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TITLE 3—THE PRESIDENT

EXECUTIVE ORDER 9827

APPOINTMENT OF THE MEMBERS AND THE ALTERNATE MEMBER OF A MILITARY TRIBUNAL ESTABLISHED FOR THE TRIAL AND PUNISHMENT OF MAJOR WAR CRIMINALS IN GERMANY

By virtue of the authority vested in me by the Constitution and the statutes, and as President of the United States and Commander in Chief of the Army and Navy of the United States, it is ordered as follows:

1. I hereby designate Carrington Tanner Marshall, formerly Chief Justice of the Supreme Court of the State of Ohio, James Tenney Brand, Associate Justice of the Supreme Court of the State of Oregon, and Mallory B. Blair, formerly Associate Justice, Court of Civil Appeals, State of Texas, as the members, and Justin Woodward Harding, Esq., of the Bar of the State of Ohio, as the alternate member, of one of the several military tribunals established by the Military Governor for the United States Zone of Occupation within Germany pursuant to the quadripartite agreement of the Control Council for Germany, enacted December 20, 1945, as Control Council Law No. 10, and pursuant to Articles 10 and 11 of the Charter of the International Military Tribunal, which tribunal was established by the Government of the United States of America, the Provisional Government of the French Republic, the Government of the United Kingdom of Great Britain and Northern Ireland, and the Government of the Union of Soviet Socialist Republics, for the trial and punishment of major war criminals of the European Axis. Such members and alternate member may, at the direction of the Military Governor of the United States Zone of Occupation, serve on any of the several military tribunals above mentioned.

2. The members and the alternate member herein designated shall receive such compensation and allowances for expenses as may be determined by the Secretary of War and as may be payable from appropriations or funds available to the War Department for such purposes.

3. The Secretary of State, the Secretary of War, the Attorney General, and the Secretary of the Navy are author-

ized to provide appropriate assistance to the members and the alternate member herein designated in the performance of their duties and may assign or detail such personnel under their respective jurisdictions, including members of the armed forces, as may be requested for the purpose. Personnel so assigned or detailed shall receive such compensation and allowances for expenses as may be determined by the Secretary of War and as may be payable from appropriations or funds available to the War Department for such purposes, except that personnel assigned or detailed from the Navy Department shall receive such compensation and allowances for expenses to which they may be entitled by reason of their military rank and service and as may be payable from appropriations or funds available to the Navy Department for such purposes.

HARRY S. TRUMAN

THE WHITE HOUSE,
February 21, 1947.

[F. R. Doc. 47-1776; Filed, Feb. 21, 1947;
11:46 a. m.]

EXECUTIVE ORDER 9828

TRANSFERRING THE SURPLUS PROPERTY OFFICE OF THE DEPARTMENT OF THE INTERIOR TO THE WAR ASSETS ADMINISTRATION

WHEREAS the War Assets Administrator, pursuant to the provisions of the Surplus Property Act of 1944, as amended, has by Regulation No. 1, as revised, effective February 23, 1947, designated the War Assets Administration as the disposal agency for all personal property located in the territories and possessions of the United States for which the Department of the Interior has heretofore been the disposal agency:

NOW, THEREFORE, by virtue of the authority vested in me by the Constitution and the statutes of the United States, including Title I of the First War Powers Act, 1941 (55 Stat. 838), and as President of the United States, it is hereby ordered, in the interest of the internal management of the Government, as follows:

1. The Surplus Property Office of the Department of the Interior is hereby

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transferred to the War Assets Administration.

2. All records and funds (including all unexpended balances of appropriations, allocations, and other available funds) of the Surplus Property Office of the Department of the Interior which are used primarily in the administration of the functions, powers, and duties of the Department of the Interior as a disposal agency under the Surplus Property Act, all property (including office equipment) purchased with such funds, all contracts and other valid obligations of such office relating primarily to the administration of such functions, powers, and duties, and all personnel of such office engaged primarily in the administration of such functions, powers, and duties, as the Secretary of the Interior and the War Assets Administrator shall jointly determine, shall be transferred to the War Assets Administration for use in connection with the exercise and performance of such functions, powers, and duties. Such measures and dispositions as may be determined by the Director of the Bureau of the Budget to be necessary to effectuate the purposes and provisions of this paragraph shall be carried out in such manner as the Director of the Bureau of the Budget may direct and by such agencies as he may designate.

3. The Department of the Interior and the War Assets Administration shall supply and render, each to the other, materials, supplies, equipment, work, and services in accordance with section 7 of the act of May 21, 1920, as amended (31 U. S. C. 686), to the extent and for such period after the effective date hereof as may be mutually agreeable to the Secretary of the Interior and the War Assets Administrator in order to facilitate the purposes of this order.

4. The War Assets Administrator may in his discretion terminate the office transferred by paragraph 1 hereof as a separate organizational entity within the War Assets Administration.

5. This order shall become effective February 23, 1947.

HARRY S. TRUMAN

THE WHITE HOUSE,
February 21, 1947.

[F. R. Doc. 47-1775; Filed, Feb. 21, 1947; 11:46 a. m.]

TITLE 10—ARMY: WAR DEPARTMENT

Chapter VI—Organized Reserves

PART 601—OFFICERS RESERVE CORPS

ORGANIZED RESERVE CORPS, EXCEPT GENERAL OFFICERS

Sections 601.1 to 601.7, inclusive, are hereby rescinded and the following §§ 601.1 to 601.9 are substituted therefor:

- Sec. 601.1 General.
- 601.2 Appointment.
- 601.3 Sections of the Officers Reserve Corps.
- 601.4 Physical examination.
- 601.5 Annual physical examination.
- 601.6 Length of appointment.
- 601.7 Appointments or enlistments not made from certain classes.
- 601.8 Action by The Adjutant General.
- 601.9 Age-in-grade and service-in-grade.

AUTHORITY: §§ 601.1 to 601.9, inclusive, issued under sec. 37, 39 Stat. 189, 40 Stat. 73, sec. 3, 48 stat. 939; 10 U. S. C. 353.

§ 601.1 *General.* Whenever the term "Organized Reserve Corps" appears herein, it includes the personnel and units of the Officers' Reserve Corps, the Enlisted Reserve Corps, and the Organized Reserves as provided for in the National Defense Act of 1916, as amended.

§ 601.2 *Appointments.* (a) All persons appointed officers in the Organized Reserve Corps will be commissioned in the Army of the United States under the authority contained in section 37 of the National Defense Act.

(b) At the time of issuance of orders for relief from active duty all officers in the Army of the United States except officers of the Regular Army, active or retired, will be offered appointments in the Officers' Reserve Corps for an initial period of 5 years in the highest grade held at the time of relief from active duty subject to the following provisions:

(1) All male commissioned officers of the Army of the United States except active or retired Regular Army officers, who have not attained their sixtieth birthday, found physically qualified for general service, limited service, or general service with waiver, who have served honorably, and who have not been separated for unsatisfactory service, are eligible for appointment with the following exceptions:

(i) Commissioned officers of the National Guard of the United States who do not hold a higher temporary grade in the Army of the United States.

(ii) Commissioned officers of the Officers' Reserve Corps who do not hold a higher temporary grade in the Army of the United States.

(2) Officers who are eligible for promotion to the next higher grade and who are promoted in the Army of the United

States, are thereby removed from the above categories (subparagraphs (1) (i) and (ii) of this paragraph) and are eligible for appointment in the higher grade.

(3) Officers eligible for appointment in the Officers' Reserve Corps under the provisions stated in this section, who have not accepted or who do not accept appointment at the time of relief from active duty may apply to The Adjutant General for appointment: *Provided,* Such applications are made prior to July 1, 1947, or within 6 months from date of relief from active duty, whichever is later.

(4) Officers listed in subparagraphs (1) (i) and (ii) of this paragraph will be commissioned in the Officers' Reserve Corps at any time after completion of terminal leave and within the time limits specified in subparagraph (3) of this paragraph upon application to The Adjutant General for such appointment.

§ 601.3 *Sections of the Officers' Reserve Corps are:*

- (a) Adjutant General's Department Reserve, AG-Res.
- (b) Air Reserve, Air-Res.
- (c) Armor Reserve,¹ Arm-Res.
- (d) Army Security Reserve, AS-Res.
- (e) Cavalry Reserve, Cav-Res.
- (f) Chaplain Reserve,² Ch-Res.
- (g) Chemical Corps Reserve, Cml-Res.
- (h) Coast Artillery Corps Reserve, CA-Res.
- (i) Corps of Engineers Reserve, Engr-Res.
- (j) Corps of Military Police Reserve, MP-Res.
- (k) Field Artillery Reserve,³ FA-Res.
- (l) Finance Department Reserve, Fin-Res.
- (m) Infantry Reserve, Inf-Res.
- (n) Judge Advocate General's Department Reserve,⁴ JAG-Res.
- (o) Medical Department Reserve,⁵
- (1) Dental Corps Reserve, Dent-Res.
- (2) Medical Administrative Corps Reserve, MA-Res.
- (3) Medical Corps Reserve, Med-Res.
- (4) Pharmacy Corps Reserve, Ph-Res.
- (5) Sanitary Corps Reserve, Sn-Res.
- (6) Veterinary Corps Reserve, Vet-Res.
- (p) Military Intelligence Reserve, MI-Res.
- (q) Ordnance Department Reserve, Ord-Res.
- (r) Quartermaster Corps Reserve, QM-Res.
- (s) Signal Corps Reserve, Sig-Res.
- (t) Staff and Administrative Reserve, SA-Res.
- (u) Transportation Corps Reserve, TC-Res.

§ 601.4 *Physical examination.* Approved War Department policies relating to the postwar Organized Reserve Corps provide that the physical standards for officers and enlisted men of the Organized Reserve Corps will be those prescribed in current Army Regulations

¹ Officers only.

² Enlistments will be in the Medical Department Reserve. Appointments of officers in appropriate sections only.

³ Includes tank destroyer personnel who may choose either Armor Reserve or Field Artillery Reserve.

RULES AND REGULATIONS

and War Department directives. Waivers of physical defects will be authorized only to the extent prescribed for the Regular Army.

§ 601.5 *Annual physical examination of officers*—(a) *Annual physical examination*. An examination of a type and scope as prescribed in current War Department letters of instruction will be made on all officers in the active Reserve.

(b) *By whom made*. The physical examination for officers of the Organized Reserve Corps will be made by a board composed of an equal number of medical officers of the Regular Army and reserve components designated by the major command having administrative jurisdiction.

§ 601.6 *Length of appointment*. Appointments in every case will be for a period of 5 years, but an appointment in force at the outbreak of war or made in war-time will continue in force until 6 months after the termination of the war, should the 5-year period covered by the appointment terminate prior to that time.

§ 601.7 *Appointment or enlistments not made from certain classes*. No person in any of the following-named classes will be a member of the Organized Reserve Corps.

(a) Commissioned officers of the Regular Army.

(b) Cadets, United States Military Academy.

(c) Midshipmen, United States Naval Academy, and cadets, United States Coast Guard Academy.

(d) Persons on either the active or the reserve list of the Navy, Marine Corps, National Guard, National Guard of the United States, Coast Guard, Public Health Service, and Coast and Geodetic Survey.

§ 601.8 *Action by The Adjutant General*. Upon receipt of the report of the examining board approved by the major command recommending appointment; assignment to the Inactive Reserve from the Active Reserve; reassignment to the Active Reserve; or separation from the Organized Reserve Corps, The Adjutant General will accomplish the appointment or take other appropriate action.

§ 601.9 *Age-in-grade and service-in-grade*—(a) *General*. A mandatory age-in-grade, and a length of service-in-grade provision, as prescribed by the War Department, will be adopted, insuring appropriate age for the actual assignment of every officer. Exceptions to this policy in the case of officers with wartime service will be given due consideration.

(b) *Interim policy, maximum, age-in-grade*. (1) During such period as may be required to reorganize the reserve components, and in any event not to extend beyond 1 January 1951, the assignment of all officers of the Organized Reserve Corps will be limited by those ages set forth below. Assignment will be terminated upon reaching the following birthdays:

Assignment	2d Lt.	1st Lt.	Capt.	Major	Lt. Col.	Col.
Army Air Forces units and qualified Air Reserve Officers necessary for balanced Air Reserve Force.....	31	36	41	44	47	49
All other Air Reserve Officers.....	36	41	46	49	52	54
Army Ground Forces (including AGF service troops).....	30	35	42	47	52	55
All others in the Organized Reserve Corps.....	40	43	46	51	55	60

(2) No candidate will be given an assignment, who is less than 21 or more than 60 years old; nor, except for Army Air Forces, unless his age is such that he can serve at least 1 year before assignment would be terminated by the age limitation for each grade as set forth above. For the Army Air Forces no candidate for assignment to a unit as second lieutenant shall be more than 27; as first lieutenant, more than 32; as captain, more than 37; as major, more than 40; as lieutenant colonel, more than 43; as colonel, more than 45.

(c) All officers of the Active Reserve will, upon reaching the statutory retirement age, be transferred to the Inactive Reserve.

[WD Cir. 356, Dec. 3, 1946]

[SEAL] EDWARD F. WITSELL,
Major General,
The Adjutant General.

[F. R. Doc. 47-1713; Filed, Feb. 21, 1947;
8:50 a. m.]

TITLE 21—FOOD AND DRUGS

Chapter I—Food and Drug Administration, Federal Security Agency

[Docket No. FDC-36-A]

PART 51—CANNED VEGETABLES: DEFINITIONS AND STANDARDS OF IDENTITY; QUALITY; AND FILL OF CONTAINER

CANNED PEAS

Correction

In Federal Register Document 47-1248, appearing on page 950 of the issue for Tuesday, February 11, 1947, paragraph (6) of § 51.0 (f) should read:

(6) If one or more of the optional ingredients named in paragraph (c) (7) of this section is used the label shall bear the statement "Traces of _____ added" the blank to be filled in with the names of the ingredients used; but in lieu of such statement the label may bear the statement "Traces of alkalis added".

TITLE 24—HOUSING CREDIT

Chapter VI—Federal Public Housing Authority

PART 611—LOW-RENT HOUSING AND SLUM CLEARANCE PROGRAM; POLICY

DEFINITION OF TERMS

Section 611.1 (b) (12 F. R. 208) is amended, effective upon publication in the FEDERAL REGISTER, to read as follows:

§ 611.1 *Definition of terms*. * * *

(b) *Gross rent*. The term "gross rent" means "contract rent" plus the estimated average monthly (or weekly, if rent is on a weekly basis) cost to the tenant of utilities not provided by the project; except that the term does not include the estimated cost of ice or refrigeration energy when not included in contract rent.

(50 Stat. 888; 42 U. S. C. 1401-30)

Approved: February 17, 1947.

[SEAL] D. S. MYER,
Commissioner.

[F. R. Doc. 47-1691; Filed, Feb. 21, 1947;
8:47 a. m.]

TITLE 32—NATIONAL DEFENSE

Chapter VI—Selective Service System

[Amdt. 419]

PART 629—PHYSICAL EXAMINATION

PREPARATION OF RECORDS

Pursuant to authority contained in the Selective Training and Service Act of 1940, as amended, Selective Service Regulations, Second Edition, are hereby amended in the following respect:

Amend subparagraph (4) of paragraph (a) of § 629.3 to read as follows:

§ 629.3 *Preparing records for a group ordered to report for reinduction physical examination*. (a) * * *

(4) Assemble and attach to the registrant's Report of Physical Examination and Induction (DSS Form 221) the prepared Original and Copy of the Certificate of Fitness (DSS Form 218); any waiver of disqualification, order terminating civil custody, Alien's Personal History and Statement (DSS Form 304) bearing the armed forces' endorsement of acceptability for military service; all records available bearing upon the medical, social, and educational history of such registrant; and all other information that should be considered by the armed forces in determining the fitness of the registrant for military service.

(54 Stat. 885, as amended; 50 U. S. C. and Sup. 310)

The foregoing amendment to the Selective Service Regulations shall be effective within the Continental United States immediately upon the filing hereof with the Division of the Federal Register and shall be effective outside the continental limits of the United States on the 30th day after the date of filing hereof with the Division of the Federal Register.

LEWIS B. HERSHEY,
Director.

FEBRUARY 15, 1947.

[F. R. Doc. 47-1720; Filed, Feb. 21, 1947;
8:51 a. m.]

[Local Board Memorandum 187, Issued: 10-14-43, as amended: 2-21-47]

PART 671—LOCAL BOARD MEMORANDA

MINISTERS OF RELIGION AND STUDENTS PREPARING FOR THE MINISTRY

Pursuant to the provisions of the Administrative Procedures Act, the following directive issued under authority of the Selective Training and Service Act of 1940, as amended, is hereby made a matter of record.

§ 671.187 *Ministers of religion and students preparing for the ministry*—(a) *Ministers of religion*—(1) *Classification of ministers of religion in Class IV-D.* (i) The exemption of ministers of religion is a mandatory provision of the Selective Training and Service Act of 1940, as amended. Section 5 (d) of the act provides that:

Regular or duly ordained ministers of religion, * * * shall be exempt from training and service (but not from registration) under this act.

(ii) This provision is implemented by § 622.44 of the Selective Service Regulations (9 F. R. 5202) which provides:

Class IV-D: Minister of religion or * * *

(a) In Class IV-D shall be placed any registrant:

- (1) Who is a regular minister of religion, or
- (2) Who is a duly ordained minister of religion, or

(b) A "regular minister of religion" is a man who customarily preaches and teaches the principles of religion of a recognized church, religious sect, or religious organization of which he is a member, without having been formally ordained as a minister of religion; and who is recognized by such church, sect, or organization as a minister.

(c) A "duly ordained minister of religion" is a man who has been ordained in accordance with the ceremonial ritual or discipline of a recognized church, religious sect, or religious organization, to teach and preach its doctrines and to administer its rites and ceremonies in public worship; and who customarily performs those duties.

(2) *The general policy of our country.* The exemption of ministers of religion from general military duty has been a policy in this country since early colonial times. They were specifically exempt by the draft acts of 1917 and 1918, and the history of the legislative action of 1940 indicates that it was the desire of the Congress to follow in general the provisions made during World War I. At one time it was said on the floor of the Senate that it was understood "there was in the committee a unanimity of opinion in favor of exempting actual ministers of the gospel who were actually performing ministerial and religious duties." One senator referred to the exemption as "necessary and justifiable." A separate vote was taken on section 5 (d) of the act in the Senate where it was offered as an amendment and it was adopted, after debate, by a vote of 60-10. The issue did not come before the House of Representatives for separate discussion or vote.

(3) *Determination of classification.* Whether a registrant is to be classified in Class IV-D as a minister of religion

must be determined in each individual case by the local board of jurisdiction, subject to such appeals as are provided in the act and in the Selective Service Regulations.

(4) *Waiving a ministerial classification.* Nothing in this section shall be construed as preventing any registrant from waiving recognition of his status as a minister of religion and not insisting upon classification in Class IV-D for exemption from training and service under the act.

(5) *Information required of a resident.* Where a registrant claims exemption through the making of a statement or the presentation of information purporting to show that he is in fact a minister of religion, additional information general or specific, may be requested by the local board. However, in view of the fact that the exemption is a statutory provision of the Act, no particular form of document is specified for the presentation of evidence in such a case.

(6) *Persons who are considered to be ministers of religion.* One who performs certain religious and ministerial functions in accordance with the organizational and doctrinal policies of a recognized church or religious organization is a minister of religion whether commonly called a minister, priest, rabbi, missionary, overseer, or by another appropriate designation, and whether he is directly in touch with a congregation or is assigned to administrative or other work by his denomination. A minister of religion can be recognized best through his position and work in his church.

(i) Through the regular performance of the religious and ministerial duties of a historical office of leadership in a recognized church or religious organization, a registrant may qualify for classification in Class IV-D and exemption from training and service under the act. Such a type of ministry tends toward the single ministry serving a congregation, but must not be thought of as excluding a multiple ministry where more than one is fully engaged in the work of a congregation or where the duties of leadership have been rather equally divided among a few, as has long been recognized with regard to the counsellors of the Mormon Church. Because both practice and necessity require such clergy of some churches to support themselves either partially or wholly some will be found to be engaged in secular employment. In such event the actual and customary performance of ministerial tasks rather than any question regarding the secular employment should be the controlling factor in determining the man's classification.

(ii) Through the demonstration of a singular devotion of his life to a special service in a recognized church or religious organization, a registrant may qualify for classification in Class IV-D and exemption from training and service under the act. In this special type of ministry the men are found to have been assigned to special religious tasks which are ecclesiastically approved by their respective churches. This ministry is exemplified by the lay brothers of the Roman Catholic Church, the Christian day

school teachers of certain of the Lutheran denominations, and the pioneers of the Jehovah's Witnesses. When otherwise qualified, a showing that such a man is performing his religious and ministerial duties to the substantial or complete exclusion of secular employment should be accepted as conclusive in determining the registrant's classification.

(7) *Organizations which are considered to be recognized churches.* The term "recognized church, religious sect, or religious organization" may be applied to any organization of persons for religious worship, whether under the name of church, ecclesia, company, meeting, mission, station, or other appropriate designation, which has a separate membership or congregation. The term may be made to include organizations of an ethical character which people regularly attend instead of and for the same general purposes as a more commonly recognized church. The term "denomination" is applied to the general overhead organization into which local churches are combined, and to groups of independent and federated churches. However, a single local institution should be considered to be a recognized church or religious organization when it is generally accepted as such within the community, without regard necessarily to a wider recognition.

(8) *Certain recognized churches and some of their ministers.* Because of the unusual nature of the organization and work of certain religious bodies, National Headquarters has been asked from time to time to make predeterminations relating to the question of whether a particular group comes within the purview of the exemption provisions as a recognized church or religious organization and to assist in determining the general and usual duties of various offices within such churches. No complete list of such recognized churches has been issued nor is the issuance of such contemplated. However, brief statements regarding a few recognized churches are included herein. Additional information regarding these or other organizations will be furnished upon the request of any agency of the Selective Service System. The following organizations have been predetermined by National Headquarters to be "recognized churches, religious sects, or religious organizations" and the named officials of the respective churches are thought to qualify for classification as ministers of religion where found to be performing the usual duties of such offices, although this is not an exclusive list and is not to be interpreted as indicating that a particular organization not listed is not a recognized church or that a particular office not listed is not an office of ministry:

(i) *Salvation Army.* Commissioned officers of the Salvation Army are consecrated to their religious beliefs and the commissions which they hold constitute in effect an ordination. Their position in their denomination entitles them to be considered duly ordained ministers of religion.

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(ii) *Roman Catholic Church.* Catholic brothers have made profession of the vows required of them by their respective religious orders, such as poverty, chastity, obedience, etc., and are said to devote all of their time to the work of their communities or congregations. Moreover, when the act was being discussed in the Congress it was made clear that it was intended to include such in the purview of the statutory exemption provision. In view of this they are considered regular ministers of religion.

(iii) *Jehovah's Witnesses (Watchtower Bible and Tract Society).* In this church the company servants hold the position of leadership in handling the affairs of the local unit or company. The servants to the brethren are traveling evangelists supervising different regions as direct representatives of the society. Pioneers, special pioneers and members of the Bethel Family are said to have consecrated their lives to their church and to devote all or substantially all of their time in the work of their church. When such are found to be performing the religious and ministerial duties of their offices as indicated they qualify as ministers of religion.

(iv) *Church of Christ, Scientist.* First and second readers, Christian Science lecturers, Christian Science wartime ministers and readers and Christian Science practitioners whose names appear in the Christian Science Journal as being recognized or certified practitioners are considered regular ministers of religion while serving during a designated term in such offices.

(v) *Evangelical Lutheran Synod of Missouri, Ohio, and other States.* Teachers in the Christian day schools of this church are considered regular ministers of religion if they have undertaken to devote their lives to the furtherance of the religious beliefs of the church, if they have been called by a congregation and assigned to teach in a parochial school in a manner similar to that in which the pastor of the congregation is called and if they are regarded by other members of the church in the same manner in which regular ministers of religion are regarded.

(vi) *Evangelical Lutheran Joint Synod of Wisconsin and other States.* Christian day school teachers of this church are to be considered in exactly the same manner as is provided above regarding similar teachers of the Evangelical Lutheran Synod of Missouri, Ohio and other States.

(vii) *Jewish congregations.* In exceptional instances where cantors perform virtually all of the functions normally performed by rabbis in Jewish congregations, including the giving of advice upon specific questions of Jewish law, the preaching of sermons, the teaching and expounding of the law, and the congregations regard them as their spiritual leaders, they are considered regular ministers of religion.

(viii) *Volunteers of America.* The commissioned officers of this denomination are duly ordained and commissioned after due preparation and a satisfactory examination. They customarily preach and teach the principles of religion in accordance with the prescribed form of

worship recognized by the organization. Therefore, they are ministers of religion.

(ix) *Church of Jesus Christ of Latter Day Saints (Mormon).* Those who have been ordained in the Melchizedek Priesthood of this church and who function in the capacities listed are considered regular ministers of religion, so long as they hold any of these positions; the first presidency of three men, the presiding patriarch or quorum of twelve apostles, the first seven presidents of seventies, the presiding bishopric of the church of three men, the president and two counsellors of each stake, the bishop and two counsellors of each ward, the president and two counsellors of each independent branch, the president of each dependent branch, the president of each mission, and those men who have been ordained as elders of seventies and who hold formal certificates as missionaries.

(x) *Seventh-day Adventist Church.* This church looks upon its colporteur evangelists as engaged in a vocation comparable to the gospel ministry. When registrants are actively engaged in a bona fide manner in full-time work of this nature and file evidence of possession of colporteur's licenses or colporteur's credentials, they are considered ministers of religion. When the teachers in the day schools of this church are shown to have given their lives and are devoting their lives to the religious activities of their church, they too are considered to be regular ministers of religion.

(b) *Students preparing for the ministry—(1) Classification of students preparing for the ministry in Class IV-D.* (1) Section 622.44 (a), Selective Service Regulations (9 F. R. 5202, 10 F. R. 12600) provides as follows:

In Class IV-D shall be placed any registrant:

(3) Who is a student preparing for the ministry in a theological or divinity school which has been recognized as such for more than one year prior to the date of enactment of the Selective Training and Service Act of 1940 (September 16, 1940), or

(4) Who has been accepted for admittance to a theological or divinity school referred to in subparagraph (3) of this section and who, under the general direction of such theological or divinity school, is pursuing in another institution a full-time course of study required by the theological or divinity school in which he has been accepted for admittance and who has been formally accepted as a candidate for the ministry by the highest authority governing ordination of a recognized church, religious sect, or religious organization.

(ii) Section 5 (d) of the Selective Training and Service Act of 1940, as amended, provides for the exemption from training and service of students preparing for the ministry in theological or divinity schools recognized by such for more than one year prior to the date of the enactment of the act. This statutory provision is embodied in subparagraph (3) of § 622.44 (a) (9 F. R. 5202) as above quoted. Since preliminary training for the ministry in certain religious denominations is undertaken in high schools, colleges, and similar institutions rather than in schools which may be termed

theological or divinity schools, provision is made in subparagraph (4) of § 622.44 (a) (10 F. R. 12600) for the classification in Class IV-D, under certain conditions, of registrants who are taking a pretheological course in "another institution."

(2) *Student preparing for the ministry.* (i) In order to qualify for classification in Class IV-D as a student preparing for the ministry, a man must be pursuing in good faith a full-time course of study for which credit will be given toward the completion of his training in the school which he attends, and it must be evident that he is preparing himself to become a regular or duly ordained minister of religion. The course of study may be carried on in the theological or divinity school or in another institution. Where carried on in another institution, the student's course of study must be under the general direction of the theological or divinity school in which he has been accepted.

(ii) The "full-time" nature of the course of study is established when the student is carrying a course similar to that normally designed in schools to occupy the full academic interest of a student. It would be similar to the type of course pursued by a student in order to complete a so-called four-year college course leading to the Bachelor's degree in eight semesters with a normal load of approximately sixteen hours of recitation per week. In a high school it would normally be equivalent to four class recitation periods per day. If a student is making satisfactory progress toward the completion of his course of study, a moderate amount of outside employment does not render the course less than "full-time."

(iii) A student classified in Class IV-D who has completed a required pretheological course and who has matriculated in a recognized theological or divinity school should be retained in Class IV-D if he is scheduled to enter upon active classroom work in such school with the next entering class.

(3) *Students in theological or divinity schools; information required.* In the case of any registrant who claims to be a student preparing for the ministry in a recognized theological or divinity school, the local board shall classify the registrant in accordance with the information submitted without specific requirement as to its form.

(4) *Students who have been accepted for admittance to theological or divinity schools; information required.* In the case of a registrant who claims to be a student preparing for the ministry who has been accepted for admittance to a recognized theological or divinity school and who is pursuing in another institution under the direction of such theological or divinity school a full-time course of study required by the theological or divinity school, the local board shall require the following information:

(i) A statement of the registrant that he is preparing for and intends to enter into the ministry of a recognized church, religious sect, or religious organization.

(ii) A statement of the highest authority governing ordination of a recognized church, religious sect, or religious

organization that it is in need of ministers of religion and that the registrant has been formally accepted as a candidate for the ministry.

(iii) A statement of a recognized theological or divinity school that the registrant has been accepted for admittance to such theological or divinity school and that he is pursuing under the general direction of such theological or divinity school on a full-time basis a course of study required by the theological or divinity school.

(5) *Predeterminations concerning schools made by the Director of Selective Service.* A local board, a State Director of Selective Service, or another agency of the Selective Service System may desire, in certain cases, to request the Director of Selective Service to make a predetermination as to whether a theological or divinity school was recognized as such for more than one year prior to September 16, 1940. All such requests should be forwarded to the Director of Selective Service through the State Director of Selective Service.

(6) *List of recognized theological or divinity schools.* The Director of Selective Service has predetermined that certain theological or divinity schools were recognized as such for more than one year prior to September 16, 1940. A list of these recognized schools is set forth in Appendix A to this section. This list will be revised from time to time as other predeterminations are made by the Director of Selective Service. This list does not include a number of theological or divinity schools which undoubtedly would be eligible to receive a favorable predetermination by the Director of Selective Service if a request were made for such a predetermination. The fact that a particular theological or divinity school does not appear on this list should not be taken to mean that it is not a recognized theological or divinity school.

LEWIS B. HERSHEY,
Director.

APPENDIX A—LIST OF RECOGNIZED THEOLOGICAL OR DIVINITY SCHOOLS

- A. M. Chesbrough Seminary, North Chill, N. Y.
Abilene Christian College, Abilene, Tex.
Alfred University, School of Theology, Alfred, N. Y.
Allentown Bible Institute, School of Theology, Allentown, Pa.
Alma College, Alma, Calif.
Alma White College and Zarephath Bible Seminary (an entity in two units).
(1) Alma White College, Zarephath, N. J.
(2) Zarephath Bible Seminary, Zarephath, N. J.
American Baptist Theological Seminary, Whites Creek Pike, Nashville, Tenn.
American Bible Institute, Paterson, N. J.
Anderson College and Theological Seminary, Anderson, Ind.
Andover Newton Theological School, Newton Centre, Mass.
Apostolic Bible Institute, St. Paul, Minn.
Apostolic College, Tulsa, Okla.
Asbury College, Wilmore, Ky.
Asbury Theological Seminary, Wilmore, Ky.
Ashland College, Theological Seminary, Ashland, Ohio.
Assumption Abbey School, Richardton, N. Dak.
Atlanta Christian College, Atlanta, Ga.
Atlantic Christian College, Department of Religion, Wilson, N. C.
Atlantic Union College, South Lancaster, Mass.
Augsburg Theological Seminary, Minneapolis, Minn.
Augustana Theological Seminary, Rock Island, Ill.
Augustinian College, Washington, D. C.
Augustinian Seminary of the Order of St. Augustine, Staten Island, N. Y.
Austin Presbyterian Theological Seminary, Austin, Tex.
Bangor Theological Seminary, Bangor, Maine.
Baptist Bible Seminary, Johnson City, N. Y.
Benedict College, School of Theology, Columbia, S. C.
Benedictine Mission Seminary, Newton, N. J.
Berean Bible Institute, San Diego, Calif.
Berkeley Baptist Divinity School, Berkeley, Calif.
Berkeley Divinity School, New Haven, Conn.
Beth-Medrosh Govoha of America, Lakewood, N. J.
Bethany Biblical Seminary, Chicago, Ill.
Bethany Lutheran College, Mankato, Minn.
Bethany Peniel College, Bethany, Okla.
Bethel College, North Newton, Kans.
Bethel College, Theological Seminary, McKenzie, Tenn.
Bethel Theological Seminary, St. Paul, Minn.
Beulah College, Upland, Calif.
Beulah Heights Bible Institute, Atlanta, Ga.
Bexley Hall, The Divinity School of Kenyon College, Gambier, Ohio.
Bible Baptist Seminary, Fort Worth, Tex.
Bible Holiness Seminary, School of Religion, Owosso, Mich.
Bible Institute of Los Angeles, Los Angeles, Calif.
Bible Institute of Pennsylvania, Philadelphia, Pa.
Bible Standard Training School, Eugene, Oreg.
Biblical Seminary in New York, New York, N. Y.
Bishop College, Marshall, Tex.
Bishop Payne Divinity School, Petersburg, Va.
Black Hills Bible Institute, Newcastle, Wyo.
Bloomfield College and Seminary, Bloomfield, N. J.
Bob Jones College, Cleveland, Tenn.
Boise Gospel Tabernacle and Bible School, Boise, Idaho.
Bonebrake Theological Seminary, Dayton, Ohio.
Boston University School of Theology, Boston, Mass.
Butler University, School of Religion, Indianapolis, Ind.
California Concordia College, Oakland, Calif.
Calvin Seminary, Grand Rapids, Mich.
Campbell College, E. W. Lampton Theological Seminary, Jackson, Miss.
Cascade College, Portland, Oreg.
Cathedral College of the Immaculate Conception, Brooklyn, N. Y.
Catholic Priests' Seminary, Las Vegas, N. Mex.
Catholic University of America, Bassellin Foundation, Washington, D. C.
Catholic University of America, School of Sacred Theology, Washington, D. C.
Cedarville Theological Seminary, Cedarville, Ohio.
Central Baptist Theological Seminary, Kansas City, Kans.
Central Bible Institute, Springfield, Mo.
Central College, McPherson, Kans.
Central Yeshiva Tomchei Tmimim Lubavitz, Brooklyn, N. Y.
Chapman College, Whittier, Calif.
Chicago Evangelistic Institute, Chicago, Ill.
Chicago Lutheran Theological Seminary, Maywood, Ill.
Chicago Theological Seminary, Chicago, Ill.
Christ the King Seminary, St. Bonaventure, Allegany, N. Y.
Christian Brothers Institute, Santa Maria on Hudson, West Park, N. Y.
Church Divinity School of the Pacific, Berkeley, Calif.
Church of God Bible Training School, Sevierville, Tenn.
Cincinnati Bible Seminary, Cincinnati, Ohio.
Cistercian Monastery of Our Lady of the Valley, Valley Falls, R. I.
Clear Creek Mountain Preachers' Bible School, Pineville, Ky.
Cleveland Bible College, Cleveland, Ohio.
Colegio Adventista de las Antillas, Santa Clara, Cuba.
Colegio Adventista del Plata, Puggari, F. C. E., Entre Rios, Argentina, South America.
Colgate-Rochester Divinity School, Rochester, N. Y.
College of St. Albert the Great, Oakland, Calif.
College of the Bible, Lexington, Ky.
Colorado Springs Bible Training School and Christian Academy, Theological Department, Colorado Springs, Colo.
Columbia Bible College, Columbia, S. C.
Columbia Theological Seminary, Decatur, Ga.
Conception Seminary, Conception, Mo.
Concordia College, Fort Wayne, Ind.
Concordia College, Milwaukee, Wis.
Concordia College, St. Paul, Minn.
Concordia Collegiate Institute, Bronxville, N. Y.
Concordia Seminary, St. Louis, Mo.
Concordia Teachers College, River Forest, Ill.
Concordia Teachers College, Seward, Nebr.
Concordia Theological Seminary, Springfield, Ill.
Conroe Normal and Industrial College, Conroe, Tex.
Crozier Preparatory Seminary, Onamia, Minn.
Crozier Theological Seminary, Chester, Pa.
Culver-Stockton College, Canton, Mo.
Dallas Theological Seminary and Graduate School of Theology, Dallas, Tex.
Dasher Bible School, Valdosta, Ga.
David Lipscomb College, Nashville, Tenn.
Davidic-Levitical Institute, Waco, Tex.
De La Salle College, Washington, D. C.
De La Salle Normal School, Lafayette, La.
De Mazenod Scholasticate, San Antonio, Tex.
Denver Bible School, Denver, Colo.
Dickerson Theological Seminary, Allen University, Columbia, S. C.
Discalced Carmelite Monastery, Hubertus, Wis.
Divine Heart College, Donaldson, Ind.
Divine Savior Seminary, Lanham, Md.
Divinity School of the Protestant Episcopal Church, Philadelphia, Pa.
Dr. Martin Luther College, New Ulm, Minn.
Dominican House of Studies, River Forest, Ill.
Don Bosco College, Newton, N. J.
Drake University, College of the Bible, Des Moines, Iowa.
Drew University, Drew Theological Seminary, Madison, N. J.
Du Bose Memorial Church Training School, Monteagle, Tenn.
Dujarie Hall, Notre Dame, Ind.
Duke University, Divinity School, Durham, N. C.
Duns Scotus College, Detroit, Mich.
Eastern Baptist Theological Seminary, Philadelphia, Pa.
Eastern Bible Institute, Green Lane, Pa.
Eastern Mennonite School, Harrisonburg, Va.

