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TITLE 8—ALIENS AND NATIONALITY

Chapter I—Immigration and Naturalization Service, Department of Justice

Subchapter B—Immigration Regulations

PART 115—ADMISSION OF AGRICULTURAL WORKERS UNDER SPECIAL LEGISLATION

MIGRANT LABOR AGREEMENT OF 1951

SEPTEMBER 5, 1951.

The following amendments to Part 115, *Admission of agricultural workers under special legislation*, of Chapter I, Title 8 of the Code of Federal Regulations, are hereby prescribed:

1. Section 115.1 is amended to read as follows:

§ 115.1 *Definitions*. As used in this part: (a) The term "agricultural worker" means a native-born citizen of Mexico who is and has been a bona-fide resident of Mexico for at least one year immediately preceding the date of application for admission and who seeks to enter the United States temporarily under the provisions of Title V of the Agricultural Act of 1949, as amended (63 Stat. 1051, Pub. Law 78, 82d Cong.), for the sole purpose of engaging in agricultural employment as defined herein, and who is legally admitted to the United States for temporary employment in agriculture in accordance with the terms of the Migrant Labor Agreement of 1951 entered into between the Governments of the United States and Mexico, effective August 11, 1951.

(b) The term "agricultural employment" means: (1) Cultivation and tillage of the soil, planting, production, cultivation, growing, and harvesting of any agricultural or horticultural commodities and any practices (including any forestry or lumbering operations) performed by a farmer or on a farm as an incident to or in conjunction with such farming operations, including preparations for market, delivery to storage, or to market, or to a carrier for transportation to market; or

(2) The maintenance of a farm and its tools and equipment, or salvaging of timber or clearing land of brush and

other debris left by a hurricane, if the major part of such service is performed on a farm; or

(3) The maintenance of ditches, canals, reservoirs, or waterways, not owned or operated for profit and used exclusively for supplying or storing water for farming purposes, and cotton ginning; or

(4) Handling, drying, packing, packaging, processing, freezing, grading or storing, in its unmanufactured state any agricultural or horticultural commodity for the operator of a farm; but only if such operator produced more than one-half of the commodity with respect to which the service is performed; or

(5) All of the activities described in subparagraph (4) of this paragraph for a group of operators of farms but only if such operators produced the commodities with respect to which such activities are performed: *Provided*, That the provisions of subparagraph (4) and this subparagraph shall not be applicable with respect to services performed in connection with commercial canning or commercial freezing, or in connection with any agricultural or horticultural commodities, after their delivery to a terminal market for distribution or consumption.

(c) The term "employer" means: (1) The operator of agricultural property who is engaged in agricultural employment, as defined in this section;

(2) An association or other group of employees but only if those of its members for whom Mexican workers are being obtained are bound, in the event of its default, to carry out the obligations undertaken by it pursuant to the provisions of the Migrant Labor Agreement of 1951, unless the Secretary of Labor of the United States determines that such individual liability is not necessary to assure performance of such obligations; or

(3) Processors of agricultural products when they obtain Mexican workers for employment in agriculture, if the processor has contracted to purchase in whole or in part the crop on which the Mexican worker is to be employed.

2. The introductory sentence and paragraph (a) of § 115.2 are amended to read as follows:

(Continued on p. 10977)

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§ 115.2 *Period for which admitted.* An agricultural worker may be admitted to the United States as a temporary visitor for business pursuant to section 3 (2) of the Immigration Act of 1924: *Provided:*

(a) That the initial period of admission shall not extend beyond February 11, 1952, nor shall any extension be granted which would permit such worker to remain in the United States beyond February 11, 1952, unless the Migrant Labor Agreement of 1951 is extended beyond that date, in which case workers may be admitted and extensions may be granted in accordance therewith.

3. The introductory sentence of § 115.3 is amended to read as follows:

§ 115.3 *Conditions of admission.* Any alien who applies for admission into the United States under the provisions of Title V of the Agricultural Act of 1949, as amended, and the provisions of this part, must:

4. Section 115.4 is amended to read as follows:

§ 115.4 *Compliance by employer.* (a) No agricultural workers shall be made available to, nor shall any such workers made available be permitted to remain in the employ of, any employer who has in his employ any Mexican alien when such employer knows or has reasonable grounds to believe or suspect or by reasonable inquiry could have ascertained that such Mexican alien is not lawfully within the United States. Whenever it shall appear that a Mexican alien not lawfully in the United States is so employed, an investigation shall be made and a report submitted to the officer in charge of the district having jurisdiction over the place of the alien's employment. If he determines that the employer has employed such Mexican aliens in violation of this section, he shall report the facts concerning the violation to the designated representative of the Secretary of Labor, and require that other agricultural workers be removed from said place of employment, either by transfer to an eligible employer or by return to Mexico through appropriate arrangements made with representatives of the Secretary of Labor. If he considers the evidence insufficient to establish that such violation has occurred, he shall nevertheless report the facts adduced by the investigation to the designated representative of the Secretary of Labor.

(b) Upon notification from the Secretary of Labor that an employer fails or refuses to comply with the provision of Title V of the Agricultural Act of 1949, as amended, or with any international agreement or individual work contract made thereunder, the temporary admission of all agricultural workers employed by such employer may be revoked in the same manner as provided in § 115.2 (c).

5. Section 115.5 is amended to read as follows:

§ 115.5 *Extension of stay; conditions.* After an alien has been admitted to the United States as an agricultural worker under the provisions of this part, he may be granted an extension or extensions of

the period of his temporary admission by the officer in charge of the district having jurisdiction over the place of the alien's employment, subject to the same limitations as are placed on original admission by § 115.2.

6. Section 115.6 is amended to read as follows:

§ 115.6 *Readmission after temporary visits to Mexico.* (a) An agricultural worker who has been admitted to the United States under the provisions of this part may be readmitted after temporary visits to Mexico on presentation of Form I-100, Alien Laborer's Permit and Identification Card, if he is still maintaining the status of an agricultural worker in the United States.

(b) An agricultural worker who is granted a furlough shall be furnished by the employer with a letter stating the time for which the furlough is granted and that all contractual obligations will be reassumed upon the alien's return to his employment after the furlough. The letter shall be appropriately endorsed to show approval of the furlough by a representative of the United States Employment Service and the appropriate Mexican Consul.

7. Paragraph (a) of § 115.8 is amended to read as follows:

§ 115.8 *Arrest and deportation of agricultural workers.* (a) An alien admitted to the United States as an agricultural worker shall be deemed to have remained in the United States for a longer time than permitted under law and regulations within the meaning of section 14 of the Immigration Act of 1924 if:

(1) He remains in the United States after the expiration of the time for which he was temporarily admitted or after the expiration of any authorized extension of such period; or

(2) He violates or fails to fulfill any of the other conditions of his admission to or extended stay in the United States; or

(3) He evidences orally or in writing or by conduct an intention to violate or to fail to fulfill any of the conditions of his temporary admission to or extended stay in the United States; or

(4) He remains in the United States after the period of his temporary admission or extended stay is revoked pursuant to § 115.2 (c).

8. The second and fourth sentences of § 115.11 are amended to read as follows:

§ 115.11 *Recruitment centers; preliminary inspection.* * * * If the immigration officer at the recruitment center in Mexico determines that the alien is admissible as an agricultural worker he shall so endorse and initial the conditional permit which is issued to the alien by the Secretary of Labor when the alien is recruited. * * * Aliens who have been issued conditional permits, which have been endorsed by immigration officers, will be conveyed directly from the recruitment center to a reception center at or near a port of entry under the supervision of representatives of the Secretary of Labor for completion of immigration inspection and registration

pursuant to the Alien Registration Act, 1940, as amended. * * *

9. Section 115.13, *Adjustment of status of certain agricultural workers in the United States*, is revoked.

10. The introductory sentence to § 115.15 is amended to read as follows:

§ 115.15 *Extension of period of admission.* Extension of the temporary admission of an alien admitted to the United States as an agricultural worker under this part may be granted by the officer in charge of the district having jurisdiction over the place of the alien's employment only upon determination and certification by the Secretary of Labor that:

This order shall become effective on the date of its publication in the FEDERAL REGISTER. The regulations prescribed by the order are necessary for carrying out the arrangement between the United States and the Republic of Mexico entered into on August 11, 1951 (Migrant Labor Agreement of 1951). Compliance with the provisions of section 4 of the Administrative Procedure Act (60 Stat. 238; 5 U. S. C. 1003) relative to notice of proposed rule making and delayed effective date is not considered necessary in this instance since the regulations prescribed by the order are regarded as merely declaratory of the provisions of the agreement.

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

[SEAL] ARGYLE R. MACKEY,
Commissioner,
Immigration and Naturalization.

Approved: October 23, 1951.

J. HOWARD McGRATH,
Attorney General.

[F. R. Doc. 51-13010; Filed, Oct. 29, 1951;
8:47 a. m.]

TITLE 7—AGRICULTURE

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

PART 984—WALNUTS GROWN IN CALIFORNIA, OREGON AND WASHINGTON

BUDGET OF EXPENSES OF THE WALNUT CONTROL BOARD AND RATE OF ASSESSMENT FOR THE MARKETING YEAR BEGINNING AUGUST 1, 1951

Notice of proposed rule making with respect to a budget of expenses of the Walnut Control Board for the marketing year beginning August 1, 1951, and rate of assessment, was published in the FEDERAL REGISTER of October 4, 1951 (16 F. R. 10130), pursuant to the provisions of Marketing Agreement No. 105 and Order No. 84 regulating the handling of Walnuts grown in California, Oregon, and Washington (7 CFR Part 984), effective under the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.). In said notice, opportunity was afforded interested persons to submit to the Department written data, views, or arguments for consideration

prior to issuance of the final rule. No such documents were received during the time specified in the notice.

It is hereby found and determined that good cause exists for making this document effective three days after publication in the FEDERAL REGISTER, instead of waiting thirty days after publication, for the reasons that (1) the regulation should become effective prior to or as soon as practicable after handling of the 1951 walnut crop begins, and such handling is imminent, and (2) the order herein will require no special preparation by handlers or the Walnut Control Board which cannot be made within three days after its publication in the FEDERAL REGISTER.

Notwithstanding the approval of the aforesaid expenses, none of such funds may be used to pay any wage or salary that is inconsistent with the Defense Production Act of 1950, as amended, Executive Order No. 10161, or any supplementary order, directive, or regulation pursuant thereto.

Therefore, after consideration of all relevant matters, it is found and determined that the budget of expenses of the Walnut Control Board and rate of assessment shall be as follows:

§ 984.303 *Budget of expenses of the Walnut Control Board and rate of assessment for the marketing year beginning August 1, 1951—(a) Budget of expenses.* Expenses in the amount of \$82,800 are reasonable and likely to be incurred by the Walnut Control Board for its maintenance and functioning, and for such other purposes as the Secretary may, pursuant to the provisions of the marketing agreement and order, determine to be appropriate for the marketing year beginning August 1, 1951.

(b) *Rate of assessment.* Each handler shall pay to the Control Board on demand by the Control Board, from time to time, 0.12 cent for each pound of merchantable walnuts handled or certified for handling by him during the marketing year beginning August 1, 1951.

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

Issued at Washington, D. C., this 25th day of October, 1951, to become effective on the third day after the date of publication of this document in the FEDERAL REGISTER.

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

[F. R. Doc. 51-13063; Filed, Oct. 29, 1951;
8:46 a. m.]

PART 971—MILK IN THE DAYTON-SPRINGFIELD, OHIO, MARKETING AREA

ORDER AMENDING THE ORDER, AS AMENDED Correction

In F. R. Doc. 51-11884, appearing at page 10052 of the issue for Wednesday, October 3, 1951, the following change should be made:

In § 971.42 (a), "Class II milk" should be "Class I milk" so that paragraph (a) will read:

§ 971.42 *Responsibility of handlers and reclassification of milk.* (a) In es-

tablishing the classification of skim milk and butterfat as required in §§ 971.41 and 971.43 the burden rests upon the handler to account for all skim milk and butterfat received by him and to prove to the market administrator that such skim milk or butterfat should not be classified as Class I milk.

PART 989—RAISINS PRODUCED FROM RAISIN VARIETY GRAPES GROWN IN CALIFORNIA

FREE, RESERVE, AND SURPLUS PERCENTAGES FOR THE 1951-52 CROP YEAR

Correction

In F. R. Doc. 51-12667, appearing at page 10725 of the issue for Saturday, October 20, 1951, the following change should be made:

In subparagraph (2) of the second paragraph of the preamble, the word "becomes" should be "became", so that the subparagraph will read:

"(2) this subpart is being issued as soon as practicable after reasonably reliable information concerning the 1951 production of raisins became available;"

TITLE 14—CIVIL AVIATION

Chapter I—Civil Aeronautics Board

Subchapter C—Procedural Regulations

[Regs., Serial No. PR-13]

PART 302—RULES OF PRACTICE IN ECONOMIC PROCEEDINGS

FILING OF PETITIONS FOR RECONSIDERATION

Adopted by the Civil Aeronautics Board at its office in Washington, D. C., on the 24th day of October 1951.

At the present time the procedural regulations of the Board (§ 302.11) permit the filing of a petition for rehearing, reargument, or reconsideration of any final order by the Board in economic proceedings. While these regulations do not specifically provide for the filing of more than one such petition for reconsideration, they do not specifically prohibit such practice. As a result, the Board in a number of situations has been confronted with such petitions, which do not set forth new matters but which merely seek to reargue matters already considered and decided. Although the Board in the past has usually considered and disposed of these petitions on their merits, the Board believes that a continuation of this practice and the entertaining of such petitions would impose an undue burden upon the work of the Board and would not be conducive to the proper dispatch of its business.

The Board, therefore, has concluded that its procedural regulations should be amended to prohibit specifically such practice with respect to all future final orders of the Board. Since this amendment is a rule of agency procedure, notice and public procedures hereon are unnecessary and the amendment may be made effective without prior notice.

In consideration of the foregoing the Civil Aeronautics Board hereby amends Part 302 of the procedural regulations (14 CFR 302) as follows, effective Octo-

ber 24, 1951, to be applicable to all final orders of the Board issued on or after December 1, 1951:

By amending § 302.11 to include a new paragraph (e) to read as follows:

§ 302.11 *Petition for rehearing, reargument, or reconsideration.* * * *

(e) *Successive petitions.* A successive petition for rehearing, reargument, or reconsideration filed by the same party or parties, and upon substantially the same grounds as a former petition which has been considered and denied by the Board, will not be entertained.

(Sec. 205, 52 Stat. 984; 49 U. S. C. 425. Interprets or applies sec. 1001, 52 Stat. 1017; 49 U. S. C. 641)

By the Civil Aeronautics Board.

[SEAL]

M. C. MULLIGAN,
Secretary.

[F. R. Doc. 51-13048; Filed, Oct. 29, 1951;
8:53 a. m.]

TITLE 24—HOUSING AND HOUSING CREDIT

Chapter VIII—Office of Rent Stabilization, Economic Stabilization Agency

[Controlled Housing Rent Reg., Amdt. 412]

[Controlled Rooms in Rooming Houses and Other Establishments, Rent Reg., Amdt. 407]

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

CALIFORNIA

Amendment 412 to the Controlled Housing Rent Regulation (§§ 825.1 to 825.12) and Amendment 407 to the Rent Regulation for Controlled Rooms in Rooming Houses and Other Establishments (§§ 825.81 to 825.92). Said regulations are amended in the following respect:

Schedule A, Item 31, is amended to describe the counties in the defense-rental area as follows:

Sutter County; and Yuba County, except the Cities of Marysville and Wheatland, and the portion of Yuba County described as follows:

All north and east of a line beginning at a point on the line between Nevada County and Yuba County where said line is intersected by the south line of Township seventeen (17) North Range six (6) East MDB&M and running thence west along said Township line to the southwest corner of said Township; then north along the west line of Township seventeen (17) and eighteen (18) North, Range six (6) East to the point where said line intersects the line between Butte County and Yuba County.

In Butte County, that portion bounded on the east and north by a line beginning at a point in the boundary line between Yuba and Butte Counties, California, between T. 18 N., R. 5 E. and T. 18 N., R. 6 E., thence north in Butte County along the east lines of T. 18 N., R. 5 E., T. 19 N., R. 5 E. and T. 20 N., R. 5 E. to NE. corner of T. 20 N., R. 5 E.; thence west along north line of T. 20 N., R. 5 E. and T. 20 N., R. 4 E. to the Feather River; bounded on the west irregularly by the Feather River; and bounded on the south by Yuba County.

This decontrols that portion of Butte County, California, a portion of the

Marysville-Chico, California, Defense-Rental Area, lying west of the Feather River which was under control immediately prior to the effective date of this amendment, on the initiative of the Director of Rent Stabilization in accordance with section 204 (c) of the Housing and Rent Act of 1947, as amended.

(Sec. 204, 61 Stat. 197, as amended; 50 U. S. C. App. Sup. 1894)

This amendment shall be effective October 27, 1951.

Issued this 25th day of October 1951.

JOHN J. MADIGAN,
Acting Director of
Rent Stabilization.

[F. R. Doc. 51-13034; Filed, Oct. 29, 1951;
8:52 a. m.]

State and name of defense-rental area	Class	County or counties in defense-rental areas under regulation	Maximum rent date	Effective date of regulation
Virginia				
(342) Norfolk-Portsmouth.....	A	Independent cities of Norfolk, Portsmouth, and South Norfolk; and the counties of Norfolk and Princess Anne.	July 1, 1951	Nov. 1, 1951.

(Sec. 204, 61 Stat. 197, as amended; 50 U. S. C. App. Sup. 1894)

This amendment shall be effective November 1, 1951.

Issued this 25th day of October 1951.

JOHN J. MADIGAN,
Acting Director of Rent Stabilization.

[F. R. Doc. 51-13035; Filed, Oct. 29, 1951;
8:52 a. m.]

TITLE 32—NATIONAL DEFENSE

Chapter IV—Joint Regulations of the Armed Forces

Subchapter A—Armed Services Procurement Regulations

MISCELLANEOUS AMENDMENTS

Changes have been made in the Armed Services Procurement Regulations as reflected in the attached document dated August 7, 1951.

ROBERT A. LOVETT,
Secretary of Defense.

PART 400—GENERAL PROVISIONS

SUBPART B—DEFINITION OF TERMS

1. Section 400.201-3, containing definition of the term "procuring activity", is revised by deleting the reference to the Air Force major overseas commands. The Air Materiel Command has been designated as the sole procuring activity for the Air Force. Section 400.201-3 is hereby revised to read as follows:

§ 400.201-3 *Procuring activity.* The term "procuring activity" includes, for the Army, the technical services, the Continental armies, the National Guard Bureau, the Military District of Washington, and the major overseas commands; for the Navy, each Bureau of the Navy Department, the Office of Naval Research, the Aviation Supply Office, the Military Sea Transportation Service and the United States Marine Corps; for the Air Force, the Air Materiel Command,

[Controlled Housing Rent Reg. Amdt. 413]

[Controlled Rooms in Rooming Houses and Other Establishments, Rent Reg., Amdt. 408]

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

VIRGINIA

Amendment 413 to the Controlled Housing Rent Regulation (§§ 825.1 to 825.12) and Amendment 408 to the Rent Regulation for Controlled Rooms in Rooming Houses and Other Establishments (§§ 825.81 to 825.92). Said regulations are amended in the following respect:

In Schedule A, a new Item 342 is added as follows:

It also includes the Armed Services Medical Procurement Agency, the Armed Services Petroleum Purchasing Agency, and any other procuring activity hereafter established. The number and designation of particular procuring activities of any Department may be changed by directive of the Secretary of that Department.

2. Section 400.201-4, containing definition of the term "head of a procuring activity," is revised by deleting the reference to the commanding generals of the Air Force major overseas commands. The Commanding General of the Air Materiel Command has been designated as the sole "head of a procuring activity" in the Air Force. Revised § 400.201-4 reads as follows:

§ 400.201-4 *Head of a procuring activity.* The term "head of a procuring activity" includes, for the Army, the Chiefs of the technical services, the Continental Army Commanders, the Chief of the National Guard Bureau, the Commanding General of the Military District of Washington, and the Commanding Generals of the major overseas commands; for the Navy, the Chief of each Bureau, the Chief of Naval Research, the Aviation Supply Officer, the Commander, Military Sea Transportation Service, and the Commandant of the United States Marine Corps; for the Air Force, the Commanding General of the Air Materiel Command. It also includes the Chief of the Armed Services Medical Procurement Agency, the Executive Officer of the Armed Services Petroleum Purchasing Agency, and the head of any other procuring activity hereafter established. The number and designation of heads of procuring activities within any Department may be changed by directive of the Secretary of that Department.

3. Section 400.201-9, containing definition of the term "sources of supplies," is revised for the following reasons:

(a) Previously, a bona-fide manufacturer's agent, who contracts in the name

of his principal, has been included as a "regular dealer." Since in this situation, the principal must be either a "manufacturer" or "regular dealer", it is considered that a bona fide manufacturer's agent should not be included in the definition of "regular dealer". Paragraph (b) of this section as revised provides that a manufacturer or regular dealer may bid, negotiate and contract through an authorized agent provided that the agency is disclosed and the agent acts and contracts in the name of his principal. Also, a reference to § 406.103-20 is added.

(b) To conform the statement of applicability of the ASPR definitions of "sources of supplies" with the geographical language of the revised General Regulations of the Division of Public Contracts, Department of Labor, under the Walsh-Healey Public Contracts Act. See in this connection the revision of § 411.602 made herein.

Revised § 400.201-9 reads as follows:

§ 400.201-9 *Sources of supplies.* (a) The term "sources of supplies" shall include only (1) manufacturers or (2) regular dealers in the supplies to be procured. A "regular dealer" shall be deemed to be any one of the following:

(i) A person or firm who owns, operates, or maintains a store, warehouse, or other establishment in which the materials, supplies, articles, or equipment of the general character described by the specifications and required under the contract are bought, kept in stock, and sold to the public in the usual course of business;

(ii) In the case of supplies of particular kinds (lumber and timber products, coal, machine tools, raw cotton, green coffee, or hay, grain, feed, and straw) a person or firm satisfying the requirements of Article 101 (b) of the Regulations, as amended from time to time, prescribed by the Secretary of Labor under the Walsh-Healey Public Contracts Act (41 U. S. C. 35).

The above definitions shall not apply to contracts for supplies no part of which will be manufactured or furnished within the geographic limits of the continental United States, Alaska, Hawaii, Puerto Rico, the Virgin Islands, or the District of Columbia.

(b) A manufacturer or regular dealer may bid, negotiate and contract through an authorized agent: *Provided*, That the agency is disclosed, and the agent acts and contracts in the name of his principal. In this connection, see the clause entitled "Covenant Against Contingent Fees" set forth in § 406.103-20.

PART 401—PROCUREMENT BY FORMAL ADVERTISING

SUBPART D—OPENING OF BIDS AND AWARD OF CONTRACT

Section 401.401 is revised to provide that, when practicable, bids shall be read aloud by the Government official whose duty it is to open the bids. Revised § 401.401 reads as follows:

§ 401.401 *Opening of bids.* All bids received prior to the time of opening will be kept secure and unopened until

the time of opening (except that an unidentified bid may be opened solely for purposes of identification: *Provided*, That such bid shall be resealed immediately and that no information obtained therefrom shall be disclosed), whereupon they shall be publicly opened and, when practicable, read aloud by the Government official whose duty it is to open the bids. Whereas it is the primary responsibility of bidders to prepare their bids correctly and completely, nevertheless it is the duty of the Contracting Officer, after the opening of bids and prior to award, to examine all bids for minor informalities or irregularities and for obvious or apparent mistakes (as referred to in §§ 401.404 and 401.405 respectively). The original bids shall not be allowed to pass out of the hands of an official of the Government, except when a duplicate bid cannot be made available for public inspection, and then only under the immediate supervision of an official of the Government and under conditions which preclude the possibility of a substitution, addition, deletion, or alteration in the bid.

PART 402—PROCUREMENT BY NEGOTIATION

SUBPART A—USE OF NEGOTIATION

1. Section 402.101, relating to negotiation as distinguished from formal advertising, is revised by amendment of paragraphs (a) and (b) and addition of paragraphs (j) through (q) inclusive. These changes incorporate the standards set forth in directive of the Secretary of Defense, dated 18 December 1950, on broadening the industrial base of procurement programs, in connection with the President's proclamation of the existence of a National Emergency (Proclamation 2914, 16 December 1950). Revised § 402.101 reads as follows:

§ 402.101 *Negotiation as distinguished from formal advertising.* As used throughout this regulation, negotiation means that method of procurement under which the procedures for procurement by formal advertising, as set forth in Part 401 of this subchapter, are not required. Whenever supplies or services are to be procured by negotiation, price quotations, supported by statements and analyses of estimated costs or other evidence of reasonable prices and other vital matters deemed necessary by the Contracting Officer; shall be solicited from all such qualified sources of supplies or services as are deemed necessary by the Contracting Officer to assure full and free competition consistent with the procurement of the required supplies or services, in accordance with the basic policies set forth in subpart C of Part 400 of this subchapter, to the end that the procurement will be made to the best advantage of the Government, price and other factors considered. Negotiation shall thereupon be conducted, by Contracting Officers and their negotiators, with due attention being given to the following and any other appropriate factors:

(a) Comparison of prices quoted, and consideration of other prices for the same or similar supplies or services, with

due regard to production costs, including extra-pay shift, multi-shift and overtime costs, and any other factors relating to price, such as profits, cost of transportation, and cash discounts;

(b) Comparison of the business reputations, capabilities, and responsibilities of the respective persons or firms who submit quotations;

(c) Consideration of the quality of the supplies or services offered, or of the same or similar supplies or services previously furnished, with due regard to the satisfaction of technical requirements;

(d) Consideration of delivery requirements;

(e) Discriminating use of price and cost analyses;

(f) Investigation of price aspects of any important subcontract;

(g) Individual bargaining, by mail or by conference;

(h) Consideration of cost sharing;

(i) Effective utilization in general of the most desirable type of contract, and in particular of contract provisions relating to price redetermination;

(j) Consideration of the size of the business concern;

(k) Consideration as to whether the prospective supplier is a planned producer under the industrial mobilization program;

(l) Consideration as to whether the prospective supplier requires expansion or conversion of plant facilities;

(m) Consideration as to whether the prospective supplier is located in a surplus or scarce labor area;

(n) Consideration as to whether the prospective supplier will have an adequate supply of qualified labor;

(o) Consideration of the extent of subcontracting;

(p) Consideration of the existing and potential workload of the prospective supplier; and

(q) Consideration of broadening the industrial base by the development of additional suppliers.

2. Section 402.104 is added to set forth the policy with respect to aids to small business approved by the Munitions Board on 5 April 1951, as follows:

§ 402.104 *Aids to small business in negotiated procurement.* In furtherance of the policy with respect to small business concerns, as set forth in § 400.302-3, the following aids will be employed where practicable and where consonant with other Department of Defense policies:

(a) Divide procurement of supplies or services into reasonably small lots in order to permit the making of multiple awards;

(b) Employ lists, similar to bidders lists used in procurement by formal advertising, to discover small business sources and to broaden the industrial base;

(c) Employ advance notices, similar to the notices used in advance of the issuance of invitations for bids in procurement by formal advertising, to inform prospective small business concerns and others of proposed negotiated procurements;

(d) Employ suitable methods in soliciting proposals where an excessive number of potential suppliers exists;

(e) Allow the maximum amount of time practicable for preparation and submission of proposals; and

(f) Make multiple awards where suitable.

SUBPART B—CIRCUMSTANCES PERMITTING NEGOTIATIONS

Section 402.203-2, relating to the application of the authority for purchases not in excess of \$1,000, is revised by adding at the end of the first sentence "except as may be authorized in accordance with § 402.201." In view of Secretarial determinations permitting the negotiation of contracts pursuant to the authority of § 402.201, that section is used as authority to negotiate purchases not in excess of \$1,000 rather than § 402.203. This section is now consistent with the present procedure. Revised § 402.203-2 reads as follows:

§ 402.203-2 *Application.* Purchases or contracts aggregating \$1,000 or less shall be made under this section rather than under any other provision of this part, except as may be authorized in accordance with § 402.201. In arriving at "the aggregate amount involved," there must be included all supplies and services which would properly be grouped together in a single transaction, and which would be included in a single advertisement for bids if the procurement were being effected by formal advertising. Purchases or contracts aggregating more than \$1,000 shall not be broken down into several purchases or contracts which are less than \$1,000, nor shall customary purchasing or contracting procedures be altered, merely for the purpose of permitting negotiation under this section.

PART 404—INTERDEPARTMENTAL PROCUREMENT

SUBPART A—PROCUREMENT FROM OR UNDER CONTRACTS OF FEDERAL SUPPLY SERVICE

Subpart A, relating to procurement from or under contracts of the Federal Supply Service, GSA, is completely revised to conform with the revised policy of the Munitions Board with respect to purchases from the Federal Supply Service to read as follows.

Sec.

- 404.101 Orders under contracts of Federal Supply Service.
- 404.101-1 Statement of policy.
- 404.101-2 Content of orders.
- 404.102 Procurement from supply centers of Federal Supply Service.
- 404.102-1 Statement of policy.
- 404.102-2 Additional arrangements.

§ 404.101 *Orders under contracts of Federal Supply Service.*

§ 404.101-1 *Statement of policy.* In the procurement of supplies or services which are covered by contracts made by the Federal Supply Service, General Services Administration, it shall be the policy of each Department, in accordance with requirements and procedures prescribed by it, to utilize to the fullest

extent practicable the "Federal Supply Schedule" of such Service.

§ 404.101-2 *Content of orders.* Orders issued under contracts of the Federal Supply Service shall contain sufficient data to enable prompt identification of the correct listing in the proper Federal Supply Schedule.

§ 404.102 *Procurement from supply centers of Federal Supply Service.*

§ 404.102-1 *Statement of policy.* Military activities and installations located in the Continental United States that are authorized to purchase locally their requirements for supplies will purchase such supplies from Federal Supply Service Centers when (a) they have made prior arrangements with authorized field agencies of the Federal Supply Service to establish estimates of requirements and to assure availability of the supplies and quantities required; (b) the supplies are identified as being available to and used by federal agencies generally through facilities of the Federal Supply Service Centers; (c) military effectiveness will not be decreased; (d) cost compares favorably with delivered cost of like supplies available from commercial sources; and (e) the supplies do not require oversea packaging or packing.

§ 404.102-2 *Additional arrangements.* Additional arrangements for utilizing Federal Supply Service Centers, in circumstances other than those set forth in § 402.102-1, may be agreed upon between a Department and the Federal Supply Service. If such arrangements are of an indefinite or long-term nature, notice thereof will be given to the Munitions Board Military Director for Supply Management.

PART 404—INTERDEPARTMENTAL PROCUREMENT

SUBPART C—PROCUREMENT OF PRISON-MADE AND BLIND-MADE PRODUCTS

1. Section 404.301, relating to the procurement of Prison-Made Products, is completely revised, to conform with the revised policy approved by the Munitions Board on 21 December 1950. Revised § 404.301 reads as follows:

§ 404.301 *Prison-made products.* Supplies manufactured by Federal penitentiaries shall be procured from Federal Prison Industries, Inc., to the extent that such supplies are available: *Provided,* That procurement of such supplies in less than carload lots shall be effected through the Federal Supply Service, General Services Administration, to the extent that such supplies are carried in stock by the Federal Supply Service, except (a) for supplies requiring oversea packaging or packing, or (b) in those cases where the ordering installation or activity is so located geographically that it would be more practicable and economical to purchase direct from the Federal Prison Industries, Inc. Purchase from the Federal Supply Service of such supplies is in compliance with the mandatory schedule requirements of the Federal Prison Industries, Inc. General clearances have been granted each

Department to procure from commercial sources certain supplies listed in the Schedule of Products issued by Federal Prison Industries, Inc. A special clearance must be obtained from Federal Prison Industries, Inc., c/o the Department of Justice, for the procurement from commercial sources of any supplies listed on such schedule and not covered by a general clearance.

2. Section 404.302, relating to the procurement of Blind-Made Products, is completely revised, to conform with the revised policy approved by the Munitions Board on 21 December 1950. A further minor change in the policy with respect to purchases in less than carload lots from the Federal Supply Service is also added. Revised § 404.302 reads as follows:

§ 404.302 *Blind-Made Products.* (a) Supplies listed in the Schedule of Blind-Made Products issued by the Federal Supply Service, General Services Administration, shall be procured from non-profit-making agencies for the blind at the prices determined by the Committee on Purchases of Blind-Made Products: *Provided,* That procurement of such supplies in less than carload lots shall be effected through the Federal Supply Service, General Services Administration, to the extent that such supplies are carried in stock by the Federal Supply Service, except (1) for supplies requiring oversea packaging or packing, or (2) in those cases where the ordering installation or activity is so located geographically that it would be more practicable and economical to purchase direct from the agencies for the blind. Purchase from the Federal Supply Service of such supplies is in compliance with the mandatory schedule requirements of Blind-Made Products.

(b) The Federal Supply Service may grant a special clearance to procure from commercial sources supplies listed in the Schedule of Blind-Made Products when necessary to meet emergency requirements, or when no agency for the blind is in a position to furnish the required supplies. In addition, procurement of any such listed supplies from commercial sources is authorized without obtaining a special clearance in the case of (1) military necessity requiring delivery within two weeks, except in cases where procurement of such supplies is required to be effected through the Federal Supply Service in accordance with the provisions of paragraph (a) of this section, (2) procurement of less than a single unit as listed in such schedule, or (3) supplies to be used outside the continental United States. Where supplies manufactured by non-profit-making agencies for the blind are similar to those manufactured in Federal penitentiaries, priority of procurement shall be given to the Federal Prison Industries, Inc.

PART 405—FOREIGN PURCHASES

SUBPARAGRAPH A—BUY AMERICAN ACT AND OTHER STATUTORY PROHIBITIONS OF FOREIGN PURCHASES

The Armed Services List of Supplies Excepted from Buy American Act, ap-

pearing in § 405.109, is revised by the addition of the item Logs, veneer, and lumber from balsa, greenheart, lignum vitae, mahogany and teak, and the deletion of the item Timber, balsa, greenheart, lignum vitae, mahogany, and teak. Revised § 405.109 reads as follows:

§ 405.109 Armed Services list of supplies excepted from Buy American Act. (See § 405.105.)

1. Supplies to be procured for public use:

Agar.
Aluminum.
Antimony.
Argols, tartar and wine lees.
Asbestos.
Bananas.
Bauxite.
Beef extract.
Beryl.
Bismuth.
Brazil nuts.
Cadmium.
Calcium cyanamide.
Capers.
Cashew nuts.
Castor beans.
Celestite.
Chalk, English.
Chicle.
Chrome ore or chromite.
Cinchona bark.
Cobalt (ore and metals).
Cocoa beans.
Cocoanut.
Coffee.
Columbite.
Copper.
Copra.
Cork.
Corundum.
Cryolite, natural.
Damar gum.
Derris cube and timbo roots.
Diamonds, industrial and abrasive.
Ergot.
Fiber, coir, abaca, and agave.
Goat and kid skins.
Graphite.
Hyoscine.
Iodine.
Ipecac and emetine.
Jute and jute burlaps.
Kaurigum.
Kyanite.
Lac and shellac.
Lead.
Logs, veneer, and lumber from balsa, greenheart, lignum vitae, mahogany and teak.
Manganese.
Menthol, natural.
Mercury.
Mica.
Monazite.
Nickel.
Nitroguanidine.
Nux vomica.
Olficica oil.
Olive oil.
Olives, green and stuffed.
Opium.
Palm oil.
Crude petroleum, petroleum fuels, and petroleum lubricants.
Platinum and related group metals.
Pulp for paper production.
Pyrethrum flowers.
Quartz crystals.
Radium salts.
Rubber, crude and latex.
Rutile.
Santonin.
Sardines.
Silk.
Sperm oil.
Spices.
Talc, steatite.
Tantalite.

Tapioca.
Tea.
Tin.
Tungsten.
Vanilla beans.
Wax, carnauba.
Zinc.
Zirconium.

2. Supplies to be used in the construction, alteration, or repair of any public building or public work:

Aluminum.
Antimony.
Asbestos.
Bauxite.
Chrome ore or chromite.
Copper.
Damar gum.
Jute and jute burlaps.
Kaurigum.
Lac and shellac.
Lead.
Logs, veneer, and lumber from balsa, greenheart, lignum vitae, mahogany and teak.
Mercury.
Mica.
Nickel.
Platinum and related group metals.
Rubber, crude and latex.
Tin.
Tungsten.
Zinc.

PART 406—CONTRACT CLAUSES AND FORMS

SUBPART A—CLAUSES FOR FIXED-PRICE SUPPLY CONTRACTS

1. Section 406.102, relating to the applicability of clauses for fixed-price supply contracts, is revised to clarify the fact that purchase orders for \$1,000 or less are not fixed-price supply contracts within the meaning of Subpart A. Revised § 406.102 reads as follows:

§ 406.102 *Applicability.* As used throughout this subpart, the term "fixed-price supply contract" shall mean any contract (a) entered into either by formal advertising or by negotiation, but excluding purchase orders for \$1,000 or less, letter contracts, letters of intent, preliminary notices of award, and amendments or modifications to contracts or purchase orders; (b) at a fixed price (with or without provision for price redetermination, escalation, or other form of price adjustment) as covered in §§ 402.402 to 402.404, inclusive, of this subchapter; and (c) for supplies other than (1) the construction, alteration or repair of buildings, bridges, roads, or other kinds of real property, and (2) experimental, developmental, or research work.

2. Section 406.103-8, containing the Assignment of Claims clause, is revised to reflect the changes made by Public Law 30, 82d Congress, approved 15 May 1951. Revised § 406.103-8 reads as follows:

§ 406.103-8 *Assignment of claims.*

ASSIGNMENT OF CLAIMS

(a) Pursuant to the provisions of the Assignment of Claims Act of 1940 as amended (31 U. S. C. 203, 41 U. S. C. 15), if this contract provides for payments aggregating \$1,000 or more, claims for moneys due or to become due the Contractor from the Government under this contract may be assigned to a bank, trust company, or other financing institution, including any Federal lending agency,

and may thereafter be further assigned and reassigned to any such institution. Any such assignment or reassignment shall cover all amounts payable under this contract and not already paid, and shall not be made to more than one party, except that any such assignment or reassignment may be made to one party as agent or trustee for two or more parties participating in such financing. Notwithstanding any other provision of this contract, payments to an assignee of any moneys due or to become due under this contract shall not, to the extent provided in said Act as amended, be subject to reduction or set-off.

(b) In no event shall copies of this contract or of any plans, specifications, or other similar documents relating to work under this contract, if marked "Top Secret", "Secret", "Confidential", or "Restricted", be furnished to any assignee of any claim arising under this contract or to any other person not entitled to receive the same; *Provided*, That a copy of any part or all of this contract so marked may be furnished, or any information contained therein may be disclosed, to such assignee upon the prior written authorization of the Contracting Officer.

The last sentence of paragraph (a) of the foregoing clause shall be included in contracts only in time of war, or national emergency proclaimed by the President (including the National Emergency Proclamation of December 16, 1950) or by act of joint resolution of the Congress and shall not be included in contracts entered into after such war or national emergency has been terminated; *Provided*, That in cases where special circumstances make it advisable in the best interests of the Government, and in accordance with Departmental procedures, such sentence may be omitted.

Pursuant to the provisions of the Assignment of Claims Act of 1940, as amended by Public Law 30, 82d Congress, the effect of the last sentence of paragraph (a) of the foregoing clause is that payments to be made to an assignee after 15 May 1951 of any moneys due or to become due under the contract shall not be subject to reduction or set-off for any liability of any nature of the Contractor to the Government which arises independently of the contract, or for any liability of the Contractor on account of (a) renegotiation under any renegotiation statute or under any statutory renegotiation clause in the contract, (b) fines, (c) penalties (which term does not include amounts which may be collected or withheld from the Contractor in accordance with or for failure to comply with the terms of the contract), or (d) taxes, Social Security contributions, or the withholding or nonwithholding of taxes or Social Security contributions, whether arising from or independently of the contract.

The assignee is required by said act, as amended, to "File written notice of the assignment together with a true copy of the instrument of assignment with (1) the Contracting Officer or the head of his department or agency; (2) the surety or sureties upon the bond or bonds, if any, in connection with such contract; and (3) the disbursing officer, if any, designated in such contract to make payment."

3. Section 406.105-7, containing a Bill of Materials clause and instructions for its use, is added as follows:

§ 406.105-7 *Bill of Materials*. A Bill of Materials consists of a report by a supplier which specifies the quantities of various materials required to produce a designated quantity of supplies of a particular kind. A Bill of Materials, with respect to all or part of the supplies to be furnished pursuant to a contract, shall be required only if the Contracting Officer, in accordance with the procedures of the Department concerned, shall determine that such bill is necessary in order to develop materials requirements for production and maintenance programs or for industrial mobilization purposes. In such event, the contract shall specify, with respect to such bill, the following:

(a) Whether the bill shall be furnished for all or for only part of the supplies to be delivered pursuant to the contract;

(b) Whether the bill shall be furnished in summary or in detail, or both;

(c) The compensation to be paid the contractor for furnishing such bill or any revisions thereto; or a statement that the price of the item to which the bill relates includes compensation for the furnishing of such bill;

(d) The number and kind of copies of such bill to be furnished; and

(e) Delivery dates, if any, different from those provided in the clause.

In such event, the contract shall also include the following clause:

BILL OF MATERIALS

(a) With respect to the supplies to be delivered pursuant to the contract, for which a Bill of Materials is required, the Contractor shall furnish a Bill of Materials in the required number of copies on Department of Defense Forms 346 and 347 in accordance with the instructions contained in such forms which are hereby incorporated by reference in this contract.

(b) Except as otherwise provided in this contract, the Bill of Materials shall be delivered not later than thirty (30) days after the first delivery of any supplies to be delivered pursuant to this contract for which a Bill of Materials is required.

(c) When changes, made pursuant to the clause of this contract entitled "Changes," affect the quantity of any material or part described in the Bill of Materials or require a revision of any other information contained therein, the Contractor shall, during performance of the contract, furnish to the Contracting Officer, every four months after delivery of the Bill of Materials, revised pages of the Bill of Materials, incorporating the effect of such changes, or a statement that no revisions are necessary. The statement need not be furnished for any four month period during which no change under the "Changes" clause is made. A final revision or statement that no revisions are necessary shall be furnished upon completion of performance of the contract.

(d) The Bill of Materials and all revisions and statements subsequent thereto shall be subject to inspection and acceptance by the Contracting Officer.

Where a Bill of Materials is procured by contract separate from the supplies to which such Bill of Materials relates, such contract shall include such of the terms mentioned above as may be appropriate and shall specify that the Bill of Materials shall be furnished on Department of Defense Forms 346 and 347.

No. 211—2

PART 411—LABOR

SUBPART F—WALSH-HEALEY PUBLIC CONTRACTS ACT

Section 411.602, relating to the applicability of the Walsh-Healey Public Contracts Act is revised. The coverage of the Walsh-Healey Public Contracts Act has been extended, effective 1 November 1950, to Puerto Rico and the Virgin Islands and the revision of the section is made to conform the statement of applicability of the Walsh-Healey Public Contracts Act requirements with the amended General Regulations of the Division of Public Contracts, Department of Labor. See in this connection the revision of § 400.201-9 of this subchapter. Revised § 411.602 reads as follows:

§ 411.602 *Applicability*. The requirement set forth in § 411.601 applies to contracts for the manufacture or furnishing of "materials, supplies, articles, and equipment" which are to be performed within the geographic limits of the continental United States, Alaska, Hawaii, Puerto Rico, Virgin Islands, or the District of Columbia, and which exceed or may exceed \$10,000 in amount. Pursuant to the Walsh-Healey Act, the Secretary of Labor has issued detailed regulations and interpretations as to the coverage of said Act, and exemptions and procedures thereunder. These regulations and interpretations are compiled in a document entitled "Walsh-Healey Public Contracts Act, Rulings and Interpretations." In addition to the interpretations stated in that document, attention is directed to an opinion of the Department of Labor that contracts which are originally \$10,000 or less, but are subsequently modified to increase the price to an amount in excess of \$10,000, are subject to the Walsh-Healey Act; and that contracts in an amount exceeding \$10,000, which are subsequently modified to a figure of \$10,000, or less, are not subject to said Act with respect to work performed after such modification if modification is effected by mutual agreement.

PART 414—CONTRACT COST PRINCIPLES

SUBPART D—CONSTRUCTION CONTRACTS

1. Section 414.403, containing examples of items of allowable costs in construction contracts, is revised by adding an example, paragraph (q), relating to pensions, retirement, group health, accident and life insurance plans, to conform with the policy adopted by the Munitions Board on 18 January 1951. Subparagraph (q) reads as follows:

§ 414.403 *Examples of items of allowable costs*. * * *

(q) Pension, retirement, group health, accident and life insurance plans (but see § 414.404 (b), (d), and (m)).

2. Section 414.404, containing examples of items of unallowable costs in construction contracts, is revised by amendment of paragraph (m), relating to premiums for insurance on the lives of directors, officers, proprietors, or other persons, where the Contractor is the beneficiary directly or indirectly to conform

with the policy adopted by the Munitions Board on 18 January 1951. Revised paragraph (m) reads as follows:

§ 414.404 *Examples of items of unallowable costs*. * * *

(m) Premiums for insurance on the lives of directors, officers, proprietors or other persons, where the Contractor is the beneficiary directly or indirectly.

(R. S. 161; 5 U. S. C. 22. Interpret or apply secs. 2-12, 62 Stat. 21; 41 U. S. C. Sup. 151-161)

[F. R. Doc. 51-12999; Filed, Oct. 29, 1951; 8:45 a. m.]

Chapter V—Department of the Army

Subchapter D—Military Reservations and National Cemeteries

PART 552—REGULATIONS AFFECTING MILITARY RESERVATIONS

POLICY

Paragraph (a) of § 552.7 is rescinded and the following substituted therefor:

§ 552.7 *Policy*—(a) *Competition*. The use of real estate under the control of the Department of the Army, for private purposes will be granted only after reasonable efforts have been made to obtain competition for its use. The purpose of seeking competition, normally through advertising, is to afford all qualified persons equal opportunity to bid for the use of the property, to secure for the Government the benefits which flow from competition, and to prevent criticism that favoritism has been shown by officers or employees of the Government in making public property available for private use. Exceptions to this policy, which have been approved by the Secretary of the Army, are as follows:

(1) Leasing lands for agricultural purposes by negotiation with former owners (i. e., the Government's grantor) without competition or lessees of former owners who were occupying the property at the time of its acquisition by the Government.

(2) Granting easements and licenses to public agencies and public utilities.

(3) Granting permits to other Federal agencies.

(4) Leasing cable pairs.

[C 2, AR 100-62, Oct. 11, 1951] (R. S. 161; 5 U. S. C. 22)

[SEAL]

WM. E. BERGIN,
Major General, U. S. Army,
The Adjutant General.

[F. R. Doc. 51-13001; Filed, Oct. 29, 1951; 8:45 a. m.]

TITLE 32A—NATIONAL DEFENSE, APPENDIX

Chapter III—Office of Price Stabilization, Economic Stabilization Agency

[Ceiling Price Regulation 11, Amdt. 6]

CPR 11—RESTAURANTS

EXEMPTION FOR BONA FIDE CLUBS IN PUERTO RICO

Pursuant to the Defense Production Act of 1950, as amended (Pub. Law 774,

RULES AND REGULATIONS

81st Cong., Pub. Law 96, 82nd Cong.), Executive Order 10161 (15 F. R. 6105), and Economic Stabilization Agency General Order No. 2 (16 F. R. 738), this Amendment 6 to Ceiling Price Regulation 11 is hereby issued.

STATEMENT OF CONSIDERATIONS

Amendment 5 to Ceiling Price Regulation 11 provides that non-profit membership clubs may apply under certain conditions for exemption from the provisions of CPR-11.

Among the criteria for establishing such an exemption is a provision that the applicant must state that "the club is a non-profit organization, recognized as such by the Bureau of Internal Revenue, and exempt from the payment of income tax by reason thereof" and that "it is operated primarily as a non-profit club for one or more of the purposes specified in Sec. 101 of the Bureau of Internal Revenue Code".

The Bureau of Internal Revenue Code is, however, not applicable in Puerto Rico and therefore as the Regulation now stands no club in Puerto Rico may apply for the exemption, for while all such clubs are exempt from the payment of Federal Income Tax it is not for the reason that they are non-profit organizations.

Similarly, while the criteria established in Sec. 101 of the Bureau of Internal Revenue Code can be applied to Puerto Rico, there is no actual test of the fact they do apply. However, section 29 of Act No. 74, approved August 6, 1925 (P. R.) is based on section 101 of the Bureau of Internal Revenue Code, and contains very nearly the same provisions.

This amendment will provide that a non-profit club in Puerto Rico must show, instead of the two facts above, which are not strictly applicable, that it is recognized as a non-profit club by the Bureau of Income Tax of the Department of Finance of Puerto Rico, and that it is operated primarily as a non-profit club for one or more of the purposes specified in section 29 of Act No. 74, approved August 6, 1925 (P. R.).

