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TITLE 8—ALIENS AND NATIONALITY

Chapter I—Immigration and Naturalization Service, Department of Justice

Subchapter B—Immigration Regulations

PART 108—RECORDING OF ARRIVALS, DEPARTURES, AND REGISTRATIONS

RETENTION OF VISITOR FORMS AT PORT OF ENTRY IN EXCLUSION CASES

Paragraph (b) of § 108.3, Chapter I, Title 8 of the Code of Federal Regulations is hereby amended to read as follows:

§ 108.3 *Nonimmigrants; Forms 257a, 257b, and 257d; action at time of entry.* * * *

(b) If an alien presenting Forms 257a, 257b, and 257d is excluded from the United States, the Form 257a shall not be given to the alien. Data as to the exclusion shall be placed on the Forms 257b and 257d by the chairman of the board of special inquiry. The Forms 257a and 257d shall be retained at the port. The Form 257b shall be sent to the Central Office and shall accompany any record of the hearing before the board of special inquiry submitted to the Central Office in appellate or similar proceedings. Where the Form 257b is submitted with such a record, it shall be returned to the port with the notification of the decision. Data as to the facts of the resulting final action at the port shall be placed on the Forms 257a, 257b, and 257d, and the Forms 257b and 257d shall be disposed of as prescribed in paragraph (a) of this section; the Form 257a shall also be disposed of as prescribed in paragraph (a) of this section in those cases where the alien is admitted under the decision but the Form 257a shall be sent with the Form 257b to the Central Office in cases where the alien is not admitted.

(Sec. 23, 39 Stat. 892, sec. 24, 43 Stat. 166, sec. 37 (a), 54 Stat. 675; 8 U. S. C. 102, 222, 458)

This order shall become effective on the date of its publication in the FEDERAL REGISTER. The requirements of section 4 of the Administrative Procedure Act (60 Stat. 238; 5 U. S. C. 1003) as to notice of proposed rule making and delayed effective date are inapplicable for the reason that the rule hereby prescribed pertains solely to agency procedure.

WATSON B. MILLER,
Commissioner of Immigration and Naturalization.

Approved: April 7th, 1949.

TOM C. CLARK,
Attorney General.

[F. R. Doc. 49-2803; Filed, Apr. 12, 1949; 8:47 a. m.]

TITLE 19—CUSTOMS DUTIES

Chapter I—Bureau of Customs, Department of the Treasury

[T. D. 52188]

PART 1—CUSTOMS DISTRICTS AND PORTS

CUSTOMS AGENCY DISTRICTS

Section 1.5, Customs Regulations of 1943 (19 CFR, Cum. Supp., 1.5), is amended by deleting "43 (Tennessee)," from the area shown for Customs Agency District No. 9, and by deleting the period at the end of the area shown for Customs Agency District No. 7, and inserting in lieu thereof a comma followed by "43 (Tennessee)."

(R. S. 161; sec. 624, 46 Stat. 759; 5 U. S. C. 22, 19 U. S. C. 1624)

[SEAL] FRANK DOW,
Acting Commissioner of Customs.

Approved: April 7, 1949.

JOHN S. GRAHAM,
Acting Secretary of the Treasury.

[F. R. Doc. 49-2817; Filed, Apr. 12, 1949; 8:50 a. m.]

[T. D. 52187]

PART 10—ARTICLES CONDITIONALLY FREE, SUBJECT TO A REDUCED RATE, ETC.

SUPPLIES FOR VESSELS OF WAR OF CANADA

The Department of State has informed the Treasury Department that Canada

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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.

permits the withdrawal of supplies free of duty and tax by vessels of war of the United States while in ports of Canada. Therefore, § 10.59 (d), Customs Regulations of 1943 (19 CFR, Cum. Supp., 10.59 (d), containing a list of countries whose vessels of war shall be accorded the privilege of withdrawing supplies free of customs duties and internal-revenue tax while in ports of the United States, as provided for in section 309 (a), Tariff Act of 1930, as amended, is amended by inserting "Canada" in said list in proper alphabetical position.

Since any changes in the list in question will be made by amendment of § 10.59 (d), footnote 58, appended to that section of the regulations, and the footnote reference "58" at the end of paragraph (d) are deleted.

(Sec. 5 (a), 52 Stat. 1080; 19 U. S. C. 1309 (a))

[SEAL] FRANK DOW,
Acting Commissioner of Customs.

Approved: April 5, 1949.

JOHN S. GRAHAM,
Acting Secretary of the Treasury.

[F. R. Doc. 49-2816; Filed, Apr. 12, 1949; 8:50 a. m.]

[T. D. 52184]

PART 23—ENFORCEMENT OF CUSTOMS AND NAVIGATION LAWS

RESTRICTIONS ON EXPORTATION OF TIN-PLATE SCRAP

Section 2 of the Act of February 15, 1936 (49 Stat. 1140; 50 U. S. C. 87), prohibited, after the expiration of 60 days from the enactment of that act, the exportation from the United States of any tin-plate scrap, except upon license issued by the President of the United States. The authority to issue export licenses was duly delegated to the Secretary of State by Executive Order No. 7297, dated February 16, 1936. The above-mentioned act was superseded by section 10 of the Export Control Act of 1949 (Pub. Law 11, 81st Cong.), and the authority to issue export licenses covering tin-plate scrap, formerly exercised by the Secretary of State, is now vested in the Secretary of Commerce (E. O. 9630, 10 F. R. 12245; E. O. 9919, 13 F. R. 59; sec. 11, Export Control Act of 1949).

In the circumstances, paragraph (a) of § 23.31, Customs Regulations of 1943 (19 CFR, Cum. Supp., 23.31 (a)), is hereby amended by deleting "tin-plate scrap," therefrom.

(R. S. 161, sec. 624, 46 Stat. 759; 5 U. S. C. 22, 19 U. S. C. 1624)

Treasury Decision 48186, dated March 2, 1936, which published Executive Order No. 7297 for the information and guidance of collectors of customs and others concerned, is hereby superseded.

[SEAL] FRANK DOW,
Acting Commissioner of Customs.

Approved: April 5, 1949.

JOHN S. GRAHAM,
Acting Secretary of the Treasury.

[F. R. Doc. 49-2815; Filed, Apr. 12, 1949; 8:50 a. m.]

TITLE 26—INTERNAL REVENUE

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

Subchapter C—Miscellaneous Excise Taxes

[T. D. 5695]

PART 113—DOCUMENTARY STAMP TAXES

EXEMPTION OF CERTAIN SECURITIES AND CONVEYANCES OF CARRIERS

In order to conform Regulations 71 (1941 Edition) (26 CFR, Part 113) to Public Law 478 (80th Cong., 2d Sess.), approved April 9, 1948, such regulations are hereby amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 113.120 the following:

INTERSTATE COMMERCE ACT

SECURITIES AND CONVEYANCES OF CARRIERS

SECTION 20b (12) OF INTERSTATE COMMERCE ACT, ADDED BY ACT OF APRIL 9, 1948, PUBLIC LAW 478, 80th CONGRESS, 2d SESSION.

The provisions of sections 1801, 1802, 3481, and 3482 of the Internal Revenue Code and any amendments thereto, unless specifically providing to the contrary, shall not apply to the issuance, transfer, or exchange of securities or the making or delivery of conveyances to make effective any alteration or modification effected pursuant to this section.

PAR. 2. There is inserted immediately following § 113.126 the following:

§ 113.127 *Alteration and modification of securities under the Interstate Commerce Act.* Section 20b added to the Interstate Commerce Act by section 2 of the act approved April 9, 1948, Public Law 478, 80th Congress, 2d session, provides for alteration or modification of securities of a carrier as defined in section 20a (1). Paragraph (12) of section 20b, effective on and after April 9, 1948, renders sections 1801, 1802, 3481 and 3482 of the Internal Revenue Code and any amendments thereto, unless specifically providing to the contrary, inapplicable to the issuance, transfer, or exchange of securities or the making or delivery of conveyances to make effective any alteration or modification effected pursuant to such section 20b.

(Sec. 3791, Internal Revenue Code, 53 Stat. 467; 26 U. S. C. 3791)

Because the purpose of this Treasury decision is merely to conform the regulations to the provisions of section 20b (12) as added to the Interstate Commerce Act by the act approved April 9, 1948, Public Law 478, 80th Congress, granting immunity from stamp tax as to certain securities and conveyances, it is found that it is unnecessary to issue this Treasury decision under section 4 (a) of the Administrative Procedure Act, approved June 11, 1946, or subject to the effective date limitation of section 4 (c) of said act.

This Treasury decision shall be effective upon its filing for publication in the FEDERAL REGISTER.

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

Approved: April 7, 1949.

THOMAS J. LYNCH,
Acting Secretary of the Treasury.

[F. R. Doc. 49-2812; Filed, Apr. 12, 1949; 8:49 a. m.]

[T. D. 5696]

PART 316—EXCISE TAXES ON SALES BY THE MANUFACTURER

DEFINITION OF HOUSEHOLD TYPE REFRIGERATOR MODIFIED

On January 13, 1949, notice of proposed rule making regarding the definition of the term "household type refrigerator" was published in the FEDERAL REGISTER (14 F. R. 183). No objection having been received, the following amendment to Regulations 46 (26 CFR, Part 316) is hereby adopted. The amendment is designed to conform Regulations 46 to the present manufacturing design in the refrigerator industry.

Section 316.70 (b) as added by Treasury Decision 5189, approved November 30, 1942, is further amended by striking therefrom "20 cubic feet" and inserting in lieu thereof "14 cubic feet."

The amendment made by this Treasury decision shall be applicable with respect to household type refrigerators sold on or after the date of filing of such Treasury decision with the FEDERAL REGISTER.

(Secs. 3450, 3791, Internal Revenue Code, 53 Stat. 419, 467; 26 U. S. C. 3450, 3791)

[SEAL] GEO. J. SCHOENEMAN,
Commissioner.

Approved: April 7, 1949.

THOMAS J. LYNCH,
Acting Secretary of the Treasury.

[F. R. Doc. 49-2813; Filed, Apr. 12, 1949; 8:49 a. m.]

[T. D. 5697]

PART 316—EXCISE TAXES ON SALES BY THE MANUFACTURER

MUSICAL INSTRUMENTS SOLD FOR USE FOR RELIGIOUS OR EDUCATIONAL PURPOSES

On December 22, 1948, notice of proposed rule making regarding the exemption from tax of musical instruments sold for use of religious or nonprofit educational institutions for exclusively religious or educational purposes was published in the FEDERAL REGISTER (13 F. R. 8221). After consideration of all such relevant matter as was presented by interested persons regarding the proposal, the following amendments to Regulations 46 (1940 edition) (26 CFR Part 316) are hereby adopted. The amendments are designed to conform Regulations 46 (1940 edition) to sections 5 and 6 of Public Law 899 (80th Cong.) approved July 3, 1948.

PARAGRAPH 1. There is inserted immediately preceding § 316.60 the following:

PUBLIC LAW 899 (80th Cong.), approved July 3, 1948.

SEC. 5. That section 3404(d) of the Internal Revenue Code (relating to manufacturers' excise taxes on musical instruments) is hereby amended to read as follows:

(d) Musical instruments, but the tax imposed by this section shall not apply to musical instruments sold for the use of any religious or nonprofit educational institution for exclusively religious or educational purposes. The right to exemption under this subsection shall be evidenced in such manner as the Commissioner, with the approval of the Secretary, may prescribe by regulations.

PAR. 2. Section 316.63, as amended by Treasury Decision 5189, approved November 30, 1942, is further amended by adding at the end thereof the following new paragraphs:

§ 316.63 *Musical instruments.* * * *

By virtue of the provisions of section 5 of Public Law 899 (80th Congress) no tax attaches to musical instruments sold by the manufacturer on or after July 4, 1948,

for the use of any religious or nonprofit educational institution for exclusively religious or educational purposes, except that no sale of musical instruments may be made tax free by the manufacturer to a dealer for resale for the use of a religious or nonprofit educational institution even though it is known at the time of the sale that such resale will be made. However, where any dealer resells tax-paid musical instruments to a religious or nonprofit educational institution for exclusively religious or educational purposes, the manufacturer who paid the tax may secure a refund or credit in accordance with § 316.204.

To constitute a religious or nonprofit educational institution within the meaning of section 3404 (d) of the Code (a) there must be a definite organization with officers, directors, or trustees, and the usual essential features (incorporation not being essential) of an organization of its class; (b) the organization must have a purpose which as put into practice is religious or educational and (c) in the case of an educational institution its funds must be used solely in furtherance of such purpose, none of them being paid or otherwise distributed to any of its members or other persons except as reasonable compensation for services actually rendered or in furtherance of the educational purposes of the organization.

To establish the right to exemption from tax on the ground that a sale of musical instruments by the manufacturer is for the use of a religious or nonprofit educational institution for exclusively religious or educational purposes, it is necessary that (a) the manufacturer at the time of sale have definite knowledge that the purchaser is such an institution and that it intends to use the instruments exclusively for such purposes, and (b) he obtain from the purchaser and retain in his possession a certificate properly executed in the form prescribed by this section.

The manufacturer must be prepared to establish by further competent evidence that the purchaser is an institution to which tax-free sale may properly be made. However, in case of a church such further evidence is not necessary to establish the fact that it is a religious institution. A statement from the purchaser that it has received a ruling from the Commissioner holding it to be a religious or nonprofit educational institution entitled to exemption under section 101 (6) of the Code (relating to income tax) which shows the date of the ruling and that it has not been withdrawn or revoked is generally acceptable to support tax-free sale thereto. Where the status of the institution as one to which tax-free sale may properly be made is not established by a ruling under section 101 (6) or in some other manner as previously indicated in this section, the institution may apply to the Commissioner for a ruling. The application for a ruling may be made by filing with the collector Form 1023, relating to exemption under section 101 (6). The collector will forward the application to the Commissioner for ruling. Copies of the form and instructions as to the procedure to be followed in filing it may be procured from the appropriate collector. In the absence of circumstances indicating a different use, the exemption certificate procured by the manufacturer from the religious or nonprofit educational institution may be accepted as prima facie proof that the musical instrument is purchased for exclusively religious or educational purposes.

Where a sale is otherwise exempt but the certificate is not obtained prior to the time the manufacturer files a return covering taxes for the month during which the sale is made, the manufacturer must include the tax on such sale in such return. However, if the certificate is later obtained, a claim for refund of the tax paid on such sale may be filed on Form 843, or a credit taken upon a subsequent return, but such action must be taken within the four year period of limitation prescribed by section 3313. See § 316.204.

The certificate must include an agreement that if the musical instruments are used otherwise than by a religious or nonprofit educational institution for exclusively religious or educational purposes, the person who signs the certificate will report such fact to the manufacturer. The tax applicable to the sale of the instruments shall be included by the manufacturer in his return for the month during which such report is received by him.

The following form of exemption certificate will be acceptable for the purposes of this section and must be adhered to in substance:

EXEMPTION CERTIFICATE

(For use by a religious or nonprofit educational institution purchasing musical instruments subject to tax under section 3404 (d) of the Internal Revenue Code for exclusively religious or educational purposes.)

_____, 19____
(Date)

The undersigned purchaser hereby certifies that he is _____
(Title)
of _____;
(Religious or nonprofit educational institution)
that he is authorized to execute this certificate; and that the musical instruments specified in the accompanying order or on the reverse side hereof, are purchased by such institution for exclusively religious or educational purposes.

It is understood that this exemption certificate is for use only by a religious or nonprofit educational institution in the tax-free purchase of musical instruments for exclusively religious or educational purposes; and it is agreed that if the musical instruments purchased tax free under this exemption certificate are used otherwise, such fact will be reported to the manufacturer from whom they were purchased tax free.

The organization claiming this exemption (has) (has not) received a ruling from the Bureau of Internal Revenue holding it to be an exempt religious or nonprofit educational institution under section 101 (6) of the Internal Revenue Code. The date of such ruling is _____ and such ruling has not been withdrawn or revoked.

(Signature) _____
(Title)

The fraudulent use of this certificate for the purpose of securing exemption from the payment or adjustment of taxes will subject the guilty party to a fine of not more than $10,000 or imprisonment for not more than 5 years or both.

Such certificates and proper records of invoices, orders, etc., relative to tax-free sales must be retained as provided in § 316.202 and must be readily accessible for inspection by internal revenue officers. If a manufacturer's records with respect to any sale claimed to be tax-free under this section do not include a proper certificate, as outlined above, with supporting invoices and such other evidence as may be necessary to establish the exempt character of the sales, tax is payable by the manufacturer on such sale.

PAR. 3. Immediately preceding § 316.204, as renumbered by Treasury Decision 5099, approved November 28, 1941, there is inserted the following:

PUBLIC LAW 899 (80th Cong.) approved July 3, 1948.

SEC. 6. Section 3443 (a) (3) (A) (i) of the Internal Revenue Code (relating to credits and refunds) is hereby amended to read as follows:

(i) resold for the exclusive use of any State, Territory of the United States, or any political subdivision of the foregoing, or of the District of Columbia, or, in the case of musical instruments embraced in section 3404 (d), resold for the use of any religious or nonprofit educational institution for exclusively religious or educational purposes;

PAR. 4. Section 316.204, as renumbered by Treasury Decision 5099, and as amended by Treasury Decision 5675, approved November 23, 1948, is further amended by adding at the end of the fifth paragraph thereof the following sentence: "The refund or credit with respect to musical instruments resold to a religious on nonprofit educational institution for exclusively religious or educational purposes under section 3443 (a) (3) (A) (i) of the Internal Revenue Code, as amended by Public Law 899 (80th Congress), applies only to resales of such instruments on or after July 4, 1948, to the institutions named and for the purposes stated, and except for application of the statutory period of limitations upon credit or refund, the date of the original sale by the manufacturer is not material."

(53 Stat. 467, sec. 5, Pub. Law 899, 80th Cong., 26 U. S. C. 3791)

Because the amendments to the Internal Revenue Code made by Public Law 899 (80th Congress), became effective on July 4, 1948, the day after the date of the enactment of such public law, it is found that it is unnecessary to issue this Treasury decision subject to the effective date limitation of section 4 (c) of the Administrative Procedure Act, approved June 11, 1946.

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

Approved: April 7, 1949.

THOMAS J. LYNCH,
Acting Secretary of the Treasury.

[F. R. Doc. 49-2814; Filed, Apr. 12, 1949; 8:49 a. m.]