- Eastern Nazarene College, Wollaston Park, Quincy, Mass.
- Eden Seminary, Webster Grove, Mo.
- Elim Bible Institute, Hornel, N. Y.
- Emmanuel Missionary College, Berrien Springs, Mich.
- Emory University, Candler School of Theology, Emory University, Ga.
- Epiphany Apostolic College, Newburgh, N. Y.
- Episcopal Theological School, Cambridge, Mass.
- Erskin Theological Seminary, Due West, S. C.
- Evangelical Lutheran Seminary of Capitol University, Columbus, Ohio.
- Evangelical School of Theology, Reading, Pa.
- Evangelical Seminary of Puerto Rico, Rio Piedras, P. R.
- Evangelical Theological Seminary, Naperville, Ill.
- Eymard Seminary, Suffern, N. Y.
- Faith Bible School, Mitchell, S. Dak.
- Faith Theological Seminary, Wilmington, Del.
- Findlay College, Winebrenner Graduate School of Divinity, Findlay, Ohio.
- Foreign Mission Seminary of Holy Cross, Washington, D. C.
- Fort Wayne Bible Institute, Fort Wayne, Ind.
- Franciscan Missionary Brothers of the Sacred Heart, St. Joseph Monastery, Eureka, Mo.
- Franciscan Novitiate, Teutopolis, Ill.
- Frankfort Pilgrim College, Frankfort, Ind.
- Free Church Bible Institute and Seminary, Chicago, Ill.
- Freed-Hardeman College, Henderson, Tenn.
- Fundamental Bible Institute, Los Angeles, Calif.
- Gammon Theological Seminary, Atlanta, Ga.
- Garrett Biblical Institute, Evanston, Ill.
- General Theological Seminary, New York, N. Y.
- George Pepperdine College, Los Angeles, Calif.
- Glad Tidings Bible Institute, San Francisco, Calif.
- Glenclyffe High School, Garrison, N. Y.
- God's Bible School, School of Theology, Cincinnati, Ohio.
- Gordon College of Theology and Missions, Boston, Mass.
- Goshen College, Goshen, Ind.
- Grace Bible Institute, Omaha, Nebr.
- Grace Theological Seminary, Winona Lake, Ind.
- Grand Seminary of Montreal, Montreal, Canada.
- Grand View College, Theological Seminary, Des Moines, Iowa.
- Great Lakes Bible Institute, Zion, Ill.
- Great Lakes College, Department of Divinity, Detroit, Mich.
- Greek Orthodox Theological School, Pomfret Center, Conn.
- Hannibal-La Grange College, School of Theology, Hannibal, Mo.
- Harding College, Searcy, Ark.
- Hartford Seminary Foundation, Hartford, Conn.
- Harvard Divinity School, Cambridge, Mass.
- Hebrew Theological College, Chicago, Ill.
- Hebrew Union College, Cincinnati, Ohio.
- Helderberg College, Somerset West, Cape Province, South Africa.
- Holmes Bible College, Greenville, S. C.
- Holy Angels Collegiate Institute, Buffalo, N. Y.
- Holy Cross College, School of Theology, Canon City, Colo.
- Holy Cross College, Washington, D. C.
- Holy Cross Novitiate, North Dartmouth, Mass.
- Holy Cross Preparatory Seminary, Dunkirk, N. Y.
- Holy Cross Seminary, Notre Dame, Ind.
- Holy Family Mission House, St. Louis, Mo.
- Holy Ghost Missionary College, Cornwells Heights, Pa.
- Houghton College, Houghton, N. Y.
- Howard College, Birmingham, Ala.
- Howard Payne College, Brownwood, Tex.
- Howard University, School of Religion, Washington, D. C.
- Huntington College Theological Seminary, Huntington, Ind.
- Iliff School of Theology, Denver, Colo.
- Immaculate Conception Monastery, Hastings, Nebr.
- Immaculate Conception Monastery, Troy, N. Y.
- Immaculate Conception Novitiate, Congregation of Marian Fathers, Stockbridge, Mass.
- Immaculate Conception Seminary, Huntington, N. Y.
- Immaculate Conception Seminary, Oconomowoc, Wis.
- Immanuel Lutheran College, Theological Seminary, Greensboro, N. C.
- Instituto Biblico Las Delicias, Caripe, Estado Monagas, Venezuela, South America.
- Jacksonville College, Jacksonville, Tex.
- Jarvis Christian College, Hawkins, Tex.
- Jewish Institute of Religion, New York, N. Y.
- Jewish Theological Seminary of America, New York, N. Y.
- Johnson Bible College, Kimberlin Heights, Tenn.
- Johnson C. Smith University, School of Theology, Charlotte, N. C.
- Juvenat Des Peres Maristes, Sillery, Quebec, Canada.
- Kansas City Bible College, Kansas City, Mo.
- Kansas City College and Bible School, Overland Park, Kans.
- Kentucky Christian College, Grayson, Ky.
- Kittrell College, Theological Department, Kittrell, N. C.
- L. I. F. E. Bible College, Los Angeles, Calif.
- Lancaster School of the Bible, Lancaster, Pa.
- LaSalette Missionary College, Hartford, Conn.
- LaSalette Seminary, Enfield, N. H.
- LaSalle Institute, Glencoe, Mo.
- LaSierra College, Arlington, Calif.
- Latin American Bible Institute, Ysleta, Tex.
- Lincoln University Theological Seminary, Lincoln University, Pa.
- Little Seminary of St. Joseph and the Little Flower, Buffalo, N. Y.
- Livingston College, Hood Theological Seminary, Salisbury, N. C.
- Loras College, Dubuque, Iowa.
- Los Angeles Baptist Theological Seminary, Los Angeles, Calif.
- Los Angeles College, Los Angeles, Calif.
- Los Angeles Jewish Academy, Los Angeles, Calif.
- Los Angeles Pacific College, Bible College, Los Angeles, Calif.
- Louisiana College, Pineville, La.
- Louisville Presbyterian Theological Seminary, Louisville, Ky.
- Lourdes Junior Seminary, Albuquerque, N. Mex.
- Luther Theological Seminary, St. Paul, Minn.
- Lutheran Bible School, Fergus Falls, Minn.
- Lutheran Theological Seminary, Gettysburg, Pa.
- Lutheran Theological Seminary, Mount Airy, Philadelphia, Pa.
- Lutheran Theological Seminary, Thiensville, Wis.
- Lutheran Theological Southern Seminary, Columbia, S. C.
- Lynchburg College, Lynchburg, Va.
- Manhattan Bible College, Manhattan, Kans.
- Manresa Hall, Port Townsend, Wash.
- Marianist Preparatory, Beacon, N. Y.
- Marion College, Divinity School, Marion, Ind.
- Marist College, Washington, D. C.
- Marist Novitiate, Staten Island, N. Y.
- Maryhurst Normal, Kirkwood, Mo.
- Mary Immaculate Seminary, Northampton, Pa.
- Maryknoll Apostolic College, Clarks Summit, Pa.
- Maryknoll Junior Seminary, Mountain View, Calif.
- Marynook, Novitiate of the Marianists, Galesville, Wis.
- Maryvale Seminary, Bedford, Mass.
- Maryville College, Maryville, Tenn.
- Mater Dolorosa Seminary, Hillside, Ill.
- McCormick Theological Seminary, Chicago, Ill.
- Meadville Theological School, Chicago, Ill.
- Mesifta Talmudical Seminary, Brooklyn, N. Y.
- Mesivtha Tifereth Jerusalem Rabbinical Seminary, New York, N. Y.
- Messiah Bible College, Grantham, Pa.
- Metropolitan Bible Institute, North Bergen, N. J.
- Metropolitan Bible School, Waukesha, Wis.
- Midwest Bible and Missionary Institute, St. Louis, Mo.
- Milford Novitiate, Milford, Ohio.
- Miltonvale Wesleyan College, Theological Department, Miltonvale, Kans.
- Milwaukee Bible Institute, Milwaukee, Wis.
- Minnesota Bible College, Minneapolis, Minn.
- Mission House Theological Seminary, Plymouth, Wis.
- Missionary Bible College, Tabor, Iowa.
- Missionary Medical Institute, Toronto, Canada.
- Missionary Training Institute, Nyack, N. Y.
- Mizpah Bible Institute, Bayamon, P. R.
- Montezuma Seminary, Montezuma, N. Mex.
- Mont La Salle Novitiate, Napa, Calif.
- Montfort Preparatory Seminary, Bay Shore, N. Y.
- Mont-Sacre-Coeur, Granby, Province of Quebec, Canada.
- Moody Bible Institute, Chicago, Ill.
- Moravian Theological Seminary, Bethlehem, Pa.
- Moreau Seminary, Notre Dame, Ind.
- Morehouse College, School of Religion, Atlanta, Ga.
- Morris Brown College, Turner Theological Seminary, Atlanta, Ga.
- Morris College, Department of Religion, Sumter, S. C.
- Mother of Good Counsel Novitiate, New Hamburg, N. Y.
- Mt. Angel Seminary, St. Benedict, Oreg.
- Mount Carmel College, Niagara Falls, Ontario, Canada.
- Mount Saint Alphonsus Theological Seminary, Esopus, N. Y.
- Mount Saint Francis Pre-Seminary, Mount Saint Francis, Ind.
- Mount St. John, Dayton, Ohio.
- Mount St. Mary's Seminary, Emmitsburg, Md.
- Mount Saint Mary's Seminary of the West, Norwood, Ohio.
- Mount St. Michael's, Spokane, Wash.
- Mount Zion Bible School, Ava, Mo.
- Mountain View Bible School, Didsbury, Alberta, Canada.
- Multnomah School of the Bible, Portland, Oreg.
- Nashotah House, Nashotah, Wis.
- National Bible Institute, New York, N. Y.
- National Bible Institute, Oregon, Ill.
- Nazarene Theological Seminary, Kansas City, Mo.
- Nazareth Hall, St. Paul, Minn.
- Ner Israel Rabbinical College, Baltimore, Md.
- New Brunswick Theological Seminary, New Brunswick, N. J.
- New England School of Theology, Brookline, Mass.
- New Melleray Abbey, Peosta, Iowa.

- New Orleans Baptist Theological Seminary, New Orleans, La.
 New Tribes Institute, Chicago, Illinois, and Fouts Springs, Stonyford, Colusa County, Calif.
 New York University, Department of Religious Education, New York, N. Y.
 Norbertine Novitiate, Madison, Wis.
 North American Baptist Seminary, Rochester, N. Y.
 North Central Bible Institute, Minneapolis, Minn.
 North Park College and Theological Seminary, Chicago, Ill.
 Northern Baptist Theological Seminary, Chicago, Ill.
 Northwest Bible Institute, Seattle, Wash.
 Northwest Bible Training School, Caldwell, Idaho.
 Northwest Christian College, Eugene, Oreg.
 Northwest Nazarene College, Nampa, Idaho.
 Northwestern College, Watertown, Wis.
 Northwestern Lutheran Theological Seminary, Minneapolis, Minn.
 Northwestern Theological Seminary and Bible Training School, Minneapolis, Minn.
 Notre Dame Seminary, New Orleans, La.
 Novitiate of Capuchin Franciscans, Wilmington, Del.
 Novitiate of Our Lady of Grace, Colebrook, N. H.
 Novitiate of St. Francis Xavier, Sheridan, Oreg.
 Novitiate of St. Isaac Jogues, Wernersville, Pa.
 Novitiate of St. Stanislaus, "Shadowbrook," Lenox, Mass.
 Novitiate of St. Vincent de Paul, Billeriac Centre, Mass.
 Novitiate of the Alexian Brothers, Signal Mountain, Tenn.
 Novitiate of the Assumptionist Fathers, Bergerville, Quebec, Canada.
 Novitiate of the Congregation of the Sacred Hearts and the Perpetual Adoration of the Most Blessed Sacrament, Fairhaven, Mass.
 Novitiate of the Franciscan Fathers, San Miguel, Calif.
 Novitiate of the Immaculate Heart of Mary, Tewksbury, Mass.
 Novitiate of the Oblates of St. Francis De Sales, Childs, Md.
 Oakwood College, Huntsville, Ala.
 Oberlin College, Graduate School of Theology, Oberlin, Ohio.
 Oblate Fathers' College, Natick, Mass.
 Oblate Scholasticate, Washington, D. C.
 Oblate Seminary, Bucksport, Maine.
 Oklahoma Baptist University, Shawnee, Okla.
 Olivet Nazarene College, Kankakee, Ill.
 Omaha Bible Institute, Omaha 5, Nebr.
 Open Bible Institute, Des Moines, Iowa.
 Ouachita College, Arkadelphia, Ark.
 Our Lady of Carey Seminary, Carey, Ohio.
 Our Lady of Gethsemani Seminary, Trappist, Ky.
 Our Lady of Martyrs Tertianship, Auriesville, N. Y.
 Our Lady of Providence Seminary, Warwick Neck, R. I.
 Our Lady of the Angels Seminary, Cleveland, Ohio.
 Pacific Bible College, Huntington Park, Calif.
 Pacific Bible College, Portland, Oreg.
 Pacific Bible Seminary, Long Beach, Calif.
 Pacific College, Newberg, Oreg.
 Pacific School of Religion, Berkeley, Calif.
 Pacific Union College, Angwin, Calif.
 Pallottine College, Milwaukee, Wis.
 Pallottine Mission House, Jessup, Md.
 Pasadena College, Pasadena, Calif.
 Passionist Preparatory Seminary, St. Louis, Mo.
 Passionist Retreat, St. Paul, Kans.
 Payne Theological Seminary, Wilberforce University, Wilberforce, Ohio.
 Payne University, Theological Department, Birmingham, Ala.
- People's Bible School, Greensboro, N. C.
 Philadelphia School of the Bible, Philadelphia, Pa.
 Phillips University, College of the Bible, Enid, Okla.
 Phoenix Baptist Bible Institute, Phoenix, Ariz.
 Pious Society of St. Paul, Staten Island, N. Y.
 Pittsburgh-Xenia Theological Seminary, Pittsburgh, Pa.
 Pontifical College, Josephinum, Worthington, Ohio.
 Practical Bible Training School, Bible School Park, N. Y.
 Prairie Bible Institute, Inc., Three Hills, Alberta, Canada.
 Princeton Theological Seminary, Princeton, N. J.
 Providence Bible Institute, Providence, R. I.
 Providence College, Providence, R. I.
 Quigley Preparatory Seminary, Chicago, Ill.
 Rabbi Isaac Elchanan Theological Seminary, New York, N. Y.
 Rabbinical College of Tolshe, Cleveland, Ohio.
 Rabbinical Seminary of America, Brooklyn, N. Y.
 Redemptorist Mission House, Glenview, Ill.
 Reformed Presbyterian Theological Seminary, Pittsburgh, Pa.
 Sacred Heart Juniorate, Watertown, Wis.
 Sacred Heart Mission Seminary, Geneva, Ill.
 Sacred Heart Novitiate, Fort Monroe, Va.
 Sacred Heart Novitiate, Los Gatos, Calif.
 Sacred Heart Preparatory, Harrisville, R. I.
 Sacred Heart Seminary, Detroit, Mich.
 Sacred Heart Seminary, Fort Wayne, Ind.
 Sacred Heart Seminary, Melrose Park, Ill.
 Sacred Heart Seminary, Shelby, Ohio.
 Sacred Heart Seminary, Washington, D. C.
 St. Albert's Preparatory College, Middletown, N. Y.
 St. Ambrose College, Ecclesiastical Department, Davenport, Iowa.
 St. Andred-on-Hudson, Novitiate and House of Classical Studies of Society of Jesus, Poughkeepsie, N. Y.
 St. Andrew's Seminary, Rochester, N. Y.
 St. Anselm's College, Manchester, N. H.
 St. Anselm's Priory, Washington, D. C.
 St. Anthony Novitiate, Angola, Ind.
 St. Anthony-on-Hudson, Rensselaer, N. Y.
 St. Anthony's Apostolic School, San Antonio, Tex.
 St. Anthony's Monastery, Marathon, Wis.
 St. Anthony's Seminary, Catskill, N. Y.
 St. Anthony's Seminary, Santa Barbara, Calif.
 St. Augustine's Seminary, Toronto, Canada.
 St. Bede College, Peru, Ill.
 St. Benedict's College, Atchison, Kans.
 St. Bernard Abbey and College, St. Bernard, Ala.
 St. Bernard's Seminary, Brighton, Mich.
 St. Bernard's Seminary, Rochester, N. Y.
 St. Bonaventure Minor Seminary, Sturdevant, Wis.
 St. Bonaventure Monastery, Detroit, Mich.
 St. Bonaventure's Convent, Washington, D. C.
 St. Charles College, Catonsville, Md.
 St. Charles College, Grand Coteau, La.
 St. Charles College-Seminary, Columbus, Ohio.
 St. Charles Seminary, Carthage, Ohio.
 St. Clement's Mission House, Novitiate House for Lay Brothers, Ephrata, Pa.
 St. Columban's Preparatory Seminary, Silver Creek, N. Y.
 St. Columban's Seminary, St. Columbans, Nebr.
 St. Edmunds Juniorate, Swanton, Vt.
 St. Edward's Seminary, Kenmore, Wash.
 St. Edwards Seminary, Seattle, Wash.
 St. Felix Capuchin Monastery and Novitiate, Huntington, Ind.
 St. Fidelis Monastery, Victoria, Kans.
 St. Fidelis Seminary, Herman, Pa.
 St. Francis Preparatory, Biddeford, Maine.
- St. Francis Seminary, Loretto, Pa.
 St. Francis Seminary, Mount Healthy, Cincinnati, Ohio.
 St. Francis Seminary, Staten Island, N. Y.
 St. Francis Seraphic Seminary, Lowell, Mass.
 St. Gregory Seminary, Mount Washington, Cincinnati, Ohio.
 St. Gregory's Abbey and College, Shawnee, Okla.
 St. Henry's Preparatory Seminary, Belleville, Ill.
 St. Hyacinth's Seminary, Granby, Mass.
 St. John Cantius Seminary, St. Louis, Mo.
 St. John de Matha College and Novitiate, Hyattsville, Md.
 St. John's Home Missions Seminary, Little Rock, Ark.
 St. John's Lutheran College, Winfield, Kans.
 St. John's Seminary, Camarillo, Calif.
 St. John's Seminary, Graymoore, N. Y.
 St. John's Seminary, San Antonio, Tex.
 St. John's Theological Seminary, Eastview, Ontario, Canada.
 St. John's University, Collegeville, Minn.
 St. Joseph Juniorate, Peabody, Mass.
 St. Joseph Juniorate of the Marist Brothers, Tyngsboro, Mass.
 St. Joseph of Holy Cross, Valatie, N. Y.
 St. Joseph Seminary, Teutopolis, Ill.
 St. Joseph's Apostolic School, Watertown, N. Y.
 St. Joseph's College, Collegeville, Ind.
 St. Joseph's College, Kirkwood, Mo.
 St. Joseph's College, Mountain View, Calif.
 St. Joseph's College, Princeton, N. J.
 St. Joseph's College, Westmont, Ill.
 St. Joseph's Friary, Cohoes, N. Y.
 St. Joseph's Friary, Saranac Lake, N. Y.
 St. Joseph's House of Studies, Metuchen, N. J.
 St. Joseph's Novitiate, Rolling Prairie, Ind.
 St. Joseph's Priory, Somerset, Ohio.
 St. Joseph's Seminary, Cleveland, Ohio.
 St. Joseph's Seminary, Grand Rapids, Mich.
 St. Joseph's Seminary, St. Benedict, La.
 St. Joseph's Seminary, Washington, D. C.
 St. Joseph's Seminary and College (a legal entity in two units):
 (1) Cathedral College, New York, N. Y.
 (2) St. Joseph's Seminary, Yonkers, N. Y.
 St. Joseph's Seminary of Trois-Rivieres, Trois-Rivieres, Province of Quebec, Canada.
 St. Joseph's Seraphic Seminary, Callicoon, N. Y.
 St. Lawrence College, Mt. Calvary, Wis.
 St. Lawrence Convent and Novitiate, Mount St. Lawrence, Boulder Grange, Becket, Mass.
 St. Lawrence University, Theological School, Canton, N. Y.
 St. Louis Preparatory Seminary, St. Louis, Mo.
 St. Martin's College, Lacey, Wash.
 St. Mary of the Lake Seminary, Mundelein, Ill.
 St. Mary's College, Ichester, Md.
 St. Mary's College, North East, Pa.
 St. Mary's College, St. Mary, Ky.
 St. Mary's College, St. Marys, Kans.
 St. Mary's Manor, South Langhorne, Pa.
 St. Mary's Mission House, Techny, Ill.
 St. Mary's Monastery, Morrilstown, N. J.
 St. Mary's Seminary, Lemont, Ill.
 St. Mary's Seminary, Randolph, Vt.
 St. Mary's Seminary, Roland Park, Baltimore, Md.
 St. Mary's University, LaPorte, Tex.
 St. Meinrad's Abbey, St. Meinrad, Ind.
 St. Michael's Mission House, Conesus, N. Y.
 St. Michael's Passionist Monastery, Union City, N. J.
 St. Patrick's Seminary, Menlo Park, Calif.
 St. Paul Bible Institute, St. Paul, Minn.
 St. Paul Seminary, St. Paul, Minn.
 St. Paul's College, Concordia, Mo.
 St. Paul's Mission House, Epworth, Iowa.
 St. Paul's Monastery, Detroit, Mich.
 St. Peter's Novitiate, Mission, Tex.
 St. Peter's Seminary, London, Canada.
 St. Procopius College, Lisle, Ill.

St. Robert's Hall, Pomfret Center, Conn.
 St. Rose Priory, Springfield, Ky.
 St. Stanislaus Novitiate, Cleveland, Ohio.
 St. Stanislaus Seminary, Florissant, Mo.
 St. Stephen's Seminary, Honolulu, T. H.
 St. Thomas Seminary, Denver, Colo.
 St. Tikhon Theological Seminary, South Canaan, Pa.
 St. Viator Novitiate, Bourbonnais, Ill.
 St. Vincent Archabbey, Latrobe, Pa.
 St. Vincent's College, Cape Girardeau, Mo.
 St. Vincent's Seminary, Germantown, Philadelphia, Pa.
 St. Vladimir's Orthodox Theological Seminary, New York, N. Y.
 St. Cyril and Methodius (Polish) Seminary and St. Mary's College, Orchard Lake, Mich.
 Salvation Army Training College, Atlanta, Ga.
 Salvation Army Training College, New York, N. Y.
 Salvatorian Seminary, St. Nazianz, Wis.
 San Francisco Theological Seminary, San Anselmo, Calif.
 San Jose Bible College, San Jose, Calif.
 Savonarola Seminary of the Polish National Catholic Church of America, Scranton, Pa.
 Seabury-Western Theological Seminary, Evanston, Ill.
 Seattle Pacific College, Seattle, Wash.
 Selma University, Theological Department, Selma, Ala.
 Seminarie Conciliar de San Idefonso, San Juan, P. R.
 Seminarie St. Charles-Borromeo, Sherbrooke, Quebec, Canada.
 Seminary of Mary Immaculate, Garrison, N. Y.
 Seminary of Our Lady of Angels, Niagara Falls, N. Y.
 Seminary of Our Lady of Holy Cross, North Easton, Mass.
 Seminary of Our Lady of La Salette, Altamont, N. Y.
 Seminary of Thibar, Tunisia, North Africa.
 Seminary St. Croix, St. Lawrence, Quebec, Canada.
 Servite Fathers Novitiate, Milwaukee, Wis.
 Seton Hall Divinity School, South Orange, N. J.
 Shaw University, School of Religion, Raleigh, N. C.
 Simmons University, Louisville, Ky.
 Simpson Bible Institute, Seattle, Wash.
 South-Eastern Bible Institute, Atlanta, Ga.
 Southeastern Bible School, Birmingham, Ala.
 Southern Baptist Theological Seminary, Louisville, Ky.
 Southern Bible College, Milford, Tex.
 Southern California Bible College, Pasadena, Calif.
 Southern Methodist University, School of Theology, Dallas, Tex.
 Southern Missionary College, Collegedale, Tenn.
 Southwestern Baptist Theological Seminary, Seminary Hill, Tex.
 Southwestern Bible Institute, Waxahachie, Tex.
 Southwestern Junior College, Kenne, Tex.
 Spring Arbor Seminary and Junior College, Spring Arbor, Mich.
 Spring Hill College, Spring Hill, Ala.
 Starr King School for the Ministry, Berkeley, Calif.
 Sumner Institute of Linguistics, Inc., Glendale, Calif.
 Suomi College, Hancock, Mich.
 Tabor College, Hillsboro, Kans.
 Temple University, School of Theology, Philadelphia, Pa.
 Texas Christian University, Brite College of the Bible, Fort Worth, Tex.
 Theological Seminary of the Evangelical and Reformed Church, Lancaster, Pa.
 Theological Seminary of the Reformed Episcopal Church, Philadelphia, Pa.
 Trevecca Nazarene College, Nashville, Tenn.

Trinity Seminary and Bible Institute, Minneapolis, Minn.
 Trinity Theological Seminary, Blair, Nebr.
 Tufts College School of Religion, Tufts College, Mass.
 Ukrainian Catholic Seminary, Stamford, Conn.
 Union Baptist Seminary, New Orleans, La.
 Union Bible Seminary, Westfield, Ind.
 Union College, Lincoln, Nebr.
 Union Theological Seminary, New York, N. Y.
 Union Theological Seminary, Richmond, Va.
 University of Chicago Divinity School, Chicago, Ill.
 University of Dubuque, Theological Seminary, Dubuque, Iowa.
 University of Southern California, School of Religion, University Park, Los Angeles, Calif.
 University of the South, The School of Theology, Sewanee, Tenn.
 Vanderbilt University, School of Religion, Nashville, Tenn.
 Virginia Theological Seminary, Alexandria, Va.
 Virginia Theological Seminary and College, Theological Department, Lynchburg, Va.
 Virginia Union University, Richmond, Va.
 Wadhams Hall, Ogdensburg, N. Y.
 Walla Walla College, College Place, Wash.
 Wartburg Theological Seminary, Dubuque, Iowa.
 Washington Baptist Seminary, Washington, D. C.
 Washington Missionary College, Takoma Park, Md.
 Wesleyan Methodist College of Central, Central, S. C.
 Wessington Springs College, Theological Department, Wessington Springs, S. Dak.
 West Baden College, West Baden Springs, Ind.
 Western Baptist Theological Seminary, Portland, Ore.
 Western Seminary, Kansas City, Mo.
 Western Territorial Training College, San Francisco, Calif.
 Western Theological Seminary, Fremont, Nebr.
 Western Theological Seminary, Holland, Mich.
 Western Theological Seminary, Pittsburgh, Pa.
 Western University, Bishop Williams School of Religion, Quindaro, Kans.
 Westminster Theological Seminary, Chestnut Hill, Philadelphia, Pa.
 Westminster Theological Seminary, Westminster, Md.
 Weston College, Weston, Mass.
 Wheaton College, Wheaton, Ill.
 Whitefriars Hall, Washington, D. C.
 William Booth Memorial Training College, Chicago, Ill.
 William Penn College, Oskaloosa, Iowa.
 Winona Lake School of Theology, Winona Lake, Ind.
 Wittenberg College, Hamma Divinity School, Springfield, Ohio.
 Woodstock College, Woodstock, Md.
 Xaverian College, Silver Spring, Md.
 Yale University Divinity School, New Haven, Conn.
 Yankton College School of Theology, Yankton, S. Dak.
 Yavne Jewish Theological Academy, Brooklyn, N. Y.
 Yeshiva Beth Joseph Rabbinical Seminary, Brooklyn, N. Y.
 Yeshiva Rabbi Chaim Berlin, Brooklyn, N. Y.
 Yeshivath Chachmey Lublin, Detroit, Mich.
 Ysleta College, El Paso, Tex.
 Zion Bible Institute, East Providence, R. I.

[F. R. Doc. 47-1721; Filed, Feb. 21, 1947; 8:51 a. m.]

Chapter IX—Office of Temporary Controls, 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, 59 Stat. 658, Public Laws 388 and 475, 79th Cong.; 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; E. O. 9809, Dec. 12, 1946, 11 F. R. 14281; OTC Reg. 1, 11 F. R. 14311.

PART 1010—SUSPENSION ORDERS

[Suspension Order S-1091]

JOSEPH SHAFFER

Joseph Shaffer, Rural Route 2, Independence, Missouri, on July 12, 1946, without authorization from the Civilian Production Administration, began the construction of a filling station building costing in excess of \$1,000 and four double tourist cabins costing in excess of \$200 each, located on the north side of Highway 24 at the Northeast corner of the intersection with Highway 71 by-pass in Jackson County, Missouri, although his application for such construction was denied by the Civilian Production Administration on July 10, 1946. Thereafter, on January 9, 1947, authorization on Form CPA-4423 was issued to Joseph Shaffer on behalf of his son, Thomas Shaffer, who is a veteran of World War II, to complete the filling station to be operated by Thomas Shaffer and to complete one cabin as the residence of said veteran, Thomas Shaffer. The beginning and carrying on of construction of three double cabins not specifically authorized by the Civilian Production Administration was in violation of Veterans' Housing Program Order No. 1 and has diverted critical materials to uses not authorized by the Civilian Production Administration. In view of the foregoing, it is hereby ordered that:

§ 1010.1091 *Suspension Order No. S-1091.* (a) Neither Joseph Shaffer, his successors or assigns, nor any other person, shall do any construction on the premises located on the north side of Highway 24 at the northeast corner of the intersection with Highway 71 by-pass in Jackson County, Missouri, including completing, putting up, or altering of structure thereon, except the filling station and cabin which were authorized on Form CPA-4423 on January 9, 1947, referred to above, unless hereafter specifically authorized in writing by the Civilian Production Administration.

(b) Joseph Shaffer shall refer to this order in any application or appeal which he may file with the Civilian Production Administration for authorization to carry on construction.

(c) Nothing contained in this order shall be deemed to relieve Joseph Shaffer, his successors or assigns, from any restriction, prohibition or provision contained in any other order or regulation of the Civilian Production Administration.

tion, except insofar as the same may be inconsistent with the provisions hereof.

Issued this 21st day of February 1947.

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

[F. R. Doc. 47-1773; Filed, Feb. 21, 1947;
11:22 a. m.]

PART 1010—SUSPENSION ORDERS

[Suspension Order S-1093]

LOUIS HAGES & NICK REGAS AND LLOYD
SMALLING

Louis Hages and Nick Regas are partners operating a tavern and dance hall known as Toddle Inn at 3793 St. Clair Avenue, East St. Louis, Illinois. Lloyd Smalling was employed by them as contractor. On August 12, 1946, without authorization from the Civilian Production Administration, they began construction of an addition to the tavern at the above location to cost in excess of \$6,000. Nick Regas and Lloyd Smalling knew that such construction could not be begun or carried on without authorization from the Civilian Production Administration

OPA Form R-380
(2-47)

FORM APPROVED
BUDGET BUREAU NO. 08-R1786

This Form May Be Reproduced Without Change

UNITED STATES OF AMERICA
OFFICE OF TEMPORARY CONTROLS
OFFICE OF PRICE ADMINISTRATION

Application for a base or an adjustment in base by war producers who invested in productive equipment for use in making products for designated agencies.

(Pursuant to Third Revised Ration Order 3)

and the beginning and carrying on of such construction without authorization constituted a wilful violation of Veterans' Housing Program Order No. 1. This violation has diverted critical materials to uses not authorized by the Civilian Production Administration. In view of the foregoing, it is hereby ordered that:

§ 1010.1093 *Suspension order No. S-1093.* (a) Neither Louis Hages, Nick Regas or Lloyd Smalling, their successors or assigns, nor any other person, shall do any construction on the premises located at 3793 St. Clair Avenue, East St. Louis, Illinois, including completing, putting up or altering of any structure located thereon, unless hereafter specifically authorized in writing by the Civilian Production Administration.

(b) Louis Hages, Nick Regas, and Lloyd Smalling shall refer to this order in any application or appeal which they may file with the Civilian Production Administration for authorization to carry on construction.

