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TITLE 6—AGRICULTURAL CREDIT

Chapter II—Production and Marketing Administration (Commodity Credit)

[1948 C. C. C. Flaxseed Bulletin 1, Amdt. 1 to Supp. 1]

PART 271—FLAXSEED LOANS AND PURCHASE AGREEMENTS

SUBPART—1948; BASIC COUNTY LOAN RATES FOR NO. 1 FLAXSEED

Section 271.226 *Basic County Loan Rates for No. 1 Flaxseed* is hereby amended by adding the following counties and loan rates:

IDAHO

County	No. 1 Flaxseed	County	No. 1 Flaxseed
Bonner	$5.68	Idaho	$5.69
Boundary	5.67	Jefferson	5.69
Camas	5.69	Latah	5.70
Clark	5.67	Nez Perce	5.70
Clearwater	5.68		

ILLINOIS

Boone	$5.78	Lee	$5.77
Bureau	5.77	Livingston	5.77
Carroll	5.76	McDonough	5.74
Cook	5.81	McHenry	5.79
De Kalb	5.79	Marshall	5.77
Du Page	5.81	Ogle	5.76
Grundy	5.79	Peoria	5.77
Henderson	5.74	Putnam	5.77
Henry	5.75	Rock Island	5.75
Iroquois	5.77	Stark	5.77
Jo Daviess	5.75	Stephenson	5.76
Kane	5.79	Tazewell	5.77
Kankakee	5.79	Warren	5.75
Kendall	5.79	Whiteside	5.76
Knox	5.75	Will	5.80
Lake	5.81	Winnebago	5.76
La Salle	5.78	Woodford	5.77

INDIANA

Benton	$5.76	Grant	$5.72
Delaware	5.71	Randolph	5.71
Fountain	5.72	Wayne	5.70

IOWA

Adair	$5.66	Franklin	$5.74
Audubon	5.69	Greene	5.72
Boone	5.72	Guthrie	5.71
Buena Vista	5.72	Hamilton	5.73
Butler	5.73	Hancock	5.74
Calhoun	5.72	Harrison	5.70
Carroll	5.71	Henry	5.72
Cass	5.69	Howard	5.75
Cerro Gordo	5.75	Humboldt	5.73
Cherokee	5.72	Ida	5.71
Clay	5.73	Keokuk	5.71
Crawford	5.70	Kossuth	5.74
Dallas	5.72	Lyon	5.72
Dickinson	5.74	Madison	5.70
Emmet	5.75	Marion	5.70
Floyd	5.75	Mills	5.69

IOWA—continued

County	No. 1 Flaxseed	County	No. 1 Flaxseed
Mitchell	$5.75	Shelby	$5.70
Monona	5.71	Sioux	5.72
Muscatine	5.73	Story	5.72
O'Brien	5.73	Taylor	5.66
Osceola	5.73	Union	5.67
Palo Alto	5.74	Webster	5.72
Plymouth	5.72	Winnebago	5.75
Pocahontas	5.73	Winneshick	5.74
Pottawatomie	5.69	Woodbury	5.72
Ringgold	5.67	Worth	5.75
Sac	5.72	Wright	5.73

KANSAS

Allen	$5.62	Johnson	$5.59
Anderson	5.61	Kingman	5.58
Atchison	5.58	Labette	5.61
Bourbon	5.59	Lane	5.52
Brown	5.58	Leavenworth	5.58
Butler	5.61	Linn	5.58
Chase	5.65	Lyon	5.63
Chautauqua	5.61	McPherson	5.59
Cherokee	5.59	Marion	5.61
Clay	5.59	Marshall	5.58
Cloud	5.57	Miami	5.59
Coffey	5.64	Montgomery	5.64
Cowley	5.59	Morris	5.64
Crawford	5.61	Nemaha	5.57
Decatur	5.50	Neosho	5.63
Dickinson	5.59	Osage	5.63
Doniphan	5.58	Pottawatomie	5.58
Douglas	5.59	Reno	5.58
Edwards	5.55	Rice	5.58
Elk	5.63	Riley	5.59
Franklin	5.61	Sedgwick	5.59
Geary	5.61	Shawnee	5.61
Greenwood	5.62	Sumner	5.59
Harper	5.58	Wabaunsee	5.61
Harvey	5.59	Washington	5.57
Jackson	5.59	Wilson	5.64
Jefferson	5.59	Woodson	5.63

MICHIGAN

Chippena	$5.65	Montcalm	$5.69
Jackson	5.70	St. Clair	5.67
Mackinac	5.63	Tuscola	5.67

MINNESOTA

Aitkin	$5.78	Dakota	$5.80
Anoka	5.81	Dodge	5.77
Becker	5.73	Douglas	5.75
Beltrami	5.74	Faribault	5.75
Benton	5.77	Fillmore	5.74
Big Stone	5.74	Freeborn	5.76
Blue Earth	5.76	Goodhue	5.78
Brown	5.77	Grant	5.75
Carlton	5.79	Hennepin	5.81
Carver	5.80	Houston	5.75
Cass	5.76	Hubbard	5.74
Chippewa	5.76	Isanti	5.77
Chisago	5.79	Itasca	5.77
Clay	5.73	Jackson	5.74
Clearwater	5.73	Kanabec	5.78
Cottonwood	5.75	Kandiyohi	5.78
Crow Wing	5.77	Kittson	5.69

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FEDERAL REGISTER

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CODIFICATION GUIDE

A numerical list of the parts of the Code of Federal Regulations affected by documents published in this issue. Proposed rules, as opposed to final actions, are identified as such.

CODIFICATION GUIDE—Con.

MINNESOTA—continued

County	No. 1 Flaxseed	County	No. 1 Flaxseed
Koochiching	$5.70	McLeod	$5.78
Lac Qui Parle	5.74	Mahnomen	5.72
Lake	5.79	Marshall	5.70
Lake of the Woods	5.71	Martin	5.75
Le Sueur	5.79	Meeker	5.78
Lincoln	5.74	Mille Lacs	5.77
Lyon	5.75	Morrison	5.76
		Mower	5.76

MINNESOTA—continued

County	No. 1 Flaxseed	County	No. 1 Flaxseed
Murray	$5.74	North St. Louis	$5.76
Nicollet	5.78	Scott	5.80
Nobles	5.74	Sherburne	5.79
Norman	5.72	Sibley	5.78
Olmsted	5.77	Stearns	5.77
Otter Tail	5.75	Steele	5.77
Pennington	5.71	Stevens	5.75
Pine	5.78	Swift	5.76
Pipestone	5.74	Todd	5.76
East Polk	5.72	Traverse	5.74
West Polk	5.71	Wabasha	5.77
Pope	5.76	Wadena	5.75
Ramsey	5.81	Waseca	5.77
Red Lake	5.72	Washington	5.80
Redwood	5.76	Watonwan	5.76
Renville	5.77	Wilkin	5.73
Rice	5.79	Winona	5.76
Rock	5.74	Wright	5.80
Roseau	5.70	Yellow Medicine	5.75
South St. Louis	5.77		

MISSOURI

Barton	$5.58	Jasper	$5.58
Bates	5.58	Johnson	5.54
Benton	5.55	Lawrence	5.57
Caldwell	5.54	Pettis	5.53
Cass	5.58	St. Clair	5.55
Clinton	5.54	Vernon	5.58
Henry	5.55	Worth	5.53

MONTANA

Beaverhead	$5.65	McCone	$5.57
Big Horn	5.45	Meagher	5.53
Blaine	5.51	Mineral	5.55
Broadwater	5.53	Missoula	5.53
Carbon	5.53	Musselshell	5.51
Carter	5.58	Park	5.53
Cascade	5.53	Petroleum	5.53
Chouteau	5.53	Phillips	5.53
Custer	5.56	Pondera	5.51
Daniels	5.55	Powder River	5.57
Dawson	5.58	Powell	5.53
Deer Lodge	5.53	Prairie	5.57
Fallon	5.59	Ravalli	5.53
Fergus	5.53	Richland	5.58
Flathead	5.53	Roosevelt	5.59
Gallatin	5.53	Rosebud	5.54
Garfield	5.55	Sanders	5.56
Glacier	5.53	Sheridan	5.57
Golden Valley	5.53	Silver Bow	5.53
Granite	5.53	Stillwater	5.53
Hill	5.53	Sweet Grass	5.53
Jefferson	5.53	Teton	5.53
Judith Basin	5.53	Toole	5.53
Lake	5.54	Treasure	5.53
Lewis & Clark	5.53	Valley	5.55
Liberty	5.53	Wheatland	5.53
Lincoln	5.57	Wibaux	5.59
Madison	5.53	Yellowstone	5.51

NEBRASKA

Antelope	$5.62	Madison	$5.66
Burt	5.69	Pierce	5.67
Cedar	5.69	Sarpy	5.67
Cumming	5.67	Sheridan	5.56
Dakota	5.71	Sioux	5.55
Dawes	5.55	Stanton	5.67
Dixon	5.71	Thurston	5.70
Douglas	5.69	Washington	5.69
Knox	5.66	Wayne	5.69

NORTH DAKOTA

Adams	$5.63	Dunn	$4.63
Barnes	5.71	Eddy	5.69
Benson	5.67	Emmons	5.66
Billings	5.62	Foster	5.69
Bottineau	5.64	Golden Valley	5.60
Bowman	5.62	Grand Forks	5.70
Burke	5.63	Grant	5.64
Burleight	5.67	Griggs	5.70
Cass	5.71	Hettinger	5.63
Cavalier	5.67	Kidder	5.68
Dickey	5.70	La Moure	5.69
Divide	5.62		

NORTH DAKOTA—continued

Logan	$5.68	Richland	$5.72
McHenry	5.66	Rolette	5.66
McIntosh	5.67	Sargent	5.71
McKenzie	5.60	Sheridan	5.67
McLean	5.65	Sioux	5.64
Mercer	5.63	Slope	5.60
Morton	5.64	Stark	5.63
Mountrail	5.63	Steele	5.70
Nelson	5.69	Stutsman	5.69
Oliver	5.65	Towner	5.67
Pembina	5.68	Traill	5.71
Pierce	5.66	Walsh	5.69
Ramsey	5.68	Ward	5.64
Ransom	5.71	Wells	5.68
Renville	5.63	Williams	5.62

OHIO

Allen	$5.70	Mercer	$5.67
Auglaize	5.70	Morrow	5.67
Darke	5.70	Patman	5.70
Huron	5.68	Seneca	5.68
Lorain	5.67	Shelby	5.69
Lucas	5.70	Van Wert	5.71
Medina	5.66		

OKLAHOMA

Alfalfa	$5.56	Kiowa	$5.49
Blaine	5.52	Major	5.53
Caddo	5.51	Mayes	5.57
Canadian	5.51	Murray	5.49
Comanche	5.49	Noble	5.56
Cotton	5.48	Nowata	5.60
Craig	5.58	Osage	5.58
Delaware	5.57	Ottawa	5.57
Dewey	5.50	Pawnee	5.56
Garfield	5.56	Payne	5.55
Grady	5.51	Rogers	5.59
Grant	5.56	Tillman	5.47
Greer	5.48	Tulsa	5.58
Harmon	5.46	Wagoner	5.58
Jackson	5.48	Washington	5.59
Kay	5.57	Washita	5.50
Kingfisher	5.53		

OREGON

Benton	$5.78	Multonomah	$5.81
Clackamas	5.81	Polk	5.78
Columbia	5.79	Umatilla	5.72
Jefferson	5.76	Union	5.71
Klamath	5.72	Wallowa	5.70
Lane	5.78	Waco	5.80
Linn	5.78	Washington	5.81
Marion	5.79	Yamhill	5.79

SOUTH DAKOTA

Aurora	$5.67	Hutchinson	$5.69
Beadle	5.71	Hyde	5.69
Bennett	5.58	Jackson	5.62
Bon Homme	5.69	Jerauld	5.70
Brookings	5.73	Kingsbury	5.73
Brown	5.71	Lake	5.72
Brule	5.66	Lawrence	5.59
Buffalo	5.67	Lincoln	5.72
Campbell	5.67	Lyman	5.64
Clark	5.72	McCook	5.72
Clay	5.72	McPherson	5.68
Codington	5.73	Marshall	5.71
Corson	5.65	Meade	5.60
Custer	5.54	Mellette	5.61
Davison	5.70	Miner	5.72
Day	5.72	Minnehaha	5.72
Deuel	5.73	Moody	5.73
Dewey	5.64	Pennington	5.60
Douglas	5.67	Perkins	5.63
Edmunds	5.69	Potter	5.67
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Hand	5.70	Union	5.72
Hanson	5.70	Walworth	5.67
Harding	5.60	Yankton	5.70
Hughes	5.68	Ziebach	5.62

WASHINGTON

Asotin	$5.69	Spokane	$5.70
Clark	5.82	Whatcom	5.66
Garfield	5.71	Whitman	5.71
Snohomish	5.69		

WISCONSIN

Ashland	$5.72	Kewaunee	$5.72
Barron	5.76	Manitowoc	5.74
Bayfield	5.73	Marathon	5.72
Brown	5.73	Milwaukee	5.81
Calumet	5.74	Ozaukee	5.75
Chippewa	5.76	Pepin	5.77
Clark	5.74	Pierce	5.79
Dane	5.75	Racine	5.81
Dodge	5.75	Rock	5.76
Door	5.70	Rusk	5.74
Douglas	5.77	Sheboygan	5.75
Dunn	5.78	St. Croix	5.79
Eau Claire	5.76	Walworth	5.77
Fond du Lac	5.75	Waukesha	5.76
Green	5.75	Winnebago	5.74
Green Lake	5.74	Wood	5.72
Kenosha	5.81		

WYOMING

Campbell	$5.53	Laramie	$5.53
Crook	5.53	Platte	5.53
Goshen	5.53	Sheridan	5.52
Johnson	5.46	Weston	5.53

(Sec. 4 (a), 55 Stat. 498, 56 Stat. 768, sec. 1 (b), Pub. Law 897, 80th Cong., sec. 5, Pub. Law 806, 80th Cong.; 15 U. S. C. 713a–8, 50 U. S. C. 969)

Dated: July 20, 1948.

[SEAL] ELMER F. KRUSE,
Manager,
Commodity Credit Corporation.

[F. R. Doc. 48–6664; Filed, July 23, 1948; 8:51 a. m.]

Chapter III—Farmers Home Administration, Department of Agriculture

Subchapter G—Farm Ownership

PART 364—REGULATIONS

FARM OWNERSHIP LOAN LIMITS

For the purposes of Title I of the Bankhead-Jones Farm Tenant Act, as amended, average values of efficient family-type farm-management units and limits for the counties identified below are determined to be as herein set forth; and § 364.11, as amended, entitled "Average values of farms and loan limits," in Title 6 of the Code of Federal Regulations (6 CFR, 1946 Supp., and 1947 Supp., 364.11), is amended by adding said counties, average values, and loan limits to the tabulations appearing in said section under the State of Wisconsin.

WISCONSIN

County	Average value	Loan limit
Milwaukee	$15,000	$12,000
Washington	15,000	12,000

(Secs. 3 (a), 41 (i), 60 Stat. 1074, 1066; 7 U. S. C. 1003 (a), 1015 (i))

Issued this 21st day of July 1948.

[SEAL] CHARLES F. BRANNAN,
Secretary of Agriculture.

[F. R. Doc. 48–6663; Filed, July 23, 1948; 8:51 a. m.]

TITLE 7—AGRICULTURE

Chapter IX—Production and Marketing Administration (Marketing Agreements and Orders)

[Lemon Reg. 284]

PART 953—LEMONS GROWN IN CALIFORNIA AND ARIZONA

LIMITATION OF SHIPMENTS

§ 953.391 *Lemon Regulation 284*—(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 53, as amended (7 CFR, Cum. Supp., 953.1 et seq.; 13 F. R. 766), regulating the handling of lemons grown in the State of California or in the State of Arizona, effective 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 Lemon Administrative Committee, established under the said amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of the quantity of such lemons 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 preliminary notice and public rule-making procedure requirements and the 30-day effective date requirement of the Administrative Procedure Act (60 Stat. 237; 5 U. S. C. 1001 et seq.) is impracticable, unnecessary, and contrary to the public interest in that the time intervening between the date when information upon which this section is based became available and the time when this section 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, and a reasonable time is permitted, under the circumstances, for preparation for such effective date.