TITLE 24—HOUSING AND HOUSING CREDIT

Chapter VIII—Office of Housing Expediter

[Controlled Rooms in Rooming Houses and Other Establishments Rent Reg.,[1] Amdt. 79]

PART 825—RENT REGULATIONS UNDER THE HOUSING AND RENT ACT OF 1947, AS AMENDED

RENT REGULATION FOR CONTROLLED ROOMS IN ROOMING HOUSES AND OTHER ESTABLISHMENTS

The Rent Regulation for Controlled Rooms in Rooming Houses and Other Establishments (§§ 825.81 to 825.92) is amended in the following respects:

1. Schedule A, item 15, is amended to read as follows:

(15) [Revoked and decontrolled.]

This decontrols from §§ 825.81 to 825.92 the entire Prescott-Flagstaff, Arizona, Defense-Rental Area.

2. Schedule A, item 17, is amended to read as follows:

(17) [Revoked and decontrolled.]

This decontrols from §§ 825.81 to 825.92 the entire Yuma, Arizona, Defense-Rental Area.

3. Schedule A, item 18a, is amended to read as follows:

(18a) [Revoked and decontrolled.]

This decontrols from §§ 825.81 to 825.92 the entire Winslow, Arizona, Defense-Rental Area.

4. Schedule A, item 114b, is amended to describe the counties in the Defense-Rental Area as follows:

Woodbury.
In Dakota County, the City of South Sioux City.

This decontrols from §§ 825.81 to 825.92 all of Dakota County, Nebraska, except the City of South Sioux City, in the Sioux City, Iowa, Defense-Rental Area.

5. Schedule A, item 176, is amended to read as follows:

(176) [Revoked and decontrolled.]

This decontrols from §§ 825.81 to 825.92 the entire Alliance, Nebraska, Defense-Rental Area.

6. Schedule A, item 177, is amended to describe the counties in the Defense-Rental Area as follows:

In Hall County, the City of Grand Island.

This decontrols from §§ 825.81 to 825.92 the entire Grand Island, Nebraska, Defense-Rental Area except the City of Grand Island.

7. Schedule A, item 178, is amended to describe the counties in the Defense-Rental Area as follows:

Adams.

This decontrols from §§ 825.81 to 825.92 Clay County, Nebraska, a portion of the Hastings, Nebraska, Defense-Rental Area.

8. Schedule A, item 179, is amended to read as follows:

(179) [Revoked and decontrolled.]

This decontrols from §§ 825.81 to 825.92 the entire Kearney, Nebraska, Defense-Rental Area.

9. Schedule A, item 180a, is amended to read as follows:

(180a) [Revoked and decontrolled.]

This decontrols from §§ 825.81 to 825.92 the entire McCook, Nebraska, Defense-Rental Area.

10. Schedule A, item 180b, is amended to read as follows:

(180b) [Revoked and decontrolled.]

This decontrols from §§ 825.81 to 825.92 the entire North Platte, Nebraska, Defense-Rental Area.

11. Schedule A, item 180c, is amended to read as follows:

(180c) [Revoked and decontrolled.]

This decontrols from §§ 825.81 to 825.92 the entire Norfolk, Nebraska, Defense-Rental Area.

12. Schedule A, item 181a, is amended to read as follows:

(181a) [Revoked and decontrolled.]

This decontrols from §§ 825.81 to 825.92 the entire Scottsbluff, Nebraska, Defense-Rental Area.

13. Schedule A, item 182, is amended to read as follows:

(182) [Revoked and decontrolled.]

This decontrols from §§ 825.81 to 825.92 the entire Sidney, Nebraska, Defense-Rental Area.

14. Schedule A, item 219, is amended to read as follows:

(219) [Revoked and decontrolled.]

This decontrols from §§ 825.81 to 825.92 the entire Laurinburg, North Carolina, Defense-Rental Area.

15. Schedule A, item 258, is amended to describe the counties in the Defense-Rental Area as follows:

Blair; Cambria; and in Somerset County, the Townships of Conemaugh, Jenner, Lincoln, Ogle, Paint, Shade, and Quemahoning.

This decontrols from §§ 825.81 to 825.92 all of Somerset County except the Townships specified in the description contained in Schedule A, item 258, as hereby amended.

16. Schedule A, item 267, is amended to describe the counties in the Defense-Rental Area as follows:

Allegheny, Armstrong, Beaver, Lawrence, and Westmoreland Counties, in Butler County, the Townships of Adams, Butler, Jackson and Slippery Rock; Fayette County except the Townships of Henry Clay, Stewart, and Wharton; In Greene County, the Townships of Cumberland, Dunkard, Franklin, Jefferson, Monongahela, and Morgan; and Washington County except the Townships of East Finley, Morris, South Franklin, and West Finley.

This decontrols from §§ 825.81 to 825.92 Butler County except the Townships of Adams, Butler, Jackson and Slippery Rock, in the Pittsburgh, Pennsylvania, Defense-Rental Area. This also decontrols the following portions of said Defense-Rental Area: in Fayette County, the Townships of Henry Clay, Stewart and Wharton; in Greene County, the Townships of Greene, Washington and Whitely; and in Washington County, the Townships of East Finley, Morris, South Franklin and West Finley.

17. Schedule A, item 281a, is amended to describe the counties in the Defense-Rental Area as follows:

In Brown County, the City of Aberdeen.

This decontrols from §§ 825.81 to 825.92 all of the Aberdeen, South Dakota, Defense-Rental Area except the City of Aberdeen, South Dakota.

18. Schedule A, item 283a, is amended to describe the counties in the Defense-Rental Area as follows:

In Fall River County, the City of Hot Springs.

This decontrols from §§ 825.81 to 825.92 all of the Provo-Hot Springs, South Dakota, Defense-Rental Area except the City of Hot Springs, South Dakota.

19. Schedule A, item 284, is amended to describe the counties in the Defense-Rental Area as follows:

In Meade County, the City of Sturgis; in Pennington County, Rapid Valley Township and that portion of Pennington County west of a line running north and south of the western border of Rapid Valley Township.

This decontrols from §§ 825.81 to 825.92 all of the Rapid City-Sturgis, South Dakota, Defense-Rental Area except those portions specifically described in Schedule A, item 284, as hereby amended.

20. Those portions of Schedule A, item 285, which relate to Lyon County, Iowa, and Rock County, Minnesota, are deleted, and the description of the counties in the Defense-Rental Area is amended to read as follows:

Minnehaha.

This decontrols from §§ 825.81 to 825.92 all of the Sioux Falls, South Dakota, Defense-Rental Area except Minnehaha County, South Dakota.

21. Schedule A, item 285b, is amended to describe the counties in the Defense-Rental Area as follows:

City of Vermillion in Clay County, and the Town of Irene in Clay and Yankton Counties.

This decontrols from §§ 825.81 to 825.92 all of the Vermillion, South Dakota, Defense-Rental Area except the City of Vermillion and the Town of Irene, South Dakota.

22. Schedule A, item 290, is amended to describe the counties in the Defense-Rental Area as follows:

Dyer and Lauderdale.

This decontrols from §§ 825.81 to 825.92 Crockett County, Tennessee, in the Dyersburg, Tennessee, Defense-Rental Area.

23. Schedule A, item 341, is amended to read as follows:

(341) [Revoked and decontrolled.]

This decontrols from §§ 825.81 to 825.92 the entire Cape Charles, Virginia, Defense-Rental Area.

(Sec. 204 (d), 61 Stat. 197, as amended by 62 Stat. 37, by 62 Stat. 94 and by Pub. Law 31, 81st Cong.; 50 U. S. C. App. 1894 (d). Applies sec. 204, 61 Stat. 197, as

[1] 13 F. R. 5750, 5789, 5875, 5937, 5938, 6247, 6283, 6411, 6556, 6882, 6911, 7299, 7672, 7801, 7862, 8218, 8328, 8388; 14 F. R. 18, 272, 337, 457, 627, 682, 695, 857, 918, 978, 1083, 1345, 1520, 1570, 1582, 1587.

amended by 62 Stat. 37, by 62 Stat. 94 and by Pub. Law 31, 81st Cong.; 50 U. S. C. App. 1894)

This amendment shall become effective April 8, 1949.

Issued this 8th day of April 1949.

TIGHE E. WOODS,
Housing Expediter.

[F. R. Doc. 49-2842; Filed, Apr. 11, 1949; 10:22 a. m.]

[Controlled Housing Rent Reg.,[1] Amdt. 83]

PART 825—RENT REGULATIONS UNDER THE HOUSING AND RENT ACT OF 1947, AS AMENDED

CONTROLLED HOUSING RENT REGULATION

The Controlled Housing Rent Regulation (§§ 825.1 to 825.12) is amended in the following respects:

1. Schedule A, item 13, is amended to read as follows:

(13) [Revoked and decontrolled.]

This decontrols from §§825.1 to 825.12 the entire Ft. Huachuca, Arizona, Defense-Rental Area.

2. Schedule A, item 15, is amended to read as follows:

(15) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire Prescott-Flagstaff, Arizona, Defense-Rental Area.

3. Schedule A, item 17, is amended to read as follows:

(17) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire Yuma, Arizona, Defense-Rental Area.

4. Schedule A, item 18a, is amended to read as follows:

(18a) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire Winslow, Arizona, Defense-Rental Area.

5. Schedule A, item 114b, is amended to describe the counties in the Defense-Rental Area as follows:

Woodbury.
In Dakota County, the City of South Sioux City.

This decontrols from §§ 825.1 to 825.12 all of Dakota County, Nebraska, except the City of South Sioux City, in the Sioux City, Iowa, Defense-Rental Area.

6. Schedule A, item 176, is amended to read as follows:

(176) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire Alliance, Nebraska, Defense-Rental Area.

7. Schedule A, item 177, is amended to describe the counties in the Defense-Rental Area as follows:

In Hall County, the City of Grand Island.

This decontrols from §§ 825.1 to 825.12 the entire Grand Island, Nebraska, Defense-Rental Area except the City of Grand Island.

8. Schedule A, item 178, is amended to describe the counties in the Defense-Rental Area as follows:

Adams.

This decontrols from §§ 825.1 to 825.12 Clay County, Nebraska, a portion of the Hastings, Nebraska, Defense-Rental Area.

9. Schedule A, item 179, is amended to read as follows:

(179) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire Kearney, Nebraska, Defense-Rental Area.

10. Schedule A, item 180a, is amended to read as follows:

(180a) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire McCook, Nebraska, Defense-Rental Area.

11. Schedule A, item 180b, is amended to read as follows:

(180b) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire North Platte, Nebraska, Defense-Rental Area.

12. Schedule A, item 180c, is amended to read as follows:

(180c) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire Norfolk, Nebraska, Defense-Rental Area.

13. Schedule A, item 181a, is amended to read as follows:

(181a) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire Scottsbluff, Nebraska, Defense-Rental Area.

14. Schedule A, item 182, is amended to read as follows:

(182) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire Sidney, Nebraska, Defense-Rental Area.

15. Schedule A, item 219, is amended to read as follows:

(219) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire Laurinburg, North Carolina, Defense-Rental Area.

16. Schedule A, item 258, is amended to describe the counties in the Defense-Rental Area as follows:

Blair; Cambria; and in Somerset County, the Townships of Conemaugh, Jenner, Lincoln, Ogle, Paint, Shade, and Quemahoning.

This decontrols from §§ 825.1 to 825.12 all of Somerset County except the Townships specified in the description contained in Schedule A, item 258, as hereby amended.

17. Schedule A, item 267, is amended to describe the counties in the Defense-Rental Area as follows:

Allegheny, Armstrong, Beaver, Lawrence, and Westmoreland Counties; in Butler County, the Townships of Adams, Butler, Jackson and Slippery Rock; Fayette County except the Townships of Henry Clay, Stewart, and Wharton; in Greene County, the Townships of Cumberland, Dunkard, Franklin, Jefferson, Monongahela, and Morgan; and Washington County except the Townships of East Finley, Morris, South Franklin, and West Finley.

This decontrols from §§ 825.1 to 825.12 Butler County except the Townships of Adams, Butler, Jackson and Slippery Rock, in the Pittsburgh, Pennsylvania, Defense-Rental Area. This also decontrols the following portions of said Defense-Rental Area: in Fayette County, the Townships of Henry Clay, Stewart and Wharton; in Greene County, the Townships of Greene, Washington and Whitely; and in Washington County, the Townships of East Finley, Morris, South Franklin and West Finley.

18. Schedule A, item 281a, is amended to describe the counties in the Defense-Rental Area as follows:

This decontrols from §§ 825.1 to 825.12 all of the Aberdeen, South Dakota, Defense-Rental Area except the City of Aberdeen, South Dakota.

19. Schedule A, item 283a, is amended to describe the counties in the Defense-Rental Area as follows:

In Fall River County, the City of Hot Springs.

This decontrols from §§ 825.1 to 825.12 all of the Provo-Hot Springs, South Dakota, Defense-Rental Area except the City of Hot Springs, South Dakota.

20. Schedule A, item 284, is amended to describe the counties in the Defense-Rental Area as follows:

In Meade County, the City of Sturgis; in Pennington County, Rapid Valley Township and that portion of Pennington County west of a line running north and south of the western border of Rapid Valley Township.

This decontrols from §§ 825.1 to 825.12 all of the Rapid City-Sturgis, South Dakota, Defense-Rental Area except those portions specifically described in Schedule A, item 284, as hereby amended.

21. Those portions of Schedule A, item 285, which relate to Lyon County, Iowa, and Rock County, Minnesota, are deleted, and the description of the counties in the Defense-Rental Area is amended to read as follows:

Minnehaha.

This decontrols from §§ 825.1 to 825.12 all of the Sioux Falls, South Dakota, Defense-Rental Area except Minnehaha County, South Dakota.

22. Schedule A, item 285b, is amended to describe the counties in the Defense-Rental Area as follows:

City of Vermillion in Clay County, and the Town of Irene in Clay and Yankton Counties.

This decontrols from §§ 825.1 to 825.12 all of the Vermillion, South Dakota, Defense-Rental Area except the City of Vermillion and the Town of Irene, South Dakota.

23. Schedule A, item 290, is amended to describe the counties in the Defense-Rental Area as follows:

Dyer and Lauderdale.

[1] 13 F. R. 5706, 5788, 5877, 5937, 6246, 6283, 6411, 6556, 6881, 6910, 7299, 7671, 7801, 7862, 8217, 8327, 8386; 14 F. R. 17, 93, 143, 271, 337, 456, 627, 632, 695, 856, 918, 979, 1005, 1083, 1345, 1394, 1519, 1570, 1571, 1587.

This decontrols from §§ 825.1 to 825.12 Crockett County, Tennessee, in the Dyersburg, Tennessee, Defense-Rental Area.

24. Schedule A, item 341, is amended to read as follows:

(341) [Revoked and decontrolled.]

This decontrols from §§ 825.1 to 825.12 the entire Cape Charles, Virginia, Defense-Rental Area.

(Sec. 204 (d), 61 Stat. 197, as amended by 62 Stat. 37, by 62 Stat. 94 and by Pub. Law 31, 81st Cong.; 50 U. S. C. App. 1894 (d). Applies sec. 204, 61 Stat. 197, as amended by 62 Stat. 37, by 62 Stat. 94 and by Pub. Law 31, 81st Cong.; 50 U. S. C. App. 1894)

This amendment shall become effective April 8, 1949.

Issued this 8th day of April 1949.

TIGHE E. WOODS,
Housing Expediter.

[F. R. Doc. 49-2841; Filed, Apr. 11, 1949; 10:21 a. m.]

TITLE 34—NATIONAL MILITARY ESTABLISHMENT

Subchapter D—Military Renegotiation Regulations

Chapter IV—Joint Regulations of the Armed Forces

PART 424—DETERMINATION AND ELIMINATION OF EXCESSIVE PROFITS

SUBPART A—PRINCIPLES AND FACTORS IN DETERMINING EXCESSIVE PROFITS

Sec.

SUBPART B—RECOVERY OF EXCESSIVE PROFITS ALREADY REALIZED

SUBPART C—[RESERVED]

SUBPART D—RENEGOTIATION AND TAXES

SUBPART E—INTERIM PREPAYMENT OF EXCESSIVE PROFITS

AUTHORITY: §§ 424.401 to 424.453 issued under sec. 3 (f), Pub. Law 547, 80th Cong., 62 Stat. 260.

SUBPART A—PRINCIPLES AND FACTORS IN DETERMINING EXCESSIVE PROFITS

§ 424.401 *Scope of subpart.* This subpart relates to the general principles to be applied in renegotiation and sets forth the factors which are to be considered in the determination of excessive profits under the Renegotiation Act of 1948.

§ 424.402 *General program.* In making renegotiation determinations, the renegotiating agencies will proceed generally as follows:

(a) All of the information necessary to a sound determination shall be obtained.

(b) The contractor shall be given an opportunity to develop and present whatever information is available to him which he may consider pertinent to the determination.

(c) Requests for additional information and the number of meetings held with the contractor or his representatives shall be kept to a minimum.

(d) Financial and factual information is to be reviewed with the contractor and his agreement to its accuracy obtained.

(e) The contractor is to be given every reasonable assistance and all necessary information with respect to the technical requirements of renegotiation, the Renegotiation Act of 1948 and the regulations in this subchapter.

(f) The facts and conclusions with respect to the contractor's business are to be fully developed.

§ 424.403 *Specific considerations.*

§ 424.403-1 *Profits before taxes.* In renegotiation the amount of excessive profits is to be determined before provision for Federal taxes on income. In arriving at a determination of excessive profits, if any, the effect of Federal income taxes on the retained profits will not be considered.

§ 424.403-2 *Separate consideration of certain types of contracts.* While renegotiation will be conducted with respect to the aggregate of the contractor's renegotiable business for the fiscal year, separate consideration will be given in renegotiation to cost-plus-fixed-fee contracts and to contracts, whether of a fixed price or a cost-plus-fixed-fee nature, which contain incentive provisions or provide for escalation, redetermination or other revision of the contract price during the life of the contract. Accordingly, the contractor shall set forth separately the amount of renegotiable business done under those contracts to which separate consideration is to be given.

§ 424.403-3 *Comparisons.* In evaluating a contractor's performance, comparisons will be made with the prices, costs and profits of other contractors engaged in the production of the same or similar products or using the same or similar processes.

§ 424.403-4 *Factors considered.* The Renegotiation Act of 1948 does not set forth specifically as did the prior act the factors to be taken into consideration in determining excessive profits. However, subsection (f) of the 1948 Act provides that in interpreting and applying the 1948 Act and in prescribing standards and procedures for determining and eliminating excessive profits thereunder, there shall be used so far as is deemed practicable, "the principles and procedures of the Renegotiation Act of February 25th, 1944, as amended." The factors set forth in the prior act have been found adequate for this purpose. Therefore, with appropriate revisions and amendments to recognize changed economic conditions, these factors are adopted and set forth hereinafter to be applied in renegotiation under the 1948 Act.