(c) Nothing contained in this order shall be deemed to relieve Louis Hages, Nick Regas, or Lloyd Smalling, their successors or assigns, from any restriction, prohibition or provision contained in any other order or regulation of the Civilian Production Administration, except inso-

far as the same may be inconsistent with the provisions hereof.

Issued this 21st day of February 1947.

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

[F. R. Doc. 47-1774; Filed, Feb. 21, 1947;
11:22 a. m.]

Chapter XI—Office of Temporary Controls, Office of Price Administration

PART 1305—ADMINISTRATION

[3d Rev. RO 3, Amdt. 17 to Supp. 1]

SUGAR

Supplement 1 to Third Revised Ration Order 3 is amended in the following respect:

Section 5.1 is amended by adding paragraph (t) to read as follows:

(t) Application for a base or an adjustment in base by war producers who invested in productive equipment for use in making products for designated agencies (OPA Form R-380 (2-47)) referred to in section 17.7.

Name of establishment
Address—Number and street
City, postal zone number, State
Name of owner
If registered industrial user, give sugar branch office where registered:

INSTRUCTIONS

Who May Use This Form

Use this form if you are a manufacturer who used sugar or sugar-containing products during the eligible period, in producing a particular class of product for a designated agency, provided that:

(1) You invested in productive equipment between January 1, 1945, and January 1, 1946, for the production of jams, jellies, and preserves or between April 20, 1942, and January 1, 1946, for all other types of production.

Do not use this form if you are an industrial user who is applying for an adjustment because of unrepresentative base use of sugar resulting from an investment prior to April 20, 1942. Form R-365 or R-373 is used for that type of application.

Where to File Applications

File your application (original only) with the Sugar Branch Office serving the area in which your establishment is located. If you have more than one establishment and wish to register them together, file your application with the Sugar Branch Office serving the area in which your principal business office is located. If you do not wish to register them together, file a separate application for each at the Sugar Branch Office serving the area in which each establishment is located. In case of a multiple operation, separate applications should be filed for each operation regardless of manner of registration of establishments.

If you are a registered industrial user, file this application with the Sugar Branch Office where your registration (OPA Form R-1200) is on file. If you have multiple establishments registered together or registered separately your application must be filed with the OPA Office or Offices with which you are registered.

USE OF SUGAR OR SUGAR-CONTAINING PRODUCTS IN THE PRODUCTION OF MORE THAN ONE CLASS OF FINISHED PRODUCT

Fill out a separate application for each "class of finished product" produced at your establishment for which you are applying for an adjustment or assignment of a sugar

base. For example, if you produce both candy and ice cream, you must file separate applications for your candy operation and for your ice cream operation.

Explanation of Terms

1. *Designated Agency.*—Means a government agency or activity, e. g., Army, Navy; or a private activity, e. g., Red Cross or U. S. O. for their overseas use, which was permitted to issue sugar to a person either by way of advance or replacement for the purpose of producing the products acquired by that agency.

2. *Sugar.*—For definition of sugar refer to Section 25.1 of TRRO 3.

3. *Sugar Containing Products.*—Examples of such products are baking mix, syrup, fondant, and chocolate coating which are purchased by many manufacturers and used in producing baked goods, soft drinks, candy, and other finished products.

4. *Class of Finished Product.*—This term as used in this form has reference to the products produced within a specific class of product (or use) as listed in Schedule I of the R-1200 Registration of Industrial Users and as stated in the industrial user section of Third Revised Ration Order 3.

5. *Type of Finished Product.*—This term as used in this form, has reference to individual products within a class of products. Examples of types of products are bread, rolls, cakes, and pie within the "bakery" class; hard candy, marshmallows, and creams within the "candy" class; ice cream and sherbet within the "ice cream" class.

6. *Operations.*—The terms "operations," as well as "business," "establishment," and "production" wherever used in this form have reference to the operation in which you use "sugar" or "sugar-containing products" to produce the "class of finished product" covered by this form.

7. *Eligible Period.*—This term used in this form has reference to the period Jan. 1, 1945 to Jan. 1, 1946 for jam, jelly, and preserve operations and April 20, 1942 to Jan. 1, 1946 for all other types of operation. Productive equipment ordered, acquired, or installed during this period may be considered as an investment made in productive equipment during the eligible period.

PART I—GENERAL

1	If you are not a registered industrial user of sugar, state the total annual sugar "base" that you are requesting to produce the class of finished products covered by this application _____ lbs.	2	b	State the amount of the adjustment requested for such class of products _____ lbs.
	NOTE: The "base" is not the amount of sugar you will receive if your application is approved. It is the figure from which your allotments will be computed, as explained in the Sugar Rationing Regulations.		c	As a registered industrial user, have you received an adjustment in your original sugar base? YES NO <input type="checkbox"/> <input type="checkbox"/>
2	If you are a registered industrial user of sugar, answer (a), (b), and (c).		If "Yes," give	
	a		State the registered sugar base for the class of products covered by this application _____ lbs.	Amount _____ Date Granted _____
			Reason _____	

RULES AND REGULATIONS

PART I—GENERAL—Continued

3 Have you used sugar or sugar-containing products in manufacturing products for a designated agency? Yes No

a If "Yes," give the date of last contract or order prior to January 1, 1946, and the name of the agency.

 (Date of Contract) (Agency)

b If you operated as a sub-contractor give the name of the contractor and date of last order prior to January 1, 1946.

 (Name of Contractor) (Date of last order)

NOTE: Submit photostatic or certified copies of contract or delivery receipt. Sub-contractor will attach letter from contractor or any other type of evidence in proof of delivery.

4 State class or classes of manufacturing operations you are engaged in (e. g., Bakery, Bottling, Candy Manufacturer, etc.)

a If you are engaged in more than one class of manufacturing operation, state which class is covered by this application.

5 Check appropriate type of business organization applicable to your manufacturing operation as of April 20, 1942, or date you commenced operations if such date was after April 20, 1942.
 Corporation Partnership
 Proprietorship Other (specify)

a Has there been any change in the type of business organization indicated by you above or its ownership since April 20, 1942, or the date you commenced operations if such date was after April 20, 1942. Yes No

If "Yes," follow the instructions in the NOTE below:
 NOTE: Furnish the information (1), (2), or (3), whichever is applicable, on a separate sheet identified as "Item 5 (a)." (If you are filing applications with respect to more than one class of products, this information need be furnished only once.)

5 a (1) If you checked "Proprietorship" in Item 5, list name of owner. If this individual proprietorship was subsequently changed to a partnership or a corporation, or was transferred to another individual proprietorship, partnership, or corporation, set forth the facts in full. In the case of a proprietorship state name of owner; if partnership state names of partners; if corporation state title of corporation. State the full particulars for each change, and list dates of each change.
 (2) If you checked "Partnership" in Item 5, list names of partners. If there has been a change in the interest of any of the partners, state date of change, names of persons concerned and extent of interest of each before and after the change. If type of business organization changed to an individual proprietorship follow instruction (1).
 (3) If you checked "Corporation" in Item 5, list title of the corporation. If the corporation was subsequently dissolved, the business being transferred to one or more of the stockholders, explain fully. Or, if the corporation transferred the business to another corporations, partnership, or individual, follow instructions in (1).

6 If you used sugar-containing products during the eligible period, give the names of such products.

 (Example: Cake mix, beverage syrup, ice cream mix, etc. Do not include bulk condensed milk, jams, jellies, preserves and marmalades, canned and frozen fruits, canned meat and fish, and other items made with sugar granted on a provisional allowance basis.)
 NOTE: Attach letters from the manufacturers of the above sugar-containing products showing the percentage which the weight of the sugar used is of the weight of the sugar-containing products which they shipped you during the eligible period. Identify each letter by marking "Item 6."

7 What percentage of your production was institutional (merchandise produced and sold for consumption on your premises)? -----%

8 In what percentage of your production did you use sugar granted on a provisional allowance basis? -----%

PART II

9 Report the productive capacity of your plant as of April 20, 1942 and as of January 1, 1946 in pounds per hour of each type of finished product produced by you as of such dates, as called for in the table below.
 Bottlers will state capacity in terms of cases per hour using manufacturers rated capacities.
 Doughnut manufacturers will state capacity in terms of dozens of doughnuts per hour using manufacturers rated capacity.
 Example: Assuming that your oven and other equipment are used for manufacturing bread, rolls, and sweet goods the capacity would be determined as follows:
 Step 1.—Compute in pounds the maximum amount of bread that you could produce per hour using all the equipment normally used by you for the production of bread.
 Step 2.—Make similar computations for rolls and sweet goods.
 Step 3.—List separately the results obtained in Steps (1) and (2) as your capacity for the production of bread, rolls, and sweet goods.

Column 1.—List types of products produced, e. g., candy manufacturers show hard candy, caramels, creams, etc.
 Jam, Jelly, and Preserve Manufacturers.—Use Columns 2 (a), 2 (b), and 2 (c).
 Column 2 (a).—Fill in this column only if you are a registered user of sugar.
 Column 2 (b).—State productive capacity per hour based on equipment in use January 1, 1946.
 Column 2 (c).—State productive capacity per hour based on equipment in use as of date of application.
 All Other Manufacturers.—Use Columns 3 (a), 3 (b), and 3 (c).
 Column 3 (a).—Fill in this column only if you are a registered user of sugar.
 Column 3 (b).—State productive capacity per hour based on equipment in use January 1, 1946.
 Column 3 (c).—State productive capacity per hour based on equipment in use as of date of application.

PLANT CAPACITY IN POUNDS PER HOUR

Type of finished product (1)	For jam, jelly, and preserves manufacturers			For all other industrial users		
	Jan. 1, 1945 2 (a)	Jan. 1, 1946 2 (b)	Present capacity 2 (c)	April 20, 1942 3 (a)	Jan. 1, 1946 3 (b)	Present capacity 3 (c)

Attach separate sheet if necessary, using above columnar headings, and identify as "Item 9."

10 Report each piece of major productive equipment used in actual production of finished products in your plant as of April 20, 1942 and each piece of major productive equipment ordered, acquired or installed after that date but prior to January 1, 1946. Jam, jelly, and preserve operators will report equipment in use as of January 1, 1945 and subsequently ordered, acquired or installed.
 The following lists illustrate some of the types of recognized equipment and the types which are not recognized in determining productive capacity.

	Recognized equipment	Equipment not recognized
Bakery.....	Ovens, cake mixers, dough dividers, etc.....	Proofers, bread coolers, steam boxes, etc.
Beverage and syrup.....	Washers, filling machines.....	Refrigeration equipment, water filters.
Candy.....	Batch rollers, kettles, enrobers, etc.....	Drying rooms, compartments or similar devices.
Ice cream.....	Freezers.....	Hardening rooms.

of California or in the State of Arizona, issued under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended, and upon the basis of the recommendation and information submitted by the Orange Administrative Committee, established under the said order, and upon other available information, it is hereby found that the limitation of the quantity of such oranges which may be handled, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that compliance with the notice, public rule making procedure, and effective date requirements of the Administrative Procedure Act (Pub. Law 404, 79th Cong.; 60 Stat. 237) is impracticable and contrary to the public interest in that the time intervening between the date when information upon which this regulation is based became available and the time when this regulation must become effective in order to effectuate the declared policy of the Agricultural Marketing Agreement Act of 1937, as amended, is insufficient for such compliance.

(b) Order. (1) The quantity of oranges grown in the State of California or in the State of Arizona which may be handled during the period beginning at 12:01 a. m., p. s. t., February 23, 1947, and ending at 12:01 a. m., p. s. t., March 2, 1947, is hereby fixed as follows:

(i) Valencia oranges. Prorate Districts Nos. 1, 2, and 3, no movement.

(ii) Oranges other than Valencia oranges. (a) Prorate District No. 1, unlimited movement; (b) Prorate District No. 2, 950 carloads; and (c) Prorate District No. 3, unlimited movement.

(2) The prorate base of each handler who has made application therefor, as provided in the said order, is hereby fixed in accordance with the prorate base schedule which is attached hereto and made a part hereof by this reference. The Orange Administrative Committee, in accordance with the provisions of the said order, shall calculate the quantity of oranges which may be handled by each such handler during the period specified in subparagraph (1) of this paragraph.

(4) As used herein, "handled," "handler," and "carloads," and "prorate base" shall have the same meaning as is given to each such term in the said order; and "Prorate District No. 1," "Prorate District No. 2," and "Prorate District No. 3" shall have the same meaning as is given to each such term in § 966.107 (11 F. R. 10258) issued pursuant to said order. (48 Stat. 31, 670, 675, 49 Stat. 750, 50 Stat. 246; 7 U. S. C. 601 et seq.)

Done at Washington, D. C., this 20th day of February 1947.

[SEAL] S. R. SMITH,
Director, Fruit and Vegetable
Branch, Production and Marketing Administration.

PRORATE BASE SCHEDULE
(Orange Regulation No. 166)

12:01 a. m. Feb. 23, 1947 to 12:01 a. m.
Mar. 2, 1947

ALL ORANGES OTHER THAN VALENCIA ORANGES

Prorate District No. 2	
Handler	Prorate base percent
Total	100.0000
A. F. G. Alta Loma	.3432
A. F. G. Fullerton	.0475
A. F. G. Orange	.0629
A. F. G. Redlands	.3515
A. F. G. Riverside	.8476
Corona Plantation Company	.9939
Hazeltine Packing Company	.1058
Signal Fruit Assn.	.7397
Azusa Citrus Assn.	1.0309
Azusa Orange Co., Inc.	.1696
Damerel-Allison Company	1.2104
Glendora Mutual Orange Assn.	.5405
Irwindale Citrus Assn.	.3550
Puente Mutual Citrus Assn.	.0465
Valencia Heights Orchards Assn.	.2288
Glendora Citrus Assn.	.8051
Glendora Heights O. & L. Grs. Assn.	.1518
Gold Buckle Assn.	3.4264
La Verne Orange Assn., The	3.3372
Anaheim Citrus Fruit Assn.	.0625
Anaheim Valencia Orange Assn.	.0170
Eadington Fruit Co., Inc.	.3131
Fullerton Mutual Orange Assn.	.2686
La Habra Citrus Assn.	.1492
Orange Co., Valencia Assn.	.0261
Orangethorpe Citrus Assn.	.0243
Placentia Coop. Orange Assn.	.0567
Yorba Linda Citrus Assn., The	.0263
Alta Loma Heights Citrus Assn.	.3915
Citrus Fruit Growers	.7386
Cucamonga Citrus Assn.	.6287
Etiwanda Citrus Fruit Assn.	.2238
Mountain View Fruit Assn.	.1609
Old Baldy Citrus Assn.	.4387
Rialto Heights Orange Growers	.4670
Upland Citrus Assn.	2.2642
Upland Heights Orange Assn.	.9849
Consolidated Orange Growers	.0312
Garden Grove Citrus Assn.	.0214
Goldenwest Citrus Assn., The	.0914
Olive Heights Citrus Assn.	.0426
Santa Ana-Tustin Mutual Citrus Assn.	.0285
Santiago Orange Growers Assn.	.1652
Tustin Hills Citrus Assn.	.0333
Villa Park Orchards Assn., Inc., The	.0388
Bradford Brothers, Inc.	.2327
Placentia Mutual Orange Assn.	.1866
Placentia Orange Growers Assn.	.2581
Call Ranch	.6239
Corona Citrus Assn.	.7759
Jameson Company	.3543
Orange Heights Orange Assn.	.8933
Break & Son, Allen	.2797
Bryn Mawr Fruit Growers Assn.	1.0820
Crafton Orange Growers Assn.	1.3809
E. Highlands Citrus Assn.	.4209
Fontana Citrus Assn.	.4409
Highland Fruit Growers Assn.	.6789
Krinard Packing Company	1.6278
Mission Citrus Assn.	.7942
Redlands Coop. Fruit Assn.	1.7523
Redlands Heights Groves	.9266
Redlands Orange Growers Assn.	1.1844
Redlands Orangedale Assn.	.9722
Redlands Select Groves	.5508
Rialto Citrus Assn.	.5656
Rialto Orange Company	.3702
Southern Citrus Assn.	.9911
United Citrus Growers	.7531
Zilen Citrus Company	1.0411
Arlington Heights Fruit Co.	.4217
Brown Estate, L. V. W.	1.7767
Gavilan Citrus Assn.	1.6661
Hemet Mutual Groves	.3386

PRORATE BASE SCHEDULE—Continued

ALL ORANGES OTHER THAN VALENCIA ORANGES—continued

Prorate District No. 2—Continued

Handler	Prorate base percent
Highgrove Fruit Assn.	0.6867
McDermont Fruit Company	1.7531
Mentone Heights Assn.	.7857
Monte Vista Citrus Assn.	1.1467
National Orange Company	.8558
Riverside Heights Orange Growers Assn.	1.2737
Sierra Vista Packing Assn.	.6965
Victoria Ave. Citrus Assn.	2.3350
Claremont Citrus Assn.	.9941
College Heights O. & L. Assn.	1.0339
El Camino Citrus Assn.	.5295
Indian Hill Citrus Assn.	1.1436
Pomona Fruit Growers Assn.	2.0827
Walnut Fruit Growers Assn.	.4658
West Ontario Citrus Assn.	1.5629
El Cajon Valley Citrus Assn.	.3790
Escondido Orange Assn.	.5562
San Dimas Orange Growers Assn.	1.2304
Covina Citrus Assn.	1.4501
Covina Orange Growers Assn.	.5021
Duarte-Monrovia Fruit Exchange	.4508
Ball & Tweedy Assn.	.1135
Canoga Citrus Assn.	.0691
N. Whittier Heights Citrus Assn.	.1150
San Fernando Fruit Growers Assn.	.3061
San Fernando Heights Orange Assn.	.3377
Sierra Madre Lamanda Citrus Assn.	.2440
Camarillo Citrus Assn.	.0098
Fillmore Citrus Assn.	1.3683
Ojai Orange Assn.	1.0022
Piru Citrus Assn.	1.1482
Santa Paula Orange Assn.	.1133
Tapo Citrus Assn.	.0110
East Whittier Citrus Assn.	.0167
Whittier Citrus Assn.	.3126
Whittier Select Citrus Assn.	.0600
Anaheim Coop. Orange Assn.	.0560
Bryn Mawr Mutual Orange Assn.	.4858
Chula Vista Mutual Lemon Assn.	.1466
Escondido Coop. Citrus Assn.	.1011
Euclid Avenue Orange Assn.	2.1094
Foothill Citrus Union, Inc.	.0846
Fullerton Coop. Orange Assn.	.0537
Garden Grove Orange Coop.	.0385
Glendora Coop. Citrus Assn.	.0900
Golden Orange Groves, Inc.	.4106
Highland Mutual Groves, Inc.	.4198
Index Mutual Assn.	.0040
La Verne Coop. Citrus Assn.	2.4506
Olive Hillside Groves, Inc.	.0000
Orange Coop. Citrus Assn.	.0496
Redlands Foothill Groves	2.1547
Redlands Mutual Orange Assn.	1.0136
Riverside Citrus Assn.	.4024
Ventura County O. & L. Assn.	.2162
Whittier Mutual O. & L. Assn.	.0490
Babijuce Corp. of California	.3500
Banks Fruit Co.	.2563
California Fruit Distrs.	.0502
Cherokee Citrus Co., Inc.	1.1011
Chess Co., Meyer W.	.3530
Evans Brothers Packing Co.	.6982
Gold Banner Assn.	1.9165
Granada Hills Packing Co.	.0228
Granada Packing House	.9942
Hill, Fred A.	.7140
Inland Fruit Dealers, Inc.	.2126
Orange Belt Fruit Distrs.	2.4760
Panno Fruit Co., Carlo	.1167
Paramount Citrus Assn.	.2558
Riverside Growers, Inc.	.4678
San Antonio Orchards Assn.	1.2810
Snyder & Sons Co., W. A.	1.0368
Torn Ranch	.0484
Verity & Sons Co., R. H.	.1026
Wall, E. T.	1.5887
Western Fruit Grs., Inc., Redlands	2.6187
Yorba Orange Growers Assn.	.0337

[F. R. Doc. 47-1746; Filed, Feb. 21, 1947; 10:11 a. m.]

TITLE 46—SHIPPING

Chapter II—United States Maritime Commission

Subchapter F—Merchant Ship Sales Act of 1946
[G. O. 60, Supp. 10]

PART 299—RULES AND REGULATIONS, FORMS AND CITIZENSHIP REQUIREMENTS

SUBPART B—SALES OF WAR-BUILT VESSELS

§ 299.26 *Spare parts and vessel equipment, stores, fresh water, and fuel.* The United States Maritime Commission will provide and equip all vessels sold under the act both to citizens and non-citizens, unless otherwise agreed, in accordance with the following:

(a) *Machinery spare parts*—(1) *Except for vessels sold "as is"*. Except for vessels sold "as is", the American Bureau of Shipping requirements, outstanding as of the date of the contract of sale, for on board machinery spare parts as contained in their publication, "Rules for Building and Classing Steel Vessels", will be met by the Commission.

The cost with respect to supplying deficiencies or repairing or renewing damaged parts already on board, shall be borne,

(i) On sales to citizens of the United States, in full by the Commission.

(ii) On sales to non-citizens, 50% by the Commission and 50% by the purchaser.

(2) *Vessels sold "as is"*. For vessels sold "as is", the Commission will not comply with the American Bureau of Shipping requirements for machinery spare parts to the extent of insuring that the parts are actually aboard the vessels, but will, as to all such requirements outstanding as of the date of the contract of sale, grant an allowance based upon the estimated cost of supplying deficiencies or repairing or renewing damaged parts already on board, within the limits of section 3 (d) of the Merchant Ship Sales Act of 1946.

(i) On sales to citizens of the United States, equal to such estimated cost.

(ii) On sales to non-citizens, equal to 50% of such estimated cost.

(3) *Spare parts list.* For ready reference there is attached a listing of the American Bureau of Shipping required spare parts for steam reciprocating engines, steam turbines, internal combustion engines, boilers, machinery for refrigerated vessels, and for electrically driven vessels.

(b) *Allowance list items, consumable stores, fresh water, and fuel*—(1) *Construction of "unbroached"*. For the purpose of this section, the following provisions shall apply in respect to the term "unbroached":

(i) *Unbroached consumable stores except subsistence stores.* In general, any item of consumable stores, which at the time of inventory may be given a condition valuation of 100% by the Commission's standards, i. e. that the item has not been used and has not lost any of its original value through age, rust, decay, or improper stowage, shall be considered unbroached. With respect to the contents normally supplied to vessels in bulk shall be considered first on the basis of condition and if meeting the above

qualifications, the quantities as found shall be considered as unbroached. With respect to items normally packaged in small quantities of nominal value they shall be considered as broached where the containers have been opened and contents partially consumed.

(ii) *Unbroached subsistence stores.* All subsistence stores which are in 100% condition by the Commission's standards, as set forth in subdivision (i) of this subparagraph, shall be considered unbroached, regardless of whether stored in original packages or containers or whether part of the original amounts have been consumed.

(2) *Vessels in operation.* As to vessels in operation, the Commission assumes no obligation on sales to either citizens or non-citizens for delivery of vessels to purchasers fully equipped with items of an allowance list nature, expendables, or consumable stores (Spare machinery parts will be furnished as prescribed in paragraph (a) of this section). In this respect the vessels will be sold "as is", with the Commission neither adding or removing any such items, except as provided in paragraph (c) of this section. However, purchasers will be required to pay to the Commission an amount reflecting the full value, as indicated by the prevailing rate at the port where delivery is being made, for all unbroached consumable stores, fresh water, and fuel.

(3) *Vessels from the reserve fleet or inactive status.* As to vessels sold out of the reserve fleet or from inactive status, the Commission, when such vessels have been stripped of expendable equipment, will undertake to re-equip the vessels at its expense in accordance with the appropriate minimum standard allowance lists attached entitled "Standard Allowance List for Reoutfitting EC2, Z-ET1, VC2, C1, C2, C3, C4, R2, T2 and T3 Class Vessels sold under the Merchant Ship Sales Act of 1946" and "Standard Allowance List for Reoutfitting N3 and T1 Class Vessels sold under the Merchant Ship Sales Act of 1946." These allowances lists provide, in general, those minimum items of equipment and material necessary for the berthing of officers and crew, for the operation of pantries and galleys, and for instruments necessary for the safe navigation of the vessel. The Commission will not assume any obligations over and beyond those set forth in this paragraph on inoperative vessels. Purchasers will be required to pay to the Commission an amount reflecting the full value, as indicated by the prevailing rate at the port where delivery is being made, for all unbroached consumable stores, fresh water, and fuel.

(c) *Removal of excesses.* Items in the category of propellers, tailshafts, sections of line shafting, pinions and reduction gears for main propulsion units, bearings where found in quantity (except roller and ball types), rotors and rotating elements for turbines, and complete spare machinery components where in excess of American Bureau of Shipping requirements, will be removed. As to other items, where vessels are found to be stocked in excess of American Bureau of Shipping requirements or in excess of the standard allowance lists attached, such

excesses will not be removed except where it is found that specific items or parts are of high intrinsic value or are in very short supply, thereby justifying the Commission's incurring expenditures for their removal and storage.

(d) *Procedure*—(1) *Deficiencies in machinery spare parts.* Within five days after a purchaser signs a contract of sale or an addendum to an existing contract of sale, involving the purchase of a vessel, or (if the vessel is at sea on the date of such signing or makes a voyage other than under bareboat charter to the purchaser after such signing) within five days after the return of the vessel to the United States port of final discharge, whichever is the later, the purchaser of such vessel shall furnish to the Local Head, Inventory Section, Operating Contracts Division, at the port nearest that of the vessel, a list of deficiencies in machinery spare parts within the limits of paragraph (a) of this section. The Local Head, Inventory Section, shall verify whether or not such parts are on board. He shall promptly notify the purchaser in writing of the disapproval of such list or any portion thereof. Upon approval of such list or any portion thereof, he shall

(i) Except for a vessel sold "as is," forward such approved list to the nearest District Purchasing Officer, Procurement Division, who shall obtain and deliver to such vessel such required spare parts.

(ii) For a vessel sold "as is," proceed as set forth in subparagraph (3) of this paragraph.

(2) *Parts in need of repair.* Within five days after a purchaser signs a contract of sale or an addendum to an existing contract of sale, involving the purchase of a vessel, or (if the vessel is at sea on the date of such signing or makes a voyage other than under bareboat charter to the purchaser after such signing) within five days after the return of the vessel to the United States port of final discharge, whichever is later, the purchaser of such vessels shall furnish to the Local Manager, Maintenance and Repair Division, at the port nearest that of the vessel, a list of damaged machinery spare parts, within the limits of paragraph (a) of this section. Such Local Manager shall verify whether or not such parts are damaged as alleged. He shall promptly notify the purchaser in writing of the disapproval of such list or any portion thereof. Upon approval of such list or any portion thereof, he shall

(i) Except for a vessel sold "as is," arrange, consistent with existing Maintenance and Repair Division requirements and instructions, for the effecting of the necessary repairs. If the expenditures for such repairs will exceed the cost of replacing any of the damaged parts, such Local Manager shall furnish to the nearest District Purchasing Officer, Procurement Division, a list of such damaged parts to be replaced as deficiencies in the manner prescribed in subparagraph (1) (i) of this paragraph.

(ii) For a vessel sold "as is," proceed as set forth in subparagraph (3) of this paragraph.

(3) *Allowance for deficiencies in and repairs of machinery spare parts for ves-*

sels sold "as is". In the case of a vessel sold "as is", upon approval of the purchaser's list of deficiencies in machinery spare parts, or any portion thereof, pursuant to subparagraph (1) of this paragraph, the Local Head, Inventory Section, Operating Contracts Division, shall furnish to the Local Manager, Maintenance and Repair Division, an estimate of the cost of supplying such approved deficiencies. Such Local Manager, upon approval of the purchaser's list of damaged machinery spare parts, or any portion thereof, pursuant to subparagraph (2) of this paragraph, shall furnish to the Director, Maintenance and Repair Division, an estimate of the cost of repairing such damaged parts, and the estimate of the cost of supplying deficiencies. The Director, Maintenance and Repair Division, shall furnish such estimates to the Director, Division of Large Vessel Sales so that allowances in accordance with paragraph (a) (2) of this section may be determined.

(4) *Allowance list items, consumables, and expendables*—(i) *Operating vessels*. When an operating vessel is sold, the Local Head, Inventory Section, Operating Contracts Division, at the port nearest to that of the vessel, shall make a full inventory consistent with the provisions of paragraph (b) (2) of this section, and shall prepare an estimate of the value, at rates prevailing at such vessel's port of delivery, for all the unbroached consumable stores, fresh water, and fuel aboard the vessel, which estimate shall be furnished by the Chief, Inventory Section, Operating Contracts Division, to the Director, Division of Large Vessel Sales, who shall be responsible for carrying out the provisions of paragraph (b) (2) of this section.

(ii) *Vessels from the reserve fleet or inactive status*. When a vessel is sold out of the reserve fleet or inactive status, the Local Head, Inventory Section, Operating Contracts Division, United States Maritime Commission, at the port nearest to that of the vessel, shall make a full inventory consistent with the provisions of paragraph (b) (3) of this section and shall check and compare such inventory against the allowance lists attached. He shall furnish the nearest District Purchasing Officer the resulting list of deficiencies. Such Purchasing Officer shall obtain and deliver to such vessel such allowance list items.

The Local Head, Inventory Section, shall prepare an estimate of the value, at rates prevailing at such vessel's port of delivery, of all the unbroached consumable stores, fresh water and fuel aboard the vessel, which estimate shall be furnished by the Chief, Inventory Section, Operating Contracts Division, to the Director, Division of Large Vessels Sales, who shall be responsible for carrying out the provisions of paragraph (b) (3) of this section with respect to consumable stores, fresh water and fuel. (60 Stat. 41)

By order of the United States Maritime Commission.

[SEAL]

A. J. WILLIAMS,
Secretary.

NOVEMBER 7, 1946.

No. 38—3

LIST OF AMERICAN BUREAU OF SHIPPING SPARE PARTS AND EQUIPMENT FOR EACH OCEAN GOING VESSEL.

STEAM RECIPROCATING ENGINES

Two (2) crosshead bearing bolts and nuts.
Two (2) crankpin bearing bolts and nuts.
Two (2) main bearing bolts and nuts.
One (1) set of piston rings where common rings are used.
Twenty-five (25) percent of piston springs.
Six (6) follower ring studs and nuts.
Six (6) cylinder cover studs and nuts.
Six (6) valve chest cover studs and nuts.
One (1) set of bearing pads for one single-collar type thrust bearing where fitted.
One (1) set of bolts for each size coupling.
One (1) set of propeller studs, if of special material.
One (1) set of valves for one feed pump.
One (1) set of valves for one bilge pump.
A set of bearing gauges.
Assorted bolts, nuts, and shim material.
Bar and plate steel in various sizes.
No spare parts are required for auxiliaries which are fitted in duplicate when such duplication is in excess of that required by the rules.

STEAM TURBINES

One (1) set of springs for governor, relief, and maneuvering valves.
One-half (½) set of packing rings, or segments, with springs for each gland so fitted.
Five (5) percent of bolts, or studs, and nuts of each size fitted in joints of turbine and gear casings.
One (1) set of thrust pads or rings, also springs where fitted for each size turbine thrust bearing.
Assorted shims and liners where fitted.
One (1) set of bolts and nuts for each size for turbine rotor, pinion, and gear bearings.
Spare bearing bushings sufficient to replace all the bushings on any one turbine rotor, pinion and gear having sleeve type bearings or complete assemblies consisting of outer and inner races and cages complete with rollers or balls where these types of bearings are used.
One (1) set of coupling bolts of each size, for one coupling.
One (1) set of bearing pads for one single collar type main thrust bearing where fitted.
One (1) set of studs, when made of special material, for one propeller.
Two (2) thermometers for the lubricating oil system.
One (1) set of valves for one feed pump.
One (1) set of valves for the bilge pump.
One (1) set of valves for one lubricating oil pump.
Assorted bolts, nuts and shim material.
Bar and plate steel in various sizes.
No spare parts required for auxiliaries which are fitted in duplicate when such duplication is in excess of that required by the Rules.

INTERNAL COMBUSTION ENGINES

Spares for Main Propelling Machinery

One (1) engine cylinder head complete with valves, cages, springs, etc.
One (1) piston complete with rings, etc.
One (1) set of parts liable to damage or wear for the piston cooling, arrangement of one cylinder.
One (1) set of bearings pads for one single collar type main thrust bearing where fitted.
One (1) set of studs, when made of special material, for one propeller.

Additional Spares for Main Engines and Spares for Auxiliary Engines

One (1) set of valves for one (1) cylinder complete with cages, springs, etc.
Twenty-five (25) percent of fuel valve needles.
One (1) set of piston rings for one piston.
One (1) set of main bearing brasses complete with bolts and nuts.

One (1) set of crankpin bearing brasses complete with bolts and nuts.

One (1) set of crosshead bearing brasses complete with bolts and nuts, when fitted or one wrist pin bushing where trunk pistons are used.

Where reduction gears are used there shall also be provided spare bearing bushings sufficient to replace all the bushings on any one piston and gear having sleeve type bearings, or complete assemblies consisting of outer and inner races, and cages complete with rollers or balls where these types of bearings are used.

One (1) complete set of the parts liable to damage or wear for the fuel oil pumps.

One (1) complete set of rings for each size piston of air compressors and scavenging air pumps.

One (1) set of bolts or studs of each size for one cylinder cover or the engines and air compressors.

One (1) set of coupling bolts of each size for one coupling.

Twenty-five (25) per cent of each size of special gaskets and packing, at least one of each size.

One (1) set of templates and gauges for adjusting gear and aligning main bearings

A sufficient length of each size of pipe used for injection air, starting air and injection oil lines to replace the longest section of pipe.

Assorted bolts, nuts, pipe flanges and pipe couplings.

At least one (1) set of valves of each type and size for all transfer pumps, fuel oil pumps, lubricating oil pumps, cooling water pumps and bilge pumps.

No spare parts are required for auxiliaries which are fitted in duplicate when such duplication is in excess of that required by the rules.

BOILERS

One (1) set of springs for one safety valve of each size.

Twelve (12) gauge glasses with packings per boiler if of the round gauge glass type.

Two (2) gauge glasses per boiler and one (1) frame for each two boilers if of the flat gauge glass type.

One-half (½) set of plain grate bars for one boiler (coal burning).

One (1) strainer basket of each size for fuel oil system.

Twenty-five (25) per cent of burner atomizer units for oil-fired boilers.

One (1) standard boiler pressure gauge or gauge testing apparatus.

Five (5) per cent of each size and kind of tube for one fire-tube boiler.

Five (5) per cent of the tubes for one water tube boiler.

The number of each size and location in the boiler are to be as approved in connection with the design in each case.

Tube stoppers for twelve (12) generator, economizer and superheater tubes of each kind and size.

Necessary tools for operations.