(b) *Order.* (1) The quantity of lemons 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., July 25, 1948, and ending at 12:01 a. m., P. s. t., August 1, 1948, is hereby fixed as follows:

(i) District 1: 525 carloads.

(ii) District 2: unlimited movement.

(2) The prorate base of each handler who has made application therefor, as provided in the said amended marketing agreement and order, is hereby fixed in accordance with the prorate base schedule which is attached to Lemon Regulation 283 (13 F. R. 4066) and made a part hereof by this reference.

(3) As used in this section, "handled," "handler," "carloads," "prorate base," "District 1," and "District 2" shall have the same meaning as is given to each such term in the said amended marketing agreement and order. (48 Stat. 31, as amended; 7 U. S. C. 601 et seq.)

Done at Washington, D. C., this 22d day of July 1948.

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

[F. R. Doc. 48-6713; Filed, July 23, 1948; 9:36 a. m.]

[Orange Reg. 240]

PART 966—ORANGES GROWN IN CALIFORNIA AND ARIZONA

LIMITATION OF SHIPMENTS

§ 966.386 *Orange Regulation 240*—(a) *Findings.* (1) Pursuant to the provisions of Order No. 66 (7 CFR, Cum. Supp., 966.1 et seq.) regulating the handling of oranges grown in the State of California or in the State of Arizona, effective 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 preliminary notice and public rule-making procedure requirements and the 30-day effective date requirement of the Administrative Procedure Act (60 Stat. 237; 5 U. S. C. 1001 et seq.) is impracticable, unnecessary, and contrary to the public interest in that the time intervening between the date when information upon which this section is based became available and the time when this section 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, and a reasonable time is permitted, under the circumstances for preparation for such effective date.

(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., July 25, 1948 and ending at 12:01 a. m., P. s. t., August 1, 1948 is hereby fixed as follows:

(i) *Valencia oranges.* (*a*) Prorate District No. 1: unlimited movement.

(*b*) Prorate District No. 2: 1,500 carloads.

(*c*) Prorate District No. 3: Unlimited movement.

(ii) *Oranges other than Valencia oranges.* (*a*) Prorate District No. 1: no movement.

(*b*) Prorate District No. 2: no movement.

(*c*) Prorate District No. 3: no 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.

(3) As used in this section, "handled," "handler," "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) of the rules and regulations contained in this part. (48 Stat. 31, as amended; 7 U. S. C. 601 et seq.)

Done at Washington, D. C., this 23d day of July 1948.

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

PRORATE BASE SCHEDULE

[12:01 a. m. July 25, 1948 to 12:01 a. m. Aug. 1, 1948]

VALENCIA ORANGES

Prorate District No. 2

Handler	*Prorate base (percent)*
Total	100.0000
A. F. G. Alta Loma	.0858
A. F. G. Corona	.1552
A. F. G. Fullerton	.7082
A. F. G. Orange	.4057
A. F. G. Riverside	.1129
A. F. G. San Juan Capistrano	.7163
A. F. G. Santa Paula	.6300
Hazeltine Packing Co	.4233
Placentia Pioneer Valencia Growers Association	.6342
Signal Fruit Association	.1367
Azusa Citrus Association	.4000
Covina Valley Orange Co	.0421
Damerel-Allison Co	.8536
Glendora Mutual Orange Association	.3948
Irwindale Citrus Association	.3717
Puente Mutual Citrus Association	.2146
Valencia Heights Orchard Association	.4580
Covina Citrus Association	1.0553
Covina Orange Growers Association	.6369
Glendora Citrus Association	.3767
Glendora Heights Orange and Lemon Growers Association	.0588
Gold Buckle Association	.5930
La Verne Orange Association	.6813
Anaheim Citrus Fruit Association	1.0419
Anaheim Valencia Orange Association	.8851
Eadington Fruit Co., Inc	2.5960
Fullerton Mutual Orange Association	1.2704
La Habra Citrus Association	1.1117
Orange County Valencia Association Association	.7926
Orangethorpe Citrus Association	.8516
Placentia Coop. Orange Association	.7528
Yorba Linda Citrus Association	.6545
Citrus Fruit Growers	.1453
Cucamonga Citrus Association	.2240
Etiwanda Citrus Fruit Association	.0376
Mountain View Fruit Association	.0190
Old Baldy Citrus Association	.1329
Rialto Heights Orange Growers	.0595
Upland Citrus Association	.3962
Upland Heights Orange Association	.1524
Consolidated Orange Growers	1.9259
Frances Citrus Association	1.2579
Garden Grove Citrus Association	1.3888
Goldenwest Citrus Association, The	1.5305

PRORATE BASE SCHEDULE—Continued

VALENCIA ORANGES—continued

Prorate District No. 2—Continued

Handler	Prorate base (percent)
Irvine Valencia Growers	2.7253
Olive Heights Citrus Association	1.6336
Santa Ana-Tustin Mutual Citrus Association	1.0657
Santiago Orange Growers Association	4.2503
Tustin Hills Citrus Association	2.3706
Villa Park Orchards Association, The	1.6433
Bradford Brothers, Inc	.6256
Placentia Mutual Orange Association	1.6451
Placentia Orange Growers Association	2.1082
Yorba Orange Growers Association	.5351
Call Ranch	.0751
Corona Citrus Association	.6147
Jameson Co	.0486
Orange Heights Orange Association	.3887
Crafton Orange Growers Association	.4224
E. Highlands Citrus Association	.0814
Fontana Citrus Association	.1201
Highland Fruit Growers Association	.0478
Redlands Heights Groves	.3166
Redlands Orangedale Association	.3371
Break & Sons, Allen	.0637
Bryn Mawr Fruit Growers Association	.2815
Krinard Packing Co	.2989
Mission Citrus Association	.1732
Redlands Coop. Fruit Association	.3704
Redlands Orange Growers Association	.2563
Redlands Select Groves	.3101
Rialto Citrus Association	.1859
Rialto Orange Co	.1596
Southern Citrus Association	.1402
United Citrus Growers	.1711
Zilen Citrus Co	.0774
Arlington Heights Citrus Co	.1168
Brown Estate, L. V. W	.1575
Gavilan Citrus Association	.1698
Hemet Mutual Groves	.0386
Highgrove Fruit Association	.0615
McDermont Fruit Co	.2003
Monte Vista Citrus Association	.1934
National Orange Co	.0361
Riverside Heights Orange Growers Association	.0628
Sierra Vista Packing Association	.0609
Victoria Avenue Citrus Association	.2173
Claremont Citrus Association	.1822
College Heights Orange and Lemon Association	.2837
El Camino Citrus Association	.0732
Indian Hill Citrus Association	.2025
Pomona Fruit Growers Exchange	.4146
Walnut Fruit Growers Association	.5760
West Ontario Citrus Association	.3947
El Cajon Valley Citrus Association	.2975
Escondido Orange Association	2.5227
San Dimas Orange Growers Association	.5094
Andrews Brothers of Calif	.3120
Ball & Tweedy Association	.5426
Canoga Citrus Association	1.0816
N. Whittier Heights Citrus Association	.9780
San Fernando Fruit Growers Association	.6864
San Fernando Heights Orange Association	1.0977
Sierra Madre-Lamanda Citrus Association	.4936
Camarillo Citrus Association	1.6538
Fillmore Citrus Association	3.8311
Mupu Citrus Association	3.1615
Ojai Orange Association	1.0648
Piru Citrus Association	2.1170
Santa Paula Orange Association	1.2018
Tapo Citrus Association	1.1876

PRORATE BASE SCHEDULE—Continued

VALENCIA ORANGES—continued

Prorate District No. 2—Continued

Handler	Prorate base (percent)
Ventura County Citrus Association	0.0341
Limoneira Co	.7659
East Whittier Citrus Association	.3944
El Ranchito Citrus Association	.9937
Murphy Ranch Co	.4727
Rivera Citrus Association	.4124
Whittier Citrus Association	.6983
Whittier Select Citrus Association	.4381
Anaheim Coop. Orange Association	1.1266
Bryn Mawr Mutual Orange Association	.0837
Chula Vista Mutual Lemon Association	.1309
Escondido Coop. Citrus Association	.4177
Euclid Avenue Orange Association	.5015
Foothill Citrus Union, Inc	.0355
Fullerton Coop. Orange Association	.3122
Garden Grove Orange Coop., Inc	.6835
Golden Orange Groves, Inc	.2649
Highland Mutual Groves	.0326
Index Mutual Association	.2341
La Verne Coop. Citrus Association	1.3182
Mentone Heights Association	.0762
Olive Hillside Groves	.5516
Orange Coop. Citrus Association	.9852
Redlands Foothill Groves	.6294
Redlands Mutual Orange Association	.1355
Riverside Citrus Association	.0587
Ventura County Orange & Lemon Association	.9951
Whittier Mutual Orange & Lemon Association	.1118
Babijuice Corp. of Calif	.4010
Banks Fruit Co	.2027
Banks, L. M	.4009
Borden Fruit Co	.9275
California Associated Growers	.1865
California Fruit Distributors	.1548
Cherokee Citrus Co., Inc	.1382
Chess Co., Meyer W	.3030
Escondido Avocado Growers	.0204
Evans Brothers Packing Co	.3353
Gold Banner Association	.2889
Granada Hills Packing Co	.0398
Granada Packing House	1.7405
Hill, Fred A	.0685
Inland Fruit Dealers	.0395
Orange Belt Fruit Distributors	1.7051
Panno Fruit Co., Carlo	.0814
Paramount Citrus Association, Inc	.7475
Placentia Orchard Co	.4955
San Antonio Orchard Co	.3878
Snyder & Sons Co., W. A	.2771
Stephens, T. F	.2289
Torn Ranch	.0038
Wall, E. T	.1087
Webb Packing Co	.0380
Western Fruit Growers, Inc., Reds	.6879

[F. R. Doc. 48-6724; Filed, July 23, 1948; 11:55 a. m.]

TITLE 14—CIVIL AVIATION

Chapter I—Civil Aeronautics Board

[Supp. 1]

PART 16—AIRCRAFT RADIO EQUIPMENT AIRWORTHINESS

DESIGN AND TESTS; CAA SPECIFICATIONS, CROSS-POINTER INDICATORS

Acting pursuant to authority appearing hereinafter, the following specifications are adopted. They are made effective without delay in order to promote safety of the flying public. Compliance with the notice, procedures, and effective date provisions of section 4 of the Administrative Procedure Act (60 Stat. 237, 238; 5 U. S. C. 1001, 1003) would be impracticable, unnecessary, and contrary to the public interest, and therefore is not required.

Section 16.30 of the Civil Air Regulations provides that to be eligible for type certification, aircraft radio equipment must be so designed and constructed that it will satisfactorily perform the function or functions for which it is intended to be used in aircraft under all flight conditions which may be met in regular service; must be free from hazard both in itself and in its method of operation; must be constructed of suitable and dependable materials; and must satisfactorily pass a visual inspection of the construction, layout, and electrical arrangement of all components of the particular aircraft radio equipment, and such electrical, humidity, temperature, pressure, vibration, drop, and other tests as the Administrator may prescribe.

§ 16.30 *Design and tests.* * * *

CAA SPECIFICATIONS; CROSS-POINTER INDICATORS

1. At the time the type I–101 Cross-Pointer Indicator was type certificated for use in conjunction with airborne ILS and VHF navigational equipment, it was recognized that the Indicator did not have incorporated in it certain warning features considered to be important in the interest of safety. However, as there was no indicator being manufactured at that time which did incorporate those features, the I–101 Indicator was type certificated for air carrier use subject to certain limitations.

2. There is now in quantity production at least one type of ILS cross-pointer indicator which incorporates the so-called "flag alarm" indicator. There may be other equally satisfactory indicators under development.

3. In view of the availability of the improved type indicator, it appears to be in the best interest of safety to discontinue use of the type I–101 Indicator as soon as practicable.

4. Effective immediately, no cross-pointer indicator shall be type certificated for installation in air carrier aircraft unless a flag alarm or other satisfactory alarm system has been incorporated in the indicator. Effective December 31, 1948, the type certificate is cancelled for the type I–101 Cross-Pointer Indicator, and after that date such Indicator shall not be used in air carrier operations.

(Secs. 205 (a), 601, 52 Stat. 984, 1007, 54 Stat. 1231, 1233–1235; 49 U. S. C. 425 (a), 551)

These specifications shall become effective upon publication in the FEDERAL REGISTER.

F. B. LEE,
Acting Administrator of Civil Aeronautics.

[F. R. Doc. 48-6649; Filed, July 23, 1948; 8:48 a. m.]

[Supp. 2]

PART 41—CERTIFICATION AND OPERATION RULES FOR SCHEDULED AIR CARRIER OPERATIONS OUTSIDE CONTINENTAL LIMITS OF THE UNITED STATES

OPERATIONS MANUAL; CAA SPECIFICATIONS

Acting pursuant to authority appearing hereinafter, the following specifications are adopted. They are made effective

without delay in order to promote safety of the flying public. Compliance with the notice, procedures, and effective date provisions of section 4 of the Administrative Procedure Act (60 Stat. 237, 238; 5 U. S. C. 1001, 1003) would be impracticable, unnecessary, and contrary to the public interest, and therefore is not required.

Section 41.500 (a) of the Civil Air Regulations provides in part that scheduled air carriers operating outside the continental limits of the United States shall furnish copies of the operations manual to all persons designated by the Administrator.

§ 41.500 *Operations manual.* (a) * * *

CAA SPECIFICATIONS

A copy of the operations manual shall be delivered to the Director, Flight Operations Service, A–280, Civil Aeronautics Administration, Department of Commerce, Washington 25, D. C., and to the Chief, Scheduled Air Carrier Division, of the region in which headquarters of the air carrier is located. The latter person will inform air carriers of the need for any additional copies and to whom they shall be directed.

(Secs. 205 (a), 601, 52 Stat. 984, 1007; 54 Stat. 1231, 1233–1235; 49 U. S. C. 425 (a), 551)

These specifications shall become effective upon publication in the FEDERAL REGISTER.

F. B. LEE,
Acting Administrator of Civil Aeronautics.

[F. R. Doc. 48–6646; Filed, July 23, 1948; 8:47 a. m.]

[Supp. 3]

PART 42—NON-SCHEDULED AIR CARRIER CERTIFICATION AND OPERATION RULES

CAA SPECIFICATIONS

Acting pursuant to authority appearing hereinafter, the following specifications are adopted. They are made effective without delay in order to promote safety of the flying public. Compliance with the notice, procedures, and effective date provisions of section 4 of the Administrative Procedure Act (60 Stat. 237, 238; 5 U. S. C. 1001, 1003) would be impracticable, unnecessary, and contrary to the public interest, and therefore is not required.

Section 42.42 of the Civil Air Regulations provides in part that certain irregular (non-scheduled) air carriers shall furnish copies of the operations manual to all persons designated by the Administrator.

§ 42.42 *Non-scheduled air carrier certification and operation rules.* * * *

CAA SPECIFICATIONS

Two copies of the operations manual shall be delivered to the inspector for the Civil Aeronautics Administration who is most directly concerned with the air carrier operation.

(Secs. 205 (a), 601, 52 Stat. 984, 1007, 54 Stat. 1231, 1233–1235; 49 U. S. C. 425 (a), 551)

These specifications shall become effective upon publication in the FEDERAL REGISTER.

F. B. LEE,
Acting Administrator of Civil Aeronautics.

[F. R. Doc. 48–6647; Filed, July 23, 1948; 8:47 a. m.]

[Supp. 4]

PART 61—SCHEDULED AIR CARRIER RULES

DELIVERY OF COPIES; CAA SPECIFICATIONS

Acting pursuant to authority appearing hereinafter, the following specifications are adopted. They are made effective without delay in order to promote safety of the flying public. Compliance with the notice, procedures, and effective date provisions of section 4 of the Administrative Procedure Act (60 Stat. 237, 238; 5 U. S. C. 1001, 1003) would be impracticable, unnecessary, and contrary to the public interest, and therefore is not required.

Section 61.83 of the Civil Air Regulations provides in part that domestic scheduled air carriers shall furnish copies of the operations manual to the Administrator of Civil Aeronautics and to the Chief of the Air Carrier Service, Civil Aeronautics Administration.

§ 61.83 *Delivery of copies.* * * *

CAA SPECIFICATIONS

The copy of the operations manual for the Administrator of Civil Aeronautics shall be delivered to the Director, Flight Operations Service, A–280, Civil Aeronautics Administration, Department of Commerce, Washington 25, D. C., and the copy of the operations manual for the Chief of the Air Carrier Service, Civil Aeronautics Administration, shall be delivered to the Chief, Scheduled Air Carrier Division of the region in which headquarters of the air carrier is located.

