 pounds each" as "calves," and live bovine animals, other than bulls, and weighing over 500 pounds each as "cattle," "steers," "cows" or "heifers."

All provisions of this regulation, their effect upon business practices, cost practices or methods, or means or aids to distribution in the industry or industries affected, have been carefully considered. No provisions which might have the effect of requiring a change in such practices, means, aids or methods established in the industry or industries affected have been included in the regulation unless such provisions have been found necessary to achieve effective price control and to prevent circumvention or evasion

of the regulation. To the extent that the provisions of this regulation compel or may operate to compel changes in business practices, cost practices or methods, or means or aids to distribution established in the industry or industries affected, such provisions are necessary to prevent circumvention or evasion of this regulation or of the Emergency Price Control Act of 1942, as amended.

[F. R. Doc. 46-18196; Filed, Oct. 7, 1946; 11:13 a. m.]

## TITLE 36—PARKS AND FORESTS

### Chapter III—Corps of Engineers, War Department

#### PART 301—PARKS AND RECREATION AREAS

#### PART 311—RULES AND REGULATIONS GOVERNING PUBLIC USE OF CERTAIN RESERVOIR AREAS

1. Part 301 including §§ 301.0 through 301.14 of Title 36, Chapter III of the Code of Federal Regulations, published 11 F. R. 9278 is hereby rescinded: Part 301—Parks and Recreation Areas (Rescinded).

2. Part 311 pertaining to Rules and Regulations Governing Public Use of Certain Reservoir Areas is added as follows:

Sec.	
311.0	Determination of the Secretary.
311.1	Areas covered.
311.2	Boats, commercial.
311.3	Boats, private.
311.4	Houseboats.
311.5	Swimming and bathing.
311.6	Hunting and fishing.
311.7	Camping.
311.8	Picnicking.
311.9	Access to water areas.
311.10	Destruction of public property.
311.11	Firearms and explosives.
311.12	Gasoline and oil storage.
311.13	Sanitation.
311.14	Advertisements.
311.15	Unauthorized solicitations and business activities.
311.16	Commercial operations.

**AUTHORITY:** §§ 311.0 to 311.16, inclusive, issued under (58 Stat. 889; 16 U. S. C. 460d) as amended by Public Law 526—79th Congress.

§ 311.0 *Determination of the Secretary.* The Secretary of War having determined that use of the Reservoir Areas, listed in § 311.1 of this part, by the general public for boating, swimming, bathing, fishing, and other recreational purposes will not be contrary to the public interest and will not be inconsistent with the operation and maintenance of the reservoirs for their primary purposes, hereby prescribes the following rules and regulations pursuant to the provisions of section 4 of an act of Congress approved December 22, 1944 (58 Stat. 889; 16 U. S. C. 460d) as amended by the Flood Control Act of 1946 (Public Law 526, 79th Congress), for the public use of the reservoir areas listed in § 311.1.

§ 311.1 *Areas covered.* The regulations contained in this part shall be applicable to:

(a) Fort Supply Reservoir Area, Wolf Creek, Oklahoma

(b) Norfolk Reservoir Area, North Fork River, Missouri and Arkansas

(c) Nimrod Reservoir Area, Fourche La Fave River, Arkansas

(d) Dale Hollow Reservoir Area, Obey River, Kentucky and Tennessee

§ 311.2 *Boats, commercial.* No boat, barge or other vessel shall be placed upon or operated upon any water of the reservoir for a fee or profit, either as a direct charge to a second party or as an incident to other services provided to the second party, except as specifically authorized by lease, license, or concession contract with the War Department.

§ 311.3 *Boats, private.* (a) The operation of boats on the reservoir for fishing and recreational use is permitted, except in prohibited areas designated by the District Engineer in charge of the reservoir area.

(b) A permit shall be obtained from the District Engineer or his authorized representative for placing and operating a boat on the reservoir for any one period longer than three days. No charge will be made for this permit. The permit shall be kept aboard the boat at all times that the boat is in operation on the reservoir.

(c) Unsafe boats will not be permitted on the reservoir, and all boats permitted on the reservoir shall be equipped for safe operation and operated in a safe manner in accordance with instructions issued by the District Engineer.

(d) Boats shall be moored only in areas designated by the District Engineer.

(e) A permit shall be obtained from the District Engineer for any special boat mooring facilities.

(f) The District Engineer in charge of the area shall have authority to revoke the permit for either the boat or mooring facilities and to require their removal upon the failure of the permittee to comply with the terms and conditions of the permit or with the regulations in this part.

§ 311.4 *Houseboats.* (a) A permit shall be obtained from the District Engineer for placing any houseboat on the water of the reservoir.

(b) Written approval of the District Engineer shall be obtained of the plans for houseboats and the construction of the houseboats shall conform to the plans as approved by the District Engineer.

(c) Refuse, garbage, rubbish, or waste of any kind shall be disposed of in the manner designated by the District Engineer or his authorized representative.

(d) Houseboats shall be securely moored in the area designated by the District Engineer.

(e) Houseboats shall be maintained in a condition satisfactory to the District Engineer and shall not be abandoned on the reservoir area.

(f) The District Engineer shall have authority to revoke the permit and require the removal of the houseboat upon failure of the permittee to comply with the terms and conditions or with the regulations in this part.

§ 311.5 *Swimming and bathing.* Swimming and bathing are permitted

except in prohibited areas designated by the District Engineer.

§ 311.6 *Hunting and fishing.* (a) Hunting and fishing are permitted in accordance with all applicable Federal, State and local laws for the protection of fish and game, except in prohibited areas designated by the District Engineer.

(b) Hunting shall be with shotgun only.

(c) A permit shall be obtained from the District Engineer or his authorized representative to construct a duck blind on the water of the reservoir or upon the reservoir land.

§ 311.7 *Camping.* (a) Camping is permitted only at areas designated by the District Engineer in charge of the reservoir area or his authorized representative.

(b) Approval of the District Engineer, or his authorized representative, is required to camp in the reservoir area for any one period of two weeks or longer.

(c) Camping equipment shall not be abandoned or left unattended for 48 hours or more.

(d) The installation of any permanent facility at any public camp ground is permitted only on written authorization of the District Engineer or his authorized representative.

(e) Campers shall keep their camp grounds clean and dispose of combustibles and refuse in accordance with instructions posted by the District Engineer at each camp ground.

(f) Due diligence shall be exercised in building and putting out camp fires to prevent damages to trees and vegetation and to prevent forest and grass fires.

(g) Camps must be completely razed and the sites cleaned before the departure of the campers.

§ 311.8 *Picnicking.* Picnicking is permitted except in prohibited areas designated by the District Engineer or his authorized representatives.

§ 311.9 *Access to water area.* (a) Pedestrian access is permitted along the shores of the reservoir except in areas designated by the District Engineer or his designated representative.

(b) Automobile access is permitted only over open public and reservoir roads.

(c) Access for the general public to launch boats is permitted only at the public launching sites designated by the District Engineer.

§ 311.10 *Destruction of public property.* The destruction, injury, defacement, or removal of public property or of vegetation, rock, or minerals, except as authorized, is prohibited.

§ 311.11 *Fire arms and explosives.* Loaded rifles, loaded pistols, and explosives are prohibited in the reservoir area.

§ 311.12 *Gasoline and oil storage.* Gasoline and other inflammable or combustible liquids shall not be stored in, upon, or about the reservoir or shores thereof without the written permission of the District Engineer or his authorized representative.

§ 311.13 *Sanitation.* Refuse, garbage, rubbish or waste of any kind shall not be

thrown on or along roads, picnicking or camping areas, in the reservoir waters or on any of the lands around the reservoir, but shall be burned or buried, or disposed of at designated points or places designed for the sanitary disposal thereof.

§ 311.14 *Advertisements.* Private notices and advertisements shall not be posted, distributed, or displayed in the reservoir area except such as the District Engineer or his authorized representative may deem necessary for the convenience and guidance of the public using the area for recreational purposes.

§ 311.15 *Unauthorized solicitations and business activities.* No person, firm, or corporation, or their representatives shall engage in or solicit any business on the reservoir area without permission in writing from the District Engineer or in accordance with terms of a lease, license, or concession contract with the War Department.

§ 311.16 *Commercial operations.* All commercial operations or activities on the waters of the reservoir or on the lands under the control of the War Department around the reservoir shall be in accordance with lease, license, or other agreements with the War Department.

[SEAL] EDWARD F. WITSELL,  
Major General,  
The Adjutant General.

[F. R. Doc. 46-18064; Filed, Oct. 7, 1946;  
8:46 a. m.]

TITLE 43—PUBLIC LANDS: INTERIOR

Subtitle A—Office of the Secretary of  
the Interior

[Order 2258]

PART 4—DELEGATION OF AUTHORITY

DESIGNATION OF COAL MINES ADMINISTRATOR

SEPTEMBER 27, 1946.

Captain Norman H. Collisson, S(E), USNR, is hereby designated Coal Mines Administrator effective October 1, 1946 to succeed Admiral Ben Moreell, (CEC), USN, with all the power and authority heretofore delegated to the Coal Mines Administrator by Order No. 2208, dated June 5, 1946 (11 F. R. 6238), and Order No. 2231½, dated July 20, 1946 (11 F. R. 7940).

J. A. KRUG,  
Secretary of the Interior.

[F. R. Doc. 46-18049; Filed, Oct. 7, 1946;  
8:46 a. m.]

Notices

WAR DEPARTMENT.

[Circ. 290]

UNITED STATES COAST GUARD ACADEMY  
APPOINTMENTS TO CADETSHIP

SEPTEMBER 24, 1946.

*Coast Guard Academy.* 1. On May 7 and 8, 1947, the annual competitive ex-

amination for appointments to cadetships in the United States Coast Guard Academy will be conducted throughout the country.

2. The Academy, which is located at New London, Connecticut, is a fully accredited educational institution operating under the same high scholastic and military standards as the United States Naval and the United States Military Academies, conducted by the Coast Guard for the professional training of young men who are candidates for commissions and careers in the Coast Guard. Successful completion of the 4-year course, which is basically scientific in character, leads to a bachelor of science degree in engineering and a commission in the Regular Coast Guard.

3. Appointments to cadetships are offered to young men standing highest in the Nation-wide competitive examination. The standing of a candidate is determined by averaging his grades in the mathematics and English examinations together with his adaptability grade. The adaptability grade is assigned by the selection board on the basis of a personal interview, the applicant's educational and experience background, and the records submitted with his application.

4. All men who meet the following basic requirements are eligible to compete in the Academy examination to be held on May 7 and 8, 1947:

- a. Be not less than 17 years of age nor more than 22 years of age on May 1, 1947.
- b. Be at least a high school graduate.
- c. Be unmarried.
- d. Have the following credits either in high school or college:

Algebra .....	2
Plane geometry .....	1
Trigonometry .....	½
English .....	3
Physics .....	1
Chemistry .....	1
Other optional units .....	6½

e. Be over 5 feet 6 inches in height, with vision of 20/20, uncorrected, in each eye, and otherwise in good physical condition.

5. Descriptive literature concerning the Academy and application forms will be forwarded upon request. All correspondence is to be addressed to the Commandant, United States Coast Guard, Washington, D. C. Upon completion and submission of applications and supporting paper, applicants will be notified through their commanding officers of their acceptance or rejection as candidates for appointment. Completed applications must be postmarked not later than April 1, 1947.

6. Inasmuch as the examination for the United States Coast Guard Academy on May 7 and 8, 1947 will not be given outside the continental limits of the United States only those enlisted men whose units or stations are in the United States during the time required to take the examination and who have been accepted by the Commandant, United States Coast Guard, as candidates for appointment to the Academy will be able to participate. Personnel accepted for the examination will be retained in the zone of the interior for the purpose of participating in the examination if other-

wise scheduled for oversea shipment from April 1, 1947 until the completion of the examination, May 8, 1947.

7. No waivers of the requirements will be granted.

8. Candidates who are successful in obtaining an appointment to the Coast Guard Academy may be discharged from the Army to accept the appointment.

[SEAL] EDWARD F. WITSELL,  
Major General,  
The Adjutant General.

[F. R. Doc. 46-18025; Filed, Oct. 7, 1946;  
8:53 a. m.]

#### CIVIL AERONAUTICS BOARD.

[Docket Nos. 2540, 681 et al.]

#### INDIRECT AIR SERVICES IN TRANSPORTATION OF PROPERTY

#### ORDER OF INVESTIGATION AND CONSOLIDATION

Adopted by the Civil Aeronautics Board at its office in Washington, D. C. on the 26th day of September 1946.

In the matter of the investigation of the indirect air services in the transportation of property, Docket No. 2540. In the matter of the applications of universal air freight and other applicants for certificates of public convenience and necessity under section 401 of the Civil Aeronautics Act of 1938, as amended, or for exemptions under either section 1 (2) or section 416 (b), or both, of the Civil Aeronautics Act of 1938, as amended, known as the Freight Forwarder Case, Docket No. 681 et al.

Public Counsel in Docket No. 681 et al., having filed a motion therein on August 14, 1946, moving the Board to enter an order of investigation into all matters relating to and concerning services of air carriers indirectly engaged in the air transportation of property; and into the question of whether the public interest requires the continuance, limitation, modification or revocation of the exemption granted to Railway Express Agency, Incorporated, by the Board's Order dated March 13, 1941; and further, moving the Board to consolidate such investigation with Docket No. 681 et al., and praying for such other and further similar relief in the premises as the Board may deem proper; and

It appearing to the Board from said motion and from other information available to the Board that there are on file numerous applications for authority to engage indirectly in the air transportation of property which present questions concerning: the requirements peculiar to this form of air transportation; the character of certificates of public convenience and necessity, if any, to be issued to such air carriers; the nature and extent of continued or additional exemptions, if any, which may be granted; the future status of Railway Express Agency, Incorporated, in this field of transportation; and in general, the requirements of the public interest with respect to this form of air transportation; and

It further appearing to the Board that the services now performed and to be performed by air carriers indirectly en-

gaged in the air transportation of property present problems of such unique and novel character in the field of air transportation that all available information and data bearing on such matter will be required for a full and complete determination of the issues raised by the applications in Docket No. 681 et al.; that the operating experience of Railway Express Agency, Incorporated, can provide historical facts and data necessary and material to a final determination of such issues; and that a review of the existing status of that Agency is an integral part of the matter herein to be determined, that Agency being the only air carrier now authorized to engage indirectly in the air transportation of property; and

The Civil Aeronautics Board acting pursuant to the Civil Aeronautics Act of 1938, as amended, particularly sections 1 (2), 205 (a), 416 (b), 1001, 1002 (b), and 1004 thereof, and deeming its action necessary to carry out the provisions of said act, and to exercise and perform its powers and duties thereunder; *It is ordered:*

(1) That pursuant to the aforesaid motion of Public Counsel a proceeding is hereby instituted by the Board for an investigation into all matters relating to and concerning services of air carriers indirectly engaged in the air transportation of property, such investigation to include inquiry into the following matters:

(a) The question of whether the public interest requires the continuance, limitation, modification or revocation of the exemption order of March 13, 1941 (Orders Serial No. 941), by which Railway Express Agency, Incorporated, was and is temporarily exempted from the provisions of section 401 (a) of the act requiring a certificate of public convenience and necessity to engage in air transportation;

(b) The extent to which there is or may be a general need for air freight forwarder, air cargo forwarder, air express forwarder, or other similar indirect air carrier services;

(c) The type or types of operation best adapted to performance of the services required to meet such need;

(d) The extent to which the facilities of the various types of direct air carriers by air may or should be utilized by such indirect air carriers to meet such need;

(e) The extent to which the facilities of the various types of surface carriers may or should be utilized by such indirect air carriers to meet such need;

(f) The extent to which there is a need for classification of indirect air carriers, and the extent to which there is a need for subclassifications within such possible indirect air carrier classifications;

(g) The extent to which indirect air carrier operations should be subject to restrictions to prevent uneconomical competition, and the nature of any such restrictions;

(h) The extent to which existing requirements of law, or their application to such operations, can or should be modified;

(i) Whether or not certificates of public convenience and necessity should be required for such operations, whether a

general exemption order should be entered, or whether special exemption orders should be entered; and if the exemption order technique should be utilized by the Board, whether such action should be taken under section 1 (2) or section 416 of the act, and the nature and type of any such exemption orders;

(j) The provisions of section 408 of the act in their application to indirect air carriers of property;

(k) The extent to which indirect air carriers of property should, in the public interest, be affiliated with any other carrier or carriers; and

(1) The terms, conditions and limitations which should be attached to any certificate or exemption issued to engage in such services;

(2) That Railway Express Agency, Incorporated, be and it is hereby made a party to this proceeding;

(3) That this proceeding be and it is hereby consolidated with Docket No. 681 et al. for the purpose of hearing before an examiner of the Board at a time and place hereafter to be designated, at which all interested persons will be afforded an opportunity to present their views and any relevant data relating to the subject matter of this proceeding;

(4) That notice of this order be given to the public by posting a copy thereof in the Office of the Secretary of the Board, and by publication in the FEDERAL REGISTER; and

(5) That a list be maintained by the Board's Docket Section of persons advising in writing of their desire to appear at any such hearing and to receive copies of all formal releases, assignments, and notices in this proceeding, and that such persons be thereafter furnished such copies.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,  
Secretary.

[F. R. Doc. 46-18048; Filed, Oct. 7, 1946;  
8:51 a. m.]

#### CIVILIAN PRODUCTION ADMINISTRATION.

[C-441]

COHEN HARDWARE & LUMBER COMPANY, INC.

#### CONSENT ORDER

The Cohen Hardware & Lumber Company, Inc., a New York corporation with offices at 282 Broadway, Monticello, New York, is engaged in business as a lumber distributor. Cohen Hardware & Lumber Company, Inc., is charged by the Civilian Production Administration with violation of paragraph (d) (1) of Direction 1 to Priorities Regulation 33 in that during each of the months of February, March, April and May, 1946, as a lumber distributor, it placed certified orders for the delivery of housing construction lumber for amounts in excess of the amount authorized; and with violation of § 944.15 of Priorities Regulation 1 in that during the period from February 1 to June 7, inclusive, 1946, it failed to keep and preserve accurate and complete records of the details of each transaction to which Direction 1 to Priorities Regulation 33 and other rules, regulations, and orders of the Civilian Production Administra-

tion apply and of its inventories of the material involved.

Cohen Hardware & Lumber Company, Inc., admits the violations as charged, does not desire to contest the charges, and has consented to the issuance of this order.

Wherefore, upon the agreement and consent of Cohen Hardware & Lumber Company, Inc., the Regional Compliance Manager, and the Regional Attorney, and upon the approval of the Compliance Commissioner, *It is hereby ordered*, That:

(a) Cohen Hardware & Lumber Company, Inc., its successors and assigns, shall reserve for delivery only on certified or rated orders the amount of housing construction lumber received on certified orders presently in its inventory, which amount it represents to be 85,969 board feet.

(b) Cohen Hardware & Lumber Company, Inc., shall as lumber distributor place no certified orders for delivery of housing construction lumber during the fourth quarter of 1946.

(c) Cohen Hardware & Lumber Company, Inc., shall immediately keep and preserve accurate and complete records of the details of each transaction to which Direction 1 to Priorities Regulation 33 and other rules, regulations, and orders of the Civilian Production Administration apply, and of its inventories of the material involved, including a separate chronological record of the quantities of housing construction lumber ordered and received on certified or rated orders, and of inventories of such lumber at all times.

(d) Nothing contained in this order shall be deemed to relieve Cohen Hardware & Lumber Company, Inc., its successors or assigns, from any restriction, prohibition, or provision contained in any order or regulation of the Civilian Production Administration except insofar as the same may be inconsistent with the provisions hereof.

(e) This order shall take effect on the date of its issuance.

Issued this 4th day of October 1946.

CIVILIAN PRODUCTION  
ADMINISTRATION,  
By J. JOSEPH WHELAN,  
Recording Secretary.

[F. R. Doc. 46-18163; Filed, Oct. 4, 1946;  
4:29 p. m.]

#### TREASURY DEPARTMENT.

Bureau of Internal Revenue.

#### RELIEF FROM EXCESS PROFITS TAX BECAUSE OF INADEQUATE EXCESS PROFITS CREDIT

ALLOWANCES DURING FISCAL YEAR ENDED  
JUNE 30, 1946

Subchapter E of Chapter 2 of the Internal Revenue Code imposes an excess profits tax on corporations for taxable years beginning after December 31, 1939. Under the provisions of this subchapter, excess profits are measured by comparing the earnings for the current taxable year with a statutory excess profits credit.

Section 722 of Subchapter E reflects the recognition by Congress of the desirability and necessity of granting relief in

meritorious cases to corporations which bear an excessive tax burden because of an inadequate excess profits credit. This section provides for the recomputation of excess profits tax on the basis of a reconstructed excess profits credit.

As required by section 722 (g) the following list, containing the cases arranged alphabetically by internal revenue districts, shows the name and address of each corporation to which relief has been allowed, business, taxable years involved, excess profits credit before allowance of relief, increase in excess profits credit allowed, decrease in excess profits tax, and increase in income tax. Allowances by the Tax Court of the United States have been made in eleven cases, which are included in the list with appropriate notations. There are included as a supplement to this list eight cases in which relief was allowed by the Commissioner during the fiscal year ended June 30, 1945. These cases were not included in the list of allowances made during the fiscal year 1945 previously published.

In order to determine the relief granted and the relevant data required to be published, intermediate computations of the excess profits tax and the income tax showing the amounts of taxes which would have been due without the benefits of section 722 were made. Comparison of the pertinent items and figures appearing in the application for relief and the tax computations after the allowance of relief with those appearing in the intermediate tax computations developed the required data.

Explanations of certain of the items, as displayed in their respective column headings of the list, and the data evolved, follow:

*Business in which engaged, Column 2.* The business in which taxpayer is engaged is that reported in the income tax return of the corporation for the taxable year or years involved, therefore, it does not necessarily correspond with the business during the base period. In those instances where the return for the year involved failed to disclose the nature of business, information from other sources was utilized. Moreover, since the nature of business shown usually represents a general description of the predominant business activity, it does not necessarily represent or reflect the business activity with respect to which an inadequate excess profits credit was established.

*Excess profits credit before allowance of relief, Column 4.* The excess profits credit before allowance of relief is the credit originally claimed by the taxpayer, as corrected, whether based on income or capital.

*Increase in the amount of excess profits credit claimed by taxpayer, Column 5.* The increase in the amount of excess profits credit claimed by taxpayer is the excess of the credit based on the constructive income claimed by the taxpayer over the credit before allowance of relief shown in column 4.

*Increase in the amount of excess profits credit allowed, Column 6.* The increase in the amount of excess profits credit allowed is the excess of the recomputed credit based on constructive income

finally allowed over the credit before allowance of relief shown in column 4.

*Gross reduction in the excess profits tax, Column 7; gross increase in the income tax, Column 8.* The gross reduction in the excess profits tax and the gross increase in the income tax resulting from the operation of section 722 are the differences between the gross taxes which would have been due without the benefits of section 722 and the gross taxes due after relief had been granted. The gross excess profits tax is the tax due prior to the deferment under section 710 (a) (5), the foreign tax credit under section 729, the credit for debt retirement under section 783, and the adjustment under section 734. The gross income tax is the tax due prior to the foreign tax credit under section 131.

The changes in the income and excess profits taxes shown reflect the effect of the increases attributable to section 722 in the unused excess profits credit carried forward from prior taxable years as well as the effect of the increase in unused excess profits credit carried back from subsequent taxable years to the extent that claims with respect to unused credit carry-overs and carry-backs determined under section 722 were allowed within the same fiscal year.

While the decrease in excess profits tax is directly related to the increase in excess profits credit allowed, a number of factors serve to invalidate a comparison of the relationship of these two items applicable to a corporation for different taxable years or to different corporations for the same taxable year. Among the most important factors affecting this comparison are (1) increase in excess profits tax rates, (2) changes in rate structure from a graduated to a flat rate system, (3) effect of unused excess profits credits of prior and subsequent years attributable to section 722, (4) variation of provisions applicable to fiscal years, (5) limitation of excess profits tax to the amount by which 80 per cent of net income exceeds the income tax, applicable to certain taxable years, and (6) relation of excess profits before the application of section 722 to the increase in excess profits credit allowed.

For taxable years beginning after December 31, 1940, a portion of the amount by which the excess profits tax is reduced by reason of the application of section 722 is offset by an increase in income tax. This offset arises from the provisions which permit the deduction of the income subject to excess profits tax (or excess profits tax in certain taxable years) in arriving at income subject to income tax.

Lists containing the cases in which relief has been allowed for prior fiscal years have been published in the various issues of the FEDERAL REGISTER as follows:

Fiscal years ended—	Volume	Number	Date
June 30, 1942.....	9	194	Sept. 28, 1944
June 30, 1943.....	9	194	Sept. 28, 1944
June 30, 1944.....	9	219	Nov. 2, 1944
June 30, 1945.....	10	224	Nov. 15, 1945

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE  
[Fiscal year ended June 30, 1946]

(1) Name and address of taxpayer (Arranged by Internal Revenue districts in which excess profits tax returns were filed)	(2) Business in which engaged	(3) Taxable year ended	(4) Excess profits credit before allowance of relief	(5) Increase in the amount of excess profits credit claimed by taxpayer	(6) Increase in the amount of excess profits credit allowed	(7) Gross reduction in the excess profits (sub- chapter E) tax resulting from the operation of section 722	(8) Gross increase in the income (chapter 1) tax resulting from the operation of section 722
<i>Alabama</i>							
Brilliant Coal Co., First National Building, Birmingham, Ala.	Coal mining (bituminous).....	12-31-1940	\$37,091.86	\$45,488.86	\$19,640.91	\$926.25	None
		12-31-1941	44,134.18	45,488.86	23,096.72	12,273.29	\$3,804.73
		12-31-1942	44,134.18	45,488.86	23,096.72	19,653.82	8,621.89
Dixie Chevrolet Co., 121 Lauderdale Street, Selma, Ala.	Automobile sales and service.....	12-31-1941	6,935.12	41,413.48	2,839.42	21,174.23	9,253.14
		12-31-1942	8,668.90	39,679.70	1,092.64	965.55	248.91
<i>Arizona</i>							
Producers Gin Co., Safford, Ariz.....	Cotton ginning and cottonseed oil manufacturing.	6-30-1941	30,025.51	20,694.52	14,724.29	638.74	None
		6-30-1942	36,591.80	21,765.94	15,795.40	7,377.95	2,287.16
		6-30-1943	36,591.80	21,765.94	15,795.40	14,215.86	7,411.22
		6-30-1944	36,591.80	21,765.94	15,795.40	14,608.60	7,088.05
State Tractor & Equipment Co., 815 East Jefferson Street, Phoenix, Ariz.	Tractor and implement agents.....	12-31-1941	12,396.07	44,603.93	31,295.87	14,636.54	4,537.32
		12-31-1942	21,851.54	35,148.46	21,840.40	17,162.91	11,946.98
		12-31-1943	31,253.90	24,825.14	11,517.08	11,265.38	6,634.06
<i>Arkansas</i>							
Loy Eich Chevrolet Co., 301 Walnut Street, Blytheville, Ark.	Retail—automotive.....	1-31-1942	4,070.95	21,542.57	9,027.09	3,643.32	1,592.02
		1-31-1943	4,424.02	21,189.50	8,674.02	8,595.93	2,500.03
Great Southern Coaches, Inc., Jonesboro, Ark.....	Motor bus transportation.....	12-31-1942	2,067.32	20,732.68	2,174.28	2,950.66	959.02
Majestic Hotel Co., Inc., Hot Springs, Ark.....	Hotel.....	12-31-1943	64,424.67	1,995.00	886.23	797.61	254.49
<i>1st District of California</i>							
Amling's of California, Inc., 211 Fourth Street, San Francisco, Calif.	Wholesale florist.....	5-31-1943	465.35	10,662.45	2,593.65	3,032.67	909.81
		5-31-1944	885.82	10,241.98	2,173.18	2,000.99	586.77
Arcata Redwood Co., Arcata, Calif.....	Logging and sawmill.....	12-31-1940	2,193.23	15,143.62	2,403.89	703.24	None
		12-31-1941	2,742.21	29,429.17	4,214.84	2,407.56	1,059.33
		12-31-1942	3,935.99	28,235.39	3,021.06	2,788.09	836.43
		12-31-1942	8,263.04	3,345.42	1,837.59	1,653.83	496.15
Julius Brunton & Sons Co., 1470 Pine Street, San Francisco, Calif.	Radio broadcasting.....	12-31-1943	7,138.04	4,470.42	1,837.59	1,653.83	496.14
		1-1-1944 to 6-30-1944	7,138.04	4,470.42	1,837.59	868.09	246.73
C. G. T. Farming Co., Corcoran, Calif.....	Farming.....	11-30-1941	15,361.73	79,638.27	2,482.59	1,526.67	None
Cameron & Co., Inc., Post Office Box 667, Napa, Calif.	Shirt manufacturing.....	11-30-1942	15,020.69	79,979.31	7,882.63	6,559.33	2,647.69
		12-31-1941	11,181.21	97,294.63	8,288.42	6,320.88	2,212.50
		12-31-1942	12,682.15	101,854.10	6,787.48	6,108.74	1,922.00
Cathay House, Inc., 718 California Street, San Francisco, Calif.	Restaurant.....	9-30-1941	3,313.82	11,247.88	6,429.55	1,607.39	None
		9-30-1942	3,736.09	14,522.11	10,304.43	5,034.93	1,119.17
The Conwhit Co., 600 Spring Street, Klamath Falls, Oreg.	Manufacturer's agent—logging supplies and equipment.	9-30-1943	3,736.09	14,522.11	10,304.43	7,895.52	2,782.22
		12-31-1940	4,188.20	17,908.80	452.30	113.07	None
Cosgrave Cloak and Suit Co., 398 Post Street, San Francisco, Calif.	Retail cloaks and suits.....	12-31-1941	5,140.51	16,956.49	3,868.35	1,798.07	421.70
		12-31-1942	5,420.51	17,235.63	3,868.35	3,644.50	1,093.35
Duracrete Floor Co., 666 Harrison Street, San Francisco, Calif.	Subcontractors.....	12-31-1941	18,566.51	19,982.99	1,479.12	517.69	129.43
		6-30-1943	1,312.60	59,687.40	967.40	1,586.78	476.03
Educational Broadcasting Corp., Radio Centre, 464 19th Street, Oakland, Calif.	Commercial radio broadcasting.....	12-31-1941	12,280.19	11,469.81	4,710.56	1,703.11	615.47
		12-31-1942	11,692.37	12,057.63	5,298.58	4,768.54	1,470.35
		12-31-1943	11,543.59	12,206.41	5,447.16	4,902.45	1,510.58
Frank Edwards Co., Inc., 1414 Van Ness Avenue, San Francisco, Calif.	Wholesale and retail automotive parts.....	1-1-1941 to 10-31-1941	10,382.15	18,117.85	2,156.90	739.81	325.52
		10-31-1942	12,215.80	16,234.20	5,199.60	3,037.55	944.64
		10-31-1943	13,581.22	14,918.78	3,834.18	3,615.55	1,141.62
		12-31-1943	8,226.74	5,065.78	5,065.78	4,559.21	1,367.76
Eggo Food Products, Inc., 153 West Julian Street, San Jose, Calif.	Manufacture and distribution of food products.	12-31-1943	21,038.23	15,606.20	807.31	648.76	None
		12-31-1941	17,370.88	25,388.32	9,604.47	3,841.79	1,191.76
F. A. B. Manufacturing Co., Inc., 1249 67th Street, Oakland, Calif.	Manufacturing—automotive transportation equipment.	12-31-1942	20,258.73	20,589.78	6,716.62	6,044.96	3,559.81
		12-31-1943	20,258.73	20,589.78	6,716.62	6,044.96	3,559.81
		12-31-1940	8,070.59	14,159.41	2,922.96	1,110.11	None
		12-31-1942	5,960.99	26,529.01	9,877.17	14,071.11	4,736.17
James A. Gray, Inc., Ferry Building San Francisco, Calif.	Bridge terminal concessions.....	12-31-1943	5,007.30	27,482.70	10,830.86	3,156.94	2,941.10
		11-27-1940 to 6-30-1941	9,416.43	14,078.55	1,474.51	768.67	None
Holmes Eureka Lumber Co., Financial Center Building, San Francisco, Calif.	Logging and sawmills.....	6-30-1942	15,029.86	11,999.14	None	1,517.70	667.79
		12-31-1940	84,949.94	3,289.76	1,492.60	447.78	None
		12-31-1941	110,586.55	3,925.38	1,855.88	927.94	287.65
Holt Bros., 720 South Aurora Street, Stockton, Calif.	Tractor and implement sales and service.	12-31-1940	14,181.22	18,359.68	9,087.54	439.64	None
		12-31-1940	12,168.93	18,847.30	7,863.88	1,965.97	None
The International Printing Ink Corp., Ltd., c/o Interchemical Corp., 350 Fifth Avenue, New York 1, N. Y.	Manufacture of printer's ink.....	12-31-1941	14,785.18	22,453.40	8,935.32	4,020.89	1,246.49
		6-30-1943	1,502.81	6,529.44	2,165.22	2,092.47	627.73
Koffee Kup, Inc., 5424 Geary Street, San Francisco, Calif.	Restaurant.....	6-30-1944	1,390.11	6,642.14	2,277.92	303.18	143.54
		12-31-1941	121,800.10	6,566.56	6,318.22	7,581.86	2,350.37
Don Lee, Inc., 1076 West Seventh Street, Los Angeles, Calif.	Automobile sales and service.....	12-31-1941	121,800.10	6,566.56	6,318.22	7,581.86	2,350.37
		12-31-1941	8,310.37	32,599.41	714.63	285.85	125.77
Listo Pencil Corp., 1716 Park Street, Alameda, Calif.	Mechanical pencil manufacturing.....	12-31-1942	32,599.41	714.63	643.17	192.95	None
		12-31-1943	8,310.37	32,599.41	714.63	377.23	192.95
		12-31-1944	7,450.17	1,574.83	1,574.83	1,346.48	426.15
		3-31-1941	3,434.58	21,945.38	3,785.42	1,052.16	None
The Lowrie Paving Co., Inc., 1540 Sixteenth Street, San Francisco, Calif.	Paving contractor.....	3-31-1942	4,711.65	20,668.31	2,508.35	1,303.79	573.67
		3-31-1943	6,103.11	8,651.45	1,116.89	1,256.01	376.81
Lucky Stores, Inc., 377 Second Street, Oakland, Calif.	Chain grocery store.....	12-31-1940	16,515.10	30,030.58	27,184.90	2,128.07	None
		12-31-1941	17,122.67	30,235.08	26,577.33	11,939.31	3,701.18
		12-31-1942	23,580.68	32,422.26	20,119.32	13,068.73	12,731.26
H. C. Macaulay Foundry Co., 811 Carlton Street, Berkeley, Calif.	Gray iron foundry.....	12-31-1941	34,541.38	11,445.43	3,918.75	1,959.38	607.41
		12-31-1941	1,043.90	10,481.60	3,559.80	1,271.95	292.55
The Merit Glove Co., 1085 Mission Street, San Francisco, Calif.	Manufacturer and distributor of leather gloves and welding goods.	12-31-1942	1,828.04	9,667.46	2,775.66	1,178.33	749.43
		1-1-1943 to 7-31-1943	2,423.47	9,102.03	2,180.23	434.62	328.16

See footnotes at end of table.





EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

(1) Name and address of taxpayer (Arranged by Internal Revenue districts in which excess profits tax returns were filed)	(2) Business in which engaged	(3) Taxable year ended	(4) Excess profits credit before allowance of relief	(5) Increase in the amount of excess profits credit claimed by taxpayer	(6) Increase in the amount of excess profits credit allowed	(7) Gross reduction in the excess profits (sub- chapter E) tax resulting from the operation of section 722	(8) Gross increase in the income (chapter 1) tax resulting from the operation of section 722
<b>6th District of California—Continued</b>							
Nevada Silica Sands, Inc., 3601 Santa Fe Avenue, Los Angeles, Calif.	Mining and quarrying: sand	12-31-1940	\$7,204.02	\$7,164.73	\$545.36	\$136.34	None
		12-31-1941	8,700.44	7,924.56	566.18	627.91	\$155.98
Pacific Wholesale Electric Co., 702 State Street, San Diego, Calif.	Wholesale electrical construction	12-31-1941	2,725.46	19,513.61	3,237.76	1,133.21	260.64
		12-31-1942	2,725.46	19,513.61	3,237.76	2,913.99	874.19
Sherman Oaks Theatre Corp., 1609 West Washington Boulevard, Los Angeles, Calif.	Theatre operations	12-31-1940	16,462.79	11,523.10	6,681.87	484.87	None
		12-31-1941	20,124.61	9,100.54	6,841.80	1,591.21	700.13
		12-31-1942	20,180.57	9,044.58	6,785.84	6,107.26	3,596.49
		12-31-1943	20,180.57	6,785.84	6,785.84	6,107.25	3,596.49
		7-31-1942	8,642.81	13,299.04	5,310.79	1,219.43	295.92
Simons Second and Hill Corp., 649 South Olive Street, Los Angeles, Calif.	Restaurant						
Southern Pipe and Casing Co., Post Office Box "C", Azusa, Calif.	Manufacturers—steel pipe and casing	6-30-1940	34,332.81	10,919.71	1,452.07	180.51	None
		6-30-1941	34,332.81	17,128.86	7,660.28	1,915.07	None
		6-30-1942	42,343.36	27,531.61	10,512.01	5,256.00	1,629.36
		6-30-1943	46,521.49	6,620.77	6,441.30	5,797.17	2,576.52
J. E. Spain Shoes, 501 Third Street, San Bernardino, Calif.	Retail shoes	1-31-1942	16,284.17	11,824.55	8,787.25	1,373.41	403.69
		1-31-1943	16,284.17	11,824.55	8,787.25	15,915.47	8,480.64
Sunbeam Theatre Corp., 1609 West Washington Boulevard, Los Angeles, Calif.	Theatre operations	12-31-1940	3,978.34	2,383.64	1,867.40	466.85	None
		12-31-1941	5,027.93	2,386.98	1,586.49	555.27	127.72
		12-31-1942	5,277.45	2,137.46	1,386.97	1,203.27	360.97
		12-31-1943	5,277.45	1,336.97	1,336.97	1,203.28	360.97
		12-31-1942	19,640.19	1,139.52	1,085.95	7,883.90	4,613.30
West Coast Casket Co., Inc., 1915 Tarleton Street, Los Angeles, Calif.	Funeral casket manufacturer						
Westgate Sea Products Co., 2412 Belt Street, San Diego, Calif.	Fish canning and reduction	12-31-1940	57,220.02	51,661.89	6,715.98	2,350.58	None
		12-31-1941	69,555.49	51,601.73	9,855.78	2,489.61	771.82
Whitney and Co. (California), 946 Sixth Avenue, San Diego, Calif.	Retail department store	1-31-1942	155,346.73	19,375.90	6,487.21	3,243.60	1,005.52
		1-31-1943	156,898.86	17,647.05	4,758.36	4,282.53	1,903.34
Whitney and Co. (Delaware), 946 Sixth Avenue, San Diego, Calif.	Retail department store	1-31-1941	129,808.26	16,434.43	4,594.22	1,148.55	None
<b>Colorado</b>							
Denver Tent and Awning Co., 1647 Arapahoe Street, Denver, Colo.	Canvas goods	12-31-1943	4,087.32	507.32	507.32	456.59	136.98
The Marx Baking Co., 209 South Main Street, Lamar, Colo.	Bakery	12-31-1942	1,630.63	7,869.37	3,116.24	2,917.12	875.14
		1-1-1943					
		to	2,145.87	8,538.92	2,601.00	898.70	249.64
		3-31-1943					
Eugene P. O'Fallon, Inc., Albany Hotel, Denver, Colo.	Radio broadcasting	12-31-1943	4,116.95	19,782.05	3,911.63	4,832.54	1,482.77
Raven Oil & Refining Co., Rangely, Colo.	Producing and refining petroleum	12-31-1941	7,908.57	26,601.32	4,711.05	1,917.22	685.61
		12-31-1942	7,955.91	22,184.41	4,663.71	4,197.34	1,259.21
		12-31-1943	21,569.14	9,271.56	1,873.48	1,686.13	692.94
Rockmont Envelope Co., 750 Acoma Street, Denver, Colo.	Manufacture of envelopes						
Service Supply Co., 1115 Seventh Street, Denver, Colo.	Manufacturer—automotive chemicals	12-31-1941	3,294.22	5,081.46	1,365.07	128.50	29.56
		12-31-1942	3,511.26	5,090.93	1,148.03	1,033.23	309.97
		12-31-1943	3,511.26	5,090.93	1,148.03	1,033.23	309.97
Spitzer Electrical Co., 43 West Ninth Avenue, Denver, Colo.	Automotive and airplane parts	12-31-1941	5,807.59	8,765.35	2,200.61	1,299.01	298.77
		12-31-1942	3,131.70	8,441.24	1,956.50	1,873.35	562.00
		12-31-1943	6,667.50	7,905.44	1,420.70	1,278.68	383.58
The United Lumber and Mercantile Co., Glenwood Springs, Colo.	Retail building materials	12-31-1942	3,860.10	10,661.53	601.62	541.46	162.44
		12-31-1943	3,860.10	10,661.53	601.62	541.45	162.43
<b>Connecticut</b>							
The Atlantic Home Supply Co., 123 Spruce Street, Hartford, Conn.	Home supplies	4-30-1943	796.71	24,411.78	12,846.64	12,851.77	3,853.45
Diamond Ginger Ale, Inc., 587 Bank Street, Waterbury, Conn.	Soft drink manufacturer, wholesale liquor dealer	12-31-1941	45,715.67	45,037.59	3,724.80	1,303.68	404.14
		12-31-1942	46,609.99	44,143.27	2,830.48	2,547.43	1,132.20
Raphael's Department Store, Inc., 300 Main Street, New Britain, Conn.	Retail department store	12-31-1940	8,985.16	94,685.21	9,900.11	876.27	None
		12-31-1941	10,545.49	93,147.47	13,622.24	5,893.60	1,827.01
		12-31-1942	15,206.25	90,206.12	10,679.70	9,611.56	4,534.16
		3-31-1941	6,527.10	19,722.92	3,761.40	940.35	None
		3-31-1942	6,862.17	19,387.85	5,012.83	1,754.49	438.62
		3-31-1943	8,577.72	17,672.30	3,297.28	2,967.55	890.27
<b>Delaware</b>							
Artie Roofings, Inc., Edge Moor, Del.	Manufacturers of asphalt roofings	12-31-1941	19,713.80	78,118.20	26,837.82	13,464.67	4,174.06
		12-31-1942	21,050.39	86,754.66	25,505.61	3,097.42	1,804.43
Walt Poirier Co., 1207 Union St., Wilmington, Del.	Restaurants	12-31-1942	2,101.31	None	None	529.82	158.95
<b>Florida</b>							
Fisher Grocery Co., Inc., 5941 N. W. 7th Avenue, Miami, Fla.	Grocery and meat	8-31-1942	None	7,391.64	984.63	436.61	110.97
Miami Cafeteria, Inc., 52 S. E. First Street, Miami, Fla.	Cafeteria	8-31-1943	6,039.88	17,656.03	6,117.18	11,212.19	4,217.25
State Operating Co., Miami, Fla.	Theatre operating	12-31-1942	26,687.19	22,439.06	4,474.62	266.72	157.07
<b>Georgia</b>							
The Atlanta Journal Co., Journal Building, Atlanta, Ga.	Newspaper and radio	4-30-1941	99,967.91	250,714.44	269,779.90	104,374.83	None
Birmingham Theatre Operating Co., 154-6 Walton Street, N.W., Atlanta, Ga.	Motion picture theatre	12-31-1942	50,843.80	55,928.63	55,928.63	50,335.77	22,371.45
		12-31-1943	50,843.80	55,928.63	55,928.63	50,335.77	22,371.45
Colonial Chevrolet Co., Inc., Mr. A. K. Dearing and Mrs. Sara C. Dearing, Transferees, 43 West Broad Street, Savannah, Ga.	Automobile sales and service	12-31-1941	11,804.45	13,451.75	3,224.38	1,289.76	399.82
		12-31-1942	12,792.81	12,463.39	2,257.91	2,032.12	610.05
		1-1-1943					
		to	12,792.81	2,257.91	2,257.91	1,988.69	596.61
		11-30-1943					
Downtown Chevrolet Co., H. L. Smith, Transferee, 329 Whitehall Street, Southwest, Atlanta, Ga.	Automobiles	12-31-1940	7,207.78	23,219.61	3,883.08	1,000.72	None
		12-31-1941	7,018.93	23,411.63	5,563.99	2,244.35	789.94
		12-31-1942	9,215.00	21,215.56	3,367.92	1,884.74	865.42
		1-1-1943					
		to	8,142.00	4,440.92	4,440.92	3,102.79	930.83
		10-8-1943					
J. J. Finnigan Co., Inc., 455 Means Street, N.W., Atlanta, Ga.	Manufacturing boilers and tanks	12-31-1940	5,157.67	11,456.61	872.93	18.23	None
		12-31-1941	5,907.10	19,660.69	895.61	358.24	157.63
Georgia Vitrified Brick and Clay Co., 801 Southern Finance Building, Augusta, Ga.	Manufacturers of brick and clay pipe	12-31-1941	24,235.76	5,637.88	701.42	543.29	168.42

See footnotes at end of table.



EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

(1) Name and address of taxpayer (Arranged by Internal Revenue districts in which excess profits tax returns were filed)	(2) Business in which engaged	(3) Taxable year ended	(4) Excess profits credit before allowance of relief	(5) Increase in the amount of excess profits credit claimed by taxpayer	(6) Increase in the amount of excess profits credit allowed	(7) Gross reduction in the excess profits (sub- chapter E) tax resulting from the operation of section 722	(8) Gross increase in the income (chapter 1) tax resulting from the operation of section 722
<i>8th District of Illinois</i>							
Dallas City Grain and Feed Co., Dallas City, Ill.	Grain elevator	6-30-1942	\$3,879.81	\$6,929.10	\$3,234.67	\$1,310.60	\$301.42
		6-30-1943	4,420.17	6,988.74	2,694.41	3,048.40	914.52
John W. Hobbs Corp., 1300 North Ninth Street, Springfield, Ill.	Manufacture automotive equipment	6-30-1941	17,667.21	48,103.54	9,218.78	1,025.45	None
		6-30-1942	21,201.10	45,426.94	10,688.37	4,139.77	1,547.09
		6-30-1943	21,400.36	45,426.94	10,688.37	4,083.93	2,410.87
Illinois Broadcasting Corp., Lee Broadcasting, Inc., Transferee, W. C. U. Building, Quincy, Ill.	Radio broadcasting	1- 1-1941 to 9-30-1941	3,888.93	33,687.41	8,112.02	2,390.88	549.67
		9-30-1942	6,328.09	54,255.27	15,347.11	7,505.74	2,414.43
		9-30-1943	6,309.48	54,183.88	19,060.80	17,154.27	6,665.82
		9-30-1944	7,716.38	20,167.76	20,167.76	16,808.26	8,568.39
		10- 1-1944 to 12- 8-1944	9,256.68	18,627.46	18,627.46	1,869.75	920.78
Mirror Hosiery Shops, Inc., Chester, Ill.	Retailing ladies hosiery and lingerie	5-31-1942	2,414.36	14,081.48	1,643.22	960.32	227.77
		5-31-1943	3,094.50	13,401.34	963.08	985.23	295.57
National Radio Personalities, Inc., Nelle V. Watson, et al, Transferees, 200 Alliance Life Building, Peoria, Ill.	Selling radio advertising and publish- ing radio station booklets.	12-31-1940	10,761.89	None	578.16	985.78	None
		1- 1-1941 to 10- 1-1941	1,885.21	9,721.48	9,754.84	2,562.98	589.49
Northwestern Publishing Co., 17 West North Street, Danville, Ill.	Newspaper publishing and radio broadcasting.	12-31-1940	78,839.79	37,460.71	4,549.70	718.88	None
		12-31-1941	92,054.39	17,492.01	4,549.70	1,819.88	564.16
		12-31-1942	92,064.32	29,482.08	4,549.70	4,094.73	1,819.88
<i>Indiana</i>							
Asbestos & Asphalt Products Co., Inc., 1302 High Street, South Bend, Ind.	Roofing, flooring, and insulation sup- pliers and contractors.	12-31-1942	3,860.16	3,249.72	2,320.59	2,573.97	772.30
Bonnie Doon Ice Cream Corp., 109 East 4th Street, Mishawaka, Ind.	Ice cream manufacturer, wholesale and retail.	12-31-1943	4,356.49	1,824.26	1,824.26	2,288.14	670.39
The G. M. Diehl Machine Works, Inc., 981 South Wabash, Wabash, Ind.	Manufacturers of woodworking ma- chinery and cutters.	12-31-1942	2,385.33	5,872.64	801.90	937.50	281.24
		12-31-1940	14,671.01	52,478.06	7,045.47	1,881.73	None
		12-31-1941	17,155.53	50,027.53	9,472.80	3,940.31	1,221.49
		12-31-1942	21,150.42	45,948.18	5,656.63	6,311.40	3,669.71
		12-31-1943	23,274.76	139,389.34	3,550.94	3,849.24	2,266.77
Dispatch Publishing Co., Inc., 115 West Michigan Street, Michigan City, Ind.	Newspaper and commercial printing	12-31-1941	21,333.94	7,094.86	None	1,224.43	474.96
		12-31-1942	20,326.44	None	None	1,522.05	489.37
		12-31-1943	14,806.48	4,286.96	4,286.96	189.70	57.23
Mouldings, Inc., 741 East Market Street, Indiana- polis, Ind.	Metal mouldings and stampings manu- facture.	12-31-1940	15,776.71	144,685.22	41,393.10	10,287.27	None
		12-31-1941	26,723.55	133,741.38	49,930.24	24,065.12	7,739.18
The Spindler Company, Inc., 155 Lincolnway, Valpariso, Ind.	Selling representative—retail sales	1-31-1941	9,902.45	21,878.34	8,185.99	1,476.58	None
		1-31-1942	12,110.45	19,370.34	10,139.54	4,562.79	1,414.47
		1-31-1943	12,110.45	19,370.34	10,139.54	9,125.58	3,422.67
<i>Iowa</i>							
Boone Dairy, Inc., 932 Eighth Street, Boone Iowa	Dairy products	12-31-1943	3,794.00	1,476.40	1,476.40	1,328.76	398.63
Clarksville Canning Co., Clarksville, Iowa	Canning and sale of sweet corn	12-31-1942	3,569.70	3,789.69	1,251.13	1,343.68	403.10
Henry Field Seed Co., Shenandoah, Iowa	Retail seed and nursery stock	8-31-1941	27,226.44	15,123.17	1,867.69	466.92	None
		8-31-1942	33,149.63	19,503.23	2,519.54	1,117.23	453.98
Independence Canning Corp., Independence, Iowa	Sweet corn canning	12-31-1942	2,965.19	7,482.81	1,124.41	1,011.97	303.59
		12-31-1943	3,440.96	7,007.04	648.64	835.23	250.56
Roth Hotel Co., 302 Kahl Building, Davenport, Iowa	Hotels, garage and restaurants	12-31-1940	13,832.80	33,667.20	1,428.34	518.80	None
		12-31-1941	13,933.66	33,556.34	5,488.72	2,505.82	779.51
		12-31-1942	15,808.68	11,923.72	3,613.70	4,449.23	1,423.22
Schlegel Drug Stores, 220 West Second Street, Davenport, Iowa	Retail drug stores	9-30-1941	9,698.43	9,301.67	5,610.07	1,362.33	None
Schneiderhahn's Inc., Southwest 5th Street, Des Moines, Iowa	Wholesale household appliances	12-31-1941	4,750.25	None	None	3,272.69	1,439.98
Tiller Foundries, Inc., W. Second and Cook Streets, Sioux City, Iowa	Gray iron foundry (job foundry)	12-31-1941	1,736.17	2,735.88	894.48	313.07	72.02
		12-31-1942	2,205.05	2,267.00	440.20	396.18	118.85
<i>Kansas</i>							
The Chanute Refining Co., Chanute, Kans.	Oil refining	12-31-1940	21,794.18	20,695.31	6,019.88	1,504.97	None
		12-31-1941	26,310.68	26,759.14	7,959.97	3,692.97	1,237.82
		12-31-1942	26,310.68	26,759.14	7,959.97	13,814.29	6,139.63
The Petroleum Products Co., Chanute, Kans.	Refining and sale of petroleum prod- ucts.	12-31-1940	21,628.85	48,874.37	14,867.82	3,638.72	None
		12-31-1941	26,761.12	41,714.71	23,938.32	2,902.30	2,902.30
		12-31-1942	26,808.54	38,246.39	23,890.90	21,601.81	10,989.82
The Puritan Dairy Products Co., 1217 North Broadway, Pittsburg, Kans.	Dairy products	2-28-1943	9,765.93	14,413.57	1,366.62	1,229.95	368.99
Salina Concrete Products, Inc., Salina, Kans.	Concrete products	6- 1-1942 to 12-31-1942	2,946.18	9,504.76	385.61	337.14	93.65
		12-31-1943	2,971.10	1,435.84	360.69	324.62	97.39
Salina Journal, Inc., 201 West Iron Avenue, Salina, Kans.	Publishing daily newspaper, except Sunday.	12-31-1940	12,566.81	26,325.79	6,998.21	219.48	None
		12-31-1941	13,319.04	25,663.56	9,454.25	2,740.93	967.37
		12-31-1942	13,319.04	30,269.00	9,454.25	8,508.82	3,373.70
The Wichita Transportation Corp., 207 North Broadway, Wichita, Kans.	City bus transportation	12-31-1941	87,718.83	1,990.62	2,335.99	1,051.20	325.67
<i>Kentucky</i>							
Blue Boar Cafeteria Co., Inc., 644 So. Fourth Street, Louisville, Ky.	Restaurant	4-30-1943	34,656.88	14,956.58	2,901.13	7,833.05	3,833.43
Columbia Amusement Co., Arcade Building, Paducah, Ky.	Theater operators	12-31-1941	52,080.46	8,237.51	4,413.09	1,544.58	478.82
		12-31-1942	62,080.46	8,237.51	4,413.09	3,971.78	1,765.24
		12-31-1943	52,080.47	7,750.63	4,413.08	3,971.77	1,765.24
Puritan Cordage Mills, 1205 Washington Street, Louisville, Ky.	Cord and rope manufacturing	12-31-1941	34,196.13	55,187.88	7,167.30	5,897.09	1,828.11
J. V. Reed & Co., 1102 West Main Street, Louis- ville, Ky.	Manufacture tin tags, signs, pans and baskets and general printing.	9-30-1942	39,397.43	8,079.84	8,079.84	3,948.05	1,470.32
J. G. Wilde Company, Inc., 1528 Russell Street, Covington, Ky.	Building materials, contractors sup- plies, coal, etc.	2-28-1942	4,382.03	4,363.44	1,293.54	830.41	190.99
		2-28-1943	4,709.42	4,036.05	966.15	1,548.07	464.43
<i>Louisiana</i>							
Abdalla's, Inc., Opelousas, La.	Retail dry goods and ready to wear	1-31-1943	19,935.18	7,077.01	1,611.97	4,352.32	2,563.04
Bogalusa Lumber Co., Inc., Cumberland Street, Bogalusa, La.	Manufacture of lumber	12-31-1940	8,787.25	24,088.35	3,342.24	609.40	None
		12-31-1941	10,192.80	22,682.80	3,557.43	1,422.97	441.11
		12-31-1942	10,192.80	18,466.42	3,557.44	3,201.70	960.50

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

Name and address of taxpayer (Arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub- chapter E) tax resulting from the operation of section 722	Gross increase in the income (chapter 1) tax resulting from the operation of section 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Louisiana—Continued</i>							
Gordon's Jewelers of New Orleans, La., 411 Travis Street, Houston, Tex.	Retail jewelry	9-30-1941 9-30-1942 10-1-1942 to 7-28-1943	\$3,589.40 4,242.97 5,151.44	\$17,815.93 20,027.73 19,119.26	\$5,882.15 6,492.03 5,583.56	\$1,395.53 3,172.19 4,089.11	None \$832.70 1,243.15
Haverty Furniture Co. of New Orleans, Inc., New Orleans, La.	Retail furniture	12-31-1940 12-31-1941 12-31-1942	13,008.14 14,243.85 14,243.85	26,185.71 31,575.23 31,575.23	11,070.50 13,600.57 13,600.57	4,004.90 5,440.23 12,280.78	None 1,686.48 5,440.46
E. E. Schanzer, Inc., 610 South Peters Street, New Orleans, La.	Chicory and coffee supplies	8-31-1943	8,509.17	14,293.53	2,101.81	1,906.55	571.97
Wilbert Mineral Corp., 304 Eden Street, Plaquemine, La.	Mineral corporation	2-28-1941 2-28-1942 2-28-1943	14,150.11 16,442.48 16,442.48	10,172.22 12,900.14 12,900.14	7,299.21 8,573.47 8,573.47	1,824.80 3,858.06 7,716.13	None 1,195.93 3,690.03
<i>Maryland</i>							
Aubinoe Apartments, Inc., 1610 K Street NW., Washington, D. C.	Owners and operators of apartment house	12-31-1941 12-31-1942	5,916.50 5,792.20	5,377.10 5,546.77	2,398.94 2,523.24	2,147.41 4,403.19	493.91 1,320.95
Baumgartner & Co., Inc., 407 Mercantile Trust Building, Baltimore, Md.	Investments	12-31-1942 12-31-1943	6,086.91 6,132.72	27,183.09 27,117.28	5,383.28 5,383.28	1,137.20 4,844.95	341.17 1,453.49
Becker Pretzel Bakeries, Inc., 2500 West Booth Street, Baltimore, Md.	Manufacturers of pretzels and potato chips	12-31-1941 12-31-1942	24,499.77 24,499.77	18,003.97 18,009.47	2,121.64 2,121.64	1,485.22 1,909.47	460.42 1,124.48
Eastern Shore Gas Corp., Bay Street, Snow Hill, Md.	Distribution of tank gas	12-31-1941 12-31-1942	37,278.98 37,530.73	17,302.77 25,249.85	12,719.39 12,719.39	4,451.79 11,447.44	1,380.06 5,921.86
Fort View Apartments, Inc., 1200 15th Street NW., Washington, D. C.	Apartment owners and operators	12-31-1942 12-31-1943	7,351.52 7,351.52	4,138.73 4,138.73	3,062.82 3,062.82	1,210.77 1,032.58	363.23 309.77
Govans Corp., 5436 Harford Road, Baltimore, Md.	Motion picture theatre	12-31-1944	11,722.49	4,993.71	4,993.71	5,656.03	2,138.46
L. Greif and Bro., Inc., Homeland Avenue, Baltimore, Md.	Manufacturers—men's clothing	12-31-1942	643,708.05	609,137.28	21,291.95	19,162.75	8,516.78
The James Lumber Co., Foot of Wills Street, Baltimore, Md.	Lumber dealer	5-1-1940 to 12-31-1940	None	58,733.47	11,975.94	2,078.60	None
		12-31-1942	-2,613.76	67,096.12	10,999.74	8,371.27	2,069.93
The Kay Jewelry Co., 7 West Lexington Street, Baltimore, Md.	Retail installment jewelry	6-30-1941 6-30-1942	15,185.10 18,397.41	29,499.96 26,287.65	2,467.33 2,678.83	863.56 897.83	None 278.33
Marbert Products, Inc., 19 East Lombard Street, Baltimore, Md.	Beverage concentrates	12-31-1942 12-31-1943	629.44 629.44	18,370.56 18,370.56	3,195.57 3,195.57	2,545.81 2,876.01	862.81 862.81
The Maryland Biscuit Co., 522 S. Charles Street, Baltimore, Md.	Biscuit and cracker manufacturer	12-31-1942	129,601.73	15,251.74	3,576.93	11,934.17	5,304.07
Middle Atlantic Distributors, Inc., 1125—2nd Street, N.E. Washington, D. C.	Wholesale liquor	1-31-1944	10,188.38	59,246.30	10,372.49	6,309.06	3,230.32
The H. R. Nicholson Co., 111 S. Gay Street, Baltimore, Md.	Flavoring extracts and syrups	12-31-1940 12-31-1941 12-31-1942	5,465.11 6,271.94 6,271.94	66,047.22 65,240.39 65,240.39	6,884.89 6,078.06 6,078.06	81.38 1,669.45 5,039.06	None 383.98 1,641.06
Penn Bowling Recreation Center, Inc., 474 K Street, NW Washington, D. C.	Bowling alley operator	11-30-1943	13,333.71	9,360.83	1,521.13	4,874.22	1,462.26
Regal Laundry, Inc., Gilmore and Mosher Streets, Baltimore, Md.	Laundry	12-31-1944	49,899.79	13,440.12	13,440.12	12,768.11	5,376.04
The Philip J. Scheck Theatre Enterprises, Inc., 1110 West Baltimore Street, Baltimore, Md.	Motion picture exhibitor	12-31-1941 12-31-1942 12-31-1943	8,374.82 8,846.15 8,846.15	3,781.62 3,352.03 3,352.03	3,355.99 2,884.66 2,884.66	99.97 2,536.19 2,596.20	25.98 778.87 778.89
The Standard Insulation Co. of Md., Inc., 1117 Low Street, Baltimore, Md.	Industrial insulation contractors and distributors	12-31-1941 12-31-1942 12-31-1943	4,100.17 6,094.16 6,496.17	2,208.39 5,783.15 5,860.34	953.42 953.42 953.42	179.23 858.08 858.08	41.23 257.42 257.42
The Swope Jewelry Co., Inc., 1114 F Street, NW., Washington, D. C.	Retail installment jewelry	6-30-1941 6-30-1942 6-30-1943	5,919.90 6,935.47 6,664.74	10,916.30 17,022.68 17,293.41	5,937.30 4,921.73 5,192.46	1,484.32 1,871.25 4,673.34	None 556.81 2,752.00
The Times and Alleganian Co., 7 South Mechanic Street, Cumberland, Md.	Newspaper publishers	12-31-1940 12-31-1941 12-31-1942	43,697.63 49,688.39 52,693.19	35,085.30 41,800.10 41,852.32	6,526.25 7,557.78 4,852.98	1,193.09 2,648.22 4,097.68	None 811.00 1,821.18
Weil and Scott Brothers, Inc., 1111 Cathedral Street, Baltimore, Md.	Automobile distributor—sales and service	12-31-1941	5,811.28	6,729.04	644.36	4,097.68	108.23
Western Wine Corp., 1101 Brunswick Street, Baltimore, Md.	Wine bottling and distributing	4-30-1941 4-30-1943	2,187.62 4,956.22	26,472.33 24,203.73	1,599.85 None	58.08 229.15	None 68.74
WINX Broadcasting Co., 8th and I Streets, NW, Washington, D. C.	Radio broadcasting	4-30-1943	3,259.33	31,219.02	7,054.82	6,557.39	1,967.22
<i>Massachusetts</i>							
Athol Gas and Electric Co., Athol, Mass.	Public utility—electric and gas	12-31-1942 12-31-1943	65,638.07 1,085.99	33,199.13 None	16,481.40 None	14,833.27 442.52	6,592.56 132.76
Beverages, Inc., 40 Denton Road, Allston, Mass.	Manufacturer of carbonated beverages	5-31-1943	1,864.52	6,879.88	3,294.76	3,171.27	947.33
Eastern Lacquer Corp., 1080 Eastern Avenue, Malden, Mass.	Manufacturers of lacquers	5-31-1944	2,375.66	6,683.20	3,065.08	2,008.82	852.96
Elizabeth Theatre, Inc., 60 Scollay Square, Boston, Mass.	Motion picture theatre	12-31-1940 12-31-1941 12-31-1942	1,026.59 3,146.50 3,668.70	12,042.67 13,087.71 9,620.92	11,277.44 10,142.12 9,620.92	1,669.16 3,664.62 9,296.04	None 842.86 2,788.81
Gloucester Dehydrating Process Co., Essex Avenue, Gloucester, Mass.	Manufacturers of fish meal and fish oil	12-31-1941 12-31-1942	11,072.09 11,072.09	53,892.21 53,892.21	11,115.07 11,115.07	6,473.98 10,063.56	2,509.98 3,669.74
Newton Amusement Corp., 60 Scollay Square, Boston, Mass.	Theatre	12-31-1942	6,613.51	1,306.38	1,195.25	1,142.96	342.89
Package Machinery Co., 132 Birnie Avenue, Springfield, Mass.	Manufacturer of automatic wrapping machinery	12-31-1940	124,004.06	101,988.75	44,868.04	17,947.21	None
Standard Duplicating Machines Corp., (Formerly Standard Mailing Machines Co.), 1935 Revere Beach Parkway, Everett, Mass.	Manufacturer of office machines and supplies	12-31-1940 12-31-1941 12-31-1942 12-31-1943	60,351.79 81,733.01 81,783.68 81,783.68	48,505.10 51,739.85 52,934.99 48,509.96	16,994.55 30,735.26 30,684.59 30,684.59	4,248.64 15,587.63 27,616.13 27,616.13	None 4,828.12 12,273.83 12,273.83
Taunton Theatres, Inc., 60 Scollay Square, Boston, Mass.	Theatres	12-31-1941 12-31-1942	1,410.24 1,733.60	55,762.69 31,503.16	11,009.79 10,686.43	2,778.49 12,690.04	639.05 3,880.11
The Fredrick-Billings Co., 10 High Street, Boston, Mass.	Building contractors	12-31-1940 12-31-1941	4,710.31 5,839.26	31,255.80 30,126.85	3,516.90 3,610.70	916.03 1,608.91	None 663.93
Village Trucking Corp., East Street and Knox Avenue, Ware, Mass.	Contract carrier	12-31-1940 12-31-1941 12-31-1942	2,574.75 2,937.49 2,937.49	8,610.64 9,985.92 9,985.92	3,146.55 3,632.35 3,632.35	396.84 1,283.67 3,266.11	None 287.12 980.73

See footnotes at end of table.



## EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

Name and address of taxpayer (Arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub- chapter E) tax resulting from the operation of section 722	Gross increase in the income (chapter 1) tax resulting from the operation of section 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>1st District of Missouri—Continued</i>							
Rosenthal Ackerman Millinery Co., 506 North Fourth Street, St. Louis, Mo.	Retail millinery departments.....	1-31-1942	\$12,073.73	\$18,711.97	\$4,344.41	\$1,565.17	\$588.25
		1-31-1943	11,911.98	18,873.72	4,506.16	4,093.79	1,256.50
Setton Fibre Can Co., 3275 Big Bend Boulevard, Maplewood, Mo.	Manufacture of fibre cans and tubes.....	12-31-1940	43,999.74	14,476.56	2,783.38	695.84	None
		12-31-1941	52,978.21	30,961.24	6,489.25	2,920.16	905.24
		12-31-1942	52,379.44	35,099.50	6,889.25	6,200.33	2,755.70
Selwyn Shoe Manufacturing Corp., Boonville, Mo.	Shoe manufacturers.....	11-30-1942	12,978.92	22,449.62	7,004.21	4,869.16	1,821.54
		11-30-1943	7,138.02	28,290.52	12,845.11	7,461.46	3,567.84
		11-30-1944	7,997.03	27,431.51	11,986.10	5,876.46	4,582.34
		12-31-1943	14,628.62	12,778.71	613.85	1,437.46	436.09
Shultz Folding Box Co., Inc., 11th and Pestalozzi Streets, St. Louis, Mo.	Manufacture of folding paper boxes.....	12-31-1941	13,911.86	98,035.08	36,184.27	11,287.72	None
Sport Specialty Shoemakers, Inc., Ghaffee, Mo.	Shoe manufacturers.....	10-31-1942	19,184.28	92,738.57	45,632.46	27,181.87	11,355.91
		12-31-1940	24,445.73	196,438.94	24,434.26	8,219.34	None
Sunnen Products Co., 7900 Manchester Avenue, Maplewood, Mo.	Automotive equipment and machine tools.....	12-31-1941	31,922.80	192,438.14	32,470.76	17,919.75	5,555.12
Trimfoot Co., Farmington, Mo.	Manufacture of foot appliances and infant shoes.....	12-31-1942	13,289.68	19,552.83	15,709.60	15,990.93	7,237.09
		12-31-1943	15,747.17	17,095.34	13,252.11	12,731.02	6,259.12
		12-31-1944	19,911.50	12,931.01	9,087.78	9,190.57	5,127.34
		11-30-1943	5,338.57	9,715.48	1,487.24	2,291.95	687.58
Universal Printing Co., 1531 Washington Avenue, St. Louis, Mo.	Printing.....	12-31-1942	62,560.58	22,019.06	22,019.06	19,817.16	8,807.64
Valley Dolomite Corp., 1008 Federal Commerce Trust Building, St. Louis, Mo.	Quarrying and manufacturing of clinkered dolomite.....	12-31-1943	62,560.58	22,019.06	22,019.06	19,817.15	8,807.62
Valley Shoe Corp., 2888 South 13th Street, St. Louis, Mo.	Manufacturing womens shoes.....	10-31-1941	50,318.92	17,108.89	2,377.93	594.48	None
		10-31-1942	58,937.99	22,669.63	3,205.32	1,928.45	728.52
Warner Metalware Co., 2117 North Broadway, St. Louis, Mo.	Manufacturers of metal specialties.....	12-31-1940	1,931.56	14,895.34	7,768.58	561.65	None
		12-31-1941	2,155.25	14,671.65	7,544.89	2,640.71	614.49
		12-31-1942	2,538.40	14,268.50	7,141.74	6,427.57	1,928.26
Wetterau Grocer Co. of Mexico, Missouri, 2nd and Monroe Streets, St. Louis, Mo.	Wholesale grocer.....	12-31-1942	20,201.17	8,034.36	4,082.39	6,788.60	3,997.73
		12-31-1943	19,711.31	8,034.36	4,082.39	3,674.15	2,163.66
<i>6th District of Missouri</i>							
Commonwealth Searcy Theatre Corp., 213-215 West 18th Street, Kansas City, Mo.	Motion picture exhibitor.....	12-31-1942	1,745.04	2,524.74	666.74	600.37	180.02
The Greeley County Grain Co., 1216 Board of Trade Building, Kansas City, Mo.	Grain.....	12-31-1942	1,312.72	8,430.28	1,068.00	1,922.40	576.72
Marigold Coal Mining Co., 114 West 11th Street, Kansas City, Mo.	Coal mining.....	1-1-1941	6,802.00	11,372.00	7,951.09	3,982.30	1,752.21
		11-30-1941	8,179.92	8,228.34	7,665.52	6,780.13	2,066.96
		11-30-1943	11,478.22	106,425.08	5,065.47	3,257.45	2,232.78
Standard Asbestos Manufacturing and Insulating Co., 410 North Olive Street, Kansas City, Mo.	Manufacturers and contractors (insulation).....	12-31-1941	24,889.12	33,683.67	11,068.02	4,828.78	1,496.92
		12-31-1942	29,937.55	28,635.24	6,019.59	8,423.18	4,960.30
Swift and Henry Live Stock Commission Co., 142 Live Stock Exchange Building, Kansas City, Mo.	Live stock commission.....	12-31-1942	7,546.18	19,366.33	2,533.91	7,513.67	2,284.96
Truck Leasing Corp., 207 West 14th Street, Kansas City, Mo.	Truck rental.....	6-30-1941	1,002.19	9,686.61	1,065.22	449.21	None
		6-30-1943	2,983.31	7,705.49	4.30	689.49	212.86
<i>Montana</i>							
Hart-Albin Co., Post Office Box 2089, Billings, Mont.	Retail dry goods—women's, children's and men's wear, and groceries.....	1-31-1944	40,036.82	649.07	649.07	588.93	336.84
Midland Coal and Lumber Co., 900 Main Street, Miles City, Mont.	Retail lumber, hardware, building supplies.....	12-31-1940	28,053.08	10,361.06	1,337.07	633.46	None
		12-31-1941	29,611.11	15,103.49	4,575.59	1,830.24	567.38
		12-31-1942	29,611.11	15,103.49	4,575.59	4,118.03	2,425.09
		12-31-1943	29,611.11	7,091.78	4,575.59	4,118.04	2,425.06
Yellowstone Mercantile Co., Sidney, Mont.	General merchandise.....	12-31-1942	8,474.44	5,575.70	2,690.87	2,607.65	782.30
		12-31-1943	8,668.63	2,496.68	2,496.68	2,432.89	729.86
<i>Nebraska</i>							
Aaron Ferer and Sons Co., 101 South 8th Street, Omaha, Nebr.	Waste material.....	1-31-1941	10,430.24	49,017.53	31,977.49	3,547.33	None
		1-31-1942	10,980.86	48,466.91	40,777.16	30,550.27	9,470.59
Capitol Liquors, Inc., 701 South 10th Street, Omaha, Nebr.	Wholesale liquor.....	1-31-1943	13,197.28	46,280.49	38,560.74	1,711.82	513.53
		4-30-1943	8,426.47	24,876.46	24,876.46	19,018.60	8,021.65
Hested Stores Co., Fairbury, Nebr.	Retail general merchandise chain variety store.....	12-31-1940	36,629.38	9,959.13	6,735.03	249.48	None
		12-31-1941	44,838.49	10,642.39	8,549.84	3,419.94	1,060.18
		12-31-1942	45,464.78	10,642.39	8,549.84	7,694.86	3,419.94
Thomas Lumber Co., Sidney, Nebr.	Retail lumber and coal.....	11-30-1942	6,332.27	5,747.93	1,681.65	1,449.49	409.45
United Mineral Products Co., 1020 Farnam Street, Omaha, Nebr.	Mining and processing mineral.....	12-31-1941	9,309.88	40,373.40	3,164.50	1,107.56	254.73
<i>Nevada</i>							
Autosurance Agency, Inc., 319 Gazette Building, Reno, Nev.	Insurance brokerage.....	12-31-1940	400.00	46,069.35	17,499.80	4,939.56	None
		12-31-1941	644.54	28,848.24	20,333.90	13,717.06	5,253.08
Las Vegas Gas Co., 312 Fremont Street, Las Vegas, Nev.	Gas plant.....	12-31-1941	4,160.49	5,647.17	1,072.65	375.43	86.35
		12-31-1942	4,160.49	5,647.17	1,072.65	965.38	289.61
		12-31-1943	4,160.49	5,647.17	1,072.65	965.38	289.61
The Expello Corp., Third and Grove Streets, Dover, N. H.	Manufacture and wholesale of chemicals and rubberized gloves.....	9-30-1941	6,356.41	28,947.50	10,314.76	2,578.69	None
Harrison Abrasive Corp., 839 Elm Street, Manchester, N. H.	Manufacture of shot and grit.....	9-30-1942	7,581.97	42,911.01	13,361.44	6,626.34	2,578.28
		12-31-1943	10,252.35	4,693.98	4,693.98	4,224.58	1,267.38
<i>1st District of New Jersey</i>							
H. & H., Inc., 142 E. State Street, Trenton, N. J.	Motion picture theatre.....	3-31-1943	1,604.88	56,228.91	29,895.17	26,306.45	11,167.38
<i>6th District of New Jersey</i>							
Bengue, Inc., 2023 Kerrigan Avenue, Union City, N. J.	Manufacture of drugs, etc.....	12-31-1941	78,196.92	113,709.12	53,739.00	47,748.12	14,801.92
Consolidated Ice Co., Inc., 1675 Bridge Street, Rahway, N. J.	Manufacture of ice.....	5-31-1943	504.77	24,839.04	3,021.16	2,719.05	815.71
Faitoute Iron & Steel Co., Inc., 182 Frelinghuysen Avenue, Newark, N. J.	Jobbers in iron and steel.....	12-31-1942	14,786.44	80,213.56	35,225.55	18,961.74	18,597.24
		12-31-1943	16,946.08	38,813.26	33,065.91	29,699.40	17,590.39
Galsworthy, Inc., 414 Elizabeth Avenue, Newark, N. J.	Wholesale wine and liquor.....	11-30-1941	107,635.11	798.98	798.98	239.69	None
		11-30-1942	135,489.73	2,001.16	2,001.16	1,278.00	497.67
Godette Products Corp., 45-46 W. Peddie Street, Newark, N. J.	Manufacturing women's hair ornaments.....	12-31-1943	1,522.63	2,703.57	2,703.57	2,433.21	729.99