REFRIGERATING MACHINERY—REEFER CARGO VESSELS

(a) When duplicate machinery units are fitted so that each unit is separately connected to two or more refrigerated compartments, one set of spare gear will be required as follows:

One (1) crankshaft, complete, with eccentric sheaves or one-half shaft where interchangeable.

One (1) cover of each pattern for compressors, except where forged steel cover or screwed plugs are fitted.

One (1) piston and rod with nuts, complete of each pattern, for steam cylinders and compressors.

One (1) valve spindle and nut of each pattern.

One (1) pair of main bearing bushings complete.

RULES AND REGULATIONS

Two (2) main bearing bolts.
One (1) set of piston rod and connecting rod bolts and bushings.

One (1) cylinder cover of each type for the steam cylinders.

One (1) eccentric strap and rod, complete, of each pattern.

Main and cut-off valves for steam cylinder.
One (1) coupling for each type of compressor piston rod.

One (1) set of suction and delivery valves, complete with springs and casings, required for one compressor cylinder of each type and, in addition, 6 springs of each type.

One (1) set of metallic packing rings, if used, for compressors.

One (1) oil pump complete.

One (1) circulating pump bucket and rod, or one impeller and shaft of each type.

One (1) set of suction and delivery valves for each type of circulating pump.

One (1) rod of each type for steam and water ends of piston brine pumps.

One (1) cylinder cover of each type for piston brine pumps.

One (1) impeller and shaft of each type for centrifugal brine pumps.

One (1) set of coupling bolts of each type for centrifugal brine pumps.

One (1) gas regulating valve, complete, if made of cast iron; one rod and cone if of mild steel.

One (1) distributing and one (1) collecting piece of each pattern, except where they are of forged steel.

Assorted valves, cocks, flanges and fittings. Blocks for making all leather packing.

Two (2) spare gauges with pressure and temperature scales and a sufficient supply of mercury thermometers.

Assorted lengths and bends of piping, together with flanges, couplings and screwing appliances.

A supply of assorted bolts, nuts, studs, packings, joint rings, compressor rings and leathers.

(b) In cases where independent cooling water pumps are not fitted and the cooling water is supplied by auxiliary pumps, spare piston rings, pumps valves and rods are to be carried.

(c) Where independent surface condensers, with air, water, circulating and feed pumps, are fitted and there are no connections to the main engine pumps, the following additional spare gear is to be carried:

One (1) crankshaft, complete with eccentric sheaves.

One (1) piston rod, complete of each pattern.

One (1) set of piston rings of each pattern for steam cylinders.

One (1) eccentric strap and rod of each pattern.

One (1) pump bucket and rod, complete of each pattern.

One (1) set of connecting rod and cross head bolts and nuts.

One (1) set of valves for each pump.

Six (6) tubes and twenty-four (24) ferrules for the condenser.

(d) Where connections to the main engine pumps are provided in cases otherwise similar to that of the foregoing sub-paragraph (c) the spare required will be as follows:

One (1) pump bucket and rod, complete, of each pattern.

One (1) set of connecting rod and cross-head bolts and nuts.

One-half (½) set of valves for each pump.

(e) Spare gear required for vessel engaged in voyage of not more than three days' duration should be as follows:

One (1) piston of each type, complete, for steam and compressor cylinders.

One (1) piston of each type, complete with nuts for steam and compressor cylinders.

One (1) valve and rod of each type, complete with nuts.

One (1) eccentric strap and rod of each type.

One (1) set of connecting rod brasses, complete with bolts and nuts, of each type.

One (1) set of main bearing brasses, complete with bolts and nuts, of each type.

One (1) set of suction and delivery valves, complete with springs and casings, of each type.

One (1) set of piston rings for steam and water ends of each type of brine pump.

Blocks for making all leather packings.

One (1) spare gauge with pressure and temperature scales.

Assorted lengths and bonds of piping, together with flanges, couplings and screwing appliances.

A supply of assorted bolts, nuts, studs, packings, joint rings, compressor rings and leathers.

(f) Spares required for electric motors are as follows:

One (1) spare armature, complete with commutator and shaft, for each type of motor fitted.

One (1) spare field coil of each kind and size for direct current motors.

Two (2) spare coils for synchronous motors.

One-fourth set of rotor coils for form-wound induction motors.

One-fourth set of armature coils for synchronous and induction motors.

NOTE: Alternating-current motors with multiple windings require no spare coils.

One (1) complete brush holder and springs, stud insulation and set of brushes for each type and size fitted.

One (1) set of arc-rupturing and interlock contacts and springs for each circuit breaker, contractor, relay, etc., up to eight similar sets, beyond that one set for each four.

Two (2) fuses for each fuse installed if renewable fuses are used, then five renewals for each fuse and two cases for each size fuse.

One (1) trip coil for each size and type installed.

One (1) set of fingers, burning contacts, and springs where fitted, for each controller up to four similar sets.

One (1) shunt coil for each size and type installed.

One (1) resistor of each capacity used plus one additional for every four up to four similar resistors.

One (1) bearing lining of each kind and size with oil rings, where fitted.

One (1) set of studs and nuts for main bearings, assorted bolts, studs and nuts, screws, necessary tools, etc.

NOTE: The spares as noted in the foregoing are minimum requirements. Where installations require more than six circulating fans additional spares should be carried as approved for each such case.

(g) Where other than electric motors are used for driving fans, the spare gear is to be specially submitted to the Bureau for approval.

ELECTRICAL

Coils: One (1) spare field coil of each kind and size for direct-current generators and motors.

Two (2) spare field coils for synchronous motors and salient-pole synchronous generators.

One-fourth set of rotor coils for form-wound induction propulsion motors.

One-fourth set of armature coils for synchronous and induction propulsion motors.

Exception: Alternating-current motors with multiple windings require no spare coils.

Bearings: One (1) bearing lining of each kind and size with oil rings, where fitted, for generator and motors.

Brushes and Holders: One (1) complete brush holder with three spare springs, stud

insulation and set of brushes for each type and size, where fitted for generators and motors.

No spare parts are required for auxiliaries which are fitted in duplicate when such duplication is in excess of that required by the rules.

STANDARD ALLOWANCE LIST FOR REOUTFITTING EC2, Z-ET1, VC2, C1, C2, C3, C4, R2, T2 AND T3 CLASS VESSELS SOLD UNDER THE MERCHANT SHIP SALES ACT OF 1946

NAVIGATION INSTRUMENTS

Item No.	Description	Quantity
1	Barometers, aneroid.....	1
2	Chronometer.....	1
3	Clinometer.....	2
4	Clocks, 6" dial, nonstriking.....	6
5	Clocks, 8½" dial, nonstriking (engine room).....	1
6	Clocks, 6" dial, striking (wheelhouse).....	1
7	Divider, compass, 6".....	1
8	Dividers, 5¾".....	2
9	Glass, chart reading, 4".....	1
10	Glass, compass reading.....	1
11	Horn, fog, mechanical.....	1
12	Hygrometer, wet and dry bulb with humidity chart.....	1
13	Leads, sounding, 7-lb.....	1
14	Leads, sounding, 9-lb.....	1
15	Leads, sounding, 14-lb.....	2
16	Leads, sounding, 30-lb. deep sea.....	1
17	Lines, lead, deep sea, 1" circ., size 10, 120 fathoms with reel.....	2
18	Lines, lead, cotton braided, ¾" circ. size 8", 25 fathoms.....	2
19	Megaphone, 15".....	1
20	Megaphone, 30".....	1
21	Protractor, course, transparent.....	2
22	Rules, Parallel, 18" graduated.....	1
23	Thermometers, copper frame, -20° to +130° Fahrenheit 12" size (mercurial).....	2
24	Thermometers, shiphold, -20° to +130° Fahrenheit 12" size.....	3

MOORING APPLIANCES

1	Line, spring; 1" diameter, grade 4, 6 x 24, improved plow steel wire, with 6' 0" diameter eye spliced in one end only. Total length to be 65 fathoms overall after spliced eye is produced.....	2
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FLAGS

1	Ensign, U. S. 5' x 8'.....	1
2	Ensign, U. S. 8' x 12'.....	1
3	Flags, International Code, complete set consisting of one set alphabets, size no. 2 (4 ft. 6 in. x 5 ft. 6 in.), one set numerals, size no. 2 (3 ft. 9 in. x 12 ft. 9 in.), one answering pennant, size no. 2 (3 ft. 9 in. x 12 ft. 9 in.), one set repeaters (first, second and third), and two code books (Volumes I and II).....	1
4	Flags, International Code; size no. 1 (6 ft. 6 in. x 8 ft. 0 in.) of letters, "B", "G", "H", "P", "Q", and "Y".....	1
5	Flags, ship's code letter: Complete set consisting of four letters in set (4 ft. 6 in. x 5 ft. 6 in.).....	1
6	Flags, semaphore; type I; size 15 in. x 15"; red and yellow.....	2
7	Flags, semaphore; type II, size 15 in. x 15 in.; blue and white.....	2
8	Shapes, day, 24 in. diameter, black.....	3

EMERGENCY RIOT EQUIPMENT

1	Irons, hand (handcuffs).....pair..	1
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OFFICE EQUIPMENT

1	Typewriters, elite—11", 18", or 26".....	1
2	Typewriters, Navy telegraphic, 11" (radio room).....	1

STANDARD ALLOWANCE LIST FOR REOUTFITTING EC2, Z-ET1, VC2, C1, C2, C3, C4, R2, T2 AND T3 CLASS VESSELS SOLD UNDER THE MERCHANT SHIP SALES ACT OF 1946—Con.

LIVING AND BERTHING EQUIPMENT

Officers, Approximately—18

Item No.	Description	Quantity
1	Blankets	36
2	Cloths, table	36
3	Covers, mattress	20
4	Covers, pillow	42
5	Curtains, shower	12
6	Felts, table; flannel	6
7	Pillow cases, white	108
8	Sheets, white	108
9	Spreads, day; green momie cloth	24
10	Towels, bath	108
11	Towels, face; huck	108

Petty Officers and Crew, Approximately 36 With 4 extras—40

12	Blankets, gray	84
13	Counterpanes, cotton; blue and white	84
14	Covers, mattress	42
15	Covers, pillow	42
16	Pillow cases; white	120
17	Sheets, white	240
18	Towels, bath	240
19	Towels, face	240

Galley and Pantry Linen

20	Towels, service (glass and pantry)	120
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Miscellaneous Linen

21	Aprons, cooks'	12
22	Bags, laundry	12
23	Coats, messmen's	24
24	Coats, cooks'	18

All Locations

25	Mats, door; cocoa	12
26	Life preservers, merchant type, approved by classification requirements	58

Officers and Crew

27	Pillows, chicken feather, 2½ lb., officers	42
28	Pillows, chicken feather, 3½ lb., crew and hospital berth	42
29	Mattresses, innerspring; officers (or one per berth)	18
30	Mattresses, cotton felt; crew and hospital (or one per berth)	40

MESSING EQUIPMENT

Officers' Mess—Tableware

1	Forks	48
2	Knives	48
3	Spoons, medium	36
4	Spoons, tea	48

Officers' Mess—Chinaware

5	Bowls, grapefruit and cereal	24
6	Bowls, sugar, with cover; round	6
7	Cups, coffee or tea	36
8	Cups, egg	12
9	Dishes, celery	6
10	Dishes, vegetable, oval (bakers'), 5¾"	36
11	Dishes, vegetable, oval (bakers'), 10"	6
12	Pitchers, cream, handled, 8 oz.	8
13	Pitchers, hall boy	6
14	Plates, bread and butter, 6¼"	36
15	Plates, breakfast; 8 in.	24
16	Plates, dessert, 7½ in.	36
17	Plates, dinner, 9 in.	36
18	Plates, soup, rim deep, 9 in.	30
19	Platters, oval; 9¾ in.	12
20	Platters, oval, 13¼ in.	4
21	Pots, mustard; 4 oz.	4
22	Saucers, coffee	36
23	Saucers, fruit, 5¼ in.	36
24	Spoons, mustard; bone or plastic, approx. 4¾ in.	6

STANDARD ALLOWANCE LIST FOR REOUTFITTING EC2, Z-ET1, VC2, C1, C2, C3, C4, R2, T2 AND T3 CLASS VESSELS SOLD UNDER THE MERCHANT SHIP SALES ACT OF 1946—Con.

MESSING EQUIPMENT—continued

Glassware

Item No.	Description	Quantity
25	Bottles, water	17
26	Cruets, oil and vinegar	12
27	Glasses, fruit juice	36
28	Glasses, iced tea	36
29	Glasses, water	72
30	Pitchers, water, 56 oz. capacity	8
31	Shakers, pepper, 3½ in. high	12
32	Shakers, salt, 3½ in. high	12

Petty Officers' and Crew's Mess—Chinaware

33	Bowls, soup or cereal	48
34	Bowls, sugar, round	10
35	Cups, egg	12
36	Dishes, vegetable	8
37	Mugs, coffee	84
38	Pitchers, hall boy	8
39	Plates, dessert, 7½ in.	84
40	Plates, dinner, 9 in.	84
41	Plates, soup, rim deep, 9 in.	48
42	Platters, oval, 13¼ in.	8
43	Pots, mustard	6
44	Saucers, fruit, 5¼ in.	84

Petty Officers' and Crew's Mess—Flatware

45	Forks, table	60
46	Knives	60
47	Spoons, medium	60
48	Spoons, tea	84

Miscellaneous Equipment

49	Bells, dinner	1
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Galley and Pantry Gear

50	Boards, bread, size 16" x 22" x ¾"	1
51	Bowls, beating, retinned, 16 in. diameter	1
52	Bowls, mixing, retinned, 22 in. diameter	1
53	Boards, meat-cutting, size, 18" x 24" x 3"	1
54	Boxes; bread	2
55	Broiler, range	2
56	Brushes, butcher block	1
57	Canisters, grocers' 10 lb. capacity	4
58	Cans, garbage or ash, with cover	5
59	Choppers, meat and food	1
60	Cleavers, market	1
61	Colanders, retinned, 7 qt. capacity	1
62	Colanders, retinned, 22 qt. capacity	1
63	Corers, apple, T-shape	1
64	Corkscrews	3
65	Cutters, biscuit or cake, 2½ in.	1
66	Cutters, doughnut, 3 in.	1
67	Dippers, 1 qt. capacity	1
68	Dippers, 1½ qt. capacity	1
69	Dredges, flour	1
70	Dredges, sugar	1
71	Forks, cooks'	2
72	Funnels, 1 qt. capacity	1
73	Graters, half round	1
74	Graters, square	1
75	Griddles, cast iron	1
76	Hooks, meat; "S" type	48
77	Ice picks	6
78	Kettles, sponge	1
79	Knives, bread	2
80	Knives, cooks'	2
81	Knives, grapefruit	2
82	Knives, paring	4
83	Knives, scraping	1
84	Ladles, retinned, 3¼ oz. capacity	2
85	Ladles, retinned, 7 oz. capacity	4
86	Ladles, retinned, 12¼ oz. capacity	1
87	Ladles, retinned, 24 oz. capacity	1
88	Mashers, potato	1
89	Measures, 1 qt. capacity	1
90	Openers, can; mechanical	1
91	Pails, garbage, with cover, 7 gallon capacity	4

STANDARD ALLOWANCE LIST FOR REOUTFITTING EC2, Z-ET1, VC2, C1, C2, C3, C4, R2, T2 AND T3 CLASS VESSELS SOLD UNDER THE MERCHANT SHIP SALES ACT OF 1946—Con.

MESSING EQUIPMENT—continued

Galley and Pantry Gear—Continued

Item No.	Description	Quantity
92	Pans, baking, steel	3
93	Pans, roll; sheets	4
94	Pans, bread, pullman, with cover	18
95	Pans, dish, round, 21 qt. capacity	1
96	Pans, dish, round, 35 qt. capacity	2
97	Pans, fry, 6½ in. diameter	6
98	Pans, fry, 9¾ in. diameter	3
99	Pans, fry, 11¾ in. diameter	1
100	Pans, fry, deep, 20½ in. top diameter	2
101	Pans, muffin, 12 cups to pan	6
102	Pans, roasting, 24" x 18" x 3½"	4
103	Pans, sauce, 2-qt. capacity	2
104	Pans, sauce, with cover, 8-qt. capacity	1
105	Pans, sauce, with cover, 13½-qt. capacity	1
106	Pans, sauce, with cover, 10-qt. capacity	1
107	Pans, sauce, shallow, with cover, 12-qt. capacity	2
108	Peels, wood (cracker peel)	1
109	Pins, rolling	1
110	Plates, pie	24
111	Pots, sauce, 21-qt. capacity	2
112	Pots, sauce, 30-qt. capacity	2
113	Pots, stock, with cover, 9 gal.	1
114	Pots, stock, with cover and faucet, 9-gal. capacity	1
115	Saws, meat, frame, butchers'	1
116	Scales, household	1
117	Scoops, grocers'	1
118	Scrapers, dough	1
119	Sieves, flour, wood rim	1
120	Sieves, puree	1
121	Skimmers, 4-in. blade	2
122	Skimmers, 6¼-in. blade	1
123	Spoons, cooking, perforated	2
124	Spoons, cooking, 15¼ in. solid	4
125	Spoons, cooking, 17 in.	2
126	Steels, butchers'	1
127	Strainers, china-cap, retinned	1
128	Strainers, tea, 2½ in.	1
129	Tongs, ice, steel	2
130	Trays, serving, 14¼" x 18¼" x 1½"	4
131	Turners, cake, 4¼ in. blade	1
132	Turners, egg, perforated blade, 3¼ in.	2
133	Whips, egg; 12 in.	1
134	Whips, egg; 15 in.	1
135	Whips, egg; balloon, 14 in.	1

STANDARD ALLOWANCE LIST FOR REOUTFITTING N3 AND T1 CLASS VESSELS SOLD UNDER THE MERCHANT SHIP SALES ACT OF 1946

NAVIGATION INSTRUMENTS

Item No.	Description	Quantity
1	Barometers, aneroid	1
2	Chronometer	1
3	Clinometer	2
4	Clocks, 6" dial, nonstriking	6
5	Clocks, 8½" dial, nonstriking (engine room)	1
6	Clocks, 6" dial, striking (wheelhouse)	1
7	Divider, compass, 6"	1
8	Dividers, 5¼"	2
9	Glass, chart reading 4"	1
10	Glass, compass reading	1
11	Horn, fog, mechanical	1
12	Hygrometer, wet and dry bulb with humidity chart	1
13	Leads, sounding, 7 lbs.	1
14	Leads, sounding, 9 lbs.	1
15	Leads, sounding, 14 lbs.	2
16	Leads, sounding, 30 lb. deep sea	1
17	Lines, lead, deep sea, 1" circ., size 10, 120 fathoms, with reel	2
18	Lines, lead, cotton braided, ¾" circ. size 8' 25 fathoms	2

STANDARD ALLOWANCE LIST FOR REOUTFITTING
N3 AND T1 CLASS VESSELS SOLD UNDER THE
MERCHANT SHIP SALES ACT OF 1946—CON.

MESSING EQUIPMENT—continued

Galley and Pantry Gear—Continued

Item No.	Description	Quantity
120	Sieves, puree	1
121	Skimmers, 4 in. blade	2
122	Skimmers, 6 1/4 in. blade	1
123	Spoons, cooking, perforated	2
124	Spoons, cooking, 15 1/4 in. solid	4
125	Spoons, cooking, 17 in.	2
126	Steels, butcher's	1
127	Strainers, china-cap, retinned	1
128	Strainers, tea; 2 1/2 in.	1
129	Tongs, ice; steel	2
130	Trays, serving, 14 1/4" x 18 1/4" x 1/8"	4
131	Turners, cake, 4 1/4 in. blade	1
132	Turners, egg, perforated blade, 3 1/4 in.	2
133	Whips, egg; 12 in.	1
134	Whips, egg, 15 in.	1
135	Whips, egg; balloon, 14 in.	1

[F. R. Doc. 47-1714; Filed, Feb. 21, 1947; 8:51 a. m.]

**TITLE 49—TRANSPORTATION
AND RAILROADS**

**Chapter I—Interstate Commerce
Commission**

[4th Rev. S. O. 104, Amdt. 3]

PART 95—CAR SERVICE

**SUBSTITUTION OF REFRIGERATOR FOR BOX
CARS**

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 18th day of February A. D. 1947.

Upon further consideration of Fourth Revised Service Order No. 104 (11 F. R. 2189), as amended (11 F. R. 3952, 9039), and good cause appearing therefor, it is ordered, that:

Section 95.304, *Substitution of refrigerator cars for box cars*, of Fourth Revised Service Order No. 104, as amended, be, and it is hereby, further amended by substituting the following paragraph (e) in lieu of paragraph (e) thereof:

(e) *Expiration date*— This section shall expire at 11:59 p. m., June 30, 1947, unless otherwise modified, changed, suspended, or annulled by order of the Commission.

It is further ordered, that this amendment shall become effective at 12:01 a. m., February 21, 1947; that a copy of this order and direction shall be 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 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.

(40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901, 49 U. S. C. 1 (10)-(17))

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 47-1707; Filed, Feb. 21, 1947; 8:50 a. m.]

[S. O. 436, Amdt. 4]

PART 95—CAR SERVICE

**REMOVAL AND RETURN OF EMPTY
REFRIGERATOR CARS**

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 18th day of February A. D. 1947.

Upon further consideration of Service Order No. 436 (11 F. R. 815), as amended (11 F. R. 1627, 4039, 9453), and good cause appearing therefor, it is ordered, that:

Section 95.436 *Removal and return of empty refrigerator cars*, of Service Order No. 436, as amended, be, and it is hereby, further amended by substituting the following paragraph (i) for paragraph (i) thereof:

(i) *Expiration date*. This section shall expire at 11:59 p. m., June 30, 1947, unless otherwise modified, changed, suspended or annulled by order of this Commission.

It is further ordered, that this amendment shall become effective at 12:01 a. m., February 23, 1947; that a copy of this order and direction be served upon each State railroad regulatory body, 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.

(40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901, 49 U. S. C. 1 (10)-(17))

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 47-1706; Filed, Feb. 21, 1947; 8:49 a. m.]

[S. O. 394, Amdt. 9]

PART 95—CAR SERVICE

FREE TIME ON REFRIGERATOR CARS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 18th day of February A. D. 1947.

Upon further consideration of Service Order No. 394 (10 F. R. 15008), as amended (10 F. R. 15073, 15354; 11 F. R. 408, 1627, 1992, 2277, 4039, 9453), and good cause appearing therefor, it is ordered, that:

Section 95.394 *Free time on refrigerator cars*, of Service Order No. 394, as amended, be, and it is hereby, further amended by substituting the following paragraph (h) for paragraph (h) thereof:

(h) *Expiration date*. This section shall expire at 7:00 a. m., June 30, 1947, unless otherwise modified, changed, suspended or annulled by order of this Commission.

It is further ordered, that this amendment shall become effective at 12:01 a. m., February 25, 1947; that a copy of this order and direction be served upon each State railroad regulatory body, 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.

(40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901, 49 U. S. C. 1 (10)-(17))

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 47-1709; Filed, Feb. 21, 1947; 8:50 a. m.]

[S. O. 396, Amdt. 4]

PART 95—CAR SERVICE

**PERISHABLES; RESTRICTIONS ON
RECONSIGNING**

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 18th day of February A. D. 1947.

Upon further consideration of Service Order No. 396 (10 F. R. 15008), as amended (11 F. R. 1627, 4038, 9453), and good cause appearing therefor; it is ordered, that:

Section 95.396 *Perishables; restrictions on reconsigning*, of Service Order No. 396, as amended, be, and it is hereby, further amended by substituting the following paragraph (h) for paragraph (h) thereof:

(h) *Expiration date*. This section shall expire at 11:59 p. m., June 30, 1947, unless otherwise modified, changed, suspended or annulled by order of this Commission.

It is further ordered, that this amendment shall become effective at 12:01 a. m., February 25, 1947; that a copy of this order and direction be served upon each State railroad regulatory body, 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.

(40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901; 49 U. S. C. 1 (10)-(17))

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 47-1705; Filed, Feb. 21, 1947; 8:49 a. m.]

PROPOSED RULE MAKING

TREASURY DEPARTMENT

Bureau of Internal Revenue

[26 CFR, Part 7]

REGULATIONS UNDER THE INCOME TAX CONVENTION AND PROTOCOL BETWEEN THE UNITED STATES AND THE UNITED KINGDOM

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth in tentative form below are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Prior to the final adoption of such regulations, consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing, in duplicate, to the Commissioner of Internal Revenue, Washington 25, D. C., within the period of 30 days from the date of publication of this notice in the FEDERAL REGISTER. The proposed regulations are to be issued under the authority contained in section 62 of the Internal Revenue Code (53 Stat. 32, 26 U. S. C. 62).

PART 7—TAXATION PURSUANT TO TREATIES SUBPART—UNITED KINGDOM; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1944

Regulations affecting the taxation of nonresident aliens who are residents of the United Kingdom and foreign corporations managed and controlled in the United Kingdom under the income tax convention and protocol between the United States and the United Kingdom, proclaimed by the President of the United States on July 30, 1946.

- Sec.
- 7.512 Introductory.
- 1.513 Applicable provisions of the Internal Revenue Code.
- 7.514 Scope of the convention.
- 7.515 Definitions.
- 7.516 Scope of convention with respect to determination of "industrial or commercial profits."
- 7.517 Control of a domestic enterprise by a United Kingdom enterprise.
- 7.518 Income from operation of ships and aircraft.
- 7.519 Exemption from, or reduction in rate of, United States tax in the case of dividends, interest, royalties, natural resource royalties, and real property rentals.
- 7.520 Government wages, salaries, pensions, and similar remunerations.
- 7.521 Compensation for labor or personal services.
- 7.522 Pensions and life annuities.
- 7.523 Capital gains.
- 7.524 Dividends and interest paid by a United Kingdom corporation.
- 7.525 United Kingdom corporations; exemption from Federal taxation with respect to accumulated profits or undistributed income.
- 7.526 Visiting professors or teachers.
- 7.527 Remittances.
- 7.528 Credit against United States tax liability for income tax paid or deemed to have been paid to the United Kingdom.

- Sec.
- 7.529 Adjustment of tax liability of nonresident aliens who are residents of the United Kingdom and of United Kingdom corporations.
- 7.530 Reciprocal administrative assistance.
- 7.531 Information to be furnished in due course.
- 7.532 Information in specific cases.

§ 7.512 *Introductory.* The income tax convention between the United States and the United Kingdom of Great Britain and Northern Ireland, signed April 16, 1945, and supplementary protocol, signed at Washington on June 6, 1946, both of which were proclaimed by the President of the United States on July 30, 1946, and effective (for the purposes of United States income and excess profits taxes) for taxable years beginning on or after January 1, 1945 (hereinafter referred to as the convention), provide as follows:

ARTICLE I

(1) The taxes which are the subject of the present Convention are:

(a) In the United States of America: The Federal income taxes, including surtaxes and excess profits taxes (hereinafter referred to as United States tax).

(b) In the United Kingdom of Great Britain and Northern Ireland: The income tax (including surtax), the excess profits tax and the national defense contribution (hereinafter referred to as United Kingdom tax).

(2) The present Convention shall also apply to any other taxes of a substantially similar character imposed by either Contracting Party subsequently to the date of signature of the present Convention or by the government of any territory to which the present Convention is extended under Article XXII.

ARTICLE II

(1) In the present Convention, unless the context otherwise requires:

(a) The term "United States" means the United States of America, and when used in a geographical sense means the States, the Territories of Alaska and of Hawaii, and the District of Columbia.

(b) The term "United Kingdom" means Great Britain and Northern Ireland, excluding the Channel Islands and the Isle of Man.

(c) The terms "territory of one of the Contracting Parties" and "territory of the other Contracting Party" means the United States or the United Kingdom as the context requires.

(d) The term "United States corporation" means a corporation, association or other like entity created or organized in or under the laws of the United States.

(e) The term "United Kingdom corporation" means any kind of juridical person created under the laws of the United Kingdom.

(f) The terms "corporation of one Contracting Party" and "corporation of the other Contracting Party" mean a United States corporation or a United Kingdom corporation as the context requires.

(g) The term "resident of the United Kingdom" means any person (other than a citizen of the United States or a United States corporation) who is resident in the United Kingdom for the purposes of United Kingdom tax and not resident in the United States for the purposes of United States tax. A corporation is to be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom.

(h) The term "resident of the United States" means any individual who is resident

in the United States for the purposes of United States tax and not resident in the United Kingdom for the purposes of United Kingdom tax, and any United States corporation and any partnership created or organized in or under the laws of the United States, being a corporation or partnership which is not resident in the United Kingdom for the purposes of United Kingdom tax.

(i) The term "United Kingdom enterprise" means an industrial or commercial enterprise or undertaking carried on by a resident of the United Kingdom.

(j) The term "United States enterprise" means an industrial or commercial enterprise or undertaking carried on by a resident of the United States.

(k) The terms "enterprise of one of the Contracting Parties" and "enterprise of the other Contracting Party" mean a United States enterprise or a United Kingdom enterprise, as the context requires.

(l) The term "permanent establishment" when used with respect to an enterprise of one of the Contracting Parties means a branch, management, factory or other fixed place of business, but does not include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of such enterprise or has a stock of merchandise from which he regularly fills orders on its behalf. An enterprise of one of the Contracting Parties shall not be deemed to have a permanent establishment in the territory of the other Contracting Party merely because it carries on business dealings in the territory of such other Contracting Party through a bona fide commission agent, broker or custodian acting in the ordinary course of his business as such. The fact that an enterprise of one of the Contracting Parties maintains in the territory of the other Contracting Party a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute such fixed place of business a permanent establishment of such enterprise. The fact that a corporation of one Contracting Party has a subsidiary corporation which is a corporation of the other Contracting Party or which is engaged in trade or business in the territory of such other Contracting Party (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary corporation a permanent establishment of its parent corporation.

(2) For the purposes of Articles VI, VII, VIII, IX and XIV a resident of the United Kingdom shall not be deemed to be engaged in trade or business in the United States in any taxable year unless such resident has a permanent establishment situated therein such taxable year. The same principle shall be applied, *mutatis mutandis*, by the United Kingdom in the case of a resident of the United States.

(3) In the application of the provisions of the present Convention by one of the Contracting Parties any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting Party relating to the taxes which are the subject of the present Convention.

ARTICLE III

(1) A United Kingdom enterprise shall not be subject to United States tax in respect of its industrial or commercial profits unless it is engaged in trade or business in the United States through a permanent establishment situated therein. If it is so engaged, United States tax may be imposed upon the entire income of such enterprise from sources within the United States.

(2) A United States enterprise shall not be subject to United Kingdom tax in respect of its industrial or commercial profits unless it is engaged in trade or business in the United Kingdom through a permanent establishment situated therein. If it is so engaged, United Kingdom tax may be imposed upon the entire income of such enterprise from sources within the United Kingdom: *Provided*, That nothing in this paragraph shall affect any provisions of the law of the United Kingdom regarding the imposition of United Kingdom excess profits tax and national defence contribution in the case of inter-connected companies.

(3) Where an enterprise of one of the Contracting Parties is engaged in trade or business in the territory of the other Contracting Party through a permanent establishment situated therein, there shall be attributed to such permanent establishment the industrial or commercial profits which it might be expected to derive if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment, and the profits so attributed shall, subject to the law of such other Contracting Party, be deemed to be income from sources within the territory of such other Contracting Party.

(4) In determining the industrial or commercial profits from sources within the territory of one of the Contracting Parties of an enterprise of the other Contracting Party, no profits shall be deemed to arise from the mere purchase of goods or merchandise within the territory of the former Contracting Party by such enterprise.

ARTICLE IV

Where an enterprise of one of the Contracting Parties, by reason of its participation in the management, control or capital of an enterprise of the other Contracting Party, makes with or imposes on the latter, in their commercial or financial relations, conditions different from those which would be made with an independent enterprise, any profits which would but for those conditions have accrued to one of the enterprises but by reason of those conditions have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

ARTICLE V

(1) Notwithstanding the provisions of Articles III and IV of the present Convention, profits which an individual (other than a citizen of the United States) resident in the United Kingdom or a United Kingdom corporation derives from operating ships documented or aircraft registered under the laws of the United Kingdom, shall be exempt from United States tax.

(2) Notwithstanding the provisions of Articles III and IV of the present Convention, profits which a citizen of the United States not resident in the United Kingdom or a United States corporation derives from operating ships documented or aircraft registered under the laws of the United States, shall be exempt from United Kingdom tax.

(3) This Article shall be deemed to have superseded, on and after the first day of January 1945, as to United States tax, and on and after the 6th day of April, 1945, as to United Kingdom tax, the arrangements relating to reciprocal exemption of shipping profits from income tax effected between the Government of the United States and the Government of the United Kingdom by exchange of Notes dated August 11, 1924, November 18, 1924, November 26, 1924, January 15, 1925, February 13, 1925, and March 16, 1925, which shall accordingly cease to have effect.

ARTICLE VI

(1) The rate of United States tax on dividends derived from a United States corpora-

tion by a resident of the United Kingdom who is subject to United Kingdom tax on such dividends and not engaged in trade or business in the United States shall not exceed 15 percent: *Provided*, That such rate of tax shall not exceed five percent if such resident is a corporation controlling, directly or indirectly, at least 95 percent of the entire voting power in the corporation paying the dividend, and not more than 25 percent of the gross income of such paying corporation is derived from interest and dividends, other than interest and dividends received from its own subsidiary corporations. Such reduction of the rate to five percent shall not apply if the relationship of the two corporations has been arranged or is maintained primarily with the intention of securing such reduced rate.

(2) Dividends derived from sources within the United Kingdom by an individual who is (a) a resident of the United States, (b) subject to United States tax with respect to such dividends, and (c) not engaged in trade or business in the United Kingdom, shall be exempt from United Kingdom surtax.

(3) Either of the Contracting Parties may terminate this Article by giving written notice of termination to the other Contracting Party, through diplomatic channels, on or before the thirtieth day of June in any year after the year 1945, and in such event paragraph (1) hereof shall cease to be effective as to United States tax on and after the first day of January, and paragraph (2) hereof shall cease to be effective as to United Kingdom tax on and after the 6th day of April, in the year next following that in which such notice is given.

ARTICLE VII

(1) Interest (on bonds, securities, notes, debentures, or on any other form of indebtedness) derived from sources within the United States by a resident of the United Kingdom who is subject to United Kingdom tax on such interest and not engaged in trade or business in the United States, shall be exempt from United States tax; but such exemption shall not apply to such interest paid by a United States corporation to a corporation resident in the United Kingdom controlling, directly or indirectly, more than 50 percent of the entire voting power in the paying corporation.