(Secs. 205 (a), 601, 52 Stat. 984, 1007, 54 Stat. 1231, 1233–1235; 49 U. S. C. 425 (a), 551)

These specifications shall become effective upon publication in the FEDERAL REGISTER.

F. B. LEE,
Acting Administrator of Civil Aeronautics.

[F. R. Doc. 48–6648; Filed, July 23, 1948; 8:47 a. m.]

TITLE 15—COMMERCE

Chapter III—Bureau of Foreign and Domestic Commerce, Department of Commerce

[Allocations Reg. 2, Direction 4A]

PART 336—REGULATIONS APPLICABLE TO OPERATION OF THE ALLOCATIONS AND EXPORT PRIORITIES SYSTEM

USE AND EFFECT OF CERTIFIED EXPORT ORDERS FOR NITROGENOUS FERTILIZER MATERIALS (1948–49 EXPORT PROGRAM)

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of nitrogenous fertilizer materials for defense, for private account and for export; and the following direction is deemed necessary and appropriate in the public interest and to promote the national defense and to effectuate the policies set forth in the legislation under which this direction is administered.

PURPOSE

(a) *Purpose.* This direction explains how the Office of Domestic Commerce, Department of Commerce, will give export priorities assistance for carrying out the 1948–49 nitrogenous fertilizer materials export program. This includes assistance to exporters for getting the materials for export and assistance to converters for getting anhydrous ammonia needed to fill orders from exporters, if the converters do not produce anhydrous ammonia themselves. The 1948–49 export program is for the shipment of nitrogenous fertilizer materials containing 61,287 short tons of nitrogen, broken down by countries as shown in Table 1 below. The program is based upon international distribution recommendations made by the International Emergency Food Committee of the United Nations. Under these recommendations, the United States participation consists of the exports mentioned above (which are the same as for last year) and of imports representing 199,004 short tons of nitrogen (an increase of 11,000 short tons over last year). One-half of the export requirements are to be supplied from Army production, pursuant to Public Law 606.

ASSISTANCE FOR EXPORTERS

(b) *How exporters get assistance.* Export priorities assistance for exporters will consist of authorization to place CXN certified export orders for their materials, these orders to have the preferential status explained below. Except for exports to Canada, this authorization will be issued, upon behalf of ODC, by the Office of International Trade in connection with the issuance of the related export licenses, and exporters desiring to obtain such priorities assistance should apply by letter to the Office of International Trade, Department of Commerce, Washington 25, D. C., Ref. AR–2, Dir. 4A. In these cases, permission to use the symbol CXN will not be given except when an export license is also given. For priorities assistance on exports to Canada, exporters should apply by letter to the ODC.

(c) *How exporters use the symbol CXN.* (1) When an exporter has been authorized, in writing, to use the symbol CXN on purchase orders for specified quantities of nitrogenous fertilizer materials, he should place on his purchase order the symbol CXN, the export license number given by the Office of International Trade, and the country of destination. In addition he should furnish to his supplier a certificate, signed manually or as described in Allocations Regulation 1, in substantially the following form:

I certify, subject to the penalties of section 35A of the United States Criminal Code, that the nitrogenous fertilizer materials covered by this purchase order are within the quantity which the Department of Commerce has authorized me to purchase by orders identified with the symbol CXN for shipment to the specified country of destination, under the export license number specified.

In the case of CXN authorizations for export to Canada, the exporter will not supply an export license number and should delete from his certificate the words "under the export license number specified."

(2) Exporters who have received authorization to place CXN certified orders for ammonium nitrate should communicate with the ODC for instructions as to placing such

orders. These instructions will be based upon the quantities and time schedules for ammonium nitrate to be made available by the Department of the Army under Public Law 606. CXN certified export orders for other types of nitrogenous fertilizer materials authorized may be placed with producers of the particular materials or agents of such producers. When an order bearing the symbol CXN and the certificate is placed with a producer's agent, it has the same effect as though it had been placed with the producer.

ASSISTANCE FOR CONVERTERS

(d) *How converters get assistance.* Export priorities assistance for converters will consist of authorization to place certified orders for anhydrous ammonia needed to fill CXN certified orders received by them from exporters. A "converter" is a person who produces nitrogenous fertilizer materials but does not produce any of the nitrogen used for that.

When a converter has received a CXN certified export order, he should notify the ODC by letter, stating the name of the purchaser, the export license number, the country of destination, the quantity of material ordered, the quantity of anhydrous ammonia needed, and the date by which it should be delivered in order to fill the CXN export order. The ODC will then issue to the converter an authorization to place certified orders for an approved quantity of anhydrous ammonia and will specify whether the ammonia is to be obtained from commercial sources or from Army ordnance plants.

(e) *How converters use export preference certificates.* When a converter has been authorized, in writing, to place certified export orders for specified quantities of anhydrous ammonia, from specified sources, he should place on his purchase order a certificate, signed manually or as prescribed in AR–1, in substantially the following form:

I certify, subject to the penalties of section 35A of the United States Criminal Code, that the anhydrous ammonia covered by this purchase order is within the quantity which the Office of Domestic Commerce has authorized me to purchase by certified export orders in accordance with Direction 4A to Allocations Regulation 2.

EFFECT OF CERTIFIED EXPORT ORDERS

(f) *Effect of certified export orders.* Any purchase order certified under this direction and placed with a commercial supplier must be treated as a certified export order under Allocations Regulation 2, and must be accepted, scheduled, and delivered accordingly. The rules of Allocations Regulation 2 apply, except to the extent that this direction is inconsistent with these rules. Paragraph (g) below contains certain special rules which limit the effect of such certified orders under this direction. In the case of certified purchase orders placed with the Department of the Army, the certification serves to identify the orders as eligible for materials to be made available by that Department under Public Law 606.

(g) *Limitation on the effect of certified orders.* The effect of certified export orders is subject to the following limitations intended to minimize their impact upon domestic needs. These limitations apply in all cases, except where otherwise directed, by ODC because of special circumstances.

(1) *Time limit on placing orders.* Purchase orders certified under this direction must be placed no later than October 31, 1948. Orders placed after that date need not be treated as certified orders.

(2) *Delivery dates.* No purchase order certified under this direction and placed with a commercial supplier may call for delivery on or after January 1, 1949 of more than 25% of each type of material covered by the order. However, no commercial supplier need deliver against certified orders in any month more than 30% of his total production of the particular type of material in that month. Any purchase order which fails to meet these conditions need not be treated as a certified order.

(3) *Ceiling on orders against producers.* Except in the case of a converter, no producer of nitrogenous compounds (including anhydrous ammonia) or nitrogenous fertilizer materials need accept purchase orders certified under this direction calling for more nitrogen than 3.25% of his total production of nitrogen (in all forms) during the fertilizer year July 1, 1947–June 30, 1948, if he was in production during the whole of that year. If he was not in production during the whole of that year, he may request the ODC to establish an appropriate ceiling based on production estimates, in order to limit his general obligation to accept and fill certified orders served on him. The ODC may designate the type of materials which any producer is to supply in filling certified orders up to his ceiling.

The ceiling provisions of this paragraph do not limit the orders which converters need accept since, under paragraph (d) above, converters may get assistance from ODC in obtaining anhydrous ammonia needed by them to fill certified orders.

(4) *Limitation on placing orders for ammonium sulphate.* Exporters authorized to place certified export orders under this direction for more than 100 tons of ammonium sulphate may not place orders for more than 20% of the total authorized quantity with producers of coke-oven sulphate and may place the remainder only with producers of synthetic sulphate.

(5) *Producers from by-product hydrogen.* Because of specialized industrial conditions, persons who produce anhydrous ammonia from by-product hydrogen resulting from electrolytic-cell operations need not accept certified orders under this direction.

GENERAL PROVISIONS

(h) *Assistance in finding suppliers.* If any exporter authorized to use the symbol CXN is unable, by September 30, 1948, to find suppliers to accept his order, he may apply to the ODC, which will, wherever possible, refer him to other suppliers who have available supplies.

(i) *Delegation.* The Office of International Trade, Department of Commerce, may, upon behalf of the ODC, authorize exporters to use the symbol CXN under this direction on purchase orders for nitrogenous fertilizer materials for export (except exports to Canada), but only to the extent under the conditions authorized by the ODC in writing and transmitted to the Office of International Trade. The Office of International Trade may exercise this authority through such of its officials as the Director of that office may determine.

(j) *Appeals.* Any person who considers that compliance by himself or another with this direction would work an exceptional and unreasonable hardship on him may appeal to the Office of Domestic Commerce for relief.

(k) *Reports*—(1) *From persons placing certified orders.* Whenever any person places a certified order under this direction, he must immediately notify ODC, in writing, of the names of the suppliers, the tonnages ordered, and the months specified for delivery.

(2) *From producers.* Producers (including converters) of nitrogenous compounds (including anhydrous ammonia) or of nitrogenous fertilizer materials must file with the ODC such reports as may be required by the ODC, with the approval of the Bureau of the Budget.

(l) *Communications.* Except as otherwise specifically stated above, all communications regarding this order, and all reports under this order, should be addressed to the Chemicals Division, Office of Domestic Commerce, Department of Commerce, Washington 25, D. C., Ref: AR–2, Dir. 4A.

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

(Pub. Laws 188, 606, 80th Cong.; E. O. 9841, Apr. 23, 1948, 12 F. R. 2645; Materials Control Reg. 1, as amended May 7, 1948, 13 F. R. 2508)

Issued this 22d day of July 1948.

OFFICE OF DOMESTIC COMMERCE,
By RAYMOND S. HOOVER,
Issuance Officer.

TABLE 1—1948–49 NITROGENOUS FERTILIZER MATERIALS EXPORT PROGRAM

Country of destination		*Export quantities (short tons of nitrogen)*
Canada		1,102
China and Formosa		17,471
France and Empire		12,015
Greece		3,858
India		4,409
Netherlands		10,050
Netherlands East Indies		1,249
Philippines		3,417
Latin America:		
Brazil	400	
Cuba	4,500	
Colombia	300	
Costa Rica	200	
Dominican Republic	100	
Mexico	700	
Peru	600	
Venezuela	300	
Others (under 100 tons each)	616	
		7,716
Total export program		61,287

[F. R. Doc. 48–6689; Filed, July 23, 1948; 8:59 a. m.]

[Distribution Order D–1]

PART 338—MATERIALS ORDERS

DISTRIBUTION OF ARMY ANHYDROUS AMMONIA

§ 338.60 *Distribution Order D–1.*

PURPOSE

(a) *Purpose.* This order explains how the Department of Commerce, acting through the Office of Domestic Commerce, will direct the distribution of Army anhydrous ammonia. "Army anhydrous ammonia" means anhydrous ammonia made available by the Department of the Army for the commercial production of nitrogenous fertilizer materials for domestic use, pursuant to the following provision in section 205 of Public Law 793, 80th Congress (Foreign Aid Appropriation Act, 1949), approved June 28, 1948:

* * * In addition, the Department of the Army shall make available, for the commercial production of nitrogenous fertilizer materials for domestic use, ten per centum of the total anhydrous ammonia produced in the United States in plants operated by or for the Department of the Army, said anhydrous ammonia to be distributed as directed by the Department of Commerce, which shall give preference, in distributing said anhydrous ammonia, to producers of ammonium sulphate who were producing ammonium sulphate during the six months preceding the

enactment of this Act or who shall have ceased to produce, or shall be faced with an imminent shutdown in the production of, ammonium sulphate for want of anhydrous ammonia, to the extent necessary to permit such producers to operate. * * *

This order does not deal with anhydrous ammonia made available by the Department of the Army for production of nitrogenous fertilizer materials for export, under Public Law 606.

DISTRIBUTION POLICIES

(b) *ODC distribution policies.* While the expected quantity of Army anhydrous ammonia is substantial, it represents only a small part of the total domestic supply and can meet only a small part of the total demand for use in fertilizer production. ODC distribution of this limited quantity of Army anhydrous ammonia will be based upon the requirements of Public Law 793 (as quoted above) and its objectives of keeping certain plants in operation and of increasing the supply of fertilizer for domestic use.

(1) *Temporary nature of present order.* At present, sufficient information regarding needs of individual producers of nitrogenous fertilizer materials is not available. In addition, arrangements with the Department of the Army and other interested government agencies have not yet been completed. Therefore, this order is a temporary one, providing for a limited distribution during August and September, 1948 to meet the preference requirements of Public Law 793. Before the end of that period, the order will be revised to provide for complete distribution during the balance of the 1948–49 fertilizer year, both to producers entitled to preference under the Law and to other producers of nitrogenous fertilizer materials.

(2) *Producers eligible for August-September distribution.* Distribution for August and September, 1948 will be limited to the following two classes of ammonium sulphate producers and will be further limited to the extent necessary to permit such producers to operate:

(i) Those who were producing ammonium sulphate during the six-month period December 28, 1947–June 28, 1948.

(ii) Those who shall have ceased to produce, or shall be faced with an imminent shutdown in the production of, ammonium sulphate for want of anhydrous ammonia.

This distribution will be made upon the basis of applications submitted as explained in paragraph (d) below and subject to the conditions set out in paragraph (c) below.

For the purposes of this order, the term "producer of ammonium sulphate" means a person regularly engaged in the business of producing and selling a commercial fertilizer product composed chiefly of ammonium sulphate and containing not less than 20.5% of nitrogen; and the term "selling" (or "sale") does not include transactions with plants affiliated with the producer.

(3) *Limited quantity for which producer is eligible.* A qualified application from an ammonium sulphate producer eligible under paragraph (b) (2) above will be approved only for the minimum quantity of anhydrous ammonia needed to continue or return the particular plant to the production and sale of ammonium sulphate:

(i) Ordinarily, approval will be limited to the quantity which, together with other supplies of anhydrous ammonia expected during the two-month period, will provide for production of 50% of the largest quantity of ammonium sulphate produced in the plant during any consecutive two months in the year July 1, 1947–June 30, 1948.

(ii) However, if the applicant conclusively demonstrates to the ODC that the quantity of anhydrous ammonia provided for in paragraph (b) (3) (i) above will not permit him to continue or return to commercial production and sale of ammonium sulphate without serious financial loss, ODC may make available an additional quantity sufficient to permit operation without such loss.

CONDITIONS

(c) *Conditions.* Every distribution made under this order is made subject to the condition that the applicant can and will do the following:

(1) Comply with the sales terms for Army anhydrous ammonia established by the Department of the Army as to price, payment, point of delivery, etc. The Department of the Army has notified ODC that Army anhydrous ammonia will be sold F. O. B. Army plants, in buyers' tank cars, and that it will usually be supplied from whichever of the following plants is nearer the buyer: Morgantown Ordnance Works, Morgantown, West Virginia; Cactus Ordnance Works, Dumas, Texas.

(2) Unload, promptly after arrival, the tank car(s) used to ship the Army anhydrous ammonia to the applicant's plant.

(3) Use the Army anhydrous ammonia only at the ammonium sulphate plant covered by the application and only for the production and sale of ammonium sulphate for domestic fertilizer use.

(4) Comply with any further conditions established by ODC, in approving the application, in order to further the objectives of section 205 of Public Law 793.

APPLICATION PROCEDURE

(d) *How to apply for distribution.* An ammonium sulphate producer who is eligible for statutory preference as explained in paragraph (b) above, and who is willing and able to comply with the conditions of paragraph (c) above, may submit an application to the ODC requesting a distribution for the months of August and September 1948. Applications are to be made by letter, in duplicate, and must be received by ODC not later than August 13, 1948. The application for any plant should identify the plant by name and location and should set out the following:

(1) The total tonnage of ammonium sulphate produced at that plant during (a) the 1947–48 year (July 1, 1947–June 30, 1948) and (b) the highest consecutive two months in that year.

(2) The total tonnage of ammonium sulphate sold as such from that plant during the 1947–48 year, excluding sales to affiliated plants.

(3) The types and total tonnages of other fertilizers and fertilizer materials, if any, produced at the plant during the 1947–48 year.

(4) The names and locations of other domestic commercial fertilizer or fertilizer materials plants, if any, currently owned or operated by the applicant or affiliated companies or being constructed by either.

(5) The total tonnages, and names of suppliers, of anhydrous ammonia used by the applicant (including any used under toll agreement) during the 1947–48 year at (a) the plant for which application is being made and (b) all other domestic commercial fertilizer or fertilizer materials plants, if any, owned or operated by the applicant or affiliated companies.

