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Washington, Saturday, May 27, 1950

TITLE 3—THE PRESIDENT

PROCLAMATION 2890

UNITED NATIONS DAY, 1950

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

WHEREAS the strength of the United Nations depends upon the support it receives from the people throughout the world; and

WHEREAS the need for an international organization to ensure peace has never been more urgent; and

WHEREAS on October 24, 1950, the United Nations will have completed five years of existence, marked by many positive achievements in promoting cooperation among the nations; and

WHEREAS, in commemoration of the establishment of the organization, the General Assembly of the United Nations in a resolution of October 31, 1947, declared that October 24 of each year should thenceforth be known as United Nations Day and should be devoted to the spread of information about the aims and accomplishments of the United Nations, with a view to gaining popular support for its work:

NOW, THEREFORE, I, HARRY S. TRUMAN, President of the United States of America, do hereby call upon all the people of this Nation to observe October 24, 1950, as United Nations Day with solemn awareness of the responsibility of each individual for strengthening the devotion of the peoples of the world to the aims of the United Nations.

And I urge that officials of the Federal, State, and local Governments, representatives of civic, educational, and religious bodies, and agencies of the press, radio, television, and other media of public information, arrange for ceremonies and programs on United Nations Day, designed to inform our citizens more fully of the activities of the United Nations, through which, by united effort, enduring world peace may be achieved.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the City of Washington this 24th day of May in the year of our Lord nineteen hundred and fifty, and [SEAL] of the Independence of the United States of America the one hundred and seventy-fourth.

HARRY S. TRUMAN

By the President:

JAMES E. WEBB,
Acting Secretary of State.

[F. R. Doc. 50-4649; Filed, May 26, 1950; 11:02 a. m.]

TITLE 6—AGRICULTURAL CREDIT

Chapter IV—Production and Marketing Administration and Commodity Credit Corporation, Department of Agriculture

Subchapter B—Export and Diversion Programs

[Amdt. 3]

PART 518—FRUITS AND BERRIES, DRIED AND PROCESSED

DRIED FRUIT EXPORT PROGRAM (FISCAL YEAR 1950)

1. Section 518.108 is hereby amended to read as follows:

§ 518.108 *Period for making sales.* No payment under this program will be made in connection with any sale for export unless the sales contract was entered into on or after the effective date hereof and prior to 12 o'clock midnight, eastern daylight time, June 30, 1950.

2. Section 518.109 is hereby amended to read as follows:

§ 518.109 *Period for exportation.* Exportation from the United States in fulfillment of sales meeting the requirements of this offer shall be accomplished on or after the date of such contract and prior to 12 o'clock midnight, eastern daylight time, September 30, 1950: *Provided, however,* That upon request by the exporter indicating his reasons therefor, the Director may, if he deems it desirable, grant an extension of time for exporting such dried fruit.

(Continued on p. 3249)

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THE PRESIDENT

EXECUTIVE AGENCIES

FEDERAL REGISTER

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CODIFICATION GUIDE

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

CODIFICATION GUIDE—Con.

3. Section 518.110 is hereby amended to read as follows:

§ 518.110 *Period for filing claims.* The exporter shall file claim for payment hereunder with the Director not later than October 31, 1950: *Provided, however,* That upon request of the exporter indicating his reasons therefor, the Director may, if he deems it desirable, grant an extension of time for such filing.

4. Section 518.120 (f) is hereby amended to read as follows:

§ 518.120 *Definitions.* * * *

(f) "Date of sale" means the date on which both buyer and seller shall have signed a written contract or the date of a written acceptance of a written offer or counter offer to buy or sell: *Provided,* That such date and the effective date of any such contract so entered into shall be within the period beginning with the effective date of this program and June 30, 1950, both dates inclusive.

(Sec. 32, 49 Stat. 774, as amended; sec. 112, 62 Stat. 146; 7 U. S. C. and Sup., 612c)

Effective date. This amendment shall become effective upon publication in the FEDERAL REGISTER.

Dated this 24th day of May 1950.

[SEAL] S. R. SMITH,
Authorized Representative of the Secretary of Agriculture.

[F. R. Doc. 50-4568; Filed, May 26, 1950; 8:49 a. m.]

TITLE 7—AGRICULTURE

Chapter VIII—Production and Marketing Administration (Sugar Branch), Department of Agriculture

Subchapter G—Determination of Proportionate Shares

[Sugar Determination 850.3]

PART 850—DOMESTIC BEET, MAINLAND CANE, HAWAII, VIRGIN ISLANDS SUGAR PRODUCING AREA

1950 CROP

Pursuant to the provisions of section 302 of the Sugar Act of 1948, the following determination is hereby issued:

§ 850.3 *Proportionate shares for farms in the domestic beet, Mainland cane, Hawaiian and Virgin Islands areas*—(a) *Farm proportionate shares.* The proportionate share for the 1950 crop for each farm shall be as follows:

(1) In the domestic beet sugar area, the number of acres planted thereon for the production of sugar beets to be marketed (or processed by the producer) for the extraction of sugar or liquid sugar during the 1950 crop season;

(2) In the Mainland cane sugar area, the number of acres planted thereon for the production of sugarcane to be marketed (or processed by the producer) for the extraction of sugar or liquid sugar during the 1950 crop season;

(3) In Hawaii, the amount of sugar, raw value, commercially recoverable from sugarcane grown thereon and marketed (or processed by the producer) for the extraction of sugar or liquid sugar during the calendar year 1950; and

(4) In the Virgin Islands, the amount of sugar, raw value, commercially recoverable from sugarcane grown thereon and marketed (or processed by the producer) for the extraction of sugar or liquid sugar during the 1950 crop season.

(b) *Share tenant, share cropper and adherent planter protection.* Notwithstanding the establishment of a proportionate share for any farm under paragraph (a) of this section, eligibility for payment to any producer of sugarcane shall be subject to the following conditions:

(1) That the number of share tenants, share croppers or adherent planters on any sugarcane farm shall not be reduced below the number on such farm during the previous crop year, unless such reduction is approved by the respective State Committee or Director of the Area Office of the Production and Marketing Administration; and

(2) That such producer shall not have entered into any leasing or cropping agreement for the purpose of diverting to himself or other producer any payment to which share tenants, share croppers or adherent planters would be entitled if their leasing or cropping agreements for the previous crop year were in effect.

STATEMENT OF BASES AND CONSIDERATIONS

Requirements of the Sugar Act. As a condition for payment, section 301 (b) of the act requires compliance with the proportionate share established for the farm. Such proportionate share shall be the farm's share of the quantity of sugar beets or sugarcane required to be processed to enable the producing area to meet its quota (and provide a normal carryover inventory) estimated by the Secretary for the calendar year during which the larger part of the sugar from such crop normally would be marketed. Section 302 (a) of the act provides that the amount of sugar with respect to which payment may be made shall be the amount of sugar, raw value, commercially recoverable from the sugar beets or sugarcane grown on a farm and marketed (or processed) for sugar or liquid sugar not in excess of the proportionate share established for the farm. Section 302 (b) provides that in determining the proportionate share for a farm the Secretary may take into consideration the past production on the farm of sugar beets or sugarcane marketed (or processed) for the extraction of sugar or liquid sugar and the ability to produce such sugar beets or sugarcane, and that the Secretary shall, insofar as practicable, protect the interests of new producers and small producers, and the interests of producers who are cash tenants, share tenants, or share croppers.

Beet sugar area. Sugar from each crop in this area is normally marketed during two calendar years, with the major portion of such marketings in the year following the beginning of the harvest. Thus, the carryover of sugar from any crop into the following calendar year may be a relatively high proportion of the crop and still not be regarded as excessive when compared with the quota for the calendar year. (The term "sugar" as used herein means sugar, raw value, and all amounts are expressed in short tons.) The stocks of beet sugar on January 1, 1950, together with the estimated 1949-crop sugar beets to be processed in 1950 will result in an effective inventory on January 1, 1950, of about 1,260,000 tons. Such an inventory is not deemed to be excessive. On the basis of the March 1 Crop Production Report of the Bureau of Agricultural Economics, as adjusted for the estimated plantings of sugar beets in the Imperial Valley, California, this fall, a 1950 crop of 11,600,000 tons of sugar beets is indicated. With average sugar content, such a crop would produce approximately 1,800,000 tons of sugar. In view of the reasonable carryover at the beginning of this year and the basic quota of 1,800,000 tons for the beet sugar area there is no necessity for limiting the 1950 crop.

Mainland cane sugar area. On the basis of preliminary data, the 1949 crop in this area amounted to 506,000 tons and the effective inventory on January 1, 1950, was approximately 140,000 tons. Since the act fixes a basic quota of 500,000 tons for the area, a total of 360,000 tons of 1950 crop sugar may be marketed prior to January 1, 1951. A reliable estimate of total production from the 1950 crop is not yet available. However, it seems unlikely that such crop will exceed the 1949 crop production of 506,000 tons by a substantial amount. Even if production should reach the previous record high of 581,000 tons, the carryover on January 1, 1951, would be only 221,000 tons if the full quota is marketed in 1950.

Such an inventory would not be deemed to be excessive, although if the inventory should reach such a level, restrictive proportionate shares might be necessary for the 1951 crop to avoid an excessive carryover at the end of that year.

Hawaii. The carryover for Hawaii on January 1, 1950, was 237,000 tons. This carryover is substantially in excess of the amount carried over from year to year prior to the war. It was the result of the strike of longshoremen at Hawaiian ports for approximately six months, which prevented the shipment of sugar to the Mainland. With a statutory quota of 1,052,000 tons and a 1950 local consumption quota of 45,000 tons, Hawaii may market 1,097,000 tons of sugar in 1950. The 1950 crop is currently estimated by the industry at 980,000 tons. The indicated carryover on January 1, 1951, of approximately 120,000 tons is not deemed excessive.

Virgin Islands. Although the production of sugar in 1950 may be slightly above the statutory quota of 6,000 tons for this area it is not likely that the resulting carryover would be excessive.

Determination. In view of the foregoing, it is deemed appropriate to establish proportionate shares for the 1950 crop for farms in these areas at the level of actual marketings of sugar beets or sugarcane as the case may be.

The provisions of this determination relating to the protection of share tenants, share croppers and adherent planters are the same as those established for the 1949 crop. Since the marketing of sugar beets and sugarcane is not limited under this determination, special protection for new producers, small producers and cash tenants is unnecessary.

Accordingly, I hereby find and conclude that the foregoing determination will effectuate the purposes of section 302 of the Sugar Act of 1948.

(Sec. 403, 61 Stat. 932; 7 U. S. C. Sup., 1153. Interprets or applies Sec. 302, 61 Stat. 930; 7 U. S. C. Sup., 1132)

Issued this 24th day of May 1950.

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

[F. R. Doc. 50-4531; Filed, May 25, 1950; 8:48 a. m.]

Chapter IX—Production and Marketing Administration (Marketing Agreements and Orders), Department of Agriculture

PART 936—FRESH BARTLETT PEARS, PLUMS, AND ELBERTA PEACHES GROWN IN CALIFORNIA

MISCELLANEOUS AMENDMENTS

Notice was published in the May 3, 1950, daily issue of the FEDERAL REGISTER (15 F. R. 2497) that consideration was being given to the proposed revision of the rules and regulations (7 CFR 936.100 et seq.; 14 F. R. 4515, 4748; 15 F. R. 236) that are effective under the marketing agreement, as amended, and Order No. 36, as amended (7 CFR Part 936; 14 F. R. 2684) regulating the handling of fresh Bartlett pears, plums, and Elberta peaches grown in the State of California, issued pursuant to the Agricultural Marketing Agreement Act of 1937, as amended.

After consideration of all relevant matters presented, including the proposals set forth in the aforesaid notice which were submitted by the Control Committee (established pursuant to said amended marketing agreement and order as the agency to administer the provisions thereof), it is hereby found and determined that the revision, as hereinafter set forth, of said rules and regulations is in accordance with the provisions of said amended marketing agreement and order and will tend to effectuate the declared policy of the act; and the revision of said rules and regulations is hereby approved as follows:

1. Amend the provisions of paragraph (a) of § 936.102 *Administrative bodies* (7 CFR 936.102, as amended July 15, 1949, 14 F. R. 4515) to read as follows:

(a) *Nomination of shipper members for the Control Committee.* (1) All shippers who, prior to February 1 of the then current year, have not advised the manager of the Control Committee in writing of their participation in the formation of an elective body shall be notified promptly by the manager after that date, by mail, of the time and place for a meeting of such shippers to elect nominees for shipper membership on the Control Committee.

(2) The chairman of the then existing Control Committee shall schedule a meeting of shippers in the month of February of the then current year, for the purpose of making nominations to the shipper membership of the Control Committee; and such chairman is authorized to appoint a member of the Control Committee to act as chairman of the meeting and to conduct the election.

2. Add to § 936.104 *Regulation by grades and sizes* (7 CFR 936.104 as amended July 15, 1949, 14 F. R. 4515, 4748) the following new paragraph (b):

(b) The quantity of plums packed in 3 California peach boxes (including other packages and containers of comparable capacity) shall be deemed to be the equivalent of the quantity of plums packed in 2 standard 4-basket crates.

3. Amend the provisions of paragraph (b) of § 936.109 *Reports* (7 CFR 936.109, as amended July 15, 1949, 14 F. R. 4516) to read as follows:

(b) *Plums*—(1) *Report of daily shipments.* Each shipper who ships plums shall furnish, or authorize any or all railroad companies and transportation companies to furnish, to the manager of the Control Committee complete daily information stating: (i) The name of the shipper, (ii) the car number, (iii) the number of packages by variety and size (or the equivalent thereof), (iv) the weight of each shipment, (v) the point of origin, and (vi) the destination. The foregoing information is to be reported promptly and substantiated by a copy of the manifest covering the shipment or a recapitulation of the manifest. The daily information shall include any diversion of the shipment of any carload of plums made through any or all agencies as soon as possible after filing such diversion with any common carrier. In the event the shipment includes plums for which exemption certificates have been issued, information concerning the name of the grower for whom such exempted fruit has been shipped shall be included either on the manifest or on separate reports.

(2) *Report of plums held in storage.* Upon request of the Plum Commodity Committee, each handler of plums who has plums under refrigeration in a storage warehouse other than for precooling purposes shall, with respect to such plums, file with such committee within the time specified therefor in the request, an accurate report containing the following information:

(i) The name and address of the handler;

(ii) The total quantity of each variety of such plums in storage in the State of California as of the date specified in the request of the Plum Commodity Committee; and

(iii) The total quantity of each variety of such plums in storage outside of the State of California as of such date.

It is hereby further found that it is impracticable and contrary to the public interest to postpone the effective date hereof until 30 days after publication in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) in that (1) shipments of plums have already commenced and are currently regulated pursuant to § 936.4 of said amended marketing agreement and order; (2) it is essential that the aforesaid revision be issued immediately so as to enable the Control Committee effectively to perform its duties in accordance with said amended marketing agreement and order particularly with respect to the recommendation of proper regulations; (3) handlers have been notified of the adoption, and recommendation to the Secretary, by said committee of the aforesaid revision and were afforded the opportunity to submit written data, views, or arguments with respect thereto; and (4) the changes effectuated by the aforesaid revision do not require any special preparation on the part of handlers.

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. and Sup., 608C)

Issued this 24th day of May 1950, to be effective upon publication in the FEDERAL REGISTER.

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

[F. R. Doc. 50-4569; Filed, May 26, 1950; 8:49 a. m.]

[Lemon Reg. 332]

PART 953—LEMONS GROWN IN CALIFORNIA AND ARIZONA

LIMITATION OF SHIPMENTS

§ 953.439 *Lemon Regulation 332*—(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 53, as amended (7 CFR Part 953; 14 F. R. 3612), regulating the handling of lemons grown in the State of California or in the State of Arizona, effective under

the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and upon the basis of the recommendation and information submitted by the Lemon Administrative Committee, established under the said amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of the quantity of such lemons which may be handled, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule making procedure, and postpone the effective date of this section until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. Shipments of lemons, grown in the State of California or in the State of Arizona, are currently subjected to regulation pursuant to said amended order; the recommendation and supporting information for regulation during the period specified herein was promptly submitted to the Department after an open meeting of the Lemon Administrative Committee on May 24, 1950, such meeting was held, after giving due notice thereof to consider recommendations for regulation, and interested persons were afforded an opportunity to submit their views at this meeting; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such lemons; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period hereinafter specified; and compliance with this section will not require any special preparation on the part of persons subject thereto which cannot be completed by the effective time thereof.

(b) *Order.* (1) The quantity of lemons grown in the State of California or in the State of Arizona which may be handled during the period beginning at 12:01 a. m., P. s. t., May 28, 1950, and ending at 12:01 a. m., P. s. t., June 4, 1950, is hereby fixed as follows:

(i) District 1: Unlimited movement.

(ii) District 2: 600 carloads.

(iii) District 3: Unlimited movement.

(2) The prorate base of each handler who has made application therefor, as provided in the said amended marketing agreement and order, is hereby fixed in accordance with the prorate base schedule which is attached to Lemon Regulation No. 331 (15 F. R. 3080), and made a part hereof by this reference.

(3) As used in this section, "handled," "handler," "carloads," "prorate base," "District 1," "District 2" and "District 3," shall have the same meaning as when used in the said amended marketing agreement and order.

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. and Sup., 608c)

Done at Washington D. C., this 25th day of May 1950.

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

[F. R. Doc. 50-4636; Filed, May 26, 1950; 9:54 a. m.]

[Orange Reg. 329]

PART 966—ORANGES GROWN IN CALIFORNIA AND ARIZONA

LIMITATION OF SHIPMENTS

§ 966.475 *Orange Regulation 329*—(a) *Findings.* (1) Pursuant to the provisions of Order No. 66, as amended (7 CFR Part 966; 14 F. R. 3614), regulating the handling of oranges grown in the State of California or in the State of Arizona, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and upon the basis of the recommendation and information submitted by the Orange Administrative Committee, established under the said amended order, and upon other available information, it is hereby found that the limitation of the quantity of such oranges which may be handled, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule making procedure, and postpone the effective date of this section until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. Shipments of oranges, grown in the State of California or in the State of Arizona, are currently subject to regulation pursuant to said amended order; the recommendation and supporting information for regulation during the period specified herein was promptly submitted to the Department after an open meeting of the Orange Administrative Committee on May 25, 1950, such meeting was held, after giving due notice thereof to consider recommendations for regulation, and interested persons were afforded an opportunity to submit their views at this meeting; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such oranges; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period hereinafter specified; and compliance with this section will not require any special preparation on the part of persons subject thereto which cannot be completed by the effective time thereof.

(b) *Order.* (1) The quantity of oranges grown in the State of California or in the State of Arizona which may be handled during the period beginning at 12:01 a. m., P. s. t., May 28, 1950 and ending at 12:01 a. m., P. s. t., June 4, 1950, is hereby fixed as follows:

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

(*b*) Prorate District No. 2: 984 carloads;

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

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

(*b*) Prorate District No. 2: Unlimited movement;

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

(2) The prorate base of each handler who has made application therefor, as provided in the said amended order, is hereby fixed in accordance with the prorate base schedule which is attached hereto and made a part hereof by this reference.

(3) As used in this section, "handled," "handler," "varieties," "carloads," and "prorate base" shall have the same meaning as when used in the said amended order; and the terms "Prorate District No. 1," "Prorate District No. 2," and "Prorate District No. 3" shall have the same meaning as given to the respective term in § 966.107 of the current rules and regulations (14 F. R. 6588) contained in this part.

Orange Regulation 328 (7 CFR 966.474 15 F. R. 3081) fixes the sizes of designated oranges which may be handled during the aforesaid period.

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. and Sup., 608 c)

Done at Washington, D. C., this 26th day of May 1950.

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

PRORATE BASE SCHEDULE

[12:01 a. m., d. s. t., May 28, 1950, to 12:01 a. m., d. s. t., June 4, 1950]

VALENCIA ORANGES

Prorate District No. 2

Handler	*Prorate base (percent)*
Total	100.0000
A. F. G. Alta Loma	.1458
A. F. G. Corona	.0278
A. F. G. Fullerton	.7739
A. F. G. Orange	.3951
A. F. G. Riverside	.1878
A. F. G. San Juan Capistrano	.8591
A. F. G. Santa Paula	.5428
Eadington Fruit Co., Inc.	4.5224
Hazeltine Packing Co.	.4517
Placentia Pioneer Valencia Growers Association	.6635
Signal Fruit Association	.1200

PRORATE BASE SCHEDULE—Continued

VALENCIA ORANGES—continued

Prorate District No. 2—Continued

Handler	Prorate base (percent)
Azusa Citrus Association	0.5080
Damerel-Allison Co	.8762
Glendora Mutual Orange Association	.3562
Puente Mutual Citrus Association	.1714
Valencia Heights Orchard Association	.4010
Covina Citrus Association	1.0881
Covina Orange Growers	.6571
Glendora Citrus Association	.5215
Gold Buckle Association	.6489
La Verne Orange Association	.7856
Anaheim Citrus Fruit Association	.8123
Anaheim Valencia Orange Association	1.0061
Fullerton Mutual Orange Association	1.3626
La Habra Citrus Association	1.0797
Orange County Valencia Association	.2446
Orangethorpe Citrus Association	.0000
Yorba Linda Citrus Association	.7525
Escondido Orange Association	2.6452
Alta Loma Heights Citrus Association	.0762
Citrus Fruit Growers	.1549
Cucamonga Citrus Association	.1375
Etiwanda Citrus Fruit Association	.0420
Mountain View Fruit Association	.0380
Old Baldy Citrus Association	.1218
Rialto Heights Orange Association	.0632
Upland Citrus Association	.2982
Upland Heights Orange Association	.1325
Consolidated Orange Growers	1.5457
Frances Citrus Association	1.0773
Garden Grove Citrus Association	1.0210
Goldenwest Citrus Association, The	1.3768
Irvine Valencia Growers	2.8990
Olive Heights Citrus Association	1.7219
Santa Ana-Tustin Mutual Citrus Association	.8036
Santiago Orange Growers Association	4.0508
Tustin Hills Citrus Association	1.7718
Villa Park Orchards Association, The	1.5286
Bradford Bros., Inc	.6816
Placentia Cooperative Orange Association	.4426
Placentia Mutual Orange Association	2.3896
Placentia Orange Growers Association	1.5857
Yorba Orange Growers Association	.5778
Call Ranch	.0674
Corona Citrus Association	.6402
Jameson Co	.0694
Orange Heights Orange Association	.5903
Crafton Orange Growers Association	.5131
East Highlands Citrus Association	.1205
Fontana Citrus Association	.3372
Redlands Heights Groves	.2742
Redlands Orangedale Association	.0735
Break & Son, Allen	.1948
Bryn Mawr Fruit Growers Association	.2021
Mission Citrus Association	.4236
Redlands Cooperative Fruit Association	.2593
Redlands Orange Growers Association	.2489
Redlands Select Groves	.2429
Rialto Citrus Association	.2516
Rialto Orange Co	.2259
Southern Citrus Association	.1792
United Citrus Growers	.0847
Zilen Citrus Co	.2361
Andrews Bros. of California	.1332
Arlington Heights Citrus Co	.1605
Brown Estate, L. V. W	.1604
Gavilan Citrus Association	.0734
Highgrove Fruit Association	.3129
Krinard Packing Co	0.3177
McDermont Fruit Co	.1905
Monte Vista Citrus Association	.2568
National Orange Co	.0398
Riverside Heights Orange Growers Association	.0721
Sierra Vista Packing Association	.0764
Victoria Avenue Citrus Association	.2198
Claremont Citrus Association	.1367
College Heights Orange & Lemon Association	.3666
Indian Hill Citrus Association	.2358
Pomona Fruit Growers Exchange	.3955
Walnut Fruit Growers Association	.5579
West Ontario Citrus Association	.3450
El Cajon Valley Citrus Association	.2471
Escondido Cooperative Citrus Association	.3345
San Dimas Orange Growers Association	.3457
Ball & Tweedy Association	.4533
Canoga Citrus Association	.8781
Covina Valley Orange Co	.0610
North Whittier Heights Citrus Association	.9687
San Fernando Fruit Growers Association	.7056
San Fernando Heights Orange Association	1.0830
Sierra Madre-Lamanda Citrus Association	.4600
Camarillo Citrus Association	1.3043
Fillmore Citrus Association	3.5948
Mupu Citrus Association	2.2174
Ojai Orange Association	.9294
Piru Citrus Association	1.8940
Rancho Sespe	.8946
Santa Paula Orange Association	1.0706
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East Whittier Citrus Association	.3617
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Whittier Select Citrus Association	.2323
Anaheim Cooperative Orange Association	1.1346
Bryn Mawr Mutual Orange Association	.1022
Chula Vista Mutual Lemon Association	.0549
Euclid Ave. Orange Association	.7434
Foothill Citrus Union, Inc	.0729
Fullerton Cooperative Orange Association	.3030
Garden Grove Orange Cooperative, Inc	.7607
Golden Orange Groves, Inc	.2707
Highland Mutual Groves, Inc	.0284
Index Mutual Groves, Inc	.3787
La Verne Cooperative Citrus Association	2.0778
Mentone Heights Association	.0465
Olive Hillside Groves, Inc	.5031
Orange Cooperative Citrus Association	1.4323
Redlands Foothill Groves	.8696
Redlands Mutual Orange Association	.2147
Ventura County Orange & Lemon Association	1.3252
Whittier Mutual Orange & Lemon Association	.1387
Babijuice Corp. of California	.5980
Banks, L. M	.5803
Borden Fruit Co	.5958
California Associated Growers	.2487
Cherokee Citrus Co., Inc	.1835
Chess Co., Meyer W	.6313
Dunning Ranch	.0169
Evans Bros. Packing Co	.3129
Gold Banner Association	0.2307
Granada Hills Packing Co	.0350
Granada Packing House	1.8795
Hill Packing House, Fred A	.1120
Knapp Packing Co., John C	.5900
L Bar S Ranch	.1473
Lawson, William T	.0091
MacDonald Fruit Co	.0078
Orange Belt Fruit Distributors	2.5898
Panno Fruit Co., Carlo	.5994
Paramount Citrus Association	1.0209
Patitucci, Frank L	.0098
Placentia Orchards Co	.5033
Riverside Citrus Association	.0508
Ronald, P. W	.0221
Ronneberg, Jerry L	.0011
San Antonio Orchards Co	.2839
Stephens, T. F	.2603
Stewart, J. B	.0156
Summit Citrus Packers	.0065
Wall, E. T., Grower-Shipper	.1482
Western Fruit Growers, Inc	.7725
Wilson, H. G	.0338

[F. R. Doc. 50-4655; Filed, May 26, 1950; 11:48 a. m.]

TITLE 14—CIVIL AVIATION

Chapter I—Civil Aeronautics Board

Subchapter A—Civil Air Regulations

[Supp. 2, Amdt. 4]

PART 60—AIR TRAFFIC RULES

MINIMUM EN ROUTE INSTRUMENT ALTITUDES

The minimum en route instrument altitude alterations appearing hereinafter are adopted when indicated in order to promote safety of the flying public. Compliance with the notice, procedures, and effective date provisions of section 4 of the Administrative Procedure Act would be impracticable and contrary to the public interest, and therefore is not required. Part 60 is amended as follows:

1. Section 60.17-12 *Green Civil Airway No. 2* is amended to read in part:

From—	To—	Minimum altitude
Billings, Mont	Miles City, Mont	5,000

2. Section 60.17-13 *Green Civil Airway No. 3* is amended to read in part:

From—	To—	Minimum altitude
Allentown, Pa	Bellemead (INT), N.J.	2,500
Bellemead (INT), N.J.	New Brunswick (INT) N. J.	1,500

3. Section 60.17-14 *Green Civil Airway No. 4* is amended to read in part:

From—	To—	Minimum altitude
Camarillo, Calif	Newhall, Calif.: (Northeastbound)	8,000
	(Southwestbound)	6,000
Indianapolis, Ind	Troy (INT), Ohio	2,300

4. Section 60.17–18 *Green Civil Airway No. 8* is amended to eliminate:

From—	To—	Minimum altitude
Anchorage, Alaska [1]	Wasilla (INT), Alaska	6,800

[1] 5,400'—Minimum crossing altitude at Anchorage northeast-bound.

5. Section 60.17–101 *Amber Civil Airway No. 1* is amended to read in part:

From—	To—	Minimum altitude
Los Angeles, Calif.[1]	Burbank, Calif.	4,000
Burbank, Calif.[2]	Newhall, Calif.	7,000

[1] 3,000'—Minimum crossing altitude at Los Angeles, north-bound.
[2] 7,000'—Minimum crossing altitude at Burbank, north-bound.

6. Section 60.17–106 *Amber Civil Airway No. 6* is amended to read in part:

From—	To—	Minimum altitude
Macon, Ga.	Atlanta, Ga.	2,000

7. Section 60.17–107 *Amber Civil Airway No. 7* is amended to read in part:

From—	To—	Minimum altitude
Boston, Mass.	Ipswich (INT), Mass.	1,500
Ipswich (INT), Mass.	Portland, Maine	1,700

8. Section 60.17–108 *Amber Civil Airway No. 8* is amended to read in part:

From—	To—	Minimum altitude
Los Angeles, Calif.	Point Dume (INT), Calif.	3,000
Point Dume (INT), Calif.[1]	Camarillo, Calif.	5,000
Camarillo, Calif.	Santa Barbara, Calif.	7,000

[1] 4,000'—Minimum crossing altitude at Point Dume, northwest-bound.

9. Section 60.17–204 *Red Civil Airway No. 4* is amended by adding:

From—	To—	Minimum altitude
Willard (INT), N. Mex.	Otto, N. Mex.	12,000

10. Section 60.17–211 *Red Civil Airway No. 11* is amended to read in part:

From—	To—	Minimum altitude
Bedford (INT), Mass.	Boston, Mass.	1,700

11. Section 60.17–213 *Red Civil Airway No. 13* is amended to read in part:

From—	To—	Minimum altitude
Providence, R. I.	Franklin (INT), Mass.	1,700

12. Section 60.17–219 *Red Civil Airway No. 19* is amended by adding:

From—	To—	Minimum altitude
Remington (INT), Va	Quantico, Va.	2,000
Int. N crs. Richmind, Va., and NW crs. Tappahannock, Va.	Int. SE crs. Tappahannock, Va., and N crs. Langley, Va.	1,500

13. Section 60.17–221 *Red Civil Airway No. 21* is amended to read in part:

From—	To—	Minimum altitude
Salem (INT), Conn.	Wyoming (INT), R. I.	1,700
Wyoming (INT), R. I.	Providence, R. I.	1,600

14. Section 60.17–221 *Red Civil Airway No. 21* is amended by adding:

From—	To—	Minimum altitude
Int. S crs. Wilkes Barre, Pa., and W crs. Newark, N. J.	Belfast (INT), Pa.	3,000

15. Section 60.17–242 *Red Civil Airway No. 42* is amended by adding:

From—	To—	Minimum altitude
Glenview, Ill.	Int. SW crs. Glenview, Ill., and W crs. Chicago, Ill.	2,500

16. Section 60.17–271 *Red Civil Airway No. 71* is amended by adding:

From—	To—	Minimum altitude
Hueco Mt. (INT), Tex	Roswell, N. Mex.	8,800
Roswell, N. Mex.	Elkins (INT), N. Mex.	5,500
Elkins (INT), N. Mex.	Lubbock, Tex.	6,000

17. Section 60.17–277 *Red Civil Airway No. 77* is amended by adding:

From—	To—	Minimum altitude
Lynchburg, Va.	Richmond, Va.	3,000
Richmond, Va.	Tappahannock, Va.	1,500
Tappahannock, Va.	Coles Point (INT), Va.	1,500

18. Section 60.17–280 *Red Civil Airway No. 80* is amended to read in part:

From—	To—	Minimum altitude
Forest Grove (INT) Mont.	Miles City, Mont.	7,000

19. Section 60.17–288 *Red Civil Airway No. 88* is added to read:

From—	To—	Minimum altitude
Albuquerque, N. Mex.	Roswell, N. Mex.	12,000
Roswell, N. Mex.	Int. SE crs. Roswell, N. Mex. and W crs. Hobbs, N. Mex.	5,500
Int. SE crs. Roswell, N. Mex., and W crs. Hobbs, N. Mex.	Hobbs, N. Mex.	5,500

20. Section 60.17–289 *Red Civil Airway No. 89* is added to read:

From—	To—	Minimum altitude
St. Joseph, Mo.	Bedford (INT), Mo.	2,400
Kirksville, Mo.	Quincy, Ill. (Rbn)	2,500
Quincy, Ill (Rbn)	Peoria, Ill.	1,900

21. Section 60.17–290 *Red Civil Airway No. 90* is added to read:

From—	To—	Minimum altitude
Camarillo, Calif.	Burbank, Calif.: (Eastbound)	8,000
	(Westbound)	5,000

22. Section 60.17–291 *Red Civil Airway No. 91* is added to read:

From—	To—	Minimum altitude
Salt Flat, Tex.[1]	Carlsbad, N. Mex.[2]	11,800
Carlsbad, N. Mex.	Hobbs, N. Mex.	5,000

[1] 10,800'—Minimum crossing altitude at Salt Flat, northeast-bound.
[2] 8,800'—Minimum crossing altitude at Carlsbad, southwest-bound.

23. Section 60.17–603 *Blue Civil Airway No. 3* is amended to read in part:

From—	To—	Minimum altitude
Maxwell, Ala.	Eden (INT), Ala.	3,300
Muscle Shoals, Ala.	Nashville, Tenn.	2,500

24. Section 60.17–604 *Blue Civil Airway No. 4* is amended to read in part:

From—	To—	Minimum altitude
Nantucket, Mass. (VAR).	Squantum, Mass.	1,500
Ipswich (INT), Mass.	Concord, N. H.	2,000

25. Section 60.17–605 *Blue Civil Airway No. 5* is amended to read in part:

From—	To—	Minimum altitude
Int. E crs. Hutchinson, Kans., and S. crs. Salina, Kans. (VAR).	Salina, Kans. (VAR)	2,800

26. Section 60.17–621 *Blue Civil Airway No. 21* is amended to read in part:

From—	To—	Minimum altitude
East Liverpool (INT), Ohio.	Youngstown, Ohio	2,000

27. Section 60.17–635 *Blue Civil Airway No. 35* is amended to read:

From—	To—	Minimum altitude
Camarillo, Calif.[1]	Lebec, Calif. (FM)	10,000

[1] 7,000'—Minimum crossing altitude at Camarillo, north-bound.

28. Section 60.17–642 *Blue Civil Airway No. 42* is amended by adding:

From—	To—	Minimum altitude
Battle Creek, Mich.	Int. N crs. Battle Creek, Mich., and SE crs. Grand Rapids, Mich.	2,200
Int. N crs. Battle Creek, Mich., and SE crs. Grand Rapids, Mich.	Grand Rapids, Mich.	2,000

29. Section 60.17–647 *Blue Civil Airway No. 47* is amended by adding:

From—	To—	Minimum altitude
Int. SE crs. Front Royal, Va., and SW crs. Arcola, Va.	Front Royal, Va.	5,000
Front Royal, Va.	Int. N crs. Front Royal, Va., and NW crs. Arcola, Va.	4,500

30. Section 60.17–664 *Blue Civil Airway No. 64* is amended to read:

From—	To—	Minimum altitude
Hobbs, N. Mex.	Wink, Tex.	5,000

31. Section 60.17–1001 *Direct routes; Northeast United States* is amended to eliminate:

From—	To—	Minimum altitude
Quincy, Ill. (Rbn)	Peoria, Ill.	1,900
Topeka, Kans.	Hutchinson, Kans.	2,600

32. Section 60.17–1002 *Direct routes; Southeast United States* is amended to eliminate:

From—	To—	Minimum altitude
Lynchburg, Va.	Richmond, Va.	3,000
Winston Salem, N. C.	Tri-City, Tenn.	7,500

33. Section 60.17–1002 *Direct routes; Southeast United States* is amended by adding:

From—	To—	Minimum altitude
Tri-City, Tenn.	Int. of a direct course between Tri-City, Tenn., and Winston Salem, N. C., with the N crs. Hickory, N. C. (VAR).	7,500
Int. of a direct course between Tri-City, Tenn., and Winston Salem, N. C., with the N crs. Hickory, N. C. (VAR).	Winston Salem, N. C.	6,500

34. Section 60.17–1003 *Direct routes; Southwest United States* is amended to eliminate:

From—	To—	Minimum altitude
Hobbs, N. Mex.	Carlsbad, N. Mex.	5,000
Do	Wink, Tex.	5,000
Lubbock, Tex.	Int. W crs. Lubbock, Tex., and NE crs. Roswell, N. Mex.	6,000
Roswell, N. Mex.	Albuquerque, N. Mex.	12,000
Do	El Paso, Tex.	10,000
Salt Flat, Tex.[11]	Carlsbad, N. Mex.[12]	11,800

[11] 10,000'—Minimum crossing altitude at Salt Flat, northeast-bound.
[12] 8,800'—Minimum crossing altitude at Carlsbad, southwest-bound.

35. Section 60.17–1003 *Direct routes; Southwest United States* is amended by adding:

From—	To—	Minimum altitude
Burbank, Calif.	Downey, Calif.[14]	5,000
Burbank, Calif.[15]	Simi (INT), Calif.	6,000
La Habra, Calif.[16]	Burbank, Calif. (northwest-bound only).	5,000
Point Dume (INT), Calif.	Anacapa (INT), Calif.	3,000
Anacapa (INT), Calif.	Mugu (INT), Calif.	3,000
Mugu (INT), Calif.	Santa Barbara, Calif.: (North-bound)	7,000
	(South-bound)	6,000
Wichita Falls, Tex.	Big Springs, Tex.	4,000

[14] 4,000'—Minimum crossing altitude at Downey, northwest-bound.
[15] 5,000'—Minimum crossing altitude at Burbank, northwest-bound.
[16] 4,000'—Minimum crossing altitude at La Habra, northwest-bound.

(Sec. 205, 52 Stat. 984, as amended; 49 U. S. C. 425. Interpret or apply sec. 601, 52 Stat. 1007, as amended; 49 U. S. C. 551)

These rules shall become effective June 1, 1950.

[SEAL] DONALD W. NYROP,
Acting Administrator of Civil Aeronautics.

[F R. Doc. 50-4521; Filed, May 26, 1950; 8:56 a. m.]

TITLE 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket 5631]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

TERMITGAS, INC., AND CHARLES H. LEWIS ET AL.

Subpart—*Advertising falsely or misleadingly:* § 3.15 *Business status, advantages, or connections—History; Importer or exporter; Qualifications and abilities;* § 3.90 *History of product or offering;* § 3.135 *Nature—Product or service;* § 3.170 *Qualities or properties of product or service;* § 3.205 *Scientific or other relevant facts;* § 3.250 *Success, use or standing;* § 3.280 *Unique nature or advantages.* In connection with the offering for sale, sale, or distribution in commerce, of respondents' product designated "Termitgas", or any other product of similar composition or possessing substantially similar properties, whether sold under the same name or under any other name, representing, directly or by implication, (1) that respondents' present business of selling a preparation designed for the destruction of termites was established in 1909 or in any other year prior to the date said business was actually begun; (2) that they, or any of them, are importers or exporters of industrial chemicals; (3) that they, or any of them, are experts in the destruction or control of termites or are entomologists; (4) that the said product is a miracle chemical; (5) that said product utilizes atomic energy in the killing of termites or that it is an "Atomic Bomb" spray; (6) that it is possible to determine the amount of Termitgas required to rid a building of termites prior to inspection of the premises by a person with knowledge of the habits of said insects; (7) that there are no other chemicals which are effective in destroying termites; (8) that it is possible to determine the number of termite eggs hatched daily or in any other period of time in a termite-infested building; (9) that said product when used as a spray on the wood or around the foundation of a building will be effective in destroying termites nesting in the ground or working on the inside of wood in a building; (10) that said product when used as directed will destroy all other insects, including roaches, flies, and mosquitoes; (11) that said product was the first effective termite killer; (12) that said product is effective immediately or within a few minutes after application; or, (13) that said product is sold all over the world; prohibited.

(Sec. 6, 38 Stat. 722; 15 U. S. C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended; 15 U. S. C. 45) [Cease and desist order, Termitgas, Inc., and Charles H. Lewis et al., Docket 5631, March 15, 1950]

In the Matter of Termitgas, Inc., a Corporation, Charles H. Lewis, David S. Lewis, and Bernard B. Lewis, Individually, as Directors of Termitgas, Inc., and Also Trading as The Lewis Company and as Termite Products Company

This proceeding having been heard by the Federal Trade Commission upon the complaint of the Commission and the stipulation as to the facts entered into by and between Daniel J. Murphy, Chief of Trial Division, of the Federal Trade Commission, and respondents, in which stipulation the respondents waived all intervening procedure and further hearing as to said facts, and the Commission having made its findings as to the facts and its conclusion that the respondents, except corporate respondent Termitgas, Inc., have violated the provisions of the Federal Trade Commission Act:

It is ordered, That the respondent Charles H. Lewis, David S. Lewis, and Bernard B. Lewis, individually and trading and doing business as The Lewis Company or under any other name, their agents, representatives, and employees, directly or through any corporate or other device, in connection with the offering for sale, sale, or distribution in commerce, as "commerce" is defined in the Federal Trade Commission Act, of their product designated "Termitgas", or any other product of similar composition or possessing substantially similar properties, whether sold under the same name or under any other name, do forthwith cease and desist from representing, directly or by implication:

(1) That their present business of selling a preparation designed for the destruction of termites was established in 1909 or in any other year prior to the date said business was actually begun;

(2) That they, or any of them, are importers or exporters of industrial chemicals;

(3) That they, or any of them, are experts in the destruction or control of termites or are entomologists;

(4) That the said product is a miracle chemical;

(5) That said product utilizes atomic energy in the killing of termites or that it is an "Atomic Bomb" spray;

(6) That it is possible to determine the amount of Termitgas required to rid a building of termites prior to inspection of the premises by a person with knowledge of the habits of said insects;

(7) That there are no other chemicals which are effective in destroying termites;

(8) That it is possible to determine the number of termite eggs hatched daily or in any other period of time in a termite-infested building;

(9) That said product when used as a spray on the wood or around the foundation of a building will be effective in destroying termites nesting in the ground or working on the inside of wood in a building;

(10) That said product when used as directed will destroy all other insects, including roaches, flies, and mosquitoes;

(11) That said product was the first effective termite killer;

(12) That said product is effective immediately or within a few minutes after application;

(13) That said product is sold all over the world.

It is further ordered, That the complaint herein as to Termitgas, Inc., be, and the same hereby is, dismissed.

It is further ordered, That the respondents, except Termitgas, Inc., shall, within sixty (60) days after service upon them of this order, file with the Commission a report in writing setting forth in detail the manner and form in which they have complied with this order.

Issued: March 15, 1950.

By the Commission.

[SEAL] D. C. DANIEL, *Secretary.*

[F. R. Doc. 50-4532; Filed, May 26, 1950; 8:48 a. m.]

TITLE 26—INTERNAL REVENUE

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

Subchapter C—Miscellaneous Excise Taxes

[T. D. 5788]

PART 182—INDUSTRIAL ALCOHOL

MISCELLANEOUS AMENDMENTS

1. Regulations 3, approved March 6, 1942 (26 CFR, Part 182) as amended, are hereby amended as follows:

a. Sections 182.6 (b), 182.83, 182.105, 182.109, 182.133 (g) (h), 182.226 (1), 182.229 (b), 182.262 (a) (5), 182.335, 182.339, 182.340, 182.341, 182.342, 182.345, 182.346, 182,352, 182.354, 182.355, 182.356, 182.359, 182.360, 182.361, 182.367, 182.371 (d), 182.372, 182.377 (d), 182.378, 182.383 (d), 182.384, 182.389 (d), 182.391, 182.400, 182.401, 182.404, 182.405, 182.406, 182.412, 182.414, 182.415, 182.423, 182.436, 182.437, 182.443, 182.444, 182.450, 182.451, 182.452, 182.454, 182.455, 182.456, 182.459, 182.461, 182.464, 182.485, 182.489, 182.490, 182.491, 182.494, 182.496, 182.502, 182.518, 182.519, 182.526, 182.550, 182.551, 182.554, 182.556, 182.559, 182.560, 182.561, 182.562, 182.565, 182.570, 182.574d, 182.576, 182.582, 182.584, 182.587, 182.602, 182.610, 182.620, 182.621, 182.622, 182.630c, 182.642, 182.643, 182.645, 182.646, 182.647, 182.649, 182.657, 182.664, 182.668, 182.669, 182.671, 182.672, 182.694, 182.695, 182.696, 182.749, 182.750, 182.751, 182.753, 182.754, 182.757, 182.781, 182.785, 182.787 (e), 182.788, 182.789, 182.810, 182.811, 182.813, 182.19, 182.821, 182.822, 182.823, 182.833, 182.835, 182.873, 182.874, 182.876, 182.895, 182.897, 182.898, 182.940, 182.941, 182.1000 are amended;

b. Sections 182.31a, 182.401a, 182.401b, 182.408a, 182.408b, 182.408c, 182.408d, 182.408e, 182.408f, 182.408g, 182.408h, 182.408i, 182.408j, 182.408k, 182.408l, 182.408m, 182.408n, 182.408o, 182.408p, 182.408q, 182.408r, 182.408s, 182.408t, 182.408u, 182.408v, 182.408w, 182.455a, 182.455b, 182.456a, 182.490a, 182.495a, 182.495b, 182.556a, 182.560a, 182.576a, 182.643a, 182.643b, 182.643c, 182.643d, 182.643e, 182.643f, 182.643g, 182.643h, 182.695a, 182.696a, 182.698b, 182.698c, 182.749a, 182.752a, 182.752b, 182.752c, 182.752d, 182.754a, 182.754b, 182.754c, 182.754d, 182.754e, 182.811a, 182.811b, 182.811c, 182.835a, 182.835b, are added; and

c. Sections 182.402, 182.403, 182.453, 182.458, 182.460, 182.557, 182.577, 182.644, 182.786, 182.964, and 182.966, are revoked:

DEFINITIONS

§ 182.6 *Definitions.* As used in this part, the following words and phrases shall have the meanings as herein defined:

* * * * *

(b) "Application" shall mean a formal, written, verified request, supported by a verified statement of facts, when necessary, for a permit for one or more of the privileges authorized by law.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

CONSTRUCTION

INDUSTRIAL ALCOHOL PLANTS

§ 182.31a *Tax-paid storeroom.* Where alcohol in packages, after tax-payment, is to be temporarily retained on the industrial alcohol plant premises pending removal, the proprietor must provide in connection with the industrial alcohol plant a separate room for the storage of such alcohol tax-paid at the plant. The tax-paid storeroom, if contiguous to the receiving room, or to the temporary storage room authorized by § 182.31, must be separated therefrom by solid and unbroken partitions or floors of substantial construction conforming to the provisions of §§ 182.17 and 182.18. Where a bonded warehouse on the same premises as the industrial alcohol plant has a tax-paid storeroom prescribed by § 182.42, it may be used also for the temporary storage of tax-paid packages filled in the industrial alcohol plant.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

EQUIPMENT

INDUSTRIAL ALCOHOL PLANTS

§ 182.83 *Colors for pipe lines.* The pipe lines in the industrial alcohol plant used for conveying the following substances shall be painted and kept painted in the colors indicated:

Black	Alcohol.
Blue	Vapor, low wines, high wines, or other unfinished spirits.
Red	Fermented mash or beer.
Gray	Molasses or other fermenting material.
Brown	Spent beer or slop.
Yellow	Fusel oil.
Yellow with red stripe	Ether.
Yellow with green stripe.	Butyl alcohol.
Yellow with purple stripe.	Acetone.
White	Water.
Aluminum	Steam.
Orange	Air.
Olive green	Carbon dioxide.
Purple	Refrigerants.