(2) Interest (on bonds, securities, notes, debentures, or on any other form of indebtedness) derived from sources within the United Kingdom by a resident of the United States who is subject to United States tax on such interest and not engaged in trade or business in the United Kingdom, shall be exempt from United Kingdom tax; but such exemption shall not apply to such interest paid by a corporation resident in the United Kingdom to a United States corporation controlling, directly or indirectly, more than 50 percent of the entire voting power in the paying corporation.

ARTICLE VIII

(1) Royalties and other amounts paid as consideration for the use of, or for the privilege of using, copyrights, patents, designs, secret processes and formulae, trademarks, and other like property, and derived from sources within the United States by a resident of the United Kingdom who is subject to United Kingdom tax on such royalties or other amounts and not engaged in trade or business in the United States, shall be exempt from United States tax.

(2) Royalties and other amounts paid as consideration for the use of, or for the privilege of using, copyrights, patents, designs, secret processes and formulae, trade-marks, and other like property, and derived from sources within the United Kingdom by a resident of the United States who is subject to United States tax on such royalties or other

amounts and not engaged in trade or business in the United Kingdom, shall be exempt from United Kingdom tax.

(3) For the purposes of this Article the term "royalties" shall be deemed to include rentals in respect of motion picture films.

ARTICLE IX

(1) The rate of United States tax on royalties in respect of the operation of mines or quarries or of other extraction of natural resources, and on rentals from real property or from an interest in such property, derived from sources within the United States by a resident of the United Kingdom who is subject to United Kingdom tax with respect to such royalties or rentals and not engaged in trade or business in the United States, shall not exceed 15 percent: *Provided*, That any such resident may elect for any taxable year to be subject to United States tax as if such resident were engaged in trade or business in the United States.

(2) Royalties in respect of the operation of mines or quarries or of other extraction of natural resources, and rentals from real property, or from an interest in such property, derived from sources within the United Kingdom by an individual who is (a) a resident of the United States, (b) subject to United States tax with respect to such royalties and rentals, and (c) not engaged in trade or business in the United Kingdom, shall be exempt from United Kingdom surtax.

ARTICLE X

(1) Any salary, wage, similar remuneration, or pension, paid by the Government of the United States to an individual (other than a British subject who is not also a citizen of the United States) in respect of services rendered to the United States in the discharge of governmental functions, shall be exempt from United Kingdom tax.

(2) Any salary, wage, similar remuneration, or pension, paid by the Government of the United Kingdom to an individual (other than a citizen of the United States who is not also a British subject) in respect of services rendered to the United Kingdom in the discharge of governmental functions, shall be exempt from United States tax.

(3) The provisions of this Article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the Contracting Parties for purposes of profit.

ARTICLE XI

(1) An individual who is a resident of the United Kingdom shall be exempt from United States tax upon compensation for personal (including professional) services performed during the taxable year within the United States if (a) he is present within the United States for a period or periods not exceeding in the aggregate 183 days during such taxable year, and (b) such services are performed for or on behalf of a person resident in the United Kingdom.

(2) An individual who is a resident of the United States shall be exempt from United Kingdom tax upon profits, emoluments or other remuneration in respect of personal (including professional) services performed within the United Kingdom in any year of assessment if (a) he is present within the United Kingdom for a period or periods not exceeding in the aggregate 183 days during that year, and (b) such services are performed for or on behalf of a person resident in the United States.

(3)¹ The provisions of this Article shall not apply to the compensation, profits, emoluments or other remuneration of public entertainers such as stage, motion picture or radio artists, musicians and athletes.

¹ Paragraph (3) of Article XI was deleted by the Protocol approved June 6, 1946.

ARTICLE XII

(1) Any pension (other than a pension to which Article X applies), and any life annuity, derived from sources within the United States by an individual who is a resident of the United Kingdom shall be exempt from United States tax.

(2) Any pension (other than a pension to which Article X applies), and any life annuity, derived from sources within the United Kingdom by an individual who is a resident of the United States shall be exempt from United Kingdom tax.

(3) The term "life annuity" means a stated sum payable periodically at stated times, during life or during a specified or ascertainable period of time, under an obligation to make the payments in consideration of money paid.

ARTICLE XIII

(1) Subject to section 131 of the United States Internal Revenue Code as in effect on the first day of January, 1945, United Kingdom tax shall be allowed as a credit against United States tax. For this purpose, the recipient of a dividend paid by a corporation which is a resident of the United Kingdom shall be deemed to have paid the United Kingdom income tax appropriate to such dividend if such recipient elects to include in his gross income for the purposes of United States tax the amount of such United Kingdom income tax.

(2) Subject to such provisions (which shall not affect the general principle hereof) as may be enacted in the United Kingdom, United States tax payable in respect of income from sources within the United States shall be allowed as a credit against any United Kingdom tax payable in respect of that income. Where such income is an ordinary dividend paid by a United States corporation, such credit shall take into account (in addition to any United States income tax deducted from or imposed on such dividend) the United States income tax imposed on such corporation in respect of its profits, and where it is a dividend paid on participating preference shares and representing both a dividend at the fixed rate to which the shares are entitled and an additional participation in profits, such tax on profits shall likewise be taken into account in so far as the dividend exceeds such fixed rate.

(3) For the purposes of this Article, compensation, profits, emoluments and other remuneration for personal (including professional) services shall be deemed to be income from sources within the territory of the Contracting Party where such services are performed.

ARTICLE XIV

A resident of the United Kingdom not engaged in trade or business in the United States shall be exempt from United States tax on gains from the sale or exchange of capital assets.

ARTICLE XV

Dividends and interest paid on or after the first day of January 1945 by a United Kingdom corporation shall be exempt from United States tax except where the recipient is a citizen of or a resident of the United States or a United States corporation.

ARTICLE XVI

A United Kingdom corporation shall be exempt from United States tax on its accumulated or undistributed earnings, profits, income or surplus, if individuals who are residents of the United Kingdom control, directly or indirectly, throughout the last half of the taxable year, more than 50 percent of the entire voting power in such corporation.

ARTICLE XVII

(1) The United States income tax liability for any taxable year beginning prior to January 1, 1936 of any individual (other than a citizen of the United States) resident in the United Kingdom, or of any United Kingdom corporation, remaining unpaid on the date of signature of the present Convention, may be adjusted on a basis satisfactory to the United States Commissioner of Internal Revenue: *Provided*, That the amount to be paid in settlement of such liability shall not exceed the amount of the liability which would have been determined if:

(a) The United States Revenue Act of 1936 (except in the case of a United Kingdom corporation in which more than 50 percent of the entire voting power was controlled, directly or indirectly, throughout the latter half of the taxable year, by citizens or residents of the United States), and

(b) Articles XV and XVI of the present Convention, had been in effect for such year. If the taxpayer was not, within the meaning of such Revenue Act, engaged in trade or business in the United States and had no office or place of business therein during the taxable year, the amount of interest and penalties shall not exceed 50 percent of the amount of the tax with respect to which such interest and penalties have been computed.

(2) The United States income tax unpaid on the date of signature of the present Convention for any taxable year beginning after the thirty-first day of December 1935 and prior to the first day of January 1945 in the case of an individual (other than a citizen of the United States) resident of the United Kingdom, or in the case of any United Kingdom corporation shall be determined as if the provisions of Articles XV and XVI of the present Convention had been in effect for such taxable year.

(3) The provisions of paragraph (1) of this Article shall not apply:

(a) Unless the taxpayer files with the Commissioner of Internal Revenue on or before the thirty-first day of December 1947 a request that such tax liability be so adjusted and furnishes such information as the Commissioner may require; or

(b) In any case in which the Commissioner is satisfied that any deficiency in tax is due to fraud with intent to evade the tax.

ARTICLE XVIII

A professor or teacher from the territory of one of the Contracting Parties who visits the territory of the other Contracting Party for the purpose of teaching, for a period not exceeding two years, at a university, college, school or other educational institution in the territory of such other Contracting Party shall be exempted by such other Contracting Party from tax on his remuneration for such teaching for such period.

ARTICLE XIX

A student or business apprentice from the territory of one of the Contracting Parties who is receiving full-time education or training in the territory of the other Contracting Party shall be exempted by such other Contracting Party from tax on payments made to him by persons within the territory of the former Contracting Party for the purposes of his maintenance, education or training.

ARTICLE XX

(1) The taxation authorities of the Contracting Parties shall exchange such information (being information available under the respective taxation laws of the Contracting Parties) as is necessary for carrying out the provisions of the present Convention or for the prevention of fraud or the administration of statutory provisions against

legal avoidance in relation to the taxes which are the subject of the present Convention. Any information so exchanged shall be treated as secret and shall not be disclosed to any person other than those concerned with the assessment and collection of the taxes which are the subject of the present Convention. No information shall be exchanged which would disclose any trade secret or trade process.

(2) As used in this Article, the term "taxation authorities" means, in the case of the United States, the Commissioner of Internal Revenue or his authorized representative; in the case of the United Kingdom, the Commissioners of Inland Revenue or their authorized representatives; and, in the case of any territory to which the present Convention is extended under Article XXII, the competent authority for the administration in such territory of the taxes to which the present Convention applies.

ARTICLE XXI

(1) The nationals of one of the Contracting Parties shall not, while resident in the territory of the other Contracting Party, be subjected therein to other or more burdensome taxes than are the nationals of such other Contracting Party resident in its territory.

(2) The term "nationals" as used in this Article means:

(a) In relation to the United Kingdom, all British subjects and British protected persons, from the United Kingdom or any territory with respect to which the present Convention is applicable by reason of extension made by the United Kingdom under Article XXII; and

(b) In relation to the United States, United States citizens, and all persons under the protection of the United States, from the United States or any territory to which the present Convention is applicable by reason of extension made by the United States under Article XXII;

and includes all legal persons, partnerships and associations deriving their status as such from, or created or organized under, the laws in force in any territory of the Contracting Parties to which the present Convention applies.

(3) In this Article the word "taxes" means taxes of every kind or description, whether national, Federal, state, provincial or municipal.

ARTICLE XXII

(1) Either of the Contracting Parties may, at the time of exchange of instruments of ratification or thereafter while the present Convention continues in force, by a written notification of extension given to the other Contracting Party through diplomatic channels, declare its desire that the operation of the present Convention shall extend to all or any of its colonies, overseas territories, protectorates, or territories in respect of which it exercises a mandate, which impose taxes substantially similar in character to those which are the subject of the present Convention. The present Convention shall apply to the territory or territories named in such notification on the date or dates specified in the notification (not being less than sixty days from the date of the notification) or, if no date is specified in respect of any such territory, on the sixtieth day after the date of such notification, unless, prior to the date on which the Convention would otherwise become applicable to a particular territory, the Contracting Party to whom notification is given shall have informed the other Contracting Party in writing through diplomatic channels that it does not accept such notification as to that territory. In the absence of such extension, the present Convention shall not apply to any such territory.

(2) At any time after the expiration of one year from the entry into force of an

extension under paragraph (1) of this Article, either of the Contracting Parties may, by written notice of termination given to the other Contracting Party through diplomatic channels, terminate the application of the present Convention to any territory to which it has been extended under paragraph (1), and in such event the present Convention shall cease to apply, six months after the date of such notice, to the territory or territories named therein, but without affecting its continued application to the United States, the United Kingdom or to any other territory to which it has been extended under paragraph (1) hereof.

(3) In the application of the present Convention in relation to any territory to which it is extended by notification by the United States or the United Kingdom references to the "United States" or, as the case may be, the "United Kingdom" shall be construed as references to that territory.

(4) The termination in respect of the United States or the United Kingdom of the present Convention under Article XXIV or of Article VI shall, unless otherwise expressly agreed by both Contracting Parties, terminate the application of the present Convention or, as the case may be, that Article to any territory to which the Convention has been extended by the United States or the United Kingdom.

(5) The provisions of the preceding paragraphs of this Article shall apply to the Channel Islands and the Isle of Man as if they were colonies of the United Kingdom.

ARTICLE XXIII

(1) The present Convention shall be ratified and the instruments of ratification shall be exchanged at Washington as soon as possible.

(2) Upon exchange of ratifications, the present Convention shall have effect

(a) As respects United States tax, for the taxable years beginning on or after the first day of January 1945;

(b) (i) As respects United Kingdom income tax, for the year of assessment beginning on the 6th day of April 1945 and subsequent years; (ii) as respects United Kingdom surtax, for the year of assessment beginning on the 6th day of April 1944 and subsequent years; and (iii) as respects United Kingdom excess profits tax and national defence contribution, for any chargeable accounting period beginning on or after the first day of April 1945 and for the unexpired portion of any chargeable accounting period current at that date.

ARTICLE XXIV

(1) The present Convention shall continue in effect indefinitely but either of the Contracting Parties may, on or before the 30th day of June in any year after the year 1946, give to the other Contracting Party, through diplomatic channels, notice of termination and, in such event, the present Convention shall cease to be effective

(a) As respects United States tax, for the taxable years beginning on or after the first day of January in the year next following that in which such notice is given;

(b) (i) As respects United Kingdom income tax, for any year of assessment beginning on or after the 6th day of April in the year next following that in which such notice is given; (ii) as respects United Kingdom surtax, for any year of assessment beginning on or after the 6th day of April in the year in which such notice is given; and (iii) as respects United Kingdom excess profits tax and national defence contribution, for any chargeable accounting period beginning on or after the first day of April in the year next following that in which such notice is given and for the unexpired portion of any chargeable accounting period current at that date.

(2) The termination of the present Convention or of any Article thereof shall not have the effect of reviving any treaty or arrangement abrogated by the present Convention or by treaties previously concluded between the Contracting Parties.

In witness whereof the above-mentioned Plenipotentiaries have signed the present Convention and have affixed thereto their seals.

Done at Washington, in duplicate, on the 16th day of April, 1945.

For the Government of the United States of America:

E. R. STETTINIUS, Jr.

For the Government of the United Kingdom of Great Britain and Northern Ireland:

HALIFAX.

PROTOCOL

The Government of the United States of America and the Government of the United Kingdom of Great Britain and Northern Ireland,

Desiring to conclude a supplementary Protocol modifying in certain respects the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income which was signed at Washington on April 16, 1945,

Have agreed as follows:

ARTICLE I

Paragraph (3) of Article XI of the Convention of April 16, 1945, for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income shall be deemed to be deleted and of no effect.

ARTICLE II

This Protocol, which shall be regarded as an integral part of the said Convention, shall be ratified and the instruments of ratification thereof shall be exchanged at Washington.

In witness whereof the undersigned Plenipotentiaries, being authorized thereto by their respective Governments, have signed this Protocol and have affixed thereto their seals.

Done at Washington, in duplicate, this sixth day of June, 1946.

For the Government of the United States of America:

JAMES F. BYRNES,
Secretary of State,
of the United States of America.

For the Government of the United Kingdom of Great Britain and Northern Ireland:

JOHN BALFOUR,
His Majesty's Envoy Extraordinary
and Minister Plenipotentiary in
Washington.

§ 7.513 *Applicable provisions of the Internal Revenue Code.* The Internal Revenue Code provides in part as follows:

CHAPTER 1—INCOME TAX

SEC. 22. GROSS INCOME

(b) Exclusions from Gross Income. The following items shall not be included in gross income and shall be exempt from taxation under this chapter:

(7) Income exempt under treaty. Income of any kind, to the extent required by any treaty obligation of the United States;

SEC. 62. RULES AND REGULATIONS

The Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this chapter.

Pursuant to section 62 of the Internal Revenue Code, and other provisions of the internal revenue laws, the following regulations, which are designated as §§ 7.514 to 7.532, are hereby prescribed and all regulations inconsistent herewith are modified accordingly.

§ 7.514 *Scope of the convention.* The primary purposes of the convention, to be accomplished on a reciprocal basis, are to avoid double taxation upon major items of income derived from sources in one country by persons resident in the other country, and to exchange fiscal information complementary to other provisions of the convention, including those relating to avoidance of double taxation.

The specific classes of income from sources within the United States exempt under the convention from United States tax for taxable years beginning on or after January 1, 1945, are:

(a) Industrial and commercial profits of a United Kingdom enterprise having no permanent establishment in the United States (Article III);

(b) Income derived by a nonresident alien who is a resident of the United Kingdom, or by a United Kingdom corporation, from the operation of ships documented or aircraft registered, under the laws of the United Kingdom (Article V);

(c) Interest and royalties (including film rentals) derived by a nonresident alien who is a resident of the United Kingdom or by a foreign corporation managed and controlled in the United Kingdom if such alien or corporation (1) is subject to United Kingdom tax upon such interest or royalties, and (2) has no permanent establishment in the United States (but such exemption does not apply to interest paid to such foreign corporation controlling the corporation paying such interest) (Articles VII and VIII);

(d) Compensation and pensions paid by the United Kingdom to individuals (other than a citizen of the United States who is not also a British subject) for services rendered to the United Kingdom in the discharge of its governmental functions (Article X);

(e) Compensation for personal services derived by a nonresident alien who is a resident of the United Kingdom if (1) such alien is present in the United States for a period or periods not exceeding 183 days during the taxable year, and (2) such services are performed for, or on behalf of, a person resident in the United Kingdom (Article XI);

(f) Pensions (other than pensions paid by the Government of the United States) and life annuities derived by nonresident alien individuals residing in the United Kingdom (Article XII);

(g) Gains from the sale or exchange of capital assets by a nonresident alien who is a resident of the United Kingdom or by a foreign corporation managed and controlled in the United Kingdom, if such alien or corporation has no permanent establishment in the United States (Article XIV);

(h) Dividends and interest paid on or after January 1, 1945, by a corporation

organized under the laws of the United Kingdom to a nonresident alien or foreign corporation (Article XV);

(i) Remuneration derived from teaching in the United States for a period of not more than two years by a professor or teacher who is from the territory of the United Kingdom, but who is temporarily present in the United States (Article XVIII);

(j) Remittances from sources within the United Kingdom received in the United States by a nonresident alien individual who is from the territory of the United Kingdom but who is temporarily present in the United States for the purpose of education, or training, such remittances being for the purpose of his maintenance, education, or training (Article XIX).

The convention also reduces to 15 percent the rate of tax otherwise imposed upon dividends, natural resource royalties and rentals from real property, derived by a nonresident alien who is resident in the United Kingdom or by a foreign corporation managed and controlled in the United Kingdom if such alien or corporation meets the tests of liability to United Kingdom tax and absence of permanent establishment in the United States set out in paragraph (c) of this section with respect to exemption in the case of interest and royalties.

As to exemption from withholding of the tax at the source in the case of interest, royalties, pensions and life annuities and reduction in the rate of tax from 30 percent to 15 percent in the case of dividends, natural resource royalties, and rentals arising from real property, see Treasury Decision 5532 (26 CFR 7.500 to 7.511).

The convention does not affect the liability to United States income taxation of subjects of the United Kingdom who are residents of the United States except that such individuals are entitled to the benefits of Article X (relating to United Kingdom Government salaries and the like), of Article XIII (1) (relating to credit for United Kingdom income tax), and of Article XXI (relating to equality of taxation). Except as provided in Article X with respect to a citizen of the United States who is also a British subject and in Article XIII relating to the credit for income tax, the convention does not affect taxation by the United States of a citizen of the United States or of a domestic corporation, even though such citizen is resident in the United Kingdom and such corporation is managed and controlled in the United Kingdom. The convention has general application to foreign corporations managed and controlled in the United Kingdom even though such corporations are not organized under the laws of the United Kingdom, but, in the case of corporations organized under the laws of the United Kingdom but managed and controlled outside the United Kingdom, the provisions of Articles V, XV and XVI are applicable.

§ 7.515 Definitions. As used in §§ 7.512 to 7.532, inclusive, unless the context otherwise requires, the terms defined in the convention shall have the meanings so assigned to them.

Any term used in §§ 7.512 to 7.532, inclusive, which is not defined in the convention, but which is defined in the Internal Revenue Code shall be given the definition contained therein unless the context otherwise requires.

As used in §§ 7.512 to 7.532, inclusive:

(a) The term "permanent establishment" means a branch, management, factory, mine, oil well, farm, timberland, plantation, workshop, warehouse, office, or other fixed place of business. The fact that a foreign corporation managed and controlled in the United Kingdom has a domestic subsidiary corporation, or a foreign subsidiary corporation having a branch in the United States, does not of itself constitute either subsidiary corporation a permanent establishment of the parent United Kingdom enterprise. The fact that a United Kingdom enterprise has business dealings in the United States through a bona fide commission agent, broker, or custodian, acting in the usual course of his business as such, or maintains in the United States an office or other fixed place of business used exclusively for the purchase of goods or merchandise, does not mean that such United Kingdom enterprise has a permanent establishment in the United States. If, however, a United Kingdom enterprise carries on business in the United States through an agent who has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of such enterprise or if it has an agent who maintains within the United States a stock of merchandise from which he regularly fills orders on behalf of his principal, then such enterprise shall be deemed to have a permanent establishment in the United States. However, an agent having power to contract on behalf of his principal but only at fixed prices and under conditions determined by the principal does not constitute a permanent establishment of such principal. The mere fact that an agent (assuming he has no general authority to contract on behalf of his employer or principal) maintains samples or occasionally fills orders from incidental stocks of goods maintained in the United States will not constitute a permanent establishment within the United States. The mere fact that salesmen, employees of a United Kingdom enterprise, promote the sale of their employer's products in the United States or that such enterprise transacts business in the United States by means of mail-order activities, does not mean such enterprise has a permanent establishment therein. The term "permanent establishment" as used in the convention implies the active conduct therein of a business enterprise. The mere ownership, for example, of timberlands or a warehouse in the United States by a United Kingdom enterprise does not mean that such enterprise has a permanent establishment therein. As to the effect of the maintenance of a permanent establishment within the United States upon exemption from United States tax in the case of interest and royalties and reduction in the rate of United States tax in the case of dividends, natural resource royalties, and

rentals arising from real property, see § 7.519.

(b) The term "enterprise" means any commercial or industrial undertaking whether conducted by an individual, partnership, corporation, or other entity. It includes such activities as manufacturing, merchandising, mining, processing, and banking. It does not include the rendition of personal services. Hence, a nonresident alien who is a resident of the United Kingdom and who renders personal services is not, merely by reason of such services, engaged in an enterprise within the meaning of the convention and his liability to United States tax is not affected by Article III of the convention.

(c) The term "United Kingdom enterprise" means an enterprise carried on by any person (including an individual and foreign corporation, whether or not a corporation organized under the laws of the United Kingdom, which is managed and controlled in the United Kingdom but not including a United States citizen or domestic corporation) who is a resident of the United Kingdom, regardless of whether such enterprise is carried on within or without the United Kingdom.

(d) The term "resident of the United Kingdom" means any nonresident alien (including an individual, fiduciary and partnership) resident in the United Kingdom for the purposes of United Kingdom income tax, and any foreign corporation managed and controlled from within the United Kingdom but not engaged in trade or business within the United States.

(e) The term "industrial and commercial profits", means profits arising from industrial, commercial, mercantile, manufacturing, and like activities of a United Kingdom enterprise as defined in this section. Such term does not include rentals, royalties, interest, dividends, fees, compensation for personal services, nor gains derived from the sale or exchange of capital assets. Such enumerated items of income are not governed by the provisions of Article III of the convention but are subject to the rules elsewhere set forth in the convention and in §§ 7.512 to 7.532, inclusive.

§ 7.516 Scope of convention with respect to determination of "industrial or commercial profits"—(a) General. Article III of the convention adopts the principle that an enterprise of one of the contracting parties shall not be taxable in the territory of the other contracting party upon its industrial or commercial profits unless it has a permanent establishment in the territory of the latter party. Hence, a United Kingdom enterprise is subject to United States tax upon its industrial and commercial profits to the extent of such profits from sources within the United States only if it has a permanent establishment within the United States. From the standpoint of Federal income taxation, the article has application only to a United Kingdom enterprise and to the industrial and commercial income thereof from sources within the United States. It has no application, for example, to compensation for labor or personal services performed in the United States nor to income de-

rived from real property located in the United States, including rentals and royalties therefrom, nor to gains from the sale or disposition of such property, nor to interest, dividends, royalties, other fixed or determinable annual or periodical income and gains derived from the sale or exchange of capital assets.

(b) *No United States permanent establishment.* A nonresident alien individual who is a resident of the United Kingdom or a foreign corporation managed and controlled in the United Kingdom, having no permanent establishment in the United States is not, for taxable years beginning on or after January 1, 1945, subject to United States income tax upon industrial and commercial profits from sources within the United States. For example, if such United Kingdom enterprise sells, in 1946, merchandise, such as leather goods, porcelain, textiles, or liquors, through a bona fide commission agent or broker in the United States acting in the ordinary course of his business as such agent or broker, the resulting profits are, under the terms of Article III of the convention, exempt from United States income tax. Likewise no permanent establishment exists if such enterprise, through its sales agents in the United States, secures orders for its products, the sales being made in the United Kingdom.

(c) *United States permanent establishment.* A nonresident alien (including a nonresident alien individual, fiduciary and partnership) who is a resident of the United Kingdom or a foreign corporation managed and controlled in the United Kingdom, having a permanent establishment in the United States, is subject to tax upon industrial and commercial profits from sources within the United States to the same extent as are nonresident aliens and foreign corporations engaged in trade or business therein. In the determination of the income taxable to such alien or foreign corporation all industrial and commercial profits from sources within the United States shall be deemed to be allocable to the permanent establishment in the United States. Hence, for example, if a United Kingdom enterprise having a permanent establishment in the United States sells in the United States, through a commission agent therein goods produced in the United Kingdom, the resulting profits derived from United States sources from such transactions are allocable to such permanent establishment even though such transactions were carried on independently of such establishment. In determining industrial and commercial profits no account shall be taken of the mere purchase of merchandise within the United States by the United Kingdom enterprise. The industrial or commercial profits of the permanent establishment shall be determined as if the establishment were an independent enterprise engaged in the same or similar activities and dealing at arm's length with the enterprise of which it is a permanent establishment.

§ 7.517 *Control of a domestic enterprise by a United Kingdom enterprise.* Article IV of the convention provides, in

effect, that if a United Kingdom enterprise by reason of its control of a domestic enterprise imposes on such latter enterprise conditions different from those which would result from normal business relations between independent enterprises, the accounts between the enterprises may be adjusted so as to ascertain the true net income of each enterprise. The purpose is to place the controlled domestic enterprise on a tax parity with an uncontrolled domestic enterprise by determining, according to the standard of an uncontrolled enterprise, the true net income from the property and business of the controlled enterprise. The basic objective of the article is that if the accounting records do not truly reflect the net income from the property and business of such domestic enterprise the Commissioner of Internal Revenue may intervene and, by making such distributions, apportionments, or allocations as he may deem necessary of gross income or deductions of any item or element affecting net income as between such domestic enterprise and the United Kingdom enterprise by which it is controlled or directed, determine the true net income of the domestic enterprise. The provisions of § 29.45-1 of this chapter (Regulations 111), shall, insofar as applicable, be followed in the determination of the net income of the domestic business.

§ 7.518 *Income from operation of ships and aircraft.* The income derived from the operation of ships documented, or aircraft registered, under the laws of the United Kingdom by a nonresident alien who is a resident of the United Kingdom or by a corporation, association, or other like entity created under the laws of the United Kingdom, is, for taxable years beginning on or after January 1, 1945, exempt from United States income tax under the provisions of Article V of the convention. It is immaterial for the purpose of the exemption whether such corporation is managed and controlled in the United Kingdom.

§ 7.519 *Exemption from, or reduction in rate of, United States tax in the case of dividends, interest, royalties, natural resource royalties, and real property rentals.*—(a) *Dividends, natural resource royalties, and rentals from real property.*—(1) *General.* The tax imposed by the Internal Revenue Code in the case of dividends, natural resource royalties, and rentals arising from real property (including leasehold and other interest in such property), received in any taxable year beginning on or after January 1, 1945, from sources within the United States by (i) a nonresident alien (including a nonresident alien individual, fiduciary, and partnership) who is a resident of the United Kingdom, or (ii) a foreign corporation (whether or not created under the laws of the United Kingdom) which is managed and controlled in the United Kingdom, is limited to 15 percent under the provisions of Article VI (1) (relating to dividends) and Article IX (1) (relating to natural resource royalties and rentals from real property) of the convention if such alien or corporation:

(a) Is subject to United Kingdom tax on such dividends, natural resource royalties and rentals, and

(b) At no time during the taxable year in which such dividends, natural resource royalties and rentals were so derived, was engaged in trade or business within the United States.

For the purposes of Articles VI, VII, VIII, IX and XIV of the convention, the nonresident alien or foreign corporation is not deemed to be engaged in trade or business within the United States unless such alien or foreign corporation has a permanent establishment situated therein at some time in the taxable year in which the income is derived. See Article II (2) of the convention. Thus, if a nonresident alien who is a resident of the United Kingdom, performs personal services within the United States during the calendar year 1946, has no permanent establishment within the United States at any time during such year, and is subject to United Kingdom tax upon dividends derived by him from United States sources in that year, he is entitled to the reduced rate of tax with respect to such dividends, as provided in Article VI (1) of the convention, even though by reason of his having rendered personal services within the United States he is engaged in trade or business therein in that year within the meaning of section 211 (b) of the Internal Revenue Code. If, for example, A, a nonresident alien who is a resident of the United Kingdom, derives in 1946, \$5,000 compensation for such personal services and his only other income from sources within the United States consists of dividends, the dividends are subject to tax at the rate not to exceed 15 percent and his earned income is subject to normal tax and surtax without taking the dividends into account in determining the tax on such earned income.

In any case, however, in which a nonresident alien or a foreign corporation derives from sources within the United States in any taxable year beginning on or after January 1, 1945, royalties from the operation of mines, quarries, or other extraction of natural resources or rentals from real property situated within the United States and is entitled to the reduced rate of 15 percent prescribed in Article IX of the convention, such alien or foreign corporation may for such taxable year elect instead to be subject to Federal income tax as if such alien or corporation were engaged in trade or business within the United States by reason of having a permanent establishment therein. Such election shall be made by so signifying on the return for such year. The election so signified shall be irrevocable for the taxable year for which such election is made. In such a case a return may be filed by the nonresident alien or foreign corporation even though the sole income of such alien or corporation from sources within the United States is fixed or determinable annual or periodical income upon which the tax has been fully satisfied at the source and there exists no necessity for the filing of the return except for the purposes of securing the benefits of

Article IX of the convention. See § 29.217-2 of this chapter (Regulations 111).

(2) *Dividends paid by a United States subsidiary corporation.* Under the proviso of Article VI (1) of the convention, dividends paid by a domestic corporation to its foreign parent corporation are subject to tax at the rate of only 5 percent if (i) such foreign corporation controls, directly or indirectly, at the time the dividend is paid 95 percent or more of the voting power in such domestic corporation, (ii) not more than 25 percent of the gross income of the domestic corporation paying the dividend consists of dividends and interest (other than dividends and interest paid to such domestic corporation by its own subsidiary corporations, if any), and (iii) the relationship between such domestic corporation and such foreign corporation has not been arranged or maintained primarily with the intention of securing such reduced rate of 5 percent.

Thus, for example, the X Corporation is a domestic corporation, 97 percent of the entire voting stock of which is controlled by the Y Company, Ltd., a foreign corporation managed and controlled in the United Kingdom, not having a permanent establishment in the United States at any time during the calendar year 1946, and subject to United Kingdom tax with respect to any dividends received by it or credited to its account in the United States. The X Corporation makes its income tax returns on the calendar year basis and throughout each of the years 1943, 1944, and 1945 derived not more than 25 percent of its gross income from interest and dividends from corporations not controlled by it. The relationship between the X Corporation and the Y Company, Ltd., is a relationship arranged and maintained without reference to the reduced rate of tax on dividends provided in the proviso in Article VI (1) of the convention. A dividend was paid by the X Corporation to the Y Company, Ltd., on July 1, 1946. The reduced rate of tax of 5 percent is applicable to such dividend.

(b) *Interest and royalties*—(1) *General.* Interest (other than interest paid by a subsidiary corporation to its United Kingdom parent corporation, as explained in subparagraph (2) of this paragraph), whether on bonds, securities, notes, debentures or any other form of indebtedness (including interest on obligations of the United States and on obligations of instrumentalities of the United States) and royalties for the privilege of using copyrights, patents, designs, secret processes and formulae, trade-marks, and other like property (including film rentals) received in any taxable year beginning on or after January 1, 1945, from sources within the United States by (i) a nonresident alien (including a nonresident alien individual, fiduciary, and partnership) who is a resident of the United Kingdom, or (ii) a foreign corporation (whether or not organized under the laws of the United Kingdom) which is managed and controlled in the United Kingdom, are exempt from United States tax under the provisions of Articles VII and VIII

of the convention if such alien, or corporation:

(a) Is subject to United Kingdom tax on such interest or royalty, and

(b) At no time during the taxable year in which such interest or royalty was so derived, had a permanent establishment situated within the United States.

Such interest and royalties are, therefore, not subject to the withholding provisions of the Internal Revenue Code.

(2) *Interest paid by subsidiary corporation to its United Kingdom parent corporation.* Article VII (1) of the convention provides in part that the exemption from United States tax of interest paid to residents of the United Kingdom shall not apply to interest paid by a domestic corporation to a foreign corporation managed and controlled in the United Kingdom if such foreign corporation controls more than 50 percent of the voting power of all classes of stock of such domestic corporation.

(c) *Beneficiaries of an estate or trust.* A nonresident alien who is a resident of the United Kingdom and who is a beneficiary of a domestic estate or trust, shall be entitled to the exemption, or reduction in the rate of tax, as the case may be, provided in Articles VI, VII, VIII, IX and XIV of the convention with respect to dividends, interest, royalties, natural resource royalties, rentals from real property and capital gains to the extent such item or items are included in his distributive share of income of such estate or trust if he is taxable in the United Kingdom on such income and is not engaged in trade or business in the United States through a permanent establishment. In such case such beneficiary must, in order to be entitled to the exemption or reduction in the rate of tax, execute Form 1001-UK or Form 1001A-UK (modified to show dividends where applicable) and file such form with the fiduciary of such estate or trust in the United States.

In any case in which dividends, interest, royalties, rents or the like are derived from United States sources by a United Kingdom estate or trust any beneficiary of such estate or trust who is not a resident of the United Kingdom is not entitled to any exemption under the convention with respect to such income included in his distributive share of the income of the estate or trust.

§ 7.520 *Government wages, salaries, pensions, and similar remunerations.* Under Article X of the convention any salary, wage, similar remuneration, or pension, paid in taxable years beginning on or after January 1, 1945, by the Government of the United Kingdom for services rendered such Government (whether within or without the United States) in the discharge of its governmental functions by any individual who is not a citizen of the United States, is exempt from Federal income tax. For the purposes of the exemption an individual is treated as not a citizen of the United States if he or she has the dual status of being a citizen of the United States as well as being a subject of the United Kingdom. Thus, if A, a United States citizen, marries a British subject

and assumes the status of a British subject by reason of such marriage without relinquishing her United States citizenship and performs personal services in the United States for the Government of the United Kingdom, the compensation for such services is excluded from gross income. As to the taxation, generally, of compensation of alien employees of foreign governments see section 116 (h) of the Internal Revenue Code § 29.116-2 of this chapter (Regulations 111). The exemption granted by Article X of the convention does not apply to compensation for services rendered incident to the carrying on of any trade or business by the United Kingdom.