(6) The quantities of anhydrous ammonia covered by contracts, commitments, position, or other arrangements of any kind he has, or expects to have, with commercial suppliers of anhydrous ammonia for the period August–December 1948 for all domestic commercial fertilizer or fertilizer materials plants owned or operated by the applicant or affiliated companies; the names of the suppliers; the minimum and maximum tonnages of anhydrous ammonia expected to be received during August and September 1948 for the applicant plant; the quantities of anhydrous ammonia on hand August 1, 1948 at the applicant plant.

(7) In addition, persons applying under paragraph (b) (3) (ii) above should specify the minimum quantity of ammonium sulphate production needed to avoid operation at a serious financial loss during August and September 1948 and should support this with appropriate data as to costs, income, and operating rates.

(8) A certificate in substantially the following form:

The undersigned applicant certifies, subject to the penalties of section 35 (a) of the United States Criminal Code, that the applicant is familiar with the provisions of Distribution Order D–1; that the applicant is a producer of ammonium sulphate as defined in that order; that the applicant is willing and able to comply with the conditions of paragraph (c) of that order and will use any Army anhydrous ammonia made available to it only for the purposes for which it is made available; and that all information supplied in or in connection with this application is true and correct, to the best of his knowledge and belief.

(e) *ODC action on application.* The ODC will notify each applicant, in writing, as to whether his application has been approved or denied. In approved cases, the ODC will notify the applicant how to place his orders with the Department of the Army and will issue appropriate directives to the Department of the Army.

COMMUNICATIONS

(f) *Communications.* All communications regarding this order, and all applications filed under this order, should be addressed to: Chemicals Division, Office of Domestic Commerce, Department of Commerce, Washington, D. C., Ref: D–1.

NOTE: The reporting requirements of this order have been approved by the Bureau of

the Budget pursuant to the Federal Reports Act of 1942.

(Pub. Law 793, 80th Cong.; Materials Control Reg. 1–A, 13 F. R. 3861)

Issued this 22d day of July 1948.

OFFICE OF DOMESTIC COMMERCE,
By RAYMOND S. HOOVER,
Issuance Officer.

[F. R. Doc. 48–6690; Filed, July 23, 1948; 8:59 a. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue, Department of the Treasury

Subchapter A—Income and Excess Profits Taxes

Subchapter D—Employment Taxes

[T. D. 5645]

PART 19—INCOME TAX UNDER THE INTERNAL REVENUE CODE; TAXABLE YEARS ENDING DECEMBER 31, 1941.

PART 29—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1941

PART 405—COLLECTION OF INCOME TAX AT SOURCE ON OR AFTER JANUARY 1, 1945

MISCELLANEOUS AMENDMENTS

On May 7, 1948, notice of proposed rule making regarding Public Laws 310, 356, 367, and 384, 80th Congress, was published in the FEDERAL REGISTER (13 F. R. 2444). After consideration of all such relevant matter as was presented by interested persons regarding the proposal, the following amendments are hereby adopted. Such amendments are necessary in order to conform Regulations 103 (26 CFR, Part 19), relating to the income tax under the Internal Revenue Code for taxable years beginning before January 1, 1942, to Public Law 356, 80th Congress, approved August 4, 1947, to Public Law 367, 80th Congress, approved August 5, 1947, and to Public Law 384, 80th Congress, approved August 8, 1947; to conform Regulations 111 (26 CFR, Part 29), relating to the income tax under the Internal Revenue Code for taxable years beginning after December 31, 1941, to Public Law 310, 80th Congress, approved August 1, 1947, to Public Law 356, 80th Congress, to Public Law 367, 80th Congress, and to Public Law 384, 80th Congress; and to conform Regulations 116 (26 CFR, Part 405), relating to collection of income tax at source on wages with respect to wages paid on or after January 1, 1945, to Public Law 384, 80th Congress, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 19.22 (b) (13)–1 the following:

SEC. 7. ADDITIONAL ALLOWANCE FOR MILITARY AND NAVAL PERSONNEL (Public Law 384, 80th Congress, approved August 8, 1947).

Section 22 (b) (13) of the Internal Revenue Code is hereby amended to read as follows:

(13) Additional allowance for military and naval personnel.

(A) In the case of compensation received prior to January 1, 1949, during any taxable year, for active service as a commissioned officer (or a commissioned warrant officer) in the military or naval forces of the United States during the present war, or, in the case of a citizen or resident of the United States, as a member of the military or naval forces of any of the other United Nations during such war, so much of such compensation as does not exceed $1,500.

(B) Compensation received prior to January 1, 1949, during any taxable year, for active service as a member below the grade of commissioned officer (or commissioned warrant officer) in the military or naval forces of the United States during the present war.

PAR. 2. Section 19.22 (b) (13)–1, as amended by Treasury Decision 5508, approved April 15, 1946, is further amended by revising the second sentence thereof to read as follows: "The exclusion from gross income under section 22 (b) (13) and this section is applicable only to compensation received prior to January 1, 1949."

PAR. 3. There is inserted immediately preceding § 19.22 (d)–1 the following:

SEC. 8. INVOLUNTARY LIQUIDATION AND REPLACEMENT OF INVENTORY (Public Law 384, 80th Congress, approved August 8, 1947).

Section 22 (d) (6) (A) of the Internal Revenue Code is hereby amended by striking out "prior to the termination of the present war as proclaimed by the President" and inserting in lieu thereof "prior to January 1, 1948", and by striking out "not more than 3 years after the termination of the present war as proclaimed by the President" and inserting in lieu thereof "prior to January 1, 1951".

PAR. 4. Section 19.22 (d)–7, as amended by Treasury Decision 5364, approved April 29, 1944, is further amended by revising the second paragraph thereof to read as follows:

§ 19.22 (d)–7 *Involuntary liquidation and replacement.* * * *

The statutory provisions affording recognition to the involuntary character of inventory decreases which become apparent in war years and authorizing for tax purposes a replacement of the items of merchandise so liquidated are limited in their application to liquidations occurring in taxable years beginning after December 31, 1940, and prior to January 1, 1948, and to inventory replacements effected in taxable years ending prior to January 1, 1951.

PAR. 5. Section 19.322–7, as amended by Treasury Decision 5503, approved March 20, 1946, is further amended by revising the last sentence of paragraph (*a*) to read as follows: "The provisions of this paragraph are subject to the exceptions provided in the succeeding paragraphs of this section and in Public Law 356 (80th Congress), approved August 4, 1947, extending to December 31, 1948, the time for filing a claim for credit or refund based upon an overpayment of the tax as a result of the failure to take a war loss deduction in respect of property considered destroyed or seized under section 127 (a) of the Code for a taxable year beginning in 1941 or 1942."

PAR. 6. There is inserted immediately preceding § 19.421–1, added by Treasury Decision 5297, approved September 20, 1943, the following:

Public Law 367—80th Congress

An act relating to the income-tax liability of members of the armed forces dying in the service.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled. That section 421 of the Internal Revenue Code (relating to abatement of tax for members of armed forces upon death) is amended to read as follows:

SEC. 421. ABATEMENT OF TAX FOR MEMBERS OF ARMED FORCES UPON DEATH.

In the case of any individual who dies on or after December 7, 1941, while in active service as a member of the military or naval forces of the United States or of any of the other United Nations and prior to January 1, 1948.

(a) The tax imposed by this chapter shall not apply with respect to the taxable year in which falls the date of his death, or with respect to any prior taxable year (ending on or after December 7, 1941) during any part of which he was a member of such forces; and

(b) The tax under this chapter and under the corresponding title of each prior revenue law for taxable years preceding those specified in clause (a) which is unpaid at the date of his death (including interest, additions to the tax, and additional amounts) shall not be assessed, and if assessed the assessment shall be abated, and if collected shall be credited or refunded as an overpayment.

SEC. 2. If at any time prior to January 1, 1948, the allowance of a credit or refund of an overpayment of the tax for any taxable year specified in section 421 (a) of the Internal Revenue Code (as amended by this Act) is prevented (except for the provisions of section 3801) by the operation of any law or rule of law, a credit or refund of the overpayment of such tax to the extent that the overpayment is attributable to the change of law made by this Act may, nevertheless, be allowed or made if a claim therefor is filed before January 1, 1949.

Approved August 5, 1947.

SEC. 9. ABATEMENT OF TAX FOR MEMBERS OF ARMED FORCES UPON DEATH (Public Law 384, 80th Congress, approved August 8, 1947).

Section 421 of the Internal Revenue Code is hereby amended by striking out "the termination of the present war as proclaimed by the President" and inserting in lieu thereof "January 1, 1948".

PAR. 7. Section 19.421–1, as added by Treasury Decision 5297, is amended as follows:

(A) By revising the first sentence thereof to read as follows:

§ 19.421–1 *Abatement of tax for members of the Armed Forces on death.* If an individual dies on or after December 7, 1941, and before January 1, 1948, while in active service as a member of the military or naval forces of the United States or of any of the other United Nations, then:

(a) The tax liability in the case of such individual under Chapter 1 for the taxable year in which occurs the date of death is cancelled and if the tax (including interest, additions to the tax, and additional amounts) is assessed, the assessment shall be abated and if the amount of such tax is collected (regardless of the date of collection) the amount so collected shall be credited or refunded as an overpayment;

(b) The tax liability in the case of such individual under chapter 1 for any

taxable year (ending on or after December 7, 1941) prior to the year in which occurs the date of death during any part of which he was a member of such forces is cancelled and if the tax (including interest, additions to the tax, and additional amounts) is assessed, the assessment shall be abated and if the amount of such tax is collected, the amount so collected shall be credited or refunded as an overpayment and if at any time prior to January 1, 1948, the allowance of a credit or refund of an overpayment of such amount is barred (except for the provisions of section 3801) by the operation of any law or rule of law, a credit or refund of the overpayment of such amount may be allowed or made provided claim therefor is filed before January 1, 1949; and

(c) That amount of tax for taxable years preceding those specified in paragraphs (a) and (b) of this section under chapter 1, or corresponding provisions of prior revenue laws, which remains unpaid as at the date of death shall not be assessed, and if any such unpaid tax (including interest, additions to the tax, and additional amounts) has been assessed, such assessment shall be abated and if the amount of any such unpaid tax is collected subsequent to the date of death, the amount so collected shall be credited or refunded as an overpayment.

(B) By revising the final clause of the second sentence thereof to read as follows: "but with respect to taxable years during which such individual was at no time a member of the military or naval forces of the United States or any of the other United Nations and with respect to taxable years ending before December 7, 1941, the amount so abated, credited, or refunded shall not exceed the amounts unpaid at the date of death."

PAR. 8. There is inserted immediately preceding § 29.22 (b) (13)–1 the following:

SEC. 7. ADDITIONAL ALLOWANCE FOR MILITARY AND NAVAL PERSONNEL (Public Law 384, 80th Congress, approved August 8, 1947).

Section 22 (b) (13) of the Internal Revenue Code is hereby amended to read as follows:

(13) Additional allowance for military and naval personnel.

(A) In the case of compensation received prior to January 1, 1949, during any taxable year, for active service as a commissioned officer (or a commissioned warrant officer) in the military or naval forces of the United States during the present war, or, in the case of a citizen or resident of the United States, as a member of the military or naval forces of any of the other United Nations during such war, so much of such compensation as does not exceed $1,500.

(B) Compensation received prior to January 1, 1949, during any taxable year, for active service as a member below the grade of commissioned officer (or commissioned warrant officer) in the military or naval forces of the United States during the present war.

PAR. 9. Section 29.22 (b) (13)–1, as amended by Treasury Decision 5508, is further amended by revising the first sentence of the second paragraph thereof to read as follows: "The exclusions under section 22 (b) (13) and this section are applicable only to compensation received prior to January 1, 1949."

PAR. 10. There is inserted immediately preceding § 29.22 (d)–1 the following:

SEC. 8. INVOLUNTARY LIQUIDATION AND REPLACEMENT OF INVENTORY (Public Law 384, 80th Congress, approved August 8, 1947).

Section 22 (d) (6) (A) of the Internal Revenue Code is hereby amended by striking out "prior to the termination of the present war as proclaimed by the President" and inserting in lieu thereof "prior to January 1, 1948", and by striking out "not more than 3 years after the termination of the present war as proclaimed by the President" and inserting in lieu thereof "prior to January 1, 1951".

PAR. 11. Section 29.22 (d)–7, as amended by Treasury Decision 5364, is further amended by revising the second paragraph thereof to read as follows:

§ 29.22 (d)–7 *Involuntary liquidation and replacement.* * * *

The statutory provisions affording recognition to the involuntary character of inventory decreases which become apparent in war years and authorizing for tax purposes a replacement of the items of merchandise so liquidated are limited in their application to liquidations occurring in taxable years beginning prior to January 1, 1948, and to inventory replacements effected in taxable years ending prior to January 1, 1951.

PAR. 12. Section 29.23 (m)–3, as amended by Treasury Decision 5413, approved October 31, 1944, is further amended as follows:

(A) By substituting for the heading and the first sentence of the first paragraph the following:

§ 29.23 (m)–3 *Computation of depletion of mines (other than metal, coal, bauxite, fluorspar, flake graphite, vermiculite, beryl, feldspar, mica, talc (including pyrophyllite), lepidolite, spodumene, barite, ball, sagger, and china clay, phospate rock, rock asphalt mines, or trona, bentonite, gilsonite, thenardite, potash, or sulphur mines or deposits) on basis of discovery value.* The basis on which depletion is to be computed in the case of mines, except those specified in the next succeeding sentence, discovered by the taxpayer after February 28, 1913, is the fair market value of the property at the date of discovery or within 30 days thereafter, if such mines were not acquired as the result of purchase of a proven tract or lease, and if the fair market value of the property is materially disproportionate to cost. Such basis may not be used in the case of the following: metal, coal, fluorspar, ball and sagger clay, rock asphalt, or sulphur mines with respect to taxable years beginning after December 31, 1941; flake graphite mines with respect to taxable years beginning after December 31, 1942; vermiculite, beryl, feldspar, mica, talc (not including pyrophyllite), lepidolite, spodumene or barite mines, or potash mines or deposits including potash salts in solution with respect to taxable years beginning after December 31, 1943; or bauxite, pyrophyllite, china clay, phosphate rock, trona, bentonite, gilsonite, thenardite (from brines or mixtures of brine) mines or deposits for taxable years beginning after December 31, 1946.

(B) By striking out the fourth paragraph thereof.

PAR. 13. Section 29.23 (m)–5, as amended by Treasury Decision 5413, is further amended as follows:

(A) By revising the heading and the first sentence of the first paragraph to read as follows:

§ 29.23 (m)–5 *Computation of depletion based on percentage of income in case of coal mines, metal mines, bauxite mines, fluorspar mines, flake graphite mines, vermiculite mines, beryl mines, feldspar mines, mica mines, talc (including pyrophyllite) mines, lepidolite mines, spodumene mines, barite mines, ball, sagger, and china clay mines, phosphate rock mines, rock asphalt mines, trona, bentonite, gilsonite, thenardite, and potash and sulphur mines or deposits.* Under section 114 (b) (4) (A) a taxpayer may deduct for depletion an amount equal to 5 percent of the gross income from the property during any taxable year in the case of coal mines; an amount equal to 15 percent of the gross income from the property during any taxable year in the case of metal, fluorspar, ball and sagger clay, or rock asphalt mines, and during any taxable year beginning after December 31, 1942, in the case of flake graphite mines, and during any taxable year beginning after December 31, 1943, in the case of vermiculite, beryl, feldspar, mica, talc (not including pyrophyllite), lepidolite, spodumene, or barite mines, or potash mines or deposits including potash salts in solution, and during any taxable year beginning after December 31, 1946, in the case of bauxite, pyrophyllite, china clay, or phosphate rock mines, or trona, bentonite, gilsonite, thenardite (from brines or mixtures of brine) mines or deposits; and an amount equal to 23 percent of the gross income from the property during any taxable year in the case of sulphur mines or deposits; but such deduction shall not in any case exceed 50 percent of the net income of the taxpayer (computed without allowance for depletion) from the property.

(B) By striking out the last paragraph thereof.