These colors are intended for such pipe lines only, and are prescribed for the purpose of distinguishing such pipe lines from each other and from all other pipe lines on the premises which are painted but for which colors are not prescribed. The painting in one of the prescribed colors, or a color similar thereto, of a pipe line for which a color is not prescribed is prohibited. Pipe lines for ether, butyl alcohol, and acetone shall be "striped" conspicuously in the prescribed colors. Pipe lines for which colors are not prescribed may be painted in sections of contrasting colors.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3124)

QUALIFYING DOCUMENTS

INDUSTRIAL ALCOHOL PLANTS, BONDED WAREHOUSES, AND DENATURING PLANTS

§ 182.105 *Application, Form 1431.* Every person desiring the establishment of an industrial alcohol plant; an industrial alcohol bonded warehouse; a denaturing plant; an industrial alcohol plant and bonded warehouse; an industrial alcohol plant and denaturing plant; an industrial alcohol plant, bonded warehouse and denaturing plant; or an industrial alcohol bonded warehouse and denaturing plant, must file Form 1431, "Application by Proprietor of Industrial Alcohol Plant, Bonded Warehouse, or De-

naturing Plant." This application must be filed, in triplicate, with the district supervisor of the district in which the premises are located for a basic permit to engage in such business. Except as provided in § 182.117 in the case of amended and supplemental applications, all of the information indicated by the lines on the form and the instructions printed thereon or issued in respect thereto, and as required by the regulations in this part, shall be furnished. Applications on Form 1431 must be filed in accordance with the instructions printed on the form, and be sworn to before an officer authorized to administer oaths: *Provided*, That if the form officially prescribed for such application contains therein a provision for verification by a written declaration that such application is made under penalties of perjury, such application shall be verified by the execution of such declaration, and such declaration so executed shall be in lieu of the oath required herein for verification. Such applications must be numbered serially, commencing with number 1 and continuing in regular sequence for all applications thereafter filed, whether annual, amended, or supplemental. All data, written statements, affidavits, and other documents submitted in support of the application shall be deemed to be a part thereof.

(Interprets or applies 53 Stat. 357, 358, 360, 364, 63 Stat. 667; 26 U. S. C. 3100, 3101, 3102, 3105, 3114, 3124 26 U. S. C. Sup., 3809)

§ 182.109 *Daily production.* The estimated maximum quantity of each kind of material that the proprietor of an industrial alcohol plant intends to mash in a day of 24 hours, and the estimated maximum quantity in proof gallons of alcohol that will be produced from such materials in a like period shall be stated on Form 1431. Where the proprietor intends to mash different kinds of materials than those covered by Form 1431, or a larger quantity of specified materials than the maximum indicated on such form, or to produce a larger quantity of alcohol than the maximum indicated on the form, he must file with the district supervisor an amended application, Form 1431, in triplicate, and if the tax on the quantity of alcohol to be produced during a period of 15 days will exceed the penal sum of the bond (if such penal sum is less than the maximum as set forth in § 182.133), a new or additional bond, Form 1432–A, must be filed, as provided in § 182.133 (h). Likewise, where the quantity of alcohol actually produced during any period of 15 days exceeds the estimated maximum quantity to be produced during such period, the proprietor must file an amended application, Form 1431, and, where required, a new or additional bond, Form 1432–A, in accordance with § 182.133 (h).

(Interprets or applies 53 Stat. 357, 358, 360, 364; 26 U. S. C. 3100, 3105, 3114, 3124)

§ 182.133 *Penal sum.* * * *

(g) *Industrial alcohol plants.* The penal sum of the bond to cover the operation of an industrial alcohol plant shall not be less than the amount of the internal revenue tax at the rate prescribed by law on the maximum quantity of alcohol (in proof gallons) that will be produced in the industrial alcohol plant during a period of 15 days of 24 hours each: *Provided*, That the maximum penal sum of the bond shall be $100,000.

(h) *Increase in penal sum of bond.* Where the permittee has not furnished bond in the maximum penal sum, in accordance with paragraphs (a) to (g) of this section, and he intends to produce, or have on hand, in transit, or unaccounted for a larger quantity of alcohol than that covered by his bond, he must file a new or additional bond in a sufficient penal sum to cover the tax on the increased quantity to be produced. Likewise, where the quantity of alcohol actually produced during any period of 15 days in the case of an industrial alcohol plant, or the quantity of alcohol, or specially denatured and recovered or restored denatured alcohol actually on hand, in transit, and unaccounted for at any one time at the bonded warehouse or denaturing plant, as the case may be, exceeds the penal sum of the bond on file, he must furnish immediately a new or additional bond in a sufficient penal sum, effective as of the beginning of such period. If an additional bond is furnished in either case, it must be in accordance with § 182.203.

(Interprets or applies 53 Stat. 358, 360, 364; 26 U. S. C. 3105, 3114, 3124)

Basic Permits

General

§ 182.226 *Scope of §§ 182.226 to 182.259.* The provisions of §§ 182.226 to 182.259 are applicable to all basic permits covering operations included in the regulations in this part, which are as follows:

(a) Permit to Operate Industrial Alcohol Plant, Bonded Warehouse, or Denaturing Plant, Fofm 1433. (A single basic permit will be issued for an industrial alcohol plant; an industrial alcohol bonded warehouse; a denaturing plant; industrial alcohol plant and bonded warehouse if located on the same premises; industrial alcohol plant and denaturing plant if located on the same premises; industrial alcohol plant, bonded warehouse and denaturing plant if located on the same premises; or bonded warehouse and denaturing plant if located on the same premises.)

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124, 3176)

Issuance of Original Basic Permit

§ 182.229 *Limitations under permit.* * * *

(b) *Permit to procure alcohol free of tax by the United States or Governmental Agency thereof, Form 1444.* Permits on Form 1444 will not limit the quantity of alcohol authorized to be procured. Such permits, however, shall name the proprietor of the industrial alcohol plant or bonded warehouse, the number and location thereof, from which alcohol, free of tax, shall be procured. If it is desired to procure alcohol from more than one industrial alcohol plant or bonded warehouse a separate permit must be procured, authorizing withdrawal from each such plant or warehouse.

(Interprets or applies 53 Stat. 358, 359, 360, 364; 26 U. S. C. 3105, 3107, 3114, 3124)

Requirements Governing Changes in Name, Proprietorship, Control, Location, Premises and Equipment; and in the Title to Industrial Alcohol Plant or Bonded Warehouse Property or the Encumbrance Thereof

Change in Proprietorship

§ 182.262 *Change in proprietorship—*(a) *Suspension.* * * *

(5) *Finished alcohol.* In the case of an industrial alcohol plant, draw off, brand and mark, and remove all finished alcohol in the individual, firm, or corporate name, or trade name or style, under which it was produced in accordance with § 182.447.

(Interprets or applies sec. 3, 49 Stat. 978, 53 Stat. 357, 358, 360, 364; 27 U. S. C. 203, 26 U. S. C. 3100, 3101, 3102, 3103, 3105, 3114, 3124)

Operation of Industrial Alcohol Plants

Distilling Materials

§ 182.335 *Weighing materials received.* Except as provided in § 182.63, the proprietor will weigh or, in the case of liquids, weigh or measure all materials received on the industrial alcohol plant premises intended for use in the production of alcohol. He will prepare weight or quantity slips of all such materials received and furnish signed copies to the storekeeper-gauger. He will maintain a commercial record of all such materials received, showing the date of receipt, the name of the concern or person from whom the materials were purchased, and the kind and quantity of each material, and will report on Form 1442 the total quantity of each kind of materials received during the month: *Provided, however*, That the Commissioner may, in his discretion, require that receipts of materials be reported daily on Form 1442.

(Interprets or applies 53 Stat. 357, 358, 361; 26 U. S. C. 3103, 3105, 3124)

§ 182.339 *Storekeeper-gauger's record of materials received.* The storekeeper-gauger will record on Form 1666, "U. S. Storekeeper-Gauger's Record of Operations at Registered Distillery or Industrial Alcohol Plant," the total quantity of each kind of materials received on the premises, during the month, intended for use in the production of alcohol. Entries will be made from the proprietor's weight or quantity slips. The storekeeper-gauger will verify such slips by comparison with the proprietor's commercial records and his Form 1442.

(Interprets or applies 53 Stat. 358, 361; 26 U. S. C. 3105, 3124)

§ 182.340 *Weighing materials used.* The proprietor will weigh, or in the case of liquids, weigh or measure, all materials used in the production of alcohol. He will prepare weight or quantity slips of all such materials and will furnish signed copies to the storekeeper-gauger. The saccharine content of molasses mashed must be reported. The alcohol content of fermented liquor, wine or other distilling materials must be shown and the

same shall be determined from samples taken under such conditions as will afford a proper test of the particular lot or lots distilled. The materials used will be recorded by the proprietor on Form 1442. The quantity of residue returned to a brewery will also be entered on Form 1442.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3124)

§ 182.341 *Use of materials other than for the production of alcohol.* Where materials are used primarily for the production of substances other than ethyl alcohol, such as butyl alcohol, isopropyl alcohol, acetone, etc., and such materials produce a small amount of ethyl alcohol as a by-product, a separate record will be kept on Forms 1442 and 1686 for each process or fermentation, showing the materials used and the resulting production of ethyl alcohol and chemicals therefrom.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3124)

§ 182.342 *Storekeeper-gauger's record of materials used.* The storekeeper-gauger will record on Form 1686 all materials used in the production of alcohol. Entries will be made from the proprietor's weight or quantity slips. The storekeeper-gauger will verify such slips by comparison with the proprietor's commercial records and his Form 1442. The quantity of residue returned to a brewery will be entered by the storekeeper-gauger on Form 1686.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3124)

§ 182.345 *Removal or destruction of fermenting or distilling material*—(a) *Sale or transfer of fermenting material.* If fermenting material is stored on the premises and it is desired to remove the same or any portion thereof from the premises for any purpose whatever, the storekeeper-gauger shall be notified by the proprietor, prior to the removal of such materials, of the kind and quantity to be removed and the reasons therefor. The removal of such materials will be entered by the proprietor on Form 1442 and by the storekeeper-gauger on Form 1686.

(b) *Destruction of distilling material.* Distilling materials must not be destroyed until permission therefor has been obtained from the district supervisor and the same has been inspected by a Government officer, unless destruction without supervision is authorized by the district supervisor. If the material is found by an inspecting Government officer to be useless for distillation, he will supervise destruction thereof and submit a written report of his action to the district supervisor. The destruction of the material will be entered by the proprietor on Form 1442 and by the storekeeper-gauger on Form 1686.

(c) *Destruction of fermented malt liquor and wine.* Fermented malt liquor and wine which have become unfit for distillation shall not be destroyed until inspected by a Government officer and a chemical analysis is made pursuant to the instructions of the district supervisor. If destruction is authorized, it will be entered by the proprietor on Form 1442 and by the storekeeper-gauger on Form 1686.

(Interprets or applies 53 Stat. 347, 358, 364, 365; 26 U. S. C. 3030, 3105, 3124, 3150)

YEASTING

§ 182.346 *Materials for yeast mash.* Materials capable of producing alcohol which are used in preparing yeast mash will be weighed or measured by the proprietor, who will furnish weight or quantity slips to the storekeeper-gauger and will make proper record on Form 1442. If the materials used in a yeast mash have been included in the materials weighed or measured by the proprietor for use in the production of the main mash, a notation should be made on the slip to that effect and no entry will be made on Forms 1442 and 1686. Such weight or quantity slips will be filed by the storekeeper-gauger for record and reference purposes.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3124)

FERMENTING

§ 182.352 *Test of beer and slop.* At the time of distillation, the proprietor will thoroughly agitate the contents of each fermenter and the storekeeper-gauger will then take a sample of beer or other distilling material from each fermenter to determine the alcoholic content of the beer or other distilling material. He will also take daily several representative samples of slop or spent beer after the same has come from the still and determine the alcoholic content of each sample. He will make the test of beer or other distilling material and slop and compute the calculated yield in accordance with the instructions on Form 1686.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

DISTILLATION

§ 182.354 *Gauging of unfinished alcohol.* At industrial alcohol plants where unfinished alcohol, high wines and low wines (hereinafter designated unfinished alcohol), in the course of distillation, are run into tanks in the plant for temporary deposit preparatory to completing the distillation thereof, and where twenty-four-hour supervision is maintained by the storekeeper-gauger, a daily gauge of such unfinished alcohol will not be required. Where twenty-four-hour supervision is not maintained, the storekeeper-gauger, prior to leaving the premises, will gauge (measure and proof) the unfinished alcohol retained in each tank, make an office record of the quantity and proof of the unfinished alcohol therein, and attach locks in accordance with § 182.918: *Provided*, That where such tanks are enclosed in a room or building equipped for locking in accordance with § 182.26, such room or building will be locked in lieu of gauging the unfinished alcohol. Upon his return to the premises the storekeeper-gauger will gauge the unfinished alcohol in the tanks previously gauged and compare the quantity and proof with the office record. Any material discrepancy will be reported immediately to the district supervisor. Except as authorized by the regulations in this part, unfinished alcohol may not be stored in such tanks, but may be deposited therein only temporarily in the course of distillation. At the close of the month the storekeeper-gauger will make an accurate gauge of all unfinished alcohol on hand and report the total quantity on Form 1686.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.355 *Redistillation of alcohol*—(a) *Authorization and procedure.* The district supervisor may, in his discretion, provided he deems it proper so to do and subject to such conditions and restrictions as he may impose, authorize the transfer of alcohol from an industrial alcohol plant or a bonded warehouse to an industrial alcohol plant for redistillation. In making the request for such special authorization the proprietor of the industrial alcohol plant desiring to redistill alcohol will submit to the supervisor of his district a statement in triplicate showing the source and quantity of the alcohol and the necessity for redistillation. The district supervisor will note his approval or disapproval on all copies of the application. He will return the original to the proprietor, retain one copy for file and attach the remaining copy to the Commissioner's copy of Form 1442 for the month in which the transfer is made. Where the alcohol for redistillation is to be received from an industrial alcohol bonded warehouse on the industrial alcohol plant premises, the procedure prescribed by the regulations in this part governing the transfer of alcohol from an industrial alcohol plant to a bonded warehouse will be followed insofar as applicable. See particularly § 182.408b. Where the alcohol for redistillation is to be received from an industrial alcohol bonded warehouse not on the same premises or from another industrial alcohol plant, the procedure prescribed by the regulations in this part will be followed insofar as applicable. See particularly §§ 182.408c and 182.408d. The transfer application and permit Form 1436 will be appropriately modified.

(b) *Records and reports.* The alcohol for redistillation will be weighed and proofed. The number of proof gallons will be reported on Form 1442, Form 1443–A or Form 1443–B, as the case may be, as a removal for redistillation and on Forms 1442 and 1686 as a receipt for redistillation. The redistillation of the alcohol will also be reported on Forms 1442 and 1686.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3124)

§ 182.356 *Distillation of liquid chemicals.* If, in the production of ethyl alcohol, other liquid chemicals are produced, such as butyl alcohol, isopropyl alcohol, acetone, ether, etc., each such chemical or product must be deposited in separate receiving tanks provided therefor, in order that the daily production thereof may be gauged and appropriate entries made on Forms 1442 and 1686, kept in accordance with § 182.341. The daily inventory shall be made by the proprietor in the immediate presence of the storekeeper-gauger.

(a) *Disposition.* All chemicals drawn from the receiving tanks shall be gauged (weighed or measured) by the proprietor in the presence of the storekeeper-gauger. Removal of such chemicals will be in such containers as the proprietor may desire. The kind and quantity of chemicals gauged and removed from the premises will be reported on Forms 1442 and 1686.

(b) *Marking of containers.* The containers in which chemicals are removed from industrial alcohol plant premises shall have marked thereon the registry number, name and address of the proprietor, the kind of chemical, and the quantity in wine gallons in such package.

(c) *Test for alcohol.* The chemicals produced, such as butyl alcohol, isopropyl alcohol, acetone, ether, etc., must be tested for the purpose of determining the presence of ethyl alcohol, in accordance with the applicable requirements of §§ 182.368 to 182.388, or by such other method or methods as may be prescribed by the Commissioner.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3124)

DEPOSIT OF ALCOHOL IN RECEIVING TANKS

§ 182.359 *Immediate deposit required.* All finished alcohol must be deposited in receiving tanks in the receiving room immediately upon completion of manufacture. The quantity of finished alcohol produced will be determined and entered daily on Forms 1442 and 1686.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.360 *Receiving tanks not to be used for storage.* Receiving tanks are not intended to be used for storage purposes and all alcohol must be drawn from the receiving tanks on or before the third day following the deposit of the same therein: *Provided,* That where emergency conditions over which the proprietor has no control would prevent the completion of such withdrawal within the specified period, the district supervisor may, in his discretion, authorize the retention of the alcohol for such period in excess of three days as he may deem necessary to meet the particular situation.

(Interprets or applies 53 Stat. 314, 357, 358, 364; 26 U. S. C. 2820, 3103, 3105, 3124)

COMPARISON OF ACTUAL YIELD WITH CALCULATED YIELD

§ 182.361 *Abnormal differences to be investigated.* The storekeeper-gauger will compare the quantity of alcohol produced and deposited in the receiving tanks with the calculated yield for the respective fermenters. The comparison will be made by single fermenters where it is possible so to do. Where, by reason of the mode of operation, it is not possible to make the comparison by single fermenters, it will be made by groups of fermenters, distilled daily if possible. If it is not possible to make the comparison either by single fermenters or by groups of fermenters, distilled daily, the comparison will be made on a monthly basis or for such lesser periods as may be feasible. Where the difference between the calculated yield and the actual yield is more than that determined by experience to be the normal difference for the particular plant, the storekeeper-gauger assigned to supervise distilling operations and the storekeeper-gauger in charge will make a thorough inquiry to determine the reason or reasons therefor and will make a full report of their findings on Form 1686. Where the facts warrant, the officers will make a report by letter to the district supervisor and will submit it with Form 1442 forwarded to the district supervisor. If the findings of the officers do not fully explain the discrepancy, the district supervisor will cause such further investigation to be made as may be deemed advisable.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

COLLECTION AND REMOVAL OF FUSEL OIL

§ 182.367 *Washing and purifying.* The fusel oil-alcohol mixture must be thoroughly washed and purified with water to separate the oil and alcohol mixture before the oil is removed from the tanks in which it is deposited or stored.

(a) *Disposition of washwater.* The water used for washing and purifying the oil in the tanks may be conveyed directly to the still, or it may be run into a tank, beer well, or sewer, or it may be otherwise destroyed on the premises under the supervision of the storekeeper-gauger. If the washwater is run into a still, tank, or beer well, the quantity will not be entered on Form 1442 or 1686. If the washwater is run into the sewer or otherwise destroyed, the alcoholic content and the quantity will be reported on Form 1440. Entry of such disposition will be made or Forms 1442 and 1686.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.371 *Removal.* * * *

(d) *Record of removal.* The proprietor will prepare Form 1440 covering removals of fusel oil. Such removals will be entered on Forms 1442 and 1686.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

PRODUCTION AND REMOVAL OF BUTYL ALCOHOL

§ 182.372 *Receiving tanks.* If butyl alcohol is produced at the industrial alcohol plant, it must be run into locked receiving tanks provided therefor and retained therein until tested and removed from the plant premises or transferred to storage tanks. The daily production of butyl alcohol must be determined, and appropriate entries made on Forms 1442 and 1686, kept in accordance with § 182.341. The daily inventory shall be made by the proprietor in the immediate presence of the storekeeper-gauger.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.377 *Removal.* * * *

(d) *Record of removal.* The proprietor will report butyl alcohol removed from the premises on Form 1442.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

PRODUCTION AND REMOVAL OF ACETONE

§ 182.378 *Receiving tanks.* If acetone is produced at the industrial alcohol plant, it must be run into locked receiving tanks provided therefor and retained therein until tested and removed from the plant premises or transferred to storage tanks. The daily production of acetone must be determined and appropriate entries made on Forms 1442 and 1686, kept in accordance with § 182.341. The daily inventory shall be made by the proprietor in the immediate presence of the storekeeper-gauger.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.383 *Removal.* * * *

(d) *Record of removal.* The proprietor will report acetone removed from the premises on Form 1442.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

PRODUCTION AND REMOVAL OF ETHER

§ 182.384 *Receiving tanks.* If ether is produced at the industrial alcohol plant, it must be run into locked receiving tanks provided therefor and retained therein until tested and removed from the plant premises or transferred to storage tanks. The daily production of ether must be determined and appropriate entries made on Forms 1442 and 1686, kept in accordance with § 182.341. The daily inventory shall be made by the proprietor in the immediate presence of the storekeeper-gauger.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.389 *Removal.* * * *

(d) *Record of removal.* The proprietor will report ether removed from the premises on Form 1422.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

RECOVERY AND REMOVAL OF CARBON DIOXIDE

§ 182.391 *Procedure.* Carbon dioxide may be recovered from fermenters and removed from the plant premises provided it is first thoroughly washed or scrubbed and purified to remove the alcohol therefrom. Where carbon dioxide is recovered, the washwater may be collected in a receiving tank and transferred by pipe line to a fermenter or to a beer well. Where the washwater is transferred to a fermenter, the transfer must be made prior to the testing of the beer by the storekeeper-gauger at the time of distillation. Where the washwater is transferred to a beer well after the calculated yield has been determined, the alcoholic content, the number of gallons, and the calculated yield thereof will be determined by the storekeeper-gauger, and interlined in Part 1 of Form 1686. The alcoholic content of the washwater will be determined in accordance with an approved method. The number of gallons will also be interlined in Part 1 of Form 1442. If the washwater is not utilized in the manufacture of alcohol, it will be run into the sewer or otherwise destroyed on the premises under the supervision of the storekeeper-gauger. Entry of such disposition will not be made on Forms 1442 and 1686.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

REMOVAL OF ALCOHOL FROM INDUSTRIAL ALCOHOL PLANT

§ 182.400 *Authorized removals.* Alcohol produced at industrial alcohol plants, after deposit in the receiving tanks, may be removed for the following purposes:

(a) Transferred by means of pipe lines to storage tanks in a bonded warehouse on the bonded premises where produced, as authorized by § 182.408b or to alcohol storage tanks or mixing tanks in a denaturing plant located on the bonded premises where produced, as authorized by § 182.408f.

(b) Drawn into tank cars or other approved containers (except cases containing one-half pint to 1-gallon bottles) or drawn into tank trucks and transferred to any bonded warehouse for storage therein, as authorized by §§ 182.408b to 182.408d, or to any denaturing plant for denaturation as authorized by §§ 182.408f to 182.408h.

(c) Withdrawn in packages or tank cars, upon payment of tax, as authorized by §§ 182.408i to 182.408l, and tax-paid and transferred by pipe line to a rectifying plant on contiguous or nearby premises, as authorized by §§ 182.408m and 182.574a to 182.574g.

(d) Withdrawn tax-free for scientific purposes, use of hospitals, States, etc., as authorized by §§ 182.408n to 182.408p.

(e) Withdrawn for use by the United States or governmental agency thereof, as authorized by §§ 182.408q to 182.408t.

(f) Withdrawn for exportation, as authorized by §§ 182.408u and 182.585 to 182.619.

(g) Transferred to a customs manufacturing bonded warehouse, as authorized by §§ 182.408v and 182.620 to 182.630.

(h) Withdrawn tax-free for use on certain vessels and aircraft, as authorized by §§ 182.408w and 182.630a to 182.630n.

(Interprets or applies sec. 309, 46 Stat. 690, 53 Stat. 336, 340, 355, 357, 358, 359; 19 U. S. C. 1309, 26 U. S. C. 2885, 2891, 3070, 3103, 3105, 3106, 3107, 3108, 3124)

§ 182.401 *Approved containers.* Alcohol may be drawn into any approved container except cases containing one-half pint to 1-gallon bottles. The containers must conform to the applicable requirements of §§ 182.506 to 182.509 and §§ 182.511 to 182.514.

(Interprets or applies 53 Stat. 358, 364, 26 U. S. C. 3105, 3124)

§ 182.401a *Marks, brands and stamps.* The containers into which alcohol is drawn must be marked, branded and stamped in accordance with the applicable provisions of §§ 182.515 to 182.532.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.401b *Transportation*—(a) *In bond.* Alcohol shipped in bond from an industrial alcohol plant to an industrial alcohol bonded warehouse in containers other than tank trucks shall be transported to the premises of the receiving warehouse by the proprietor of the shipping plant; or by a railroad or steamship company, or an express company operating thereon; or by a motor carrier who holds a permit to transport tax-free or specially denatured alcohol or who has qualified with the Interstate Commerce Commission as a "self insurer"; or by other carriers, including motor and barge lines, who are actively and regularly engaged in the legitimate business of transportation and who possess adequate facilities to insure safe delivery at destination of any alcohol transported by them, and who are approved by the district supervisor. Alcohol shipped in bond to a bonded warehouse or to a denaturing plant in tank trucks shall be transported to the premises of the receiving bonded warehouse or denaturing plant by the proprietor of the shipping plant, or by the proprietor of the receiving bonded warehouse or denaturing plant, or by a motor carrier, who holds a permit, Form 145, to transport undenatured ethyl alcohol in tank trucks.

(b) *Tax-free.* Alcohol withdrawn from an industrial alcohol plant free of tax for denaturation, export, transfer to customs manufacturing bonded warehouse, use on vessels and aircraft, use of the United States or any governmental agency thereof, the several States and Territories or any municipal subdivision thereof, or the District of Columbia, hospitals, sanatoriums, colleges, laboratories, scientific purposes, etc., must be transported to the premises of the consignee, or, if withdrawn for export, to the port of export, by the proprietor of the industrial alcohol plant or a carrier holding permit on Form 145 to transport tax-free alcohol: *Provided*, That the consignee may transport the alcohol from the premises of the delivering carrier at the place of destination to his own premises or, in the case of export, or use on vessels and aircraft, to the point of lading.

(c) *Method of transportation.* Alcohol shipped in bond or tax-free in accordance with paragraphs (a) and (b) of this section, must be transported by the proprietor of the industrial alcohol plant or the authorized carrier personally, or by some person regularly and exclusively in their employ, and the right to the possession of any vehicle used for such transportation must be vested in the vendor or carrier.

(d) *Responsibility for delivery.* The consignor will be responsible for proper delivery of alcohol shipped in bond or tax-free to an authorized carrier, or to the premises of the consignee when delivery is made by the consignor. The consignee will likewise be responsible for the proper delivery to his permit premises of alcohol shipped to him in bond or tax-free and transported by him from the premises of the authorized carrier. Failure to make such delivery will be deemed to be grounds for citation for revocation of the basic permit of the person responsible for the proper delivery of the alcohol.

(e) *Certificate in bill of lading, waybill, etc.* When alcohol is transported by a carrier, as authorized herein, the proprietor of the shipping industrial alcohol plant shall include in his bill of lading, waybill, express receipt, etc., a statement to the following effect: "Before making delivery, the agent of the delivering carrier at destination must have received from the consignee a certified copy of the withdrawal permit authorizing this shipment."

(1) *Exception; written statement.* Where no bill of lading is issued, as in the case of delivery by local express company, a written statement to the above effect, signed by the shipper, shall be delivered to the carrier.

(Interprets or applies 53 Stat. 355, 358, 359, 360, 364; 26 U. S. C. 3070, 3105, 3107, 3108, 3114, 3124)

DRAWING OFF, GAUGING, AND REMOVAL OF OF ALCOHOL

§ 182.404 *Drawing off alcohol.* When alcohol is to be drawn from a receiving tank, the storekeeper-gauger will see that the valve in the pipe line controlling the flow of alcohol into the tank is closed and locked before the alcohol in the tank is reduced and proofed and that such valve remains closed and locked until the alcohol has been removed. Whenever alcohol is to be drawn from receiving tanks or transferred into or out of other tanks secured with Government locks, the storekeeper-gauger will open and close the locks, but it shall be the duty of the proprietor to manipulate the stopcocks or valves controlling the flow of the alcohol. The storekeeper-gauger assigned to the receiving room is required to be present and personally supervise the drawing off of all alcohol in the receiving tanks, the marking and branding of all packages of alcohol filled therefrom, and the stamping of all packages tax-paid or exported directly from the receiving room. He will also see that all mechanical duties connected with such operation are properly performed, as provided in this part and in the Gauging Manual (26 CFR, Part 186).

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.405 *Gauging of alcohol.* Where alcohol is drawn from receiving tanks into drums, barrels or similar containers, the packages shall be gauged in accordance with the provisions of the Gauging Manual (26 CFR, Part 186). Where alcohol is drawn into tank cars, drawn into tank trucks or is transferred by pipe line as authorized by the regulations in this part, such alcohol shall be gauged in accordance with the regulations in this part and in the Gauging Manual; and the weight of the alcohol will be determined by means of weighing tanks, as provided in § 182.407. All alcohol drawn from receiving tanks will be proofed and weighed by the proprietor and the packages marked in accordance with the regulations in this part, in the immediate presence of the storekeeper-gauger. The storekeeper-gauger will verify the proof, weight, and gallonage of all alcohol and will see that the instructions in the Gauging Manual respecting the proofing of alcohol are strictly followed in order that the proof may be accurately determined. The proprietor shall provide, at his own expense, accurate and standard hydrometers, hydrometer cups and thermometers for the purpose of gauging alcohol. All fractional parts of a gallon less than one-tenth, shown in the Gauging Manual, shall be disregarded in gauging alcohol. For example, a package of 190° proof alcohol, weighing 326 pounds net, shall be reported on Form 1440 as containing 47.90 wine gallons and

91.10 proof gallons. A package containing 190° proof alcohol, weighing 340 pounds net, shall be reported as containing 50 wine gallons and 95 proof gallons. The details of all alcohol gauged in the bonded warehouse shall be recorded by the proprietor on Form 1440 as provided in this part.

(Interprets or applies 53 Stat. 307, 357, 358, 359, 364; 26 U. S. C. 2808, 3103, 3105, 3107, 3124)

§ 182.406 *Time of removal from receiving room.* Where alcohol is removed from the receiving room directly to the bonded warehouse or denaturing plant on the same premises it must be so removed on the same day it is drawn from the receiving tanks. Where alcohol is drawn into approved containers for tax-payment or for exportation or other lawful tax-free purposes or is drawn into such containers for transfer to a bonded warehouse or denaturing plant off the industrial alcohol plant premises, it must be removed on the same day it is drawn from the receiving room: *Provided, however,* The same may be placed in a temporary storage room within the receiving room, authorized by § 182.31, and permitted to remain therein for such period as may be reasonably necessary to accomplish tax-payment, tax-free removal or transfer in bond, but not more than three days, except in cases of emergency, and then only with the approval of the district supervisor. While alcohol is stored in such temporary storage room it will be kept securely locked at all times, except when necessary to be opened for the deposit or removal of alcohol. The entrance door will be secured with a Government seal lock, the key to which will remain at all times in the custody of the storekeeper-gauger.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3124)

TRANSFER OF ALCOHOL IN BOND TO INDUSTRIAL ALCOHOL BONDED WAREHOUSES

§ 182.408a *General.* Alcohol may be transferred in bond from any industrial alcohol plant to any industrial alcohol bonded warehouse, as provided in §§ 182.408b to 182.408d.

(Interprets or applies 53 Stat. 358, 359, 364; 26 U. S. C. 3105, 3106, 3107, 3124)

§ 182.408b *Deposit in bonded warehouse on same premises.* Alcohol may be withdrawn from an industrial alcohol plant and transferred to a bonded warehouse on the same premises without the necessity of procuring withdrawal permit, Form 1436. Alcohol may be so transferred by pipe line to storage tanks in the bonded warehouse in accordance with § 182.489, or in approved containers (other than cases containing one-half pint to 1-gallon bottles) in accordance with § 182.490. Where the bond for the bonded warehouse is in an amount less than the maximum penal sum prescribed by the regulations in this part, and the basic permit, Form 1433, for the bonded warehouse limits the quantity of alcohol that may be on hand, in transit and unaccounted for at any one time, the district supervisor will inform the storekeeper-gauger in charge of such limitation in accordance with § 182.488, and the storekeeper-gauger will see that the quantity of alcohol deposited in the warehouse does not exceed that authorized by the bond and the basic permit. When the alcohol is gauged for deposit in the warehouse, the proprietor will prepare Form 1440, in duplicate. The form will bear the notation "Entry." After deposit of the alcohol in the warehouse, Form 1440 will be disposed of in accordance with § 182.490a.

(Interprets or applies 53 Stat. 358, 359, 364; 26 U. S. C. 3105, 3106, 3107, 3124)

§ 182.408c *Transfer to bonded warehouses located on other premises in same supervisory district.* Alcohol will be transferred in bond from an industrial alcohol plant to any industrial alcohol bonded warehouse located on other premises pursuant to withdrawal permit, Form 1436, in accordance with §§ 182.551 to 182.554. Alcohol may be so transferred in approved containers (other than cases containing one-half pint to 1-gallon bottles) after the container has been correctly weighed and the alcohol proofed to determine the exact contents of such container. The proprietor will prepare Form 1440 in quadruplicate. The form will bear the notation "Entry and Withdrawal." He will deliver all copies to the storekeeper-gauger in charge who shall upon shipment of the alcohol forward one copy to the district supervisor, and give one copy to the proprietor of the industrial alcohol plant for filing in accordance with § 182.455b. In the case of transfer in containers other than tank trucks, the storekeeper-gauger in charge shall mail the remaining two copies to the storekeeper-gauger in charge of the receiving warehouse. In the case of transfers in tank trucks, he shall mail one copy to the storekeeper-gauger in charge of the receiving warehouse, and enclose the other copy of Form 1440 in a sealed envelope addressed to the storekeeper-gauger in charge and give the same to the driver of the tank truck for delivery to the storekeeper-gauger in charge. After deposit of the alcohol in the warehouse, Forms 1440 will be disposed of in accordance with § 182.494.

(Interprets or applies 53 Stat. 358, 359, 364; 26 U. S. C. 3105, 3106, 3107, 3124)

§ 182.408d *Transfer to bonded warehouse located in different supervisory district.* Alcohol will be transferred in bond from an industrial alcohol plant to any industrial alcohol bonded warehouse located in a different supervisory district pursuant to withdrawal permit, Form 1436, in accordance with §§ 182.551 to 182.554. Alcohol may be so transferred in approved containers (other than cases containing one-half pint to 1-gallon bottles) after the container has been correctly weighed and the alcohol proofed to determine the exact contents of such container. The proprietor will prepare an original and four copies of Form 1440. The form will bear the notation "Entry and Withdrawal." He will deliver all copies to the storekeeper-gauger in charge who shall upon shipment of the alcohol forward one copy to the supervisor of the district in which the shipping plant is located, one copy to the supervisor of the district in which the receiving warehouse is located, and give one copy to the proprietor of the industrial alcohol plant for filing in accordance with § 182.455b. In the case of transfers in containers other than tank trucks the storekeeper-gauger in charge shall mail the remaining two copies to the storekeeper-gauger in charge of the receiving warehouse. In the case of transfers in tank trucks he shall mail one copy to the storekeeper-gauger in charge of the receiving warehouse and enclose the other copy of Form 1440 in a sealed envelope addressed to the storekeeper-gauger in charge and give the same to the driver of the tank truck for delivery to the storekeeper-gauger in charge. After deposit of the alcohol in the warehouse, Form 1440 will be disposed of in accordance with § 182.495b.

(Interprets or applies 53 Stat. 358, 359, 364; 26 U. S. C. 3105, 3106, 3107, 3124)

WITHDRAWAL FOR DENATURATION

§ 182.408e *General.* Alcohol may be withdrawn free of tax for denaturation in any denaturing plant, as provided in §§ 182.408f to 182.408h.

(Interprets or applies 53 Stat. 355, 358, 359, 364; 26 U. S. C. 3070, 3105, 3106, 3107, 3108, 3114, 3124)

§ 182.408f *Transfer to denaturing plant on same premises.* Alcohol may be withdrawn from an industrial alcohol plant and transferred to a denaturing plant on the same premises without the necessity of procuring withdrawal permit, Form 1463. Alcohol may be so transferred by pipe line to storage or mixing tanks in the denaturing plant in accordance with § 182.694, or in approved containers (other than cases containing one-half pint to 1-gallon bottles) in accordance with § 182.695. Where the bond for the denaturing plant is in an amount less than the maximum penal sum prescribed by this part, and the basic permit, Form 1433, for the denaturing plant limits the quantity of alcohol, specially denatured alcohol, and recovered or restored denatured alcohol that may be on hand, in transit, and unaccounted for at any one time, the quantity of alcohol so transferred to the denaturing plant during a calendar month, shall not exceed the quantity so limited in the basic permit, and the storekeeper-gauger will see that such limitations are observed. When the alcohol is gauged for transfer to the denaturing plant, the proprietor will prepare Form 1440, in duplicate. The form will bear the notation "Withdrawal" and the purpose shown as "For Denaturation." Upon receipt of the alcohol at the denaturing plant, Form 1440 will be disposed of in accordance with § 182.695a.

(Interprets or applies 53 Stat. 355, 358, 359, 364; 26 U. S. C. 3070, 3105, 3106, 3107, 3108, 3124)

§ 182.408g *Transfer to denaturing plant located on other premises in the same supervisory district.* Alcohol will be transferred in bond from an industrial alcohol plant to any denaturing plant on other premises pursuant to withdrawal permit, Form 1463, in accordance with §§ 182.686 to 182.690. Alcohol may be so transferred in approved containers (other than cases containing one-half pint to 1-gallon bottles) after the container has been correctly weighed and

the alcohol proofed to determine the exact contents of such container. Such shipments may not be made until the proprietor of the industrial alcohol plant has received from the denaturer the withdrawal permit, Form 1463, naming him as vendor, and then only in the quantity specified in the withdrawal permit. Upon shipment, the proprietor of the industrial alcohol plant will enter the shipment on the permit and return it to the denaturer, unless he has been authorized by the denaturer to retain the permit for the purpose of making future shipments. The proprietor will prepare Form 1440 in quadruplicate. The form will bear the notation "Withdrawal" and the purpose shown as "For Denaturation." He will deliver all copies to the storekeeper-gauger in charge who shall upon shipment of the alcohol forward one copy to the district supervisor and give one copy to the proprietor of the industrial alcohol plant for filing in accordance with § 182.455b. In the case of transfers in containers other than tank trucks the storekeeper-gauger in charge shall mail the remaining two copies to the storekeeper-gauger in charge of the receiving denaturing plant. In the case of transfers in tank trucks he shall mail one copy to the storekeeper-gauger in charge of the receiving denaturing plant and enclose the other copy of Form 1440 in a sealed envelope addressed to the storekeeper-gauger in charge and give the same to the driver of the tank truck for delivery to the storekeeper-gauger in charge. Upon receipt of the alcohol at the denaturing plant Form 1440 will be disposed of in accordance with § 182.696a.

(Interprets or applies 53 Stat. 355, 358, 359, 364; 26 U. S. C. 3070, 3105, 3106, 3108, 3114, 3124)

§ 182.408h *Transfer to denaturing plant located in different supervisory district.* Alcohol will be transferred in bond from an industrial alcohol plant to any denaturing plant located in a different supervisory district pursuant to withdrawal permit, Form 1463, in accordance with §§ 182.686 to 182.690. Alcohol may be so transferred in approved containers (other than cases containing one-half pint to 1-gallon bottles) after the container has been correctly weighed and the alcohol proofed to determine the exact contents of such container. Such shipments may not be made until the proprietor of the industrial alcohol plant has received from the denaturer the withdrawal permit, Form 1463, naming him as vendor, and then only in the quantity specified in the withdrawal permit. Upon shipment, the proprietor of the industrial alcohol plant will enter the shipment on the permit and return it to the denaturer, unless he has been authorized by the denaturer to retain the permit for the purpose of making future shipments. The proprietor will prepare an original and four copies of Form 1440. The form will bear the notation "Withdrawal" and the purpose shown as "For Denaturation." He will deliver all copies to the storekeeper-gauger in charge who shall upon shipment of the alcohol forward one copy to the supervisor of the district in which the shipping plant is located, one copy to the supervisor of the district in which the receiving plant is located, and give one copy to the proprietor of the industrial alcohol plant for filing in accordance with § 182.455b. In the case of transfers in containers other than tank trucks the storekeeper-gauger in charge shall mail the remaining two copies to the storekeeper-gauger in charge of the receiving denaturing plant. In the case of transfers in tank trucks he shall mail one copy to the storekeeper-gauger in charge of the receiving denaturing plant and enclose the other copy of Form 1440 in a sealed envelope addressed to the storekeeper-gauger in charge and give the same to the driver of the tank truck for delivery to the storekeeper-gauger in charge. Upon receipt of the alcohol at the denaturing plant Form 1440 will be disposed of in accordance with § 182.698c.

(Interprets or applies 53 Stat. 355, 358, 359, 364; 26 U. S. C. 3070, 3105, 3106, 3108, 3114, 3124)

TAX-PAYMENT OF ALCOHOL IN PACKAGES

§ 182.408i *Gauging of packages.* Whenever the proprietor desires to withdraw alcohol in packages on payment of tax, he shall correctly weigh and proof the alcohol and determine the exact contents of each package in proof gallons. He shall prepare Form 1440, in quadruplicate, giving the details of the gauge, and deliver all copies thereof to the storekeeper-gauger in charge for examination. If the forms are in proper order, the storekeeper-gauger will retain one copy and return three copies to the proprietor, who will forward all three copies to the collector of internal revenue with remittance in cash or by certified check or post office money order for the tax.

(Interprets or applies 53 Stat. 357, 358, 364, 58, Stat. 912; 26 U. S. C. 3103, 3105, 3106, 3124, 3656)

§ 182.408j *Issuance of tax - paid stamps.* The collector will issue the tax-paid stamps. Each tax-paid stamp shall bear the signature of the collector, who shall write or stamp thereon the date of payment of the tax, by whom paid, the number of gallons and tenths of gallons of proof spirits, and serial number of the package. Facsimiles of signatures of collectors may be affixed by the use of hand stamps to the tax-paid stamps, care being taken to use only such ink as will neither fade nor blur. The collector will enter the serial numbers of the stamps in the appropriate spaces on all three copies of Form 1440, execute the certificate of tax-payment on all copies, retain one copy, and return the remaining two copies of the form to the proprietor of the industrial alcohol plant with the stamps.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3106, 3124)

§ 182.408k *Removal of alcohol.* The proprietor shall deliver all copies of Form 1440 with the tax-paid stamps to the storekeeper-gauger, who will verify the data thereon with his retained copy of Form 1440, and, if no discrepancies are found, he will note the serial numbers of the stamps on the retained copy of Form 1440, and affix his signature to each stamp. Facsimiles of signatures of storekeeper-gaugers may be affixed by the use of hand stamps, care being taken to use only such ink as will neither fade nor blur. The storekeeper-gauger will then return the stamps to the proprietor, who will stamp and mark the packages, as provided in §§ 182.525, 182.527, and 182.528 and in the Gauging Manual (26 CFR, Part 186), after which the proprietor will immediately remove the alcohol from the premises or to his tax-paid storeroom, if one has been provided. When the alcohol has been removed, the storekeeper-gauger will forward one copy of Form 1440 to the district supervisor, and return two copies to the proprietor who shall file one copy in accordance with § 182.455b, and if he so desires, furnish the remaining copy to the vendee.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3106, 3124)

TAX-PAID WITHDRAWALS IN TANK CARS

§ 182.408l *Procedure.* Whenever the proprietor desires to withdraw alcohol from receiving tanks for tax-payment and removal in railroad tank cars, the procedure prescribed by §§ 182.566 to 182.574 will be followed.

(Interprets or applies 53 Stat. 357, 358; 58 Stat. 912; 26 U. S. C. 3103, 3105, 3106, 3124, 3656)

TAX-PAID WITHDRAWALS BY PIPE LINE TO RECTIFYING PLANT

§ 182.408m *Procedure.* Where a pipe line has been installed, and approved for the transfer of alcohol, after tax-payment, direct from the weighing tank in the industrial alcohol plant to a contiguous rectifying plant or rectifying plant in the immediate vicinity, as provided in § 182.82a, and the proprietor desires to so transfer alcohol, the procedure prescribed by §§ 182.574a to 182.574g will be followed.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3106, 3124)

TAX-FREE WITHDRAWALS FOR SCIENTIFIC PURPOSES, USE OF HOSPITALS, STATES, ETC.

§ 182.408n *Who may procure.* Under the law, alcohol may be withdrawn in accordance with the regulations in this part in approved containers (other than cases containing one-half pint to 1-gallon bottles), from any industrial alcohol plant, tax-free for use by the several States and Territories, or any municipal subdivision thereof, or by the District of Columbia, or for the use of any scientific university or college of learning, any laboratory for use exclusively in scientific research, or for use in any hospital or sanatorium, or for the use of any clinic operated for charity and not for profit, including use in the compounding of bona fide medicines for treatment outside of such clinics of patients thereof, but not for sale, pursuant to permit, Form 1450, in the possession of the proprietor and naming him as vendor. Withdrawals shall be made in accordance with §§ 182.408o and 182.408p. The proprietor of the industrial alcohol plant making shipment of tax-free alcohol shall enter on the withdrawal permit, Form 1450, the date and number of proof gallons shipped. Future like shipments may be made under such permit during the period for which issued until the full

quantity for which the permit was issued has been withdrawn. The withdrawal permit, Form 1450, may, at the option of the permittee-consignee, be returned to the proprietor of the industrial alcohol plant after each shipment from the plant, or it may be retained at the plant to cover additional shipments therefrom. If retained at the plant, the permit must be returned to the permittee by the proprietor of the plant when the full quantity of alcohol authorized thereby has been obtained or when the permit has expired or has been otherwise terminated or revoked. Where the same withdrawal permit, Form 1450, covers withdrawals from an industrial alcohol plant and a bonded warehouse on the same premises, the permit may be retained at the warehouse pursuant to § 182.579.

(Interprets or applies 53 Stat. 357, 358, 359, 364; 26 U. S. C. 3103, 3105, 3106, 3108, 3124)

§ 182.408o *Intra-district withdrawals.* Where the industrial alcohol plant and the consignee are located in the same supervisory district, the proprietor will prepare Form 1440 in triplicate. The packages shall be marked in accordance with §§ 182.518 to 182.526. The proprietor will deliver all copies of Form 1440 to the storekeeper-gauger in charge who shall upon removal of the alcohol forward one copy of Form 1440 to the district supervisor and one copy to the consignee. He will give the remaining copy to the proprietor for filing in accordance with § 182.455b. The district supervisor, upon receipt of Form 1451 from the permittee, shall check the same against Forms 1440 covering alcohol shipped to the permittee, to determine that all alcohol withdrawn by the permittee has been duly received and accounted for.

(Interprets or applies 53 Stat. 357, 358, 359, 364; 26 U. S. C. 3103, 3105, 3106, 3108, 3124)

§ 182.408p *Inter-district withdrawals.* Where the industrial alcohol plant and the consignee are located in different supervisory districts, the proprietor will prepare Form 1440 in quadruplicate. The packages shall be marked in accordance with §§ 182.518 to 182.526. The proprietor will deliver all copies of Form 1440 to the storekeeper-gauger in charge who shall upon removal of the alcohol forward one copy of Form 1440 to the supervisor of the district in which the industrial alcohol plant is located, one copy to the supervisor of the district in which the consignee is located, and one copy to the consignee. He will give the remaining copy to the proprietor for filing in accordance with § 182.455b. The supervisor-consignee upon receipt of Form 1451 from the permittee, shall check it against all Forms 1440 covering alcohol shipped to the permittee, to determine that all alcohol withdrawn by the permittee has been duly received and accounted for. He shall take appropriate action concerning any losses in transit. He shall note on each copy of Form 1440 covering receipts shown on Form 1451 for the month that the shipment was reported received. He will then send all such copies of Form 1440 to the supervisor-consignor.