The special circumstances in the formulation of this amendment have rendered impractical consultation with the industry; however, the provisions of this amendment incorporate the recommendations of persons representing substantial segments of the industry. In the opinion of the Director of Price Stabilization, the provisions of this amendment are generally fair and equitable and are necessary to effectuate the purposes of Title IV of the Defense Production Act of 1950, as amended.

AMENDATORY PROVISIONS

Section 9 (e) of Ceiling Price Regulation 11 is amended as follows:

1. Change section 9 (e) (1) to read:

(1) The club is a non-profit organization, recognized as such by the Bureau of Internal Revenue; or if the club is in Puerto Rico, that it is a non-profit organization recognized as such by the Bureau of Income Tax of the Puerto Rico Department of Finance; and exempt from the payment of income tax by rea-

son thereof, where no part of the net earnings of its restaurant operations inures to the benefit of any private shareholder or individual and the net profits, if any, are devoted to the purposes of the club.

2. Change section 9 (e) (4) to read:

(4) It is operated primarily as a non-profit club for one or more of the purposes specified in section 101 of the Bureau of Internal Revenue Code or, in the case of a restaurant situated in Puerto Rico, it is operated primarily as a non-profit club for one or more of the purposes specified in section 29 of Act No. 74, approved August 6, 1925 (P. R.), and in either case not primarily as an eating or drinking establishment.

(Sec. 704, 64 Stat. 816, as amended; 50 U. S. C. App. Sup. 2154)

Effective date. This Amendment 6 to Ceiling Price Regulation 11 is effective October 31, 1951.

MICHAEL V. DiSALLE,
Director of Price Stabilization.

OCTOBER 29, 1951.

[F. R. Doc. 51-13149; Filed, Oct. 29, 1951; 11:57 a. m.]

[Ceiling Price Regulation 30, Amdt. 2 to Supplementary Regulation 2, Revision 1]

CPR 30—MACHINERY AND RELATED MANUFACTURED GOODS

SR 2—MACHINE TOOLS

DEFINITION OF MACHINE TOOL

Pursuant to the Defense Production Act of 1950, as amended, Executive Order 10161 (15 F. R. 6105), and Economic Stabilization Agency General Order No. 2 (16 F. R. 738), this Amendment 2 to Supplementary Regulation 2, Revision 1, to Ceiling Price Regulation 30 is hereby issued.

STATEMENT OF CONSIDERATIONS

This amendment redefines the term "machine tool". This new definition is in accordance with the original intent of the regulation.

The original definition was in terms of the function performed by machine tools. However, experience under this definition has shown that it was not sufficiently specific to exclude a large number of metalworking machines which are not properly classified as "machine tools". This Amendment clarifies the coverage of the regulation by specifically listing those metalworking machines which it covers.

The wide coverage of this amendment and the urgency of the situation has made it impossible to consult in detail with representatives of all the industries affected. However, in the preparation of this amendment, consultation was held with individual industry and trade association representatives and consideration was given to their recommendations.

AMENDATORY PROVISIONS

Supplementary Regulation 2, Revision 1, to Ceiling Price Regulation 30 is amended in the following respects:

1. Section 10 (b) is amended to read as follows:

(b) *Machine tool.* This term means any power-driven machine listed in Appendix A, which is not portable by hand and is used for the shaping of metal. It does not include any tool specifically designed for home workshops, laboratories, model makers, garages or service shops.

2. Appendix A is added to read as follows:

APPENDIX A—COMMODITIES COVERED BY THIS REGULATION

The machines covered by this supplementary regulation are listed below:

Bending machines
Boring machines
Broaching machines
Centering machines
Cut-off and sawing machines (including contour sawing and filing machines)
Drilling machines
Forging machinery
Gear cutting and finishing machines
Grinding machines
Honing and lapping machines
Hydraulic presses
Keyseating machines
Lathes (including automatic screw machines)
Mechanical presses
Milling machines
Planers
Polishing and buffing machines
Shapers and slotters
Rifle working machines
Shearing and punching machines
Tapping and threading machines
(Sec. 704, 64 Stat. 816, as amended; 50 U. S. C. App. Sup. 2154)

Effective date. This amendment shall become effective November 3, 1951.

MICHAEL V. DiSALLE,
Director of Price Stabilization.

OCTOBER 29, 1951.

[F. R. Doc. 51-13152; Filed, Oct. 29, 1951; 4:00 p. m.]

[General Ceiling Price Regulation, Amdt. 4 to Supplementary Regulation 29]

GCPR, SR 29—CEILING PRICES FOR CERTAIN SALES AT RETAIL AND AT WHOLESALE

ADDITION OF CPR 45, REVISION 1

Pursuant to the Defense Production Act of 1950 as amended, Executive Order 10161 (15 F. R. 6105) and Economic Stabilization Agency General Order No. 2 (16 F. R. 738), this Amendment 4 to Supplementary Regulation 29 to the General Ceiling Price Regulation is hereby issued.

STATEMENT OF CONSIDERATIONS

Supplementary Regulation 29, an interim wholesale and retail regulation, provides for a follow-through for price decreases and increases by manufacturers effected by the general manufacturers' regulation (Ceiling Price Regulation 22) and companion regulations. This amendment to Supplementary Regulation 29 adds Ceiling Price Regulation 45, Revision 1 (Apparel Manufacturers) to the list of manufacturers' regulations in order to enable wholesalers and re-

tailers pricing under the General Ceiling Price Regulation commodities the prices of which have changed under Ceiling Price Regulation 45, Revision 1, to price under Supplementary Regulation 29. This will require decreases occasioned by Ceiling Price Regulation 45, Revision 1, to be reflected in the selling price and will permit increases to be so reflected.

Since this action largely has the effect of extending to wholesalers and retailers a form of relief generally requested by them in connection with pricing apparel items, no formal consultations with the trade were deemed necessary.

AMENDATORY PROVISIONS

In section 1 of Supplementary Regulation 29, delete the period following the words, "Ceiling Price Regulation 41 ('Shoe Manufacturers')," substitute a semicolon therefor, and add following the semicolon the phrase, "Ceiling Price Regulation 45, Revision 1, ('Apparel Manufacturers')."

(Sec. 704, 64 Stat. 816, as amended; 50 U. S. C. App. Sup. 2154)

This amendment shall become effective on the 3d day of November, 1951.

MICHAEL V. DiSALLE,
Director of Price Stabilization.

OCTOBER 29, 1951.

[F. R. Doc. 51-13153; Filed, Oct. 29, 1951;
4:00 p. m.]

[Ceiling Price Regulation 90]

CPR 90—EASTERN AND CENTRAL WOODEN AGRICULTURAL CONTAINERS

Pursuant to the Defense Production Act of 1950, as amended, (Pub. Law 774, 81st Cong., Pub. Law 96, 82nd Cong.), Executive Order 10161 (15 F. R. 6105), and Economic Stabilization Agency General Order No. 2 (16 F. R. 738), this Ceiling Price Regulation 90 is hereby issued.

STATEMENT OF CONSIDERATIONS

This regulation covers the sales of wooden agricultural containers manufactured in the states East of the eastern border of Colorado. The manufacturers located in that area comprise the Eastern and Central Wooden Agricultural Container Industry. They manufacture wooden agricultural containers which are sold throughout the United States. These containers are necessary for the marketing of perishable commodities which mature at varying times and in varying places. The principal markets of this industry are centered in Florida, New Jersey, Texas, the Georgia peach belt, and the apple belts of the Lake States, New York, and the Shenandoah Valley.

The wooden container industry, which includes agricultural and industrial containers, uses in excess of four and one-half billion board feet of lumber and veneer annually, which is approximately 12% of the production of the lumber industry in the United States. About one-seventh of this amount is required for

the manufacture of agricultural containers in the area East of the Rocky Mountains.

The products of the agricultural container industry include berry cups and crates, apple boxes, potato crates, asparagus crates, avocado boxes, tomato lugs, veneer baskets, and other similar containers.

The measurement and cubic content of many agricultural containers are prescribed by Federal and State law. A large percentage of agricultural containers are also standardized through publication of their specifications in freight tariffs issued under the authority of the National Container Committee of the American Association of Railroads. The tariffs also provide methods for loading these containers in refrigerator cars when packed with perishable commodities.

The seasonal demands for agricultural containers require the manufacturing of these items far in advance of the harvesting season. Thus, it necessitates the accumulation of large inventories by the manufacturer with attendant carrying costs and the taking of risks of crop and market failures. In general, the practice of the customers of this industry is to reduce or eliminate their financial hazards by not contracting for containers until the crops have matured and are ready for shipment. The users then expect that the manufacturers will have an adequate supply of containers available for marketing the crops, irrespective of the crop size or when they are ready to be shipped.

Inasmuch as the various crops reach marketing maturity at different times in different parts of the country, it follows that if there is a crop failure in one area it has a major impact on the operations of the container factories normally supplying the affected markets. When a crop fails in one locality it is sometimes necessary for manufacturers to dispose of their containers by selling them at distress prices in an effort to obtain funds to meet the incurred manufacturing expenses. This type of marketing has had a depressing effect on the price structure of this container industry for the past several years and is reflected in the GCPR base period prices of numerous manufacturers.

The base period established by the General Ceiling Price Regulation came at a time of low production and sales for the Eastern and Central Wooden Agricultural Container Industry. The prices established early in 1950 for the coming marketing periods, in accordance with industry practice, would have prevailed to the end of the active shipping season which is sometime in the latter part of November or early December. However, influenced by rising costs, prices increased in an irregular pattern throughout the year and through the base period. As a result, prices so established for the December 19, 1950, to January 25, 1951 base period, do not reflect a sound price-cost relationship for the entire industry. In addition many items manufactured by this industry were not sold during the base period and had no established ceiling price.

Material costs and wage rates in the wooden container industry in the United States increased disproportionately in relation to selling prices from January 1947—immediately following the end of OPA—to January 1951. These increases were approximately 30 percent for logs and 60 percent for manufactured wire, and approximately 40 percent for wages. In logging camps wages increased approximately 27 percent and in sawmills and planing mills they increased approximately 31 percent.

Since so many of the items manufactured by this industry did not have an established base period price which reflected a current cost-price relationship, and since numerous items did not have any base period price, it was necessary in establishing a level of prices, first, to determine a time when prices for the entire industry reflected a balanced cost-price relationship for all items. This condition existed in 1946, under the last OPA price schedule, for at that time prices had been established for these items by extensive cost studies. Then a comparison was made between the GCPR base period prices of the items sold for crops normally marketed during that period to the prices that existed in 1946 for those same items. It was found that these prices had advanced approximately 25 percent from the end of 1946 to the GCPR base period. Therefore, in order to establish a level of prices for all items which this industry produces, the prices established in this regulation for the containers manufactured by this industry were arrived at by reflecting a comparable percentage increase over the 1946 prices.

While this percentage increase is less than the percentage increase in the cost of labor and material, efficiency in production has increased thereby lowering manufacturing costs so that in general these prices are in line with what should be a normal industry pattern of prices. This price level should be adequate to maintain a high rate of production of agricultural containers sufficient to provide for the marketing of crops needed by the civilian and military economies, and thus prevent serious loss to farmers who might be unable to market their crops unless a sufficient supply of containers is available.

In the judgment of the Director of Price Stabilization, the ceiling prices established by this regulation are generally fair and equitable and are necessary to effectuate the purpose of Title IV of the Defense Production Act of 1950, as amended.

So far as practicable, the Director of Price Stabilization gave due consideration to the national effort to achieve maximum production in furtherance of the objectives of the Defense Production Act of 1950, as amended; to prices prevailing during the period from May 24, 1950, to June 24, 1950, inclusive, and to relevant factors of general applicability.

In formulating this regulation, the Director has consulted with representatives of the industry to the extent practicable under the circumstances and has given consideration to their recommendations.

REGULATORY PROVISIONS

SEC.

1. What this regulation does.
2. Basic ceiling prices on sales by manufacturers.
3. Additions to basic ceiling prices on sales by manufacturers.
4. Commodities not specifically priced.
5. Delivered prices.
6. Ceiling prices on sales by warehousemen.
7. Ceiling prices on sales by dealers.
8. Establishment of mark-up by new sellers other than manufacturers.
9. Records.
10. Adjustable pricing.
11. Petitions for amendment.
12. Transfers of business or stock in trade.
13. Prohibitions.
14. Evasion.
15. Sales at less than ceiling prices.
16. Violation—Civil or criminal action.
17. Definitions and explanations.

AUTHORITY: Sections 1 to 17 issued under Sec. 704, 64 Stat. 816, as amended; 50 U. S. C. App. Sup., 2154. Interpret or apply Title IV, 64 Stat. 803, as amended; 50 U. S. C. App. Sup., 2101-2110, E. O. 10161, Sept. 9, 1950, 15 F. R. 6105; 3 CFR, 1950 Supp.

SECTION 1. What this regulation does—
(a) *Commodities covered.* This regulation, under the term "Eastern and Central Wooden Agricultural Containers," establishes dollars and cents ceiling prices for agricultural containers, constituent wooden parts thereof, if ready to be assembled into a container, and services supplied in connection with those containers, manufactured in any of the following States: Alabama, Arkansas, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Nebraska, New Hampshire, New Jersey, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Vermont, Virginia, West Virginia, and Wisconsin.

The term "agricultural container" means any assembled or unassembled box, crate, tray, lug, cup, hamper, basket, carrier or similar container made of wood, or a combination of wood, solid fibre or corrugated board customarily used for picking, handling, storing, or shipping, fresh fruits, vegetables, and other farm products.

Expressly excluded from the provisions of this regulation are coopered products, veneer drums, ply-wood drums, and containers made entirely of solid fibre or corrugated board.

(b) *Transactions covered.* This regulation applies to all sales and purchases of the products and services covered by this regulation in the 48 States of the United States, its territories and possessions, and the District of Columbia, although the products are manufactured and the services are supplied in the States listed above.

SEC. 2. Basic ceiling prices on sales by manufacturers. If you are a manufacturer of Eastern and Central Wooden Agricultural Containers, your ceiling prices, f. o. b. factory, for Eastern and Central Wooden Agricultural Containers when sold in minimum truckload quantities are those contained in the following tables:

TABLE I—EXPORT TUBS; CONTINUOUS STAVE BASKETS; COVERS

Description	Units	Minimum truckload	Price per unit
1-bushel export tubs, solid, raised, or s. l. bottom.....	Dozen.....	125	\$4.50
1-bushel continuous stave, bent bottom, 3 hoops.....	do.....	125	3.90
1-bushel continuous stave, improved, 3 hoops.....	do.....	125	3.75
1-bushel continuous stave, round bottom, 2 hoops.....	do.....	125	3.70
1-bushel export tubs, solid or stitched in bottoms.....	do.....	175	3.80
1-bushel continuous stave, bent bottom, 3 hoops.....	do.....	175	3.30
1-bushel continuous stave, round bottom, 2 hoops.....	do.....	175	3.12
1-bushel full or Georgia crown covers.....	do.....		1.30
1-bushel star crown covers.....	do.....		1.25
1-bushel star flat covers.....	do.....		1.15
1-bushel octagon covers, without loops.....	do.....		1.05
1-bushel rimless covers, with 4 loops.....	do.....		1.25
1-bushel moon covers.....	do.....		1.00
1-bushel full or Georgia crown covers.....	do.....		.95
1-bushel star crown covers.....	do.....		.90
1-bushel star flat covers.....	do.....		.80

1. All baskets and tubs are priced with full or Georgia crown covers, 2 handles and 2 loop fasteners, unless otherwise specified.
2. All covers are priced with 2 loop fasteners, unless otherwise specified. For covers without loop fasteners deduct 3 cents per dozen.
3. For baskets without covers deduct full or Georgia crown cover price.
4. For all customer printing add 1/4 cent per impression; die charge for customer's account.
5. For baskets without side loop fasteners deduct 6 cents per dozen.
6. For baskets without handles deduct 6 cents per dozen.
7. For 2 extra side loop fasteners add 6 cents per dozen.
8. For 2 extra handles add 6 cents per dozen.
9. For baskets priced with covers other than full or Georgia crown covers deduct full or Georgia crown cover price and add the price of the cover used.

TABLE II—HAMPER; COVERS

Description	Units	Minimum truckload	Price per unit
1-bushel (32-quart) hampers; wire, tin, or loop fasteners.....	100	2,000	\$32.00
1-bushel (20-quart) hampers; machine made, veneer hoops, no covers.....	100	3,000	18.25
1-bushel (20-quart) hampers; machine made, keg hoops, no covers.....	100	3,000	20.00
1-bushel (20-quart) hampers; machine made, keg hoop, metal bottom hoop.....	100	3,000	21.00
1-bushel (16-quart) hampers, no covers.....	100	3,500	15.50
1-bushel regular flat solid or ventilated hamper covers.....	100		8.75
8-quart machine-made baskets.....	100		15.00
4-quart machine-made baskets.....	100		14.00

1. For hampers without covers, deduct listed price for 1 bushel hamper covers.
2. For all customer printing add 1/4 cent per impression; die charge extra for customer's account.
3. For treating hamper with preservatives—add 5 cents per hamper.

TABLE III—CLIMAX BASKETS; BERRY CUPS; TILL BASKETS

Description	Units	Minimum truckload	Price per unit
4-quart climax baskets, veneer covers, wire handles.....	1,000	8,000	\$112.75
4-quart climax baskets, no covers, wire handles.....	1,000	8,000	97.00
4-quart climax baskets, no covers, no handles.....	1,000	8,000	93.00
4-quart climax veneer covers only.....	1,000		20.00
4-quart climax wire handles only.....	1,000		6.75
12-quart climax baskets, flat-slatted covers, wire handles.....	1,000	4,000	182.50
12-quart climax baskets, raised slatted covers, wire handles.....	1,000	4,000	190.00
12-quart climax baskets, wire handles, no covers.....	1,000	4,000	160.00
12-quart climax baskets, no handles, no covers.....	1,000	4,000	155.00
12-quart climax raised slatted covers only.....	1,000		45.00
1-quart American berry cups—predried.....	1,000	60,000	14.00
1-quart American berry cups, wet.....	1,000	60,000	12.80
1-quart American berry cups, tight corners.....	1,000	60,000	17.00
1-pint American berry cups, predried.....	1,000	70,000	13.00
1-pint American berry cups, wet.....	1,000	70,000	11.60
1-pint oblong berry cups.....	1,000	60,000	13.50
1-quart till baskets.....	1,000	40,000	23.50
2-quart till baskets.....	1,000	30,000	28.50
3-quart till baskets.....	1,000	25,000	33.50
4-quart till baskets.....	1,000	20,000	34.50
2-quart climax baskets, veneer covers, with handles.....	1,000	8,000	75.00
12-quart climax wire handles only.....	1,000		8.50

1. For climax baskets with 2 loops, add \$2 per thousand.
2. All berry cups are priced packed in cartons.

TABLE IV—MARKET BASKETS AND COVERS

Description	Units	Minimum truckload	Price per unit
4-quart square-braid splint baskets.....	Dozen.....	350	\$1.10
8-quart square-braid splint baskets.....	do.....	300	1.30
12-quart square-braid splint baskets.....	do.....	250	1.40
16-quart square-braid splint baskets.....	do.....	200	1.50
24-quart square-braid splint baskets.....	do.....	150	1.65
32-quart square-braid splint baskets.....	do.....	100	2.00
8-quart veneer covers.....	100.....		.90
12-quart veneer covers.....	100.....		1.00
16-quart veneer covers.....	100.....		1.00
24-quart veneer covers.....	100.....		1.50
8-quart slatted raised covers.....	Dozen.....		.60
12-quart slatted raised covers.....	do.....		.65
16-quart slatted raised covers.....	do.....		.65
24-quart slatted raised covers.....	do.....		.80

All market baskets are priced without covers, unless otherwise specified.

TABLE V--CRATES; MISCELLANEOUS--Continued

Freight Container Bureau No.	Container description (Freight Container Bureau specifications except as noted)	Units	Minimum truckload	Price per unit
1040	UNITIZED, VENEER SIDES, TOPS AND BOTTOMS, LUMBER ENDS—CON- Citrus riser sticks, beveled: Tangerine..... Orange..... Grapefruit..... 1- and 1½-bushel apple box covers unitized.....	100 100 100 100	----- ----- ----- -----	\$1.30 1.75 2.15 6.00

1. All crates are priced unutilized but knocked down, unless otherwise specified.
2. All conditions on crates are indicated unless otherwise specified.
3. For making up field crates and other crates not utilized add \$18 per M foot board measure.
4. All berry crates are priced complete with cups and dividers.
5. All berry crates sold without cups or dividers, deduct the ceiling price of the cups.
6. For curved sides on tomato lugs add 2 cents per crate.
7. For making up utilized crates (except those priced made up) add 5 cents per crate.
8. For making up field crates and other crates not utilized add \$18 per M foot board measure.
9. For extra parts, price in same ratio to total price per crate that the footage of the extra part bears to the total footage of the entire crate.

Net lever footage.

TABLE VI—SMALL QUANTITY SALES

	Per 100, lots of 1 to 499	Per 100, lots of 500 to 999	Per 100, lots of 1 to 1,000
1-quart American berry cups, predried.....	\$2.00	\$1.55	.....
1-quart American berry cups, wet.....	1.90	1.45	.....
1-quart American berry cups, light corners.....	2.15	1.70	.....
1-pint American berry cups, predried.....	1.80	1.40	.....
1-pint American berry cups, wet.....	1.75	1.30	.....
1-pint oblong berry cups.....	1.90	1.45	.....
1-quart fill baskets.....	.....	.....	\$3.30
2-quart fill baskets.....	.....	.....	3.55
3-quart fill baskets.....	.....	.....	3.90
4-quart fill baskets.....	.....	.....	4.15

SEC. 3. *Additions to basic ceiling prices on sales by manufacturers.* If you are a manufacturer of Eastern and Central Wooden Agricultural Containers, on orders of agricultural containers resulting in sales of less than minimum truckload amounts as shown in the price tables, including all types and sizes of containers in a particular shipment, you may add to your basic ceiling prices, f. o. b. factory, the following percentage increases;

(a) If the total sale involves 25 percent or less of a minimum truckload amount, 10 percent of the basic ceiling f. o. b. factory price may be added;

(b) If the total sale involves more than 25 percent of a minimum truckload

SEC. 3. Additions to basic ceiling prices on sales by manufacturers. If you are a manufacturer of Eastern and Central Wooden Agricultural Containers, on orders of agricultural containers resulting in sales of less than minimum truckload amounts as shown in the price tables, including all types and sizes of containers in a particular shipment, you may add to your basic ceiling prices, f. o. b. factory, the following percentage increases:

(a) If the total sale involves 25 percent or less of a minimum truckload amount, 10 percent of the basic ceiling f. o. b. factory price may be added;

(b) If the total sale involves more than 25 percent of a minimum truckload amount, but less than a minimum truckload amount, 5 percent of the basic ceiling f. o. b. factory price may be added.

SEC. 4. Commodities not specifically priced. Eastern and Central Wooden Agricultural Containers not specifically priced in this regulation are nevertheless covered by this regulation. If you desire

TABLE V-CRATES: MISCELLANEOUS

Freight Container Bureau No.	Container description (Freight Container Bureau specifications except as noted)	Units	Minimum truckload	Price per unit
	UNITIZED: VENEER PARTS, LUMBER AND/OR VENEER CLEATS— STITCHED AND/OR NAILED			
5, 24, 40	1½-bushel apple box, 11" x 13" x 17", and covers.	100	1,250	\$45.00
18, 22	1-bushel apple box, 11" x 12½" x 16", and covers.	100	1,250	42.00
	N. W. 1-bushel apple box and covers.	100	1,250	54.00
10, 20	1-bushel apple box, 10½" x 11½" x 18", and covers.	100	1,250	72.50
252	24-pint American berry crates, 9" or 9½" x 9" x 18"	100	1,250	69.00
5615	24-pint wired berry crates.	100	1,000	77.00
	16-quart American berry crates.	100	1,000	70.00
	16-quart huckleberry crates.	100	1,000	80.00
295	36-pint berry crates, oblong cups, 9" x 11" x 29"	100	1,000	79.00
253	24-quart American berry crates, 11" x 11" x 21½" to 22"	100	1,000	89.00
8616	24-quart wired American berry crates.	100	1,000	
8501	24-quart jarrell, folding-type berry crates.	100	1,000	
	Berry crate dividers.	100		5.00
710	24-bushel nailed citrus crates, 6" x 12" x 12"	100	2,000	23.00
690	42-bushel nailed citrus crates, 6" x 12" x 24"	100	1,250	41.55
6719	42-bushel nailed citrus crates, 9½" x 9½" x 19"	100	1,250	41.55
703	1½-bushel nailed citrus crates, 12" x 12" x 24"	100	1,000	54.65
401	1½-bushel nailed citrus crates, 12" x 12" x 24" (no center head)	100	1,000	40.95
480	Cauliflower crates, 8½" x 18" x 21½" to 22"	100	1,000	46.25
452	Celery crates, 16" x 10" x 22"	100	1,000	42.50
925	Celery crates, Runsbottum type, 20" x 11" x 20½"	100	1,000	47.20
950	Lettuce and vegetable crates, 13" x 17¼" x 21½" to 22"	100	1,000	54.40
1417	Lettuce and vegetable crates, 9" x 13" x 21½" to 22"	100	1,250	38.50
1295	Pepper crates, 13½" x 11" x 22"	100	1,250	39.70
1654	1-bushel sweetpotato crates, 12" x 12" x 15"	100	1,250	32.50
5576	1-bushel sweetpotato crates, 12" x 12" x 16¼"	100	1,250	32.50
1700	1-bushel folding sweetpotato crates.	100	1,250	47.50
1550	1-bushel vegetable crates, 8" x 12" x 22"	100	1,250	35.30
1680	Radish crates, 7½" x 15" x 18¾"	100	1,250	35.30
1378	Tomato crates, 12" x 12" x 18¾"	100	1,250	38.20
	Lime and avocado crate 8¼" x 11¼" x 17¾"			
	With slat sides tops and bottoms.	100	1,500	29.50
	With 1-piece sides tops and bottoms.	100	1,500	31.00
	VENEER SLATS, SOLID LUMBER OR ASSEMBLED ENDS			
158	Asparagus crates, 12½" x 9½" top, 10½" bottom x 17¼" x 2½" ends, ¾" slats.	100	1,250	45.30
1450	Pineapple crates, 10¼" x 12" x 33" x 14" x 14" slats.	100		52.20
	Pineapple crates, 10½" x 12" x 33" x 14" x 14" slats.	100		55.65
	SAWN SLATS, ASSEMBLED ENDS			
1150	Pony cantaloupe crates, 11" x 11" x 29"	100	1,000	41.90
1151	Standard cantaloupe crates, 12" x 12" x 22"	100	1,000	43.75
1152	Jump box cantaloupe crates, 13" x 13" x 22"	100	1,000	45.30
	UNITIZED: VENEER SIDES, TOPS AND BOTTOMS, LUMBER ENDS			
1025	Tomato lugs, 6½" x 13¼" x 16½"	100	1,500	28.75
	End cleats attached.	100	1,500	27.50
	End cleats not attached.			
1040	Tomato lugs, 6½" x 13¼" x 15½", ¼" veneer.	100	1,500	35.30
	End cleats attached.	100	1,500	34.05
	End cleats not attached.	100	500	40.30
	Made up.			
	Citrus field crates:			
	Cypress, 12" x 13" x 33"	100	1,000	163.45
	Gum, 12" x 13" x 33"	100	1,000	115.00
	Pine, 12" x 13" x 33"	100	1,000	101.25
	Tomato field crates:			
	Cypress, 11" x 11" x 24"	100	1,000	102.25
	Gum, 11" x 11" x 24"	100	1,000	71.90
	Pine, 11" x 11" x 24"	100	1,000	63.45
	Cypress, 11" x 12" x 24"	100	1,000	108.00
	Gum, 11" x 12" x 24"	100	1,000	74.05
	Pine, 11" x 12" x 24"	100	1,000	66.95
	Field crates: 11" x 14" x 17", ¾" ends, ¾" sides and bottoms, 1¼" x 1¼" cleats.	100	1,000	47.50
	Same, except ¾" ends and ¾" sides and bottoms.	100	1,000	60.65
	Citrus riser sticks, straight:			
	Tangerine.	100		.95
	Orange.	100		1.40

SEVEN SLATS- SOLID LUMBER OR ASSEMBLED ENDS

SAVN STATS ASSEMBLED ENDS

subject to later adjustment in accordance with whatever action the Office of Price Stabilization may take on your application.

If the Director of Price Stabilization does not disapprove your proposed ceiling price within 20 days from receipt of your application, you may use your proposed ceiling price, subject to subsequent revision, unless the Director of Price Stabilization requests further information. In that event, if the Director of Price Stabilization does not disapprove your application within 20 days from the receipt of the additional information, you may thereafter use your proposed ceiling price, subject to subsequent revision.

SEC. 5. Delivered prices. If delivery is by common carrier or contract carrier the actual transportation costs paid or incurred by you may be added to the basic ceiling prices. If shipment is by truck owned or controlled by you, a charge not in excess of the common carrier charge for the same shipment may be added to the basic ceiling prices.

SEC. 6. Ceiling prices on sales by warehousemen. If you are a warehouseman of Eastern and Central Wooden Agricultural Containers, the ceiling prices which you may charge for Eastern and Central Wooden Agricultural Containers shall be the sum of the following:

(a) The basic ceiling f. o. b. factory price;

(b) Your average in-bound freight on the particular size and type of container. Your average in-bound freight must be computed on the last business day of each month or four week period in accordance with your usual accounting practice, on the basis of the weighted quantity of containers received by you from different factories during the computing period and an amount no greater than the resulting figure may be used as the freight charge on sales made during the succeeding corresponding period;

(c) Your percentage margin over the ceiling f. o. b. factory price as it was computed on sales of Eastern and Central Wooden Agricultural Containers during the period from May 24, 1950 to June 24, 1950, inclusive, to purchasers of the same class.

SEC. 7. Ceiling prices on sales by dealers. If you are a dealer in Eastern and Central Wooden Agricultural Containers, the ceiling prices which you may charge for Eastern and Central Wooden Agricultural Containers shall be the sum of the following:

(a) The basic ceiling f. o. b. factory price;

(b) Your percentage margin over the ceiling f. o. b. factory price as it was computed on all sales of Eastern and Central Wooden Agricultural Containers during the period from May 24, 1950 to June 24, 1950, inclusive, to purchasers of the same class.

SEC. 8. Establishment of mark-up by new sellers other than manufacturers. If you are a warehouseman or dealer who did not sell Eastern and Central Wooden Agricultural Containers covered by this regulation in the period from May 24, 1950 to June 24, 1950, inclusive, you may make application in writing to

the Forest Products Division, Office of Price Stabilization, Washington 25, D. C., for the establishment of a mark-up. The application must set forth the nature and scope of your business operations, including such facts as the classes of customers to which you sell, or intend to sell, a description of the items to be sold, your requested mark-up, and the method used by you to determine it, the reasons why you consider that the requested mark-up is in line with the level of mark-ups otherwise established by this regulation; and if you are starting a new business, a statement whether you or the principal owner of the business is now or during the past 12 months has been engaged in any capacity in the same or a similar business at any other establishment, and if so, the trade name and address of that establishment. If the Director of Price Stabilization does not establish a different mark-up within 20 days from receipt of your application, you may use your proposed mark-up subject to subsequent revision, unless the Director of Price Stabilization requests further information. In that event, if the Director of Price Stabilization does not establish a mark-up within 20 days from the receipt of the additional information, you may thereafter use your proposed mark-up, subject to subsequent revision.

SEC. 9. Records. (a) If you sell or in the course of trade buy the commodities and services covered by this regulation, you must make and keep complete and accurate records which will show a complete description of the products sold, the name and address of the seller and buyer, the date of the transaction, and the price. The foregoing records must be preserved for two years from the date of each invoice for inspection by representatives of the Office of Price Stabilization.

(b) If you are a seller of the commodities and services covered by this regulation, you must submit a complete and accurate invoice to the purchaser in each sale which must show the quantity of the sale and a sufficiently complete description of the containers or parts or any extras which affect the ceiling price to show whether or not the price is proper.

The invoice must also show if you are a manufacturer, dealer, or warehouseman.

The foregoing records must be preserved for two years from the date of each invoice for inspection by representatives of the Office of Price Stabilization.

(c) If you are a dealer or warehouseman covered by this regulation, you must make and keep complete and accurate records, showing the types of containers handled and your highest percentage margin over costs of the materials on sales of containers during the period from May 24, 1950 to June 24, 1950, inclusive. You must preserve these records for the duration of the Defense Production Act of 1950, as amended, and for two years thereafter for inspection by representatives of the Office of Price Stabilization.

SEC. 10. Adjustable pricing. Nothing in this regulation shall be construed to

prohibit you from making a contract or offer to sell a commodity at (a) the ceiling price in effect at the time of delivery, or (b) the lower of a fixed price or the ceiling price in effect at the time of delivery. You may not sell or deliver or agree to sell or deliver a commodity at a price to be adjusted upward in accordance with an increase in a ceiling price after delivery.

SEC. 11. Petitions for amendment. If you desire to have this regulation amended, you may file a petition for amendment in accordance with the provisions of Price Procedural Regulation 1 (15 F. R. 9055).

SEC. 12. Transfers of business or stock in trade. If a business, assets, or stock in trade are sold or otherwise transferred after the effective date of this regulation and the transferee carries on the business or continues to deal in the same type of commodity in an establishment separate from any other establishment previously owned or operated by him, the ceiling prices of the transferee shall be the same as those to which his transferor would have been subject, if no such transfer had taken place, and the transferee's obligation to keep records sufficient to verify such prices shall be the same. The transferor shall either preserve and make available or turn over to the transferee all records of transactions prior to the transfer which are necessary to enable the transferee to comply with the provisions of this regulation.

SEC. 13. Prohibitions. You shall not do any act prohibited or omit to do any act required by this regulation, nor shall you offer, solicit, attempt, or agree to do or omit to do any such acts. Specifically (but not in limitation of the above), you shall not, regardless of any contract or other obligation, sell, and no person in the regular course of trade or business shall buy from you at a price higher than the ceiling price established by this regulation, and you shall keep, make and preserve true and accurate records and reports, required by this regulation.

SEC. 14. Evasion. Any means or device which results in obtaining a higher price indirectly than is permitted by this regulation, or in concealing or falsely representing information as to which this regulation requires records to be kept, is a violation of this regulation. You shall not evade the price limitations set forth in this regulation by direct or indirect methods in connection with an offer, agreement, sale, delivery, or purchase of commodities covered by this regulation by way of commission, service charge, transportation charge, or other charge, or by any trade understanding, up-grading, cross-sale, or by the omission from records of true data or the inclusion in records of false data. You are prohibited from requiring any purchaser to buy or agree to buy any other article or service in connection with the sale or delivery of any article covered by this regulation. You are likewise prohibited from making a sale of articles which is conditioned directly or indirectly on the purchase of any other commodity or service.

SEC. 15. *Sales at less than ceiling prices.* Prices lower than the ceiling prices may be charged, demanded, offered, or paid.

SEC. 16. *Violation-Civil or criminal action.* If you violate any provisions of this regulation, you are subject to the criminal penalties, civil enforcement actions, and suits for treble damages provided for by the Defense Production Act of 1950, as amended.

SEC. 17. *Definitions and explanations.* This Ceiling Price Regulation and the terms which appear in it shall be construed in the following manner, unless otherwise clearly required by the context:

(a) *Agricultural containers.* This term is explained in section 1 of this regulation.

(b) *Commodity.* This term applies to any item, object, material, article, product or supply.

(c) *Dealer.* The term "dealer" means a person other than a manufacturer who, although he does not take physical possession of Agricultural Containers, buys, takes title to, and resells them, and assumes credit risks and responsibility for grade and count in connection therewith. No manufacturer may qualify under this regulation as a dealer of products which he had produced in the rough.

(d) *Delivered.* A commodity shall be deemed to have been delivered if it was received by the purchaser or by any carrier including a carrier owned or controlled by the seller for shipment to the purchaser.

(e) *Director of Price Stabilization.* This term also applies to any official (including officials of regional or district offices) to whom the Director of Price Stabilization delegates a function, power or authority referred to in this regulation.

(f) *Eastern and Central Wooden Agricultural Containers.* This term is explained in section 1 of this regulation.

(g) *Manufacturer.* This term means a person who substantially changes the form of some commodity or commodities, combines two or more commodities into a different one, or creates a new commodity from existing ones. If you merely package, label, market, promote, or sell a commodity or combine commodities without substantially changing their form, you are not a manufacturer. If you merely perform an industrial service for the account of others on a commodity, you are not a manufacturer of that commodity. If you merely rebuild, recondition, renovate, renew or otherwise restore a used commodity, you are not a manufacturer of that commodity.

(h) *Margin.* This term means the difference between your f. o. b. factory price plus in-bound freight and your selling price on all sales of Eastern and Central Wooden Agricultural Containers during the period from May 24, 1950 to June 24, 1950, inclusive, reduced to a percentage of your f. o. b. factory price.

(i) *Person.* This term includes any individual, corporation, partnership, association or any other organized group of persons, or legal successors or repre-

sentatives of the foregoing, and the United States or any other Government or their political subdivisions or agencies.

(j) *Purchaser of the same class.* This term refers to your practice of charging different prices for sales to different purchasers or kinds of purchasers. That practice may be based on the characteristics or distributive level of the buyer (for instance, distributor, manufacturer, wholesaler, jobber, individual retail store, retail chain, mail order house, Government agency, public institution or individual consumer) or on the location of the purchaser, the quantity purchased by him, or whether he purchased for cash or on credit. If you have followed the practice of giving an individual customer a price differing from that charged others, that customer constitutes a separate class of purchaser.

(k) *Records.* This term means books of accounts, sales lists, sales slips, orders, vouchers, contracts, receipts, invoices, bills of lading, and other papers and documents.

(l) *Sell.* This term includes sell, supply (with respect to either commodities or services), dispose, barter, exchange, transfer and deliver, and contracts and offers to do any of the foregoing. The terms "buy" and "purchase" shall be construed accordingly.

(m) *Warehouseman.* The term "warehouseman" means one who maintains an established storage or distribution place located and operated independently of a producing mill or factory and from which shipments of Wooden Agricultural Containers are made.

(n) *Warehouse sale.* This term means a sale in which shipment to the purchaser is made from the stock of a warehouse located and operated independently of the producing factory. A shipment is considered made from the stock of a warehouse only if the containers were actually in the warehouse at the time of a sale. A person who manufactures the commodities covered by this regulation may make warehouse sales of containers manufactured by other producers, provided that the containers are clearly marked with the name and address of the producing factory. A person who manufactures the commodities covered by this regulation may make warehouse sales of containers manufactured by him only if he maintains a warehouse located and operated independently of the producing factory or if he performs all of the functions normally performed by a warehouseman.

(o) *You.* The pronoun "you" as used in this regulation indicates the person subject to the regulation.

Effective date. The effective date for this regulation is November 3, 1951.

NOTE: The reporting and record-keeping requirements of this regulation have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

MICHAEL V. DiSALLE,
Director of Price Stabilization.

OCTOBER 29, 1951.

[F. R. Doc. 51-13150; Filed, Oct. 29, 1951;
11:57 a. m.]

[General Overriding Regulation 15, Amdt. 1]

GOR 15—ADJUSTMENT OF CEILING PRICES OF MACHINE TOOLS

DEFINITION OF MACHINE TOOL

Pursuant to the Defense Production Act of 1950, as amended, Executive Order 10161 (15 F. R. 6105), and Economic Stabilization Agency General Order No. 2 (16 F. R. 738), this Amendment 1 to General Overriding Regulation 15 is hereby issued.

STATEMENT OF CONSIDERATIONS

This amendment redefines the term "machine tool". This new definition is in accordance with the original intent of the regulation.

The original definition was in terms of the function performed by machine tools. However, experience under this definition has shown that it was not sufficiently specific to exclude a large number of metalworking machines which are not properly classified as "machine tools". This amendment clarifies the coverage of the regulation by specifically listing those metalworking machines which it covers.

The wide coverage of this amendment and the urgency of the situation has made it impossible to consult in detail with representatives of all the industries affected. However, in the preparation of this amendment, consultation was held with individual industry and trade association representatives and consideration was given to their recommendations.

AMENDATORY PROVISIONS

General Overriding Regulation 15 is amended in the following respects:

1. Section 5 (a) is amended to read as follows:

(b) *Machine tool.* This term means any power driven machine listed in Appendix A, which is not portable by hand and is used for the shaping of metal. It does not include any tool specifically designed for home workshops, laboratories, model makers, garages or service shops.

2. Appendix A is added to read as follows:

APPENDIX A—COMMODITIES COVERED BY THIS REGULATION

The machines covered by this General Overriding Regulation are listed below:

Bending machines
Boring machines
Broaching machines
Centering machines
Cut-off and sawing machines (including contour sawing and filing machines)
Drilling machines
Forging machinery
Gear cutting and finishing machines
Grinding machines
Honing and lapping machines
Hydraulic presses
Keyseating machines
Lathes (including automatic screw machines)
Mechanical presses
Milling machines
Planers
Polishing and buffing machines
Shapers and slotters
Rifle-working machines

Shearing and punching machines
Tapping and threading machines

(Sec. 704, 64 Stat. 816, as amended; 50 U. S. C. App. Sup. 2154)

Effective date. This amendment shall become effective November 3, 1951.

MICHAEL V. DeSALLE,
Director of Price Stabilization.

OCTOBER 29, 1951.

[F. R. Doc. 51-13151; Filed, Oct. 29, 1951;
11:57 a. m.]

Chapter VI—National Production Authority, Department of Commerce

[NPA Order M-76 as Amended October 29, 1951]

M-76—DISTRIBUTION OF LEAD

This amended order is found necessary and appropriate to promote the national defense and is issued pursuant to the authority granted by section 101 of the Defense Production Act of 1950 as amended. In the formulation of this amended order consultation with industry representatives has been rendered impracticable due to the necessity for immediate action and because the order affects a large number of different trades and industries.

NPA Order M-76, issued July 26, 1951, is hereby amended by providing for the allocation of imported pig lead. To accomplish this, the words "imported pig lead" are added to section 1; section 2; section 4 (a), 4 (b), and 4 (c); section 5 (b), 5 (c) and 5 (d); and section 8. The term "imported pig lead" is defined in a new paragraph (j) of section 2, and the former paragraph (j) of that section is redesignated as paragraph (k). As so amended NPA Order M-76 reads as follows:

Sec.

1. What this order does.
2. Application of this order.
3. Definitions.
4. Allocation of soft primary pig lead and imported pig lead.
5. Acceptance of rated orders.
6. Delivery of pig lead.
7. Specific directives.
8. Assistance in placing orders.
9. Records and reports.
10. Applications for adjustment or exception.
11. Communications.
12. Violations.

AUTHORITY: Sections 1 to 12 issued under sec. 704, 64 Stat. 816, as amended; 50 U. S. C. App. Sup. 2154. Interpret or apply sec. 101, 64 Stat. 799, as amended; 50 U. S. C. App. Sup. 2071; sec. 101, E. O. 10161, Sept. 9, 1950, 15 F. R. 6105; 3 CFR, 1950 Supp.; sec. 2, E. O. 10200, Jan. 3, 1951, 16 F. R. 61.

SECTION 1. What this order does. The purpose of this order is to provide for the allocation of the supply of soft pig lead produced by primary refiners, and imported pig lead, so as to ensure that such supply will be distributed in a manner that will most effectively promote defense production and the fulfillment of civilian needs. It also sets limitations on the required acceptance of rated orders for pig lead products and alloys to provide an equitable distribution of such orders.

SEC. 2. Application of this order. The provisions of this order supersede other NPA regulations and orders to the extent that they are inconsistent with this order, but in all other respects such regulations and orders remain applicable to lead and lead products. In particular, NPA Reg. 2 continues to apply to lead and lead products, but deliveries of soft primary pig lead, or imported pig lead, may henceforth be made only in accordance with allocation authorizations issued by NPA, except as may be otherwise provided in this order.

SEC. 3. Definitions. As used in this order:

(a) "Person" means any individual, corporation, partnership, association, or any other organized group of persons, and includes any agency of the United States or any other government.

(b) "Dealer" means any person who receives physical deliveries of pig lead and sells or holds such pig lead for resale without change in form. A person who produces pig lead or who has pig lead produced for him under toll agreement is a producer as to such lead, and not a dealer.

(c) "Primary refiner" means any person who produces pig lead mainly from lead ores and concentrates or base bullion, or who has pig lead so produced for him under toll agreement.

(d) "Lead-base alloy" means any alloy containing 50 percent or more of lead metal by weight.

(e) "Lead scrap" means all materials or objects which are the waste or by-product of industrial fabrications or processes, or which have been discarded for obsolescence, failure, or other reason, and which contain lead commercially recoverable as pig lead or lead-base alloy.

(f) "Lead products" means semiprocessed materials, parts, or subassemblies which have been produced from pig lead or lead-base alloy.

(g) "Pig lead" means and includes soft pig lead and antimonial lead in refinery shapes current in the trade.

(h) "Soft pig lead" means and includes pig lead in specifications corresponding to the grades commonly referred to in the trade as "acid," "chemical," "corroding," and "common."

(i) "Soft primary pig lead" means soft pig lead produced by a primary refiner.

(j) "Imported pig lead" means pig lead which has been transported in any manner into the United States, its territories or possessions. It includes pig lead which has been shipped into foreign trade zones, customs bonded warehouses, and customs custody, except when such material is merely in transit through the United States, its territories or possessions, to destinations outside the United States, its territories or possessions, as shown by the bills of lading, or other shipping documents. However, if any such pig lead in transit is halted or diverted to a destination in the United States, its territories or possessions, it becomes imported pig lead for the purposes of this order.

(k) "NPA" means the National Production Authority.

SEC. 4. Allocation of soft primary pig lead and imported pig lead. (a) Commencing on November 1, 1951, no person shall accept delivery of soft primary pig lead or imported pig lead for any purpose in any month except in accordance with the terms of an allocation authorization issued to him by NPA. An allocation authorization will authorize the person to whom it is issued to accept delivery of soft primary pig lead or imported pig lead in a specified quantity and grade, provided that the purchase order is received by a refiner, producer, or importer not later than the fifth day of the month in which delivery is requested. Orders placed pursuant to an allocation authorization shall specify the date, serial number, and effective month of the authorization certificate. This section shall apply with like effect to the acceptance of delivery of soft primary pig lead, or imported pig lead, by any branch, division, or department of any business enterprise from any producing or importing branch, division, or department of the same business enterprise.

(b) Applications for allocation authorizations must be filed with NPA on Form NPAF-115 not later than the tenth day of the month preceding the month in which delivery is required except applications requiring delivery in November 1951, which applications shall be filed as soon as possible. Such applications shall be filed in triplicate and should contain all information required by the form.

(c) The provisions of paragraph (a) of this section shall not apply to:

(1) Acceptance of soft primary pig lead or imported pig lead by the General Services Administration for the stockpile of strategic materials.

(2) Acceptance of pig lead from a foreign source for sale or resale without change in form.

(3) Acceptance of soft primary pig lead or imported pig lead by any person whose total receipts during the calendar month in which such acceptance occurs are, and by such acceptance will remain, less than 10 short tons, and who has not applied to NPA for an allocation authorization for that month, and who furnishes to the supplier a certification in substantially the following form:

The undersigned certifies, subject to statutory penalties, that receipt of this shipment in the month requested will be in compliance with NPA Order M-76.

Such certification constitutes a representation to the supplier and to NPA that the purchaser is authorized to accept delivery of soft primary pig lead or imported pig lead pursuant to this order.

(d) NPA will arrange to issue allocation authorizations for soft primary pig lead to persons to whom validated export licenses for such material are issued. However, no exporter may receive or accept delivery of such material until he has received an allocation authorization.

(e) A primary refiner of soft pig lead who has not received orders for his entire scheduled monthly production thereof (as reported to NPA pursuant to section 9 (a) of this order) by the tenth

day of that month shall promptly report by letter to NPA the quantity of soft pig lead available in that month for which he has not received orders.

SEC. 5. *Acceptance of rated orders.* Commencing on September 1, 1951, except as specifically directed by NPA in writing:

(a) No producer of pig lead (other than soft primary pig lead), lead-base alloys, or lead products, shall be required to accept rated orders for any of these lead forms or materials in any one month in excess of 25 percent of his scheduled production of such materials during that month.

(b) No dealer shall be required to accept rated orders for pig lead (other than soft primary pig lead or imported pig lead), lead-base alloys, and lead products, for shipment in any one month in excess of 25 percent of the quantity of such materials available to him during that month.

(c) No person shall be required to accept rated orders for pig lead (other than soft primary pig lead or imported pig lead), lead-base alloys, or lead products, which are not received at least 15 days prior to the first day of the month in which shipment is requested.

(d) Deliveries of soft primary pig lead or imported pig lead shall be made only in accordance with the allocation procedure set forth in section 4 of this order, whether or not pursuant to a rated order.

SEC. 6. *Delivery of pig lead.* No person shall deliver any pig lead if he knows or has reason to believe that the person requesting delivery is not permitted to receive it under this order or under any other applicable order or regulation of the National Production Authority.