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

Name and address of taxpayer (Arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub- chapter E) tax resulting from the operation of section 722	Gross increase in the income (chapter J) tax resulting from the operation of section 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>5th District of New Jersey—Continued</i>							
Hanlon and Goodman Co., 8 Riverside Avenue, Belleville, N. J.	Manufacturer of paint brushes.....	11-30-1941 11-30-1942 11-30-1943 11-30-1944	\$21,114.17 24,360.39 29,002.23 29,002.23	Unstated Unstated Unstated \$7,873.43	\$9,885.06 12,467.27 7,873.43 7,873.43	\$2,965.52 7,745.18 7,086.09 7,446.41	None \$3,712.80 4,172.92 4,472.92
Hoffman Furniture Co., Inc., 33 Market Street, Newark, N. J.	Installment furniture.....	1-31-1944 1-31-1945	12,605.54 14,111.79	18,149.06 11,755.74	13,261.99 11,755.74	11,685.64 11,167.96	5,141.31 6,017.37
L. & B. Manufacturing Co., 577 Elm Street, Kearny, N. J.	Manufacturer of watch and instrument cleaning machines and solutions.	2-29-1944	3,530.92	18,474.05	4,438.55	4,522.65	1,344.55
Lakeview Distributing Co., 315 Monroe Street, Passaic, N. J.	Retail store dealing in electrical appliances.	12-31-1940 12-31-1941	5,960.58 7,663.08	11,504.61 23,292.69	2,967.49 3,081.10	741.87 2,513.03	None 1,105.74
The Larkay Co., Inc., 140 Market Street, Newark, N. J.	Retail clothiers.....	12-31-1942 12-31-1943	31,803.32 33,937.43	4,195.24 2,061.13	4,195.24 2,061.13	4,839.82 1,941.02	2,830.11 1,143.04
Lewis and McDowell, Inc. (N. J.), c/o Jesse Grant Roe, 2nd, Broad and Main Streets, Branchville, N. J.	Subcontractors—general contractors....	9-30-1942	46.67	18,953.33	433.33	211.75	55.57
New Maplecrest Laundry, Inc., 415 Madison Avenue, Plainfield, N. J.	Power laundry.....	9-30-1943	2,824.72	437.43	437.43	393.68	118.11
R. T. C. No. Ten Corporation, 1983 Richmond Terrace, Staten Island, N. Y. Address shown on return: 615 Riverside Avenue, Lyndhurst, N. J.	Marine transportation.....	12-31-1941	4,063.46	1,892.77	117.96	41.29	9.49
Radiant Lamp Corp., 260 Sherman Avenue, Newark, N. J.	Manufacturers of commercial lighting bulbs.	12-31-1942	5,940.00	21,599.11	6,340.93	5,706.83	1,712.05
Sun Flame Appliances, Ltd., 595 Broad Avenue, Ridgefield, N. J.	Wholesale export merchants.....	10-31-1944	6,244.23	6,261.99	6,261.99	11,619.88	3,858.28
Titeflex, Inc. (Formerly Titeflex Metal Hose Co.), 500 Frelinghuysen Avenue, Newark, N. J.	Manufacturing of flexible metal hose, radio shielding and ignition harness.	12-31-1940 12-31-1941	68,654.43 84,828.44	100,338.47 84,164.46	5,040.12 7,335.99	2,298.05 4,401.59	None 1,364.51
John Verduin Machine Corp., 351 Tenth Avenue, Paterson, N. J.	Manufacturers of dyeing, printing and finishing machinery.	1-1-1941 to 11-30-1941	4,381.81	23,994.26	4,414.64	594.19	130.66
Wilco Products, Inc., 591 Valley Street, Orange, N. J.	Automotive equipment manufacturer and machining.	4-30-1942	7,888.65	None	None	1,433.99	599.63
Yellow Pine Sales Corp., 336 Thomas Street, Newark, N. J.	Wholesale lumber.....	5-31-1944	7,627.23	None	None	1,288.57	377.86
<i>New Mexico</i>							
Fred Mackey's, Inc., 269 West Central Avenue, Albuquerque, N. Mex.	Mercantile—retail men's wear and accessories.	8-31-1942 9-1-1942 to 12-31-1942	1,546.65 2,133.29	3,296.31 2,709.67	1,184.56 597.92	550.12 191.10	139.80 53.09
Union Supply Co., Inc., Artesia, N. Mex.	Oil well supplies.....	1-31-1941	8,434.27	12,940.73	595.21	148.80	None
Virbeth Land Co., Chama, N. Mex.	Grazing land and sheep rentals.....	12-31-1941 12-31-1942	6,327.29 6,980.93	3,114.52 2,460.88	1,500.22 846.58	526.08 761.93	131.27 228.58
<i>1st District of New York</i>							
Brooklyn Yarn Dye Co., Inc., 24 Woodward Avenue, Brooklyn, N. Y.	Yarn dyeing.....	12-31-1941 12-31-1942	38,736.21 38,736.21	25,027.79 28,693.79	12,263.79 12,263.79	4,905.51 11,037.41	1,520.72 5,719.80
First National Oil Corp., 42-20 Vernon Boulevard, Long Island City, N. Y.	Importers and distributors of petroleum products.	1-31-1941 1-31-1942	61,401.63 91,435.53	239,817.29 183,650.63	28,991.82 33,568.68	16,048.16 19,785.85	None 7,589.97
Henry Leonard and Thomas, Inc., 101-12 84th Street, Ozone Park, Long Island, N. Y.	Manufacture of pipes and smokers' articles.	5-31-1941 5-31-1942 5-31-1943	3,676.70 7,055.44 9,348.80	108,614.29 107,094.61 105,931.23	8,743.12 8,765.48 7,602.10	2,185.79 3,254.40 7,149.17	None 783.93 2,183.77
Mike Kraslowsky Contractors, Inc., 180 Varick Avenue, Brooklyn, N. Y.	General contractors, rigging-hauling....	12-31-1942 12-31-1943	120.99 523.84	9,147.13 8,744.28	1,522.07 1,119.22	1,392.88 1,007.30	417.87 302.20
Long Island Daily Press Publishing Co., Inc., 9220 168th Street, Jamaica, N. Y.	Publishers of daily newspaper.....	12-31-1940 12-31-1941 12-31-1942	172,812.12 203,258.02 203,258.02	20,124.84 24,926.49 24,926.49	9,734.28 11,345.21 11,345.21	3,407.00 5,672.60 10,210.69	None 1,758.50 4,538.09
John G. Marshall, Inc., 167-173 North Ninth Street, Brooklyn, N. Y.	Manufacturing photographic specialties.	12-31-1942	2,840.67	20,909.33	1,557.64	1,401.88	420.56
Miscamold Radio Corp., 1087 Flushing Avenue, Brooklyn, N. Y.	Radio parts.....	12-31-1942	53,792.41	52,862.72	None	15,946.93	10,011.13
Permatex Company, Inc., 1720 Avenue Y, Brooklyn, N. Y.	Manufacturer of chemical specialties.	12-31-1941 12-31-1942	70,646.59 70,646.59	31,597.16 31,597.16	8,234.22 8,234.22	3,293.69 7,410.80	1,021.05 3,293.69
Rigio Tobacco Corp., 360 Furman Street, Brooklyn, N. Y.	Manufacture of cigarettes and tobacco products.	12-31-1940 12-31-1941	37,462.44 40,870.20	61,420.93 51,597.75	22,181.25 24,210.92	5,906.22 9,698.77	None 3,006.62
The United States Bung Manufacturing Co., 50 South 2nd Street, Brooklyn, N. Y.	Manufacturers of wooden bungs and other wood products.	12-31-1942 12-31-1943	54,227.77 54,227.77	42,639.23 42,639.23	8,060.88 8,060.88	13,632.70 13,898.73	6,058.99 6,177.22
Queens County Jockey Club, 50 Court Street, Brooklyn, N. Y.	Improvement of the breed of horses....	12-31-1940	192,034.30	157,420.18	115,908.03	44,432.35	>None
<i>2d District of New York</i>							
Baltic Yarn Co., Inc., 40 West 17th Street, New York, N. Y.	Manufacturers of yarns.....	8-31-1941 8-31-1942 8-31-1943	4,828.13 5,011.39 5,824.92	19,671.87 19,488.70 18,675.08	1,861.10 1,677.93 864.31	80.71 877.46 777.88	None 234.6 233.35
A. W. Benkert & Co., Inc., 70 Pine Street, New York, N. Y.	Dealers in investment securities.....	9-30-1941	3,186.91	145,250.59	6,469.54	1,621.89	None
Bleichroeder, Bing and Co., Inc., 80 Maiden Lane, New York, N. Y.	Insurance.....	12-31-1942	697.39	37,302.61	1,302.61	3,766.52	1,129.95
Buchmann Spark Wheel Corp., 4-20 47th Avenue, Long Island City, N. Y.	Manufacturer of sparking wheels.....	12-31-1942 12-31-1943	2,097.16 3,758.72	20,104.40 18,442.84	1,227.84 173.17	1,136.84 167.90	341.06 167.90
Bush Aromatics, Inc., 136 Liberty Street, New York, N. Y.	Manufacturer of basic perfumes.....	12-31-1941 12-31-1942 12-31-1943	875.43 1,940.77 2,304.88	17,547.81 16,282.47 15,918.36	5,587.45 5,184.23 4,820.12	2,107.22 716.53 4,338.10	526.81 214.95 1,301.43
A. J. Donahue Co., Inc., 420 Lexington Avenue, New York, N. Y.	Selling agents.....	12-31-1940 12-31-1941 12-31-1942	2,748.61 3,152.12 57,520.38	6,663.62 6,290.11 14,870.45	6,112.93 7,810.95 6,075.25	1,528.23 2,481.35 372.64	None 570.71 None
Erie & St. Lawrence Corp., 19 Rector Street, New York, N. Y.	Contract carrier by water.....	12-31-1941 12-31-1942 12-31-1943	68,610.41 68,610.41 603.86	82,800.25 50,647.86 15,000.00	25,783.71 38,133.71 4,956.37	10,313.49 7,968.43 1,811.85	3,197.18 3,554.85 416.72
P. L. Fett, Inc., 401 Broadway, New York, N. Y.	Jobber of mill and office supplies.....	12-31-1941 12-31-1942 12-31-1943	200.00 603.86 713.27	14,596.64 14,486.73 33,214.76	4,966.37 4,846.46 3,205.33	4,460.73 4,361.81 1,716.10	1,338.21 1,308.53 676.60
Jacob A. Fortunoff, Inc., 40 Worth Street, New York, N. Y.	Cotton goods converters.....	8-31-1942 8-31-1943 8-31-1944	4,785.24 4,390.74 5,126.43	33,639.26 32,873.57 748,583.22	3,629.83 2,864.14 None	3,849.99 2,865.98 39,192.64	1,005.00 729.69 10,110.24
George A. Fuller Co., 597 Madison Avenue, New York, N. Y.	Building construction.....	12-31-1941	630,140.78	748,583.22	None	39,192.64	10,110.24

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

Name and address of taxpayer (Arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub- chapter E) tax resulting from the operation of section 722	Gross increase in the income (chapter 1) tax resulting from the operation of section 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>2d District of New York—Continued</i>						UU	
Gatto Engraving Co., Inc., 52 Duane Street, New York, N. Y.	Manufacturers of greeting cards.....	10-31-1942	\$15,690.58	\$11,320.82	\$2,224.20	\$1,190.71	\$346.38
H. L. Green Co., Inc., 902 Broadway, New York, N. Y.	Limited price variety stores.....	10-31-1943	15,690.58	11,320.82	2,224.20	2,001.78	645.02
Green United Stores, Inc., 902 Broadway, New York, N. Y.	Limited price stores.....	1-31-1943	2,297,792.52	432,084.76	56,624.51	50,962.06	22,649.80
A. and A. Harris, Inc., 140 Fifth Avenue, New York, N. Y.	Undercollar cloth jobbers.....	1-31-1944	2,297,792.52	431,894.56	56,624.51	51,202.51	22,649.79
		1-31-1943	258,125.90	255,945.67	192,014.49	172,813.04	76,805.79
		1-31-1944	258,125.90	255,945.67	192,014.49	172,813.04	76,805.80
		12-31-1942	3,155.98	24,330.02	2,704.39	4,436.24	1,380.88
		1-1-1943 to 10-22-1943	2,629.01	24,856.99	2,731.02	2,344.86	703.45
Industrial Oil and Gas Service, Inc., 17 Battery Place, New York, N. Y.	Petroleum products.....	12-31-1942	1,951.80	27,756.60	7,048.20	6,343.38	1,903.01
Instrument Parts Corp., Snowden Avenue and Water Street, Ossing, New York, N. Y.	Manufacturer of precision instrument elements.....	12-31-1940	1,423.17	19,476.83	1,755.85	187.15	None
International Talc Co., Inc., (Formerly International Pulp Co.), 41 Park Row, New York, N. Y.	Mining and milling talc rock.....	12-31-1941	2,673.71	18,859.93	1,138.95	455.68	200.46
L. N. Jackson and Co. Inc., R. F. D. No. 1, Middletown, Va.	Importers—vegetable oils.....	12-31-1943	154,487.30	24,766.08	24,766.08	22,289.47	9,905.43
Ketchikan Wharf Co., 120 Broadway, New York, N. Y.	Wharf operations.....	12-31-1940	3,498.76	48,966.86	18,373.51	5,072.11	None
Lamar Slide Fastener Corp., 120 East 16th St., New York, N. Y.	Manufacturers of zippers.....	12-31-1941	9,763.09	42,702.53	21,937.14	9,507.91	2,947.46
Marvlo Fabrics, Inc., (Formerly Marvlo Mills, Inc.), 62 Worth Street, New York, N. Y.	Converters of rayons and cotton goods.....	12-31-1943	7,896.33	22,440.89	4,063.62	3,657.25	1,097.18
National Auto Renting Co., Inc., 440 West 15th Street, New York, N. Y.	Commercial auto renting.....	12-31-1941	None	None	None	11,515.21	3,569.72
R. A. Nicol and Co., Inc., 17 Battery Place, New York, N. Y.	Steamship agents.....	12-31-1942	11,878.00	28,207.18	28,207.18	20,575.76	10,105.26
The Frederick Page Contracting Co., 45 East 17th Street, New York, N. Y.	Boiler setters.....	6-30-1942	94,135.12	117,742.93	1,906.24	1,906.24	590.94
Premium Ice Co., Inc., 13th Street and East River, New York, N. Y.	Ice manufacturing.....	10-31-1942	17,524.88	84,389.36	3,938.56	2,108.48	979.75
		12-31-1941	4,000.00	30,770.96	25,637.56	10,215.02	3,215.77
		12-31-1942	5,886.45	28,884.51	23,651.11	21,285.99	8,965.55
		12-61-1943	13,270.91	26,514.84	21,267.33	15,977.31	9,622.12
		12-31-1941	2,624.93	57,225.07	6,401.14	2,597.90	597.62
		12-31-1942	3,134.13	56,715.87	5,891.94	9,058.47	2,717.54
		2-28-1942	562.71	24,208.54	6,942.29	2,854.29	656.49
		2-28-1943	1,079.34	23,691.91	6,425.66	5,783.09	1,734.93
		3-1-1943 to 5-28-1943	1,514.66	23,256.59	5,990.34	1,331.08	369.75
Lucian Prince and Co., Inc., 204 Front Street, Street, New York, N. Y.	Wholesale sea food products.....	10-31-1942	4,992.35	15,004.65	10,100.27	6,985.53	1,964.76
Rex Cutlery Corp., 350 Fifth Avenue, New York, N. Y.	Manufacturing cutlery.....	10-31-1943	4,992.35	15,004.65	10,100.27	7,357.83	2,732.14
Royal Office Supply Corp., 52 Duane Street, New York, N. Y.	Wholesale office supplies.....	12-31-1943	9,208.83	50,065.24	8,478.27	10,302.58	3,144.52
Rum and Maple Tobacco Corp., 100 East 16th Street, New York, N. Y.	Tobacco distributor.....	6-30-1942	4,400.33	35,354.67	645.42	374.34	93.59
Seaboard Stevedoring Corp. and Subsidiaries, 26 Beaver Street, New York, N. Y.	Stevedoring.....	6-30-1943	4,142.68	35,612.32	1,046.71	942.03	282.61
West Penn Power Co., 50 Broad Street, New York, N. Y.	Electric light and power.....	12-31-1942	1,444.94	40,560.51	13,285.06	17,048.69	5,248.20
		12-31-1943	73,510.60	24,836.56	8,849.36	7,964.42	3,716.73
		12-31-1940	5,367,567.18	987,331.54	148,198.44	75,868.86	None
<i>3rd District of New York</i>							
Bee Cab Corp., 629 West 57th Street, New York, N. Y.	Taxicab operation.....	2-28-1943	18,355.12	7,099.42	2,428.18	6,556.08	2,913.82
E. W. Bruno Co., Inc., 128 West 31st Street, New York, N. Y.	Export agents.....	10-31-1943	5,030.63	21,037.26	21,037.26	21,416.01	8,819.61
Holmes Service Corp., 370 Seventh Avenue, York, N. Y.	Servicing premises and properties against theft, pilfering or sabotage.....	3-27-1942 to 12-31-1942	160.00	5,926.47	4,454.05	2,921.38	851.62
Little Miss English, Ltd., 1410 Broadway, New York, N. Y.	Knitwear jobbers.....	5-31-1942	3,520.32	12,289.93	6,735.99	2,865.97	659.17
Lanz, Incorporated, 498 Seventh Avenue, New York, N. Y.	Manufacturer of women's wear.....	5-31-1943	3,706.40	12,083.85	6,549.01	6,009.63	1,802.89
New Jersey Pulverizing Co., 205 West 34th Street, New York, N. Y.	Mining and milling sand.....	1-31-1942	5,831.63	62,168.37	386.12	832.07	191.37
Parke-Bernet Galleries, Inc., 30 East 57th Street, New York, N. Y.	Public sales of art and literary properties.....	12-31-1940	78,283.10	66,373.40	13,297.44	3,888.29	None
Pitman-Dreitzer & Co., Inc., 1107 Broadway, New York, N. Y.	Wholesale glassware and fancy goods.....	12-31-1941	96,595.44	48,061.66	18,667.00	8,400.15	2,604.04
Riddell Petroleum Corp., 30 Rockefeller Plaza, New York, N. Y.	Petroleum.....	8-31-1942	5,212.69	115,270.55	34,887.31	12,409.81	5,047.31
Rubber Associates, Inc., 342 Madison Avenue, Room 1216, New York, N. Y.	Sale of lock joint cement rubber.....	12-31-1940	6,642.10	12,537.72	6,154.54	1,538.63	None
Saunders Realty Corp., 1270 Sixth Avenue, New York, N. Y.	Operating motion picture theatre.....	12-31-1942	8,933.89	10,572.30	5,849.82	5,264.84	1,579.43
Statler Management, Inc., Hotel Pennsylvania, New York, N. Y.	Hotel management.....	12-31-1943	15,019.83	4,488.36	None	429.66	130.3
Trans-Lux Washington Corp., 1270 Sixth Avenue, New York, N. Y.	Operating motion picture theatre and real estate operations.....	12-31-1940	73,466.73	38,449.09	None	7,655.79	19,844.61
		12-31-1941	16,548.98	147,671.00	138,525.16	64,014.86	19,844.61
		12-31-1942	19,241.52	165,081.78	145,402.44	31,088.72	17,000.27
		2-28-1942	296.40	17,163.60	1,422.38	1,255.99	288.88
Albany Corrugated Container Corp., 481 South Saratoga Street, Cohoes, N. Y.	Manufacturing corrugated shipping containers and products.....	12-31-1940	13,694.96	11,556.65	6,708.91	1,497.17	None
Carrier Contracting Corp., South Geddes Street, Syracuse, N. Y.	Air conditioning and refrigerating contracting.....	12-31-1941	14,654.07	9,370.92	9,370.92	2,837.11	1,214.70
Friendly Finance Service, Inc., 48-50 Court Street, Binghamton, N. Y.	Small loan company.....	12-31-1943	627.52	2,197.49	2,197.49	1,224.42	367.33
Mohawk Valley Motors, Inc., 423 Oriskany Street, West, Utica, N. Y.	Automobile sales and service.....	12-31-1941	19,796.46	10,824.75	10,824.75	6,802.25	2,108.70
Skeele Builders, Inc., 401 Herald Building, Syracuse, N. Y.	Construction—houses.....	12-31-1941	1,352.96	8,317.14	8,317.14	302.43	90.73
Syracuse Buick Co. Inc., 375 West Onondaga Street, Syracuse, N. Y.	Automobile sales and service.....	12-31-1943	6,178.63	5,087.93	5,087.93	5,192.13	1,557.65

See footnotes at end of table.



EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

(1) Name and address of taxpayer (Arranged by Internal Revenue districts in which excess profits tax returns were filed)	(2) Business in which engaged	(3) Taxable year ended	(4) Excess profits credit before allowance of relief	(5) Increase in the amount of excess profits credit claimed by taxpayer	(6) Increase in the amount of excess profits credit allowed	(7) Gross reduction in the excess profits (sub- chapter E) tax resulting from the operation of section 722	(8) Gross increase in the income (chapter 1) tax resulting from the operation of section 722
<i>28th District of New York</i>							
Central Chevrolet Co. Inc., 200 East Avenue, Rochester, N. Y.	Automobile sales and service.....	12-31-1943	\$11,429.83	\$9,965.02	\$6,368.33	\$5,731.50	\$1,775.42
Durez Plastic and Chemicals, Inc., Walck Road, North Tonawanda, N. Y.	Manufacture of phenolic plastics and chemicals.....	12-31-1942	401,704.96	934,771.28	291,608.85	262,447.97	116,643.54
F. S. Elam Shoe Co., Inc., 1500 Clinton Avenue, North, Rochester, N. Y.	Shoe manufacturers.....	10-31-1942	6,949.16	5,316.22	1,265.42	677.44	182.63
Gannett Company, Inc., Broad and Exchange Streets, Rochester, N. Y.	Newspaper publishing.....	10-31-1943	6,949.16	7,659.53	1,265.42	1,138.88	341.66
Liberty Shoe Stores, Inc., 921-23 Broadway, Buffalo, N. Y.	Retail footwear.....	12-31-1941	588,380.61	204,162.33	61,131.80	30,565.86	9,475.41
Maxson Cadillac-Pontiac Corp., 2421 Main Street, Buffalo, N. Y.	Automobile sales and service.....	12-31-1942	546,036.49	246,506.85	59,910.86	53,919.77	23,964.34
Rand's Cut Rate Drugs, Inc., 674 Ellicott Square, Buffalo, N. Y.	Retail drug stores.....	12-31-1941	10,262.63	28,563.54	668.50	452.95	199.30
Recordak Corp., 100 West 10th Street, Wilmington, Del.	Sale of recordak film and rental and servicing recordak equipment.....	12-31-1940	9,308.83	18,769.79	3,046.87	761.72	None
Stone-Mix Concrete Corp., Foot of Katherine Street, Buffalo, N. Y.	Stone and mixed concrete.....	12-31-1941	10,897.17	22,159.37	2,881.89	1,733.83	537.49
Wollensak Optical Co., 850 Hudson Avenue, Rochester, N. Y.	Manufacturers of lenses and photographic equipment, etc.	12-31-1942	3,794.63	2,501.70	744.47	670.02	201.01
<i>North Carolina</i>							
Amos and Smith Hosiery Co., High Point, N. C.	Ladies hose manufacturers.....	12-31-1942	20,476.50	50,005.26	8,023.50	5,534.56	4,389.72
Chatham Manufacturing Co., Elkin, N. C.	Blanket manufacturers.....	12-31-1943	25,943.83	44,537.93	2,556.17	2,300.55	1,354.77
Hasty Veneer Co., Maxton, N. C.	Veneer plant.....	12-31-1941	408,307.37	531,128.85	285,194.95	171,116.97	53,046.26
Myrtle Desk Co., High Point, N. C.	Manufacturers of wood office furniture.....	21-31-1942	475,037.22	425,011.22	218,465.10	213,201.89	98,676.96
Pilot Realty Co., Raleigh, N. C.	Real estate.....	4-30-1941	4,912.07	16,956.78	8,395.45	1,730.64	None
Power Farming Co., Inc., 1000 West Palmer Street, Charlotte, N. C.	Tractors and equipment.....	4-30-1942	5,924.49	19,140.12	9,160.49	3,664.20	1,135.00
H. G. Wright Distributing Co., Greensboro, N. C.	Wholesale beer and wine.....	4-30-1943	5,924.49	19,140.12	9,160.49	9,111.69	2,754.48
		12-31-1940	54,927.21	2,804.38	1,959.67	489.91	None
		12-31-1941	64,483.09	3,382.28	2,377.11	1,146.89	355.54
		12-31-1940	9,190.48	5,387.94	3,936.28	471.94	None
		12-31-1941	13,293.03	6,059.49	1,934.54	418.26	96.20
		12-31-1942	13,293.03	6,059.49	1,934.54	1,741.08	536.24
		12-31-1940	5,891.15	12,208.92	3,108.85	777.22	None
		12-31-1941	6,682.89	12,539.31	4,317.11	1,510.99	424.34
		12-31-1942	6,683.89	12,539.31	4,317.11	3,885.40	1,165.62
		12-31-1943	6,682.89	12,635.48	4,317.11	3,885.40	1,165.62
		12-31-1942	1,982.41	17,386.60	5,802.87	5,222.58	1,566.78
		12-31-1943	1,982.41	17,386.60	5,802.87	5,222.58	1,566.78
		1-1-1944 to 3-31-1944	1,982.41	17,386.60	5,802.87	1,370.66	360.70
<i>1st District of Ohio</i>							
The Auto Sun Products Co., 529 Poplar Street, Cincinnati, Ohio.	Manufacturing metal stampings.....	12-31-1940	3,045.46	5,183.80	1,082.08	270.52	None
The Cincinnati Rubber Manufacturing Co., Franklin Avenue and B. & O. Railroad, Norwood, Ohio.	Manufacturers of rubber goods.....	12-31-1941	3,531.25	4,395.83	2,236.65	494.66	217.66
The Ferro Concrete Construction Co., 203 West Third Street, Cincinnati, Ohio.	Construction.....	12-31-1940	148,815.75	18,733.42	8,460.17	2,115.04	None
The Instersate Folding Box Co., Liberty Park and State Street, Middletown, Ohio.	Manufacturers of paper boxes.....	12-31-1941	185,730.65	16,796.55	9,308.03	5,119.42	1,587.02
The Randall Co., 5000 Spring Grove Avenue, Cincinnati, Ohio.	Manufacturing automobile accessories.....	12-31-1941	48,123.03	78,019.97	39,107.40	87,225.94	11,540.04
The Western States Machine Co., Fairgrove and Wiley Avenues, Hamilton, Ohio.	Manufacturing sugar machinery.....	12-31-1942	50,954.78	75,188.22	36,275.65	32,970.38	15,493.59
		7-31-1941	55,388.13	12,563.86	None	280.68	None
		7-31-1942	55,552.77	37,158.18	15,491.34	8,750.36	2,881.01
		7-31-1943	60,602.53	70,490.28	13,374.53	12,037.08	5,349.11
		7-31-1944	63,387.12	67,705.69	10,589.94	5,116.22	4,235.98
		6-30-1941	67,048.92	33,998.89	17,161.97	4,640.99	None
		12-31-1940	29,905.51	122,803.99	11,302.49	3,360.74	None
<i>10th District of Ohio</i>							
The Lima Cord Sole & Heel Co., 817 North Jackson Street, Lima, Ohio.	Manufacturers of rubber soles and heels.....	12-31-1941	77,483.36	64,177.87	34,227.03	32,688.64	10,133.47
Peerless Molded Plastics, Inc., 401 Hamilton Street, Toledo, Ohio.	Molded plastic parts.....	12-31-1941	3,711.17	20,760.83	11,482.51	4,410.73	1,102.68
		12-31-1942	4,674.60	19,956.79	10,678.47	9,610.63	2,890.25
<i>11th District of Ohio</i>							
WCOL, Incorporated, 33 North High Street, Columbus, Ohio.	Radio broadcasting.....	12-31-1940	4,431.26	13,239.74	12,411.68	2,007.48	None
		12-31-1941	5,138.65	12,532.35	11,704.29	4,474.11	1,968.61
		12-31-1942	6,605.72	11,065.28	10,237.22	9,371.59	2,849.42
<i>18th District of Ohio</i>							
The Cleveland Clinic Pharmacy, Inc., 2020 East 93d Street, Cleveland, Ohio.	Owning and operating a retail pharmacy.....	5-31-1943	1,600.00	14,548.77	14,548.77	13,093.90	3,951.15
Mahoning Mining Co., Stambaugh Building, Youngstown, Ohio.	Mining fluorspar, lead and zinc.....	5-31-1944	2,428.84	13,719.93	13,719.93	12,632.83	3,883.39
Mather Iron Co., 2000 Union Commerce Building, Cleveland, Ohio.	Iron ore, pig iron, coke and coal.....	12-31-1940	25,971.66	417,574.52	193,133.36	60,905.48	None
The U. S. Steel Wire Spring Co., 7800 Finney Avenue, Cleveland, Ohio.	Manufacturer of wire springs.....	12-31-1941	35,586.31	407,959.87	260,419.92	167,798.60	52,017.56
		12-31-1940	496,023.48	100,541.91	24,901.64	12,450.82	None
		12-31-1941	795,671.68	196,464.68	48,222.23	28,933.34	8,969.34
		12-31-1940	4,729.01	28,407.69	4,767.09	1,231.29	None
		12-31-1941	8,320.06	24,816.64	5,394.12	2,632.62	723.72
		12-31-1942	11,645.21	21,491.49	3,408.91	3,435.96	1,031.86
		12-31-1943	12,416.79	20,719.91	2,637.33	2,674.45	803.41
<i>Oklahoma</i>							
Falstaff Distributing Co., 4 South Lansing Street, Tulsa, Okla.	Wholesale beer distributor.....	12-31-1941	6,401.65	12,157.55	6,384.76	2,234.53	526.95
Missouri, Kansas & Oklahoma Coach Lines, 321 South Cincinnati Street, Tulsa, Okla.	Motor bus transportation.....	12-31-1942	6,401.65	12,157.55	6,384.76	5,746.28	1,723.89
		12-31-1940	23,068.77	57,629.71	45,896.93	6,011.26	None
		12-31-1941	26,809.02	69,259.91	57,402.61	29,663.07	9,204.86
		12-31-1942	31,589.81	62,534.38	52,621.82	28,380.99	22,792.05
The Petroleum Directory Publishing Co., 211 South Cheyenne Avenue, Tulsa, Okla.	Publishers of "The Drilling Equipment Directory" and "The Producing Equipment Directory".....	1-2-1940 to 6-30-1940	690.64	5,145.16	4,220.85	185.92	None
Servner-Stevens Co., 122 East Washington, Oklahoma City, Okla.	Wholesale grocery.....	12-31-1941	66,896.65	22,314.41	15,258.79	9,231.90	2,861.89
		12-31-1942	68,770.79	20,729.22	14,294.73	12,838.26	5,705.89
		12-31-1943	68,824.27	20,675.74	14,264.73	12,538.26	5,705.90

See footnotes at end of table.

## EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

Name and address of taxpayer (Arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess- profits (sub- chapter E) tax resulting from the operation of section 722	Gross increase in the income (chapter I) tax resulting from the operation of section 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Oklahoma—Continued</i>							
M. A. Swatek & Co., 519½ West Main Street, Oklahoma City, Okla.	Special trade contractors.....	12-31-1942	\$6,972.31	\$40,131.26	\$4,696.10	\$13,461.56	\$7,031.15
West-Dyer Mercantile Co., 110 North Main Street, Blackwell, Okla.	Retail department store.....	12-31-1942 1-1-1943 to 6-30-1943	2,792.88 2,750.36	8,030.44 933.78	891.26 933.78	2,081.10 439.26	624.33 122.02
<i>Oregon</i>							
Community Motors, Inc., 1411 West Burnside Street, Portland, Ore.	Automobile sales and service.....	12-31-1941	2,826.12	15,268.98	3,573.88	2,069.98	517.49
Crater Lake Box & Lumber Co., Sprague River, Oreg.	Lumber and box shook.....	12-31-1942 12-31-1942	3,551.31 20,330.56	14,543.79 41,107.76	2,848.69 None	2,760.17 3,128.47	828.04 968.18
Interstate Tractor and Equipment Co., 2855 N. W. Front Street, Portland, Ore.	Tractors, construction and logging machinery.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943	10,228.57 38,588.89 41,211.62 41,463.40	116,560.41 111,128.33 119,028.25 123,743.81	10,675.23 27,344.19 25,685.28 28,673.94	612.51 18,463.67 27,767.31 30,186.39	None 5,711.34 15,430.36 14,508.57
W. J. Jones & Sons, Inc., 817 Board of Trade Building, Portland, Ore.	Stevedoring.....	12-31-1942 12-31-1943	34,751.09 34,751.09	9,203.51 9,203.51	1,348.91 1,348.91	1,214.02 1,214.02	714.92 714.92
Klamath Timber Co., Klamath Falls, Oreg.	Logging camp.....	12-31-1941	18,668.79	9,323.96	6,601.35	4,048.80	1,255.12
Mill City Manufacturing Co., Inc., Mill City, Oreg.	Manufacturing, logging, sawmill.....	12-31-1940 12-31-1941 12-31-1942	18,002.63 23,077.00 23,589.44	42,866.22 57,732.99 57,220.55	19,416.60 23,914.22 23,914.22	5,067.28 11,524.32 17,397.53	None 3,572.33 12,349.06
Mutual Industrial Loan Co., 1102 Bedell Build- ing, Portland, Ore.	Small loan company.....	1-1-1941 to 12-20-1941	8,929.01	8,191.53	2,424.91	1,775.64	781.29
Northwest Chemonite Corp., Post Office Box 606, Portland, Ore.	Chemical.....	12-31-1942	1,799.18	35,395.12	19,100.82	14,454.33	5,491.22
Portland Lumber Mills, 6611 N. Burlington Avenue, Portland, Ore.	Lumber manufacturing.....	12-31-1943 12-31-1940	2,100.36 37,375.96	35,093.94 32,633.22	18,799.64 16,949.45	16,919.68 5,156.37	5,409.90 None
Chas. E. Sand Plywood Co., 902 N. W. 14th Avenue, Portland, Ore.	Wholesale plywood products.....	1-1-1940 to 11-30-1940	43,496.14 1,202.15	32,633.87 12,845.97	20,035.65 1,657.35	11,019.60 152.46	3,416.08 None
Semler Optical Department, Inc., Alisky Build- ing, Portland, Ore.	Optometry.....	11-30-1940 12-31-1941 12-31-1943	1,292.40 6,705.22	4,328.85 7,660.17	2,384.10 7,660.17	596.03 6,894.15	None 2,068.25
Willamette Valley Lumber Co., Pacific Building, Portland, Ore.	Lumber manufacturing.....	12-31-1940 12-31-1941 12-31-1942	104,639.08 124,034.48 125,254.64	278,330.80 354,763.98 353,544.82	42,610.92 52,665.52 51,445.36	17,044.36 31,599.31 20,577.64	None 9,795.79 20,577.90
<i>1st District of Pennsylvania</i>							
Bearings, Inc., 1410 W. Hunting Park Avenue, Philadelphia, Pa.	Ball and roller bearings, wholesale.....	12-31-1943	2,221.39	324.41	21.69	19.52	5.85
Chancellor Hosiery Mills, Inc., 1130 Moss Street, Reading, Pa.	Hosiery manufacturer.....	12-31-1941 12-31-1942 12-31-1943	10,578.57 12,522.24 12,655.50	14,352.45 12,408.78 3,305.12	3,305.12 3,305.13 3,305.12	2,495.27 3,080.51 2,974.61	1,056.51 908.94 911.60
Eureka Stores, 1120 Commercial Trust Building, Philadelphia, Pa.	General stores, retail.....	12-31-1941 12-31-1942	199,620.82 205,853.98	62,548.00 53,565.68	16,679.39 9,385.67	8,418.93 8,493.87	2,500.74 3,754.27
Independent Tanker Transportation Co., Inc., Room 807, Atlantic Building, Philadelphia, Pa.	Steamship operators.....	12-31-1940	40,071.32	48,083.99	51,666.81	12,674.86	None
McIntire, Magee & Brown Co., 1814 Chestnut Street, Philadelphia, Pa.	Wholesale opticians.....	12-31-1943	31,055.11	4,121.52	4,121.52	3,817.30	2,247.97
Penn Elastic Co., 20 Maplewood Avenue, Phila- delphia, Pa.	Manufacturers of airplane parts and elastic fabrics.....	7-31-1941 7-31-1942 7-31-1943	10,162.17 11,233.49 10,524.69	15,669.23 19,029.42 19,738.22	2,815.60 4,624.37 5,333.17	715.35 1,862.74 5,537.97	None 740.57 1,619.41
The J. L. N. Smythe Co., 16th and Callowhill Streets, Philadelphia, Pa.	Wholesalers of paper, etc.....	12-31-1941 12-31-1942 12-31-1943	18,263.39 18,263.39 18,263.39	6,316.31 6,316.31 6,316.31	4,109.06 4,109.06 4,109.06	1,718.11 3,786.04 3,698.15	508.07 1,816.13 1,860.60
Weland Theatre Co., 900 Bankers Security Build- ing, Philadelphia, Pa.	Motion picture exhibitor.....	12-31-1941 12-31-1942 12-31-1943	8,306.52 9,657.85 10,536.96	26,433.67 25,543.71 25,298.02	2,335.33 9,046.69 8,801.00	2,305.55 10,494.85 10,876.01	530.27 3,191.42 3,349.56
<i>23rd District of Pennsylvania</i>							
J. D. Abbott Co., 711 Frick Building, Pittsburgh, Pa.	Mortgage loan broker.....	6-30-1943 6-30-1944	1,081.04 982.74	13,918.96 13,017.26	2,252.39 2,103.56	2,272.16 1,873.15	657.14 547.40
Faber Coe & Gregg of Pennsylvania, Inc., Wood & Oliver Avenues, Pittsburgh, Pa.	Wholesale and retail tobacco products.....	2-28-1943	1,424.78	18,575.22	7,139.22	6,425.29	1,927.59
The Neville Co., Grand Avenue, Neville Island, Pittsburgh, Pa.	Buy, produce and sell coal tar by- products.....	12-31-1941	68,131.79	52,977.69	3,517.89	1,981.89	587.86
<i>Rhode Island</i>							
The Outlet Co., 176 Weybosset Street, Provi- dence, R. I.	Department store.....	1-31-1942 1-31-1943	601,363.77 607,646.45	278,127.51 267,321.98	13,873.71 3,068.18	8,324.25 2,761.36	2,580.52 1,227.28
<i>South Carolina</i>							
Dodd's Five-Ten & Twenty-Five Cents Stores, 1202 Assembly Street, Columbia, S. C.	Retail variety stores.....	12-31-1941 12-31-1942 12-31-1943	5,182.32 5,213.44 5,213.44	1,360.53 1,360.53 1,360.53	1,086.66 1,086.66 1,086.66	380.33 977.98 977.99	87.47 293.41 293.41
<i>Tennessee</i>							
Brown Stove Works, Inc., Cleveland, Tenn.	Stove manufacturers.....	12-31-1940 1-1-1941 to 6-30-1941	20,427.60 26,272.33	38,952.87 47,380.71	5,581.48 7,460.75	1,674.45 1,477.90	None 690.27
		6-30-1942 6-30-1943 6-30-1944	26,272.33 26,272.33 25,110.89	47,380.71 47,380.71 48,542.15	7,450.75 7,450.75 7,450.75	3,352.84 6,705.68 6,890.92	1,039.38 3,948.90 3,948.89
Cherokee Hosiery Co., 3106 Edward Street, Cleveland, Tenn.	Manufacturers of infant's and chil- dren's hosiery.....	12-31-1942 12-31-1943	2,806.31 2,352.02	16,762.62 17,216.91	7,662.05 8,678.38	6,025.75 8,229.42	1,807.72 2,529.82
Fleetwood Coffee Co., 11th and King Streets, Chattanooga, Tenn.	Coffee manufacturers.....	1-1-1941 to 6-30-1941	5,827.67	39,012.33	7,173.42	792.49	182.27
		6-30-1942 6-30-1943	5,827.67 5,827.67	41,672.33 41,672.33	7,173.42 7,173.42	2,510.69 6,456.07	608.36 1,936.83
O'Donnell Shoe Corp., Humboldt, Tenn.	Manufacturer of shoes.....	2-29-1944	2,655.56	70,069.96	26,373.26	20,435.09	9,490.49
The Red Food Stores, Inc., 608 Broad Street, Chattanooga, Tenn.	Retail food stores.....	12-31-1942 12-31-1943 12-31-1944	3,397.53 4,264.17 7,851.45	84,655.46 83,788.82 61,493.53	50,869.39 49,999.75 46,412.47	40,033.39 39,065.25 35,381.65	22,153.32 21,494.69 21,030.08

See footnotes at end of table.

FEDERAL REGISTER, Tuesday, October 8, 1946

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

Name and address of taxpayer (Arranged by Internal Revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub- chapter E) tax resulting from the operation of section 722	Gross increase in the income (chapter 1) tax resulting from the operation of section 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>1st District of Texas</i>							
Commercial Lloyd's, 1814 Main Street, Houston, Tex.	Insurance other than life or mutual	12-31-1940 \$8,337.94 12-31-1941 3,909.19 12-31-1942 3,909.19 12-31-1943 3,909.19	\$8,337.94 3,909.19 50,146.31 20,790.81	\$42,173.21 14,615.81 50,146.31 20,790.81	\$7,094.67 5,839.32 17,279.92 18,711.72	\$1,773.67 \$2,599.29 7,190.04 7,413.01	None 892.41 1,904.51 791.38
Dixon Packing Co., Inc., 108 Milam Street, Houston, Tex.	Meat packing	12-31-1940 14,889.95 12-31-1941 16,102.84 12-31-1942 16,780.21 12-31-1943 18,457.25 12-31-1944 20,580.29	14,889.95 16,102.84 16,780.21 18,457.25 20,580.29	24,584.42 32,616.19 5,482.39 3,805.35 1,682.31	1,972.55 6,127.16 5,449.79 3,772.75 1,649.71	817.43 2,800.71 4,906.29 3,395.48 1,410.51	None 868.21 2,121.95 1,633.52 874.35
Falstaff Distributing Co., 901 Live Oak, Houston, Tex.	Beer distributor	4-30-1942 10,988.23 4-30-1943 10,988.33 4-30-1944 10,988.23	10,988.23 10,988.33 5,541.77	45,905.78 5,541.77	5,541.67 5,541.77	4,987.50 1,674.80	1,526.85 1,674.80
Field's, Inc., 504 Chaparral Street, Corpus Christi, Tex.	Retail men's clothing	1-1-1943 to 5-31-1943	1,211.22	3,060.23	617.53	229.92	63.86
Galle-King Bag Co., 2200 Brooks Street, Houston, Tex.	Burlap and cotton bag manufacturer	12-31-1943	11,467.93	1,832.07	1,832.07	3,634.13	1,090.23
Gateway Chevrolet Co., 905 Santa Maria Street, Laredo, Tex.	Chevrolet dealer	5-1-1941 to 12-31-1941	3,279.87	7,173.47	4,270.37	1,232.49	283.43
Houston Stamp & Stencil Co., 2600 West McKinney Avenue, P. O. Box 1723, Houston, Tex.	Marking devices—manufacture and sale	12-31-1942 4,525.60 12-31-1943 3,069.11 12-31-1944 1,468.98 12-31-1945 1,859.74 12-31-1946 7,984.44	4,525.60 3,069.11 1,468.98 1,859.74 7,984.44	5,927.74 3,881.13 4,815.10 4,540.22 23,054.86	3,024.64 3,881.13 3,208.90 2,931.02 9,225.06	3,044.09 3,938.96 2,571.92 2,037.92 6,764.41	913.22 1,181.68 791.38 685.87 2,976.34
Ivy-Russel Motor Co., 2201 Main Street, Houston, Tex.	Automobile dealer with repair shop	12-31-1941 9,039.75 12-31-1942 8,028.69 12-31-1943 3,130.04 12-31-1944 4,219.25	9,039.75 8,028.69 3,130.04 4,219.25	27,999.25 29,010.31 4,469.96 3,380.75	8,867.75 9,878.81 4,469.96 3,380.75	8,921.82 9,434.10 5,796.24 3,841.74	2,734.69 3,537.21 1,738.88 1,091.86
Johnston Oil Field Service Corp., 5702 Navigation Boulevard, Houston, Tex. Knapp, Inc., 815 Houston Avenue, Houston, Tex.	Oil well drill stem testing Retail automobile sales and service	4-10-1940 to 12-31-1940	4,813.45	21,150.55	5,446.55	1,152.76	None
Lea County Gas Co., Church and Main Streets, Ysleta, Tex.	Public utility natural gas	12-31-1941 5,125.58 12-31-1942 9,397.67 12-31-1943 11,070.46 12-31-1944 10,741.07 12-31-1945 10,420.45 12-31-1946 4,637.66	5,125.58 9,397.67 11,070.46 10,741.07 10,420.45 4,637.66	36,256.42 31,984.33 17,421.37 17,750.76 18,071.38 7,812.77	9,124.42 4,852.33 None 258.93 579.55 7,812.77	3,536.76 6,891.39 2,011.00 6,194.40 6,130.98 4,637.46	889.94 2,067.47 462.53 1,838.32 1,839.29 1,240.52
Process Oil Co., 801 Scarbrough Building, Austin, Tex.	Oil and gas	11-30-1942	4,637.66	7,812.77	7,812.77	4,637.46	1,240.52
Robert H. Ray, Inc., 2501 Gulf Building, Houston, Tex.	Geophysical exploration	1-31-1941 27,339.55 1-31-1943 33,523.33 1-31-1944 33,523.33 5-31-1945 59,877.04	27,339.55 33,523.33 33,523.33 59,877.04	120,536.72 114,352.94 114,352.94 44,696.09	14,213.45 17,776.67 17,776.67 7,572.96	3,052.45 28,407.62 16,009.50 29,852.52	None 14,117.58 8,547.43 13,178.90
Seven Up Texas Corp., 2204 Leeland, Houston, Tex.	Bottlers and distributors of carbonated beverages	5-31-1943	59,877.04	44,696.09	7,572.96	29,852.52	13,178.90
Southern Floral Co., 2306 Smith Street, Houston, Tex.	Wholesale florist	6-30-1944	13,099.64	2,975.36	2,975.36	2,751.78	1,050.81
The Victoria Drug, 110 North Main Street, Victoria, Tex.	Retail drug	12-31-1942 589.42 1-1-1943 to 7-7-1943	589.42 589.42	4,287.34 4,317.29	1,872.89 1,902.84	1,694.60 882.08	508.38 245.02
Zale Jewelry Co., of San Antonio, 400 East Houston Street, San Antonio, Tex.	Retail credit jewelry	12-31-1940 18,157.05 12-31-1941 20,902.08 12-31-1942 20,902.08 12-31-1943 20,902.08 12-31-1944 20,902.08 12-31-1945 18,415.31 12-31-1946 18,415.31 12-31-1947 18,415.31	18,157.05 20,902.08 20,902.08 20,902.08 20,902.08 18,415.31 18,415.31 18,415.31	67,358.95 64,613.92 64,613.92 64,613.92 64,613.92 5,118.11 5,118.11 5,118.11	32,130.01 40,087.92 40,087.92 40,087.92 40,087.92 5,118.11 5,118.11 5,118.11	7,027.55 19,328.24 32,894.64 23,388.18 18,623.97 2,047.26 4,606.30 3,465.16	None 5,991.76 19,273.01 19,088.22 18,517.90 634.65 2,332.27 2,332.27
Zaragoza Amusement Co., Inc., 819 West Commerce Street, San Antonio, Tex.	Picture shows	12-31-1941 18,415.31 12-31-1942 18,415.31 12-31-1943 18,415.31	18,415.31 18,415.31 18,415.31	12,199.44 5,504.14 5,504.14	5,118.11 5,118.11 5,118.11	2,047.26 4,606.30 3,465.16	634.65 2,332.27 2,332.27
<i>2d District of Texas</i>							
Angelina Hardwood Co., Lufkin, Tex.	Sawmill	12-31-1940 35,616.36 12-31-1941 36,747.37 12-31-1942 40,138.05 12-31-1943 13,491.18 12-31-1944 15,703.09	35,616.36 36,747.37 40,138.05 13,491.18 15,703.09	133,794.56 132,663.55 129,272.87 16,716.18 14,504.27	632.36 6,952.63 3,561.95 3,102.11 890.20	2,251.84 5,537.72 2,432.74 1,240.85 801.18	None 1,716.69 4,322.74 384.66 258.16
Ernest Allen Motor Co., 701 Commerce Street, Fort Worth, Tex.	Automobile dealer	1-1-1941 to 8-31-1941	112,115.05	45,176.40	4,734.95	1,260.92	390.90
Arkansas Amusement Corp., 314 So. Harwood Street, Dallas, Tex.	Theatre operation	1-1-1941 to 8-31-1941	112,115.05	45,176.40	4,734.95	1,260.92	390.90
3 Beall Brothers 3, Commerce and Austin Streets, Jacksonville, Tex.	Department stores	1-1-1942 65,765.65 1-31-1943 70,151.89 12-31-1940 31,050.00 12-31-1941 38,245.63 12-31-1942 38,165.44	65,765.65 70,151.89 31,050.00 38,245.63 38,165.44	64,396.34 60,010.10 72,155.69 85,354.01 85,434.20	4,734.95 20,921.85 16,535.61 11,343.75 20,939.87 21,019.56	2,492.65 10,318.89 14,882.05 2,493.41 9,628.83 18,917.61	859.93 3,198.85 6,614.25 None 2,984.94 9,241.56
Benton Amusement Co., 314 So. Harwood Street, Dallas, Tex.	Motion picture theatre	8-31-1943 5,406.93 8-31-1944 5,406.93	5,406.93 5,406.93	293.07 293.07	293.07 293.07	263.76 273.56	79.13 79.13
Bonnie Maid Hats, Inc., 1901 1/2 Live Oak Street, Dallas, Tex.	Children's headwear	10-31-1943	725.06	11,024.94	4,214.94	3,817.66	1,145.29
Canadian Lumber Co., Canadian, Tex.	Retail lumber	12-31-1941 9,269.09 12-31-1942 9,269.09 12-31-1943 9,699.71 8-31-1943 80.00 8-31-1944 86.78	9,269.09 9,269.09 9,699.71 80.00 86.78	12,377.87 12,377.87 1,094.97 3,150.00 3,143.22	1,525.59 1,525.59 1,094.97 3,150.00 3,143.22	533.96 1,372.53 985.48 2,835.00 2,221.09	122.81 411.91 295.64 850.50 646.14
Cupp Theatres, Inc., 314 South Harwood Street, Dallas, Tex.	Motion picture theaters	8-31-1943 80.00 8-31-1944 86.78	80.00 86.78	3,143.22 7,543.04	3,143.22 2,623.13	389.50 389.50	None None
Eastman Manufacturing Co., 1515 Fort Worth Avenue, Dallas, Tex.	Manufacturing of oil well survey tools and instruments	2-28-1942 2,031.19 7-31-1941 9,450.60 7-31-1942 7,088.31	2,031.19 9,450.60 7,088.31	7,340.33 68,077.61 70,439.60	3,288.81 15,249.40 25,211.69	1,904.67 5,108.19 17,885.29	438.08 None 6,058.30
Grapeland Oil Co., Post Office Box 274, Abilene, Tex.	Oil and gas production	7-31-1941 9,450.60 7-31-1942 7,088.31	9,450.60 7,088.31	68,077.61 70,439.60	15,249.40 25,211.69	5,108.19 17,885.29	None 6,058.30
Hobbs Manufacturing Co., 609 North Main Street, Fort Worth, Tex.	Manufacturer of trailers	7-31-1943 12,655.66 7-31-1944 16,847.12 12-31-1940 60,680.90 12-31-1941 45,012.37 12-31-1942 54,021.13 12-31-1943 56,567.49 12-31-1944 56,567.49	12,655.66 16,847.12 60,680.90 45,012.37 54,021.13 56,567.49 56,567.49	64,872.45 60,680.90 46,223.71 45,538.66 40,992.30 40,992.30 3,714.09	19,644.34 15,452.88 4,987.63 7,978.87 5,452.51 4,889.24 6,888.71	17,888.01 294.67 1,246.91 3,191.55 4,889.26 4,889.24 6,888.71	8,064.41 94.94 None 989.37 2,173.00 2,173.00 2,066.61
Interstate-Trinity Warehouse Co., 301 North Market Street, Dallas, Tex.	Drayage, storage and motor freight	12-31-1943	3,714.09	6,735.91	6,735.91	6,888.71	2,066.61

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

(1) Name and address of taxpayer (Arranged by Internal Revenue districts in which excess profits tax returns were filed)	(2) Business in which engaged	(3) Taxable year ended	(4) Excess profits credit before allowance of relief	(5) Increase in the amount of excess profits credit claimed by taxpayer	(6) Increase in the amount of excess profits credit allowed	(7) Gross reduction in the excess profits (subchapter E) tax resulting from the operation of section 722	(8) Gross increase in the income (chapter 1) tax resulting from the operation of section 722
<i>2d District of Texas—Continued</i>							
The Morten-Davis Co., 800 Jackson Street, Dallas, Tex. Orand Buick Co., 2108 Cedar Springs Avenue, Dallas, Tex.	Wholesalers of wearing apparel, radio and electrical equipment. Automobile dealership.....	6-30-1943	\$10,727.70	\$10,271.25	\$2,332.30	\$2,650.29	\$1,390.77
		6-30-1944	21,143.21	9,023.17	1,084.22	1,368.04	1,012.66
		3-6-1940 to 12-31-1940	11,718.16	34,334.69	12,549.95	2,731.65	None
		12-31-1941	11,612.42	35,040.43	17,367.59	8,859.38	2,746.41
Pampa Coco Cola Bottling Co., Pampa, Tex....	Manufacturer of coca cola and other soft drinks.	12-31-1942	13,905.88	32,146.97	14,474.13	14,029.37	6,487.61
		1-1-1943 to 10-31-1943	12,142.81	33,910.04	16,237.20	14,744.46	6,702.13
		4-30-1941	5,826.00	7,786.68	349.00	63.45	None
		4-30-1942	6,422.98	7,189.70	1,177.02	411.95	94.75
Plains Radio Broadcasting Co., 220 West Eighth Street, Amarillo, Tex.	Radio broadcasting.....	12-31-1943	44,948.11	11,747.34	10,341.89	9,307.70	4,143.51
		4-30-1944	44,948.11	17,486.08	10,341.89	9,824.79	4,136.75
Pollock Realty Corporation, 2236 South Lamar St., Dallas, Texas.	Rental of business property.....	12-31-1941	32,416.69	8,545.69	2,163.31	757.14	234.71
		12-31-1942	32,416.69	14,506.21	2,163.31	1,946.98	1,146.66
Pool Manufacturing Co., Sherman, Tex.....	Garment manufacturing.....	12-31-1943	32,416.69	16,896.81	2,163.31	1,946.98	1,146.66
		12-31-1944	37,970.68	4,779.32	1,785.89	2,063.32	1,215.06
Portland Gasoline Co., Post Office Box 2142, Pampa, Tex.	Extraction of casing head gasoline and related products from natural gas.	12-31-1942	32,955.05	9,925.66	3,104.59	2,821.14	1,661.32
South Plains Pipe Line Co., Box 1007, Levelland, Tex.	Transportation of crude petroleum.....	3-31-1941	8,227.33	32,141.61	7,685.17	724.52	None
		3-31-1942	9,303.79	40,067.71	14,446.21	5,778.49	1,791.32
Volk Brothers Co., 1906 Elm Street, Dallas, Tex. White & Kirk, Inc., 516-18 Polk Street, Amarillo, Tex.	Retail shoes and wearing apparel..... Retail dry goods.....	3-31-1943	9,303.79	40,067.71	14,446.21	13,001.59	4,975.48
		1-31-1943	70,174.71	22,524.84	9,733.90	28,144.03	12,508.46
<i>Utah</i>	Retail and wholesale tires and accessories.	12-31-1943	48,014.50	76,054.30	8,985.50	4,022.04	3,594.24
		12-31-1944	48,310.39	8,985.50	8,985.50	3,594.20	3,594.20
		12-31-1941	7,912.50	10,485.88	5,692.55	3,247.04	1,428.70
		12-31-1942	8,139.87	22,734.13	6,623.18	5,960.87	1,788.26
Bekins Van Lines Co., 525 West 1st South Street, Salt Lake City, Utah (formerly 16th and Leavenworth Streets, Omaha, Nebr.).	Highway freight transportation including local trucking and warehousing and trucking.	12-31-1943	9,186.91	8,711.12	6,547.77	5,892.99	1,782.95
		12-31-1942	2,905.45	11,804.28	3,821.62	3,439.62	1,032.33
James J. Burke & Co., 405 Kearns Building, Salt Lake City, Utah.	Engineering and construction.....	12-31-1943	6,074.23	8,635.50	4,345.63	4,178.80	1,253.63
		12-31-1944	10,077.10	8,677.47	8,677.47	8,418.31	3,468.89
Utah Sand and Gravel Products Corp., 1605 Beck Street, Salt Lake City, Utah.	Sand and gravel digging—ready mixed concrete.	12-31-1941	11,715.34	1,290.34	1,290.34	1,161.31	348.88
		12-31-1942	65,364.37	21,599.42	11,576.70	4,051.85	1,256.07
Wasatch Plumbing Supply Co., 2317 South Main Street, Salt Lake City, Utah.	Wholesale plumbing and heating supplies.	12-31-1942	72,769.90	21,097.37	4,171.17	3,754.05	1,668.47
		12-31-1943	72,769.90	21,097.37	4,171.17	3,754.05	1,668.47
		12-31-1941	2,419.60	6,000.25	2,580.40	903.14	207.72
		12-31-1942	2,713.89	8,878.58	2,286.11	2,057.50	617.25
<i>Vermont</i>	Manufacturing knit goods..... Manufacture of woolen cloth.....	12-31-1943	3,317.58	8,274.89	1,682.42	1,514.18	454.25
		12-31-1944	3,953.13	4,466.72	1,046.87	994.53	282.66
E-Z Mills, Inc., Bennington, Vt.....	Manufacturing knit goods.....	11-30-1942	136,249.23	83,850.77	29,267.85	13,343.69	5,295.10
Verd Mont Woolen Mills, Inc., Ludlow, Vt.....	Manufacture of woolen cloth.....	9-30-1942	8,203.66	13,246.84	7,718.20	3,810.98	1,684.02
<i>Virginia</i>							
Apollo Theatre Corp., 823 Church Street, Norfolk, Va.	Motion picture theatre.....	12-31-1941	213.52	11,016.77	1,687.67	590.68	135.85
		12-31-1942	1,553.33	11,326.16	347.86	313.08	93.92
Dixie Container Corp., Seventh and Hospital Streets, Richmond, Va.	Manufacturers of corrugated paper containers.	12-31-1941	9,253.79	62,568.86	14,714.59	12,576.93	3,898.86
		12-31-1942	11,878.64	59,944.01	12,089.74	10,880.77	4,396.01
Green Lantern, Inc., 3124 West Broad Street, Richmond, Va.	Restaurant.....	9-30-1941	427.05	17,527.95	3,594.30	898.58	None
		9-30-1942	506.12	17,448.88	4,224.88	2,064.40	541.90
High Theatre Corp., High and Chestnut Streets, Portsmouth, Va.	Motion picture theatre.....	12-31-1942	1,183.44	11,096.05	827.68	783.92	235.17
Industrial Supply Corp., 1434 E. Main Street, Richmond, Va.	Merchant—mill supplies.....	6-30-1941	3,610.46	8,220.61	4,076.05	756.51	None
		6-30-1942	5,267.83	7,156.23	4,481.37	1,699.58	424.89
Norfolk Shipbuilding & Dry Dock Corp., Claiborne Avenue, Norfolk, Va. Rucker Lumber Co., Inc., 1320 Wilson Boulevard, Arlington, Va.	Ship repairers..... Lumber and millwork.....	6-30-1943	5,864.71	3,042.61	3,042.61	3,241.54	972.45
		12-31-1940	66,263.30	45,622.07	4,474.16	1,789.66	None
		12-31-1940	4,845.37	20,961.76	1,266.04	316.51	None
South Hill Lumber Co., Inc., South Hill, Va.....	Manufacturer's lumber.....	12-31-1941	5,685.89	20,121.24	1,622.60	649.04	285.49
		12-31-1942	6,321.14	19,485.99	987.35	888.61	266.60
Swanson Motors, Inc., 115 North Market Street, Danville, Va. Virginia Beach Ice Delivery Corp., Virginia Beach, Va.	Automobile dealer..... Manufacture and sale of ice.....	12-31-1940	2,705.19	20,339.39	2,401.84	600.46	None
		12-31-1941	3,156.59	19,887.99	2,111.09	738.88	169.94
<i>Washington</i>	Automobile sales and service.....	12-31-1942	3,156.59	19,887.99	2,111.09	1,899.98	869.99
		12-31-1941	1,671.53	9,663.04	2,001.83	1,377.09	316.74
Anderson Buick Co., 1942 Westlake Boulevard, Seattle, Wash.	Automobile sales and service.....	3-30-1942 to 12-31-1942	25,113.93	28,270.88	3,979.86	8,578.31	2,900.71
C. & H. Supply Co., 2723 First Avenue South, Seattle, Wash.	Wholesale and retail distribution of industrial supplies.	12-31-1941	1,045.38	24,479.15	1,781.39	1,387.58	346.89
Cheney Lumber Co., Inc., 425 Tacoma Building, Tacoma, Wash.	Lumber and tie wholesaler and mill operators.	12-31-1941	13,238.20	21,129.14	7,963.75	5,631.13	1,745.65
Columbia Distributing Co., Inc., 420 East 25th Street, Tacoma, Wash.	Beer and wine distributors.....	12-31-1942	727.83	6,116.82	1,510.24	1,601.89	480.57
Copper River Packing Co., 312 Colman Building, Seattle, Wash.	Salmon packers.....	12-31-1941	34,340.41	29,335.50	9,772.78	4,749.09	1,472.21
		12-31-1942	37,175.39	37,208.14	6,946.80	6,252.12	3,681.80
Eagle Fixtures, Inc., 1412 Dearborn Street, Seattle, Wash.	Wholesale and retail fixtures.....	12-31-1943	37,143.90	41,239.54	6,978.20	6,280.38	3,698.44
		12-31-1942	3,951.73	None	None	5,420.34	1,626.16
Eastlake Lumber Co., 1549 Eastlake Ave., Seattle, Wash.	Retail lumber yard.....	12-31-1943	8,128.93	516.07	516.07	464.46	139.33
		12-31-1944	8,128.93	516.07	516.07	490.26	139.34
Klopfenstein's, Inc., 1413 Fourth Avenue, Seattle, Wash.	Retail men's wear.....	1-31-1941	14,817.49	24,430.51	1,989.10	439.99	None
		1-31-1942	16,868.22	24,450.78	2,312.90	925.16	286.81
Olympic Hardwood Co. Mill No. 2, Weatherwax Building, Aberdeen, Wash.	Lumber manufacturing.....	1-1-1940 to 10-31-1940	2,124.45	30,988.21	4,001.80	1,025.55	330.55
		10-31-1941	2,124.45	24,696.81	4,001.80	1,407.63	None
		10-31-1942	5,468.79	27,643.87	1,656.21	771.20	363.20

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued.

(1) Name and address of taxpayer (Arranged by Internal Revenue districts in which excess profits tax returns were filed)	(2) Business in which engaged	(3) Taxable year ended	(4) Excess profits credit before allowance of relief	(5) Increase in the amount of excess profits credit claimed by taxpayer	(6) Increase in the amount of excess profits credit allowed	(7) Gross reduction in the excess profits (sub- chapter E) tax resulting from the operation of section 722	(8) Gross increase in the income (chapter 1) tax resulting from the operation of section 722
<i>Washington—Continued</i>							
Pacific Broadcasting Co., Keyes Building, Ta- koma, Wash.	Radio broadcasting network.....	9-30-1942	\$3,710.67	\$34,289.33	\$11,122.27	\$5,656.65	\$2,135.58
M. R. Smith Lumber & Shingle Co., 327 Henry Building, Seattle, Wash.	Manufacturers of red cedar shingles...	9-30-1943	4,638.27	33,361.73	10,194.67	9,175.20	2,752.55
Teague Motor Co., 11 North Colville, Walla Walla, Wash.	Automobile dealer.....	12-31-1941	44,676.17	55,963.93	21,492.49	4,164.78	1,291.09
Utter Motors, Inc., 1101 West Second Avenue, Spokane, Wash.	Automobile sales and service.....	12-31-1942	40,737.37	59,902.73	25,431.29	46,795.68	20,798.07
		12-31-1941	2,707.83	3,901.20	1,883.01	967.76	222.58
		12-31-1942	2,915.72	3,693.31	1,675.12	1,973.71	592.11
		12-31-1942	8,329.15	16,492.27	1,283.01	2,935.82	880.76
		12-31-1943	7,737.59	3,391.05	1,874.57	2,965.73	889.72
<i>West Virginia</i>							
Barium Reduction Corporation, South Charles- ton, W. Va.	Chemical manufacturing.....	12-31-1940	66,296.50	71,276.92	47,090.51	15,329.82	None
Lewis County Glass Co., Jane Lew, W. Va.....	Hand blown glassware.....	12-31-1941	86,900.41	77,163.78	49,899.59	27,444.77	8,507.88
		12-31-1941	1,927.06	7,461.58	4,968.96	2,650.40	609.60
<i>Wisconsin</i>							
Cudahy Theatres, Inc., 1030 North 8th Street, Milwaukee, Wis.	Operating theatres.....	12-31-1943	2,515.30	3,435.43	185.82	167.23	50.17
Northern Bank, 3536 W. Fond du Lac Avenue, Milwaukee, Wis.	Banking.....	12-31-1940	24,823.41	8,736.40	5,982.58	1,206.13	None
Supreme Metal Treating Co., 4440 West Mitchell Street, Milwaukee, Wis.	Heat treating of metals.....	12-31-1941	28,075.74	9,783.52	7,164.78	95.23	41.91
		12-31-1942	1,362.66	5,762.34	1,068.97	1,168.58	350.57
		12-31-1943	1,192.53	5,932.47	1,193.85	1,198.87	359.63

SUPPLEMENTAL LIST FOR FISCAL YEAR ENDED JUNE 30, 1945

<i>1st District of California</i>							
Phillips & Edwards Electric Corp., 1035 Harrison Street, San Francisco, Calif.	Jobbers electrical supply material.....	3-21-1941 to 12-31-1941	\$961.85	\$2,038.15	\$2,038.15	\$560.91	\$129.61
<i>Michigan</i>							
Bay Elevators, Inc., Saginaw, Mich.....	Grain elevator.....	6-30-1943	3,610.52	6,073.02	189.48	814.19	244.25
Wheeler-Van Label Co., 13 McConnell Street SW, Grand Rapids, Mich.	Manufacture of labels.....	6-30-1943	19,081.96	5,520.27	3,070.79	2,763.71	1,407.19
<i>1st District of Ohio</i>							
Willis Music Co., 124 East Fourth Street, Cin- cinnati, Ohio.	Music publishers.....	6-30-1941	14,308.66	20,620.72	1,208.08	302.02	None
		6-30-1942	15,311.67	19,617.71	3,110.57	1,244.23	385.71
<i>11th District of Ohio</i>							
Aeration Processes, Inc., 867 McKinley Avenue, Columbus, Ohio.	Manufacturing food products and machinery.	12-31-1940	5,707.67	171,174.25	4,500.23	1,125.06	None
		12-31-1941	6,445.75	170,436.17	7,445.76	1,250.80	287.70
<i>Oklahoma</i>							
Ohio Tank Car Co., 1801 National Bank of Tulsa Building, Tulsa, Okla.	Tank car.....	12-31-1942	20,880.34	27,531.66	None	3,340.89	2,073.05
<i>1st District of Texas</i>							
Adolphus-Rice Milling Co., 4600 Clinton Drive, Houston, Tex.	Rice milling.....	12-31-1940	24,803.11	31,039.19	21,390.64	5,823.12	None
<i>2nd District of Texas</i>							
Dwyer-Boynton Machine Co., Box 51, 120 South Hobart Street, Pampa, Tex.	Oil field machine shop and supplies...	2-28-1941	1,508.70	10,644.39	2,149.72	147.14	None
		2-28-1942	2,046.57	10,572.08	2,700.43	999.84	292.96
		2-28-1943	2,713.03	9,905.52	2,511.97	2,271.83	681.55

<sup>1</sup> Allowance made during the fiscal year ended June 30, 1946, represents addition to relief previously allowed and published.

<sup>2</sup> No allowance made by the Commissioner; relief allowed by the Tax Court of the United States, under written stipulation.

[SEAL]

JOSEPH D. NUNAN,  
Commissioner of Internal Revenue.

[F. R. Doc. 46-18020; Filed, Oct. 4, 1946; 9:35 a. m.]

FEDERAL POWER COMMISSION.

[Docket No. G-770]

NEW YORK STATE NATURAL GAS CORP.