(Interprets or applies 53 Stat. 357, 358, 359, 364; 26 U. S. C. 3103, 3105, 3106, 3108, 3124)

TAX-FREE WITHDRAWALS BY THE UNITED STATES OR GOVERNMENTAL AGENCY

§ 182.408q *General.* Alcohol may be withdrawn in approved containers (other than cases containing one-half pint to 1-gallon bottles) from any industrial alcohol plant tax-free for use of the United States or any governmental agency thereof, in accordance with §§ 182.408r to 182.408t.

(Interprets or applies 53 Stat. 358, 359, 364; 26 U. S. C. 3105, 3108 (b), 3124)

§ 182.408r *Permit, Form 1444.* The proprietor of the plant may not ship alcohol to the United States or governmental agency thereof unless he is named as vendor in the basic permit, Form 1444, and such permit is in his possession. The permit may remain in the possession of the proprietor of the industrial alcohol plant until it is canceled or is recalled by the department or governmental agency to which it was issued. When the same withdrawal permit, Form 1444, covers withdrawals from an industrial alcohol plant and a bonded warehouse on the same premises, the permit may be retained at the warehouse pursuant to § 182.581.

(Interprets or applies 53 Stat. 358, 359, 364; 26 U. S. C. 3105, 3106, 3108, 3114, 3124)

§ 182.408s *Forms 1440 and 1453.* The proprietor will gauge each package of alcohol withdrawn tax-free and prepare Form 1440, in triplicate, giving the details of such gauge. The form will bear the notation "Withdrawal" and the purpose shown as "Use of United States." The packages will be marked in accordance with §§ 182.518 to 182.526. At the time of shipment, the proprietor will prepare one copy of Form 1453. He will indicate on the form, in the space provided, the address of the supervisor of the district in which the industrial alcohol plant is located. The proprietor will deliver all copies of Forms 1440 and 1453 to the storekeeper-gauger who shall, upon removal of the alcohol, retain one copy of Form 1440, forward one copy of Form 1440 to the supervisor of the district in which the alcohol plant is located, and forward one copy each of Forms 1440 and 1453 to the government officer to whom the alcohol is to be delivered at destination. The remaining Form 1440 will be returned to the proprietor for filing in accordance with § 182.455b. Upon receipt of the alcohol by the consignee, Forms 1440 and 1453 will be disposed of in accordance with § 182.898.

(Interprets or applies 53 Stat. 357, 358, 359, 364; 26 U. S. C. 3103, 3105, 3106, 3108, 3124)

§ 182.408t *Bill of lading.* Where the alcohol is transported from an industrial alcohol plant by a common carrier, the person to whom the alcohol was delivered for shipment shall furnish a copy of the bill of lading covering transportation of the alcohol from the point of shipment to final destination to the storekeeper-gauger, who will forward the same to the district supervisor with Form 1440.

(Interprets or applies 53 Stat. 359, 364; 26 U. S. C. 3105, 3106, 3124)

EXPORTATION OF ALCOHOL FREE OF TAX

§ 182.408u *Procedure.* Alcohol will be withdrawn from an industrial alcohol plant, for exportation free of tax, in approved containers (other than cases containing one-half pint to 1-gallon bottles) in accordance with §§ 182.585 to 182.619.

(Interprets or applies 53 Stat. 336, 337, 357, 358, 360, 364, 373, 406, 445, 483, 55 Stat. 405; 26 U. S. C. 2885, 2886, 3101, 3103, 3105, 3106, 3112, 3113, 3124, 3170, 3171, 3351, 3361, 3650, 3953)

TRANSFER OF ALCOHOL TO CUSTOMS MANUFACTURING BONDED WAREHOUSES

§ 182.408v *Procedure.* Alcohol will be withdrawn from an industrial alcohol plant, for transfer to customs manufacturing bonded warehouses, in approved containers (other than cases containing one-half pint to 1-gallon bottles) in accordance with §§ 182.620 to 182.630.

(Interprets or applies 53 Stat. 340, 357, 358, 359, 364, 375, 377; 26 U. S. C. 2891, 3103, 3105, 3108, 3124, 3177, 3178)

SUPPLIES FOR CERTAIN VESSELS AND AIRCRAFT

§ 182.408w *Procedure.* Alcohol will be withdrawn from an industrial alcohol plant, free of tax for use on certain vessels and aircraft, in approved containers (other than cases containing one-half pint to 1-gallon bottles) in accordance with §§ 182.630a to 182.630n.

(Interprets or applies sec. 309, 46 Stat. 390, 53 Stat. 357, 358, 360, 364; 26 U. S. C. 3103, 3105, 3108, 3114, 3124; 19 U. S. C. 1309)

LOSSES OF ALCOHOL

§ 182.412 *Records.* Where alcohol is lost or destroyed on the industrial alcohol plant premises, appropriate entry and report of such loss or destruction will be made by the storekeeper-gauger on Form 1686, and by the proprietor on Form 1442.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

ALCOHOL PRODUCED AND NOT ACCOUNTED FOR

§ 182.414 *Storekeeper-gauger to report deficiencies.* The storekeeper-gauger upon completion of his monthly record, Form 1686, will compare the calculated yield for that month with the actual production and will give a complete statement on such form in respect to any material deficiency in the calculated production in accordance with § 182.361 and of any loss of beer or alcohol by casualty or otherwise. He will likewise report any unusual or peculiar conditions at the plant. Where the facts warrant, he will make a report by letter to the district supervisor and will submit it with Form 1442 forwarded to the district supervisor.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.415 *District supervisor's examination of returns.* Upon receipt of the proprietor's monthly return, Form 1442, the district supervisor will examine it to determine whether the proprietor has accounted for all the alcohol produced by him during the month. If he finds that the proprietor apparently has not accounted for all the alcohol produced by him, he shall make such investigation as he may deem necessary and determine from all the evidence he can obtain the

quantity of alcohol actually produced by the proprietor.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3124, 3640)

SUSPENSION OF OPERATIONS

§ 182.423 *Notice, Form 124.* Any proprietor desiring to suspend operations for an indefinite period or for a definite period of seven days or more at his industrial alcohol plant shall give notice on Form 124, "Notice of Suspension," in triplicate, stating when he will suspend operations. The notice will be delivered to the storekeeper-gauger in charge at the plant.

(a) *Completion of operations required.* Except as provided in § 182.428, before the industrial alcohol plant may be suspended, all distilling material and all unfinished alcohol must be distilled and all alcohol produced must be run into the receiving tanks: *Provided,* That where alcohol is held in the wine room for redistillation, and the industrial alcohol plant is to be suspended for a temporary period of not more than seven days and is not to be operated by another proprietor or as a registered distillery or fruit distillery during such period, the district supervisor may, where in his opinion such may be done without jeopardy to the revenue, permit such alcohol to be retained in tanks in the wine room of the industrial alcohol plant during the period of temporary suspension, if both the tanks and the wine room are kept locked with Government locks: *Provided further,* That where the industrial alcohol plant is to be operated temporarily as a registered distillery or fruit distillery, unfinished alcohol may be held under Government lock in unfinished alcohol tanks in the wine room, as provided in § 182.439 (a). The district supervisor may also in his discretion authorize the retention of unwashed fusel oil in locked tanks during the period of such temporary suspension: *And provided further,* That in any case where the suspension is due to emergency conditions over which the proprietor has no control, and which would prevent the completion of operations, the district supervisor may, in his discretion, give written authorization to the proprietor to retain all unfinished alcohol, or finished alcohol, in Government seal-locked tanks or in Government locked tanks in the wine room for such period in excess of seven days as he may deem necessary to meet the particular situation.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3124)

OPERATIONS BY PROPRIETOR UNDER DIFFERENT TRADE NAMES OR STYLES

§ 182.436 *Finished alcohol.* All finished alcohol remaining in the receiving room at the time the change in trade name or style becomes effective must be marked and removed in the trade name or style under which it was finished. All finished alcohol produced from mash, beer, or other distilling material, and unfinished alcohol remaining on hand at the time the change in trade name or style becomes effective must be marked and removed in the trade name or style under which it is finished. The proprietor will report the removal of such finished alcohol on Form 1442 on the same line covering its manufacture. A similar entry will be made by the storekeeper-gauger on Form 1686.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.437 *Records.* Separate record on Form 1442 will not be required for operations under each trade name but the proprietor must note on such record the trade names or styles under which he operated during the month and the dates of operations under each. The storekeeper-gauger will make a similar notation on his record, Form 1686. Where alcohol is produced under a trade name, the proprietor and the storekeeper-gauger must show on their records both the real name of the actual producer and the trade name under which the alcohol was produced.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

ALTERNATE OPERATION AS REGISTERED DISTILLERY OR FRUIT DISTILLERY

§ 182.443 *Completion of records.* The outgoing proprietor will complete his record, Form 1442, and the storekeeper-gauger his record, Form 1686, as to the removal of basic materials from the premises, or the transfer of basic materials and mash and beer or other distilling material in process to the successor, as the case may be, and as to all alcohol produced by him. If unfinished alcohol is retained on the premises in locked tanks, as provided in § 182.439 (a), the proprietor will enter the quantity thereof on Form 1442, with explanatory notation that the same is unfinished alcohol temporarily retained on the premises pending resumption of operations as an industrial alcohol plant. The storekeeper-gauger will make similar entry on his Form 1686, with an explanatory notation in the statement of special operations or conditions. The proprietor will continue to file monthly reports on Form 1442 and the storekeeper-gauger to maintain a record on Form 1686, accounting for such unfinished alcohol during the period it is retained on the premises. Where the plant is operated as an industrial alcohol plant in two or more periods during the same month by the same proprietor, the operations of such proprietor will be recorded on the same Forms 1442 and 1686, respectively, but appropriate notations will be made on the separating lines to show the dates the industrial alcohol plant was operated as a registered distillery or fruit distillery and the names under which it was operated.

(Interprets or applies 53 Stat. 357, 358; 26 U. S. C. 3103, 3105, 3124)

§ 182.444 *Records of successor.* The succeeding proprietor will enter all materials, including those in process received from his predecessor on Form 1598 if the plant is to be operated as a registered distillery, or on Form 15 if the plant is to be operated as a fruit distillery. The materials will also be entered on Form 1686 if the industrial alcohol plant is to be operated as a registered distillery. If the materials are transferred when the plant is again operated as an industrial alcohol plant, appropriate entry thereof will be made on the records of the transferor and the transferee and the storekeeper-gauger.

(Interprets or applies 53 Stat. 321, 358, 364; 26 U. S. C. 2841, 3105, 3124)

CHANGE IN PROPRIETORSHIP

§ 182.450 *Records.* The outgoing proprietor will enter on his record, Form 1442, all materials and all unfinished alcohol outside the receiving room transferred to his successor, who shall in turn enter such items on his records as received from his predecessor. Where the change in proprietorship is of a permanent nature, the outgoing proprietor shall complete Form 1442 and submit a final report on such form to the district supervisor. Appropriate notations will be made on such final report showing the change in proprietorship and the date thereof. Where the plant is operated under alternating proprietorships, each proprietor shall keep a separate record on Form 1442. When operations are conducted by the same proprietor in two or more periods during the same month, the operations by such proprietor will be entered on the same Form 1442, appropriate notations being made on the separating lines to show the names of the alternating proprietors and the dates the industrial alcohol plant was operated by them. The storekeeper-gauger will make similar entries on Form 1686. The proprietor will dispose of Form 1442 in accordance with § 182.456.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3124)

§ 182.451 *Succession by fiduciary.* Where a change in proprietorship is brought about by operation of law, the administrator, executor, receiver, trustee, assignee, or other fiduciary may not continue the business until the required qualifying documents have been filed and approved and a basic permit issued. In the case of such change, the fiduciary shall make appropriate notation on Form 1442 of his succession and the date thereof, and the storekeeper-gauger will make a similar notation on Form 1686.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

STOREKEEPER-GAUGER'S RECORD

§ 182.452 *Form 1686.* The storekeeper-gauger shall keep a daily record of the industrial alcohol plant operations on Form 1686, "U. S. Storekeeper-Gauger's Report of Operations at Registered Distillery and Industrial Alcohol Plant." Entries shall be made as indicated by the headings of the various columns and lines and in accordance with the instructions on the form or issued in respect thereto and as required by the regulations in this part. Where an industrial alcohol plant, in connection with the production of ethyl alcohol by any manner, produces other chemicals as byproducts, or where an industrial alcohol plant, in connection with the production of substances other than ethyl alcohol, such as butyl alcohol, produces ethyl alcohol as a byproduct, a separate record on Form 1686 will be maintained for each process. The store-

keeper-gauger will note on the record any special operations or conditions that may occur and any unusual or peculiar conditions at the plant. Where the facts warrant, the officers will make a report by letter to the district supervisor and will submit it with Form 1442 forwarded to the district supervisor.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3124)

§ 182.454 *System of filing.* The storekeeper-gauger's monthly records on Form 1686 will be filed together in chronological order by months and in bound form as a permanent record in the storekeeper-gauger's office, and kept available for inspection by internal revenue officers.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

PROPRIETOR'S RECORDS AND REPORTS

§ 182.455 *General.* The proprietor of every industrial alcohol plant shall keep monthly records and render daily reports as provided in §§ 182.455b and 182.456a. All of the information called for in each form, as indicated by the headings of the various columns and lines of the form and the instructions printed thereon or issued in respect thereto, and as required by the regulations in this part, will be given. Entries shall be made on the forms before the close of the business day next succeeding the day on which the transactions occur, except that summary entries will be made at the close of the month. Where the making of entries is deferred to the next business day, as authorized herein, appropriate memoranda shall be maintained for the purpose of making the entries correctly.

(Interprets or applies 53 Stat. 357, 358, 363, 364, 373; 26 U. S. C. 3103, 3105, 3121, 3124, 3171)

§ 182.455a *Failure to keep records or allow inspection.* Failure to keep the records and files or to make and file reports as and when required, or to furnish verified copies of files and records when requested, or to promptly allow inspection to be made upon proper request therefor, will be sufficient grounds for citation and revocation of the proprietor's basic permit.

(Interprets or applies 53 Stat. 357, 358, 363, 364, 373; 26 U. S. C. 3103, 3105, 3121, 3124, 3171)

§ 182.455b *Form 1440.* Details of all alcohol gauged shall be reported by the proprietor of the industrial alcohol plant on Form 1440 as indicated by the headings of the various columns and lines and the instructions printed thereon or issued in respect thereto and as required by the regulations in this part. Notation shall be made on the Form 1440 covering all alcohol withdrawn from industrial alcohol plants tax-paid for beverage use showing the material from which produced or an abbreviation thereof, such as "Alcohol-Grain," "Alcohol-Cane," "Alcohol-Fruit," "Alcohol-Distilled from grain," "Alcohol-Distilled from cane," or "Alcohol-Distilled from fruit." When the proprietor desires to withdraw alcohol from the industrial alcohol plant for any lawful purpose and has complied with all the requirements of the law and regulations in this part respecting the particular withdrawal, he will make application on the back of each copy of Form 1440 covering the withdrawal to the storekeeper-gauger in charge for permission to withdraw the alcohol. If withdrawal is to be made upon tax-payment, the proprietor shall present to the storekeeper-gauger the prescribed tax-paid stamps or certificate of tax-payment covering the alcohol to be withdrawn. If the alcohol is to be transferred in bond to an industrial alcohol bonded warehouse or shipped to a denaturing plant or withdrawn for export or other lawful tax-free purpose, the proprietor will present to the storekeeper-gauger the necessary permit authorizing such withdrawal. The storekeeper-gauger will examine the tax-paid stamps or certificate of tax-payment, or the permit authorizing transfer in bond or tax-paid withdrawal, and if he finds that the tax has been paid, or, in the case of transfer in bond or tax-free withdrawal that proper withdrawal permit is held by the proprietor, the storekeeper-gauger will sign the authorization on Form 1440 for the withdrawal of the alcohol. The number of copies of Form 1440 to be executed and the disposition thereof will be made in accordance with the regulations in this part. One copy of each Form 1440 covering the deposit of alcohol in the industrial alcohol bonded warehouse on the premises shall be filed by the proprietor of the warehouse in accordance with § 182.643g. One copy of each Form 1440 covering all other withdrawals of alcohol from the industrial alcohol plant shall be filed by the proprietor of such plant in bound form as a separate permanent record. The Forms 1440 will be arranged in the file in chronological order according to the date of withdrawal.

(Interprets or applies 53 Stat. 357, 358, 363, 364, 373; 26 U. S. C. 3103, 3105, 3121, 3124, 3171).

§ 182.456 *Form 1442.* The proprietor of every industrial alcohol plant shall keep a daily record of industrial alcohol plant operations on Form 1442, "Proprietor's Report of Operations at Industrial Alcohol Plant." Entries shall be made as indicated by the headings of the various columns and lines on the form and the instructions printed thereon or issued in respect thereto, and as required by the regulations in this part. Entries shall be made on the form before the close of the business day next succeeding the day on which the transactions occur, except that summary entries will be made at the close of the month. Where the making of entries is deferred to the next business day, as authorized herein, appropriate memoranda shall be maintained for the purpose of making the entries correctly. Where an industrial alcohol plant, in connection with the production of ethyl alcohol by any method, produces other chemicals as byproducts, or where an industrial alcohol plant, in connection with the production of substances other than ethyl alcohol, such as butyl alcohol, produces ethyl alcohol as a byproduct, a separate record on Form 1442 will be maintained for each process. The quantity of materials used in the production of ethyl alcohol will be determined separately from the quantity used in the production of other substances. Such determination may be made at the close of the month for reporting on Form 1442. Form 1442 must be verified under oath (or affirmation) by the proprietor or his authorized agent at the plant: *Provided*, That if the form officially prescribed for such report contains therein a provision for verification by a written declaration that such report is made under penalties of perjury, such report shall be verified by the execution of such declaration, and such declaration so executed shall be in lieu of the oath required herein for verification. The proprietor will deliver Form 1442 in triplicate, to the storekeeper-gauger on or before the 5th day of the month succeeding that for which the report is rendered. The storekeeper-gauger will examine the report, execute the certificate of the government officer on all three copies of the form, return one copy to the proprietor, and forward two copies to the district supervisor. The district supervisor will, after audit of the report, and not later than the last day of the month succeeding that for which the report is rendered, forward one copy to the Commissioner. He will retain the remaining copy.

(Interprets or applies 53 Stat. 357, 358, 364, 373; 26 U. S. C. and Sup., 3103, 3105, 3124, 3171, 3809)

§ 182.456a *Record at tax-paid premises, Form 52–E.* Every proprietor of an industrial alcohol plant who maintains a tax-paid storeroom in connection with such plant, as provided in § 182.31a, shall keep Form 52–E, "Monthly Record and Report of Importer or Proprietor of Tax-Paid Premises," of all alcohol received and disposed of at such tax-paid premises. The records shall be kept and reports rendered to the district supervisor in accordance with the applicable provisions of § 182.648.

(Interprets and applies 53 Stat. 358, 364, 373; 26 U. S. C. 3105, 3106, 3124, 3171)

§ 182.459 *Signing of reports.* Forms 1442 and 52–E must be signed in the same manner as the application, Form 1431, except that in the case of a corporation, the affixing of the corporate seal will not be required. Where the reports are signed by an agent, proper power of attorney authorizing the agent to execute the reports for the proprietor must be filed on Form 1534, in triplicate, in accordance with the provisions of § 182.129.

(Interprets or applies 53 Stat. 358, 364, 63 Stat. 667; 26 U. S. C. and Sup.; 3105, 3124, 3809)

§ 182.461 *Filing of forms.* The proprietor shall file Forms 1442 in chronological order by months and in bound form, as a permanent record available for inspection by government officers at any reasonable time.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

PURCHASE OF DISTILLED SPIRITS ABANDONED TO THE UNITED STATES

§ 182.464 *Receipt at industrial alcohol plant.* When spirits so purchased are to be redistilled prior to denaturation, they should be received at the industrial al-

cohol plant, where they will be redistilled and transferred to the denaturing plant promptly. The spirits will be kept separate from other spirits in the industrial alcohol plant not intended for denaturation. The receipt of the spirits at the industrial alcohol plant and their redistillation and transfer to the denaturing plant will be reported by the proprietor on the industrial alcohol plant, bonded warehouse, and denaturing plant records, Forms 1442, 1443–A, and 1468–A, and by the storekeeper-gauger on Form 1686, with proper explanatory note.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

OPERATION OF INDUSTRIAL ALCOHOL BONDED WAREHOUSES

SALES OF ALCOHOL

§ 182.485 *Exemption from special tax liability.* In view of the exemption provided by law, the proprietor of an industrial alcohol plant or of a bonded warehouse may sell or offer for sale tax-paid alcohol in the tax-paid storeroom provided in connection with such plant or bonded warehouse without being required to pay such special tax as wholesale or retail liquor dealer, provided the sales are made from the plant or bonded warehouse. If tax-paid alcohol is sold elsewhere, the proprietor engaging in the traffic will not be entitled to the exemption but will be subject to the special tax imposed by law.

(a) *Limitation of exemption.* The tax-paid storeroom provided in connection with the industrial alcohol plant or bonded warehouse is covered by the basic permit required to be held by the proprietor of an industrial alcohol plant or of a bonded warehouse, respectively, and, accordingly, the above exemption is held applicable to alcohol tax-paid in such plant or bonded warehouse and stored in the tax-paid storeroom provided in connection therewith. Such tax-paid alcohol so stored may not be transferred to another similar tax-paid storeroom established in connection with another plant or bonded warehouse nor will the above exemption apply to any premises to which such tax-paid alcohol may be transferred.

(Interprets or applies 53 Stat. 357, 358, 364, 388; 26 U. S. C. 3103, 3105, 3124, 3250)

RECEIPT OF ALCOHOL FROM INDUSTRIAL ALCOHOL PLANT ON WAREHOUSE PREMISES

§ 182.489 *By pipe line.* If the bonded warehouse is located on the premises of an industrial alcohol plant, the alcohol produced at such plant may be transferred from the receiving tanks to storage tanks in the bonded warehouse by means of pipe lines. The transfer will be made in accordance with §§ 182.82, 182.407 and 182.408. The transfer of alcohol by pipe line from the receiving room to storage tanks in the bonded warehouse will be under the immediate supervision of the storekeeper-gauger in charge of the receiving room and the storekeeper-gauger in charge of the warehouse. The storekeeper-gauger supervising the deposit of the alcohol in the warehouse storage tanks will see that the outlet and all other openings of the tanks, except the inlet, affording access to the alcohol are closed and locked and that the valves in the pipe line are so adjusted by the proprietor as to control the flow of alcohol into the tank. When the alcohol has been deposited in the tank, the inlet will be immediately closed by the proprietor and locked by the storekeeper-gauger. The valves in the pipe lines and the openings of tanks containing alcohol shall be kept closed and locked at all times, except when necessary to be open for the transfer of alcohol. Whenever alcohol is transferred into or out of storage tanks or weighing tanks, the storekeeper-gauger will open and close the locks but it shall be the duty of the proprietor to manipulate the stopcocks or valves controlling the flow of the alcohol. Form 1440 will be disposed of in accordance with § 182.490a.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3124)

§ 182.490 *In packages.* Where alcohol is received in casks, drums, or similar containers for deposit from an industrial alcohol plant on the same premises, the packages will be transferred from the receiving room to the bonded warehouse under the supervision of the storekeeper-gauger in charge of the receiving room and the storekeeper-gauger in charge of the bonded warehouse. The packages will be examined in accordance with § 182.492. Form 1440 will be disposed of in accordance with § 182.490a.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3101, 3105, 3124)

§ 182.490a *Deposit in warehouse from industrial alcohol plant on the same premises.* Upon the deposit in storage tanks of alcohol transferred by pipe line pursuant to § 182.489, and upon completion of the examination of packages received pursuant to § 182.490, from the industrial alcohol plant on the premises of the bonded warehouse, the proprietor will determine accurately the quantity received and will check in the receipt of the alcohol against Form 1440 in the presence of the storekeeper-gauger. The proprietor will execute the certificate of receipt on both copies of Form 1440 and will note thereon and on Form 1443–A or Form 1443–B any loss or deficiency in the shipment. Where a loss in transit is sustained, the proprietor will report on such forms the total loss for transfer by pipe line and, in the case of packages, the loss from each package. The storekeeper-gauger will make a full report of such loss to the district supervisor in accordance with § 182.492. The proprietor will file one copy of Form 1440 as a permanent record as provided in § 182.643g and will deliver the remaining copy to the storekeeper-gauger who will forward it to the district supervisor.

(Interprets or applies 53 Stat. 357, 358, 360, 364; 26 U. S. C. 3101, 3105, 3113, 3124)

RECEIPT OF ALCOHOL FROM INDUSTRIAL ALCOHOL PLANT NOT ON WAREHOUSE PREMISES AND FROM ANOTHER BONDED WAREHOUSE IN SAME SUPERVISORY DISTRICT

§ 182.491 *Packages, tank cars and tank trucks.* Upon receiving Form 1440 in duplicate covering alcohol transferred in bond from an industrial alcohol plant in the same supervisory district pursuant to § 182.408c, or from another bonded warehouse in the same supervisory district pursuant to § 182.556, the storekeeper-gauger in charge at the receiving warehouse will deliver both copies to the proprietor of the warehouse. When the alcohol is received at the warehouse in packages, the shipment will be examined by the proprietor and the storekeeper-gauger in accordance with § 182.492. When received in a tank car, the shipment will be examined in accordance with § 182.493. When received in a tank truck, the seals will be broken and the shipment examined in accordance with §§ 182.491a and 182.493a, respectively. Form 1440 will be disposed of in accordance with § 182.494.

(Interprets or applies 53 Stat. 358, 360, 364; 26 U. S. C. 3105, 3113, 3124)

§ 182.494 *Deposit in receiving warehouse.* Upon completion of the examination of the containers from an industrial alcohol plant located on other premises, or from another bonded warehouse, in the same supervisory district, the proprietor will determine accurately the quantity received and will check in the receipt of the alcohol against Form 1440 in the presence of the storekeeper-gauger. The proprietor will execute the certificate of receipt on both copies of Form 1440 and will note thereon and on Form 1443–A or Form 1443–B any loss or deficiency in the shipment. Where a loss in transit is sustained, the proprietor will report on such forms the total loss from tank cars and tank trucks and, in the case of packages, the loss from each package. The storekeeper-gauger will make a full report of such loss to the district supervisor in accordance with § 182.492, 182.493 or 182.493a, as the case may be. The proprietor will file one copy of Form 1440 as a permanent record as provided in § 182.643g and will deliver the remaining copy to the storekeeper-gauger who will forward it to the district supervisor. The district supervisor will check daily, on receipt, each Form 1440 covering a tank truck shipment, and make any inquiry which he deems necessary with respect to any discrepancy. In the event of failure to receive a form from the storekeeper-gauger at the consignee's premises within the time normally required for the truck to make the shipment and the form to be received by mail, the district supervisor will make appropriate inquiry.

(Interprets or applies 53 Stat. 357, 358, 360, 364; 26 U. S. C. 3101, 3105, 3113, 3124)

RECEIPT OF ALCOHOL FROM INDUSTRIAL ALCOHOL PLANT OR ANOTHER BONDED WAREHOUSE IN DIFFERENT SUPERVISORY DISTRICT

§ 182.495a *Packages, tank cars and tank trucks.* Upon receiving Form 1440 covering alcohol transferred in bond from an industrial alcohol plant in a different supervisory district pursuant to § 182.408d, or from another bonded warehouse in a different supervisory district pursuant to § 182.556a, the storekeeper-gauger in charge at the receiving warehouse will deliver all copies to the proprietor of the warehouse. When the

alcohol is received at the warehouse in packages, the shipment will be examined by the proprietor and the storekeeper-gauger in accordance with § 182.492. When received in a tank car it will be examined in accordance with § 182.493. When received in a tank truck, the seals will be broken and the shipment examined in accordance with §§ 182.491a and 182.493a, respectively. The alcohol shall be deposited in accordance with § 182.495. Form 1440 will be disposed of in accordance with § 182.495b.

(Interprets or applies 53 Stat. 357, 358, 360, 364; 26 U. S. C. 3101, 3105, 3113, 3124)

§ 182.495b *Deposit in receiving warehouse.* Upon completion of the examination of the containers from an industrial alcohol plant or another bonded warehouse located in a different supervisory district, the proprietor will determine accurately the quantity received and will check in the receipt of the alcohol against Form 1440 in the presence of the storekeeper-gauger. The proprietor will execute the certificate of receipt on all copies of Form 1440 and will note thereon and on Form 1443–A or Form 1443–B any loss or deficiency in the shipment. Where a loss in transit is sustained, the proprietor will report on such forms the total loss from tank cars and tank trucks and, in the case of packages, the loss from each package. The storekeeper-gauger will make a full report of such loss to the district supervisor in accordance with §§ 182.492, 182.493 or 182.493a, as the case may be. The proprietor will file one copy of Form 1440 as a permanent record as provided in § 182.643g and will deliver the remaining copy of Form 1440 to the storekeeper-gauger. The storekeeper-gauger will forward the copy of Form 1440 to the supervisor of the district in which the warehouse is located. The supervisor-consignee will forward the copy received at time of shipment to the supervisor-consignor and file the remaining copy. He will check daily, on receipt, each Form 1440 covering a tank truck shipment, and make any inquiry which he deems necessary with respect to any discrepancy. In the event of failure to receive a form from the storekeeper-gauger at the consignee's premises within the time normally required for the truck to make the shipment and the form to be received by mail, the supervisor-consignee will make appropriate investigation. The supervisor-consignor will also check daily on receipt each Form 1440 covering a tank truck shipment received from the supervisor-consignee. In the event of failure to receive a form within a reasonable time, he will make appropriate inquiry. If receipted Forms 1440 covering other shipments are not received within a reasonable time, district supervisors will make appropriate inquiry.

(Interprets or applies 53 Stat. 357, 358, 360, 364; 26 U. S. C. 3101, 3105, 3113, 3124)

RETURN TO INDUSTRIAL ALCOHOL PLANT OR BONDED WAREHOUSE OF UNUSED ALCOHOL WITHDRAWN FREE OF TAX

§ 182.496 *Procedure.* As provided in § 182.664, where tax-free alcohol lawfully in possession of a permittee authorized to use the same is found to be unsuitable for use, or where such permittee discontinues the use thereof, or where for any other legitimate reason such permittee desires so to do, such alcohol may be returned to the respective industrial alcohol plant or bonded warehouse for lawful disposition: *Provided,* That the proprietor of such plant or bonded warehouse consents to such return and permission therefor is, in each instance, first obtained from the supervisor of the district from which the tax-free alcohol is to be returned. If the industrial alcohol plant or bonded warehouse is situated in another district, the district supervisor authorizing the return will forward a copy of his letter of authority to the supervisor of such other district. Notation of such return will be made by the proprietor of the industrial alcohol plant on his monthly report, Form 1442, and by the warehouseman on his monthly report, Form 1443–B, as provided in § 182.646.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3101, 3105, 3124)

REMOVAL OF ALCOHOL FROM RECEIVING AND STORAGE TANKS

§ 182.502 *Filling of tank car.* The tank car must be filled in the immediate presence of the storekeeper-gauger. The pipe line from the weighing tank to the tank car must be in full view of the officer, and must not be connected or used except in his presence. The officer will seal-lock the car as soon as it is filled. The proprietor will enter on Form 1440, covering the gauge of the alcohol, the symbol and serial number of the car, the number of inches above or below the full mark, and the temperature of the alcohol at filling, the serial number of the lock seal or seals, the destination, and the date of shipment; for example: "Withdrawn in U. P. tank car number 1643, filled 2 inches above full mark at 80° F., lock seal number 46457, for transfer to Ind. Alc. Bonded Whse. No. 56, New York, N. Y. Billed out 4:30 p. m., May 1, 1941."

(Interprets or applies 53 Stat. 357, 358, 359, 364; 26 U. S. C. 3101, 3105, 3107, 3108, 3124)

MARKS, BRANDS, AND STAMPS

§ 182.518 *Numbering of packages.* Where packages of alcohol are filled from receiving tanks in an industrial alcohol plant, they shall be numbered in serial order beginning with number 1 for the first package filled and continuing in regular sequence. Likewise, where packages of alcohol are filled from storage tanks in an industrial alcohol bonded warehouse, they shall be numbered in serial order beginning with number 1 for the first package filled and continuing in regular sequence. Where an existing industrial alcohol plant is located on the premises of the bonded warehouse and one series of numbers has been used for packages filled from both the receiving and storage tanks, such series will be continued for packages filled from the storage tanks in the bonded warehouse. Hereafter, a different series of numbers will be used for packages filled from the receiving tanks of such industrial alcohol plant, beginning with number 1 for the first package filled and continuing in regular sequence. Where there is a change in the trade name or style or in the proprietorship of the business, the series in use at the time of such change will be continued. A new series will be used where there is a change in the type of plant; but use of the prior series will be resumed when the plant is again operated as an industrial alcohol plant. When the serial numbers of packages filled have reached the number 1,000,000, the proprietor may, if he so desires, begin a new series, commencing with number 1, preceded or followed by a letter to distinguish it from the prior series as 1A, 2A, etc., and when the number 1,000,000 so distinguished is again reached, the proprietor may begin another series distinguished by the second letter of the alphabet, as 1B, 2B, etc., and subsequent series, distinguished by other letters of the alphabet in order, may likewise be commenced.

(Interprets or applies 53 Stat. 307, 358, 364; 26 U. S. C. 2808, 3105, 3124)

§ 182.519 *Marks and brands*—(a) *Drums, barrels, etc.* Alcohol withdrawn into drums, barrels, or other approved containers shall be weighed and proofed by the proprietor. Such proprietor shall have marked upon the head of each package, in the order named, the gross weight, tare, net weight in pounds and half pounds, wine gallons, proof, and proof gallons, retaining fractions of gallons in all instances. The name of the proprietor of the industrial alcohol plant or bonded warehouse at which the package is filled, the number of the plant or warehouse, the city or town and State in which the plant or warehouse is located, and the date the package was filled shall also be marked on the package. In addition to the foregoing, the word "Alcohol" must also appear on the heads of all packages of more than 30 wine gallons capacity, in letters of not less than 1 inch in height. On packages of 30 wine gallons or less such letters shall not be less than three-fourths of an inch in height. On small containers, the required markings shall be placed on the side of the container. In addition to the foregoing, each package shall be serially numbered in accordance with § 182.518. There shall also be placed upon the Government head or side of each container, by printing, stenciling, or labeling, a statement to the effect that all marks and stamps must be destroyed immediately after the container is emptied.

(b) *Cases of bottled alcohol.* Each package containing alcohol in bottles shall bear all the marks required by §§ 182.517 and 182.518, except the gross weight, tare, and net weight. The number and capacity of the bottles shall, however, be shown on each package. The marks shall be placed on one side of the case.

(Interprets or applies 53 Stat. 307, 357, 364; 26 U. S. C. 2808, 3103, 3105, 3124)

§ 182.526 *Withdrawn for tax-free use or for export*—(a) *Tax-free use.* When alcohol is withdrawn free of tax from an industrial alcohol plant or a bonded warehouse for scientific purposes, use of hospitals, etc., or for use of the United States, there shall be stenciled on the Government head of each package or side of each case in letters and figures not less than one-half inch in height the date and purpose of withdrawal, such as "Hospital Use," "Scientific Purposes,"

"Use of U. S.," etc., and number of the permit authorizing the withdrawal, in addition to the other marks and brands required by the regulations in this part.

(1) *Tank cars.* When alcohol is withdrawn in tank cars for use of the United States or a governmental agency thereof, there shall be attached to the route board of the tank car, a label showing the name, registry number, and location (city or town and State) of the industrial alcohol plant or bonded warehouse, and the name and address of the Government establishment to which the alcohol is consigned, followed by the permit number under which the alcohol is withdrawn, the words "For use of U. S." and the date of withdrawal. The label, which shall be furnished and attached by the proprietor, shall be in substantially the following form:

Shipped by
Standard Alcohol Co.,
B. W. 271, Baltimore, Md.
To
U. S. Navy Yard,
Washington, D. C.
U. S.-TF-71
For use of U. S.
Aug. 15, 1941.

(b) *For export.* When alcohol is withdrawn for exportation, the words "For Export" and the names of the ports from and to which the alcohol is to be exported, and the number of the export permit, as for example "For Export, New York to Lisbon, Permit AX-NY-15," shall also be marked on each package or case in letters not less than one-half inch in height.

(Interprets or applies 53 Stat. 307, 358, 364; 26 U. S. C. 2808, 3105, 3124)

TRANSFER OF ALCOHOL IN BOND BETWEEN BONDED WAREHOUSES

§ 182.550 *General.* Alcohol may be transferred in bond from any industrial alcohol plant or bonded warehouse in original packages or other approved containers, or in tank trucks, after the alcohol has been correctly weighed and proofed to determine the exact contents of each package, unless withdrawn on the original gauge, to another bonded warehouse as hereinafter provided.

(Interprets or applies 53 Stat. 358, 359, 364; 26 U. S. C. 3105, 3107, 3124)

§ 182.551 *Application and withdrawal permit, Form 1436*—(a) *Application.* Where the proprietor of the bonded warehouse desires to procure alcohol from an industrial alcohol plant not located on the premises of the bonded warehouse or from another bonded warehouse, he will file application on Part I of Form 1436, "Application and Withdrawal Permit to Transfer Alcohol Between Industrial Alcohol Bonded Premises," in duplicate, with the district supervisor for withdrawal permit to procure alcohol. The names, registry numbers, and addresses of the plants and warehouses from which alcohol will be procured will be stated in the application. Where the bond, Form 1432-A, filed by the proprietor covering the receiving warehouse is in less than the maximum penal sum, the application should be for a fixed number of proof gallons to be withdrawn during a calendar month, which amount shall not exceed the quantity authorized in the applicant's basic permit, Form 1433, to be on hand, in transit, and unaccounted for at any one time.

(b) *Withdrawal permit.* If the application is approved by the district supervisor, he will issue a withdrawal permit on Form 1436. If the applicant's basic permit on Form 1433 for his bonded warehouse limits the quantity of alcohol that may be on hand, in transit, and unaccounted for at any one time, the quantity authorized by the withdrawal permit on Form 1436 to be withdrawn during any calendar month, shall not exceed such quantity specified in the applicant's basic permit. The district supervisor will forward the original copy of the withdrawal permit to the applicant and will retain the duplicate copy for his files. When the proprietor of the receiving warehouse desires to procure alcohol, he will forward the original of the withdrawal permit to the proprietor of the industrial alcohol plant or bonded warehouse named therein from whom he desires to procure alcohol. Upon shipment, the proprietor of the shipping plant or warehouse will enter the shipment on the permit and return it to the consignee, unless he has been authorized by the consignee to retain the permit for the purpose of making future shipments. No alcohol may be shipped by a consignor named in the withdrawal permit until such permit is in his possession. Except as provided in paragraph (d) of this section, further like transfers may be made under such permit during the term for which it is issued.

(c) *Carrier to be furnished copy of Form 1436.* Where the alcohol is to be delivered by a person other than the vendor, the consignee shall procure from the district supervisor a certified copy (or copies, if delivery is to be made by more than one carrier), on the prescribed form, of the withdrawal permit, Form 1436, and shall file the same with the delivering carrier's agent at destination. Application for such certified copy or copies shall be made by the permittee to the district supervisor by letter, specifying the name of the delivering carrier. Where such delivering carrier is known at the time Form 1436 is filed, the application should accompany such form.

(d) *Expiration or termination of permit.* Upon expiration of a withdrawal permit it shall be returned to the district supervisor for cancellation. Where the permit is in the possession of a consignor on the date of expiration, such consignor shall return it to the permittee for surrender to the district supervisor. Should a basic permit, Form 1433, held by a person to whom withdrawal permit, Form 1436, was issued, be terminated, surrendered, or revoked, the proprietor of each industrial alcohol plant and bonded warehouse named as vendor in such withdrawal permit shall, upon notice from the district supervisor, make no further shipments thereunder, and if such withdrawal permit is in his possession, he shall return it to the district supervisor for cancellation.

(Interprets or applies 53 Stat. 357, 358, 359, 364; 26 U. S. C. 3101, 3105, 3107, 3124)

§ 182.554 *Quantity procurable under withdrawal permits.* Where the permittee's basic permit, Form 1433, limits the quantity of alcohol that may be on hand, in transit, and unaccounted for at any one time at the bonded warehouse, he shall in procuring alcohol from an industrial alcohol plant or from another bonded warehouse deduct the quantity on hand, in transit, and unaccounted for from the quantity so limited in his basic permit, and if the available balance is less than the quantity procurable under the withdrawal permit during the calendar month, give his order for an amount not exceeding the available balance. For this purpose, alcohol shall be deemed to be unaccounted for when disposed of or lost otherwise than as provided by the regulations in this part. Failure on the part of permittees to observe the foregoing requirements concerning withdrawals will be regarded as sufficient grounds for citation for revocation of their basic permits.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3101, 3105, 3107, 3124)

§ 182.556 *Transfer to bonded warehouse located in same supervisory district.* Alcohol will be transferred in bond from an industrial alcohol bonded warehouse to another bonded warehouse located in the same supervisory district pursuant to withdrawal permit, Form 1436, in accordance with §§ 182.551 to 182.554. The proprietor will prepare Form 1440 in quadruplicate, giving the details of the regauge, or original gauge if withdrawn on such gauge of the alcohol. The form will bear the notation "Withdrawal." He will give all copies to the storekeeper-gauger in charge who shall upon shipment of the alcohol forward one copy to the district supervisor and give one copy to the proprietor of the shipping warehouse for filing in accordance with § 182.643h. In the case of transfers in containers other than tank trucks the storekeeper-gauger in charge shall mail the remaining two copies to the storekeeper-gauger in charge of the receiving warehouse. In the case of transfers in tank trucks he shall mail one copy to the storekeeper-gauger in charge of the receiving warehouse and enclose the other copy of Form 1440 in a sealed envelope addressed to the storekeeper-gauger in charge and give the same to the driver of the tank truck for delivery to the storekeeper-gauger in charge. After deposit of the alcohol in the warehouse, Form 1440 will be disposed of in accordance with § 182.464.

(Interprets or applies 53 Stat. 357, 358, 359, 364; 26 U. S. C. 3101, 3105, 3107, 3124)

§ 182.556a *Transfer to bonded warehouse located in different supervisory district.* Alcohol will be transferred in bond from an industrial alcohol bonded warehouse to another bonded warehouse located in a different supervisory district pursuant to withdrawal permit, Form 1436, in accordance with §§ 182.551 to 182.554. The proprietor will prepare an original and four copies of Form 1440. Form 1440 will give the details of the regauge, or original gauge if withdrawn on such gauge, of the alcohol. The form will bear the notation "With-

drawal." He will deliver all copies to the storekeeper-gauger in charge who shall upon shipment of the alcohol forward one copy to the supervisor of the district in which the shipping warehouse is located, one copy to the supervisor of the district in which the receiving warehouse is located and give one copy to the proprietor of the warehouse for filing in accordance with § 182.643h. In the case of transfers in containers other than tank trucks the storekeeper-gauger in charge shall mail the remaining two copies to the storekeeper-gauger in charge of the receiving warehouse. In the case of transfers in tank trucks he shall mail one copy to the storekeeper-gauger in charge of the receiving warehouse and enclose the other copy of Form 1440 in a sealed envelope addressed to the storekeeper-gauger in charge and give the same to the driver of the tank truck for delivery to the storekeeper-gauger in charge. After deposit of the alcohol in the warehouse Form 1440 will be disposed of in accordance with § 182.495b.

(Interprets or applies 53 Stat. 357, 358, 359, 364; 26 U. S. C. 3101, 3105, 3107, 3124)

WITHDRAWAL FOR DENATURATION

§ 182.559 *Transfer to denaturing plant on same premises.* Alcohol may be withdrawn from a bonded warehouse and transferred to a denaturing plant located on the same premises, without the necessity of procuring withdrawal permit, Form 1463. Alcohol may be so transferred by pipe line to storage or mixing tanks in the denaturing plant in accordance with § 182.694, or in approved containers in accordance with § 182.695. Where the bond for the denaturing plant is in an amount less than the maximum penal sum prescribed by the regulations in this part, and the basic permit, Form 1433, for the denaturing plant limits the quantity of alcohol, specially denatured alcohol and recovered or restored denatured alcohol that may be on hand, in transit, and unaccounted for at any one time, the quantity of alcohol so transferred to the denaturing plant during a calendar month, shall not exceed the quantity so limited in the basic permit, and the storekeeper-gauger will see that such limitations are observed. When the alcohol is gauged for transfer to the denaturing plant, the proprietor will prepare Form 1440 in duplicate. The form will bear the notation "Withdrawal" and the purpose shown as "For Denaturation." Upon receipt of the alcohol at the denaturing plant Form 1440 will be disposed of in accordance with § 182.695a.

(Interprets or applies 53 Stat. 355, 357, 358, 359, 364; 26 U. S. C. 3070, 3101, 3105, 3108, 3124)

§ 182.560 *Transfer to denaturing plant located on other premises in same supervisory district.* Alcohol may be withdrawn from a bonded warehouse for shipment to a denaturing plant located on other premises only pursuant to withdrawal permit, Form 1463, authorizing such shipment in accordance with §§ 182.686 to 182.690. Alcohol may be so shipped in tank cars, drums, or other approved containers, or in tank trucks. Such shipments may not be made until the proprietor of the bonded warehouse has received from the denaturer the withdrawal permit, Form 1463, naming him as vendor, and then only in the quantity specified in the withdrawal permit. Upon shipment, the proprietor of the bonded warehouse will enter the shipment on the permit and return it to the denaturer, unless he has been authorized by the denaturer to retain the permit for the purpose of making future shipments. The proprietor will prepare Form 1440, in quadruplicate, giving the details of the regauge, or original gauge if withdrawn on such gauge of the alcohol. The form will bear the notation "Withdrawal" and the purpose shown as "For Denaturation." He will give all copies to the storekeeper-gauger in charge who shall upon shipment of the alcohol forward one copy to the district supervisor and give one copy to the proprietor of the shipping warehouse for filing in accordance with § 182.643h. In the case of transfers in containers other than tank trucks the storekeeper-gauger in charge shall mail the remaining two copies to the storekeeper-gauger in charge of the receiving denaturing plant. In the case of transfers in tank trucks he shall mail one copy to the storekeeper-gauger in charge of the receiving denaturing plant and enclose the other copy of Form 1440 in a sealed envelope addressed to the storekeeper-gauger in charge and give the same to the driver of the tank truck for delivery to the storekeeper-gauger in charge. Upon receipt of the alcohol at the denaturing plant, Form 1440 will be disposed of in accordance with § 182.696a.