§ 424.403-5 *Significance of settlements, or profits or losses of other years.* (a) Renegotiation settlements for the war years have no bearing upon the de-

termination of proper settlements for years covered by the 1948 Act. On the contrary, determinations for years under the 1948 Act shall be predicated solely on the facts and circumstances for these years.

(b) In the case of renegotiation conducted on a fiscal year basis, losses or inadequate profits on sales made in a year not subject to the 1948 Act shall not be compensated for by an increase in the allowable profits on renegotiable sales. Likewise where renegotiation is conducted on a fiscal year basis, the contractor's profits or losses on renegotiable sales in a year prior or subsequent to the year subject to renegotiation shall not be used as an offset or adjustment in the determination of profits for the year which is the subject of renegotiation. However, a loss on renegotiable business in a prior year subject to the 1948 Act may be considered in determining the reasonableness of profits for a later year. (See § 423.301–2 (b) of this subchapter.)

§ 424.403–6 *Reserves against possible renegotiation refunds.* It is recognized that sound accounting principles may make it desirable for contractors to establish reserves against possible renegotiation refunds, but that the amount of reserves established in individual situations will vary widely depending upon the policy of the particular contractor concerned. Neither the existence nor the amount of such reserves is to be considered directly or indirectly in connection with the determination of excessive profits to be eliminated in renegotiation. The renegotiating agencies will recognize that conservative practice may result in setting up such reserves in excess of the anticipated liability and will not directly or indirectly penalize a contractor for such action.

§ 424.403–7 *Customer furnished materials.* A contractor who uses customer furnished materials generally is not entitled to as large a profit in dollars as that to which he would have been entitled had he furnished the materials himself. In the latter case he would have expended effort in finding or acquiring the materials, would have had capital invested in the materials and would have assumed the risks of obsolescence, spoilage or other loss inherent in owning such materials. These circumstances must be recognized in the application of the pertinent factors (see §§ 424.411 to 424.411–2). Although the aggregate dollar profit allowed the contractor in such a case should not be as great as it would have been had he furnished his own materials, nevertheless, the dollar profit allowed will usually result in a larger percentage of his sales than the dollar profit which would have been allowed if the materials had been purchased by him, and, therefore, included in his sales and costs.

§ 424.404 *Adjustment of sales.* The amount of the excessive profits is always deducted from the renegotiable business or sales as well as from the profit thereon, for the purpose of determining the relation of retained profits to sales.

§ 424.405 *Overextended contractors.* A contractor will not be allowed to retain excessive profits because he lacks adequate working capital.

§ 424.406 *Minimum refund.* No refund of excessive profits should, in the absence of unusual circumstances, be required in an amount less than $5,000. The provisions of this paragraph shall not apply, however, to cases where the provisions of § 423.347–3 of this subchapter operate to limit the amount of the refund.

§ 424.407 [Reserved.]

§ 424.408 *Uncompleted portions of terminated contracts.*

§ 424.408–1 *Separate consideration.* Where a segregation of the items allocable to the uncompleted portions of terminated contracts and subcontracts is made in accordance with the principles set forth in §§ 423.308 and 423.381–5 of this subchapter, separate consideration will be given to such items, in the light of the applicable factors in determining excessive profits. The evaluation so made of the contractor's performance with respect to the uncompleted portions of terminated contracts and subcontracts will be taken into consideration with the evaluation of the contractor's performance of the completed portions of such contracts and subcontracts and other contracts and subcontracts in determining the excessive profits, if any, of the contractor for the period involved in the renegotiation.

§ 424.408–2 *Evaluation of performance.* The evaluation of the contractor's performance with respect to the uncompleted portion of terminated contracts and subcontracts will be measured by its nature and extent. The more nearly the nature and extent of such performance approximate the nature and extent of the contractor's performance of completed contracts and subcontracts of the same type, the more nearly the evaluation of such performance will approach that given to the contractor's performance of completed contracts and subcontracts of the same type. On the other hand, if the contractor's performance under the uncompleted portions of terminated contracts and subcontracts has consisted largely of the acquisition of inventory which he has processed only slightly or not at all, then the value placed upon such performance must be expected to be substantially less than the value of the contractor's performance in processing such inventory into finished articles delivered under completed contracts and subcontracts. Essentially the problem is no different from that involved in evaluating the contractor's performance under contracts or subcontracts the performance of which has been affected by cutbacks, changed requirements, etc., resulting in inventory losses or write-downs allocable to renegotiable business but with respect to which the contractor had no termination claim or other right to reimbursement.

§ 424.408–3 *Effect of waivers of termination claims.* The evaluation of the contractor's performance with respect to the uncompleted portions of terminated contracts and subcontracts is not affected by whether he has or has not waived all or any part of his right to compensation under termination claims. Appropriate effect will be given to the evaluation of such performance in determining the excessive profits, if any, which are included in the contractor's aggregate receipts or accruals subject to renegotiation, whether or not such receipts or accruals include any amounts received or accrued under termination claims (see § 423.308 of this subchapter).

§ 424.409 *Application of factors; general policy.* Section 3 (f) of the Renegotiation Act of 1948 provides, in part, as follows:

> The Secretary of Defense shall promulgate and publish in the FEDERAL REGISTER regulations interpreting and applying this section and prescribing standards and procedures for determining and eliminating excessive profits hereunder using so far as he deems practicable the principles and procedures of the Renegotiation Act of February 25, 1944, as amended, having regard for the different economic conditions existing on or after the effective date of this Act from those prevailing during the period 1942 to 1945.

It is deemed practicable to use, in modified form, the factors set forth in subsection (a) (4) (A) of the Renegotiation Act of February 25, 1944, as amended, in determining and eliminating excessive profits under the 1948 Act. The specific methods of application are set forth hereinafter in § 424.410 to 424.416–2, inclusive. In general, reasonable profits should be determined by over-all evaluation of the particular factors present without limitation or restriction by any fixed formula with respect to rate of profit, or otherwise. Renegotiation proceedings should not result in a profit based on the principle of a percentage of cost. Contractors who sell at lower prices and produce at lower costs through good management, improved methods of production, close control of expenditures, and careful purchasing will receive a more favorable determination than those who do not. Such favorable or unfavorable determination will be reflected in the profits allowed to be retained by the contractor or subcontractor as non-excessive. Claims of a contractor for favorable consideration must be supported by established facts, analyses, and appropriate comparisons.

§ 424.410 *Efficiency of contractor.*

§ 424.410–1 *Statutory provision.* Subsection (a) (4) (A) of the Renegotiation Act of February 25, 1944, as amended, provides that in determining excessive profits there shall be taken into consideration the following factor:

> (1) Efficiency of contractor, with particular regard to attainment of quantity and quality production, reduction of costs and economy in the use of materials, facilities and manpower.

Subsection (f) of the Renegotiation Act of 1948 provides in part:

> In any case in which the contract price of any such contract or subcontract was based upon estimated costs, then the Secretary of Defense shall determine the difference between such estimated costs and actual costs and shall, in eliminating excessive profits, take into consideration as an element, the extent to which such difference is the result of the efficiency of the contractor or subcontractor.

§ 424.410–2 *Comment.* Consideration is to be given to the contractor's record for efficiency or lack of efficiency in operations with particular attention to the following:

(a) The quantity of production; for example, in relation to available physical facilities; the meeting of production schedules; the expansion of facilities; the maximum use of available production facilities.

(b) The quality of production; for example, the record of maintenance of standards of quality; the rejection record; reported mechanical or other difficulties in the use or installation of the product.

(c) The reduction of costs; for example, the decrease in costs per unit of production or per unit of sales as between fiscal years and as compared with other contractors producing the same or similar products where the operations are reasonably comparable; the decrease in administrtrative, selling or other general and controllable expenses; the decrease in prices paid venders for purchased materials and subcontracted items or units. (See § 424.411–2.)

(d) The economy in the use of materials, facilities and manpower; for example, the decrease in quantity of materials used in relation to production and the number of employees in relation to production; the reduction of waste.

(e) Particular consideration must be given to contracts and subcontracts the price of which was based on estimated costs. Appraisal of the attained results as contrasted with the original cost estimates requires separate consideration of those elements of costs which are wholly outside the control of the contractor and those which he entirely or partly controls. The fact that the realized costs are less than the original estimates does not necessarily mean that the contractor has demonstrated efficiency, nor does realization of actual costs in excess of the original estimates necessarily mean that the contractor's performance has been inefficient. In this connection particular attention must be accorded to costs representing subcontracts especially those for fabricated parts and assemblies. Similar consideration may also be required of costs of materials and supplies. In consideration of the composition of cost estimates used in negotiating contract prices, it must also be recognized that such estimates will normally reflect all foreseeable contingencies. The fact that some or all of such contingencies do not materialize, so that realized costs are less than those estimated, may indicate not that the contractor had performed efficiently, but rather that the circumstances were such as substantially to eliminate the risk assumed (see §§ 424.413 to 424.413–2). Thus, in the majority of cases, the appraisal of efficiency by analysis of cost factors will require consideration of achieved results in labor costs and in manufacturing and administrative overhead. A change in cost per unit of direct labor or of applied overhead, recognizing changes in volume of production achieved from that on which the cost estimates were based, will be an indication of performance efficiency.

§ 424.411 *Reasonableness of costs and profits.*

§ 424.411–1 *Statutory provision.* Subsection (a) (4) (A) of the Renegotiation Act of February 25, 1944, as amended, provides that in determining excessive profits there should be taken into account the following factor:

(ii) Reasonableness of costs and profits with particular regard to volume of production, normal prewar earnings, and comparison of war and peacetime products.

The above language is inapplicable, in part, to the changed conditions under the 1948 Act. For the purposes of the 1948 Act, the following factor is to be applied in lieu of that quoted above:

(ii) Reasonableness of costs and profits, with particular regard to volume of production, earnings on business not subject to renegotiation both for the year under review and for prior years, comparison of products under subject contracts and subcontracts with products not subject to renegotiation and the different economic conditions existing on or after the effective date of the 1948 act from those prevailing during the period 1942 through 1945.

§ 424.411–2 *Comment.* (a) Consideration is to be given to the reasonableness or the excessiveness of costs and profits of the contractor. Comparisons will be made with the contractor's own costs and profits in previous years and with current costs and profits of other contractors, if the information is available. In comparisons, uncontrollable variations in labor, material or other costs should be taken into account. Particular attention will be given to relative changes in controllable costs such as selling and general administrative expenses. Low costs with relation to other contractors, where clearly established and shown to be the result of efficiency in management, are especially significant and should receive favorable consideration.

(b) Consideration for comparative purposes will be given to profits of the contractor, and of the industry, on products and services not subject to renegotiation, especially in cases where the renegotiable business involves products or services substantially similar to those not subject to renegotiation. In making comparisons for fiscal periods prior to those subject to the Renegotiation Act of 1948, the war years have little or no significance. Care will be taken also to exclude periods during which the type of product or services furnished differ from those of the renegotiable period, and hence make the circumstances not comparable. The profit made on the products constituting the normal business of the contractor, distributed by normal channels and methods, is not of significance in cases where the renegotiable business is of a character materially different from non-renegotiable business. However, if the renegotiable business is not fundamentally different from non-renegotiable business, and if it is sold and distributed by the contractor's normal channels and methods, the profit margin on non-renegotiable business is of significance in renegotiation.

(c) Consideration is to be given to the effect of volume on costs and profits. Increased volume usually serves to reduce average unit costs and increase profits. Where the volume has been created by Government purchasing under renegotiable contracts and subcontracts, the Government should receive the principal benefit from the decreased costs. In general, the margin of profit on expanded renegotiable sales should be reduced in reasonable relationship to the expanded volume.

(d) Where a contractor is engaged in more than one class or type of business, the varying characteristics of the several classes of business should be taken into consideration.

§ 424.412 *Capital employed.*

§ 424.412–1 *Statutory provision.* Subsection (a) (4) (A) of the Renegotiation Act of February 25, 1944, as amended, provides that in determining excessive profits there shall be taken into consideration the following factor:

(iii) Amount and source of public and private capital employed and net worth.

§ 424.412–2 *Comment.* Consideration is to be given to the amount and source of capital employed as well as to the amount of net worth employed.

(a) The amount of each employed, as a general rule, will be that existing at the beginning of the year. However, if significant changes, in either capital or net worth, occur during the year they will be reflected in the determination of the amount employed during the year.

(b) Capital employed consists of the total of net worth, debt, and any assets furnished by the Government or customers not recorded on the contractor's books. The source of capital will be established so that a determination can be made to the extent to which capital employed in renegotiable business came from public sources, from customers, or was furnished by the contractor.

(c) The amount of net worth employed in renegotiable business will be that portion thereof which it is estimated was employed in renegotiable business.

(d) The relationship of profit realized on renegotiable business to the capital employed and net worth used in renegotiable business will be used as one of the considerations in the final determination of what constitutes non-excessive profits.

(1) A contractor who is not dependent upon Government or customer financing of any type is entitled to more favorable consideration than a contractor who is largely dependent upon these sources of capital. Where a large part of the capital employed is supplied by the Government or customers, the contractor's contribution tends to become one of management only and the profit should be considered accordingly.

(2) A contractor using facilities largely or wholly written off for book and tax purposes will have a lower cost of product with respect to depreciation than a competitor not so situated. The benefit due to such a contractor or subcontractor under § 424.411–1 will not be duplicated under this paragraph.

§ 424.413 *Extent of risk assumed.*

§ 424.413–1 *Statutory provision.* Subsection (a) (4) (A) of the Renegotiation Act of February 25, 1944, as amended, provides that in determining excessive profits there shall be taken into consideration the following factor:

(iv) Extent of risk assumed, including the risk incident to reasonable pricing policies.

§ 424.413–2 *Comment.* (a) Consideration is to be given to the extent of risk assumed by the contractor; for example, possible increase in the cost of materials and wages; delays from inability to obtain materials; "cutbacks" in quantities; guarantees of quality and performance of the product; and such other risks as may be clearly determined.

(b) The risks assumed by a contractor as a result of his pricing policy will be given particular consideration. A contractor whose initial prices are calculated to yield a reasonable profit and who revises such initial prices downward periodically when circumstances warrant will be given more favorable treatment under this factor than a contractor who does not follow such policy. In order that proper consideration may be given, it is suggested that contractors, when making such periodic price revisions, notify the Military Renegotiation Policy and Review Board of the action taken in this respect.

(c) Consideration of the pricing policy of the contractor frequently involves the question of refunds made prior to renegotiation under the Renegotiation Act of 1948. As stated in §§ 424.450–424.452, such refunds may be made as an integral part of the repricing policy of the contractor or as prepayments of excessive profits. In either event, the effect upon the risk assumed by the particular contractor depends entirely upon the facts of each case, including the manner in which the refund is made. For example, a contractor who executes a legally binding agreement to pay the Government a rebate on articles delivered during a particular period of time has incurred a greater risk than the contractor who gives the Government a nonbinding "statement of intention" or "statement of policy" indicating that he will make refunds, even though the final profit position of the two contractors at the end of the fiscal year is the same. On the other hand, a contractor who makes a refund pursuant to such a statement of intention or statement of policy may have incurred a greater risk than one who simply makes a refund. Likewise, a contractor who makes a refund near the beginning of his current fiscal year has incurred a greater risk than one who makes a refund near the end of his fiscal year. The renegotiating agency must, therefore, weigh the refund in the light of all pertinent facts.

§ 424.414 *Contribution to the national security.*

§ 424.414–1 *Statutory provision.* Subsection (a) (4) (A) of the Renegotiation Act of February 25, 1944, as amended, provides that in determining excessive profits there shall be taken in consideration the following factor:

(v) Nature and extent of contributions to the war effort, including inventive and developmental contribution and cooperation with the Government and other contractors in supplying technical assistance.

§ 424.414–2 *Comment.* This factor applies with continued force to contributions to the national security by contractors and subcontractors through their business subject to the Renegotiation Act of 1948. Consideration shall be given to the nature and extent of the contractor's contribution. Favorable consideration for unusual contributions should begin at a high level of performance. Experimental and developmental work of high value to national security and new inventions, techniques, and processes of unusual merit are examples of special contributions. The extent to which a contractor cooperates with the Government and with other contractors in developing and supplying technical assistance to alternative or competitive sources of supply is a fact which should be given favorable consideration and the effect of such sharing of knowledge on the contractor's future business should also be taken into account.

§ 424.415 *Character of business.*

§ 424.415–1 *Statutory provision.* Subsection (a) (4) (A) of the Renegotiation Act of February 25, 1944, as amended, provides that in determining excessive profits there shall be taken into consideration the following factor:

(vi) Character of business, including complexity of manufacturing technique, character and extent of subcontracting, and rate of turn-over.

§ 424.415–2 *Comment.* (a) Consideration is to be given to the character of the business of the contractor. The manufacturing contribution will vary with the nature of the product and the degree of skill and precision required in the work performed by the contractor. The relative complexity of the manufacturing technique and the relative integration of the manufacturing process are the basic considerations in evaluating this factor.

(b) The decision as to the extent of subcontracting will generally be based on the extent and nature of the contractor's own facilities available for renegotiable business. Thus, subcontracting of a major portion of the operations involved in renegotiable business will be reflected in the consideration of factors of risk assumed, capital employed, and reasonableness of costs and profits. However, recognition must be given to situations where the subcontractor's work is performed under the direction and control of the subcontractor's customer who may render difficult technical services, as contrasted with cases in which the subcontractor is employed because of his accepted skill and ability to perform the work required without assistance or guidance.

(c) Rate of turn-over will indicate the use of plant, materials and net worth. Low rate of turn-over may indicate more complete integration in production or be related to the type of product and nature of manufacturing process. High rate of turn-over may indicate relatively smaller manufacturing contribution or by comparison with other manufacturers of similar products a relatively greater efficiency.

§ 424.416 *Additional factors.*

§ 424.416–1 *Statutory provision.* Subsection (a) (4) (A) of the Renegotiation Act of February 25, 1944, as amended, provides that in determining excessive profits there shall be taken into consideration the following factor:

(vii) Such other factors the consideration of which the public interest and fair and equitable dealing may require, which factors shall be published in the regulations of the Board from time to time as adopted.

§ 424.416–2 *Factors adopted by the Board.* No additional factors have been adopted by the Military Renegotiation Policy and Review Board to the date of the publication of the regulations in this part.