ORDER FIXING DATE OF HEARING

OCTOBER 1, 1946.

Upon consideration of the application filed on August 22, 1946, by New York State Natural Gas Corporation (Applicant) for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing the Applicant to construct and operate a regulator and metering station at Rosburg, New York, and to sell natural gas to Fillmore Gas Company, Inc., for resale to ultimate consumers in

eleven towns and one village in Livingston, Wyoming and Allegany Counties, New York.

The Commission orders that:

(a) A public hearing be held commencing on October 15, 1946, at 10:00 a. m. (e. s. t.) in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue, N. W., Washington, D. C., respecting the matters involved and the issues presented in this proceeding; provided, however, that if no protest or petition to intervene has been filed or allowed prior to the date hereinbefore fixed for hearing, or if a protest or petition to intervene, in the judgment of the Commission, raises no issue of substance,

the Commission may dispose of the application without contested hearing, by order upon the application and evidence filed or available to the Commission and such additional evidence as the Commission may require to be filed for its consideration.

(b) Interested State commissions may participate as provided in the Commission's rules of practice and procedure.

Date of issuance: October 2, 1946.

By the Commission.

[SEAL]

LEON M. FUQUAY,  
Secretary.

[F. R. Doc. 46-18022; Filed, Oct. 7, 1946;  
8:55 a. m.]

[Docket No. G-784]

## PANHANDLE EASTERN PIPE LINE CO.

## NOTICE OF APPLICATION

OCTOBER 1, 1946.

Notice is hereby given that on September 19, 1946, an application was filed with the Federal Power Commission by Panhandle Eastern Pipe Line Company (hereinafter referred to as "Applicant"), a Delaware corporation having its principal offices in Kansas City, Missouri, and Chicago, Illinois, and authorized to do business in the States of Texas, Oklahoma, Kansas, Missouri, Illinois, Indiana, Ohio, and Michigan, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, to authorize the Applicant to construct and operate one (1) additional 1,600 horsepower compressor unit and appurtenant equipment at each of the following compressor stations presently existing on Applicant's gas transmission pipe-line system: Greensburg, Haven and Olpe in the State of Kansas; Houstonia and Centralia in the State of Missouri; Pleasant Hill in the State of Illinois, and Montezuma in the State of Indiana, and one (1) additional 1,000 horsepower compressor unit and appurtenant equipment at the Louisburg Station in the State of Kansas.

Applicant states that the present facilities are and will be taxed to the utmost during both winter and summer months for the supplying of the market requirements of Applicant's presently attached customers, that the additional compressor units for which authority is sought will constitute an integral part of Applicant's pipeline system, that these compressors are needed to supplement the present equipment on such system and their installation will result in more adequate service and insure continuous gas service to attached customers.

Applicant further states that the proposed facilities will permit the periodic repair and overhauling of presently existing gas compressor units during the summer months, May thru September, while still maintaining the system delivery capacity and thereby provide an estimated five billion cubic feet of gas for gas sales commitments or for gas storage purposes on the eastern end of Applicant's system.

Applicant states that no service or management contracts are contemplated for the construction and operation of the proposed facilities which Applicant estimates will cost approximately \$2,685,000, and which will be installed and ready for operation before May 1, 1947. Applicant proposes to award the contract or contracts for the installation thereof upon competitive bidding. The estimated gas reserves presently owned or controlled by Applicant are stated to be adequate to supply the present and increased market requirements contemplated to be served by the facilities.

Any interested State commission is requested to notify the Federal Power Commission whether the application should be considered under the cooperative provisions of Rule 37 of the general rules of practice and procedure of the Commission, and if so, to advise the Federal

Power Commission as to the nature of its interest in the matter and whether it desires a conference, creation of a board, or a joint or concurrent hearing, together with the reason for such request.

Any person desiring to be heard or to make any protest with reference to the application of Panhandle Eastern Pipe Line Company should file with the Federal Power Commission, Washington 25, D. C., not later than fifteen (15) days from the date of publication of this notice in the FEDERAL REGISTER, a petition or protest in accordance with the Commission's general rules of practice and procedure.

[SEAL]

LEON M. FUQUAY,  
Secretary.[F. R. Doc. 46-18057; Filed, Oct. 7, 1946;  
8:52 a. m.]

[Docket No. G-785]

## PANHANDLE EASTERN PIPE LINE CO.

## NOTICE OF APPLICATION

OCTOBER 1, 1946.

Notice is hereby given that on September 19, 1946, an application was filed with the Federal Power Commission by Panhandle Eastern Pipe Line Company (hereinafter referred to as "Applicant") a Delaware corporation having its principal offices in Kansas City, Missouri, and Chicago, Illinois, and authorized to do business in the States of Texas, Oklahoma, Kansas, Missouri, Illinois, Indiana, Ohio, and Michigan, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, to authorize the Applicant to construct and operate a gas metering and regulating station and a connection at a point in Miami County, Kansas, where 24" and 26" parallel pipe lines of the Applicant cross the 4" transmission line of the Miami Pipe Line Company, which point is approximately one mile north of the Osawatimie State Hospital in Miami County, Kansas, said connection being requested by the Miami Pipe Line Company in order to enable the latter company to meet the gas requirements of the Osawatimie State Hospital. Applicant has contracted to deliver, if the facilities are approved, volumes of natural gas not to exceed 350 Mcf in any one day or a total of 10,000 Mcf in any one month for resale to Osawatimie State Hospital, and no portion of such gas is to be diverted to any other purpose or use.

Applicant states that The Miami Pipe Line Company has reported that without making such connection it will be unable to furnish adequately the requirements for natural gas of the said Hospital, and that this connection with the pipe lines of Applicant is essential to the public interest and welfare. Rates for the natural gas to be supplied under the proposed facilities will be governed by the existing rate schedule Gd-3 filed with the Commission by Applicant. The estimated cost of these proposed facilities is \$2,150 and will be financed out of current funds. Applicant states that it is able to render this proposed service with-

out any impairment of gas service to other customers of the Applicant.

Any interested State commission is requested to notify the Federal Power Commission whether the application should be considered under the cooperative provisions of Rule 37 of the general rules of practice and procedure of the Commission, and if so, to advise the Federal Power Commission as to the nature of its interest in the matter and whether it desires a conference, creation of a board, or a joint or concurrent hearing, together with the reasons for such request.

Any person desiring to be heard or to make any protest with reference to the application of Panhandle Eastern Pipe Line Company should file with the Federal Power Commission, Washington 25, D. C., not later than fifteen (15) days from the date of publication of this notice in the FEDERAL REGISTER, a petition or protest in accordance with the Commission's general rules of practice and procedure.

[SEAL]

LEON M. FUQUAY,  
Secretary.[F. R. Doc. 46-18058; Filed, Oct. 7, 1946;  
8:52 a. m.]

[Docket No. G-786]

## PANHANDLE EASTERN PIPE LINE CO.

## NOTICE OF APPLICATION

OCTOBER 1, 1946.

Notice is hereby given that on September 19, 1946, an application was filed with the Federal Power Commission by Panhandle Eastern Pipe Line Company (hereinafter referred to as "Applicant"), a Delaware Corporation having its principal offices in Kansas City, Missouri and Chicago, Illinois, and authorized to do business in the States of Texas, Oklahoma, Kansas, Missouri, Illinois, Indiana, Ohio, and Michigan, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, to authorize the Applicant to construct and operate a pipeline connection with a gas metering and regulating station at a point where Applicant's 18" pipeline B (extending from Zionsville Compressor Station to Muncie) crosses the pipeline of Central Indiana Gas Company three miles north of Middletown in Salem Township, Delaware County, Indiana, the same point being on the west section line of Section 17, Township 19 North, Range 9 East, at approximately the one-half section line of said section.

Applicant states that gas deliveries are currently made at four connections now existing between Applicant and Central Indiana Gas Company. The proposed connection will be the fifth as provided in a supplemental agreement between these two companies dated January 16, 1939. Such interconnection is necessary in order for the Central Indiana Gas Company to maintain adequate pipeline pressure to meet the increased gas demands on peak days of attached customers in Middletown, Indiana Applicant states that it has been

requested by Central Indiana Gas Company to make the connection, that the estimated cost of the proposed facilities is \$5,145 to be financed out of current funds. Applicant states that if said connection and construction of facilities are authorized by the Commission, no change is proposed to be made by Applicant in the total volumes of gas to be delivered to Central Indiana Gas Company under an existing contract with that company, nor is there any change contemplated in existing rates as specified by FPC Rate Schedule No. 71. Applicant further states that there will not be any impairment of service to other customers attached to Applicant's line B.

Any interested State commission is requested to notify the Federal Power Commission whether the application should be considered under the cooperative provisions of Rule 37 of the general rules of practice and procedure of the Commission, and if so, to advise the Federal Power Commission as to the nature of its interest in the matter and whether it desires a conference, creation of a board, or a joint or concurrent hearing, together with the reasons for such request.

Any person desiring to be heard or to make any protest with reference to the application of Panhandle Eastern Pipe Line Company should file with the Federal Power Commission, Washington 25, D. C., not later than fifteen (15) days from the date of publication of this notice in the FEDERAL REGISTER, a petition or protest in accordance with the Commission's general rules of practice and procedure.

[SEAL] LEON M. FUQUAY,  
Secretary.

[F. R. Doc. 46-18059; Filed, Oct. 7, 1946;  
8:52 a. m.]

#### INTERSTATE COMMERCE COMMISSION.

[S. O. 396, Special Permit 52]

##### RECONSIGNMENT OF CANTALoupES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Service Order No. 396 (11 F. R. 2193), permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 396 insofar as it applies to the reconsignment at Chicago, Ill., October 1 or 2, 1946, by M. Lapidus & Sons of car PFE 94088, cantaloupes, now on the Wabash to Hecht Prod. Co., Grand Rapid, Mich. (PM).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it

with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 2d day of October 1946.

V. C. CLINGER,  
Director, Bureau of Service.

[F. R. Doc. 46-18062; Filed, Oct. 7, 1946;  
8:51 a. m.]

[S. O. 422, Gen. Permit 3]

##### CARS HELD AT ATLANTIC, GULF, OR PACIFIC PORTS

Pursuant to the authority vested in me by paragraph (c) of the first ordering paragraph of Service Order No. 422 (11 F. R. 250), permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard the provisions of Service Order No. 422 insofar as it applies to cars held at Atlantic, Gulf or Pacific Ports which arrived at said ports after 12:01 a. m., August 24, 1946.

This permit shall become effective at 6:00 p. m., October 1, 1946 and shall expire 11:59 p. m., October 10, 1946.

The waybill shall show reference to this general permit.

A copy of this general permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 1st day of October 1946.

V. C. CLINGER,  
Director, Bureau of Service.

[F. R. Doc. 46-18063; Filed, Oct. 7, 1946;  
8:51 a. m.]

[S. O. 618]

##### UNLOADING OF SALT AT EAST ST. LOUIS, ILL.

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 2d day of October A. D. 1946.

It appearing, that 2 cars containing salt at East St. Louis, Illinois, on Terminal Railroad Association of St. Louis have been on hand for an unreasonable length of time and that the delay in unloading said cars is impeding their use; in the opinion of the Commission an emergency exists requiring immediate action. It is ordered, That:

(a) *Salt at East St. Louis, Ill., be unloaded.* The Terminal Railroad Association of St. Louis, its agents or employees, shall unload immediately MP 22022 and MP 23661 containing salt now on hand at East St. Louis, Ill., consigned to Monsanto Chemical Company.

(b) *Demurrage.* No common carrier by railroad subject to the Interstate Commerce Act shall charge or demand or collect or receive any demurrage or

storage charges, for the detention under load of any car specified in paragraph (a) of this order, for the detention period commencing at 7:00 a. m., October 5, 1946, and continuing until the actual unloading of said car or cars is completed.

(c) *Provisions suspended.* The operation of any or all rules, regulations, or practices, insofar as they conflict with the provisions of this order, is hereby suspended.

(d) *Notice and expiration.* Said carrier shall notify V. C. Clinger, Director, Bureau of Service, Interstate Commerce Commission, Washington, D. C., when it has completed the unloading required by paragraph (a) hereof, and such notice shall specify when, where, and by whom such unloading was performed. Upon receipt of that notice this order shall expire. (40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901, 911; 49 U. S. C. 1 (10)-(17), 15 (2))

It is further ordered, That this order shall become effective immediately; that a copy of this order and direction shall be served upon the Terminal Railroad Association of St. Louis, and upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission, at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL,  
Secretary.

[F. R. Doc. 46-18060; Filed Oct. 7, 1946;  
8:51 a. m.]

[S. O. 619]

##### UNLOADING OF LUMBER AT EAST ST. LOUIS, ILL.

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 2d day of October A. D. 1946.

It appearing, that 3 cars containing lumber at East St. Louis, Illinois, on the Illinois Central Railroad Company have been on hand for an unreasonable length of time and that the delay in unloading said cars is impeding their use; in the opinion of the Commission an emergency exists requiring immediate action. It is ordered, That:

(a) *Lumber at East St. Louis, Ill., be unloaded.* The Illinois Central Railroad Company, its agents or employees, shall unload immediately PRR 281454, Sou 191160 and C&EOI 94436, containing lumber, now on hand at East St. Louis, Ill., consigned to Gruener Fisher Lumber Company.

(b) *Demurrage.* No common carrier by railroad subject to the Interstate Commerce Act shall charge or demand or collect or receive any demurrage or storage charges, for the detention under load of any car specified in paragraph (a) of this order, for the detention period commencing at 7:00 a. m., October 5, 1946,

and continuing until the actual unloading of said car or cars is completed.

(c) *Provisions suspended.* The operation of any or all rules, regulations, or practices, insofar as they conflict with the provisions of this order, is hereby suspended.

(d) *Notice and expiration.* Said carrier shall notify V. C. Clinger, Director, Bureau of Service, Interstate Commerce Commission, Washington, D. C., when it has completed the unloading required by paragraph (a) hereof, and such notice shall specify when, where, and by whom such unloading was performed. Upon receipt of that notice this order shall expire. (40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901, 911; 49 U. S. C. 1 (10)-(17), 15 (2))

It is further ordered, That this order shall become effective immediately; that a copy of this order and direction shall be served upon the Illinois Central Railroad Company, and upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission, at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,  
Secretary.

[F. R. Doc. 46-18061; Filed, Oct. 7, 1946; 8:51 a. m.]

#### OFFICE OF ALIEN PROPERTY CUSTODIAN.

[Vesting Order 7445]

DR. RICHARD NUNNINGHOFF

In re: Debt owing to and stocks and bonds owned by Dr. Richard Nunninghoff. F-28-6714-C-1 and F-28-6714-A-1.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Dr. Richard Nunninghoff, whose last known address is Adlabertstrasse 28, Berlin-Zehlender-West, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows:

a. That certain debt or other obligation owing to Dr. Richard Nunninghoff, by Hallgarten & Co., 44 Wall Street, New York 5, New York, in the amount of \$699.32, as of December 31, 1945, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same,

b. Forty (40) shares of \$1.00 par value capital stock of Hotel Waldorf-Astoria Corporation, a corporation organized under the laws of the State of New York, evidenced by Certificate Number 05798 for thirty six shares and Receipt Number A132 for four shares, registered in the

name of Hallgarten & Co., beneficially owned by Dr. Richard Nunninghoff and presently in the custody of the Hallgarten & Co., 44 Wall Street, New York 5, New York, together with all declared and unpaid dividends thereon, and

c. Those certain bearer bonds described in Exhibit A, attached hereto and by reference made a part hereof, presently in the custody of Hallgarten & Co., 44 Wall Street, New York 5, New York, together with any and all rights thereunder and thereto,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on August 15, 1946.

[SEAL]

JAMES E. MARKHAM,  
Alien Property Custodian.

#### EXHIBIT A

Issuer	Description	Face value	Certificate number
Chicago, Milwaukee, St. Paul & Pacific R. R. Co., Chicago, Ill.	5% 50-year series A Gold Bond, due Feb. 1, 1975.	\$1,000	96276.
		1,000	103621.
		1,000	104036.
		1,000	M49483.
		1,000	M81137.
St. Louis-San Francisco Ry. Co., Frisco Bldg., St. Louis 1, Mo.	Prior lien mortgage, series A, 4 percent due July 1, 1950.	1,000	M81138.
		1,000	M53753.
		500	D5566.
		500	D5096.
		500	D1914.
Chicago, Rock Island & Pacific Ry. Co., 139 Van Buren St., Chicago 5, Ill.	4½ percent gold bond, secured, series A, due Sept. 1, 1952.	500	D1915.
		500	D1894.
		500	D1895.
		1,000	11636.
Hotel Waldorf Astoria Corp., 301 Park Ave., New York, N. Y.	5 percent sinking fund income debenture due Sept. 1, 1954.	1,000	11637.
		1,000	11637.

[P. R. Doc. 46-18095; Filed, Oct. 7, 1946; 8:45 a. m.]

[Vesting Order 7423]

FUKUITSU AOKI

In re: Stock owned by and debt owing to Fukuitsu Aoki. F-39-200-A-1.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Fukuitsu Aoki, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the property described as follows:

a. Those certain shares of stock described in Exhibit A, attached hereto and by reference made a part hereof, registered in the name of Bucher & Co., and presently in the custody of Guaranty Trust Co. of New York, 524 Fifth Avenue, New York, New York, together with all declared and unpaid dividends thereon, and

b. All those debts or other obligations owing to Fukuitsu Aoki, by Guaranty

Trust Co. of New York, 524 Fifth Avenue, New York, New York, including particularly but not limited to that sum of money on deposit with the Guaranty Trust Co. of New York, 140 Broadway, New York 15, New York, in a custody cash account, Account Number FC-4874, entitled Margaret G. Yates, Special, maintained at the branch office of the aforesaid bank located at 524 Fifth Avenue, New York, New York, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a



national of a designated enemy country (Japan);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the

Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on August 15, 1946.

[SEAL] JAMES E. MARKHAM,  
Alien Property Custodian.

the nieces, and their issue, names unknown, of Nicholas Spieles, deceased, and each of them, in and to the Trust created under the Will of Nicholas Spieles, deceased,

is property payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

*Nationals and Last Known Address*

The nephews, and their issue, names unknown, of Nicholas Spieles, deceased, Germany.

The nieces, and their issue, names unknown, of Nicholas Spieles, deceased, Germany.

That such property is in the process of administration by Wilmington Trust Company, as Trustee under the Will of Nicholas Spieles, deceased, acting under the judicial supervision of the Court of Chancery of the State of Delaware in and for New Castle County, Wilmington, Delaware;

And determining that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on September 4, 1946.

[SEAL] JAMES E. MARKHAM,  
Alien Property Custodian.  
[F. R. Doc. 46-18097; Filed, Oct. 7, 1946; 8:45 a. m.]

EXHIBIT A

Name and address of issuing corporation	State of incorporation	Par value	Type of stock	Number of shares	Certificate numbers
Standard Oil Co. of New Jersey, 30 Rockefeller Plaza, New York, N. Y.	Delaware	\$25	Capital	17	CC128775.
General Electric Co., Schenectady, N. Y.	New York	No par	Common	21	NYE-307171.
General Motors Corp., Detroit, Mich.	Delaware	\$10	do.	5	e644-503.
Do.	do.	\$10	do.	12	e446-576.
Consolidated Natural Gas Co., 30 Rockefeller Plaza, New York 20, N. Y.	do.	\$15	Capital	1	0132465.

[F. R. Doc. 46-18094; Filed, Oct. 7, 1946; 8:45 a. m.]

[Vesting Order 7527]

MASUZUCHI SHIMADA

In re: Estate of Masuzuchi Shimada, deceased. File D-39-18545; E. T. sec. 14841.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of Suetaro Shimada, in and to the Estate of Masuzuchi Shimada, deceased.

is property payable or deliverable to, or claimed by, a national of a designated enemy country, Japan, namely,

*Nationals and Last Known Address*

Suetaro Shimada, Japan.

That such property is in the process of administration by William F. Crosby, as administrator of the Estate of Masuzuchi Shimada, acting under the judicial supervision of the Superior Court of the State of California, in and for the County of San Mateo;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold

or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9095, as amended.

Executed at Washington, D. C., on September 4, 1946.

[SEAL] JAMES E. MARKHAM,  
Alien Property Custodian.

[F. R. Doc. 46-18096; Filed, Oct. 7, 1946; 8:45 a. m.]

[Vesting Order 7528]

NICHOLAS SPIELES

In re: Trust under the will of Nicholas Spieles, deceased. File No. D-66-721; E. T. sec. 5333.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of the nephews, and their issue, names unknown, of Nicholas Spieles, deceased, and

[Vesting Order 7529]

FRANZ C. STAMER

In re: Estate of Franz C. Stamer, deceased. File No. D-28-9728; E. T. sec. 13633.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of Elizabeth Bender, Joseph Kronier, Herman Knauss, Anna Mannebach, Martha Engelmann, Erich Hintze, and Kurt Hintze, and each of them, in and to the estate of Franz C. Stamer, deceased,

is property payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

*Nationals and Last Known Address*

Elizabeth Bender, Germany.  
Joseph Kronier, Germany.  
Herman Knauss, Germany.  
Anna Mannebach, Germany.  
Martha Engelmann, Germany.  
Erich Hintze, Germany.  
Kurt Hintze, Germany.

That such property is in the process of administration by Frederick Ruff and Hermann Krause, as Executors of the estate of Franz C. Stamer, deceased, acting under the judicial supervision of the Hudson County Orphans' Court, Jersey City, New Jersey;

And determining that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on September 4, 1946.

[SEAL] JAMES E. MARKHAM,  
*Alien Property Custodian.*

[F. R. Doc. 46-18098; Filed, Oct. 7, 1946; 8:46 a. m.]

[Vesting Order 7530]

ANNA C. STEINBRENNER

In re: Estate of Anna C. Steinbrenner, deceased. File No. D-28-6508; E. T. sec. 4293.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of Gustave Blesing, Johanna Blesing, Max Blesing, and Matilda Kranik, and each of them, in and to the estate of Anna C. Steinbrenner, deceased,

is property payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

*Nationals and Last Known Address*

Gustave Blesing, Germany.  
Johanna Blesing, Germany.  
Max Blesing, Germany.  
Matilda Kranik, Germany.

That such property is in the process of administration by Fred Eichmann, Anton J. Furrer, and Dr. Charles E. Weigele, as co-executors of the estate of Anna C. Steinbrenner, deceased, acting under the judicial supervision of the Hudson County Orphans' Court, Jersey City, New Jersey;

And determining that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on September 4, 1946.

[SEAL] JAMES E. MARKHAM,  
*Alien Property Custodian.*

[F. R. Doc. 46-18099; Filed, Oct. 7, 1946; 8:46 a. m.]

[Vesting Order 7532]

ERNEST UDE

In re: Estate of Ernest Ude, deceased. File D-28-9900; E. T. sec. 14001.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of Frieda Zander and the heirs at law, names unknown, of Ernest Ude, deceased, and each of them, in and to the Estate of Ernest Ude, deceased,

is property payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

*Nationals and Last Known Address*

Frieda Zander, Germany.  
Heirs at law, names unknown, of Ernest Ude, deceased, Germany.

That such property is in the process of administration by John T. Dempsey, as administrator, acting under the judicial supervision of the Probate Court of Cook County, Illinois.

And determining that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such prop-

erty or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on September 4, 1946.

[SEAL] JAMES E. MARKHAM,  
*Alien Property Custodian.*

[F. R. Doc. 46-18100; Filed, Oct. 7, 1946;  
8:46 a. m.]

[Vesting Order 7533]

LAURA WINKLER

In re: Trust under the will of Laura Winkler, deceased, File No. D-28-9493; E. T. sec. 12802.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of Mrs. Anna Poeschel, in and to the Trust created under the will of Laura Winkler, deceased,

is property payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

*National and Last Known Address*

Mrs. Anna Poeschel, Germany.

That such property is in the process of administration by John Glueck, Jr., as Executor and Trustee of the trust created under the will of Laura Winkler, deceased, acting under the judicial supervision of the Surrogate's Court, Hudson County, Jersey City, New Jersey;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be

determined to take any one or all of such actions.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C. on September 4, 1946.

[SEAL] JAMES E. MARKHAM,  
*Alien Property Custodian.*

[F. R. Doc. 46-18101; Filed, Oct. 7, 1946;  
8:46 a. m.]

[Vesting Order 7534]

CHARLES ZICKERMANN

In re: Estate of Charles Zickermann, deceased, D-28-8538; E. T. sec. 10109.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of Heinrich Freiberg in and to the estate of Charles Zickermann, deceased,

is property payable or deliverable to, or claimed by, a national of a designated enemy country, Germany, namely,

*National and Last Known Address*

Heinrich Freiberg, Germany.

That such property is in the process of administration by the Treasurer of Cook County, Illinois, as Depository, acting under the judicial supervision of the Probate Court of Cook County, Chicago, Illinois;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C. on September 4, 1946.

[SEAL] JAMES E. MARKHAM,  
*Alien Property Custodian.*

[F. R. Doc. 46-18102; Filed, Oct. 7, 1946;  
8:46 a. m.]

[Vesting Order 7787]

FRED WALTER

In re: Estate of Fred Walter, deceased. File D-28-10276; E. T. sec. 14640.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of Regina Walter, Heinrich Walter, Anna Auger and Rosa Walter, and each of them, in and to the Estate of Fred Walter, deceased,

is property payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

*Nationals and Last Known Address*

Regina Walter, Germany.  
Heinrich Walter, Germany.  
Anna Auger, Germany.  
Rosa Walter, Germany.

That such property is in the process of administration by David Oshiver, as administrator, acting under the judicial supervision of the Orphans' Court of Philadelphia County, Pennsylvania;

And determining that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

The term "national" as used herein shall have the meaning prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C. on September 30, 1946.

[SEAL] JAMES E. MARKHAM,  
*Alien Property Custodian.*

[F. R. Doc. 46-18103; Filed, Oct. 7, 1946;  
8:47 a. m.]

## SECURITIES AND EXCHANGE COMMISSION.

[File Nos. 54-120, 59-34]

NEW ENGLAND GAS &amp; ELECTRIC ASSN.

## ORDER GRANTING EXTENSION OF TIME

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 1st day of October 1946.

The Commission, by order dated June 24, 1946, having approved the Amended Plan of Recapitalization filed by New England Gas and Electric Association ("New England") under section 11 (e) of the Public Utility Holding Company Act of 1935 and by order dated August 1, 1946 having permitted New England's declaration pursuant to section 7 of the Act to become effective in respect to its issuance of \$22,500,000 principal amount of Series A Collateral Trust Sinking Fund Bonds and 2,300,000 common shares, as provided in said amended plan; and said order dated August 1, 1946 having been issued subject, among other things, to the condition that such transactions be carried out within sixty days; and

New England having requested that the time within which the transactions contemplated by the said order dated August 1, 1946 may be consummated be extended to November 30, 1946 so that the transactions contemplated therein may be completed; and

The Commission having considered such request and deeming it appropriate that an extension of time be granted:

It is ordered, That the time within which the transactions contemplated by said order dated August 1, 1946, may be consummated be, and it is hereby, extended to November 30, 1946.

By the Commission.

[SEAL] ORVAL L. DuBOIS,  
Secretary.[F. R. Doc. 46-18027; Filed, Oct. 7, 1946;  
8:53 a. m.]

[File No. 70-1352]

TEXAS POWER & LIGHT CO. AND TEXAS  
PUBLIC UTILITIES CORP.

## ORDER PERMITTING DECLARATION TO BECOME EFFECTIVE AND GRANTING APPLICATION

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 27th day of September A. D. 1946.

Texas Power & Light Company ("Texas Power"), an electric utility company, and Texas Public Utilities Corporation ("Texas Public"), a nonutility company, both subsidiaries of American Power & Light Company ("American"), a registered holding company subsidiary of Electric Bond and Share Company, also a registered holding company, having filed a joint application-declaration, and an amendment thereto, pursuant to the Public Utility Holding Company Act of 1935 and the rules and regulations thereunder regarding the following transactions:

Texas Public proposes to contribute to Texas Power approximately 85 miles of rural distribution lines located in Parker County outside of the corporate limits of the City of Weatherford, Texas. The property consists principally of a 7.2 kv, single phase, rural distribution system. In addition to the properties above described, Texas Public proposes to contribute to Texas Power a small tract of land at Clarksville, Texas, on which is located a substation and engine room of Texas Power. In the application-declaration it is stated that the estimated depreciated original cost of such property is approximately \$126,109. It is further stated that Texas Public has been pursuing a program of divestment of its water and electric properties in order that its sole remaining assets may be ice properties.

Texas Power proposes to contribute to Texas Public the tracts of land, and the buildings thereon, which it owns at Clarksville, Crockett and Mineral Wells, Texas, upon which ice properties of Texas Public are located. The applicants-declarants state that the estimated depreciated original cost of the property proposed to be conveyed by Texas Power to Texas Public is approximately \$28,104.

Texas Public is a wholly-owned subsidiary of American. All of the common stock of Texas Power is owned by Texas Utilities Company, which is, in turn, a wholly-owned subsidiary of American. The net capital contribution of approximately \$98,005 to Texas Power by Texas Public has been specifically consented to by American.

The said joint application-declaration having been filed on August 13, 1946, and the last amendment thereto having been filed on August 27, 1946, and notice of said filing having been duly given in the form and manner prescribed by Rule U-23 promulgated pursuant to said act, and the Commission not having received a request for a hearing with respect to said joint application-declaration within the period specified in said notice, or otherwise, and not having ordered a hearing thereon; and

The Commission finding with respect to said joint application-declaration that the requirements of the applicable provisions of the act and rules thereunder are satisfied and deeming it appropriate in the public interest and in the interest of investors and consumers that said joint application be granted and said joint declaration be permitted to become effective;

It is hereby ordered, Pursuant to said Rule U-23 and the applicable provisions of the act, and subject to the terms and conditions prescribed in Rule U-24, that the said joint application be, and the same hereby is granted and that said joint declaration be, and the same hereby is, permitted to become effective forthwith.

By the Commission.

[SEAL] ORVAL L. DuBOIS,  
Secretary.[F. R. Doc. 46-18028; Filed, Oct. 7, 1946;  
8:53 a. m.]

[File No. 70-1372]

WINDSOR COAL CO. AND WINDSOR POWER  
HOUSE COAL CO.

## NOTICE REGARDING FILING

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 1st day of October A. D. 1946.

Notice is hereby given that a joint application and declaration has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by Windsor Power House Coal Company ("Power House"), and its subsidiary, Windsor Coal Company ("Coal Company"), these two companies being subsidiaries in the American Water Works and Electric Company, Inc. holding company system and the Electric Bond and Share Company holding company system. The entire capital stock of Coal Company, consisting of 5 shares of common stock, par value \$100 per share, is owned by Power House; the ownership of the capital stock of Power House, consisting of 4,064 shares of common stock, par value \$100 per share, is divided equally between The Ohio Power Company ("Ohio"), an operating electric utility company and West Penn Power Company ("West Penn"), a registered holding company. Ohio is a subsidiary of American Gas and Electric Company, a registered holding company which in turn is a subsidiary of Electric Bond and Share Company, a registered holding company. West Penn is a subsidiary of The West Penn Electric Company, a registered holding company which in turn is a subsidiary of American Water Works and Electric Company, Inc., a registered holding company. The joint application and declaration designates sections 9 (a) (1), 10, 12 (c) and 12 (f) of the Act, and Rules U-42 and U-43 promulgated thereunder as being applicable to the proposed transactions.

Notice is further given that any interested person may, not later than October 10, 1946, at 5:30 p. m., e. s. t., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request, the nature of his interest and the issues of fact or law raised by said joint application and declaration which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pa. At any time after October 10, 1946, said joint application and declaration, as filed or as amended, may be granted and permitted to become effective as provided in Rule U-23 of the Rules and Regulations promulgated under the Act, or the Commission may exempt such transactions as provided in Rule U-20 (a) and Rule U-100 thereof.

All interested persons are referred to said joint application and declaration, which is on file in the offices of this Commission, for a statement of the transactions therein proposed, which are summarized below:

Coal Company and Power House are each organized under the laws of the

State of West Virginia. The properties of Coal Company consist of approximately 619 acres of unmined coal estimated to contain approximately 2,665,000 tons, and approximately 176 acres of surface land together with mining rights. The properties of Power House consist of approximately 5,300 acres of unmined coal estimated to contain approximately 23,003,000 tons, and approximately 366 acres of surface land together with mining rights. The properties of these two coal companies also include mining equipment and a mine village. At the present time Power House supplies Windsor Power Station (owned by West Penn and Ohio and operated as a unit) with its entire fuel requirements. Included in the operations of Power House are the coal properties of Coal Company.

This joint application and declaration proposes that Coal Company be merged into Power House, as the surviving corporation, in accordance with the laws of the State of West Virginia. In connection with the proposed merger Power House will acquire all of the assets and assume all of the liabilities of Coal Company. All indebtedness owed by Power House to Coal Company will be cancelled. The filing indicates that as of July 31, 1946 the total capital stock of Coal Company consisted of five shares of common stock, par value \$100 per share; that Power House owed \$422,057 on open account to Coal Company; and that Coal Company owed on open account \$539,655 to West Penn, and \$276,632 to Ohio, plus \$12,244 of accrued interest applicable to these open accounts. Upon the assumption of these liabilities of Coal Company, Power House will be indebted to West Penn and Ohio in the amount of \$1,142,599 to each. In addition Power House has outstanding in the hands of the public \$527,000 principal amount of assumed First Mortgage Bonds. Power House will surrender to Coal Company for cancellation and retirement all of the outstanding share of capital stock of Coal Company. No new securities will be issued and no financing will be required to effect consummation of the proposed transactions.

The applicants and declarants represent that upon the consummation of the proposed merger the mining operations of the two companies will be continued as at present without change, but that the keeping of records relating to production, depletion, amortization of development costs and certain other matters will be simplified, and that the necessity for computing inter-company charges required under existing operating arrangements and for keeping a separate set of books for Windsor Coal Company will be eliminated. It is stated in the filing that the estimated savings resulting from the merger, including savings in taxes, will approximate \$1,220 a year.

The joint application and declaration requests that the Commission's order granting the application and permitting the declaration to become effective be issued on or before October 20, 1946.

By the Commission.

[SEAL] ORVAL L. DuBois,  
Secretary.

[F. R. Doc. 46-18026; Filed, Oct. 7, 1946; 8:53 a. m.]

OFFICE OF PRICE ADMINISTRATION.

[Order 169 Under 3 (e)]

GENERAL ANILINE & FILM CORP. ET AL.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to § 1499.3 (e) of the General Maximum Price Regulation, it is ordered:

(a) *Applicability of this order.* This order applies to all sales of "Chat", a soapless detergent packed in 12/2.25 pound packages to the case manufactured by the General Aniline & Film Corporation and distributed through Kaiser-Fleetwings, Inc. and Kaiser-Frazier Corporation and its wholesale and retail automotive dealers.

(b) *Maximum prices.* The maximum prices for sales of the commodity described in paragraph (a) of this order, are as follows:

For sales by—	To—	Maximum price per case
General Aniline & Film Corp.	Kaiser-Fleetwings, Inc.	\$5.32
Kaiser-Fleetwings, Inc.	Kaiser-Frazier Corp.	6.47
Kaiser-Frazier Corp.	Kaiser-Frazier automotive distributors.	6.93
Kaiser-Frazier automotive distributors.	Kaiser-Frazier retail automotive dealers.	7.39
Kaiser-Frazier automotive dealers.	Consumers	9.23

<sup>1</sup> And/or \$0.77 per package of 2.25 pounds.

The above maximum prices to wholesalers and retailers are on a delivered basis for shipments of 100 pounds or more.

(c) With or prior to the first delivery of "Chat" described in paragraph (a) of this order to a wholesaler or retailers, the seller shall give the purchaser a written notice of the maximum retail price applicable thereto. If the purchaser is a wholesaler, the notification shall include the maximum retail price and a statement that such wholesaler is required by this order to notify any reseller to whom he sells of the maximum retail price and of the maximum resale price applicable to such reseller's resales.

(d) All provisions of the General Maximum Price Regulation that are not inconsistent with this order shall apply to sales covered by this order.

(e) This order may be revoked or amended by the Office of Price Administration at any time.

This order shall become effective October 8, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

OPINION ACCOMPANYING ORDER NO. 169 UNDER § 1499.3 (e) OF THE GENERAL MAXIMUM PRICE REGULATION

This order, issued under § 1499.3 (e) of the General Maximum Price Regulation, establishes maximum prices at all levels for sales of "Chat", a soapless detergent packed in 12/2.25 pound packages to the case manufactured by the General

Aniline & Film Corporation and sold for use in the Kaiser Dishwasher Machine.