(Interprets or applies 53 Stat. 355, 357, 358, 359, 360, 364; 26 U. S. C. 3070, 3101, 3105, 3106, 3108, 3114, 3124)

§ 182.560a *Transfer to denaturing plant located in different supervisory district.* Alcohol may be withdrawn from a bonded warehouse for shipment to a denaturing plant located in a different supervisory district only pursuant to withdrawal permit, Form 1463, authorizing such shipment in accordance with §§ 182.686 to 182.690. Such shipments may not be made until the proprietor of the bonded warehouse has received from the denaturer the withdrawal permit, Form 1463, naming him as vendor, and then only in the quantity specified in the withdrawal permit. Upon shipment the proprietor of the bonded warehouse will enter the shipment on the permit and return it to the denaturer, unless he has been authorized by the denaturer to retain the permit for the purpose of making future shipments. The proprietor will prepare an original and four copies of Form 1440. Form 1440 will give the details of the regauge, or original gauge if withdrawn on such gauge of the alcohol. The form will bear the notation "Withdrawal" and the purpose shown as "For Denaturation." He will deliver all copies to the storekeeper-gauger in charge who shall upon shipment of the alcohol forward one copy to the supervisor of the district in which the shipping warehouse is located, one copy to the supervisor of the district in which the receiving plant is located, and give one copy to the proprietor of the shipping warehouse for filing in accordance with § 182.643h. In the case of transfers in containers other than tank trucks the storekeeper-gauger in charge shall mail the remaining two copies to the storekeeper-gauger in charge of the receiving denaturing plant. In the case of transfers in tank trucks he shall mail one copy to the storekeeper-gauger in charge of the receiving denaturing plant and enclose the other copy of Form 1440 in a sealed envelope addressed to the storekeeper-gauger in charge and give the same to the driver of the tank truck for delivery to the storekeeper-gauger in charge. Upon receipt of the alcohol at the denaturing plant Form 1440 will be disposed of in accordance with § 182.698c.

(Interprets or applies 53 Stat. 355, 357, 358, 359, 360, 364; 26 U. S. C. 3070, 3101, 3105, 3106, 3108, 3114, 3124)

§ 182.561 *Gauging, marking, and stamping upon withdrawal.* When alcohol is transferred by pipe line, or shipped in tank cars or tank trucks, to a denaturing plant, it will be run into a weighing tank and weighed and proofed by the proprietor, in accordance with §§ 182.405 to 182.408. When alcohol is transferred or shipped to a denaturing plant in other approved containers, the proprietor will regauge the packages, unless withdrawn on the original gauge, and will mark each package in accordance with §§ 182.518 to 182.524: *Provided,* That where packages are transferred to a denaturing plant on the same premises the regauge markings prescribed by § 182.522 need not be placed upon the packages: *And provided further,* That where packages are filled from the receiving tanks of the industrial alcohol plant or from storage tanks in the bonded warehouse for transfer to the denaturing plant located on the same premises, and the alcohol is to be denatured immediately in such packages and the location of the receiving room of the industrial alcohol plant, and the bonded warehouse and denaturing plant is such that the packages are transferred from the receiving room or bonded warehouse to the denaturing plant in the immediate personal presence of the storekeeper-gauger and under his constant observation, the district supervisor may authorize the data, which the regulations in this part require to be marked upon the Government head or side of the package, to be placed upon a label attached to the head or side of the container, in lieu of being printed, stenciled, or cut thereon. Such label shall be destroyed when the contents of the package are denatured.

(Interprets or applies 53 Stat. 355, 357, 358, 359, 364; 26 U. S. C. 3070, 3101, 3105, 3108, 3124)

§ 182.562 *Expiration or termination of permit.* Where a withdrawal permit, Form 1463, is in the possession of the proprietor of an industrial alcohol plant or a bonded warehouse on the date of expiration, such proprietor shall return it to the denaturer for surrender to the district supervisor. Should a basic permit, Form 1433, held by a denaturer to whom withdrawal permit, Form 1463, was issued, be terminated, surrendered, or revoked, the proprietor of each industrial alcohol plant and of each bonded

warehouse named as vendor in such withdrawal permit shall, upon notice from the district supervisor, make no further shipments thereon, and if such withdrawal permit is in his possession, he shall return it to the district supervisor for cancellation.

(Interprets or applies 53 Stat. 358, 360, 364; 26 U. S. C. 3105, 3114, 3124)

TAX-PAYMENT OF ALCOHOL IN PACKAGES OR CASES

§ 182.565 *Removal of alcohol.* The proprietor shall deliver all copies of Form 1440 with the tax-paid stamps to the storekeeper-gauger, who will verify the data thereon, and, if no discrepancies are found, he will note the serial numbers of the stamps on the retained copy of Form 1440, and affix his signature to each stamp. Facsimiles of signatures of storekeeper-gaugers may be affixed by the use of hand stamps, care being taken to use only such ink as will neither fade nor blur. The storekeeper-gauger will then return the stamps to the proprietor, who will stamp and mark the packages or cases, as provided in §§ 182.525, 182.527, and 182.528 and in the Gauging Manual (26 CFR, Part 186), after which the proprietor will immediately remove the alcohol from the premises or to his tax-paid storeroom, if one has been provided. When the alcohol has been removed, the storekeeper-gauger will forward one copy of Form 1440 to the district supervisor, and return two copies to the proprietor, who will retain one copy as a permanent record, as provided in § 182.643h and if he so desires, furnish the remaining copy to the vendee.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3103, 3105, 3124)

TAX-PAID WITHDRAWALS IN TANK CARS

§ 182.570 *Verification and affixing of certificate.* The proprietor shall give the certificate of tax-payment (Form 1595), the bill of lading, and all copies of Form 1440 to the storekeeper-gauger. The storekeeper-gauger will verify the contents of the tank cars and description of Form 1595 in the bill of lading, determine the security of the route board, and, if no discrepancies are found, he will note the serial number of the certificate on Form 1440, and date and sign the certificate in the space provided therefor. The proprietor shall then affix the certificate to the route board in the presence of the storekeeper-gauger. The certificate must be securely affixed to the route board with a good adhesive and with a tack in each corner, after which it will be canceled in the same manner as a tax-paid stamp after attachment to a package and covered with a coating of transparent shellac, varnish, or lacquer to prevent its easy removal or alteration.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3101, 3105, 3124)

TAX-PAID WITHDRAWALS BY PIPE LINE TO RECTIFYING PLANT

§ 182.574d *Verification and affixing of certificate.* The proprietor shall deliver the certificate of tax-payment, Form 1595, and all copies of Form 1440 to the storekeeper-gauger, who will verify the contents of the weighing tank and, if no discrepancies are found, he will note the serial number of the certificate on Form 1440 and date and sign the certificate, Form 1595, in the space provided therefor. The certificate must be attached to the board on the weighing tank by means of a tack in each corner, after which it will be canceled in the same manner as a tax-paid stamp attached to a package and covered with a coating of transparent varnish, shellac, or lacquer to prevent any alteration thereof.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3101, 3105, 3124)

TAX-FREE WITHDRAWALS FOR SCIENTIFIC PURPOSES, USE OF HOSPITALS, STATES, ETC.

§ 182.576. *Intra-district withdrawals.* Where the industrial alcohol bonded warehouse and the consignee are located in the same supervisory district, the proprietor will gauge each package of alcohol withdrawn tax-free, unless withdrawn on the original gauge, and will prepare Form 1440 in triplicate. The packages shall be marked in accordance with §§ 182.518 to 182.526. The proprietor will deliver all copies of Form 1440 to the storekeeper-gauger in charge who shall upon removal of the alcohol forward one copy of Form 1440 to the district supervisor and one copy to the consignee. He will give the remaining copy to the proprietor for filing in accordance with § 182.643h. The district supervisor, upon receipt of Form 1451 from the permittee, shall check the same against Forms 1440 covering alcohol shipped to the permittee, to determine that all alcohol withdrawn by the permittee has been duly received and accounted for.

(Interprets or applies 53 Stat. 357, 358, 359, 364; 26 U. S. C. 3101, 3103, 3105, 3108, 3124)

§ 182.576a *Inter-district withdrawals.* Where the industrial alcohol bonded warehouse and the consignee are located in different supervisory districts, the proprietor will gauge each package of alcohol withdrawn tax-free, unless withdrawn on the original gauge, and will prepare Form 1440 in quadruplicate. The packages shall be marked in accordance with §§ 182.518 to 182.526. The proprietor will deliver all copies of Form 1440 to the storekeeper-gauger in charge who shall upon removal of the alcohol forward one copy of Form 1440 to the supervisor of the district in which the industrial alcohol bonded warehouse is located, one copy to the supervisor of the district in which the consignee is located, and one copy to the consignee. He will give the remaining copy to the proprietor for filing in accordance with § 182.643h. The supervisor-consignee upon receipt of Form 1451 from the permittee, shall check it against all Forms 1440 covering alcohol shipped to the permittee, to determine that all alcohol withdrawn by the permittee has been duly received and accounted for. He shall take appropriate action concerning any losses in transit. He shall note on each copy of Form 1440 covering receipts shown on Form 1451 for the month, that the shipment was reported received. He will then send all such copies of Form 1440 to the supervisor-consignor.

(Interprets or applies 53 Stat. 357, 358, 359, 364; 26 U. S. C. 3101, 3103, 3105, 3108, 3124)

§ 182.582 *Gauge of alcohol.* The proprietor will gauge each package of alcohol withdrawn tax-free, unless withdrawn on the original gauge, and prepare Form 1440, in triplicate, giving the details of such gauge. He shall prepare one copy of Form 1453. He will indicate on the form, in the space provided, the address of the supervisor of the district in which the bonded warehouse is located. The packages shall be marked in accordance with §§ 182.518 to 182.526. The proprietor will deliver the forms to the storekeeper-gauger who will check them with the records and the permit and if found to agree therewith he will initial them. Upon shipment of the alcohol, he will send one copy of Form 1440 to the supervisor of the district in which the warehouse is located, one copy each of Forms 1440 and 1453 to the consignee and give the remaining copy of Form 1440 to the proprietor for filing in accordance with § 182.643h. Upon receipt of the alcohol by the United States or governmental agency thereof, Forms 1440 and 1453 will be disposed of in accordance with § 182.898.

(Interprets or applies 53 Stat. 357, 358, 359, 364; 26 U. S. C. 3101, 3105, 3108, 3124)

§ 182.584 *Notice and receipt of shipment, Form 1453.* At the time of shipping alcohol tax-free to the United States or governmental agency thereof, Form 1453 will be prepared and disposed of in accordance with § 182.582. Upon receipt of the alcohol by the United States or governmental agency thereof, Form 1453 will be disposed of in accordance with § 182.898.

(Interprets or applies 53 Stat. 357, 358, 359, 364; 26 U. S. C. 3101, 3105, 3108, 3124)

EXPORTATION OF ALCOHOL FREE OF TAX

§ 182.587 *Application and entry.* Whenever an owner desires to remove alcohol from an industrial alcohol plant or bonded warehouse either for direct exportation or for transportation for export in approved containers, he shall execute the application for a withdrawal permit on Form 1456, in quadruplicate. All of the information called for by the headings of the various columns and lines on the form and the instructions printed thereon or issued in respect thereto, and as required by the regulations in this part, shall be furnished. The application must be subscribed and sworn to before a notary public or other officer authorized to administer oaths: *Provided*, That if the form officially prescribed for such application contains therein a provision for verification by a written declaration that such application is made under penalties of perjury, such application shall be verified by the execution of such declaration, and such declaration so executed shall be in lieu of the oath required herein for verification.

(Interprets or applies 53 Stat. 336, 353, 63 Stat. 667; 26 U. S. C. and Sup., 2385, 3105, 3124, 3609)

§ 182.602 *Records.* Upon the removal of the packages from the bonded warehouse, the proprietor shall record the quantity removed on Form 1443-B.

(Interprets or applies 53 Stat. 358, 364, 373; 26 U. S. C. 3105, 3124, 3171)

§ 182.610 *Records.* The district supervisor will take credit in his bond account for alcohol withdrawn for export under a transportation for export bond, Form 1496 or Form 1498, upon receipt of advice from the Collector of Customs that the alcohol covered by the application was cleared from the port of exportation. Alcohol withdrawn under an export bond, Form 1495 or Form 1497, will be credited upon receipt of evidence of foreign landing. In case of a shortage, credit may not be taken for the shipment until the liability thereon has been terminated.

(Interprets or applies 53 Stat. 358, 364, 373, 483; 26 U. S. C. 3105, 3124, 3170, 3953)

TRANSFER OF ALCOHOL TO CUSTOMS MANUFACTURING BONDED WAREHOUSES

§ 182.620 *General.* Any manufacturer who manufactures medicines, preparations, compositions, perfumeries, cosmetics, cordials, and other liquors for export at a duly constituted customs manufacturing bonded warehouse established under section 3177 Internal Revenue Code may, under proper permit and bond, withdraw alcohol in approved containers from any industrial alcohol plant or from any industrial alcohol bonded warehouse free of tax for use in the manufacture of such products. Under section 311, Tariff Act of 1930, as amended (19 U. S. C. 1311), alcohol may be removed from an industrial alcohol plant or bonded warehouse under proper permit and bond without payment of tax and transported to customs manufacturing bonded warehouses, class 6, to be rectified, or reduced in proof and bottled, and exported or shipped to Puerto Rico.

(Interprets or applies sec. 311, 46 Stat. 691, 53 Stat. 340, 358, 364, 375, 377; 19 U. S. C. 1311, 26 U. S. C. 2891, 3105, 3124, 3177, 3178)

§ 182.621 *Application and entry, Form 1603.* When any manufacturer, who is the proprietor of a customs manufacturing bonded warehouse, desires to remove alcohol to such warehouse from an industrial alcohol plant or from an industrial alcohol bonded warehouse free of tax for use in the manufacture of medicines, preparations, compositions, perfumeries, cosmetics, cordials, and other liquors for export, or, in the case of alcohol rectified, or reduced in proof and bottled, for export or for shipment to Puerto Rico, he shall execute the application on Form 1603, in quadruplicate, for permission so to do, and submit all copies thereof to the district supervisor. The provisions of §§ 182.585 to 182.619, concerning the withdrawal of alcohol for export, so far as applicable shall apply to packages to be removed to customs manufacturing bonded warehouses.

(Interprets or applies 53 Stat. 340, 358, 364, 375, 377; 26 U. S. C. 2891, 3105, 3124, 3177, 3178)

§ 182.622 *Bond.* The manufacturer shall execute bond to cover the transportation of the alcohol from the industrial alcohol plant or from the industrial alcohol bonded warehouse from which withdrawn to the customs manufacturing bonded warehouse. If the bond is to cover a specific lot of alcohol, it shall be executed on Form 1459, in triplicate, and in a penal sum sufficient to cover the tax at the rate prescribed by law on the alcohol to be so transported. If it is desired to furnish bond under which alcohol may be withdrawn from time to time, it shall be executed on Form 1460, in a penal sum sufficient to cover the tax at the rate prescribed by law on the maximum quantity of alcohol which may be outstanding against the bond at any time. The bond will be forwarded with the application, Form 1603, to the district supervisor.

(Interprets or applies 53 Stat. 340, 358, 364; 26 U. S. C. 2891, 3105, 3124)

SUPPLIES FOR CERTAIN VESSELS AND AIRCRAFT

§ 182.630c *Application, Form 1659.* Whenever it is desired to withdraw alcohol from an industrial alcohol plant or bonded warehouse for use on vessels or aircraft in accordance with § 182.630a, application will be made on Form 1659, in quadruplicate. All the information called for by the headings of the various columns and lines on the form and the instructions printed thereon or issued in respect thereto, and as required by the regulations in this part shall be furnished. The application must be subscribed and sworn to before a notary public or other officer authorized to administer oaths: *Provided,* That if the form officially prescribed for such application contains therein a provision for verification by a written declaration that such application is made under penalties of perjury, such application shall be verified by the execution of such declaration, and such declaration so executed shall be in lieu of the oath required herein, for verification.

(Interprets or applies sec. 309, 46 Stat. 690, 53 Stat. 358, 360, 364, 63 Stat. 667; 19 U. S. C. 1309, 26 U. S. C. and Sup., 3105, 3114, 3124, 3809)

RECORDS AND REPORTS OF PROPRIETOR

§ 182.642 *General.* The proprietor of every industrial alcohol bonded warehouse shall keep monthly records and render daily reports as hereinafter provided. Entries shall be made as indicated by the headings of the various columns and lines of the form and the instructions printed thereon or issued in respect thereto and as required by the regulations in this part. The provisions of § 182.455 concerning the time of making entries; of § 182.455a concerning the failure to keep records or allow inspection and of § 182.461 concerning the filing of reports by proprietors of industrial alcohol plants are hereby made applicable to records and reports rendered by proprietors of industrial alcohol bonded warehouses. The reports must be signed in the same manner as the application, Form 1431, except that in the case of a corporation the affixing of the corporate seal will not be required. Where the reports are signed by an agent, proper power of attorney authorizing the agent to execute the reports for the proprietor must be filed on Form 1534 in triplicate in accordance with the provisions of § 182.129.

(Intreprets or applies 53 Stat. 357, 358, 364, 371; 26 U. S. C. 3101, 3105, 3124, 3171)

FORM 1440

§ 182.643 *Preparation and disposition.* Details of all alcohol gauged shall be reported by the proprietor on Form 1440 as indicated by the headings of the various columns and lines and the instructions printed thereon, or issued in respect thereto, and as required by the regulations in this part. The number of copies to be executed and the disposition thereof will be made in accordance with the regulations in this part. When packages are withdrawn from the warehouse, the date of withdrawal shall be entered on the Form 1440 covering the deposit of the packages in the warehouse, in order that the packages in warehouse may be readily ascertained from the record and the physical inventory of packages in the warehouse may be checked therewith. Notation shall be made on Form 1440 covering all alcohol withdrawn from bonded warehouses tax-paid for beverage use showing the material from which produced or an abbreviation thereof, such as "Alcohol-Grain," "Alcohol-Cane," "Alcohol-Fruit," "Alcohol-Distilled from grain," "Alcohol-Distilled from cane," or "Alcohol-Distilled from fruit." The purpose of withdrawal shall be shown on each Form 1440 as, for example when alcohol is withdrawn for scientific purposes, etc., or for the use of the United States or governmental agency thereof the purpose will be entered as "Hospital use," "Laboratory use," or "Use of United States," etc., as the case may be. Where packages are filled from a storage tank in a warehouse for immediate shipment the words "Filled from storage tank in warehouse" shall be written in the heading of Form 1440. When packages are filled from storage tanks and are not to be immediately withdrawn the following notation will be made: "Filled from storage tank in warehouse for storage."

(Interprets or applies 53 Stat. 357, 358, 364, 373; 26 U. S. C. 3101, 3105, 3124, 3171)

§ 182.643a *Application for withdrawal.* When the proprietor desires to withdraw alcohol from the bonded warehouse for any lawful purpose and has complied with all the requirements of the law and the regulations in this part respecting the particular withdrawal, he will make application on the back of each copy of Form 1440, covering the withdrawal, to the storekeeper-gauger in charge for permission to withdraw the alcohol. If withdrawal is to be made upon tax-payment, the proprietor shall present to the storekeeper-gauger the prescribed tax-paid stamps or certificate of tax-payment covering the alcohol to be withdrawn. If the alcohol is to be transferred in bond to another bonded warehouse or shipped to a denaturing plant or withdrawn for export or other lawful tax-free purpose, the proprietor will present to the storekeeper-gauger the necessary permit authorizing such withdrawal. The storekeeper-gauger will examine the tax-paid stamps or certificate of tax-payment, or the permit authorizing transfer in bond or tax-free

withdrawal, and if he finds that the tax has been paid or, in the case of transfer in bond or tax-free withdrawal, that proper withdrawal permit is held by the proprietor, the storekeeper-gauger will sign the authorization on Form 1440 for the withdrawal of the alcohol.

(Interprets or applies 53 Stat. 355, 358, 364; 373; 26 U. S. C. 3101, 3105, 3124, 3171)

§ 182.643b *Withdrawals on original gauge.* When alcohol is to be withdrawn without regauge, a transcription of the original gauge shall be made on Form 1440 appropriately headed to show the purpose for which withdrawn or transferred. Notation will be made to the effect that withdrawal is made on entry gauge. The number of copies to be executed and the disposition thereof for such withdrawal or transfer will be made in accordance with the regulations in this part.

(Interperts or applies 53 Stat. 357, 358, 364, 373; 26 U. S. C. 3101, 3105, 3124, 3171)

§ 182.643c *Withdrawals upon regauge.* If a regauge of alcohol is made, the serial number, tare and proof gallons shown on entry Form 1440 shall be carried to the respective columns of the withdrawal Form 1440, which will also show the details of the regauge: *Provided,* That if wooden packages are regauged and actual tare is taken, the actual tare, instead of the original tare, will be stated on Form 1440. The difference, if any, between the proof gallons shown in the entry gauge and on withdrawal shall be set out as the proof gallons lost.

(Interprets or applies 53 Stat. 357, 358, 364, 373; 26 U. S. C. 3101, 3105, 3124, 3171)

§ 182.643d *Repackaging.* Where packages on deposit in a bonded warehouse are repackaged, notation shall be made on Form 1440, covering the entry gauge of the original packages, that their contents have been recasked into other packages, giving the serial numbers of the recasked packages and the date of recasking. The recasked packages shall be gauged and notation made on the Form 1440, in duplicate, covering such gauge that they were filled from other packages, giving the serial numbers of the original packages. Where it is desired to recask only a portion of the contents of the package, the package should be dumped into a storage tank and a notation thereof made on Form 1440.

(Interprets or applies 53 Stat. 357, 358, 364, 373; 26 U. S. C. 3101, 3105, 3124, 3171)

§ 182.643e *Re-marking packages.* Where packages received from another warehouse are re-marked, as provided in § 182.523 (b), notations shall be made on Form 1440, covering the receipt and deposit of the packages in the warehouse, that the packages have been re-marked, giving the serial numbers of the re-marked packages and the date of re-marking. A new set of Forms 1440 shall be prepared, covering the re-marked packages, and notation made thereon that the packages were re-marked, giving the serial numbers and warehouse of the original packages.

(Interprets or applies 53 Stat. 357, 358, 364, 373; 26 U. S. C. 3101, 3105, 3124, 3171)

§ 182.643f *Notation of differences by consignee.* When alcohol is received in bond from an industrial alcohol plant or from another bonded warehouse, the proprietor shall note on Form 1440, covering the transfer, any loss or deficiency in the shipment, as provided in § 182.494 or § 182.495b, as the case may be.

(Interprets or applies 53 Stat. 357, 358, 364, 373; 26 U. S. C. 3101, 3105, 3124, 3171)

§ 182.643g *Filing of deposit forms.* One copy of each Form 1440, covering the deposit of alcohol in the warehouse, shall be kept by the proprietor in bound form as a permanent record, and filed as follows:

(a) Forms 1440 covering the deposit in the warehouse of packages filled from receiving tanks in the industrial alcohol plant on the same premises will be filed together in sequence according to the serial number of the packages.

(b) Packages filled from storage tanks in the warehouse, or from other packages (where alcohol is re-packaged as provided in § 182.643d or packages are re-marked as provided in § 182.643e) will be filed together in sequence according to the serial number of the packages.

(c) Forms 1440, covering packages received in bond from an industrial alcohol plant or from another bonded warehouse, will be filed in a separate file, according to the date of deposit of the packages in the warehouse.

(d) Forms 1440, covering alcohol deposited in warehouse storage tanks, whether received by pipe line from the receiving tanks in the industrial alcohol plant on the same premises or in tank cars or tank trucks from an industrial alcohol plant or from another bonded warehouse, or dumped from packages (as provided in § 182.495), will be filed together in a separate file in chronological order according to the date of deposit of the alcohol in storage tanks.

(Interprets or applies 53 Stat. 357, 358, 364, 373; 26 U. S. C. 3101, 3105, 3124, 3171)

§ 182.643h *Filing of withdrawal forms.* The proprietor shall keep in bound form as a separate permanent record a copy of each Form 1440 covering the withdrawal of alcohol from the warehouse, including Forms 1440 covering alcohol gauged for direct shipment or transfer from the warehouse storage tanks, whether by pipe line or in tank cars, packages or tank trucks. The Forms 1440 will be arranged in the file in chronological order according to the date of withdrawal.

(Interprets or applies 53 Stat. 357, 358, 364, 373; 26 U. S. C. 3101, 3105, 3124, 3171)

FORM 1443–A AND FORM 1443–B

§ 182.645 *Form 1443–A.* The proprietor of every bonded warehouse shall keep a monthly record, Form 1443–A, "Report of Uncoopered Alcohol," and render monthly reports thereon, in triplicate, of all uncoopered alcohol received and disposed of. Before the close of the business day next succeeding the day on which the transactions occur entries shall be made in the respective columns of the quantity of alcohol deposited in the warehouse, or received in bond at the bonded warehouse, or packages filled, and the quantities withdrawn for shipment uncoopered. Where the making of the entries is deferred to the next business day, as authorized herein, appropriate memoranda shall be maintained for the purpose of making the entries correctly.

(a) *Received.* All alcohol drawn from receiving tanks in the industrial alcohol plant located on the same premises for storage in the warehouse will be entered on the form. When alcohol is received from industrial alcohol plants and from other bonded warehouses in tank cars, the symbol and serial number of the tank car and the quantity of alcohol received will be reported. When alcohol is received from industrial alcohol plants and from other bonded warehouses in tank trucks, the State license number of the truck and the quantity of alcohol received will be reported. The amount of alcohol lost from each tank car or tank truck in transit to the warehouse will be entered on the same line with the quantity stated as received in such tank car or tank truck. Losses in transit will not be included with the losses reported in the summary.

(b) *Packages filled.* Under the heading "Packages Filled" will be entered the details of all packages filled from storage tanks in the warehouse. Tank cars and tank trucks are not considered packages and will not be reported under this heading.

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(Interprets or applies 53 Stat. 357, 358, 364, 373; 26 U. S. C. 3101, 3105, 3107, 3124, 3171)

§ 182.646 *Form 1443–B.* The proprietor shall keep a monthly record on Form 1443–B, "Report of Alcohol in Packages," in triplicate. There shall be entered daily the quantity of alcohol transferred at the warehouse to packages or received in packages from industrial alcohol plants and from other bonded warehouses and the quantities withdrawn for shipment in packages from the warehouse. Entries of withdrawals of alcohol for tax-payment and deposit in the tax-paid storeroom (if any) should show the disposition of such alcohol to the proprietor of the warehouse for such purpose. The required entries shall be made in the form before the close of the business day next succeeding the day on which the transactions occur. Where the making of the entries is deferred to the next business day, as authorized herein, appropriate memoranda shall be maintained for the purpose of making the entries correctly.

(Interprets or applies 53 Stat. 357, 358, 364; 26 U. S. C. 3101, 3105, 3124)

§ 182.647 *Disposition of Forms 1443–A and 1443–B.* On or before the 5th day of the month succeeding that for which Forms 1443–A and 1443–B cover, the proprietor shall deliver three copies of each form to the storekeeper-gauger in charge. Each form shall be duly subscribed and sworn to: *Provided,* That if the form officially prescribed for such report contains therein a provision for verification by a written declaration that such report is made under penalties of perjury, such report shall be verified by the execution of such declaration, and such declaration so executed shall be in lieu of the oath required herein for veri-

fication. The storekeeper-gauger shall examine the forms carefully, and, if they are complete in all respects, and the quantities shown on hand at the end of the month are correct, he will initial all copies of the forms, forward two copies of each form to the district supervisor, and return one copy of each form to the proprietor who shall file the same in bound form as a permanent record available for inspection by Government officers.

(Interprets or applies 53 Stat. 357, 364, 63 Stat. 667; 26 U. S. C. and Sup., 3105, 3124, 3809)

AUDIT OF REPORTS

§ 182.649 *Audit by district supervisor.* After audit, and not later than the last day of the month succeeding that for which the Forms 1443–A and 1443–B are rendered, the district supervisor will forward to the Commissioner one copy each of each such report.

(Interprets or applies 53 Stat. 357, 364; 26 U. S. C. 3105, 3124)

OPERATIONS BY USERS OF TAX-FREE ALCOHOL

RECEIPT OF TAX-FREE ALCOHOL

§ 182.657 *Deposit in storeroom.* Tax-free alcohol received pursuant to withdrawal permit, Form 1450, shall be placed in the locked storeroom or compartment required to be provided in accordance with § 182.61. Such alcohol shall remain in the original packages in the storeroom or compartment until withdrawn for use. The room or compartment for the storage of tax-free alcohol must be used for the purpose of storing such alcohol in the original containers. The copy of Form 1440 received by the consignee from the storekeeper-gauger at the shipping industrial alcohol plant or bonded warehouse, as the case may be, shall be filed available for inspection by Government officers. The receipt of the alcohol will be recorded on Form 1451 in accordance with § 182.669.

(Interprets or applies 53 Stat. 358, 359, 360, 364; 26 U. S. C. 3105, 3108, 3114, 3124)

USE OF TAX-FREE ALCOHOL

§ 182.664 *Return of tax-free alcohol to industrial alcohol plant or bonded warehouse.* Where tax-free alcohol, lawfully in the possession of a tax-free permittee, is found to be unsuitable for use, or where such permittee discontinues the use thereof, or where for any other legitimate reason such permittee desires so to do, such alcohol may be returned to the industrial alcohol plant or bonded warehouse from which received, for lawful disposition: *Provided*, That (a) consent of surety is filed on the bond (if any) of the tax-free permittee extending the terms thereof to cover the transportation of the alcohol to the plant or bonded warehouse, (b) the proprietor of such plant or bonded warehouse assents to such return, and (c) permission for such return is in each instance first obtained from the district supervisor of the district in which the permittee is located. If the industrial alcohol plant or bonded warehouse is situated in another district, the district supervisor authorizing the return will forward a copy of his letter of authority to the district supervisor of such other district. Should the alcohol not be reported received by the proprietor of the plant or bonded warehouse in due time, the district supervisor will make appropriate investigation in respect thereto. Report of the return of the alcohol to the plant or bonded warehouse will be made by the tax-free permittee on his monthly report, Form 1451, by the proprietor of the industrial alcohol plant on his plant report, Form 1442, and by the warehouseman on his warehouse report, Form 1443–B.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

RECORDS AND REPORTS OF PERMITTEE

§ 182.668 *General.* Every person holding basic permit, Form 1447, shall keep records and render reports as hereinafter provided. Entries shall be made as indicated by the headings of the various columns and lines of the form and the instructions printed thereon or issued in respect thereto and as required by the regulations in this part. The provisions of § 182.455 concerning the time of making entries, of § 182.455a concerning the failure to keep records or allow inspection and of § 182.461 concerning the filing of forms by proprietors of industrial alcohol plants are hereby made applicable to reports by persons holding basic permit, Form 1447. The reports must be signed in the same manner as the application, Form 1447, except that in the case of a corporation the affixing of the corporate seal will not be required. Where the reports are signed by an agent, proper power of attorney authorizing the agent to execute the reports for the proprietor must be filed on Form 1534 in triplicate in accordance with the provisions of § 182.129.

(Interprets or applies 53 Stat. 357, 358, 359, 364, 373; 26 U. S. C. 3101, 3105, 3108, 3124, 3171)

§ 182.669 *Report, Form 1451.* Every person holding permit to use tax-free alcohol must keep Form 1451, "Report of Tax-Free Alcohol," in duplicate, covering transactions for each month. There shall be entered on the form in the appropriate spaces provided therefor, the date of receipt of alcohol from the industrial alcohol plant or bonded warehouse, name of the proprietor of the plant or warehouse from which the alcohol is withdrawn, the industrial alcohol plant or warehouse number, state in which located, the serial numbers of the packages, and the wine gallons, proof, and proof gallons received. The total quantity received during the month and the total quantity used during the month shall be reported in the summary and there shall also be reported any shortage in packages received and any loss of alcohol after receipt. Any discrepancy between the amount of alcohol actually on hand at the end of the month and the amount which should be on hand shall be reported in the summary. The permittee will forward the original copy of the form to the district supervisor not later than the 10th day of the month succeeding that for which rendered, and will retain the duplicate copy at his premises available for inspection by Government officers.

(Interprets or applies 53 Stat. 358, 359, 364; 26 U. S. C. 3105, 3108, 3124)

§ 182.671 *Audit of reports.* Upon receipt of Form 1451 from the permittee, the district supervisor shall have the same audited and checked against Forms 1440, covering alcohol shipped to the permittee, to determine that all alcohol withdrawn by the permittee has been duly received and accounted for.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

CHANGE IN PROPRIETORSHIP, NAME, ETC.; DISCONTINUANCE OF USE

§ 182.672 *Procedure*—(a) *Change in proprietorship, name, etc.* Where there is a change in proprietorship, or in the persons interested in the business, or in the individual, firm, or corporate name, trade name or style, or in the location of the premises, etc., procedure similar to that prescribed in §§ 182.650 to 182.652 will be followed insofar as applicable.

(b) *Discontinuance of use.* When the use of tax-free alcohol is discontinued, the permittee shall give notice thereof in writing, in triplicate, to the district supervisor and shall surrender to the district supervisor his basic and withdrawal permits. Any tax-free alcohol remaining on hand at the time of such discontinuance may be returned to the industrial alcohol plant or bonded warehouse in accordance with § 182.664, or when authorized by the district supervisor, the alcohol may be disposed of to another person holding permit to use tax-free alcohol, upon the filing of a consent of surety, Form 1533; on the bond (if any), of the purchaser extending the terms of his bond to cover the transportation to, and use by, him of the alcohol.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

OPERATION OF INDUSTRIAL ALCOHOL DENATURING PLANTS

RECEIPT OF ALCOHOL FROM INDUSTRIAL ALCOHOL PLANT OR BONDED WAREHOUSE ON DENATURING PLANT PREMISES

§ 182.694 *By pipe line.* If the denaturing plant is located on the premises of an industrial alcohol plant or bonded warehouse, alcohol may be transferred from the receiving tanks in the industrial alcohol plant or from storage tanks in the bonded warehouse to alcohol storage tanks in the denaturing plant, or to mixing tanks therein for immediate denaturation. Alcohol transferred to denaturing plants by means of pipe lines shall be carefully weighed and proofed upon receipt in the denaturing plant, unless weighed in weighing tanks in the bonded warehouse or receiving room immediately before transfer. While alcohol thus transferred must be weighed at the time of transfer in a weighing tank in the receiving room or bonded warehouse or in a weighing tank located in the denaturing plant, it is not required to be weighed at such time both in the receiving room or warehouse and the denaturing plant. All

transfers of alcohol from an industrial alcohol plant or bonded warehouse by pipe line will be made under the immediate supervision of the storekeeper-gauger. The storekeeper-gauger supervising the deposit of the alcohol in the storage tank or mixing tank in the denaturing plant will see that the outlet and all other openings of such tank except the inlet are closed and locked and that the valves of the pipe line are so adjusted by the proprietor as to control the flow of alcohol into the tank before the outlet of the receiving tank or storage tank from which the alcohol is to be transferred is unlocked. When the alcohol has been deposited in the tank in the denaturing plant the inlet of such tank and the outlet of the receiving tank or storage tank will be immediately closed by the proprietor and locked by the storekeeper-gauger. The storekeeper-gauger will not permit the transfer of alcohol from receiving tanks or storage tanks to the denaturing plant by pipe line unless the use of such pipe line has been approved in accordance with the regulations in this part. Form 1440 will be disposed of in accordance with § 182.695a.

(Interprets or applies 53 Stat. 355, 358, 359, 364; 26 U. S. C. 3070, 3105, 3108, 3124)

§ 182.695 *In packages.* When alcohol is received in packages from the industrial alcohol plant or bonded warehouse on the same premises, the packages will be transferred to the denaturing plant under the immediate supervision of the storekeeper-gauger in charge of the industrial alcohol plant or bonded warehouse from which the alcohol is transferred and the storekeeper-gauger in charge of the denaturing plant. The packages will be examined in accordance with § 182.492. Form 1440 will be disposed of in accordance with § 182.695a.

(Interprets or applies 53 Stat. 355, 358, 364; 26 U. S. C. 3070, 3105, 3108, 3124)

§ 162.695a *Deposit in denaturing plant.* Upon the deposit in storage or mixing tanks of alcohol transferred by pipe line from the industrial alcohol plant on the premises pursuant to § 182.408f or from the warehouse on the premises pursuant to § 182.559, and upon completion of the examination of packages received from such industrial alcohol plant pursuant to § 182.408f and from such bonded warehouse pursuant to § 182.559, the proprietor will determine accurately the quantity received and will check in the receipt of alcohol against Form 1440 in the presence of the storekeeper-gauger. The proprietor will execute the certificate of receipt on both copies of Form 1440 and will note thereon and on Form 1468–A any loss or deficiency in the shipment. Where a loss in transit is sustained, the proprietor will report on such forms the total loss for transfer by pipe line and, in the case of packages the loss from each package. The storekeeper-gauger will make a full report of such loss to the district supervisor in accordance with § 182.492. The proprietor will file one copy of Form 1440 as a permanent record as provided in § 182.788 and will deliver the remaining copy to the storekeeper-gauger who will forward it to the district supervisor.

(Interprets or applies 53 Stat. 355, 358, 359, 364; 26 U. S. C. 3070, 3105, 3107, 3108, 3124)

RECEIPT OF ALCOHOL FROM INDUSTRIAL ALCOHOL PLANTS AND BONDED WAREHOUSES NOT ON DENATURING PLANT PREMISES, IN SAME SUPERVISORY DISTRICT

§ 182.696 *Packages, tank cars, and tank trucks.* Upon receiving Form 1440 in duplicate covering alcohol transferred in bond from an industrial alcohol plant in the same supervisory district pursuant to § 182.408g, or from an industrial alcohol bonded warehouse in the same supervisory district pursuant to § 182.560, the storekeeper-gauger in charge at the receiving denaturing plant will deliver both copies to the proprietor of the plant. When the alcohol is received at the denaturing plant in packages the shipment will be examined by the proprietor and the storekeeper-gauger in accordance with § 182.492. When received in a tank car, the shipment will be examined in accordance with § 182.493. When received in a tank truck the seals will be broken in accordance with § 182.698a and the shipment examined in accordance with § 182.493a. Alcohol received in packages shall be deposited in accordance with § 182.697, in tank cars in accordance with § 182.698, and in tank trucks in accordance with § 182.698a. Form 1440 will be disposed of in accordance with § 182.696a.

(Interprets or applies 53 Stat. 355, 358, 359, 360, 364; 26 U. S. C. 3070, 3105, 3107, 3108, 3114, 3124)

§ 182.696a *Deposit in denaturing plant.* Upon completion of the examination of the containers from an industrial alcohol plant or bonded warehouse located on other premises in the same supervisory district, the proprietor of the denaturing plant will determine accurately the quantity received and will check in the receipt of the alcohol against Form 1440 in the presence of the storekeeper-gauger. The proprietor will execute the certificate of receipt on both copies of Form 1440 and will note thereon and on Form 1468–A any loss or deficiency in the shipment. Where a loss in transit is sustained, the proprietor will report on such forms the total loss from tank cars and tank trucks and in the case of packages the loss from each package. The storekeeper-gauger will make a full report of such loss to the district supervisor in accordance with § 182.492, 182.493 or 182.493a, as the case may be. The proprietor will file one copy of Form 1440 as a permanent record as provided in § 182.788 and will deliver the remaining copy to the storekeeper-gauger who will forward it to the district supervisor. The district supervisor will check daily on receipt each Form 1440 covering a tank truck shipment and make any inquiry which he deems necessary with respect to any discrepancy. In the event of failure to receive a form from the storekeeper-gauger at the consignee's premises within the time normally required for the truck to make the shipment and the form to be received by mail the district supervisor will make appropriate inquiry. If receipted Forms 1440 covering other shipments are not received within a reasonable time, the district supervisor will make appropriate investigation.

(Interprets or applies 53 Stat. 355, 358, 359, 360, 364; 26 U. S. C. 3070, 3105, 3107, 3108, 3114, 3124)

RECEIPT OF ALCOHOL FROM INDUSTRIAL ALCOHOL PLANTS AND BONDED WAREHOUSES IN DIFFERENT SUPERVISORY DISTRICTS

§ 182.698b *Packages, tank cars and tank trucks.* Upon receiving Form 1440 covering alcohol transferred in bond from an industrial alcohol plant in a different supervisory district pursuant to § 182.408h or from a bonded warehouse in a different supervisory district pursuant to § 182.560a, the storekeeper-gauger in charge at the receiving denaturing plant will deliver all copies to the proprietor of the denaturing plant. When the alcohol is received at the denaturing plant in packages the shipment will be examined by the proprietor and the storekeeper-gauger in accordance with § 182.492. When received in a tank car, it will be examined in accordance with § 182.493. When received in a tank truck, the seals will be broken in accordance with § 182.698a, and the shipment examined in accordance with § 182.493a. The alcohol received in packages shall be deposited in accordance with § 182.697, in tank cars in accordance with § 182.698, and in tank trucks in accordance with § 182.698a. Form 1440 will be disposed of in accordance with § 182.698c.

(Interprets or applies 53 Stat. 355, 358, 359, 360, 364; 26 U. S. C. 3070, 3105, 3108, 3114, 3124)

§ 182.698c *Deposit in denaturing plant.* Upon completion of the examination of the containers from an industrial alcohol plant or bonded warehouse located in a different supervisory district, the proprietor of the denaturing plant will determine accurately the quantity received and will check in the receipt of the alcohol against Form 1440 in the presence of the storekeeper-gauger. The proprietor will execute the certificate of receipt on all copies of Form 1440 and will note thereon and on Form 1468–A any loss or deficiency in the shipment. Where a loss in transit is sustained the proprietor will report on such forms the total loss for transfers in tank cars and in tank trucks and, in the case of packages the loss from each package. The storekeeper-gauger will make a full report of such loss to the district supervisor in accordance with § 182.492, 182.493 or 182.493a, as the case may be. The proprietor will file one copy of Form 1440 as a permanent record as provided in § 182.783 and will deliver the remaining copy of Form 1440 to the storekeeper-gauger. The storekeeper-gauger will forward the copy of Form 1440 to the supervisor of the district in which the denaturing plant is located. The supervisor-consignee will forward the copy received at the time of shipment to the supervisor-consignor and file the remaining copy. He will check daily, on receipt, each Form 1440 covering a tank truck shipment and make any inquiry which he deems necessary with respect to any discrepancy. In the event of failure to receive a form from the storekeeper-gauger at the consignee's

premises within the time normally required for the truck to make the shipment and the form to be received by mail the supervisor-consignee will make appropriate investigation. The supervisor-consignor will also check daily, on receipt, each Form 1440 covering a tank truck shipment received from the supervisor-consignee. In the event of failure to receive a form within a reasonable time, he will make appropriate inquiry. If receipted Forms 1440 covering other shipments are not received within a reasonable time, district supervisors will make appropriate inquiry.