SUBPART B—RECOVERY OF EXCESSIVE PROFITS ALREADY REALIZED

§ 424.420 *Scope of subpart.* The subpart deals with the repayment of excessive profits already realized.

§ 424.421 *Collection authority.*

§ 424.421–1 *Statutory provision.* Subsection (b) of the 1948 act provides in part:

If no such agreement is reached, the Secretary shall issue an order determining the amount, if any, of such excessive profits and shall eliminate them by any of the methods set forth in subsection (c) (2) of the Renegotiation Act of February 25, 1944, as amended.

With respect to the methods of eliminating excessive profits, subsection (c) (2) of the Renegotiation Act of February 25, 1944, as amended, provides as follows:

(2) Upon the making of an agreement or the entry of an order, under paragraph (1) by the Board, or the entry of an order under subsection (e) by The Tax Court of the United States, determining excessive profits, the Board shall forthwith authorize and direct the Secretaries or any of them to eliminate such excessive profits (A) by reductions in the amounts otherwise payable to the contractor under contracts with the Departments, or by other revisions of their terms; or (B) by withholding from amounts otherwise due to the contractor any amount of such excessive profits; or (C) by directing a contractor to withhold for the account of the United States, from amounts otherwise due to a subcontractor, any amount of such excessive profits of such subcontractor; or (D) by recovery from the contractor, through repayment, credit, or suit any amount of such excessive profits actually paid to him; or (E) by any combination of these methods, as is deemed desirable. Actions on behalf of the United States may be brought in the appropriate courts of the United States to recover from the contractor any amount of such excessive profits actually paid to him and not withheld or eliminated by some other method under this subsection. The surety under a contract or subcontract shall not be liable for the repayment of any excessive profits thereon. Each contractor and subcontractor is hereby indemnified by the United States against all claims by any subcontractor on account of amounts withheld from such subcontractor pursuant to this paragraph. All money recovered in respect of amounts paid to the contractor from ap-

propriations from the Treasury by way of repayment or suit under this subsection shall be covered into the Treasury as miscellaneous receipts. Upon the withholding of any amount of excessive profits or the crediting of any amount of excessive profits against amounts otherwise due a contractor, the Secretary shall certify the amount thereof to the Treasury and the appropriations of his Department shall be reduced by an amount equal to the amount so withheld or credited. The amount of such reduction shall be transferred to the surplus fund of the Treasury. In eliminating excessive profits the Secretary shall allow the contractor or subcontractor credit for Federal income and excess profits taxes as provided in section 3806 of the Internal Revenue Code. For the purposes of this paragraph the term "contractor" includes a subcontractor.

§ 424.421–2 *Delegation of collection authority.* The powers, duties, and functions conferred upon the Secretary of Defense by subsection (b) of the 1948 Act to collect the amounts due the United States under agreements and orders determining excessive profits have been delegated by the Secretary of Defense to the Secretaries of the Departments of the Army, Navy and Air Force.

§ 424.422 *Recovery by voluntary repayment.*

§ 424.422–1 *In general.* In renegotiation with respect to a completed fiscal period, the elimination of excessive profits primarily will be effected pursuant to an agreement providing for a refund. This refund may be made by the contractor in a single payment or in installments as the agreement may provide (see § 425.502–5 of this subchapter).

§ 424.422–2 *Relation to income tax payments.* In any case where the excessive profits have been or may be excluded from income for Federal income tax purposes for the year to which renegotiation relates, and are to be repaid in installments, the installments must be so arranged that the total cash payments required on or before each payment date for Federal income tax upon income for such year are at least equal to the Federal income tax the contractor would have had to pay by each such date upon the excessive profits eliminated.

§ 424.422–3 *Interest.* (a) No renegotiation agreement when originally made shall require the payment of interest on installments of the refund which are not in default thereunder and which are provided to be payable within a two-year period after the close of the fiscal period to which the renegotiation relates. A renegotiation agreement providing for the payment of a refund or portion thereof beyond two years after the close of the fiscal period to which the renegotiation relates shall require the payment of interest at the rate of 6% per annum from and after the date which is two years after the last day of the fiscal period to which the renegotiation relates or 30 days after execution and delivery of the agreement, whichever is later.

(b) In cases of default, interest accrues and is payable upon each payment due under an agreement from and after the due date thereof, whether or not the agreement contains a contract provision for the payment of interest. The rate shall be that provided by law in the District of Columbia as the rate which is applicable in the absence of express contract as to the rate of interest. (See § 425.502–5 (h) and § 428.807 of this subchapter.)

§ 424.423 *Withholding as a method of recovery.* (a) Excessive profits may be eliminated by the withholding of the amount of excessive profits from amounts otherwise due to a contractor or by directing a contractor to withhold for the account of the United States amounts otherwise due to a subcontractor.

(b) Withholding on subcontracts will be effected by a contractor or subcontractor upon a direction issued by a Secretary of a Department or pursuant to his authority. The contractor should make payment to his subcontractor in accordance with the terms of the subcontract until otherwise so directed. Any amount so withheld by a contractor or subcontractor shall be held by him for the account of the United States and shall be paid upon a direction issued by or pursuant to the authority of a Secretary of a Department.

(c) Action to withhold under contracts and subcontracts may be taken upon default in the elimination of excessive profits determined by agreement as well as in cases of determinations of excessive profits made by unilateral order.

§ 424.424 *Repayment of excessive profits determined by order.* The elimination of excessive profits determined by unilateral order is dealt with in § 426.626 of this subchapter.

SUBPART C—[RESERVED]

SUBPART D—RENEGOTIATION AND TAXES

§ 424.440 *Scope of subpart.* This subpart deals with the effect of renegotiation upon a contractor's Federal income tax.

§ 424.441 *Statutory provisions.*

§ 424.441–1 *Subsection (b) of the 1948 Act.* Subsection (b) of the 1948 Act provides in part as follows:

In eliminating excessive profits the Secretary shall allow the contractor or subcontractor credit for Federal income and excess profits taxes as provided in Section 3806 of the Internal Revenue Code.

§ 424.441–2 *Section 3806 of the Internal Revenue Code.* Section 3806 of the Internal Revenue Code is set forth in § 428.808–1 of this subchapter. This section requires, as a general rule, that the amount of a contractor's Federal income tax, which has been assessed for the taxable year under renegotiation in respect of excessive profits realized in such year, be allowed as a credit against the total excessive profits to be eliminated.

§ 424.442 *Renegotiation after filing of Federal tax returns.*

§ 424.442–1 *Allowance of credit for Federal taxes.* (a) The allowance of a credit for Federal taxes is provided by section 3806 of the Internal Revenue Code for the purpose of relieving contractors from double payments of excessive profits to the United States, one in the form of taxes and again as excessive profits, and to avoid the necessity for tax refunds by the Treasury.

(b) Where excessive profits are determined for a taxable year for which complete Federal income tax returns, as distinguished from tentative returns, have been filed, the difference between the amount of Federal income tax assessed in respect of the contractor's income for the period (including the excessive profits) and the amount of Federal income tax which would have been assessed if the excessive profits had been excluded from the returns, is allowed as a credit against the excessive profits determined.

(c) The amount of the credit is based upon the amount of taxes assessed prior to the credit computation. If the assessment based upon the return filed has not been revised by the Bureau of Internal Revenue then the credit is computed upon the basis of such assessment. If such assessment has been revised, then the credit is computed upon the basis of the revised assessment.

(d) Adjustments of a contractor's returns to reflect the reduction of taxable gross and net income and the amount of tax are made by the Bureau of Internal Revenue after tax credits have been allowed. Any subsequent changes in the contractor's net income or tax liabilities are based upon these adjusted figures. Amended returns are not to be filed.

(e) The effect of this credit provision is to require precisely the same aggregate amount of payments to the Government (as taxes and excessive profits) where renegotiation occurs after the filing of Federal tax returns, as would have been required if the gross amount of the excessive profits had been repaid to the Government prior to the filing of the Federal tax returns and no Federal taxes had been assessed thereon.

§ 424.442–2 *Computation of credit for Federal taxes.* (a) The Bureau of Internal Revenue computes the credit allowable under section 3806 of the Internal Revenue Code for Federal income tax assessed for a prior taxable year. The contractor must submit written requests for such determinations directly to the Internal Revenue Agent in Charge of the Division of the Bureau of Internal Revenue where the contractor filed its tax return for the fiscal year involved. Form for requesting computation of the credit appears at § 427.706 of this subchapter. The requests must not be sent to the Collector of Internal Revenue.

(b) Where the original returns have been filed so recently that they are not available to the office of the Internal Revenue Agent in Charge, he will compute the amount of the tax credit from the contractor's retained copies of the returns. It usually requires at least six months after filing, for a return to reach the office of the Internal Revenue Agent in Charge. In such cases, photostat or certified copies of the returns should accompany the requests to the Internal Revenue Agent in Charge.

(c) A copy of the contractor's request to the Internal Revenue Agent in Charge must be mailed to the Chairman of the cognizant Division of the Armed Services Renegotiation Board.

§ 424.442–3 [Reserved.]

§ 424.442–4 *Determination of Federal tax credit for partnerships and joint ventures.* (a) Since a partnership files only an information return and the Federal tax is imposed on the individual incomes of the partners, the tax credit to which a partnership is entitled under section 3806 for the taxable year under renegotiation is the aggregate amount of the separate credits to which the individual partners are entitled, because their shares of the partnership's income are reduced by the elimination of the excessive partnership profit. A request for a credit computation should be made for each partner.

(b) For example, if A and B are partners with 60% and 40% interests respectively, and the partnership has realized excessive profits of $1,000,000 for a prior taxable year, then the elimination of $1,000,000 excessive profits of the partnership will reduce A's taxable income for the year by $600,000 and B's by $400,000. Upon request for a determination of the credit under section 3806, the Internal Revenue Agent in Charge will determine the amount by which the elimination of these excessive profits would reduce A's and B's individual income tax for the year. The aggregate amount of such reductions in A's and B's individual Federal income tax will represent the credit to be allowed under section 3806, against the partnership's obligation to refund excessive profits of $1,000,000.

§ 424.442–5 *Determination of Federal tax credit for sole proprietor, partnership and joint venture in community property States.* If a portion of the excessive profits received or accrued by a sole proprietor, partner, or joint venturer, was included in the Federal income tax return of his or her spouse by virtue of the community property laws of the State in which they are domiciled, the tax credit allowed under section 3806 will include the amount, as determined by the Internal Revenue Agent in Charge, by which the spouse's tax is decreased by the elimination of the excessive profits. In such cases, both the husband and the wife should submit to the Internal Revenue Agent in Charge a written request for a determination of tax credit.

§ 424.442–6 *Determination of Federal tax credit in the case of a joint return by husband and wife.* If all or a portion of the excessive profits received or accrued by a sole proprietor, partner, or joint venturer was included in a Federal income tax return made jointly with his or her spouse and the tax is computed with respect thereto under section 12 (d) of the Internal Revenue Code, the tax credit allowed under section 3806 will be the amount, as determined by the Internal Revenue Agent in Charge, by which the tax of the spouses under the joint return is reduced by reason of the elimination of the excessive profits. In such cases, both spouses should submit to the Internal Revenue Agent in Charge a written request for a determination of tax credit. (See § 427.706 of this subchapter.)

§ 424.443 *Renegotiation prior to filing of Federal tax returns.*

§ 424.443–1 *Exclusion of excessive profits from returns.* (a) When, as a result of renegotiation, the amount of excessive profits is determined for a period for which Federal income tax returns have not been filed, such amount of excessive profits may be excluded from the contractor's returns for the period.

(b) The amount of excessive profits eliminated for a particular taxable year may not be deducted or excluded from taxable income for any other taxable year.

(c) For the tax effect of renegotiation for periods for which Federal income tax returns have not been filed see IT 3577, IT 3611, and IT 3671 at §§ 428.812, 428.813, and 428.814 of this subchapter.

§ 424.443–2 *Effect of tentative tax return.* When a contractor has filed a tentative return for the year involved and has been granted an extension of time for filing his completed return, the provisions of IT 3577, IT 3611, and IT 3671 as noted in § 424.443–2 (c) will apply if the renegotiation takes place before the filing of the complete return.

§ 424.444 *Special allocations of excessive profits elimination required for Federal tax purposes.* (a) Where the contractor has reported earnings for Federal tax purposes on a basis different from the basis upon which renegotiation is conducted, the excessive profits to be eliminated shall, for purposes of computing the allowable tax credit under section 3806 of the Internal Revenue Code, be allocated to the contractor's taxable year or years in which the renegotiating agency determines that such excessive profits were reported as income in the tax returns. This procedure is applicable, for example, in cases where renegotiation has been conducted on a completed contract basis although the contractor has used some other method of accounting for Federal tax purposes in reporting income from some or all of the contracts covered by the renegotiation.

(b) Where a renegotiation is conducted on a consolidated basis, excessive profits to be eliminated must be allocated between the entities so consolidated (see § 423.309–2 of this subchapter).

(c) The allocation of excessive profits is to be made by the agency conducting the renegotiation and not by the contractor. The contractor may, however, furnish or be required to furnish such supplementary information in explanation of the sources of taxable income reported for any year as may be pertinent to such allocation.

(d) Allocations of excessive profits to be eliminated under paragraphs (a) and (b) of this section should appear in the renegotiation agreement or in the unilateral order determining excessive profits and also in any request to an Internal Revenue Agent in Charge for tax credit computations.

SUBPART E—INTERIM PREPAYMENT OF EXCESSIVE PROFITS

§ 424.450 *Scope of subpart.* Excessive profits are determined under the Renegotiation Act of 1948 only pursuant to a renegotiation proceeding commenced and conducted in the manner prescribed by the regulations in this subchapter. Profits refunded prior to renegotiation will be deemed to be excessive profits determined within the meaning of the act only if such refund is made in the manner prescribed in § 424.452 as an interim prepayment of excessive profits to be determined by the renegotiating agency in a subsequent renegotiation and only to the extent that the amount of such prepayment is determined in such renegotiation to constitute excessive profits within the meaning of the act. It is the purpose of this subpart to discuss: (a) The circumstances under which the Secretaries will accept, such interim prepayments; and (b) the method by which prepayments may be made. Reference is made to § 424.413–2 for a discussion of the effect of refunds made prior to renegotiation upon a statutory factor of risk.

§ 424.451 *Acceptance of prepayments by renegotiating agencies.*

§ 424.451–1 *Repricing of specific contracts.* In any case in which a specific contract is amended to reduce the price charged to the Government, no refund paid as a result of such amendment will be treated as a payment or prepayment of excessive profits.

§ 424.451–2 *Voluntary refunds.* A contractor or subcontractor may wish to refund a portion of his profits to the Government prior to renegotiation without making any prior binding agreement or prior non-binding statement of policy to make such refunds. Such a refund will, subject to the conditions hereinafter set forth, be accepted by a renegotiating agency, as a prepayment of excessive profits.

§ 424.452 *Procedure for acceptance of prepayments of excessive profits.* Any renegotiating agency is authorized to accept a refund made under the circumstances set forth in § 424.451–2, subject to the following conditions:

(a) Each prepayment must be made pursuant to a letter agreement in the form prescribed as follows:

(1) If the refund is made prior to the close of the fiscal year to which it relates, a letter agreement in the form set forth in § 427.707 of this subchapter will be used;

(2) If the refund is made after the close of the fiscal year to which it relates, but before the Federal tax return for such year has been filed, a letter agreement in the form set forth in § 427.707 of this subchapter will be used except that the word "ending" appearing in the first sentence of such form will be changed to "ended;"

(3) If the refund is made after the Federal tax return has been filed for the fiscal year to which the refund relates, a letter agreement in the form set forth in § 427.708 of this subchapter will be used. In this latter case, it will be necessary for the contractor to request a tax credit under section 3806 of the Internal Revenue Code. Reference is made to § 427.706 of this subchapter for an appropriate form of letter which, with the fol-

lowing change, can be used in requesting the computation of tax credit. Before using such form, the contractor should insert immediately after the words "excessive profits" appearing in the first sentence of such form, the following phrase: ", as such term is defined in section 3806 of the Internal Revenue Code,".

(b) Payment of the refund must be made in accordance with the regulations prescribed for the payment of refunds received as a result of renegotiation under the act. (See § 425.502–5) of this subchapter.)

(c) If the contractor who makes a prepayment is thereafter renegotiated for the particular fiscal year and excessive profits are determined, the prepayment will be included in the renegotiable receipts or accruals, excessive profits, if any, will be determined upon such basis, and the prepayment will be applied in elimination of the excessive profits so determined.

(d) If the contractor, for any reason, is not renegotiated for the particular fiscal year, the prepayment will not be refunded to the contractor, but it will not be deemed to be excessive profits determined within the meaning of the act.

(e) If the contractor is renegotiated for the particular fiscal year but if the amount of excessive profits determined is less than the prepayment, the prepayment will be applied in elimination of the excessive profits determined, but the excess of the prepayment over the amount of excessive profits determined will not be deemed to be excessive profits determined within the meaning of the act. However, such excess cannot be refunded to the contractor.

§ 424.453 *Treatment of prepayment for Federal income tax purposes.* Any prepayment, if made pursuant to the letter agreement set forth in § 427.707 of this subchapter is intended to constitute an elimination of excessive profits within the meaning of section 3806 of the Internal Revenue Code, and to be treated as a reduction of taxable income for the year to which the prepayment relates. This is true whether or not, under § 424.452, the prepayment is ultimately deemed to be excessive profits determined within the meaning of the act.

Adopted: March 3, 1949.

FRANK L. ROBERTS,
Chairman, Military Renegotiation Policy and Review Board.

Approved: April 4, 1949.

LOUIS JOHNSON,
Secretary of Defense.

[F. R. Doc. 49–2890; Filed, Apr. 12, 1949; 10:21 a. m.]

Chapter V—Department of the Army

Subchapter B—Claims and Accounts

PART 533—GRATUITY UPON DEATH

PAYMENT

Section 533.3 is amended by changing paragraph (a), adding a note to the bottom of figure 1 appearing in paragraph (b) (2), and changing paragraph (c), to read as follows:

§ 533.3 *Payment*—(a) *Beneficiaries.* (1) Payments of the 6 months' gratuity pay may be made to beneficiaries in the order indicated below.

(i) If there be a widow (widower), payment will be made to such person only.

(ii) If there be no widow (widower), payment will be made to the child or children, if there are any entitled to payment.

(iii) If there be no widow (widower), or child, payment will be made to the dependent relative previously designated by the deceased as his beneficiary to whom the gratuity is to be paid. The classes of relatives who may properly be designated as beneficiaries are stated in § 533.4.