PAR. 14. Section 29.23 (m)–10 (d), as amended by Treasury Decision 5413, is further amended as follows:

(A) By revising the second sentence thereof to read as follows: "A depletion deduction in respect of any bonus or advanced royalty from the property in the amount of 15 percent of such bonus or royalty may be taken by the owner of an economic interest in fluorspar, ball and sagger clay, or rock asphalt mines with respect to any taxable year, may be taken by the owner of an economic interest in a flake graphite mine with respect to taxable years beginning after December 31, 1942, may be taken by the owner of an economic interest in vermiculite beryl, feldspar, mica, talc (not including pyrophyllite), lepidolite, spodumene, and barite mines, and potash mines or deposits including potash salts in solution with respect to taxable years beginning after December 31, 1943, and may be taken by the owner of an economic interest in bauxite, pyrophyllite, china clay, or phosphate rock mines, or trona, bentonite, gilsonite, or thenardite (from brines or mixtures of brine) mines

or deposits with respect to taxable years beginning after December 31, 1946; but such depletion deduction shall not in any case exceed 50 percent of the net income of the taxpayer (computed without allowance for depletion) from the property."

(B) By striking out the last two sentences thereof.

PAR. 15. Section 29.23 (m)–13 (a), as amended by Treasury Decision 5413, is further amended by changing that portion of the first sentence immediately preceding (1) to read as follows:

§ 29.23 (m)–13 *Statement to be attached to return when depletion is claimed on percentage basis.* (a) There shall be attached to the return of every taxpayer who claims depletion of oil and gas wells under section 114 (b) (3) and § 29.23 (m)–4, or depletion of coal mines, metal mines, bauxite mines, fluorspar mines, flake graphite mines, vermiculite mines, beryl mines, feldspar mines, mica mines, talc (including pyrophyllite) mines, lepidolite mines, spodumene mines, barite mines, ball, sagger, and china clay mines, phosphate rock mines, rock asphalt mines, and trona, bentonite, gilsonite, thenardite, and sulphur and potash mines or deposits including potash salts in solution under section 114 (b) (4) (A) and § 29.23 (m)–5, a statement containing the following information with respect to every property for which percentage depletion is allowable:

PAR. 16. Section 29.23 (m)–14, as amended by Treasury Decision 5413, is further amended as follows:

(A) By revising the heading and the first two sentences thereof to read as follows:

§ 29.23 (m)–14 *Discovery of mines other than coal, metal, bauxite, fluorspar, flake graphite, vermiculite, beryl, feldspar, mica, talc (including pyrophyllite), lepidolite, spodumene, barite, ball, sagger, and china clay, rock asphalt, phosphate rock, trona, bentonite, gilsonite, thenardite, potash, and sulphur mines or deposits.* (a) To entitle a taxpayer to a valuation of his property, for the purpose of depletion allowances, by reason of the discovery of a mine (other than the mines described in this paragraph) or minerals (other than the minerals described in this paragraph), it must appear that the mine or minerals were not acquired as the result of the purchase of a proven tract or lease; also the discovery must be made by the taxpayer after February 28, 1913, and must result in the fair market value of the property becoming disproportionate to cost. For the purpose of this section, coal, metal, fluorspar, ball and sagger clay, rock asphalt, and sulphur mines shall not be entitled to valuation upon the basis of discovery with respect to any taxable year, flake graphite mines shall not be entitled to such valuation for taxable years beginning after December 31, 1942, vermiculite, beryl, feldspar, mica, talc (not including pyrophyllite), lepidolite, spodumene, and barite mines, and potash mines or deposits including potash salts in solution shall not be entitled to such valuation for taxable years beginning after December 31, 1943, and bauxite, pyrophyllite, china clay, phosphate rock mines, and trona, bentonite, gilsonite, and thenardite (from brines or mixtures of brine) mines or deposits shall not be entitled to such valuation for taxable years beginning after December 31, 1946; likewise the discovery in any taxable year of oil or gas, coal, sulphur, metal, metallic ores, fluorspar, ball and sagger clay, or rock asphalt shall not entitle the property to valuation based on discovery with respect to any taxable year, of flake graphite shall not entitle the property to such valuation with respect to any taxable year beginning after December 31, 1942, of vermiculite, beryl, feldspar, mica, talc (not including pyrophyllite), lepidolite, spodumene, barite, and potash shall not entitle the property to such valuation with respect to any taxable year beginning after December 31, 1943, and of bauxite, pyrophyllite, china clay, phosphate rock, trona, bentonite, gilsonite, thenardite (from brines or mixtures of brine) shall not entitle the property to such valuation with respect to any taxable year beginning after December 31, 1946.

(B) By striking out the third and fourth sentences thereof.

PAR. 17. There is inserted immediately preceding § 29.23 (q)–1 the following:

SEC. 16. CHARITABLE CONTRIBUTIONS BY CORPORATIONS (Public Law 384, 80th Congress, approved August 8, 1947).

Section 23 (q) (2) of the Internal Revenue Code (relating to charitable and other contributions by corporations) is hereby amended by striking out "the date of the cessation of hostilities in the present war, as proclaimed by the President" and inserting in lieu thereof "December 31, 1948."

PAR. 18. Section 29.23 (q)–1, as amended by Treasury Decision 5371, approved May 11, 1944, is further amended by revising the third sentence thereof to read as follows: "Where payment is made in a taxable year beginning before January 1, 1949, the charitable deduction prescribed is allowable to corporations even though the gifts or contributions are used outside of the United States or its possessions."

PAR. 19. There is inserted immediately preceding § 29.114–1 the following:

SEC. 15. PERCENTAGE DEPLETION (Public Law 384, 80th Congress, Approved August 8, 1947).

(a) Section 124 (e) of the Revenue Act of 1943 (relating to termination of percentage depletion for certain minerals) is repealed as of the date of its enactment.

(b) So much of section 114 (b) (4) of the Internal Revenue Code (relating to percentage depletion for certain minerals) as precedes the second sentence thereof, is amended to read as follows:

(4) Percentage depletion for coal, bauxite, fluorspar, flake graphite, vermiculite, beryl, feldspar, mica, talc (including pyrophyllite), lepidolite, spodumene, barite, ball, sagger, and china clay, rock asphalt, phosphate rock, trona, bentonite, gilsonite, thenardite, and metal mines, potash, and sulfur.

(A) *In general.* The allowance for depletion under section 23 (m) shall be, in the case of coal mines, 5 per centum, in the case of metal mines, bauxite, fluorspar, flake graphite, vermiculite, beryl, feldspar, mica, talc (including pyrophyllite) lepidolite, spodumene, barite, ball, sagger, and china clay, phosphate rock, rock asphalt mines, trona, bentonite, gilsonite, thenardite (from brines or mixtures of brine), and potash mines or deposits, 15 per centum, and in the case of sulfur mines or deposits, 23 per centum, of the gross income from the property during the taxable year, excluding from such gross income an amount equal to any rents or royalties paid or incurred by the taxpayer in respect of the property.

(c) The first sentence of section 114 (b) (2) of the Internal Revenue Code (relating to discovery value) is amended to read as follows: "In the case of mines (other than metal, bauxite, coal, fluorspar, flake graphite, vermiculite, beryl, feldspar, mica, talc (including pyrophyllite), lepidolite, spodumene, barite, potash, ball, sagger, and china clay, phosphate rock, rock asphalt, trona, bentonite, gilsonite, thenardite, or sulfur mines) discovered by the taxpayer after February 28, 1913, the basis for depletion shall be the fair market value of the property at the date of discovery or within thirty days thereafter, if such mines were not acquired as the result of purchase of a proven tract or lease, and if the fair market value of the property is materially disproportionate to the cost.

(d) The amendments made by subsections (b) and (c) of this section shall be applicable with respect to taxable years beginning after December 31, 1946.

PAR. 20. Section 29.114–1, as amended by Treasury Decision 5413, is further amended to read as follows:

§ 29.114–1 *Basis for allowance of depreciation and depletion.* The basis upon which exhaustion, wear and tear, obsolescence, and depletion will be allowed in respect of any property is the same as is provided in section 113 (a), adjusted as provided in section 113 (b), for the purpose of determining the gain from the sale or other disposition of such property, except that as provided in § 29.23 (m)–21 in the case of the cutting of timber which is considered to be a sale or exchange of such timber under section 117 (k) (1), the basis shall be the fair market value of such timber as of the first day of the taxable year in which it is cut, and except as provided in § 29.23 (m)–3, relating to depletion based on discovery value, in § 29.23 (m)–4, relating to percentage depletion in the case of oil and gas wells, and in § 29.23 (m)–5, relating to percentage depletion in the case of coal mines, metal mines, fluorspar mines, ball and sagger clay mines, or rock asphalt mines, and sulphur mines or deposits with respect to taxable years beginning after December 31, 1941, in the case of flake graphite mines with respect to taxable years beginning after December 31, 1942, in the case of vermiculite, beryl, feldspar, mica, talc (not including pyrophyllite), lepidolite, spodumene, and barite mines, and potash mines or deposits (including potash salts in solution) with respect to taxable years beginning after December 31, 1943, and in the case of bauxite, pyrophyllite, china clay, and phosphate rock mines, and trona, bentonite, gilsonite, and thenardite (from brines and mixtures of brine) mines or deposits for taxable years beginning after December 31, 1946.

PAR. 21. There is inserted immediately preceding § 29.251–1 the following:

Public Law 310—80th Congress

An Act to amend section 251 of the Internal Revenue Code

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 251 of the Internal Revenue Code (relating to income from sources within possessions of the United States) is hereby amended by adding at the end thereof a new subsection to read as follows:

(i) *Prisoners of war and internees.* In the case of a citizen of the United States taken as a prisoner of war while serving within a possession of the United States as a member of the military or naval forces of the United States, and in the case of a citizen interned by the enemy while serving as an employee within a possession of the United States:

(1) If such citizen was confined in any place not within a possession of the United States, such place of confinement shall, for the purposes of this section, be considered as within a possession of the United States; and

(2) Any compensation received within the United States by such citizen attributable to the period of time during which such citizen was a prisoner of war or interned by the enemy shall, for the purposes of subsection (b), be considered as compensation received outside the United States.

SEC. 2. The amendment made by this Act shall be applicable to taxable years beginning after December 31, 1941.

Approved August 1, 1947.

PAR. 22. Section 29.251–1 is amended by inserting immediately preceding the example the following:

§ 29.251–1 *Citizens of the United States and domestic corporations deriving income from sources within a possession of the United States.* * * *

A citizen of the United States who was taken prisoner of war while serving within a possession of the United States as a member of the military or naval forces of the United States, or who was interned by the enemy while serving as an employee (whether the employment is governmental or private) within a possession of the United States is not to be deprived of the benefits of section 251, if otherwise qualified for such benefits, even though his subsequent place or places of confinement by the enemy were not within a possession of the United States.

PAR. 23. There is inserted immediately preceding § 29.322–1 the following:

Public Law 356—80th Congress

An act to provide an extension of time for claiming credit or refund with respect to war losses

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That if a claim for credit or refund under the internal-revenue laws relates to an overpayment on account of the deductibility by the taxpayer of a loss in respect of property considered destroyed or seized under section 127 (a) of the Internal Revenue Code, relating to war losses, for a taxable year beginning in 1941 or 1942, the three-year period of limitation prescribed in section 322 (b) (1) of the Internal Revenue Code shall in no event expire prior to December 31, 1948. In the case of such a claim filed on or before December 31, 1948, the amount of the credit or refund may exceed the portion of the tax paid within the period provided in section 322 (b) (2) or (3) of the Internal Revenue Code, whichever is applicable, to the extent of the amount of the overpayment attributable to the deductibility of the loss described in this section.

Approved August 4, 1947.

PAR. 24. Section 29.322–7, as amended by Treasury Decision 5546, approved December 9, 1946, is further amended by revising the last sentence of paragraph (a) of such section to read as follows: "The provisions of this paragraph are subject to the exceptions provided in paragraphs (b), (c), (d), and (e) of this section and in Public Law 356 (80th Congress), approved August 4, 1947, extending to December 31, 1948, the time for filing a claim for credit or refund based upon an overpayment of the tax as a result of the failure to take a war loss deduction in respect of property considered destroyed or seized under section 127 (a) of the Code for a taxable year beginning in 1941 or 1942.

PAR. 25. There is inserted immediately preceding § 29.421–1, added by Treasury Decision 5305, approved November 12, 1943, the following:

Public Law 367—80th Congress

An act relating to the income-tax liability of members of the armed forces dying in the service

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 421 of the Internal Revenue Code (relating to abatement of tax for members of armed forces upon death) is amended to read as follows:

SEC. 421. ABATEMENT OF TAX FOR MEMBERS OF ARMED FORCES UPON DEATH.

In the case of any individual who dies on or after December 7, 1941, while in active service as a member of the military or naval forces of the United States or of any of the other United Nations and prior to January 1, 1948—

(a) The tax imposed by this chapter shall not apply with respect to the taxable year in which falls the date of his death, or with respect to any prior taxable year (ending on or after December 7, 1941) during any part of which he was a member of such forces; and

(b) The tax under this chapter and under the corresponding title of each prior revenue law for taxable years preceding those specified in clause (a) which is unpaid at the date of his death (including interest, additions to the tax, and additional amounts) shall not be assessed, and if assessed the assessment shall be abated, and if collected shall be credited or refunded as an overpayment.

SEC. 2. If at any time prior to January 1, 1948, the allowance of a credit or refund of an overpayment of the tax for any taxable year specified in section 421 (a) of the Internal Revenue Code (as amended by this Act) is prevented (except for the provisions of section 3801) by the operation of any law or rule of law, a credit or refund of the overpayment of such tax to the extent that the overpayment is attributable to the change in law made by this Act may, nevertheless, be allowed or made if a claim therefor is filed before January 1, 1949.

Approved August 5, 1947.

SEC. 9. ABATEMENT OF TAX FOR MEMBERS OF THE ARMED FORCES UPON DEATH (Public Law 384, 80th Congress, approved August 8, 1947).

Section 421 of the Internal Revenue Code is hereby amended by striking out "the termination of the present war as proclaimed by the President" and inserting in lieu thereof "January 1, 1948".

PAR. 26. Section 29.421–1, as added by Treasury Decision 5305, is amended as follows:

(A) By revising the first sentence thereof to read as follows:

§ 29.421–1 *Abatement of tax for members of armed forces on death.* If an individual dies on or after December 7, 1941, and before January 1, 1948, while in active service as a member of the military or naval forces of the United States or of any of the other United Nations, then:

(a) The tax liability in the case of such individual under chapter 1 for the taxable year in which occurs the date of death is cancelled and if the tax (including interest, additions to the tax, and additional amounts) is assessed, the assessment shall be abated and if the amount of such tax is collected (regardless of the date of collection) the amount so collected shall be credited or refunded as an overpayment;

(b) The tax liability in the case of such individual under chapter 1 for any taxable year (ending on or after December 7, 1941) prior to the year in which occurs the date of death during any part of which he was a member of such forces is cancelled and if the tax (including interest, additions to the tax, and additional amounts) is assessed, the assessment shall be abated and if the amount of such tax is collected, the amount so collected shall be credited or refunded as an overpayment and if at any time prior to January 1, 1948, the allowance of a credit or refund of an overpayment of such amount is barred (except for the provisions of section 3801) by the operation of any law or rule of law, a credit or refund of the overpayment of such amount may be allowed or made provided claim therefor is filed before January 1, 1949; and

(c) That amount of tax for taxable years preceding those specified in paragraphs (a) and (b) of this section under chapter 1, or corresponding provisions of prior revenue laws, which remains unpaid as at the date of death shall not be assessed, and if any such unpaid tax (including interest, additions to the tax, and additional amounts) has been assessed, such assessment shall be abated and if the amount of any such unpaid tax is collected subsequent to the date of death, the amount so collected shall be credited or refunded as an overpayment.

(B) By revising the final clause of the second sentence thereof to read as follows: "but with respect to taxable years during which such individual was at no time a member of the military or naval forces of the United States or any of the other United Nations and with respect to taxable years ending before December 7, 1941, the amount so abated, credited, or refunded shall not exceed the amount unpaid at the date of death."

PAR. 27. There is inserted immediately preceding § 405.101 the following:

SEC. 10. COLLECTION OF INCOME TAX AT SOURCE ON WAGES (Public Law 384, 80th Congress, approved August 8, 1947).

(a) Section 1621 (a) of the Internal Revenue Code is hereby amended by striking out paragraph (1), by striking out the sentence following paragraph (9), and by amending paragraph (8) to read as follows:

(8) (A) For services for an employer (other than the United States or any agency thereof) performed by a citizen of the United States, if it is reasonable to believe that during the entire calendar year the employee will be a bona fide resident of a foreign country or countries, or

(B) For services for an employer performed within a possession of the United States by a citizen of the United States, if it is reasonable to believe that at least 80 per centum of the remuneration to be paid to the employee by such employer during the calendar year will be for such services, or.