(Interprets or applies 53 Stat. 357, 358, 360, 364; 26 U. S. C. 3101, 3105, 3113, 3124)

TRANSFER IN PACKAGES AND TANK CARS OF DENATURED ALCOHOL BETWEEN DENATURING PLANTS

§ 182.749 *Intra-district transfers.* When denatured alcohol is shipped to another denaturing plant in the same supervisory district, in packages and tank cars, the proprietor will prepare two copies of Form 1467 (in addition to the copies prepared at the time the packages were filled pursuant to § 188.783) and four copies of Form 1473 reporting the shipment. When completely denatured alcohol is so shipped, the Forms 1473 will be modified to read "Completely," instead of "Specially," denatured alcohol. The proprietor will deliver all copies of the forms to the storekeeper-gauger in charge who shall at the time of shipment forward one copy each of Forms 1467 and 1473 to the supervisor of the district and two copies of Form 1473 and one copy of Form 1467 to the storekeeper-gauger in charge of the receiving denaturing plant, and return the remaining copy of Form 1473 to the proprietor for filing in accordance with § 182.788. After receipt of the denatured alcohol at the denaturing plant, forms will be disposed of in accordance with § 182.749a.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3124)

§ 182.749a *Intra-district deposits.* Forms 1467 and 1473, covering shipments in packages or in a tank car received by the storekeeper-gauger in charge of the receiving denaturing plant will be delivered to the proprietor. When such forms are received prior to the receipt of the alcohol, the storekeeper-gauger will make an appropriate memorandum entry of the shipment before delivering such forms to the proprietor. When the denatured alcohol is received at the denaturing plant, the proprietor and the storekeeper-gauger will examine the shipment. The proprietor will determine accurately the quantity received and will check in the receipt of the denatured alcohol against Form 1467 in the presence of the storekeeper-gauger. Where packages bear evidence of having sustained losses in transit, or railroad tank cars bear evidence of having sustained a loss, the loss will be determined. The proprietor will receipt for the shipment in Part III of both copies of Form 1473 noting any loss or deficiency. The storekeeper-gauger will make a report of such losses and of the examination of the shipment to the district supervisor. The proprietor will file one copy each of Forms 1467 and Forms 1473 in accordance with § 182.788 and will deliver the remaining copy of Form 1473 to the storekeeper-gauger who will forward it to the district supervisor. The district supervisor will check Form 1473 with the monthly reports of the consignor and consignee, and, if receipt of the shipment is duly reported by the consignee and the form agrees with the consignor's monthly report, the district supervisor will initial Part II of the form.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.750 *Inter-district transfers.* When denatured alcohol is shipped to another denaturing plant in a different supervisory district, in packages and tank cars, the proprietor will prepare three copies of Form 1467 (in addition to the copies prepared at the time the packages were filled pursuant to § 182.783) and five copies of Form 1473 reporting the shipment. When completely denatured alcohol is so shipped, the Form 1473 will be modified to read "Completely," instead of "Specially," denatured alcohol. The proprietor will give all copies to the storekeeper-gauger in charge who shall at the time of shipment forward one copy each of Forms 1467 and 1473 to the supervisor-consignor, one copy each of Forms 1467 and 1473 to the supervisor-consignee, one copy of Form 1467 and two copies of Form 1473 to the storekeeper-gauger in charge of the receiving denaturing plant, and return the remaining copy of Form 1473 to the proprietor for filing in accordance with § 182.788. Upon receipt of the denatured alcohol at the denaturing plant, the forms will be disposed of in accordance with § 182.751.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.751 *Inter-district deposits.* Forms 1467 and 1473 covering shipments in packages or in a tank car received by the storekeeper-gauger in charge of the receiving denaturing plant will be delivered to the proprietor. Where such forms are received prior to the receipt of the alcohol the storekeeper-gauger will make appropriate memorandum entry of the shipment before delivering such forms to the proprietor. When the denatured alcohol is received at the denaturing plant, the proprietor and the storekeeper-gauger will examine the shipment. The proprietor will determine accurately the quantity received and will check in the receipt of the denatured alcohol against Form 1467 in the presence of the storekeeper-gauger. Where packages bear evidence of having sustained losses in transit, or railroad tank cars bear evidence of having sustained a loss, the loss will be determined. The proprietor will receipt for the shipment in Part III of the two copies of Form 1473 noting any loss or deficiency. The storekeeper-gauger will make a report of such losses and of the examination of the shipment to the district supervisor. The denatured alcohol will be deposited in accordance with § 182.752. The proprietor will file one copy each of Forms 1467 and Forms 1473, in accordance with § 182.788 and deliver the remaining copy of Form 1473 to the storekeeper-gauger. The storekeeper-gauger will forward the copy of Form 1473 to the supervisor of the district in which the consignee is located. The supervisor-consignee will execute his certificate of report of receipt in Part IV of both copies of Form 1473 and forward to the supervisor-consignor the copy of Form 1473 sent to him at the time of shipment. He will compare the retained receipted copy of Form 1473 with the consignee's monthly report, and if receipt of the shipment is duly reported by the consignee he will initial Part II of Form 1473. The supervisor-consignor will check Form 1473 sent to him at the time of shipment with the consignor's monthly report and if found to agree therewith he will initial Part II of the form. If receipted Forms 1473 are not received within a reasonable time, district supervisors will make appropriate inquiry.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

TRANSFER IN TANK TRUCK OF DENATURED ALCOHOL BETWEEN DENATURING PLANTS

§ 182.752a *Intra-district transfers.* When denatured alcohol is shipped in tank trucks to another denaturing plant in the same supervisory district, the proprietor will prepare four copies of Form 1473 reporting the shipment. When completely denatured alcohol is so shipped the Forms 1473 will be modified to read "Completely," instead of "Specially," denatured alcohol. The proprietor will deliver all copies of Form 1473 to the storekeeper-gauger in charge who shall at the time of shipment send one copy to the supervisor of the district, mail one copy to the storekeeper-gauger in charge of the receiving denaturing plant, enclose one copy in a sealed envelope addressed to such storekeeper-gauger and give the same to the driver of the tank truck for delivery to the storekeeper-gauger in charge and return the remaining copy to the proprietor for filing in accordance with § 182.788. After receipt of the denatured alcohol at the denaturing plant, Form 1473 will be disposed of in accordance with § 182.752b.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.752b *Intra-district deposits.* Forms 1473, covering shipment in a tank truck received by the storekeeper-gauger in charge of the receiving denaturing plant will be delivered to the proprietor. When the copy sent by mail is received prior to the receipt of the alcohol, the storekeeper-gauger will make appropriate memorandum entry of the shipment before delivering such forms to the proprietor. When the denatured alcohol is received at the denaturing plant, the proprietor and the storekeeper-gauger will examine the shipment. The proprietor will determine accurately the quantity received and will check in the receipt of the denatured alcohol against Form 1473 in the presence of the storekeeper-gauger. Where the tank truck bears evidence of having sustained a loss, the loss will be determined. The proprietor will receipt for the shipment in Part III of both copies of Form 1473 noting any loss or deficiency. The store-

keeper-gauger will make a report of such losses and of the examination of the shipment, to the district supervisor. The proprietor will file one copy of Form 1473 in accordance with § 182.788 and will deliver the remaining copy to the storekeeper-gauger who will forward it to the district supervisor. The district supervisor will check Form 1473 with the monthly reports of the consignor and the consignee, and, if receipt of the shipment is duly reported by the consignee and the form agrees with the consignor's monthly report, the district supervisor will initial Part II of the form.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.752c *Inter-district transfers.* When denatured alcohol is shipped in tank trucks to another denaturing plant in a different supervisory district, the proprietor will prepare five copies of Form 1473 reporting the shipment. When completely denatured alcohol is so shipped the Forms 1473 will be modified to read "Completely," instead of "Specially," denatured alcohol. The proprietor will deliver all copies of Form 1473 to the storekeeper-gauger in charge who shall at the time of shipment forward one copy to the supervisor-consignor, one copy to the supervisor-consignee, mail one copy to the storekeeper-gauger in charge of the receiving denaturing plant, enclose one copy in a sealed envelope addressed to such storekeeper-gauger and give the same to the driver of the tank truck for delivery to the storekeeper-gauger in charge and return the remaining copy to the proprietor for filing in accordance with § 182.788. Upon receipt of the denatured alcohol at the denaturing plant, Form 1473 will be disposed of in accordance with § 182.752d.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.752d *Inter-district deposits.* Form 1473, covering shipment in a tank truck received by the storekeeper-gauger in charge of the receiving denaturing plant will be delivered to the proprietor. Where the copy sent by mail is received prior to the receipt of the alcohol, the storekeeper-gauger will make an appropriate memorandum entry of the shipment before delivering such forms to the proprietor. When the denatured alcohol is received at the denaturing plant the proprietor and the storekeeper-gauger will examine the shipment. The proprietor will determine accurately the quantity received and will check in the receipt of the denatured alcohol against Form 1473 in the presence of the storekeeper-gauger. Where the tank truck bears evidence of having sustained a loss the loss will be determined. The proprietor will receipt for the shipment on Part III of both copies of Form 1473 noting any loss or deficiency thereon. The storekeeper-gauger will make a report of such losses and of the examination of the shipment to the district supervisor. The denatured alcohol will be deposited in accordance with § 182.752. The proprietor will file one copy of Form 1473 in accordance with § 182.788 and deliver the remaining copy to the storekeeper-gauger. The storekeeper-gauger will forward the copy of Form 1473 to the supervisor of the district in which the consignee is located. The supervisor-consignee will execute his certificate of report of receipt in Part IV of both copies of Form 1473 and forward to the supervisor-consignor the copy of Form 1473 sent to him at the time of shipment. He will compare the retained receipted copy of Form 1473 with the consignee's monthly report and if receipt of the shipment is duly reported by the consignee he will initial Part II of Form 1473. The supervisor-consignor will check Form 1473 sent to him at the time of shipment with the consignor's monthly report and if found to agree therewith he will initial Part II of the form. If receipted Forms 1473 are not received within a reasonable time, district supervisors will make appropriate inquiry.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

WITHDRAWAL OF COMPLETELY DENATURED ALCOHOL

§ 182.753 *General.* Dealers and users may purchase completely denatured alcohol for resale or for their own use. Transfers of completely denatured alcohol in bulk to a filling agency of the denaturer on premises contiguous to his denaturing plant and the packaging and disposition of such completely denatured alcohol shall be governed by §§ 182.725, 182.727, 182.728, 182.730, 182.731, 182.732, 182.733, 182.734, 182.735, 182.736, 182.738, 182.741 and 182.742. Completely denatured alcohol removed from denaturing plants must be transported in accordance with § 182.677. Form 1467 will be prepared in duplicate to cover the transfer by pipe line of completely denatured alcohol from the denaturing plant to a filling agency of the denaturer on premises contiguous to his denaturing plant. One copy will be sent to the district supervisor and the remaining copy will be filed by the proprietor of the denaturing plant in accordance with § 182.788. Form 1473 will be prepared covering other removals of completely denatured alcohol from the denaturing plant. It will be prepared and disposed of in accordance with § 182.754b or 182.754c, as the case may be. Form 1473 will be modified to show shipment of completely denatured alcohol.

(Interprets or applies 53 Stat. 355, 358, 359, 364; 26 U. S. C. 3070, 3105, 3108, 3109, 3124)

WITHDRAWAL OF SPECIALLY DENATURED ALCOHOL

§ 182.754 *General.* Specially denatured alcohol may be procured under appropriate permit by manufacturers using specially denatured alcohol, dealers in specially denatured alcohol, and the United States or any governmental agency thereof. Prospective permittees or manufacturers may procure samples of specially denatured alcohol, as provided in § 182.826. Specially denatured alcohol must be removed from denaturing plants in approved containers, including tank cars and tank trucks provided the consignee's premises are equipped with suitable storage tanks. The exact contents of each package must be determined and the package marked in accordance with the regulations in this part. Specially denatured alcohol removed from denaturing plants must be transported in accordance with § 182.677. The denaturer shall present the permit, Form 1477, 1485, 1486, or 1512, authorizing shipment, to the storekeeper-gauger prior to withdrawal. Withdrawal of specially denatured alcohol by bonded dealers and users will be made in accordance with §§ 182.745b or 182.745c, as the case may be. Withdrawals of specially denatured alcohol by the United States or governmental agency will be made in accordance with §§ 182.754d and 182.785.

(Interprets or applies 53 Stat. 355, 358, 359, 360, 364; 26 U. S. C. 3070, 3105, 3108, 3109, 3114, 3124)

§ 182.754a *Bonded dealers and manufacturers; withdrawal permits, Forms 1477 and 1485.* Specially denatured alcohol may not be shipped to a manufacturer using specially denatured alcohol or to a dealer in specially denatured alcohol until the denaturer receives the withdrawal permit, Form 1477 or Form 1485, as the case may be, issued to the manufacturer or bonded dealer in which the denaturer is named as vendor. Denaturers must not ship specially denatured alcohol in excess of the quantity set forth in the withdrawal permit.

(Interprets or applies 53 Stat. 355, 358, 359, 360, 364; 26 U. S. C. 3070, 3105, 3108, 3109, 3114, 3124)

§ 182.754b *Bonded dealers and manufacturers; intradistrict withdrawals.* Where the denaturing plant and the consignee are located in the same supervisory district, the proprietor will prepare Form 1473 in quadruplicate. Where the proof of the alcohol used in producing specially denatured alcohol is other than 190 degrees of proof, it must be shown on Form 1473. Where shipments are made in tank cars, tank trucks or consist of barrels or drums in carload lots, the name of the carrier and the number of the car or tank truck together with the routing (in the case of railroad tank cars or box cars) shall be entered on the form. The consignor shall not change the routing without giving prompt notice of such action to the district supervisor. In addition, the serial numbers of the seals used and in the case of tank trucks the State license number, the driver's full name and the driver's permit number and State issuing the same shall be recorded on all copies of Form 1473. At the time of shipment the proprietor will deliver all copies of Form 1473 to the storekeeper-gauger who will check the forms with the records and permits (in the case of specially denatured alcohol) and if found to agree therewith, he will initial the forms. Upon shipment of the specially denatured alcohol the storekeeper-gauger will send one copy of Form 1473 to the district supervisor, and two copies to the consignee. In the case of withdrawals in tank trucks he shall mail one copy to the consignee and enclose a copy in a sealed envelope addressed to the consignee and give the same to the driver of the truck for delivery to the consignee. He will give the remaining copy of Form 1473 to the proprietor who shall file it in accordance with § 182.788. Upon receipt of the specially denatured alcohol by a dealer, Form 1473 will be disposed of in

accordance with § 182.811a. Upon receipt of the specially denatured alcohol by a manufacturer, Form 1473 will be disposed of in accordance with § 182.835a.

(Interprets or applies 53 Stat. 355, 358, 359, 360, 364; 26 U. S. C. 3070, 3105, 3108, 3109, 3114, 3124)

§ 182.754c *Bonded dealers and manufacturers; inter-district withdrawals.* Where the denaturing plant and the consignee are located in different supervisory districts, the proprietor will prepare an original and four copies of Form 1473. Where the proof of the alcohol used in producing specially denatured alcohol is other than 190 degrees of proof, it must be shown on Form 1473. Where shipments are made in tank cars, tank trucks or consist of barrels and drums in carload lots, the name of the carrier and the number of the car or tank truck together with the routing (in the case of railroad tank cars or box cars) shall be entered on the form. The consignor shall not change the routing without giving prompt notice of such action to the district supervisor of his district and to the supervisor of the district in which the consignee is located. In addition, the serial numbers of the seals used and in the case of tank trucks the State license number, the driver's full name and the driver's permit number and State issuing the same shall be recorded on all copies of Form 1473. At the time of shipment the proprietor will deliver all copies of Form 1473 to the storekeeper-gauger who will check the forms with the records and permits (in the case of specially denatured alcohol) and if found to agree therewith, he will initial the forms. Upon shipment of the specially denatured alcohol the storekeeper-gauger will send one copy of Form 1473 to the supervisor-consignor, one copy to the supervisor-consignee and two copies to the consignee. In the case of withdrawals in tank trucks he shall mail one copy to the consignee and enclose a copy in a sealed envelope addressed to the consignee and give the same to the driver of the truck for delivery to the consignee. He will give the remaining copy of Form 1473 to the proprietor who shall file it in accordance with § 182.788. Upon receipt of the specially denatured alcohol by a dealer, Form 1473 will be disposed of in accordance with § 182.811a. Upon receipt of the specially denatured alcohol by a manufacturer, Form 1473 will be disposed of in accordance with § 182.835a.

(Interprets or applies 53 Stat. 355, 358, 359, 360, 364; 26 U. S. C. 3070, 3105, 3108, 3109, 3114, 3124)

§ 182.754d *United States or governmental agency; withdrawal permit, Form 1486.* Specially denatured alcohol may be shipped to the United States or governmental agencies thereof upon receipt of permit, Form 1486, issued by the Commissioner in accordance with § 182.173. Form 1453–A shall be prepared and disposed of as provided in § 182.785.

(Interprets or applies 53 Stat. 355, 358, 359, 360, 364; 26 U. S. C. 3070, 3105, 3108, 3109, 3114, 3124)

§ 182.754e *Samples; permit, Form 1512.* Denaturers may furnish samples of more than 8 fluid ounces of specially denatured alcohol only pursuant to permit on Form 1512. All samples of specially denatured alcohol shall be recorded by denaturers in their reports the same as other specially denatured alcohol, except that samples of 8 fluid ounces or less need be shown only on the commercial records of the vendor. When samples are shipped to persons holding permits to use specially denatured alcohol, the denaturer shall enter on Forms 1473 and 1468–D the serial number of such permit immediately below the number of the sample permit, as

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as shown on Form 1512.

(Interprets or applies 53 Stat. 355, 358, 359, 360, 364; 26 U. S. C. 3070, 3105, 3108, 3109, 3114, 3124)

EXPORTATION OF SPECIALLY DENATURED ALCOHOL

§ 182.757 *Application, Form 1545.* Whenever it is desired to export specially denatured alcohol, application on Part I of Form 1545, in triplicate, must be made by the denaturer to the district supervisor for permit so to do. All of the information called for by the headings of the various columns and lines on the form and the instructions printed thereon or issued in respect thereto and as required by the regulations in this part shall be furnished. The application must be subscribed and sworn to before a notary public or other officer authorized to administer oaths: *Provided*, That if the form officially prescribed for such application contains therein a provision for verification by a written declaration that such application is made under penalties of perjury, such application shall be verified by the execution of such declaration, and such declaration so executed shall be in lieu of the oath required herein for verification. The name and address of the purchaser abroad of such specially denatured alcohol, the proposed route of shipment, the port of export and the port of entry into the foreign country must be shown on the form.

(Interprets or applies 53 Stat. 358, 359, 364, 63 Stat. 667; 26 U. S. C. and Sup., 3105, 3109, 3124, 3809)

RECORDS AND REPORTS OF PROPRIETOR

§ 182.781 *General.* The proprietor of every denaturing plant shall render daily reports on Forms 1466, 1467, 1453–A, and 1473 and shall keep monthly records on Forms 129 and 1468–A, B, C, D, E, and F. All of the information called for in each form, as indicated by the headings of the various columns and lines of the form and the instructions printed thereon or issued in respect thereto and as required by the regulations in this part will be given. The requirements of § 182.455 concerning the time of making entries, of § 182.455a concerning the failure to keep records or allow inspection, and of § 182.461 concerning the filing of forms by proprietors of industrial alcohol plants, are hereby made applicable to reports rendered by proprietors of denaturing plants. The reports must be signed in the same manner as the application, Form 1431, except that in the case of a corporation the affixing of the corporate seal will not be required. Forms 129, 1468–A, 1468–E and 1468–F must be verified under oath (or affirmation) by the proprietor or his authorized agent at the plant: *Provided*, That if the form officially prescribed for such report contains therein a provision for verification by a written declaration that such report is made under penalties of perjury, such report shall be verified by the execution of such declaration, and such declaration so executed shall be in lieu of the oath required herein for verification. Where the reports are signed by an agent, proper power of attorney authorizing the agent to execute the reports for the proprietor must be filed on Form 1534 in triplicate in accordance with the provisions of § 182.129.

(Interprets or applies 53 Stat. 355, 358, 364; 63 Stat. 667; 26 U. S. C. and Sup., 3070, 3105, 3124, 3809)

§ 182.785 *Form 1453–A.* When specially denatured alcohol is shipped to the United States or a governmental agency thereof, the proprietor of the denaturing plant will prepare Form 1453–A in triplicate. Where shipment is made in a tank truck the data required by § 182.786 to be entered on Form 1473 will be entered on Form 1453–A for such transaction. The proprietor will give all copies of Form 1453–A to the storekeeper-gauger who will check them with the records and permit and if found to agree therewith he will initial all copies. He will mail one copy of Form 1453–A to the consignee. In the case of tank truck shipments, he will enclose one copy in a sealed envelope addressed to the government officer to whom the specially denatured alcohol is consigned and give the same to the driver of the tank truck for delivery to such officer. He will forward a copy of Form 1453–A to the supervisor of the district in which the consignor's premises are located. He will return the remaining copy to the proprietor for filing in accordance with § 182.788. Upon receipt of the specially denatured alcohol, the receiving government officer will execute the certificate of receipt on Form 1453–A, after noting thereon any loss or deficiency in the shipment, and will forward it to the district supervisor specified at the bottom of the form. When specially denatured alcohol is not received within a reasonable time after shipment, or where any material or unexplained difference exists between the kind and quantity shipped and that received, the district supervisor shall investigate each case and take appropriate action in respect thereto. In addition, the district supervisor will check daily, on receipt, the Form 1453–A covering tank truck shipments, and make any inquiry which he deems necessary with respect to any discrepancy. In the event of failure to receive a form from the consignee within the time normally required for the truck to make the shipment and the form to be received by mail, the district supervisor will make appropriate investigation.

(Interprets or applies 53 Stat. 355, 358, 364; 26 U. S. C. 3070, 3105, 3124)

§ 182.787 *Forms 129 and 1468–A, B, C, D, E, and F.* * * *

(e) *Disposition of forms.* The proprietor will deliver all three copies of Forms 129 and 1468–A, B, C, D, E, and F to the storekeeper-gauger on or before the 10th day of the month succeeding that for which the forms are rendered. The storekeeper-gauger will examine the forms, and if they are complete in every respect, and if the quantities of denaturants received and shipped out, the shipment of completely denatured alcohol, the quantities of recovered alcohol restored and the losses in restoration, and the quantities on hand last of month are all correctly reported, he will initial all copies of the forms, return one copy of each form to the proprietor and forward two copies of each form to the district supervisor. The district supervisor, in his discretion, may extend (to the 10th day of the month) the time for delivering the monthly report, Form 1442, for the industrial alcohol plant on the denaturing plant premises and Forms 1443–A and 1443–B for the bonded warehouse on the denaturing plant premises, in order that all of the monthly reports for the same premises may be submitted together.

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(Interprets or applies 53 Stat. 355, 358, 363, 364; 26 U. S. C. 3070, 3105, 3121, 3124)

§ 182.788 *Filing of forms.* The proprietor shall file Forms 1440 and Forms 1520 covering alcohol and distillates respectively received at the denaturing plant in separate files in chronological order by months and in bound form as a permanent record. He shall file Forms 1453–A, Forms 1467 and Forms 1473 covering withdrawals in separate files in chronological order by months and bound form as a permanent record. In the case of transfer in packages and tank cars of denatured alcohol between denaturing plants Forms 1467 with Forms 1473 attached will be filed in chronological order by months and in bound form as a permanent record. Such records shall be available for inspection by Government officers at any reasonable time.

(Interprets or applies 53 Stat. 355, 358, 363, 364; 26 U. S. C. 3070, 3105, 3121, 3124)

AUDIT OF REPORTS

§ 182.789 *Audit by district supervisor.* The district supervisor will, after audit of Forms 129, and 1468–A, B, C, D, E, and F, and not later than the last day of the month succeeding that for which the reports are rendered, forward one copy of each form to the Commissioner.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

OPERATIONS BY DEALERS IN SPECIALLY DENATURED ALCOHOL

RECEIPT OF SPECIALLY DENATURED ALCOHOL

§ 182.810 *In original packages.* Specially denatured alcohol received on the premises of the bonded dealer in portable containers may not be transferred to other portable containers except as provided in § 182.812. Form 1473 will be disposed of in accordance with § 182.-811a.

(Interprets or applies 53 Stat. 355, 358, 364; 26 U. S. C. 3070, 3105, 3124)

§ 182.811 *Railroad tank cars or tank trucks.* If the bonded dealer receives specially denatured alcohol in railroad tank cars, railroad siding facilities for the receipt of such tank cars must be provided at the bonded dealer's premises. The denatured alcohol received in tank cars or tank trucks must be immediately deposited in storage tanks constructed in conformity with the provisions of §182.102. When so deposited, the formula of the denatured alcohol shall be plainly marked on the storage tank. Form 1473 will be disposed of in accordance with § 182.811a.

(Interprets or applies 53 Stat. 355, 358, 364; 26 U. S. C. 3070, 3105, 3124)

§ 182.811a *Form 1473.* Upon receipt of specially denatured alcohol by the bonded dealer, he will verify the information on Form 1473 and ascertain any losses in transit in accordance with § 182.816. He will receipt for the shipment on Part III of both copies of Form 1473 noting thereon any loss or deficiency in the shipment. He will send one copy to the district supervisor shown at the bottom of the form. He will retain the remaining copy and file it in chronological order by months and in bound form as a permanent record available for inspection by government officers.

(Interprets or applies 53 Stat. 355, 358, 364; 26 U. S. C. 3070, 3105, 3124)

§ 182.811b *Action by district supervisor; intra-district withdrawals.* The district supervisor will check Form 1473 sent to him at the time of withdrawal, with the monthly reports of the consignor and the consignee, and if receipt of the shipment is duly reported by the consignee and the form agrees with the consignor's monthly report, the district supervisor will initial Part II of the form. When specially denatured alcohol is not received within a reasonable time after shipment, or where any material or unexplained difference exists between the kind and quantity shipped and that received, or where there is reasonable ground to suspect that the specially denatured alcohol has been or will be used for purposes other than those authorized by the consignee's permit and by the law and regulations in this part, the district supervisor shall investigate each case and take appropriate action with respect thereto. In addition, the district supervisor will check daily, on receipt, the Form 1473 covering tank truck shipment, and make any inquiry which he deems necessary with respect to any discrepancy. In the event of failure to receive a form from the consignee within the time normally required for the truck to make the shipment and the form to be sent by mail, the district supervisor will make appropriate investigation.

(Interprets or applies 53 Stat. 355, 358, 359, 360, 364; 26 U. S. C. 3070, 3105, 3108, 3109, 3114, 3124)

§ 182.811c *Action by district supervisor; inter-district withdrawals.* The supervisor-consignee upon receipt of Form 1473 from the consignee will execute his certificate of report of receipt on such copy and the copy of Form 1473 sent to him at the time of shipment. He will retain the copy received from the consignee and send the other copy to the supervisor-consignor. He will compare the retained receipted copy of Form 1473 with the consignee's monthly report and if receipt of the shipment is duly reported by the consignee, he will initial Part II of Form 1473. When specially denatured alcohol is not received within a reasonable time after shipment, or when any material or unexplained difference exists between the kind and quantity shipped and that received, or where there is reasonable ground to suspect that the specially denatured alcohol has been or will be used for purposes other than those authorized by the consignee's permit and by the law and regulations in this part, the supervisor-consignee shall investigate each case and take appropriate action with respect thereto. In addition, he will check daily on receipt the Form 1473 covering tank truck shipment and make any inquiry which he deems necessary with respect to any discrepancy. In the event of failure to receive the form from the consignee within the time normally required for the truck to make the shipment and the form to be sent by mail, the supervisor-consignee will make appropriate investigation. The supervisor-consignor will check the copy of Form 1473 sent to him at the time of shipment, with the consignor's monthly report and if found to agree therewith he will initial Part II of the form. The supervisor-consignor will also check daily on receipt each Form 1473 covering a tank truck shipment received from the supervisor-consignee. In the event of failure to receive a form within a reasonable time, he will make appropriate inquiry.

(Interprets or applies 53 Stat. 355, 358, 359, 360, 364; 26 U. S. C. 3070, 3105, 3108, 3109, 3114, 3124)

DISPOSITION OF SPECIALLY DENATURED ALCOHOL

§ 182.813 *Sale.* Specially denatured alcohol may be sold by bonded dealers holding basic permit, Form 1476, to manufacturers using specially denatured alcohol, and to other bonded dealers in specially denatured alcohol, pursuant to withdrawal permit, Form 1485, or Form 1477, as the case may be. Bonded dealers may also furnish samples of specially denatured alcohol to manufacturers, other bonded dealers, and to prospective permittees pursuant to sample permit, Form 1512: *Provided*, That in the case of samples, where the quantity involved in any case does not exceed 8 fluid ounces, permit, Form 1512, will not be required. Sales of specially denatured alcohol may also be made to the United States or governmental agencies thereof pursuant to permit, Form 1486. The provisions of §§ 182.754 to 182.754e, respecting sales of specially denatured alcohol by denaturers, are hereby made applicable to sales of specially denatured alcohol by bonded dealers. Specially denatured alcohol sold by bonded dealers must be transported in accordance with § 182.677. Record and report of such transactions shall be reported on Form 1478, as provided in § 182.822. Tank trucks used for the transportation of specially denatured alcohol by bonded dealers, after filling, shall be sealed by appropriate seals, serially numbered,

furnished and affixed by the shipper. The seal shall be dissimilar in marking from the cap seals used by the Bureau of Internal Revenue. The serial numbers of seals used and the data with respect to the carrier set forth in § 182.736 will be recorded by the dealer on Form 1473 or Form 1453–A as the case may be.

(Interprets or applies 53 Stat. 355, 358, 359, 360, 3164; 26 U. S. C. 3070, 3105, 3109, 3114, 3124)

RECORDS AND REPORTS OF BONDED DEALERS

§ 182.819 *General.* Every person holding basic permit, Form 1476, shall keep records and render reports as hereinafter provided. Entries shall be made as indicated by the headings of the various columns and lines of the forms and the instructions printed thereon or issued in respect thereto and as required by the regulations in this part. The provisions of § 182.455a concerning the failure to keep records or allow inspection and of § 182.461 concerning the filing of forms by proprietors of industrial alcohol plants are hereby made applicable to reports rendered by bonded dealers holding basic permit, Form 1476. The reports must be signed in the same manner as the application, Form 1474, except that in the case of a corporation the affixing of the corporate seal will not be required. Where the reports are signed by an agent proper power of attorney authorizing the agent to execute the reports for the proprietor must be filed on Form 1534 in triplicate in accordance with the provisions of § 182.129.

(Interprets or applies 53 Stat. 355, 357, 358, 364, 373; 26 U. S. C. 3070, 3101, 3105, 3124 (a) (6), 3171)

§ 182.821 *Form 1473.* Form 1473 will be prepared and disposed of by dealers in specially denatured alcohol and completely denatured alcohol for intra-district withdrawals in accordance with § 182.754b and for inter-district withdrawals in accordance with § 182.754c.

(Interprets or applies 53 Stat. 355, 358, 364; 26 U. S. C. 3070, 3105, 3124)

§ 182.822 *Record, Form 1478.* Every bonded dealer holding permit to deal in specially denatured alcohol must keep Form 1478, covering his transactions for each month and prepare monthly reports therein, in triplicate. Form 1478 must be verified under oath (or affirmation) by the bonded dealer or his authorized agent: *Provided,* That if the form officially prescribed for such report contains therein a provision for verification by a written declaration that such report is made under penalties of perjury, such report shall be verified by the execution of such declaration, and such declaration so executed shall be in lieu of the oath required herein for verification. One copy of the form shall be retained by the bonded dealer and the two remaining copies must be forwarded by the bonded dealer on or before the fifth day of the succeeding month to the district supervisor. There will be entered daily the details of all specially denatured alcohol received, and when received from a denaturing plant the number of such plant shall be entered in the column provided therefor. The amount of specially denatured alcohol lost from each lot in transit to the bonded dealer's storeroom will be entered in the proper column on the same line with the quantity reported received in such lot. The quantities reported lost in transit will not be included in the losses in the storeroom reported in the summary. Details will be entered daily of all specially denatured alcohol disposed of to manufacturers or other bonded dealers or any other disposition of such specially denatured alcohol. The number of the basic permit of the manufacturer or bonded dealer to whom specially denatured alcohol is shipped shall also be appropriately entered. Where several packages are shipped or delivered on the same day to the same person, the aggregate quantity so shipped or delivered may be stated on one line. The required entries shall be made in the form before the close of the business day next succeeding the day on which the transactions occur. Where the making of the entries is deferred to the next business day, as authorized herein, appropriate memoranda shall be maintained for the purpose of making the entries correctly.

* * * * *

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.823 *Audit of reports.* Upon receipt of Form 1478 from the bonded dealer, the same shall be audited by the district supervisor and one copy thereof forwarded to the Commissioner.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

OPERATIONS BY USERS OF SPECIALLY DENATURED ALCOHOL

RECEIPT OF DENATURED ALCOHOL

§ 182.833 *In original packages.* Specially denatured alcohol received on the premises of the permit holder in portable containers may not be transferred to other portable containers for storage, but may, if suitable storage tanks have been provided in accordance with § 182.99, be transferred to such tanks for storage. Form 1473 will be disposed of in accordance with § 182.835a.

(Interprets or applies 53 Stat. 355, 358, 364; 26 U. S. C. 3070, 3105, 3124)

§ 182.835 *Railroad tank cars or tank trucks.* If the permittee receives specially denatured alcohol in railroad tank cars, railroad siding facilities for the receipt of such tank cars must be provided at the permittee's premises. Specially denatured alcohol received in tank cars or tank trucks must be immediately deposited in storage tanks constructed in conformity with the provisions of § 182.99. When so deposited the formula of the specially denatured alcohol shall be plainly marked on the storage tank. Form 1473 will be disposed of in accordance with § 182.835a.

(Interprets or applies 53 Stat. 355, 358, 364; 26 U. S. C. 3070, 3105, 3124)

§ 182.835a *Form 1473.* Upon receipt of specially denatured alcohol by the manufacturer, he will verify the information on Form 1473 and ascertain any losses in transit in accordance with § 182.870. He will receipt for the shipment in Part III of both copies of Form 1473 noting thereon any loss or deficiency in the shipment. He will send one copy to the district supervisor shown at the bottom of the form. He will retain the other copy and file it in chronological order by months and in bound form as a permanent record available for inspection by government officers.

(Interprets or applies 53 Stat. 355, 358, 364; 26 U. S. C. 3070, 3105, 3124)

§ 182.835b *Action by district supervisor.* In the case of intra-district withdrawals, the district supervisor will follow the procedure prescribed by § 182.811b. In the case of inter-district withdrawals, the supervisor-consignor and the supervisor-consignee will follow the procedure prescribed by § 182.811c.

(Interprets or applies 53 Stat. 355, 358, 359, 360, 364; 26 U. S. C. 3070, 3105, 3108, 3109, 3114, 3124)

RECORDS AND REPORTS OF MANUFACTURERS

§ 182.873 *General.* Every person holding basic permit, Form 1481, shall keep records and render reports as hereinafter provided. Entries shall be made as indicated by the headings of the various columns and lines of the form and the instructions printed thereon or issued in respect thereto and as required by the regulations in this part. The provisions of § 182.455a concerning the failure to keep records or allow inspection and of § 182.461 concerning the filing of forms by proprietors of industrial alcohol plants are hereby made applicable to reports rendered by manufacturers holding basic permit, Form 1481, to use specially denatured alcohol. The reports must be signed in the same manner as the application, Form 1479, except that in the case of a corporation the affixing of the corporate seal will not be required. Where the reports are signed by an agent, proper power of attorney authorizing the agent to execute the reports for the proprietor must be filed on Form 1534 in triplicate in accordance with the provisions of § 182.129.

(Interprets or applies 53 Stat. 355, 358, 364; 26 U. S. C. 3070, 3105, 3124)

§ 182.874 *Form 1482.* Every manufacturer holding permit to use specially denatured alcohol or to recover completely denatured alcohol or articles for reuse must make a report on Form 1482, covering his transactions for each month and prepare monthly reports thereon, in triplicate. The report must show all of the information as indicated by the various columns and lines, including all denatured alcohol on hand, received, used, and recovered during the month, and as indicated by the instructions on the form or issued in respect thereto and as required by the regulations in this part. Form 1482 must be verified under oath (or affirmation) by the manufacturer or his authorized agent: *Provided,* That if the form officially prescribed for such report contains therein a provision for verification by a written declaration that such report is made under penalties of perjury, such report shall be verified by the execution of such declaration, and such declaration so executed shall be in lieu of the oath required herein for verifi-

cation. One copy of the form shall be retained by the manufacturer and the two remaining copies must be forwarded by the manufacturer on or before the 10th day of the succeeding month to the district supervisor. Failure to keep or file this report as herein required will constitute grounds for the issuance of citation for the revocation of the manufacturer's basic permit.

(a) *Recovery.* Manufacturers using both specially denatured alcohol and completely denatured alcohol and recovering the completely denatured alcohol for reuse will render separate reports for the specially denatured alcohol and the completely denatured alcohol. Where such manufacturers also recover articles in accordance with §§ 182.883 to 182.896, a separate report will be rendered therefor. Where denatured alcohol is recovered and reused one or more times during the month, the quantity used and recovered each time shall be recorded as in the case of new denatured alcohol. At the close of the month, the total quantity recovered and used during the month shall be reported on Form 1482.

(b) *Special entries.* If specially denatured alcohol is destroyed on the premises or is returned to an industrial alcohol plant or a denaturer, or bonded dealer, or disposed of to another manufacturer, notation of such transactions, in the case of destruction, giving the dates of the destruction and, if supervised, the name of the officer supervising the destruction; and in the case of disposal, the name and address of the industrial alcohol plant, denaturer, bonded dealer, or manufacturer to whom shipped, and the date, quantity, and formula number, etc., shall be made on the form.

(c) *Summary.* Details of each formula of specially denatured alcohol shall be entered in the summary in accordance with the information required by the various columns or lines and the instructions on the form or issued in respect thereto and as required by the regulations in this part.

(d) *Articles manufactured.* The articles manufactured such as toilet preparations, perfumes, varnishes, artificial leather, external pharmaceuticals, and the quantity and formula of the specially denatured alcohol used will be entered under the caption "Articles manufactured." Where the specially denatured alcohol is used for laboratory and other manufacturing purposes and no articles are produced therefrom, such fact should be stated in lieu of the articles manufactured.

(Interprets or applies 53 Stat. 355, 358, 364, 63 Stat. 667; 26 U. S. C. and Sup., 3070, 3105, 3124, 3809)

§ 182.876 *Audit of reports.* Upon receipt of Form 1482 from the manufacturer, the district supervisor will carefully examine the same, and shall see that all specially denatured alcohol shown shipped to the manufacturer on shippers' memorandum slips, Form 1473, has been accounted for by the manufacturer. Upon completion of the examination and audit, the district supervisor will file a copy of Form 1482 in his office and forward the other copy to the Commissioner.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

RECOVERY OF DENATURED ALCOHOL AND ARTICLES

§ 182.895 *Shipment to industrial alcohol plant or denaturing plant.* Recovered denatured alcohol requiring restoration or redenaturation, or both, unless redenatured on the manufacturer's premises in accordance with § 182.894, shall be shipped to an industrial alcohol plant for restoration, or to a denaturing plant for restoration and redenaturation: *Provided*, That where the recovered alcohol is to be restored and the shipment is to a denaturing plant, the denaturing plant must be equipped with the necessary apparatus to restore the alcohol. Appropriate entries of the recovered denatured alcohol shall be made on Form 1442 as to industrial plant transactions, and on Form 1468–F as to denaturing plant transactions.

* * * * *

(Interprets or applies 53 Stat. 355, 357, 358, 364; 26 U. S. C. 3070, 3073, 3105, 3124)

USE OF TAX-FREE ALCOHOL AND SPECIALLY DENATURED ALCOHOL BY THE UNITED STATES OR GOVERNMENTAL AGENCY

TAX-FREE ALCOHOL

§ 182.897 *Procurement of alcohol.* Alcohol may be withdrawn tax-free by the United States or any governmental agency thereof, upon filing of application and the issuance of permit therefor on Form 1444, in accordance with § 182.171. Upon issuance of permit, Form 1444, by the Commissioner to the United States or governmental agency thereof, the department, bureau, commission, or independent office or agency may procure alcohol free of tax in any quantity desired from the proprietor of the industrial alcohol plant or bonded warehouse named as vendor in such permit. The permit shall be forwarded to the vendor named therein by the department or agency to which the permit is issued. The vendor will enter thereon the number of proof gallons transferred to the permittee, date and sign the same, and return the permit to the consignee. Further like transfers may be made under such permit during the term thereof: *Provided*, That the permit may remain in the possession of the vendor until the expiration thereof or until it is recalled by the department or agency to which issued. When it is desired to secure alcohol from more than one industrial alcohol plant or bonded warehouse, such additional permit or permits as may be necessary may be obtained.

(Interprets or applies 53 Stat. 358, 359, 360, 364; 26 U. S. C. 3105, 3108, 3114 (a), 3124)

§ 182.898 *Receipt, Form 1453.* Receipts of shipments of alcohol withdrawn tax-free for use of the United States or governmental agency thereof shall be made on Part II of Form 1453, when received from the proprietor of the plant or warehouse. The receipt of such shipment shall be promptly certified to on Form 1453 by the official representative of the United States or governmental agency thereof to whom deliveries of such shipments are made and will be forwarded to the district supervisor of the district in which the plant or bonded warehouse is located as indicated at the bottom of the form. Such certificates of receipt shall disclose the quantity actually received in order that the same may be checked against the returns of the proprietor of the plant or bonded warehouse making the shipment. The copy of Form 1440 will be filed available for inspection by government officers.

(Interprets or applies 53 Stat. 358, 359, 360, 364; 26 U. S. C. 3105, 3108, 3114, 3124)

DUTIES OF STOREKEEPER-GAUGERS AT INDUSTRIAL ALCOHOL PLANTS, BONDED WAREHOUSES, AND DENATURING PLANTS

§ 132.940 *Monthly reports.* Upon receiving the monthly report, Form 1442, of the proprietor of the industrial alcohol plant, the storekeeper-gauger will follow the procedure prescribed by § 182.456. Upon receiving the monthly report, Form 1443–A and Form 1443–B, of the proprietor of the bonded warehouse, the storekeeper-gauger will follow the procedure prescribed by § 182.647. Upon receiving the monthly reports, Forms 129 and 1468–A, 1468–B, 1468–C, 1468–D, 1468–E, and 1468–F, of the proprietor of the denaturing plant, the storekeeper-gauger will follow the procedure prescribed by § 182.787e.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

§ 182.941 *Initialing of reports.* Storekeeper-gaugers will initial all daily reports after determining that such reports are complete and correct, and will initial monthly reports (except Form 1442) after determining that such reports are complete and that the quantities of ethyl alcohol, specially denatured alcohol, completely denatured alcohol and denaturants shown on hand last of month are correct. The storekeeper-gauger will indicate his title by placing the letters "U. S. S. G." immediately below his initials. He will execute the certificate on Form 1442 in accordance with § 182.456.

(Interprets or applies 53 Stat. 358, 364; 26 U. S. C. 3105, 3124)

IMPORTATION OF ALCOHOL FOR INDUSTRIAL PURPOSES

§ 182.1000 *Records*—(a) *Industrial alcohol plant.* All imported alcohol requiring redistillation received at an industrial alcohol plant, either direct from customs custody or by transfer from another plant or warehouse, except where received in packages, shall be deposited in closed locked tanks in the alcohol plant. Such alcohol may then be redistilled and withdrawn, or withdrawn without redistillation, in the manner prescribed by the regulations in this part. All transactions involving such alcohol shall be reported on separate Forms 1442 and 1686. Such reports shall be marked "Imported Alcohol Transactions." Where the alcohol is received direct from customs custody, the country of exportation must be shown on commercial records covering materials received required by § 182.335.

(b) *Bonded warehouse.* Imported alcohol received at a bonded warehouse,

either direct from customs custody or by transfer from the alcohol plant or in bond from another plant or warehouse and withdrawn therefrom in the manner provided by the regulations in this part, shall be reported on separate Forms 1443–A or 1443–B. Where the alcohol is received direct from customs custody, the country of exportation shall be stated in the detailed statements of such forms.

(c) *Denaturing plant.* Imported alcohol received at a denaturing plant, either direct from customs custody or by transfer from an alcohol plant or bonded warehouse, shall be reported on the regular denaturing plant forms in the same manner as alcohol of domestic origin. Where the alcohol is received direct from customs custody, the country of exportation shall be stated in the detailed statement of receipts on Form 1468–A, but thereafter such alcohol need not be separately reported.

(d) *Transfers in bond.* Where imported alcohol is transferred in bond, the transfer papers, Forms 1436 and 1440, in the case of transfers between industrial alcohol plants and bonded warehouses, or between bonded warehouses, and Forms 1463 and 1440, in the case of transfers from an industrial alcohol plant or a bonded warehouse to a denaturing plant, must specify that the alcohol to be transferred is imported alcohol. In each such case the rates of duty specified by § 182.994 shall be transcribed to the Form 1440 covering the transfer.

(Interprets or applies 53 Stat. 358, 364, 56 Stat. 971; 26 U. S. C. 3124, 3125)

(53 Stat. 375; 26 U. S. C. 3176)

2. The purposes of the proposed amendments are as follows:

(a) To permit the establishment of an industrial alcohol plant without a bonded warehouse or denaturing plant on the same premises;

(b) To discontinue the proprietor's reports, Forms 1439 and 1441;

(c) To discontinue the storekeeper-gauger's reports, Forms 1452–A and 1452–B, and to prescribe in lieu thereof a monthly record, Form 1686;

(d) To discontinue the district supervisor's monthly accounts, Forms 1487 and 1489;

(e) To discontinue reporting to the district supervisor, by hospitals and scientific institutions, the receipt of each shipment of tax-free alcohol;

(f) To simplify the procedure governing transfers in bond and tax-free withdrawals of undenatured and denatured alcohol;

(g) To liberalize the requirements concerning temporary suspension of industrial alcohol plants;

(h) To clarify the instructions for painting pipe lines;

(i) To eliminate the jurat from Forms 129, 1431, 1442, 1443–A, 1443–B, 1456, 1478, 1482, 1545, 1598, 1659, 1468–A, 1468–E, and 1468–F, and to prescribe, in lieu of the jurat, a declaration to be made under the penalties of perjury, pursuant to section 3809, I. R. C.; and

(j) To conform the regulations to the Philippine Trade Act of 1946 (Pub. Law 371, 79th Cong.).

3. This Treasury Decision shall be effective July 1, 1950.

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

Approved: May 19, 1950.

THOMAS J. LYNCH,
Acting Secretary of the Treasury.

[F. R. Doc. 50–4451; Filed, May 26, 1950; 8:46 a. m.]

TITLE 39—POSTAL SERVICE

Chapter I—Post Office Department

PART 127—INTERNATIONAL POSTAL SERVICE: POSTAGE RATES, SERVICE AVAILABLE, AND INSTRUCTIONS FOR MAILING

MISCELLANEOUS AMENDMENTS

In Part 127, make the following changes:

a. Amend § 127.6 *Printed matter* (39 CFR 127.6; 14 F. R. 6132) to read as follows:

§ 127.6 *Printed matter.* (Must not be sealed—must be endorsed "Printed Matter".)

NOTE: Including second-class matter, except when mailed by publishers or registered news agents to certain countries as shown in § 127.1, Table No. 2.

(a) *Postage rates.* Surface rate for all countries, 1½ cents each two ounces or fraction; for air-mail rates, see individual country items. No mailings to any foreign country shall be accepted under § 34.66 of this chapter. See § 127.28 concerning method of prepayment, and § 127.46 concerning charges on certain undeliverable prints returned from foreign countries.

(b) *Limits of weight and dimensions.* The limit of weight is 6 pounds 9 ounces in general and 11 pounds for volumes of printed books sent singly, except in the case of certain countries, as shown in table No. 2, § 127.1. Maximum dimensions: Length, breadth, and thickness combined, 36 inches; greatest length, 24 inches. When sent in the form of a roll the length (the maximum of which is 32 inches) plus twice the diameter is limited to 40 inches; however, in the case of indivisible objects exchanged with the countries to which table No. 2, § 127.1, applies, the length (40 inches maximum) plus twice the diameter may be as much as 48 inches. Minimum dimensions: It is recommended that articles measure not less than 4 inches in length and 2¾ inches in width. However, prints in the form of folded or unfolded cards are unmailable if smaller than the minimum size for a post card which is 4 by 2¾ inches.

(c) *Preparation for mailing.* (1) Prints must be placed either under wrapper, in rolls, between boards, in a case open at both ends, or in an unsealed envelope, or be fastened with a string which is easily untied; or simply folded. In those instances when printed matter is inclosed in unsealed envelopes the latter must, if need be, be provided with easily removable fasteners offering no danger, or be fastened with a string which is easily untied. Care should be exercised in all instances to see that articles of printed matter are not prepared in such a manner as to allow other articles to slip into them.

(2) All printed matter of the form and substance of an unfolded card or a card folded in accordance with the foregoing conditions may be forwarded without wrapper, envelope, or band. Other articles of printed matter must be folded in such a way that they cannot become unfolded en route and so that there is no risk of other articles becoming inclosed therein.

(3) The right half, at least, of the front of all prints sent in the form of cards folded or unfolded must be reserved for the address of the addressee and the service notes or labels. When prints are sent in the form of cards, including illustrated post cards, benefiting by the reduced rate the postage stamps or postage-paid impressions shall be applied to the front and as far as possible to the right half of the card. The sender may use the back and left half of the front of such cards in the same manner as in the case of post cards.

(4) A package of newspapers or periodicals for transmission in international mails (except to the places to which domestic postage rates and conditions apply) at the rate of 1½ cents per 2 ounces or fraction thereof is restricted to a single (outside) address. Newspapers, periodicals, or other articles of printed matter addressed to several different subscribers or addressees must not be inclosed in the same package with postage stamps affixed only to the outside wrapper of the package. However, several newspapers, periodicals, or other articles of printed matter, without separate address, may be inclosed in the same package.

(5) Senders desiring that ordinary (unregistered) prints be returned if they prove to be undeliverable as addressed must place their return address on the package and a notation in a language known in the country of destination requesting its return.

(d) *The following are considered as printed papers.* (1) Newspapers and periodicals, books, pamphlets, sheet music, visiting cards, address cards, printing proofs with or without the relative manuscript, engravings, photographs (unframed), and albums containing photographs, pictures, drawings, plans, maps, patterns to be cut out, calendars (except calendar pads with blank pages for memoranda), catalogs, prospectuses, advertisements, and printed, engraved, lithographed, or autographed notices of various kinds, and, in general, all impressions or copies obtained upon paper, or material assimilable to paper, parchment, or cardboard, by means of printing, engraving, lithography, autography, or any other easily recognizable mechanical process, with the exception of the copying press, stamps with movable or immovable type, and the typewriter.

(2) Cards although bearing the title "Carte postale" (post card) or the equivalent of that title in any language are admitted at the rate for prints: *Provided,* That they fulfill the general conditions applicable to prints. Those which do not fulfill these conditions are treated as

post cards, or, if occasion arises, as letters, by application of the provisions of paragraph (c) of this section.

(3) Reproductions of a manuscript or typewritten original are assimilated to prints when they are obtained by a mechanical process of polygraphy, chromography, etc.; but in order to pass at the reduced rate such reproductions must be mailed at the post office window in a minimum number of 20 articles containing perfectly identical copies. These reproductions may receive the annotations authorized for prints.

(e) *The following may not be accepted at the printed matter rate.* (1) Printed papers which bear any marks whatever capable of constituting a conventional language or, with the exceptions specifically authorized by paragraphs (f) and (g) of this section, those of which the text has been modified after printing.

(2) Stamps or forms of prepayment, canceled or not, including Internal Revenue strip stamps, and all printed papers representing a monetary value; articles of stationery when it appears clearly that the printed text is not the essential part of the article; framed photographs and certificates; photographic negatives and slides; motion-picture films; phonograph records, and perforated papers intended to be used on automatic musical instruments; disc or wire recordings of correspondence, etc.

(3) Printed envelopes (except a single envelope included with a piece of printed matter and intended for enclosure of a reply), letterheads, billheads, calendar pads, and similar articles, as well as diaries (books), check books, greeting cards or folders, and the like, which, although containing some printed matter, such as dates, headings, etc., have blank spaces or pages in which entries are to be made in manuscript or on the typewriter, cannot be transmitted in bulk as printed matter. For check books to Great Britain and Northern Ireland, see relative country item.

(f) *It is permitted on the outside and inside of all printed articles.* (1) To indicate, by hand or by a mechanical process, the name, title, profession, firm, and address of the sender and the addressee, as well as the date of mailing, the signature, telephone number and telephone exchange, telegraphic address and code, and current postal check or bank account of the sender, as well as an order or entry number relating exclusively to the article.