NOTE: In the event of the death of any beneficiary before payment to and collection by such beneficiary of the amount authorized, payment will be made to the next living beneficiary, in the order of succession above stated.

(2) Payment of 6 months' gratuity pay may not be made to:

(i) Any married child or unmarried child over 21 years of age of a deceased officer or enlisted person who is not actually a dependent of such deceased officer or enlisted person. Payment may not be made to any married child, notwithstanding the allegation of dependency on the deceased officer or enlisted person.

(ii) A person who takes the life of the deceased, on whose account death gratuity would otherwise be payable to such beneficiary.

(iii) Stepparents not designated and persons other than dependent relatives, standing in loco parentis to decedent whether or not designated.

(3) If the deceased person had designated two beneficiaries to receive the 6 months' death gratuity payment, and the claim of the first designated beneficiary has been disapproved because the evidence submitted did not clearly establish dependency upon him for support, or otherwise an insurable interest in him, the claim of the second designated beneficiary may not be considered unless the first beneficiary—who may desire to submit additional evidence tending to show dependency—has relinquished the right to claim the gratuity payment.

(4) If there be no widow (widower), child, or previously designated beneficiary, the Finance Officer, St. Louis Finance Office, U. S. Army, Army Finance Center, OCF, Building 205, St. Louis 20, Missouri, will determine dependency in accordance with approved policies and regulations of the Department of the Army and the Department of the Air Force.

(b) *Evidence.* * * *

(2) * * *

NOTE: The office administering the act of December 17, 1919, as amended, may require any additional evidence, other than that set forth above, when considered necessary.

(c) *By whom payment made*—(1) *Beneficiaries residing within the continental limits of United States exclusive of Alaska.* Payments of the 6 months' gratuity pay to beneficiaries residing within the continental limits of the United States, exclusive of Alaska, will be made by the Finance Officer, St. Louis Finance Office, U. S. Army, Army Finance Center, OCF, Building 205, St. Louis 20, Missouri.

(2) *Beneficiaries residing in Alaska or outside continental limits of United States.* Payments of the 6 months' gratuity pay to beneficiaries residing in Alaska or outside the continental limits of the United States may be made by disbursing officers designated by the Chief of Finance, United States Army, or the Director of Finance, Comptroller, United States Air Force, in each case to make the payment.

[AR 35–1370, March 25, 1949] (41 Stat. 367, 766, 1385, 55 Stat. 796, 57 Stat. 599; 10 U. S. C. 456, 903)

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

[F. R. Doc. 49–2810; Filed, Apr. 12, 1949; 8:48 a. m.]

TITLE 47—TELECOMMUNICATION

Chapter I—Federal Communications Commission

PART 12—AMATEUR RADIO SERVICE

FREQUENCIES AND TYPES OF EMISSION FOR USE OF AMATEUR STATIONS

In the matter of the amendment of § 12.111 (a) (1) of the Commission's rules governing amateur radio service to provide for restricted amateur radio operation in the frequency band 1800 to 2000 kc on a shared basis with the radio navigation (Loran) service subject to certain conditions and limitations.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 6th day of April 1949;

The Commission having under consideration the matter of amending § 12.111 (a) (1) of its rules governing amateur radio service to provide for restricted amateur radio operation in the frequency band 1800 to 2000 kc on a shared basis with the Loran system of radio navigation and to delete from the provisions of § 12.111 (a) (1) reference to the band 1750 to 1800 kc; and

It appearing, that by Commission Order (FCC 49–183) dated February 17, 1949, § 2.104 (a) of the Commission's rules was amended to show the United States Service allocation of the frequency band 1800 to 2000 kc, on a shared basis, to the amateur radio service and the radio navigation (Loran) service subject to detailed conditions and limitations applicable to the amateur radio service; and

It further appearing, that the above mentioned Commission order provided, among other things, that the frequency band 1800 to 2000 kc would remain unavailable for amateur radio operation until such time as the Commission's rules governing amateur radio service had been appropriately amended to reflect the limitations and conditions imposed by the above mentioned Commission order, upon the use of that frequency band by the amateur radio service and to insure that all possible precautions would be taken

to observe and enforce those limitations and conditions, and to prevent any harmful interference to the Loran system of radio navigation; and

It further appearing, that the amendments herein ordered provide that the use of this band by the amateur service and the limitations and conditions of such use as set forth in such amendments may be cancelled or revised without hearing whenever the Commission shall deem it necessary or desirable from the standpoint of the priority of the Loran system of radio navigation, and further that any operation by an amateur station within this band which causes harmful interference to the Loran system of radio navigation may be ordered terminated immediately, and that under these circumstances the future use of this band by the amateur service will be greatly influenced by the manner in which the amateurs themselves, individually and collectively, adhere to the terms of use prescribed; and

It further appearing, that by Commission Order (FCC 49–190) dated February 17, 1949, § 2.104 (a) of the Commission's rules was amended to show, subject to certain conditions, the United States allocation of the band 1750 to 1800 kc to certain services other than amateur; and

It further appearing, that there will be no substantive changes in the provisions of § 12.111 (a) (1) of the Commission's rules governing amateur service except the incorporation of the above mentioned substantive provisions of § 2.104 (a) of the Commission's rules as now in effect and that in view of the nature of the proposed changes section 4 of the Administrative Procedure Act is inapplicable; and

It further appearing, that authority for the amendments herein ordered is contained in sections 301, 303 (a), (b), (c), (d), (e), (f), (g) and (r) of the Communications Act of 1934, as amended, Article 7 of the general radio regulations (Cairo Revision, 1938), and Article 47 of the Atlantic City (1947) radio regulations;

It is ordered, That effective immediately § 12.111 (a) (1) of the Commission's rules governing amateur radio service is amended as set forth below.

(Sec. 6 (b), 50 Stat. 191; 47 U. S. C. 303 (r). Applies sec. 301, 48 Stat. 1081, sec. 303 (a), (b), (c), (d), (e), (f), (g), 48 Stat. 1082, 47 U. S. C. 301, 303 (a), (b), (c), (d), (e), (f), and (g).)

Released: April 7, 1949.

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

Directions for altering text: Substitute the following text for the present text of § 12.111 *Frequencies and types of emission for use of amateur stations,* paragraph (a), subparagraph (1):

(1) 1800 to 2050 kc. Use of this band by amateur radio stations is restricted as follows:

(i) 1800 to 2000 kc. Use of this band is on a shared basis with the Loran system of radio navigation. In any particular area the Loran system of radio navigation operates either on 1850 or 1950 kc, the band occupied being 1800–1900 or 1900–2000 kc. The amateur service may use in any area whichever bands, 1800–1825 and 1875–1900 kc, or 1900–1925 and 1975–2000 kc, are not required for Loran in that area, in accordance with the following limitations and conditions:

(*a*) Mississippi River to East Coast U. S. (except Florida and states bordering Gulf of Mexico): 1800 to 1825 kc and 1875 to 1900 kc, using type A–1 or A–3 emission. Power input to the plate circuit of the tube or tubes supplying power to the antenna shall not exceed 500 watts day, 200 watts night.

(*b*) Mississippi River to West Coast U. S. (except states bordering Gulf of Mexico): 1900 to 1925 kc and 1975 to 2000 kc, using type A–1 or A–3 emission. Power input to the plate circuit of the tube or tubes supplying power to the antenna shall not exceed 500 watts day, 200 watts night, except in the State of Washington where daytime power is limited to 200 watts and night-time power to 50 watts.

(*c*) Florida and states bordering Gulf of Mexico: 1800 to 1825 kc and 1875 to 1900 kc, using type A–1 or A–3 emission. Power input to the plate circuit of the tube or tubes supplying power to the antenna shall not exceed 200 watts day, no operation at night.

(*d*) Puerto Rico and Virgin Islands: 1900 to 1925 kc and 1975 to 2000 kc, using type A–1 or A–3 emission. Power input to the plate circuit of the tube or tubes supplying power to the antenna shall not exceed 500 watts day, 50 watts night.

(*e*) Hawaiian Islands: 1900 to 1925 kc, and 1975 to 2000 kc, using type A–1 or A–3 emission. Power input to the plate circuit of the tube or tubes supplying power to the antenna shall not exceed 500 watts day, 200 watts night.

(*f*) The use of these frequencies by stations in the Amateur Service shall not cause harmful interference to the Loran system of radio navigation. If an amateur station causes such interference, the station licensee shall, as directed by the Commission, immediately cease operation on the frequencies involved.

(*g*) The use of these frequencies by the Amateur Service shall not be a bar to expansion of the radio navigation (Loran) service, and such use, and the limitations and conditions of such use as set forth above, shall be considered temporary in the sense that they shall remain subject to cancellation or to revision, in whole or in part, without hearing, whenever the Commission shall deem such cancellation or revision to be necessary or desirable in the light of the priority within this band of the Loran system of radio navigation.

(ii) 2000 to 2050 kc. Not available for use.

[F. R. Doc. 49–2819; Filed, Apr. 12, 1949; 8:50 a. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

PART 125—RAILROAD ACCIDENTS; REPORTS AND CLASSIFICATION

COMMON CARRIERS BY RAILROAD ENGAGED IN INTERSTATE OR FOREIGN COMMERCE, REQUIRED TO MAKE SPECIAL REPORTS BY TELEGRAM OF ACCIDENTS CAUSING DEATH OR INJURY TO ONE OR MORE PERSONS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 6th day of April A. D. 1949.

The Commission having under further consideration the matter of informing itself as to the advisability, in particular cases, of investigating "collisions, derailments, or other accidents resulting in serious injury to persons" occurring on the line of any common carrier engaged in interstate or foreign commerce by railroad, as authorized by section 3 of the act of May 6, 1910, and pursuant to the provisions of section 20 of the Interstate Commerce Act:

It is ordered, That the requirements of the order of the Commission of June 21, 1911, as amended by order of December 8, 1928, be further amended to read as follows:

§ 125.1 *Telegraphic reports of certain accidents.* (a) On and after June 1, 1949, every common carrier engaged in interstate or foreign commerce by railroad shall by its general manager, superintendent, or other proper officer, immediately after the occurrence thereof, report by telegram to the Interstate Commerce Commission, at its office in Washington, D. C., any collision or derailent of a train or of a hand car, section motor car or other self-propelled rail car upon the railroad operated by such common carrier resulting in the death or serious injury of one or more persons, including any collision with a motor vehicle at a grade crossing resulting in the death or serious injury of any passenger, employee, or other person riding on the train or on the hand car, section motor car or other self-propelled rail car involved in any such collision.

(b) The words "serious injury" as used in paragraph (a) of this section shall mean "an injury to any person sufficient, in the opinion of the reporting officer, to incapacitate the injured person from following his customary vocation or mode of life for a period of more than three days in the aggregate during the ten days immediately following the accident." (24 Stat. 386, 34 Stat. 593, 35 Stat. 649, 36 Stat. 351, 556, 41 Stat. 493, 54 Stat. 916; 45 U. S. C. 38, 49 U. S. C. 20)

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 49–2801; Filed, Apr. 12, 1949; 8:45 a. m.]

PROPOSED RULE MAKING

FEDERAL COMMUNICATIONS COMMISSION

[47 CFR, Part 1]

[Docket No. 9061]

PROCEDURE RELATING TO HANDLING OF BROADCAST APPLICATIONS

SUPPLEMENTAL NOTICE OF PROPOSED RULE MAKING

1. On February 23, 1949 (14 F.R. 907) the Commission issued a notice of proposed rule making in the above-entitled matter. Paragraph 5 of that notice provided that interested persons may file statements or briefs with respect to the changes proposed on or before April 4, 1949.

2. By letter dated March 21, 1949 the Federal Communications Bar Association filed a request for extension of time within which to file a brief in this matter, for a period of 90 days from April 4, 1949.

3. It is believed that a 90 day extension of time within which to file statements or briefs in connection with this matter would unreasonably delay a decision. However, the request of the Federal Communications Bar Association is granted, in part, and the time within which any interested person may file statements or briefs in the above-entitled matter is extended to May 4, 1949.

Adopted: March 30, 1949.

Released: March 31, 1949.

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

[F. R. Doc. 49-2811; Filed, Apr. 12, 1949; 8:49 a. m.]

FEDERAL SECURITY AGENCY

Food and Drug Administration

[21 CFR, Part 52]

[Docket No. FDC 53]

CANNED VEGETABLES OTHER THAN THOSE SPECIFICALLY REGULATED; DEFINITIONS AND STANDARDS OF IDENTITY

NOTICE OF PROPOSED RULE MAKING

It is proposed, by virtue of the authority vested in the Federal Security Administrator by the provisions of the Federal Food, Drug, and Cosmetic Act (secs. 401, 701; 52 Stat. 1046, 1055; 21 U. S. C. 341, 371), and upon the basis of substantial evidence received at the public hearing held pursuant to the notice published in the FEDERAL REGISTER on February 4, 1949 (14 F. R. 491), that the following order be made:

Findings of fact.[1] 1. Definitions and standards of identity for canned vegetables other than those specifically regulated (21 CFR, Cum. Supp. 52.990) as promulgated by publication in the FEDERAL REGISTER of February 28, 1940, established a definition and standard of identity for canned potatoes without providing for the use of calcium salts as optional ingredients of such food. (Ex. 2.)

2. In canning potatoes difficulty is sometimes encountered due to a softening of the potatoes followed by breaking down or sloughing off of the outer layers. These effects result in an unattractive appearance of both the potatoes and the liquid medium in which they are packed. The factors responsible for this condition in canned potatoes have not been established. (R. 12, 13, 18–19, 20–21, 24, 28, 32–33, 34, 45, 47, 49, 50, 53, 59–61, 64–67, 75; Ex. 4.)

3. Difficulties similar to those described in finding 2 are also encountered in canned tomatoes but they were found to be overcome to a large extent by adding small amounts of purified calcium chloride, calcium sulfate, calcium citrate, monocalcium phosphate or mixtures of these. Experiments have also shown that calcium salts when added in canning potatoes serve to prevent the breaking up of the potatoes. Investigators believe that the action of the calcium salts in canned potatoes is analogous to the action of calcium salts in canned tomatoes and that the firming is related to the calcium content of the salts. The investigations indicate that the quantity of calcium salts needed for firming potatoes varies with the potatoes being canned but that a quantity expressed in terms of the calcium contained therein amounting to 0.051 percent of calcium by weight of the finished canned potatoes is sufficient for firming potatoes. (R. 10, 12, 21, 26, 27, 29–30, 32–33, 34, 37–38, 40–43, 47, 49–50, 52–55, 57–58, 62, 63–68, 70–71, 74, 75, 79; Ex. 2, 4)

4. In addition to the calcium salts used with canned tomatoes it was recommended that calcium gluconate be recognized for use in canned potatoes. The reasons advanced were largely theoretical. No evidence that calcium gluconate is a normal constituent of food was adduced and there was no showing that animal feeding experiments have been made to determine the effect of long time use of this salt. The evidence is insufficient to show whether calcium gluconate is suitable for such use. (R. 10, 11–12, 16–17, 28, 37–38, 39–40, 43–44, 70, 75)

5. Since the firming of potatoes appears to depend on the calcium content of the calcium salts added, a reasonably informative label statement for canned potatoes to which one or more of the permitted calcium salts have been added is "Trace of _____ Added," or "With Added Trace of _____," the blank being filled with the words "Calcium Salt" or "Calcium Salts," as the case may be, or with the name or names of the particular calcium salt or salts added. (R. 12, 30–31, 42, 69–72; Ex. 2)

Conclusions. On the basis of the substantial evidence of record and the foregoing findings of fact, it is concluded that it will promote honesty and fair dealing in the interest of consumers to amend the definitions and standards of identity for canned vegetables other than those specifically regulated to provide for the optional use in canned potatoes of purified calcium chloride, calcium sulfate, calcium citrate, monocalcium phosphate, or any mixture of two or more of these calcium salts, in amounts reasonably necessary to firm the potatoes, but in no case in an amount such that the calcium contained in such salts or mixtures is more than 0.051 percent of the weight of the finished canned potatoes, and to provide for label statement of such optional ingredients.

Wherefore, it is ordered, That paragraphs (c) (3) and (f) (1) of § 52.990 be re-written to read as follows:

§ 52.990 *Canned vegetables; identity; label statement of optional ingredients.*

* * *

(c) * * *

(3) (i) Starch, in the cases of white sweet corn (cream style or crushed form) and yellow sweet corn (cream style or crushed form) in a quantity not more than sufficient to insure smoothness.

(ii) In the case of potatoes, purified calcium chloride, calcium sulfate, calcium citrate, monocalcium phosphate, or any mixture of two or more such calcium salts, in a quantity reasonably necessary to firm the potatoes, but in no case in a quantity such that the calcium contained in any such calcium salt or mixture is more than 0.051 percent of the weight of the finished food.

* * * * *

(f) (1) If optional ingredient paragraph (c) (2) of this section is present, the label shall bear the statement "_____ Oil Added" or "With Added _____ Oil" (the blank to be filled in with the common or usual name of the oil). If optional ingredient paragraph (c) (3) (i) of this section is present, the label shall bear the statement "Starch Added to Insure Smoothness." If optional ingredient paragraph (c) (3) (ii) of this section is present, the label shall bear the statement "Trace of _____ Added" or "With Added Trace of _____" the blank being filled in with the words "Calcium Salt" or "Calcium Salts" as the case may be, or with the name or names of the particular calcium salt or salts added. If optional ingredient paragraph (c) (4) of this section is present, the label shall bear the statement "With Snaps."

Proposed effective date. The season for canning potatoes begins in some of the important canning areas in the latter part of May. During the 1948 packing season it was observed that in Tennes-

[1] Citations following each finding of fact refer to the pages of the transcript of testimony and the exhibits received in evidence at the hearing.

see the need for added calcium salts for firming potatoes was greater at the start of the canning season than it was later in the season. The proximity of the 1949 packing season creates an emergency condition in the matter of amending the definition and standard of identity for canned potatoes to recognize the addition of calcium salts as optional ingredients. It is concluded that it is necessary for this amendment to become effective in less than 90 days from the date of publication of the final order in the FEDERAL REGISTER.

Any interested person whose appearance was filed at the hearing may, within 10 days from the date of publication of this tentative order in the FEDERAL REGISTER, file with the Hearing Clerk, Federal Security Agency, Room 5109, Federal Security Building, Fourth Street and Independence Avenue, SW., Washington, D. C., written exceptions thereto. Exceptions shall point out with particularity the alleged errors in this tentative order and shall contain specific references to the pages of the transcript of the testimony or to the exhibits on which such exceptions are based. Such exceptions may be accompanied by a memorandum or brief in support thereof. Exceptions and accompanying memoranda or briefs shall be submitted in quintuplicate.