This soapless detergent is not the same or similar to any commodity produced or delivered or offered for delivery in these trade channels during March, 1942, nor is it comparable to any other products of this manufacturer within the meaning of § 1499.3 (b) (1) of the General Maximum Price Regulation.

Therefore, the manufacturer's maximum price for "Chat" through the channels of trade covered by this order cannot be established under § 1499.2 or § 1499.3 (b) (1) of the General Maximum Price Regulation, but must be established by specific authorization of the Office of Price Administration.

The manufacturer will sell exclusively to Kaiser-Fleetwings, Inc., the distributor, who will sell exclusively to the Kaiser-Frazier Corporation, an automobile manufacturer, who will sell exclusively through its automotive distributors and retail automotive dealers. It is desirable that uniform maximum prices be established for sales at the wholesaler and retail levels (as well as for sales by the manufacturer). Otherwise, each wholesaler and retailer who sells this item will be required to establish his maximum price for each district in which he sells, under § 1499.3 of the General Maximum Price Regulation. If this procedure is followed, sellers of the same class would probably have varying prices, some of which might be inconsistent with the general level of maximum prices established under the regulation. Accordingly, this order establishes uniform maximum prices for sales at all levels.

It is desirable that each person who sells "Chat" to resellers be required to notify each reseller in writing of the maximum price applicable to the reseller's sales, as established by this order. This is the most practical way of informing each seller at succeeding levels of sale of the applicable maximum price for his resales, and of securing effective price control. Accordingly, such notice is required by this order.

The maximum manufacturer's price established by this is consistent with the level of prices of similar commodities established by this regulation.

The maximum wholesale and retail prices established by this order will permit these sellers to obtain margins for this commodity which are enjoyed by such sellers on similar types of commodities.

In the opinion of the Administrator, the maximum prices established at all levels by this order are consistent with those established for comparable commodities, are generally fair and equitable, and will effectuate the purposes of the Emergency Price Control Act of 1942, as amended, and Executive Orders of the President.

[F. R. Doc. 46-18043; Filed, Oct. 7, 1946; 8:49 a. m.]

[MPR 591, Amdt. 1 to Order 834]

HALL-MACK Co.

ADJUSTMENT OF MAXIMUM PRICES

Amendment No. 1 to Order No. 834 under Maximum Price Regulation No.

591. Docket No. 6123-591.16-290. Hall-Mack Company, Los Angeles, California.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and pursuant to section 16 of Maximum Price Regulation No. 591; *It is ordered*, That Order No. 834 under section 16 of Maximum Price Regulation No. 591 be amended as follows:

1. Paragraph (a) (1) is amended to add the following sentence, "The prices resulting from this order may be rounded to the nearest five (5) cents."

2. Paragraph (c) is amended to add the following sentence to the first paragraph of the notice, "The prices resulting from this order may be rounded to the nearest five (5) cents."

This order becomes effective October 8, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

OPINION ACCOMPANYING AMENDMENT NO. 1 TO ORDER NO. 834 UNDER MAXIMUM PRICE REGULATION NO. 591

Order No. 834 under section 16 of Maximum Price Regulation No. 591 authorized the Hall-Mack Company of Los Angeles, California to increase its maximum prices for its chromium plated bathroom accessories by 17 percent.

The Hall-Mack Company has maintained the practice of rounding its prices to the nearest five (5) cents. The company has requested that they be granted authorization to continue their practice with prices arising out of the adjustment granted by Order No. 834.

Since this is the company's standard practice, it is not contrary to existing regulations and the accompanying amendment authorizes the continued use of this pattern.

[F. R. Doc. 46-18068; Filed, Oct. 7, 1946; 8:47 a. m.]

[MPR 591, Order 848]

TYLER FIXTURE CORP.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and pursuant to section 9 of Maximum Price Regulation No. 591; *It is ordered*:

(a) The maximum net prices, f. o. b. point of shipment, for sales by any person of the following hardfreeze chest manufactured by Tyler Fixture Corporation, Niles, Michigan, and as described in the application dated September 19, 1946 which is on file with the Mechanical Building Equipment Price Branch, Office of Price Administration, Washington 25, D. C., shall be:

	On sales to—		
	Distributors	Dealers	Consumers
HC-12 12 cu. ft. with 1/2 hp. condensing unit.....	\$206	\$288.40	\$412

(b) The maximum net prices established in (a) above may be increased by the following amount to each class of purchaser to cover the cost of crating when crating is actually supplied: \$6.00.

(c) The maximum net prices established by this order shall be subject to discounts and allowances and the rendition of services which are at least as favorable as those which each seller extended or rendered or would have extended or rendered to purchasers of the same class on comparable sales of similar commodities in the same general category on October 1, 1941.

(d) On sales by a distributor or dealer the following charges may be added to the maximum prices established in (a) above:

(1) The actual amount of freight paid to obtain delivery to his place of business. Such charges shall not exceed the lowest common carrier rates.

(2) Crating charges actually paid to his supplier but in no instance exceeding the amount specified in (b) above.

(e) Each seller covered by this order, except a dealer, shall notify each of his purchasers, in writing, at or before the issuance of the first invoice after the effective date of this order, of the maximum prices established by this order for each such seller as well as the maximum prices established for purchasers upon resale, except dealers including allowable transportation and crating charges.

(f) The Tyler Fixture Corporation, of Niles, Michigan, shall stencil on the hardfreeze chest covered by this order, substantially the following:

OPA Maximum Retail Price \$..... Plus freight and crating as provided in Order No. 848 under Maximum Price Regulation No. 591.

(g) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective October 8, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

OPINION ACCOMPANYING ORDER NO. 848 UNDER SECTION 9 OF MAXIMUM PRICE REGULATION NO. 591

The accompanying Order No. 848 under section 9 of Maximum Price Regulation No. 591 establishes maximum prices for sales at all levels of distribution for Hardfreeze chests manufactured by the Tyler Fixture Corporation, Niles, Michigan.

These particular commodities were only recently introduced into the market by the manufacturer. Maximum prices for the items could not be established under sections 7 and 8 of Maximum Regulation No. 591, because this company had never manufactured comparable commodities. Consequently, maximum prices must be approved pursuant to the provisions of section 9 of Maximum Price Regulation No. 591.

In its application the company submitted its proposed prices for the commodities covered by this order. Based on an analysis of the information submitted the prices set forth in the ac-

companying order are in line with the prices of competitive manufacturers for comparable commodities and, therefore, are in line with the level of prices established under Maximum Price Regulation No. 591.

In order to avoid any confusion on the part of resellers as to their maximum prices and for the purpose of protecting consumers, the accompanying order establishes dollars-and-cents prices for all levels of distribution. Maximum prices established for resellers reflect the usual margins of such resellers on sales of comparable products. The order also provides that distributors may, under certain circumstances, add delivery charges to the dollars-and-cents maximum prices established to cover actual freight paid to obtain delivery and crating charges actually paid.

The commodities manufactured by this company will be distributed by many resellers who may or may not have access to copies of the accompanying order. Therefore, in order to avoid confusion on the part of resellers who do not have access to this order, the order provides that the Tyler Fixture Corporation shall notify each of its purchasers of its maximum prices as well as purchasers' maximum resale prices. The order further provides that the Tyler Fixture Corporation shall stencil on the inside of the lid of the hardfreeze chest the maximum retail price thereof.

All provisions of the accompanying order and their effect upon business practices, or cost practices or methods or means or aids to distribution in the industry or industries affected, have been carefully considered. No provisions which might have the effect of requiring a change in such practices, means, or methods established in the industry or industries affected, have been included in the order unless such provisions have been found necessary to achieve effective price control and to prevent circumvention or evasion of the order or of the act. To the extent that the provisions of this order compel or may operate to compel changes in business practices, cost practices, or methods or means or aids to distribution established in the industry or industries affected, such provisions are necessary to prevent circumvention or evasion of this order or of the Emergency Price Control Act of 1942, as amended.

The Price Administrator has determined on the basis of the foregoing that the maximum prices established by the order are generally fair and equitable, and are in conformity with the Emergency Price Control Act of 1942, as amended, and Executive Orders issued by the President.

[F. R. Doc. 46-18069; Filed, Oct. 7, 1946; 8:48 a. m.]

[MPR 591, Order 849]

JOHN J. NESBITT, INC.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and pursuant to section 9 of Maximum Price Regulation No. 591, *It is ordered*:

(a) The maximum net prices, f. o. b. point of shipment, for sales by any person to heating contractors of non-ferrous convectors manufactured by the John J. Nesbitt Incorporated and as described in the application dated July 27, 1946 shall be the net prices less quantity discounts set forth in "Nesbitt Concealed and Cabinet Convection Heaters" price sheet No. 2, effective April 1, 1937.

(b) On sales to plumbing and heating wholesalers, the maximum net prices f. o. b. point of shipment are the maximum net prices as determined in (a) above, less a discount of 20 percent.

(c) The maximum net prices established by this order shall be subject to discounts and allowances including transportation allowances and the rendition of services which are at least as favorable as those which each seller extended or rendered or would have extended or rendered to purchasers of the same class on comparable sales of commodities in the same general category during March 1942.

(d) The maximum prices on an installed basis of the commodities covered by this order shall be determined in accordance with Revised Maximum Price Regulation No. 251.

(e) Each seller covered by this order, except heating contractors, shall notify each of his purchasers, in writing, at or before the issuance of the first invoice after the effective date of this order, of the maximum prices established by this order for each such seller as well as the maximum prices established for purchasers upon resale.

This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective October 8, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

OPINION ACCOMPANYING ORDER NO. 849,  
UNDER SECTION 9 OF MAXIMUM PRICE  
REGULATION NO. 591

The accompanying order under section 9 of Maximum Price Regulation No. 591 establishes maximum prices for sales at wholesaler and contractor levels of distribution of non-ferrous convectors manufactured by The John J. Nesbitt Incorporated of Philadelphia, Pennsylvania.

The John J. Nesbitt Incorporated delivered the commodities covered by the accompanying order during March 1942 solely to contractors. Consequently, the manufacturer has properly established maximum prices under section 5 of Maximum Price Regulation No. 591 for sales to this class of purchasers. Now, The John J. Nesbitt Incorporated desires to alter its distributive set up and market its output through jobbers. Accordingly the company has filed an application pursuant to section 9 of Maximum Price Regulation No. 591 for the establishment of maximum prices to this new class of purchaser.

In its application, the company submitted its proposed prices for sales to jobbers. An analysis indicated that the requested prices are in line with the

prices of competitive manufacturers for comparable commodities on sales to jobbers and, therefore, are in line with the level of prices established under Maximum Price Regulation No. 591.

In order that contractors need not pay more for non-ferrous convectors manufactured by The John J. Nesbitt Incorporated because of the new distributive set up, the accompanying order also establishes the maximum prices for sales by jobbers to contractors at the same level at which The John J. Nesbitt Incorporated sold to contractors.

[F. R. Doc. 46-18070; Filed, Oct. 7, 1946;  
8:48 a. m.]

[MPR 591, Order 850]

RALES LABORATORY

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and pursuant to section 9 of Maximum Price Regulation No. 591, *It is ordered:*

(a) The maximum prices excluding Federal excise tax for sales by any person to consumers of the following storage gas water heaters manufactured by Rales Laboratory of Rockford, Illinois and described in its application dated August 17, 1946 shall be:

30 Gallon storage gas water heater,  
galvanized tank, insulated..... \$86.85

(b) The maximum net LCL prices excluding Federal excise tax, f. o. b. point of shipment, for sales by any person shall be the maximum net prices specified in (a) above less the following discounts:

1. On sales to dealers, a discount of 25 percent.
2. On sales to jobbers, a discount of 40 percent.

(c) The maximum price established by this order is subject to such further cash discounts, transportation allowances and price differentials at least as favorable as those which each seller extended or rendered or would have extended or rendered during March 1942, on sales of commodities in the same general category.

(d) The maximum prices on an installed basis of the commodities covered by this order shall be determined in accordance with Revised Maximum Price Regulation No. 251.

(e) Each seller covered by this order, except on sales to consumers shall notify each of his purchasers, in writing, at or before the issuance of the first invoice after the effective date of this order, of the maximum prices established by this order for each such seller as well as the maximum prices established for purchasers except dealers upon resale.

(f) Rales Laboratory shall attach to each water heater covered by this order a tag containing the following:

OPA Maximum Price not installed including actual Federal excise tax paid at source \$.....

(Do not detach)

(g) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective October 8, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

OPINION ACCOMPANYING ORDER NO. 850  
UNDER SECTION 9 OF MAXIMUM PRICE  
REGULATION NO. 591

The accompanying Order No. 850 under section 9 of Maximum Price Regulation No. 591 establishes maximum prices for sales at all levels of distribution for storage gas water heaters manufactured by Rales Laboratory of Rockford, Illinois.

This particular commodity was only recently introduced into the market by the manufacturer. Maximum prices for the item could not be established under sections 7 or 8 of Maximum Price Regulation No. 591, because this company had never manufactured comparable commodities. Consequently, maximum prices must be approved pursuant to the provisions of section 9 of Maximum Price Regulation No. 591.

In its application the company submitted its proposed prices for the commodity covered by this order. An analysis of the information submitted indicated that the prices authorized are in line with the prices of competitive manufacturers for comparable commodities and, therefore, are in line with the level of prices established under Maximum Price Regulation No. 591.

In order to avoid any confusion on the part of resellers as to their maximum prices and for the purposes of protecting consumers, the accompanying order establishes dollars and cents prices for all levels of distribution. Maximum prices established for resellers reflect the usual margins of such resellers on sales of comparable products.

The commodity manufactured by this company will be distributed by many resellers who may or may not have access to copies of the accompanying order. Therefore, in order to avoid confusion on the part of resellers who do not have access to this order, the order provides that the manufacturer attach to each water heater a tag on which will be printed the article's maximum consumer price. In addition, each seller, except on sales to consumers, is required to notify each of his purchasers of his maximum prices as well as purchasers' maximum price on resale.

[F. R. Doc. 46-18071; Filed, Oct. 7, 1946;  
8:48 a. m.]

[Rev. SO 119, Order 345]

FISCHER SPRING BED MFG. CO., INC.

ADJUSTMENT OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to section 12 of Revised Supplementary Order No. 119, it is ordered:

(a) *Manufacturer's maximum prices.*  
Fischer Spring Bed Manufacturing Com-

pany, Inc., of 236-238 Stagg Street, Brooklyn, New York, may compute its adjusted maximum prices for sales of all articles of innerspring mattresses made with Marshall Type (pocketed coil) Unit which it manufactures, to all persons except household consumers, as follows:

For an article which has a properly established maximum price in effect before the effective date of this order, the adjusted maximum price is the article's properly established maximum price for the particular sale (exclusive of all permitted increases or adjustment charges) increased by 20.6 percent.

(b) In all other respects the provisions of Revised Order 5 under § 1499.159e of Maximum Price Regulation No. 188 shall apply to all sales of the articles covered by this order, except that, with respect to such sales, "20.6 percent" shall be substituted for the percentage increase stated in that order to apply to sales to all persons except ultimate consumers.

(c) This order may be revoked or amended by the Price Administrator at any time.

(d) This order shall be effective on the 8th day of October 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

OPINION ACCOMPANYING ORDER NO. 345  
UNDER REVISED SUPPLEMENTARY  
ORDER NO. 119

The Fischer Spring Bed Manufacturing Company, Inc., has applied for an adjustment under section 12 of Revised Supplementary Order No. 119, for its sales of the Marshall Type (pocketed coil) innerspring mattresses which it manufactures. The company's maximum prices for these articles were established under the "in-line" provisions of § 1499.158 of Maximum Price Regulation No. 188, since it did not manufacture these articles in March 1942.

Innerspring mattresses are articles listed in Appendix A of Revised Supplementary Order No. 119. They are, therefore, reconversion products for which manufacturers qualify for an adjustment under that revised order. However, since this company did not manufacture these articles in 1942, the determination of the amount of the adjustment has been made in accordance with the provisions of section 12 of Revised Supplementary Order No. 119. The adjustment allowed by the accompanying order is in line with the adjustment allowed other manufacturers of the product.

Revised Order 5 under § 1499.159e of Maximum Price Regulation No. 188, grants an industry-wide increase for sales of wire tied innerspring mattresses. Inasmuch as wire tied innerspring mattresses and pocketed coil innerspring mattresses are distributed through the same outlets and in the same manner, the order provides that the provisions of Revised Order 5 shall apply to the sales covered by this order, except for the amount of the increase granted the manufacturer. The amount of the increase

set forth in this order is to be substituted for the amount of increase stated in Revised Order 5.

[F. R. Doc. 46-18045; Filed, Oct. 7, 1946;  
8:50 a. m.]

[SO 133, Amdt. 1 to Order 38]

KITCHEN MAID CORP.

ADJUSTMENT OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to Supplementary Order No. 133, *It is ordered*, That Order No. 38 under Supplementary Order No. 133 be amended in the following respect:

1. Paragraph (a) is amended to read as follows:

(a) *Manufacturer's maximum prices.* The Kitchen Maid Corporation, Andrews, Indiana, may increase its maximum prices properly established under Maximum Price Regulation No. 188 (exclusive of any adjustment charges) for wood kitchen cabinets including undersink cabinets which it manufactures by 26 percent of each such maximum price.

This amendment shall become effective on the 8th day of October 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

OPINION ACCOMPANYING AMDT. 1 TO  
ORDER 38 UNDER SUPPLEMENTARY ORDER  
NO. 133

On May 15, 1946, Order No. 38 under Supplementary Order No. 133 was issued to Kitchen Maid Corporation, Andrews, Indiana. That order granted an adjustment in the maximum prices of wood kitchen cabinets which that company manufactured. It was intended that the adjustment thus authorized would enable the company to carry on its operations without loss.

In accordance with the provisions of Supplementary Order No. 133 the manufacturer has submitted a profit and loss statement for its three months' operations under Order No. 38. It appears that the manufacturer is still operating at an over-all loss in spite of the adjustment in his maximum prices authorized by Order No. 38. It further appears, however, that a portion of that loss is due to non-recurring factors affecting his operations and to a wage increase which has not been approved by the Wage Stabilization Board. Under the provisions of Supplementary Order No. 133 loss attributable to the latter factors are not compensable. After elimination of that portion of the manufacturer's over-all loss, a uniform percentage increase in the manufacturer's maximum prices was computed which will enable him to operate without further compensable loss. The accompanying amendment to Order No. 38, therefore, substitutes the new increase factor for that originally authorized by Order No. 38.

The accompanying amendment further extends the coverage of Order No. 38 to include undersink cabinets which are

manufactured by the Kitchen Maid Corporation. Originally Order No. 38 excluded these articles from its coverage since under rulings, then current, the maximum prices of such articles were ineligible for adjustment under Supplementary Order No. 133. A subsequent ruling has rendered undersink cabinets of the type manufactured by the Kitchen Maid Corporation eligible for adjustment under Supplementary Order No. 133. Therefore, the adjustment authorized by the accompanying amendment is made applicable to these articles.

[F. R. Doc. 46-18046; Filed, Oct. 7, 1946;  
8:50 a. m.]

[MPR 188, Amdt. 1 to Order 5091]

HART-CARTER CO.

APPROVAL OF MAXIMUM PRICES

Correction

In Federal Register Document 46-17103, appearing on page 10721 of the issue for Tuesday, September 24, 1946, in the table for sales of 2.5 horse power 4 cycle outboard motor, the maximum selling price for sporting model by any seller to wholesaler should read "\$61.80 each".

[MPR 120, Order 1744]

ARTHUR HENRY COAL CO. ET AL.

ESTABLISHMENT OF MAXIMUM PRICES AND  
PRICE CLASSIFICATIONS

Correction

In Federal Register Document 46-17099, appearing on page 10719 of the issue for Tuesday, September 24, 1946, in the table for Arthur Henry Coal Co., under Size group No. 12 for Rail shipment and railroad fuel, the number should read "301".

[RPS 40, Amdt. 1 to Order 38]

BRONZE INSECT SCREEN CLOTH

ORDER AUTHORIZING ADJUSTABLE PRICING

Order 38 under Revised Price Schedule 40 permitted manufacturers of bronze and copper insect screen cloth to enter into adjustable pricing agreements in connection with their sales of such material to manufacturers who incorporate it in other commodities. It has been found necessary, in order to encourage greater production and distribution of bronze and copper screen cloth, to permit adjustable pricing agreements in connection with all sales by producers, regardless of the class of purchaser. Resellers and governmental agencies have experienced some difficulty in obtaining supplies of this material because of the hesitancy of producers to dispose of their output in cases where they have been unable to use the privilege accorded by Order 38, and delay in the completion of certain important projects has resulted. Although the Administrator recognizes that there are certain disadvantages to the extension of adjustable pricing to resellers, it appears that they are outweighed by the correction of the



existing maldistribution which will result from the action now being taken.

In view of the foregoing, and in accordance with § 1346.2 (a) of Revised Price Schedule 40, *It is ordered:*

That paragraph (a) of Order 38 under Revised Price Schedule 40 is amended to read as follows:

(a) Manufacturers of bronze and copper insect screen cloth are authorized to sell, and any person is authorized to buy, bronze and copper insect screen cloth at prices which may be adjusted upward after delivery in accordance with the action taken by the Office of Price Administration upon a pending review of the maximum prices currently in effect for the sale of bronze and copper insect screen cloth.

This amendment shall become effective this 7th day of October 1946.

Issued this 7th day of October 1946.

PAUL A. PORTER,  
Administrator.

[F. R. Doc. 46-18192; Filed, Oct. 7, 1946;  
11:11 a. m.]

[SO 94, Amdt. 3 to Rev. Order 105]

RESALES OF CERTAIN NEW MILITARY  
VEHICLES

SPECIAL MAXIMUM PRICES

An opinion accompanying this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.

Revised Order 105 under Supplementary Order 94 is amended in the following respect:

1. Paragraph (b) is amended by adding at the end thereof a subparagraph (b) (3) to read as follows:

(3) Cross-stream sales may be made at any normal level of distribution by division of the applicable markup in such proportion as may be agreed upon between the parties to the transaction.

This amendment shall become effective October 8, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

OPINION ACCOMPANYING AMENDMENT 3  
TO REVISED ORDER 105 UNDER SUPPLEMENTARY ORDER 94

Revised Order 105, as amended, established maximum prices for resales of certain new self-propelled motor driven vehicles and trailers.

The Administrator is now informed that some question has arisen, especially among dealers, as to whether it was the intention of this Office to permit cross-stream selling. Consequently, to eliminate misunderstanding the revised order is again amended by specifically setting forth that cross-stream sales may be made at any normal level of distribution by division of the applicable mark-up in such proportion as may be agreed upon by the parties to the transaction. Such provision, the Administrator believes will facilitate and expedite disposal of the

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surplus property in question but will, at the same time, have no inflationary consequences.

[F. R. Doc. 46-18191; Filed, Oct. 7, 1946;  
11:11 a. m.]

[SO 94, Revocation of Order 134]

CERTAIN PILLOW CASES  
SPECIAL MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and in accordance with section 11 of Supplementary Order 94, it is ordered:

(a) *Revocation of Order 134.* Order 134 under Supplementary Order 94 be and hereby is revoked.

This order of revocation shall become effective October 7, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

OPINION ACCOMPANYING REVOCATION OF  
ORDER 134 UNDER SUPPLEMENTARY ORDER  
94

Order No. 134 established maximum prices for sales of certain used pillow cases, therein described, which have been or may be sold by any Government disposal agency. Since the issuance of that order Appendix C has been added to Revised Supplementary Order 122, which provides specified mark-ups for resales of pillow cases. Therefore, Order 134 becomes unnecessary and is, accordingly, revoked. The Government disposal agency's ceiling prices, hereafter, will be in accordance with the provisions of Supplementary Order 94 and the reseller's ceiling prices will be readily ascertainable under Revised Supplementary Order 122.

[F. R. Doc. 46-18186; Filed, Oct. 7, 1946;  
11:09 a. m.]

[MPR 188, Amdt. 4 to Order 4875]

LINOLEUM AND FELT-BASE FLOOR AND WALL  
COVERINGS

ADJUSTMENT OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith, and filed with the Division of the Federal Register, and pursuant to § 1499.159b of Maximum Price Regulation No. 188, *It is ordered:* That Order No. 4875 under § 1499.159b of Maximum Price Regulation No. 188 be, and it hereby is, amended in the following respects:

Section 3a is amended to read as follows:

SEC. 3a. *Maximum resale prices for resales of "rug borders" purchased by rug manufacturers—*(1) *Increase factor.* Each linoleum or felt base floor covering manufacturer who purchases and resells a "rug border" shall determine his maximum price on his resale of such "rug border" by increasing his maximum price for such resale in effect on May 1, 1946, (exclusive of any permitted increases or adjustments) by the percentage of the

adjustment taken under section 3 by the manufacturer of the "rug border."

(2) *Adjusted maximum price.* The "adjusted maximum price" of a linoleum or felt-base floor covering manufacturer who purchases and resells a "rug border" shall be his maximum price determined in accordance with paragraph (1) hereof.

(3) *Unadjusted maximum price.* The "unadjusted maximum price" of a linoleum or felt-base covering manufacturer who purchases and resells a "rug border" shall be 109 per cent of his price for such sale in effect during the month of March, 1942.

This amendment shall become effective on the 12th day of October 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

OPINION ACCOMPANYING AMENDMENT  
NO. 4 TO ORDER NO. 4875 UNDER  
§ 1499.159B OF MAXIMUM PRICE REGU-  
LATION NO. 188

The accompanying amendment to Order No. 4875 under section 1499.159b of Maximum Price Regulation No. 188 amends section 3a of that order to provide that a linoleum or felt-base floor covering manufacturer who purchases rug borders from a manufacturer of rug borders and resells them may increase his maximum price for such sale by the percentage of the adjustment taken by the rug border manufacturers under section 3 of the order, instead of by the dollar-and-cent amount of such increase.

Order No. 4875 contains invoicing requirements for the statement by each seller to a purchaser for resale of the adjusted and unadjusted maximum price for that sale. This amendment also tells a linoleum or felt-base floor covering manufacturer who purchases and resells rug borders how to calculate his adjusted and unadjusted prices so that he may comply with these requirements.

The provision of a dollar-and-cent pass through for such manufacturers by Amendment No. 2 to Order No. 475 (which also provided that rug borders should no longer be excluded from the order which had, therefore, covered only linoleum and felt-base floor and wall coverings) was intended to allow such manufacturers to sell rug borders at the same price as the manufacturer of the rug border which was the customary practice. However, the operation of such a provision prevented such purchasers of rug borders from selling at the same price as those rug border manufacturers who sold directly to distributors. This amendment is intended to correct this situation.

All provisions of this amendment and their effect upon business practices, cost practices, or methods, or means or aids to distribution in the industry have been carefully considered. No provisions which might have the effect of requiring a change in such practices, means, aids, or methods established in the industry have been included in the amendment unless found necessary to achieve effective price control and to prevent circumvention or evasion of the accompany-

ing amendment or of the act. To the extent that the provisions of this order compel or may operate to compel changes in business practices, cost practices, or methods, or means, or aids to distribution established in the industry such provisions are necessary to prevent circumvention or evasion of this order or of the Emergency Price Control Act of 1942, as amended.

[F. R. Doc. 46-18183; Filed, Oct. 7, 1946; 11:09 a. m.]

[MPR 592, Amdt. 67 to Order 1]

**SPECIFIED CONSTRUCTION MATERIALS AND REFRACTORIES**

**ADJUSTMENT OF MAXIMUM PRICES**

An opinion accompanying this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Order No. 1 is amended in the following respects:

1. A new section 8.1 (f) is added to read as follows:

(f) *Maximum prices for manufacturers in the United States west of the Rocky Mountains.* (1) The manufacturer's maximum prices established pursuant to Maximum Price Regulation 592, for building, chemical, and industrial lime, (excluding agricultural lime), produced in Lime Districts 14-16, inclusive, may be increased by adding an amount not in excess of \$1.00 per net ton to the f. o. b. plant or delivered prices. As used in this paragraph, Lime Districts 14-16, inclusive, means, the continental United States west of the western boundaries of North Dakota, South Dakota, Nebraska, Kansas, Oklahoma, and Texas.

(2) *Manufacturers' individual adjustments.* (i) Any individual price adjustments granted prior to October 12, 1946, by the Price Administrator or any Regional Administrator to any manufacturer of the products set forth in (1) above, in an amount equal to or less than the increase permitted by this paragraph are hereby revoked.

(ii) Any individual adjustments granted prior to October 12, 1946, by the Price Administrator or any Regional Administrator to any manufacturer of the products set forth in (1) above, in an amount greater than the increase permitted by this paragraph are hereby continued in full force and effect. Such individual adjustments shall not however, be further increased by the increase permitted in this paragraph.

2. A new section 8.4 (d) is added to read as follows:

(d) (1) Notwithstanding the provisions of (a) above, any reseller (including resellers whose maximum prices are established by area orders under General Order 68 prior to October 12, 1946) purchasing, building, chemical and industrial lime (excluding agricultural lime), produced in Lime Districts 14-16, inclusive, as defined in section 8.1 (f) above, for resale in the same form from any manufacturer who has ad-

justed his maximum prices in accordance with section 8.1 (f) above, may increase his presently established maximum f. o. b. yard and delivered prices by an amount not in excess of 1½¢ per net ton for each 1¢ per net ton increase actually resulting to him from the increase permitted the manufacturer by section 8.1 (f), above, provided that in no event shall the reseller's increase in maximum price exceed the sum of \$1.50 per net ton.

Resellers who increase their maximum prices in accordance with this paragraph, may round off to the nearest one cent the adjusted maximum prices resulting from the increase permitted in this paragraph.

(2) If after October 12, 1946, maximum prices in effect on October 12, 1946, are changed by an area order issued under General Order No. 68, or by an amendment to such an order, the maximum prices established by the area order shall supersede maximum prices established under (1) above.

This Amendment No. 67 shall become effective October 12, 1946.

Issued this 7th day of October 1946.

GEOFFREY BAKER,  
Acting Administrator.

**OPINION ACCOMPANYING AMENDMENT NO. 67 TO ORDER NO. 1 UNDER SECTION 25 OF MAXIMUM PRICE REGULATION NO. 592**

The accompanying amendment permits manufacturers of building, chemical, and industrial lime (except agricultural lime) to increase their March 1942 maximum prices by \$1.00 per net ton for lime produced in the area west of the Rocky Mountains. This area is defined as Lime Districts 14-16, inclusive, which covers the States west of the western boundaries of North Dakota, South Dakota, Nebraska, Kansas, Oklahoma, and Texas. The increase permitted by the accompanying amendment may be passed through by resellers by amounts not in excess of 1½ cents per net ton for each 1¢ per net ton increase permitted the manufacturer.

The area served by producers affected by this amendment has been determined to constitute a homogeneous producing and marketing area with cross-shippments largely confined within the area. The use of this area for study has been discussed with industry members and generally agreed upon as appropriate.

The action taken by the accompanying amendment follows the request of the OPA Lime Industry Advisory Committee for study of the general fairness and equity of maximum prices for this commodity as produced in Lime Districts 14-16, inclusive. In determining the necessity for the adjustment of lime prices in this area, the Administrator studied: (1) the importance of this commodity in the Veterans' Emergency Housing Program and in certain chemical and industrial uses; (2) recent trends in the production of small scale operators; (3) the relationship of costs and margins on lime in the area east of the Rocky Mountains to similar relationships existing in the Western area;

(4) the findings made in connection with Amendment 53 to Order 1 under Maximum Price Regulation 592, effective July 26, 1946, which granted an adjustment of \$1.00 per ton in the Eastern area; (5) individual adjustments granted by the Office of Price Administration to producers located in the Western area; and (6) other individual adjustment applications now under study by the Administrator or Regional Administrators.

The Administrator has concluded, after discussions with responsible supply agencies, that lime is in short supply in Lime Districts 14-16 and that maintenance and expansion of production is vitally necessary to meet essential needs. Available information further indicates a decline in the relative portion of supply made available by small-scale producers. In determining the need for adjustment of maximum prices to assure that price not be an impediment to maximum production the Administrator took particular cognizance of the inability of the small-scale producers to furnish usable cost and financial data to support their contention that maximum prices heretofore established were insufficient to permit absorption of recent increases in costs of fuel, transportation, and approved labor rates. In this connection it was found that:

(1) a number of the larger scale producers representing a substantial portion of the tonnage had individually qualified for adjustments greater than those now requested for other producers; (2) similar action was likely in connection with certain other more recent individual applications; (3) cost and margin conditions in the Eastern and Western areas are not substantially dissimilar and conclusions reached in the study of Eastern conditions are largely applicable to the Western area; and (4) an increase of \$1.00 per ton would alleviate hardship for small producers unable to submit cost data generally required by the Administrator but will not substantially exceed individual adjustments previously permitted other producers in this area. Accordingly, the accompanying amendment permits all lime producers in Lime Districts 14-16, inclusive, to increase their maximum net selling prices by \$1.00 per ton over March 1942 levels, and permits individual producers who have been granted increases over \$1.00 per ton to retain their higher adjustments, but not to receive an additional increase under the accompanying amendment.

The accompanying amendment also permits resellers, including those under area orders issued under General Order 68, to add 1.5 cents per net ton to their maximum prices for each 1 cent per net ton increase permitted their supplying producer. Thus resellers will continue to realize the same percentage margins.

Prior to the issuance of this amendment, the Price Administrator consulted insofar as was practicable with representatives of industry, including the Lime Industry Advisory Committee, and has given consideration to their recommendations. The Administrator finds, on the basis of foregoing considerations, that this action is consistent with the

Emergency Price Control Act of 1942, as amended, and the Executive orders of the President.

[F. R. Doc. 46-18181; Filed, Oct. 7, 1946; 11:07 a. m.]

**Regional and District Office Orders.**

[Region VI Order G-2 Under SO 119]

**QUAKER STRETCHER CO.**

**ESTABLISHMENT OF MAXIMUM PRICES**

For the reasons set forth in the accompanying opinion and under the authority vested in the Regional Administrator of Region VI of the Office of Price Administration by section 16 of Supplementary Order No. 119, this Order No. G-2 is issued.

(a) *What this order does.* This Order No. G-2 establishes maximum prices for sales of specified wooden curtain stretchers manufactured by Quaker Stretcher Company, 2500 Sixtieth Street, Kenosha, Wisconsin (hereinafter referred to as "manufacturer").

(b) *Maximum prices.* With respect only to curtain stretchers first sold by the manufacturer on and after the effective date of this order, maximum prices therefore, when sold by any person shall be:

1. To jobbers..... List less 45%.
- To retailers (in List less 30% and 10% lots of gross or more).
- To retailers (in List less 34% less than gross lots).

NOTE: The reference to "List" above refers to "New Maximum List Prices", below.

2. To consumers:

Model	Size	Description	New maximum list prices
162/3	5' x 8'	Ball point pins.....	Each \$5.99
162/6	6' x 8'	do.....	6.59
162/10	6 1/2' x 10'	do.....	7.19
137/1	4' x 8'	Sharp point pins.....	4.19
138/2	5' x 8'	do.....	4.79
138/10	6 1/2' x 10'	do.....	5.99
166/4	5' x 8'	Dull point pins.....	5.99

Except as modified herein, all sellers subject to this order shall maintain their customary delivery terms, conditions of sale, terms, discounts, and other price differentials in effect during March 1942, or thereafter properly established under OPA regulations.

(c) *Retail price tags.* On and after February 1, 1946, the manufacturer shall not ship any of the above specified curtain stretchers to a purchaser for resale unless there is attached to each of such curtain stretchers a retail ceiling price tag in the following form, with the appropriate information furnished in the blank spaces:

Quaker Stretcher Company, Kenosha, Wisconsin. Model No. \_\_\_\_\_ Curtain Stretcher. Size \_\_\_\_\_ OPA Retail Ceiling Price—\$. \_\_\_\_\_. This tag may not be detached until after delivery to the consumer.

(d) *Notification to be given to purchasers for resale.* Prior to, or at the time of, the first invoice to a purchaser for resale, the manufacturer shall furnish such purchaser with a copy of this order.

(e) *Definition.* For the purpose of this order:

(1) "Jobber" means any person who buys curtain stretchers specified in this order and who resells them to any other than an ultimate consumer.

(2) "Retailer" means any person who buys curtain stretchers specified in this order and who resells them to ultimate consumers.