(2) To correct mistakes in printing.

(3) To strike out, underline, or encircle by means of marks, certain words or passages of the printed text, unless that is done for the purpose of constituting personal correspondence.

(g) *It is also permitted to indicate or add by hand or by a mechanical process.* (1) On notices concerning the departure and arrival of ships, the dates and hours of such departures and arrivals, as well as the names of the ships and the ports of departure, call, and arrival.

(2) On travelers' announcements, the name of the traveler, the date, hour, and name of the place through which he contemplates passing as well as the place at which he intends to stop.

(3) On order and subscription blanks for publications, books, newspapers, engravings, and pieces of music, the works and the number of copies ordered or offered, the prices of such works, as well as annotations representing elements affecting the prices, the method of payment, the edition, the names of the authors or publishers, the catalog number and the words "broché" (stitched or paper-bound), "cartonné" (boards) or "relié" (bound).

(4) On forms used in connection with loans from libraries, and titles of books, number of copies requested or sent, names of authors or publishers, catalog numbers, number of days permitted for reading, name of person desiring to consult the book, as well as other brief indications relating to the works in question.

(5) On illustrated cards, printed visiting cards, as well as on Christmas and New Year cards, good wishes, congratulations, thanks, condolences, or other forms of politeness expressed in five words or by means of five conventional initials at most.

(6) On printing proofs, such changes and additions as relate to the correction, form and printing, as well as notes such as "Ready for printing," "O. K. for printing," or any similar note relating to the preparation of the work. In case of lack of space, the additions may be made on separate sheets.

(7) On fashion plates, maps, etc., the colors.

(8) On current price lists, offers for advertisements, market and stock quotations, commercial circulars and prospectuses, figures and any other annotations representing elements entering into the prices.

(9) On books, pamphlets, newspapers, photographs, engravings, sheet-music, and, in general, on all printed, engraved, lithographed, or autographed literary or artistic productions, a dedication consisting of a simple tribute; and on photographs or engravings, a very concise explanatory legend or other summary information concerning the photograph or engraving itself.

(10) On passages cut from newspapers and periodicals, the name, the date, the number, and the address of the publication from which the article is taken.

(11) In addition to the indications mentioned above, an order or entry number relating exclusively to the articles contained in the package may also be indicated.

(12) On advices of change of address, the new address of the sender and the effective date thereof, or the old address and the date of the change.

(h) *It is permitted to attach.* (1) The manuscript to corrected or uncorrected proofs.

(2) To the articles of the classes mentioned under paragraph (g) (9) of this section, an open invoice covering the article sent reduced to its essential terms.

(3) A card, envelope or wrapper bearing the address of the sender and prepaid for the reply by means of postage stamps of the country of destination of the article of printed matter.

(i) Articles sent under this classification must be indorsed "Printed matter."

b. In § 127.45 *Reforwarding* (39 CFR 127.45) make the following changes:

1. Amend paragraphs (b), (c) and (d) to read as follows:

(b) Except as stated in subparagraphs (1), (2) and (3) of this paragraph, articles in the regular mails of foreign origin (surface and air) which are redirected are forwarded by surface means, without additional postage and, if registered, without additional registry fee. Exceptions:

(1) A surface article originating in a country which has adopted in its reciprocal relations with this country a lower rate than the ordinary Postal Union rate and which, on being forwarded, enters the service of a country to which a higher postage rate applies, is chargeable (but need not be prepaid on redirection) with the same postage, less the sum prepaid, as would have been charged had the article been addressed originally to the country to which redirected. (The rating and marking of such articles is the duty of the exchange post offices. See § 127.32.) See paragraph (h) of § 34.63, of this chapter, concerning second-class matter mailed in Canada by publishers or registered news agents.

(2) An article which is redirected to a third country or to the country of mailing may be forwarded by air, provided the addressee, or someone acting in his behalf, pays in advance to the forwarding office an amount sufficient to prepay the United States air mail postage to the new destination. In such cases, the required postage shall be affixed to the article, and the stamps canceled by the forwarding office.

(3) An air mail article which is redirected to an address in the United States will be forwarded by air without additional postage.

(c) Except as stated in subparagraphs (1), (2) and (3) of this paragraph, articles mailed in the United States and addressed for delivery in this country shall not be redirected to a foreign country, but shall be marked with the reason for nondelivery and treated as undeliverable matter. Exceptions:

(1) Ordinary surface letters (except those which appear to contain merchandise) and post cards may be redirected and forwarded to foreign countries by surface means, and are chargeable (but need not be prepaid on redirection) with the same postage, less the sum originally prepaid, as would have been charged had the articles been addressed originally to the country to which redirected. Such articles will be rated and marked by the dispatching United States exchange office.

(2) Ordinary air mail letters (except those which appear to contain merchandise) and post cards may be redirected and forwarded to foreign countries by surface means without charge of additional postage.

(3) Ordinary air mail and surface letters (except those which appear to contain merchandise) and post cards may be redirected and forwarded to foreign countries by air, provided the sender or addressee, or someone acting in his behalf, requests that such articles be forwarded by air mail and pays in advance to the forwarding office an amount suffi-

cient to prepay the necessary additional air mail postage to the country concerned. In such cases, credit shall be allowed for the amount of United States postage originally prepaid on the articles.

2. Redesignate paragraphs (e) and (f) as (d) and (e) respectively.

c. In § 127.47 *Undeliverable articles, charges* (39 CFR 127.47) amend paragraphs (c) and (d) to read as follows:

(c) There is no charge for return postage on undeliverable fully prepaid articles in the regular mails, except as follows:

(1) "Eight-ounce merchandise packages" (see § 127.11) returned as undeliverable, upon which return postage has not been prepaid, are subject on delivery to the sender to a postage charge equal to the amount of postage originally prepaid, or in the case of such articles originally sent by air to a return postage charge of 1½ or 2 cents for each 2 ounces or fraction of 2 ounces, depending upon the nature of the contents.

(2) United States publications of the second-class mailed by publishers or registered news agents at the rates prescribed in § 34.40 of this chapter which are returned from Canada as undeliverable are subject on delivery to the senders to a charge at the rate of 1 cent for each 2 ounces or fraction of 2 ounces, while those returned from Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, Guatemala, Haiti, Honduras (Republic of), Mexico, Morocco (Spanish Zone), Nicaragua, Panama, Paraguay, Peru, Philippines (Republic of), Rio de Oro, Salvador (El), Spain (including Balearic Islands, Canary Islands, and the Spanish Offices in Northern Africa; also Andorra), Spanish Guinea, Uruguay, and Venezuela are subject to the same return charges as are applicable to such matter mailed domestically.

(d) The special fee for delivery of "small packets" and the customs clearance charge applicable to letter packages and "small packets" in foreign countries are canceled when the articles are returned to the United States.

d. In § 127.49 *Customs treatment accorded articles from foreign countries* (39 CFR 127.49) amend paragraphs (a) and (b) to read as follows:

(a) Dutiable or supposed dutiable articles received in the mails from abroad are subject to the treatment prescribed by Part 116 of this chapter. Articles not subject to customs duty will be stamped "Passed free of duty," or "Not dutiable" by the customs officer. Customs officers will issue mail entries to cover each dutiable shipment, sealed or unsealed, examined by them. The original mail entry and a duplicate thereof will be enclosed in a special mail entry envelope and affixed to the article. When delivery is effected and the duties collected the employee making the collection shall sign and deliver the duplicate of the mail entry to the addressee, and shall secure the addressee's signature on the original entry. The collection, with the mail entry and customs receipt Form 3437 in duplicate, must then be transmitted to the collector of customs who issued the entry. Postmasters may obtain supplies of the customs receipt Form 3437 by addressing a request to the Section of Forms, Customs Information Exchange, 201 Varick Street, New York 14, N. Y. The use of this form obviates the necessity of writing a letter of transmittal. (See § 116.17 (a), (b), and (c), of this chapter.)

(b) If delivery of a dutiable article is not effected and the undeliverable article is disposed of by sending to a United States exchange post office for return to the country of origin or for forwarding to another country, the original mail entry shall be marked with a statement of the facts and returned, together with the duplicate of the mail entry, to the issuing collector of customs. If, however, the article is redirected to another post office in the United States, the mail entry and the duplicate thereof shall be enclosed in a properly readdressed penalty envelope and securely attached to the article involved. The postmaster at the forwarding office shall notify the customs officer who issued the entry of the action taken, the notification to be by letter giving the number and date of the mail entry, the name of the addressee, the new address of the addressee, the name of the new post office of delivery, and the date of forwarding. (See § 116.17 (e) and (f) of this chapter.)

e. In § 127.101 *Special provisions applicable to international registry service* (39 CFR 127.101) amend paragraph (i) to read as follows:

(i) *Registry return receipts requested after mailing; complaints of failure to receive return receipts.* (1) Requests for return receipts made after mailing are accepted only within the period of one year counting from the day following that of mailing of the article.

(2) Except in the case of Canada, Form 542 (at first- and second-class offices) or 1510 (at third- and fourth-class offices) shall be executed and forwarded to the Inspector in Charge of the division in which the office of origin is located. Form 2865 (endorsed at the top "Request for advice of delivery made after mailing" or "Duplicate advice of delivery" as may be appropriate) shall be forwarded with Form 542 or 1510 sent from first-, second-, and third-class offices. Form 1510 shall also be endorsed to show whether the receipt was requested at or after the time the article was mailed.

(3) In the case of Canada, Form 1510 shall be executed at all offices and endorsed as indicated above; also, Form 2865 shall be attached (if Form 2865 is not available, domestic form of return receipt, Form 3811, may be used) and sent in the usual official penalty envelope to the proper Canadian District Post Office Inspector, as indicated in the list in § 127.227 (b).

(R. S. 161, 396, secs. 304, 309, 42 Stat. 24, 25; 5 U. S. C. 22, 369; and the terms of postal conventions and agreements entered into pursuant to R. S. 398, 48 Stat. 943; 5 U. S. C. 372)

[SEAL] V. C. BURKE,
Acting Postmaster General.

[F. R. Doc. 50-4520; Filed, May 26, 1950; 8:57 a. m.]

TITLE 47—TELECOMMUNICATION

Chapter I—Federal Communications Commission

[Docket No. 9645]

PART 64—MISCELLANEOUS RULES RELATING TO COMMON CARRIERS

CHARGES FOR U. S. GOVERNMENT TELEGRAPH COMMUNICATIONS

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 23d day of May 1950;

The Commission, having under consideration the matter of the amendment of §§ 64.301, *Rates and charges*, 64.304, *Fractions of cent*, 64.305, *Priority*, and 64.310, *Term*, of Subpart C, United States Government Foreign and Overseas Telegraph Communications, of the Commission's rules and regulations; and also having under consideration its notice of proposed rule making adopted herein on April 28, 1950, and published in the FEDERAL REGISTER on May 4, 1950 (15 F. R. 2578) in accordance with section 4 (a) of the Administrative Procedure Act;

It appearing, that the period in which interested persons were afforded an opportunity to submit comments expired on May 19, 1950, and the only comments received were from the Department of State indicating no objection to the proposed amendments and seeing no reason why they should not be adopted;

It further appearing, that § 64.301, *Rates and charges*, of Subpart C of the Commission's rules and regulations should be amended because, effective July 1, 1950, the rates per word for plain and secret language will be unified at the same level;

It further appearing, that the above section should be amended to reflect the elimination of reduced rates for Government messages (a) between points in the United States and points in United States possessions and (b) between points in different possessions of the United States, which was done by all carriers in accordance with the conclusions stated in the Commission's report and order in Docket No. 8230 adopted January 27, 1950;

It further appearing, that the above section should be amended to increase the rate per word for Government messages between Fisherman's Point, Guantanamo Bay, Cuba and Canal Zone to the level of the rate per word for full rate commercial messages between these points, provided that such reduced rates are eliminated for the messages of all Governments and international governmental organizations, and over all routes, direct and indirect, and in both directions, between these points, which is in line with the Commission's decision in Docket No. 8230, mentioned above;

It further appearing, that § 64.304 *Fractions of cent* should be amended to provide that the rules presently applicable for the rounding up of charges for Government messages in plain and cipher language shall also be applicable for the rounding up of charges for code language appearing in Government mes-

sages because there will be unification of the rates per word for messages in plain, code and cipher language, effective July 1, 1950;

It further appearing, that § 64.305 *Priority* should be amended to eliminate the reference to Government code messages which will be discontinued as a message classification, effective July 1, 1950;

It further appearing, that it is appropriate and in the public interest to amend Subpart C in order to extend the term thereof;

It further appearing, that the amendments herein ordered are issued under the authority of sections 4 (i) and 601 (b) of the Communications Act of 1934, as amended, and pursuant to the provisions of the permits or licenses granted by the President of the United States, giving the Postmaster General authority to fix rates and charges for United States Government telegraph communications transmitted by any carrier or carriers subject to the terms of such permits or licenses, which authority was transferred to the Commission by section 601 (b) of the Communications Act;

It is ordered, That effective July 1, 1950, §§ 64.301, 64.304, 64.305 and 64.310 of Subpart C of Part 64 of the Commission's rules and regulations are amended to read as follows:

§ 64.301 *Rates and charges.* (a) The rates and charges for telegraph communications between the several departments of the Government and their officers, relating exclusively to the public business between points in the United States including its possessions and points in foreign countries and ships at sea, transmitted by any carrier or carriers subject to the terms of a permit or license granted by the President of the United States giving the Postmaster General authority to fix rates for Government communications by telegraph (such a carrier being hereinafter called a domestic carrier) shall, between all points embraced within the scope of such permit or license, not exceed fifty (50) per centum of the charges applicable to full ordinary commercial plain, code and cipher language communications of the same length and between the same points subject to the following: (1) In cases where Government messages are transmitted between any of such points in part over the facilities of any domestic carrier and in part over the facilities of any other carrier, or administration (hereinafter called a foreign carrier), the charges for Government communications shall not exceed the amounts derived by applying the percentage specified herein to the full portion of the commercial charges accruing to the domestic carriers, plus the charges actually made for United States Government communications by foreign carriers; (2) the charges for Government messages in plain, code and cipher language between the following named points, shall be:

	Per word
Between Fisherman's Point, Guantanamo Bay, Cuba, and Canal Zone.	Full ordinary commercial rate applicable, subject to paragraph (b) of this section;

and (3) with respect to Government messages to and from ships at sea the percentage specified shall not apply to the coastal station and ship station charges.

(b) The above provisions of this section are subject to the following qualification: The carriers subject to said provisions are authorized to eliminate such special government rates provided that such special rates are eliminated for the messages of all Governments and international governmental organizations, and over all routes, direct and indirect, and in both directions, between the particular two countries or points involved in each case. Such elimination is to be accomplished by raising the rates for telegraph messages of the United States and foreign governments, and of international governmental organizations, to the level of commercial rates applicable between the two points involved.

§ 64.304 *Fractions of cent.* In cases where the charge for a Government ordinary message, as determined herein, shall include a fraction of a cent, such fraction, if less than one-half, shall be disregarded, if one-half or more, it shall be counted as one cent.

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

§ 64.310 *Term.* The provisions of Subpart C shall continue in effect through June 30, 1951, unless changed by order of the Commission.

(Sec. 4, 48 Stat. 1066 as amended; 47 U. S. C. 154)

Adopted: May 23, 1950.

Released: May 23, 1950.

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

[F. R. Doc. 50-4539; Filed, May 26, 1950; 8:48 a. m.]

TITLE 49—TRANSPORTATION

Chapter I—Interstate Commerce Commission

Subchapter A—General Rules and Regulations

PART 52—RAILROAD CONSOLIDATION PROCEDURE

REQUIRED EXHIBITS

At a session of the Interstate Commerce Commission, Division 4, held at its office in Washington, D. C., on the 3d day of May A. D. 1950.

There being under consideration special instructions governing applications under section 5 (2) of the Interstate Commerce Act, as amended, 49 U. S. C. Supp., 5 (2) for authority to consolidate or merge the properties or franchises, or any part thereof, of two or more carriers subject to Part I or III of the act, as amended, or to purchase, lease, or contract to operate the properties, or any part thereof, of such a carrier, or for acquisition of control of such a carrier through ownership of its stock, or otherwise, etc., and the matter of service of notice of the filing of such applications involving water carriers upon water-line competitors (49 CFR, Part 52):

It is ordered, That the following additional paragraph to § 52.3 of the special instructions contained in the Commission's order of October 14, 1940 (49 CFR, Part 52), is hereby approved and prescribed; and that after May 31, 1950, applicants making applications under section 5 (2) of the Interstate Commerce Act, as amended, involving water carriers, observe and comply with these special instructions as herein amended.

§ 52.3 *Required exhibits.* * * *
(b) * * *

(13) As Exhibit 13, where the proposed transaction involves water carriers, a certificate showing that notice of the filing of the application has been served upon all known water-line competitors in the same trade route or routes over which the carriers involved are authorized to operate, and the names and addresses of such competitors.

And it is further ordered, That, except as hereby amended, the order of October 14, 1940, by the Commission, Division 4, shall remain in full force and effect, and that notice of this amendment will be given to the general public by posting copies in the Office of the Secretary of the Interstate Commerce Commission, Washington, D. C., and by filing with the Director of the Federal Register, Washington, D. C.

(Sec. 12, 24 Stat. 383, as amended; 49 U. S. C. 12. Interprets or applies sec. 5, 24 Stat. 380, as amended; 49 U. S. C. 5)

NOTE: This reporting requirement has been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942. Budget Bureau No. 60-R043.

By the Commission, Division 4.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 50-4555; Filed, May 26, 1950; 8:49 a. m.]

Subchapter C—Carriers by Water

PART 306—TRANSFERS OF CERTIFICATES AND PERMITS TO OPERATE

REQUIRED EXHIBITS

At a session of the Interstate Commerce Commission, Division 4, held at its office in Washington, D. C., on the 3d day of May A. D. 1950.

There being under consideration rules and regulations governing applications under section 312 of the Interstate Commerce Act, as amended, 49 U. S. C. 912, for approval of transfers of certificates and permits to operate as a water carrier in interstate or foreign commerce and the matter of service of notice of the filing of such applications upon water-line competitors (49 CFR, Part 306);

It is ordered, That the following additional paragraph to § 306.4 of the rules

and regulations contained in the Commission's order of August 4, 1943 (49 CFR, Part 306), is hereby approved and prescribed; and that after May 31, 1950, carriers making applications under section 312 of the Interstate Commerce Act, as amended, observe and comply with these rules and regulations as herein amended:

§ 306.4 *Required exhibits* * * *

(f) As Exhibit 6, a certificate showing that notice of the filing of the application has been served upon all known water-line competitors in the same trade route or routes over which the carriers involved are authorized to operate, and the names and addresses of such competitors.

And it is further ordered, That, except as hereby amended, the order of August 4, 1943, by the Commission, division 4, shall remain in full force and effect, and that notice of this amendment will be given to the general public by posting copies in the Office of the Secretary of the Interstate Commerce Commission, Washington, D. C., and by filing with the Director of the Federal Register, Washington, D. C.

(Sec. 12, 24 Stat. 383, as amended; 49 U. S. C. 12. Interprets or applies sec. 5, 24 Stat. 380, as amended; 49 U. S. C. 5)

NOTE: This reporting requirement has been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942. Budget Bureau No. 60–R206.2.

By the Commission, Division 4.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 50–4553; Filed, May 26, 1950; 8:49 a. m.]

Subchapter D—Freight Forwarders

[No. 29493]

PART 400—AGREEMENTS, FORWARDERS—MOTOR COMMON CARRIERS

EXPIRATION DATE

At a general session of the Interstate Commerce Commission, held at its office in Washington, D. C., on the 24th day of May A. D. 1950.

In the matter of the request for the postponement of the effective date of the order in the above-entitled proceeding.

Upon further consideration of the record in the above-entitled proceeding, and upon consideration of request of the House Committee on Interstate and Foreign Commerce, to postpone effective date of order, and for good cause appearing:

It is ordered, That the order entered herein on September 24, 1948, § 400.2 *Expiration date prescribed for section 409, the Interstate Commerce Act* (13 F. R. 5861), which by its terms as modified was to have become effective May 29, 1950, upon notice provided in the order of September 24, 1948, is hereby further modified to become effective August 28, 1950, upon like notice.

Notice of this order shall be given to the general public by depositing a copy hereof in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director of the Division of the Federal Register.

(60 Stat. 21; 49 U. S. C. 1009)

By the Commission.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 50–4554; Filed, May 26, 1950; 8:49 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

[7 CFR, Part 52]

GRADES OF CANNED APPLESAUCE

UNITED STATES STANDARDS [1]

Notice is hereby given, pursuant to the authority contained in the Agricultural Marketing Act of 1946 (60 Stat. 1087; 7 U. S. C. 1621 et seq.) and the Department of Agriculture Appropriation Act, 1950 (Pub. Law 146, 81st Cong., approved June 29, 1949), that the United States Department of Agriculture is considering a revision, as herein proposed, of the current United States Standards for Grades of Canned Applesauce. This revision, if made effective, will be the third issue by the Department of standards for this product.

All persons who desire to submit written data, views or arguments for consideration in connection with the proposed standards should file the same, in duplicate, with the Chief, Processed Products Standardization and Inspection Division, Fruit and Vegetable Branch, Production and Marketing Administration, United States Department of Agriculture, Washington 25, D. C., not later than 30 days after publication hereof in the FEDERAL REGISTER.

The proposed revision is as follows:

§ 52.116 *Canned applesauce.* "Canned applesauce" is prepared from sound, fresh, apples (Pyrus Malus) of proper ripeness, which fruit has been washed, peeled, cored, trimmed, sorted, chopped, and pulped; is packed with or without the addition of sweetening ingredients, water, salt, or spices; and is sufficiently processed to assure preservation of the product in hermetically sealed containers.

(a) *Grades of canned applesauce.* (1) "U. S. Grade A" or "U. S. Fancy" is the quality of canned applesauce that possesses a good color, a good flavor; and that is of such quality with respect to consistency, finish, absence of defects, color and flavor as to score not less than 85 points when scored in accordance with the scoring system outlined in this section.

(2) "U. S. Grade C" or "U. S. Standard" is the quality of canned applesauce that possesses a fairly good color, a fairly good flavor, a fairly good consistency, a fairly good finish; that is fairly free from defects; and that scores not less than 70 points when scored in accordance with the scoring system outlined in this section.

(3) "U. S. Grade D" or "Substandard" is the quality of canned applesauce that fails to meet the requirements of U. S. Grade C or U. S. Standard.

(b) *Recommended fill of container.* The recommended fill of container is not incorporated in the grades of the finished product since fill of container, as such, is not a factor of quality for the purposes of these grades. It is recommended that each container of canned applesauce be filled as full as practicable without impairment of quality and that the product occupy not less than 90 percent of the volume of the container.

(c) *Ascertaining the grade.* (1) The grade of canned applesauce may be ascertained by considering, in conjunction with the requirements of the respective grade, the respective ratings for the factors of color, consistency, finish, absence of defects and flavor.

(2) The relative importance of each factor is expressed numerically on the scale of 100. The maximum number of points that may be given each factor is:

Factors:	Points
(i) Color	20
(ii) Consistency	20
(iii) Finish	20
(iv) Absence of defects	20
(v) Flavor	20
Total score	100

(d) *Ascertaining the rating for each factor.* The essential variations within each factor are so described that the value may be ascertained for each factor and expressed numerically. The numerical range within each factor is inclusive (for example, "17 to 20 points" means 17, 18, 19, or 20 points).

(1) *Color.* (i) Canned applesauce that possesses a good color may be given a score of 17 to 20 points. "Good color" means that the canned applesauce possesses a practically uniform typical color; is bright; and is free from discoloration due to scorching, oxidation, or other causes.

(ii) Canned applesauce that possesses a fairly good color may be given a score of 14 to 16 points. "Fairly good color" means that the canned applesauce possesses a fairly uniform typical color that may be dull, slightly brown, slightly gray, or slightly pink, but is not off color. Canned applesauce that falls into this classification shall not be graded above U. S. Grade C or U. S. Standard regardless of the total score for the product (this is a limiting rule).

[1] The requirements of these standards shall not excuse failure to comply with the provisions of the Federal Food, Drug, and Cosmetic Act.

(iii) Canned applesauce that fails to meet the requirements of subdivision (ii) of this subparagraph may be given a score of 0 to 13 points and shall not be graded above U. S. D or Substandard regardless of the total score for the product (this is a limiting rule).

(2) *Consistency.* The factor of consistency refers to the viscosity of the product and to the degree of freedom from separation of free liquor.

(i) Canned applesauce that possesses a good consistency may be given a score of 17 to 20 points. "Good consistency" means that the canned applesauce, after stirring and emptying from the container to a dry flat surface, forms a moderately mounded mass, and that at the end of 2 minutes there is not more than a slight separation of free liquor.

(ii) Canned applesauce that possesses a fairly good consistency may be given a score of 14 to 16 points. "Fairly good consistency" means that the canned applesauce when stirred and emptied from the container to a dry flat surface may be more than moderately mounded, may be moderately stiff, but not excessively stiff, or may be slightly thin so that it levels itself and that at the end of two minutes after emptying on a dry flat surface there may be moderate but not excessive separation of free liquor.

(iii) Canned applesauce that fails to meet the requirements of subdivision (ii) of this subparagraph may be given a score of 0 to 13 points and shall not be graded above U. S. Grade D or Substandard regardless of the total score for the product (this is a limiting rule).

(3) *Finish.* The factor of finish refers to the texture of the product and evenness of the apple particles.

(i) Canned applesauce that possesses a good finish may be given a score of 17 to 20 points. "Good finish" means that the apple particles are evenly divided; that the product is granular but not lumpy; and is not pasty or "salvy"; and the apple particles are not hard.

(ii) Canned applesauce that possesses a fairly good finish may be given a score of 14 to 16 points. "Fairly good finish" means that the apple particles are evenly divided; that the product may lack granular characteristics; may be slightly pasty or slightly "salvy"; but not decidedly pasty or decidedly "salvy" and the apple particles are not hard.

(iii) Canned applesauce that fails to meet the requirements of subdivision (ii) of this subparagraph may be given a score of 0 to 13 points and shall not be graded above U. S. Grade C or U. S. Standard regardless of the total score for the product (this is a limiting rule).

(4) *Absence of defects.* The factor of absence of defects refers to the degree of freedom from particles of seeds, flecks of bruised apple particles, peel, carpel tissue, dark particles of staymen and calyx from the blossom end of apples and other objectionable particles.

(i) Canned applesauce that is practically free from defects may be given a score of 17 to 20 points. "Practically free from defects" means that the number, size and color of the defects present do not materially affect the appearance or eating quality of the product.

(ii) Canned applesauce that is fairly free from defects may be given a score of 14 to 16 points. "Fairly free from defects" means that the number, size and color of the defects present do not seriously affect the appearance and eating quality of the product. Canned applesauce that scores 14 points in this classification shall not be graded above U. S. Grade C or U. S. Standard regardless of the total score for the product (this is a partial limiting rule).

(iii) If the canned applesauce fails to meet the requirements of subdivision (ii) of this subparagraph a score of 0 to 13 points may be given and applesauce that falls into this classification shall not be graded above U. S. Grade D or Substandard regardless of the total score for the product (this is a limiting rule).

(5) *Flavor.* (i) Consideration is given under the factor of flavor to the natural flavor and aroma of the apple ingredient and, unless otherwise specified, the apparent relationship of acidity to sweetness.

(ii) Canned applesauce that possesses a good flavor may be given a score of 17 to 20 points. "Good flavor" means that the product has a good characteristic flavor and odor, and is free from objectionable flavors and odors of any kind (including but not being limited to those caused by oxidation, fermentation, and caramelization). The canned applesauce shall not test less than 16.5 degrees Brix as determined from the refractive index of the filtrate, without correction for insoluble solids or acids: *Provided, however,* That when canned applesauce is declared to be packed for dietetic purposes, without the addition of sugar, the Brix requirement shall not apply.

(iii) Canned applesauce that possesses a fairly good flavor may be given a score of 14 to 16 points. "Fairly good flavor" means that the product may be lacking in good flavor and odor but is not offflavored, such as the flavor of overripe fruit; and is practically free from objectionable flavors (including but not being limited to those caused by oxidation, fermentation and serious caramelization). Unless otherwise stated, the applesauce shall test not less than 13.5 degrees Brix as determined in the foregoing section: *Provided, however,* That when canned applesauce is declared to be packed for dietetic purposes, without the addition of sugar, the Brix requirement shall not apply. Canned applesauce that falls into this classification shall not be graded above U. S. Grade C or U. S. Standard regardless of the total score for the product (this is a limiting rule).

(iv) If the canned applesauce fails to meet the requirements of subdivision (iii) of this subparagraph, a score of 0 to 13 points may be given and shall not be graded above U. S. Grade D or Substandard regardless of the total score for the product (this is a limiting rule).

(e) *Tolerances for certification of officially drawn samples.* (1) When certifying samples that have been officially drawn and which represent a specific lot of canned applesauce, the grade for such lot will be determined by averaging the total scores of the containers comprising the sample, if:

(i) Not more than one-sixth of such containers fails to meet all the requirements of the grade indicated by the average of such total scores, and, with respect to such containers which fail to meet the requirements of the indicated grade by reason of a limiting rule, the average score of all containers in the sample for the factor, subject to such limiting rule, is within the range for the grade indicated;

(ii) None of the containers comprising the sample falls more than 4 points below the minimum score for the grade indicated by the average of the total scores; and

(iii) All containers comprising the sample meet all applicable standards of quality promulgated under the Federal Food, Drug, and Cosmetic Act and in effect at the time of the aforesaid certification.

(f) *Score sheet for canned applesauce.*

Size and kind of container			
Container mark or identification			
Label			
Net weight (ounces)			
Brix reading (by refractometer)			
Vacuum			
Factors	**Score points**		
I. Color	20	(A) 17–20 (C) [1] 14–16 (D) [1] 0–13	
II. Consistency	20	(A) 17–20 (C) 14–16 (D) [1] 0–13	
III. Finish	20	(A) 17–20 (C) 14–16 (D) [1] 0–13	
IV. Absence of defects	20	(A) 17–20 (C) [2] 14–16 (D) [1] 0–13	
V. Flavor	20	(A) 17–20 (C) [2] 14–16 (D) [1] 0–13	
Total score	100		

[1] Indicates limiting rule.
[2] Indicates partial limiting rule.

Issued at Washington, D. C., this 23d day of May 1950.

[SEAL] ROY W. LENNARTSON,
Acting Assistant Administrator, Production and Marketing Administration.

[F. R. Doc. 50-4570; Filed, May 26, 1950; 8:51 a. m.]

DEPARTMENT OF LABOR

Wage and Hour Division

[29 CFR, Part 660]

SHIPPING INDUSTRY IN PUERTO RICO

MINIMUM WAGE RATE

On October 27, 1949, pursuant to section 5 (a) of the Fair Labor Standards Act of 1938, as amended, hereinafter called the act, I, as Administrator of the Wage and Hour Division, United States Department of Labor, by Administrative Order No. 389, appointed Special Industry Committee No. 6 for Puerto Rico, hereinafter called the Committee, and directed the Committee to investigate conditions in a number of industries in Puerto Rico specified and defined in the order, including the Shipping Industry,

and to recommend minimum wage rates for employees engaged in commerce or in the production of goods for commerce in such industries.

For purposes of investigating conditions in and recommending minimum wage rates for the shipping industry in Puerto Rico, the Committee included three disinterested persons representing the public, a like number representing employers, and a like number representing employees in the shipping industry, and was composed of residents of Puerto Rico and of the United States outside of Puerto Rico.

After investigating economic and competitive conditions in the shipping industry in Puerto Rico, the Committee filed with me a report containing its recommendation for a minimum wage rate of 75 cents per hour to be paid employees in the industry who are engaged in commerce or in the production of goods for commerce.

Pursuant to notice published in the FEDERAL REGISTER on February 25, 1950, and circulated to all interested persons, a public hearing upon the Committee's recommendation was held before Hearing Examiner Clifford P. Grant, as presiding officer, in Washington, D. C., on March 24, 1950, at which all interested parties were given an opportunity to be heard. After the hearing was closed the record of the hearing was certified to me by the presiding officer.

Upon reviewing all the evidence adduced in this proceeding and after giving consideration to the provisions of the act, particularly sections 5 and 8 thereof, I have concluded that the recommendation of the Committee for a minimum wage rate in the shipping industry in Puerto Rico, as defined, was made in accordance with law, is supported by the evidence adduced at the hearing, and, taking into consideration the same factors as are required to be considered by the Committee, will carry out the purposes of sections 5 and 8 of the act.

I have set forth my decision in a document entitled "Findings and Opinion of the Administrator in the Matter of the Recommendation of Special Industry Committee No. 6 for Puerto Rico for a Minimum Wage Rate in the Shipping Industry in Puerto Rico", a copy of which may be had upon request addressed to the Wage and Hour Division, United States Department of Labor, Washington 25, D. C.

Accordingly, notice is hereby given, pursuant to the Administrative Procedure Act (60 Stat. 237; 5 U. S. C. 1001) and the rules of practice governing this proceeding (15 F. R. 1049), that I propose to approve such recommendation of the Committee and to amend the wage order for the shipping industry in Puerto Rico to read as set forth below to carry such recommendation into effect. Interested parties may submit written exceptions within 15 days from publication of this notice in the FEDERAL REGISTER. Exceptions should be addressed to the Administrator of the Wage and Hour Division, United States Department of Labor, Washington 25, D. C. They should be submitted in quadruplicate, and should include supporting reasons for any exceptions.

Sec.
660.1 Approval of recommendation of Industry Committee.
660.2 Wage rate.
660.3 Notices of order.
660.4 Definition of the shipping industry in Puerto Rico.

AUTHORITY: §§ 660.1 to 660.4 issued under sec. 8, 63 Stat. 915; 29 U. S. C. 208. Interpret or apply sec. 5, 63 Stat. 911; 29 U. S. C. 205.

§ 660.1 *Approval of recommendation of Industry Committee.* The Committee's recommendation is hereby approved.

§ 660.2 *Wage rate.* Wages at the rate of not less than 75 cents per hour shall be paid under section 6 of the Fair Labor Standards Act of 1938, as amended, by every employer to each of his employees in the shipping industry in Puerto Rico who is engaged in commerce or in the production of goods for commerce.

§ 660.3 *Notices of order.* Every employer employing any employees so engaged in commerce or in the production of goods for commerce in the shipping industry in Puerto Rico shall post and keep posted in a conspicuous place in each department of his establishment where such employees are working such notices of this order as shall be prescribed from time to time by the Wage and Hour Division of the United States Department of Labor and shall give such other notice as the Division may prescribe.

§ 660.4 *Definition of the shipping industry in Puerto Rico.* The Shipping industry in Puerto Rico, to which this order shall apply, is hereby defined as follows: The transportation of passengers and cargo by water and all activities in connection therewith, including, but not by way of limitation, the operations of common, contract, or private carriers; stevedoring (including stevedoring by independent contractors); and storage and lighterage operations.

Signed at Washington, D. C., this 22d day of May 1950.

WM. R. MCCOMB,
Administrator,
Wage and Hour Division.

[F. R. Doc. 50-4538; Filed, May 26, 1950; 8:46 a. m.]

NOTICES

DEPARTMENT OF AGRICULTURE

Rural Electrification Administration

[Administrative Order 2637]

MAINE

LOAN ANNOUNCEMENT

MAY 3, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Maine 16B Swan's Island	$15,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4571; Filed, May 26, 1950; 8:51 a. m.]

[Administrative Order 2638]

VIRGINIA

LOAN ANNOUNCEMENT

MAY 3, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Virginia 27Y Nottoway	$575,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4572; Filed, May 26, 1950; 8:51 a. m.]

[Administrative Order 2639]

IOWA

LOAN ANNOUNCEMENT

MAY 4, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Iowa 53M Linn	$210,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4573; Filed, May 26, 1950; 8:51 a. m.]

[Administrative Order 2640]

KANSAS

LOAN ANNOUNCEMENT

MAY 4, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Kansas 21F Shawnee	$356,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4574; Filed, May 26, 1950; 8:51 a. m.]

[Administrative Order 2641]

MONTANA

LOAN ANNOUNCEMENT

MAY 5, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Montana 33D Custer	$60,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. D. Doc. 50-4575; Filed, May 26, 1950; 8:51 a. m.]

[Administrative Order 2642]

KANSAS

LOAN ANNOUNCEMENT

MAY 5, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Kansas 42C Lane	$410,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4576; Filed, May 26, 1950; 8:51 a. m.]

[Administrative Order 2643]

NORTH CAROLINA

LOAN ANNOUNCEMENT

MAY 5, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
North Carolina 35T Davidson	$590,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4577; Filed, May 26, 1950; 8:15 a. m.]

[Administrative Order 2644]

NEW MEXICO

LOAN ANNOUNCEMENT

MAY 5, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
New Mexico 20F Socorro	$1,763,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4578; Filed, May 26, 1950; 8:51 a. m.]

[Administrative Order 2645]

CALIFORNIA

LOAN ANNOUNCEMENT

MAY 5, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
California 40A Kern	$540,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4579; Filed, May 26, 1950; 8:52 a. m.]

[Administrative Order 2646]

NEW YORK

LOAN ANNOUNCEMENT

MAY 8, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
New York 24F Oneida	$32,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4580; Filed, May 26, 1950; 8:52 a. m.]

[Administrative Order 2647]

SOUTH DAKOTA

LOAN ANNOUNCEMENT

MAY 8, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
South Dakota 28D McCook	$155,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4581; Filed, May 26, 1950; 8:52 a. m.]

[Administrative Order 2648]

INDIANA

LOAN ANNOUNCEMENT

MAY 8, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Indiana 60M Morgan	$665,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4582; Filed, May 26, 1950; 8:52 a. m.]

[Administrative Order 2649]

PENNSYLVANIA

LOAN ANNOUNCEMENT

MAY 8, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Pennsylvania 17S Armstrong	$195,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4583; Filed, May 26, 1950; 8:52 a. m.]

[Administrative Order 2650]

ALLOCATION OF FUNDS FOR LOANS

MAY 8, 1950.

Inasmuch as (1) Rural Electric Company has transferred and assigned certain of its properties and assets to Wheat Belt Electric Membership Association and Wheat Belt Electric Membership Association has assumed certain of the indebtedness of Rural Electric Company

to United States of America, arising out of loans made by United States of America pursuant to the Rural Electrification Act of 1936, as amended, and (2) Rural Electric Company with the consent of United States of America, has assigned to Wheat Belt Electric Membership Association and Wheat Belt Electric Membership Association has accepted the assignment of certain of the obligations of Rural Electric Company to United States of America arising out of loans contracted to be made by United States of America pursuant to the Rural Electrification Act of 1936, as amended, I hereby amend:

(a) Administrative Order No. 1093, dated June 13, 1946, by changing the project designation appearing therein as "Wyoming 14K Laramie" in the amount of $540,000 to read "Wyoming 14K Laramie" in the amount of $317,496.40 and "Nebraska 95 Cheyenne (Wyoming 14K Laramie)" in the amount of $222,503.60;

(b) Administrative Order No. 1266, dated May 2, 1947, by changing the project designation appearing therein as "Wyoming 14L Laramie" in the amount of $138,000 to read "Nebraska 95 Cheyenne (Wyoming 14L Laramie)" in the amount of $138,000; and

(c) Administrative Order No. 1541, dated June 18, 1948, by changing the project designation appearing therein as "Wyoming 14M Laramie" in the amount of $940,000 to read "Wyoming 14M Laramie" in the amount of $905,503.60 and "Nebraska 95A Cheyenne" in the amount of $34,496.40.

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4584; Filed, May 26, 1950; 8:52 a. m.]

[Administrative Order 2651]

ALLOCATION OF FUNDS FOR LOANS

MAY 8, 1950.

Inasmuch as Ma-Yu Electric Cooperative, Inc., has transferred certain of its properties and assets to Kit Carson Electric Cooperative, Inc., and Kit Carson Electric Cooperative, Inc., has assumed in part the indebtedness to United States of America, of Ma-Yu Electric Cooperative, Inc., arising out of loans made by United States of America pursuant to the Rural Electrification Act of 1936, as amended, I hereby amend:

(a) Administrative Order No. 999, dated December 19, 1945, as amended by Administrative Order No. 2346, dated October 18, 1949, by further changing the project designation appearing therein as "Arizona 18A Maricopa" in the amount of $47,231.71 to read "Arizona 18A Maricopa" in the amount of $13,456.71 and "New Mexico 11 Taos (Arizona 18A Maricopa)" in the amount of $33,775.

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4585; Filed, May 26, 1950; 8:52 a. m.]

[Administrative Order 2652]

TEXAS

LOAN ANNOUNCEMENT

MAY 8, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Texas 121G Brazos	$250,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4586; Filed, May 26, 1950 8:53 a. m.]

[Administrative Order 2653]

MISSISSIPPI

LOAN ANNOUNCEMENT

MAY 8, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Mississippi 41T Pike	$160,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4587; Filed, May 26, 1950; 8:53 a. m.]

[Administrative Order 2654]

TEXAS

LOAN ANNOUNCEMENT

MAY 8, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Texas 85N Wise	$170,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4588; Filed, May 26, 1950; 8:53 a. m.]

[Administrative Order 2655]

KANSAS

LOAN ANNOUNCEMENT

MAY 8, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Kansas 27R Morris	$399,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4589; Filed, May 26, 1950; 8:53 a. m.]

[Administrative Order 2656]

WASHINGTON

LOAN ANNOUNCEMENT

MAY 8, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Washington 42E Clallam	$545,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4590; Filed, May 26, 1950; 8:53 a. m.]

[Administrative Order 2657]

IDAHO

LOAN ANNOUNCEMENT

MAY 8, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Idaho 23A Custer	$915,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4591; Filed, May 26, 1950; 8:53 a. m.]

[Administrative Order 2658]

IDAHO

LOAN ANNOUNCEMENT

MAY 8, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Idaho 19L Butte	$633,000

[SEAL] GEORGE W. HAGGARD,
Acting Administrator.

[F. R. Doc. 50-4592; Filed, May 26, 1950; 8:53 a. m.]

[Administrative Order 2659]

OKLAHOMA

LOAN ANNOUNCEMENT

MAY 10, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Oklahoma 35G Haskell	$1,000,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 50-4593; Filed, May 26, 1950; 8:53 a. m.]

[Administrative Order 2660]

NORTH CAROLINA

LOAN ANNOUNCEMENT

MAY 11, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
North Carolina 51H Hoke	$450,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 50-4594; Filed, May 26, 1950; 8:53 a. m.]

[Administrative Order 2661]

ILLINOIS

LOAN ANNOUNCEMENT

MAY 11, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Illinois 30K Adams	$757,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 50-4595; Filed, May 26, 1950; 8:53 a. m.]

[Administrative Order 2662]

MINNESOTA

LOAN ANNOUNCEMENT

MAY 11, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Minnesota 97H Roseau	$180,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 50-4596; Filed, May 26, 1950; 8:53 a. m.]

[Administrative Order 2663]

INDIANA

LOAN ANNOUNCEMENT

MAY 11, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Indiana 47M Orange	$10,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 50-4597; Filed, May 26, 1950; 8:54 a. m.]

[Administrative Order 2664]

ARKANSAS

LOAN ANNOUNCEMENT

MAY 11, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Arkansas 26R Fulton	$865,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 50-4598; Filed, May 26, 1950; 8:54 a. m.]

[Administrative Order 2665]

KANSAS

LOAN ANNOUNCEMENT

MAY 11, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Kansas 48F Ford	$250,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 50-4599; Filed, May 26, 1950; 8:54 a. m.]

[Administrative Order 2666]

KANSAS

LOAN ANNOUNCEMENT

MAY 11, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Kansas 29G Republic	$411,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 50-4600; Filed, May 26, 1950; 8:54 a. m.]

[Administrative Order 2667]

COLORADO

LOAN ANNOUNCEMENT

MAY 12, 1950.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	*Amount*
Colorado 43C M. E.	$25,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 50-4601; Filed, May 26, 1950; 8:54 a. m.]

[Administrative Order 2668]

ALLOCATION OF FUNDS FOR LOANS

MAY 12, 1950.

Inasmuch as Itasca-Mantrap Co-op. Electrical Ass'n has transferred certain of its properties and assets to Clearwater-Polk Electric Co-operative, Inc., and Clearwater-Polk Electric Co-operative, Inc. has assumed in part the indebtedness to United States of America, of Itasca-Mantrap Co-op. Electrical Ass'n, arising out of loans made by United States of America pursuant to the Rural Electrification Act of 1936, as amended, I hereby amend:

(a) Administrative Order No. 526, dated October 2, 1940, by changing the project designation appearing therein as "Minnesota 1083B1 Hubbard" in the amount of $230,000 to read "Minnesota 1083B1 Hubbard" in the amount of $106,188.38 and "Minnesota 101 Clearwater (Minnesota 1083B1 Hubbard)" in the amount of $123,811.62.

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 50-4602; Filed, May 26, 1950; 8:54 a. m.]

[Administrative Order 2669]

ALLOCATION OF FUNDS FOR LOANS

MAY 15, 1950.

Inasmuch as The C & W Rural Electric Cooperative Association, Inc., has transferred certain of its properties and assets to The Nemaha-Marshall Electric Cooperative Association, Inc., and The

Nemaha-Marshall Electric Cooperative Association, Inc., has assumed in part the indebtedness to United States of America, of The C & W Rural Electric Cooperative Association, Inc., arising out of loans made by United States of America pursuant to the Rural Electrification Act of 1936, as amended, I hereby amend:

(a) Administrative Order No. 311, dated December 3, 1938, by changing the project designation appearing therein as "Kansas R9024A1 Clay" in the amount of $276,000 to read "Kansas R9024A1 Clay" in the amount of $270,650.18 and "Kansas 30 Nemaha (Kansas R9024A1 Clay)" in the amount of $5,349.82.

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 50-4603; Filed, May 26, 1950; 8:54 a. m.]

DEPARTMENT OF LABOR

ORGANIZATION

1. The statement of organization of the Wage and Hour Division of the Department of Labor, published at 12 F. R. 6971, is revised as follows:

That part of the description of functions of the Wage and Hour Division previously published in section 500.1 of such statement (29 CFR 500.1) is amended by adding a new paragraph to the existing paragraph to read as follows:

Pursuant to the provisions of Reorganization Plan No. 6 of 1950, the Secretary of Labor has, through the issuance of a General Order, provided that effective May 24, 1950 all functions heretofore performed by or under the direction and control of the Wage and Hour Administrator, including the exercise of powers under section 9 of the Fair Labor Standards Act of 1938, as amended, are assigned to the Administrator and he or his duly authorized representatives are authorized to continue to perform them, subject to the general direction and control of the Secretary. The issuance of rulings and interpretations by the Administrator shall be on the advice of the Solicitor of Labor with respect to the Act and the Regulations thereunder. In his General Order the Secretary has provided that the function of preparing and submitting to the Congress the annual report of the Wage and Hour Division and the bringing of legal proceedings under the Act are reserved as functions of the Secretary of Labor. The order stipulates that:

Except to the extent that they may be inconsistent with the provisions of this order, all rules, regulations, orders or interpretations heretofore issued by or by virtue of authority vested in the Administrator of the Wage and Hour Division pursuant to the Fair Labor Standards Act of 1938, as amended, are hereby continued in full force and effect until amended, modified, or rescinded by the Secretary of Labor or the Administrator pursuant to the provisions of this order.

Previous delegations of authority by the Secretary of Labor with respect to the child labor provisions of the Fair Labor Standards Act of 1938, as amended, are continued in effect.