Dated: April 7, 1949.

[SEAL] J. DONALD KINGSLEY,
Acting Administrator.

[F. R. Doc. 49-2820; Filed, Apr. 12, 1949; 8:51 a. m.]

[21 CFR, Part 146]

EXEMPTION OF CRYSTALLINE PENICILLIN G FROM CERTIFICATION

NOTICE OF PROPOSED RULE-MAKING

It is proposed that, under the authority of section 507 (c) of the Federal Food, Drug, and Cosmetic Act (52 Stat. 1040, 1055, as amended by 59 Stat. 463 and 61 Stat. 11; 21 U. S. C. 357), the Federal Security Administrator conclude that the requirements of section 502 (1) and 507 of the act with respect to crystalline penicillin G (sodium, sodium salt, potassium, potassium salt) are no longer necessary to insure safety and efficacy of use of such drug, and that the following regulation be promulgated exempting such drug from such requirements by amending 21 CFR 146.24 by adding the following new paragraph:

§ 146.24 *Sodium penicillin.* * * *

(f) *Exemption of crystalline penicillin G from certification.* Crystalline penicillin G sodium, crystalline penicillin G sodium salt, crystalline penicillin G potassium, crystalline penicillin G potassium salt, shall be exempt from the requirements of sections 502 (1) and 507. No provision of any regulation in this part shall apply to such drug except the standards of identity, strength, quality, and purity specified for its use in the manufacture of another drug.

It is further proposed that such amendment shall become effective on the effective date of the anticipated recognition of such drug in an official compendium through a monograph prescribing standards of identity, strength, quality, and purity, and packaging and labeling requirements for such drug.

All interested persons are invited to submit, within 30 days from the date of publication of this notice, comments in writing upon the proposed amendatory regulation addressed to the Hearing Clerk, Office of the General Counsel, Room 5109, Federal Security Building, Fourth Street and Independence Avenue SW., Washington, D. C.

Dated: April 6, 1949.

[SEAL] J. DONALD KINGSLEY,
Acting Administrator.

[F. R. Doc. 49-2804; Filed, Apr. 12, 1949; 8:47 a. m.]

NOTICES

DEPARTMENT OF THE TREASURY

United States Coast Guard

[CGFR 49-8]

APPROVAL OF EQUIPMENT

By virtue of the authority vested in me as Commandant, United States Coast Guard, by R. S. 4405 and 4491, as amended; 46 U. S. C. 375, 489; and section 101 of Reorganization Plan No. 3 of 1946 (11 F. R. 7875, 60 Stat. 1097, 46 U. S. C. 1), as well as the additional authorities cited with specific items below, the following approvals of equipment are prescribed and shall be effective for a period of five years from date of publication in the FEDERAL REGISTER unless sooner canceled or suspended by proper authority:

LIFE PRESERVERS, KAPOK, ADULT AND CHILD (JACKET TYPE)

Approval No. 160.002/36/0, Model 2, adult kapok life preserver, U. S. C. G., Specification 160.002, manufactured by General Textile Mills, Inc., Carbondale, Pa.

(R. S. 4417a, 4426, 4488, 4492, 35 Stat. 428, 49 Stat. 1544, 54 Stat. 164, 166, 346, and sec. 5 (e), 55 Stat. 244, as amended; 46 U. S. C. 367, 391a, 396, 404, 481, 490, 526e, 526p, 1333, 50 U. S. C. 1275; 46 CFR 160.002)

BUOYANT CUSHIONS, KAPOK, STANDARD

NOTE: Cushions are for use on motorboats of classes A, 1, or 2 not carrying passengers for hire.

Approval No. 160.007/78/0, Standard kapok buoyant cushion, U. S. C. G. Specification 160.007, manufactured by Hinshaw Mattress Co., 1913-19 Milam, Texarkana, Texas.

Approval No. 160.007/79/0, Standard kapok buoyant cushion, U. S. C. G. Specification 160.007, manufactured by Greenwood Cowan & Platt, 949 Asbury Ave., Ocean City, N. J.

(54 Stat. 164, 166; 46 U. S. C. 526e, 526p; 46 CFR 25.4-1, 160.007)

BUOYANT CUSHIONS, NON-STANDARD

Approval No. 160.008/405/0, 15" x 15" x 2" rectangular buoyant cushion, 20 oz. kapok, flexible plastic film cover and straps, stitched seams, specifications dated March 12, 1949, manufactured by Hinshaw Mattress Company, 1913-19 Milam, Texarkana, Texas.

(54 Stat. 164, 166; 46 U. S. C. 526e, 526p; 46 CFR 25.4-1, 160.008)

BUOYANT APPARATUS

Approval No. 160.010/3/1, Buoyant apparatus, pine decking with copper tanks, 20-person capacity, Dwg. No. G-305-S, dated January 2, 1947, revised January 30, 1949, manufactured by C. C. Galbraith and Son, Inc., 99 Park Place, New York, N. Y. (Supersedes Approval No. 160.010/3/0 published in the FEDERAL REGISTER of July 31, 1947.)

Approval No. 160.010/7/1, Buoyant apparatus, pine decking with copper tanks, 5-person capacity, Dwg No. G-129, dated January 20, 1937, revised January 31, 1949, manufactured by C. C. Galbraith and Son, Inc., 99 Park Place, New York, N. Y. (Supersedes Approval No. 160.010/7/0 published in the FEDERAL REGISTER of July 31, 1947.)

Approval No. 160.010/8/1, Buoyant apparatus, pine decking with copper tanks, 11-person capacity, Dwg. No. G-129, dated January 20, 1937, revised January 31, 1949, manufactured by C. C. Galbraith and Son, Inc., 99 Park Place, New York, N. Y. (Supersedes Approval No. 160.010/8/0, published in the FEDERAL REGISTER of July 31, 1947.)

(R. S. 4417a, 4426, 4488, 49 Stat. 1544; 54 Stat. 346, and sec. 5 (e), 55 Stat. 244, as amended; 46 U. S. C. 367, 391a, 404, 1333, 50 U. S. C. 1275; 46 CFR 37.1-1, 59.54a, 60.47a, 76.51a)

MECHANICAL DISENGAGING APPARATUS, LIFEBOAT

Approval No. 160.033/37/0, Rottmer Type R-50 releasing gear, approved for maximum working load of 10,000 pounds per set (5,000 pounds per hook), identified by General Arrangement Dwg. No. 3245-3, dated February 17, 1949, manufactured by the Welin Davit and Boat Division of Continental Copper & Steel Industries, Inc., Perth Amboy, N. J.

(R. S. 4417a, 4426, 4488, 49 Stat. 1544, 54 Stat. 346, and sec. 5 (e), 55 Stat. 244, as amended; 46 U. S. C. 367, 391a, 404, 481, 1333, 50 U. S. C. 1275; 46 CFR 37.1-7, 59.68, 76.62, 94.59)

VALVES, SAFETY

Approval No. 162.001/9/1, Style HN–MS–26, carbon steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 600 pounds per square inch primary service pressure rating, 750° F. maximum temperature; Dwg. No. HV–8–MS, issued 2/16/49, and Dwg. No. D–28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3" and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass. (Supersedes Approval No. 162.001/9/0, published in FEDERAL REGISTER of July 31, 1947.)

Approval No. 162.001/10/1, Style HNA–MS–27, alloy steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 600 pounds per square inch primary service pressure rating, 900° F. maximum temperature; Dwg. No. HV–10–MS, issued 2/16/49, and Dwg. No. D–28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3" and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass. (Supersedes Approval No. 162.001/10/0, published in FEDERAL REGISTER July 31, 1947.)

Approval No. 162.001/11/1, Style HNA–MS–37, alloy steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 900 pounds per square inch primary service pressure rating, 900° F. maximum temperature; Dwg. No. HV–11–MS, issued 2/16/49, and Dwg. No. 28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3" and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass. (Supersedes Approval No. 162.001/11/0, published in FEDERAL REGISTER July 31, 1947.)

Approval No. 162.001/12/1, Style HNA–MS–28, alloy steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 600 pounds per square inch primary service pressure rating, 1,000° F. maximum temperature; Dwg. No. HV–10–MS, issued 2/16/49, and Dwg. No. D–28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3" and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass. (Supersedes Approval No. 162.001/12/0, published in FEDERAL REGISTER July 31, 1947.)

Approval No. 162.001/13/1, Style HNA–MS–38, alloy steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 900 pounds per square inch primary service pressure rating, 1,000° F. maximum temperature; Dwg. No. HV–11–MS, issued 2/16/49, and Dwg. No. D–28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3" and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass. (Supersedes Approval No. 162.001/13/0, published in FEDERAL REGISTER July 31, 1947.)

Approval No. 162.001/14/1, Style HS–MS–15, carbon steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 300 pounds per square inch primary service pressure rating, 650° F. maximum temperature; Dwg. No. HV–6–MS, issued 2/18/49, and Dwg. No. D–28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3" and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass. (Supersedes Approval No. 162.001/14/0, published in FEDERAL REGISTER July 31, 1947.)

Approval No. 162.001/15/1, Style HS–MS–25, carbon steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 450 pounds per square inch maximum allowable pressure, 650° F. maximum temperature, Dwg. No. HV–7–MS, issued 2/16/49, and Dwg. No. D–28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3" and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass. (Supersedes Approval No. 162.001/15/0, published in FEDERAL REGISTER July 31, 1947.)

Approval No. 162.001/16/1, Style HSA–MS–16, carbon steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 300 pounds per square inch primary service pressure rating, 750° F. Maximum temperature; Dwg. No. HV–12–MS, issued 2/16/49, and Dwg. No. D–28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3" and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass. (Supersedes Approval No. 162.001/16/0, published in FEDERAL REGISTER July 31, 1947.)

Approval No. 162.001/17/1, Style HN–MS–36, carbon steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 900 pounds per square inch primary service pressure rating, 750° F. maximum temperature; Dwg. No. HV–9–MS, issued 2/16/49, and Dwg. No. D–28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3" and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass. (Supersedes Approval No. 162.001/17/0, published in FEDERAL REGISTER July 31, 1947.)

Approval No. 162.001/18/1, Style HSA–MS–17, alloy steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 300 pounds per square inch primary service pressure rating, 900° F. maximum temperature; Dwg. No. HV–12–MS, issued 2/16/49, and Dwg. No. D–28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3" and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass. (Supersedes Approval No. 162.001/18/0, published in FEDERAL REGISTER July 31, 1947.)

Approval No. 162.001/19/1, Style HSA–MS–27, alloy steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 450 pounds per square inch maximum allowable pressure, 900° F. maximum temperature; Dwg. No. HV–13–MS, issued 2/16/49, and Dwg. No. D–28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3" and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass. (Supersedes Approval No. 162.001/19/0, published in FEDERAL REGISTER July 31, 1947.)

Approval No. 162.001/46/1, Style HSA–MS–26, carbon steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 450 pounds per square inch maximum allowable pressure, 750° F. maximum temperature; Dwg. No. HV–13–MS, issued 2/16/49, and Dwg. No. D–28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3" and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass. (Supersedes Approval No. 162.001/46/0, published in FEDERAL REGISTER July 31, 1947.)

Approval No. 162.001/101/0, Style HS–MS–35, carbon steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 600 pounds per square inch primary service pressure rating, 650° F. maximum temperature; Dwg. No. HV–7–MS, issued 2/16/49, and Dwg. No. D–28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3" and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass.

Approval No. 162.001/102/0, Style HSA–MS–36, carbon steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 600 pounds per square inch primary service pressure rating, 750° F. maximum temperature; Dwg. No. HV–13–MS, issued 2/16/49, and Dwg. No. D–28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3" and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass.

Approval No. 162.001/103/0, Style HSA–MS–37, alloy steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 600 pounds per square inch primary service pressure rating, 900° F. maximum temperature; Dwg. No. HV–13–MS, issued 2/16/49, and Dwg. No. D–28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3" and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass.

Approval No. 162.001/104/0, Style HN–MS–25, carbon steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 600 pounds per square inch primary service pressure rating, 650° F. maximum temperature; Dwg. No. HV–8–MS, issued 2/16/49, and Dwg. No. D–28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3" and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass.

Approval No. 162.001/105/0, Style HN–MS–35, carbon steel body pop safety valve, flanged nozzle type, exposed spring fitted with spring cover, 900 pounds per square inch primary service pressure rating, 650° F. maximum temperature; Dwg. No. HV–9–MS, issued 2/16/49, and Dwg. No. D–28167, issued 3/11/47; approved for sizes 1½", 2", 2½", 3", and 4"; manufactured by Crosby Steam Gage and Valve Co., 10 Roland St., Boston 29, Mass.

(R. S. 4417a, 4418, 4426, 4433, 49 Stat. 1544, 54 Stat. 346, and sec. 5 (e), 55 Stat. 244, as amended; 46 U. S. C. 367, 391a, 392, 404, 411, 1333, 50 U. S. C. 1275, 46 CFR 52.65)

VALVES, PRESSURE VACUUM RELIEF

Approval No. 162.017/59/0, "VAC-REL" Series No. 1–N pressure-vacuum relief valve, atmospheric pattern, weight loaded, bronze body, fitted with flame screen; for use with inflammable or combustible liquids of Grade "B" or lower

in direct atmospheric vent system; Dwg. No. 1N3–1A; approved for 2½", 3" and 4" sizes; manufactured by Mechanical Marine Co., Inc., 17 Battery Place, New York 4, N. Y.

Approval No. 162.017/60/0, "VAC-REL" Series No. 3–F–AT pressure-vacuum relief valve, angle type, enclosed pattern, weight loaded, bronze body, fitted with flame screen; for use with inflammable and combustible liquids of Grade "A" or lower in closed vent header system; Dwg. No. 3F–AT–1A; approved for 4" and 6" sizes; manufactured by Mechanical Marine Co., Inc., 17 Battery Place, New York 4, N. Y.

(R. S. 4417a, and sec. 5 (e), 55 Stat. 244, as amended; 46 U. S. C. 391a, 50 U. S. C. 1275; 46 CFR 32.7–4)

Dated: April 6, 1949.

[SEAL] J. F. FARLEY,
Admiral, U. S. Coast Guard, Commandant.

[F. R. Doc. 49–2818; Filed, Apr. 12, 1949; 8:50 a. m.]

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

ALASKA

SHORE SPACE RESTORATION NO. 414

Correction

In Federal Register Document 49–2574, appearing at page 1651 of the issue for Thursday, April 7, 1949, the sixth land description should read as follows:

A tract of land located on Tee Harbor, an arm of Stevens Passage, identified as Lot "A," U. S. Survey No. 2388, containing 4.79 acres (Homesite application of Carls Nils Anderson, Anchorage 011332).

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

IOWA LIVE STOCK EXCHANGE, CEDAR RAPIDS, IOWA

NOTICE RELATIVE TO POSTED STOCKYARDS

It has been ascertained that the Iowa Live Stock Exchange at Cedar Rapids, Iowa, originally posted on November 22, 1940, as being subject to the Packers and Stockyards Act, 1921, as amended (7 U. S. C. 181 et seq.) no longer comes within the definition of a stockyard under said act. Therefore, notice is given to the owner of such stockyard and to the public that such stockyard is no longer subject to the provisions of said act.

There is no legal justification for not deposting promptly a stockyard which no longer comes within the definition of a stockyard contained in said act. Delay in deposting would prevent the due and timely administration of the act. Therefore, good cause is found pursuant to section 4 (a) of the Administrative Procedure Act that notice and public procedure on the foregoing rule are impracticable.

The foregoing rule is in the nature of a rule granting an exemption of relieving a restriction and, therefore, may be made effective in less than 30 days after publication thereof in the FEDERAL REGISTER. This notice shall become effective upon publication thereof in the FEDERAL REGISTER.

(7 U. S. C. 181 et seq.)

Done at Washington, D. C., this 7th day of April 1949.

[SEAL] PRESTON RICHARDS,
Acting Director, Livestock Branch, Production and Marketing Administration.

[F. R. Doc. 49–2821; Filed, Apr. 12, 1949; 8:51 a. m.]

CIVIL AERONAUTICS BOARD

[Docket Nos. 1374, 2870]

WESTERN AIR LINES, INC., AND INLAND AIR LINES, INC.

NOTICE OF HEARING

In the matter of the final compensation for the transportation of mail by aircraft, the facilities used and useful therefor, and the services connected therewith of Western Air Lines, Inc., Docket No. 1374, over its routes within the continental United States and between the United States and terminal points in Canada for the period on and after January 1, 1949; and Inland Air Lines, Inc., Docket No. 2870, over its entire system for the period on and after January 1, 1949.

Notice is hereby given, pursuant to the Civil Aeronautics Act of 1938, as amended, particularly section 406 thereof, that hearings in the above-entitled proceedings are assigned to be held on April 15, 1949, at 9:30 a. m. (e. s. t.) in Room 2015, Temporary Building No. 5, Sixteenth Street and Constitution Avenue NW., Washington, D. C., before Examiner James M. Verner.

Dated at Washington, D. C., April 8, 1949.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,
Secretary.

[F. R. Doc. 49–2846; Filed, Apr. 12, 1949; 8:54 a.m.]

[Docket No. 2741]

MONARCH AIR LINES, INC.

NOTICE OF HEARING

In the matter of the compensation for the transportation of mail by aircraft, the facilities used and useful therefor, and the services connected therewith, of Monarch Air Lines, Inc., over its entire system.

Notice is hereby given, pursuant to the provisions of the Civil Aeronautics Act of 1938, as amended, that hearing in the above-entitled proceeding is assigned to be held on April 14, 1949, at 9:30 a. m. (e. s. t.) in Room 2015, Temporary Building No. 5, Sixteenth Street and Constitution Avenue NW., Washington, D. C., before Examiner Richard A. Walsh.

Dated at Washington, D. C., April 8, 1949.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,
Secretary.

[F. R. Doc. 49–2845; Filed, Apr. 12, 1949; 8:54 a. m.]

[Docket No. 3357]

STANDARD AIR LINES, INC.

NOTICE OF POSTPONEMENT OF ORAL ARGUMENT

In the matter of the suspension and revocation of Letter of Registration No. 826 issued to Standard Air Lines, Inc.

Notice is hereby given, pursuant to the Civil Aeronautics Act of 1938, as amended, that oral argument in the above-entitled proceeding, now assigned to be held on April 14, is postponed to April 18, 1949, at 10:00 a. m. (e. s. t.), in Room 5042 Commerce Building, Fourteenth Street and Constitution Avenue NW., Washington, D. C., before the Board.