(f) *Applicability of other orders and regulations.* This order supersedes the order issued to the manufacturer on January 17, 1946 by the Regional Administrator of the Chicago Regional Office of the Office of Price Administration, Maximum Price Regulation 188, and the General Maximum Price Regulation, to the extent that prices are established hereby.

(g) *Geographical applicability.* The maximum prices established by this order are applicable to all sales and deliveries of curtain stretchers, in the 48 states of the United States and in the District of Columbia.

(h) *Right to amend or revoke.* This order may be amended, revised or revoked at any time by the Price Administrator or the Regional Administrator.

(i) *Effective date.* This order No. G-2 shall become effective on the 1st day of February 1946.

Issued this 29th day of January 1946.

R. E. WALTERS,  
Regional Administrator.

**OPINION ACCOMPANYING ORDER NO. G-2 UNDER SECTIONS 6 AND 14 OF SUPPLEMENTARY ORDER NO. 119**

The accompanying Order No. G-2 effects an increase in the manufacturer's sales prices to the extent authorized by Supplementary Order No. 119, on basis of information filed thereunder. An increase in existing list prices is also authorized, but only so much of an increase as is found necessary to preserve approximately the March 1942 price differentials reflected in sales at the various levels effected. The increased maximum prices for the manufacturer's sales, which are also the new maximum prices for sales by other persons to jobbers and retailers, and the increased maximum prices for sales to consumers are in accord with those requested by the manufacturer. The instant order is issued upon a careful consideration of information before this Office and its immediate effect is to supersede the order of January 17, 1946 establishing adjusted maximum prices for the manufacturer's sales only.

The adjusted maximum prices established by this Order No. G-2 are determined to be consistent with the provisions of Supplementary Order No. 119, to be generally fair and equitable, and to be in line with the level of properly established ceiling prices of competitive

articles sold by other sellers to the same classes of purchasers. For these reasons it is believed they are consistent with and will effectuate the purposes of the Emergency Price Control Act of 1942, as amended.

[F. R. Doc. 46-18052; Filed, Oct. 7, 1946; 8:48 a. m.]

[Region VI Order G-3 Under Gen. Order 68]

**CONCRETE MASONRY UNITS IN CHICAGO REGION**

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to the provisions of General Order No. 68, it is ordered:

SECTION 1. *What this order does.* This order sets maximum prices for all sales made by any manufacturer of commodities specified in any of the appendices attached hereto within the areas covered by Region VI of the Office of Price Administration.

The body of this order contains the general provisions which are applicable to all of the appendices hereto. The special provisions and specific prices applicable for particular masonry units are set forth in appendices hereto, each of which is issued as a part of this order. Insofar as any provisions contained in any appendix may be inconsistent with any provisions contained in the body of this order, the provisions contained in the appendix shall be controlling for the units governed by that appendix. Where the applicable appendix does not contain a maximum price for a kind of sale for a category of concrete masonry unit, the maximum price shall be determined by the appropriate provisions of the applicable order or regulation issued by the Office of Price Administration (For example: Resellers of commodities specified herein selling on an uninstalled basis are not subject to this order, but their maximum prices are determined in accordance with the provisions of the General Maximum Price Regulation. Resellers selling on an installed basis must determine their maximum prices in accordance with the provisions of Revised Maximum Price Regulation No. 251).

SEC. 2. *Geographical applicability.* This order applies to all sales made by any manufacturer of the commodities specified in any of the appendices in which the buyer receives physical delivery within the areas of Region VI of the Office of Price Administration, which includes the States of Illinois, Iowa, Minnesota, Nebraska, North Dakota, South Dakota, Wisconsin, and Lake County, Indiana.

SEC. 3. *Definitions* — (a) *Manufacturer.* A manufacturer means any person who produces the commodities subject to this order and who sells them to an ultimate consumer, or to any reseller, or to any contractor.

(b) *Contractor.* Any person who sells material or equipment, and in connection therewith, assumes responsibility for its incorporation into a building, structure, or construction project at a fixed

site, by charging a single price for the commodity installed, by guaranteeing performance and use, or by other objective evidence, shall be considered a contractor.

(c) *Reseller.* A reseller means any person who purchases the commodities subject to this order and who resells them. (For example: builders supplies dealers and truckers of the commodities specified herein are resellers and are not covered by this order, but their maximum prices are subject to the provisions of the General Maximum Price Regulation).

(d) *Concrete masonry units.* Concrete masonry units covered by this order are concrete building units either hollow or solid manufactured by mixing certain types of aggregates with cement and water and moulding them into shape.

(e) *Nominal dimension.* Nominal dimension as used in this order means a dimension that may vary from actual masonry dimension by a thickness of a mortar joint but not to exceed one-half inch.

(f) Except as otherwise provided herein, or as the context may otherwise require, all terms used in this order shall bear their ordinary and popular trade meaning.

**SEC. 4. Maximum prices for concrete masonry units.** On and after the effective date of this order, regardless of any contract, agreement, or other obligation, no manufacturer covered by this order shall sell, offer to sell, or deliver, and no person shall buy or receive in the course of trade or business, any of the items listed in any of the Appendices attached hereto, at prices higher than the maximum prices set forth in this order and any of the appendices attached hereto. In determining the maximum prices, on all sales when delivery is made within 10 miles of the manufacturer's plant, the prices may not exceed the delivered prices set forth in any of the appendices hereto. When a sale is made on an f. o. b. plant basis and transportation charges are incurred to the point of delivery requested by the purchaser, such charges must not exceed actual cost of transportation; *Provided, however,* That in no event may the transportation charges exceed the legally established common carrier rate. On all sales for rail delivery concrete masonry units loaded in railroad cars may be considered as delivered and delivered prices may be charged.

**SEC. 5. Effect of order on General Order No. 68.** Insofar as any provision of this order may be inconsistent with the provisions of General Order No. 68, the provisions contained in this order shall be controlling. Except as herein otherwise provided the provisions of General Order No. 68 shall remain in full force and effect.

**SEC. 6. Relation to other regulations.** Except to the extent that they are inconsistent with the provisions of this order, all other regulations applicable to the commodities subject to this order shall continue to apply to sales covered by this order.

**SEC. 7. Posting.** Every manufacturer making a sale covered by this order shall either post a copy of the maximum

prices fixed by the order in a manner plainly visible to all purchasers, or make available to his purchasers a counter copy of this order.

**SEC. 8. (a) Invoicing and records.** Every person making sales covered by this order must provide the purchaser, whether he requests it or not, with an invoice, sales slip, receipt, or other evidence of sale of which an exact and full copy shall be retained by the seller for the duration of the Emergency Price Control Act of 1942, as amended. The invoice or other evidence of sale shall contain the following information with respect to the commodities subject to this order:

- (1) Name and address of seller.
- (2) Date of sale.
- (3) Name and address of purchaser and the point of delivery.
- (4) When a sale is made on a f. o. b. plant basis and transportation charges are incurred to the point of delivery requested by the purchaser, such transportation charges must be stated separately on the invoice. In no event may the transportation charges exceed the legally established common carrier rate.
- (5) Description of the item sold, including quantity, grade, and any other matter insofar as any of these matters may affect the price, in full detail necessary to permit the exact calculation of the applicable maximum price.
- (6) The price charged.

(b) *Maximum prices for items improperly invoiced.* Where an invoice upon a sale covered by this order does not contain a sufficiently complete description to show that the price appearing on its face is within the maximum prices fixed by this order the maximum price applicable to such sale shall be the maximum price of the lowest priced item under this order to which the incomplete description could apply. In the absence of any description the maximum price shall be the lowest price that can be computed under this order.

**SEC. 9. Penalties.** On and after the effective date of this order any establishment or person covered by this order who sells or offers to sell at a price higher than the ceiling price permitted by this order, or otherwise violates the provisions of this order, shall be subject to criminal penalties, civil enforcement actions, license suspension proceedings, and suits for treble damages, as provided for by the Emergency Price Control Act of 1942, as amended. No person subject to this order may evade any of the provisions of this order by any stratagem, scheme, or device. No person subject to this order may, as a condition of selling the commodities covered by this order, require a customer to buy anything else. Any such evasion is punishable as a violation of this order.

**SEC. 10. Revocation or amendment.** This order may be revised, amended, revoked or modified at any time by the Office of Price Administration.

**SEC. 11. Revocation of Regional Order G-2 and other pricing methods.** The maximum prices fixed by this order supersede any maximum price or pricing method previously fixed by any other regulation or order covering the com-

modities specified in any of the appendices hereto. This order specifically revokes and supersedes in its entirety Regional Order No. G-2 issued under the authority of General Order No. 68 on April 19, 1946.

This order shall become effective June 21, 1946.

Issued this 14th day of June 1946.

RAE E. WALTERS,  
Regional Administrator.

APPENDIX A—MANUFACTURERS MAXIMUM PRICES ON CONCRETE MASONRY UNITS

All prices and descriptions in appendix A apply only to blocks made with natural aggregates including sand, gravel, stone, and air-cooled slag.

TABLE I—HOLLOW NON-LOAD-BEARING UNITS AMERICAN SOCIETY FOR TESTING MATERIALS SPECIFICATION NO. C-129-39.

[350-pound compression strength per square inch, prices are per 1,000 units]

Size (thickness, height, length), inches	F. o. b. plant	Delivered
3 x 8 x 16	\$82	\$91
4 x 8 x 16	82	91
6 x 8 x 16	101	112
8 x 8 x 16	110	122
10 x 8 x 16	129	143
12 x 8 x 16	152	169
3 x 4 x 16	62	69
4 x 4 x 16	62	69
6 x 4 x 16	77	86
8 x 4 x 16	82	91
10 x 4 x 16	97	108
12 x 4 x 16	114	127
3 x 6 x 16	74	82
4 x 6 x 16	74	82
6 x 6 x 16	91	101
8 x 6 x 16	99	110
10 x 6 x 16	115	128
12 x 6 x 16	136	151
8 x 5 x 12	73	81
3 x 8 x 18	93	103
4 x 8 x 18	93	103
6 x 8 x 18	111	123
8 x 8 x 18	124	138
10 x 8 x 18	142	158
12 x 8 x 18	167	186
6 x 8 x 24	124	138
3 x 12 x 24	140	156
4 x 12 x 24	140	156
6 x 12 x 24	167	186
4 x 8 x 12	68	76
5 x 8 x 12	77	85
8 x 8 x 12	89	99

TABLE II—HOLLOW LOAD-BEARING UNITS AMERICAN SOCIETY FOR TESTING MATERIALS SPECIFICATION NO. C-90-44 GRADE B

[700 pound compression strength per square inch, prices are per 1,000 units]

Size (thickness, height, length), inches	F. o. b. plant	Delivered
3 x 8 x 16	\$93	\$103
4 x 8 x 16	93	103
6 x 8 x 16	115	128
8 x 8 x 16	127	141
10 x 8 x 16	146	162
12 x 8 x 16	172	191
3 x 4 x 16	80	89
4 x 4 x 16	80	89
6 x 4 x 16	97	108
8 x 4 x 16	108	120
10 x 4 x 16	125	139
12 x 4 x 16	146	162
3 x 6 x 16	84	93
4 x 6 x 16	84	93
6 x 6 x 16	103	114
8 x 6 x 16	115	128
10 x 6 x 16	132	147
12 x 6 x 16	155	172
8 x 5 x 12	81	90
3 x 8 x 18	105	117
4 x 8 x 18	105	117
6 x 8 x 18	126	140
8 x 8 x 18	140	156
10 x 8 x 18	161	179
12 x 8 x 18	190	211
6 x 8 x 24	140	156
3 x 12 x 24	158	176
4 x 12 x 24	158	176
6 x 12 x 24	190	211
4 x 8 x 12	77	86
5 x 8 x 12	87	97
8 x 8 x 12	103	114

TABLE III—HOLLOW LOAD-BEARING UNITS AMERICAN SOCIETY FOR TESTING MATERIALS SPECIFICATION NO. C-90-44 GRADE A

[1,000-pound compression strength per square inch, prices are per 1,000 units]

Size (thickness, height, length), inches	F. o. b. plant	Delivered
3 x 8 x 16	\$110.00	\$122.00
4 x 8 x 16	110.00	122.00
6 x 8 x 16	135.00	150.00
8 x 8 x 16	150.00	166.00
10 x 8 x 16	172.00	191.00
12 x 8 x 16	202.00	224.00
3 x 4 x 16	82.00	91.00
4 x 4 x 16	82.00	91.00
6 x 4 x 16	101.00	112.00
8 x 4 x 16	110.00	122.00
10 x 4 x 16	129.00	143.00
12 x 4 x 16	152.00	168.00
3 x 6 x 16	99.00	110.00
4 x 6 x 16	99.00	110.00
6 x 6 x 16	121.00	134.00
8 x 6 x 16	135.00	150.00
10 x 6 x 16	155.00	172.00
12 x 6 x 16	182.00	202.00
8 x 5 x 12	98.00	109.00
3 x 8 x 18	124.00	138.00
4 x 8 x 18	124.00	138.00
6 x 8 x 18	148.00	164.00
8 x 8 x 18	165.00	183.00
10 x 8 x 18	190.00	211.00
12 x 8 x 18	222.00	247.00
6 x 8 x 24	165.00	183.00
3 x 12 x 24	185.00	206.00
4 x 12 x 24	185.00	206.00
6 x 12 x 24	222.00	247.00
4 x 8 x 12	90.00	100.00
5 x 8 x 12	102.00	113.00
8 x 8 x 12	120.00	133.00

TABLE IV—SOLID LOAD-BEARING UNITS, AMERICAN SOCIETY FOR TESTING MATERIALS SPECIFICATION NO. C-145-40, GRADE B

[1,200-pound compression strength per square inch, prices are per 1,000 units]

Size (thickness, height, length), inches	F. o. b. plant	Delivered
3 x 8 x 16	\$140	\$156
4 x 8 x 16	140	156
6 x 8 x 16	172	191
8 x 8 x 16	191	212
10 x 8 x 16	220	244
12 x 8 x 16	258	287
3 x 4 x 16	119	132
4 x 4 x 16	119	132
6 x 4 x 16	146	162
8 x 4 x 16	162	180
10 x 4 x 16	187	208
12 x 4 x 16	220	244
3 x 6 x 16	126	140
4 x 6 x 16	126	140
6 x 6 x 16	155	172
8 x 6 x 16	172	191
10 x 6 x 16	198	220
12 x 6 x 16	232	258
8 x 5 x 12	122	136
3 x 8 x 18	158	176
4 x 8 x 18	158	176
6 x 8 x 18	190	211
8 x 8 x 18	210	233
10 x 8 x 18	240	267
12 x 8 x 18	284	316
6 x 8 x 24	210	233
3 x 12 x 24	237	263
4 x 12 x 24	237	263
6 x 12 x 24	284	316
4 x 8 x 12	118	129
5 x 8 x 12	131	146
8 x 8 x 12	153	170

TABLE V—SOLID LOAD-BEARING UNITS, AMERICAN SOCIETY FOR TESTING MATERIALS SPECIFICATION NO. C-145-40, GRADE A

[1,800-pound compression strength per square inch, prices are per 1,000 units]

Size (thickness, height, length), inches	F. o. b. plant	Delivered
3 x 8 x 16	\$165	\$183
4 x 8 x 16	165	183
6 x 8 x 16	202	224
8 x 8 x 16	225	250
10 x 8 x 16	258	287
12 x 8 x 16	290	328
3 x 4 x 16	124	138
4 x 4 x 16	124	138
6 x 4 x 16	152	169
8 x 4 x 16	165	183
10 x 4 x 16	194	216
12 x 4 x 16	228	255
3 x 6 x 16	148	164
4 x 6 x 16	148	164
6 x 6 x 16	182	202
8 x 6 x 16	202	224
10 x 6 x 16	233	259
12 x 6 x 16	273	303
8 x 5 x 12	147	163

TABLE V—SOLID LOAD-BEARING UNITS, AMERICAN SOCIETY FOR TESTING MATERIALS SPECIFICATION NO. C-145-40, GRADE A—Continued

[1,800-pound compression strength per square inch, prices are per 1,000 units]

Size (thickness, height, length), inches	F. o. b. plant	Delivered
3 x 8 x 18	\$200	\$222
4 x 8 x 18	200	222
6 x 8 x 18	222	247
8 x 8 x 18	247	274
10 x 8 x 18	285	317
12 x 8 x 18	334	371
6 x 8 x 24	247	274
3 x 12 x 24	278	309
4 x 12 x 24	278	309
6 x 12 x 24	334	371
4 x 8 x 12	155	150
5 x 8 x 12	163	170
8 x 8 x 12	180	200

TABLE VI—FOR SPECIAL TYPES

Maximum Price shall be a percentage, as noted, of the specific size and specification of the regular block corresponding in size and specification with special type block.

I. E. The price for the 8 x 8 x 16 sand gravel block, Specification No. C-90-44, Grade A, 1,000 pound Compression Strength is found to be \$166 per 1,000 units delivered.

The use of a quarter-length block, a Jamb Unit-Metal Frame, and a Double-Corner Unit are required.

Therefore: The price for the quarter-length block is 40% of the base price of \$166; \$66.40 per 1,000. The price for the Jamb Unit is 100% or \$166 per 1,000. The price for the Double-Corner Unit is 120% of the base price of \$166 or \$199.20 per 1,000.

Type	Percentage
Quarter length	40
Half length	60
Three quarter length	80
Jamb unit—box frame	100
Jamb unit—metal frame	100
Single corner	110
Bullnose	100
Header course	100
U shaped	100
Double corner	120
Rock face, standard	120
Solid top—joist bearing	120

TABLE VII—CONCRETE BUILDING BRICK, AMERICAN SOCIETY TESTING MATERIALS SPECIFICATION NO. C 55-37

GRADE A—MINIMUM COMPRESSIVE STRENGTH

[2,500-pound compression strength per square inch, prices are per 1,000 units]

Size (depth, width, length), inches	F. o. b. Plant	Delivered
2 1/4 x 3 3/4 x 8	\$22.50	\$25

GRADE B—MINIMUM COMPRESSIVE STRENGTH

[1,250 pound compression strength per square inch]

2 1/4 x 3 3/4 x 8	\$19.10	\$21.20
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OPINION ACCOMPANYING REGIONAL ORDER NO. G-3 UNDER GENERAL ORDER NO. 68

General Order No. 68, as amended, issued by the Price Administrator, effective September 16, 1945, authorizes each Regional Administrator of the Office of Price Administration and any District Director who may be authorized by the Regional Administrator to issue and put into effect orders establishing maximum prices applicable to a particular community or defined area for sales by all persons of commodities under the juris-

diction of the Building Materials and Construction Price Branch.

Maximum prices for the commodities in question are, at the manufacturing level, established by specific regulation. (Maximum prices for resellers which, it should be noted, are not subject to the accompanying order, are established under the General Maximum Price Regulation when sold on an uninstalled basis, or under Revised Maximum Price Regulation No. 251 when sold on an installed basis). The regulation, i. e., Maximum Price Regulation No. 592, which hitherto established maximum prices at the manufacturing level, freezes the prices charged during March, 1942, and provides an alternative formulae pricing method for items not sold during March, 1942. The techniques of freezing prices or pricing formulae creates difficulties with respect to proper compliance and enforcement which can be eliminated through the use of specific dollar-and-cents prices. In view of the lack of uniformity in prices throughout the country for the same kind of building materials, it is not always possible or desirable to spell out uniform prices for the entire country. Each Regional Administrator, or the District Director, if so delegated by the Regional Administrator, is best fitted to appraise the needs of the communities in his area and to take appropriate action. For this reason, it was deemed advisable to delegate, under General Order No. 68, to each Regional Administrator the authority to issue and put into effect orders establishing maximum prices for areas within the bounds of his region.

Pursuant to such an authority, the Regional Administrator of Region VI issued Regional Order No. G-2 under General Order No. 68 on April 19, 1946, which established, on a temporary basis, the maximum price for sales of 8" x 8" x 16" load-bearing concrete blocks. Regional Order No. G-2 was substantiated by the data then available to the Regional Administrator. Subsequent to the issuance of Regional Order No. G-2, the District Offices of Region VI conducted complete surveys, using the price survey questionnaire, on selling prices for concrete masonry units in Region VI. The prices established in the accompanying order are the result of these surveys. Maximum prices set forth do not exceed the general level of prices as fixed by the regulation which would otherwise be applicable.

The prices established in the accompanying order and the appendices thereto are on the basis of prices per one thousand units, incorporating the recommendation of the Concrete Masonry Unit Informal Industry Advisory Committee. All provisions of this order and their effect upon business practices, cost practices or methods, or means or aids to distribution in the industry or industries affected have been carefully considered. No provisions which might have the effect of requiring a change in such practices, means, aids, or methods established in the industry or industries affected, have been included in the order unless such provisions have been found necessary to achieve effective price control and to pre-

vent circumvention or evasion of the order or of the act. To the extent that the provisions of this order compel or may operate to compel changes in business practices, cost practices or methods, or means or aids to distribution established in the industry or industries affected, such provisions are necessary to prevent circumvention or evasion of this order or of the Emergency Price Control Act of 1942, as amended.

The provisions of this order are deemed to be fair and equitable and in accordance with the provisions and purposes of the Emergency Price Control Act of 1942, as amended.

[F. R. Doc. 46-18091; Filed, Oct. 7, 1946  
8:57 a. m.]

[Des Moines Order G-1 Under Gen. Order 68,  
Amdt. 2]

#### BUILDING AND CONSTRUCTION MATERIALS IN THE DES MOINES, IOWA, AREA

For the reasons set forth in an opinion issued simultaneously herewith and pursuant to the provisions of General Order No. 68, Order No. G-1 under General Order No. 68 issued by the Des Moines, Iowa, District Office of the Office of Price Administration is hereby amended in the following respects:

1. Appendix A, which is a part of the above named order, is amended by deleting the name of the commodity, "Fire Brick, 9" straight, 1st quality" and by further deleting the maximum price for f. o. b. sales of that commodity contained therein.

After the effective date of this amendment, the maximum prices for sales of Fire Brick, 9" straight, 1st quality, shall be established in accordance with the provisions of the General Maximum Price Regulation, any orders issued under that regulation, and other applicable regulations.

This amendment shall become effective on June 26, 1946.

Issued this 20th day of June 1946.

WALTER D. KLINE,  
District Director.

#### OPINION ACCOMPANYING AMENDMENT NO. 2 TO ORDER NO. G-1 UNDER GEN- ERAL ORDER NO. 68

General Order No. 68, effective September 16, 1945, issued by the Price Administrator authorized each Regional Administrator of the Office of Price Administration and any District Director authorized by the Regional Administrator to establish maximum prices applicable to a particular community or defined area for sales by all persons, except manufacturers, of certain building and construction materials.

This Amendment No. 2 to Order No. G-1 to General Order No. 68 is issued for the following reason:

"Fire Brick, 9" straight 1st quality" as it appears in Appendix A of Order No. G-1 under General Order No. 68 has proven difficult to define. The first quality sold by some concerns has proven to be much less serviceable than the first quality sold by others. Therefore, Order

No. G-1 has lowered the prices of better materials and at the same time has raised the prices of inferior materials. It is considered that a more equitable method of price determination of this commodity will be possible under the General Maximum Price Regulation.

In the opinion of the District Director of the Des Moines, Iowa District Office of the Office of Price Administration, this Amendment will effectuate the purposes of the Emergency Price Control Act of 1942, as amended, and Executive Orders 9250 and 9328.

[F. R. Doc. 46-18084; Filed, Oct. 7, 1946;  
8:55 a. m.]

[Des Moines Order G-2 Under Gen. Order  
68, Amdt. 1]

#### BUILDING AND CONSTRUCTION MATERIALS IN THE WATERLOO-CEDAR FALLS, IOWA AREA

For the reasons set forth in an opinion issued simultaneously herewith and pursuant to the provisions of General Order No. 68, Order No. G-2 under General Order No. 68 issued by the Des Moines, Iowa District Office of the Office of Price Administration is hereby amended in the following respects:

1. Appendix A, which is a part of the above named order, is amended by deleting the name of the commodity, "Fire Brick, 9", straight 1st quality" and by further deleting the maximum price for f. o. b. sales of that commodity contained therein.

After the effective date of this amendment, the maximum prices for sales of Fire Brick, 9", straight 1st quality shall be established in accordance with the provisions of the General Maximum Price Regulation, any orders issued under that regulation, and other applicable regulations.

This amendment shall become effective on June 26, 1946.

Issued this 20th day of June, 1946.

WALTER D. KLINE,  
District Director.

#### OPINION ACCOMPANYING AMENDMENT NO. 1 TO ORDER NO. G-2 UNDER GEN- ERAL ORDER NO. 68

General Order No. 68, effective September 16, 1945, issued by the Price Administrator authorized each Regional Administrator of the Office of Price Administration and any District Director authorized by the Regional Administrator to establish maximum prices applicable to a particular community or defined area for sales by all persons, except manufacturers, of certain building and construction materials.

This Amendment No. 1 to Order No. G-2 to General Order No. 68 is issued for the following reason:

"Fire Brick, 9", straight 1st quality" as it appears in Appendix A of Order No. G-2 under General Order 68 has proven difficult to define. The first quality sold by some concerns has proven to be much less serviceable than the first quality sold by others. Therefore, Order G-2 has lowered the prices of better materials and at the same time has raised the

prices of inferior materials. It is considered that a more equitable method of price determination of this commodity will be possible under the General Maximum Price Regulation.

In the opinion of the District Director of the Des Moines, Iowa District Office of the Office of Price Administration, this Amendment will effectuate the purposes of the Emergency Price Control Act of 1942, as amended, and Executive Orders 9250 and 9328.

[F. R. Doc. 46-18086; Filed, Oct. 7, 1946;  
8:55 a. m.]

[Des Moines Order G-5 Under Gen. Order 68,  
Amdt. 1]

#### BUILDING AND CONSTRUCTION MATERIALS IN CLINTON, IOWA AREA

For the reasons set forth in an opinion issued simultaneously herewith and pursuant to the provisions of General Order No. 68, Order No. G-5 under General Order No. 68 issued by the Des Moines, Iowa District Office of the Office of Price Administration is hereby amended in the following respects:

1. Appendix A, which is a part of the above named order, is amended by deleting the name of the commodity, "Fire Brick-9" straight, 1st Quality", and by further deleting the maximum price for delivered sales of that commodity contained therein.

After the effective date of this amendment, the maximum prices for sales of Fire Brick-9" 1st Quality shall be established in accordance with the provisions of Maximum Price Regulation No. 592 and the General Maximum Price Regulation, any orders issued under those regulations, and other applicable regulations.

This amendment shall become effective on June 26, 1946.

Issued this 20th day of June 1946.

WALTER D. KLINE,  
District Director.

#### OPINION ACCOMPANYING AMENDMENT NO. 1 TO ORDER NO. G-5 UNDER GEN- ERAL ORDER NO. 68

General Order No. 68 effective September 16, 1945, issued by the Price Administrator authorized each Regional Administrator of the Office of Price Administration and any District Director authorized by the Regional Administrator to establish prices for sales of certain building and construction materials to ultimate users or to purchasers for resale on an installed basis.

This Amendment No. 1 to Order No. G-5 to General Order No. 68 is issued for the following reason:

"Fire Brick-9" straight, 1st Quality" as it appears in Appendix A of Order No. G-5 under General Order 68 has proven difficult to define. The first quality sold by some concerns has proven to be much less serviceable than the first quality sold by others. Therefore, Order No. G-5 has lowered the prices of better materials and at the same time has raised the prices of inferior materials. It is considered that a more equitable method of price determination of this commod-

ity will be possible under Maximum Price Regulation No. 592 and the General Maximum Price Regulation.

In the opinion of the District Director of the Des Moines, Iowa, District Office of the Office of Price Administration, this amendment will effectuate the purposes of the Emergency Price Control Act of 1942, as amended, and Executive Orders 9250 and 9328.

[F. R. Doc. 46-18087; Filed, Oct. 7, 1946; 8:56 a. m.]

[Des Moines Order G-10 Under Gen. Order 68, Amdt. 1]

**BUILDING AND CONSTRUCTION MATERIALS IN IOWA CITY, IOWA, AREA**

For the reasons set forth in an opinion issued simultaneously herewith and pursuant to the provisions of General Order No. 68, Order No. G-10 under General Order No. 68 issued by the Des Moines, Iowa, District Office of the Office of Price Administration is hereby amended in the following respects:

1. Appendix A, which is a part of the above named order, is amended by deleting the name of the commodity, "Fire Brick—9" straight, 1st Quality" and by further deleting the maximum prices for yard sales and delivered sales of that commodity contained therein.

After the effective date of this amendment, the maximum prices for sales of Fire Brick—9" straight, 1st Quality shall be established in accordance with the provisions of Maximum Price Regulation No. 592 and the General Maximum Price Regulation, any orders issued under those regulations, and other applicable regulations.

This amendment shall become effective on June 26, 1946.

Issued this 20th day of June, 1946.

WALTER D. KLINE,  
District Director.

**OPINION ACCOMPANYING AMENDMENT NO. 1 TO ORDER NO. G-10 UNDER GENERAL ORDER NO. 68**

General Order No. 68 effective September 16, 1945, issued by the Price Administrator authorized each Regional Administrator of the Office of Price Administration and any District Director authorized by the Regional Administrator to establish prices for sales of certain building and construction materials to ultimate users or to purchasers for resale on an installed basis.

This Amendment No. 1 to Order G-10 to General Order No. 68 is issued for the following reason:

"Fire Brick—9" straight, 1st Quality" as it appears in Appendix A of Order No. G-10 under General Order No. 68 has proven difficult to define. The first quality sold by some concerns has proven to be much less serviceable than the first quality sold by others. Therefore, Order No. G-10 has lowered the prices of better materials and at the same time has raised the prices of inferior materials. It is considered that a more equitable method of price determination of this commodity will be possible under Maxi-

mum Price Regulation No. 592 and the General Maximum Price Regulation.

In the opinion of the District Director of the Des Moines, Iowa, District Office of the Office of Price Administration, this Amendment will effectuate the purposes of the Emergency Price Control Act of 1942, as amended, and Executive Orders 9250 and 9328.

[F. R. Doc. 46-18088; Filed, Oct. 7, 1946; 8:56 a. m.]

[Des Moines Order G-15 Under Gen. Order 68, Amdt. 1]

**BUILDING AND CONSTRUCTION MATERIALS IN BURLINGTON, IOWA, AREA**

For the reasons set forth in an opinion issued simultaneously herewith and pursuant to the provisions of General Order No. 68, Order No. G-15 under General Order No. 68 issued by the Des Moines, Iowa, District Office of the Office of Price Administration is hereby amended in the following respects:

1. Appendix A, which is a part of the above named order, is amended by deleting the name of the commodity, "Fire Brick—9" straight, 1st Quality" and by further deleting the maximum prices for yard sales and delivered sales of that commodity contained therein.

After the effective date of this amendment, the maximum prices for sales of Fire Brick—9" straight, 1st Quality shall be established in accordance with the provisions of Maximum Price Regulation No. 592 and the General Maximum Price Regulation, any orders issued under these regulations, and other applicable regulations.

This amendment shall become effective on June 26, 1946.

Issued this 20th day of June 1946.

WALTER D. KLINE,  
District Director.

**OPINION ACCOMPANYING AMENDMENT NO. 1 TO ORDER NO. G-15 UNDER GENERAL ORDER NO. 68**

General Order No. 68 effective September 16, 1945, issued by the Price Administrator authorized each Regional Administrator of the Office of Price Administration and any District Director authorized by the Regional Administrator to establish prices for sales of certain building and construction materials to ultimate users or to purchasers for resale on an installed basis.

This Amendment No. 1 to Order No. G-15 to General Order No. 68 is issued for the following reason:

"Fire Brick—9" straight, 1st Quality" as it appears in Appendix A of Order No. G-15 under General Order No. 68 has proven difficult to define. The first quality sold by some concerns has proven to be much less serviceable than the first quality sold by others. Therefore, Order No. G-15 has lowered the prices of better materials and at the same time has raised the prices of inferior materials. It is considered that a more equitable method of price determination of this commodity will be possible under Maximum Price Regulation No. 592 and the General Maximum Price Regulation.

In the opinion of the District Director of the Des Moines, Iowa, District Office of the Office of Price Administration, this amendment will effectuate the purposes of the Emergency Price Control Act of 1942, as amended, and Executive Orders 9250 and 9328.

[F. R. Doc. 46-18089; Filed, Oct. 7, 1946; 8:56 a. m.]

[Des Moines Order G-16 Under Gen. Order 68, Amdt. 1]

**BUILDING AND CONSTRUCTION MATERIALS IN KEOKUK, IOWA AREA**

For the reasons set forth in an opinion issued simultaneously herewith and pursuant to the provisions of General Order No. 68 Order No. G-16 under General Order No. 68 issued by the Des Moines, Iowa, District Office of the Office of Price Administration is hereby amended in the following respects:

1. Appendix A, which is a part of the above named order, is amended by deleting the name of the commodity, "Fire Brick—9" straight, 1st Quality" and by further deleting the maximum prices for delivered sales of that commodity contained therein.

After the effective date of this amendment, the maximum prices for sales of Fire Brick—9" straight, 1st Quality shall be established in accordance with the provisions of Maximum Price Regulation No. 592 and the General Maximum Price Regulation, any orders issued under those regulations, and other applicable regulations.

This amendment shall become effective on June 26, 1946.

Issued this 20th day of June, 1946.

WALTER D. KLINE,  
District Director.

**OPINION ACCOMPANYING AMENDMENT NO. 1 TO ORDER NO. G-16 UNDER GENERAL ORDER NO. 68**

General Order No. 68 effective September 16, 1945, issued by the Price Administrator authorized each Regional Administrator of the Office of Price Administration and any District Director authorized by the Regional Administrator to establish prices for sales of certain building and construction materials to ultimate users or to purchasers for resale on an installed basis.

This Amendment No. 1 to Order No. G-16 to General Order No. 68 is issued for the following reason:

"Fire Brick—9" straight, 1st Quality" as it appears in Appendix A of Order No. G-16 under General Order No. 68 has proven difficult to define. The first quality sold by some concerns has proven to be much less serviceable than the first quality sold by others. Therefore, Order No. G-16 has lowered the prices of better materials and at the same time has raised the prices of inferior materials. It is considered that a more equitable method of price determination of this commodity will be possible under Maximum Price Regulation No. 592 and the General Maximum Price Regulation.

In the opinion of the District Director of the Des Moines, Iowa, District Office of the Office of Price Administration, this

Amendment will effectuate the purposes of the Emergency Price Control Act of 1942, as amended, and Executive Orders 9250 and 9328.

[F. R. Doc. 46-18090; Filed, Oct. 7, 1946; 8:57 a. m.]

[Omaha Order 2 Under Gen. Order 68, Amdt. 4]

**HARD BUILDING MATERIALS IN LINCOLN, NEBR., AREA**

For the reasons set forth in an opinion issued simultaneously herewith, Order No. 2 issued under the authority of General Order 68 is amended in the following respects:

The following changes and revisions are made in Revised Appendix "A" (Table of Prices) bearing the effective date August 24, 1946:

The line "Fiber Insulation Board, Asphalt Coated 25/32" 1000 sq. ft. 78.97" is amended to read "Fiber Insulation Board, Asphalt Coated 25/32" 1000 sq. ft. 84.50."

This amendment shall become effective September 9, 1946.

Issued this 6th day of September 1946:

EDWIN F. MORAN,  
District Director.

**OPINION ACCOMPANYING AMENDMENT NO. 4 TO ORDER NO. 2 ISSUED UNDER GENERAL ORDER 68**

Today's amendment, effective September 9, 1946, issued for the purpose of correcting the ceiling prices established by the order on "Fiber Insulation Board, Asphalt Coated 25/32". The price on this commodity was increased by Amendment 51 to Order 1 under MPR 592. Supplementary Order 172 provides a "pass through" of such increase to resellers under area pricing orders, the amount of the pass through being based upon whether or not the resellers maximum price had been increased by the OPA during the period May 3, 1946 to June 30, 1946 inclusive. It is provided that the increase in the area order price should be 30% if the reseller's price had not been increased during the above period, and 21.5% if a price increase had been granted during the period. In amending this order on August 23, 1946 to reflect the increase in this item permitted under SO 172, this office erroneously granted an increase of only 21.5% whereas a full 30% increase should have been allowed under the facts as they existed. Today's action, therefore, further increases the price for the above item established by Amendment 3 and the new price fully reflects the 30% increase provided for by SO 172.

It is the opinion of the District Director that the accompanying amendment to the above named order establishes prices that are generally fair and equitable and will effectuate the purposes of the Emergency Price Control Act of 1942, as amended, Executive Order No. 9250, Executive Order No. 9328 and Executive Order No. 9599.