SEC. 7. *Specific directives.* The National Production Authority may issue directives as to the source, destination, grades, and quantities of pig lead, lead products, and lead-base alloy which may be delivered or accepted, and may also direct any producer to set aside a specific portion of his production of pig lead, lead products, and lead-base alloy for distribution according to directives issued by NPA.

SEC. 8. *Assistance in placing orders.* Any person who is unable to place a rated order for pig lead (other than soft primary pig lead or imported pig lead), lead-base alloy, or lead products due to the limitations imposed by section 5 of this order, or who has received an allocation authorization for soft primary pig lead or imported pig lead, and is unable to place an order for this material, should apply to the National Production Authority, Ref: M-76, specifying the efforts made to place such orders. NPA will arrange to assist him in locating sources of supply.

SEC. 9. *Records and reports.* (a) In addition to the reporting requirements stated in NPA Order M-38, all primary refiners of soft pig lead shall report to NPA their anticipated production of soft

pig lead. Such reports shall be filed on or before August 15, 1951, with respect to anticipated production during the month of September 1951, and on or before the fifteenth day of each month thereafter with respect to anticipated production during the next succeeding month. Such reports shall be filed by letter in duplicate and shall state the total production of each grade of soft lead anticipated during the appropriate month.

(b) Any person who imports pig lead for the purpose of resale without change in form shall report to NPA at least 15 days before the first day of the month in which the shipment is expected to arrive in the United States, its territories or possessions, the quantity, grade, and country of origin of such pig lead. Such report shall be filed by letter in duplicate. Reports covering anticipated arrival of shipments during November 1951, shall be filed as soon as possible.

(c) Each person participating in any transaction covered by this order shall retain in his possession for at least 2 years records of receipts, deliveries, inventories, production, and use, in sufficient detail to permit an audit that determines for each transaction that the provisions of this order have been met. This does not specify any particular accounting method and does not require alteration of the system of records customarily maintained, provided such records supply an adequate basis for audit. Records may be retained in the form of microfilm or other photographic copies instead of the originals by those persons who have or who may maintain such microfilm or other photographic records in the regular and usual course of business.

(d) All records required by this order shall be made available at the usual place of business where maintained for inspection and audit by duly authorized representatives of NPA.

SEC. 10. *Applications for adjustment or exception.* Any person affected by any provision of this order may file a request for adjustment or exception upon the ground that such provision works an undue or exceptional hardship upon him not suffered generally by others in the same trade or industry, or that its enforcement against him would not be in the interest of national defense or in the public interest. In examining requests for adjustment claiming that the public interest is prejudiced by the application of any provision of this order, consideration will be given to the requirements

of the public health and safety, civilian defense, and dislocation of labor and resulting unemployment that would impair the defense program. Each request shall be in writing and shall set forth all pertinent facts and the nature of the relief sought, and shall state the justification therefor.

SEC. 11. *Communications.* All communications concerning this order shall be addressed to the National Production Authority, Washington 25, D. C., Ref: M-76.

SEC. 12. *Violations.* Any person who wilfully violates any provision of this order or any other order or regulation of NPA or who wilfully conceals a material fact or furnishes false information in the course of operation under this order is guilty of a crime and, upon conviction, may be punished by fine or imprisonment or both. In addition, administrative action may be taken against any such person to suspend his privilege of making or receiving further deliveries of materials or using facilities under priority or allocation control and to deprive him of further priorities assistance.

NOTE: All reporting and record-keeping requirements of this order have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942 (5 U. S. C. 139-139F).

NPA Order M-76, as so amended, shall take effect on November 1, 1951. Until such date, NPA Order M-76 issued on July 26, 1951, shall remain in full force and effect.

Issued October 29, 1951.

NATIONAL PRODUCTION
AUTHORITY,
By JOHN B. OLVERSON,
Recording Secretary.

[F. R. Doc. 51-13155; Filed, Oct. 29, 1951;
12:09 p. m.]

Chapter XXI—Office of Rent Stabilization, Economic Stabilization Agency

[Rent Regulation 3, Amdt. 6 to Schedule A]

RR 3—HOTEL REGULATION SCHEDULE A— DEFENSE RENTAL AREA

VIRGINIA

Amendment 6 to Schedule A of Rent Regulation 3—Hotel Regulation. Said regulation is amended in the following respect:

New Item 342 is hereby added to Schedule A as follows:

Name of defense-rental area	State	County or counties in defense-rental area under Rent Regulation 3	Maximum rent date	Effective date of regulation
(342) Norfolk-Portsmouth.....	Virginia.....	Independent cities of Norfolk, Portsmouth, and South Norfolk; and the counties of Norfolk and Princess Anne.	July 1, 1951	Nov. 1, 1951

(Sec. 204, 61 Stat. 197, as amended; 50 U. S. C. App. Sup. 1894)

This amendment shall be effective November 1, 1951.

Issued this 25th day of October 1951.

JOHN J. MADIGAN,
Acting Director of Rent Stabilization.

[F. R. Doc. 51-13036; Filed, Oct. 29, 1951; 8:52 a. m.]

TITLE 33—NAVIGATION AND NAVIGABLE WATERS

Chapter II—Corps of Engineers, Department of the Army

PART 204—DANGER ZONE REGULATIONS

MISCELLANEOUS AMENDMENTS

Pursuant to the provisions of section 7 of the River and Harbor Act of August 8, 1917 (40 Stat. 266; 33 U. S. C. 1), and Chapter XIX of the Army Appropriation Act of July 9, 1918 (40 Stat. 892; 33 U. S. C. 3), §§ 204.10 (a) (1), 204.12, 204.36 (b) (4), 204.55, and 204.222 are hereby amended, the amendments of §§ 204.12 and 204.222 to be effective on and after their publication in the FEDERAL REGISTER due to the urgent need on the part of the Navy for commencing operations under the amended regulations at the earliest practicable date, and §§ 204.81a and 204.81b are hereby prescribed, as follows:

§ 204.10 *Narragansett Bay and adjacent waters, R. I.; danger zones for naval operations—(a) Bombing target area in vicinity of Cormorant Rock—(1) The area.* A circular area with a radius of 3,000 feet * * *

§ 204.12 *Block Island Sound in vicinity of Gardiners Point, N. Y.; naval bombing, rocket firing, and strafing area—(a) The danger zone.* A circular area with a radius of 3,000 feet having its center on the Ruin at Gardiners Point, latitude 41°08'30", longitude 72°08'46", which point bears 326° true 2,700 yards, from the northern end of Gardiners Island.

(b) *The regulations.* (1) No vessel shall enter or remain in the danger zone between 9:00 a. m. and 4:00 p. m. (local time) daily, except as authorized by the enforcing agency.

(2) The regulations in this section shall be enforced by the Commander, Naval Air Bases, First Naval District, Quonset Point, Rhode Island, and such agencies as he may designate.

§ 204.36 *Chesapeake Bay, in vicinity of Bloodsworth Island, Md.; shore bombardment, air bombing, air strafing, and rocket firing area, U. S. Navy.* * * *

(b) *The regulations.* * * *

(4) * * * a red flag prominently displayed from a tower off Okahanikan Point at latitude 38°11'45", longitude 76°05'35", * * *

§ 204.55 *Pamlico Sound, Bogue Sound, and adjacent waters, N. C.; danger zones for Marine Corps operations—(a) Bombing and rocket firing area in Pamlico Sound in vicinity of Brant Island—(1) The area.* The waters within a circular area with a radius of three statute miles having its center on the southern side of Brant Island at latitude 35°12'30", longitude 76°26'30".

(2) *The regulations.* The area shall be closed to navigation at all times except for vessels engaged in operational and maintenance work as directed by the enforcing agency. Prior to bombing or firing operations the area will be "buzzed" by plane. Upon being so warned vessels working in the area shall leave the area immediately.

(b) *Bombing area in Bogue Sound and adjacent waters in Atlantic Ocean—*

(1) *The area.* The waters within a rectangular area described as follows: Beginning at latitude 34°42'12", longitude 76°53'48", bearing approximately 330°, 2,030 yards, from the spire southeastward of Rock Point; thence to latitude 34°38'17", longitude 76°53'10", bearing approximately 180°30', 6,140 yards from the spire; thence to latitude 34°38'05", longitude 76°54'55", bearing approximately 204°30', 7,150 yards, from the spire; thence to latitude 34°42'00", longitude 76°55'35", bearing approximately 289°, 4,200 yards, from the spire; and thence to the point of beginning. A float is located within the area at a point bearing 262°, 2,290 yards, from the Rock Point spire, and 12 white buoys are placed at intervals of 50 feet bearing 340° from the float, the buoy closest to the float being 600 feet distant.

(2) *The regulations.* The area shall be closed to navigation at all times except for vessels engaged in operational and maintenance work as directed by the enforcing agency. Adequate safety precautions will be taken.

NOTE: All bearings in this section are referred to true meridian.

(c) *Bombing area in Atlantic Ocean in vicinity of Bear Inlet—(1) The area.* The water within a rectangular area described as follows: Beginning at latitude 34°38'03", longitude 77°10'06"; thence to latitude 34°32'53", longitude 77°06'30"; thence to latitude 34°31'15", longitude 77°09'41"; thence to latitude 34°36'33", longitude 77°13'18"; and thence to the point of beginning. The area includes all of the entrance to Bear Inlet, and extends westward to a point approximately 1,000 yards east of Browns Inlet and seaward approximately five and one-half miles from Bear Inlet.

(2) *The regulations.* The area shall be closed to navigation at all times except for vessels proceeding along established waterways. Adequate safety precautions will be taken before and during each practice. Operations will be suspended, if necessary, to insure the safety of vessels proceeding along established waterways.

(d) *Enforcing agency.* The regulations in this section shall be enforced by the Commanding Officer, Marine Corps Air Station, Cherry Point, North Carolina, and such agencies as he may designate.

§ 204.81a *Lake George, Fla.; naval bombing area—(a) The danger zone.* An area in the eastern part of Lake George described as follows: Beginning at latitude 29°13'16", longitude 81°34'28"; thence along a line parallel to the navigation channel to latitude 29°20'05", longitude 81°36'15"; thence along a line about three-fifths mile southerly from the Putnam-Volusia County line to latitude 29°20'19", longitude 81°35'12"; thence to latitude 29°18'36", longitude 81°33'53"; thence to latitude 29°13'22", longitude 81°32'38"; and thence to the point of beginning. The area will be marked by appropriate warnings signs at the five corners and at the midpoint of the longer side.

(b) *The regulations.* (1) Bombing operations will be confined, as nearly as practicable, to the north-south center line of the danger zone, keeping well clear of the navigation channel.

(2) Prior to each bombing operation the danger zone will be patrolled by naval aircraft which will warn vessels to leave the area by "zooming" a safe distance to the side and at least 500 feet above the surface. Upon being so warned such vessels shall leave the danger zone immediately, and no vessel shall enter the danger zone until bombing operations have ceased.

(3) At intervals of not more than three months, public notices will be issued that bombing operations are continuing. Such notices will appear in the local newspaper and in "Notice to Mariners".

(4) The regulations in this section shall not deny passage through Lake George by regular cargo-carrying vessels proceeding along established lanes for such vessels. When any such vessel is within the danger zone the officer in charge of the bombing operations will cause the cessation or postponement of such operations until the vessel has cleared the area. The vessel shall proceed on its normal course and shall not delay its progress.

(5) The regulations in this section shall be enforced by the Commander, Naval Air Bases, Sixth Naval District, Naval Air Station, Jacksonville, Florida, and such agencies as he may designate.

§ 204.81b *Mosquito Lagoon, Fla., and adjacent waters in Atlantic Ocean; naval bombing and strafing areas—(a) The danger zones—(1) North area.* The water of Mosquito Lagoon and the Atlantic Ocean within a circular area with a radius of one nautical mile having its center at latitude 28°50'23", longitude 80°46'22", about four miles southeasterly from Oakhill, Florida.

(2) *South area.* The waters of Mosquito Lagoon and the Atlantic Ocean within a circular area with a radius of one nautical mile having its center at latitude 28°48'25", longitude 80°44'50", about two and one-fourth miles southeasterly from the center of the north area.

(b) *The regulations.* (1) Bombing and gunnery practice will take place in the danger zones at frequent and irregular intervals throughout the year. At intervals of not more than three months, public notices will be issued that such practice is continuing. Such notices will appear in the local newspapers and in "Notice to Mariners".

(2) The danger zones are open to navigation except when bombing or gunnery practice is being conducted. At such times no vessel shall enter or remain within the limits of the danger zone being used.

(3) Prior to each practice the danger zone to be used will be patrolled by naval aircraft which will warn vessels to leave the area by "zooming" a safe distance to the side. Upon being so warned such vessels shall leave the danger zone immediately, and no vessel shall enter the danger zone until practice has ceased.

(4) The regulations in this section shall be enforced by the Commander, Naval Air Bases, Sixth Naval District,

Naval Air Station, Jacksonville, Florida, and such agencies as he may designate.

§ 204.222 *Hood Canal and Dabob Bay, Wash.; naval non-explosive torpedo testing areas.* * * *

(b) *The regulations.* (1) The areas will be used intermittently by the Navy for non-explosive torpedo ranging. Launching will be conducted only between 8:00 a. m. and sunset on days other than Saturdays, Sundays, and holidays. At no times will the navigation lanes generally paralleling the shore be closed to navigation.

[Regs. Oct. 8, 1951, 800.2121-ENGWO] (40 Stat. 266, 892; 33 U. S. C. 1, 3)

[SEAL] WM. E. BERGIN,
Major General, U. S. Army,
The Adjutant General.

[F. R. Doc. 51-13002; Filed, Oct. 29, 1951; 8:46 a. m.]

TITLE 36—PARKS, FORESTS, AND MEMORIALS

Chapter I—National Park Service, Department of the Interior

PART 25—NATIONAL MILITARY PARKS; LICENSED GUIDE SERVICE REGULATIONS

LICENSE

1. The last paragraph of the form of license prescribed in paragraph (e) of § 25.2 is amended to read as follows:

Failure to act as a guide for any period exceeding 30 days between June 1 and August 31 automatically suspends this license. Renewal under these conditions will only be made following proper application to and approval by the park superintendent. During other times of heavy visitation, and especially on weekends and holidays, any and all guides are subject to call for duty unless excused by the park superintendent or his representative.

2. Paragraphs 8 and 10 of the form of agreement prescribed in paragraph (f) of § 25.2 are respectively amended to read as follows:

8. (a) Not to operate for hire any passenger vehicle or other vehicle of any kind, while pursuing the vocation of guide or wearing a guide's badge or uniform.

(b) Not to operate a visitor's motor vehicle unless I hold a valid motor vehicle operator's license issued by the State in which the national military park is located.

(c) Not to charge an extra fee for operating a visitor's motor vehicle.

10. To return the license and official badge without delay to the superintendent should my license be revoked or suspended for more than 5 days or upon abandoning the occupation of guide.

(Sec. 3, 39 Stat. 535, as amended; 16 U. S. C. 3. Interpret or apply sec. 1, 47 Stat. 1420; 16 U. S. C. 9a)

Issued this 24th day of October 1951.

OSCAR L. CHAPMAN,
Secretary of the Interior.

[F. R. Doc. 51-13003; Filed, Oct. 29, 1951; 8:46 a. m.]

Chapter III—Corps of Engineers, Department of the Army

PART 311—RULES AND REGULATIONS GOVERNING PUBLIC USE OF CERTAIN RESERVOIR AREAS

MISCELLANEOUS AMENDMENTS

The Secretary of the Army having determined that the use by the general public of the Clark Hill Reservoir Area, Savannah River, South Carolina and Georgia, the prohibition of houseboats on the Dorena Reservoir Area, Row River, Oregon, and the hunting of deer with rifles in the Bull Shoals Reservoir Area, White River, Missouri and Arkansas, will be in the public interest and will not be inconsistent with the operation and maintenance of the reservoir areas for their primary purposes, hereby prescribes the following rules and regulations to govern the public use of the Clark Hill Reservoir Area, South Carolina and Georgia, and prohibits the placement of houseboats on the Dorena Reservoir Area, Oregon, and permits the hunting of deer with rifles in the Bull Shoals Reservoir Area, Missouri and Arkansas, pursuant to the provisions of section 4 of the act of Congress approved December 22, 1944 (58 Stat. 889; 16 U. S. C. 460d), as amended by the Flood Control Act of 1946 (60 Stat. 641).

1. Add new paragraph (jj) to § 311.1, as follows:

§ 311.1 *Areas covered.* * * *
(jj) Clark Hill Reservoir Area, Savannah River, South Carolina and Georgia.

2. Add new subparagraph (15) to paragraph (a) of § 311.4, as follows:

§ 311.4 *Houseboats.* (a) A permit shall be obtained from the District Engineer for placing any houseboats on the water of any reservoir area listed in § 311.1, except for the following reservoir areas on which houseboats are prohibited:

(15) Dorena Reservoir Area, Row River, Oregon.

3. Add new subparagraph (9) to paragraph (b) of § 311.6, as follows:

§ 311.6 *Hunting and fishing.* * * *
(b) Hunting shall be with shotgun only in any reservoir area listed in § 311.1 except for the following reservoir areas on which hunting of deer with rifles is also permitted.

(9) Bull Shoals Reservoir Area, White River, Missouri and Arkansas.

[Regs., Oct. 3, 1951] (58 Stat. 889, as amended; 16 U. S. C. 460d)

[SEAL] WM. E. BERGIN,
Major General, U. S. Army,
The Adjutant General.

[F. R. Doc. 51-13000; Filed, Oct. 29, 1951; 8:45 a. m.]

TITLE 43—PUBLIC LANDS; INTERIOR

Chapter I—Bureau of Land Management, Department of the Interior

[Circular 1802]

PART 272—CAREY ACT GRANTS

GRANTS TO STATES FOR IRRIGATION UNDER STATE SUPERVISION; EXTENSIONS OF SEGREGATIONS

Section 272.1 exclusive of footnote 2, and § 272.19 are amended to read:

GRANTS TO STATES FOR IRRIGATION UNDER STATE SUPERVISION

§ 272.1 *Statutory authority.* Under the provisions of section 4 of the act of August 18, 1894 (28 Stat. 422; 43 U. S. C. 641), known as the Carey Act, as amended and supplemented² the States are allowed 10 years from the date of the approval by the Director of an application for segregation of the lands in which to irrigate and reclaim the lands. The Director may, however, in his discretion extend the time for a period of 5 years. The Director may, in his discretion, restore to the public domain any lands not irrigated and reclaimed at the end of the 10 year period or any extension thereof. If actual construction of the reclamation works has not been commenced within 3 years after the segregation of the land or within such further period not exceeding 3 years as may be allowed for that purpose by the Director, the Director may, in his discretion restore the lands to the public domain.

(Sec. 4, 28 Stat. 422, as amended; 43 U. S. C. 641)

EXTENSIONS OF SEGREGATIONS

§ 272.19 *Applications for extensions.* All applications for extensions of time to commence construction of the reclamation works, or to irrigate and reclaim the lands, as outlined in § 272.1, must be submitted to the Director, Bureau of Land Management. Such applications will be entertained only upon the showing of the happening of some event preventing compliance by the State with the requirements within the time allowed, which could not have been reasonably anticipated or guarded against, such as the destruction of irrigation works by storms, floods, or other unavoidable casualties, unforeseen structural or physical difficulties encountered in the operations, or errors in surveying and locating needed ditches or canals.

(Sec. 4, 28 Stat. 422, as amended; 43 U. S. C. 641)

OSCAR L. CHAPMAN,
Secretary of the Interior.

OCTOBER 24, 1951.

[F. R. Doc. 51-13005; Filed, Oct. 29, 1951; 8:46 a. m.]

² (No change in footnote 2.)

TITLE 49—TRANSPORTATION

Chapter I—Interstate Commerce Commission

[Corr. S. O. 851, Amdt. 7]

PART 95—CAR SERVICE

SUBSTITUTION OF REFRIGERATOR CARS FOR BOX CARS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 24th day of October A. D. 1951.

Upon further consideration of Service Order No. 851 (15 F. R. 3453, 3486, 4895, 5693, 7138; 16 F. R. 989, 4550, 5061), and good cause appearing therefor: *It is ordered, That:*

Section 95.851 *Substitution of refrigerator cars for box cars*, of Service Order No. 851 be, and it is hereby further amended by substituting the following paragraph (d) for paragraph (d) thereof:

(d) *Expiration date.* This order shall expire at 11:59 p. m., January 31, 1952, unless otherwise modified, changed, suspended, or annulled by order of this Commission.

Effective date. This amendment shall become effective at 11:59 p. m., October 31, 1951.

It is further ordered, That a copy of this amendment and direction be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and filing it with the Director, Division of the Federal Register.

(Sec. 12, 24 Stat. 383, as amended; 49 U. S. C. 12. Interprets or applies secs. 1, 15, 24 Stat. 379, as amended, 384, as amended; 49 U. S. C. 1, 15)

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 51-13015; Filed, Oct. 29, 1951; 8:50 a. m.]

[Corr. S. O. 860, Amdt. 5]

PART 95—CAR SERVICE

SUBSTITUTION OF REFRIGERATOR CARS FOR BOX CARS TO TRANSPORT FRUIT AND VEGETABLE CONTAINERS AND BOX SHOOKS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 24th day of October A. D. 1951.

Upon further consideration of Service Order No. 860 (15 F. R. 5081, 5395, 7139; 16 F. R. 819, 4551), and good cause appearing therefor: *It is ordered, That:*

Section 95.860 *Substitution of refrigerator cars for box cars to transport fruit and vegetable containers and box shocks*, of Service Order No. 860 be, and it is hereby further amended by substituting the following paragraph (d) for

paragraph (d) thereof:

(d) *Expiration date.* This order shall expire at 11:59 p. m., January 31, 1952, unless otherwise modified, changed, suspended, or annulled by order of this Commission.

Effective date. This amendment shall become effective at 11:59 p. m., October 31, 1951.

It is further ordered, That a copy of this amendment and direction be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(Sec. 12, 24 Stat. 383, as amended; 49 U. S. C. 12. Interprets or applies secs. 1, 15, 24 Stat. 379, as amended, 384, as amended; 49 U. S. C. 1, 15)

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 51-13016; Filed, Oct. 29, 1951; 8:51 a. m.]

[S. O. 865, Amdt. 15]

PART 95—CAR SERVICE

DEMURRAGE ON FREIGHT CARS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 24th day of October A. D. 1951.

Upon further consideration of Service Order No. 865 (15 F. R. 6197, 6256, 6330, 6452, 7800; 16 F. R. 320, 819, 1131, 2040, 2894, 3619, 5175, 6184, 7359, 8583, 9901), and good cause appearing therefor: *It is ordered, That:*

Section 95.865 *Demurrage on freight cars*, of Service Order No. 865 be, and it is hereby further amended by substituting the following paragraph (e) for paragraph (e) thereof:

(e) *Expiration date.* This order shall expire at 11:59 p. m., January 31, 1952, unless otherwise modified, changed, suspended, or annulled by order of this Commission.

Effective date. This amendment shall become effective at 11:59 p. m., October 31, 1951.

It is further ordered, That a copy of this amendment and direction be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(Sec. 12, 24 Stat. 383, as amended; 49 U. S. C. 12. Interprets or applies sec. 1, 15, 24 Stat.

379, as amended, 384, as amended; 49 U. S. C. 1, 15)

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 51-13017; Filed, Oct. 29, 1951; 8:51 a. m.]

[S. O. 865, Amdt. 16]

PART 95—CAR SERVICE

DEMURRAGE ON FREIGHT CARS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 24th day of October A. D. 1951.

Upon further consideration of Service Order No. 865 (15 F. R. 6197, 6256, 6330, 6452, 7800; 16 F. R. 320, 819, 1131, 2040, 2894, 3619, 5175, 6184, 7359, 8583, 9901), and good cause appearing therefor: *It is ordered, That:*

Section 95.865 *Demurrage on freight cars*, of Service Order No. 865, as amended, be and it is hereby further suspended until 11:59 p. m., November 30, 1951, only to the extent it applies on refrigerator cars.

It is further ordered, That this amendment shall become effective at 11:59 p. m., October 31, 1951, and a copy be served upon the State railroad regulatory bodies of each State, and upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(Sec. 12, 24 Stat. 383, as amended; 49 U. S. C. 12. Interprets or applies secs. 1, 15, 24 Stat. 379, as amended, 384, as amended; 49 U. S. C. 1, 15)

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 51-13018; Filed, Oct. 29, 1951; 8:51 a. m.]

[S. O. 869, Amdt. 4]

PART 95—CAR SERVICE

USE OF REFRIGERATOR CARS FOR CERTAIN COMMODITIES PROHIBITED

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 24th day of October A. D. 1951.

Under further consideration of Service Order No. 869 (15 F. R. 8824, 9109; 16 F. R. 2040, 3619), and good cause appearing therefor: *It is ordered, That:*

Section 95.869 *Use of refrigerator cars for certain commodities prohibited*, of Service Order No. 869 be, and it is hereby amended by substituting the following paragraph (f) hereof for paragraph (f) thereof:

(f) *Expiration date.* This order shall expire at 11:59 p. m., March 31, 1952, unless otherwise modified, changed, sus-

pending or annulled by order of this Commission.

It is further ordered, That this amendment shall become effective at 11:59 p. m., October 31, 1951, and that a copy of this order and direction shall be served upon the State railroad regulatory body of each State and upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(Sec. 12, 24 Stat. 383, as amended; 49 U. S. C. 12. Interprets or applies secs. 1, 15, 24 Stat. 379, as amended, 384, as amended; 49 U. S. C. 1, 15)

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 51-13019; Filed, Oct. 29, 1951;
8:51 a. m.]

[Corr. S. O. 870, Amdt. 3]

PART 95—CAR SERVICE

FREE TIME ON FREIGHT CARS LOADED
AT PORTS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 24th day of October A. D. 1951.

Upon further consideration of Service Order No. 870 (15 F. R. 8994, 9065; 16 F. R. 2895, 6843), and good cause appearing therefor: *It is ordered*, That:

Section 95.870 *Free time on freight cars loaded at ports*, of Service Order

No. 870 be, and it is hereby further amended by substituting the following paragraph (f) for paragraph (f), thereof:

(f) *Expiration date*. This order shall expire at 11:59 p. m., February 29, 1952, unless otherwise modified, changed, suspended, or annulled by order of this Commission.

Effective date. This amendment shall become effective at 11:59 p. m., October 31, 1951.

It is further ordered, That a copy of this amendment and direction be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(Sec. 12, 24 Stat. 383, as amended; 49 U. S. C. 12. Interprets or applies secs. 1, 15, 24 Stat. 379, as amended, 384, as amended; 49 U. S. C. 1, 15)

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 51-13020; Filed, Oct. 29, 1951;
8:51 a. m.]

[Corr. S. O. 871, Amdt. 4]

PART 95—CAR SERVICE

FREE TIME ON UNLOADING BOX CARS
AT PORTS

At a session of the Interstate Commerce Commission, Division 3, held at its

office in Washington, D. C., on the 24th day of October A. D. 1951.

Upon further consideration of Service Order No. 871 (15 F. R. 8995, 9066; 16 F. R. 2895, 6843, 10750), and good cause appearing therefor: *It is ordered*, That:

Section § 95.871 *Free time on unloading box cars at ports*, of Service Order No. 871 be, and it is hereby further amended by substituting the following paragraph (g) for paragraph (g) thereof:

(g) *Expiration date*. This order shall expire at 11:59 p. m., February 29, 1952, unless otherwise modified, changed, suspended, or annulled by order of this Commission.

Effective date. This amendment shall become effective at 11:59 p. m., October 31, 1951.

It is further ordered, That a copy of this amendment and direction be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(Sec. 12, 24 Stat. 383, as amended; 49 U. S. C. 12. Interprets or applies secs. 1, 15, 24 Stat. 379, as amended, 384, as amended; 49 U. S. C. 1, 15)

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 51-13021; Filed, Oct. 29, 1951;
8:51 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

[7 CFR Part 913]

[Docket No. AO-23-A10]

HANDLING OF MILK IN THE GREATER KANSAS CITY MARKETING AREA

DECISION WITH RESPECT TO PROPOSED MAR- KETING AGREEMENT AND PROPOSED ORDER AMENDING ORDER, AS AMENDED

Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and the applicable rules of practice and procedure, as amended, governing proceedings to formulate marketing agreements and marketing orders (7 CFR Part 900), a public hearing was conducted at Kansas City, Missouri, on October 11-12, 1951, pursuant to notice thereof which was issued on September 24, 1951 (16 F. R. 9907).

The material issues related to:

1. Prices for Class I milk to apply for the period through March 1952.
2. The emergency character of marketing conditions and the need for immediate change in order provisions.

Findings and conclusions. The findings and conclusions with respect to the aforementioned material issues, all of which are based on the evidence introduced at the hearing and the record thereof, are as follows:

(1) For the period through March 1952, the Class I differential over the basic formula price should be \$1.90.

Present prospects indicate the probability of a short milk supply in the Greater Kansas City market during the coming fall and winter season. For September 1951, 88.8 percent of producer milk receipts were needed for Class I (fluid) use. Milk receipts were approximately 60,000 pounds per day less than those of September 1950 while Class I sales exceeded those of September 1950 by approximately 33,500 pounds per day.

August and September were the first months of 1951 in which milk receipts did not exceed those of a year earlier. Normally milk receipts per producer decline seasonally from the September level and do not again reach that level until the following April. Class I sales, on the other hand, normally are higher than those of September during each month from September through March. Projecting September receipts and sales under conditions that have prevailed in recent years in the Greater Kansas City market indicates that receipts will be less than sales in October through January, and that in February and March receipts in excess of sales will be inadequate to compensate for day to day variations in receipts and sales.

The indications are, however, that production conditions in the Kansas City area will not be normal during the coming feeding season. Producers will have short supplies of home grown feeds with which to produce milk. The excessive rainfall which caused disastrous floods in

the area has sharply reduced production of the hay, grain and ensilage crops used for winter feeding. County agents of the ten principal counties of the milkshed report corn, oats and legume hay crops approximately 50 percent of normal. These reports indicate that the quality of legume hay will be rather poor and the supply short. In addition, small grain seedings for late fall and early spring pasture have been so delayed that pasture from these crops cannot be expected.

Under these conditions farmers will need to purchase considerably more feed than is normal for the area if milk production is to be maintained during the coming winter season. The shortage of hay is particularly important. More than 80 percent of all producers normally raise legume hay sufficient for their own needs. The floods in this general area have destroyed alfalfa crops in the nearby surplus hay producing areas, so that hay that producers purchase must be imported from distant points at high transportation costs. Indications are that alfalfa hay will cost the producer more than \$40 per ton.

A substantial increase in Class I milk prices during the coming feeding season will be required to enable producers to maintain their herds under these conditions. Producers associations proposed that the Class I differential to be added to basic formula prices be \$1.95 through March 1952. This would be an increase of 50 cents in this differential through February and an increase of 95 cents for March, when the order now provides a seasonal reduction of 45 cents. It was contended that with prospective feed supplies March would be a particularly difficult month for milk production in 1952.

Handlers contended that milk supplies in September were low because they had not taken on new producers earlier in the year in order to avoid carrying reserve supplies of milk at Class II prices which they considered excessive. In support of this contention they proffered certain evidence showing the relationship between Class II milk prices in 1951 and the Class II prices that would have prevailed had the order not been amended effective January 1, 1951, which evidence was excluded by the presiding officer as immaterial, since there was no proposal to change Class II milk prices in the notice of hearing. Such exclusion is hereby overruled, and the proffered evidence has been accepted as relevant to supply and demand conditions affecting the appropriate level of Class I prices in the Kansas City market, and has been so considered.

The record indicates, however, that through June of this year there was a larger percentage of milk in Class II each month than for the corresponding month of any recent year. Since July receipts of producer milk have declined rapidly, although producer numbers have not changed materially and the condition of native grass pastures was good. There are strong indications in the record that producers have been reducing their herds in view of the prospective short supplies of feed.

The record reveals that new producers are being sought to increase present

market supplies. Handlers further point out that of the Class I sales in September, 461,210 pounds (2.2 percent of the total) were bulk sales to other markets which would cease when all supplies were needed for local sales. Importation of approximately 262,000 pounds of approved supplementary supplies from other markets also took place in September, although only about 68,000 pounds were needed for Class I use by the handlers receiving such milk.

It is concluded that for the months of November 1951 through March 1952 the Class I differential should be \$1.90. Such a differential will represent an increase of 45 cents plus deferment of the seasonal change in differentials for March. There are some indications basic formula prices may increase somewhat in the near future so that Class I prices with this differential will be fully equal to those contemplated in the producer proposal.

(2) The due and timely execution of the function of the Secretary under the act imperatively and unavoidably requires the omission of a recommended decision by the Assistant Administrator, Production and Marketing Administration, and the opportunity for exceptions thereto, on the above issue.

The conditions complained of are such that it is urgent that remedial action be taken as soon as possible. Delayed beyond the minimum time required to make the attached order effective would defeat the purpose of such amendment and the acute shortage of supply now in prospect could not be averted. Accordingly, the time necessarily involved in the preparation, filing and publication of a recommended decision, and exceptions thereto, would make such relief ineffective. The propriety of omitting the recommended decision and opportunity of filing exceptions thereto with respect to the issue of this hearing was indicated on the record.

Rulings on proposed findings and conclusions. Briefs were filed on behalf of producers' associations and handlers subject to the order.

The briefs contained statements of fact, proposed findings and conclusions, and arguments with respect to the provisions of the proposed amendments. Every point covered in the briefs was carefully considered along with the evidence in the record in making the findings and reaching the conclusions hereinbefore set forth. To the extent that the findings and conclusions proposed in the briefs are inconsistent with the findings and conclusions herein, the request to make such findings or to reach such conclusions is denied on the basis of the facts found and stated in connection with the conclusions in this decision.

General findings. (a) The proposed marketing agreement and the order, as amended, and as hereby proposed to be further amended, and all of the terms and conditions thereof will tend to effectuate the declared policy of the act;

(b) The parity prices of milk as determined pursuant to section 2 of the act are not reasonable in view of the price of feeds, available supplies of feeds and other economic conditions which affect market supply of and demand for milk

in the said marketing area, and the minimum prices specified in the proposed marketing agreement and in the order, as amended, and as hereby proposed to be further amended, are such prices as will reflect the aforesaid factors, insure a sufficient quantity of pure and wholesome milk and be in the public interest; and

(c) The proposed marketing agreement and the order, as amended and as hereby proposed to be further amended, will regulate the handling of milk in the same manner as, and are applicable only to persons in the respective classes of industrial and commercial activity specified in the said marketing agreement upon which a hearing has been held.

Determination of representative period. The month of September 1951 is hereby determined to be the representative period for the purpose of ascertaining whether the issuance of an order amending the order, as amended, regulating the handling of milk in the Greater Kansas City marketing area in the manner set forth in the attached amending order is approved or favored by producers who during such period were engaged in the production of milk for sale in the marketing area specified in such marketing order, as amended.

Annexed hereto and made a part hereof are two documents entitled respectively "Marketing Agreement Regulating the Handling of Milk in the Greater Kansas City Marketing Area," and "Order Amending the Order, as amended, Regulating the Handling of Milk in the Greater Kansas City Marketing Area," which have been decided upon as the detailed and appropriate means of effectuating the foregoing conclusions. These documents shall not become effective unless and until the requirements of § 900.14 of the rules of practice and procedure, as amended, governing proceedings to formulate marketing agreements and orders have been met.

It is hereby ordered that all of this decision, except the attached marketing agreement, be published in the FEDERAL REGISTER. The regulatory provisions of said marketing agreement are identical with those contained in the order, as amended, and as hereby proposed to be further amended by the attached order which will be published with this decision.

This decision filed at Washington, D. C., this 25th day of October 1951.

[SEAL]

CHARLES F. BRANNAN,
Secretary of Agriculture.

Order¹ Amending the Order, as Amended, Regulating the Handling of Milk in the Greater Kansas City Marketing Area

§ 913.0 *Findings and determinations.* The findings and determinations hereinafter set forth are supplementary and in addition to the findings and determinations previously made in connection with the issuance of the aforesaid order and of each of the previously issued

¹This order shall not become effective unless and until the requirements of § 900.14 of the rules of practice and procedure, as amended, governing proceedings to formulate marketing agreements and orders have been met.

amendments thereto; and all of said previous findings and determinations are hereby ratified and affirmed, except insofar as such findings and determinations may be in conflict with the findings and determinations set forth herein.

(a) *Findings upon the basis of the hearing record.* Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and the applicable rules of practice and procedure, as amended, governing the formulation of marketing agreements and marketing orders (7 CFR Part 900), a public hearing was held upon certain proposed amendments to the tentative marketing agreement and to the order, as amended, regulating the handling of milk in the Greater Kansas City marketing area. Upon the basis of the evidence introduced at such hearing and the record thereof, it is found that:

(1) The said order, as amended, and as hereby further amended, and all of the terms and conditions thereof, will tend to effectuate the declared policy of the act;

(2) The parity prices of milk as determined pursuant to section 2 of the act are not reasonable in view of the price of feeds, available supplies of feeds and other economic conditions which affect market supplies of and demand for milk in the said marketing area and the minimum prices specified in the order, as amended, and as hereby further amended, are such prices as will reflect the aforesaid factors, insure a sufficient quantity of pure and wholesome milk and be in the public interest; and

(3) The said order, as amended, and as hereby further amended, regulates the handling of milk in the same manner as and is applicable only to persons in the respective classes of industrial and commercial activity specified in a marketing agreement upon which a hearing has been held.

Order relative to handling. It is therefore ordered that on and after the effective date hereof the handling of milk in the Greater Kansas City marketing area shall be in conformity to and in compliance with the terms and conditions of the aforesaid order, as amended, and as hereby further amended, and the aforesaid order, as amended, is hereby further amended as follows:

1. Delete the period (.) appearing at the end of § 913.51 (a), substitute therefor a colon (:), and add the following: "And provided further, That for the delivery periods of November 1951 through March 1952 such Class I price shall be the basic formula price for the preceding delivery period plus \$1.90."

[F. R. Doc. 51-13062; Filed, Oct. 29, 1951; 8:46 a. m.]

[7 CFR Part 980]

[Docket No. AO-182-A2]

HANDLING OF MILK IN TOPEKA, KANS., MARKETING AREA

DECISION WITH RESPECT TO PROPOSED MAR- KETING AGREEMENT AND PROPOSED ORDER AMENDING ORDER, AS AMENDED

Pursuant to the provisions of the Agricultural Marketing Agreement Act of

1937, as amended (7 U. S. C. 601 et seq.), and the applicable rules of practice and procedure, as amended, governing proceedings to formulate marketing agreements and marketing orders (7 CFR Part 900), a public hearing was conducted at Topeka, Kansas, on October 9, 1951, pursuant to notice thereof which was issued on September 25, 1951 (16 F. R. 9914).

The material issues of record related to:

1. Prices for Class I and Class II milk to apply for the period through March 1952.

2. The emergency character of marketing conditions and the need for immediate change in order provisions.

Findings and conclusions. The findings and conclusions with respect to the aforementioned material issues, all of which are based on the evidence introduced at the hearing and the record thereof, are as follows:

1. For the period through March 1952 the differential to be used in determining Class I milk prices should be \$1.80 and that used in determining Class II milk prices should be \$1.55.

Conditions in the Topeka market now show a severe shortage of milk which may be expected to continue and be intensified during the coming winter season. For September 1951 Class I and Class II milk sales exceeded receipts of producer milk by more than 22 percent. This was the lowest ratio of receipts to sales recorded since January 1948, the effective date of the Topeka order. As a result more than 600,000 pounds of other source milk were needed for Class I and Class II use in the market in September. In comparison with September 1950, when receipts of producer milk exceeded Class I and Class II milk sales by about 4.5 percent, September 1951 sales have increased about 12 percent, and receipts have declined almost 8 percent. The present supply situation has occurred despite the fact that Topeka handlers have consistently paid premiums above the minimum prices of the order to equalize prices with those of the nearby Kansas City market with which Topeka competes for milk supplies.

A seasonal decline in production from September through November followed by a gradual increase in production through March may normally be expected in the Topeka market. During the coming winter season, producers will, however, have very short supplies of home grown feeds with which to produce milk. Disastrous floods and excessive rainfall in the Topeka milkshed have severely reduced the production of the hay, grain and ensilage crops used for winter feeding. In addition farmers have been unable to seed small grains normally used for late fall and early spring pastures. In the eleven counties from which Topeka draws milk supplies, 22 percent of the farms were flooded; corn and alfalfa acreages equal to 19 and 22 percent respectively, of the 1950 harvested acreages of these crops were destroyed by flood. Yields of corn on acreages not flooded average a third or more below normal. Alfalfa hay production and quality on uplands not flooded have both been materially reduced by excessive rainfall and insect damage.

Under these conditions farmers will purchase much more feed than is normal for the Topeka milkshed if production is to be maintained during the coming winter season. The shortage of hay is particularly critical. Normally most dairymen in this area raise their own alfalfa hay. Those who do not raise their full needs of legume hay can usually buy alfalfa hay from farmers in their own communities. The farms normally producing surplus alfalfa hay are however the farms on which crops were destroyed by floods this year. Consequently hay must be imported from distant points at high transportation costs. Indications are that alfalfa hay will cost Topeka producers at least \$40 per ton.

A substantial increase in Class I and Class II milk prices will be required to enable producers of the Topeka market to maintain their herds under these conditions. A producer's association proposed that the differentials added to basic formula prices in determining Class I and Class II milk prices each be increased 50 cents through February 1952 and 95 cents for March 1952. The differentials resulting from this proposal would be \$1.80 for Class I milk and \$1.55 for Class II milk for the entire period; the effect of the proposal with respect to March 1952 being to defer for one month a seasonal reduction in differentials now provided in the order and continue the temporary increased proposed for the winter months. With short feed supplies and little prospect of early small grain pastures, March will be a difficult month for milk production in 1952.

The producers proposal should be adopted. No opposition was made to such proposal at the hearing.

2. The due and timely execution of the function of the Secretary under the act imperatively and unavoidably requires the omission of a recommended decision by the Assistant Administrator, Production and Marketing Administration, and the opportunity for execution thereto.

The conditions set forth above are such that it is urgent that remedial action be taken as soon as possible. Delay beyond the minimum time required to make the attached order effective would defeat the purpose of such amendment and would aggravate the current acute shortage in supply. Accordingly the time necessarily involved in the preparation, filing and publication of a recommended decision, and exceptions thereto, would make such relief ineffective. The propriety of omitting the recommended decision and opportunity of filing exceptions thereto was indicated on the record.

Ruling on proposed findings and conclusions. Rulings on proposed findings and conclusions are not necessary to this decision since neither briefs nor proposed findings and conclusions on the issues of the hearing have been filed by interested parties.

General findings. (a) The proposed marketing agreement and the order, as amended, and as hereby proposed to be further amended, and all of the terms and conditions thereof will tend to effectuate the declared policy of the act;

(b) The parity prices of milk as determined pursuant to section 2 of the

PROPOSED RULE MAKING

act are not reasonable in view of the price of feeds, available supplies of feeds and other economic conditions which affect market supply of and demand for milk in the said marketing area, and the minimum prices specified in the proposed marketing agreement and in the order, as amended, and as hereby proposed to be further amended, are such prices as will reflect the aforesaid factors, insure a sufficient quantity of pure and wholesome milk and be in the public interest; and

(c) The proposed marketing agreement and the order, as amended and as hereby proposed to be further amended, will regulate the handling of milk in the same manner as, and are applicable only to persons in the respective classes of industrial and commercial activity specified in the said marketing agreement upon which a hearing has been held.

Determination of representative period. The month of September 1951, is hereby determined to be the representative period for the purpose of ascertaining whether the issuance of an order amending the order, as amended, regulating the handling of milk in the Topeka, Kansas, marketing area in the manner set forth in the attached amending order is approved or favored by producers who during such period were engaged in the production of milk for sale in the marketing area specified in such marketing order, as amended.

Annexed hereto and made a part hereof are two documents entitled respectively "Marketing Agreement Regulating the Handling of Milk in the Topeka, Kansas, Marketing Area," and "Order Amending the Order, as Amended, Regulating the Handling of Milk in the Topeka, Kansas, Marketing Area," which have been decided upon as the detailed and appropriate means of effectuating the foregoing conclusions. These documents shall not become effective unless and until the requirements of § 900.14 of the rules of practice and procedure, as amended, governing proceedings to formulate marketing agreements and orders have been met.

It is hereby ordered that all of this decision, except the attached marketing agreement, be published in the *FEDERAL REGISTER*. The regulatory provisions of said marketing agreement are identical with those contained in the order, as amended, and as hereby proposed to be further amended by the attached order which will be published with this decision.

This decision filed at Washington, D. C., this 25th day of October 1951.

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

Order² Amending the Order, as Amended, Regulating the Handling of Milk in the Topeka, Kansas, Marketing Area

§ 980.0 *Findings and determinations.* The findings and determinations herein-after set forth are supplementary and in addition to the findings and determinations previously made in connection with the issuance of the aforesaid order and of each of the previously issued amendments thereto; and all of said previous findings and determinations are hereby ratified and affirmed, except insofar as such findings and determinations may be in conflict with the findings and determinations set forth herein.

(a) *Findings upon the basis of the hearing record.* Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and the applicable rules of practice and procedure, as amended, governing the formulation of marketing agreements and marketing orders (7 CFR Part 900), a public hearing was held upon certain proposed amendments to the tentative marketing agreement and to the order, as amended, regulating the handling of milk in the Topeka, Kansas, marketing area. Upon the basis of the evidence introduced at such hearing and the record thereof, it is found that;

(1) The said order, as amended, and as hereby further amended, and all of the terms and conditions thereof, will

tend to effectuate the declared policy of the act;

(2) The parity prices of milk as determined pursuant to section 2 of the act are not reasonable in view of the price of feeds, available supplies of feeds and other economic conditions which affect market supplies of and demand for milk in the said marketing area, and the minimum prices specified in the order, as amended, and as hereby further amended, are such prices as will reflect the aforesaid factors, insure a sufficient quantity of pure and wholesome milk and be in the public interest; and

(3) The said order, as amended, and as hereby further amended, regulates the handling of milk in the same manner as and is applicable only to persons in the respective classes of industrial and commercial activity specified in a marketing agreement upon which a hearing has been held.

Order relative to handling. It is therefore ordered that on and after the effective date hereof the handling of milk in the Topeka, Kansas, marketing area shall be in conformity to and in compliance with the terms and conditions of the aforesaid order, as amended, and as hereby further amended, and the aforesaid order, as amended, is hereby further amended as follows:

1. Delete the period (.) appearing at the end of § 980.5 (a), substitute therefor a colon (:) and add the following: "Provided, That during the months of November 1951 through March 1952 the price per hundredweight of Class I milk shall be the price determined pursuant to paragraph (b) of this section plus \$1.80."

2. Delete the period (.) appearing at the end of § 980.5 (b), substitute therefor a colon (:) and add the following: "Provided, That during the months of November 1951 through March 1952 the price per hundredweight of Class II milk shall be the price determined pursuant to paragraph (b) of this section plus \$1.55."

[F. R. Doc. 51-13061; Filed, Oct. 29, 1951; 8:45 a. m.]

NOTICES

DEPARTMENT OF THE INTERIOR

Office of the Secretary

OIL AND GAS OPERATIONS IN SUBMERGED COASTAL LANDS OF GULF OF MEXICO

This is a sixth supplement to Part II of the notice issued by the Secretary of the Interior on December 11, 1950, concerning "Oil and Gas Operations in the Submerged Coastal Lands of the Gulf of Mexico" (15 F. R. 8835), as previously supplemented by the notices issued by the Secretary of the Interior on February 2, 1951 (16 F. R. 1203), March 5, 1951 (16 F. R. 2195), April 23, 1951 (16 F. R. 3623), June 25, 1951 (16 F. R. 6404), and August 22, 1951 (16 F. R. 8720).

Persons conducting oil and gas operations in accordance with Part II of the notice dated December 11, 1950, as pre-

viously supplemented, are hereby authorized to continue such operations to and including December 31, 1951. This supplementary authorization is subject to the conditions prescribed in Part II.

This does not authorize the drilling of, or production from, any oil or gas well the drilling of which had not been commenced on or before December 11, 1950.

OSCAR L. CHAPMAN,
Secretary of the Interior.

OCTOBER 24, 1951.

[F. R. Doc. 51-13004; Filed, Oct. 29, 1951; 8:46 a. m.]

² This order shall not become effective unless and until the requirements of § 900.14 of the rules of practice and procedure, as amended, governing proceedings to formulate marketing agreements and orders have been met.

DEFENSE MATERIALS PROCUREMENT AGENCY

[Delegation 4]

SECRETARY OF THE INTERIOR

DELEGATION OF AUTHORITY TO ENCOURAGE DOMESTIC EXPLORATION AND RELATED DEVELOPMENT OF CRITICAL AND STRATEGIC MINERALS AND METALS

1. Pursuant to the Defense Production Act of 1950, as amended (Public Law 774, 81st Cong., and Public Laws 69 and 96, 82d Cong.), Executive Orders 10161 of September 9, 1950 (15 F. R. 6105), and 10200 of January 3, 1951 (16 F. R. 61), as amended, and Executive Order 10281 of August 28, 1951 (16 F. R. 8789), there is hereby delegated to the Secretary of the Interior the function, included in the

functions delegated to the Defense Materials Procurement Administrator by section 304 of Executive Order 10161, as amended, to encourage (a) the exploration of critical and strategic minerals and metals in the United States, its Territories and possessions, and (b) such development in connection therewith as may be necessary to determine the character and the extent of the ores involved.