Dated at Washington, D. C., April 8, 1949.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,
Secretary.

[F. R. Doc. 49–2843; Filed, Apr. 12, 1949; 8:54 a. m.]

[Docket No. 3571]

CHICAGO AND SOUTHERN AIR LINES, INC.

NOTICE OF HEARING

In the matter of the application of Chicago and Southern Air Lines, Inc., under sections 401 (h) and 401 (k) of the Civil Aeronautics Act of 1938, as amended, for amendment of its certificate of public convenience and necessity for route No. 8 so as to eliminate service to Bloomington, Peoria, and Springfield, Ill., and for authority to abandon service to such intermediate points.

Notice is hereby given pursuant to the Civil Aeronautics Act of 1938, as amended, particularly sections 401 and 1001 of said act, that the above-entitled proceeding is assigned for hearing on Wednesday, April 20, 1949, at 10:00 a. m. (e. s. t.) in Room 1011, Temporary Building No. 5, Sixteenth Street and Constitution Avenue NW., Washington, D. C., before Examiner Curtis C. Henderson.

Without limiting the scope of the issues presented by the parties in this proceeding, particular attention will be directed to the following matters and questions:

1. Whether existing surface and air transportation to Bloomington, Peoria, and Springfield would be adequate if Chicago and Southern Air Lines, Inc., should be permitted to abandon service to such cities; and

2. Whether the direct savings and other operating economies which might be effected by Chicago and Southern Air Lines, Inc., as a result of the abandonment of service to Bloomington, Peoria,

and Springfield would outweigh benefits to the public which would emanate from the continuance of such service.

Notice is further given that any person desiring to be heard in opposition to the above application must file with the Board on or before April 20, 1949, a statement setting forth the issues of fact or law which he desires to controvert.

For further details of the service proposed to be abandoned, interested parties are referred to the application on file with the Civil Aeronautics Board.

Dated at Washington, D. C., April 8, 1949.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,
Secretary.

[F. R. Doc. 49-2844; Filed, Apr. 12, 1949; 8:54 a. m.]

FEDERAL POWER COMMISSION

[Project No. 1393]

PEND OREILLE MINES & METALS CO.

NOTICE OF APPLICATION FOR AMENDMENT OF LICENSE (MAJOR)

APRIL 7, 1949.

Public notice is hereby given that Pend Oreille Mines & Metals Company of Spokane, Washington, has made application under the Federal Power Act (16 U. S. C. 791a–825r) for amendment of license for major Project No. 1393 at Metaline Falls, Clark Fork of Columbia River, in order to (1) increase the diversion tunnel cross section to provide capacity for 2,000 cubic feet per second of water instead of 1,000 cubic feet per second; (2) install a second 2,250-kilovolt-ampere turbine and generator; and (3) modify intake gates if necessary.

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 May 11, 1949, to the Federal Power Commission at Washington, D. C.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 49-2805; Filed, Apr. 12, 1949; 8:47 a. m.]

[Project No. 2009]

VIRGINIA ELECTRIC AND POWER CO.

NOTICE OF AMENDMENT TO APPLICATION FOR MAJOR LICENSE

APRIL 7, 1949.

Public notice is hereby given pursuant to the provision of the Federal Power Act (16 U. S. C. 791–825r) that Virginia Electric and Power Company of Richmond, Virginia, has filed an amendment of its pending application for major license for proposed water power project No. 2009 to be located on the Roanoke River in Halifax and Northampton Counties, North Carolina. The amendment would increase the aggregate of the proposed project's installed capacity as set forth in the original application from 98,000 to 125,000 horsepower and would provide for deepening the tailrace to a greater degree than as contemplated in the original application and extending it to a point about 8,000 feet downstream from the powerhouse.

Any protest against the approval of this application as amended, or request to be heard thereon at the public hearing on the application scheduled to be held on May 12, 1949, at 10:00 a. m., (e. d. s. t.), in the Hearing Room, Hurley-Wright Building, 1800 Pennsylvania Avenue, NW., Washington, D. C., 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 before May 9, 1949, to the Federal Power Commission, Washington 25, D. C.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 49-2807; Filed, Apr. 12, 1949; 8:48 a. m.]

[Docket No. G-874]

UNITED GAS PIPE LINE CO.

ORDER FIXING DATE OF HEARING

On December 27, 1948, United Gas Pipe Line Company (Applicant) filed an application for an amendment to the certificate of public convenience and necessity issued previously in this Docket on September 2, 1947, pursuant to section 7 of the Natural Gas Act, as amended, authorizing the construction and operation of certain natural-gas transmission facilities, subject to the jurisdiction of the Commission.

The facilities are more particularly described in the application on file with the Commission and open to public inspection.

Applicant has requested that its application be heard under the shortened procedure provided by §§ 1.32 (a) and 1.32 (b) of the Commission's rules of practice and procedure; and no request to be heard or protest has been filed subsequent to the giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER on February 15, 1949 (14 F. R. 670).

The Commission finds: This proceeding is a proper one for disposition under the provisions of §§ 1.32 (a) and 1.32 (b) of the Commission's rules of practice and procedure.

The Commission orders:

(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 April 22, 1949, at 9:30 a. m. (e. 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 non-contested hearing, forthwith dispose of the proceeding pursuant to the provisions of § 1.32 of the Commission's rules of practice and procedure.

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

Date of issuance: April 7, 1949.

By the Commission.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 49-2808; Filed, Apr. 12, 1949; 8:48 a. m.]

[Docket No. G-1083]

CITIZENS GAS & COKE UTILITY

NOTICE OF AMENDMENT TO APPLICATION

APRIL 7, 1949.

In the matter of City of Indianapolis by and through its Board of Directors for Utilities, a municipal corporation of the State of Indiana, Successor Trustee of a public charitable trust doing business under the registered name of Citizens Gas & Coke Utility, Docket No. G-1083.

Notice is hereby given that the City of Indianapolis by and through its Board of Directors for Utilities, a municipal corporation of the State of Indiana, Successor Trustee of a public charitable trust doing business under the registered name of Citizens Gas and Coke Utility (Applicant) filed on March 28, 1949, an amendment to its application filed July 15, 1948,[1] for a certificate of public convenience and necessity pursuant to section 7 (c, e) of the Natural Gas Act, as amended, authorizing the construction and operation of a natural gas transmission pipeline hereinafter described.

Applicant proposes to construct a 16-inch O. D. 5/16-inch pipeline approximately 55 miles in length extending from a point on the transmission pipeline system of the Texas Eastern Transmission Corporation "probably in the vicinity of Westport, Decatur County, Indiana" and thence in a generally northerly direction to its Prospect Street plant in Indianapolis, Indiana.

The application also recites that a commitment has been received from a pipe-mill for an early 1950 delivery of pipe. It is estimated that the cost of the proposed pipeline will not exceed $2,400,000, which cost will be paid out of company funds.

Any interested State commission is requested to notify the Federal Power Commission whether the application should be considered under the cooperative provisions of § 1.37 of the Commission's rules of practice and procedure and, if so, to advise the Federal Power Commission as to the nature of its interest in the matter and whether it desires a conference, the creation of a board, or a joint or concurrent hearing, together with reasons for such request.

The application of Applicant is on file with the Commission and open to public inspection. Any person desiring to be heard or to make any protest with reference to the application shall file with the

[1] The application of July 15, 1948, was filed under section 7 (a) of the Natural Gas Act.

Federal Power Commission, Washington 25, D. C., not later than 15 days from the date of publication of this notice in the FEDERAL REGISTER, a petition to intervene or protest. Such petition or protest shall conform to the requirements of §§ 1.8 or 1.10, whichever is applicable, of the rules of practice and procedure.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 49-2806; Filed, Apr. 12, 1949; 8:47 a. m.]

[Docket No. G-1185]

EQUITABLE GAS CO.

NOTICE OF APPLICATION

APRIL 7, 1949.

Notice is hereby given that on March 29, 1949, Equitable Gas Company (Applicant), a Pennsylvania corporation having its principal place of business at Pittsburgh, Pennsylvania, filed an application for a certificate of public convenience and necessity, pursuant to section 7 (c) of the Natural Gas Act, as amended, authorizing the construction and operation of the following natural-gas pipe line facilities.

(1) Approximately 15,000 feet of 6-inch pipe line extending from a point near Applicant's Well No. M 484 on the I. S. Inghram Farm in Center Township, Greene County, Pennsylvania in a general northeasterly direction to various storage wells of the Applicant's new Swarts gas storage pool in Morris and Washington Townships, Greene County, Pennsylvania.

(2) Approximately 13,000 feet of 12-inch pipe line extending from a point on Applicant's present 10-inch pipe line on the Jesse Morris Farm in Center Township, Greene County, Pennsylvania in a general southerly direction to Applicant's Rogersville Compressing Station in Center Township, Greene County, Pennsylvania.

Applicant states that the purpose of the proposed facilities described in (1), above, is to enable Applicant to pump gas into storage in said new Swarts storage pool and to remove such gas therefrom. The purpose of the proposed facilities described in (2), above, the Applicant states, is to provide Applicant with a new direct connection whereby it can pump gas received from the pipe lines of Texas Eastern Transmission Corporation through Applicant's Rogersville Compressing Station either to be placed in Applicant's underground storage system or to be relayed at higher pressures back into Applicant's transmission system. It is stated in the application that the proposed facilities do not involve any extension of Applicant's service area but are proposed to increase Applicant's ability to render dependable service to present areas served as well as to serve consumers coming on Applicant's lines in the natural growth of such areas.

The total over-all estimated cost of the proposed facilities will be $105,700 which will be paid by Applicant without outside financing.

Any interested State commission is requested to notify the Federal Power Commission whether the application should be considered under the cooperative provisions of § 1.37 of the Commission's rules of practice and procedure and, if so, to advise the Federal Power Commission as to the nature of its interest in the matter and whether it desires a conference, the creation of a board, or a joint or concurrent hearing, together with reasons for such request.

The application of Equitable Gas Company is on file with the Commission and is open to public inspection. Any person desiring to be heard or to make any protest with reference to the application shall file with the Federal Power Commission, Washington 25, D. C., not later than 15 days from the date of publication of this notice in the FEDERAL REGISTER, a petition to intervene or protest. Such petition or protest shall conform to the requirements of §§ 1.8 or 1.10, whichever is applicable, of the rules of practice and procedure (as amended on June 16, 1947).

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 49-2809; Filed, Apr. 12, 1949; 8:48 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 7-1095]

COLUMBIA GAS SYSTEM, INC.

NOTICE OF APPLICATION FOR UNLISTED TRADING PRIVILEGES, AND OF OPPORTUNITY FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 6th day of April A. D. 1949.

The Cleveland Stock Exchange, pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 thereunder, has made application for unlisted trading privileges in the Common Stock, No Par Value, of Columbia Gas System, Inc., a security listed and registered on the New York Stock Exchange and the Pittsburgh Stock Exchange.

Rule X-12F-1 provides that the applicant shall furnish a copy of the application to the issuer and to every exchange on which the security is listed or already admitted to unlisted trading privileges. The application is available for public inspection at the Commission's principal office in Washington, D. C.

Notice is hereby given that, upon request of any interested person received prior to May 5, 1949, the Commission will set this matter down for hearing. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Washington, D. C. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the applicatilon, and other information contained in the official file of the Commission pertaining to this matter.

By the Commission.

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

[F. R. Doc. 49-2796; Filed, Apr. 12, 1949; 8:45 a. m.]

[File No. 7-1096]

SEARS, ROEBUCK & CO.

NOTICE OF APPLICATION FOR UNLISTED TRADING PRIVILEGES, AND OF OPPORTUNITY FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 6th day of April A. D. 1946.

The Cleveland Stock Exchange, pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 thereunder, has made application for unlisted trading privileges in the Capital Stock, No Par Value, of Sears, Roebuck & Company, a security listed and registered on the Chicago Stock Exchange, the Los Angeles Stock Exchange, the New York Stock Exchange, and the San Francisco Stock Exchange.

Rule X-12F-1 provides that the applicant shall furnish a copy of the application to the issuer and to every exchange on which the security is listed or already admitted to unlisted trading privileges. The application is available for public inspection at the Commission's principal office in Washington, D. C.

Notice is hereby given that, upon request of any interested person received prior to May 5, 1949, the Commission will set this matter down for hearing. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Washington, D. C. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the application, and other information contained in the official file of the Commission pertaining to this matter.

By the Commission.

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

[F. R. Doc. 49-2797; Filed, Apr. 12, 1949; 8:45 a. m.]

[File No. 812-587]

BANKERS SECURITIES CORP.

NOTICE OF APPLICATION

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C., on the 7th day of April A. D. 1949.

Notice is hereby given that Bankers Securities Corporation ("Bankers") located at 1315 Walnut Street, Philadelphia 7, Pa., a registered investment company, has filed an application pursuant to section 17 (b) of the act for an order

of the Commission exempting from the provisions of section 17 (a) of the act, the proposed purchase by the indenture trustee, Continental Bank and Trust Company of New York ("Continental Bank and Trust"), of Sinking Fund Debentures of Albert M. Greenfield & Co. ("Greenfield Company"), pursuant to tenders which may be made by Bankers in response to a general call for tenders by Continental Bank and Trust in accordance with the sinking fund provisions of the indenture. Bankers proposes to tender such number of Debentures as will, if the tender is accepted, exhaust the sinking fund ($158,347.15) at a price not yet determined but within a range of 75 to 79 flat.

Bankers is a closed-end, non-diversified, management investment company. Bankers owns $2,135,700 of the $3,953,870 in principal amount of Debentures outstanding acquired at a cost of $1,781,000. The Greenfield Company, a Delaware corporation, is engaged in the real estate management and brokerage business. The Greenfield Company and Bankers are under common control and are, therefore, affiliated persons within the meaning of section 2 (a) (3) of the act.

The acceptance by the indenture trustee, Continental Bank and Trust, of any tenders by Bankers of the Greenfield Company Debentures constitutes a purchase of such Debentures by an affiliated person (Greenfield Company) of a registered investment company (Bankers) from the registered investment company (Bankers) and is prohibited by section 17 (a) (2) of the act unless an exemption therefrom is granted by the Commission pursuant to section 17 (b) of the act.

All interested persons are referred to the said application which is on file at the Washington, D. C., office of the Commission for a more detailed statement of the matters of fact and law therein asserted.

Notice is further given that an order granting the application may be issued by the Commission at any time after April 21, 1949 unless prior thereto a hearing on the application is ordered by the Commission as provided in Rule N-5 of the rules and regulations promulgated under the act. Any interested person may, not later than April 19, 1949, at 5:30 p. m., e. s. t., in writing, submit to the Commission his views or any additional facts bearing upon the application, or the desirability of a hearing thereon or request the Commission, in writing, that a hearing be held thereon. Any such communication or request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street NW., Washington 25, D. C., and should state briefly the nature and interest of the person submitting such information or requesting a hearing, the reasons for such request and the issues of fact or law raised by the application which he desires to controvert.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 49-2798; Filed, Apr. 12, 1949; 8:45 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 12981]

ERNA M. STOLTZE

In re: Estate of Erna M. Stoltze, deceased. File No. F-28-5576; E. T. Sec. 16771.

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 Elizabeth Hahn Drucklieb, Ellen Veronica Hofling, also known as Ellen Veronica Drucklieb, and Karl Alfred Drucklieb, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof, and each of them, in and to the estate of Erna M. Stoltze, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by Viola Barber Fogg, as Administratrix with the Will annexed, acting under the judicial supervision of the Surrogate's Court of New York County, New York;

and it is hereby determined:

4. 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 March 21, 1949.

For the Attorney General.

[SEAL] MALCOLM S. MASON,
Acting Deputy Director,
Office of Alien Property.

[F. R. Doc. 49-2822; Filed, Apr. 12, 1949; 8:51 a. m.]

[Vesting Order 13026]

ADOLPH FIESELER

In re: Estate of Adolph Fieseler, deceased. File No. D-28-12250; E. T. sec. 16476.

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 Christian Fisseler and Adelheid Fisseler, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof, and each of them, in and to the Estate of Adolph Fieseler, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by Roy Fieseler, as administrator, acting under the judicial supervision of the County Court, Pennington County, South Dakota;

and it is hereby determined:

4. 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 March 29, 1949.

For the Attorney General.

[SEAL] MALCOLM S. MASON,
Acting Deputy Director,
Office of Alien Property.

[F. R. Doc. 49-2823; Filed, Apr. 12, 1949; 8:51 a. m.]

[Vesting Order 13027]

CATHERINE HEINTZ

In re: Estate of Catherine Heintz, deceased. File No. D-28-9811; E. T. sec. No. 13824.

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 Theresa Heintz (or Fix), married name unknown, and Fritz Meiniger, whose last known address is Germany, are residents of Germany and nationals

of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof, and each of them, in and to the estate of Catherine Heintz, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by Benjamin D. Burdick, as administrator, acting under the judicial supervision of the Probate Court of Wayne County, Michigan;

and it is hereby determined:

4. 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 March 29, 1949

For the Attorney General.

[SEAL] MALCOLM S. MASON,
Acting Deputy Director,
Office of Alien Property.

[F. R. Doc. 49-2824; Filed, Apr. 12, 1949; 8:51 a. m.]

[Vesting Order 13033]

KARL LOBUSCH

In re: Estate of Karl Lobusch, also known as Karl Lobush, deceased. File No. D-28-12540; E. T. sec. 16751.

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 Mina Westphal and Erna Boltz, also known as Erna Bobka, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof in and to the estate of Karl Lobusch, also known as Karl Lobush, deceased, is property payable or deliverable to or claimed by the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by The Idaho First National Bank, Boise, Idaho, as trustee, acting under the judicial supervision of the Probate Court of the County of Minidoka, State of Idaho;

and it is hereby determined:

4. 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 March 29, 1949.

For the Attorney General.

[SEAL] MALCOLM S. MASON,
Acting Deputy Director,
Office of Alien Property.

[F. R. Doc. 49-2825; Filed, Apr. 12, 1949; 8:51 a. m.]

[Vesting Order 13047]

ERNEST WOLF

In re: Estate of Ernest Wolf, deceased. File No. D-28-10234; E. T. sec. No. 16736.

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 Karl (Carl) Wolf, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the heirs, names unknown, of Ernest Wolf, deceased, who there is reasonable cause to believe are residents or Germany, are nationals of a designated enemy country (Germany);

3. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraphs 1 and 2 hereof, and each of them, in and to the estate of Ernest Wolf, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

4. That such property is in the process of administration by James I. Bowers, as Administrator Durante Absentia, acting under the judicial supervision of the County Court of Somerset County, New Jersey;

and it is hereby determined:

5. That to the extent that the person named in suparagraph 1 hereof and the heirs, names unknown, of Ernest Wolf, deceased, 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 March 29, 1949.