§ 7.521 *Compensation for labor or personal services.* Article XI provides, upon a reciprocal basis, that a nonresident alien who is a resident of the United Kingdom is, for taxable years beginning on or after January 1, 1945, exempt from Federal income tax upon compensation (regardless of amount of such compensation) for personal (including professional) services performed during the taxable year within the United States if for such taxable year:

(a) Such alien is temporarily present in the United States for a period or periods not exceeding 183 days during such taxable year, and

(b) Such services are performed for or on behalf of a person resident in the United Kingdom.

As to who is a resident of the United Kingdom, see § 7.515 (d). As to the source of compensation for labor or personal services see section 119 (a) (3), Internal Revenue Code.

§ 7.522 *Pensions and life annuities.* Under the provisions of Article XII of the convention, pensions (other than pensions paid by the United States) and life annuities derived from sources within the United States by a nonresident alien individual who is a resident of the United Kingdom are exempt from Federal income tax for taxable years beginning on or after January 1, 1945. The term "life annuities" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make payments in consideration of payments made for such obligation.

§ 7.523 *Capital gains.* Under Article XIV of the convention, when read in association with Article II (2) of the convention, gains from the sale or exchange of capital assets by a nonresident alien individual who is a resident of the United Kingdom or by a foreign corporation managed and controlled in the United Kingdom are, for taxable years beginning on or after January 1, 1945, exempt from Federal income tax unless such alien or corporation has a permanent establishment in the United States. As to what constitutes capital assets, see section 117, Internal Revenue Code. As to what constitutes a permanent establishment see § 7.515. If A, a nonresident alien individual who is a resident of the United Kingdom, performs personal services within the United States during the calendar year 1946 for a domestic employer, he is engaged in trade or business

within the United States in such taxable year. Section 211 (b), Internal Revenue Code. He carries on in that year no other business activity within the United States other than certain securities transactions upon a domestic stock exchange and maintained no office or other fixed place of business within the United States at any time during such year. A is not subject to Federal income tax upon his capital gains, if any, realized from his securities transactions. Likewise, a foreign corporation managed and controlled in the United Kingdom selling its products manufactured in the United Kingdom through a resident commission agent or broker in the United States and having certain securities transactions within the United States as its only other business activity therein is exempt from United States tax upon those capital gains, if any, arising from the securities transactions within the United States.

§ 7.524 *Dividends and interest paid by a United Kingdom corporation.* A dividend paid by a foreign corporation constitutes in whole or in part income from sources within the United States and hence is subject to tax in the hands of a nonresident alien or foreign corporation, if 50 percent or more of the gross income of the foreign corporation paying such dividend is derived from sources within the United States during the period prescribed by the statute. Section 119 (a) (2) (B), Internal Revenue Code, and § 29.119-3 (b) of this chapter (Regulations 111). Interest paid by a resident foreign corporation constitutes in its entirety income from sources within the United States, and hence is subject to tax in the hands of a nonresident alien individual or foreign corporation, if 20 percent or more of the gross income of the foreign corporation paying such interest is derived from sources within the United States during the period prescribed by the statute. Section 119 (a) (1) (B), Internal Revenue Code, and § 29.119-2 (b) of this chapter (Regulations 111).

Under the provisions of Article XV of the convention, dividends and interest paid by a corporation created under the laws of the United Kingdom to any nonresident alien or to any foreign corporation, whether or not such alien is a resident of the United Kingdom and whether or not such foreign corporation is organized under the laws of the United Kingdom, are, for taxable years beginning on or after January 1, 1945, not subject to Federal income tax regardless of whether the corporation paying such dividends or interest is a resident foreign (as to the United States) corporation and regardless of the percentage of its gross income derived from sources within the United States.

§ 7.525 *United Kingdom corporations; exemption from Federal taxation with respect to accumulated profits or undistributed income.* Section 102 of the Internal Revenue Code imposes (in addition to other taxes imposed by Chapter 1 of such Code) a graduated income tax or surtax upon any domestic or foreign corporation formed or availed of to avoid the imposition of the individual sur-

tax upon its shareholders or the shareholders of any other corporation through the medium of permitting earnings or profits to accumulate instead of dividing or distributing them. Such tax, however, does not apply in the case of personal holding companies as defined in section 501 of the Internal Revenue Code nor to foreign personal holding companies as defined in Supplement P (section 331) of such Code. Section 500 of the Internal Revenue Code imposes (in addition to the taxes imposed by Chapter 1 of such Code) a graduated income tax or surtax upon corporations classified as personal holding companies, regardless of whether or not they are formed or availed of to accumulate earnings or profits for the purpose of avoiding surtax upon shareholders.

Under the provisions of Article XVI of the convention corporations organized under the laws of the United Kingdom are, for taxable years beginning on or after January 1, 1945, subject to neither the tax imposed by section 102 of the Internal Revenue Code nor the tax imposed by section 500 of such Code if more than 50 percent of the entire voting power in such corporation is controlled directly or indirectly throughout the last half of the taxable year by nonresident alien individuals who are residents of the United Kingdom. To come within the scope of the exemption, the prescribed proportion of the stock of the United Kingdom corporation concerned must be so owned at all times throughout the last half of the taxable year in which the taxable status of the corporation is involved. In determining the ownership of the voting stock of the United Kingdom corporation, the provisions of §§ 29.503 (a)-1 to 29.503 (a)-7, inclusive, and § 29.503 (b)-1 of this chapter (Regulations 111), shall, in so far as not inconsistent with the convention, be applicable in the administration of the provisions of the convention.

§ 7.526 *Visiting professors or teachers.* Under Article XVIII of the convention, an alien individual who is from the territory of the United Kingdom, but who is temporarily present within the United States for the purposes of teaching, lecturing, or instructing, at any university, college, school, or other educational institution situated within the United States, is, for a period not exceeding two years from the date of his arrival in the United States, exempt for taxable years beginning on or after January 1, 1945, from Federal income tax on remuneration received for such services. It shall be deemed that such alien coming to the United States for the purposes indicated has, for a period of not more than two years immediately succeeding the date of his arrival within the United States for such purposes, the tax status of a nonresident alien in the absence of proof of his intention to remain indefinitely in the United States.

§ 7.527 *Remittances.* Under Article XIX of the convention nonresident alien individuals who are from the territory of the United Kingdom but who are temporarily present in the United States for the purposes of study or for acquiring

business experience or training are exempt, for taxable years beginning on or after January 1, 1945, from Federal income tax upon amounts representing remittances from sources within the United Kingdom for the purposes of their maintenance, education, and training.

§ 7.528 *Credit against United States tax liability for income tax paid or deemed to have been paid to the United Kingdom.* For the purpose of avoidance of double taxation, Article XIII of the convention provides that there shall be allowed on the part of the United States, in accordance with section 131 of the International Revenue Code as in effect on the first day of January, 1945, for taxable years beginning on or after January 1, 1945, against the United States income and excess profits tax liability a credit for United Kingdom taxes.

In determining the credit under section 131 of the Internal Revenue Code, in any case in which a taxpayer receives a dividend from a foreign corporation managed and controlled in the United Kingdom it shall be deemed that such taxpayer has paid to the United Kingdom, the United Kingdom income tax at the rate appropriate to such dividend, if such taxpayer elects to include in his gross income an amount equivalent to such United Kingdom income tax in addition to the amount of the dividend otherwise included in gross income.

Thus, if such foreign corporation declares during the taxable year 1945 a gross dividend of which the taxpayer's share is \$1,000, and the standard rate of United Kingdom income tax in 1945 is 50 percent and such corporation is not entitled to any "relief" from the payment of the standard rate of tax because of any Dominion income tax paid by it, there is deducted at the source of such corporation incident to the payment of the dividend of \$1,000 the sum of \$500, leaving a net amount of \$500 actually received by the taxpayer. If the taxpayer elects to include the entire amount of \$1,000 in his gross income, the amount of \$500, representing the United Kingdom income tax deemed to have been paid, is allowable as a credit under section 131 of the Internal Revenue Code, subject to the limitations provided in that section. If, however, the foreign corporation is entitled to "relief" for Dominion income tax paid by it so that the amount of tax deducted from the gross dividend is the net United Kingdom income tax (representing the standard tax reduced by the relief for Dominion income tax) the amount of such net United Kingdom tax is the amount allowable as a credit against the United States income tax under the provisions of section 131 of the Internal Revenue Code, subject to the limitations provided in that section provided the taxpayer elects to include in his gross income, in addition to the amount of the dividend received by him, the net United Kingdom tax appropriate to the dividend. See §§ 29.131-1 to 29.131-8 inclusive, of this chapter (Regulations 111).

The net United Kingdom tax is also the basis of the credit in the case of a divi-

dividend paid by such corporation subsequent to 1945 even though the tax required to be deducted from such dividend must be determined without taking into account any reduction by reason of "relief" from double taxation to which the corporation paying such dividend may be entitled. Thus, for example, a foreign corporation managed and controlled in the United Kingdom derives all of its income from sources within a British Dominion which imposes an income tax at an effective rate of 20 percent. On July 1, 1946, it pays a dividend, the gross amount of which in the case of A, a United States citizen shareholder resident in the United States, is \$1,000. The amount of tax required to be withheld by the corporation is \$450 or a rate of 45 percent applied to the gross amount of the dividend and A receives a net dividend of \$550. However, the corporation in the payment of its United Kingdom income tax received a credit against the rate of 45 percent for the 20 percent tax paid to the Dominion. Hence the net United Kingdom rate is 25 percent which, applied to the gross dividend of \$1,000, equals \$250 which constitutes the United Kingdom income tax appropriate to the dividend. In such case, if A elects to take a credit for the United Kingdom tax appropriate to the dividend, he must include in gross income the amount of \$550 plus \$250, or \$800, the sum of \$250 being the basis of the resulting credit under the provisions of section 131, Internal Revenue Code.

Assume that a domestic corporation owns stock in a foreign corporation managed and controlled in the United Kingdom (hereinafter referred to as the first United Kingdom corporation), that the first United Kingdom corporation has as its sole income dividends received from a second United Kingdom corporation and that such second United Kingdom corporation derives all its income from sources within the X British Colony which imposes upon such second United Kingdom corporation tax at the rate of 20 percent of its income. Both the first and second United Kingdom corporations are subject to tax imposed by the United Kingdom. However, in the imposition of such tax upon the second United Kingdom corporation, there is allowed under United Kingdom law against the United Kingdom standard tax of 45 percent a credit of 20 percent imposed by the X Colony and hence such corporation pays United Kingdom tax at the rate of 25 percent. The second British corporation is deemed under United Kingdom law to have paid the 25 percent United Kingdom tax with respect to the dividends paid by it and, in turn, the first United Kingdom corporation is deemed to have paid United Kingdom tax of 25 percent with respect to such dividends. When, therefore, dividends are received by the domestic corporation from the first United Kingdom corporation, such domestic corporation will for the purposes of the credit under section 131 be deemed to have paid United Kingdom tax of 25 percent. Such domestic corporation may elect to include in its gross income the amount of United Kingdom tax thus deemed to

have been paid and to claim credit for such tax under the provisions of section 131 of the Internal Revenue Code.

§ 7.529 *Adjustment of tax liability of nonresident aliens who are residents of the United Kingdom and of United Kingdom corporations.* Article XVII (1) of the convention confers upon the Commissioner of Internal Revenue authority to adjust the tax liability for taxable years beginning prior to January 1, 1936, of any nonresident alien individual who is a resident of the United Kingdom and of any corporation organized under the laws of the United Kingdom (whether or not such corporation is managed and controlled in the United Kingdom) in any case in which such tax liability remained unpaid on April 16, 1945 (the date of signature of the convention). Such provisions, however, will not apply unless:

(a) The taxpayer files with the Commissioner of Internal Revenue on or before December 31, 1947, a request that such tax liability be so adjusted and a sworn statement showing for each year involved and for such other years as the Commissioner of Internal Revenue may require, (1) by items and classes of income the amounts of dividends, interest, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical income, gains, profits, and income derived from sources within the United States; (2) the business transactions, if any, carried on in the United States by or in behalf of the taxpayer during each of such years; and (3) such further information as the Commissioner of Internal Revenue may require in the particular case; and

(b) The Commissioner of Internal Revenue is satisfied that the additional income tax involved did not arise by reason of fraud with intent to evade the tax on the part of the taxpayer concerned.

In any case in which the Commissioner of Internal Revenue deems it appropriate to exercise the authority thus conferred, the resulting tax liability for any such year or years may not exceed the amount of the liability which would be determined had the following been given effect for such year or years:

(1) The Revenue Act of 1936 (but this does not apply in the case of a United Kingdom corporation in which more than 50 percent of the entire voting power was controlled, directly or indirectly, through the latter half of the taxable year for which the liability is being determined by citizens or residents of the United States);

(2) Article XV of the convention, exempting from United States tax dividends and interest paid by a United Kingdom corporation to nonresident aliens or foreign corporations; and

(3) Article XVI of the convention, exempting United Kingdom corporations from the tax imposed by the United States with respect to accumulated or undistributed earnings, profits, income, or surplus.

In any case in which the Commissioner of Internal Revenue has exercised his authority to apply the provisions of Article XVII (1) of the convention,

if the taxpayer was not engaged in trade or business within the United States and had no office or place of business therein during the taxable year involved, the aggregate amount of interest and penalties may not exceed 50 percent of the amount of the tax with respect to which such interest and penalties have been computed.

Article XVII (2) of the convention provides that the Federal income tax liability for taxable years beginning after December 31, 1935, and prior to January 1, 1945, which remains unpaid on April 16, 1945, the date of signature of the convention, in the case of any nonresident alien individual, a resident of the United Kingdom, or of any United Kingdom corporation, shall be determined under the United States internal revenue law properly applicable thereto, except that Articles XV (relating to exemption from United States tax of dividends and interests paid by a United Kingdom corporation) and XVI (relating to exemption of a United Kingdom corporation from United States tax with respect to accumulated earnings or profits) of the convention shall be treated as being in effect for such years. (See §§ 7.524 and 7.525.)

§ 7.530 *Reciprocal administrative assistance.* By Article XX of the convention, the United States and the United Kingdom adopt the principle of exchange of such information as is necessary to the administration of the provisions of the convention or for the prevention of fraud or for the detection of practices which are aimed at reduction of the revenues of either Contracting Party but not including information which would disclose any trade secret or trade process. Pursuant to such principle, every United States withholding agent shall make and file with the collector, in duplicate, an information return on Form 1042D, in addition to the withholding return, Form 1042, for the calendar year 1946 and each subsequent calendar year, with respect to: (a) Dividends from which a tax of 15 percent was withheld from persons whose addresses are in the United Kingdom (5 percent in the case of dividends falling within the scope of the proviso of Article VI (1) of the convention); (b) real property rentals and natural resource royalties from which a tax of 15 percent was withheld from persons whose addresses are in the United Kingdom; (c) royalties and like amounts and interest from which no tax was withheld from persons whose addresses are in the United Kingdom; and (d) all other fixed or determinable annual or periodical income paid to persons whose addresses are in the United Kingdom.

The information and correspondence relative to exchange of information may be transmitted directly by the Commissioner of Internal Revenue to the Commissioners of Inland Revenue.

§ 7.531 *Information to be furnished in due course.* In accordance with the provisions of Article XX of the convention the Commissioner of Internal Revenue will forward to the Commissioners of Inland Revenue as soon as practicable after the close of the calendar year 1946,

and of each calendar year thereafter during which the convention is in effect, the names and addresses of all persons whose addresses are within the United Kingdom and who derived from sources within the United States dividends, interest, rents, royalties, salaries, wages, pensions, annuities, or other fixed or determinable annual or periodical profits and income, showing the amounts of such items of income in the case of each addressee. For these purposes the transmission to the Commissioners of Inland Revenue of information return Form 1042D as provided in § 7.530 for the calendar year 1946, and subsequent calendar years, shall constitute compliance with the provisions of Article XX of the convention and of §§ 7.512 to 7.532 inclusive.

§ 7.532 *Information in specific cases.* Under the provisions of Article XX of the convention and upon request of the Commissioners of Inland Revenue, the Commissioner of Internal Revenue shall furnish to the Commissioners of Inland Revenue any information (other than information that would disclose any trade secret or trade process) available to or obtainable by the Commissioner of Internal Revenue relative to the tax liability of any person under the revenue laws of the United Kingdom in any case in which such information is necessary to the administration of the provisions of the convention or for the prevention of fraud or the administration of statutory provisions against legal avoidance.

[SEAL] JOSEPH D. NUNAN, Jr.,
Commissioner of Internal Revenue.

[F. R. Doc. 47-1725; Filed, Feb. 21, 1947;
8:57 a. m.]

[26 CFR, Parts 30 and 35]

CONSTRUCTIVE AVERAGE BASE PERIOD NET INCOME

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth in tentative form below are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Prior to the final adoption of such regulations, consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing in duplicate to the Commissioner of Internal Revenue, Washington 25, D. C., within the period of 30 days from the date of publication of this notice in the FEDERAL REGISTER. The proposed regulations are to be issued under the authority of section 62 of the Internal Revenue Code (53 Stat. 32; 26 U. S. C. 62), as made applicable by section 729 (a) of the Internal Revenue Code (54 Stat. 989, 26 U. S. C. 729 (a)).

Regulations 109 (26 CFR, Part 30) and Regulations 112 (26 CFR, Part 35) are amended as follows:

PARAGRAPH 1. Section 30.722-2 (b), as amended by Treasury Decision 5415, approved November 3, 1944 (26 CFR 30.722-2 (b)), is further amended by

striking out the last sentence of subparagraph (1) and inserting in lieu thereof the following: "In a proper case, however, growth may be recognized in arriving at the fair and just amount representing normal earnings if, and to the extent that, such recognition is reasonable and consistent with the conditions and limitations of section 722."

PAR. 2. Section 35.722-2 (b), as amended by Treasury Decision 5415, approved November 3, 1944 (26 CFR 35.722-2 (b)), is further amended by striking out the last sentence of subparagraph (1) and inserting in lieu thereof the following: "In a proper case, however, growth may be recognized in arriving at the fair and just amount representing normal earnings if, and to the extent that, such recognition is reasonable and consistent with the conditions and limitations of section 722."

[SEAL] JOSEPH D. NUNAN, Jr.,
Commissioner of Internal Revenue.

[F. R. Doc. 47-1724; Filed, Feb. 21, 1947;
8:58 a. m.]

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

[7 CFR, Part 927]

MILK IN NEW YORK METROPOLITAN MARKETING AREA

NOTICE OF PUBLIC MEETING FOR CONSIDERATION OF PROPOSED AMENDMENT TO RULES AND REGULATIONS

Pursuant to the provisions of § 927.4 (b) of Order No. 27, as amended (7 CFR, 1945 Supp., 927.1 et seq.), and as further amended effective October 1, 1946 (11 F. R. 11115), regulating the handling of milk in the New York metropolitan milk marketing area, and of the Administrative Procedure Act (Pub. Law 404, 79th Cong.; 60 Stat. 237) notice is hereby given of a public meeting to be held on February 25, 1947 at 10:00 a. m., e. s. t., at the office of the Market Administrator, 205 East 42nd Street, New York, New York, for consideration of a proposed amendment to the rules and regulations which were issued under said order, as amended, effective on November 1, 1945 (10 F. R. 13095) and were amended effective on February 1, 1947 (12 F. R. 457).

The proposed amendment to be considered at said public meeting consists of the following proposed changes:

1. Changes in section 2 (c) and related provisions:

(a) By the Association of Ice Cream Manufacturers of New York State:

Amend section 2 (c) (1) by adding at the end thereof: "except as provided in subsection (n) (3)."

Amend section 2 (c) (2) and (3) by adding at the end of each subsection "except as provided in subsection (n) (3) and (j) (7)."

Amend section 2 (n) (3) to read as follows:

(3) Frozen deserts or homogenized mixtures, 2.5 percent; *Provided*, That a deduction not to exceed 1 percent shall be permitted in the event that the total

butterfat accounted for at the plant is greater than the total butterfat to be accounted for.

Amend section 2 (j) (7) to read as follows:

(7) Frozen deserts and homogenized mixtures, 2 percent; *Provided*, That a deduction not to exceed 1 percent shall be permitted in the event that the total butterfat accounted for at the plant is greater than the total butterfat to be accounted for.

(b) By the Market Administrator:

Change the reference to the orders in section 2 (c) (1) from § 927.8 (e) (2) (iii) to § 927.9 (h) (2) (iii).

2. Changes in section 2 (o):

(a) By the Market Administrator: Add a sentence as follows: "In the event that the receipts of butterfat in products deducted at this point are greater than the remaining plant loss, deduct such excess butterfat from the products in which the handler claims to have used such butterfat." Add similar provisions to paragraphs (aa) and (dd) if such provisions appear necessary.

3. Changes in section 2 relating to the assignment of butterfat in frozen cream:

(a) By the Market Administrator:

(1) Amend section 2 (d) by inserting the term "frozen cream" between the terms "sour cream" and "plain condensed milk".

(2) Reconsider the allowable plant loss on the use of frozen cream (section 2 (v)) and the method of accounting for this allowable plant loss.

(3) Add two new paragraphs between paragraphs (x) and (y) of section 2 as follows:

First paragraph:

Deduct the remaining butterfat in the opening inventories or received in the form of frozen cream from butterfat in closing inventories of cream held in a frozen condition.

Second paragraph:

Deduct the remaining butterfat in opening inventories or received in the form of frozen cream from butterfat leaving the plant in the form of cream in a frozen condition.

4. Changes in section 2 (cc):

(a) By Crowley's Milk Co., Inc.:

Revise section 2 (cc) to read as follows:

(cc) Deduct butterfat received in the form of cream pro rata from remaining butterfat leaving the plant or in the closing inventories at the plant in the form of cream, sour cream, frozen cream, frozen desserts, homogenized mixtures, cream cheese, butter, and, to the extent that cream or frozen cream is used in the manufacture of such products, from butterfat leaving the plant or in the closing inventories at the plant in the form of milk, Class II-A cultured or flavored milk drinks, plain condensed milk, evaporated milk, sweetened condensed milk, milk powder, ice cream powder, malted milk powder, candy products, or Class III cheese.

5. Changes in section 2 (pp) and related subjects:

(a) By Milk Dealers' Association of Metropolitan New York, Inc.:

PROPOSED RULE MAKING

Amend section 2 (pp) by adding the words "or Class II-B" after words "or Class II-A" whenever they occur in this paragraph.

(b) By Association of Ice Cream Manufacturers of New York State:

Amend section 2 (pp) to include "Class II-B".

(c) By the Market Administrator:

(1) Classification of butterfat deducted pursuant to (cc) may be interchanged with the classification of butterfat deducted pursuant to (nn) from the same products covered by (cc) or with the classification of butterfat in the receipts from dairy farmers classified on the basis of the products covered by (cc). Classification of butterfat deducted pursuant to (q) may be interchanged with the butterfat deducted pursuant to (nn) from the same products covered by (q) or with the classification of butterfat in receipts from dairy farmers classified on the basis of the products covered by (q): *Provided*, That in both instances the quantity of butterfat so interchanged shall not exceed any quantity necessary in order to avoid payments pursuant to § 927.9 (h) of the orders. Such interchange shall be between one or more classes on which payments pursuant to § 927.9 (h) of the orders might be made and the class which contains the largest quantity of butterfat. In the event that the latter class does not contain sufficient quantities of butterfat for the purpose of interchanging, other classes in the order of the amounts of butterfat shall be used.

(2) Insert in section 3 (b) the following subparagraph between subparagraphs (2) and (3):

Classes of butterfat remaining after the assignments pursuant to (2) of this paragraph may be interchanged with classes of butterfat remaining after the assignments pursuant to (d) (3) of this section which are based on the products covered by section 2 (q).

(3) Insert in section 3 (c) the following subparagraph between subparagraphs (2) and (3):

Classes of butterfat remaining after the assignments pursuant to (2) of this paragraph may be interchanged with classes of butterfat remaining after the assignments pursuant to (d) (3) of this section which are based on the products covered by section 2 (cc).

(4) Insert in section 3 (d) the following subparagraph between subparagraphs (3) and (4):

Classes of butterfat remaining after the assignments pursuant to (3) of this paragraph may be interchanged with classes of butterfat remaining after the assignments pursuant to (b) (2) and (c) (2) of this section in accordance with the provisions of (b) (3) and (c) (3) of this section.

6. Changes in section 4:

(a) By Association of Ice Cream Manufacturers of New York State:

Clarify section 4 so that inventories of frozen deserts and homogenized mixtures which have been classified below Class II-B shall not be reclassified in a

higher class unless and until actually used in such higher class, notwithstanding that such inventories may have been held longer than the period prescribed in § 927.4 (a) (2) of Order No. 27.

(b) By the Market Administrator:

Change section 4 to deduct butterfat in inventories held more than a month from butterfat leaving the plant before deducting from butterfat in closing inventories at the plant.

7. Changes in section 5 (a):

(a) By United Milk Products Co.:

Clearly recognize butterfat tests specifically reported by the first handler on the sales of fluid whole milk to the second handler instead of designating the first handler's monthly average butterfat test uniformly on all of the first handler's shipments of fluid whole milk.

(b) By Milk Dealers' Association of Metropolitan New York, Inc.:

Amend section 5 (a) by adding the following: "Specific butterfat tests will be deemed to be absent unless the handler's records show that the following number of tests have been made by a duly licensed tester:

Product and Number of Tests Required

Butter (salted or unsalted): 1 out of every 3 batches.

Cream (regardless of where sold): 1 test each day for each run of cream of different butterfat content.

Homogenized mixtures (including chocolate): 1 test each week if formula remains unchanged.

Condensed milk (plain and sweetened): 1 test each day of operation.

8. Changes in section 5 (c) and related subjects:

(a) By Association of Ice Cream Manufacturers of New York State:

Amend section 5 (c) to insert in subsection (1) after the words "homogenized mixtures" the words "or other mixtures containing butterfat"; and to make corresponding insertions in subsection (2).

(b) By Milk Dealers' Association of Metropolitan New York, Inc.:

Amend section 5 (c) (3) by adding the words "or other milk product" after the words "milk or cream."

(c) By the Market Administrator:

In the event that the proposal of the Milk Dealers' Association of Metropolitan New York, Inc. in regard to amending section 5 (c) (3) is adopted, a provision should be made in section 2 for the assignment of milk received or in the opening inventories in the form of "other milk product" to butterfat leaving the plant or in the closing inventories at the plant or in the form of "cultured or flavored milk drinks" containing less than 3 percent butterfat.

(d) By Milk Dealers' Association of Metropolitan New York, Inc.:

Establish in section 5 of the rules and regulations a method of determining butterfat in products embraced in the definition "other concentrated milk products."

Consideration should also be given to establishing, probably in section 2 in (jj) any operating loss for the manufacture of liquid hemo.

9. Addition to the rules and regulations relating to "storage cream payments":

(a) By Milk Dealers' Association of Metropolitan New York, Inc.:

Add a new section clarifying and specifying the method of handling storage cream payments.

(b) By the Market Administrator:

Pro rate butterfat received in the form of frozen cream on which storage cream payments might be applicable to all assignments of butterfat received at the plant or in the opening inventories at the plant in the form of frozen cream.

Interested persons will be afforded an opportunity to participate in the meeting through submission of written data, views, or arguments, and to present the same orally.

Copies of the said rules and regulations which became effective on November 1, 1945, of the said amendment which became effective on February 1, 1947, and of the proposed amendment thereto, may be procured from the Market Administrator, 205 East 42d Street, New York, New York, or may be there inspected.

Issued this 7th day of February 1947.

[SEAL] C. J. BLANFORD,
Market Administrator, New
York Metropolitan Milk
Marketing Area.

[F. R. Doc. 47-1719; Filed, Feb. 21, 1947; 8:51 a. m.]

17 CFR, Part 9441

[Docket No. AO-105-A4]

QUAD CITIES MILK MARKETING AREA

NOTICE OF HEARING ON PROPOSED AMENDMENTS TO THE TENTATIVELY APPROVED MARKETING AGREEMENT AND MARKETING ORDER

Pursuant to the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and in accordance with the applicable rules of practice and procedure (7 CFR, Cum. Supp., 900.1 et seq.; 10 F. R. 11791; 11 F. R. 7737), as amended, notice is hereby given of a hearing to be held at the Council Chambers, City Hall, Rock Island, Illinois, beginning at 10 a. m., c. s. t., February 27, 1947, for the purpose of receiving evidence with respect to proposed amendments to the tentatively approved marketing agreement, as amended, and the marketing order, as amended, regulating the handling of milk in the Quad Cities milk marketing area (9 F. R. 3278). Such proposed amendments have not received the approval of the Secretary of Agriculture.

The amendments, which have been proposed by the Dairy Branch, Production and Marketing Administration, United States Department of Agriculture, and with respect to which evidence will be received at the said hearing, are as follows:

1. Delete the provisions of § 944.1 (f) and substitute in lieu thereof the following:

(f) "Handler" means any person, except as provided otherwise herein or in

§ 944.8 (b), who, on his own behalf or on behalf of others, purchases or receives milk from producers, associations of producers, or other handlers, all or a portion of which milk is disposed of as Class I milk in the marketing area. This definition shall include a cooperative association with respect to the milk of any producer which it causes to be delivered to a plant from which milk is disposed of as Class I milk in the marketing area, or which it causes to be diverted from a plant from which milk is disposed of as Class I milk in the marketing area to a plant from which no milk is disposed of as Class I milk in the marketing area. However, this definition shall not apply to any person determined by the Secretary to be a handler under another Federal milk marketing order issued pursuant to the act with respect to milk disposed of by such person in this marketing area as Class I milk and which was not purchased or received from producers, associations of producers, or handlers under this order.

2. Add, at the end of § 944.6, a new paragraph reading as follows:

(e) *Sales in marketing area by handler under another Federal milk marketing order.* If any person who is not a handler under this order, but who is determined by the Secretary to be a handler under another Federal milk marketing order issued by the Secretary pursuant to the act, disposes of milk or cream in this marketing area as Class I milk or Class II milk and such milk or cream was not purchased or received from producers, associations of producers, or handlers subject to this order, he shall pay to the market administrator for this marketing area an amount equal to the difference, if any, between the price provided therefor pursuant to § 944.4 (a) (1) or (2) of this order and the price which such person is required to pay by the applicable terms of the other Federal milk marketing order to which he is subject.

3. Make such other changes as may be required to make the entire tentatively approved marketing agreement, as amended, and the marketing order, as amended, conform with any amendments thereto which may result from this hearing.

Copies of this notice of hearing and of the tentatively approved marketing agreement, as amended, and of the marketing order, as amended, now in effect, may be procured from the Market Administrator, 335 Post Office Building, Rock Island, Illinois, or from the Hearing Clerk, Room 0306 South Building, Washington 25, D. C., or may be there inspected.

Dated: February 19, 1947.

[SEAL] E. A. MEYER,
Assistant Administrator, Production and Marketing Administration.

[F. R. Doc. 47-1723; Filed, Feb. 21, 1947; 8:58 a. m.]

No. 38—5

17 CFR, Part 9701

[Docket No. AO 174-A2]

CLINTON, IOWA, MILK MARKETING AREA

NOTICE OF HEARING ON PROPOSED AMENDMENTS TO THE TENTATIVELY APPROVED MARKETING AGREEMENT AND MARKETING ORDER

Pursuant to the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and in accordance with the applicable rules of practice and procedure, (7 CFR, Cum. Supp., 900.1 et seq.; 10 F. R. 11791; 11 F. R. 7737), as amended, notice is hereby given of a public hearing to be held at the Council Chambers, City Hall, Clinton, Iowa, beginning at 10:00 a. m., c. s. t., February 28, 1947, with respect to proposed amendments to the tentatively approved marketing agreement, as amended, and to the order, as amended, regulating the handling of milk in the Clinton, Iowa, marketing area (7 CFR, 1944 Supp., 970.1 et seq.; 11 F. R. 2915). Such proposed amendments have not received the approval of the Secretary of Agriculture.

The amendments with respect to which evidence will be received at the said hearing are as follows:

Amendment proposed by the Clinton Cooperative Milk Producers Association, Inc., Clinton, Iowa:

1. Delete § 970.4 (a) (1) and substitute therefor the following:

(1) For Class I milk—the price shall be the price for Class II milk for such delivery period, plus \$1.00 per hundred-weight.

2. Amend § 970.4 by adding as follows:

(e) *Out of area sales.* With respect to milk disposed of in a market regulated by another Federal order, the price shall be the price provided pursuant to paragraph (a) (1) of this section or the price determined by the market administrator to be paid for milk of equivalent use in the area where sold, whichever is higher.

Amendments proposed by the Dairy Branch, Production and Marketing Administration, United States Department of Agriculture:

3. Amend § 970.1 (f) by adding, at the end thereof, a new sentence reading as follows: "However, this definition shall not include any person determined by the Secretary to be a handler under another Federal milk marketing order issued pursuant to the act with respect to milk or cream disposed of by such person in this marketing area as Class I milk and which was not purchased or received from producers, associations of producers, or handlers under this order."

4. Add, at the end of § 970.6, a new paragraph reading as follows:

(b) *Sales in marketing area by handler under another Federal milk marketing order.* If any person who is not a handler under this order, but who is determined by the Secretary to be a handler under another Federal milk marketing order issued by the Secretary pursuant to the act, disposes of milk or cream in this marketing area as Class I

milk and such milk or cream was not purchased or received by him from producers, associations of producers, or handlers subject to this order, he shall pay to the market administrator for this marketing area an amount equal to the difference, if any, between the price provided therefor pursuant to § 970.4 (a) (1) of this order and the price which such person is required to pay by the applicable terms of the other Federal milk marketing order to which he is subject.

5. Make such other changes as may be required to make the entire tentatively approved marketing agreement, as amended, and the marketing order, as amended, conform with any amendments thereto which may result from this hearing.

Copies of this notice of hearing and of the tentatively approved marketing agreement, as amended, and of the marketing order, as amended, now in effect, may be procured from the Market Administrator, 335 Post Office Building, Rock Island, Illinois, or from the Hearing Clerk, Office of the Solicitor, United States Department of Agriculture, Room 0306 South Building, Washington 25, D. C., or may be there inspected.

Dated: February 19, 1947.

[SEAL] E. A. MEYER,
Assistant Administrator, Production and Marketing Administration.

[F. R. Doc. 47-1722; Filed, Feb. 21, 1947; 8:58 a. m.]