2. The function delegated hereby shall be carried out in accordance with programs certified under section 307 of Executive Order 10161, as amended, and also in accordance with such policies as may be established and such directives as may be issued by the Defense Materials Procurement Administrator.

3. The Secretary of the Interior shall furnish to the Defense Materials Procurement Administrator, at such times as he may request, reports of the action taken on and the status of all matters for which the Secretary of the Interior is responsible under this delegation.

4. To the extent that the "Delegation of Authority to Certain Officers and Agencies under Defense Production Act of 1950, as amended," issued by the Defense Materials Procurement Administrator on September 14, 1951 (16 F. R. 9446), delegates the functions set forth in section 304 of Executive Order 10161, as amended, of encouraging the exploration, development, and mining of critical and strategic minerals and metals, such delegation is hereby superseded.

5. The function herein delegated may be redelegated with or without authority for further redelegation.

This delegation shall take effect October 28, 1951.

Dated: October 26, 1951.

JESS LARSON,
Defense Materials Procurement
Administrator.

[F. R. Doc. 51-13142; Filed, Oct. 29, 1951;
10:49 a. m.]

DEPARTMENT OF THE TREASURY

Bureau of Internal Revenue

RELIEF FROM EXCESS PROFITS TAX BECAUSE OF AN INADEQUATE EXCESS PROFITS CREDIT

ALLOWANCE DURING FISCAL YEAR ENDED
JUNE 30, 1951

Subchapter E of Chapter 2 of the Internal Revenue Code imposes an excess profits tax on corporations for taxable years beginning after December 31, 1939. Under the provisions of this subchapter excess profits are measured by comparing the earnings for the current taxable year with a statutory excess profits credit.

Section 722 of Subchapter E reflects the recognition by Congress of the desirability and necessity of granting relief in meritorious cases to corporations which bear an excessive burden because of an inadequate excess profits credit. This section provides for the recomputation of excess profits tax on the basis of a reconstructed excess profits credit.

As required by section 722 (g) the following list, containing the cases ar-

anged alphabetically by internal revenue districts, shows the name and address of each corporation to which relief has been allowed, business, taxable years involved, excess profits credit before allowance of relief, increase in excess profits credit claimed, increase in excess profits credit allowed, decrease in excess profits tax, and increase in income tax. Allowances pursuant to decisions entered by The Tax Court of the United States have been made in thirty three docketed cases. These are included in the list with appropriate notations. There are included as a supplement to this list forty two cases in which relief was allowed by the Commissioner during the fiscal year ended June 30, 1950. These cases were not included in the list of allowances made during the fiscal year 1950 previously published.

In order to determine the relief granted and the relevant data required to be published, intermediate computations of the excess profits tax and the income tax showing the amounts of taxes which would have been due without the benefits of section 722 were made. Comparison of the pertinent items and figures appearing in the application for relief and the tax computations after allowance of relief with those appearing in the intermediate tax computations developed the required data.

Explanations of certain of the items, as displayed in their respective column headings of the list, and the data evolved, follows:

Business in which engaged, column 2. The business in which taxpayer is engaged is that reported in the income tax return of the corporation for the taxable year or years involved, therefore, it does not necessarily correspond with the business during the base period. In those instances where the return for the year involved failed to disclose the nature of the business, information from other sources was utilized. Moreover, since the nature of business shown usually represents a general description of the predominant business activity, it does not necessarily represent or reflect the business activity with respect to which an inadequate excess profits credit was established.

Excess profits credit before allowance of relief, column 4. The excess profits credit before allowance of relief is the credit originally claimed by the taxpayer, as corrected, whether based on income or capital.

Increase in the amount of excess profits credit claimed by taxpayer, column 5. The increase in the amount of excess profits credit claimed by taxpayer is the excess of the credit based on the constructive income claimed by the taxpayer over the credit before allowance of relief shown in column 4.

Increase in the amount of excess profits credit allowed, column 6. The increase in the amount of excess profits credit allowed is the excess of the recomputed credit based on constructive income finally allowed over the credit before allowance of relief shown in column 4.

Gross reduction in the excess profits tax, column 7; gross increase in the income tax, column 8. The gross reduc-

tion in the excess profits tax and the gross increase in the income tax resulting from the operation of section 722 are the difference between the gross taxes which would have been due without the benefits of section 722 and the gross taxes due after relief has been granted. The gross excess profits tax is the tax due prior to the deferment under section 710 (a) (5), the foreign tax credit under section 729, the credit for debt retirement under section 733, the ten percent credit under section 734, and the adjustment under section 734. The gross income tax is the tax due prior to the foreign tax credit under section 131.

The changes in the income and excess profits taxes shown reflect the effect of the increase attributable to section 722 in the unused excess profits credit carried forward from prior taxable years as well as the effect of the increase in unused excess profits credit carried back from subsequent taxable years to the extent that claims with respect to unused credit carry-overs and carry-backs determined under section 722 were allowed within the same fiscal year.

While the decrease in excess profits tax is directly related to the increase in excess profits credit allowed, a number of factors serve to invalidate a comparison of the relationship of these two items applicable to a corporation for different taxable years or to different corporations for the same taxable year. Among the most important factors affecting this comparison are (1) increase in excess profits tax rates, (2) changes in rate structure from a graduated to a flat rate system, (3) effect of unused excess profits credits of prior and subsequent years attributable to section 722, (4) variation of provisions applicable to fiscal years, (5) limitation of excess profits tax to the amount by which 80 percent of net income exceeds the income tax, applicable to certain taxable years, and (6) relation of excess profits before the application of section 722 to the increase in excess profits credit allowed.

For taxable years beginning after December 31, 1940, a portion of the amount by which the excess profits tax is reduced by reason of the application of section 722 is offset by an increase in income tax. This offset arises from the provisions which permit the deduction of the income subject to excess profits tax (or excess profits tax in certain taxable years) in arriving at income subject to income tax.

Lists containing the cases in which relief has been allowed for prior fiscal years have been published in the various issues of the FEDERAL REGISTER as follows:

Fiscal years ended—	Vol.	No.	Date
June 30, 1942.....	9	194	Sept. 28, 1944
June 30, 1943.....	9	194	Sept. 28, 1944
June 30, 1944.....	9	219	Nov. 2, 1944
June 30, 1945.....	10	224	Nov. 15, 1945
June 30, 1946.....	11	196	Oct. 8, 1946
June 30, 1947.....	12	197	Oct. 8, 1947
June 30, 1948.....	13	206	Oct. 21, 1948
June 30, 1949.....	14	201	Oct. 18, 1949
June 30, 1950.....	15	205	Oct. 21, 1950

[SEAL]

JOHN B. DUNLAP,
Commissioner of Internal Revenue.

NOTICES

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Alabama</i>							
Alabama Pipe Co., Post Office Box 791, Anniston.	Manufacturing cast iron pipe and fittings.	12-31-1943	\$219,627.89	\$285,239.16	\$60,627.81	\$54,565.03	\$24,251.12
Dixie Drive It Yourself System, Knoxville Co., Inc., 1615 5th Ave. North, Birmingham.	Auto and truck rentals and leases, drive it yourself plan.	12-31-1944	219,627.89	285,239.16	60,627.81	57,596.42	24,251.13
Dixie Drive It Yourself System, Nashville Co., Inc. 1916 5th Ave. North, Birmingham.	Auto and truck rentals and leases.	12-31-1943	3,958.21	5,198.21	1,076.79	969.11	290.73
W. D. Dobbins Trading Co., Inc., 2416 7th Ave. South, Birmingham.	Ice cream manufacturers.	12-31-1941	3,541.97	4,383.87	4,383.87	41.93	9.65
Emerson Hotel Operating Co., 1502 Comer Bldg., Birmingham.	Hotel operating.	12-31-1942	3,541.97	4,383.87	4,383.87	3,018.01	905.40
Hinkle Supply Co., Inc. (formerly Arnold Supply Co., Inc.), 2923 5th Ave. South, Birmingham.	Wholesale distributors of sheet metal roofing, etc.	12-31-1943	3,541.97	4,383.87	4,383.87	3,945.49	1,183.64
Hotel Roosevelt, Inc., 1502 Comer Bldg., Birmingham.	Hotel operating.	12-31-1943	859.70	5,838.08	2,319.76	2,138.36	641.51
		12-31-1944	1,132.38	5,565.40	2,047.08	2,107.54	598.99
		12-31-1945	1,363.88	5,333.90	1,815.58	1,724.80	490.21
		2-28-1945	51,498.91	48,711.75	2,973.15	2,824.49	1,189.25
		2-28-1946	51,498.91	48,711.75	2,973.15	2,367.96	997.02
		12-31-1941	12,620.66	36,803.78	6,377.10	2,869.69	889.60
		12-31-1942	12,660.40	36,764.04	6,337.36	5,703.63	1,796.3
		12-31-1945	12,660.40	36,764.04	6,337.36	6,020.49	2,789.86
		12-31-1941	17,103.31	22,343.45	8,546.69	554.00	None
		12-31-1940	19,823.88	42,755.59	14,756.12	6,945.98	2,153.25
		12-31-1942	19,823.88	42,755.59	14,756.12	13,280.51	7,778.47
		12-31-1943	19,750.60	42,828.87	14,829.40	13,346.46	7,799.73
		12-31-1945	19,823.88	42,755.59	14,756.12	39,357.09	19,194.30
		12-31-1944	6,685.24	9,382.61	2,482.26	2,358.15	670.21
		12-31-1945	6,685.24	9,382.61	2,482.26	2,358.15	670.22
White Dairy Co., Inc., 621 S. 27th St., Birmingham.	Milk distributor.	12-31-1945	6,685.24	9,382.61	2,482.26	2,358.15	670.22
<i>Arizona</i>							
Arizona Fertilizers, Inc., 734 East Southern Pacific Dr., Phoenix.	Manufacture and sale of fertilizers and insecticides.	6-30-1942	5,135.80	5,171.06	2,517.08	880.98	202.63
		6-30-1943	5,617.24	4,689.62	2,035.65	1,832.09	549.63
		6-30-1944	7,394.83	2,912.03	258.06	1,219.31	355.96
		6-30-1945	8,176.64	2,130.22	None	545.85	155.14
		2-16-1945	5,888.56	9,071.98	1,711.44	1,412.06	491.33
Palms Theatre Corp., 208 Orpheum Theater Bldg., Phoenix.	Theater.	to					
		12-31-1945					
Phoenix Drive-In Theatre, 208 Orpheum Theater Bldg., Phoenix.	do.	11-30-1946	6,903.17	1,052.57	386.00	31.15	8.85
<i>Arkansas</i>							
J. P. Brower Veneer Co., Fayetteville.	Manufacturers of wood veneers.	12-31-1942	9,708.24	64,011.13	2,641.76	4,755.17	1,429.77
		1-1-1943	9,708.24	64,011.13	2,641.76	3,430.80	698.18
		to					
		8-31-1943	9,708.24	64,011.13	2,641.76	2,465.65	744.61
		8-31-1944	9,708.24	64,011.13	2,641.76	986.39	419.66
		8-31-1945	9,708.24	64,011.13	2,641.76	149,089.77	66,262.13
Lion Oil Co. (formerly Lion Oil Refining Co.), Exchange Bldg., El Dorado.	Producing, refining, and marketing petroleum and related products.	12-31-1942	926,580.67	None	None	149,089.77	66,262.13
Malco Theatres, Inc., Malco Bldg., 62 Beale, Memphis, Tenn.	Motion picture theater.	12-31-1943	204,758.59	45,008.53	45,008.53	40,507.68	18,003.42
		12-31-1944	204,758.59	45,008.53	45,008.53	37,356.27	18,003.41
		12-31-1945	202,584.01	47,183.11	47,183.11	29,665.86	18,873.25
<i>First District of California</i>							
Bisceglia Bros. Wine Co., Cedar and California Sts., Fresno.	Wine manufacturing.	5-31-1941	10,092.71	128,669.64	28,087.61	8,902.51	None
		5-31-1942	11,231.54	128,435.13	27,853.10	11,695.60	3,625.63
		5-31-1943	20,882.86	118,542.72	17,960.69	24,303.07	12,290.25
California Spray-Chemical Corp., 225 Bush St., San Francisco.	Manufacture and distribution of agricultural sprays, insecticides, parasiticides and fungicides.	12-31-1942	131,397.37	169,425.73	37,493.03	97,237.19	43,216.53
		12-31-1943	132,304.43	59,063.77	36,585.97	32,927.38	14,634.39
		12-31-1944	141,481.54	47,826.34	27,408.86	28,457.67	11,982.17
		12-31-1945	146,725.86	42,498.26	22,164.54	22,809.20	9,603.88
		4-17-1940	944.06	18,762.61	3,182.03	97.44	None
Civic Center Waffle Shop, Inc., 406 Geary St., San Francisco.	Restaurant.	to					
		12-31-1940					
		12-31-1941	1,481.67	18,225.00	4,987.53	1,891.10	434.96
		12-31-1942	1,927.17	17,779.50	5,261.14	5,200.80	1,590.23
		12-31-1943	2,704.45	17,002.22	4,483.86	4,220.60	1,266.17
		12-31-1944	207,613.73	None	None	40,430.43	17,023.34
Clover Valley Lumber Co., Loyalton.	Lumber manufacturing.	12-31-1941	4,414.31	15,868.19	2,523.64	1,009.46	444.17
Coca-Cola Bottling Co., of Salinas, 251 West Market St., Salinas.	Manufacturer of soft drinks; distributor of beer.	12-31-1942	6,619.37	16,020.14	318.58	1,400.11	420.03
Coca-Cola Bottling Co. of San Rafael and Santa Rosa, 728 Irwin St., San Rafael.	Manufacturers of soft drinks and beverages.	12-31-1942	7,242.67	11,757.33	1,644.83	6,432.37	2,984.24
Crown Products Corp., 1237 Minnesota St., San Francisco.	Manufacturer of miscellaneous foodstuffs.	12-31-1943	7,753.84	15,521.16	1,133.66	1,119.60	335.89
		12-31-1941	201,530.07	207,146.03	212,737.67	5,603.80	1,737.17
Esotoo Fumigation Co., Ltd., 465 California St., San Francisco.	Fumigation of fruits.	3-31-1941	1,720.75	12,529.25	3,029.25	152.09	None
		3-31-1942	1,639.01	Unstated	3,110.99	1,107.86	254.81
		2-28-1943	43,439.60	155,502.52	22,876.82	20,110.71	9,353.58
Fruitvale Canning Co., 905 66th Ave., Oakland.	Fruit and vegetable canning.	2-29-1944	43,439.60	155,502.52	22,876.82	14,726.68	9,320.33
		12-31-1941	9,312.34	29,522.80	3,363.64	2,672.78	828.67
Gorman Lumber Sales Co., 4621 Tidewater Ave., Oakland.	Lumber fabrication and sales.	12-31-1942	13,100.94	38,222.63	1,727.40	660.03	198.00
		12-31-1943	10,689.70	40,633.87	3,323.53	4,442.62	1,332.78
		12-31-1942	26,887.51	74,026.30	35,011.91	31,510.72	16,359.39
Jacuzzi Bros., Inc., 5327 Jacuzzi Ave., Richmond.	Manufacturer of deep and shallow well pumps.	12-31-1943	28,793.10	62,120.71	33,106.32	24,678.87	15,349.43
		12-31-1944	28,793.10	62,120.71	33,106.32	21,457.79	14,699.42
		10-31-1944	4,858.96	1,539.24	1,539.24	1,505.67	431.71
		10-31-1945	5,887.25	510.95	510.95	543.93	154.78
		6-30-1946	7,046.36	18,729.45	10,771.14	5,055.98	1,855.75
KTRB Broadcasting Co., Inc., Norwegian Ave., Modesto.	Radio broadcasting.	12-31-1941	8,339.34	20,501.49	2,958.06	1,924.47	442.62
Kay Jewelry Co. of Sacramento, 810 Kay St., Sacramento.	Retail credit jewelry.	12-31-1942	10,242.41	18,607.42	1,054.99	3,763.84	889.48
		12-31-1943	10,242.41	18,607.42	1,054.99	1,533.56	570.60
James P. Keating Co., Inc., 1609 E St., Sacramento.	Wholesale liquor dealers.	12-31-1941	1,876,202.37	2,576,089.89	1,219,374.10	731,624.46	226,803.58
		12-31-1942	1,876,202.37	4,568,889.05	1,402,285.20	1,262,056.68	560,914.09
		12-31-1943	1,846,859.91	4,568,889.05	1,457,077.40	1,311,369.66	582,830.96
		12-31-1944	1,834,202.37	4,568,889.05	1,648,846.30	1,566,403.98	659,538.52
		12-31-1945	1,834,202.37	4,568,889.05	1,785,865.75	1,696,572.46	714,246.30

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of California—Continued</i>							
Kilpatrick's San Francisco Bakery, 2030 Folsom St., San Francisco.	Wholesale bakery.....	7-31-1942 7-31-1943 7-31-1944 7-31-1945 7-31-1946	\$125,422.22 125,422.22 125,422.22 125,422.22 141,471.19	\$285,688.92 309,133.33 163,377.78 163,377.78 163,377.78	\$16,048.97 16,048.97 16,048.97 16,048.97 16,048.97	\$8,416.64 14,444.07 14,911.08 15,246.53 6,391.00	\$2,825.87 6,419.59 6,419.58 6,419.59 2,690.95
Manteca Canning Co., P. O. Box 392, Manteca.	Canning.....	2-28-1942 2-28-1943 2-28-1944 2-28-1945	23,916.46 23,205.76 19,316.58 5,477.86	23,583.54 24,294.24 7,521.12 4,633.09	1,116.46 405.76 3,483.62 2,801.24	3,320.66 4,312.40 8,404.47 2,575.12	1,029.40 2,063.96 4,688.81 1,002.90
Marlo Packing Corp., 1955 Carroll Ave., San Francisco.	do.....	5-31-1943 5-31-1944 5-31-1945	5,473.35 5,473.35 5,473.35	4,637.60 4,637.60 4,637.60	2,865.75 2,865.75 2,865.75	2,638.68 2,722.46 6,670.57	1,199.96 2,067.88 3,953.62
Moss Stores, Inc., 201 1st St., San Francisco.	Retail ladies accessories.....	1-31-1942 1-31-1943 1-31-1944 1-31-1945 1-31-1946	104,387.48 104,387.48 104,723.91 104,723.91 104,723.91	58,810.42 58,810.42 203,330.87 203,330.87 203,330.87	9,884.06 9,884.06 9,884.06 9,884.06 9,884.06	8,895.65 8,481.96 17,982.21 8,592.36 1,055.14	2,067.88 3,953.62 7,571.47 3,798.72 263.78
Niagara Duplicator Co., transferor, c/o G. W. Brainard, secretary, Board of Trade of San Francisco, assignee and transferee, 444 Market St., San Francisco.	Manufacturing and wholesale and retail.	5-31-1942	5,671.07	8,729.17	1,738.93	1,055.14	263.78
Oakland Canning Co., c/o L. S. Reeve, Latham Sq. Bldg., Oakland.	Canning of fruits and vegetables.....	5-31-1942 5-31-1943 5-31-1944	6,345.96 7,909.65 12,393.42	16,454.04 14,890.35 10,406.58	10,681.75 9,118.06 4,634.29	4,592.70 10,439.97 12,299.85	1,855.00 3,172.57 7,079.88
Pacific Raisin Co., Inc., P. O. Box 456, Fowler.	Dried fruit packing.....	4-30-1943	6,537.98	6,785.84	5,115.61	14,547.89	4,852.66
Post Hotel Co. (the Sheldon Hotel), c/o Harris, Kerr, Forster & Co., 235 Montgomery St., San Francisco.	Hotel.....	12-31-1943 1-1-1944 to 6-30-1944	466.76 399.89	4,093.24 4,160.11	2,383.24 2,450.11	2,144.92 1,244.54	643.47 353.72
Rathjen Bros., Inc., 135 Berry St., San Francisco.	Wholesale beverages.....	12-31-1944 12-31-1945	100,391.81 100,391.81	6,623.10 6,623.10	6,623.10 6,623.10	6,291.95 6,291.94	4,857.08 4,857.08
Rayonier, Inc., 122 East 42d St., New York, N. Y. (formerly San Francisco).	Manufacturing pulp and paper.....	4-30-1941 4-30-1942 4-30-1943	2,239,447.72 2,678,637.31 2,914,273.58	4,946,201.27 4,766,428.44 4,540,363.25	729,932.50 1,021,576.89 790,960.62	364,966.25 1,296,824.72 381,485.93	None 402,170.65 169,549.30
Richmond-Chase Co., P. O. Box 1030, San Jose.	Fruit and vegetable canners and packers.	5-31-1941 5-31-1942 5-31-1943 5-31-1944	152,324.61 174,841.32 147,379.32 170,878.62	225,775.39 203,258.48 230,720.68 207,221.38	None None 34,532.74 11,033.44	10,485.61 21,880.71 61,773.17 28,503.24	None 6,783.02 28,140.80 16,912.75
Salinas Valley Ice Co., Ltd., 124 Soledad St., Salinas.	Manufacture of ice and packing produce.	12-31-1940 12-31-1941	117,540.08 140,997.42	88,322.80 104,579.91	26,840.07 44,127.22	3,974.32 22,063.61	None 6,839.73
Albert S. Samuels Co., 856 Market St., San Francisco.	Retail jewelry.....	1-31-1942 1-31-1943 1-31-1944	17,599.94 16,910.14 31,211.14	87,282.66 87,072.46 33,803.96	3,509.92 4,199.72 3,808.14	2,187.54 4,490.84 808.86	962.62 1,713.42 None
Santa Clara Packing Co., 620 North 8th St., San Jose.	Fruit and vegetable packing.....	2-28-1941 2-28-1942 2-28-1943 2-28-1944	26,046.04 31,085.11 31,085.11 31,085.11	28,764.89 11,588.89 11,588.89 11,588.89	4,068.40 4,688.40 4,688.40 4,688.40	2,271.19 4,201.56 4,239.82 2,474.26	704.07 2,474.26 2,474.26 2,474.26
Schuckl & Co., Inc., 182 South Fair Oaks Ave., Sunnyvale.	Manufacturers—canned fruits and vegetables.	2-28-1942 2-28-1943 2-28-1944 2-28-1945	131,866.33 159,753.62 159,753.62 159,753.62	145,533.67 117,646.38 117,646.38 117,646.38	62,583.91 34,696.62 34,696.62 34,696.62	27,107.78 78,162.45 31,511.37 32,962.74	8,403.42 34,738.86 13,878.66 13,878.66
Sierra Tractor & Equipment Co., P. O. Box 713, Chico.	Tractor and implement sales.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	22,775.97 23,306.28 23,306.28 23,306.28 32,064.29	19,546.54 19,016.23 19,016.23 19,016.23 10,258.22	4,317.79 3,787.48 3,787.48 3,787.48 None	1,511.23 3,408.73 3,408.73 3,598.11 962.79	2,007.36 2,007.37 2,007.37 2,007.37 503.67
Stewart & Nuss, Inc., 410 Thorne Ave., Fresno.	Retail rock, sand and gravel.....	12-31-1940 12-31-1941	6,897.47 7,673.62	42,777.75 42,001.58	482.45 633.88	120.61 221.86	55.46 55.46
Stockton Food Products, Inc., P. O. Box 1019, Stockton.	Cannery—fruit and vegetables.....	5-31-1942 5-31-1943 5-31-1944	11,295.67 13,733.72 14,039.01	15,127.01 12,688.96 12,383.67	3,119.70 681.65 370.36	7,305.19 7,049.75 11,801.54	2,264.74 2,114.93 6,192.98
Sunland Industries, Inc. (formerly Sunland Sulphur Co., Inc.), P. O. Box 1699, Fresno.	Manufacturers of insecticides and commercial fertilizers, distributors of field seeds.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	27,345.28 29,232.47 25,753.77 26,972.75	58,346.38 56,459.19 16,871.82 15,652.84	3,965.41 2,078.22 2,377.92 1,158.94	3,568.87 1,978.81 1,235.79 1,043.05	2,101.67 1,163.96 383.10 614.23
Sunland Refining Corp., P. O. Box 1512, Fresno.	Gas and oil distribution.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	26,966.97 16,805.51 16,805.51 16,805.51	16,058.62 53,353.33 53,353.33 53,353.33	1,564.72 4,688.24 4,688.24 4,688.24	2,861.79 8,978.73 4,394.92 4,453.83	1,596.58 4,531.13 2,302.04 2,484.76
Sunlite Bakery, 145 South Montgomery St., San Jose.	Wholesale bakery.....	9-30-1943 9-30-1944 9-30-1945	13,010.44 22,660.61 27,200.72	22,019.48 32,025.19 27,485.08	10,882.40 19,182.72 17,338.50	3,316.44 10,812.97 5,604.65	None 4,566.18 9,189.41
Sunset Line & Twine Co., 564 6th St., San Francisco.	Manufacturer of line and twine.....	9-30-1941 9-30-1942 9-30-1943 9-30-1944 9-30-1945	30,865.51 17,781.25 21,713.75 2,772.27 3,013.84	23,820.29 161,740.84 157,808.34 16,890.10 16,018.53	13,673.71 6,766.13 2,833.63 2,936.62 2,995.50	2,247.01 5,909.79 2,419.03 183.83 2,655.32	1,607.91 1,832.04 1,501.82 42.28 808.79
Taylor & Spotswood Co., 700 Pennsylvania Ave., San Francisco.	Steel distributors.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	17,781.25 21,713.75 2,772.27 3,013.84 4,315.35	161,740.84 157,808.34 16,890.10 16,018.53 15,317.02	6,766.13 2,833.63 2,936.62 2,995.50 1,693.99	5,909.79 2,419.03 183.83 2,655.32 1,659.59	1,607.91 1,832.04 42.28 808.79 497.87
Thomas Rigging Co., 1505 62d St., Emeryville.	Drayage and rigging.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 2-8-1941	2,772.27 3,013.84 4,315.35 5,833.76 6,633.69	15,317.02 13,748.61 46,566.31	1,693.99 1,693.99 9,806.25	1,659.59 1,659.59 3,780.72	497.87 1,258.76 1,240.50
Valley Oxygen Co., 351 California St., San Francisco.	Industrial gas manufacturing.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	8,525.31 9,132.00 104,171.70	44,674.60 44,068.00 206,883.86	7,914.63 7,307.94 20,203.92	7,747.71 7,043.11 35,424.69	2,353.11 2,141.72 15,744.30
Weyl-Zuckerman & Co., 146 West Weber Ave., Stockton.	Growing and shipping of farm products.	12-31-1943	104,171.70	206,883.86	20,203.92	35,424.69	15,744.30
<i>Sixth District of California</i>							
Adrian, Inc., 233 North Beverly Dr., Beverly Hills.	Wholesale manufacturers women's suits and dresses.	12-31-1943	6,001.02	113,698.98	18,291.43	10,458.94	6,181.54
Adrian, Ltd., 233 North Beverly Dr., Beverly Hills.	Wholesale manufacturers women's dresses and suits.	12-31-1943	5,164.54	54,507.94	8,234.16	6,226.26	1,867.86
Aerated Products Co. of Los Angeles, 929 East 14th St., Los Angeles.	Manufacturing food products.....	12-31-1943 12-31-1944 12-31-1945	6,962.33 6,962.33 7,127.85	28,765.32 28,765.32 28,599.80	4,662.09 4,662.09 4,496.57	4,195.88 4,255.99 4,271.74	1,258.76 1,291.25 1,240.50

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Sixth District of California—Continued</i>							
Awful Fresh MacFarlane (formerly Staley, Inc.), 415 24th St., Oakland.	Candy manufacturing and sales...	6-30-1943 7-1-1945 to 3-11-1946	\$8,990.20 15,424.77	\$68,309.80 61,875.23	\$24,287.13 17,852.56	\$22,216.22 8,376.50	\$10,216.97 3,369.36
Bethlehem Supply Co. of California (formerly Petroleum Equipment Co.), 6000 Alcoa St., Vernon.	Retailers of oil well, refinery and industrial supplies.	12-31-1940 12-31-1941 12-31-1942	39,167.52 46,355.05 58,014.12	150,832.48 143,644.95 131,985.88	19,664.42 3,716.16 12,316.17	1,575.47 11,987.62 11,084.55	None 2,716.16 4,926.46
J. G. Boswell Co., 354 South Spring St., Los Angeles.	Cotton merchandising, gins and oil mills, farming, etc.	6-30-1942	445,687.83	329,377.69	52,993.40	26,496.70	8,213.97
Continental Corp., 8059 Melrose Ave., Los Angeles.	Operating oil properties	12-31-1941	3,392.52	68,503.56	35,609.22	14,829.30	4,763.61
F & L B Corp., 631 South Witmer St., Los Angeles.	Restaurant	11-30-1942 11-30-1943 11-30-1944 11-30-1945 11-30-1946	9,204.40 10,030.56 9,000.00 7,307.99 10,446.05	50,021.19 49,195.03 50,018.53 51,082.71 37,944.65	3,715.60 2,889.44 3,712.94 4,777.12 1,639.06	2,264.96 2,600.49 2,540.04 1,710.55 132.24	688.25 780.14 1,052.19 1,331.52 40.37
Fox Estes Theatre Corp., 1609 West Washington Blvd., Los Angeles.	Theater operation	12-31-1943 12-31-1944 12-31-1945	20,575.03 20,575.03 20,575.03	20,690.92 20,690.92 20,690.92	4,732.90 4,732.90 4,732.90	4,259.61 4,496.26 4,496.26	2,508.43 2,508.43 2,508.44
Fox Great Falls Theatre Corp., 1609 West Washington Blvd., Los Angeles.	do	12-31-1943 12-31-1944 12-31-1945	15,590.90 15,590.90 15,590.90	16,477.39 16,477.39 16,477.39	4,361.95 4,361.95 4,361.95	3,925.76 4,143.85 4,143.85	1,264.96 2,311.83 2,311.83
Fox Lincoln Theatre Corp., 1609 West Washington Blvd., Los Angeles.	do	12-31-1943 12-31-1944 12-31-1945	20,552.34 20,552.34 20,552.34	16,866.72 16,866.72 16,866.72	3,690.23 3,690.23 3,690.23	3,321.20 3,505.72 3,505.72	1,955.82 1,955.82 1,955.82
Frosted Fruit Products, 200 Center St., Los Angeles.	Fruit processing	3-31-1944 3-31-1945 3-31-1946	2,320.90 3,488.77 5,208.02	112,015.10 110,557.39 109,591.98	3,694.20 2,236.49 1,271.08	3,655.27 2,431.98 1,248.62	1,081.66 601.19 354.87
Germain's, Inc. (formerly Germain Seed & Plant Co.), 747 Terminal St., Los Angeles.	Wholesaler and retailer of seeds, plants, etc.	6-30-1942 6-30-1943 6-30-1944 6-30-1946	47,604.97 50,090.60 53,876.51 69,469.76	79,025.60 82,847.27 79,061.36 63,468.11	23,645.03 21,159.40 17,873.49 1,780.24	13,958.05 20,778.70 11,181.20 2,129.52	4,328.99 10,662.55 8,453.78 1,353.01
O A Glass Co., Inc., 784 Market Ct., Los Angeles.	Fruit growers, wholesalers and commission merchants.	6-30-1942 6-30-1943 6-30-1944	13,374.68 13,374.68 13,374.68	None None None	1,651.47 1,651.47 1,651.47	2,125.34 1,486.33 1,527.38	658.85 448.06 484.92
Charles R. Hadley Co., 330 North Los Angeles St., Los Angeles.	Manufacturer of looseleaf forms, etc.	9-30-1941 9-30-1942	69,633.59 83,886.56	15,072.40 19,579.38	2,224.48 6,363.83	778.57 3,823.53	None 1,379.39
Hilton Hotel of Long Beach, c/o Hilton Hotels Corp., 720 South Michigan Ave., Chicago, Ill.	Hotel	12-31-1942	12,440.00	48,538.60	13,685.00	7,210.04	5,387.45
Kelco Co., 530 Broadway, San Diego	Manufacturer of kelp products	1-1-1940 to 11-30-1940	108,260.95	132,596.76	30,439.05	8,355.76	None
		11-30-1941 11-30-1942 11-30-1943 11-30-1944	108,260.95 130,394.77 130,394.77 130,394.77	164,338.57 295,887.43 295,887.43 170,775.61	50,389.05 83,355.23 83,355.23 83,355.23	20,155.62 58,380.16 49,923.23 43,868.27	None 22,325.68 33,342.10 33,342.10
Kobe Co. (formerly Kobe, Inc.), 3040 East Slauson Ave., Huntington Park.	Manufacturers of hydraulic pumps, perforated pipe, etc.	12-31-1941 12-31-1943 12-31-1944	79,146.63 116,492.00 113,147.70	224,998.89 187,653.52 190,997.82	18,826.87 18,084.35 14,740.05	6,844.21 17,720.34 15,163.17	2,121.70 7,875.71 6,384.48
Long Beach Motor Bus Co., 1106 Broadway, Oakland.	Bus transportation	12-31-1942	3,047.44	None	None	2,742.69	822.82
Los Angeles Towel Service Co., 1710 Griffith Ave., Los Angeles.	Towel and linen service	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	26,125.19 42,105.60 42,105.60 42,105.60 32,983.16	47,090.12 41,109.71 41,109.71 41,109.71 50,232.15	249.36 2,253.70 2,253.70 2,253.70 11,376.14	62.84 901.48 2,028.33 2,028.33 10,807.34	None 279.45 1,194.46 1,194.46 5,364.64
M & S Foods, Inc., 1138 S. Main St., Los Angeles.	Restaurant and bar	11-30-1943 11-30-1945 11-30-1946	13,592.57 12,665.48 12,115.12	1,227.43 28,053.43 28,603.79	1,203.55 1,673.08 1,673.08	1,104.69 1,143.37 134.99	650.53 349.03 41.21
B. F. McDonald Co., 5112 S. Hoover St., Los Angeles.	Safety appliances	12-31-1940 12-31-1941 12-31-1944 12-31-1945	10,772.11 13,744.91 17,011.97 19,351.24	175,281.94 173,483.02 220,124.01 217,784.74	12,707.14 16,927.74 15,439.33 13,100.06	3,403.16 8,463.87 35,085.14 12,445.06	None 2,623.81 20,708.94 6,943.04
Miller Malting Co., 5945 S. Malt Ave., Los Angeles.	Processing barley to malt	8-31-1942 8-31-1943 8-31-1944 8-31-1945 8-31-1946	41,006.81 45,666.45 51,426.73 57,237.15 65,643.62	158,900.26 155,710.02 153,788.72 147,978.30 334,505.77	15,612.11 18,802.35 13,690.81 7,880.39 2,715.96	17,167.83 15,841.60 13,279.73 3,710.78 2,214.57	7,993.83 6,789.26 5,591.47 1,562.44 686.52
Mountain View Dairies, Inc., 725 W. Anaheim St., Long Beach.	Produce and distribute dairy products.	12-31-1941 12-31-1942	48,677.66 49,886.71	67,440.49 66,050.62	6,327.34 5,118.29	2,214.57 4,606.46	686.52 2,047.32
National Technical Laboratories, 820 Mission St., South Pasadena.	Manufacture of scientific instruments.	12-31-1943 12-31-1944 12-31-1945	25,699.88 26,013.78 26,345.61	88,564.15 88,564.15 88,564.15	37,037.77 37,037.77 37,037.77	42,510.39 23,116.31 35,185.88	21,402.53 16,633.32 16,590.18
Pacific Airmotive Corp. (formerly Airplane Manufacturing & Supply Corp.), 2940 N. Hollywood Way, Burbank.	Aircraft parts, supplies, and repair station.	11-30-1942	37,802.70	118,558.58	20,311.15	14,569.06	4,662.58
Pacific Co. of California, 623 South Hope St., Los Angeles.	Stock and bond brokers	11-30-1943	15,178.35	14,693.88	None	4,427.28	1,412.51
Roberts Bros. Corp., 3100 West Pico Blvd., Los Angeles.	Restaurant	9-30-1943 9-30-1944 9-30-1945 9-30-1946	2,244.99 2,601.26 4,000.66 5,158.11	5,729.52 5,373.25 3,973.85 2,816.40	3,736.21 3,379.94 1,980.54 3,293.18	3,628.81 3,391.98 1,996.23 4,300.29	1,088.64 976.95 567.35 1,284.01
Simon's Five Points, Inc., 649 South Olive St., Los Angeles.	do	1-31-1944 1-31-1945 1-31-1946	2,755.47 2,867.38 3,322.20	54,244.53 54,132.62 53,677.80	3,181.27 2,726.45 6,800.39	3,857.35 2,539.11 3,947.95	1,096.30 809.11 1,087.61
Simon's Washington, Inc., 649 Olive St., Los Angeles.	do	11-30-1942 11-30-1943 11-30-1944 11-30-1945 11-30-1946	1,101.71 1,612.73 2,275.42 1,372.43 1,995.74	24,718.65 24,060.96 24,958.95 24,335.64 5,906.36	6,289.37 5,626.68 7,902.10 5,906.36	5,660.44 5,321.52 6,203.19 476.54	1,698.14 1,519.21 1,763.02 135.44
Southern California Enterprises, Inc., 6215 Sunset Blvd., Los Angeles.	Ballroom—cafe	2-28-1942 2-28-1943	10,963.55 12,038.79	249,287.08 249,279.22	84,701.60 82,693.74	35,147.65 40,890.30	10,895.77 35,395.14

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sixth District of California—Continued							
Sully-Miller Contracting Co., 1500 West 7th St., Long Beach.	Road building and paving.....	6-30-1941	\$33,440.52	\$158,269.48	\$8,045.25	\$2,011.31	None
		6-30-1942	39,602.37	152,107.63	8,907.06	4,493.53	\$1,392.99
		6-30-1943	43,494.64	40,532.52	5,094.79	4,586.01	2,091.38
		6-30-1944	43,494.64	40,532.52	5,094.79	4,159.98	234.34
		6-30-1945	43,494.64	40,532.52	5,094.79	4,840.04	2,037.92
Sunny Mountain Orange Co., 3616 Main St., Riverside.	Citrus grower.....	6-30-1946	43,494.64	55,990.30	5,094.79	2,440.07	1,027.33
		12-31-1943	14,839.14	28,350.71	7,917.16	7,575.44	3,129.27
		12-31-1944	14,086.26	29,103.59	8,670.04	8,806.54	4,597.82
		8-31-1941	18,703.29	24,486.56	4,053.01	4,420.36	2,466.06
Thrifty Drug Stores Co., Inc., 1340 East 7th St., Los Angeles.	Retail drug stores.....	8-31-1942	320,200.27	67,078.38	45,720.00	5,649.02	None
		8-31-1943	390,155.71	134,496.19	64,672.16	36,730.24	12,715.62
		8-31-1944	392,670.27	485,694.95	64,672.16	58,204.94	25,868.86
		8-31-1945	390,118.41	485,695.25	64,672.16	60,360.69	25,868.86
		8-31-1946	388,420.29	485,695.25	64,672.16	61,438.55	25,868.86
Union-Tribune Publishing Co., Union Bldg. Annex, San Diego.	Publishing daily newspaper.....	12-31-1940	184,192.33	380,892.46	64,672.16	20,534.52	8,646.61
		12-31-1941	186,072.12	218,666.04	None	4,993.08	None
		12-31-1942	186,072.12	222,967.35	58,330.81	62,196.30	19,280.85
		12-31-1943	185,870.54	223,168.93	58,332.39	112,192.11	49,863.15
		12-31-1944	185,647.29	156,908.46	58,755.64	83,021.43	49,158.27
Vard, Inc. (formerly Vard Mechanical Laboratory), 2981 East Colorado St., Pasadena.	Manufacture of airplane parts and accessories, and other equipment.	to 9-30-1942	22,058.61	41,845.20	4,412.19	2,167.42	951.03
Wilshire & Western Sandwiches, Inc., 3180 West 6th St., Los Angeles.	Restaurant.....	12-31-1943	6,138.35	4,786.65	331.15	947.55	284.26
Colorado							
Bayly Manufacturing Co., 2000 Arapahoe St., Denver.	Manufacturing — cotton work clothing.	12-31-1941	55,120.57	72,902.40	3,599.56	2,265.00	702.16
		12-31-1942	56,643.63	71,379.34	2,076.49	3,808.31	1,692.58
		12-31-1943	56,891.57	71,131.40	1,828.56	3,196.99	1,420.88
		12-31-1944	56,884.55	71,138.42	1,835.58	2,773.00	1,167.58
		12-31-1945	57,893.85	70,129.12	826.28	1,646.80	693.39
The Fountain Sand & Gravel Co., Post Office Box 535, Pueblo.	Sand and gravel mining, wholesale concrete and building materials.	12-31-1941	10,112.29	16,022.30	1,159.40	771.64	177.48
Potash Co. of America, 828 17th St., Denver.	Mining, refining and sale of potash.	12-31-1942	10,740.20	15,394.39	531.49	1,617.73	521.27
		6-30-1946	979,017.26	133,082.74	133,082.74	76,516.08	32,217.42
	Connecticut						
The Allen Manufacturing Co., 133 Sheldon St., Hartford.	Manufacture of screws and related products.	12-31-1943	151,117.36	85,113.41	22,732.64	20,459.37	9,093.05
		12-31-1944	151,117.28	85,114.85	22,732.72	21,590.08	9,093.09
		12-31-1945	151,117.34	85,113.43	22,732.66	21,596.03	9,093.06
Coca-Cola Bottling Co. of Connecticut, 451 Main St., East Hartford.	Bottle and sale of a soft drink beverage under the trade-mark "Coca-Cola."	12-31-1940	76,571.19	114,536.05	25,534.20	6,843.15	None
		12-31-1941	92,717.88	157,425.87	37,736.32	20,598.94	6,385.67
		12-31-1942	92,717.88	157,425.87	37,736.32	26,347.29	11,709.91
		12-31-1943	92,717.88	79,848.86	37,736.32	53,597.50	23,821.11
		12-31-1944	92,717.88	79,848.86	37,736.32	18,583.73	7,824.73
The Ellis Coat Co., Inc., Pine and Pleasant Sts., Manchester.	Manufacturer of women's wearing apparel.	6-30-1941	70,791.79	302,702.06	3,505.55	879.59	None
		6-30-1942	86,583.71	351,241.51	6,278.89	3,767.33	1,167.87
		6-30-1943	86,583.71	202,376.45	6,278.89	5,651.00	2,511.55
		6-30-1944	86,583.71	202,316.45	6,278.89	2,511.57	2,511.57
		12-31-1941	7,008.37	54,276.63	4,760.23	1,852.30	815.01
Fox Leather, Inc. (formerly The Norwich Leather Manufacturing Co.), North Main St., Norwich.	Manufacturing leather and leather products.	12-31-1942	7,118.61	54,156.39	4,649.99	4,184.99	1,333.24
		2-28-1943	1,178.04	14,015.31	5,770.39	5,193.36	1,558.00
		2-29-1944	1,000.00	14,193.35	5,948.43	4,143.95	1,242.15
		12-31-1940	13,969.40	8,254.92	2,078.00	519.50	None
		12-31-1941	17,358.24	9,086.15	3,022.77	1,511.38	468.52
Hotel Savoy, Inc., 1337 Main St., Bridgeport.	Hotel—transient.....	3-31-1942	28,081.16	218,026.74	16,488.33	6,924.96	2,146.74
		3-31-1943	25,965.89	230,142.01	39,288.13	43,413.38	22,216.69
		3-31-1944	23,638.86	192,767.05	39,615.16	60,647.77	26,608.63
		12-31-1941	44,732.94	192,767.06	24,142.06	21,387.01	6,629.97
		12-31-1942	44,732.94	192,767.06	24,142.06	21,727.86	9,656.82
O. F. Mossberg & Sons, Inc., 131 John St., New Haven.	Firearms.....	12-31-1943	44,732.94	192,767.06	24,142.06	43,455.70	19,313.90
		12-31-1944	44,732.94	192,767.06	24,142.06	45,455.70	9,656.83
		12-31-1940	1,049.87	15,790.92	4,603.10	818.31	None
		12-31-1941	2,379.67	17,368.98	5,896.80	2,199.08	549.77
		12-31-1942	3,886.80	15,861.85	4,730.54	4,257.48	1,277.25
The Pepsi-Cola Bottling Co. of Fairfield County, Inc., 2082 Kings Highway, Fairfield.	Beverage bottling.....	12-31-1943	4,180.09	15,568.56	4,437.25	3,993.52	1,198.05
		12-31-1944	4,966.95	14,781.70	3,650.39	5,090.47	1,799.62
		12-31-1945	5,843.72	13,904.93	2,773.62	2,634.94	748.88
		11-30-1941	1,478.87	34,644.92	6,880.73	1,968.73	None
		11-30-1942	2,388.81	96,681.60	7,258.44	3,168.79	1,597.81
The Perkin-Elmer Corp., 535 Hope St., Glenbrook.	Manufacturers of precision optics and instruments.	11-30-1944	8,093.86	90,976.55	1,553.39	2,152.07	614.37
		11-30-1945	14,408.33	84,662.08	None	None	None
		6-30-1945	8,683.12	317.28	817.28	11,887.90	7,738.15
		12-31-1940	90,047.70	91,114.89	51,230.25	8,745.18	None
		12-31-1941	105,542.28	111,075.39	51,944.92	20,723.85	6,424.40
The Permatex Fabrics Corp., Jewett City..	Manufacture of pyroxilin coated fabrics and imitation leathers.	12-31-1942	124,323.63	113,920.47	30,906.37	27,815.73	12,362.55
		12-31-1943	124,323.63	113,920.47	30,906.37	43,100.82	19,153.92
		12-31-1944	124,323.64	231,439.96	33,163.56	16,076.05	13,265.42
		12-31-1945	124,323.64	231,439.96	33,163.56	5,871.13	2,472.05
		12-31-1943	1,872.81	19,052.83	8,148.51	7,333.66	2,200.09
The Sponge Rubber Products Co., Housatonic Ave., Derby.	Manufacturers of sponge rubber....	12-31-1941	52,617.84	41,114.50	21,482.16	8,592.87	2,663.79
		12-31-1942	52,617.84	41,114.50	21,482.16	19,333.95	8,592.87
		12-31-1943	52,617.84	41,114.50	21,482.16	19,333.95	8,592.87
		12-31-1944	52,617.84	41,114.50	21,482.16	20,408.06	8,592.87
		12-31-1945	52,617.84	41,114.50	21,482.16	20,408.06	8,592.87
Vanderbilt Chemical Corp., 26 Winfield St., East Norwalk.	Chemical manufacturers.....	12-31-1942	2,311.10	23,533.64	14,315.01	10,776.98	3,233.99
		12-31-1943	2,311.10	23,533.64	14,315.01	25,174.88	10,325.89
		12-31-1944	8,400.55	22,384.09	13,165.56	12,128.64	4,086.11
		12-31-1945	8,942.88	21,901.76	12,683.23	10,436.84	3,947.25
W. D. R. C., Inc., 750 Main St., Hartford..	Radio broadcasting.....	12-31-1941	52,617.84	41,114.50	21,482.16	8,592.87	2,663.79
		12-31-1942	52,617.84	41,114.50	21,482.16	19,333.95	8,592.87
		12-31-1943	52,617.84	41,114.50	21,482.16	19,333.95	8,592.87
		12-31-1944	52,617.84	41,114.50	21,482.16	20,408.06	8,592.87
		12-31-1945	52,617.84	41,114.50	21,482.16	20,408.06	8,592.87
Wellington Curtain Co., Inc., Canal St., Putnam.	Curtain manufacturers.....	12-31-1942	2,311.10	23,533.64	14,315.01	10,776.98	3,233.99
		12-31-1943	2,311.10	23,533.64	14,315.01	25,174.88	10,325.89
		12-31-1944	8,400.55	22,384.09	13,165.56	12,128.64	4,086.11
		12-31-1945	8,942.88	21,901.76	12,683.23	10,436.84	3,947.25