(b) The amendments made by this section shall be applicable with respect to wages paid on or after January 1, 1948, except that the amendment striking out paragraph (1) of section 1621 (a) of the Internal Revenue Code shall be applicable with respect to wages paid on or after January 1, 1949.

PAR. 28. Section 405.102, as amended by Treasury Decision 5522, approved June 14, 1946, is amended as follows:

(A) The heading and first sentence of paragraph (b) thereof are revised to read as follows:

§ 405.102 *Exclusions from wages.* * * *

(b) *Compensation of military and naval forces paid before January 1, 1949.* Remuneration paid before January 1, 1949, for services performed as a member of the military or naval forces of the United States is excepted from the definition of the term "wages," but remuneration paid on or after January 1, 1949, for such services constitutes wages subject to withholding.

(B) By revising the heading and first sentence of paragraph (h) thereof to read as follows:

(h) *Remuneration for services performed outside the United States*—(1) *Remuneration paid before January 1, 1948.* The remuneration paid before January 1, 1948, by an employer for services performed outside the United States does not constitute wages and hence is not subject to withholding if the major part of the services performed by the employee for such employer during the calendar year is to be performed outside the United States.

(C) By inserting at the end of paragraph (h) thereof the following:

(2) *Remuneration paid on or after January 1, 1948.* Remuneration paid on or after January 1, 1948, by an employer (other than the United States or any agency thereof) for services performed outside the United States by a citizen of the United States, is not subject to withholding if it is reasonable to believe that during the entire calendar year the employee will be a bona fide resident of a foreign country or countries.

The reasonable belief with respect to an employee's bona fide residence in a foreign country mentioned in section 1621 (a) (8) may be based on any evidence (including the statement with respect to residence hereinafter prescribed) reasonably sufficient to induce such belief even though such evidence might be insufficient, upon closer examination by the Commissioner or the courts, finally to establish such bona fide residence in a foreign country so as to justify the exemption from tax provided for in section 116 (a).

The employer may presume that an employee will be a bona fide resident of a foreign country during the entire calendar year in any case where such employee, who is a citizen of the United States, claims to be a bona fide resident of a foreign country and files with such employer, for transmission to the collector with the employer's return on Form W–1 required for the first quarter of the calendar year involved (or third quarter of 1948) by § 405.601, a statement with respect to his residence as hereinafter provided, unless such employer otherwise has reasonable belief that the employee will not be a bona fide resident of such foreign country. The statement with respect to the employee's residence shall be verified before an officer duly authorized to administer oaths, or signed in the presence of two subscribing witnesses and the employee shall set forth therein the following:

(i) That he was living on January 1st of the current calendar year in a foreign country (name the country) and expects to live in such foreign country or in some other foreign country (name the country) during the entire calendar year;

(ii) That the purpose or business requiring his presence in the foreign country or countries is such that an extended stay or a stay of indefinite duration will be necessary for its accomplishment;

(iii) That he understands that any exemption from withholding of tax permitted by reason of the filing of such statement is not a determination by the Commissioner of Internal Revenue that he is exempt from tax under section 116 (a), Internal Revenue Code;

(iv) All the facts with respect to such foreign service, including:

(*a*) His name and last address (in the United States) and the collection district in which his last income tax return was filed;

(*b*) Nature of the services to be rendered during the calendar year and rate of compensation;

(*c*) Terms of the agreement with the employer with respect to such foreign services, particularly whether or not such services are to be rendered for any specified period of time;

(*d*) His marital status; if married whether his immediate family will live with him in the foreign country during the period of his foreign service.

In the case of an employee who has been deemed under section 1621 (a) (8) (A) to be a bona fide resident of a foreign country or countries for two consecutive calendar years immediately preceding the current calendar year and who is residing in such foreign country or countries on the first day of January of the current calendar year, the employer may, in the absence at that time of clear and definite knowledge to the contrary, presume that such employee will continue to be a bona fide resident of such foreign country or countries for the current calendar year.

Remuneration paid on or after January 1, 1948, for services for an employer performed within a possession of the United States by a citizen of the United States is not subject to withholding, if it is reasonable to believe that at least 80 percent of the remuneration to be paid by such employer to the employee during the calendar year will be for such services.

The term "United States" includes the several States, the Territories of Alaska and Hawaii, and the District of Columbia.

(53 Stat. 32, 467; Pub. Laws 310, 356, 367, and 384, 80th Cong.; 26 U. S. C. 62, 3791)

[SEAL] GEO. J. SCHOENEMAN,
Commissioner of Internal Revenue.

Approved: July 20, 1948.

THOMAS J. LYNCH,
Acting Secretary of the Treasury.

[F. R. Doc. 48–6661; Filed, July 23, 1948; 8:50 a. m.]

TITLE 36—PARKS AND FORESTS

Chapter II—Forest Service, Department of Agriculture

PART 201—NATIONAL FORESTS

APALACHICOLA NATIONAL FOREST

TRANSFER OF JURISDICTION OF SURPLUS LAND

CROSS REFERENCE: For transfer of land from War Assets Administration to Forest Service see Surplus Property Transfer Order No. 1 under War Assets Administration, in notices section, *infra.*

TITLE 47—TELECOMMUNICATION

Chapter I—Federal Communications Commission

PART 64—MISCELLANEOUS RULES RELATING TO COMMON CARRIERS

CHARGES FOR UNITED STATES GOVERNMENT TELEGRAPH COMMUNICATIONS

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 16th day of July 1948;

The Commission, having under consideration its order of May 19, 1948, In the Matter of Charges For United States Government Telegraph Communications (13 F. R. 2854), concerning rates and charges for United States Government telegraph communications transmitted by any carrier or carriers subject to the terms of a permit or license granted by the President of the United States, giving the Postmaster General authority to fix such rates and charges, which authority was transferred to the Commission by section 601 (b) of the Communications Act of 1934, as amended; and having also under consideration the matter of codifying the provisions of said Order in the Commission's rules and regulations;

It appearing, that notice and public procedure for proposed rule making as contemplated by section 4 (a) of the Administrative Procedure Act are unnecessary, since the rules hereinafter set forth are merely a codification of the provisions of the aforesaid order adopted by the Commission on May 19, 1948; and it appearing that for the above-mentioned

reason the said rules should be effective immediately;

It is ordered, That, pursuant to sections 4 (i) and 601 (b) of the Communications Act of 1934, as amended, and pursuant to the provisions of the permits or licenses referred to above, the following sections, effective immediately, are added to Part 64 of the Commission's rules and regulations (Miscellaneous Rules Relating to Common Carriers):

Sec.
64.301 Rates and charges.
64.302 New services.
64.303 Government rate not to exceed commercial rate.
64.304 Fractions of cent.
64.305 Priority.
64.306 Tariff schedules.
64.307 Changes in rates.
64.308 Special agreements not affected.
64.309 Priority subject to statute and conventions.
64.310 Term.

AUTHORITY: §§ 64.301 to 64.310, inclusive, issued under secs. 4 (i), 601 (b), 48 Stat. 1068, 1102; 47 U. S. C. 4 (i), 601 (b).

SUBPART C—UNITED STATES GOVERNMENT FOREIGN AND OVERSEAS TELEGRAPH COMMUNICATIONS

§ 64.301 *Rates and charges.* The rates and charges for telegraph communications between the several departments of the Government and their officers, relating exclusively to the public business between points in the United States and points in possessions of the United States, between points in different possessions, and between points in the United States including such possessions and points in foreign countries and ships at sea, transmitted by any carrier or carriers subject to the terms of a permit or license granted by the President of the United States giving the Postmaster General authority to fix rates for Government communications by telegraph (such a carrier being hereinafter called a domestic carrier) shall, between all points embraced within the scope of such permit or license, not exceed fifty (50) per centum of the full ordinary charges applicable to commercial communications of the same length and between the same points, except that charges for Government code messages shall not exceed fifty (50) per centum of the charges for like commercial code messages, subject to the following: (a) In cases where Government messages are transmitted between any of such points in part over the facilities of any domestic carrier and in part over the facilities of any other carrier, or administration (hereinafter called a foreign carrier), the charges for Government communications shall not exceed the amounts derived by applying the percentages specified herein to the full portion of the commercial charges accruing to the domestic carriers, plus the charges actually made for United States Government communications by foreign carriers; (b) the charges for Government ordinary messages between the following named points, shall be:

	Per word
Between Fisherman's Point, Guantanamo Bay, Cuba and Canal Zone	$0.09

and the charges for Government code messages between the foregoing points shall be 60 per centum of the charges above specified for Government ordinary messages; and (c) with respect to Government messages to and from ships at sea the percentages specified shall not apply to the coastal station and ship station charges.

§ 64.302 *New services.* If any new service shall be established, supplementary rules may be issued fixing the Government charge for such service.

§ 64.303 *Government rate not to exceed commercial rate.* In no case shall the charge for a Government message to which these rules apply exceed the charge for a corresponding commercial message; nor shall the portion of the through charges accruing to the domestic carriers for the United States Government communications exceed the portion accruing to such carriers for like communications of any foreign government between the same points.

§ 64.304 *Fractions of cent.* In cases where the charge for a Government message, as determined herein, shall include a fraction of a cent, such fraction, if less than one-half, shall be disregarded, if one-half or more, it shall be counted as one cent; except that the charge for Government code messages shall be rounded up to the next higher half cent, if the fraction be less than one-half and to a full cent, if the fraction be more than one-half.

§ 64.305 *Priority.* Every Government message to which these rules apply shall have priority over all other messages of the same classification, and every Government ordinary message and code message shall also have priority over all other messages regardless of the classification; and every Government message shall, unless otherwise provided herein, be subject to the classifications, practices and regulations applicable to the corresponding commercial communications.

§ 64.306 *Tariff schedules.* Every domestic carrier which is subject to the Communications Act of 1934, shall have on file with this Commission all schedules of charges applicable to Government communications established pursuant to these rules, said schedules to be filed in full compliance with the requirements of section 203 of the Communications Act of 1934, and with Part 61 of this chapter to be constructed in such manner and form that the full charges for all Government messages from origins to destinations can be exactly and readily ascertained therefrom; and to be effective as of July 1 of the current year: *Provided, however*, That in cases where charges in excess of those herein prescribed are collected because of conditions over which domestic carriers have no control such charges shall be shown in the schedules but the excess shall be refunded to the United States Government.

§ 64.307 *Changes in rates.* In every case where any schedule containing charges applicable to commercial messages shall be changed, or the charges made by any foreign carrier shall be changed, the schedule containing the charges applicable to Government messages shall be correspondingly changed, effective on the same date.

§ 64.308 *Special agreements not affected.* Nothing herein contained shall apply to charges fixed by agreement between any department of the United States Government and the companies performing the service if such agreement be authorized in any statute of the United States.

§ 64.309 *Priority subject to statute and conventions.* Nothing herein contained shall be construed to give Government messages priority over radio communications or signals which are given a higher priority under section 321 (b) of the Communications Act of 1934, as amended; or under the provisions of any Convention or any regulations annexed thereto to which the United States may be bound.

§ 64.310 *Term.* The provisions of this subpart shall continue in effect through June 30, 1949, unless changed by order of the Commission.

FEDERAL COMMUNICATIONS COMMISSION,
[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 48-6656; Filed, July 23, 1948; 8:49 a. m.]

PROPOSED RULE MAKING

SECURITIES AND EXCHANGE COMMISSION

[17 CFR, Part 230]

PROSPECTUS FOR SALES BY ISSUER TO STOCKHOLDER

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given that the Securities and Exchange Commission has under consideration a proposed rule intended to encourage the dissemination of information in Securities Act registration statements, filed in connection with offerings of securities by an issuer to its existing stockholders, and to simplify the mechanics of such offerings. The rule would provide that, in sales of securities by an issuer to its existing stockholders, a prospectus may consist of copy of the proposed prospectus meeting the requirements of § 230.131 (Rule 131), and a document containing such additional information that both together contain all the information required to be included in a prospectus for registered securities, provided that the document incorporates the proposed form of prospectus by reference, that both are sent to the stockholders by the issuer, and that the document is sent or given within 20 days after the copy of the proposed

form of prospectus was sent or given. The rule would not be applicable to sales by an underwriter or dealer.

Under Rule 131 sending or giving to any person, before a registration statement becomes effective, a copy of the proposed form of prospectus filed as a part of such registration statement would not in itself constitute an offer to sell if the proposed form of prospectus contains substantially the information required to be included in a prospectus for registered securities, or substantially that information except for the omission of information with respect to the offering price, underwriting discounts or commissions, discounts or commissions to dealers, amount of proceeds, commission rates, call prices, or other matters dependent upon the offering price. This rule also requires that the copy contain a prescribed legend and that the registration statement should not be the subject of a proceeding or an order under section 8 (b), 8 (d) or 8 (e) of the act.

It will be noted that the proposed rule requires that the copy of the proposed form of prospectus be sent or given in compliance with Rule 131 and that the document be sent or given within 20 days thereafter. It is believed that if the proposed form of prospectus is to have informative value in these situations it should contain the information required by Rule 131, and the period which elapses between its receipt and the time when the offering is made by the issuer to the stockholder should not exceed 20 days.

The text of the proposed rule is as follows:

§ 230.431 *Prospectus for sales by the issuer to stockholders.* In sales of securities by an issuer to its existing stockholders, a prospectus may consist of a copy of the proposed form of prospectus meeting the requirements of § 230.131 and a document containing such additional information that both together contain all the information required to be included in a prospectus for registered securities: *Provided*, That, (a) the proposed form of prospectus is incorporated by reference into and made part of the document, (b) a copy of the proposed form of prospectus was sent or given, in compliance with § 230.131, by the issuer to the stockholder to whom the document is sent or given, and (c) the document is sent or given by the issuer to the stockholder within twenty days after the date on which the stockholder was sent or given the copy of the proposed form of prospectus. However, this rule shall not apply to sales by an underwriter or dealer. [Rule 431]

All interested persons are invited to submit data, views and comments on the above-mentioned proposals in writing to the Securities and Exchange Commission at its principal office, 425 Second Street NW., Washington 25, D. C., on or before August 23, 1948.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

JULY 16, 1948.

[F. R. Doc. 48-6645; Filed, July 23, 1948; 8:47 a. m.]

NOTICES

DEPARTMENT OF COMMERCE

Office of Industry Cooperation

ALLOCATION OF STEEL PRODUCTS FOR TANK AND OIL FIELD PRODUCTION EQUIPMENT

PROPOSED VOLUNTARY PLAN; NOTICE OF PUBLIC HEARING

In order to carry out the requirements of Executive Order 9919 (13 F. R. 59), and acting under the authority vested in me by said Executive order,

Notice is hereby given that a public hearing will be held on Wednesday, the 4th day of August 1948 at 10:00 a. m., d. s. t., in the auditorium on the street floor of the Department of Commerce Building, Fourteenth Street between E Street and Constitution Avenue, in the city of Washington, D. C., for the purpose of affording to industry, labor, and the public generally an opportunity to present their views with respect to the proposed voluntary plan, under Public Law 395, 80th Congress, for the allocation of steel products for tank and oil field production equipment, of which plan a draft is set forth in Appendix A hereto (subject to further revisions at and subsequent to the public hearing).

The proposed plan has been formulated after consulting with representatives of the various industries involved.

Any person desiring to participate in said public hearing should file a written notice of appearance with the Director of the Office of Industry Cooperation, Room 5847, Department of Commerce Building, Washington 25, D. C., not later than 5 p. m., d. s. t., on Monday, the 2d day of August 1948. Persons desiring to present written statements or memoranda should submit them at the hearing.

[SEAL] CHARLES SAWYER, *Secretary of Commerce.*

APPENDIX A

Proposed voluntary plan, under Public Law 395, 80th Congress, for the allocation of steel products for tank and oil field production equipment.

1. In furtherance of the program for the oil and gas industry, the steel producers participating herein will, during the eight-month period beginning July 1, 1948 and ending February 28, 1949, make available or cause to be made available, out of the production of their own mills or the mills of their subsidiaries or affiliates, a total of 132,232 net tons of steel products to manufacturers of tank and oil field production equipment (hereinafter called Manufacturers), for use solely in the manufacture of oil and gas separators, heaters, emulsion treaters, bolted storage tanks, welded production tanks, and equipment appurtenant thereto, necessary for the production of oil and gas at the well head, in accordance with and subject to the terms and conditions hereinafter set forth.