For the Attorney General.

[SEAL] MALCOLM S. MASON,
Acting Deputy Director,
Office of Alien Property.

[F. R. Doc. 49-2826; Filed, Apr. 12, 1949; 8:51 a. m.]

[Vesting Order 13053]

ANTON FUERCHTENICHT

In re: Bonds owned by and debt owing to Anton Fuerchtenicht. D-28-10301-G-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 Anton Fuerchtenicht, whose last known address is Johann Wolf Str. 8, Norten Hardenberg, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows:

a. Two (2) United States 2½% Treasury Bonds, of $1,000 face value, each, due 1963-68, bearing the numbers 43172B and 43172C in bearer form, presently in the custody of Henry Southoff, 4 Court Street, Bay Park, Long Island, New York, and any and all rights thereunder and thereto, and

b. That certain debt or other obligation owing to Anton Fuerchtenicht, by James J. McCarthy, 32-22 79th Street, Jackson Heights, Long Island, New York, and Henry Southoff, 4 Court Street, Bay Park, Long Island, New York, in the amount of $51.92 as of March 9, 1949, together with any and all accruals thereto, 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, Anton Fuerchtenicht, 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 March 29, 1949.

For the Attorney General.

[SEAL] MALCOLM S. MASON,
Acting Deputy Director,
Office of Alien Property.

[F. R. Doc. 49-2827; Filed, Apr. 12, 1949; 8:52 a. m.]

[Vesting Order 13071]

LUDWIG DREYFUSS

In re: Trust under will of Ludwig Dreyfuss, deceased. File No. D-66-92; E. T. sec. 1802.

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 the Mayor (Burgomeister) and the President of the Chamber of Commerce (Vorsitzender de Handelskammer) in the City of Mannheim, in the Grand Duchy of Baden, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the person or persons, names unknown, who are the beneficiaries of the trust created under paragraph 2nd of the will of Ludwig Dreyfuss, deceased, who, if individuals, there is reasonable cause to believe are residents of Germany, and, if corporations, partnerships, associations or other organizations, there is reasonable cause to believe are organized under the laws of and maintain their principal places of business in Germany, are nationals of a designated enemy country (Germany);

3. That the person or persons, names unknown, having the management of the trust created under paragraph 2nd of the will of Ludwig Dreyfuss, deceased, who, if individuals, there is reasonable cause to believe are residents of Germany, and, if corporations, partnerships, associations or other organizations, there is reasonable cause to believe are organized under the laws of and maintain their principal places of business in Germany, are nationals of a designated enemy country (Germany);

4. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraphs 1, 2 and 3 hereof, in and to the trust created under paragraph 2nd of the will of Ludwig Dreyfuss, deceased, is property payable or deliverable to, or claimed by the aforesaid nationals of a designated enemy country (Germany);

5. That such property is in the process of administration by the Continental Bank & Trust Company of New York, as substituted trustee, acting under the judicial supervision of the Surrogate's Court, County of New York, New York;

and it is hereby determined:

6. That to the extent that the persons identified in subparagraph 1 hereof, the person or persons, names unknown, who are the beneficiaries of the trust created under paragraph 2nd of the will of Ludwig Dreyfuss, deceased, and the person or persons, names unknown, having the management of the trust created under paragraph 2nd of the will of Ludwig Dreyfuss, deceased, 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 March 30, 1949.

For the Attorney General.

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

[F. R. Doc. 49-2828; Filed, Apr. 12, 1949; 8:52 a. m.]

[Vesting Order 13080]

TSUNEO AND SUMERU MIYAZAWA

In re: Rights of Tsuneo Miyazawa and Sumeru Miyazawa under Insurance Contract. File No. F-39-4914-H-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 Tsuneo Miyazawa and Sumeru Miyazawa, whose last known address is Japan, are residents of Japan and nationals of a designated enemy country (Japan);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 1,042,108, issued by the Sun Life Assurance Company of Canada, Montreal, Quebec, Canada, to Tsuneo Miyazawa, together with the right to demand, receive and collect said net proceeds (including without limitation the right to proceed for collection against branch offices and legal reserves maintained in the United States), is property within the United States owned or controlled by, payable or deliverable to, hold on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Tsuneo Miyazawa or Sumeru Miyazawa, the aforesaid nationals of a designated enemy country (Japan);

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 (Japan).

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 March 30, 1949.

For the Attorney General.

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

[F. R. Doc. 49-2829; Filed, Apr. 12, 1949; 8:52 a. m.]

[Vesting Order 13082]

KOTO NAO

In re: Rights of Koto Nao under Insurance Contract. File No. F-39-4474-H-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 Koto Nao, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 4,038,951, issued by the New York Life Insurance Company, New York, New York, to Shigetaro Nao, together with the right to demand, receive and collect said net proceeds,

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 (Japan);

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 (Japan).

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 March 30, 1949.

For the Attorney General.

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

[F. R. Doc. 49-2830; Filed, Apr. 12, 1949; 8:52 a. m.]

[Vesting Order 13087]

FRITZ ROOS

In re: Rights of Fritz Roos under insurance contract. File No. D-28-9334-H-2.

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 Fritz Roos, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 87928, issued by the Workmen's Benefit Fund, Brooklyn 27, New York, to Karl Roos, together with the right to demand, receive and collect said net proceeds,

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 March 30, 1949.

For the Attorney General.

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

[F. R. Doc. 49-2832; Filed, Apr. 12, 1949; 8:53 a. m.]

[Vesting Order 13090]

WILLIAM SCHADE

In re: Estate of William Schade, deceased. File No. D-28-9429; E. T. sec. 12606.

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 Arthur Schade, Walter Schade, Irma Horstmann, Arthur Horstmann, Ella Horstmann, Gertrud Porath, Gertrud Starzak, Willi Schade, and Walter Schade, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof, and each of them, in and to the estate of William Schade, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by Francis J. Mulligan, Public Administrator of New York County, as Administrator, acting under the judicial supervision of the Surrogate's Court, New York County, New York;

and it is hereby determined:

4. 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 March 30, 1949.

For the Attorney General.

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

[F. R. Doc. 49-2831; Filed, Apr. 12, 1949; 8:53 a. m.]

[Vesting Order 13096]

SEITARO AND KIYOME UYEDA

In re: Rights of Seitaro Uyeda and Kiyome Uyeda under Insurance Contract. File No. F-39-4893-H-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 Seitaro Uyeda and Kiyome Uyeda, whose last known address is Japan, are residents of Japan and nationals of a designated enemy country (Japan);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 1,016,231, issued by the Sun Life Assurance Company of Canada, Montreal, Quebec, Canada, to Seitaro Uyeda, together with the right to demand, receive and collect said net proceeds (including without limitation the right to proceed for collection against branch offices and legal reserves maintained in the United States),

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 Seitaro Uyeda or Kiyome Uyeda, the aforesaid nationals of a designated enemy country (Japan);

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 (Japan).

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 March 30, 1949.

For the Attorney General.

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

[F. R. Doc. 49-2833; Filed, Apr. 12, 1949; 8:53 a. m.]

[Vesting Order 13097]

KANEMASA WAKAMATSU

In re: Rights of Kanemasa Wakamatsu under insurance contract. File No. F-39-1550-H-2.

Under the authority of the Trading With the Enemy Act, as amended, Exec-

utive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Kanemasa Wakamatsu, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 1,042,190, issued by the Sun Life Assurance Company of Canada, Montreal, Quebec, Canada, to Kanemasa Wakamatsu, together with the right to demand, receive and collect said net proceeds (including without limitation the right to proceed for collection against branch offices and legal reserves maintained in the United States),

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 (Japan);

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 (Japan).

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 March 30, 1949.

For the Attorney General.

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

[F. R. Doc. 49-2834; Filed, Apr. 12, 1949; 8:53 a. m.]

[Vesting Order 13100]

KICHITARO YANAGIHARA

In re: Rights of Kichitaro Yanagihara under insurance contract. File No. F-39-3307-H-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 Kichitaro Yanagihara, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 1,020,150, issued by the Sun Life Assurance Company of Canada, Montreal, Quebec, Canada, to Kichitaro Yanagihara, together with the right to demand, receive and collect said net proceeds (including without limitation the right to proceed for collection against branch offices and legal reserves maintained in the United States),

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 (Japan);

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 (Japan).

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 March 30, 1949.

For the Attorney General.

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

[F. R. Doc. 49-2835; Filed, Apr. 12, 1949; 8:53 a. m.]

[Vesting Order 13101]

SHICHINOSUKE YESAWA

In re: Rights of Shichinosuke Yesawa under insurance contract. File No. F-39-4924-H-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 Shichinosuke Yesawa, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 1,022,808, issued by the Sun Life Assurance Company of Canada, Montreal, Quebec, Canada, to Shichinosuke Yesawa, together with the right to demand, receive and collect said net proceeds (including without limitation the right to proceed for collection against branch offices and legal reserves maintained in the United States),

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 (Japan);

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 (Japan).

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 March 30, 1949.

For the Attorney General.

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

[F. R. Doc. 49-2836; Filed, Apr. 12, 1949; 8:53 a. m.]

[Vesting Order 13102]

CHEYO YOSUNAKA

In re: Rights of Cheyo Yosunaka under Insurance Contract. File No. D-39-19179-H-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 Cheyo Yosunaka, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 5411324, issued by the Pacific Mutual Life Insurance Company, Los Angeles 14, California, to Nakazo Yosunaka, together with the right to demand, receive and collect said net proceeds,

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 (Japan);

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 (Japan).

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 March 30, 1949.

For the Attorney General.

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

[F. R. Doc. 49-2836; Filed, Apr. 12, 1949; 8:53 a. m.]

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 March 30, 1949.

For the Attorney General.

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

[F. R. Doc. 49-2837; Filed, Apr. 12, 1949; 8:53 a. m.]

[Vesting Order 13088]

KAZUO SASADA

In re: Rights of Kazuo Sasada under insurance contract. File No. F-39-4895-H-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 Kazuo Sasada, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 1,018,248, issued by the Sun Life Assurance Company of Canada, Montreal, Quebec, Canada, to Fukujiro Sasada, together with the right to demand, receive and collect said net proceeds (including without limitation the right to proceed for collection against branch offices and legal reserves maintained in the United States),

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 (Japan);

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 (Japan).

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 March 30, 1949.

For the Attorney General.

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

[F. R. Doc. 49-2788; Filed, Apr. 11, 1949; 8:53 a. m.]

[Vesting Order 11528, Amdt.]

THUSNELDE HEINZELMANN

In re: Stock owned by Thusnelde Heinzelmann, also known as Thusnelda Heinzelmann, as Thusnelde Heintzelmann and as Thusnelda Heintzelmann.

Vesting Order 11528, dated June 25, 1948, is hereby amended as follows and not otherwise:

1. By deleting from Exhibit A, attached to and by reference made a part of Vesting Order 11528, the words "no par value", the certificate number "014206" and the number of shares "10", set forth with respect to capital stock of Spencer Kellogg & Sons, Inc., Buffalo, New York, and substituting therefor the par value "$1.00", the certificate number "0478" and the number of shares "20", and

2. By deleting subparagraph 2-b of said Vesting Order 11528, and substituting therefor the following:

b. Four (4) shares of $1.00 par value capital stock of Spencer Kellogg & Sons, Inc., Buffalo, New York, a corporation organized under the laws of the State of New York, evidenced by a certificate numbered 018924, for two (2) shares of no par value stock, registered in the name of Miss Thusnelda Heinzelmann, and presently in the custody of The Marine Midland Trust Company of New York, 120 Broadway, New York 15, New York, together with all declared and unpaid dividends thereon, and all rights to receive a new certificate for shares of $1.00 par value stock, and

All other provisions of said Vesting Order 11528 and all actions taken by or on behalf of the Attorney General of the United States in reliance thereon, pursuant thereto and under the authority thereof are hereby ratified and confirmed.

Executed at Washington, D. C., on March 30, 1949.

For the Attorney General.

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

[F. R. Doc. 49-2838; Filed, Apr. 12, 1949; 8:54 a. m.]

[Vesting Order 11614, Amdt.]

FRANK HESSLINGER ET AL.

In re: Stock and a bank account owned by Frank Hesslinger, Sophie Hesslinger, also known as Sophia Hesslinger and Fanny Hesslinger, also known as Fannie Hesslinger. F-28-8295-A-1.

Vesting Order 11614, dated July 9, 1948, is hereby amended as follows and not otherwise:

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 Frank Hesslinger, Sophie Hesslinger, also known as Sophia Hesslinger and Fanny Hesslinger, also known as Fannie Hesslinger, each of whose last known address is 13 (a) Thundorf Post Freystadt Oberfalz, Bayern, Germany,

are residents of Germany and nationals of a designated enemy country (Germany);

2. That the property described as follows:

a. Those certain shares of stock described in Exhibit A, attached hereto and by reference made a part hereof, registered in the names of the persons set forth in Exhibit A, presently in the custody of Bank of America National Trust and Savings Association, Ventura, California, together with all declared and unpaid dividends thereon,

b. One hundred ninety one (191) shares of $12.50 par value capital stock of Bank of America National Trust and Savings Association, 300 Montgomery Street, San Francisco 20, California, evidenced by the certificates listed below, registered in the names of the persons listed below in the amounts appearing opposite each name as follows:

Registered owner	Certificate No.	Number of shares
Sophie Hesslinger	A82809	12
	G9389	8
Frank Hesslinger and Sophie Hesslinger, jt. ten.	A82808	91
	B62964	2
	G9387	62
Frank Hesslinger, trustee for Fanny Hesslinger.	A82807	10
	G9388	6

said certificates presently in the custody of the branch office of the aforesaid bank located at Ventura, California, together with all declared and unpaid dividends thereon,

c. One thousand one hundred forty seven (1147) shares of no par value capital stock of Transamerica Corporation, Montgomery Street at Columbus Avenue, San Francisco, California, a corporation organized under the laws of the State of Delaware, evidenced by the certificates listed below, registered in the names of the persons listed below in the amounts appearing opposite each name as follows:

Registered owner	Certificate No.	Number of shares
Sophie Hesslinger	SFM27440	100
	SFT9441	24
Frank Hesslinger and Sophie Hesslinger, jt. ten.	SFS24779	18
	SFA39361	100
	NYA14439	100
	SFA40225	100
	SFE6410	100
	SFE6411	100
	SFE12957	100
	SFE21873	100
	SFE21874	100
	SFE24496	100
Frank Hesslinger, trustee for Fanny Hesslinger.	SFR90526	81
	SFS3772	24

said certificates presently in the custody of Bank of America National Trust and Savings Association, Ventura, California, together with all declared and unpaid dividends thereon, and all rights under a stock reclassification of July 29, 1937 by the aforesaid corporation, and

d. That certain debt or other obligation of Bank of America National Trust and Savings Association, 660 South Spring Street, Los Angeles, California, arising out of a commercial account, entitled Frank and Sophie Hesslinger, maintained at the branch office of the aforesaid bank located at Ventura, California, 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 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 March 30, 1949.

For the Attorney General.

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

EXHIBIT A

Name and address of issuing corporation	State of incorporation	Certificate No.	Number of shares	Registered owner
Bancamerica-Blair Corp. (name changed to Blair & Co., Inc. (N. Y.)), 44 Wall St., New York 5, N. Y.	New York	41923	2	Frank Hesslinger and Sophie Hesslinger, in joint tenancy.
		41924	18	Frank Hesslinger, trustee for Fanny Hesslinger.
		41925	2	Sophie Hesslinger.
Sunset Pacific Oil Co. (now Sunset Oil Co.), 208 W. 8th St., Los Angeles 14, Calif.	California	37359	34	Do.
Ford Motor Co., Ltd., 88 Regent St., London W. 1, England	Great Britain	69204	25	Frank Hesslinger and Mrs. Sophie Hesslinger.
		105956	25	Do.
Hearst Consolidated Publications, Inc., 458 South Spring St., Los Angeles 13, Calif.	California	994	2	Frank Hesslinger and Sophie Hesslinger, as joint tenants with the right of survivorship.
		119925	20	Do.
		45797	20	Sophia Hesslinger.
Julian Oil & Royalty Co.		6237	34	Do.

[F. R. Doc. 49-2839; Filed, Apr. 12, 1949; 8:54 a. m.]

[Vesting Order 12251, Amdt.]

DEUTSCHE UEBERSEEISCHE BANK A. G.

In re: Stock, bonds, coupons, scrip certificate and bank accounts owned by Deutsche Ueberseeische Bank A. G., also known as Banco Aleman Transatlantico and Banco Alemao Transatlantico. F-28-1285-A-1.

Vesting Order 12251, dated October 27, 1948, is hereby amended as follows and not otherwise: By deleting from Exhibit A, attached to and by reference made a part of said Vesting Order 12251 the face value $1,000 set forth with respect to certificate numbers C058564, 058557 and 049178/180 Conversion Office German Foreign Debts 3% Dollar Bonds and substituting therefor the face value of $100 each for certificate numbers C058564, 058557 and 049178/180.

All other provisions of said Vesting Order 12251 and all actions taken by or on behalf of the Attorney General of the United States in reliance thereon, pursuant thereto and under the authority thereof are hereby ratified and confirmed.

Executed at Washington, D. C., on March 30, 1949.

For the Attorney General.

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

[F. R. Doc. 49-2840; Filed, Apr. 12, 1949; 8:54 a. m.]

[Vesting Order 13108]

SAMY TAKAICHI SAKURAI

In re: Stock owned by Samy Takaichi Sakurai, also known as Ryuichi Sakurai, Takaichi Sakurai, Samy Sakurai, S. T. Sakurai, and as Takaichi R. Sakurai.

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 Samy Takaichi Sakurai, also known as Ryuichi Sakurai, Takaichi Sakurai, Samy Sakurai, S. T. Sakurai, and as Takaichi R. Sakurai whose last known address is Yokohama, Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the property described as follows: Five thousand (5,000) shares of capital stock of Mother Lode Coalition Mines Company, New York, New York, evidenced by certificates numbered 105079/105103, 106035/106056 and 106725/106727 for one hundred (100) shares each, presently in the custody of California Bank, City Market Office, 863 S. San Pedro Street, Los Angeles 14, California, 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, the aforesaid national of a designated enemy country (Japan);

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 (Japan).

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 March 30, 1949.

For the Attorney General.

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

[F. R. Doc. 49-2790; Filed, Apr. 11, 1949; 8:53 a. m.]