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR
ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Connecticut—Continued</i>							
A. Wimpfheimer & Bro., Inc., 22 Bayview Ave., Stonington.	Manufacturers—velvet fabrics.....	11-30-1941 11-30-1942 11-30-1943 11-30-1944 11-30-1945 11-30-1946	\$41,687.62 48,879.68 48,879.68 48,879.68 48,879.68 48,879.68	\$152,400.80 181,262.57 181,262.57 181,262.57 181,262.57 181,262.57	\$36,212.38 46,120.32 46,120.32 46,120.32 46,120.32 46,120.32	\$10,171.26 29,123.72 41,508.29 43,618.99 42,568.18 3,052.17	None \$11,367.60 18,448.13 18,448.13 18,448.13 1,566.83
<i>Delaware</i>							
Franklin Fibre-Lamitex Corp., 12th and French Sts., Wilmington.	Manufacturing hard vulcanized fibre and bakelite sheets, tubes, etc.	12-31-1943 12-31-1944 12-31-1945	2,707.24 2,015.23 3,269.10	39,309.26 39,101.27 38,747.40	3,640.43 3,432.44 3,078.57	3,332.64 3,260.82 3,040.33	999.79 926.76 866.66
International Latex Corp., Dover.....	Manufacturer of dipped latex products.	10-31-1941 10-31-1943 10-31-1944 10-31-1945 10-31-1946	121,077.69 158,931.11 158,931.11 158,931.11 153,034.49	627,617.31 365,404.29 706,554.96 89,968.89 85,865.51	65,396.86 71,841.79 89,968.89 85,470.45 9,381.73	28,179.08 155,290.13 85,470.45 8,112.27 None	None 30,249.18 65,978.67 35,987.56 6,408.56
The Reiss Steamship Co., Reiss Bldg., Sheboygan, Wis.	Transportation of bulk freight by water.	12-31-1940 12-31-1941 2-28-1943 2-28-1946	475,014.80 562,817.52 578,397.37 578,397.37	229,068.86 141,266.14 114,263.07 106,080.27	26,804.94 31,607.73 16,024.58 16,024.58	9,381.73 18,808.91 43,266.37 12,762.59	None 5,830.77 19,229.50 5,373.72
Rockport Steamship Co. (Wilmington, Del.), Reiss Bldg., Sheboygan, Wis.	.....do.....	12-31-1940 12-31-1941 2-28-1943 2-28-1944 2-28-1945	112,794.71 131,633.17 137,722.96 137,722.96 132,722.96	68,910.64 82,289.59 74,994.46 76,374.22 71,830.30	25,616.08 30,429.75 29,336.67 29,336.67 29,336.67	7,944.32 14,700.49 26,403.00 51,953.23 51,406.76	None 4,585.05 11,734.67 22,881.93 26,644.95
Slater Manufacturing Co., transferor: J. P. Stevens & Co., Inc., transferee, 350 5th Ave., New York, N. Y.	Textiles—rayon weaving.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	309,985.05 287,257.16 290,367.25 275,262.09	174,808.17 276,629.03 273,518.94 388,624.10	89,179.29 111,907.19 108,797.10 123,902.26	72,991.96 106,644.29 102,241.17 119,310.30	22,627.51 49,767.33 47,712.54 52,747.71
United Parcel Service of America, Inc., 331 East 38th St., New York, N. Y.	Holding and management company for parcel delivery companies.	12-31-1940 12-31-1945	239,891.25 320,015.06	240,434.67 119,434.31	112,267.60 107,584.96	38,707.27 127,120.37	None 63,524.38
<i>Florida</i>							
American Norit Co., P. O. Box 4519, Jacksonville.	Carbon manufacturer.....	12-31-1941 12-31-1942 12-31-1943	26,288.63 26,288.63 26,288.63	29,556.46 29,556.46 29,556.46	12,649.75 12,649.75 12,649.75	5,692.39 21,773.52 11,384.78	1,764.64 12,109.60 6,704.36
Avon Park Groves, Inc., Winter Garden... Bon Art Studios, Inc., 209 West Adams St., Jacksonville.	Citrus fruit growers..... Photographic studio.....	5-31-1945 1-1-1943 to 4-30-1943	5,373.16 189.55	21,000.24 19,753.63	8,425.59 4,180.45	8,915.37 1,245.95	2,609.81 3,642.10
Clay County Products Co. (formerly Green Cove Springs, Fla.), c/o Strahan & Co., 385 5th Ave., New York, N. Y.	Manufacturing—full fashioned hosiery.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	2,571.57 2,571.57 2,571.57 2,726.04	85,500.00 69,633.43 69,633.43 69,478.96	4,705.43 4,705.43 4,705.43 4,550.96	291.37 4,234.88 4,470.15 4,323.42	87.40 1,270.46 1,270.46 1,278.76
Florida Beach Hotel Co., c/o George Washington Hotel, West Palm Beach.	Hotel operation.....	1-31-1944 1-31-1945 1-31-1946	39,480.16 39,480.16 39,480.16	7,181.58 7,181.58 7,181.58	7,181.58 7,181.58 7,181.58	6,519.90 6,822.50 6,243.07	3,534.32 2,940.23 2,660.51
Herman Sausage Factory, Inc., Six Mile Creek, Tampa.	Sausage factory.....	10-31-1942 10-31-1943 10-31-1944 10-31-1945	40,760.70 39,683.48 39,642.95 39,642.95	11,056.44 59,935.72 104,624.23 106,550.36	6,242.05 6,242.05 6,242.05 6,242.05	3,354.02 5,617.84 3,055.68 5,929.95	1,737.73 3,187.97 2,651.55 2,543.24
Keene Groves Co., Winter Garden.....	Citrus fruit production.....	5-31-1942 5-31-1943 5-31-1944 5-31-1946	8,872.73 9,660.74 9,660.74 14,281.14	12,588.33 15,442.57 15,442.57 14,281.14	9,747.27 9,529.26 9,624.26 8,708.86	1,011.74 8,393.06 9,174.20 11,483.50	232.71 2,597.65 3,285.15 6,298.57
Kuder Citrus Pulp Co., Lake Alfred.....	Manufacturers of feed.....	10-31-1942 10-31-1943 10-31-1944 10-31-1945 10-31-1946	13,953.05 14,295.35 14,385.05 14,385.05 14,385.05	38,296.95 11,318.51 60,220.10 11,318.51 11,318.51	10,087.70 10,087.70 10,087.70 10,087.70 10,087.70	6,734.79 6,035.41 9,499.25 5,583.31 1,601.60	2,134.91 4,975.01 5,198.89 868.88 36,667.81
The Miami Herald Publishing Co., c/o Knight Newspapers, Inc., 44 E. Exchange St., Akron, Ohio.	Newspaper publishing.....	12-31-1943 12-31-1944 12-31-1945	396,952.60 396,952.60 396,952.60	406,046.10 406,046.10 406,046.10	13,922.40 60,472.40 60,472.40	82,502.67 57,448.78 57,448.78	24,188.96 24,188.96 24,188.96
Morrison Cafeteria of West Palm Beach, c/o Morrison Cafeteria Co., Inc., Mobile, Ala.	Cafeteria.....	12-31-1943 12-31-1944 12-31-1945	20,490.95 20,490.95 20,490.95	18,208.55 18,208.55 18,208.55	5,159.05 5,159.05 5,159.05	4,643.15 4,901.10 4,901.10	2,734.30 2,734.30 2,734.30
News-Journal Corp., 128 Orange Ave., Daytona Beach.	Newspaper publisher.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	11,523.41 11,199.46 10,807.01 10,294.04	9,904.49 10,296.94 10,809.91 105,880.46	2,100.54 2,492.99 3,005.96 5,032.40	2,799.29 3,099.96 3,287.35 4,675.59	839.78 946.30 1,000.30 1,932.77
Pearce Produce Co., 611 Seybold Bldg., Miami.	Farming and packing.....	7-31-1944	13,449.61	105,880.46	5,032.40	4,675.59	1,932.77
Pierce-Tampa Theatres, Inc., 206 South Kentucky Ave., Lakeland (formerly Jacksonville).	Theatre operations.....	12-31-1943 12-31-1944 12-31-1945	7,929.95 7,929.95 7,929.95	6,952.83 6,952.83 6,952.83	3,992.55 3,992.55 3,992.55	3,593.30 6,206.08 3,792.92	1,077.90 1,116.44 1,116.44
W. T. Price Dredging Corp., 3200 Southwest 27th Ave., Miami.	Contracting.....	12-31-1942 12-31-1944	16,320.72 16,320.72	30,595.14 30,595.14	1,729.28 1,729.28	10,550.33 1,642.82	6,562.16 916.52
Superior Fertilizer Co., East Broadway and 47th St., Tampa.	Manufacture and sale of fertilizer..	6-30-1942 6-30-1943 6-30-1944 6-30-1945	16,393.81 16,393.81 15,203.56 20,163.32	23,532.96 28,192.93 19,984.81 5,812.27	9,581.78 8,623.61 10,772.03 5,812.27	3,851.77 8,623.61 9,650.01 3,012.61	1,094.79 4,226.05 5,045.58 1,680.72
Tampa Marine Repair Co., 17th St. and 1st Ave., Tampa.	Ship repair.....	2-21-1942 to 12-31-1942 12-31-1943 12-31-1944 12-31-1945	None 1,246.81 2,192.31 3,158.95	9,032.81 7,786.72 6,840.50 5,873.86	6,409.22 5,163.33 4,216.91 2,956.94	1,835.44 4,646.81 4,006.07 2,809.09	1,474.72 1,394.04 1,138.57 798.37
<i>Georgia</i>							
Albama Theatres, Inc., 154-6 Walton St. NW., Atlanta.	Motion picture theater.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	231,789.64 278,347.64 278,347.64 278,347.64 278,347.64 278,347.64	83,856.85 113,715.42 121,883.44 69,840.58 34,921.08 34,921.08	19,876.78 25,421.08 25,421.08 25,421.08 25,421.08 25,421.08	5,962.97 12,710.54 22,878.98 22,878.97 24,150.03 24,150.03	None 3,940.27 10,168.44 10,168.44 10,168.44 10,168.44

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Georgia—Continued</i>							
The Atlanta Journal Co., Journal Bldg., Atlanta.	Newspaper and radio.....	4-30-1942	\$125,491.38	\$513,736.27	\$265,222.02	\$150,132.11	\$49,330.96
		4-30-1943	114,732.74	624,494.91	309,967.64	274,042.25	132,352.58
		4-30-1944	95,209.14	544,018.51	325,793.54	198,515.84	135,608.61
Augusta Lumber Co., 903 8th St., Augusta.	Lumber manufacturing.....	12-31-1942	22,403.32	23,475.03	2,676.68	2,409.01	1,418.63
		12-31-1943	22,403.32	23,475.03	2,676.68	2,409.02	1,418.65
		12-31-1944	4,926.12	3,427.64	1,189.25	3,405.76	1,021.73
Auto Supply & Equipment Co., 462 Courtland St., N.E., Atlanta.	Auto parts, accessories.....	12-31-1943	4,323.73	4,030.03	1,791.64	3,195.57	958.68
		12-31-1944	4,896.92	3,456.84	1,218.45	1,683.88	478.58
		12-31-1945	5,998.25	2,355.51	117.12	1,987.54	564.88
Automatic Waste Co., 607 Walton Bldg., Atlanta.	Textile wastes.....	7-31-1941	1,798.91	17,312.00	2,256.06	555.48	None
		7-31-1942	2,157.57	21,495.16	4,988.04	2,141.87	554.53
		7-31-1943	2,641.31	21,043.73	4,536.61	4,071.88	1,224.89
		7-31-1944	3,315.78	20,369.26	3,862.14	3,588.30	1,042.78
		7-31-1945	4,237.61	19,447.43	2,940.31	1,199.75	340.99
		7-31-1946	5,686.17	17,998.87	1,491.75	593.96	168.92
Blackmon-Scarborough, Inc., Columbus.....	Gas, oil, tires and accessories.....	12-31-1941	5,496.32	7,657.64	875.30	306.35	70.46
		12-31-1942	5,496.32	7,657.64	875.30	787.77	236.34
		12-31-1943	5,496.32	7,657.64	875.30	787.77	236.33
		12-31-1944	5,496.32	7,657.64	875.30	831.54	236.34
		12-31-1945	5,496.32	7,657.64	875.30	831.53	236.33
Blue Ridge Spread Co., Inc., 196 Trinity Ave. S.W., Atlanta.	Manufacturers of chenille products.....	12-31-1943	15,849.91	80,944.76	3,140.59	5,653.06	3,329.03
		12-31-1944	15,849.91	80,944.76	3,140.59	2,983.56	1,694.52
Brighton Mills, Inc., Shannon.....	Manufacturer of cotton and rayon fabrics.....	12-31-1942	268,623.34	1,119,389.84	135,129.66	207,768.81	92,341.70
		12-31-1943	263,321.00	1,124,702.18	140,429.00	101,214.53	60,160.62
		12-31-1944	263,354.59	1,124,668.59	140,395.41	77,524.47	59,882.13
		12-31-1945	247,009.70	1,141,013.70	156,740.30	135,625.74	64,779.04
Colonial Stores, Inc. (formerly Southern Grocery Stores, Inc.), Box 4358, Atlanta.	Retail grocery stores, meat markets and bakery.....	1-1-1940 to 12-19-1940	324,823.08	432,859.21	75,112.67	22,775.51	None
Dixie Belle Spread Co., Inc., Calhoun.....	Chenille manufacturer.....	2-28-1942	1,767.23	44,233.07	15,356.92	5,579.17	1,711.54
		2-28-1943	3,146.71	42,853.59	14,007.44	7,891.48	2,357.44
		2-29-1944	2,978.19	43,022.11	14,175.96	6,085.89	3,971.75
Drive In Theatre of South Carolina, Inc., 154-6 Walton St. N.W., Atlanta.	Motion picture theater.....	12-31-1943	4,078.78	5,206.70	1,526.22	1,373.60	412.08
		12-31-1944	3,827.79	5,457.69	1,777.21	2,005.01	669.84
		12-31-1945	4,599.66	4,685.82	1,005.34	127.42	36.21
F & W Amusement Co., transferor; Fred G. and Edna B. Weiss, transferee, 131 East Broughton St., Savannah.	Amusement.....	12-31-1941	3,923.33	20,734.97	6,335.91	2,217.57	610.03
		12-31-1942	4,934.73	19,731.24	5,332.18	4,798.95	1,439.69
Chas. W. Henson Garment Manufacturing Co., Lawrenceville.	Manufacturer of work clothing.....	12-31-1941	2,543.72	23,320.62	10,756.28	4,036.77	1,404.15
		12-31-1942	3,763.66	25,206.24	9,530.34	6,917.54	2,578.87
		12-31-1943	4,609.14	27,428.99	8,690.86	3,288.27	2,346.53
		12-31-1944	6,824.41	25,213.72	6,475.59	3,513.61	1,814.41
Hutchins Manufacturing Co., 113-115 Conyers, Lithonia.	Manufacturing ladies' dresses.....	1-31-1942	2,068.33	14,831.38	2,653.55	182.63	42.01
		1-31-1943	2,615.33	14,284.38	2,714.24	3,907.00	1,172.10
		12-31-1943	16,802.37	32,256.23	2,600.21	2,250.19	725.07
Moreland Knitting Mills, Moreland.	Manufacturers of ladies' hosiery.....	12-31-1941	1,237,058.37	1,481,182.60	83,491.63	60,094.98	15,529.45
		12-31-1942	1,236,689.43	1,481,182.60	83,491.63	75,142.46	33,396.66
		12-31-1943	1,227,097.03	1,481,182.60	83,491.63	75,142.47	33,396.66
		12-31-1944	1,216,953.17	1,481,182.60	83,491.63	79,317.05	33,396.65
		12-31-1945	1,196,567.06	1,481,182.60	83,491.63	79,317.05	33,396.65
North Carolina Theatres, Inc., 154-6 Walton St. N.W., Atlanta.	Motion picture theater.....	12-31-1941	559,644.93	175,659.11	45,852.49	22,926.25	7,107.13
		12-31-1942	559,644.93	267,654.47	45,852.49	41,267.24	18,341.00
		12-31-1943	559,644.93	76,563.28	45,852.49	41,267.24	18,341.00
		12-31-1944	559,644.93	76,563.28	45,852.49	43,559.86	18,340.99
		12-31-1945	559,644.93	76,563.28	45,852.49	43,559.87	18,341.00
Riverside Mills, Augusta.....	Manufacturing jute bagging and cotton waste.....	12-31-1941	66,594.96	80,651.80	27,957.68	28,017.73	8,685.50
		12-31-1942	66,672.69	78,799.70	26,105.58	23,495.02	10,442.22
William & Harvey Rowland, Inc., of Georgia, 449 Marietta St. N.W., Atlanta.	Automobile parts and repairs.....	12-31-1941	5,945.33	19,704.67	5,323.11	3,028.17	1,332.59
		12-31-1942	7,159.85	18,490.15	4,429.25	4,171.83	1,251.55
		12-31-1943	7,856.67	17,793.33	3,732.43	3,359.19	1,007.76
		12-31-1944	9,515.43	16,134.57	2,073.67	1,969.99	591.68
		12-31-1945	11,773.71	13,876.29	None	104.03	31.76
		12-31-1946	4,445.37	8,532.46	3,432.85	2,089.56	926.87
Savannah Theatre Co., Bull and Hull Sts., Savannah.	Amusement.....	12-31-1941	49,792.83	50,319.13	14,147.80	4,531.76	None
Schwob Manufacturing Co., 954 Broadway, Columbus.	Manufacturers of men's clothing.....	6-30-1941	58,726.79	41,385.17	16,136.16	8,510.51	2,974.88
		6-30-1942	259,675.22	9,534.51	9,534.51	9,057.78	3,813.81
Sewell Manufacturing Co., Bremen.....	Manufacturer of men's and boys' suits.....	12-31-1944	163,912.06	54,181.63	15,959.94	3,821.64	1,609.11
Southern Wood Preserving Co., P. O. Station "A", Atlanta.	Creosoters of lumber, etc.....	9-30-1946	2,400.00	18,138.05	3,814.90	3,433.41	1,030.02
WSAV, Inc., Liberty National Bank & Trust Co. Bldg., Savannah.	Radio broadcasting.....	4-30-1943	2,400.00	18,138.05	3,814.90	3,093.97	1,030.02
		4-30-1944	2,400.00	18,138.05	3,814.90	3,093.97	1,030.02
		4-30-1946	5,267.39	947.51	947.51	604.18	171.76
<i>Hawaii</i>							
Andrade & Co., Ltd., 1027 Fort St., Honolulu.	Men's clothiers.....	12-31-1941	11,630.67	6,797.35	1,416.79	495.88	144.21
		12-31-1942	11,931.12	6,496.90	1,116.34	1,004.70	301.42
		12-31-1943	11,908.72	6,519.30	1,138.74	1,024.56	307.47
Coca-Cola Bottling Co. of Honolulu, Ltd., Keawe Ave. and Ilalo St., Honolulu.	Carbonated brewing.....	12-31-1940	85,000.03	193,075.88	30,938.17	8,322.34	None
Ewa Plantation Co., c/o Castle & Cooke, Ltd., Honolulu.	Sugar plantation.....	12-31-1941	42,769.04	252,733.79	41,479.63	20,521.72	6,361.73
		12-31-1942	678,685.89	180,498.48	41,508.44	282,657.88	125,625.73
Rawley Frozen Foods, Ltd. (formerly Rawley Ice Cream Co., Ltd.), 1124 Kona St., Honolulu.	Wholesale ice cream and frosted foods.....	12-31-1941	6,138.02	5,030.53	4,929.37	1,725.28	431.32
		12-31-1942	7,402.83	16,738.03	3,664.56	3,298.11	980.43
		12-31-1943	8,612.01	15,528.85	2,455.38	2,209.84	662.96
		12-31-1944	10,376.20	13,764.06	691.19	656.63	200.44
<i>First District of Illinois</i>							
Admiral Corp. (formerly Continental Radio & Television Corp.), 3800 Cortland St., Chicago.	Manufacturers of radio equipment and major appliances.....	12-31-1940	111,756.95	216,990.66	32,643.05	8,965.33	None
		12-31-1941	133,340.69	396,626.14	47,159.41	25,937.47	8,040.68
		12-31-1942	136,132.92	396,626.14	47,159.41	42,443.47	18,863.76
		12-31-1943	224,076.67	514,955.73	78,023.33	70,221.00	31,209.33
		12-31-1944	328,252.13	514,955.74	78,023.33	74,122.16	31,219.34
Allstate Insurance Co., 3245 West Arthington St., Chicago.	Automobile insurance.....	12-31-1942	496,636.36	123,375.84	6,059.52	16,021.96	7,120.86

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR
ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of Illinois—Continued</i>							
American Colloid Co., 363 West Superior St., Chicago.	Clay mining and refinery.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	\$35,405.38 44,059.84 45,692.88 45,692.88 45,692.88 46,012.71	\$90,587.67 81,933.21 80,300.17 80,300.17 80,300.17 67,399.36	\$5,656.64 8,590.76 8,975.76 8,975.76 8,975.76 12,541.91	\$761.69 3,825.35 8,078.19 8,078.19 8,526.97 8,076.88	None \$1,185.87 3,590.31 3,590.31 3,590.31 2,503.93
American Lumber & Treating Co., 332 South Michigan Ave., Chicago.	Treating forest products.....	12-31-1941 12-31-1942 12-31-1943	140,408.09 147,457.91 152,436.50	337,983.02 330,913.20 325,934.61	5,492.09 513.50 5,362.14	6,108.21 769.65 1,876.75	2,754.76 342.06 469.18
Aragon Tea Room Co., 8 South Michigan Ave., Chicago.	Restaurant.....	12-31-1941 12-31-1942 12-31-1944 12-31-1945	8,982.86 9,927.89 9,927.89 9,927.89	22,969.00 23,141.54 2,663.54 2,663.54	5,362.14 1,897.66 237.11 237.11	1,876.75 1,707.89 225.26 225.26	512.37 68.29 67.32 67.32
Barbara Oil Co., 33 South Clark St., Chicago.	Oil and gas producing.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	62,298.63 59,667.31 60,378.67 67,655.70 118,952.72 146,215.20	133,639.35 191,157.79 197,549.88 190,272.86 179,431.96 263,796.55	31,181.37 54,332.69 53,621.33 46,344.30 65,347.28 129,284.80	11,941.97 26,336.21 48,259.20 41,709.87 25,887.14 71,958.66	None 8,164.22 21,448.53 18,537.72 None 61,713.92
Barber-Greene Co., 631 West Park Ave., Aurora.	Manufacture of paving and conveyor machinery.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	118,952.72 146,215.20 19,840.00 19,840.00 20,926.47 20,926.47	263,796.55 263,796.55 17,060.85 22,128.15 21,041.68 21,041.68	129,284.80 129,284.80 2,609.50 7,537.43 6,450.96 6,450.96	71,958.66 71,958.66 652.37 3,014.97 5,805.86 5,805.86	None None 934.65 3,419.01 3,419.01 3,419.01
The Barrett Bindery Co., 1330 West Monroe St., Chicago.	Manufacturing stationers and finishers to printing and lithographing trades.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	10,543.48 19,615.66 24,829.74 27,843.34 62,153.15	54,046.12 49,804.55 46,704.88 41,576.87 80,768.27	3,912.98 3,436.38 336.71 None 22,642.88	1,020.64 1,618.95 1,838.06 74.13 12,859.92	None 712.34 1,082.41 42.67 4,451.96
Brasco Manufacturing Co., 152d St., and Commercial Ave., Harvey.	Manufacturers of metal mouldings and store fronts.	8-31-1942 8-31-1943 8-31-1945 8-31-1946	66,304.36 66,304.36 66,304.36 66,304.36	76,617.06 76,617.06 76,617.06 76,617.06	18,491.67 18,491.67 18,491.67 18,491.67	17,567.09 5,871.74 1,987.51 None	7,396.66 2,472.31 None None
Burton Auto Spring Corp., 2433 West 48th St., Chicago.	Manufacturers of automobile, truck, and trailer springs.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	9,311.60 10,808.95 12,901.02 14,208.52 15,638.93 17,546.85	68,377.88 66,880.53 64,788.46 56,771.37 55,340.96 47,763.79	12,407.15 10,315.08 10,315.08 9,007.58 7,577.17 5,669.25	6,092.24 6,137.24 6,137.24 9,452.47 6,791.41 5,652.82	1,888.60 3,928.66 3,928.66 3,784.39 4,546.98 3,153.67
Calumet Refining Co., 4323 South Western Blvd., Chicago.	Petroleum products.....	11-30-1942	47,077.01	20,678.17	8,891.68	4,831.54	1,919.89
Central Railway Supply Co., 332 South Michigan Ave., Chicago.	Railway supplies.....	12-31-1944	26,045.00	None	None	7,266.54	4,053.97
Cherry-Burrell Corp., 427 West Randolph St., Chicago.	Dairy equipment and supplies....	10-31-1941 10-31-1942 10-31-1943 10-31-1944 10-31-1945 10-31-1946	625,745.32 762,189.64 801,934.85 802,130.26 802,384.17 936,918.41	305,083.87 378,108.36 339,060.90 339,060.90 34,785.40 34,785.40	49,918.93 19,674.28 25,777.11 25,777.11 25,777.11 25,195.87	19,967.57 52,900.69 4,807.81 24,273.45 24,488.25 4,000.28	None 19,674.28 2,136.81 10,310.86 10,310.86 1,684.33
Chicago Construction Equipment Co., 13912 South Halsted St., Chicago.	Sale and rental of construction equipment.	12-31-1941 7-31-1943 7-31-1944	9,107.42 9,488.46 9,448.46	189,570.67 189,189.63 189,229.63	2,746.54 2,746.54 2,746.54	4,043.79 5,103.63 17,638.51	1,794.99 2,859.08 None
Chicago Rawhide Manufacturing Co., 1301 Elston Ave., Chicago.	Tanners and manufacturers of mechanical leather goods.	12-31-1940 1-1-1941 7-31-1941 7-31-1942 7-31-1943 7-31-1944 7-31-1945	496,088.82 607,012.68 611,762.68 632,030.83 632,030.83 632,030.83 632,030.83	556,869.14 552,119.14 531,850.99 531,850.99 531,850.99 531,850.99 531,850.99	63,886.78 49,136.78 28,868.63 28,868.63 28,868.63 28,868.63 28,868.63	18,779.17 20,734.05 25,981.77 53,643.59 27,425.20 1,195.66 9,024.49	5,821.54 10,032.50 11,547.45 23,094.90 11,547.45 None 2,797.59
C. P. Clare & Co., 4719 West Sunnyside Ave., Chicago.	Manufacturer of electrical relays and auxiliary equipment.	3-31-1941 3-31-1942	16,356.70 19,175.10	166,214.26 4,314.30	19,208.51 1,927.28	9,024.49 1,830.91	2,797.59 1,021.46
Commercial Tire & Supply Co., Inc., 4657 West Madison St., Chicago.	Wholesale and retail dealers in tires, tubes, accessories and household electrical appliances.	9-30-1945	15,397.88	4,314.30	1,927.28	1,830.91	1,021.46
Crowe Name Plate & Manufacturing Co., 3701 North Ravenswood Ave., Chicago.	Manufacturers—decorated metal parts.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	123,889.75 152,170.31 97,699.40 97,699.40 97,699.40 97,699.40	603,681.86 729,826.79 289,604.60 289,604.60 289,604.60 289,604.60	2,029.41 5,264.93 46,035.60 46,035.60 46,035.60 46,035.60	507.36 3,158.95 23,017.80 41,432.04 41,432.54 25,317.03	None 979.28 7,135.53 18,414.24 18,414.24 4,876.45
The Diversey Corp., 1800 West Roscoe St., Chicago.	Industrial chemicals and sanitation service to food processing and war production plants, military posts, etc.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	97,699.40 97,699.40 97,699.40 97,699.40 97,699.40 97,699.40	289,604.60 289,604.60 289,604.60 289,604.60 289,604.60 289,604.60	46,035.60 46,035.60 46,035.60 46,035.60 46,035.60 46,035.60	41,432.54 25,317.03 15,730.47 None None None	4,876.45 None None None None None
Domestic Finance Corp. (California), 231 South LaSalle St., Chicago.	Small loans.....	3-31-1942	95,142.69	53,365.97	26,417.34	15,730.47	4,876.45
Don, Beachcomber, Inc., 101-113 East Walton St., Chicago.	Restaurant.....	2-28-1941 2-28-1942 2-28-1943 2-28-1944 2-28-1945 2-28-1946	644.79 2,299.20 3,908.67 4,976.55 7,259.64 8,738.37	48,906.43 47,252.02 45,642.55 25,452.57 23,169.48 21,690.75	20,797.71 23,825.80 22,216.33 21,148.45 18,865.36 17,386.63	5,576.92 9,359.35 18,561.61 13,617.61 17,160.11 12,505.07	None 3,671.61 7,719.53 7,624.19 8,102.62 6,444.35
Eagle Grinding Wheel Co., 2519 Fulton St., Chicago.	Manufacturing grinding wheels....	12-31-1944	14,107.27	None	None	2,359.32	1,316.26
The Eddy Paper Corp., 919 North Michigan Ave., Chicago.	Manufacture of paper and box-board.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	224,930.15 508,708.08 554,845.94 554,845.94 10,156.81 11,693.57	194,321.77 242,902.22 196,764.36 196,764.36 35,132.11 33,595.35	93,104.85 123,041.92 76,904.06 76,904.06 1,606.43 1,606.43	24,815.95 73,825.16 69,213.66 69,213.66 4,467.61 1,572.35	None 22,885.81 30,761.63 30,761.62 2,633.03 710.68
The Ellington Miller Co., 25 East Jackson Blvd., Chicago.	General contractors.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	11,693.57 2,671.04 8,579.11 10,081.87	113,037.52 83,254.26 81,751.50 123,303.27	9,488.96 3,580.89 2,078.13 27,397.17	3,089.93 4,737.97 5,334.10 3,357.34	1,624.92 1,624.92 1,342.94 1,028.87
The Erwood Co. (formerly Erwood Sound Equipment Co.), 214 Woodstock St., Crystal Lake.	Electronics.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	8,579.11 10,081.87 48,602.83 48,602.83 48,602.83	123,303.27 123,303.27 123,303.27 123,303.27 123,303.27	27,397.17 27,397.17 27,397.17 27,397.17 27,397.17	3,357.34 24,039.83 26,027.31 26,027.31 26,027.31	1,028.87 10,958.87 10,958.87 10,958.87 10,958.87
John E. Fast & Co., 3123 North Pulaski Rd., Chicago.	Manufacturers of electrical condensers.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	48,602.83 48,602.83 48,602.83 48,602.83 48,602.83	123,303.27 123,303.27 123,303.27 123,303.27 123,303.27	27,397.17 27,397.17 27,397.17 27,397.17 27,397.17	26,027.31 26,027.31 26,027.31 26,027.31 26,027.31	10,958.87 10,958.87 10,958.87 10,958.87 10,958.87
The Ferro Construction Co., 37 West Van Buren St., Chicago.	Erectors of structural steel.....	12-31-1943	1,260.01	14,743.43	2,289.20	2,267.28	680.18

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of Illinois—Continued</i>							
Foots, Cone & Belding, Inc., 315 East Grand Ave., Chicago.	Advertising agency.....	12-31-1943 12-31-1944 12-31-1945	\$25,361.00 43,061.28 58,674.87	\$1,510,437.38 1,492,737.10 1,477,123.51	\$779,755.42 762,055.14 746,441.55	\$767,436.14 698,555.40 482,633.07	\$388,108.66 309,427.68 226,570.90
M. A. Ford Manufacturing Co., Inc., 732 West 1st St., Davenport, Iowa (formerly Chicago).	Manufacturing mechanical tools..	6-30-1944 6-30-1945	15,293.36 16,309.67	96,415.63 95,399.32	22,893.67 23,412.87	26,232.94 27,483.25	16,816.89 10,754.64
Forest Milk Co., 416 Lathrop Ave., River Forest.	Cream, milk, ice cream mix.....	12-31-1942 12-31-1943 12-31-1944	8,286.15 7,954.01 8,938.88	4,334.49 4,666.63 3,681.76	1,213.85 1,545.99 561.12	1,550.71 1,391.39 533.06	465.21 417.42 151.50
General Screw Manufacturing Co., 1228 West Monroe St., Chicago.	Bolt and nut manufacturer.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	9,246.47 34,656.00 13,899.52 16,583.65 24,758.82	153,465.75 128,056.22 148,812.70 146,128.57 69,915.66	8,803.53 23,919.10 20,756.48 18,072.35 9,897.18	1,395.10 11,959.55 12,370.89 27,409.91 11,327.04	None 3,707.46 9,078.69 14,054.10 4,983.08
Otis E. Glidden & Co., Inc., 316 Center St., Waukegan, Wis.	Pharmaceutical products.....	12-31-1944 12-31-1945	21,927.59 21,927.59	None 20,822.41	None 6,085.87	4,455.08 5,781.58	2,485.47 3,225.51
Gold Seal Asphalt Roofing Co., Tenth and State Sts., Chicago Heights.	Manufacture and sale of asphalt roofing, and related products.	12-31-1943 12-31-1944 12-31-1945	154,111.72 154,111.72 154,111.72	113,264.07 113,264.07 40,850.00	32,959.65 32,959.65 32,959.65	29,663.68 31,311.67 31,311.67	13,183.86 13,183.86 13,183.86
Great Lakes Spring Corp., c/o Standard Steel Spring Co., 843 4th Ave., Coraopolis, Pa.	Spring and wire product manufacturing.	12-31-1943	283,351.61	110,645.39	3,142.74	11,314.86	5,028.39
Guardian Electric Manufacturing Co., 1621 West Walnut St., Chicago.	Manufacturers of electrical equipment.	12-31-1941 12-31-1942 12-31-1944	49,372.29 50,652.29 50,688.29	125,288.73 125,288.73 125,288.73	27,615.71 27,615.71 27,615.71	12,427.07 21,766.52 44,708.56	3,852.40 11,046.28 18,824.66
Hammond Instrument Co., 2915 North Western Ave., Chicago.	Manufacturing.....	3-31-1941 3-31-1942 3-31-1943 3-31-1944 3-31-1945	258,178.58 310,359.67 324,195.74 323,423.07 521,145.96	509,929.17 455,663.65 440,267.00 440,267.00 440,267.00	27,088.47 35,665.45 20,268.80 20,268.80 20,268.80	9,769.34 19,616.00 18,241.92 18,493.90 19,255.36	None 6,080.96 8,107.52 8,110.00 8,107.52
The H. M. Harper Co., Morton Grove.	Manufacturing of nonporous nuts, bolts, fasteners.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	51,427.73 61,071.37 75,355.20 78,099.51 80,713.73 81,605.53	77,807.58 137,930.87 205,235.38 204,235.38 205,235.38 24,855.09	14,331.27 17,256.38 6,486.47 6,486.47 6,486.47 6,486.47	4,299.38 9,491.01 5,837.82 5,837.82 6,162.15 6,162.14	None 2,942.20 2,594.58 2,594.58 2,594.58 2,594.59
Heinemann's, Inc., 1901 West Bryn Mawr Ave., Chicago.	Retail bakeries.....	7-31-1944 7-31-1945 7-31-1946	47,251.07 47,744.71 48,421.07	24,766.09 24,766.09 24,766.09	4,748.93 4,748.93 4,748.93	4,412.23 4,511.49 1,891.12	1,899.56 1,899.57 796.26
Hitecock Publishing Co., 222 East Willow St., Wheaton.	Publishing technical trade journals.	12-31-1941 12-31-1942	17,244.33 20,068.72	25,989.62 23,165.23	7,123.17 4,298.78	2,849.26 3,868.90	883.28 2,278.36
Hotpoint, Inc. (formerly Edison General Electric Appliance Co., Inc.), 5600 West Taylor St., Chicago.	Manufacturing.....	12-31-1940	895,735.64	316,869.06	78,672.28	38,113.75	None
Hudson Screw Machine Products Co., 4500 West Augusta Blvd., Chicago.	Screw Machine Products.....	4-30-1941 4-30-1942 4-30-1943 4-30-1944 4-30-1945 4-30-1946	38,406.78 47,063.93 47,063.93 47,063.93 47,063.93 47,063.93	17,279.48 22,532.32 22,532.32 22,532.32 22,532.32 22,532.32	923.22 2,241.07 2,241.07 2,241.07 2,241.07 2,241.07	276.97 1,232.59 2,016.97 2,054.00 1,229.02 1,429.07	None 282.10 896.43 896.42 896.43 601.72
Illinois Railway Equipment Co., 80 East Jackson Blvd., Chicago.	Railway equipment.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	171,009.92 201,920.55 231,736.99 231,736.99 231,736.99 231,736.99	65,916.70 101,905.55 72,089.11 46,131.69 46,131.69 46,131.69	30,767.53 46,960.45 12,144.01 17,144.01 17,144.01 17,144.01	13,237.01 25,828.25 15,429.61 15,290.81 16,286.81 16,286.81	None 8,006.76 6,857.60 6,795.91 6,857.60 6,857.60
Illinois Tool Works, 2501 North Keeler Ave., Chicago.	Manufacturers of cutting tools, lockwashers, screws, etc.	12-31-1944 12-31-1945	697,574.47 697,574.47	735,218.60 735,218.60	139,576.33 139,576.33	132,597.51 91,976.75	55,830.53 38,727.82
Industrial Spring Co., 1632 North Wells St., Chicago.	Manufacturers of steel springs.....	12-31-1942 12-31-1943 12-31-1944	15,624.61 3,411.99 169,872.27	None 10,750.62 69,066.31	None 12,212.62 27,521.98	10,728.82 19,952.37 26,287.67	7,584.24 7,536.84 8,149.18
J & R Motor Supply Co., 5000 East End Ave., Chicago.	Automobile accessories stores.....	12-31-1941 12-31-1942 12-31-1944 12-31-1945	169,872.27 176,283.02 175,828.89 175,923.45	62,282.06 57,727.99 61,914.47 821,208.64	20,370.13 20,370.13 20,370.13 211,088.30	18,333.11 19,351.62 19,351.62 185,776.78	8,148.05 8,148.05 8,148.05 57,481.70
Jewel Tea Co., Inc., Jewel Park, Barrington.	Manufacturing, wholesaling, and retailing of groceries.	12-31-1941 12-31-1942	1,862,465.98 2,135,254.66	821,208.64 1,038,362.53	211,088.30 218,308.97	185,776.78 190,478.07	57,481.70 61,414.32
Johnson-Kennedy Radio Corp., 400 North Michigan Ave., Chicago.	Radio broadcasting.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	46,796.87 46,796.87 46,796.87 48,746.05 64,766.87	117,906.26 117,906.26 160,702.18 158,753.00 142,822.18	11,058.13 18,040.63 18,040.63 18,040.63 18,040.63	4,976.16 16,236.57 16,236.56 11,427.65 13,984.47	1,542.61 7,216.25 7,216.25 7,216.25 7,216.25
R & M Kaufmann, Inc., 41 Holbrook St., Aurora.	Manufacturers of women's apparel.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	51,641.70 51,641.70 51,641.70 51,076.63	63,239.46 81,624.20 81,624.20 82,189.27	1,938.30 1,938.30 1,938.30 1,938.30	1,744.47 1,744.47 1,841.39 1,841.38	775.32 775.32 775.32 775.32
Kropp Forge Co., 5301 West Roosevelt Rd., Chicago.	Manufacture of steel forgings.....	12-31-1940 12-31-1941	67,341.32 77,180.36	69,238.99 107,954.23	10,867.42 18,307.65	4,087.22 10,984.59	None 3,405.22
Kungsholm Restaurant Co., Inc., 631 Rush St., Chicago.	Restaurant.....	9-30-1942 9-30-1943 9-30-1944 9-30-1945 9-30-1946	5,263.12 5,263.12 5,263.12 5,263.12 5,263.12	26,035.88 26,035.88 26,035.88 26,035.88 26,035.88	7,069.49 7,069.49 7,069.49 7,069.49 7,069.49	1,486.23 6,362.54 3,990.23 5,493.01 587.57	390.13 1,908.76 1,943.69 1,955.42 492.87
Robert O. Law Co., 2100 North Natchez Ave., Chicago.	Bookbinding and printing.....	12-31-1942	96,014.95	24,438.91	201.65	14,492.09	6,440.93
Lindberg Engineering Co., 2450 West Hubbard St., Chicago.	Manufacturers of heat treating furnaces.	1-1-1940 to 7-31-1940 7-31-1941 7-31-1942	13,737.59 13,737.59 26,564.56	200,012.41 200,012.41 187,185.44	27,567.42 27,567.42 22,424.82	3,510.46 12,405.34 14,351.00	None None 4,448.81
Link-Belt Co., 307 North Michigan Ave., Chicago.	Machinery.....	12-31-1940 12-31-1941 12-31-1943 12-31-1945	1,897,751.23 2,054,105.54 2,253,913.38 2,366,640.49	470,006.39 769,848.37 570,230.58 474,963.09	9,933.72 247,256.45 44,718.66 44,718.66	4,966.86 148,353.87 40,246.79 42,482.72	None 45,989.70 17,887.47 17,887.40

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR
ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of Illinois—Continued</i>							
Marcus Bldg. Corp., 540 North Michigan Ave., Chicago.	Owner and operator of building...	2-1-1941 to 12-31-1941	\$5,453.90	\$12,266.74	\$2,336.10	\$1,602.19	\$368.51
		12-31-1941					
		12-31-1942	5,503.85	16,346.15	2,286.15	4,268.35	1,280.51
		12-31-1943	5,764.71	16,085.29	2,025.29	3,894.80	1,168.43
		12-31-1944	5,726.79	16,123.21	2,025.29	493.84	140.36
		12-31-1945	5,847.89	16,002.11	1,942.11	1,453.83	413.20
Mars, Inc., 2019-59 North Oak Park Ave., Chicago.	Manufacturing confectioner.....	12-31-1940	673,721.26	1,769,634.71	86,278.74	38,825.43	None
		12-31-1941	818,119.60	1,625,236.37	131,880.40	78,217.92	24,247.56
		12-31-1942	892,870.27	1,550,485.70	57,129.73	51,416.76	22,851.89
		12-31-1943	893,381.55	1,549,974.42	56,618.45	50,956.60	22,647.37
		12-31-1944	892,452.85	1,550,903.12	57,547.15	54,669.80	23,018.86
		12-31-1945	892,419.02	1,550,936.95	57,580.98	54,701.93	23,032.39
McGraw Electric Co., Elgin.....	Manufacturer of electrical appliances.	12-31-1940	1,191,915.95	376,686.99	32,043.90	14,419.75	None
		12-31-1941	1,441,289.79	338,477.29	63,466.03	55,562.98	17,224.51
		12-31-1942	1,454,600.55	328,580.93	52,092.80	46,883.52	20,837.12
		12-31-1944	1,441,289.79	341,891.69	63,466.03	115,196.20	48,503.67
Metropolitan Shoemakers, Inc., 2307 Archer Ave., Chicago.	Shoe manufacturers.....	12-31-1940	20,941.35	34,732.87	2,115.15	528.79	None
		12-31-1941	24,544.27	31,129.95	5,285.73	1,850.00	573.50
		12-31-1942	24,544.27	40,678.34	5,285.73	4,757.16	2,801.44
		12-31-1943	24,544.27	45,610.95	5,285.73	4,757.16	2,801.44
		12-31-1944	24,544.27	45,610.95	5,285.73	5,021.45	2,801.44
		12-31-1945	24,544.27	5,285.73	5,285.73	3,360.94	1,875.05
Monark Silver King, Inc., 6501 West Grand Ave., Chicago.	Manufacturers—bicycles.....	5-31-1941	7,251.17	76,097.59	7,283.83	1,454.95	None
		5-31-1942	7,940.21	94,272.67	9,159.79	73,722.04	22,853.84
		5-31-1945	7,940.21	37,180.04	9,159.79	9,701.80	4,413.17
		6-1-1945 to 12-31-1945	7,940.21	37,180.04	9,159.79	5,101.88	2,122.64
Morris Paper Mills, Morris.....	Manufacturer of paper board and folding paper boxes.	12-31-1941	212,543.22	443,955.93	24,956.78	35,411.11	10,977.45
		12-31-1942	220,744.15	435,755.00	16,755.85	19,663.63	8,739.39
		12-31-1943	228,952.07	427,547.08	8,547.93	11,490.38	5,106.84
National Paper Box Manufacturing Co., 1346 North Branch St., Chicago.	Paper box manufacturer.....	3-31-1942	770.73	21,443.02	4,858.43	3,841.79	1,090.38
National Transitads, Inc., 400 North Michigan Ave., Chicago.	Transportation advertising.....	9-30-1942	2,111.01	226,156.39	40,906.39	19,212.37	8,783.06
		9-30-1943	3,975.56	224,487.08	39,237.05	20,458.82	10,729.26
Nelson Piping Co., 724 Sixth St., Rockford.	Plumbing and heating contractors.	12-31-1941	1,594.23	70,902.37	994.72	397.89	175.09
Piggly Wiggly Midwest Co., 2722 Auburn St., Rockford.	Retail grocery—produce meats.....	12-31-1942	6,770.25	11,887.21	2,375.07	2,742.90	822.86
		12-31-1943	7,221.51	12,006.01	2,493.87	2,409.28	722.78
Pilsen Brewing Co., 3065 West 26th St., Chicago.	Brewers of malt beverages.....	12-31-1942	86,180.19	28,766.73	10,108.96	21,427.67	9,523.42
		12-31-1943	86,180.19	28,766.73	10,108.96	9,068.07	4,043.58
		12-31-1944	86,180.19	28,766.73	10,018.96	9,603.49	4,043.58
		12-31-1945	86,180.19	28,766.73	10,108.96	9,603.51	4,043.58
Pioneer Hi-Bred Corn Co. of Illinois, Princeton.	Growing seed corn.....	5-31-1943	90,258.18	37,991.82	15,977.28	24,307.34	10,803.27
Rathborne, Hair & Ridgway Co., 1440 West 21st Pl., Chicago.	Manufacture and sale of wood, wirebound and corrugated paper boxes.	12-31-1941	170,260.84	234,511.34	33,989.16	36,593.96	11,344.14
		12-31-1942	169,790.93	234,981.25	34,459.07	31,013.17	13,783.63
		12-31-1943	169,790.93	234,981.25	34,459.07	31,013.17	13,783.63
		12-31-1944	169,790.93	234,981.25	34,459.07	54,432.29	22,918.85
		12-31-1945	171,618.36	233,253.82	32,731.64	31,296.39	13,139.63
Riggs Optical Co. Consolidated, c/o Bausch & Lomb Optical Co., 18 South Michigan Ave., Chicago.	Wholesale optical.....	12-31-1940	187,060.51	42,375.19	6,125.82	1,531.46	None
		12-31-1941	222,713.01	63,470.38	7,450.54	3,740.27	1,159.48
		12-31-1942	222,152.86	64,030.53	6,547.22	5,892.50	2,618.88
		12-31-1943	225,539.96	60,643.43	6,547.22	5,892.50	2,618.89
		12-31-1944	226,624.98	59,558.41	6,547.22	6,219.86	2,618.89
		12-31-1945	226,966.45	59,216.94	6,547.22	6,219.86	2,618.89
Roberts & Schaefer Co., 130 North Wells St., Chicago.	Engineers and contractors.....	12-31-1940	20,379.53	83,092.22	10,492.82	4,080.64	None
		12-31-1941	19,621.35	108,121.65	18,028.10	9,698.62	3,006.57
		12-31-1942	18,854.38	108,888.52	18,795.07	14,343.36	9,086.44
		12-31-1943	19,400.85	108,342.05	18,248.60	16,423.74	9,527.96
		12-31-1945	22,397.63	105,345.27	15,251.82	14,759.71	8,245.40
Rochelle Asparagus Co., Rochelle.....	Growing and canning asparagus...	2-28-1941	45,411.84	20,424.34	14,308.45	1,967.20	None
		2-28-1942	54,918.79	37,455.79	33,260.08	13,747.19	4,261.63
		2-28-1943	57,166.48	48,139.51	38,787.16	34,908.45	15,514.85
		2-28-1944	57,166.48	48,139.51	38,787.16	35,226.36	15,514.85
		2-28-1945	57,166.48	48,139.51	38,787.16	20,632.82	8,687.50
		2-28-1946	57,166.48	48,139.51	38,787.16	30,891.56	13,006.97
Rock Island Broadcasting Co., 608 Safety Bldg., Rock Island.	Radio Broadcasting.....	12-31-1942	7,122.20	28,988.25	1,427.80	2,169.04	659.72
		12-31-1943	6,832.52	27,375.56	4,567.48	5,076.07	1,522.82
		12-31-1944	7,249.40	26,958.68	4,150.60	5,075.37	1,470.47
		12-31-1945	7,410.35	26,797.73	3,989.65	4,789.12	1,389.11
Rockford Van Orman Hotel Co., Hotel McCurdy, Evansville, Ind.	Hotel.....	12-31-1941	1,296.00	19,447.91	2,863.27	827.15	190.24
		12-31-1942	1,283.12	29,366.16	4,573.69	4,116.32	1,234.90
		12-31-1943	2,159.39	14,317.56	3,697.42	2,866.96	998.30
		12-31-1941	45,077.29	103,127.95	27,922.71	12,269.45	3,803.51
		12-31-1942	45,077.04	103,651.38	27,922.96	25,130.66	11,169.19
		12-31-1943	45,077.04	103,651.38	27,922.96	25,130.90	11,169.28
		12-31-1944	45,077.04	103,651.38	27,922.96	26,527.29	11,169.38
		12-31-1945	45,701.04	103,627.38	27,922.96	26,526.81	11,169.19
Joseph T. Ryerson & Son, Inc., 2558 West 16th St., Chicago.	Jobbers of iron, steel, other metals and machinery.	12-31-1940	1,935,574.65	394,159.03	6,696.46	3,333.22	None
		12-31-1941	2,392,061.87	475,959.73	10,388.25	6,232.65	1,932.22
		12-31-1942	57,917.43	135,083.91	27,867.57	12,113.10	3,755.07
		12-31-1943	70,032.29	125,451.00	15,732.71	14,159.44	6,293.08
		12-31-1944	62,675.12	120,362.73	17,379.97	15,641.97	6,961.98
		12-31-1945	62,488.95	130,182.66	23,100.88	21,954.38	9,243.95
		8-31-1943	365,131.78	162,307.48	23,296.05	22,131.25	9,318.42
		8-31-1944	364,824.43	164,301.70	9,475.57	67,117.01	29,829.78
		8-31-1945	361,651.41	164,628.27	12,648.59	8,843.88	3,790.22
		8-31-1946	361,688.10	164,860.94	12,648.59	12,016.16	5,059.44
Skilshaw, Inc., 5033 North Elston Ave., Chicago.	Manufacture and distribution of portable tools.	12-31-1940	149,809.85	403,624.33	12,311.90	3,969.45	1,646.09
		12-31-1941	181,173.80	371,960.28	15,498.30	5,424.58	None
		12-31-1942	181,173.80	371,960.28	46,256.20	27,753.72	8,603.66
		12-31-1943	181,173.80	371,960.28	46,256.20	41,630.58	18,502.48
		12-31-1944	20,473.39	49,280.01	7,784.36	41,630.58	18,502.48
		12-31-1945	28,257.75	7,784.36	7,784.36	4,125.72	4,125.72
Society for Visual Education, Inc., 1345 Diversey Parkway, Chicago.	Manufacture of film projectors, projection accessories and film.	12-31-1945				7,393.14	4,125.71