2. (a) The quantities and types of such steel products so to be made available by each steel producer shall, except as may be otherwise specified in such steel producer's acceptance hereof, be such as the Secretary of Commerce, after consultation with the Steel Task Committee of the Office of Industry Cooperation of the Department of Commerce, determines to be fair and equitable in order to accomplish, as nearly as may be, the supply of such steel products, on an average monthly basis, in the approximate quantities specified in the following schedule:

Type	Total in net tons for 8-month period
Sheets 16 gauge and heavier (85% are 10 and 12 gauge 60" wide)	66,400
Plates 3/16" to 5/8"	39,456
Plates over 5/8"	7,496
Structural Shapes	14,544
Pipe 1/8" to 24"	4,336
Total	132,232

Each steel producer participating herein will, however, upon request of the Secretary of Commerce, give consideration to making such steel products available under this plan in amounts additional to the amounts provided for in its acceptance hereof.

(b) Such steel products will be made available under such contractual arrangements as may be made by the respective steel producers, or their subsidiaries and affiliates, with the respective manufacturers, and no request or authorization will be made by the Department of Commerce relating to the allocation of orders or customers or to the delivery of steel products or to the allocation of business among such manufacturers, nor will any request or authorization be made to such steel producers for any limitation or restriction on the production or marketing of any such steel products. Nothing herein contained shall be construed as authorizing or approving any fixing of prices, and the participation herein of any steel producer shall not affect the prices or terms and conditions on which any such steel products as are made available, are actually sold and delivered.

(c) Each steel producer participating herein will make available or cause to be made available, only those steel products which are within the type and size limitations of the mill or mills which it may select for the production of such products. The quantities of such steel products which it will make available, or cause to be made available in any month, may be reduced, or at its option the delivery thereof may be postponed, in direct proportion to any production losses which it or its subsidiary or affiliate shall sustain during any such month, due to causes beyond its or their control.

(d) Each steel producer will, if requested by the Office of Industry Cooperation of the Department of Commerce (subject to the approval of the Bureau of the Budget under the Federal Reports Act of 1942) report to the Office of Industry Cooperation the total quantities of the several types of such steel products shipped, pursuant to purchase orders hereunder, in any monthly period or periods during the operation of this plan.

3. (a) Each individual Manufacturer participating herein will submit to the Secretary of Commerce monthly schedules and reports (subject to the approval of the Bureau of the Budget under the Federal Reports Act

of 1942) on forms furnished by the Secretary of Commerce, showing by plants (1) the quantities and types of such equipment scheduled for production during the succeeding month hereunder; (2) the net tonnage of each size and kind of such steel products required for each item scheduled in (1) hereof during the succeeding month; (3) the total quantities and kinds of such steel products received from all sources during the next preceding month; (4) the quantities of each type of such equipment manufactured during the preceding month; and (5) other relevant information. After receiving such schedules and reports, the Secretary of Commerce will relate such estimated requirements to the over-all program and determine the quantities of steel products to be made available herein to each individual participating Manufacturer.

(b) By participation herein, the several Manufacturers shall be obligated to use all steel products made available hereunder solely for and in the manufacture of the types of tank and oil field production equipment listed in paragraph 1 hereof; not to resell or transfer any of such steel products in the form received by such manufacturers, except to such subsidiary, affiliate, subcontractor or fabricator as may be designated for the manufacture or fabrication of any of such equipment; nor build up any inventories of steel or end products beyond current needs for the purposes hereof. Each purchase order for any such steel products to be made available hereunder shall bear the following certification of the Manufacturer placing such purchase order:

The undersigned certifies to the seller and to the Department of Commerce that the steel products specified in this order will be used solely for and in the manufacture and production of _____, and that this order is placed under, and in strict compliance with, Section 3 (b) of Department of Commerce Voluntary Plan, under Public Law 395, 80th Congress, for Allocation of Steel Products for Tank and Oil Field Production Equipment, with which the undersigned is familiar.

4. After approval hereof by the Attorney General and by the Secretary of Commerce, and after requests for compliance herewith shall have been made of steel producers and manufacturers by the Secretary of Commerce, any such steel producer or manufacturer may become a participant herein by advising the Secretary of Commerce, in writing, of its acceptance of such request. Such requests for compliance will be effective for the purpose of granting certain immunity from the antitrust laws and the Federal Trade Commission Act, as provided in section 2 (c) of Public Law 395, only with respect to such steel producers and manufacturers as notify the Secretary of Commerce in writing that they will comply with such requests.

5. This plan shall become effective upon the date of its final approval by the Secretary of Commerce and shall cease to be effective at the close of business on February 28, 1949, or on such earlier date as may be determined by the Secretary of Commerce, upon notice, by letter, telegram or by publication in the FEDERAL REGISTER, not less than sixty days prior to such earlier date.

6. Any such steel producer or manufacturer may withdraw from this plan by giving not less than sixty days written notice of its intention so to do to the Secretary of Commerce.

[F. R. Doc. 48-6688; Filed, July 23, 1948; 9:00 a. m.]

FEDERAL COMMUNICATIONS COMMISSION

[Docket Nos. 7943, 9091]

SARKES TARZIAN

ORDER DESIGNATING APPLICATION FOR HEARING ON STATED ISSUES

In re applications of Sarkes Tarzian and Mary Tarzian a partnership d/b as Sarkes Tarzian, Bloomington, Indiana; Docket No. 7943, File No. BP-5278; for construction permit. Sarkes Tarzian and Mary Tarzian a partnership d/b as Sarkes Tarzian, Bloomington, Indiana; Docket No. 9091, File No. BMP-3460; for modification of construction permit.

At a session of the Federal Communications Commission, held at its offices in Washington, D. C., on the 16th day of July 1948;

The Commission having under consideration petitions filed December 17 and 18, 1947, respectively, by The Fort Industry Company, licensee of station WSPD in Toledo, Ohio, and by WDEF Broadcasting Company, licensee of station WDEF in Chattanooga, Tennessee, requesting reconsideration of the Commission's action of November 28, 1947, in granting the above-entitled application of Sarkes Tarzian for a permit to construct a new standard broadcast station in Bloomington Indiana; and the Commission also having under consideration the above-entitled application of Sarkes Tarzian for modification of construction permit to specify a new transmitter site and changes in the directional antenna system;

It appearing, that the said petition by WDEF Broadcasting Company (WDEF) raises a question of fact as to the interference that the operation of the proposed station under its construction permit would cause to station WDEF; and

It further appearing, that the said petition by The Fort Industry Company (WSPD) is not in compliance with section 1.390 (c) of the Commission's rules and regulations in that it does not show that there would be objectionable interference to station WSPD within its normally protected contour, but it appearing that the proposed operation under the above-entitled application for modification of permit would cause objectionable interference to station WSPD;

It is ordered, That the said petition by The Fort Industry Company (WSPD) be, and it is hereby, denied, and that the said petition by WDEF Broadcasting Company (WDEF) and the said modification application of Sarkes Tarzian (File No. BMP-3460) be, and they are hereby, designated for hearing at 10:00 a. m. on August 16, 1948, at Washington, D. C., upon the following issues:

1. To determine the areas and populations which may be expected to gain or lose primary service from the operation of the proposed station, both under the construction permit and modification application, and the character of other broadcast service available to those areas and populations.

2. To determine whether the operation of the proposed station under the construction permit would involve objectionable interference with station WDEF, Chattanooga, Tennessee, and whether the operation of the proposed station under the modification application would involve objectionable interference with station WSPD, Toledo, Ohio, or with any other existing broadcast stations and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

3. To determine whether the operation of the proposed station under the modification application would involve objectionable interference with the services proposed in any pending applications for broadcast facilities and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

4. To determine whether the installation and operation of the proposed station, both under the construction permit and modification application, would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations.

It is further ordered, That the Fort Industry Company, licensee of station WSPD in Toledo, Ohio, and WDEF Broadcasting Company, licensee of station WDEF, Chattanooga, Tennessee, be, and they are hereby, made parties to this proceeding.

FEDERAL COMMUNICATIONS COMMISSION,
T. J. SLOWIE,
Secretary.

[F. R. Doc. 48-6657; Filed, July 23, 1948; 8:49 a. m.]

[Docket Nos. 7820, 8298]

SCENIC CITY BROADCASTING CO., INC., AND R. I. BROADCASTING CO. (WEPL)

ORDER DESIGNATING APPLICATIONS FOR CONSOLIDATING HEARING ON STATED ISSUES

In re applications of Scenic City Broadcasting Company, Inc., Middletown, Rhode Island; Docket No. 7820, File No. BP-4902; R. I. Broadcasting Company, Providence, Rhode Island; Docket No. 8298, File No. BMP-2479 (CP); for construction permits.

At a session of the Federal Communications Commission, held at its offices in Washington, D. C., on the 16th day of July 1948;

The Commission having under consideration the above-entitled application of Scenic City Broadcasting Company, Inc., requesting a permit to construct a new standard broadcast station to operate on 1200 kc, with 250 w power, limited time, at Middletown, Rhode Island, said application having been placed in the pending files to await the outcome of the Clear Channel Hearing (Docket No. 6741);

It appearing, that on February 26, 1948 a hearing was begun and adjourned to a date to be determined on the above-entitled application of R. I. Broadcasting Company (WEPL) to change the facili-

ties of station WRIB, Providence, Rhode Island (1200 kc, 250 w, D), by increasing power to 1 kw and changing the transmitter location, and that measurements introduced in evidence at said hearing indicated that the 25 mv/m contour of the proposed station in Middletown, Rhode Island, would overlap the 2 mv/m contour of station WRIB, both operating as presently authorized and as proposed in the above-entitled application of R. I. Broadcasting Company;

It is ordered, That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the said application of Scenic City Broadcasting Company, Inc., be, and it is hereby, designated for hearing in a consolidated proceeding with the further hearing on the said application of R. I. Broadcasting Company, Inc. (WRIB), at a time and place to be designated by subsequent order of the Commission, upon the following issues:

1. To determine the legal, technical, financial, and other qualifications of the applicant corporation, its officers, directors and stockholders to construct and operate the proposed station.

2. To determine the areas and populations which may be expected to gain primary service from the operation of the proposed station and the character of other broadcast service available to those areas and populations.

3. To determine the type and character of program service proposed to be rendered and whether it would meet the requirements of the populations and areas proposed to be served.

4. To determine whether the operation of the proposed station would involve objectionable interference with station WRIB, Providence, Rhode Island, or with any other existing broadcast stations and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

5. To determine whether the operation of the proposed station would involve objectionable interference with the services proposed in the pending application of R. I. Broadcasting Company (WRIB) (File No. BMP-2479; Docket No. 8298) or in any other pending applications for broadcast facilities and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

6. To determine whether the installation and operation of the proposed station would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations.

7. To determine on a comparative basis which, if either, of the applications in this consolidated proceeding should be granted.

It is further ordered, That the said application of Scenic City Broadcasting Company, Inc., is designated for hearing in the said consolidated proceeding on the condition that if, as a result of the said consolidated hearing, it appears that, were it not for the aforesaid Clear Channel Hearing (Docket No. 6741) and the Commission's announcement of August 9, 1946, pertaining thereto (Public Notice No. 96934), the public interest would best be served by a grant of the said application of Scenic City Broadcasting Company, Inc., then the said application (Docket No. 7820) will be placed in the pending file until after the said clear channel decision has been rendered, at which time it will be considered in connection with other 1200 kc applications and with any other pending applications with which it might then be in conflict;

It is further ordered, That the Commission's order of April 10, 1947, designating for hearing the above-entitled application of R. I. Broadcasting Company (WRIB) be, and it is hereby, amended to include the said application of Scenic City Broadcasting Company, Inc.; to include as an issue therein issue No. 7 as above stated; and to change issue No. 1 to read as follows:

"1. To determine the technical, financial and other qualifications of the applicant corporation, its officers, directors and stockholders to construct and operate station WRIB as proposed."

FEDERAL COMMUNICATIONS COMMISSION,
T. J. SLOWIE,
Secretary.

[F. R. Doc. 48-6658; Filed, July 23, 1948; 8:49 a. m.]

FEDERAL POWER COMMISSION

[Project No. 2000]

POWER AUTHORITY OF STATE OF NEW YORK

NOTICE OF APPLICATION FOR LICENSE (MAJOR)

JULY 20, 1948.

Public notice is hereby given that the Power Authority of the State of New York, 270 Broadway, New York 7, New York, has made application pursuant to the provisions of the Federal Power Act for license for major Project No. 2000 to be located on St. Lawrence River in St. Lawrence County, New York, and to consist of a concrete gravity dam (designated as Long Sault Dam) comprising a spillway surmounted by vertical-lift gates and two short abutment sections extending from the United States side of the river in the vicinity of Massena, New York, to the upstream end of Barnhart Island; one half of a powerhouse (designated as Barnhart Island powerhouse) with installation of about 1,100,000 horsepower in 18 units of equal size (the complete powerhouse will be located in both United States and Canada with an installation of about 2,200,000 horsepower in 36 units of equal size); numerous dikes for protection of lands along the river; and appurtenant facilities. The pool to be formed by the complete powerhouse and dam would have a maximum normal high-water elevation of 242 feet above mean sea level at those structures. The overall plans for the development call for construction of a new lock adjacent to the powerhouse on the Canadian shore to provide for navigation from the pool to the existing Canadian Cornwall Canal below the powerhouse.

Any protest against the approval of this application or request for hearing thereon, with the reasons for such protest or request, and the name and address of the party or parties so protesting or requesting, should be submitted on or before August 26, 1948 to the Federal Power Commission at Washington, D. C.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 48-6550; Filed, July 23, 1948; 8:48 a. m.]

[Docket No. G-1063]

OHIO FUEL GAS CO.

ORDER FIXING DATE OF HEARING

Upon consideration of the application filed June 25, 1948, by The Ohio Fuel Gas Company (Applicant), an Ohio corporation with its principal place of business at Columbus, Ohio, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing the construction and operation of certain natural-gas facilities, subject to the jurisdiction of the Commission, as fully described in such application on file with the Commission and open to public inspection;

It appears to the Commission that: This proceeding is a proper one for disposition under the provisions of § 1.32 (b) (18 CFR 1.32 (b)) of the Commission's rules of practice and procedure, Applicant having requested that its application be heard under the shortened procedure provided by the aforesaid rule for noncontested proceedings, and no request to be heard, protests or petitions having been filed subsequent to the giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER on July 13, 1948 (13 F. R. 3958).

The Commission, therefore, orders that:

(A) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, as amended, and the Commission's rules of practice and procedure, a hearing be held on August 4, 1948, at 9:30 a. m. (E. D. S. T.), in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., concerning the matters involved and the issues presented by such application: *Provided, however*, That the Commission may, after a noncontested hearing, forthwith dispose of the proceeding pursuant to the provisions of § 1.32 (b) of the Commission's rules of practice and procedure.

(B) Interested State commissions may participate as provided by §§ 1.8 and 1.37 (f) (18 CFR 1.8 and 1.37 (f)) of the said rules of practice and procedure.

Date of issuance: July 20, 1948.

By the Commission.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 48-6651; Filed, July 23, 1948; 8:49 a. m.]

[Docket No. G-959]

PANHANDLE EASTERN PIPE LINE CO.

NOTICE OF FINDINGS AND ORDER ISSUING CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

JULY 21, 1948.

Notice is hereby given that, on July 20, 1948, the Federal Power Commission issued its findings and order entered July 20, 1948, issuing certificate of public convenience and necessity in the above-designated matter.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 48-6652; Filed, July 23, 1948; 8:49 a. m.]

[Docket Nos. G-620, G-880, G-1013, G-1023, G-1029, G-1031, G-1035]

PANHANDLE EASTERN PIPE LINE CO. ET AL.

NOTICE OF OPINION NO. 166

JULY 21, 1948.

In the matters of Panhandle Eastern Pipe Line Company, Docket Nos. G-620 and G-1035; Texas Eastern Transmission Corporation, Docket No. G-880; City of Grand Rapids, Michigan, et al. vs. Michigan Consolidated Gas Company, et al., Docket No. G-1013; Michigan Public Service Commission, Docket No. G-1029; Panhandle Eastern Pipe Line Company, et al., Docket No. G-1023; New York Public Service Commission, Docket No. G-1031.