DEPARTMENT OF COMMERCE

Administrator of Civil Aeronautics

[14 CFR, Part 501]

AIRCRAFT REGISTRATION CERTIFICATES
PROPOSED RULE MAKING

Notice is hereby given that pursuant to the authority contained in sections 308 and 501 of the Civil Aeronautics Act of 1938 as amended (52 Stat. 973, 986, 1005, 54 Stat. 1233, 1235, 1236, 49 U. S. C. 401, 458, 521) the Administrator of Civil Aeronautics is considering the revision, as hereinafter proposed, of Part 501 of the regulations of the Administrator.

This notice is published pursuant to section 4 of the Administrative Procedure Act (Pub. Law 404, 79th Cong.). All persons who desire to submit written data, views, or arguments for consideration in connection with the proposed revision, shall forward the same to the Director, Aircraft and Components Service, Civil Aeronautics Administration, Washington 25, D. C., not later than the 15th day after the publication of this notice in the FEDERAL REGISTER.

The proposed revised Part 501 is as follows:

PART 501—AIRCRAFT REGISTRATION CERTIFICATES

- Sec.
- 501.1 Scope.
 - 501.2 Application.
 - 501.3 Issuance of registration certificate.
 - 501.3a New or previously unregistered aircraft.
 - 501.3b Previously registered aircraft.

PROPOSED RULE MAKING

Sec.	
501.4	Effective date.
501.5	Transferability.
501.6	Duration.
501.7	Display.
501.8	Invalidation.
501.9	Surrender.
501.10	Notice of change of address.

AUTHORITY: §§ 501.1 to 501.10, inclusive, issued under 52 Stat. 973, 986, 1005, 54 Stat. 1233, 1235, 1236, 49 U. S. C. 401, 458, 521.

§ 501.1 *Scope.* Except as provided in Part 502 of the regulations of the Administrator of Civil Aeronautics with respect to Dealers' Aircraft Registration Certificates, the requirements for aircraft registration certificates shall be as prescribed in this part.

§ 501.2 *Application.* Application for the registration of an aircraft shall be made upon the applicable form prescribed (and furnished) by the Administrator.

§ 501.3 *Issuance of registration certificate.*

§ 501.3a *New or previously unregistered aircraft.* A registration certificate will be issued by the Administrator for aircraft not previously registered under the provisions of the Civil Aeronautics Act of 1938, as amended: *Provided*, That the applicant: (a) Mails or delivers a duly executed application for registration to the Administrator¹ accompanied by the required registration fee;² (b) certifies that applicant is a citizen of the United States;³ and (c) submits with the application proof satisfactory to the Administrator that the applicant is the owner of such aircraft.

¹ Effective November 15, 1946, the Administrator issued a new Form ACA 500 with complete instruction for the execution of each part on the back of the form. Each transfer of aircraft ownership effected subsequent to November 15, 1946, and registration of the aircraft in the new owner's name will be accomplished by using the new Form ACA 500.

² *Registration fee.* Section 651.31 (c) (1) of the regulations of the Administrator of Civil Aeronautics reads as follows:

(1) Effective November 15, 1946, aircraft registration other than Dealers' Aircraft Registration will be accomplished by the use of Form ACA 500 (revised). This form contains three parts: Part A, Registration Certificate; Part B, Application for Registration; and Part C, Bill of Sale.

(i) *Application and fee.* The applicant for such registration certificate will execute the original and duplicate of Part A and Part B, retain the original of Part B in the aircraft as a temporary registration for 60 days, and mail all duplicates of Parts A, B, and C together with the original of Part A and a registration fee of \$5.00 to the Director, Aircraft and Components Service, Attention: Certification and Recordation Section, Civil Aeronautics Administration, Washington 25, D. C.

³ As defined by section 1 (13) of the Civil Aeronautics Act of 1938, as amended, "Citizen of the United States" means (a) an individual who is a citizen of the United States or of one of its possessions, or (b) a partnership of which each member is such an individual, or (c) a corporation or association created or organized under the laws of the United States or of any State, Territory or Possession of the United States, of which the president and two-thirds or more of the board of directors and other managing offi-

§ 501.3b *Previously registered aircraft.* A registration certificate will be issued by the Administrator for aircraft previously registered under the provisions of the Civil Aeronautics Act of 1938, as amended, if the applicant: (a) Mails or delivers a duly executed application for registration to the Administrator¹ accompanied by the required registration fee;² (b) certifies that applicant is a citizen of the United States;³ and (c) submits with the application for registration a conveyance which meets the requirements prescribed in Part 503 of the regulations of the Administrator of Civil Aeronautics, evidencing applicant's ownership of the aircraft; and (d) the conveyance submitted with the above application establishes in the recordation system of the Administrator, title to the aircraft in the applicant: *Provided*, That this requirement shall not be applicable to contracts of conditional sale in which the seller is the recorded owner of the aircraft.

§ 501.4 *Effective date.* An aircraft will be deemed to be registered upon the date the documents required by §§ 501.3a and 501.3b, whichever is applicable, are delivered to an authorized inspector of the Administrator or mailed to the Administrator.

§ 501.5 *Transferability.* A registration certificate is not transferable.¹

§ 501.6 *Duration.* Upon application for registration made upon the prescribed form, an aircraft may be operated for a period of sixty (60) days pending registration by the Administrator.² The registration and the certificate issued by the Administrator pursuant thereto shall remain in effect indefinitely unless suspended or revoked: *Provided*, That such registration and certificate shall immediately expire on the date: (a) The aircraft is registered under the laws of any foreign country; or (b) the registration of the aircraft is cancelled at the written request of the owner; or (c) the aircraft is totally destroyed or scrapped; or (d) the ownership of the aircraft is transferred.

§ 501.7 *Display.* The registration certificate issued for any aircraft shall be carried at all times in such aircraft and shall be presented upon request of any duly authorized representative for the Administrator,³ or any state or municipal official charged with enforcing local laws or regulations involving Federal compliance.

§ 501.8 *Invalidation.* Any registration of an aircraft shall be null and void if at the time of registration: (a) The aircraft was registered under the laws of any foreign country; (b) the person registered as owner was not the true and lawful owner of the aircraft; (c) the person registered as owner was not a citizen of the United States; or the interest of such person in the aircraft was created by any transaction not entered into in good faith, but for the purpose of avoiding, with or without the knowledge of

cers thereof are such individuals and in which at least 75 per centum of the voting interest is owned or controlled by persons who are citizens of the United States or of one of its possessions.

the registered owner, the provision of the Civil Aeronautics Act of 1938, as amended, prohibiting the registration of an aircraft in the name of a person not a citizen of the United States.

§ 501.9 *Surrender.* Upon the suspension, revocation, expiration or invalidation of a registration certificate, the owner of the aircraft shall, upon request, surrender such certificate to any authorized representative of the Administrator.

§ 501.10 *Notice of change of address.* The registered owner of any aircraft shall notify the Administrator immediately of any change of address.

(Secs. 308, 501, 52 Stat. 973, 986, 1005, 54 Stat. 1233, 1235, 1236, 49 U. S. C. 401, 458, 521)

[SEAL] T. P. WRIGHT,
Administrator of Civil Aeronautics.
[F. R. Doc. 47-1694; Filed, Feb. 21, 1947;
8:47 a. m.]

[14 CFR, Part 502]

DEALERS' AIRCRAFT REGISTRATION
CERTIFICATES

PROPOSED RULE MAKING

Notice is hereby given that pursuant to the authority contained in sections 308 and 501 of the Civil Aeronautics Act of 1938, as amended (52 Stat. 973, 986, 1005, 54 Stat. 1233, 1235, 1236, 49 U. S. C. 401, 458, 521) the Administrator of Civil Aeronautics is considering the revision, as hereinafter proposed, of Part 502 of the regulations of the Administrator of Civil Aeronautics.

This notice is published pursuant to section 4 of the Administrative Procedure Act (Pub. Law 404, 79th Cong.). All persons who desire to submit written data, views, or arguments for consideration in connection with the proposed revision, shall forward the same to the Director, Aircraft and Components Service, Civil Aeronautics Administration, Washington 25, D. C., not later than the 15th day after the publication of this notice in the FEDERAL REGISTER.

Part 502, Dealers' Aircraft Registration Certificates, was adopted for the following purposes: (a) To facilitate the operation, demonstration, and merchandising of aircraft moving in the ordinary trade channels from the manufacturer, distributor, or dealer to the ultimate purchaser without imposing upon the manufacturer, distributor, or dealer the burden of obtaining an individual registration certificate for such aircraft with each transfer of title as required under the registration provisions of Part 501 of the regulations of the Administrator of Civil Aeronautics, and (b) to permit manufacturers to conduct required production flight tests. A dealers' aircraft registration certificate is valid only for aircraft owned by the person to whom such certificate was issued and is an alternate form for the registration of civil aircraft from that prescribed by Part 501. Persons engaged in the business of manufacturing, distributing or selling aircraft, upon application, may obtain one or more dealers' aircraft registration certificates issued

under the provisions of this part. If such manufacturer, distributor, or dealer wishes to obtain an aircraft registration certificate other than a dealers' aircraft registration certificate, registration shall be accomplished as prescribed in Part 501. This part, as revised herein, differs from the original Part 502 in that it grants to bonafide distributors and dealers of used aircraft the same privilege to obtain and utilize dealers' aircraft registration certificates as was granted to manufacturers, distributors, and dealers of new aircraft under the original Part 502.

The proposed revised Part 502 is as follows:

PART 502—DEALERS' AIRCRAFT REGISTRATION CERTIFICATES

Sec.	
502.1	General.
502.2	Application.
502.3	Requirements.
502.4	Limitations.
502.4a	Operation.
502.4b	Transfer of ownership.
502.5	Rules.
502.5a	Display.
502.5b	Duration.
502.5c	Transferability.
502.6	Notice.

AUTHORITY: §§ 502.1 to 502.6, inclusive, issued under 52 Stat. 973, 986, 1005, 54 Stat. 1233, 1235, 1236, 49 U. S. C. 401, 458, 521.

§ 502.1 *General.* The following regulations in this part are prescribed for the registration of aircraft by persons engaged in the business of manufacturing, distributing, or selling of aircraft.

§ 502.2 *Application.* Application for a dealer's aircraft registration certificate shall be made upon a form prescribed by the Administrator and shall be accompanied by the required registration fee.¹

§ 502.3 *Requirements.* To be eligible for a dealers' aircraft registration certificate an applicant shall be a citizen of the United States² with an established place

¹ *Registration fee.* Section 651.31 (c) (2) (1) of the regulations of the Administrator of Civil Aeronautics reads in part as follows:

(1) *Application and fee.* Application is made on a form, "Application for Issuance of Dealers' Aircraft Registration Certificate(s)" (ACA-1706) * * *. An application containing current data must be submitted each time certificates are requested and may cover as many certificates as are desired at that time. This application is obtained from, and is submitted to, the Aircraft and Components Branch of the Regional Office for the area in which the applicant's business is located. A fee of \$5.00 is charged for the first certificate, and \$1.00 for each additional or subsequent certificate, issued to the same dealer. Certificates are valid for twelve months from date of issuance. Duplicates will not be issued.

² As defined by section 1 (13) of the Civil Aeronautics Act of 1938 as amended, "Citizen of the United States" means (a) an individual who is a citizen of the United States or of one of its possessions, or (b) a partnership of which each member is such an individual, or (c) a corporation or association created or organized under the laws of the United States of which the president and two-thirds or more of the board of directors and other managing officers thereof are such individuals and in which at least 75 per centum of the voting interest is owned or controlled by persons who are citizens of the United States or of one of its possessions.

of business located in the United States or any territory or possession of the United States, engaged in the following activities:

- (a) The manufacture of aircraft, or
- (b) The distribution or sale of new aircraft under authority of a franchise, license, letter of authority, agreement, or other arrangement from the manufacturer or his authorized agent, or
- (c) The distribution or sale of used aircraft to ultimate purchasers through ordinary trade channels.

§ 502.4 *Limitations.*

§ 502.4a *Operation.* (a) A dealers' aircraft registration certificate shall be valid for the operation of an aircraft only by a person to whom such certificate was issued or by his duly authorized agent or employee.

(b) A dealers' aircraft registration certificate is valid only for an aircraft owned by a person to whom such certificate was issued and which is being operated, (1) in the ordinary trade channels between any two of the following persons: The manufacturer, the distributor, the dealer, or the purchaser from any of such persons, (2) for demonstration purposes necessary to the sale of such aircraft, or (3) to conduct required production flight tests.

§ 502.4b *Transfer of ownership.* Whenever the ownership of an aircraft is transferred to a person who is not the possessor of a valid dealers' aircraft registration certificate, the purchaser shall make application for registration of the aircraft in his name in accordance with the provisions of Part 501 of the regulations of the Administrator of Civil Aeronautics prior to the operation of the aircraft.³

§ 502.5 *Rules.*

§ 502.5a *Display.* The dealers' aircraft registration certificate shall be carried in the aircraft when operated by the person to whom the certificate was issued, or by his authorized agent or employee.

§ 502.5b *Duration.* A dealers' aircraft registration certificate shall expire one year from the date of issuance thereof.

§ 502.5c *Transferability.* A dealer's aircraft registration certificate is not transferable.

§ 502.6 *Notice.* The holder of a dealers' registration certificate shall notify the Administrator immediately of any change which affects his status as a citizen of the United States as defined in section 1 (13) of the Civil Aeronautics Act of 1938, or other change of the conduct of his business which affects his eligibility for a dealers' aircraft registration certificate.

³ Upon the transfer of the ownership of the aircraft to a person who is not the possessor of a valid dealers' registration certificate, the parties to the sale will execute the new form ACA 500 in accordance with the instructions on the reverse side thereof. The portion marked "Part B" shall be retained in the aircraft and will entitle the purchaser to operate the aircraft for 60 days pending registration in his name by the Administrator,

(Secs. 308, 501, 52 Stat. 973, 986, 1005, 54 Stat. 1233, 1235, 1236, 49 U. S. C. 401, 458, 521)

[SEAL] T. P. WRIGHT,
Administrator of Civil Aeronautics.

[F. R. Doc. 47-1695; Filed, Feb. 21, 1947;
8:48 a. m.]

[14 CFR, Part 503]

**RECORDATION OF AIRCRAFT OWNERSHIP
PROPOSED RULE MAKING**

Notice is hereby given that pursuant to the authority contained in sections 308 and 503 of the Civil Aeronautics Act of 1938, as amended (52 Stat. 973, 986, 1006, 54 Stat. 1233, 1235, 1236, 49 U. S. C. 401, 458, 523), the Administrator of Civil Aeronautics is considering the revision, as hereinafter proposed, of Part 503 of the regulations of the Administrator.

This notice is published pursuant to section 4 of the Administrative Procedure Act (Pub. Law 404, 79th Cong.). All persons who desire to submit written data, views, or arguments for consideration in connection with the proposed revision, shall forward the same to the Director, Aircraft and Components Service, Civil Aeronautics Administration, Washington 25, D. C., not later than the 15th day after publication of this notice in the FEDERAL REGISTER.

The proposed revised Part 503 is as follows:

PART 503—RECORDATION OF AIRCRAFT OWNERSHIP

Sec.	
503.1	Scope.
503.2	Definitions.
503.3	Eligibility of conveyances.
503.4	Limitations.

AUTHORITY: §§ 503.1 to 503.4, inclusive, issued under 52 Stat. 973, 986, 1006, 54 Stat. 1233, 1235, 1236, 49 U. S. C. 401, 458, 523.

§ 503.1 *Scope.* The regulations contained in this part are prescribed for recordation of conveyances affecting the title to, or interest in, any aircraft registered under the provisions of the Civil Aeronautics Act of 1938, as amended, and of Part 501 or Part 502 of the regulations of the Administrator of Civil Aeronautics.

§ 503.2 *Definitions.* As used in this part, "conveyance" means a bill of sale, contract of conditional sale, mortgage, assignment of mortgage, or other instrument affecting title to, or interest in, aircraft.

§ 503.3 *Eligibility of conveyances.* A conveyance shall be eligible for recordation only if:

(a) It is executed upon the form prescribed by the Administrator for such type of conveyance, or upon a form deemed by the Administrator to be its equivalent; and

(b) It is accompanied by a duly executed application for registration and the required registration fee, and complies with the other provisions of either § 501.3a or § 501.3b of this chapter, whichever is applicable, of the regulations of the Administrator: *Provided*, That, this paragraph shall not apply to

conveyances affecting an interest in, but not title to, the aircraft; and

(c) It affects an aircraft currently registered under the terms of the Civil Aeronautics Act of 1938, as amended; and

(d) It states the interest in the aircraft of the person by whom such conveyance is made or given, or in the case of a contract of conditional sale, the interest of the vendor; and, except in cases where the conveyer is the record title holder of such aircraft in the records of the Administrator, it is accompanied by a bill or bills of sale or similar instrument or instruments establishing title to such aircraft in the conveyer; and

(e) It states the interest transferred by the conveyance; and

(f) It is accompanied by the required recordation fee: ¹ *Provided*, That this

¹ Section 651.53 of Part 651 of the regulations of the Administrator of Civil Aeronautics reads as follows:

paragraph shall not apply to any conveyance accomplished by a bill of sale or similar instrument transferring title to an aircraft to the purchaser; and

(g) It is acknowledged before a Notary Public or other officer authorized by law of the United States, or a State, Territory, or possession thereof, or the District of Columbia, to take acknowledgement of deeds.

§ 503.4 *Limitations*. No mortgage or similar conveyance affecting an interest in, but not title to, aircraft, will be accepted by the Administrator for recording against any aircraft for which there is outstanding a Certificate of Owner-

§ 651.53 A conveyance may be recorded by submitting the original document together with a check or money order in the amount of \$5.00, payable to The Treasurer of the United States, to the Director, Aircraft and Components Service, Washington 25, D. C. No fee is required for the recording of a satisfaction of a lien.

ship² unless such Certificate of Ownership is submitted to the Administrator for cancellation with such conveyance; *Provided*, That, in the event of the loss or destruction of such Certificate of Ownership, the owner shall submit in lieu thereof an affidavit or other proof satisfactory to the Administrator that such certificate has been lost or destroyed.

(Secs. 308, 503, 52 Stat. 973, 986, 1006, 54 Stat. 1233, 1235, 1236, 49 U. S. C. 401, 458, 523)

[SEAL] T. P. WRIGHT,
Administrator of Civil Aeronautics.

[F. R. Doc. 47-1696; Filed, Feb. 21, 1947; 8:48 a. m.]

² Section 651.31 (c) (1) (i) of Part 651 of the regulations of the Administrator of Civil Aeronautics reads as follows:

(i) Effective November 15, 1946, Certificates of Ownership (Form ACA 1160) will not be issued by the Administration * * *

NOTICES

DEPARTMENT OF JUSTICE

Office of Alien Property

[Vesting Order 8191]

LENA ARNET

In re: Bank account and certificate of participating interest in mortgage owned by Lena Arnet, also known as Lena Arnet Feldkirchner. F-28-750-E-1, F-28-750-A-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Lena Arnet, also known as Lena Arnet-Feldkirchner, whose last known address is Karlsruhe, Westmarkstrasse 15, 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 Lena Arnet, also known as Lena Arnet-Feldkirchner, by The Fulton National Bank of Lancaster, Penn Square, Lancaster, Pennsylvania, arising out of a savings account, account number 10515, entitled Lena Arnet, and any and all rights to demand, enforce and collect the same, and

b. One (1) Certificate of Participating Interest in Mortgage, issued by Lancaster Lodge #299, Loyal Order of Moose of the World, of \$1,100.00 face value, bearing the number 7, registered in the name of Lena Arnet, and presently in the custody of Northern Bank and Trust Company, 138 North Queen Street, Lancaster, Pennsylvania, together with any and all rights thereunder and thereto,

is property within the United States owned or controlled by, payable or deliv-

erable 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 (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is 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).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

(40 Stat. 411, 55 Stat. 839, Pub. Law 322, 79th Cong., 60 Stat. 50, Pub. Law 671, 79th Cong., 60 Stat. 925; 50 U. S. C. and Supp. App. 1, 616; E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981)

Executed at Washington, D. C., on February 11, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-1682; Filed, Feb. 20, 1947; 8:45 a. m.]

[Vesting Order CE 362]

COSTS AND EXPENSES INCURRED IN CERTAIN ACTIONS OR PROCEEDINGS IN CERTAIN COURTS OF MONTANA AND CALIFORNIA

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it having been found:

1. That each of the persons named in Column 1 of Exhibit A, attached hereto and by reference made a part hereof, was a person within the designated enemy country or the enemy-occupied territory identified in Column 2 of said Exhibit A opposite such person's name;

2. That it was in the interest of the United States to take measures in connection with representing each of said persons in the court or administrative action or proceeding identified in Column 3 of said Exhibit A opposite such person's name, and such measures having been taken;

3. That, in taking such measures in each of such actions or proceedings, costs and expenses have been incurred in the amount stated in Column 4 of said Exhibit A opposite the action or proceeding identified in Column 3 of said Exhibit A;

Now, therefore, there is hereby vested in the Attorney General of the United States, to be used or otherwise dealt with in the interest of and for the benefit of the United States, interests in the property which said persons obtain or are determined to have as a result of said actions or proceedings in amounts equal to the sums stated in Column 4 of said Exhibit A.

The term "designated enemy country" as used herein shall have the meaning prescribed in section 10 of Executive Or-

der 9193, as amended. The term "enemy-occupied territory" as used herein shall have the meaning prescribed in Rules of Procedure, Office of Alien Property, § 501.6 (8 CFR, Cum. Supp., 503.6). (40 Stat. 411, 55 Stat. 839, Pub. Law 322, 79th Cong., 60 Stat. 50, Pub. Law 671, 79th Cong., 60 Stat. 925; 50 U. S. C. and Supp. App. 1, 616; E. O. 9193, July 6, 1942, 3 CFR,

Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981)

Executed at Washington, D. C., on February 17, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

EXHIBIT A

Column 1 Name	Column 2 Country or territory	Column 3 Action or proceeding	Column 4 Sum vested
<i>Item 1</i>			
Haldor Graue.....	Norway.....	Estate of Mons Graue, deceased, District Court of the Fourth Judicial District of the State of Montana, in and for the County of Missoula; No. A-4008.	\$116
<i>Item 2</i>			
Martha Graue.....	do.....	Same.....	116
<i>Item 3</i>			
Peter Graue.....	do.....	Same.....	116
<i>Item 4</i>			
Albertina Pehrsson.....	Denmark.....	Estate of Joseph Ekman, deceased, in the District Court of the 13th Judicial District of the State of Montana, in and for the County of Big Horn.	30
<i>Item 5</i>			
Mrs. Axel Lamm.....	do.....	Same.....	30
<i>Item 6</i>			
Emanuel Mehr.....	Poland.....	Estate of Albert L. Mehr, also known as Albert Louis Mehr, also known as A. L. Mehr, deceased, in the Superior Court of the State of California, in and for the County of Los Angeles; No. 219167.	230

[F. R. Doc. 47-1683; Filed, Feb. 20, 1947; 8:45 a. m.]

[Dissolution Order 43]

CARSCH, INC.

Whereas, by Vesting Order No. 2320, dated October 4, 1943 (8 F. R. 16338, December 4, 1943), there were vested all the issued and outstanding shares of the capital stock of Carsch, Inc., a New York corporation; and

Whereas, by said Vesting Order No. 2320, there were also vested the claims of Carl Schlemper against Carsch, Inc., and it has been determined that those claims amount in the aggregate to \$31,497.42; and

Whereas, Carsch, Inc., has been substantially liquidated;

Now, under the authority of the Trading with the Enemy Act, as amended, and Executive Orders 9095, as amended, and 9788, and pursuant to law, the undersigned, after investigation:

1. Finding that the claims of all known creditors have been paid, except such claim, if any, as the Attorney General of the United States may have for monies advanced or services rendered to or on behalf of the corporation; and except the claims in the amount of \$31,497.42, formerly owned by Carl Schlemper and vested as set forth above; and

2. Having determined that it is in the national interest of the United States that said corporation be dissolved, and that its assets be distributed, and a consent to dissolution having accordingly been filed with the Secretary of State of the State of New York;

Hereby orders that the officers and directors of Carsch, Inc. (to-wit, Francis

J. Carmody, President and Director, N. S. Watts, Secretary and Director, and Robert Kramer, Treasurer and Director, and their successors, or any of them), continue the proceedings for the dissolution of Carsch, Inc.; and

Further orders, that the said officers and directors wind up the affairs of the corporation and distribute the assets thereof coming into their possession as follows:

(a) They shall first pay the current expenses and reasonable and necessary charges of winding up the affairs of said corporation and the dissolution thereof; and

(b) They shall then pay all known Federal, state and local taxes and fees owed by or accruing against the said corporation; and

(c) They shall then pay over, transfer, assign and deliver to the Attorney General of the United States, all of the funds and property, if any, remaining in their hands after the payments as aforesaid, the same to be applied by him, first in satisfaction of the vested claims in the amount of \$31,497.42 described above, second, in satisfaction of such claims, if any, as he may have for monies advanced or services rendered to or on behalf of the corporation, and third, as a liquidating distribution of assets to the Attorney General of the United States as holder of all the issued and outstanding stock of the corporation; and

Further orders, that nothing herein set forth shall be construed as prejudicing the rights, under the Trading with the Enemy Act, as amended, of any per-

son who may have a claim against said corporation to file such claim with the Attorney General of the United States against any funds or property received by the Attorney General of the United States hereunder; *Provided, however,* That nothing herein contained shall be construed as creating additional rights in such person; *Provided, further,* That any such claim against said corporation shall be filed with or presented to the Attorney General of the United States within the time and in the form and manner prescribed for such claims by the Trading with the Enemy Act, as amended, and applicable regulations and orders issued pursuant thereto; and

Further orders, that all actions taken and acts done by the said officers and directors of Carsch, Inc., pursuant to this order and the directions contained herein shall be deemed to have been taken and done in reliance on and pursuant to paragraph numbered (2) of subdivision (b) of section 5 of the Trading with the Enemy Act, as amended, and the acquittance and exculpation provided therein.

Executed at Washington, D. C., this 12th day of February 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-1684; Filed, Feb. 20, 1947; 8:45 a. m.]

[Dissolution Order 44]

FERROSTAAL, INC.

Whereas, by Vesting Order Number 2026, dated August 21, 1943 (8 F. R. 16800, December 15, 1943), there were vested all the issued and outstanding shares of the capital stock of Ferrostaal, Inc., a New York corporation; and

Whereas, Ferrostaal, Inc., has been substantially liquidated;

Now, under the authority of the Trading with the Enemy Act, as amended, and Executive Orders 9095, as amended, and 9788, and pursuant to law, the undersigned, after investigation:

1. Finding that the claims of all known creditors have been paid, except such claim if any as the Attorney General of the United States may have for monies advanced or services rendered to or on behalf of the corporation; and

2. Having determined that it is in the national interest of the United States that said corporation be dissolved, and that its assets be distributed, and a certificate of Dissolution having been issued by the Secretary of State of the State of New York;

Hereby orders, that the officers and directors of Ferrostaal, Inc. (to wit, Robert Kramer, President and Director, Francis J. Carmody, Secretary and Director, and Martin S. Watts, Treasurer and Director, and their successors, or any of them), continue the proceedings for the dissolution of Ferrostaal, Inc.; and

Further orders, that the said officers and directors wind up the affairs of the corporation and distribute the assets

thereof coming into their possession as follows:

(a) They shall first pay the current expenses and reasonable and necessary charges of winding up the affairs of said corporation and the dissolution thereof; and

(b) They shall then pay all known Federal, State, and local taxes and fees owed by or accruing against the said corporation; and

(c) They shall then pay over, transfer, assign and deliver to the Attorney General of the United States, all of the funds and property, if any, remaining in their hands after the payments as aforesaid, the same to be applied by him, first in satisfaction of such claims, if any, as he may have for monies advanced or services rendered to or on behalf of the corporation, and second, as a liquidating distribution of assets to the Attorney General of the United States, as holder of all the issued and outstanding stock of the corporation; and

Further orders, that nothing herein set forth shall be construed as prejudicing the rights, under the Trading with the Enemy Act, as amended, of any person who may have a claim against said corporation in file such claim with the Attorney General of the United States against any funds or property received by the Attorney General of the United States hereunder; *Provided, however*, That nothing herein contained shall be construed as creating additional rights in such person; *Provided, further*, That any such claim against said corporation shall be filed with or presented to the Attorney General of the United States within the time and in the form and manner prescribed for such claims by the Trading with the Enemy Act, as amended, and applicable regulations and orders issued pursuant thereto; and

Further orders, that all actions taken and acts done by the said officers and directors of Ferrostaal, Inc., pursuant to this order and the directions contained herein shall be deemed to have been taken and done in reliance on and pursuant to paragraph numbered (2) of subdivision (b) of section 5 of the Trading with the Enemy Act, as amended, and the acquittance and exculpation provided therein.

Executed at Washington, D. C., this 12th day of February 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-1686; Filed, Feb. 20, 1947;
8:45 a. m.]

[Dissolution Order 45]

GOSHO SALES CORP.

Whereas, by Vesting Order Number 656, dated January 9, 1943 (8 F. R. 2450, February 26, 1943), there were vested 100 of the 500 issued and outstanding shares of the capital stock of Gosho Sales Corporation, a New York corporation; and

Whereas, pursuant to Dissolution Order Number 31, dated March 14, 1946 (11 F. R. 3048, March 22, 1946), the remain-

ing 400 of the 500 issued and outstanding shares of the capital stock of Gosho Sales Corporation were acquired by assignment from Gosho Company, Inc.; and

Whereas, Gosho Sales Corporation, has been substantially liquidated;

Now, under the authority of the Trading with the Enemy Act, as amended, and Executive Orders 9095, as amended, and 9788, and pursuant to law, the undersigned, after investigation:

1. Finding that the claims of all known creditors have been paid, except such claim if any as the Attorney General of the United States may have for monies advanced or services rendered to or on behalf of the corporation; and

2. Having determined that it is in the national interest of the United States that said corporation be dissolved, and that its assets be distributed, and a Certificate of Dissolution having been issued, by the Secretary of State of the State of New York;

Hereby orders, that the officers and directors of Gosho Sales Corporation (to wit, Henry S. Sellin, President and Director, Robert Kramer, Secretary and Director, and Stanley B. Reid, Treasurer and Director, and their successors, or any of them), continue the proceedings for the dissolution of Gosho Sales Corporation; and

Further orders, that the said officers and directors wind up the affairs of the corporation and distribute the assets thereof coming into their possession as follows:

(a) They shall first pay the current expenses and reasonable and necessary charges of winding up the affairs of said corporation and the dissolution thereof; and

(b) They shall then pay all known Federal, state, and local taxes and fees owned by or accruing against the said corporation; and

(c) They shall then pay over, transfer, assign and deliver to the Attorney General of the United States, all of the funds and property, if any, remaining in their hands after the payments as aforesaid, the same to be applied by him, first in satisfaction of such claims, if any, as he may have for monies advanced or services rendered to or on behalf of the corporation, and second, as a liquidating distribution of assets to the Attorney General of the United States as holder of all the issued and outstanding stock of the corporation; and

Further orders, that nothing herein set forth shall be construed as prejudicing the rights, under the Trading with the Enemy Act, as amended, of any person who may have a claim against said corporation to file such claim with the Attorney General of the United States against any funds or property received by the Attorney General of the United States hereunder; *Provided, however*, That nothing herein contained shall be construed as creating additional rights in such person; *And provided, further*, That any such claim against said corporation shall be filed with or presented to the Attorney General of the United States within the time and in the manner and form prescribed for such claims

by the Trading with the Enemy Act, as amended, and applicable regulations and orders issued pursuant thereto; and

Further orders, that all actions taken and acts done by the said officers and directors of Gosho Sales Corporation, pursuant to this order and the directions contained herein shall be deemed to have been taken and done in reliance on and pursuant to paragraph numbered (2) of subdivision (b) of section 5 of the Trading with the Enemy Act, as amended, and the acquittance and exculpation provided therein.

Executed at Washington, D. C., this 12th day of February 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-1686; Filed, Feb. 20, 1947;
8:45 a. m.]

[Dissolution Order 47]

ROSENTHAL CHINA CORP.

Whereas, by Vesting Order No. 931, dated February 22, 1943, (8 F. R. 3266, March 17, 1943), there were vested all the issued and outstanding shares of the capital stock of Rosenthal China Corporation, a New York corporation; and

Whereas, Rosenthal China Corporation has been substantially liquidated;

Now, under the authority of the Trading with the Enemy Act, as amended, and Executive Orders 9095, as amended, and 9788, and pursuant to law, the undersigned, after investigation:

1. Finding that the claims of all known creditors have been paid, except possible claims for taxes owing by the corporation, and such claims, if any, as the Attorney General of the United States may have for monies advanced or services rendered to or on behalf of the corporation; and

2. Having determined that it is in the national interest of the United States that said corporation be dissolved, and that, its assets be distributed, and a Certificate of Dissolution having been issued by the Secretary of State of the State of New York;

Hereby orders, that the officers and directors of Rosenthal China Corporation (to wit, Stanley B. Reid, President and Director, Robert Kramer, Vice-President and Director, Henry S. Sellin, Secretary and Director, Francis J. Carmody, Treasurer and Director, and M. S. Watts, Director, and their successors, or any of them), continue the proceedings for the dissolution of Rosenthal China Corporation; and

Further orders, that the said officers and directors wind up the affairs of the corporation and distribute the assets thereof coming into their possession as follows:

(a) They shall first pay the current expenses and reasonable and necessary charges of winding up the affairs of said corporation and the dissolution thereof; and

(b) They shall then pay all known Federal, state and local taxes and fees owned by or accruing against the said corporation; and

(c) They shall then pay over, transfer, assign and deliver to the Attorney General of the United States, all of the funds and property, if any, remaining in their hands after the payments as aforesaid, the same to be applied by him, first in satisfaction of such claims, if any, as he may have for monies advanced or services rendered to or on behalf of the corporation, and second, as a liquidating distribution of assets to the Attorney General of the United States as holder of all the issued and outstanding stock of the corporation; and

Further orders, that nothing herein set forth shall be construed as prejudicing the rights, under the Trading with the Enemy Act, as amended, of any person who may have a claim against said corporation to file such claim with the Attorney General of the United States against any funds or property received by the Attorney General of the United States hereunder: *Provided, however,* That nothing herein contained shall be construed as creating additional rights in such person: *Provided, further,* That any such claim against said corporation shall be filed with or presented to the Attorney General of the United States within the time and in the manner and form prescribed for such claims by the Trading with the Enemy Act, as amended, and applicable regulations and orders issued pursuant thereto; and

Further orders, that all actions taken and acts done by the said officers and directors of Rosenthal China Corporation, pursuant to this order and the directions contained herein shall be deemed to have been taken and done in reliance on and pursuant to paragraph numbered (2) of subdivision (b) of section 5 of the Trading with the Enemy Act, as amended, and the acquittance and exculpation provided therein.

Executed at Washington, D. C., this 12th day of February 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-1688; Filed, Feb. 20, 1947; 8:46 a. m.]