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of Illinois—Continued</i>							
Spanner Liquidating Co. (formerly Sprague, Warner & Co.), Consolidated Grocers Corp., Transferee, 135 South La Salle St., Chicago.	Wholesale grocers.....	12-31-1940 12-31-1941 1-1-1942 to 9-26-1942	\$213,500.35 277,834.82 294,074.24	\$341,506.20 388,386.13 372,146.71	\$49,081.55 42,386.43 26,147.01	\$20,279.72 31,461.54 23,169.87	None \$9,733.08 10,297.72
Spaulding & Co., 959 North Michigan Ave., Chicago.	Retail jewelry, silverware, etc.....	5-31-1944 5-31-1945	3,007.36 6,506.85	95,867.53 92,370.11	12,905.57 9,408.15	7,466.37 9,461.07	4,483.35 3,767.52
Stineway Drug Co., 312 West Randolph St., Chicago.	Wholesale and retail drugs.....	4-30-1946	67,446.89	7,965.56	7,965.56	5,079.40	2,138.70
Superior Sleeprite Corp., 2219 South Halsted St., Chicago.	Manufacture of beds, springs, mattresses and steel and wood furniture.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	90,507.00 90,507.00 90,507.00 90,507.00	137,019.17 137,019.17 137,019.17 137,019.17	40,593.00 40,593.00 40,593.00 40,593.00	33,457.83 36,533.70 38,563.35 38,563.35	14,870.15 16,237.20 16,237.20 16,237.20
Superior Tea & Coffee Co., 2004 West Lake St., Chicago.	Distributors of coffee and allied products.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	4,494.51 6,057.09 7,858.58 8,672.62 10,301.27	31,275.38 30,512.80 28,711.31 27,897.27 26,268.62	3,394.20 4,603.79 2,802.30 1,988.26 359.61	882.03 1,925.03 2,890.97 1,891.58 807.37	None 847.02 867.29 567.48 242.69
The Traffic Service Corp., 815 Washington Bldg., Washington, D. C.	Publishers.....	12-31-1942 12-31-1943	7,019.14 7,541.29	20,483.89 21,015.12	3,060.57 2,538.42	2,754.51 2,695.19	826.35 808.26
Transit Sales Service, Inc., 225 North Wabash Ave., Chicago.	Vending sales.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	400.00 778.15 1,329.94 2,977.47	31,092.09 30,713.94 30,162.15 28,514.62	5,300.00 4,921.85 4,370.06 2,722.53	3,550.02 4,429.66 3,221.02 1,101.87	1,065.01 1,328.89 1,179.92 735.08
Trancon Glamour Room, Inc., 8 South Michigan Ave., Chicago.	Restaurant.....	4-30-1944 4-30-1945 4-30-1946	501.76 1,229.13 1,861.97	5,455.43 16,247.03 15,614.19	3,678.24 2,950.87 2,318.03	3,371.22 2,910.20 1,520.23	993.12 796.74 432.02
Troy Dry Goods Co., 6401 West Cermak Rd., Berwyn.	Department store.....	1-31-1942 1-31-1943 1-31-1944 1-31-1945	10,167.89 10,167.89 12,921.67 14,483.82	13,766.73 13,766.73 11,012.95 9,450.80	3,218.56 3,218.56 464.78 None	1,149.28 2,896.70 1,559.62 154.50	505.69 869.02 468.63 47.17
The Turner Brass Works, 821-847 Park Ave., Sycamore.	Manufacture and sale of blow torches, name plates, furniture trim, etc.	6-30-1941 6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	41,973.89 51,003.90 51,186.37 51,603.90 51,603.90 51,603.90	38,008.09 28,978.08 28,978.08 28,978.08 28,978.08 28,978.08	1,652.01 2,459.25 2,459.25 2,459.25 2,459.25 2,459.25	413.00 1,106.66 2,213.32 2,336.29 1,177.73 1,173.47	None 343.06 983.35 983.70 495.83 None
Union Special Machine Co., 400 North Franklin St., Chicago.	Manufacture and sale of sewing machines.	12-31-1940 12-31-1941	490,163.76 611,098.16	81,836.56 119,655.84	31,481.24 32,906.84	11,713.47 19,744.11	6,120.68 1,392.20
Veliscol Corp., 330 East Grand Ave., Chicago.	Chemical manufacturing.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	22,827.40 23,216.44 23,904.79 13,764.92	795,808.50 1,263,554.76 794,731.11 6,936.00	8,981.91 18,679.99 28,079.21 4,541.58	4,490.95 16,811.99 31,485.49 1,155.39	9,900.38 18,655.12 None 846.54
Ware Bros. Corp., 4450 West Lake St., Chicago.	Owner, operators of improved property buildings.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	16,828.00 16,828.00 16,828.00 16,828.00 16,828.00	10,247.48 10,247.48 10,247.48 10,247.48 10,247.48	5,497.00 5,497.00 5,497.00 5,497.00 5,497.00	1,923.95 4,947.30 4,947.30 5,222.16 5,222.16	2,152.13 2,152.13 2,152.13 2,913.41 2,913.41
Webster-Chicago Corp., 5610 Bloomington Ave., Chicago.	Manufacturers of tools, dies, stampings and metal specialties.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	56,426.26 64,520.54 63,966.02 94,075.67 129,024.83	228,573.74 220,479.46 221,033.98 190,924.33 73,985.19	26,871.90 19,269.46 19,269.46 19,269.46 7,676.11	13,435.94 17,342.52 13,774.24 4,296.13 267.29	4,165.15 7,707.78 7,707.80 1,808.90 None
Wedron Silica Co., 38 South Dearborn St., Chicago.	Silica and common brick producers.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	152,173.47 152,173.47 152,173.47 152,173.47 152,173.47 152,173.47	80,645.77 80,645.77 80,645.77 80,645.77 80,645.77 80,645.77	14,535.00 14,535.00 14,535.00 14,535.00 14,535.00 14,535.00	5,205.00 11,731.50 11,731.50 13,808.25 13,808.25 13,808.25	1,613.55 5,214.00 5,214.00 8,345.59 8,345.59 5,814.00
Western Building Corp., Room 1741, 120 South LaSalle St., Chicago.	Lessor of buildings.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	56,996.09 56,996.09 56,996.09 56,996.09 56,996.09	7,447.70 9,541.70 11,475.71 13,450.05 14,900.47	3,283.31 3,283.31 3,283.31 3,283.31 3,283.31	1,149.15 2,954.98 2,954.97 3,119.15 3,119.14	356.24 1,313.33 1,313.33 1,313.33 1,313.33
<i>Eighth District of Illinois</i>							
The Bank of Herrin, Herrin.	General banking.....	12-31-1942	9,488.36	4,098.54	1,178.24	1,060.41	318.13
The Bank of Marion, 300 Public Sq., Marion.	.....do.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	7,520.79 9,506.25 9,506.25 9,787.42 9,506.24	10,958.43 12,624.55 12,624.55 12,343.38 12,624.56	3,284.51 3,422.30 3,422.30 3,141.13 3,422.31	821.12 1,197.80 3,080.07 2,827.02 3,251.19	None 311.43 924.02 848.10 1,393.27
Consumers Sales Distributing Co., c/o Consumers Sales Agency, Inc., 314 15th St., Moline.	Wholesale and retail distributor of beer, wines, and liquors.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	10,120.38 11,851.14 9,947.06 11,430.73	13,966.43 12,340.88 14,244.96 1,964.27	3,274.62 1,543.86 3,447.94 1,964.27	2,947.16 1,389.47 3,437.04 2,089.31	884.15 416.85 1,044.74 637.79
Eisner Grocery Co., 202 South Market St., Champaign.	Retail and wholesale grocery.....	12-31-1940 12-31-1942 12-31-1943 12-31-1944 12-31-1945	91,531.56 111,767.06 111,797.67 111,797.67 111,797.67	17,636.74 61,755.19 61,724.58 61,724.58 61,724.58	9,143.74 18,109.09 18,159.48 18,159.48 18,159.48	2,285.94 27,481.53 16,343.53 17,251.51 17,251.51	None 12,214.01 7,263.79 7,263.79 7,263.79
Hart-Carter Co., 100 Eaton St., Peoria.....	Manufacture and sale of grain handling machinery.	11-30-1941 11-30-1942 11-30-1943 11-30-1944 11-30-1945	335,923.00 383,994.82 383,956.72 377,902.68 374,124.04	182,098.39 516,963.25 110,919.38 110,919.38 111,327.83	26,647.85 32,781.32 31,056.15 31,056.15 31,056.15	10,659.14 22,839.15 27,950.54 29,371.82 29,593.34	None 8,742.82 12,422.47 12,422.48 12,422.47
Illinois Lumber Manufacturing Co., Cairo..	Wholesale building materials, manufacture specialties.	11-30-1946 2-28-1941 2-28-1942 2-28-1944 2-28-1945 2-28-1946	374,124.04 14,201.02 15,126.29 19,230.86 22,785.01 24,493.25	111,327.83 274,012.59 258,886.39 254,781.72 251,227.57 249,519.34	31,056.15 7,648.98 11,473.80 7,399.14 3,814.99 2,106.75	2,505.76 1,694.03 7,358.25 5,063.30 3,116.22 1,210.44	1,055.05 None 3,992.69 3,824.78 1,738.53 2,210.44
W. A. Laidlaw Wire Co. (South Bartonville), Peoria.	Wire product manufacturing.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	21,840.87 21,840.87 21,840.87 21,840.87 21,840.87	72,025.28 41,251.93 41,251.93 41,251.93 41,251.93	8,768.13 8,768.13 8,768.13 8,768.13 8,768.13	3,904.67 7,891.31 7,891.32 8,329.73 8,329.73	4,647.11 4,647.11 4,647.11 4,647.11 4,647.11

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR
ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the income (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Eighth District of Illinois—Continued</i>							
Midwest Manufacturing Co., Monmouth Blvd., Galesburg.	Manufacture of steel kitchen and portable steel cabinets.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	\$94,835.53 41,351.88 46,187.04 43,441.93 47,815.32	\$40,469.95 220,483.26 236,349.34 239,094.45 234,721.06	\$33,272.82 88,082.77 83,247.61 85,992.72 81,619.33	\$8,061.90 47,635.25 80,233.55 73,519.80 59,656.22	None \$14,769.93 38,776.35 37,877.63 32,652.48
Osgood & Sons, Inc., 349 East North St., Decatur.	Manufacturing of house dresses.	9-30-1943 9-30-1944 9-30-1945 9-30-1946	16,016.32 16,016.32 16,016.32 19,459.03	12,110.45 12,110.45 12,110.45 11,470.94	2,489.68 2,489.68 2,489.68 1,850.17	2,240.72 2,318.93 2,365.19 442.79	722.01 1,169.33 1,319.53 247.16
Peoria Broadcasting Co., 212 South Jefferson Ave., Peoria.	Radio broadcasting	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	27,452.78 30,303.87 30,303.87 30,303.87 30,303.87	23,559.37 27,733.18 25,897.46 25,897.46 25,897.46	3,842.56 3,896.13 3,896.13 3,896.13 3,896.13	1,537.02 3,596.52 3,596.52 3,701.32 3,701.32	476.47 2,064.95 2,064.95 2,064.95 2,064.95
Security Bank of Mount Carmel, 400 Market St., Mount Carmel.	Banking	12-31-1942 12-31-1943 12-31-1944	10,122.95 11,305.89 12,881.78	9,960.74 8,577.80 7,201.91	3,177.05 1,794.11 418.22	2,859.34 1,614.70 397.31	867.81 454.41 121.28
Springfield Boiler Co., 1901 East Capitol Ave., Springfield.	Manufacture of steam boilers.	12-31-1942	30,473.72	99,790.55	11,870.63	43,191.82	19,196.67
Toledo Peoria & Western R. R., Union Station, Peoria.	Railroad	12-31-1941	450,300.06	179,198.52	27,725.69	15,249.13	4,727.24
WMBD Broadcasting Co., transferor; Peoria Broadcasting Co., transferee, 212 South Jefferson Ave., Peoria.	Radio broadcasting	12-31-1940 1-1-1941 to 1-31-1941	26,111.53 30,900.78 4,511.45	21,931.62 25,746.04 20,678.97	1,932.47 4,199.22 697.10	483.12 124.48 359.41	None 26.15 82.67
C. E. Wheelock & Co., 204 North Monroe St., Peoria.	Wholesale china, glass, etc.	12-31-1941 12-31-1942	4,511.45 4,872.90	20,678.97 22,717.60	697.10 573.39	359.41 573.39	82.67 172.02
<i>Indiana</i>							
American Wheelabrator & Equipment Corp. (formerly American Foundry Equipment Co.), Mishawaka.	Manufacturers of foundry equipment.	12-31-1940 12-31-1941 12-31-1942 12-31-1943	239,805.34 277,997.02 312,393.11 312,504.21	961,815.30 923,960.94 890,881.76 890,881.76	21,726.72 58,141.64 47,272.40 47,272.40	11,104.35 35,611.36 42,545.16 42,793.56	None 11,039.53 17,612.31 19,019.35
Asbestos Manufacturing Co., East Sabine St., Huntington.	Manufacturers of brake linings and clutch facings.	12-31-1940 12-31-1941 12-31-1942	55,691.44 58,818.55 59,668.95	139,089.83 136,862.72 136,012.32	10,382.75 25,074.62 24,224.22	4,231.20 13,793.52 50,238.12	None 4,275.99 22,828.05
Bell Fibre Products Corp., 32d and Boots Sts., Marion.	Manufacturer of paper products.	12-31-1941	43,767.33	116,694.70	6,012.67	9,025.47	2,797.89
Cannelton Sewer Pipe Co., 4th and Washington Sts., Cannelton.	Manufacturers of clay products.	11-30-1946	40,154.67	1,116.87	1,116.87	180.23	75.38
Commonwealth Loan Co., 316 Guaranty Bldg., Indianapolis.	Personal finance	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	882,850.48 1,172,914.30 1,173,871.38 1,173,871.38 1,173,871.38	317,664.04 317,664.04 317,664.04 317,664.04 317,664.04	38,143.27 82,614.34 82,614.34 82,614.34 82,614.34	12,459.77 45,437.89 74,352.90 148,705.80 78,483.63	None 14,085.74 33,045.73 66,091.47 33,045.74
Drewrys Limited U. S. A., Inc., 1408 Elwood Ave., South Bend.	Manufacture and distribution of malt liquors.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	150,168.56 175,350.40 175,350.40 178,956.96 183,350.40 101,596.08	248,887.33 401,507.68 401,507.68 397,901.12 393,507.68 27,384.03	16,081.44 50,749.60 50,749.60 50,749.60 50,749.60 17,153.32	4,023.36 15,143.74 91,249.28 46,067.47 48,212.12 7,718.99	None 4,694.56 40,899.68 20,299.84 20,299.84 2,392.89
Empire Box Corp., 919 North Michigan Ave., Chicago, Ill.	Manufacture—folding cartons and carriers.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	111,431.32 111,121.49 105,358.47 31,319.13 31,501.02	55,908.93 56,308.76 62,071.78 35,217.57 50,610.64	7,318.68 6,865.66 6,191.50 2,177.87 9,348.98	12,774.46 6,865.66 5,881.91 2,369.96 4,564.35	5,677.54 3,051.41 2,476.60 None 1,636.90
H. Gordon & Sons, Inc., 8th and Broadway, Gary.	Department store	7-31-1941 7-31-1942	31,501.02 8,165.90	50,610.64 238,309.10	6,774.30 5,774.30	2,021.00 5,196.87	889.24 1,539.07
Homan-Crane Corp., 415 Indianapolis Ave., Lebanon.	Manufacture of oil purifiers.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	10,350.58 45,348.13 52,749.80 58,627.26	255,538.22 24,819.54 57,000.20 60,672.74	3,003.42 7,161.87 12,800.20 6,922.74	1,383.28 6,803.77 6,406.10 6,230.46	422.27 2,864.75 1,984.02 2,709.10
Huntingburg Furniture Co., Inc., Huntingburg.	Furniture manufacture	12-31-1945	45,348.13	24,819.54	7,161.87	6,803.77	2,864.75
Jasper Wood Products Co., 13th and Vine Sts., Jasper.	Manufacture of plywood	12-31-1941 12-31-1942 12-31-1943 7-31-1944 7-31-1945	52,749.80 58,627.26 68,627.26 6,062.50 11,991.91	57,000.20 60,672.74 53,976.74 2,114.86 1,635.25	12,800.20 6,922.74 6,922.74 2,114.86 1,635.25	6,406.10 6,230.46 6,576.60 2,109.88 606.46	1,984.02 2,709.10 2,709.10 975.98 184.83
L. & J. Press Corp., Sterling Ave., and Ren St., Elkhart.	Manufacturing of punch presses	7-31-1945	11,991.91	1,635.25	1,635.25	606.46	184.83
LaSalle Steel Co., 1412 East 150th St., Hammond.	Manufacturer of cold finished steel bars.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	187,216.53 225,279.53 238,229.84 238,229.84 266,696.98 188,359.20	208,496.43 322,574.45 368,668.07 368,668.07 311,592.39 323,338.08	64,115.92 94,032.24 61,101.73 61,101.73 62,634.59 26,796.60	25,646.37 56,431.34 38,060.14 36,528.34 41,749.48 16,558.47	None 17,493.72 24,440.68 24,440.70 21,669.83 None
McGill Manufacturing Co., Inc., Valparaiso.	Electrical appliances and bearings.	6-30-1941 6-30-1942 6-30-1943 6-30-1944	188,359.20 225,650.10 243,996.14 243,996.14	392,747.68 374,401.62 374,401.62 32,364.05	48,930.15 30,584.11 20,169.19 39,576.67	29,358.09 27,525.70 18,645.42 33,129.27	9,101.00 12,845.33 8,064.08 16,222.68
Mouldings, Inc., 730 East Washington St., Indianapolis.	Manufacture of moulding strips used by automotive and aircraft industries.	12-31-1945	36,984.20	32,364.05	39,576.67	33,129.27	16,222.68
National Homes Corp. (formerly National Homes Corp. of Indiana), Lafayette.	Manufacturers prefabricated houses.	6-30-1941 6-30-1942	1,409.05 8,908.76	220,143.11 214,392.40	9,358.53 5,277.45	2,546.50 6,971.42	None 1,636.01
Pioneer Corn Co., Inc. (formerly Pioneer Hi-Bred Corn Co., of Indiana, Inc.), Tipton.	Growing and selling seed corn.	5-31-1942 5-31-1943 5-31-1944 5-31-1945 5-31-1946	22,539.78 22,539.78 22,539.78 22,539.78 22,539.78	14,398.46 24,960.22 14,398.46 14,398.46 14,398.46	8,810.22 8,810.22 8,810.22 8,810.22 8,810.22	392.07 13,571.30 8,112.14 4,907.17 2,737.69	172.51 6,394.79 4,669.41 2,737.69 None
Rex Manufacturing Co., Inc., Connersville.	Manufacturers	8-31-1941 8-31-1942 8-31-1943 8-31-1944	179,925.46 219,573.58 219,573.58 41,914.02	630,739.40 633,215.87 633,215.87 1,123,167.78	53,662.43 65,716.42 65,716.42 819,085.98	21,464.98 39,883.87 59,144.78 220,918.36	None 13,714.70 26,286.57 92,194.32
Rock Island Refining Corp., P. O. Box 6091, Indianapolis.	Oil refining	11-30-1943 11-30-1944 11-30-1945 11-30-1946	51,672.88 54,025.32 54,143.99 83,925.23	1,113,408.02 1,059,383.00 1,110,937.81 1,050,244.04	347,327.12 344,974.68 344,856.01 815,074.77	307,722.97 286,966.80 271,128.27 21,663.06	149,811.05 145,654.61 143,165.55 11,030.88
Ryan Construction Corp., Evansville.	Highway and industrial contractors.	2-28-1943 2-29-1944	25,441.06 26,494.97	12,558.94 None	12,558.94 None	36,728.55 6,109.15	21,889.84 3,001.56

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. I) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Indiana—Continued</i>							
Schwitzer-Cummins Co., 1125 Massachusetts Ave., Indianapolis.	Automotive parts, coal stokers and munitions.	1-31-1942 1-31-1943 1-31-1944 1-31-1945 1-31-1946	\$287,497.48 313,336.84 313,336.84 313,336.84 313,336.84	\$375,585.66 302,891.97 302,891.97 302,891.97 302,891.97	\$126,619.87 100,780.51 100,780.51 100,780.51 100,780.51	\$123,576.16 88,097.97 81,280.46 95,741.49 87,610.01	\$38,308.61 40,812.20 40,812.20 40,812.20 36,888.43
Sheller Manufacturing Corp., Portland.....	Automotive steering wheels and plastic products.	1-1-1940 6-30-1940 7-1-1940 to 12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	144,932.93 138,099.70 174,435.40 172,885.19 172,885.19 172,885.19 172,885.19 172,885.19 172,885.19 172,885.19	62,484.98 95,732.06 84,002.13 78,874.04 78,874.04 78,874.04 78,874.04 78,874.04 78,874.04 78,874.04	10,802.24 16,202.74 27,065.77 21,919.98 21,919.98 21,919.98 21,919.98 21,919.98 21,919.98 21,919.98	1,890.57 2,618.93 13,532.88 19,727.98 19,727.98 20,823.98 20,823.98 20,823.98 20,823.98 20,823.98	None None 4,195.19 8,767.99 8,767.99 8,767.99 8,767.99 8,767.99 8,767.99 8,767.99
Sibley Machine & Foundry Corp., 206 East Tutt St., South Bend.	Foundry and machine shop.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	34,091.94 36,894.48 124,515.85 124,515.85 124,515.85	152,330.33 149,527.79 136,426.41 144,052.00 None	11,199.61 8,397.07 123,313.79 130,788.86 None	4,824.16 8,666.87 74,046.81 117,709.97 9,125.58	1,495.49 5,065.93 26,715.38 52,315.54 5,373.95
South Bend Tribune, 225 West Colfax Ave., South Bend.	Newspaper.....	9-30-1942 9-30-1943 1-31-1943 1-31-1944 1-31-1945	124,515.85 124,515.85 12,110.45 7,357.98 7,889.90	136,426.41 144,052.00 10,139.54 6,227.69 5,095.77	123,313.79 130,788.86 10,139.54 225.98 None	117,709.97 9,125.58 8,558.34 1,026.20 .34	52,315.54 5,373.95 3,183.15 302.31 .38
The Spindler Co., Inc., 155 Lincolnway, Valparaiso.	Selling representatives—retail sales.	1-31-1943 1-31-1944 4-30-1944 4-30-1945	22,249.99 12,110.45 7,357.98 7,889.90	None 10,139.54 6,227.69 5,095.77	None 10,139.54 225.98 None	9,125.58 8,558.34 1,026.20 .34	5,373.95 3,183.15 302.31 .38
Standard Liquors, Inc., 121 East 5th Ave., Gary.	Wholesale liquor.....	4-30-1944 4-30-1945	7,357.98 7,889.90	6,227.69 5,095.77	225.98 None	1,026.20 .34	302.31 .38
The Stubbins Hotel Co., c/o Robert D. Armstrong, secretary, 1342 Consolidated Bldg., Indianapolis.	Hotel.....	12-31-1943 12-31-1944	3,480.00 3,480.00	17,937.60 17,937.60	320.00 320.00	1,684.66 1,929.17	505.48 548.30
Suburban Lines, Inc., 610 Illinois Bldg., Indianapolis.	Bus transportation.....	12-31-1942 12-31-1943 12-31-1944	2,185.61 3,728.82 5,358.59	45,544.29 44,001.08 42,371.31	7,255.96 5,712.75 4,082.98	2,691.90 6,738.81 4,476.03	2,040.67 2,099.31 2,120.29
U. S. Machine Corp., Lebanon.....	Manufacturers of coal stokers and armaments.	2-28-1943 2-28-1945 2-28-1946	58,980.20 78,316.84 96,051.93	253,370.48 235,528.30 236,178.20	97,187.68 79,345.50 79,995.40	68,448.04 114,583.87 35,008.35	44,391.90 65,440.97 14,740.37
Van Orman Fort Wayne Corp. (formerly Van Orman Terre Haute Corp.), 128 West Berry, Fort Wayne.	Hotel.....	6-30-1942 6-30-1943 6-30-1944 6-30-1945	2,800.00 3,327.65 3,709.08 3,342.35	32,787.16 32,259.51 31,878.08 32,244.81	2,826.63 4,034.95 3,653.52 338.95	989.32 3,631.45 3,378.99 322.00	227.55 1,089.43 2,344.13 91.53
Arthur Winer, Inc., 957 Garfield St., Gary...	Manufacturer of men's clothing...	10-31-1944 10-31-1945	4,112.32 6,159.01	27,351.68 25,304.99	6,488.62 4,441.93	6,110.11 4,219.83	1,761.95 1,211.34
<i>Iowa</i>							
Cowles Broadcasting Co. (formerly Iowa Broadcasting Co.), 715 Locust St., Des Moines.	Radio broadcasting.....	12-31-1944	146,707.31	None	None	38,426.58	16,179.61
Dubuque Stone Products Co., 2900 Rohmberg Ave., Dubuque.	Manufacturers of crushed stone—dealers in building material, fuel and insulation.	11-30-1941 11-30-1942 11-30-1943 11-30-1944 11-30-1945 11-30-1946	8,638.34 9,612.44 9,814.67 10,145.04 9,155.14 10,013.22	19,321.95 18,347.85 18,145.62 17,815.25 18,805.15 17,947.07	5,181.07 6,457.00 6,254.67 5,924.40 6,914.30 6,056.22	467.75 3,779.91 3,326.15 1,059.47 625.77 475.20	None 1,333.34 1,021.66 559.74 349.12 167.67
Gibbs-Cook Tractor & Equipment Co., Inc., 1314 Walnut St., Des Moines.	Tractor and equipment retailing...	12-31-1940	45,921.88	18,210.07	8,941.17	1,851.86	None
Midwest Biscuit Co., Mount Pleasant St., Burlington.	Manufacturers of crackers, cookies, etc.	10-31-1946	23,597.25	3,816.51	3,816.51	338.05	338.05
Potter Grain Co., Eagle Grove.	Grain, seed, coal, feed, etc.....	12-31-1941	4,532.16	9,933.11	2,327.14	1,511.36	347.61
W. A. Sheaffer Pen Co., Fort Madison.....	Manufacturing fountain pens, mechanical pencils and related items.	2-28-1941 2-28-1942 2-28-1943 2-28-1946	720,104.96 869,132.00 870,758.81 870,758.81	68,387.37 68,606.00 68,606.01 93,773.40	37,045.04 57,518.00 85,891.19 85,891.19	14,818.01 52,510.80 67,738.21 68,407.03	None 16,278.35 34,356.47 28,802.90
Sieg-Sioux City Co., 605 Perry Way, Sioux City.	Wholesale automotive parts.....	12-31-1944 12-31-1945	4,180.22 4,385.70	10,279.78 10,054.30	4,864.78 4,639.30	4,699.73 4,407.34	1,355.71 1,252.61
The Sioux City Stock Yards Co., 340 Live Stock Exchange Bldg., Sioux City.	Public live stock market.....	10-31-1942 10-31-1944 10-31-1946	324,705.89 331,084.96 332,933.33	296,047.47 94,963.01 102,639.64	None None 1,206.67	6,242.63 40,670.74 3,367.57	2,336.21 1,276.66 1,417.93
Solar Corp., successor, Beam Manufacturing Co., Webster City.	Manufacturing.....	12-31-1940 12-31-1941	74,761.49 91,902.80	26,363.13 26,546.35	21,663.51 25,707.20	5,952.07 22,355.01	None 6,930.05
Thomas Truck & Caster Co., 18 South 7th St., Keokuk.	Manufacturing industrial floor trucks and casters.	12-31-1941	19,624.01	None	None	1,709.73	752.28
Zitterell-Mills Co., 607 Prospect St., Webster City.	General contracting.....	12-31-1942	3,690.76	15,697.16	2,222.99	2,436.85	737.50
<i>Kansas</i>							
The Blakemore Bros. Grocery Co., 4th and Pennsylvania, Liberal.	Grocery retail chain.....	12-31-1942 12-31-1943 12-31-1945	46,087.55 46,087.55 62,087.55	72,566.87 72,566.87 72,566.87	11,766.76 11,766.76 11,766.76	10,590.08 9,362.83 9,766.67	4,706.70 4,706.71 4,706.70
The Globe Oil & Refining Co. (Kansas), 301 South Market St., Wichita.	Oil producing and refining.....	12-31-1941 12-31-1942 12-31-1943	384,626.53 467,768.10 1,032,777.56	359,190.32 677,627.24 140,901.57	116,318.12 34,326.47 81,313.09	125,185.44 30,893.83 232,269.17	38,807.48 13,730.59 103,230.75
Kansas Gas & Electric Co., 201 North Market St., Wichita. Mail address: c/o Ebasco Service, Inc., 2 Rector St., New York, N. Y.	Public utility—electric.....	12-31-1942 12-31-1943 12-31-1944	996,835.88 993,673.75	113,936.16 113,936.16	113,936.16 113,936.16	53,501.57 108,239.35	45,574.47 45,574.47
The Monarch Cement Co., Humboldt.....	Manufacture and sale of cement....	12-31-1941 12-31-1942 12-31-1943 12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	268,456.61 273,242.67 273,242.54 9,179.58 10,460.27 14,570.63 11,148.47 11,460.62 12,949.02	95,205.64 90,020.82 90,020.95 34,025.38 39,793.36 35,683.00 39,105.16 41,437.94 39,949.54	27,994.15 23,208.09 23,208.22 5,429.86 6,727.31 2,616.95 6,039.11 5,726.96 4,238.56	26,143.35 40,786.32 41,520.45 103.91 2,354.56 5,089.39 5,435.20 5,586.51 4,504.64	8,104.44 18,127.28 18,453.53 None 1,139.86 1,571.75 1,674.42 2,231.55 1,893.50
The Mosby-Mack Motor Co., 701 Van Buren St., Topeka.	Automobile sales and service and bus line operations.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	7,620.07 7,680.40 8,852.67 4,843.40 4,794.97	132,985.06 132,924.73 109,840.14 14,477.78 14,526.21	4,261.78 5,006.14 4,333.87 2,370.44 2,418.87	1,491.63 7,672.83 5,920.38 948.18 2,176.98	372.91 2,680.46 8,437.21 386.97 653.09
The National Laboratories Corp., 210 Central Ave., Kansas City.	Manufacturing and sale serums and pharmaceuticals.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	7,620.07 7,680.40 8,852.67 4,843.40	132,985.06 132,924.73 109,840.14 14,477.78	4,261.78 5,006.14 4,333.87 2,370.44	1,491.63 7,672.83 5,920.38 948.18	372.91 2,680.46 8,437.21 386.97
The Nolan Motor Co., Garden City.....	Automobile sales and service.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	7,620.07 7,680.40 8,852.67 4,843.40	132,985.06 132,924.73 109,840.14 14,477.78	4,261.78 5,006.14 4,333.87 2,370.44	1,491.63 7,672.83 5,920.38 948.18	372.91 2,680.46 8,437.21 386.97

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Kentucky							
Ashland Oil & Refining Co., 1409 Winchester Ave., Ashland.	Petroleum and kindred products.	9-30-1943	\$660,367.64	\$870,102.14	\$258,520.25	\$136,808.27	\$59,986.25
Henry Bickel Co., 1020 East Chestnut St., Louisville.	General contractors.	9-30-1944	660,367.64	870,102.14	258,520.25	438,346.53	187,119.65
		12-31-1940	46,615.69	103,897.84	13,636.48	4,090.94	None
		12-31-1941	50,292.38	128,369.51	17,185.87	9,105.12	2,822.61
		12-31-1942	59,374.79	125,287.10	13,483.57	24,636.41	10,949.51
Harlan Finance Co., c/o Time Finance Co., 312 South 4th St., Louisville.	Small loan.	4-30-1943	7,336.92	39,338.48	13,935.48	15,208.97	4,963.50
		4-30-1944	9,873.56	36,801.84	11,398.84	13,012.87	4,613.08
		4-30-1945	10,809.31	35,806.09	10,403.09	12,825.56	5,375.98
		4-30-1946	12,748.99	33,926.41	8,523.41	7,361.51	3,253.94
Hart-Ross Coal Co., (formerly Hart Coal Co.), Mortons Gap.	Mining coal.	6-30-1941	16,889.21	84,924.41	21,230.40	10,176.51	None
		6-30-1942	18,873.69	106,226.01	42,771.81	19,565.31	6,065.53
		6-30-1943	18,873.69	106,226.01	42,771.81	41,811.33	19,511.86
		6-30-1944	28,035.01	97,519.10	36,272.99	41,634.58	18,186.81
		6-30-1945	31,188.00	92,086.11	31,740.00	44,164.51	18,595.66
		6-30-1946	36,187.70	26,740.30	26,740.30	5,342.70	2,249.57
Henriette, Inc., c/o Wadsworth Watchcase Co., 5th and Clay St., Dayton.	Selling novelties at wholesale.	12-31-1940	10,202.85	11,565.05	6,908.05	1,727.02	None
		12-31-1941	11,785.47	46,255.59	11,066.90	4,426.76	1,372.30
		12-31-1942	11,785.47	46,255.59	11,066.90	9,960.21	5,068.64
		12-31-1943	11,785.47	46,255.59	11,066.90	9,318.38	3,830.75
Stratton & Terstegge Co., 15th and Main Sts., Louisville.	Wholesale hardware.	12-31-1940	139,714.16	74,662.28	None	830.39	None
		12-31-1941	158,345.15	50,742.77	9,985.35	12,657.68	3,923.88
		12-31-1942	154,880.02	83,564.07	13,450.48	22,618.80	10,052.80
		12-31-1943	142,591.33	95,852.76	25,739.17	30,043.79	13,352.80
		12-31-1944	150,783.26	87,660.83	17,547.24	21,898.75	9,220.52
		12-31-1945	155,609.86	82,834.23	12,720.64	15,428.48	6,496.20
Time Finance Co., 312 South 4th St., Louisville.	Small loan.	1-1-1940 to 4-30-1940	36,580.07	77,151.81	1,722.28	106.37	None
		4-30-1941	44,022.46	71,812.02	3,721.24	2,062.07	None
		4-30-1942	55,665.30	178,897.70	22,389.10	12,880.25	3,992.87
		4-30-1943	65,325.09	169,237.91	12,729.31	20,122.29	8,943.23
		4-30-1944	81,150.21	75,716.19	None	6,699.88	2,923.99
The Wadsworth Watchcase Co., 5th and Clay Sts., Dayton.	Manufacturing watchcases and novelties.	12-31-1940	109,628.54	146,749.26	25,547.26	8,108.80	None
		12-31-1941	129,839.95	162,732.98	41,959.99	26,004.18	2,464.50
		12-31-1942	162,299.94	134,217.39	9,500.00	8,550.00	3,800.00
		12-31-1943	162,299.94	134,217.39	9,500.00	8,550.00	3,800.00
		12-31-1944	162,299.94	134,217.39	32,352.37	30,734.75	9,140.96
		12-31-1945	162,299.94	134,217.39	32,352.37	30,734.75	9,140.94
Louisiana							
Avondale Marine Ways, Inc., Westwego.	Marine construction and repairs.	12-31-1940	7,238.47	100,706.47	20,812.53	4,768.99	None
		12-31-1941	10,732.56	97,236.03	30,471.58	14,980.59	4,644.00
		12-31-1942	16,836.20	91,608.74	24,903.80	13,113.51	13,113.51
		12-31-1943	20,590.09	87,914.85	21,149.91	11,691.38	11,691.38
Bay Chemical Co., Inc., transferor; Morton Salt Co., transferee, 1048 Constance St., New Orleans.	Chemical manufacturers.	2-28-1942	80,577.50	474,359.00	None	864.09	267.87
		2-28-1943	79,124.25	475,812.29	None	2,286.77	1,007.45
		2-28-1944	76,079.53	478,857.01	None	3,838.46	1,690.40
		2-28-1945	70,881.95	484,054.59	5,015.41	4,764.64	2,006.17
		2-28-1946	70,881.95	484,054.59	5,015.41	3,994.46	1,681.89
Bogalusa Tung Oil, Inc., Bush.	Tung oil planters and extractors.	6-30-1946	24,290.26	52,103.30	12,219.26	5,871.95	3,264.71
The Fair Grounds Breeders & Racing Association, 1751 Gentilly Rd., New Orleans.	Breeding and racing horses.	3-31-1943	5,215.94	263,471.18	10,597.94	26,745.35	14,326.62
		3-31-1944	5,014.36	265,672.76	12,790.52	6,518.12	1,963.52
		3-31-1945	2,637.68	13,176.20	13,176.20	9,430.91	2,915.13
W. N. O. E., Inc., transferor; James A. Noe, transferee, St. Charles Hotel, New Orleans.	Radio broadcasting.	12-31-1942	1,802.28	41,489.68	5,322.72	4,090.70	1,497.21
		12-31-1943	1,853.34	56,638.62	5,271.66	4,943.07	1,482.92
Woodward, Wight & Co., Ltd., 451 Howard Ave., New Orleans.	Hardware and general supplies.	12-31-1940	138,901.12	132,306.06	3,690.04	1,107.01	None
		12-31-1941	166,763.66	104,443.52	4,613.47	2,768.08	838.11
		12-31-1942	167,673.91	103,533.27	4,030.07	3,627.06	1,612.03
		12-31-1943	167,673.91	103,533.27	4,030.07	3,627.04	1,612.02
		12-31-1944	167,673.91	103,533.27	4,030.07	3,828.56	1,612.02
		12-31-1945	167,673.91	103,533.27	4,030.07	3,828.57	1,612.62
Maine							
Amos Abbot Co., Grove St., Dexter.	Manufacturer of woolen cloth.	12-31-1940	64,771.76	28,182.89	13,128.24	3,773.71	None
		12-31-1941	76,713.97	36,645.73	19,386.03	7,498.81	2,319.96
		12-31-1942	75,613.97	37,745.73	19,386.03	17,447.43	7,754.42
		12-31-1943	75,613.97	21,536.58	19,386.03	17,447.42	7,754.42
		12-31-1944	75,613.97	39,521.87	19,386.03	12,196.63	7,754.42
		12-31-1945	75,613.97	39,521.87	19,386.03	18,416.73	7,754.42
Biddeford & Saco R. R. Co., 9 Alfred St., Biddeford.	Operating passenger bus line.	12-31-1942	3,748.10	3,759.12	4,473.73	4,026.36	1,207.90
		12-31-1943	4,519.83	2,987.39	3,702.00	1,500.08	999.54
		12-31-1944	5,846.37	1,660.85	2,375.46	1,532.96	641.38
		12-31-1945	7,384.86	122.36	836.97	795.12	172.43
Brewer Manufacturing Co., 81 North Brunswick St., Old Town.	Woodworkers.	12-31-1940	7,685.03	17,213.33	5,205.86	1,284.57	None
		12-31-1941	9,689.59	18,613.85	12,570.81	4,785.67	1,722.85
		12-31-1942	10,651.36	28,900.09	11,609.04	11,327.14	4,085.84
		12-31-1943	10,677.32	28,874.13	11,583.08	10,895.17	3,947.06
		12-31-1944	12,754.00	26,796.55	9,505.50	10,191.90	4,833.70
		12-31-1945	16,031.13	22,920.32	5,629.27	7,586.67	4,038.40
Freese's, 74-96 Main St., Bangor.	Department store.	12-31-1941	52,212.31	58,916.66	21,828.46	1,431.12	443.64
Guy Gannett Broadcasting Services (formerly Portland Broadcasting System, Inc.), 390 Congress St., Portland.	Radio broadcasting.	12-31-1943	9,989.48	32,949.40	8,487.78	8,960.79	3,393.69
		12-31-1945	12,068.99	30,869.89	6,408.27	6,087.86	2,692.94
Holmes, Stickney & Walker, Inc., 15 Lowell St., Portland.	Shoe manufacturing.	12-31-1941	20,303.71	45,012.27	9,241.29	3,696.51	1,145.92
		12-31-1942	21,116.03	45,012.27	9,811.29	8,830.16	5,199.98
		12-31-1943	21,116.03	45,012.27	9,811.29	8,830.16	5,199.98
		12-31-1944	21,116.03	26,218.99	9,811.29	9,320.72	6,199.98
		12-31-1945	21,116.03	26,218.99	9,811.29	9,320.73	6,199.98
Moose River Shoe Co., 417 North Main St., Old Town.	Moocasin manufacturers.	12-31-1942	9,520.43	89,684.85	8,276.87	23,095.62	10,052.50
		12-31-1943	6,531.90	92,673.38	11,265.00	6,342.96	1,904.90
		12-31-1944	9,447.26	89,758.02	8,350.04	4,802.72	1,465.88
Penobscot Transportation Co., 33 State St., Bangor.	Public utility transportation.	12-31-1941	3,878.25	19,364.06	1,155.64	631.43	None

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Maine—Continued							
Portland-Monson Slate Co., 465 Congress St., Portland.	Quarrying slate and manufacturing slate products.	12-31-1940 12-31-1941 12-31-1942	\$17,786.77 20,210.64 24,677.85	\$42,440.23 40,016.36 35,549.15	\$4,336.83 6,769.36 2,302.15	\$1,084.21 2,639.10 2,071.94	None \$818.11 920.86
Southern Advance Bag & Paper Co., Inc., 6 State St., Bangor.	Manufacturer of kraft pulp, paper and paper bags.	12-31-1943 12-31-1944 12-31-1945	523,997.35 497,839.72 490,487.55	571,111.80 597,269.43 614,621.60	119,497.12 145,654.75 154,058.58	164,846.39 167,113.74 170,483.35	73,265.07 70,363.69 71,782.46
Maryland							
Edmar Realty Co., 702 H St. NW., Washington, D. C.	Real estate leasehold.	10-31-1946	3,317.41	5,422.59	5,422.59	852.75	242.44
Home Laundry Dry Cleaning & Dyeing Co., Inc., 1101 Raum St. NW., Washington, D. C.	Laundry and dry cleaning.	12-31-1940 12-31-1942 12-31-1943	10,955.69 13,883.90 12,670.48	10,895.43 12,512.09 13,725.51	6,871.20 7,856.21 9,069.63	1,717.80 4,566.29 12,000.28	None 1,781.84 5,515.17
The Kelly-Springfield Tire Co., Kelly Blvd., Cumberland.	Rubber tire manufacturer.	12-31-1941	308,966.22	369,492.08	47,072.43	28,243.46	8,755.47
McClung-Logan Equipment Co., Inc., Key Highway and McComas St., Baltimore.	Contractors' equipment.	12-31-1940 12-31-1941	3,580.90 7,231.87	6,769.10 64,018.13	3,724.60 4,643.13	1,150.75 2,908.50	None 902.13
The Tolman Laundry, 5248 Wisconsin Ave. NW., Washington, D. C.	Laundry, dry cleaning, and linen rental.	12-31-1941 12-31-1943 12-31-1944	23,617.58 26,516.02 27,460.78	10,333.98 6,214.49 9,210.04	7,477.95 4,579.51 3,634.75	172.74 11,797.68 4,921.10	53.54 6,947.51 2,745.46
Massachusetts							
Appleton Co., 217 Jackson St., Lowell.	Manufacturers of cotton cloth.	10-31-1942 10-31-1943 10-31-1945 10-31-1946	450,770.05 446,655.15 441,018.33 441,018.33	90,663.23 94,778.13 100,414.95 100,414.95	63,375.37 67,490.27 73,127.09 73,127.09	95,701.34 60,741.24 69,470.74 11,610.17	35,233.31 26,996.12 29,250.84 4,888.49
W. E. Aubuchon Co., Inc., 28-50 Rollstone St., Fitchburg.	Wholesale and retail hardware.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	62,190.66 76,070.98 78,312.32 79,931.20 81,296.27 81,953.99	26,988.02 22,405.60 22,403.41 22,403.41 22,393.73 22,393.73	16,584.97 22,405.60 22,403.41 22,403.41 22,393.73 22,393.73	2,883.29 10,082.52 20,163.07 20,163.07 21,274.05 21,274.05	None 3,125.58 8,961.36 8,961.36 8,957.48 8,957.49
Barge Chelsea Corp., c/o Boston Fuel Transportation, Inc., 75 Federal St., Boston.	Marine transport.	4-30-1942	752.47	5,662.40	2,156.71	723.51	166.41
Beaconsfield China Co., Inc., c/o American Limoges China Corp., 320 West 40th St., New York, N. Y.	Distributors of premiums.	12-31-1940	537.13	47,913.93	8,900.52	2,254.39	None
Boston Sausage & Provision Co., 519 Hanover St., Boston.	Manufacturers of smoked meats.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1945	53,439.55 70,103.95 74,931.90 74,163.77 74,139.90	136,717.17 124,868.10 124,868.10 124,868.10 485,948.90	26,257.93 47,155.06 47,155.06 47,155.06 47,155.06	7,149.57 19,504.83 42,439.55 42,439.55 44,797.31	None 6,046.50 18,862.02 18,862.03 18,862.02
Chemical Manufacturing Co., Inc., Ashland.	Manufacture of dyestuffs, intermediates and textile specialties.	12-31-1941 12-31-1942 12-31-1943 12-31-1945	17,531.30 21,914.13 21,914.13 21,914.13	95,315.10 90,932.27 90,932.27 90,932.27	16,507.20 12,124.37 12,124.37 12,124.37	7,469.40 10,911.94 4,455.21 2,183.54	2,262.01 6,425.92 2,623.62 1,207.02
Coca Cola Bottling Co. of Boston, 400 Soldiers Field Rd., Boston.	Bottle and sale of a soft drink beverage under the trade-mark "Coca Cola".	12-31-1941 12-31-1942 12-31-1943 12-31-1944	187,495.41 187,495.41 187,495.41 7,021.48	84,659.56 84,659.56 76,584.02 7,413.24	47,186.52 47,186.52 47,186.52 3,048.52	33,693.12 42,467.86 84,935.74 1,066.98	10,444.87 18,874.60 37,749.21 266.74
Cray-Burke Co., Inc., 376 Birnie Ave., Springfield.	Wholesale liquors.	12-31-1942 12-31-1943 12-31-1944	8,002.24 8,002.24 8,002.24	6,432.48 6,432.48 6,432.48	2,067.76 2,067.76 2,067.76	1,860.98 1,860.99 1,964.37	558.30 558.30 559.70
Dawson's Brewery, Inc., 29 Brook St., New Bedford.	Brewery.	3-31-1943 3-31-1944 3-31-1945 3-31-1946	104,947.80 104,947.90 104,947.80 104,947.80	83,729.32 83,729.22 83,729.32 83,729.32	19,280.14 19,280.04 124,227.94 19,280.14	16,208.69 17,591.71 18,316.14 13,799.84	7,230.53 7,712.01 7,712.06 5,810.42
The Exolon Co., East Niagara St., Tonawanda, N. Y.	Manufacturers of artificial abrasives.	12-31-1941	116,093.69	42,477.12	17,610.83	9,685.96	3,002.64
Fall River Herald News Publishing Co., 207 Pocasset St., Fall River.	Newspaper publishers.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	129,004.12 129,362.58 129,362.58 129,362.58 134,398.27	136,170.35 68,747.66 58,734.35 132,314.61 27,680.47	13,545.88 14,087.42 14,087.42 14,087.42 9,051.73	5,418.35 12,678.68 12,678.68 13,383.06 8,599.15	1,679.68 5,634.97 8,509.64 5,709.64 3,591.82
General Latex & Chemical Corp., 666 Main St., Cambridge.	Manufacture and distribution of latex compounds.	4-30-1941 4-30-1942 4-30-1943 4-30-1944	48,479.64 58,892.89 52,452.98 47,641.41	86,462.48 107,985.66 106,508.89 106,508.89	16,411.86 20,507.65 28,090.88 28,090.88	4,603.63 14,753.83 25,281.79 17,570.27	None 4,573.69 11,236.35 11,236.35
Gloucester Ice & Cold Storage Co., New State Fish Pier, Gloucester.	Manufacture of ice freezing, cold storage service.	12-31-1942	4,852.18	6,452.18	2,541.81	2,708.77	812.63
Haines-Ce Brook, Inc., 50 Western Ave., Lynn.	Manufacturer of ice cream.	12-31-1943 12-31-1944 12-31-1945	21,627.83 21,627.83 21,627.83	6,261.99 6,251.99 6,261.99	1,343.17 1,343.17 1,343.17	1,208.86 1,276.02 1,276.01	711.88 711.88 711.87
Hampshire Woolen Co., Ware.	Textile—woolen manufacturing.	4-30-1941 4-30-1942 4-30-1943 4-30-1944	43,761.81 55,426.28 55,426.28 55,426.28	119,394.02 119,705.63 119,705.63 119,705.63	13,165.33 18,438.49 18,438.49 18,438.49	4,118.47 9,219.24 16,594.64 16,890.45	None 2,867.97 7,375.39 6,285.02
Hollingsworth & Whitney Co., 60 Battery-march St., Boston.	Pulp and paper manufacturers.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	1,303,696.58 1,125,709.19 1,007,886.59 1,030,742.62	None 659,143.22 295,890.99 272,953.96	None 177,987.39 295,890.99 272,953.96	14,141.30 182,551.63 268,028.00 271,757.20	81,134.05 112,853.89 114,424.08 1,923.92
Hunt-Spiller Manufacturing Corp., 383 Dorchester Ave., Boston.	Iron foundry.	12-31-1942	208,195.40	133,684.90	4,809.80	4,328.82	None
E. D. Jones & Sons Co., 25 Depot St., Pittsfield.	Manufacture and sale of paper mill machinery.	4-30-1941 4-30-1942 4-30-1943 4-30-1944 4-30-1945	63,325.43 65,249.66 69,421.67 67,797.94 75,398.00	109,586.80 133,846.73 134,328.33 131,211.47 123,611.41	2,210.38 14,672.05 10,500.04 10,123.77 4,523.71	749.47 7,628.17 9,450.04 9,278.74 4,297.53	None 2,364.73 4,200.01 4,049.50 1,809.48
La Mode China Co., Inc., c/o American Limoges China Corp., 320 West 40th St., New York, N. Y. (formerly: 535 Albany St., Boston).	Distributors of premiums.	12-31-1940	13,265.29	56,411.43	13,018.53	2,254.63	None