Notice is hereby given that, on July 17, 1948, the Federal Power Commission issued its Opinion No. 166 and orders entered July 17, 1948, in the above-designated matters.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 48-6653; Filed, July 23, 1948; 8:49 a. m.]

INTERSTATE COMMERCE COMMISSION

[S. O. 818]

UNLOADING OF COAL AT JERSEY CITY, N. J.

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 20th day of July A. D. 1948.

It appearing, that 66 cars of coal at Pier 18, Jersey City, N. J., are on hand on The Central Railroad Company of New Jersey (Walter P. Gardner, Trustee), for an unreasonable length of time and that this delay in unloading such cars impedes their use; in the opinion of the Commission an emergency exists requiring immediate action. It is ordered, that:

(a) *Coal at Pier 18, Jersey City, N. J., be unloaded.* The Central Railroad Company of New Jersey (Walter P. Gardner, Trustee), its agents or employees, shall unload immediately the following cars now on hand at Pier 18, Jersey City, N. J.:

Car initial and No.

WM 11987	WM 11898	WM 11866	WM 20909
WM 11988	WM 11909	WM 11865	WM 11278
WM 11989	WM 11901	WM 11864	WM 11551
WM 11990	WM 11903	WM 11863	WM 12003
WM 11991	WM 11908	WM 19877	WM 12005
WM 11962	WM 11907	WM 18237	WM 12004
WM 11963	WM 11892	WM 20754	WM 11997
WM 11950	WM 11893	WM 17044	WM 11996
WM 11949	WM 11894	WM 11083	WM 11995
WM 11906	WM 11883	WM 19764	WM 11994
WM 11956	WM 11890	WM 20954	WM 11899
WM 11945	WM 11891	WM 18620	WM 11905
WM 11957	WM 11871	WM 21126	WM 11904
WM 11958	WM 11870	WM 18322	WM 11902
WM 11895	WM 11869	WM 19787	LV 24269
WM 11896	WM 11868	WM 11081	
WM 11897	WM 11867	WM 16190	

(b) *Demurrage.* No common carrier by railroad subject to the Interstate Commerce Act shall charge or demand or collect or receive any demurrage or storage charges for the detention under load of any car specified in paragraph (a) of this section, for the detention period commencing at 7:00 a. m., July 22, 1948, and continuing until the actual unloading of said car or cars is completed.

(c) *Provisions suspended.* The operation of any or all rules, regulations or practices, insofar as they conflict with the provisions of this section, is hereby suspended.

(d) *Notice and expiration.* Said carrier shall notify Homer C. King, Director, Bureau of Service, Interstate Commerce Commission, Washington, D. C., when it has completed the unloading required by paragraph (a) of this section, and such notice shall specify when, where, and by whom such unloading was performed. Upon receipt of that notice this section shall expire.

It is further ordered, that this order shall become effective immediately; that a copy of this order and direction 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, 911; 49 U. S. C. 1 (10)-(17), 15 (2))

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 48-6655; Filed, July 23, 1948; 8:49 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 54-102]

GENERAL GAS & ELECTRIC CORP. AND ASSOCIATED GAS AND ELECTRIC CORP.

ORDER APPROVING APPLICATIONS WITH RESPECT TO ALLOWANCES FOR FEES AND REIMBURSEMENT FOR EXPENSES

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 16th day of July 1948.

The Commission having, by orders dated July 25, 1945 and August 23, 1945, approved a joint application filed pursuant to section 11 (e) of the Public Utility Holding Company Act of 1935 ("act") by Denis J. Driscoll and Willard L. Thorp, Trustees of Associated Gas and Electric Corporation, a then registered holding company, and General Gas & Electric Corporation, a then registered holding company and subsidiary of said Trustees, with respect to a plan of divestment of assets, simplification of corporate structure and equitable distribution of voting power of General Gas & Electric Corporation; and

Said orders having reserved jurisdiction over, among other things, all fees and expenses to be paid in connection with said plan; and

It appearing that the said Trustees have been discharged and that the assets of Associated Gas and Electric Corporation have been transferred to General Public Utilities Corporation, a registered holding company, and that General Gas & Electric Corporation has been dissolved and its assets, subject to its liabilities, have been transferred to General Public Utilities Corporation; and

Applications having been filed with respect to the payment of requested fees and reimbursement for expenses by the following persons in the following amounts:

Name	Position	Requested fee	Requested reimbursement of expenses
Protective committee for public holders of class A common stock of General Gas & Electric Corp.			
Daniel J. Mahoney, Stephen P. Toadvine, Clarence S. Cook, and Henry K. Norton.	Members of the committee	$6,000	$1,244.44
Goldwater & Flynn	Counsel	75,000	2,076.78
Bernard Katz	Secretary	2,000	
Debevoise, Stevenson, Plimpton & Page	Special counsel for General Gas & Electric Corp.	35,000	105.93

A public hearing having been held after appropriate notice, and proposed findings and conclusions, and briefs in support thereof having been filed; and

The Commission having considered the record and having entered its findings and opinion herein:

It is ordered, That the several applications with respect to allowances for fees and reimbursement for expenses are approved in the following amounts and denied in respect of any request in excess of that amount, the allowed amounts to be paid by General Public Utilities Corporation:

Name	Position	Fee allowed	Reimbursement of expenses allowed
Protective committee for public holders of class A common stock of General Gas & Electric Corp.			
Daniel J. Mahoney, Stephen P. Toadvine, Clarence S. Cook, and Henry K. Norton.	Members of the committee	$4,000	$1,244.44
Goldwater & Flynn	Counsel	55,000	2,076.78
Bernard Katz	Secretary	1,000	
Debevoise, Stevenson, Plimpton & Page	Special counsel for General Gas & Electric Corp.	35,000	105.93

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 48-6643; Filed, July 23, 1948; 8:46 a. m.]

[File No. 70-1465]

REPUBLIC SERVICE CORP. AND PENNSYLVANIA POWER & LIGHT CO.

SUPPLEMENTAL ORDER GRANTING SALE AND TRANSFER OF COMMON STOCK

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C., on the 14th day of July A. D. 1948.

The Commission on September 29, 1947, having issued its findings, opinion, and order approving, among other things, the sale by Republic Service Corporation ("Republic") of all the outstanding securities of two public utility companies and one non-utility company, namely, The Mauch Chunk Heat, Power and Light Company, Renovo Edison Light, Heat and Power Company, and Renovo Heating Company to Pennsylvania Power & Light Company ("Pennsylvania") for the base consideration of $674,590 to be paid in shares of Pennsylvania common stock, and accordingly Republic having acquired 34,156 shares of Pennsylvania common stock; and

The Commission having conditioned its order with respect to the acquisition by Republic of the said Pennsylvania common stock as follows: "That Republic shall divest itself of all the shares of Pennsylvania's common stock, which it acquires as a result of this transaction, within six months from the date of acquisition"; and

Republic having subsequently sold 20,000 shares of such stock after notifying the Commission of its intention to do so and having requested the Commission to extend the time in which to dispose of the remaining 14,156 shares; and

The Commission having entered its findings, opinion, and order dated April 29, 1948 (Republic Service Corporation and its Subsidiary Companies — S. E. C. — (1948), Holding Company Act Release No. 8170) approving Republic's Amended Joint Plan of Reorganization and, among other things, having extended the time in which Republic was required to sell the remaining 14,156 shares of Pennsylvania's common stock to the date of the consummation of Republic's said amended joint plan of reorganization; and

Republic having advised the Commission that it has entered into a contract to sell 3,356 shares of the common stock of Pennsylvania, and having requested that the Commission enter an appropriate order to conform to the requirements of sections 371 and 1808 of the Internal Revenue Code, as amended; and

The Commission deeming the sale of the common stock of Pennsylvania by Republic to be a step in compliance with the above-mentioned order and necessary or appropriate to effectuate the provisions of section 11 (b) of the act and deeming it appropriate to grant the request of Republic as to suggested recitals;

It is hereby ordered and recited, That the sale and transfer by Republic of 3,356 shares of the 34,156 shares of common stock of Pennsylvania are necessary or appropriate to the integration or simplification of the holding company system of which Republic is a member and are necessary or appropriate to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935.

By the Commission.

[SEAL] NELLYE A. THORSEN,
Assistant Secretary.

[F. R. Doc. 48-6644; Filed, July 23, 1948; 8:47 a. m.]

WAR ASSETS ADMINISTRATION

[Surplus Property Transfer Order 1]

APALACHICOLA NATIONAL FOREST

TRANSFER OF JURISDICTION OF SURPLUS LAND

Transferring jurisdiction of surplus land within the Apalachicola National Forest, Florida, to the Forest Service pursuant to the provisions of the Surplus Property Act of 1944 (58 Stat. 765), as amended.

Whereas, the following described land owned by the United States of America and situated in Wakulla County, Florida, within the Apalachicola National Forest has been declared surplus pursuant to the provisions of the Surplus Property Act of 1944 (58 Stat. 765), as amended:

TALLAHASSEE MERIDIAN

T. 5 S., R. 3 W., sec. 17, NW¼NW¼NW¼.
Containing 10 acres, more or less.

The land hereby transferred is subject to existing easements for public roads and highways, for public utilities, for railroads, and for pipe lines.

Whereas, the Forest Service is desirous of acquiring administrative control and jurisdiction over the above described land for administration as part of the Apalachicola National Forest and the acquisition has been approved by the National Forest Reservation Commission; and

Whereas, the Forest Service has caused the sum of $50.00, which is the fair value of the land, to be covered into the Treasury of the United States for deposit to the credit of the War Assets Administration from funds appropriated for the acquisition of land under the provisions of the act of March 1, 1911 (36 Stat. 961), as amended;

Now, therefore, the War Assets Administration, by virtue of authority vested in it in the disposal of surplus property pursuant to the provisions of the aforementioned act of 1944, does hereby transfer the aforesaid land to the Forest Service as of this date.

In witness whereof, the War Assets Administration has, on this 9th day of June 1948, caused these presents to be duly executed for and in its name and behalf.

WAR ASSETS ADMINISTRATION,
F. L. MCGINNIS,
Deputy Regional Director for Real Property Disposal, War Assets Administration.

[F. R. Doc. 48-6662; Filed, July 23, 1948; 8:50 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 322, 671, 79th Cong., 60 Stat. 50, 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.

[Vesting Order 11476]

ANNA MARIE ELISE WULFF ET AL.

In re: Bank accounts, stock and bonds owned by Anna Marie Elise Wulff, also known as Anna Marie Eliese Wulff, Julius Heinrich Christian Siems, Carl Adolph Christian Siems, also known as Karl Adolph Christian Siems, and Marie Wilhelmine Christine Dohm, also known as Wilhelmine Wiese. F-28-730-A-1, F-28-730-E-1, F-28-28298-D-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 Anna Marie Elise Wulff, also known as Anna Marie Eliese Wulff, Julius Heinrich Christian Siems, Carl Adolph Christian Siems, also known as Karl Adolph Christian Siems, and Marie Wilhelmine Christine Dohm, also known as Wilhelmine Wiese, each of whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the property described as follows:

a. Those certain debts or other obligations of Bank of the Manhattan Company, 40 Wall Street, New York 15, New York, arising out of three checking accounts, entitled Nederlandsche Bank Voor Zuid Africa, Amsterdam, Depot B (1), Depot B (2), and Depot B (3), maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the same,

b. That certain debt or other obligation of Bank of the Manhattan Com-

pany, 40 Wall Street, New York 15, New York, arising out of the proceeds of the redemption of five (5) San Diego El Cortez Company Income Mortgage Sinking Fund five per cent bonds, numbered 498, 499, 500, 501 and 502 of a face value of $1,000.00 each, with interest thereon, held in a blocked account entitled Nederlandsche Bank Voor Zuid Africa, Amsterdam, in the names of Anna Marie Elise Wulff Aka Anna Marie Eliese Wulff & Julius Heinrich Christian Siems & Carl Adolph Christian Siems Aka Karl Adolph Christian Siems and Marie Wilhelmine Christine Dohm Aka Wilhelmine Wiese, Tenants in Common, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same,

c. Four (4) The Gaylord Inc. Income Mortgage Sinking Fund bonds, due July 1, 1951, bearing the numbers OM36 and OM37 of $833.33 face value each and M460 and M461 of $1,000.00 face value each, registered in the names of Anna Marie Elise Wulff, Aka Anna Marie Eliese Wulff & Julius Heinrich Christian Siems & Carl Adolph Christian Siems, Aka Karl Adolph Christian Siems, and Marie Wilhelmine Christine Dohm, Aka Wilhelmine Wiese, Tenants in Common, and presently in the custody of Bank of the Manhattan Company, 40 Wall Street, New York 15, New York, in a blocked account entitled Nederlandsche Bank Voor Zuid Africa, Amsterdam, in the names of Anna Marie Elise Wulff Aka Anna Marie Eliese Wulff & Julius Heinrich Christian Siems & Carl Adolph Christian Siems Aka Karl Adolph Christian Siems and Marie Wilhelmine Christine Dohm Aka Wilhelmine Wiese, Tenants in Common, together with any and all rights thereunder and thereto,

d. Four (4) Participating Certificates in respect of the Capital stock of the Gaylord Inc., issued by H. H. Cotton, F. E. Harris and John H. Ramboz, as Voting Trustees under Voting Trust Agreement dated July 1, 1936, evidenced by certificates numbered 1153 and 1154 for ⅚ of a share each and 1617 and 1643 for one share each, registered in the names of Anna Marie Elise Wulff Aka Anna Marie Eliese Wulff & Julius Heinrich Christian Siems & Carl Adolph Christian Siems Aka Karl Adolph Christian Siems and Marie Wilhemine Christine Dohm Aka Wilhelmine Wiese, Tenants in Common, and presently in the custody of Bank of the Manhattan Company, 40 Wall Street, New York 15, New York, in a blocked account entitled Nederlandsche Bank Voor Zuid Africa, Amsterdam, in the names of Anna Marie Elise Wulff Aka Anna Marie Eliese Wulff & Julius Heinrich Christian Siems & Carl Adolph Christian Siems Aka Karl Adolph Christian Siems and Marie Wilhelmine Christine Dohm Aka Wilhelmine Wiese, Tenants in Common, and any and all rights thereunder and thereto, and

e. Those certain shares of stock described in Exhibit A, attached hereto and by reference made a part hereof, registered in the names of Anna Marie Elise Wulff, Aka Anna Marie Eliese Wulff & Julius Heinrich Christian Siems & Carl Adolph Christian Siems, Aka Karl Adolph Christian Siems, and Marie Wilhelmine Christine Dohm, Aka Wilhelmine Wiese, tenants in Common, and presently in the custody of Bank of the Manhattan Company, 40 Wall Street, New York 15, New York, in a blocked account entitled Nederlandsche Bank Voor Zuid Africa, Amsterdam, in the names of Anna Marie Elise Wulff, Aka Anna Marie Eliese Wulff & Julius Heinrich Christian Siems & Carl Adolph Christian Siems, Aka Karl Adolph Christian Siems, and Marie Wilhelmine Christine Dohm, Aka Wilhelmine Wiese, Tenants in Common, together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Anna Marie Elise Wulff, also known as Anna Marie Eliese Wulff, Julius Heinrich Christian Siems, Carl Adolph Christian Siems, also known as Karl Adolph Christian Siems, and Marie Wilhelmine Christine Dohm, also known as Wilhelmine Wiese, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

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.

Executed at Washington, D. C., on June 21, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

EXHIBIT A

Name and address of corporation	State of incorporation	Type of stock	Number of shares	Certificate Nos.
Cahuenga Halifax Co., Los Angeles, Calif.	California	Capital, $10 par	6	123
San Diego El Cortez Co., San Diego, Calif.	do	Capital, $1 par	10	325
			10	329
			10	330
			10	331
			10	332

[F. R. Doc. 48-6666; Filed, July 23, 1948; 8:51 a. m.]

[Vesting Order 11616]

SUSIE LORSCHEID

In re: Bank account owned by Susie Lorscheid, also known as Susie Lorschied. F-28-28916-E-1, F-28-28916-C-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 Susie Lorscheid, also known as Susie Lorschied, whose last known address is Bahnof Strasse 33, Koblenz, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Susie Lorscheid also known as Susie Lorschied, by The Bank of California, N. A., 400 California Street, San Francisco 20, California, arising out of a Savings Account, account number 26394, entitled Mrs. Susie Lorschied, maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (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.

Executed at Washington, D. C., on July 9, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 48-6627; Filed, July 22, 1948; 8:52 a. m.]