2. The statement of organization of the Department of Labor, published at 13 F. R. 2195, is revised as follows:

(a) The description of the functions of the Secretary of Labor formerly published in section 2.001 (a) (1) (vii) of such statement (29 CFR 2.001 (a) (1) (vii) is revised by substituting the following for the first paragraph thereof:

The Fair Labor Standards Act of 1938, as amended (52 Stat. 1060, as amended, 29 U. S. C. and Sup., 201 et seq.) is administered under the general direction and control of the Secretary, as described in the statement of organization of the Wage and Hour Division.

(b) The description of the functions of the Secretary of Labor formerly published in section 2.001 (a) (1) is amended by adding at the end thereof the following:

(xiv) The Secretary of Labor exercises all functions relating to employees' compensation vested in him by Reorganization Plan No. 19 of 1950, as set forth in the descriptions of organization of the Bureau of Employees' Compensation and the Employees' Compensation Appeals Board.

Pursuant to the provisions of Reorganization Plan No. 19 of 1950, the Secretary of Labor has, through the issuance of a general order, provided that effective May 24, 1950, all functions heretofore performed by the Director of the Bureau of Employees' Compensation and all functions vested in the Secretary of Labor under section 1 of said Plan are assigned to, and shall be performed by or under the direction of, the Director of the Bureau of Employees' Compensation, subject to the general direction and control of the Secretary. In his general order the Secretary has provided that functions and duties under section 41 of the Longshoremen's and Harbor Workers' Compensation Act, as amended (33 U. S. C., sec. 901) and section 209 of the Federal Employees' Compensation Act Amendment of 1949 (Pub. Law, 357, 81st Cong.), and the function of preparing and submitting annual and other reports and recommendations of the Bureau and of the Employees' Compensation Appeals Board to the Congress are reserved to the Secretary of Labor.

With respect to the Employees' Compensation Appeals Board, the general order provides that the Board as constituted on May 23, 1950, shall continue to have authority to hear and, subject to applicable law and the rules and regulations of the Secretary of Labor, to make final decisions on appeals taken from determinations and awards with respect to claims of employees of the Federal Government or of the District of Columbia.

Finally, the order provides that:

Except to the extent that they may be inconsistent with the provisions of this order, all existing rules and regulations heretofore issued under the authority of the above acts and Reorganization Plan No. 2 of 1946 are hereby continued in full force and effect until amended, modified, or rescinded by the Secretary of Labor pursuant to the provisions of this order.

Signed at Washington, D. C., this 24th day of May 1950.

MAURICE J. TOBIN,
Secretary of Labor.

[F. R. Doc. 50-4637; Filed, May 26, 1950; 9:54 a. m.]

CIVIL AERONAUTICS BOARD

[Docket No. 3601]

BRANIFF AIRWAYS, 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 Braniff Airways, Inc., over its domestic 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 May 31, 1950, at 9:30 a. m., e. d. s. t., in Wing "C", Room 116, Temporary Building No. 5, Sixteenth Street and Constitution Avenue NW., Washington, D. C., before Examiner Richard A. Walsh.

Dated at Washington, D. C., May 23, 1950.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,
Secretary.

[F. R. Doc. 50-4519; Filed, May 26, 1950; 8:46 a. m.]

FEDERAL COMMUNICATIONS COMMISSION

[Docket Nos. 7945, 7946]

JOHNSTON BROADCASTING CO. AND PILOT BROADCASTING CORP. (WTNB)

ORDER DESIGNATING APPLICATION FOR CONSOLIDATED HEARING ON STATED ISSUES

In re applications of George Johnston & George Johnston Jr., d/b as Johnston Broadcasting Company, Birmingham, Alabama, Docket No. 7945, File No. BP-5016; Pilot Broadcasting Corporation (WTNB), Birmingham, Alabama, Docket No. 7946, File No. BP-5332; for construction permits.

At a session of the Federal Communications Commission, held at its offices in Washington, D. C., on the 18th day of May 1950;

The Commission having under consideration the above-entitled applications, both requesting construction permits to operate standard broadcasting stations on 850 kc., with power of 1 kw. night, 5 kw. local sunset, employing a directional antenna for night use, unlimited time, at Birmingham, Alabama;

It appearing, that the Commission by memorandum opinion and order of January 26, 1950, released January 27, 1950, granted the Pilot Broadcasting Corporation, successor in interest to Thomas N. Beach, permission to file an amendment with the Commission in the above-entitled proceedings within thirty days

showing that the said corporation is now the applicant for a construction permit to change facilities for the operation of Radio Station WTNB; and that if the said corporation should file such an amendment, its application for a construction permit would be set for a comparative hearing with the mutually exclusive application of Johnston Boardcasting Company;

It further appearing, that, pursuant to the authority contained in the aforementioned memorandum opinion and order, on February 27, 1950, the Pilot Broadcasting Corporation petitioned to amend Docket No. 7946, File No. BP-5332 to change applicant's name from Thomas N. Beach to that of the said corporation, which petition was granted and which amendment filed simultaneously therewith was accepted by Commission order of March 10, 1950;

It is ordered, That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the proceeding involving the said applications of Johnston Broadcasting Company and Pilot Broadcasting Corporation, as successor to Thomas N. Beach, is hereby designated for further hearing in a consolidated proceeding to commence at 10:00 a. m. June 22, 1950, in Washington, D. C., upon the issues set forth in the Commission's orders of November 7, 1946, designating the applications of Thomas N. Beach and Johnston Broadcasting Company for hearing in a consolidated proceeding and on the following additional issues:

1. To determine the legal, technical, financial and other qualifications of the Pilot Broadcasting Corporation, its officers, directors and stockholders to construct and operate Station WTNB as proposed.

2. To determine on a comparative basis whether the public interest would best be served by a grant of the application of the Johnston Broadcasting Company or by a grant of the application of the Pilot Broadcasting Corporation.

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

[F. R. Doc. 50-4551; Filed, May 26, 1950; 8:49 a. m.]

[Docket Nos. 8409, 9674]

PARISH BROADCASTING CORP. AND ASHLEY COUNTY BROADCASTING CO.

ORDER DESIGNATING APPLICATION FOR CONSOLIDATED HEARING ON STATED ISSUES

In re applications of Parish Broadcasting Corporation, Minden, Louisiana, Docket No. 8409, File No. BP-5749; T. C. Fleet, Sr. and J. H. Fleet, a general partnership d/b as The Ashley County Broadcasting Company, Crossett, Arkansas, Docket No. 9674, File No. BP-7590; for construction permits.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 18th day of May 1950;

The Commission having under consideration the above-entitled applications of T. C. Fleet, Sr. and J. H. Fleet, a general partnership d/b as The Ashley County Broadcasting Company, for a construction permit to establish a new standard broadcast station to operate on 1240 kilocycles, with 250 watts power, unlimited time at Crossett, Arkansas; and

It appearing, that the Commission on June 11, 1947, designated the above-entitled application of Parish Broadcasting Corporation for hearing in a consolidated proceeding with a mutually exclusive application from Bastrop, Louisiana, naming Oil Capitol Broadcasting Association, licensee of Station KOCA, Kilgore, Texas, a party to the proceeding and that on August 1, 1947 the said application for Bastrop, Louisiana was amended and removed from the hearing docket and the application of Parish Broadcasting Corporation was retained on the hearing docket because of the interference caused to Station KOCA

It further appearing, that the Commission on August 19, 1948 considered an application for a change of frequency by Station KRUS, Ruston, Louisiana; and having found that the said Ruston application involved serious mutual interference to the above-entitled Minden application, the said Ruston application was designated for hearing in a consolidated proceeding with the said Minden application; and the order of June 11, 1947 was so amended to include the said Ruston application;

It further appearing, that on January 28, 1949 the said Ruston application was dismissed without prejudice and the application of Parish Broadcasting Company, Minden, Louisiana was retained on the hearing docket because of the interference caused to Station KOCA;

It further appearing, that at the request of the said Parish Broadcasting Company, Minden, Louisiana, the hearing on its application for a new standard broadcast station was on February 4, 1949 continued indefinitely;

It further appearing, that the two above-entitled applications of Parish Broadcasting Corporation and T. C. Fleet, Sr., and J. H. Fleet, a general partnership d/b as The Ashley County Broadcasting Company may involve serious mutual interference and interference to other existing stations and otherwise not comply with the Standards of Good Engineering Practice;

It is ordered, That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the above-entitled application of T. C. Fleet, Sr., and J. H. Fleet, a general partnership d/b as The Ashley County Broadcasting Company is designated for hearing in a consolidated proceeding with the above-entitled application of Parish Broadcasting Corporation, commencing at 10:00 a. m. on October 12, 1950, Washington, D. C., upon the following issues:

1. To determine the legal, technical, financial and other qualifications of the applicant partnership and its partners to operate the proposed station.

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

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

4. To determine whether the operation of the proposed station would involve objectionable interference with Station KVRC, Arkadelphia, Arkansas; Station KWAK, Stuttgart, Arkansas; Station KLIC, Monroe, Louisiana, and with any other existing broadcast stations, and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

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

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

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

It is further ordered, That Cecil W. Cupp d/b as Arkadelphia Broadcasting Company, licensee of Station KVRC, Arkadelphia, Arkansas; Stuttgart Broadcasting Corporation, licensee of Station KWAK, Stuttgart, Arkansas; and Dr. Frank P. Cerniglia, licensee of Station KLIC, Monroe, Louisiana, are made parties to this proceeding with respect to the application of T. C. Fleet, Sr., and J. H. Fleet, a general partnership d/b as The Ashley County Broadcasting Company.

It is further ordered, That the Commission's Order of June 11, 1947, designating the said application of Parish Broadcasting Corporation for hearing, as modified, is amended to include the application of T. C. Fleet, Sr., and J. H. Fleet, a general partnership d/b as The Ashley County Broadcasting Company.

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

[F. R. Doc. 50-4545; Filed, May 26, 1950; 8:48 a. m.]

[Docket Nos. 9230, 9567, 9673]

COSTON-TOMPKINS BROADCASTING CO. ET AL.

ORDER DESIGNATING APPLICATION FOR CONSOLIDATED HEARING ON STATED ISSUES

In re applications of James Goodrich Coston and Julian Lanier Tompkins tr/as Coston-Tompkins Broadcasting Company, Ironton, Ohio, Docket No. 9230, File No. BP-6902; David W. Jeffries,

Ironton, Ohio, Docket No. 9567, File No. BP-7427; Glacus G. Merrill, Ironton, Ohio, Docket No. 9673, File No. BP-7595; for construction permits.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 18th day of May 1950:

The Commission having under consideration the above-entitled application of Glacus G. Merrill requesting a permit to construct a new standard broadcast station to operate on frequency 1230 kilocycles, with 250 watts power, unlimited time at Ironton, Ohio;

It appearing, that the above-entitled application of Coston-Tompkins Broadcasting Company requesting a permit to construct a new standard broadcast station to operate on frequency 1230 kilocycles, with 100 watts power, unlimited time at Ironton, Ohio, was designated for hearing on February 9, 1949, on engineering issues only; and

It further appearing, that, the above-entitled application of David W. Jeffries which requests a permit to construct a new standard broadcast station to operate on frequency 1230 kilocycles, with 100 watts power, unlimited time at Ironton, Ohio, was designated for hearing on January 18, 1950, in a consolidated proceeding with the said application of Coston-Tompkins Broadcasting Company and the Commission's order of February 9, 1949, designating the latter application for hearing amended to include the application of David W. Jeffries and to include additional issues and that by Commission order of March 24, 1950, the hearing was continued indefinitely; and

It further appearing, that, the Commission is in receipt of information indicating that one or more of the partners of Coston-Tompkins Broadcasting Company has attempted to dispose of his or their interest in this application;

It is ordered, That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the said application of Glacus G. Merrill is designated for hearing in the above consolidated proceeding upon the following issues:

1. To determine the legal, technical, financial and other qualifications of the individual applicants and of the applicant partnership and the partners to construct and operate the proposed stations.

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

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

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

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

6. To determine whether the installation and operation of the proposed stations would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations with particular reference to the areas and populations which may be expected to receive satisfactory service.

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

It is further ordered, That the order of the Commission dated February 9, 1949, designating the above-entitled application of James Goodrich Coston and Julian Lanier Tompkins tr/as Coston-Tompkins Broadcasting Company for hearing is further amended to include the following issue:

8. To determine the purposes of the individual partners of Coston-Tompkins Broadcasting Company in the prosecution of its above-entitled application and to obtain full information concerning the efforts of one or both of the said partners to dispose of his or their interest in the said application.

It is further ordered, That, the order of the Commission dated January 18, 1950, designating for hearing in a consolidated proceeding the above-entitled applications of Coston-Tompkins Broadcasting Company and of David W. Jeffries is amended to include the application of Glacus G. Merrill and to revise issues 1 and 7 therein to conform with issues 1 and 7 as specified herein and that, the hearing in the above consolidated proceeding shall commence at 10:00 a. m. on October 11, 1950, at Washington, D. C.

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

[F. R. Doc. 50-4544; Filed, May 26, 1950; 8:48 a. m.]

[Docket No. 9440]

CANISTEO RADIO CORP. (WLEA)

ORDER DESIGNATING APPLICATION FOR HEARING ON STATED ISSUES

In re application of Canisteo Radio Corporation (WLEA), Hornell, New York, Docket No. 9440, File No. BP-7115; for construction permit.

At a session of the Federal Communications Commission, held at its offices in Washington, D. C., on the 18th day of May 1950;

The Commission having under consideration the above-entitled application of the Canisteo Radio Corporation requesting a construction permit to change the facilities of Station WLEA, Hornell, New York, from frequency 1320 kc., 1 kw. power, daytime only, to frequency 1420 kc., 500 watts power nighttime, 1 kw. to local sunset, unlimited hours of operation; and to change transmitter location and to install a directional antenna for night use; and

If appearing, that, the applicant is legally, technically, financially and otherwise qualified except as to the evidence that may be adduced under Issue Number 3 herein, but that the operation of Station WLEA as proposed may involve objectionable interference with one or more existing stations or otherwise not comply with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations;

It is ordered, That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the above-entitled application of Canisteo Radio Corporation is designated for hearing to commence at 10:00 a. m., on the 5th day of October 1950 at Washington, D. C., upon the following issues:

1. To determine the areas and populations which may be expected to gain or lose primary service from the operation of Station WLEA as proposed, and the character of other broadcast service available to those areas and populations.

2. To determine whether the operation of WLEA as proposed, would involve objectionable interference with Station WHK, Cleveland, Ohio, or with any other existing station or the facilities proposed in any pending application, and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

3. To determine the overlap, if any, that will exist between the service areas of WLEA, as proposed, and the service areas of Station WCBA, Corning, New York, or any other station in which the applicant or the individual officers, directors or stockholders are interested and, if so, whether such overlap is in contravention of § 3.35 of the Commission's rules.

4. To determine whether the operation of Station WLEA, as proposed, will be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations.

It is further ordered, That, United Broadcasting Company, licensee of Station WHK, Cleveland, Ohio, is made a party to this proceeding.

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

[F. R. Doc. 50-4542; Filed, May 26, 1950; 8:47 a. m.]

[Docket Nos. 9479, 9606, 9667]

CONSTITUTION PUBLISHING CO. (WCON) ET AL.

CORRECTED ORDER DESIGNATING APPLICATIONS FOR CONSOLIDATED HEARING ON STATED ISSUES

In re applications of The Constitution Publishing Company (WCON), Atlanta, Georgia, Docket No. 9606, File No. BMP-

4863, for modification of construction permit; News Journal Corporation (WNDB), Daytona Beach, Florida, Docket No. 9687, File No. BP-6983; Ralph D. Epperson (WPAQ), Mount Airy, North Carolina, Docket No. 9479, File No. BP-7153; for construction permits.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 12th day of May 1950;

The Commission having under consideration the above-entitled applications of (1) The Constitution Publishing Company requesting a modification of construction permit (File No. BP-4086, as modified) to change the directional antenna system from a six element array to a four element array with a change in the directional antenna patterns; (2) News Journal Corporation requesting a construction permit to change the facilities of Station WNDB, Daytona Beach, Florida from 1150 kc., 1 kw. power daytime operation only to unlimited operation on 550 kc., with 1 kw. power using a directional antenna at night; (3) a petition filed September 22, 1949, by Miami Broadcasting Co., licensee of Station WQAM, Miami, Florida, requesting that the aforesaid application of News Journal Corporation be designated for hearing and that the petitioner be made a party thereto; (4) an opposition to the petition filed October 10, 1949, by News Journal Corporation; (5) a reply to the opposition filed October 20, 1949; (6) an answer to the reply filed October 27, 1949; and (7) the above-entitled application of Ralph D. Epperson requesting a construction permit to change the facilities of Station WPAQ, Mount Airy, North Carolina from 740 kc., 1 kw. power, daytime only to 550 kc., 1 kw. power, unlimited time of operation, and to install a directional antenna for day and night use and to change the stations' transmitter location; and

It appearing, that, on March 13, 1950, the Commission designated for hearing the above-entitled application of The Constitution Publishing Company to determine among other things, interference to existing foreign stations and to pending applications for broadcast facilities and that said hearing is currently scheduled to commence June 26, 1950, at Washington, D. C.; and

It further appearing, that The Constitution Publishing Company and Ralph D. Epperson are legally qualified to construct and operate Stations WCON and WPAQ, as proposed in their respective applications but that the operations as proposed in the above-entitled applications may involve objectionable interference to each other or to existing stations or otherwise not be in compliance with the Commission's rules and standards:

It is ordered, That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the applications of News Journal Corporation and Ralph D. Epperson are designated for hearing in consolidation with the application of The Constitution Publishing Company upon the following issues:

1. To determine the legal, technical, financial, and other qualifications of the News-Journal Corporation to construct and operate Station WNDB, as proposed with particular reference to the nature and extent of the control and/or interests of John H. Perry, Jr., director of the News-Journal Corporation, in the licensee of Station WDLP, Panama City, Florida, and whether or not he had knowledge and/or approved of that station's operations not in accordance with the terms of its license.

2. To determine the technical, financial and other qualifications of The Constitution Publishing Company and Ralph D. Epperson to construct and operate Stations WCON and WPAQ as proposed in their respective applications.

3. To determine the areas and populations which may be expected to gain or lose service from the operation of Stations WCON, WPAQ and WNDB as proposed in their respective applications and the nature and extent of other broadcast service available to those areas and populations.

4. To determine whether the operation of Station WCON as proposed would involve objectionable interference with Station CMW, Havana, Cuba, or with any other existing foreign station and, if so, whether such interference would be in violation of any international agreement or the Commission's rules and Standards of Good Engineering Practice.

5. To determine whether the operations of Stations WCON, WNDB or WPAQ would involve objectionable interference with any existing broadcast stations and, if so, the areas and populations affected thereby and the nature of other broadcast service available to such areas and populations.

6. To determine whether the operation of Stations WPAQ and WNDB as proposed would involve objectionable interference with any pending applications for broadcast facilities and, if so, the nature and extent thereof, the areas and populations affected thereby.

7. To determine whether the operations of Stations WPAQ and WNDB, as proposed, would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations.

8. To determine whether the operation of WNDB as proposed would involve overlap with Stations WTMC, Ocala, Florida; or WJHP, Jacksonville, Florida, or any other station in which the News-Journal Corporation, its officers, directors, and stockholders are interested, and, if so, whether such overlap would be in contravention of § 3.35 of the Commission's rules.

9. To determine which, if any, of the applications in this proceeding should be granted or whether all the applications should be granted.

It is further ordered, That, the petition of Miami Broadcasting Company, licensee of Station WQAM, Miami, Florida, is granted and the petitioner is made a party to this proceeding; and

It is further ordered, That, the Commission's order of March 13, 1950, designating the above-entitled application of The Constitution Publishing Company for hearing is amended to include the issues and parties specified herein.

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

[F. R. Doc. 50-4540; Filed, May 26, 1950; 8:47 a. m.]

[Docket Nos. 9535, 9678, 9679]

CAPITOL BROADCASTING CORP. (WCAW) ET AL.

ORDER DESIGNATING APPLICATIONS FOR CONSOLIDATED HEARINGS ON STATED ISSUES

In re applications of Capitol Broadcasting Corporation (WCAW), Charleston, West Virginia, Docket No. 9535, File No. BP-6805; Kanawha Valley Broadcasting Company (WGKV), Charleston, West Virginia, Docket No. 9678, File No. BP-7614; Fayetteville Broadcasters, Inc., (WFLB), Fayetteville, North Carolina, Docket No. 9679, File No. BP-7168; for construction permits.

At a session of the Federal Communications Commission, held at its offices in Washington, D. C., on the 18th day of May 1950;

The Commission having under consideration the above-entitled applications of Capitol Broadcasting Corporation, which requests a construction permit to change the facilities of Station WCAW, Charleston, West Virginia, from frequency 1400 kilocycles to 1300 kilocycles, 250 watts power to 1 kw. power, install a new transmitter, install directional antenna for day and night use, and change transmitter location; Kanawha Valley Broadcasting Company, which requests a construction permit to change the facilities of Station WGKV, Charleston, West Virginia, from frequency 1490 kilocycles to 1300 kilocycles, increase power from 250 watts to 1 kw. and install a directional antenna for day and night use; and Fayetteville Broadcasters, Inc., which requests a construction permit to change the facilities of Station WFLB, Fayetteville, North Carolina from frequency 1490 kilocycles to 1300 kilocycles, increase power from 250 watts to 1 kw., install a new transmitter and install a directional antenna system for nighttime operation;

It is ordered, That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the said applications are designated for hearing in a consolidated proceeding commencing at 10:00 a. m. on October 17, 1950, at Washington, D. C., upon the following issues:

1. To determine the technical, financial and other qualifications of Capitol Broadcasting Corporation, Kanawha Valley Broadcasting Company, and Fayetteville Broadcasters, Inc., their officers, directors and stockholders, to construct and operate Stations WCAW, WGKV and WFLB as proposed.

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

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

4. To determine whether the proposed operations of Stations WCAW and WGKV would involve objectionable interference to Station WGYA, Logan, West Virginia, to determine whether the proposed operation of Station WGKV would involve objectionable interference with Station WOOD, Grand Rapids, Michigan, and Station WERE, Cleveland, Ohio; and to determine whether the operation of each of the three proposed stations would involve objectionable interference with any other existing broadcast stations; and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

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

6. To determine whether the installation and operation of the proposed stations would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations, with particular reference to the daytime and nighttime coverages of the Charleston metropolitan area by both the WCAW and the WGKV proposals and also with particular reference (1) to the nighttime coverage to the city of Fayetteville, North Carolina, (2) to excessive population within the 250 mv/m contour, (3) to a transmitter location in a residential area, and (4) the relative percentage of population residing in the area between the normally protected and the interference-free contours and the population in the actual primary service area by the WFLB proposal.

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

It is further ordered, That the Logan Broadcasting Corporation, licensee of Station WGYA, Logan, West Virginia, be made a party to this proceeding with respect to the applications of both the Capitol Broadcasting Company (WCAW) and Kanawha Valley Broadcasting Company (WGKV); and that the Grandwood Broadcasting Company, licensee of Station WOOD, Grand Rapids, Michigan, and Cleveland Broadcasting, Incorporated, licensee of Station WERE, Cleveland, Ohio, be made parties to this proceeding with respect to the application of Kanawha Valley Broadcasting Company (WGKV).

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

[F. R. Doc. 50-4549; Filed, May 26, 1950; 8:48 a. m.]

[Docket No. 9587]

PRATT BROADCASTING CO.

ORDER ENLARGING ISSUES

In re application of Clem Morgan and Robert E. Schmidt, d/b as Pratt Broadcasting Company, Pratt, Kansas, Docket No. 9587, File No. BP-7395; for construction permit.

At a session of the Federal Communications Commission, held at its offices in Washington, D. C., on the 18th day of May 1950;

The Commission having under consideration a motion filed April 13, 1950, by Ponca City Publishing Company, licensee of station WBBZ, Ponca City, Oklahoma, a party respondent in the above-entitled proceeding, which requests that the issues be enlarged to include an issue with reference to the legal and financial qualifications of the above-named applicant to construct and operate the proposed station; and having also under consideration an opposition to the above motion filed April 21, 1950, by the applicant, Pratt Broadcasting Company; a supplemental petition to enlarge the issues filed April 25, 1950, by petitioner; and the Commission's order of designation of hearing herein dated February 16, 1950;

It appearing, that the original application of Pratt Broadcasting Company was designated for hearing on specified engineering issues by Commission order of February 16, 1950; and that said order found the applicant legally and financially qualified to construct and operate the station then proposed; and

It further appearing, that on April 17, 1950, applicant filed a petition for leave to amend its application so as to specify unlimited hours of operation in lieu of the daytime only proposal in its original application; and to substitute new program schedules in order to show the program service proposed to be rendered during unlimited hours of operation; and that said petition was granted and said amendments were accepted by order of April 28, 1950; and

It further appearing, that the amendment to the above-entitled application changes substantially the nature of the application now pending before the Commission, thus rendering inapplicable the previous determination that the applicant is financially qualified to construct and operate the station then proposed; and

It further appearing, that the amendment to the above-entitled application raises questions as to the adequacy of the program proposals now made by the applicant for the proposed unlimited hours of operation; and as to the technical qualifications of the applicant to construct and operate the station now being proposed, concerning which no finding has previously been made by the Commission; and

It further appearing, that no showing has been made by petitioner in support of that part of its motion requesting inclusion of an issue herein with regard to the legal qualifications of the applicant; and

It further appearing, that, in the circumstances of this case, good cause has been shown by petitioner for a waiver of the time requirements of § 1.389 of the rules with regard to filing of the subject motion;

It is ordered, That the requirement as to time of filing in § 1.389 of the Commission's rules is waived; and the above-described motion to enlarge the issues is granted in part;

It is further ordered, Upon the Commission's own motion pursuant to section 309 (a) of the Communications Act of 1934, as amended, that the order of February 16, 1950, designating the above-entitled application for hearing, is amended to include the following as additional issues:

5. To determine the technical and financial qualifications of the applicant partnership and the individual partners to construct and operate the proposed station.

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

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

[F. R. Doc. 50-4548; Filed, May 26, 1950; 8:48 a. m.]

[Docket No. 9591]

ATLANTA JOURNAL CO. (WSB)

ORDER CONTINUING HEARING

In the matter of petition of the Atlanta Journal Company (WSB), Atlanta, Georgia, Docket No. 9591; for reconsideration of a grant to Aiken-Augusta Broadcasting Company, Aiken, South Carolina (WNCA; File No. BMP-4558) and designation of such application for hearing.

The Commission having under consideration a Motion for Continuance, filed May 12, 1950, by the Atlanta Journal Company (WSB), Atlanta, Georgia, requesting that the hearing herein, presently scheduled for May 22, 1950, in Washington, D. C., be continued two weeks or to a date thereafter suitable to the Examiner in order that certain key witnesses in the hearing who will not be available on May 22 for reasons beyond their control, may be able to participate; and

It appearing that no opposition to this motion for a continuance has been filed, either by Station WNCA or the General Counsel, and there are no other parties to this proceeding;

It is therefore ordered, This 19th day of May 1950, that the hearing herein, presently scheduled for May 22, 1950, be and it is hereby continued to June 12, 1950, at 10:00 a. m., in Washington, D. C.

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

[F. R. Doc. 50-4552; Filed, May 26, 1950; 8:49 a. m.]

[Docket No. 9670]

LINCOLN COUNTY BROADCASTERS, INC.

ORDER DESIGNATING APPLICATION FOR HEARING ON STATED ISSUES

In re application of Lincoln County Broadcasters, Inc., Libby, Montana, Docket No. 9670, File No. BP-7473; for construction permit.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 18th day of May 1950;

The Commission having under consideration the above-entitled application of Lincoln County Broadcasters, Inc., for a new standard broadcast station to operate on 1230 kilocycles with 250 watts power, unlimited time at Libby, Montana;

It appearing, that the applicant is legally, technically, financially and otherwise qualified to operate the proposed station, that no interference would be caused to any existing or proposed station, but that the proposed station may not comply with the Standards of Good Engineering Practice; particularly with reference to the specification of a transmitter site which may not provide coverage to the City of Libby, Montana;

It is ordered, That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the said application is designated for hearing commencing at 10:00 a. m. on October 3, 1950, at Washington, D. C., upon the following issues:

1. To determine whether the installation and operation of the proposed station would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations with particular reference to coverage of the City of Libby, Montana.

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

[F. R. Doc. 50-4541; Filed, May 26, 1950; 8:47 a. m.]

[Docket No. 9672]

SHAWANO COUNTY LEADER PUBLISHING CO. (WTCH)

ORDER DESIGNATING APPLICATION FOR HEARING ON STATED ISSUES

In re application of The Shawano County Leader Publishing Company (WTCH), Shawano, Wisconsin, Docket No. 9672, File No. BP-7488; for construction permit.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 18th day of May 1950;

The Commission having under consideration the above-entitled application for a construction permit to change hours of operation and install directional antenna for day and night use at Station WTCH, Shawano, Wisconsin;

It appearing, that the applicant is technically, financially and otherwise qualified to operate Station WTCH as proposed, but that the application may involve interference with one or more existing stations and otherwise not comply with the Standards of Good Engineering Practice;

It is ordered, That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the said application is designated for hearing commencing at 10:00 a. m. on October 6, 1950, at Washington D. C., upon the following issues:

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

2. To determine whether the operation of WTCH as proposed would involve objectionable interference with any other existing broadcast stations, and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

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

4. To determine whether the installation and operation of the proposed station would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations with particular reference to an excessively high nighttime limitation; unsatisfactory nighttime coverage to the City of Shawano, Wisconsin; and the relative percentage of population residing in the area between the normally protected and the interference-free contours and the population residing in the actual primary service area.

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

[F. R. Doc. 50-4543; Filed, May 26, 1950; 8:48 a. m.]

[Docket Nos. 9675, 9676]

NORTH PLAINS BROADCASTING CORP. (KDDD) AND NEW-TEX BROADCASTING

ORDER DESIGNATING APPLICATIONS FOR CONSOLIDATED HEARING ON STATED ISSUES

In re applications of North Plains Broadcasting Corp. (KDDD), Dumas, Texas, Docket No. 9675, File No. BP-7256; Wallace Simpson and H. S. Boles, d/b as New-Tex Broadcasting, Clovis, New Mexico, Docket No. 9676, File No. BP-7538; for construction permits.

At a session of the Federal Communications Commission, held at its offices in Washington, D. C., on the 18th day of May 1950;

The Commission having under consideration the above-entitled applications of North Plains Broadcasting Corp. requesting a construction permit to change the facilities of Station KDDD, Dumas, Texas, from frequency 800 kc., 250 watts power daytime only to frequency 1240 kc., 250 watts power, unlimited time and of Wallace Simpson and H. S. Boles, d/b as New-Tex Broadcasting requesting a construction permit for a new standard broadcast station to operate on frequency 1240 kc., with 100 watts power, unlimited time at Clovis, New Mexico;

It is ordered, That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the said applications are designated for hearing in a consolidated proceeding to commence at 10:00 a. m., October 16, 1950, at Washington, D. C., upon the following issues:

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

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

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

4. To determine whether the operation of station KDDD as proposed and the proposed station would involve objectionable interference with stations KIUL, Garden City, Kansas; KASA, Elk City, Oklahoma, or with any other existing broadcast stations and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

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

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

7. To determine whether either or both of the applications in this consolidated proceeding should be granted.

It is further ordered, That, The Telegram Publishing Company, licensee of station KIUL, Garden City, Kansas, and Southwest Broadcasting Company, licensee of station KASA, Elk City, are made parties to this proceeding.

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

[F. R. Doc. 50-4546; Filed, May 26, 1950; 8:48 a. m.]

[Docket No. 9677]

YUMA BROADCASTING CO. (KYUM)

ORDER DESIGNATING APPLICATION FOR HEARING ON STATED ISSUES

In re application of Yuma Broadcasting Company (KYUM), Yuma, Arizona, Docket No. 9677, File No. BMP-5046; for construction permit.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 18th day of May 1950;

The Commission having under consideration the above-entitled application of Yuma Broadcasting Company, licensee of Station KYUM, Yuma, Arizona, requesting a modification of construction permit, File Number BP-5977, to specify the presently licensed transmitter site;

It appearing, that the applicant is legally, technically, financially and otherwise qualified to operate Station KYUM as proposed, that no interference would be caused to any existing or proposed station but that the proposed operation may not comply with the Standards of Good Engineering Practice particularly with reference to the population residing within the 500 mv/m and the 250 mv/m contours and with reference to the erection of a transmitter in a residential area;

It is ordered, That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the said application is designated for hearing commencing at 10:00 a. m. on October 16, 1950, at Washington, D. C., upon the following issue:

1. To determine whether the installation and operation of the proposed station would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations with particular reference to the populations residing within the 500 mv/m and the 250 mv/m blanket contours and to the location of the transmitter site in a residential area.

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

[F. R. Doc. 50-4547; Filed, May 26, 1950; 8:48 a. m.]

[Docket Nos. 9680, 9681]

MODEL CITY BROADCASTING CO., INC. (WSPC) AND BENNETTSVILLE BROADCASTING CO. (WBSC)

ORDER DESIGNATING APPLICATIONS FOR CONSOLIDATED HEARING ON STATED ISSUES

In re applications of Model City Broadcasting Co., Inc. (WSPC), Anniston, Alabama, Docket No. 9680; File No. BP-7328; Bennettsville Broadcasting Company (WBSC), Bennettsville, South Carolina, Docket No. 9681, File No. BP-7518; for construction permits.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 18th day of May 1950;

The Commission having under consideration the above-entitled applications of Model City Broadcasting Co., Inc., requesting a construction permit to change facilities from 1390 kilocycles, 1 kilowatt power, directional antenna day and night to 1550 kilocycles, 10 kilowatts power, directional antenna at night only, change directional pattern, type transmitter, ground system and transmitter location; and of Bennettsville Broadcasting Company, Inc., requesting a construction permit to change facilities from 1400 kilocycles with 250 watts power to 1550 kilocycles, 5 kilowatts nighttime and 10 kilowatts daytime, change studio and transmitter locations, install a new transmitter, and install a directional antenna for nighttime use;

The Commission also having under consideration a petition filed March 10, 1950 by the Bennettsville Broadcasting Company, Inc., licensee of Station WBSC, Bennettsville, South Carolina, alleging that the above-mentioned WSPC proposed operation is mutually exclusive with the WBSC proposed operation and requesting that both applications be designated for hearing in a consolidated proceeding;

It is ordered, That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the said applications are designated for hearing in a consolidated proceeding commencing at 10:00 a. m. on October 18, 1950, at Washington, D. C., upon the following issues:

1. To determine the technical, financial and other qualifications of the corporate applicants, their officers, directors and stockholders to operate the proposed stations.

2. To determine the areas and populations which may be expected to gain or lose primary service from the operation of the proposed stations, and the character of other broadcast service available to such areas and populations.

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

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

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

6. To determine whether the operation of Station WBSC as proposed would involve objectionable interference with Station CBE, Windsor, Ontario, Canada, or with any other existing foreign broadcast station and, if so, the nature and extent of such interference.

7. To determine whether the installation and operation of the proposed stations would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations, with particular reference to the relative percentage of population residing in the area between the normally protected and the interference-free contours and the population residing in the actual primary service area.

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

It is further ordered, That the petition of the Bennettsville Broadcasting Company, Inc., licensee of Station WBSC is granted.

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

[F. R. Doc. 50-4550; Filed, May 26, 1950; 8:48 a. m.]

FEDERAL POWER COMMISSION

[Docket No. E-6287]

GULF STATES UTILITIES CO.

NOTICE OF ORDER AUTHORIZING ISSUANCE OF BONDS

MAY 23, 1950.

Notice is hereby given that, on May 22, 1950, the Federal Power Commission issued its order entered May 19, 1950, authorizing issuance of bonds in the above-designated matter.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 50-4537; Filed, May 26, 1950; 8:46 a. m.]

[Docket Nos. G-1308, G-1334, G-1350]

SOUTHERN NATURAL GAS CO. ET AL.

NOTICE OF FINDINGS AND ORDERS ISSUING CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY

MAY 23, 1950.

In the matters of Southern Natural Gas Company, Docket No. G-1308; Iroquois Gas Corporation, Docket No. G-1334; and El Paso Natural Gas Company, Docket No. G-1350.

Notice is hereby given that, on May 19, 1950, the Federal Power Commission issued its findings and orders entered May 18, 1950, issuing certificates of public convenience and necessity in the above-designated matters.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 50-4535; Filed, May 26, 1950; 8:46 a. m.]

[Docket Nos. G-1332, G-1346]

MADISON UTILITIES CORP., AND PENNSYLVANIA GAS CO.

NOTICE OF FINDINGS AND ORDERS ISSUING CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY

MAY 23, 1950.

Notice is hereby given that, on May 22, 1950, the Federal Power Commission

issued its findings and orders entered May 18, 1950, issuing certificates of public convenience and necessity in the above-designated matters.

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

[F. R. Doc. 50-4533; Filed, May 26, 1950; 8:46 a. m.]

[Docket Nos. G-1337, G-1343]

NORTHERN NATURAL GAS CO. AND FRANNIE GAS CO.

NOTICE OF FINDINGS AND ORDERS AUTHORIZING AND APPROVING ABANDONMENT OF FACILITIES

MAY 23, 1950.

Notice is hereby given that, on May 19, 1950, the Federal Power Commission issued its findings and orders entered May 18, 1950, authorizing and approving abandonment of facilities in the above-designated matters.

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

[F. R. Doc. 50-4534; Filed, May 26, 1950; 8:46 a. m.]

[Project No. 871]

LARRABEE REAL ESTATE CO.

NOTICE OF ORDER AUTHORIZING ISSUANCE OF NEW LICENSE (MINOR)

MAY 23, 1950.

Notice is hereby given that, on May 22, 1950, the Federal Power Commission issued its order entered May 18, 1950, authorizing issuance of new license (minor) in the above-designated matter.

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

[F. R. Doc. 50-4536; Filed, May 26, 1950; 8:46 a. m.]

INTERSTATE COMMERCE COMMISSION

[4th Sec. Application 25119]

SODA ASH FROM LOUISIANA AND TEXAS TO GEORGETOWN, S. C.

APPLICATION FOR RELIEF

MAY 24, 1950.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: D. Q. Marsh, Agent, for and on behalf of carriers parties to his tariffs I. C. C. Nos. 3752 and 3595 and C. A. Spaninger's tariff I. C. C. No. 1093.

Commodities involved: Soda ash, carloads.

From: Corpus Christi, Tex., Baton Rouge, North Baton Rouge and Lake Charles, La.

To: Georgetown, S. C.

Grounds for relief: Competition with water carriers.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 50-4557; Filed, May 26, 1950; 8:49 a. m.]

[4th Sec. Application 25120]

PERISHABLE PROTECTIVE SERVICE AGAINST COLD FROM AND TO POINTS IN THE WEST AND OFFICIAL TERRITORY

APPLICATION FOR RELIEF

MAY 24, 1950.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: J. J. Quinn, Agent, for carriers parties to his tariff I. C. C. No. 26.

Commodities involved: Protective service against cold on perishable commodities.

Between: Points in official territory and between points in western territory, on the one hand, and points in official territory, on the other.

Grounds for relief: To maintain grouping.

Schedules filed containing proposed rates: J. J. Quinn's tariff I. C. C. No. 26.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 50-4558; Filed, May 26, 1950; 8:49 a. m.]

[4th Sec. Application 25121]

TIN PLATE SCRAP FROM TAMPA, FLA., TO THE PITTSBURGH DISTRICT

APPLICATION FOR RELIEF

MAY 24, 1950.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: R. E. Boyle, Jr., Agent, for and on behalf of carriers parties to Agent C. A. Spaninger's tariff I. C. C. No. 981.

Commodities involved: Plate, tin or terne, scrap, straight or mixed carloads.

From: Tampa, Fla.

To: Neville Island, Pittsburgh and Pittsburgh (West End), Pa.

Grounds for relief: Competition with rail carriers and circuitous routes.

Schedules filed containing proposed rates: C. A. Spaninger's tariff I. C. C. No. 981, Supplement 143.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 50-4559; Filed, May 26, 1950; 8:49 a. m.]

[4th Sec. Application 25122]

ANTI-FREEZE PREPARATIONS FROM TENNESSEE TO THE WEST

APPLICATION FOR RELIEF

MAY 24, 1950.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: R. E. Boyle, Jr., Agent, for and on behalf of carriers parties to Agent C. A. Spaninger's tariff I. C. C. No. 1116.

Commodities involved: Proprietary anti-freeze preparations, carloads.

From: Memphis, Lyle and Kingsport, Tenn.

To: Points in western trunk line territory.

Grounds for relief: Competition with rail carriers and circuitous routes.

Schedules filed containing proposed rates: C. A. Spaninger's tariff I. C. C. No. 1116, Supplement 15.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 50-4560; Filed, May 26, 1950; 8:49 a. m.]

[4th Sec. Application 25123]

BARRELS OR DRUMS FROM CHARLOTTE, N. C., TO ATLANTA, GA.

APPLICATION FOR RELIEF

MAY 24, 1950.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: R. E. Boyle, Jr., Agent, for and on behalf of the Atlantic Coast Line Railroad Company and other carriers named in the application.

Commodities involved: Barrels or drums, iron or steel, carloads and less-than-carloads.

From: Charlotte, N. C.

To: Atlanta, Ga.

Grounds for relief: Circuitous routes.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 50-4561; Filed, May 26, 1950; 8:49 a. m.]

[No. 30540, Corrected]

INTRASTATE COAL RATES TO NORTHERN ILLINOIS

At a session of the Interstate Commerce Commission, Division 1, held at its office in Washington, D. C., on the 14th day of March A. D. 1950.

It appearing, that a petition, dated February 14, 1950, has been filed on behalf of the Atchison, Topeka and Santa Fe Railway Company and other common carriers by railroad operating to, from and between points in the State of Illinois, in interstate and intrastate commerce averring that in Ex Parte No. 166, Increased Freight Rates, 1947, 270 I. C. C. 93 and 403, and in Ex Parte No. 168, Increased Freight Rates, 1948, 272 I. C. C. 695, and 276 I. C. C. 9, the Commission authorized certain increases in interstate freight rates on bituminous coal maintained by petitioners and other common carriers by railroad which were established May 6, 1948, August 21, 1948, January 11, 1949, and September 1, 1949, respectively; and that the Illinois Commerce Commission, by orders of May 25, 1948, and September 21, 1948, in its Docket No. 35623, and order of September 8, 1949, in its Dockets Nos. 36854 and 37084, has refused to authorize or permit said petitioners to apply to the intrastate tranportation of bituminous coal from producing points in Illinois to Marengo, Burlington, Harvard, Elgin, and 39 other destinations in northern Illinois, increases in rates and charges corresponding to those approved for interstate application in the proceedings above cited:

It further appearing, that said petitioners allege that the rates and charges which they are required to maintain for the intrastate transportation of coal by railroad from producing points in Illinois to said destinations in northern Illinois as a result of such refusal by the Illinois Commerce Commission cause undue and unreasonable advantage, preference, and prejudice as between persons and localities in intrastate commerce, on the one hand, and interstate commerce, on the other hand, and undue, unreasonable, and unjust discrimination against interstate and foreign commerce;

And it further appearing, that the said petition brings in issue rates and charges for the transportation of property made or imposed by authority of the State of Illinois:

It is ordered, That in response to the said petition, an investigation be, and it is hereby, instituted, and that a hearing be held therein for the purpose of receiving evidence from the respondents hereinafter designated and any other persons interested, to determine whether the rates and charges of the said respondents, or any of them, for the intrastate transportation of bituminous coal by railroad from producing points in Illinois to said destinations in northern Illinois, made or imposed by authority of the State of Illinois, cause any undue or unreasonable advantage, preference, or prejudice as between persons or localities in intrastate commerce, on the one hand, and interstate or foreign commerce, on the other hand, or any undue, unreasonable, or unjust discrimination against interstate or foreign commerce; and to determine what rates and charges, if any, or what maximum, or minimum, or maximum and minimum rates and charges, shall be prescribed to remove the unlawful advantage, preference, prejudice, or discrimination, if any, that may be found to exist;

It is further ordered, That all common carriers by railroad operating within the State of Illinois subject to the jurisdiction of this Commission be, and they are hereby, made respondents to this proceeding; that a copy of this order be served upon each of the said respondents; and that the State of Illinois be notified of this proceeding by sending copies of this order and of said petition by registered mail to the Governor of the said State and to the Illinois Commerce at Springfield, Ill.;

It is further ordered, That notice of this proceeding be given to the public by depositing a copy of this order in the office of the Secretary of the Commission, at Washington, D. C., and by filing a copy with the Director, Division of the Federal Register, Washington, D. C.;

And it is further ordered, That this proceeding be assigned for hearing at such time and place as the Commission may hereafter designate.

By the Commission, Division 1.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 50-4556; Filed, May 26, 1950; 8:49 a. m.]

SECURITIES AND EXCHANGE COMMISSION

WALTER J. MANNING

MEMORANDUM OPINION AND ORDER REVOKING REGISTRATION

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 22d day of May A. D. 1950.

In the matter of Walter J. Manning, Room 816, 41 Broad Street, New York 4, New York.

These proceedings were instituted pursuant to section 15 (b) of the Securities Exchange Act of 1934 ("the act") to determine whether Walter J. Manning, a registered broker and dealer, willfully violated section 17 (a) of the Securities Act of 1933 and section 10 (b) of the act and Rule X-10B-5 thereunder, and, if so, whether it is in the public interest to revoke his registration.

After appropriate notice a hearing was convened before a hearing examiner. At the hearing a consent executed by respondent was introduced into the record in which respondent admitted, for the purpose of proceedings under the act, the existence of the facts alleged in the order for proceedings, consented to the entry of an order revoking his registration, and waived the opportunity to submit proposed findings, the filing of a recommended decision by the hearing officer, and oral argument.

The admitted facts recited in the order for proceedings are that from about December 31, 1944, to about December 31, 1948, respondent secured the trust and confidence of various customers, obtained from them money and securities and discretionary authority to trade for them and to make deposits and withdrawals for them in their accounts; that he opened accounts with various brokers and dealers in the names of the customers and effected transactions in such accounts and realized trading profits therefrom without the knowledge of the customers, all confirmations having at his direction been sent to his residence address on the representation that such address was the address of the customers; that respondent sold to the customers' accounts securities owned by him without disclosing his ownership of the securities, the price at which they could be purchased on the open market or their cost to him; and that respondent appropriated to his own use proceeds from the sale of securities belonging to customers, concealing such misappropriations by paying the customers various amounts of money which he represented were payments of dividends on certain stocks although such stocks had already been sold by him and he had received no dividends on them. In effecting the purchase and sale of securities and certain of the other transactions recited respondent used the mails and the means and instrumentalities of interstate commerce.

It thus appears that respondent was guilty not only of false statements and concealments in breach of the duty of full disclosure and fair dealing to his customers which he was under by virtue of the trust and confidence and discretionary authority vested in him by them,[1] but also of outright misappropriation of customers' cash and securities. Under the circumstances, we find that respondent willfully violated section 17 (a) of the Securities Act of 1933 and section 10 (b) of the act and Rule X-10B-5 thereunder, and that it is in the public interest to revoke respondent's registration as a broker and dealer. Accordingly,

It is ordered, Pursuant to section 15 (b) of the act, that the registration of Walter J. Manning be and it hereby is revoked.

By the Commission.

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

[F. R. Doc. 50-4522; Filed, May 26, 1950; 8:55 a. m.]