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Massachusetts—Continued</i>							
MacDonnells, Inc., 35 Temple Pl., Boston..	Specialty shop—retail women's wear.	1-31-1946	\$12,473.86	\$2,290.26	\$871.93	\$757.98	\$231.40
The Mansbrooke Rainwear Co., 205 Rosemary St., Needham Heights.	Manufacturing raincoats.....	1-31-1942	9,287.18	16,972.06	765.84	268.04	117.95
		1-31-1943	9,287.18	16,972.06	765.84	689.26	206.77
		1-31-1944	9,287.18	16,972.06	765.84	692.50	206.86
Markson Bros., 100 Summer St., Boston....	Installment clothing and jewelry..	12-31-1944	115,465.65	144,010.38	34,744.71	33,007.47	13,897.89
		12-31-1945	125,417.37	24,792.99	24,792.99	23,553.34	9,917.20
Massasoit Manufacturing Corp., 85 Pocasset St., Fall River.	Cotton waste.....	12-31-1940	4,862.24	28,982.46	272.27	68.07	None
		12-31-1941	4,896.71	28,947.99	1,364.89	477.71	109.78
		12-31-1942	4,896.71	28,947.99	1,364.89	1,228.40	368.52
		12-31-1943	4,896.71	28,947.99	1,364.89	1,228.40	368.52
		12-31-1944	9,293.63	166,456.37	22,348.33	81,908.20	16,413.48
Matheson Radio Co., Inc., 6 St. James Ave., Boston.	Radio broadcasting.....	12-31-1944	12,104.87	163,645.13	19,537.09	25,517.69	11,673.08
Miller & Hollis, Inc., 65 Beverly St., Boston.	Candy manufacture.....	12-31-1942	23,869.54	67,166.96	11,219.66	12,663.76	7,457.54
		12-31-1943	23,869.54	67,166.96	11,219.66	15,353.61	9,041.56
		12-31-1944	23,869.54	67,166.96	11,219.66	5,946.41	5,946.41
		12-31-1945	23,869.54	67,166.96	11,219.66	10,658.68	6,946.41
National Co., Inc., 61 Sherman St., Malden.	Mechanical specialties.....	12-31-1940	21,996.38	15,422.27	4,722.87	1,180.72	None
National Mat & Matting Co., Inc., 24 Water St., Wakefield.	Manufacture of cocoa mats and matting.	12-31-1941	26,838.64	20,794.54	5,745.92	2,872.97	890.61
		6-30-1942	32,261.97	53,616.58	8,625.62	6,878.46	1,760.33
		6-30-1945	32,261.97	53,616.58	8,625.62	8,194.33	4,439.63
Northwestern Leather Co. (formerly Northwestern Leather Co. Trust), 93 Lincoln St., Boston.	Contract tanners.....	6-30-1946	32,261.97	53,616.58	8,625.62	4,130.85	2,158.12
Paris Leather Co., Inc., 70 South St., Boston.	Leather sales agents.....	12-31-1945	163,340.01	207,589.32	35,573.58	33,794.90	14,229.44
		9-30-1943	3,101.68	22,133.04	11,290.82	10,161.74	3,048.52
		9-30-1944	3,700.64	21,534.68	10,692.46	8,868.61	2,600.20
		9-30-1945	3,539.77	21,394.95	10,552.73	10,025.09	2,937.09
		9-30-1946	3,391.05	21,843.67	11,001.45	1,882.30	770.84
The Plastic Coating Corp., 38 Winter St., Holyoke.	Paper converters.....	12-31-1943	24,915.07	27,099.88	8,097.43	7,653.02	4,506.61
Renner-Davis Co., 146 Chestnut St., Springfield.	Manufacturers of greeting cards—stationery.	12-31-1944	25,945.40	26,390.55	7,367.10	7,097.91	9,959.89
		12-31-1945	1,028.43	6,354.74	3,198.85	2,079.57	623.87
		12-31-1946	1,469.80	6,913.37	2,767.48	2,686.34	805.90
		12-31-1944	2,221.37	5,161.80	2,005.91	2,002.20	569.06
S. C. S. Box Co., Inc., Church St., Palmer.	Manufacture of folding paper boxes.	12-31-1941	11,421.09	None	None	1,213.45	303.36
Simonds Abrasive Co. (formerly Abrasive Co., Philadelphia, Pa.), c/o Simonds Saw & Steel Co., 470 Main St., Fitchburg.	Manufacture of abrasive wheels and products.	12-31-1940	139,349.80	107,397.46	62,751.51	25,100.60	None
		12-31-1941	171,791.53	149,956.75	84,147.93	50,488.75	15,651.52
		12-31-1942	214,770.78	171,830.86	10,467.45	16,467.45	16,467.45
		12-31-1943	214,770.78	115,486.68	41,168.68	28,036.38	16,467.47
		12-31-1944	214,770.78	115,486.41	41,168.68	39,110.25	16,467.47
		12-31-1945	214,770.78	115,486.41	41,168.68	39,110.25	16,467.47
Stanley Home Products, Inc., 42 Arnold St., Westfield.	Manufacture and sale of brushes and household chemicals.	12-31-1940	32,245.03	133,674.58	49,572.18	15,842.43	None
		12-31-1941	43,695.58	165,284.71	73,876.00	36,838.00	11,450.78
		12-31-1942	45,042.28	838,615.27	73,876.01	39,875.01	29,550.41
Stevens Linen Associates, Inc., Mill St., Webster.	Textile manufacturing.....	3-31-1941	34,035.40	149,461.13	4,925.18	1,477.56	None
		3-31-1942	42,191.38	201,875.15	7,287.85	8,643.92	1,129.61
		3-31-1943	42,138.08	201,928.45	7,287.85	6,559.07	3,284.71
		3-31-1944	43,004.09	60,000.04	7,287.85	6,649.66	3,195.22
Thompson Wire Co., 41 Mildred St., Boston.	Manufacture and sale of wire goods.	12-31-1940	168,059.48	140,123.53	69,398.29	27,759.32	None
		12-31-1941	210,005.20	156,135.18	92,379.09	55,427.45	17,182.51
		12-31-1942	240,706.31	154,892.33	61,677.98	55,510.18	24,671.20
		12-31-1943	239,845.08	155,753.56	62,539.21	56,285.28	25,015.68
		12-31-1944	239,845.08	155,753.56	62,539.21	59,412.25	25,015.68
		12-31-1945	239,845.08	155,753.56	62,539.21	59,412.25	25,015.68
Touraine Glove Stores, Inc., 33 Harrison Ave., Boston.	Retail hosiery, gloves, etc.....	1-31-1942	3,278.99	13,221.09	7,509.21	353.42	81.30
		1-31-1943	4,098.74	12,401.34	6,689.46	11,112.09	2,362.63
		1-31-1944	4,098.74	12,401.34	6,689.46	6,049.18	1,807.49
W. S. P. R., Inc., 63 Chestnut St., Springfield.	Radio broadcasting studio.....	12-31-1943	3,218.30	39,861.35	2,192.70	2,062.53	618.76
Ware Knitters, Inc., East Main St., Ware..	Manufacturer of knit garments....	12-31-1944	3,761.91	31,272.19	1,748.09	1,690.69	471.98
		6-30-1941	4,555.85	28,438.02	2,459.86	614.97	None
		6-30-1942	6,920.99	34,438.05	3,167.92	1,267.17	557.55
		6-30-1943	15,569.24	32,123.17	None	308.79	92.64
Westfield River Paper Co., Inc., Russell....	Paper manufacturing.....	12-31-1941	77,109.14	78,890.37	8,390.86	8,869.55	1,199.55
		12-31-1942	77,109.14	78,890.37	8,390.86	7,551.77	3,356.34
		12-31-1943	77,109.14	78,890.37	8,390.86	7,551.77	3,356.35
		12-31-1944	77,109.14	78,890.37	8,390.86	588.36	247.74
		12-31-1945	77,109.14	78,890.37	8,390.86	7,071.31	3,356.35
R. S. Wilder, Inc., 26 Bedford St., Waltham.	Manufacture of instrument parts and machine tools.	12-31-1941	632.85	16,999.15	3,426.30	1,199.21	275.81
		12-31-1942	1,202.58	16,429.42	4,059.15	771.28	771.28
		12-31-1943	2,817.57	14,814.43	1,241.58	1,117.42	335.22
		12-31-1944	3,531.35	17,632.00	527.80	501.41	142.51
Worcester Moulded Plastics Co., 14 Hygeia St., Worcester.	Manufactures of articles from plastic material.	12-31-1940	1,692.29	22,197.58	6,852.16	1,718.50	None
		12-31-1941	2,508.00	21,381.87	9,832.43	8,947.87	1,737.06
		12-31-1942	4,174.82	19,715.05	10,856.53	7,151.09	2,054.74
Worcester Telegram Publishing Co., Inc., 20 Franklin St., Worcester.	Newspaper.....	12-31-1940	421,234.16	60,975.33	21,465.84	7,236.70	None
		12-31-1941	507,958.06	92,756.10	47,791.93	24,363.20	7,552.60
		12-31-1942	507,958.06	92,756.11	47,791.94	43,012.74	19,116.77
		12-31-1943	507,958.06	92,756.11	47,791.94	43,012.75	19,116.78
		12-31-1944	507,958.06	92,756.11	47,791.94	45,402.35	19,116.77
		12-31-1945	507,958.06	92,756.11	47,791.94	45,402.34	19,116.77
<i>Michigan</i>							
Aeroquip Corp., 300 South East Ave., Jackson.	Manufacturing of airplane parts...	9-30-1941	6,663.82	110,457.18	11,275.03	3,532.71	None
		9-30-1942	11,868.12	741,831.88	21,381.88	8,856.73	2,745.59
Aeroquip Corp., successor by merger to Michigan Patents Corp., 300 South East Ave., Jackson.	Acquisition of patents and issuance of licenses.	9-30-1942	278.79	87,256.24	11,429.96	6,003.94	2,288.65
		9-30-1943	698.11	37,407.81	11,528.39	6,145.60	3,212.13
		9-30-1944	5,484.12	32,621.80	6,742.38	8,219.04	4,415.44
		9-30-1945	6,230.69	31,875.28	5,995.86	1,748.99	497.09
Allen Industries, Inc., Leland & Grand Trunk R. R., Detroit.	Manufacture of batts, pads and floor coverings.	12-31-1940	457,316.49	286,419.38	27,265.21	12,289.34	None
Argus, Inc. (formerly International Industries, Inc.), 405 4th St., Ann Arbor.	Manufacture of cameras and optical instruments.	7-31-1942	110,413.68	551,639.87	53,249.88	16,921.18	5,245.57
Aronson Printing Co., 1354 West Lafayette, Detroit.	Commercial printing.....	7-31-1944	141,143.65	579,116.11	48,664.68	28,229.57	9,251.58
		12-31-1944	17,181.37	85,974.68	22,137.35	20,567.77	8,854.94
				55,372.71	7,364.85	6,996.60	3,903.37

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. I) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Michigan—Continued</i>							
Atlas Foundry Co., 131 South Livernois Ave., Detroit.	Grey iron and mechanite metal foundry.	12-31-1941 12-31-1943 12-31-1944 12-31-1945	\$47,237.33 56,095.09 56,095.09 56,095.09	\$47,762.67 94,311.76 94,311.76 94,311.76	\$9,400.72 542.96 542.96 542.96	\$4,700.36 488.67 515.82 515.81	\$1,457.11 217.19 217.18 217.18
J. Brodie & Son, Inc., 1329 East Fort St., Detroit.	Ventilation contractors.....	12-31-1941 12-31-1942 12-31-1945	2,321.79 2,897.12 2,897.12	24,586.48 9,719.40 Unstated	4,328.21 3,752.88 3,752.88	1,514.87 6,755.19 3,565.23	348.43 2,020.56 1,013.28
Coca-Cola Bottling Co. of Bay City, 38th and Broadway, Bay City.	Carbonated beverages.....	3-24-1941 to 9-30-1941 9-30-1942 9-30-1943 9-30-1944	3,491.31 12,792.05 16,154.60 16,908.75	31,216.75 21,916.01 18,553.46 17,799.31	3,844.59 10,241.65 6,879.10 6,124.95	876.72 7,083.96 10,035.01 17,963.08	203.93 3,553.45 3,899.45 9,313.89
Detroit Aluminum & Brass Corp., 3975 Christopher Ave., Detroit.	Manufacturer of bushings and bearings.	12-31-1941	330,725.65	57,712.50	5,308.59	2,919.71	905.11
Detroit Gasket & Manufacturing Co., 12640 Burt Rd., Detroit.	Manufacture of gaskets and related products.	12-31-1941	456,448.73	285,078.32	14,250.00	7,837.50	2,429.63
Detroit Rendering Co., 2500 22d St., Detroit.	Manufacture of tallow and greases.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	21,057.51 22,314.71 22,786.02 23,963.27	39,108.49 37,851.29 4,738.98 36,172.73	16,467.49 15,210.29 4,738.98 13,531.73	7,414.84 13,689.26 8,569.85 22,118.99	2,298.59 8,061.45 3,808.82 11,378.24
Detroit Steel Corp., Box 4308, Porter Station, Detroit.	Manufacture of cold rolled strip steel.	12-31-1940	360,124.88	109,014.47	75,450.12	30,180.05	None
Dossin's Food Products, 3659 Gratiot Ave., Detroit.	Beverage products manufacturing.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	217,919.46 225,650.47 254,458.92 254,458.92 254,458.92	104,510.54 192,634.53 163,826.08 163,826.08 163,826.08	10,453.09 56,557.53 27,749.08 27,749.08 27,749.08	3,658.55 14,313.20 24,974.17 41,688.89 41,688.89	None 4,437.10 11,099.63 18,528.40 18,528.40
Electric Steam Radiator Corp., 1 Electric Ave., Paris, Ky.	Manufacture electrical appliances.	12-31-1944 12-31-1945	6,118.90 7,268.79	8,704.75 7,554.85	3,036.10 1,886.21	2,884.30 1,791.90	819.75 509.28
Electric Taper & Equipment Co., Ludington.	Manufacture and sale of machinery.	12-31-1941 12-31-1942 12-31-1943	36,352.06 41,166.84 2,114.22	153,647.94 148,833.16 18,678.27	39,647.94 34,833.16 3,110.78	18,214.75 28,700.26 8,515.12	5,646.56 14,429.60 2,766.81
Florez, Inc. (formerly Visual Training Corp.), 815 Bates St., Detroit.	Commercial motion pictures, slide films manuals, etc.	3-31-1944 3-31-1945	2,114.22 2,114.22	18,678.27 18,678.27	3,110.78 3,110.78	5,181.79 5,181.79	1,472.73 1,472.73
General Magnetic Corp., 10001 Erwin Ave., Detroit.	Manufacture of magnetic alloy steel castings.	7-31-1942 7-31-1944 7-31-1945	17,743.24 17,743.24 17,743.24	29,501.52 29,501.52 29,501.52	3,911.24 3,911.24 3,911.24	1,551.63 26,395.63 10,420.89	681.22 14,908.19 5,813.76
Gerber Products Co. (formerly Fremont Canning Co.), State St., Fremont.	Manufacture and sale of baby foods.	3-31-1941 3-31-1942 3-31-1944	115,981.76 137,639.30 204,224.49	1,577,383.22 1,568,009.49 1,654,160.27	34,765.19 128,330.54 84,041.99	14,121.86 77,384.28 50,086.89	None 32,989.12 82,381.34
Holcroft & Co., 6545 Epworth Blvd., Detroit.	Contracting engineers and furnace work.	12-31-1940 1-1-1941 to 10-31-1941 10-31-1942 10-31-1943 10-31-1944	85,131.87 100,996.62 100,996.62 103,104.34 103,104.34 103,104.34	103,781.83 123,553.47 123,553.47 121,445.75 121,445.75 121,445.75	11,067.28 16,633.13 16,633.13 14,525.41 14,525.41 14,525.41	3,873.54 6,926.68 9,849.88 13,072.87 13,072.87 13,072.87	None 2,147.26 4,122.32 5,810.17 5,810.17 5,810.17
Holland Hitch Co., 430 West 18th St., Holland.	Manufacturing of hitches.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	10,439.69 12,062.14 56,752.92 55,626.69 54,061.22	56,060.31 82,937.86 80,252.90 80,230.34 78,991.22	31,140.17 34,916.31 2,348.15 2,325.59 789.81	8,532.73 16,656.36 2,885.97 2,604.98 750.32	None 5,163.48 1,282.65 1,066.37 315.92
Holland-Racine Shoes, Inc., Holland.	Manufacturing shoes.....	10-31-1944 10-31-1945	54,061.22 38,913.30	78,991.22 3,836.70	789.81 8,836.70	750.32 309.56	142.94
Inter-City Coach Line Co., 316 North Grand Avenue, Lansing.	City bus lines.....	11-30-1946	38,913.30	3,836.70	8,836.70	309.56	315.92
Johnson Investment Co. (formerly Dix Auto Electric Service), 816 Ford Bldg., Detroit.	Auto service and repair.....	12-31-1943 12-31-1944 12-31-1945	5,785.73 6,032.98 6,057.68	Unstated Unstated Unstated	1,248.58 1,001.33 976.55	1,123.71 951.27 927.82	337.11 270.36 263.70
J. W. Knapp & Co., 300 South Washington Ave., Lansing.	Department store.....	1-31-1942 1-31-1943 1-31-1944	67,051.06 64,128.33 64,128.33	60,521.84 63,569.59 63,445.57	24,648.94 17,571.67 17,571.67	11,853.16 15,814.50 11,690.05	3,674.48 7,028.67 7,028.68
Frank Krue & Co., 850 National Bank Bldg., Detroit.	F. H. A. mortgages.....	6-30-1942 6-30-1943 6-30-1944	34,241.68 32,712.47 478,381.54	22,658.32 24,287.63 507,672.00	None None 12,219.36	1,899.27 5,242.80 6,109.68	588.77 3,087.42 None
The Lufkin Rule Co., 1730 Hess Ave., Saginaw.	Manufacturer of tapes, rules and precision tools.	6-30-1941 6-30-1942 6-30-1943 6-30-1944 6-30-1945	572,813.18 585,156.20 585,156.20 585,156.20 585,156.20	626,458.27 614,116.25 614,116.25 614,116.25 614,116.25	40,643.62 28,300.60 28,300.60 28,300.60 28,300.60	25,470.54 25,470.54 25,470.54 25,470.54 25,470.54	7,573.82 11,320.23 11,320.23 11,320.23 11,320.23
The R. C. Mahon Co., 8650 Mount Elliott Ave., Detroit.	General contractors.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	219,045.64 258,947.97 275,658.46 275,658.46 275,658.46 275,658.46	119,411.02 144,909.96 128,199.48 128,199.47 128,199.47 128,199.47	15,979.95 22,980.51 6,270.02 6,270.02 6,270.02 6,270.02	6,975.16 13,788.30 5,643.02 5,956.52 5,956.52 5,956.52	None 4,274.43 2,508.02 2,508.02 2,508.02 2,508.02
Michigan Mills Paper Co., 1307 Jennings St., Benton Harbor.	Paper dealer.....	12-31-1945	7,249.61	None	None	497.21	141.32
Mid-West Wire Products Co., Inc., Detroit.	Manufacture of wire specialties....	6-30-1942 6-30-1943 6-30-1944 6-30-1945	2,911.83 2,911.83 3,838.58 4,832.60	17,599.74 17,599.74 16,672.99 15,678.97	1,150.81 2,166.47 1,239.72 245.70	402.78 1,949.83 1,561.09 620.84	92.63 584.95 455.73 176.45
Murray-Way Corp., 3925 West Fort St., Detroit.	Manufacture of special buffing machinery.	9-30-1941 9-30-1943 9-30-1944	1,661.84 3,295.48 3,283.75	46,867.96 45,234.32 45,246.05	6,455.91 6,603.52 6,615.25	1,952.92 11,708.07 6,201.35	None 3,608.49 7,886.21
National Automotive Fibres, Inc., 19925 Hoover Ave., Detroit.	Automobile upholstery and automobile body trim.	12-31-1940 12-31-1941 12-31-1942	525,759.61 630,075.66 630,075.66	944,383.24 945,374.68 945,374.68	54,025.12 72,886.86 72,886.86	24,311.31 43,732.12 43,732.12	None 13,556.95 13,556.95
Nicholson Transit Co., P. O. Box 66, River Rouge.	Lake transportation.....	12-31-1940 12-31-1941	114,359.86 148,291.95	217,344.89 260,915.44	21,065.14 17,958.05	7,052.54 8,979.03	None 2,783.49
James M. O'Dea, Inc., 12345 Woodward Ave., Detroit.	Automobile distributor and retail sales and service.	12-31-1940 12-31-1941 12-31-1942 12-31-1943	3,166.68 4,947.26 5,380.53 51,729.73	18,719.79 16,939.21 16,505.94 15,546.36	3,388.32 3,032.74 2,599.47 1,511.84	840.03 2,729.47 2,339.52 4,774.65	None 818.84 701.86 2,122.07
Owner Operating Corp., 1420 United Artists Bldg., Detroit.	Owner and operator of apartment buildings.	4-30-1943 4-30-1944 4-30-1945 4-30-1946	48,532.82 45,235.44 49,346.31 2,654.79	18,743.27 22,040.65 17,929.78 47,473.86	4,708.75 8,006.13 3,895.26 7,985.21	7,435.88 10,620.57 5,492.54 7,036.20	3,245.22 2,472.89 2,312.66 2,156.00
Paradise Theatre Co., 3711 Woodward Ave., Detroit.	Theater.....	12-31-1944 12-31-1945	4,375.47 6,094.72	45,753.18 44,033.93	6,264.53 4,545.28	3,244.17 4,318.02	1,704.22 1,240.03

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit, before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Michigan—Continued</i>							
Parker Rust Proof Co., 2177 East Milwaukee Ave., Detroit.	Manufacture of chemicals.....	12-31-1940 1-1-1941 to 9-30-1941	\$860,345.69 1,025,853.55	\$73,697.44 89,569.35	\$29,396.62 36,030.72	\$12,151.61 16,169.42	None \$5,041.22
Peninsular Grinding Wheel Co., 729 Mel-drum Ave., Detroit.	Manufacture and sale of abrasives, grinding wheels and disks.	9-30-1942 11-30-1942 11-30-1943 11-30-1944 11-30-1945 11-30-1946	1,023,328.09 109,094.82 109,094.82 109,094.82 109,094.82 109,094.82	88,367.14 97,667.09 97,667.09 97,667.09 97,667.09 97,667.09	\$8,543.97 5,285.18 5,285.18 5,285.18 5,285.18 5,285.18	23,828.29 3,528.76 4,756.67 4,908.54 5,020.92 426.44	8,562.54 1,361.98 2,114.07 2,114.07 2,114.07 179.55
Producers Refining, Inc., West Branch....	Petroleum refining.....	6-30-1941 6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	20,703.22 24,175.47 24,175.47 24,175.47 24,175.47 24,175.47	18,715.37 21,678.30 20,449.65 25,969.12 31,530.98 34,967.28	2,348.53 5,248.88 5,248.88 5,248.88 5,248.88 5,248.88	587.14 2,090.56 4,722.99 4,854.50 4,986.44 2,513.71	None 650.85 2,781.91 2,781.91 2,781.91 1,402.39
Ridley Cleaners, Inc., 3901 Hamilton Ave., Detroit.	Cleaners and dyers.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	19,229.03 19,229.03 19,229.03 19,229.03	15,833.46 15,138.88 15,138.88 15,138.88	4,045.97 4,045.97 4,045.97 4,045.97	3,641.37 3,641.37 3,641.37 3,641.37	1,959.34 1,959.34 2,144.36 2,144.36
Fred Sanders, 100 Oakman Blvd., Highland Park.	Confectioners.....	9-30-1942 9-30-1943 9-30-1944 9-30-1945	542,455.53 542,455.53 542,455.53 542,455.53	34,588.15 33,188.14 33,188.14 33,188.14	15,618.17 15,618.17 15,618.17 15,618.17	8,507.95 14,059.75 29,281.90 14,837.27	3,141.70 6,248.77 12,494.44 6,247.26
Slocum Publishing Co., 2666 Penobscot Bldg., Detroit.	Publishing periodicals.....	5-31-1941 5-31-1943	5,711.42 6,414.79	44,212.58 43,254.21	1,062.08 1,845.46	2,712.12 3,182.90	None 954.86
R. L. Spitzley Heating Co., 1200 West Fort St., Detroit.	Plumbing, heating and air conditioning contractor.	2-28-1941 2-28-1942 2-28-1943 2-28-1944 2-28-1945	8,283.84 9,075.11 16,202.65 16,094.82 18,252.02	21,452.83 26,074.89 18,947.35 19,055.18 16,897.98	6,422.66 13,902.89 6,775.35 6,883.18 4,725.98	2,082.02 7,639.53 6,792.33 6,387.08 4,638.08	None 2,368.26 2,903.64 2,914.10 2,587.57
The Stockholm, Inc. (formerly Swedish American Restaurant Co.), 1014 East Jefferson Ave., Detroit.	Restaurant.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	3,472.51 3,295.82 3,123.30 3,874.45	18,677.12 18,853.81 19,026.33 17,721.76	1,544.18 1,544.18 1,544.18 607.13	1,389.77 1,389.77 1,466.97 602.90	416.93 416.93 416.93 171.35
The Udyllite Corp., 1651 East Grand Blvd., Detroit.	Plating and polishing equipment and supplies.	12-31-1940 12-31-1941	66,494.62 73,788.09	297,978.18 369,689.41	46,939.46 67,811.91	18,775.78 40,687.15	None 12,613.01
The United States Graphite Co., 1621 Holland Ave., Saginaw.	Mining and sale of graphite and graphite products.	12-31-1941	157,254.28	116,786.02	16,760.01	9,218.00	2,857.58
Wolverine Bolt Co., 9685 Grinnell Ave., Detroit.	Manufacture of bolts and wire products.	12-31-1940 12-31-1941	32,670.35 45,224.42	59,585.15 63,478.93	3,904.79 5,125.58	1,171.44 2,050.23	None 635.57
<i>Minnesota</i>							
Big Stone Canning Co., Ortonville.....	Canning vegetables.....	3-31-1944	24,065.92	5,213.47	791.49	2,210.78	1,301.91
Dayton Rogers Manufacturing Co., 2835 12th Ave. South, Minneapolis.	Manufacture of metal stampings..	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	32,023.42 40,184.26 40,184.26 40,184.26 40,184.26 40,184.26	58,185.80 102,096.93 119,295.46 119,295.46 119,295.46 119,295.46	17,136.58 18,051.46 18,051.46 18,051.46 18,051.46 18,051.46	5,138.68 9,025.73 16,246.31 16,246.31 17,148.89 17,148.89	None 2,797.97 7,838.97 7,840.43 7,220.58 7,220.58
The Flour City Ornamental Iron Co., 2637 27th Ave., South, Minneapolis.	Manufacturers of metal products..	12-31-1940 1-1-1941 to 10-31-1941	43,063.12 47,461.98	262,432.51 367,347.02	87,065.52 47,538.02	14,372.95 29,138.56	None 9,036.06
Franklin Distilled Products Co. (now Franklin Products Co.), Minneapolis.	Rectifiers and wholesalers of wines and liquors.	10-31-1942 10-31-1943 8-31-1944 8-31-1945	60,545.65 81,967.72 1,204.48 6,067.46	354,163.35 65,927.33 478,412.34 473,549.36	34,454.35 13,032.23 3,545.52 3,432.54	18,532.53 6,389.01 1,733.21 4,715.00	8,981.41 6,389.01 1,646.27 4,715.00
General Dairy Equipment, Inc., 2920 Talmadge Ave., SE., Minneapolis.	Manufacturer of war materials.....	12-31-1943 12-31-1944	26,801.38 26,622.19	None 13,769.83	None 5,870.07	2,490.55 14,653.80	1,406.66 6,170.02
Janney, Semple, Hill & Co., Second St. and Marquette Ave., Minneapolis.	Wholesale hardware.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	312,927.47 305,054.42 307,279.99 310,178.90 313,413.03	71,780.45 89,480.83 86,927.94 84,029.03 80,794.90	3,060.50 10,033.55 8,707.98 5,809.07 2,574.94	12,507.73 46,791.08 7,837.19 2,323.63 2,440.19	3,877.40 20,796.04 3,483.19 2,323.63 1,029.98
Maendler Brush Manufacturing Co., Inc., 138 East 9th St., St. Paul.	Manufacturers of brushes.....	5-31-1941 5-31-1942 5-31-1943	21,214.52 20,962.25 23,442.46	36,107.84 36,360.11 33,879.90	4,366.92 10,234.63 7,764.42	2,182.61 5,336.14 7,554.55	None 1,654.20 4,566.57
Northwest Publications, Inc., 55 East 4th St., St. Paul.	Newspaper publishing.....	12-31-1940 12-31-1942	298,965.52 497,335.12	148,600.29 386,635.06	28,119.21 None	7,935.69 80,896.08	None 13,731.58
The Rochester Bread Co., 300 11th Ave. NW., Rochester.	Bread bakery.....	5-31-1943 5-31-1944 5-31-1945	11,536.92 11,414.42 12,943.19	23,669.44 23,669.44 25,669.44	3,657.18 3,657.18 3,656.18	3,291.46 3,367.40 2,826.45	991.32 1,025.83 1,083.22
S & L Co. of Des Moines (formerly Winnicks, Inc.), 400 1st Ave. North, Minneapolis.	Retail merchandise.....	10-11-1943 to 1-31-1944	10,120.00	28,838.91	4,130.00	1,158.09	336.97
S & L Co. of Iowa (formerly S & L Co. of Mankato), 400 1st Ave. North, Minneapolis.	.....do.....	1-31-1945 1-31-1946 1-31-1947 1-31-1948 1-31-1949	10,498.05 11,764.43 9,597.60 2,028.72 2,243.53	28,460.82 25,246.52 52,392.44 60,991.32 34,025.05	3,751.95 2,485.57 3,414.42 1,774.28 1,508.98	3,564.36 967.79 1,528.05 1,604.39 1,433.53	1,088.06 295.43 921.89 479.07 407.43
Stockland Road Machinery Co., 2653 34th Ave., Minneapolis.	Manufacturing.....	1-31-1946 12-31-1941 12-31-1943 12-31-1944	2,032.88 4,227.65 5,520.88 5,850.41	34,046.19 138,790.86 137,497.66 137,168.13	1,530.12 1,377.35 8,064.12 7,734.59	1,330.15 2,488.45 7,298.03 5,910.65	378.04 602.24 2,189.41 2,160.04
The United States Bedding Co., 558 Vandalla St., St. Paul.	Manufacture of furniture.....	12-31-1942 12-31-1945	71,481.37 71,475.08	33,321.10 33,321.10	4,986.43 4,986.43	6,259.24 4,566.11	2,781.88 1,994.56
<i>Mississippi</i>							
Barq Beverage Co., Greenville.....	Bottlers of carbonated beverages..	12-31-1942 12-31-1943 12-31-1944 12-31-1945	2,215.98 2,441.32 2,118.65 3,734.92	20,323.31 7,922.85 8,245.52 6,629.25	6,923.02 6,595.30 5,967.33 4,351.06	16,096.25 3,674.84 5,698.97 4,133.50	5,238.82 1,780.73 1,611.18 1,307.85

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Mississippi—Continued</i>							
I. B. S. Manufacturing Co., New Albany	Garment factory	6-30-1944	\$2,520.86	\$6,022.42	\$4,307.47	\$3,983.81	\$1,163.01
		6-30-1945	3,156.95	5,386.33	3,671.38	3,487.81	991.27
		6-30-1946	4,047.21	4,496.07	2,781.12	1,331.88	378.54
Johnston Furniture Manufacturing Co., Inc., Columbus	Furniture manufacturing	6-30-1942	6,213.87	35,162.41	18,667.33	8,400.30	2,604.09
		6-30-1943	9,411.38	32,011.12	14,661.04	13,233.94	5,129.01
		6-30-1944	11,050.05	22,466.10	12,811.05	9,418.22	6,240.82
Scott Building Supply Co., Inc., Cleveland	Building supply dealer	9-30-1946	7,804.97	6,630.59	1,631.09	683.27	104.22
Shelby Oil Mill, Shelby	Oil mill	1-6-30-1943	27,545.39	None	None	1,684.45	991.95
Sweet Home, Inc., Greenwood	Farming	12-31-1942	1,516.59	5,608.41	1,815.95	1,634.34	490.30
<i>First District of Missouri</i>							
Elam Grain Co., W. A., 4004 Duncan Ave., St. Louis	Wholesale and retail grain, feed, oil and gasoline	12-31-1941	19,828.24	75,171.76	3,066.76	1,073.37	472.29
		12-31-1943	19,828.24	75,171.76	3,066.76	2,700.08	1,604.77
		12-31-1944	19,828.24	75,171.76	3,066.76	2,913.42	1,625.39
		1-1-1945 to 3-31-1945	19,828.24	75,171.76	3,066.76	718.38	204.18
Fouke Fur Co., 1328 South Kings Highway, St. Louis	Dressing, dyeing and selling seal skins	11-30-1941	61,345.46	21,019.77	2,152.18	753.26	None
		11-30-1946	76,785.09	1,377.95	1,377.95	111.18	46.82
Lewin-Mathes Co., 12th and Chouteau Ave., St. Louis	Metal refiners and distributors of waste materials	2-28-1942	219,060.01	763,211.10	160,939.99	101,051.19	31,325.87
		2-28-1943	235,575.02	744,744.86	142,473.75	141,870.40	63,053.50
		2-29-1944	238,172.98	742,598.12	140,327.02	117,275.89	51,667.29
		2-28-1945	241,832.22	741,938.89	136,667.78	142,474.22	59,989.15
		2-28-1946	262,426.33	721,344.78	116,073.67	101,710.59	42,825.51
Lincoln Engineering Co., 5701 Natural Bridge Ave., St. Louis	Manufacturers of lubricating equipment	12-31-1940	115,681.41	142,104.90	67,010.97	6,409.76	None
		12-31-1941	147,371.70	324,707.43	113,878.30	86,243.01	26,735.33
		12-31-1942	163,087.16	400,589.64	98,162.84	82,619.17	39,265.13
		12-31-1943	162,933.76	400,743.04	98,316.24	53,619.62	39,326.50
		12-31-1944	162,933.76	400,743.04	98,316.24	53,718.12	39,326.50
		12-31-1940	4,425,847.05	2,190,273.95	1,248,715.75	624,357.88	None
Monsanto Chemical Co., 1700 South 2d St., St. Louis	Manufacture and sale of chemicals and plastics	12-31-1941	5,692,955.38	2,881,701.56	1,531,863.80	919,118.28	284,926.67
		12-31-1942	6,329,426.16	2,612,779.96	1,258,614.93	1,132,753.44	503,445.97
		12-31-1943	6,380,785.07	2,612,780.37	1,258,614.93	1,132,753.44	503,445.97
		12-31-1944	6,375,375.98	2,483,849.46	1,264,024.02	1,200,822.82	505,609.61
		12-31-1945	6,375,375.98	2,483,849.46	1,264,024.02	1,200,822.82	505,609.61
St. Louis Shipbuilding & Steel Co., foot of Davis St., St. Louis	Manufacturing	12-31-1941	101,066.04	54,155.56	9,389.23	1,536.23	476.22
		12-31-1942	101,066.04	54,155.56	9,389.23	16,900.61	7,511.39
		12-31-1944	100,746.63	54,235.41	9,469.08	18,087.34	7,615.73
		12-31-1945	100,411.08	54,319.30	9,552.97	9,075.32	3,821.19
<i>Sixth District of Missouri</i>							
Community Dairy Products Co. (formerly Community Creamery Co.), 2438 Broadway, Kansas City	Dairy products	3-31-1941	8,600.00	30,253.12	6,030.00	1,507.50	None
		3-31-1942	8,600.00	30,253.12	15,150.00	5,508.43	2,423.70
		3-31-1943	10,024.18	28,828.94	13,725.82	12,353.24	4,843.74
		3-31-1944	10,780.52	28,072.60	12,969.48	13,667.70	8,207.16
		3-31-1945	11,636.14	27,216.98	12,113.86	11,639.60	5,653.14
		4-30-1946	187,418.44	None	None	1,912.96	805.46
Hart-Bartlett-Sturtevant Grain Co., 1000 Board of Trade Bldg., Kansas City	Grain	12-31-1943	12,080.68	84,331.39	9,769.32	8,792.39	3,218.71
		12-31-1944	12,080.68	84,331.39	9,769.32	9,280.85	4,477.10
		12-31-1945	12,080.68	84,331.39	9,769.32	9,280.85	4,477.10
Katz Drug Co., 1130 Walnut St., Kansas City	Retail drug stores	12-31-1941	278,511.05	283,556.04	102,343.95	65,181.48	20,206.26
		12-31-1942	321,140.01	240,927.08	76,149.99	79,411.18	35,293.85
		12-31-1943	350,278.02	211,789.07	46,659.87	56,661.23	25,182.78
		12-31-1944	386,424.28	195,642.81	29,523.17	51,079.23	21,507.04
		12-31-1945	385,475.54	176,591.55	9,729.93	34,765.34	14,638.04
Manley, Inc., 1920 Wyandotte St., Kansas City	Production of popcorn machines, sale of popcorn and supplies and operation of concessions	12-31-1940	142,040.14	58,824.50	33,139.86	9,519.79	None
		12-31-1941	174,451.32	141,964.22	70,933.68	35,466.84	10,994.79
		12-31-1942	174,451.32	243,824.94	70,933.68	32,906.31	28,373.47
		12-31-1943	174,451.32	296,029.79	70,933.77	59,631.32	28,373.51
		12-31-1944	174,451.32	296,029.70	70,933.68	37,045.81	15,598.24
		12-31-1945	174,451.32	296,029.70	70,933.68	67,387.00	28,373.47
The S. E. Massengill Co. (Kansas City, Mo.), 513-529 5th St., Bristol, Tenn.	Wholesale pharmaceutical products	12-31-1941	16,526.74	53,636.52	8,173.26	2,860.64	1,258.68
		12-31-1942	16,526.74	53,636.52	9,598.26	8,638.43	4,367.04
		12-31-1943	16,526.74	53,636.52	9,598.26	8,638.43	4,274.21
Midland Broadcasting Co., Pickwick Hotel, Kansas City	Radio broadcasting	12-31-1940	56,223.81	75,687.98	22,529.38	6,100.50	None
		12-31-1941	68,469.18	100,082.33	48,705.41	22,824.67	7,075.65
		12-31-1942	69,117.12	97,529.74	47,409.22	42,668.30	18,963.68
		12-31-1943	69,158.01	98,716.41	47,429.49	42,686.54	18,971.80
		12-31-1944	88,551.59	73,231.14	21,943.82	20,846.63	9,216.40
		12-31-1945	71,416.62	98,706.45	47,419.53	45,048.56	18,967.80
Ozark Wholesale Beverage Co., 501 West Olive St., Springfield	Wholesale liquor	9-30-1942	3,229.46	139,270.54	8,645.54	4,224.47	1,108.90
		9-30-1943	3,229.46	139,270.54	8,645.54	3,527.97	2,334.29
		9-30-1944	7,142.89	40,357.11	4,732.11	3,063.66	1,685.86
		9-30-1945	10,002.98	37,497.02	1,872.02	3,833.45	1,127.01
Peppard Seed Co., 1101 West 8th St., Kansas City	Wholesale seed dealers	5-31-1941	54,996.48	96,804.29	2,773.04	1,893.62	None
		5-31-1942	54,446.95	134,291.41	21,361.89	9,612.85	2,979.98
		5-31-1943	55,719.57	122,976.98	19,075.84	17,168.26	7,300.33
		5-31-1944	52,974.39	122,976.98	19,075.84	14,053.04	6,131.32
		5-31-1945	60,853.88	114,477.74	10,576.60	15,547.42	6,546.28
Walton-Viking Co., 2518 Holmes St., Kansas City	Contractors, installation of automatic sprinkler equipment	12-31-1940	8,809.94	47,413.81	3,654.06	913.51	None
		12-31-1941	10,003.07	46,220.69	5,196.93	2,078.77	644.41
		12-31-1942	10,993.07	45,230.69	4,206.93	3,786.24	1,142.87
		12-31-1943	10,993.07	45,230.69	4,206.93	3,786.23	1,139.87
		12-31-1944	10,993.07	45,230.68	4,206.93	3,996.59	1,268.01
		12-31-1945	10,993.07	45,230.68	4,206.93	3,996.58	1,268.01
<i>Montana</i>							
Hart-Albin Co., P. O. Box 2089, Billings	Retail dry goods—women's, children's and men's wear—groceries—miscellaneous businesses	1-31-1946	40,036.82	649.07	649.07	564.25	237.57
Yellowstone County Implement Co., c/o Deere & Webber Co., Minneapolis, Minn.	Retail farm implements	10-31-1942	3,459.67	15,503.77	1,955.33	1,046.26	282.13
		10-31-1944	4,636.97	14,326.47	778.03	722.64	210.06

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Nebraska</i>							
Barkalow Bros. Co., 213 North 15th St., Omaha.	Retail news, cigars, lunchrooms...	12-31-1940 1-1-1941 to 9-30-1941 9-30-1942	\$38,718.70 45,686.11	\$27,423.58 32,965.24	\$7,546.30 14,716.92	\$1,052.11 3,901.47	None \$1,209.46
Bell-Sage-Irons Grain Co. (formerly Bell-Trimble Grain Co.), 631 Grain Exchange Bldg., Omaha.	Grain.....	5-31-1944 5-31-1945	46,045.13 3,845.77 5,111.07	32,965.24 8,611.64 7,346.34	14,716.92 1,322.83 57.53	8,291.87 1,218.02 546.91	3,019.33 357.16 155.44
Central States Broadcasting Co., Lincoln Hotel, Lincoln.	Radio broadcasting.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 1-1-1945 to 1-31-1945	17,346.98 17,348.51 17,353.70 13,466.34 14,052.53	77,398.02 77,396.49 71,234.22 77,971.08 77,384.89	13,301.07 12,419.59 13,294.35 13,874.13 13,287.94	5,572.08 12,419.59 12,414.91 13,180.42 1,072.13	1,727.35 6,557.40 6,555.90 6,985.22 282.14
City National Bank of Hastings, 701 West 2d St., Hastings.	Banking.....	12-31-1944	15,778.18	9,325.65	1,433.89	1,362.20	759.95
Cornbelt Broadcasting Corp., Lincoln Hotel, Lincoln.	Radio broadcasting.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	6,506.97 6,891.28 6,891.29 6,891.29	11,504.23 11,119.92 11,119.91 11,119.91	3,202.87 2,818.56 2,818.55 2,818.55	1,121.01 2,536.70 2,536.09 2,677.63	257.83 761.00 761.00 761.00
Food Centers, Inc., 111 North Burlington St., Hastings.	Chain retail grocers.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	12,910.92 12,910.92 12,910.92 12,975.82 12,975.82	44,567.88 44,567.88 44,567.88 44,502.98 44,502.98	18,067.58 18,067.58 18,067.58 18,022.68 18,022.68	14,716.81 27,246.21 17,123.54 17,121.54 17,121.54	7,288.98 14,301.83 9,066.22 9,066.02 9,066.02
M & M Hotel Co., 18th and Dodge Sts., Omaha.	Hotel.....	6-30-1943 6-30-1944 6-30-1945	4,679.03 4,011.50 23,729.26	52,083.27 52,750.80 65,940.84	1,970.97 2,638.50 4,840.97	3,053.75 3,397.20 7,919.46	916.13 991.76 5,165.67
McKelvie Publishing Co., 1420 P St., Lincoln.	Printing and publishing.....	6-30-1943 6-30-1944 6-30-1945	23,341.35 18,226.35 66,940.84	65,940.84 65,940.84 66,940.84	4,840.97 4,840.97 5,840.97	4,477.22 2,854.82 2,854.82	2,565.72 1,650.58 1,650.58
L. J. Messer Co., 1939 O St., Lincoln.	Auto parts—wholesale.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 10-31-1941 10-31-1942 10-31-1943 10-31-1944	10,690.32 10,055.28 10,247.14 11,020.74 44,621.30 44,970.79 49,115.83 8,079.31	21,083.26 18,497.23 11,941.12 11,167.52 117,678.49 198,561.33 194,416.29 24,485.65	709.68 1,344.72 1,152.86 379.26 20,744.03 35,543.09 31,368.05 3,079.24	499.89 1,210.25 1,085.80 388.09 2,555.39 25,276.76 21,215.80 2,771.32	124.97 363.07 325.74 118.47 None 9,468.50 13,986.30 831.40
Metz Brewing Co., 210 Hickory St., Omaha.	Brewery.....	10-31-1941 10-31-1942 10-31-1943 12-31-1943	44,621.30 44,970.79 49,115.83 8,079.31	117,678.49 198,561.33 194,416.29 24,485.65	20,744.03 35,543.09 31,368.05 3,079.24	2,555.39 25,276.76 21,215.80 2,771.32	None 9,468.50 13,986.30 831.40
"On Time" Transfer Co., 1302 Izard St., Omaha.	Trucking.....	12-31-1943	8,079.31	24,485.65	3,079.24	2,771.32	831.40
Paxton & Vierling Iron Works, 5th Street and Ave. H, P. O. Box 1085, Omaha.	Structural steel shop.....	11-30-1942 11-30-1943 11-30-1944 11-30-1945	21,601.27 18,156.17 15,396.26 17,270.27	105,464.91 108,283.33 108,813.71 106,939.70	2,741.82 5,560.24 6,090.62 4,216.61	3,717.30 6,899.64 6,803.34 4,789.53	1,616.73 3,115.15 3,540.12 2,672.05
Sioux Falls Hotel Co., Inc., 1802 Dodge St., Omaha.	Hotel.....	6-30-1943 6-30-1944 6-30-1945	21,669.91 21,669.91 21,669.91	32,065.67 32,065.67 32,065.67	2,873.04 2,873.04 2,873.04	2,585.74 2,585.74 2,585.74	1,522.71 1,522.71 1,522.71
Union Transfer Co., 800 Leavenworth St., Omaha.	Common motor carrier.....	12-31-1941	7,107.46	23,083.27	12,842.54	1,235.44	284.16
Van Sickle Glass & Paint Co., 143 South 10th St., Lincoln.	Manufacture of paint and jobbing of glass and other supplies.	11-30-1943 11-30-1944 11-30-1945	8,210.60 8,104.80 7,966.00	17,644.48 17,644.48 17,644.48	1,571.77 1,571.77 1,571.77	1,414.59 1,456.53 1,493.18	424.38 424.39 424.38
<i>New Hampshire</i>							
D. D. Bean & Sons Co., Peterboro Rd., East Jaffrey.	Manufacture of book matches.....	6-30-1945	42,880.00	112,313.93	89,538.52	60,336.66	35,815.40
Continental Shoe Corp., McDonough St., Portsmouth.	Manufacturers of women's welt shoes.	6-30-1946 11-30-1943 11-30-1944 11-30-1945	42,449.04 10,956.89 11,634.51 13,183.55	112,744.89 15,673.49 14,995.87 13,446.83	89,538.52 8,403.38 7,725.76 6,176.72	35,756.19 8,824.28 8,300.32 6,782.93	18,054.89 2,734.49 3,495.47 3,117.03
Granite State Knitting Co., 18 Merrimac St., Nashua.	Manufacture of knit goods.....	12-31-1941 12-31-1942	4,346.34 5,904.19	31,079.49 29,521.64	4,979.34 3,421.49	3,239.80 3,691.88	1,163.74 1,516.51
L. W. Packard & Co., Inc., Ashland.	Manufacturer of woollens.....	9-30-1941 9-30-1942	47,506.21 55,475.17	23,512.55 68,024.83	558.01 7,156.93	223.21 3,665.72	None 1,634.26
State Operating Co., State Theater, Manchester.	Exhibition of motion pictures.....	12-31-1943 12-31-1944 12-31-1945	26,544.86 26,544.86 27,138.52	20,180.16 17,801.03 18,394.87	16,910.52 16,910.53 16,316.86	26,038.16 16,065.00 15,501.03	13,971.68 8,513.37 8,198.69
<i>First District of New Jersey</i>							
Kents Restaurant & Baking Co., 1214 Atlantic Ave., Atlantic City.	Restaurant and retail shops.....	12-31-1943 12-31-1944	15,270.68 15,530.67	37,033.98 36,043.68	4,648.36 4,260.83	8,367.05 4,047.77	4,927.26 2,258.23
Trenton Container Co., 1400 East State St., Trenton.	Manufacturers of corrugated shipping containers.	7-31-1941 7-31-1942 7-31-1943 7-31-1944 7-31-1945 7-31-1946	7,159.34 8,601.45 9,766.60 10,086.60 10,235.55 11,069.11	28,346.45 27,258.31 27,258.31 27,258.31 27,109.45 26,335.89	9,394.99 11,933.95 11,933.95 11,933.95 11,784.99 11,011.44	1,630.82 5,280.36 10,740.56 11,087.82 11,195.74 4,491.75	None 1,648.11 3,764.31 4,603.06 5,102.57 2,077.45
Vineland Glass Co. (formerly Kimble Glass Co.), Vineland.	Glass manufacturer.....	9-30-1941 9-30-1942 9-30-1943 9-30-1944 9-30-1945 10-1-1945 to 6-30-1946	1,194,941.21 1,432,836.39 1,435,648.24 1,439,643.70 1,462,059.91 1,457,874.99	1,067,237.06 1,111,087.91 1,114,499.76 1,118,493.80 1,102,483.50 1,106,668.42	66,534.12 77,356.44 74,544.59 70,549.70 67,346.89 81,483.76	33,267.06 52,263.28 67,090.22 66,135.53 67,979.54 19,511.45	None 18,560.89 29,817.87 28,219.89 26,938.75 8,215.35
<i>Fifth District of New Jersey</i>							
Aeroll Burner Co., Inc., Park Ave., at 57th St., West New York.	Manufacturers of portable oil burner equipment.	9-30-1941 9-30-1942 9-30-1943 9-30-1944 10-1-1944 to 4-6-1945	28,209.51 33,369.79 33,369.79 33,369.79 33,369.79	100,061.54 94,901.26 94,901.26 94,901.26 94,901.26	23,272.72 29,413.42 29,413.42 29,413.42 29,413.42	7,707.99 16,572.25 26,472.08 26,849.99 12,121.81	None 6,411.66 13,260.15 12,763.80 7,390.68
Amsco Wire Products Corp., 610-624 Grand Ave., Ridgefield.	Manufacturer of wire products.....	3-31-1942 3-31-1945	23,346.14 26,587.88	11,803.86 12,012.22	6,771.06 3,529.32	2,771.10 3,352.85	859.04 1,870.64