[Dissolution Order 46]

H. MOLSEN & Co.

Whereas, by Vesting Order No. 183, dated September 28, 1942, (7 F. R. 9360, November 13, 1942), there were vested 29 of the 30 issued and outstanding shares of the capital stock of H. Molsen & Company, a Texas corporation; and

Whereas, H. Thaelken, the registered owner of the one remaining share of the issued and outstanding shares of capital stock of H. Molsen & Company, on August 1, 1944, surrendered and assigned said share to the corporation, which share is now carried as Treasury stock on the books; and

Whereas, H. Molsen & Company has been substantially liquidated;

Now, under the authority of the Trading with the Enemy Act, as amended, and Executive Orders 9095, as amended,

and 9788, and pursuant to law, the undersigned, after investigation:

1. Finding that the claims of all known creditors have been paid, except possible claims for taxes owing by the corporation, and such claims, if any, as the Attorney General of the United States may have for monies advanced or services rendered to or on behalf of the corporation; and except claims in the amounts set forth below totalling \$8,907.48, representing accounts payable to nationals of foreign countries other than designated enemy countries:

Liabilities—Foreign (Non-Enemy)

Juan Boada, Barcelona, Spain.....	\$14.00
Jacques Claesens, Ghent, Belgium.....	2,217.71
Claesens A/C Nouvelle Orleans, Ghent, Belgium.....	161.45
Claesens A/C Filatures et Lissages Reunis, Ghent, Belgium.....	107.84
Cook & Thorp, Ltd., Manchester, England.....	2,274.26
Gilderman & Zover, Enschede, Holland.....	228.32
Luis Jover, Barcelona, Spain.....	153.85
N. V. Gebroeders Jamink, Enschede, Holland.....	101.57
N. V. Katoen Import En Export Maatschappij, Rotterdam, Holland.....	131.93
M & R De Monchy, N. V., Rotterdam, Holland.....	1,235.08
N. V. Roessingh & Co., Amsterdam, Holland.....	187.85
S. J. Spanjaard, N. V., Enschede, Holland.....	1,657.46
J. Templeman, Enschede, Holland.....	175.00
F. L. Vandriessche & Co., Ghent, Belgium.....	174.73
Fratelli Zerollo, Inc., Liverpool, England.....	30.64
Fratelli Zerollo, Inc., Rotterdam, Holland.....	55.49

and except claims in the amounts set forth below totalling \$175.23, representing accounts payable to nationals of a designated enemy country:

Liabilities—Foreign (Enemy)

Dabig, Bremen, Germany.....	\$30.00
Hagel & Heyden controlling A/C, Bremen, Germany.....	14.98
Marking & Werner, Prag, Germany.....	129.05
Roehlig & Co., Bremen, Germany.....	1.20
Total Foreign Enemy Liabilities.....	175.23

2. Having determined that it is in the national interest of the United States that said corporation be dissolved, and that its assets be distributed, and a Certificate of Dissolution having been issued by the Secretary of State of the State of Texas;

Hereby orders, that the officers and directors of H. Molsen & Company (to wit, Henry S. Sellin, President and Director, Stanley B. Reid, Vice-President and Director, and Robert Kramer, Secretary, Treasurer and Director and their successors, or any of them), continue the proceedings for the dissolution of H. Molsen & Company; and

Further orders, that the said officers and directors wind up the affairs of the corporation and distribute the assets thereof coming into their possession as follows:

(a) They shall first pay the current expenses and reasonable and necessary charges of winding up the affairs of said corporation and the dissolution thereof; and

(b) They shall then pay all known Federal, state and local taxes and fees owed by or accruing against the said corporation; and

(c) They shall then pay each of the above-mentioned accounts payable to nationals of foreign countries other than designated enemy countries, and each of the above-mentioned accounts payable to nationals of a designated enemy country which shall not have been previously vested by the Attorney General of the United States, into separate accounts in any bank or banks deposits of which are insured by the Federal Deposit Insurance Corporation. Each of the said accounts shall be entitled substantially as follows: "(Name of Account), subject to the authority of the Attorney General of the United States." The said accounts shall be made expressly subject to the following conditions and a certified copy of this Order shall be furnished to the bank or banks at the time said accounts are opened:

(I) Withdrawals shall be made from the accounts only:

(i) On the signature of an authorized representative of the particular national of a foreign or designated enemy country, as the case may be, in conformity with a suitable authorization of the Attorney General of the United States, his delegate or supervisor,

(ii) On the signature of an authorized representative of the Attorney General of the United States, his delegate or supervisor, or

(iii) In any other manner which may be directed by the Attorney General of the United States, his delegate or supervisor.

(II) Statements shall be rendered in accordance with the usual practice of the bank or banks to "(Name of Account), subject to the authorization of the Attorney General of the United States" care of the Department of Justice, Office of Alien Property, Washington 25, D. C., or as may otherwise be directed by the Attorney General of the United States, his delegate or supervisor.

(III) The bank or banks are hereby authorized to charge their customary and usual service charges including charges in payment or reimbursement for interest due; cable, telegraph or telephone charges; postage costs; custody fees; small adjustment charges to correct bookkeeping errors; and, but not by way of limitation, minimum balance charges, account carrying charges, notary and protest fees, and charges for reference books, photostats, credit reports, transcripts or statements, registered mail insurance, stationery and supplies, check-books, and other similar items.

The payment of the said sums as herein directed into such accounts shall to the extent thereof be a full acquittance and discharge for all purposes of the obligations of H. Molsen & Company.

(d) They shall then pay over, transfer, assign and deliver to the Attorney General of the United States, all of the funds and property, if any, remaining in their hands after the payments as aforesaid, the same to be applied by him, first, in payment of any claims against the corporation which the Attorney General

of the United States may then have vested, second, in satisfaction of such claims, if any, as he may have for monies advanced or services rendered to or on behalf of the corporation, and third, as a liquidating distribution of assets to the Attorney General of the United States as holder of all the issued and outstanding stock of the corporation; and

Further orders, that nothing herein set forth shall be construed as prejudicing the rights, under the Trading with the Enemy Act, as amended, of any person who may have a claim against said corporation to file such claim with the Attorney General of the United States against any funds or property received by the Attorney General of the United States hereunder; *Provided, however,* That nothing herein contained shall be construed as creating additional rights in such person; *Provided, further,* That any such claim against said corporation shall be filed with or presented to the Attorney General of the United States within the time and in the form and manner prescribed for such claims by the Trading with the Enemy Act, as amended, and applicable regulations and orders issued pursuant thereto; and

Further orders, that all actions taken and acts done by the said officers and directors of H. Molsen & Company, pursuant to this order and the directions contained herein shall be deemed to have been taken and done in reliance on and pursuant to paragraph numbered (2) of subdivision (b) of section 5 of the Trading with the Enemy Act, as amended, and the acquittance and exculpation provided therein.

Executed at Washington, D. C., this 12th day of February 1947.
For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-1687; Filed, Feb. 20, 1947; 8:46 a. m.]

[Vesting Order 8200]

HENRY LEONHARDY

In re: Stock, claims and bank account owned by Henry Leonhardy.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Henry Leonhardy, whose last known address is Nuremberg, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows:

a. Those certain shares of stock of United Brush Manufactories, described in Exhibit A, attached hereto and by reference made a part hereof, registered in the name of Henry Leonhardy, and presently in the custody of Karl Pauli, 322 Fingerboard Road, Staten Island 5, New York, in Safe Deposit Box No. 2032, Irving Safe Deposit Company, 233 Broadway, New York, New York, together with

all declared and unpaid dividends thereon,

b. Those certain shares of stock described in Exhibit A, attached hereto and by reference made a part hereof, registered in the name of Henry Leonhardy, and presently in the custody of Manufacturers Trust Company, 55 Broad Street, New York, New York, together with all declared and unpaid dividends thereon,

c. That certain debt or other obligation owing to Henry Leonhardy, by Manufacturers Trust Company, 55 Broad Street, New York, New York, arising out of a cash custodian account, entitled Henry Leonhardy, and any and all rights to demand, enforce and collect the same, and

d. All those debts or other obligations owing to Henry Leonhardy, by United Brush Manufactories, 116 Wooster Street, New York, New York, including particularly but not limited to that sum of money on deposit with Bank of Yorktown, 568 Eighth Avenue, New York, New York, is a blocked account, entitled Blocked Account (German) United Brush Manufactories, Dividends H. Leonhardy, and to a portion of the sum of money on deposit with The Chase National Bank of the City of New York, 18 Pine Street, New York, New York, in a dividend account, entitled United Brush Manufactories, maintained at the branch office of the aforesaid bank located at Broadway and Prince Street, 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 de-

liverable 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 (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is 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).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

(40 Stat. 411, 55 Stat. 839, Pub. Law 322, 79th Cong., 60 Stat. 50, Pub. Law 671, 79th Cong., 60 Stat. 925; 50 U. S. C. and Supp. App. 1, 616; E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981)

Executed at Washington, D. C., on February 11, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

EXHIBIT A

Name and address of issuing corporation	State of incorporation	Description of stock	Certificate No.	Number of shares
United Brush Manufactories, 116 Wooster St., New York 16, N. Y.	New York	No par value common capital stock	N18.....	1,050
		\$100 par value class A first preferred 5 percent capital stock	N34.....	210
		\$10 par value class B first preferred 5 percent capital stock	N34.....	210
		\$10 par value second preferred capital stock	N5.....	125
American Telephone & Telegraph Co., 195 Broadway, New York 7, N. Y.	do	\$100 par value capital stock	AN3615..... JN32366..... NM4969..... NQ39524.....	18 20 50 12
Consolidated Edison Co. of New York, Inc., 4 Irving Pl., New York, N. Y.	do	No par value common capital stock	30745.....	50
General Electric Company, 1 River Rd., Schenectady, N. Y.	do	do	NYD99750..... NYD189807..... NYD287474.....	20 60 20
New York Central RR. Co., 230 Park Ave., New York 17, N. Y.	do	No par value capital stock	L250101.....	60
Radio Corp. of America, 30 Rockefeller Plaza, New York 20, N. Y.	Delaware	No par value common capital stock	W. O. 73633...	16
Standard Plate Glass Co.	do	\$100 par value prior preferred capital stock	N. Y. O. 27...	50
United States Steel Corp., 71 Broadway, New York, N. Y.	New Jersey	No par value common capital stock	P. 7056.....	50

[F. R. Doc. 47-1718; Filed, Feb. 21, 1947; 8:51 a. m.]

FEDERAL POWER COMMISSION

[Docket No. G-784]

PANHANDLE EASTERN PIPE LINE CO.

NOTICE OF AMENDMENT TO APPLICATION

FEBRUARY 17, 1947.

Notice is hereby given that Panhandle Eastern Pipe Line Company (Applicant), a Delaware corporation having its prin-

cipal offices at Kansas City, Missouri, and Chicago, Illinois, and authorized to do business in the States of Texas, Oklahoma, Kansas, Missouri, Illinois, Indiana, Ohio and Michigan, filed with the Federal Power Commission on January 16, 1947, an amendment to its application filed September 19, 1946, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act,

as amended, to authorize the construction and operation of certain facilities hereinafter described.

Applicant in its original application sought authorization pursuant to section 7 of the Natural Gas Act, as amended, to construct and operate one additional 1,600 horsepower compressor unit and appurtenant equipment at each of the following compressor stations presently existing on its gas transmission pipeline 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 additional 1,000 horsepower compressor unit and appurtenant equipment at the Louisburg Compressor Station in the State of Kansas.

Applicant, by its amendment to its application of September 19, 1946, amends its original project by seeking authorization to construct and operate one 2,400 horsepower compressor unit and appurtenant equipment at each of two existing compressor stations, namely, Centralia Compressor Station and Pleasant Hill Compressor Station, in lieu of the 1,600 horsepower compressor unit and appurtenant equipment sought to be constructed and operated at each of said stations in the original application. No other changes from the original application are proposed in the amended application.

Applicant states that since the filing of its original application it learned that certain compressor units having a rated capacity of 2,400 horsepower were being produced and early delivery thereof could be obtained; that in light of the availability of such new type units, it re-examined its stand-by requirements at each of the stations located on its pipeline system and concluded that the installation of a 2,400 horsepower unit at Centralia Compressor Station and at Pleasant Hill Compressor Station would best serve its stand-by needs, make for economy of operation and provide more adequate relief than the 1,600 horsepower units included in the original application.

Applicant estimates that the over-all capital cost of the facilities, as amended, will be approximately \$2,785,000.¹

Any interested State commission is requested to notify the Federal Power Commission whether the application should be considered under the cooperative provisions of the Commission's rules of practice and procedure, 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, the creation of a board, or a joint or concurrent hearing, together with reasons for such request.

The application, as amended, of Panhandle Eastern Pipe Line Company is on file with the Commission and is open to public inspection. Any person desiring to be heard or to make any protest with reference to the application, as amended, shall file with the Federal Power Commission, Washington 25, D. C., not later than fifteen days from

¹ The over-all capital cost of the facilities as proposed in the original application was estimated to be \$2,685,000.

the date of publication of this notice in the FEDERAL REGISTER, a petition to intervene or protest. Such petition or protest shall conform to the requirements of the rules of practice and procedure (effective September 11, 1946), and shall set out clearly and concisely the facts from which the nature of the petitioner or protestant's alleged right or interest can be determined. Petitions for intervention shall state fully and completely the grounds of the proposed intervention and the contentions of the petitioner in the proceeding, so as to advise the parties and the Commission as to the issues of fact or law to be raised or controverted, by admitting, denying, or explaining specifically and in detail, each material allegation of fact or law asserted with respect to the application.

[SEAL] LEON M. FUGUAY,
Secretary.

[F. R. Doc. 47-1692; Filed, Feb. 21, 1947;
8:47 a. m.]

[Docket No. G-855]

MEMPHIS NATURAL GAS CO. AND KENTUCKY
NATURAL GAS CORP.

NOTICE OF APPLICATION

FEBRUARY 17, 1947.

Notice is hereby given that on January 30, 1947, a joint application was filed with the Federal Power Commission by Memphis Natural Gas Company ("Memphis"), a Delaware corporation with its principal place of business at Memphis, Tennessee, and Kentucky Natural Gas Corporation ("Kentucky"), a Delaware corporation with its principal place of business at Owensboro, Kentucky, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing Memphis to purchase the gas system and related physical assets of Kentucky and thereafter to operate the same, and authorizing Kentucky to sell such gas system and related physical assets.

The natural-gas pipeline system of Memphis extends from the Lisbon and Monroe Fields in Louisiana across a portion of Arkansas and Mississippi to Memphis, Tennessee, and other points in western Tennessee. The natural-gas pipeline system of Kentucky lies in Kentucky, Indiana and Illinois. Its main transmission line commences approximately 25 miles north of Terre Haute, Indiana, at a point of connection with the pipeline system of Panhandle Eastern Pipe Line Company, and extends in a southerly direction across the States of Indiana and Kentucky and into Tennessee, to a point near Mitchellville, where connection is made with the pipeline system of Tennessee Gas and Transmission Company. Several branch pipelines extend from Kentucky's main pipeline above-described, which receive natural gas into the system, deliver natural gas to other utilities and serve various communities at wholesale. One of such branch lines extends into the State of Illinois, and two others across the Indiana-Kentucky boundary at two points on the Ohio River.

Memphis proposes to acquire by purchase from Kentucky, and Kentucky

proposes to sell to Memphis, the gas plant and related physical assets owned by Kentucky, at the net book value thereof, which the application states coincides with original cost depreciated and was at December 31, 1946, \$4,957,488.39. It is proposed that the consideration for said sale is to be the following: 272,345 shares of Memphis \$5.00 par value common capital stock at book value of \$7.18754 per share at December 31, 1946, \$1,957,488.39; and \$3,000,000 principal amount of 3¼ per cent Memphis debenture notes, at par, making a total of \$4,957,488.39.

The application recites that the proposed purchase by Memphis will have no effect upon the service being rendered by either Memphis or Kentucky and that it is the intention of Memphis to continue the services presently being rendered by both applicants; that there will be no change in the method of operating the facilities proposed to be acquired; that Memphis will adopt and continue to charge the present rates of Kentucky. The application further recites that it is believed that each system operating alone is too small to get the benefit of diversity in sales, volume of sales, spreading of overhead, reduction in cost of purchases and financing; that integration, corporately, is a first and essential step to bring to the public the full benefits of the combined operations; and that the consolidation will make possible a plan to later connect the two systems.

Any interested State commission is requested to notify the Federal Power Commission whether the application shall be considered under the cooperative provisions of Rule 37 of the Commission's rules of practice and procedure and, if so, to advise the Federal Power Commission as to the nature of its interest in the matter and further to specify whether it desires a conference, the creation of a board, or a joint or concurrent hearing as defined in said rule and the reasons for such request.

The application of Memphis and Kentucky is on file with the Commission and is open to public inspection. Any person desiring to be heard or to make any protest with reference to the application shall file with the Federal Power Commission, Washington 25, D. C., not later than fifteen days from the date of publication of this notice in the FEDERAL REGISTER, a petition to intervene or protest. Such petition or protest shall conform to the requirements of the Rule of practice and procedure (effective September 11, 1946), and shall set out clearly and concisely the facts from which the nature of the petitioner or protestant's alleged right or interest can be determined. Petitions for intervention shall state fully and completely the grounds of the proposed intervention and the contentions of the petitioner in the proceeding, so as to advise the parties and the Commission as to the issues of fact or law to be raised or controverted, by admitting, denying, or explaining specifically and in detail, each material allegation of fact or law asserted with respect to the application.

[SEAL] LEON M. FUGUAY,
Secretary.

[F. R. Doc. 47-1699; Filed, Feb. 21, 1947;
8:48 a. m.]

NOTICES

[Docket No. G-353]

MICHIGAN CONSOLIDATED GAS CO.
ORDER POSTPONING HEARING

FEBRUARY 18, 1947.

It appearing to the Commission that:
(a) On January 7, 1947, the Commission ordered that the public hearing in this matter, theretofore set for January 15, 1947, be postponed to February 24, 1947;

(b) Good cause exists for further postponing the date of hearing as hereinafter provided;

The Commission orders that: The public hearing in this matter now set for February 24, 1947, be and the same is hereby postponed to April 14, 1947, at 10:00 a. m. (e. s. t.), in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C.

Date of issuance: February 18, 1947.

By the Commission.

[SEAL] LEON M. FUQUAY,
Secretary.[F. R. Doc. 47-1710; Filed, Feb. 21, 1947;
8:50 a. m.]

[Docket Nos. G-210, G-661, G-688, G-693]

MICHIGAN CONSOLIDATED GAS CO. ET AL.
ORDER POSTPONING HEARING

FEBRUARY 18, 1947.

Michigan Consolidated Gas Company v. Panhandle Eastern Pipe Line Company and Michigan Gas Transmission Corporation, Docket No. G-210; City of Detroit, a Municipal Corporation, and County of Wayne, a Municipal Corporation, both of the State of Michigan v. Panhandle Eastern Pipe Line Company and Michigan Consolidated Gas Company, Docket No. G-661; in the matters of Panhandle Eastern Pipe Line Company and Michigan Consolidated Gas Company, Docket No. G-688; Panhandle Eastern Pipe Line Company, Docket No. G-693.

It appearing to the Commission that:
(a) On January 7, 1947, the Commission ordered that the public hearing in the above-entitled matters theretofore set for January 16, 1947, be postponed to February 25, 1947;

(b) Good cause exists for further postponing the date of hearing as hereinafter provided;

The Commission orders that: The public hearing in the above-entitled matters now set to commence on February 25, 1947, be and the same is hereby postponed to April 15, 1947, commencing 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.

Date of issuance: February 18, 1947.

[SEAL] LEON M. FUQUAY,
Secretary.[F. R. Doc. 47-1712; Filed, Feb. 21, 1947;
8:50 a. m.]

[Docket No. G-606]

TENNESSEE GAS AND TRANSMISSION CO. AND
CHICAGO CORP.

ORDER FURTHER POSTPONING HEARING

FEBRUARY 18, 1947.

It appearing to the Commission that:

(a) On November 5, 1946, the Commission ordered that a public hearing in the above-docketed matter be held commencing on January 20, 1947, and by subsequent orders postponed the date of such hearing to February 24, 1947.

(b) Good cause exists for further postponing the date of hearing as hereinafter provided.

The Commission orders that: The public hearing in the above-docketed matter is hereby postponed to April 21, 1947, commencing at 10:00 a. m. (e. s. t.), in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C.

Date of issuance: February 18, 1947.

By the Commission.

[SEAL] LEON M. FUQUAY,
Secretary.[F. R. Doc. 47-1711; Filed, Feb. 21, 1947;
8:50 a. m.]INTERSTATE COMMERCE
COMMISSION

[S. O. 396, Special Permit 122]

RECONSIGNMENT OF APPLES AT PORTLAND,
OREG.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Service Order No. 396 (10 F. R. 15008), 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 Portland, Oregon, December 26, 1946, by Di Giorgio Fruit Corporation, of car FGE 36597, apples, on the Great Northern Ry. Co., to Di Giorgio Fruit Corporation, San Francisco, Calif. (GN-WP).

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 17th day of February 1947.

V. C. CLINGER,
Director,
Bureau of Service.[F. R. Doc. 47-1708; Filed, Feb. 21, 1947;
8:50 a. m.]OFFICE OF TEMPORARY
CONTROLS

Civilian Production Administration

[C-478]

OSCAR W. DUPUIS
CONSENT ORDER

Oscar W. Dupuis, of 62 Coolidge Street, Sherborn, Massachusetts, sometime in May or June 1946, began construction of a summer cottage located on Brunswick Street, Humarock Beach, Scituate, Massachusetts, at a cost of approximately \$3,500. Oscar W. Dupuis is charged by the Civilian Production Administration with having commenced construction of this summer cottage without authorization from the Federal Housing Administration, which construction was not permitted under any exemption provided for in the VHP Order 1; and Oscar W. Dupuis is further charged by the Civilian Production Administration with having continued construction after receiving a warning telegram dated August 28, 1946, and a stop-telegram dated November 4, 1946. This construction constituted a violation of VHP-1 and a violation of an order of the Civilian Production Administration.

Oscar W. Dupuis admits the violation as charged and consents to the issuance of this order.

Wherefore, upon the agreement and consent of Oscar W. Dupuis, The Regional Compliance Director, and the Regional Attorney, and upon the approval of the Compliance Commissioner, *It is hereby ordered, That:*

(a) The temporary suspension order issued by the Civilian Production Administration by telegram dated November 4, 1946, addressed to Oscar W. Dupuis, 62 Coolidge Street, Sherborn, Massachusetts, is hereby revoked.

(b) Neither Oscar W. Dupuis, his successors or assigns, nor any other person shall do any further construction on the summer cottage located at Brunswick Street, Humarock Beach, Scituate, Massachusetts, unless hereafter specifically authorized in writing by the Federal Housing Administration and the Civilian Production Administration.

(c) Oscar W. Dupuis shall refer to this order in any application or appeal which he may file with the Federal Housing Administration for authorization to carry on construction.

(d) Nothing contained in this order shall be deemed to relieve Oscar W. Dupuis, his 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.

(e) This order shall take effect on the date of issuance.

Issued this 21st day of February 1947.

CIVILIAN PRODUCTION
ADMINISTRATION,
By J. JOSEPH WHELAN,
Recording Secretary.[F. R. Doc. 47-1772; Filed, Feb. 21, 1947;
11:22 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 7-971]

MONSANTO CHEMICAL CO.

NOTICE OF APPLICATION FOR UNLISTED TRADING PRIVILEGES AND OF OPPORTUNITY FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 18th day of February A. D. 1947.

The Boston Stock Exchange, pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 thereunder, has made application for unlisted trading privileges in the Common Stock, \$5.00 Par Value, of Monsanto Chemical Company, a security listed and registered on the New York Stock Exchange. Rule X-12F-1 provides that the applicant shall furnish a copy of the application to the issuer and to every exchange on which the security is listed or already admitted to unlisted trading privileges. The application is available for public inspection at the Commission's principal office in Philadelphia, Pennsylvania.

Notice is hereby given that, upon request of any interested person received prior to March 4, 1947, the Commission will set this matter down for hearing. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Philadelphia, Pennsylvania. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the application, and other information contained in the official file of the Commission pertaining to this matter.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 47-1700; Filed, Feb. 21, 1947;
8:48 a. m.]

[File No. 7-972]

KAISER-FRAZER CORP.

NOTICE OF APPLICATION FOR UNLISTED TRADING PRIVILEGES, AND OF OPPORTUNITY FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 18th day of February A. D. 1947.

The Boston Stock Exchange, pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 thereunder, has made application for unlisted trading privileges in the Common Stock, \$1.00 Par Value, of Kaiser-Frazer Corporation, a security listed and registered on the Detroit Stock Exchange, Los Angeles Stock Exchange, New York Curb Exchange, and San Francisco Stock Exchange. Rule X-12F-1 provides that the applicant shall furnish a copy of the application to

the issuer and to every exchange on which the security is listed or already admitted to unlisted trading privileges. The application is available for public inspection at the Commission's principal office in Philadelphia, Pennsylvania.

Notice is hereby given that, upon request of any interested person received prior to March 4, 1947, the Commission will set this matter down for hearing. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Philadelphia, Pennsylvania. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the application, and other information contained in the official file of the Commission pertaining to this matter.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 47-1701; Filed, Feb. 21, 1947;
8:48 a. m.]

[File No. 70-1450]

CONTINENTAL GAS & ELECTRIC CORP. AND
KANSAS CITY POWER & LIGHT 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 13th day of February 1947.

Notice is hereby given that a joint application-declaration has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by Continental Gas & Electric Corporation ("Continental"), a registered holding company, and its subsidiary, Kansas City Power & Light Company ("Kansas City"). Applicants-declarants designate sections 6, 7, 9, 10 and 12 (f) of the Act and Rule U-43 promulgated thereunder as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than February 24, 1947, at 5:30 p. m., e. s. t., request the Commission in writing that a hearing be held on such matter, stating the nature of his interest, the reasons for such request and the issues, if any, of fact or law raised by said application-declaration proposed to be controverted, or may request that he be notified if the Commission should order a hearing thereon. At any time thereafter such application-declaration, as filed or as amended, may be granted and become effective as provided in Rule U-23 of the rules and regulations promulgated pursuant to said act. Any such request should be addressed: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania.

All interested persons are referred to said application-declaration which is on file in the office of this Commission, for a statement of the transactions therein proposed, which are summarized below:

Continental presently owns all the outstanding common stock of Kansas City consisting of 525,000 shares without par value, having a stated value of \$24,380,000. Kansas City proposes to issue and sell and Continental proposes to purchase an additional 172,000 shares of common stock of Kansas City, presently authorized and unissued, for a cash consideration of \$3,500,000. Continental proposes to use treasury funds in making such purchase. The proceeds from the sale of the new common stock will be added to the working capital of Kansas City and will be used for construction of needed facilities. The proposed purchase and sale of common stock is in fulfillment of a commitment heretofore made by Continental in connection with the issuance and sale by Kansas City in December 1946 of bonds, notes, and preferred stock (Holding Company Act Release No. 7017).

Applicants-declarants request that the Commission's order be issued as soon as possible and become effective upon the issuance thereof in order to permit consummation of the transactions on or before March 1, 1947.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 47-1702; Filed, Feb. 21, 1947;
8:49 a. m.]

[File No. 70-1448]

IOWA-ILLINOIS GAS AND ELECTRIC CO. AND
UNITED LIGHT AND RAILWAYS CO.

NOTICE OF FILING AND ORDER FOR HEARING

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa. on the 13th day of February 1947.

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 Iowa-Illinois Gas and Electric Company ("Iowa-Illinois") and its parent, The United Light and Railways Company ("Railways"), a registered holding company. The applicant and declarants have designated sections 6 (b), 9, 10, 12 (c) and 12 (f) of the act and Rules U-42 and U-50 thereunder as applicable to the proposed transactions.

All interested parties are referred to said application and declaration, which is on file in the office of the Commission, for a statement of the transactions therein proposed which may be summarized as follows:

Iowa-Illinois proposes to issue and sell, pursuant to the competitive bidding requirements of Rule U-50, \$22,000,000 principal amount of First Mortgage Bonds, ----%, Series due 1977, to be issued under an Indenture of Mortgage and Deed of Trust and a Supplemental Indenture to be dated as of March 1, 1947. The interest rate on said bonds (to be a multiple of $\frac{1}{8}\%$) and the price to be received by Iowa-Illinois (to be not less than 100% but not in excess of 102 $\frac{3}{4}\%$ of the principal amount) are

to be determined by the competitive bidding. In addition, Iowa-Illinois proposes to issue and sell and Railways proposes to purchase 35,000 authorized but unissued shares of common stock of Iowa-Illinois having a par value of \$100 per share for a cash consideration of \$3,500,000. In consummating the purchase of the common stock of Iowa-Illinois, Railways proposes to utilize all of the net proceeds (\$274,096) it received from the sale in 1946 of 2,436 shares of the 5% Cumulative Convertible Preferred Stock of International Paper Company.

The application states that a portion of the proceeds of the sale of the new bonds will be used to pay the principal amount of Iowa-Illinois' outstanding mortgage debt (in connection with the redemption thereof) consisting of \$10,578,000 principal amount of 6% bonds and \$5,422,000 principal amount of 5½% bonds. The redemption premiums aggregating \$425,783 on the 6% and 5½% bonds which are callable at 103% and 102%, respectively, and accrued interest to the date of redemption on both series of bonds, estimated at \$62,193, will be paid out of the general funds of the company. Of the balance of the proceeds of the sale of the new bonds, an amount estimated at \$168,000 will be used to pay the expenses of the issuance and sale of the new bonds and the redemption of the bonds referred to hereinabove; \$5,000,000 will be deposited with trustee under the indenture securing the new bonds subject to withdrawal against 60% of the cost or fair value to the company (whichever is less) of net property additions subsequent to February 28, 1947; and the remainder will be added to Iowa-Illinois' general funds for the construction and acquisition of additional property.

The entire proceeds from the sale of the common stock of Iowa-Illinois will be added to the general funds of Iowa-Illinois to be used for the construction and acquisition of additional property.

It is requested that the Commission issue an order with respect to the use by Railways of the net proceeds of the sale in 1946 of the stock of International Paper Company authorizing and directing such expenditure and conforming to the requirements of, and containing the recitals specified in, sections 371 (b), 371 (f) and 373 (a) and 1808 (f) of the Internal Revenue Code.

It appearing to the Commission that it is appropriate in the public interest and in the interest of investors and consumers that a hearing be held with respect to the matters set forth in said application and declaration, and that said application and declaration shall not be granted or permitted to become effective except pursuant to further order of this Commission;

It is ordered, That a hearing on said application and declaration, pursuant to the applicable provisions of the act and the rules and regulations thereunder, be held on February 26, 1947 at 10:00 a. m., e. s. t., at the offices of this Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania. On such date the hearing room clerk in Room 318 will advise as to

the room in which such hearing shall be held.

Any persons desiring to be heard or otherwise wishing to participate in this proceeding shall file with the Secretary of this Commission, on or before February 24, 1947, a written request relative thereto as provided by Rule XVII of the Commission's rules of practice.

It is further ordered, That Allen MacCullen, or any other officer or officers of this Commission designated by it for that purpose, shall preside at such hearing. The officer so designated to preside at such hearing is hereby authorized to exercise all powers granted to the Commission under section 18 (c) of the act and to a hearing officer under the Commission's rules of practice.

The Public Utilities Division of the Commission having advised the Commission that it has made a preliminary examination of the application and declaration and that, upon the basis thereof, the following matters and questions are presented for consideration without prejudice to its specifying additional matters or questions upon further examination:

1. Whether the proposed issue and sale of the new bonds and of the common stock are exempt from the provisions of sections 6 (a) and 7 of the act pursuant to section 6 (b) thereof, and, if not, whether said issue and sale meet with the requirements of section 7 of the act.

2. Whether the proposed issue and sale of bonds and of common stock in the amounts of \$22,000,000 and \$3,500,000, respectively, and the proposed increase in the amount of bonds and common stock to be outstanding are necessary or appropriate to the economical and efficient operation of the business of Iowa-Illinois.

3. Whether the terms and conditions of the issue and sale of bonds and common stock are detrimental to the public interest or to the interests of investors or consumers.

4. Whether the indenture securing the proposed bonds contains adequate protective provisions for the benefit of security holders.

5. Whether the fees, commissions and other remuneration to be paid in connection with the proposed transactions are for necessary services and are reasonable in amount.

6. Whether the proposed acquisition by Railways of the common stock of Iowa-Illinois meets the applicable requirements of section 10.

7. Whether the accounting entries to be recorded in connection with the proposed transactions are proper and conform with sound accounting principles and meet the standards of the act.

8. What terms or conditions, if any, with respect to the proposed transactions should be prescribed in the public interest or for the protection of investors and consumers.

It is further ordered, That at said hearing evidence shall be adduced with respect to the foregoing matters and questions.

It is further ordered, That the Secretary of the Commission shall serve a copy of this order by registered mail on the applicants and declarants herein, the Illi-

nois Commerce Commission and the Federal Power Commission; and that notice of said hearing shall be given to all other persons by general release of this Commission which shall be distributed to the press and mailed to the mailing list for releases issued under the Public Utility Holding Company Act of 1935 and by publication of this order in the FEDERAL REGISTER.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 47-1704; Filed, Feb. 21, 1947;
8:49 a. m.]

[File No. 70-1426]

PUBLIC SERVICE CO. OF NEW MEXICO

ORDER GRANTING APPLICATION

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 14th day of February A. D. 1947.

Public Service Company of New Mexico, a public utility subsidiary of Federal Light & Traction Company, a registered holding company, having filed an application pursuant to the Public Utility Holding Company Act of 1935 regarding the following proposed transaction:

Public Service Company of New Mexico proposes to borrow \$1,000,000 from Irving Trust Company and to issue in evidence thereof its promissory note with a maturity of nine months and bearing interest at the rate of 2% per annum. The proceeds from such note are to be used for the purpose of temporarily financing additional construction in the territory served by the company.

The application states that such note will constitute approximately 11% of the principal amount and par value of other outstanding securities of Public Service Company of New Mexico and the applicant requests authorization, pursuant to the first sentence of section 6 (b) of the act, to issue such note. The company represents that no State commission has jurisdiction over the proposed transaction.

Said application having been filed on December 27, 1946 and notice of said filing having been 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 hearing with respect to said application within the period specified in said notice or otherwise and not having ordered a hearing thereon; and

The Commission deeming it appropriate in the public interest and for the protection of investors or consumers to grant such application;

It is ordered, Pursuant to said Rule U-23 and the applicable provisions of said act and subject to the terms and conditions prescribed in Rule U-24, that said application, as amended, be, and hereby is, granted and shall become effective forthwith.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 47-1703; Filed, Feb. 21, 1947;
8:49 a. m.]