[File Nos. 52-28, 54-183]

PITTSBURGH RAILWAYS CO. AND PHILADELPHIA CO.

NOTICE OF AND ORDER RECONVENING HEARING

At a regular session of the Securities and Exchange Commission held at its offices in the city of Washington, D. C., on the 19th day of May A. D. 1950.

In the matter of Elmer E. Bauer, trustee of Pittsburgh Railways Company, debtor, and Philadelphia Company, File No. 52-28; Philadelphia Company, File No. 54-183.

Elmer E. Bauer, Trustee of Pittsburgh Railways Company ("Railways"), Debtor, and Philadelphia Company, a registered holding company owning all of the outstanding preferred and common stocks of Railways, having filed jointly a plan ("combined plan") with the Commission on July 11, 1949, for reorganization of the Pittsburgh Railways System ("Railways System") under Chapter X of the Bankruptcy Act and section 11 (f) of the Public Utility Holding Company Act of 1935 ("act") and for the discharge pursuant to section 11 (e) of the act of Philadelphia Company's guarantees affecting certain securities of the Railways System, and having filed amendments to the combined plan on February 20, 1950, and March 21, 1950; and

The Commission, on July 21, 1949, having issued its notice of filing and notice of and order for hearing in the above-entitled proceedings under sections 11 (e) and 11 (f) of the act, and its order for consolidation of such procedings (Holding Company Act Release No. 9242); and

Hearings having been held and concluded with respect to certain of the issues in said proceeding, and the Commission, on March 27, 1950, having issued its findings and opinion and order with respect thereto (Holding Company Act Release No. 9759) approving the combined plan, as amended, pursuant to sections 11 (e), 11 (f), and other applicable provisions of the act, and having reserved jurisdiction:

(a) To re-examine, prior to consummation of the combined plan, as amended, the questions of the amount of available cash and the amount of new bonds to be distributed to holders of Railways System securities;

(b) To examine and require appropriate accounting entries to be made by Railways, as reorganized ("New Company"), and Philadelphia Company in connection with consummation of the combined plan, as amended;

(c) To re-examine, prior to consummation of the combined plan, as amended, questions with respect to interest on the new bonds and the right of unguaranteed bondholders to receive compensation for any claims to interest which may not be covered by their treatment under the combined plan, as amended;

(d) To examine and approve the reasonableness and appropriate allocation of all fees and expenses incurred and to be incurred in connection with the proceedings under section 11 (e) of the act;

(e) To examine and approve any proposed settlements of claims arising from the rejection of contracts, agreements or leases between Railways and Philadelphia Company and its subsidiaries;

(f) To consider requests for and make appropriate tax recitals and findings; and

(g) To entertain such further proceedings, to make such supplemental findings, to take such further action, and to enter such further orders as the Commission may deem necessary or appropriate in these proceedings; and

It appearing that the combined plan, as amended, contains provisions relative to a proposed trust indenture, a proposed charter, and proposed by-laws of New Company, and that jurisdiction is reserved to the Commission with respect to the appropriateness of the terms, provisions and conditions to be contained therein; and

Elmer E. Bauer and Philadelphia Company, On May 15, 1950, having filed with the Commission a joint application for a hearing on the matters as to which the Commission has reserved jurisdiction, requesting therein that the time for such hearing be fixed so that notice thereof may be transmitted together with the material which is to be forwarded to creditors and security holders of the Railways System in connection with voting on the combined plan, as amended, in order to expedite the consummation of the combined plan, as amended, in the event of its acceptance and confirmation; and

It further appearing appropriate to the Commission that the hearing be reconvened in the said consolidated proceeding with respect to the issues remaining therein; and

It further appearing appropriate to the Commission that the issues to be considered at the reconvened hearing herein be those hereinafter set forth:

It is ordered, That the hearing in the above-entitled consolidated proceeding shall be reconvened on July 20, 1950, at 10:30 o'clock, a. m., e. d. s. t., at the offices of the Securities and Exchange Commission, 425 Second Street NW., Washington 25, D. C. On such day the hearing room clerk in Room 101 will advise as to the room where such hearing will be held.

It is further ordered, That Richard Townsend or any other hearing officer or hearing officers of the Commission designated by it for that purpose shall preside at the reconvened hearing. The hearing officer so designated to preside at such hearing is hereby authorized to exercise all powers granted to the Commission under section 18 (c) of the act and to a hearing officer under the Commission's rules of practice.

It is further ordered, That any interested person who has not heretofore appeared and desiring to be heard at said reconvened hearing or otherwise proposing to participate herein shall file with the Secretary of the Commission, on or before July 19, 1950, his request or application therefor as provided by Rule XVII of the Commission's rules of practice. Such request shall set forth the nature of the applicant's interest in the proceeding, his reasons for requesting to be heard or otherwise to participate, and shall also set forth applicant's position with respect to the matters herein set forth and with respect to the issues herein. Any such person who wishes to raise additional issues not otherwise set forth herein shall state in his application such additional issues so proposed to be raised.

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[1] See *Arleen W. Hughes*, — S. E. C. — (1948), Securities Exchange Act Release No. 4048, aff'd, 174 F. 2d 969 (C. A. D. C. 1949); *Southeastern Securities Corp. and Eugene F. Luck*, — S. E. C. — (1949), Securities Exchange Act Release No. 4274.

It is further ordered, That the issues to be considered by the Commission and with respect to which evidence shall be adduced at said reconvened hearing, but without prejudice to its specifying additional matters and questions upon further examination, shall be as follows:

1. Whether prior to consummation of the combined plan, as amended, more cash than the $17,000,000 minimum contemplated by the combined plan, as amended, will be available and should be distributed to holders of claims based on Railways System securities;

2. Whether the amount of new bonds to be distributed to holders of Railways System securities should be less than the $6,000,000 maximum principal amount contemplated by the combined plan, as amended;

3. Whether the accounting entries to be made by New Company and Philadelphia Company in connection with consummation of the combined plan, as amended, are appropriate and in accordance with sound accounting principles, and whether and to what extent New Company and Philadelphia Company should be required to make other and different appropriate accounting entries in connection with said consummation of the combined plan, as amended;

4. Whether interest accruals and payments therefore at the rate of 5 percent per annum on the new bonds shall commence as of the date of such new bonds, January 1, 1950, or whether such interest accruals and payments therefor shall begin not sooner than six months after the effective date of the combined plan, as amended;

5. Whether the unguaranteed bondholders of Railways System are entitled to compensation for loss of interest not covered by their treatment under the combined plan, as amended;

6. Whether the services and disbursements in connection with the proceedings pursuant to section 11 (e) of the act, for which remuneration has been paid or is sought are compensable, whether such payments are lawful or appropriate, and whether it is lawful or appropriate to grant any allowances for fees and expenses to the persons seeking such allowances;

7. Whether the amounts, including expenses, paid or sought for such services in connection with the proceedings pursuant to section 11 (e) of the act are fair and reasonable, and, if not, what amounts should be fixed by the Commission;

8. In what manner such fees and expenses as may be approved by the Commission should be allocated;

9. Whether any proposed settlements of claims arising from the rejection of contracts, agreements or leases between Railways and Philadelphia Company and its subsidiaries are fair and equitable and otherwise meet the applicable standards of the act, and whether the same are otherwise appropriate and are not detrimental to the public interest or the interest of investors or consumers, and whether such settlements should be approved;

10. Whether any requested tax recitals and findings are proper and appropriate and whether such recitals and findings should be made;

11. Whether the terms, provisions and conditions contained in the proposed trust indenture, charter and by-laws of New Company, are appropriate and not detrimental to the public interest or the interest of investors and consumers, and, if not, in what respects the trust indenture, charter, and/or by-laws should be required to be modified and amended.

It is further ordered, That jurisdiction be, and it hereby is, reserved to separate, either in whole or in part, for hearing or for disposition, any of the issues or questions set forth herein or which may arise in these proceedings, and to take such other action as may appear conducive to an orderly, prompt and economical disposition of the matters involved.

It is further ordered, That the Secretary of the Commission shall give notice of said reconvened hearing by mailing a copy of this notice and order by registered mail to Elmer E. Bauer, Trustee of Railways, Philadelphia Company, the Pennsylvania Public Utility Commission, the City of Pittsburgh, Pennsylvania, and the County of Allegheny, Pennsylvania, and all persons having heretofore appeared in this proceeding, and that further notice shall be given by general release of this Commission which shall be distributed to the press, and mailed to persons on the mailing list for releases under the act; and that further notice be given to all persons by publication of this notice and order in the FEDERAL REGISTER.

It is further ordered, That Elmer E. Bauer, Trustee of Railways, and Philadelphia Company shall give notice of said reconvened hearing to all creditors and public security holders of Railways and of each of its subsidiaries and underliers, by mailing a copy of this notice and order at least thirty days prior to the date set for such reconvened hearing to each of the known creditors and public security holders of Railways and each of its subsidiaries and underliers and to each of the known holders of Railways System securities affected by Philadelphia Company's guarantees (in so far as the identity of such persons is known or available to said Trustee and/or Philadelphia Company), at his or her last known address. In this connection, it is contemplated that the transmittal of such notice may be as a part of, and together with, the material which is to be forwarded to creditors and security holders in connection with voting upon the combined plan, as amended.

By the Commission.

ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 50-4523; Filed, May 26, 1950; 8:55 a. m.]

[File Nos. 54-72, 54-105, 59-66]

STANDARD GAS AND ELECTRIC CO. AND STANDARD POWER AND LIGHT CORP.

NOTICE OF FILING OF APPLICATION TO WITHDRAW PENDING PLANS AND TO WITHDRAW AS A PARTY TO PENDING JOINT PLAN FILED

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 23d day of May 1950.

In the matter of Standard Gas and Electric Company, File Nos. 54-72 and 59-66; Standard Power and Light Corporation and Standard Gas and Electric Company, File No. 54-105.

Standard Gas and Electric Company ("Standard Gas"), a registered holding company, having filed, on March 24, 1943, pursuant to section 11 (e) of the Public Utility Holding Company Act of 1935 ("act"), its "Plan for Recapitalization of Standard Gas and Electric Company" ("Plan for Recapitalization") (File No. 54-72); and

The Commission having entered its findings and opinion on May 29, 1944, disapproving said Plan for Recapitalization; and

Standard Gas having filed, on August 28, 1944, its "Amended Plan for Recapitalization of Standard Gas and Electric Company" ("amended plan") (File No. 54-72), as modified by amendments thereto, filed September 11, 1944, and November 6, 1944; and

The Commission having entered its findings and opinion and order, on November 15, 1944, approving said amended plan, as amended, and it appearing that due to changed conditions said amended plan, as amended, has not been consummated and is still pending; and

Standard Gas having filed, on October 3, 1947, its "Plan of Standard Gas and Electric Company" ("plan") (File No. 54-72); and

The Commission having issued its memorandum opinion and order, on October 30, 1947, directing, among other things, that Standard Gas show cause why the said plan should not be dismissed because of vagueness and lack of specificity, and it appearing that such plan is still pending; and

Standard Gas and its parent, Standard Power and Light Corporation, also a registered holding company, having filed, on September 27, 1944, pursuant to section 11 (e) of the act, their "Joint Plan of Standard Power and Light Corporation and Standard Gas and Electric Company" ("joint plan") (File No. 54-105); and

The Commission having entered its findings and opinion and order, on February 22, 1945, approving said joint plan, and it appearing that consummation of said joint plan was conditioned upon consummation of said amended plan, as amended, and that said joint plan has not been consummated and is still pending:

Notice is hereby given that Standard Gas has filed with this Commission an application requesting: (a) That it be permitted to withdraw its amended plan, as amended, filed August 28, 1944, and its plan, filed October 3, 1947; (b) that it be permitted to withdraw as a party to the aforesaid joint plan, filed September 27, 1944; (c) that the Commission vacate its order, dated November 15, 1944, under section 11 (e) of the act, approving said amended plan, as amended; and (d) that the Commission terminate and dismiss all proceedings pending before it involving the plan for recapitalization, the amended plan, as amended, and the plan, heretofore filed

by Standard Gas. All interested persons are referred to said application, which is on file in the office of this Commission The statements contained therein are summarized below.

Standard Gas states that the conditions and circumstances which existed at the time of the filing of the aforesaid plans, and at the time of the Commission's action with respect to such plans, have changed materially and that the records heretofore made before the Commission in respect thereof have become stale and inappropriate. Among the changes set forth in the application are: (a) The elimination from the capital structure of Standard Gas of approximately $59,000,000 principal amount of notes and debentures; (b) the divestment of numerous holdings of Standard Gas; (c) alterations in the structures, business, and financial condition of the various subsidiaries of Standard Gas; and (d) substantial increases in the corporate and consolidated earnings of Standard Gas and the Standard Gas holding company system.

Standard Gas also states that it desires to withdraw as a party to the aforesaid joint plan because such joint plan was contingent upon the effectiveness of the amended plan, as amended, which, in effect, became inoperative and was abandoned by Standard Gas at the time it retired the outstanding notes and debentures and that, therefore, the joint plan likewise is no longer operative.

Standard Gas expressly agrees that the withdrawal of its plans and its withdrawal as a party to the joint plan shall not terminate or in any way limit any jurisdiction conferred upon the Commission by law over fees and expenses in connection with the reorganization of Standard Gas under the act, including any and all transactions relating to said plans, and that Standard Gas will pay only such of the fees and expenses which are subject to the jurisdiction of the Commisson, as aforesaid, as shall be approved, awarded, allowed or allocated by the Commission.

Notice is further given that any interested person may, not later than June 7, 1950, at 5:30 p. m., e. d. s. t., request the Commission in writing that a hearing be held on such matters stating the reasons for such request, the nature of his interest and the issues of fact or law raised by said application which he desires to controvert or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street NW., Washington 25, D. C. At any time after June 7, 1950, said application as filed, or as amended, may be granted, subject, however, to the reservation of jurisdiction by the Commission over all fees and expenses paid or to be paid by Standard Gas, except insofar as heretofore specifically approved by the Commission, in connection with the aforesaid plans and all transactions related thereto.

By the Commission.

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

[F. R. Doc. 50-4523; Filed, May 26, 1950; 8:56 a. m.]

[File No. 68-142]

PITTSBURGH RAILWAYS CO.

ORDER GRANTING EXEMPTION

At a regular session of the Securities and Exchange Commission held at its offices in the city of Washington, D. C. on the 19th day of May A. D. 1950.

A declaration, pursuant to Rule U-62 promulgated under the Public Utility Holding Company Act of 1935 ("Holding Company Act"), with respect to a proposed solicitation, pursuant to section 11 (g) of the Holding Company Act and sections 175, et seq., of the Bankruptcy Act, of acceptances of a "combined plan" for reorganization of the Pittsburgh Railways System ("Railways System") filed under Chapter X of the Bankruptcy Act and section 11 (f) of the Holding Company Act and for the discharge, pursuant to section 11 (e) of the Holding Company Act, of the guarantees of Philadelphia Company, a registered holding company, relating to certain securities of the Railways System; and an application, pursuant to Rule U-100 promulgated under the Holding Company Act, for an exemption from Rule U-62 with respect to such solicitation, having been filed by Elmer E. Bauer, Reorganization Trustee of Pittsburgh Railways Company ("Railways"), debtor; and

Said applicant-declarant having stated that he proposes to solicit such acceptances from the holders of more than one class of securities, and from all creditors and stockholders of Railways System who are affected by the combined plan, as amended; and

Applicant-declarant having further stated that he proposes to include in his solicitation material certain communications from committees and other persons to various of the interested classes of creditors and holders of securities of Railways System; and

Applicant-declarant having requested that the proposed solicitation including the proposed communications from committees and other persons be exempted under Rule U-100 from the provisions of Rule U-62; and

It appearing to the Commission that in view of the requirements of section 175 of the Bankruptcy Act it is appropriate in the public interest and in the interest of investors and consumers to grant said application under Rule U-100 and to exempt such proposed solicitation, including the proposed communications from committees and other interested persons, from the requirements of Rule U-62:

It is ordered, That said application be, and the same hereby is, granted, effective forthwith.

By the Commission.

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

[F. R. Doc. 50-4524; Filed, May 26, 1950; 8:55 a. m.]

[File No. 70-2369]

INTERSTATE POWER CO.

SUPPLEMENTAL ORDER GRANTING AND PERMITTING APPLICATION-DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C., on the 23d day of May A. D. 1950.

Interstate Power Company ("Interstate"), a registered holding company and also an operating public utility company, having filed an application-declaration, and amendments thereto, with this Commission, containing proposals, among other things, pursuant to sections 6 (a) and 7 of the Public Utility Holding Company Act of 1935 ("act") and Rule U-50 promulgated thereunder, for the issuance and sale by Interstate of $3,000,000 principal amount of __ Percent Series First Mortgage Bonds due 1980, 275,000 shares of $3.50 par value common stock, and 100,000 shares of new $50 par value preferred stock, and for negotiation by Interstate with Metropolitan Life Insurance Company, the sole holder of Interstate's presently outstanding $5,000,000 principal amount of 4¾ percent Secured Debentures due 1968, in respect of a reduction in the interest rate of said debentures to 3¾ percent; said application-declaration having proposed that the bonds and common stock be sold pursuant to the competitive bidding requirements of Rule U-50, and having requested exceptions from said rule in respect of the proposed transactions regarding the preferred stock and debentures; and

The Commission having by order dated May 9, 1950 granted and permitted to become effective said application-declaration, as amended, subject to the condition that none of the proposed transactions be consummated until the results of competitive bidding pursuant to Rule U-50 in respect of the bonds and common stock, and the results of negotiations in respect of the preferred stock and debentures, should be made a matter of record in this proceeding and a further order entered by the Commission in the light of the record so completed; and

Interstate having now filed a further amendment to its application-declaration setting forth the action taken to comply with the requirements of Rule U-50 and the results of the negotiations with respect to the preferred stock and the debentures, said amendment stating that, pursuant to the invitation for competitive bids regarding the bonds and common stock, the following bids were received:

BONDS

Bidder	Annual interest rate (percent)	Price to company [1] percent of principal	Annual cost to company (percent)
Halsey, Stuart & Co., Inc.	3.00	101.90900	2.9042
Merrill Lynch, Pierce, Fenner & Beane	3.00	101.42900	2.9282
Lehman Brothers	3.00	101.25900	2.9366
White, Weld & Co.	3.00	101.09900	2.9446
Smith, Barney & Co.	3.00	101.08000	2.9456
Salomon Bros. & Hutzler	3.00	100.35779	2.9820

[1] Exclusive of accrued interest from January 1, 1950.

COMMON STOCK

Bidder:	Price to Company (per share)
Blyth & Co. Inc.	$8.91
Merrill Lynch, Pierce, Fenner & Beane	8.725
Harriman Ripley & Co., Inc.	8.705
Smith, Barney & Co.	8.663
Lehman Brothers	8.489

The amendment further stating that, subject to approval by this Commission, Interstate has accepted, in respect of the bonds, the bid of Halsey, Stuart & Co., Inc., who have indicated that said bonds will be offered for sale to the public initially at a price of 102½ percent of principal amount, resulting in an initial spread of 0.591 percent for the successful bidder; and that Interstate has accepted, in respect of the common stock, the bid of Blyth & Co., Inc., who have indicated that said stock will be offered for sale to the public initially at a price of $9.25 per share, resulting in an initial spread of $0.34 per share for the successful bidder; and

It further appearing that, pursuant to negotiations conducted by the company with a number of investment bankers subsequent to our order granting an exception from Rule U-50, Interstate has concluded an underwriting agreement with Smith, Barney & Co. relating to the sale of the new preferred stock, subject to the approval of this Commission, said agreement providing for a dividend rate of $2.35 per share and a price to Interstate of $50 per share, resulting in an annual cost to Interstate of 4.70 percent; and that said underwriters have indicated that the preferred stock will be offered for sale to the public initially at $51.50 per share (plus accrued dividends from June 1, 1950), resulting in an initial spread of $1.50 per share for the underwriters; and

It further appearing that, pursuant to negotiations conducted by the company with Metropolitan Life Insurance Company subsequent to our order granting an exception from Rule U-50, Interstate has concluded an agreement with said insurance company for a reduction in the interest rate on Interstate's presently outstanding 4¾ Percent Secured Debentures to 3¾ percent, effective on June 6, 1950;

It is ordered, That Interstate's application-declaration, as amended, in respect of the sales of its first mortgage bonds, preferred stock, and common stock, and the negotiated reduction of interest rate on its secured debentures, be, and the same hereby is, granted and permitted to become effective forthwith subject to the terms and conditions of Rule U-24 and to the further condition that the jurisdiction heretofore reserved with respect to the payment of the fees and expenses of counsel for Interstate and of counsel for the successful underwriters be, and the same hereby is, continued.

By the Commission.

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

[F. R. Doc. 50-4527; Filed, May 26, 1950; 8:56 a. m.]

[File No. 70-2387]

WOFFORD CAIN

ORDER GRANTING APPLICATION

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 23d day of May A. D. 1950.

Wofford Cain, an affiliate of Arkansas Western Gas Company ("Arkansas"), having filed an application pursuant to sections 9 (a) (2) and 10 of the Public Utility Holding Company Act of 1935 with respect to his acquisition, directly or indirectly, of warrants entitling him to subscribe, directly or indirectly, for not to exceed 2,142 shares of additional common stock to be issued by Arkansas pro rata to its stockholders, and through the exercise of such warrants, the acquisition, directly or indirectly of 2,142 shares of such additional common stock at $10.00 per share, and the acquisition of additional shares, if any, which the warrants authorize to be subscribed subject to allotment; and

Said application having been duly filed, and notice of said filing having been given in the form and manner prescribed by Rule U-23 promulgated pursuant to said act and the Commission not having received a request for hearing with respect to said application within the period specified in said notice, or otherwise, and not having ordered a hearing thereon; and

The Commission finding that the applicable requirements of the act are satisfied and deeming it appropriate in the public interest and in the interest of investors and consumers that said application be granted:

It is hereby ordered, Pursuant to Rule U-23 and the applicable provisions of the act and subject to the terms and conditions prescribed in Rule U-24, that the application be, and the same hereby is, granted forthwith.

By the Commission.

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

[F. R. Doc. 50-4526; Filed, May 26, 1950; 8:56 a. m.]

[File No. 70-2392]

PHILADELPHIA CO.

NOTICE OF FILING AND NOTICE OF AND ORDER 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 23d day of May 1950.

Notice is hereby given that an application-declaration has been filed, pursuant to the Public Utility Holding Company Act of 1935 ("act") and the General Rules and Regulations promulgated thereunder, by Philadelphia Company ("Philadelphia"), a registered holding company and a subsidiary of Standard Gas and Electric Company ("Standard Gas") and Standard Power and Light Corporation, both registered holding companies. The applicant-declarant has designated sections 9 (a), 11 (b), 12 (c) and 12 (d) of the act and Rules U-42, U-44 and U-50 as applicable to the proposed transactions.

All interested persons are referred to said application-declaration which is on file in the office of this Commission for a statement of the transactions therein proposed, which are summarized below:

This Commission, on June 1, 1948, and March 14, 1950, in proceedings under section 11 (b) of the act, entered orders directing, among other things, that Philadelphia take appropriate steps to dispose of all its holdings of securities of Equitable Gas Company ("Equitable") and to liquidate and dissolve in an appropriate manner not in contravention of the act or the rules, regulations or orders of the Commission thereunder, and that Standard Gas cause appropriate steps to be taken to effect such liquidation and dissolution.

On March 31, 1950, Philadelphia, pursuant to authority granted by the aforesaid order of March 14, 1950, sold all of the outstanding common stock of Equitable, held by Philadelphia, and applied part of the proceeds of such sale toward the redemption of its outstanding debt, the Commission having reserved jurisdiction with respect to the use of the balance of such proceeds. The remaining securities of Equitable held by Philadelphia consist of $17,500,000 principal amount of Twenty-Year 3⅜ Percent Sinking Fund Debentures due March 1, 1970.

Philadelphia, in partial compliance with the Commission's orders, dated June 1, 1948, and March 14, 1950, has notified the Commission, pursuant to the provisions of Rule U-44 (c) under the act, that it proposes to sell at competitive bidding, in the manner contemplated by Rule U-50, not less than $3,000,000 principal amount of the aforesaid Equitable debentures. In connection with the foregoing notice of the proposed sale, Philadelphia seeks permission to apply the proceeds, together with such part as may be required of the balance of the proceeds realized in connection with the aforesaid sale of the common stock of Equitable, or an amount equal to such part of said balance, to the redemption and retirement of the presently outstanding 100,000 shares of Philadelphia's $6 Cumulative Preference Stock, at the redemption price of $110 per share plus an amount equal to all dividends accrued and unpaid thereon at the redemption date.

Applicant-declarant requests that the Commission take appropriate action as soon as possible, that the Commission make the recitals, specifications and itemizations required by Supplement R of the Internal Revenue Code, as amended, and section 1808 (f) thereof, and that the 10-day notice period, required by Rule U-50, for the submission of bids be reduced to not less than 6 days.

Consummation of the transactions proposed by applicant-declarant is conditioned upon the obtaining from the United States Treasury Department of a closing agreement or ruling satisfactory to Philadelphia, and Philadelphia reserves the right to withdraw the filing or to postpone consummation of the pro-

posed transactions until such agreement or ruling is obtained.

The Commission having determined that a declaration should be filed with respect to the proposed sale of the Equitable debentures, Philadelphia having stated that its notice pursuant to Rule U-44 (c) may be considered as a declaration with respect to such proposed sale, and the Commission deeming it appropriate so to do;

It appearing that Philadelphia's outstanding securities are as follows:

CAPITAL STOCK

	Par value or stated value
Preferred Five Percent Stock ("5% preferred stock") (non-cumulative—$10 par value—230 shares)	$2,300
Six Percent Cumulative Preferred Stock ("6% preferred stock") (par value $50—491,140 shares)	24,557,000
$6 Cumulative Preference Stock ("$6 preferred stock") (without par value—100,000 shares)	10,000,000
$5 Cumulative Preference Stock ("$5 preferred stock") (without par value—53,868 shares)	5,386,800
Common Stock (without par value—5,190,657 full shares plus 1951½ shares of scrip outstanding excluding treasury stock)	37,633,684

It further appearing that the 5 percent preferred stock has first preference as to current dividends, but on liquidation is entitled to participate only after the holders of all other series of preferred stocks have received their liquidation preferences; that the 6 percent preferred stock is junior to the 5 percent preferred stock as to dividends but on liquidation is entitled to $50 per share plus accrued dividends in preference to the 5 percent preferred stock and the $6 and $5 preferred stocks; that the $6 and $5 preferred stocks have equal preference as to dividends ahead of the common stock but are junior to the 5 percent and 6 percent preferred stocks, and on liquidation are equally entitled to $100 per share plus accrued dividends after the 6 percent preferred stock but before the 5 percent preferred stock and common stock; that the 5 percent and 6 percent preferred stocks are non-callable; and that the $6 and $5 preferred stocks are callable at $110 per share plus accrued dividends;

It further appearing that Philadelphia has guaranteed the payment of cumulative dividends to the extent of 4 percent per annum on the non-callable 6 percent Cumulative Preferred Stock of The Consolidated Gas Company of the City of Pittsburgh, an inactive company which ceased to do business in 1919 and which has no assets or income, and of which Philadelphia owns securities representing 71 percent of the voting power; that there is publicly outstanding $1,729,800 aggregate par value of such stock, represented by 24,596 shares, $50 par value per share; and that Philadelphia has treated its guarantee of dividends on such stock as a continuing obligation to pay annually 4 percent of the par value thereof;

It further appearing that there is pending before the Commission, at File No. 54-173, an amended plan for simplification of the corporate structure of the Philadelphia Company System ("amended plan"), filed by Standard Gas, which amended plan, as amended, provides, among other things, for retirement of the non-callable preferred stocks of Philadelphia and The Consolidated Gas Company of the City of Pittsburgh, and in general terms, for the retirement of the callable preferred stocks of Philadelphia; that such amended plan, as amended, provides for the use of Equitable debenture in retirement of the 6 Percent Cumulative Preferred Stock of The Consolidated Gas Company of the City of Pittsburgh and for the use of the balance of such debentures, plus other securities, in retirement of the 6% non-callable preferred stock of Philadelphia; that the consummation of the transactions proposed herein will render impossible the consummation of the amended plan, as amended, in its present form; that Standard Gas has not indicated whether, or in what manner, such amended plan, as amended, will be further amended in view of the transactions proposed herein by Philadelphia; and

It further appearing to the Commission that it is appropriate in the public interest and in the interest of investors and consumers that a hearing be held with respect to said application-declaration and that said application-declaration shall not be granted or permitted to become effective except pursuant to further order of the Commission:

It is ordered, That a hearing with respect to said application-declaration, pursuant to the applicable provisions of the act, and the rules and regulations promulgated thereunder, be held on June 6, 1950 at 10:00 a. m., e. d. s. t., at the offices of the Commission, 425 Second Street NW., Washington 25, D. C. On such date the hearing room clerk in Room 101 will advise as to the room in which such hearing will be held. Any person desiring to be heard or otherwise wishing to participate in this proceeding should file with the Secretary of this Commission, on or before June 5, 1950, a written request with respect thereto as provided by Rule XVII of the Commission's rules of practice.

It is further ordered, That Richard Townsend, or any other officer or officers of this Commission designated by it for that purpose shall preside at such hearing. The officer so designated to preside at such hearing is hereby authorized to exercise all powers granted to this Commission under section 18 (c) of the act, and to a hearing officer under the Commission's rules of practice.

The Division of Public Utilities of the Commission having advised the Commission that it has made a preliminary examination of the application-declaration and that, upon the basis thereof, the following matters and questions are presented for consideration without prejudice, however, to the specification of additional matters or questions upon further examination:

1. Whether the proposed sale of the Equitable debentures is in contravention of any applicable provisions of the act or the rules and regulations promulgated thereunder;

2. Whether the proposed retirement of the $6 preferred stock of Philadelphia will circumvent or be detrimental to the carrying out of the provisions of section 11 of the act and whether such proposal is in accordance with the requirements of the Commission's order dated June 1, 1948, and specifically whether such proposal is fair and equitable to the holders of the outstanding securities of Philadelphia and to all other persons whose interests in or whose claims against Philadelphia by reason of holdings of securities or otherwise may be affected thereby;

3. Whether the fees and expenses to be paid in connection with the proposed transactions are for necessary services and are reasonable in amount;

4. Whether, generally, the proposed transactions satisfy the applicable requirements of the act and the rules and regulations promulgated thereunder, and if not, what terms and conditions should be imposed in the public interest or for the protection of investors or consumers;

It is further ordered, That particular attention be directed at said hearing to the foregoing matters and questions.

It is further ordered, That the Secretary of the Commission shall serve a copy of this notice and order by registered mail on Philadelphia, Standard Gas, Standard Power and Light Corporation, all persons having heretofore entered an appearance in the proceedings involving the amended plan for Philadelphia, the Pennsylvania Public Utility Commission, the Federal Power Commission, and the City of Pittsburgh, Pennsylvania, and that notice of said hearing shall be given to all other persons by general release of this Commission which shall be distributed to the press and mailed to persons on the mailing list for releases under the act, and that further notice shall be given to all persons by publication of this notice and order in the FEDERAL REGISTER.

By the Commission.

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

[F. R. Doc. 50-4529; Filed, May 26, 1950; 8:56 a. m.]

[File No. 70-2390]

LEE MOOR

ORDER GRANTING APPLICATION

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 23d day of May A. D. 1950.

Lee Moor, an affiliate of Arkansas Western Gas Company ("Arkansas"), having filed an application pursuant to sections 9 (a) (2) and 10 of the Public Utility Holding Company Act of 1935 with respect to his acquisition, directly or indirectly, of warrants entitling him to subscribe, directly or indirectly, for not to exceed 4,833 shares of additional common stock to be issued by Arkansas pro rata to its stockholders, and through the exercise of such warrants, the acquisition, directly or indirectly, of 4,833 shares of such additional common stock at $10.00

per share, and to be subscribed, subject to allotment, and if desirable, the acquisition as trustee of all or any part of the warrants issuable to him in his individual capacity pursuant to the warrant offering by Arkansas, or the common stock subject to subscription pursuant to such warrants, or both such warrants and common stock; and

Said application having been duly filed, and notice of said filing having been given in the form and manner prescribed by Rule U-23 promulgated pursuant to said act and the Commission not having received a request for hearing with respect to said application within the period specified in said notice, or otherwise, and not having ordered a hearing thereon; and

The Commission finding that the applicable requirements of the act are satisfied and deeming it appropriate in the public interest and in the interest of investors and consumers that said application be granted:

It is hereby ordered, Pursuant to Rule U-23 and the applicable provisions of the act and subject to the terms and conditions prescribed in Rule U-24, that the application be, and the same hereby is, granted forthwith.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 50-4525; Filed, May 26, 1950; 8:56 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 14624]

UNIVERSUM-FILM A. G.

In re: Rights in motion pictures owned by Universum-Film A. G., also known as Ufa.

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 Universum-Film A. G., also known as Ufa, the last known address of which is Berlin, Germany, is a corporation organized under the laws of Germany and which has or on or since the effective date of Executive Order 8389, as amended, has had its principal place of business in Berlin, Germany and is a national of a designated enemy country (Germany);

2. That the property described as follows:

(a) All right, title, interest, and claim of whatsoever kind or nature, under the statutory and common law of the United States and of the several States thereof, in, to and under the following:

(1) The motion pictures listed in Exhibit A attached hereto and made a part hereof, including, but not limited to, the exclusive right to exhibit same in whole or in part by any means within the United States, all rights to arrange, adapt, revise, translate, and duplicate said motion pictures in whole or in part, and every copyright, claim of copyright, right to copyright, and right to renew the copyright or copyrights in said motion pictures.

(2) The screen plays, scenarios, and shooting scripts upon which said motion pictures are based, including, but not limited to, all motion picture and television rights therein, and every copyright, claim of copyright, right to copyright, and right to renew the copyright or copyrights in said screen plays, scenarios, and shooting scripts.

(3) The rights to dramatize, perform, represent, and reproduce on motion picture film those portions of the published and unpublished works subject to copyright, other than the above mentioned screen plays, scenarios, and shooting scripts, which underlie or are embodied in said motion pictures and to exhibit such film by any means in the United States.

(b) All right, title, interest, and claim of whatsoever kind or nature, under the statutory and common law of the United States and of the several States thereof, of Universum-Film A. G., also known as Ufa, and also of all other persons (including individuals, partnerships, associations, corporations or other business organizations), whether or not named elsewhere in this Order, who are citizens and residents of, or which are organized under the laws of or have their principal places of business in, Germany, and are nationals of such designated enemy country, in, to and under the following:

(1) All prints in the United States of the motion pictures listed in said Exhibit A;

(2) All arrangements, adaptations, revisions, dramatizations, translations, and versions of the motion pictures listed in said Exhibit A;

(3) Every license, agreement, privilege, power and right of whatsoever nature arising under or with respect to the property described in subparagraphs 2 (a), 2 (b) (1) and 2 (b) (2) of this Vesting Order;

(c) All monies and amounts, and all rights to receive monies and amounts, by way of damages, royalty, share of profits or other emolument, accrued or to accrue, whether arising pursuant to law, contract or otherwise, with respect to the property described in subparagraphs 2 (a) and 2 (b) of this Vesting Order, and

(d) All causes of action accrued or to accrue at law or in equity with respect to the property described in subparagraphs 2 (a), 2 (b), and 2 (c) hereof, including but not limited to the rights to sue for and recover all damages and profits and to request and receive the benefits of all remedies provided by common law and by statute for the infringement of any copyright, for the violation of any right and for the breach of any obligation described in or affecting the aforesaid property,

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 persons referred to in subparagraphs 1 and 2 (b) hereof, the aforesaid nationals of a designated enemy country (Germany) and is property of, or is property payable or held with respect to copyrights or rights related thereto in which interests are held by, and such property itself constitutes interest therein held by, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person referred to 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 in subparagraph 2 hereof, 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 May 8, 1950.

For the Attorney General.

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

EXHIBIT A

Als man anfing zu filmen.
Angewandte Chemie.
Aufstieg wahrend des Monsuns.
Befruchtung der Blumen durch Insekten.
Der Detektiv Mikroskop.
Der Bisen.
Donner, Blitz und Regen.
Eine Hochzeit der russischen Aristrokatie.
Eine Kleine Liebesgeschichte.
Ein typischer Vater (Strickleback).
Entdeckungsfahrt in dep Marsch.
Entdeckungsfahrt ins Schilf.
Erdbeben und Vulkane.
Es geht herauf.
Europäische Puppen.
Farne.
Das Feuer des Himmels.
Fischer und Fänger im Wald.
Fliegende Früchte.
Der Flug des Adlers.
F P I wird zur Wirklichkeit.
Furtwaengler.
Geheimnisse der Natur.
Das Geheimnis Tibet.
Die geheimnissevolle Welt des Moores.
Die Geissen.
Gelehrte in Himmelsnähe.
Gewinnung von Tuberculin.
Gezähmte Tiere.
Grazie des Tieres.
Gutenberg und die Kunst des Druckens.
Halme unter Wasser.
Die Harfe.
Der heilige Vulcan der Japaner.
Herbstgesang.
In einer chinesischen Stadt.
Der Jäger als Wildwart.
Kampf um den Aufstieg.
Kaninchen.
Karpfen.
Katzen.
König der Amasonas.

Krabben.
Kraft und Anmut.
Krystalle.
Kuchenzauberei.
Künstler der Pusta.
Das Leben der Völker am Rande der Sahara.
Leckerbissen aus dem Ocean.
Mein und Dein im Tierreich.
Moderner Ackerbau.
Mungo, der Schlangentöter.
Die Natur als Beschützerin.
Parasiten des Meeres.
Petroleum.
Probleme des Windes.
Radium.
Räuber im Vogelland.
Reine Luft.
Schnecken.
Schnepfen.
Schönheit der Bewegung des Tieres.
Schutz der Schwarchen.
Schutzfarben.
Schwere Kerle.
Segel im Wind.
Seltsame Meeres Geschöpfe.
Skilaufen als ein volkstümlicher Sport.
Die Soya Bohne.
Spiegel der Zeit.
Die Stadt des Todes in Peru.
Ströme und Wirbelwinde.
Strömungen und Wirbelstrome.
Der Süsswasser Haifisch.
Tanzende Läufer.
Das Tier als Hausfreund.
Typen der Grosstadt.
Das unendliche Universum.
Unsere Freunde die Hunde.
Unter der Erdoberfläche.
Unter der tropischen Sonne von Java.
Vermehrung der Pflanzen.
Vogelparadiese in der Arktik.
Von dem Adler, Eule und anderen Gesichtern.
Wasser: die kostbare Hilfsquelle des Menchen.
Was die Zeitlupe zeigt.
Die Welt der Mikroben.
Der Wettermacher.
Wilde Storche.
Wissenschaftliche Blumensucht.
Wunder des Lebens in dem Pflanzen.
Das Wunder der Soya Bohne.
Das Wunder des Mooses.
Zauber der Tropen.
Zwielicht über'm Teufelsmoor.

[F. R. Doc. 50-4562; Filed, May 26, 1950; 8:50 a. m.]

[Vesting Order 14462, Amdt.]

ALFRED FRITSCH

In re: Personal property owned by Alfred Fritsch. F-28-25444-C-1.

Vesting Order 14462, dated March 15, 1950, is hereby amended to read as follows:

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 Alfred Fritsch, whose last known address is Oberstein, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: Those certain jewels described in Exhibit A, attached hereto and by reference made a part hereof, presently in the custody of Topken & Farley, 250 Park Avenue, New York 17, New York,

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 May 15, 1950.

For the Attorney General.

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

EXHIBIT A

Item	Number (dozen)	Description
1	4	Topaz Scarabs 12/10 oval.
2	9½	Amethyst Scarabs 12/10 oval.
3	4½	Amazonite Scarabs 12/10 oval.
4	3½	Rosequartz Scarabs 14/10 oval.
5	3	Chalcedony Scarabs 14/10 oval.
6	3½	Black Onyx Scarabs 16/12 oval.
7	3½	Amazonite Scarabs 16/12 oval.
8	1½	Amethyst Scarabs 18/13 oval.
9	3½	Amazonite Scarabs 18/13 oval.
10	½	Topaz Scarabs 20/15 oval.
11	½	Amathyste Scarabs 20/15 oval.
12	½	Amazonite Scarabs 20/15 oval.
13	½	Chalcedony Scarabs 20/15 oval.
14	1	4 mm. square amethyste stones faceted for crosses.
15	1	5 mm. square amethyste stones faceted for crosses.
16	1½	6 mm. square amethyste stones faceted for crosses.

[F. R. Doc. 50-4564; Filed, May 26, 1950; 8:50 a. m.]

HERMAN A. BRASSERT

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of publication hereof, the following property located in Washington, D. C., including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., and Property

Herman A. Brassert, New York, N. Y.; Claim No. 589; all right, title and interest of the Attorney General in and to all the United States Letters Patent and Patent Applications listed in Schedule A attached hereto and made a part hereof (68 patents) reserving, however, in the Attorney General of the United States for the life of said patents and any and all patents issued on patent applications listed in Schedule A attached hereto, an irrevocable, non-exclusive, royalty-free license thereunder and the right to grant to applicants therefor non-exclusive, royalty-free sub-licenses thereunder, such licenses and sub-licenses to be only with respect to military applications not also having substantial civilian usage and in the fields of aeronautics, geophysics and optics, including but not by way of limitation: (1) all types of automatic steering installations for aircraft; (2) gyro instruments, particularly directional gyroscopes and artificial horizons for aircraft, and (3) magnetic and radio controlled devices and installations in connection with the instruments defined in (1) and (2), including tie-ins from the radio receiver to the automatic steering devices.

Executed at Washington, D. C., on May 22, 1950.

For the Attorney General.

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

SCHEDULE A

VESTED BY VESTING ORDER NO. 13

Patent Nos.: 2,128,682, 2,142,741, 2,150,113, 2,158,737, 2,172,315, 2,185,971, 2,190,506, 2,194,374, 2,204,460, 2,225,518, 2,226,545, 2,247,301, 2,250,341, 2,251,729, 2,263,687.

VESTED BY VESTING ORDER NO. 112

Patent No. 2,286,710.

VESTED BY VESTING ORDER NO. 151

Patent Nos.: 1,550,410, 1,558,529, 1,559,530, 1,620,707, 1,639,394, 1,712,128, 1,721,800, 1,726,463, 1,752,135, 1,757,051, 1,763,994, 1,768,726, 1,776,240, 1,822,184, 1,920,827 (also vested as Re-Issue No. 19,276 by Vesting Order No. 1184), 1,929,230, 1,944,339, 1,959,890, 1,963,010, 1,982,564, 2,025,629, 2,038,465, 2,042,374, 2,052,375, 2,062,922, 2,074,882, 2,095,404, 2,107,971, 2,107,976, 2,111,466.

VESTED BY VESTING ORDER NO. 201

Patent Nos.: 1,841,565, 1,959,889.

VESTED BY VESTING ORDER NO. 661

Patent No.: 1,963,009.

VESTED BY VESTING ORDER NO. 6079

Re-Issue No. 19,114.

VESTED BY VESTING ORDER NO. 68

Patent Application Serial Nos.: 262,975 (now Pat. No. 2,323,013), 263,494 (now Pat. No. 2,322,975), 263,968 (now Pat. No. 2,297,203), 284,318 (now Pat. No. 2,330,559), 291,784 (now Pat. No. 2,319,363), 293,524, (now Pat. No. 2,305,878), 315,835 (now Pat. No. 2,390,143), 326,527 (now Pat. No. 2,388,512), 321,769 (now Pat. No. 2,350,808), 364,730 (now Pat. No. 2,347,590), 352,146 (now Pat. No. 2,353,917), 352,147 (now Pat. No. 2,353,745), 362,655 (now Pat. No. 2,399,872), 273,365, 320,946, 327,512, 362,699.

VESTED BY VESTING ORDER NO. 205

Serial No.: 219,926 (now Pat. No. 2,308,662).

[F. R. Doc. 50-4566; Filed, May 26, 1950; 8:50 a. m.]

CARLO CRESPI FU ANTONIO

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of the publication hereof, the following property, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., Property and Location

Modesto Crespi, d/b/a Carlo Crespi fu Antonio, Chemme, Italy; Claim No. 37780; the following property in the possession of the Office of Alien Property, 120 Broadway, New York, N. Y.: Negotiable warehouse receipts No. A 046, acknowledging the receipt of 92 bales of cotton and No. A 047, acknowledging the receipt of 81 bales of cotton, both issued by La Compresora de Algodon Depositos y Warrants S. A. to Anderson, Clayton & Co. S. A. (Commercial Algodonera Argentina) for the account of Carlo Crespi fu Antonio.

Executed at Washington, D. C., on May 22, 1950.

For the Attorney General.

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

[F. R. Doc. 50-4567; Filed, May 26, 1950; 8:50 a. m.]

[Vesting Order 14648]

COMET TEXTILE CO., INC.

In re: Estate of Comet Textile Co., Inc., bankrupt. File No. F-28-30721-C-1, F-28-30722-C-1, F-28-30723-C-1.

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

1. That Alban Vogel, Herman Forksmann and Vollbracht Richter, whose last known adress 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 in and to all indebtedness, contingent or otherwise, and whether or not matured, owing to the persons named in subparagraph 1 hereof by Comet Textile Co. Inc., bankrupt, 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 Abraham L. Hecht, as trustee, acting under the judicial supervision of the United States District Court for the Southern District of New York, New York, Bankruptcy Proceeding #61774

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 May 15, 1950.

For the Attorney General.

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

[F. R. Doc. 50-4565; Filed, May 26, 1950; 8:50 a. m.]

[Vesting Order 14664]

HELMUT HEINRICH GARBRECHT

In re: Bonds and trust shares owned by Helmut Heinrich Garbrecht. F-28-30513.

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 Helmut Heinrich Garbrecht, whose last known address is Bad Harzburg, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows:

a. Those certain debts or other obligations, matured or unmatured, evidenced by four (4) International Hydro-Electric System 6% Convertible, Gold Debenture bearer bonds, due April 1, 1944, bearing the numbers M21002, M21033, M21038, and M21094, of $1,000 face value, each, and any and all rights to demand, enforce and collect the aforesaid debts or other obligations, together with any and all rights in, to and under said bonds,

b. Those certain debts or other obligations, evidenced by twelve (12) Cities Service Company, Incorporated 5% Gold Debenture bearer bonds, due April 1, 1958, bearing the numbers M6302, M6303, M8722, M8723, M16067, M16068, M16069, M16070, M27237, M42401, M42402 and M42462, and any and all rights to demand, enforce and collect the aforesaid debts or other obligations, together with any and all rights in, to and under said bonds, and

c. Those certain debts or other obligations, matured or unmatured, evidenced by fifteen (15) bearer certificates for seven hundred fifty (750) North American Trust Shares, bearing the numbers L24736, L24737, L24738, L24739, L24742, L24743, L24744, L24745, L24746, L24747, L24748, L24981, L24982, L26990 and L26991 for 50 shares, each, issued October 21, 1938, by Distributors Group, Incorporated, under a Deed of Trust, dated January 2, 1929, terminating December 31, 1953, executed by the North American Corporation, 149 Broadway, New York, New York, Guaranty Trust Company of New York, 140 Broadway, New York 15, New York, Trustee, and any and all rights to demand, enforce and collect the aforesaid debts or other obligations, together with any and all rights in, to and under said trust shares,

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, Helmut Heinrich Garbrecht, 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 May 15, 1950.

For the Attorney General.

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

[F. R. Doc. 50-4563; Filed, May 26, 1950; 8:50 a. m.]