[F. R. Doc. 46-18075; Filed, Oct. 7, 1946; 8:50 a. m.]

[Region II Adopting Order 59 Under Basic Order 1 Under Gen. Order 68, Amdt. 1]

**STOCK SCREEN GOODS AND COMBINATION SCREEN AND STORM DOORS FOR WASHINGTON, D. C., AREA**

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and under the authority vested in the Regional Administrator of Region II by the Emergency Price Control Act of 1942 as amended, by General Order No. 68 as amended, and by Revised Procedural Regulation No. 1; *It is hereby ordered:*

1. Adopting Order No. 59, under Basic Order No. 1 as amended, under General Order No. 68 as amended, is hereby amended by striking out Schedule B, Combination Screen and Storm Doors, in section 4 of said order, and inserting in place thereof the following:

REVISED SCHEDULE B—COMBINATION SCREEN AND STORM DOORS  
PER DOOR, GLAZED—16-MESH, GALVANIZED WIRE

Size	ND 737 1 panel—8 light		ND 739 1 panel—12 light	
	5 or more	4 or less	5 or more	4 or less
2-6 x 6-6.....	\$9.60	\$10.25	\$10.05	\$10.80
x 6-8.....	9.65	10.35	10.15	10.85
x 7-0.....	10.05	10.80	10.55	11.30
2-8 x 6-8.....	9.95	10.70	10.60	11.40
x 7-0.....	10.35	11.10	11.00	11.80
2-10 x 6-8.....	10.15	10.85	10.75	11.55
x 6-10.....	10.50	11.25	11.10	11.90
x 7-0.....	10.60	11.35	11.20	12.00
3-0 x 6-8.....	10.45	11.20	10.95	11.70
x 7-0.....	10.90	11.65	11.40	12.20
x 7-6.....	12.55	13.45	13.05	14.00
If bronze wire, add per door.....	.60	.65	.60	.65

2. Except as hereby amended, Adopting Order No. 59 under Basic Order No. 1 as amended, under General Order No. 68 as amended, shall remain the same and all provisions thereof shall remain applicable.

This amendment shall become effective immediately.

Issued this 1st day of October 1946.

JAMES L. MEADER,  
Regional Administrator.

**OPINION ACCOMPANYING AMDT. 1 TO ADOPTING ORDER 59, UNDER BASIC ORDER 1 AS AMENDED, UNDER GEN. ORDER 68 AS AMENDED**

On September 20, 1946, Adopting Order No. 59 under Basic Order No. 1 as amended, under General Order 68 as amended, was issued by this office, effective immediately. This order fixed maximum prices of stock screen goods and combination screen and storm doors for the Washington, D. C. trading area.

It now becomes necessary, in order to comply with the provisions of section 2 (t) of the Emergency Price Control Act of 1942 as amended, to revise Schedule B of this order so as to provide for a percentage pass-through of increases recently granted manufacturers of glass. This is done by the accompanying amendment.

[F. R. Doc. 46-18055; Filed, Oct. 7, 1946; 8:47 a. m.]

[Albany Adopting Order 18 Under Basic Order 1, Under Gen. Order 68, Amdt. 1]

**BUILDING MATERIALS IN ALBANY, N. Y., AREA**

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and under the authority vested in the Regional Administrator of Region II by the Emergency Price Control Act of 1942, as amended, by General Order 68 as amended, and by Revised Procedural Regulation No. 1, which authority has been duly delegated by such Regional Administrator to the District Director, Albany District Office, *It is hereby ordered:*

1. Adopting Order No. 18 under Basic Order No. 1 as amended, under General Order No. 68 as amended, is hereby amended by striking out Schedule A annexed to said order and inserting in place thereof Revised Schedule A hereto annexed, and made a part of this amendment and of said adopting order.

2. Adopting Order No. 18 under Basic Order No. 1 as amended, under General Order No. 68 as amended, is further amended by striking out section 7 of said order and inserting in place thereof the following:

SEC. 7. *Records and sales slips.* (a) The provisions of section (e) of Basic Order No. 1 as amended covering sales slips and records are adopted in and applicable to this order as though specifically set forth herein; and also on any sale of \$25 or more each seller, regardless of previous custom, must keep records showing at least the following:

- (1) Name and address of buyer.
- (2) Date of transaction.
- (3) Place of delivery.
- (4) Complete description of each item sold and price charged.

(b) *Maximum prices for insufficiently described items.* Where the seller's records or sales slip upon a sale of any commodity covered by this order in the area covered by this order, do not contain a sufficiently complete description to identify the exact nature, type, size or quantity of the commodity, and thus determine the maximum price fixed by Revised Schedule A of this order, the maximum price applicable to such sale shall be the lowest maximum price which can be computed under Revised Schedule A of this order in accordance with the incomplete description.

3. Adopting Order No. 18 under Basic Order No. 1 as amended, under General Order 68 as amended, is further amended by adding a new section 3 (a) as follows:

SEC. 3 (a). *Adjustment to reflect increase in suppliers' price—(a) Applicability.* This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers (including those subject to area orders issued under General Order 68) may increase their maximum prices for the commodity in question.

(b) *Maximum price.* You may increase the price listed in this order by the amount permitted for resellers by an industry-wide or area-wide amend-



ment or order increasing your suppliers' maximum price. You can only do this, however, if the effective date of the action increasing your suppliers' maximum price is later than the date stated on the price list contained in this order. Thus, if your suppliers' maximum price for a product is increased and at some later date the price listed in this order is increased for this product, the amendment to this order will supersede the increase originally granted you by the amendment or order increasing your suppliers' maximum price.

4. Except as hereby amended, Adopting Order No. 18 under Basic Order No. 1 as amended, under General Order 68 as amended, shall remain the same and all provisions thereof remain in full force and effect.

This amendment shall become effective immediately.

Issued this 27th day of August 1946.

LESTER W. HERZOG,  
District Director.

REVISED SCHEDULE A

Maximum prices for certain building and construction materials in the Albany area consisting of that portion of Albany County which consists of the city of Albany, the village of Menands, that portion of the town of Bethlehem which includes Elsmere, Delmar and Slingerlands, and that portion of the town of Colonie that includes Loudonville, and the area up to the Schenectady City Line; that portion of Rensselaer County which includes the city of Rensselaer and the town of East Greenbush, all in the State of New York, on sales by all persons to ultimate users or to purchasers for resale on an installed basis

[Maximum delivered prices to purchasers for resale on an installed basis (this includes contractors), and to ultimate users (this includes consumers)]

Item	Amount	Unit
1. Plaster, hard wall.....	\$22.65	Ton.
2. Plaster, gauging.....	1.15	Bag, 100 lb.
3. Plaster, moulding.....	2.60	100 lb.
4. Plaster, bonding.....	2.50	Bag, 100 lb.
5. Keene's cement.....	27.65	Ton.
6. Finishing lime.....	1.40	Bag, 100 lb.
7. Gypsum lath 3/4".....	3.00	Ton.
8. Metal lath 2.5 lb. painted diamond mesh.....	3.00	Bag, 100 lb.
9. Metal lath 3.4 lb. painted diamond mesh.....	27.50	Ton.
10. Metal lath 2.75 lb. flat rib painted.....	.70	Bag, 50 lb.
11. Metal lath 3.4 lb. 3/4" high rib painted.....	29.79	M sq. ft.
12. Metal lath corner bead expanded type.....	.31	Sq. yd.
13. Portland cement, standard.....	.37	Sq. yd.
14. Masonry mortar.....	.34	Sq. yd.
15. Mason's hydrated lime.....	.40	Sq. yd.
16. Gypsum block-partitions 3" hollow.....	.06	Per ft.
17. Gypsum block-partitions 4" hollow.....	.89	Paper bags, 100 lb.
18. Gypsum block-partitions 6" hollow.....	.78	Paper sacks, 70 lb.
19. Clay drain tile 3".....	.55	Bag, 50 lb.
20. Clay drain tile 4".....	.11	Sq. ft.
21. Clay drain tile 6".....	.12	Sq. ft.
22. Vitrified clay sewer pipe No. ISS-4".....	.20	Sq. ft.
23. Vitrified clay sewer pipe No. ISS-6".....	.085	Per ft.
24. Flue lining 9 x 9.....	.11	Per ft.
25. Flue lining 9 x 13.....	.72	Per ft.
26. Flue lining 13 x 13.....	.91	Per ft.
27. Gypsum wallboard-1/2".....	45.00	Per M sq. ft.
28. Gypsum wallboard-5/8".....	50.00	Per M sq. ft.
29. Asphalt roofing-90 lb. mineral surface.....	3.27	Per roll.
30. Asphalt or tarred felt 15 lbs.....	3.12	Per roll.
31. Asphalt or tarred felt 30 lbs.....	3.12	Per roll.

REVISED SCHEDULE A—Continued

Item	Amount	Unit
32. Asphalt shingles 210 lbs. (3 in 1) thickbutt.....	\$7.34	100 ft. sqs.
33. Asphalt shingles 165 lbs. 2 tab. hexagon.....	6.43	100 sq. ft.
34. Fibre insulation board 1/2" standard lath and board.....	50.00	Per M sq. ft.
35. Fibre insulation board 3/8" asphalt sheathing.....	70.00	Per M sq. ft.
36. Hard density synthetic fibre board 1/2" tempered (standard size).....	.11	Per sq. ft.
37. Thermal insulation—Blankets (paper backed medium).....	55.00	M sq. ft.
38. Thermal insulation—Blankets (paper backed single).....	47.00	M sq. ft.

Date: June 30, 1946.

OPINION ACCOMPANYING AMDT. 1 TO ADOPTING ORDER NO. 18 UNDER BASIC ORDER 1 AS AMENDED, UNDER GEN. ORDER NO. 68 AS AMENDED

On January 11, 1946, Adopting Order No. 18 under Basic Order No. 1 as amended, under General Order No. 68 as amended, was issued by the Albany District Office effective January 14, 1946. This order stated maximum prices for certain "hard mason materials" in the area more fully described in said order.

It now appears that manufacturers' increases have been granted on some of the items covered by Schedule A annexed to said order, and that an adjustment of the prices fixed by said order is necessary in order to comply with the provisions of section 2 (t) of the Emergency Price Control Act of 1942 as amended. The accompanying amendment adjusts the prices in question by substituting Revised Schedule A for Schedule A of the original order.

The order is also amended by the accompanying amendment by insertion of a provision in reference to fixing maximum prices for insufficiently described items which is affirmatively found to be necessary in order to prevent evasion of the order.

The order is also amended by the accompanying amendment by insertion of a provision in reference to adjustments due to increases in suppliers' prices. It is the intention of the Office of Price Administration to specify the amounts by which resellers' maximum prices may be increased as part of any future action which increases manufacturers' maximum prices on a nation-wide or area-wide basis. The specified increase will be allowed to all resellers of the commodity in question, including resellers under area orders. Thus, there will be a temporary break-through of the area order until such time as the area order is amended to reflect the permitted increase, at which time will again be subject to the area order price and the increase factors will no longer be applicable to them.

[F. R. Doc. 46-18077; Filed, Oct. 7, 1946; 8:51 a. m.]

[Birmingham Order G-2 Under Gen. Order 68, Amdt. 3]

BUILDING MATERIALS IN MOBILE, ALA., AREA

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the District Director of the Birmingham District Office, Region IV, of the Office of Price Administration by General Order No. 68 and Regional Delegation Order No. 93, Order G-2 under General Order No. 68 is amended in the following respects:

(1) The maximum prices set forth in Table I are amended to read as set forth on the attached revised Table I, effective August 26, 1946.

(2) This amendment reflects the increases in maximum prices permitted by Supplementary Order 172 (Modification of Resellers' Maximum Prices Established under General Order 68 for certain Building and Construction Materials). Accordingly, this amendment supersedes that supplementary order, and the maximum prices established by this amendment cannot be increased under that supplementary order.

(3) A new section 4A is added to read as follows:

Sec. 4A. Adjustment to reflect increase in supplier's price—1. Applicability. This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers, including those subject to area orders issued under General Order 68, may increase their maximum prices for the commodity in question.

2. Maximum price. You may increase the price listed in this order by the amount permitted for resellers by the amendment or order increasing your supplier's maximum price. You can only do this, however, if the effective date of the action increasing your supplier's maximum price is later than the date stated on the price list contained in this order. Thus, if your supplier's maximum price for a product is increased and at some later date the price listed in this order is increased for this product, the amendment to this order will supersede the increase originally granted you by the amendment or order increasing your supplier's maximum price.

This Amendment No. 3 to Order G-2 under General Order 68 shall become effective August 26, 1946.

Issued this 23d day of August 1946.

SAM J. WATKINS,  
District Director.

REVISED TABLE I

Commodity	Unit	Maximum price
<i>Cement</i>		
Portland.....	94 lb. paper bag f. o. b. job.....	\$1.07
	94 lb. paper bag f. o. b. Whse.....	.97
Portland, paper bag.....	Bbl. f. o. b. job.....	3.36
	Bbl. f. o. b. whse.....	3.26
	Carload bbl. f. o. b. job.....	2.91
	Carload bbl. f. o. b. cars.....	2.81

REVISED TABLE I—Continued

Commodity	Unit	Maximum price
<b>Cement—Continued</b>		
High early Portland, paper bags	Bag f. o. b. job	\$1.17
	Bag f. o. b. whse.	1.07
	Bbl. f. o. b. job	4.01
	Bbl. f. o. b. whse.	3.91
	Carload bbl. f. o. b. job	3.41
	Carload bbl. f. o. b. cars	3.31
White Portland	Bag f. o. b. job	2.52
	Bag f. o. b. whse.	2.42
	Bbl. f. o. b. job	9.56
	Bbl. f. o. b. whse.	9.46
Masonry, paper bags	70-lb. bag f. o. b. job	.92
	70-lb. bag f. o. b. whse.	.87
	Bbl. f. o. b. job	3.01
	Bbl. f. o. b. whse.	2.91
	Carload bbl. f. o. b. job	2.54
	Carload bbl. f. o. b. cars	2.44
Keene's	100-lb. paper bag	2.25
	Ton	40.00
<b>Lime</b>		
Lump	Bbl. f. o. b. job	2.70
White finish	50 lb. bag	.86
	Bbl.	2.60
Mason hydrated	50 lb. bag f. o. b. job	.58
	50 lb. bag f. o. b. whse.	.47
	Bbl. f. o. b. job	1.98
	Bbl. f. o. b. whse.	1.87
<b>Plaster</b>		
Gypsum hardwall	100 lb. bag	1.37
	Ton	25.40
Gauging or moulding	100 lb. bag	1.87
	Ton	30.40
<b>Wallboards</b>		
3/4" pulp wallboard (does not include upsum)	1,000 sq. ft.	37.28
1/2" gypsum board	1,000 sq. ft.	37.00
3/4" gypsum board	1,000 sq. ft.	45.00
3/4" gypsum lath	1,000 sq. ft.	28.25
3/4" gypsum tile board	1,000 sq. ft.	85.00
1/2" W. P. triple deal gypsum siding	1,000 sq. ft.	47.00
1/2" temp. tile board	1,000 sq. ft.	110.00
1/2" plain hard board	1,000 sq. ft.	65.00
1/2" structo board	1,000 sq. ft.	65.00
1/2" temp. hard board	1,000 sq. ft.	90.00
1/2" enamel tile board, Velvetex or equal	Sq. ft.	.30
3/4" asbestos board	Foot	.10
1/4" asbestos board	do.	.12
<b>Insulating boards</b>		
1/2" insulating board	1,000 sq. ft.	48.38
3/4" insulating board	1,000 sq. ft.	35.00
1/2" insulating tile board 12" x 12", 16" x 16", 12" x 24"	1,000 sq. ft.	69.23
1/2" insulating tile board 16" x 32"	1,000 sq. ft.	58.58
<b>Asphalt roll roofing</b>		
35 lb. smooth surfaced	Roll	1.23
45 lb. smooth surfaced	do.	1.71
55 lb. smooth surfaced	do.	2.14
65 lb. smooth surfaced	do.	2.41
90 lb. mineral surfaced	do.	2.71
105 lb. staggered edge mineral surfaced	do.	3.03
15 lb. or 30 lb. asphalt felt	do.	2.61
Roofing asphalt	Ton	40.00
<b>Shingles</b>		
167 lb. 11 1/2" asphalt strip	Square	4.82
210 lb. 12" asphalt strip	do.	6.15
253 lb. hip and ridge asphalt	do.	7.13
138 lb. asphalt reroofing hex 16" x 16" hex asbestos (colors except green and grey)	do.	4.81
16" x 16" hex asbestos-grey	do.	8.86
Asbestos Dutch lap—grey	do.	9.03
Asbestos Dutch lap—except green and grey	do.	9.32
Asbestos second starter shingles—grey	100 ft.	4.89
Asbestos second starter shingles (except green and grey)	100 ft.	5.00
Asbestos eave starter shingles—4" x 16"	100 ft.	1.15

REVISED TABLE I—Continued

Commodity	Unit	Maximum price
<b>Shingles—Continued</b>		
Asbestos hip and ridge shingles (all except green)	100 ft.	\$13.34
Asbestos ridge roll (all except green)	100 ft.	20.70
<b>Roofing</b>		
Ridge roll for corrugated asbestos roofing	Foot	.32
2.75 corrugated asbestos roofing 42" x 8"	Sheet	3.25
2.75 corrugated asbestos roofing 42" x 9"	do.	3.76
2.75 corrugated asbestos roofing 42" x 10"	do.	4.12
<b>Siding</b>		
Asbestos cement 12" x 24"—white	Square	8.03
Asbestos cement 12" x 24"—grey	do.	7.72
Insulated asphalt brick siding	do.	13.11
Roll brick siding	Roll, f. o. b. job	4.27
	Roll, f. o. b. whse.	4.00
<b>Terra cotta products</b>		
4" sewer pipe	Lin. ft.	.20
6" sewer pipe	do.	.31
8" sewer pipe	do.	.51
4" fittings T's, L's, and curves, Y's	Each	.88
6" fittings T's, L's, Y's and curves	do.	1.34
4" traps	do.	1.97
8" curves and elts.	do.	2.46
8" Y's and T's	do.	2.69
6" x 6" thimbles	do.	.42
6" x 9" thimbles	do.	.49
6" x 12" thimbles	do.	.54
9" wall coping—straight	Lin. ft.	.27
13" wall coping—straight	Lin. ft.	.40
8 1/2" x 8 1/2" flue lining	Lin. ft.	.44
8 1/2" x 13" flue lining	Lin. ft.	.66
13" x 13" flue lining	Lin. ft.	.84
8 1/2" x 17 1/2" flue lining	Lin. ft.	.92
13 1/2" x 17 1/2" flue lining	Lin. ft.	1.16
17 1/2" x 17 1/2" flue lining	Lin. ft.	1.91
20" x 20" flue lining	Lin. ft.	2.51
20" x 24" flue lining	Lin. ft.	3.44
<b>Insulating wool</b>		
2" blankets	1,000 sq. ft.	60.00
3" blankets	1,000 sq. ft.	80.00
4" batts	1,000 sq. ft.	75.00
<b>Glass blocks</b>		
6" x 6"	Each	.38
8" x 8"	do.	.66
12" x 12"	do.	1.70
<b>Deadening felt and paper</b>		
3/4 lb. deadening felt	Roll	2.50
1 lb. deadening felt	do.	3.25
20 lb. red rosin paper	do.	1.25
<b>Sand and gravel</b>		
Bank	Cu. yd. f. o. b. job	3.00
Sharp	Cu. yd. f. o. b. job	3.50
Bank or sharp	1/2 yd. f. o. b. job	2.03
	1/4 yd. f. o. b. job	1.63
Gravel washed	Cu. yd.	3.50
For 1/2 yd.	1/2 yd. f. o. b. job	2.00
For 1/4 yd.	1/4 yd. f. o. b. job	1.75

Area, was issued for the purpose of revising the maximum prices set forth in Table I to correspond to recent increases in the retailer's cost of those items listed in the table, for which increased prices have been approved at the higher levels of distribution.

The amendment reflects the increases in maximum prices permitted by Supplementary Order 172 (Modification of Resellers Maximum Prices Established under General Order 68 for certain Building and Construction Materials). Accordingly, this amendment supersedes that supplementary order, and the maximum prices established by this amendment cannot be increased under that supplementary order.

The amendment also adds an additional section, designated Section 4-A, which provides a method of adjustment to reflect increase in supplier's maximum prices in accordance with the conditions set forth in this new section.

[F. R. Doc. 46-18073; Filed, Oct. 7, 1946; 8:49 a. m.]

[Albany Adopting Order 20 Under Basic Order 1 Under Gen. Order 68, Amdt. 1]

**BUILDING MATERIALS IN SCHENECTADY, N. Y., AREA**

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and under the authority vested in the Regional Administrator of Region II by the Emergency Price Control Act of 1942 as amended, by General Order 68 as amended, and by Revised Procedural Regulation No. 1, which authority has been duly delegated by such Regional Administrator to the District Director, Albany District Office, *It is hereby ordered:*

1. Adopting Order No. 20 under Basic Order No. 1 as amended, under General Order No. 68 as amended, is hereby amended by striking out Schedule A annexed to said order and inserting in place thereof Revised Schedule A hereto annexed and made a part of this amendment and of said adopting order.

2. Adopting Order No. 20 under Basic Order No. 1 as amended, under General Order No. 68 as amended, is further amended by striking out section 7 of said order and inserting in place thereof the following:

**SEC. 7. Records and sales slips.** (a) The provisions of section (e) of Basic Order No. 1 as amended covering sales slips and records are adopted in and applicable to this order as though specifically set forth herein; and also on any sale of \$25 or more each seller, regardless of previous custom, must keep records showing at least the following:

- (1) Name and address of buyer.
- (2) Date of transaction.
- (3) Place of delivery.
- (4) Complete description of each item sold and price charged.

(b) *Maximum prices for insufficiently described items.* Where the seller's records or sales slip upon a sale of any commodity covered by this order in the area covered by this order, do not con-

**DELIVERY:** Unless otherwise indicated the above prices include delivery to all classes of customers to whom free delivery was made in March 1942. To all classes of customers to whom free delivery was not made in March 1942 and thereafter an additional charge for delivery may be made: *Provided,* That such charge does not exceed that made for the same type of delivery during March 1942, and such charge is separately stated on the invoice, bill of sale or other billing.

**TERMS:** Terms are net cash except that customary discounts and/or differentials granted to particular classes of purchasers in March 1942 shall be continued.

**OPINION ACCOMPANYING AMDT. 3 TO ORDER G-2 UNDER GEN. ORDER 68**

The accompanying Amendment No. 3 to Order No. G-2 under General Order No. 68, which establishes area wide prices for retail sales of hard building materials in the Mobile, Alabama Trading

tain a sufficiently complete description to identify the exact nature, type, size or quantity of the commodity, and thus determine the maximum price fixed by Revised Schedule A of this order, the maximum price applicable to such sale shall be the lowest maximum price which can be computed under Revised Schedule A of this order in accordance with the incomplete description.

3. Adopting Order No. 20 under Basic Order No. 1 as amended, under General Order 68 as amended, is further amended by adding a new section 3 (a) as follows:

SEC. 3 (a). *Adjustment to reflect increase in suppliers' price*—(a) *Applicability*. This section is applicable only where the amendment or order which grants your supplier an increase in his maximum price provides that all resellers (including those subject to area orders issued under General Order 68) may increase their maximum prices for the commodity in question.

(b) *Maximum price*. You may increase the price listed in this order by the amount permitted for resellers by an industry-wide or area-wide amendment or order increasing your suppliers' maximum price. You can only do this, however, if the effective date of the action increasing your suppliers' maximum price is later than the date stated on the price list contained in this order. Thus, if your suppliers' maximum price for a product is increased and at some later date the price listed in this order is increased for this product, the amendment to this order will supersede the increase originally granted you by the amendment or order increasing your suppliers' maximum price.

4. Except as hereby amended, Adopting Order No. 20 under Basic Order No. 1 as amended, under General Order 68, as amended, shall remain the same and all provisions thereof remain in full force and effect.

This amendment shall become effective immediately.

Issued this 27th day of August 1946.

LESTER W. HERZOG,  
District Director.

REVISED SCHEDULE A

Maximum prices for certain building and construction materials in the Schenectady area consisting of the City of Schenectady and the village of Scotia, all in the State of New York, on sales by all persons to ultimate users or to purchasers for resale on an installed basis

[Maximum delivered prices to purchasers for resale on an installed basis (this includes contractors) and to ultimate users (this includes consumers)]

Item	Amount	Unit
1. Plaster, hard wall (neat)	\$20.00	Per ton.
	1.00	Bag.
2. Plaster, hard wall (sanded)	16.40	Per ton.
	.85	Bag.
3. Plaster, gauging	2.00	Bag 100 lb.
4. Keane's cement	3.00	Bag 100 lb.
5. Finishing lime	.60	Bag 50 lb.
6. Gypsum lath 3/4"	26.00	M sq. ft.
7. Metal lath 3.5 lb. painted diamond mesh	.28	Per sq. yd.
8. Metal lath 3.4 lb. painted diamond mesh	.385	Per sq. yd.
9. Metal lath corner bead	.045	Lin. ft.
10. Metal lath expanded type	.055	Lin. ft.

REVISED SCHEDULE A—Continued

Item	Amount	Unit
11. Portland cement, standard.	\$3.00	Per bbl.
	.80	Bag 94 lb.
12. Masonry mortar	2.85	Per bbl.
	.75	Bag 70 lb.
13. Clay drain tile—3"	.075	Per ft.
14. Clay drain tile—4"	.095	Per ft.
15. Clay drain tile—6"	.16	Per ft.
16. Vitrified clay sewer pipe No. ISS-4"	.24	Per ft.
17. Vitrified clay sewer pipe No. ISS-6"	.345	Per ft.
18. Flue lining 9 x 9	.43	Ft.
19. Flue lining 9 x 13	.64	Ft.
20. Flue lining 13 x 13	.84	Ft.
21. Gypsum wallboard—3/4"	40.00	Per M sq. ft.
22. Gypsum Sheathing—1/2"	40.00	Per M sq. ft. for 1M or over.
	41.00	Per M sq. ft. for less than 1 M.
23. Asphalt roofing—90 lb. mineral surface.	2.92	Per roll, "4 square" 1 roll or over.
	2.93	Per roll, "4 square" less than 1 roll.
24. Asphalt or tarred felt 15 lb.	2.78	Per roll, "4 square" 1 roll or more.
	2.84	Per roll, "4 square" less than 1 roll.
25. Asphalt or tarred felt 30 lb.	2.87	Per roll, "2 square."
26. Asphalt shingles 210 lb. (3 in 1) thickbutt.	6.29	Per sq., 1 sq. or more.
	6.50	Per sq., less than 1 sq.
27. Fiber insulation board 1/2" standard lath and board.	44.50	Per M sq. ft., 1 M or over.
	45.50	Per M sq. ft., less than 1 M.
28. Fiber insulation board 2 5/8" asphalt sheathing.	60.00	Per M sq. ft.
29. Thermal insulation blankets—Medium (paper backed).	47.50	M sq. ft., 1 M or over.
	50.00	M sq. ft., less than 1 M.
30. Thermal insulation blankets—Thick (paper backed).	68.00	Per M sq. ft.
31. Thermal insulation bats "medium thick (2 1/2)".	47.00	-----do-----
32. Thermal insulation bats "full thick (4 1/2)".	65.00	-----do-----
33. Thermal insulation loose (plain).	1.25	Bag 40 lb.

Dated: June 30, 1946.

OPINION ACCOMPANYING AMDT. 1 TO ADOPTING ORDER NO. 20 UNDER BASIC ORDER NO. 1 AS AMENDED, UNDER GEN. ORDER NO. 68, AS AMENDED

On January 11, 1946, Adopting Order No. 20 under Basic Order No. 1 as amended, under General Order No. 68 as amended, was issued by the Albany District Office effective January 14, 1946. This order stated maximum prices for certain "hard mason materials" in the area more fully described in said order.

It now appears that manufacturers increases have been granted on some of the items covered by Schedule A annexed to said order, and that an adjustment of the prices fixed by said order is necessary in order to comply with the provisions of section 2 (t) of the Emergency Price Control Act of 1942 as amended. The accompanying amendment adjusts the prices in question by substituting Revised Schedule A for Schedule A of the original order.

The order is also amended by the accompanying amendment by insertion of

a provision in reference to fixing maximum prices for insufficiency described items which is affirmatively found to be necessary in order to prevent evasion of the order.

The order is also amended by the accompanying amendment by insertion of a provision in reference to adjustments due to increases in suppliers' prices. It is the intention of the Office of Price Administration to specify the amounts by which reseller's maximum prices may be increased as part of any future action which increases manufacturers' maximum prices on a nation-wide or area-wide basis. The specified increase will be allowed to all resellers of the commodity in question, including resellers under area orders. Thus, there will be a temporary break-through of the area order until such time as the area order is amended to reflect the permitted increase, at which time resellers will again be subject to the area order price and the increase factors will no longer be applicable to them.

[F. R. Doc. 46-18076; Filed, Oct. 7, 1946; 8:50 a. m.]

[Newark Adopting Order 40 Under Basic Order 1 Under Gen. Order 68, Amdt. 3]

BUILDING AND CONSTRUCTION MATERIALS IN NEWARK, N. J., AREA

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and under the authority vested in the Regional Administrator of Region II by the Emergency Price Control Act of 1942 as amended, by General Order 68 as amended, and by Revised Procedural Regulation No. 1, which authority has been duly delegated by such Regional Administrator to the District Director, Newark District Office; *It is hereby ordered:*

1. Adopting Order No. 40 as amended, under Basic Order No. 1 as amended, under General Order 68 as amended, is hereby further amended by striking out Second Revised Schedule A annexed to and made a part of said order by amendment No. 2, and inserting in place thereof 3rd Revised Schedule A annexed to and made a part of this amendment and of said adopting order.

2. Except as hereby amended, Adopting Order No. 40 as amended, under Basic Order No. 1 as amended, under General Order 68 as amended, shall remain the same and all provisions thereof remain in full force and effect.

This amendment shall become effective immediately.

Issued this 1st day of October 1946.

RICHARD J. TARRANT,  
District Director.

## THIRD REVISED SCHEDULE A

[Maximum prices for certain building and construction materials in the counties of Hudson, Union, Essex, Bergen, and Passaic, all in the State of New Jersey, on sales by all persons to ultimate users or to purchasers for resale on an installed basis]

Item	Maximum yard price	Maximum delivered price <sup>1</sup>
1. Plaster, hardwall-heat	\$0.85 (100-lb. bag)	\$0.90 (100-lb. bag).
2. Plaster, hardwall-sanded	\$0.75 (100-lb. bag)	\$0.80 (100-lb. bag).
3. Plaster, gauging	\$0.75 (50-lb. bag)	\$0.80 (50-lb. bag).
4. Plaster, gauging	\$1.35 (100-lb. bag)	\$1.40 (100-lb. bag).
5. Keene's cement	\$2.15 (100-lb.)	\$2.25 (100-lb.)
6. Finishing lime	\$0.87 (50-lb. bag)	\$0.73 (50-lb. bag).
7. Gypsum lath 3/8"	\$24.00 (M sq. ft.)	\$25.00 (M sq. ft.)
8. Metal lath 2.5 lb. (copper bearing) painted diamond mesh	\$0.28 (sq. yd.) full bundle	\$0.28 (sq. yd.) full bundle.
9. Metal lath 2.5 lb. (copper bearing) painted diamond mesh	\$0.335 (sq. yd.) broken bundles	\$0.335 (sq. yd.) broken bundles.
10. Metal lath 3.4 lb. painted diamond mesh	\$0.36 (sq. yd.)	\$0.36 (sq. yd.)
11. Metal lath 2.75 lb. flat rib painted	\$0.30 (sq. yd.)	\$0.30 (sq. yd.)
12. Metal lath corner bead expanded type and standard type	\$0.037 (lin. ft.) full bundles	\$0.037 (lin. ft.) full bundles.
13. Metal lath corner bead expanded type and standard type	\$0.053 (lin. ft.) broken bundles.	\$0.053 (lin. ft.) broken bundles.
13A. Gypsum lath manufactured by the Newark Plaster Co., South Kearny, New Jersey.	\$27.25 (M sq. ft.)	\$28.25 (M sq. ft.)
14. Metal lath corner rite 2 x 2	\$0.022 (lin. ft.)	\$0.022 (lin. ft.)
15. Metal lath corner rite 3 x 3	\$0.032 (lin. ft.)	\$0.032 (lin. ft.)
16. Portland cement	\$0.765 (94-lb. bag)	\$0.815 (94-lb. bag).
17. Portland cement, white	\$2.20 (bag 94-lb.)	\$2.25 (bag 94-lb.)
18. Portland cement (hi-early)	\$0.915 (94-lb. bag)	\$0.965 (94-lb. bag).
19. Masonry mortar	\$0.665 (65-lb. bag)	\$0.715 (65-lb. bag).
20. Mason's hydrated lime (pressure)	\$0.62 (50-lb. bag)	\$0.67 (50-lb. bag).
21. Mason's hydrated lime (common)	\$0.505 (50-lb. bag)	\$0.56 (50-lb. bag).
22. Waterproof cement (gray)	\$0.965 (bag 100-lb.)	\$1.02 (bag 100-lb.)
23. Hollow building tile, partition 4 x 12 x 12	\$0.13 (each)	\$0.14 (each)
24. Clay drain tile 3"	\$0.095 (lin. ft.)	\$0.10 (lin. ft.)
25. Clay drain tile 4"	\$0.11 (lin. ft.)	\$0.115 (lin. ft.)
26. Vitrified clay sewer pipe 4"	\$0.205 (lin. ft.)	\$0.23 (lin. ft.)
27. Vitrified clay sewer pipe 6"	\$0.305 (lin. ft.)	\$0.33 (lin. ft.)
28. Flue lining 8 1/2 x 8 1/2	\$0.41 (lin. ft.)	\$0.445 (lin. ft.)
29. Flue lining 8 1/2 x 13	\$0.615 (lin. ft.)	\$0.66 (lin. ft.)
30. Flue lining 13 x 13	\$0.785 (lin. ft.)	\$0.875 (lin. ft.)
31. Flue lining 8" round	\$0.45 (lin. ft.)	\$0.515 (lin. ft.)
32. Flue lining 10" round	\$0.72 (lin. ft.)	\$0.785 (lin. ft.)
33. Flue lining 12" round	\$0.925 (lin. ft.)	\$1.01 (lin. ft.)
34. Plaster board 32 x 36 1/2"	\$0.24 (each)	\$0.25 (each)
35. Plaster board 32 x 36 3/4"	\$0.24 (each)	\$0.25 (each)
36. Gypsum wallboard 5/8"	\$40.00 (per M sq. ft.)	\$45.00 (per M sq. ft.)
37. Hudson River common brick-std. size:		
4,500 and over	\$25.90 per M	\$25.90 per M.
3M to 4,499	\$30.40 per M	\$30.40 per M.
1M to 2999	\$32.50 per M	\$32.50 per M.
Under 1 M	\$37.10 per M	\$37.10 per M.

<sup>1</sup> On delivered sales of \$10.00 or less, a delivery charge of 10% of the total amount of the sale may be made.

OPINION ACCOMPANYING AMDT. 3 TO ADOPTING ORDER 40 AS AMENDED, UNDER BASIC ORDER 1 AS AMENDED, UNDER GEN. ORDER 68 AS AMENDED

On April 22, 1946, Adopting Order No. 40, under Basic Order No. 1 as amended, was issued by this office effective May 2, 1946. This order stated maximum prices for certain hard mason materials in the area covered by said order, more fully described in said order. This order was amended by amendment No. 1 issued and effective June 20, 1946, and further amended by amendment No. 2, issued and effective August 30, 1946. Said order as amended, gave effect to all manufacturers' increases granted up to June 30, 1946, in accordance with section 2 (t) of the Emergency Price Control Act of 1942, as amended.

It now appears that additional manufacturers' increases have been granted on some of the items since June 30, 1946, and the accompanying amendment accordingly substitutes 3rd Revised Schedule A in place of the previous schedule. This gives effect to all manufacturers' increases up to the date of the schedule, in accordance with the provisions of section 2 (t) of the Emergency Price Control Act of 1942 as amended. It does not, however, supersede Supplementary Order 179, relating to increased freight on certain commodities, as freight increases have not been considered in computing the prices fixed by 3rd Revised Schedule A.

[F. R. Doc. 46-18054; Filed, Oct. 7, 1946; 8:47 a. m.]