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Fifth District of New Jersey—Continued</i>							
Aridye Corp., (c/o Interchemical Corp.), 350 5th Ave., New York, N. Y.	Manufacture and sale of dyes.....	12-31-1940	\$11,359.62	\$242,777.05	\$82,274.87	\$14,904.96	None
		12-31-1941	19,158.79	285,196.51	58,443.89	29,221.94	\$9,058.79
		12-31-1942	24,710.42	270,644.88	52,892.26	32,947.58	15,860.31
		12-31-1943	29,587.87	274,767.43	48,014.81	45,614.07	20,550.50
		12-31-1944	5,700.87	16,892.43	3,000.12	8,521.78	2,600.67
		12-31-1945	7,504.00	15,089.30	1,467.09	4,019.84	1,206.05
Arlotte, Inc., Bloomfield Bank & Trust Co. Bldg., Bloomfield.	Manufacturing of pads and solutions for waving hair.	12-31-1942	859,651.36	644,271.68	35,555.57	32,000.01	14,222.23
The Baker Castor Oil Co. (formerly 342 Washington St., Jersey City), 120 Broadway, New York, N. Y.	Manufacture of castor oil and derivatives.	12-31-1943	859,651.36	175,630.12	35,555.57	32,000.01	14,222.23
		12-31-1944	859,651.36	175,630.12	35,555.57	32,000.01	14,222.23
		12-31-1945	862,058.60	173,222.88	33,148.33	31,490.92	13,259.34
Barnett Foundry & Machine Co., 536 Lyons Ave., Irvington.	Foundry.....	1-1-1941 to 9-30-1941	15,584.58	146,437.51	22,184.48	8,296.39	2,571.88
		9-30-1942	15,584.58	146,437.51	22,184.48	11,551.93	5,254.98
		9-30-1943	19,480.72	94,547.69	18,288.34	16,459.50	9,568.19
		9-30-1944	19,480.72	94,547.69	18,288.34	16,874.45	9,661.49
		9-30-1945	19,480.72	94,547.69	18,288.34	14,553.76	9,692.82
S. Bieckman, Inc., 536 Gregory Ave., Weehawken.	Manufacturers food service, industrial and hospital equipment.	12-31-1941	70,679.31	289,157.35	5,958.43	3,277.14	1,015.92
Confection Cabinet Corp., 60 Park Pl., Newark.	Theatre candy vendors.....	12-31-1942	96,872.27	143,913.88	11,623.43	13,618.04	6,141.36
		12-31-1943	96,872.27	143,913.88	11,623.43	10,461.09	4,649.38
		12-31-1944	96,872.27	143,913.88	11,623.43	11,042.26	4,649.38
		12-31-1945	96,872.27	143,913.88	11,623.43	11,042.26	4,649.38
East Rutherford Syringes, Inc., 480 Paterson Ave., East Rutherford.	Manufacture of glass syringes.....	12-31-1941	10,202.87	58,468.68	1,559.71	421.12	307.66
		12-31-1942	10,202.87	58,468.68	1,559.71	421.12	307.66
		12-31-1943	10,202.87	58,468.68	1,559.71	421.12	307.66
		12-31-1944	10,202.87	58,468.68	1,559.71	421.12	307.66
		12-31-1945	10,202.87	58,468.68	1,559.71	421.12	307.66
Elastic Stop Nut Corp. of America, 2330 Vauxhall Rd., Union.	Manufacture of elastic stop nuts....	11-30-1941	484,111.36	1,932,221.43	39,212.72	21,529.41	6,674.11
		11-30-1942	501,306.04	1,932,221.43	39,212.72	20,240.21	10,811.09
		11-30-1943	663,508.53	1,932,350.24	39,341.53	71,416.74	30,140.35
Empire Box Corp., 70 Outwater Lane, Garfield.	Paper board box manufacturer.....	12-31-1941	149,651.42	43,407.92	11,565.02	5,782.51	1,792.26
		12-31-1942	143,130.66	43,484.80	11,565.02	10,408.52	4,626.00
		12-31-1943	137,311.51	43,484.80	11,565.02	10,408.52	4,626.00
		12-31-1944	22,377.66	92,481.24	8,634.74	15,063.77	7,929.18
		12-31-1945	25,907.09	88,951.81	5,105.31	12,568.80	7,012.06
Fairlawn Finishing Co., River Rd. and Maple Ave., Fairlawn.	Dyeing and finishing of silk and rayon fabric.	12-31-1945	27,836.63	87,022.27	3,175.77	7,408.92	4,133.39
Gaede Dyeing Co., 4th Ave. and River St., Paterson.	Silk and rayon dyeing.....	12-31-1941	1,283.79	155,966.21	12,966.21	4,384.58	1,008.46
		12-31-1942	7,512.32	44,635.63	18,612.68	15,621.45	10,458.09
		12-31-1943	9,986.55	42,161.40	16,138.45	15,102.50	7,222.11
		12-31-1944	21,003.31	None	None	3,825.52	2,252.81
		12-31-1945	21,003.31	None	None	8,707.82	4,858.03
Hasco Appraisal, Inc., 661-671 Frelinghuysen Ave., Newark.	Appraisals.....	10-4-1940 to 8-31-1941	160.00	13,432.12	2,785.00	633.25	None
The Hoover Co., successor to Kingston-Conley Electric Co., 68 Brook Ave., North Plainfield.	Manufacture of electric motors.....	2-28-1941	17,180.30	141,338.70	2,199.70	549.93	None
		2-28-1942	20,112.31	138,404.69	6,107.69	3,053.84	946.69
		2-28-1943	20,112.31	138,404.69	6,107.69	5,546.99	3,237.08
		2-28-1944	21,711.73	136,805.27	4,598.27	4,770.98	2,661.77
		2-28-1945	1,323,740.42	402,747.78	11,350.17	3,972.56	None
International Cigar Machinery Co., 60 Main St., Flemington.	Leasing cigar machinery patents....	12-31-1940	1,570,392.11	402,632.52	27,090.61	12,190.77	3,779.13
		12-31-1941	1,570,392.11	407,382.52	38,020.57	34,218.52	15,208.22
		12-31-1942	1,570,392.11	407,382.52	38,020.57	34,218.52	15,208.22
		12-31-1943	243,532.19	284,667.81	23,844.00	21,459.60	9,298.14
		12-31-1944	243,532.19	284,667.81	23,844.00	21,459.60	9,298.14
		12-31-1945	242,461.19	164,773.64	23,844.00	45,303.60	19,075.20
Marcel, Inc., 1 Market St., East Paterson.	Paper products.....	6-30-1942	10,000.91	164,773.64	23,844.00	22,651.80	9,530.60
		6-30-1943	10,000.91	20,868.67	4,108.87	1,682.79	512.37
		6-30-1944	10,672.39	30,165.64	5,342.16	4,807.94	1,449.25
		6-30-1945	14,555.02	25,611.53	5,342.16	4,940.77	1,626.79
		6-30-1946	15,790.53	24,376.02	2,708.05	3,137.11	1,600.79
Metro Glass Bottle Co., 135 West Side Ave., Jersey City.	Manufacturing glass containers.....	12-31-1942	73,672.69	25,824.67	8,807.94	21,497.50	4,886.03
		12-31-1943	73,672.69	25,824.67	8,807.94	21,497.50	4,886.03
		12-31-1944	73,672.69	38,200.10	8,807.94	7,927.15	9,554.45
		12-31-1945	82,904.13	113,473.46	9,892.27	8,367.54	5,523.17
New Jersey Wood Finishing Co., Amboy Ave., Woodbridge.	Manufacturing.....	12-31-1941	82,904.13	113,473.46	9,892.27	4,946.13	1,533.30
The Okonite Co., Canal St., Passaic.	The manufacture and sale of insulated wire and cables and electrical tapes.	12-31-1940	263,589.83	932,483.59	34,181.08	15,381.48	None
		12-31-1941	392,004.86	823,165.24	80,343.03	48,295.82	14,943.81
Patons & Baldwins, Inc., 54 Clark St., Newark.	Sale of wool.....	12-31-1941	109,153.15	444,952.40	17,196.85	8,598.42	2,665.51
		12-31-1942	109,153.15	444,952.40	17,196.85	14,985.25	5,660.11
		12-31-1943	109,153.15	134,955.05	17,196.85	28,038.91	12,470.63
		12-31-1944	270,605.77	373,284.71	75,277.64	71,418.76	30,071.05
		12-31-1945	270,605.77	373,284.71	75,277.64	30,111.06	30,111.06
Rubberset Co., 56 Ferry St., Newark.	Brush manufacturing.....	12-31-1940	61,785.68	257,022.89	56,121.95	18,572.92	None
		12-31-1941	122,745.19	243,093.55	32,035.21	17,619.37	5,461.96
		11-30-1942	156,324.29	171,571.94	37,584.18	33,825.76	15,063.66
		11-30-1943	155,757.02	171,571.94	37,584.18	35,545.80	15,063.66
		11-30-1944	155,325.78	171,571.94	37,584.18	35,704.97	15,063.66
		12-31-1945	7,089.29	51,794.96	9,213.77	12,889.75	6,177.06
Ronson Art Metal Works, Inc. (formerly Art Metal Works, Inc.), Aronson Sq., Newark.	Manufacturers of metal goods.....	12-31-1941	7,089.29	51,794.96	9,213.77	12,882.47	4,951.31
		12-31-1942	2,907.05	11,283.85	1,968.66	1,771.80	531.53
Rubberset Co., 56 Ferry St., Newark.	Brush manufacturing.....	12-31-1940	61,785.68	257,022.89	56,121.95	18,572.92	None
		12-31-1941	122,745.19	243,093.55	32,035.21	17,619.37	5,461.96
		11-30-1942	156,324.29	171,571.94	37,584.18	33,825.76	15,063.66
		11-30-1943	155,757.02	171,571.94	37,584.18	35,545.80	15,063.66
		11-30-1944	155,325.78	171,571.94	37,584.18	35,704.97	15,063.66
		12-31-1945	7,089.29	51,794.96	9,213.77	12,889.75	6,177.06
		12-31-1946	2,907.05	11,283.85	1,968.66	1,771.80	531.53
Thomson Co., 22 South Park St., Montclair.	Garment manufacturers.....	12-31-1941	23,917.81	103,788.50	2,441.84	3,461.04	1,072.93
		12-31-1942	26,931.37	100,774.94	2,357.13	4,686.33	2,759.73
		12-31-1943	42,649.19	762,848.21	9,385.11	178.51	None
		12-31-1944	43,377.41	762,119.99	20,391.34	11,772.98	2,649.63
		12-31-1945	9,292.67	23,742.57	4,767.33	1,688.56	400.99
		12-31-1946	9,292.67	23,742.57	4,767.33	4,290.60	1,287.19
		12-31-1947	9,292.67	23,742.57	4,767.33	4,290.60	1,287.19
		12-31-1948	9,292.67	23,742.57	4,767.33	4,528.96	1,368.38
		12-31-1949	9,292.67	23,742.57	4,767.33	4,528.96	2,000.13
Tobacco Machine Supply Co., Inc., 201 Park Ave., Linden.	Manufacture of machines and repair parts.	12-31-1941	23,917.81	103,788.50	2,441.84	3,461.04	1,072.93
		12-31-1942	26,931.37	100,774.94	2,357.13	4,686.33	2,759.73
		12-31-1943	42,649.19	762,848.21	9,385.11	178.51	None
		12-31-1944	43,377.41	762,119.99	20,391.34	11,772.98	2,649.63
		12-31-1945	9,292.67	23,742.57	4,767.33	1,688.56	400.99
		12-31-1946	9,292.67	23,742.57	4,767.33	4,290.60	1,287.19
		12-31-1947	9,292.67	23,742.57	4,767.33	4,290.60	1,287.19
		12-31-1948	9,292.67	23,742.57	4,767.33	4,528.96	1,368.38
		12-31-1949	9,292.67	23,742.57	4,767.33	4,528.96	2,000.13
Toy Creations, Inc., 200 Fifth Ave., New York, N. Y.	Manufacturer of toys, dolls, and games.	12-31-1941	23,917.81	103,788.50	2,441.84	3,461.04	1,072.93
		12-31-1942	26,931.37	100,774.94	2,357.13	4,686.33	2,759.73
		12-31-1943	42,649.19	762,848.21	9,385.11	178.51	None
		12-31-1944	43,377.41	762,119.99	20,391.34	11,772.98	2,649.63
		12-31-1945	9,292.67	23,742.57	4,767.33	1,688.56	400.99
		12-31-1946	9,292.67	23,742.57	4,767.33	4,290.60	1,287.19
		12-31-1947	9,292.67	23,742.57	4,767.33	4,290.60	1,287.19
		12-31-1948	9,292.67	23,742.57	4,767.33	4,528.96	1,368.38
		12-31-1949	9,292.67	23,742.57	4,767.33	4,528.96	2,000.13
Verona Chemical Co., 26 Verona Ave., Newark.	Chemical manufacturing.....	12-31-1941	23,917.81	103,788.50	2,441.84	3,461.04	1,072.93
		12-31-1942	26,931.37	100,774.94	2,357.13	4,686.33	2,759.73
		12-31-1943	42,649.19	762,848.21	9,385.11	178.51	None
		12-31-1944	43,377.41	762,119.99	20,391.34	11,772.98	2,649.63
		12-31-1945	9,292.67	23,742.57	4,767.33	1,688.56	400.99
		12-31-1946	9,292.67	23,742.57	4,767.33	4,290.60	1,287.19
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EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of New York</i>							
A. B. C. Backing Corp., 43 Meadow St., Brooklyn.	Cementing, basting and sizing of textiles.	12-31-1940 1-1-1941 to 11-30-1941 11-30-1942 11-30-1943 11-30-1944 11-30-1946	\$13,340.67 16,299.00 16,299.00 16,299.00 16,299.00 16,299.00	\$4,856.28 37,079.60 43,996.55 43,996.55 43,996.55 43,996.55	\$2,231.15 2,691.02 2,691.02 2,691.02 2,691.02 2,691.02	\$557.79 1,108.11 1,640.41 4,843.84 2,545.09 235.56	None \$343.51 520.95 2,852.48 1,371.64 131.42
Bijur Lubricating Corp., 43-01 22d St., Long Island City.	Manufacture of lubricating systems.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1945	36,824.31 44,752.67 44,752.67 44,752.67 44,752.67	106,566.79 182,082.63 205,891.53 205,891.53 152,816.69	12,196.64 21,028.75 21,028.75 21,028.75 21,028.75	4,878.65 13,136.25 37,851.75 11,856.07 16,393.00	None 4,072.24 16,823.01 5,301.51 6,902.31
E. A. Everett, Inc., 33-15 56th St., Woodside, Long Island.	Railway signal line devices.	12-31-1940 12-31-1941 12-31-1943	3,402.12 4,211.15 5,557.75	10,142.20 10,587.09 9,240.49	3,607.50 4,586.93 3,278.64	901.88 1,615.51 28,555.61	None 484.66 22,195.25
S. W. Farber, Inc., 141 South 5th St., Brooklyn.	Manufacturing of metal ware.	12-31-1943 12-31-1944 12-31-1945	28,717.13 31,214.06 33,704.14	217,855.60 228,346.71 228,856.63	23,195.62 20,698.69 18,208.61	18,453.09 11,540.48 14,600.04	9,421.65 8,101.91 4,423.92
Goodwheat Baking Co., Inc., 900 Dean St., Brooklyn.	Selling bread, rolls, and cake.	9-30-1943 9-30-1944 9-30-1945 9-30-1946	1,015.71 1,340.98 2,647.02 4,066.81	35,752.98 34,040.98 27,391.00 39,072.32	15,854.02 14,547.98 13,128.19 2,982.84	12,217.72 11,298.88 3,204.62 3,417.65	4,793.69 4,598.66 1,079.83 1,025.29
The Gray Envelope Manufacturing Co., Inc., 55 33d St., Brooklyn.	Manufacturer of envelopes.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	10,929.18 11,672.60 13,893.60 14,908.84	39,072.32 40,069.31 42,316.70 41,211.46	3,889.83 6,227.22 5,121.98 8,858.32	4,917.35 6,003.38 4,865.88 7,972.49	1,489.35 3,040.00 2,692.77 3,543.33
Griffin Manufacturing Co., Inc., 410 Willoughby Ave. Brooklyn.	Manufacture of shoe polish.	12-31-1942	116,279.12	444,220.88	8,858.32	7,972.49	3,543.33
H. C. Liquidating Corp. (formerly Aircraft Screw Products Co., Inc.), c/o Audit Co. of America, 285 Madison Ave., New York.	Manufacturing and marketing of patented screw products.	9-30-1942 9-30-1944	9,935.01 13,652.20	253,618.99 243,229.80	9,588.79 None	5,516.39 4,033.85	1,863.21 2,280.69
Ideal Bath Robe Co., Inc., 476 Jefferson St., Brooklyn.	Infants wear—manufacturer.	12-31-1942 12-31-1943 1-1-1941	4,190.53 4,791.43 5,133.35	6,446.14 5,845.24 32,061.05	1,305.46 704.56 362.64	4,709.36 903.53 520.42	1,412.81 271.06 158.86
International Mutoscope Corp., 44-02 11th St., Long Island City.	Manufacturing automatic photographic equipment.	11-30-1941 11-30-1942 11-30-1943 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	11,676.13 12,900.75 14,285.42 459,105.83 458,205.71 458,205.65 458,205.65 34,759.25	106,123.87 104,899.25 102,514.58 784,373.90 784,373.70 209,829.20 209,829.20 26,764.92	25,019.05 23,794.43 22,409.76 141,294.17 142,194.29 142,194.35 142,194.35 7,821.07	2,464.48 35,600.67 20,974.90 11,641.64 330,717.11 127,974.91 105,482.29 3,910.54	566.83 15,194.00 10,733.17 3,608.91 146,985.39 56,877.74 56,877.74 1,212.27
The Mantrose Corp., 136 41st St., Brooklyn.	Manufacturers and bleachers of shellacs and varnishes.	12-31-1941 12-31-1942 12-31-1943	34,759.25 34,759.25 34,759.25	26,764.92 26,764.92 20,729.13	7,821.07 7,821.07 7,821.07	7,038.96 1,822.94 13,890.81	4,145.16 1,073.51 6,173.69
Mason, Au & Magenheimer Confectionery Manufacturing Co., Inc., 92 Pineapple St., Brooklyn.	Candy manufacturing.	12-31-1942	19,348.84	142,727.77	13,466.41	13,890.81	6,173.69
J. W. Mays, Inc. (formerly Mays Furs & Ready To Wear, Inc.), 510 Fulton St., Brooklyn.	Retail ladies apparel.	5-31-1941 5-31-1942 5-31-1943 5-31-1944 5-31-1945 5-31-1946	152,417.70 186,703.94 186,703.94 186,703.94 186,703.94 186,703.94	484,102.23 449,815.99 449,815.99 449,815.99 261,637.64 261,637.64	25,493.55 33,405.36 33,405.36 33,405.36 33,405.36 33,405.36	7,648.06 15,808.97 30,064.82 30,758.50 31,735.09 18,606.34	None 4,900.79 13,362.14 13,362.15 13,362.14 7,834.23
Messing Bakeries, Inc., 621 Bergen St., Brooklyn.	Baking of bread, rolls and cake.	12-31-1942 12-31-1943 12-31-1945	44,879.45 44,879.45 44,879.45	43,500.60 29,540.85 38,334.98	8,130.55 13,070.55 13,070.55	7,317.49 8,756.66 12,417.02	3,252.21 3,687.02 6,228.22
The Metropolitan Jockey Club, 350 Fifth Ave., New York.	Improvement of the breed of horses.	12-31-1940 12-31-1941 12-31-1942 12-31-1943	219,962.63 266,931.22 266,931.22 266,931.22	619,841.83 572,873.24 572,873.24 572,873.24	132,701.96 164,882.45 164,882.45 164,881.85	96,186.78 148,394.20 148,394.21 47,198.66	29,817.91 65,952.98 65,952.97 None
National Container Corp., Starr and Review Aves., Long Island City.	Manufacturers of kraft board and corrugated containers.	12-31-1940 12-31-1941 12-31-1942 12-31-1943	415,080.40 429,505.59 459,538.42 463,157.38	685,919.60 671,494.41 641,461.58 637,842.62	139,886.66 109,853.83 106,234.87 24,620.51	116,960.38 145,392.84 109,128.52 10,011.78	66,257.72 64,619.04 60,846.77 None
Neptune Meter Co., 192 Jackson Ave., Long Island City.	Manufacture of fluid meters.	12-31-1940 12-31-1941 12-31-1942	350,700.08 407,526.03 8,208.42	586,949.92 530,123.97 25,991.58	34,027.58 1,817.93 1,817.93	20,416.55 1,636.14 1,636.14	6,329.15 490.86 490.85
Necher Lozenge Co., Inc., 253 36th St., Brooklyn.	Manufacturing confectionery.	12-31-1942 12-31-1943 12-31-1944	8,208.42 8,208.42 8,208.42	25,991.58 8,548.69 16,440.83	1,817.93 99.95 3,969.91	1,636.14 500.12 2,449.98	490.85 None 461.91
Prime Feather & Down Co., Inc., 119 North 11th St., Brooklyn.	Processing and sale of feathers and down.	10-31-1941 10-31-1942 10-31-1943 12-31-1941	18,312.95 18,455.24 20,947.16 373.32	16,440.83 13,948.91 23,709.18 22,734.65	3,969.91 1,507.99 3,084.68 2,110.15	2,449.98 1,357.19 1,233.87 1,899.13	461.91 799.23 344.20 569.74
Prospect Terminal Corp., 518 Hamilton Ave., Brooklyn.	Water front warehouses and steamship terminal.	12-31-1942 12-31-1944	1,347.85 933.09	23,149.41 18,624.44	2,524.91 2,558.99	2,398.66 1,151.54	681.72 356.98
Pulmonson Safety Equipment Corp., 644 Pacific St., Brooklyn.	Manufacturing safety equipment.	12-31-1941 12-31-1942 12-31-1943	18,747.61 21,282.20 5,281.89	9,659.30 99,410.54 98,969.99	24.40 6,118.11 5,677.56	43.92 6,482.64 6,163.46	25.87 1,944.79 3,438.56
Radio Engineering Laboratories, Inc., 35-54 36th St., Long Island City.	Radio transmitter equipment manufacturers.	12-31-1943 12-31-1944 12-31-1945	5,722.44 9,537.23 7,414.66	98,969.99 95,135.20 29,268.92	5,677.56 1,842.77 10,356.49	6,163.46 2,520.13 9,320.85	3,438.56 744.25 2,851.68
Recoton Corp., 251 Fifth Ave., New York.	Import and distribution.	12-31-1943 12-31-1945	7,414.66 52,989.57	29,268.92 22,845.30	10,356.49 22,845.30	15,162.17 12,301.24	6,586.70 5,179.48
Riggio Tobacco Corp., 360 Furman St., Brooklyn.	Manufacturer of cigarette and tobacco products.	12-31-1945	52,989.57	22,845.30	22,845.30	12,301.24	5,179.48
Sheldon Service Corporation, now c/o Marshall Granger & Co., 60 East 42d St., New York (formerly Long Island City).	Manufacturer of electrical connectors and machined aircraft parts.	9-30-1942	3,452.67	67,797.33	1,650.70	4,047.11	1,616.16
Triple Novelty Footwear Co., Inc., 32-01 Flushing Ave., Maspeth.	Manufacturers play shoes and slippers.	11-30-1942 11-30-1944 11-30-1945	5,456.98 7,247.12 7,513.08	36,016.00 24,225.86 33,969.90	13,848.47 11,404.39 11,792.37	8,622.10 11,404.39 8,376.36	2,050.75 2,906.30 2,909.21
Volckening, Inc., 6700 3d Ave., Brooklyn.	Manufacturer—brushes.	12-31-1943 6-30-1942	13,657.02 154,677.40	21,802.69 215,592.70	2,331.97 4,704.10	1,119.95 2,116.84	335.99 656.23
Walter Motor Truck Co., Inc., 1001 Irving Ave., Brooklyn.	Manufacturers of motor trucks.	6-30-1943 6-30-1944	154,677.40 154,477.57	215,592.70 215,792.53	4,704.10 4,903.93	4,233.69 4,535.47	1,881.64 1,961.57

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of New York—Continued</i>							
Waring Central Co., Inc., 70 Washington St., Brooklyn.	Manufacturing envelopes.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	\$8,090.27 7,089.51 5,735.22 4,940.27 6,607.75	\$7,927.12 10,085.11 11,439.40 12,234.35 10,566.87	None None \$753.40 1,548.35 None	\$200.50 969.03 1,686.50 1,709.08 583.40	\$46.12 272.71 605.95 585.86 165.81
Whitehouse Products, Inc. (formerly Whitehouse Leather Products Co., Inc.) 360 Furman St., Brooklyn.	Manufacturers of leather products.	12-31-1943	9,915.58	61,334.42	3,465.45	3,118.90	969.44
<i>Second District of New York</i>							
American Cigarette & Cigar Co., 111 5th Ave., New York.	Tobacco products.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	1,063,134.79 1,016,954.87 987,346.55 923,375.44 853,704.54 836,256.39	3,584,289.07 4,540,094.23 4,061,166.56 4,675,137.67 4,744,898.59 4,735,266.72	426,940.21 769,330.13 848,938.45 862,909.56 932,580.48 923,028.61	175,513.23 444,330.57 766,731.40 772,118.77 980,574.07 867,365.39	None 137,742.48 340,769.51 343,163.89 412,873.30 365,206.47
The Antidolor Manufacturing Co., Inc. (successor by merger Cook Walte Laboratories, Inc.), 170 Varick St., New York.	Manufacture and sale of dental anaesthetics.	12-31-1940 12-31-1941 1-1-1942 to 6-30-1942	39,899.98 43,900.49 45,726.83	73,441.86 80,066.17 78,239.83	7,569.88 9,956.56 7,239.93	1,645.00 4,532.78 3,761.31	None 1,405.16 None
Avon Converting Co., Inc., 40 Worth St. New York.	Cotton converter.....	6-30-1942	12,460.27	145,865.04	25,139.73	12,664.14	3,925.89
Barrett Co., 61 Broadway New York.....	Manufacture and sale of coal tar products.	6-30-1943 1-1-1941 to 11-30-1941	19,596.67 1,748,351.61	138,758.64 2,748,452.64	18,033.33 361,994.96	13,746.50 216,593.24	9,563.92 67,143.91
Bluefries International Shipping Services, Inc. (formerly Bluefries-New York, Inc.), 44 Whitehall St., New York.	International shipping agents.....	12-31-1941	5,919.67	87,710.72	21,749.99	11,962.50	3,708.37
Brooklyn & Richmond Ferry Co., Inc., 500 5th Ave., New York.	Ferry transportation.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	5,460.98 6,029.26 6,029.26 6,029.26 6,029.26	14,271.77 13,643.49 13,643.49 13,643.49 13,643.49	14,271.77 13,643.49 13,643.49 13,643.49 13,643.49	5,150.67 12,279.14 12,279.14 12,279.14 12,279.14	2,266.30 3,777.20 3,777.20 5,033.16 5,033.16
Carter Products, Inc., 53 Park Pl., New York.	Manufacturers and distributors proprietary medicines and toilet articles.	3-31-1942 3-31-1943	712,902.60 712,902.60	238,332.59 446,058.79	62,797.40 62,797.41	28,671.08 47,517.07	8,888.04 21,135.56
Chesebro, Robbins & Graham, Inc., 1-2-3 Fulton Fish Market, New York.	Wholesale fish foods.....	5-31-1943 5-31-1946	14,595.53 19,849.73	94,203.49 88,949.29	8,204.47 2,950.27	7,479.76 2,430.61	3,241.06 1,355.69
Concord Steel Corp., 120 Wall St., New York.	Wholesalers of steel.....	7-31-1944 7-31-1945 7-31-1946	12,848.46 14,533.82 15,647.88	31,064.04 29,197.58 27,964.62	6,322.54 4,456.08 3,223.12	6,470.30 4,998.28 1,354.04	2,578.80 2,488.17 910.24
Cosmopolitan Shipping Co., Inc., 42 Broadway, New York.	Steamship agents and operators.....	12-31-1940	16,968.99	142,354.97	2,027.69	469.83	None
John W. Crawford Co., 160 Varick St., New York.	Finishers to printing trade.....	5-31-1945 5-31-1946	4,653.92 5,731.95	42,846.08 5,032.30	4,498.38 3,204.35	4,392.25 1,004.61	1,248.32 285.51
Ford, Bacon & Davis, Inc., 39 Broadway, New York.	Engineering, valuations, reports, management and construction.	12-31-1941	194,249.19	99,740.23	20,150.81	14,382.95	4,498.71
General Chemical Co. of New York, Allied Chemical & Dye Corp. (successor), 61 Broadway, New York.	Manufacturing and selling chemicals.	12-31-1941 12-31-1942 12-31-1944	4,448,885.91 4,444,137.87 4,442,379.86	1,209,056.95 684,177.24 686,001.56	98,414.54 102,796.27 104,620.59	59,048.72 92,516.64 244,839.36	18,305.10 41,118.52 103,090.25
General Floor Craft, Inc., 421 Hudson St., New York.	Manufacturer electrical floor machines and war work.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	2,213.08 2,787.69 3,253.14 3,632.11 4,612.84	16,768.92 16,212.31 20,490.85 15,307.89 19,137.16	4,761.57 4,631.00 4,165.55 3,786.58 2,805.85	772.47 3,328.12 4,111.14 5,624.87 2,780.80	177.90 1,281.66 1,233.34 1,695.39 710.19
W. Green Electric Co., Inc., 130 Cedar St., New York.	Manufacture of electro-plating equipment.	2-28-1943 2-29-1944	1,208.11 3,390.92	119,995.89 117,813.08	6,391.89 4,209.08	6,290.08 4,363.78	1,889.71 1,297.32
Impregno Corp., c/o Sun Chemical Corp., 100 6th Ave., New York.	Sales of chemicals.....	9-30-1941 9-30-1942 9-30-1943 9-30-1944 9-30-1945	3,873.80 4,427.20 4,427.20 4,427.20 4,427.20	23,552.57 27,169.12 6,459.63 6,459.63 6,459.63	5,079.71 6,459.63 6,459.63 6,459.63 6,459.63	1,269.92 5,046.32 5,813.67 12,478.94 249,347.79	1,297.32 2,144.38 1,744.10 5,740.42 77,297.82
S. H. Kress & Co., 114 5th Ave., New York.	Limited price variety stores.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	6,128,970.34 6,229,389.66 6,229,389.66 6,229,389.66 6,229,389.66	2,170,194.27 2,069,774.95 1,909,774.95 2,076,671.47 2,069,774.95	415,579.66 315,160.34 315,160.34 315,160.34 315,160.34	249,347.79 283,644.31 283,644.30 290,402.32 290,402.32	77,297.82 126,064.13 126,064.14 126,064.13 126,064.13
The S. E. Massengill Co., Inc. (New York), 513-529 5th St., Bristol, Tenn.	Wholesale pharmaceutical products.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	11,842.30 13,449.18 13,449.18 13,449.18 13,449.18	22,180.86 38,664.83 38,664.83 38,664.83 38,664.83	5,685.20 7,925.82 10,300.82 10,300.82 10,300.82	1,421.30 3,170.33 9,270.73 9,270.73 14,865.62	None 1,051.02 3,898.95 3,837.43 6,606.94
The Mohican Co., 280 Broadway, New York.	Retail food markets.....	12-31-1942	334,030.67	82,012.32	16,517.35	14,865.62	6,606.94
The Mohican Stores, Inc., 280 Broadway, New York.	.....do.....	12-31-1943	238,064.48	80,628.30	13,214.26	11,892.84	5,549.99
Pleasant Valley Finishing Co., Inc., c/o Arthur Judeil, 112 Prince St., New York.	Dyeing and finishing of fabrics.....	5-31-1941 5-31-1942 5-31-1943 5-31-1945	11,072.81 12,894.35 13,621.81 13,621.81	205,351.61 203,614.61 202,802.61 203,614.61	4,022.16 5,598.69 5,598.69 5,598.69	1,005.54 2,799.34 5,038.82 5,318.75	None 867.81 1,566.06 2,636.55
Polak & Schwarz, Inc., 667 Washington St., New York.	Manufacturer of essential oils, perfumes and flavor products.	12-31-1941	7,249.70	246,663.24	3,200.30	1,440.14	446.44
Tombarel Products Corp., 12 East 22d St., New York.	Manufacturers and dealers in essential oils.	12-31-1944	21,842.78	None	None	6,651.84	3,231.90
Bernhard Ulmann Co., Inc., 30-20 Thomson Ave., Long Island City.	Yarns and textiles for apparel and household use.	5-31-1943 5-31-1944	198,250.86 207,448.16	200,179.02 250,981.72	12,663.58 3,466.28	3,148.42 22,937.98	1,399.30 9,664.75
<i>Third District of New York</i>							
American Steel Export Co., Inc., 347 Madison Ave., New York.	Export sales representatives.....	12-31-1940 12-31-1941	51,740.53 67,574.87	174,869.22 64,414.02	3,694.67 4,219.84	1,108.40 2,109.92	None None
American Time Products, Inc., 580 5th Ave., New York.	Sale of precision timing equipment.	12-31-1943 12-31-1944 12-31-1945	14,307.58 14,307.58 14,307.58	49,978.92 49,978.92 49,978.92	21,918.30 21,918.30 21,918.30	9,265.30 20,822.39 14,680.81	9,265.30 11,661.54 8,424.55
Artists Booking Bureau, Inc., 1501 Broadway, New York.	Booking agency.....	12-31-1944 12-31-1945	11,374.31 11,374.31	2,897.62 2,897.62	2,897.62 2,897.62	2,752.74 2,752.74	840.31 840.31

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Third District of New York—Continued</i>							
A. Asch, Inc., 405 Lexington Ave., New York.	Advertising.....	9-5-1941 to 12-31-1941	\$1,864.41	\$65,093.54	\$14,152.61	\$2,058.91	\$473.55
		12-31-1942	3,545.57	63,412.37	12,471.45	11,220.83	3,387.62
		12-31-1943	4,735.39	62,222.56	11,281.63	10,153.47	3,066.37
		12-31-1944	5,841.38	61,115.57	10,175.64	9,066.86	3,111.85
		12-31-1945	6,939.88	60,018.07	9,077.14	8,623.31	2,815.25
Albert B. Ashforth, Inc., 12 East 44th St., New York.	Real estate management and brokerage.	12-31-1943	3,010.85	14,463.45	4,248.59	2,277.16	683.15
		12-31-1944	3,206.80	14,267.50	4,052.65	3,813.00	1,083.69
Avon Allied Products, Inc. (and subsidiaries), formerly Allied Products, Inc. (and subsidiaries), 30 Rockefeller Plaza, New York.	Manufacture of perfumes, cosmetics and toilet goods.	12-31-1941	851,266.06	407,502.84	1,932.97	1,159.78	70.81
		12-31-1942	843,845.56	503,632.01	42,947.45	38,652.70	18,037.93
		12-31-1943	845,335.98	502,141.59	41,457.03	37,311.33	17,411.94
Avon Allied Products, Inc. (formerly Allied Products, Inc.), 30 Rockefeller Plaza, New York.	Sale of cosmetics, perfumes, extracts and household products.	12-31-1944	830,085.20	517,392.37	56,707.81	53,872.42	23,817.27
Bakelite Corp., 30 East 42d St., New York.	Manufacture of phenol resin products.	12-31-1940	588,928.47	122,411.61	95,927.47	47,963.73	None
Bartmann & Bixer, Inc., c/o United Merchants & Manufacturers, Inc., 1405 Broadway, New York.	Manufacturer of curtains.....	7-31-1941	110,988.27	61,224.61	38,797.44	15,518.98	None
		7-31-1942	136,134.79	73,676.56	46,530.71	26,975.07	8,840.45
		7-31-1943	118,134.79	99,673.10	46,530.71	41,877.64	18,612.29
		7-31-1944	118,134.79	99,673.10	46,530.71	22,999.55	18,612.29
		7-31-1945	118,134.79	99,673.10	46,530.71	33,635.17	18,612.28
		7-31-1946	118,134.79	99,673.10	46,530.71	14,512.52	7,801.86
Batten, Barton, Durstine & Osborn, Inc., 383 Madison Ave., New York.	Advertising agency.....	12-31-1940	177,497.43	413,489.26	193,154.57	80,857.11	None
		12-31-1941	212,690.75	550,528.84	229,059.25	125,982.59	39,054.60
		12-31-1942	265,863.44	497,356.15	175,886.56	158,297.91	70,354.63
		12-31-1943	265,863.44	439,559.77	175,886.56	158,297.90	70,354.62
		12-31-1944	265,863.44	439,559.77	175,886.56	132,714.27	72,724.43
		12-31-1945	22,765.07	16,195.22	7,492.76	1,648.45	725.32
Brides House, Inc., 527 5th Ave., New York.	Publishing periodicals.....	12-31-1942	22,765.07	16,195.22	7,492.76	6,743.49	3,971.16
		12-31-1943	22,765.07	16,195.22	7,492.76	6,743.48	3,971.16
		12-31-1944	22,765.07	16,117.08	7,492.76	7,118.12	3,971.16
		12-31-1945	22,765.07	8,103.28	7,492.76	7,118.12	3,971.16
		10-31-1943	26,067.89	None	None	8,084.66	4,760.97
E. W. Bruno Co., Inc., 128 West 31st St., New York.	Resident buyers—foreign stores.....	12-31-1942	6,798.09	47,602.38	5,890.83	5,653.63	1,696.08
S. J. Busch, Inc., 1239 Broadway, New York.	Wholesale silverware, jewelry and kindred lines.	12-31-1943	13,375.13	57,178.48	None	4,039.54	1,211.87
Byrne, Bowman & Forshay, Inc., 370 Lexington Ave., New York.	Real estate brokerage and management.	12-31-1940	800.00	32,391.10	9,086.53	2,271.63	None
		12-31-1941	2,133.33	31,057.77	9,920.79	5,647.20	2,307.57
		12-31-1942	6,893.08	26,298.02	5,161.04	4,644.94	1,393.48
		12-31-1943	7,949.75	25,241.35	4,104.37	3,899.15	1,149.25
		12-31-1944	9,641.52	23,549.58	2,412.60	1,749.93	692.48
		12-31-1945	11,066.28	104,026.48	18,081.65	2,806.14	869.91
Cyrus Clark Co., Inc., 267 5th Ave., New York.	Converters of cotton goods.....	12-31-1941	14,328.59	101,764.17	3,753.05	3,327.35	1,058.88
		12-31-1942	15,853.49	99,239.26	2,228.15	2,116.75	1,180.92
		12-31-1943	6,239.03	183,760.97	4,269.20	2,467.39	967.61
		9-30-1943	7,793.37	182,206.63	3,001.92	4,657.01	1,397.11
		9-30-1945	10,920.65	179,079.35	787.20	734.53	597.67
		9-30-1946	11,508.92	178,491.08	231.85	196.88	29.58
Cocoline Products, Inc., 40-20 22d St., Long Island City.	Bulk chocolate manufacturers.....	12-31-1943	866.25	57,193.25	10,629.74	8,784.52	3,103.91
Columbia Cosmic Corp., 369 Lexington Ave., New York.	Magazine publisher.....	1-31-1946	12,211.53	14,976.87	1,826.06	1,587.42	536.30
Concord Watch Co., Inc., 10 West 47th St., New York.	Wholesalers—watches.....	11-30-1943	4,551.44	46,850.50	2,158.73	3,294.49	990.39
		11-30-1944	3,942.44	47,459.50	2,767.73	747.54	719.99
Continental Hosiery Corp., 389 5th Ave., New York.	Hosiery wholesalers.....	10-31-1941	5,419.21	12,067.51	280.79	70.20	None
		10-31-1942	6,309.15	13,679.27	1,765.85	945.33	254.92
		10-31-1943	6,309.15	13,679.27	1,765.85	1,589.26	476.77
		10-31-1944	6,309.15	13,679.27	1,765.85	1,662.85	476.77
		10-31-1945	6,309.15	13,679.27	1,765.85	1,677.55	476.77
		1-31-1944	39,504.47	97,194.20	3,245.53	5,059.90	2,238.23
Mark Cross Co., 1926 Broadway, New York.	Wholesalers and retailers of leather goods and accessories.	12-31-1942	440.35	9,728.82	7,701.71	6,931.54	2,079.46
		12-31-1943	239.12	9,930.05	7,902.94	7,112.65	2,133.79
		12-31-1944	93.81	10,075.36	8,048.25	5,595.62	1,624.09
		12-31-1945	140.00	10,029.17	8,002.06	4,502.23	1,279.58
Cushman & Wakefield, Inc., 281 Madison Ave., New York.	Real estate agent and broker and insurance broker.	12-31-1940	101,474.25	147,533.56	5,381.75	1,345.53	None
		12-31-1941	125,600.00	172,391.49	18,967.20	10,407.06	3,226.19
DPX Liquidating Corp. (formerly Duplex Fabrics Corp.), c/o Louis Lazare, trustee in liquidation, 350 5th Ave., New York.	Rayon converters.....	1-31-1941	3,204.19	25,717.18	5,638.61	1,409.65	None
Darling Retail Shops Corp., (Delaware), 370 7th Ave., New York.	Retail women's wear.....	1-31-1941	13,309.07	69,053.03	7,456.14	2,236.85	None
Darling Shops Operating Corp. (Delaware), 307 7th Ave., New York.	do.....	1-31-1941	532.90	48,420.73	1,836.53	459.13	None
The Darling Stores Corp. (Delaware), 370 7th Ave., New York.	do.....	1-31-1941	3,285.40	155,327.57	8,494.60	2,207.48	None
Darling Stores, Inc. (Florida), 370 7th Ave., New York.	do.....	1-31-1941	11,235.19	27,511.13	2,187.54	546.89	None
Darling Stores, Inc. (Tennessee), 370 7th Ave., New York.	do.....	12-31-1941	15,394.72	32,105.28	8,607.03	3,012.46	1,325.48
		12-31-1942	15,394.72	62,423.56	8,607.03	7,740.33	3,456.46
		12-31-1943	18,520.14	17,523.29	5,481.61	4,933.45	2,550.09
		12-31-1944	18,520.14	17,523.29	5,481.61	2,905.26	2,905.26
		12-31-1945	18,520.14	17,523.29	5,481.61	2,861.23	2,885.97
		12-31-1942	104,963.25	158,531.04	53,567.79	41,519.50	21,427.12
David D. Doniger & Co., Inc., 303 5th Ave., New York.	Sportswear manufacturer.....	1-31-1941	10.47	12,128.95	5,344.55	84.60	None
		1-31-1942	854.46	25,683.21	6,176.05	2,161.62	497.17
David Dukoff, Inc., 370 7th Ave., New York.	Retail women's bags and gloves....	1-31-1943	1,263.14	28,992.52	5,267.37	4,740.63	327.41

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. F) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Third District of New York—Continued</i>							
Electrical Testing Laboratories, Inc., 2 East End Ave., New York.	Commercial testing laboratory (electrical, mechanical and miscellaneous testing).	1-27-1942 to 12-31-1942	\$16,441.57	\$70,356.04	\$13,779.94	\$13,470.52	\$6,146.42
		12-31-1943	86,572.55	65,432.68	19,614.55	20,449.15	11,624.46
		12-31-1944	22,576.84	64,221.67	18,403.64	20,259.20	11,175.05
Evans Chemetics, Inc., 250 East 43d St., New York.	Manufacturing	12-31-1945	24,435.79	62,362.72	16,544.59	18,866.46	10,105.03
		7-31-1941	1,736.62	36,057.98	13,911.83	3,558.26	None
		7-31-1942	5,969.51	245,662.00	19,293.73	1,518.82	370.09
		7-31-1943	17,747.43	271,561.30	11,663.36	55,272.57	29,228.44
		7-31-1945	18,633.20	290,922.56	17,766.80	4,957.53	3,102.19
		12-31-1943	854.62	8,645.38	1,937.19	1,743.47	523.04
Fair Trade Merchandising Associates, Inc., c/o Beck & Gould, 51 Chambers St., New York.	Advertising and sales promotion	12-31-1943					
Ferranti Electric, Inc., 30 Rockefeller Plaza, New York.	Manufacture of electric transformers	6-30-1942	14,050.54	21,222.71	8,622.31	1,448.92	637.53
		6-30-1943	14,050.54	21,222.71	8,622.31	3,260.08	1,031.48
		6-30-1944	14,050.54	21,222.71	8,622.31	6,700.30	3,851.66
Fish-Schurman Corp., 230 East 45th St., New York.	Wholesale scientific glass	12-31-1943	37,017.84	92,183.55	4,574.10	23,557.04	6,450.52
Franklin Stores Corp. (formerly Frank Rubenstein Stores Corp.), 519 5th Ave., New York.	Retail wearing apparel	6-30-1941	216,752.32	568,462.26	30,166.68	12,066.67	None
		6-30-1942	267,325.76	575,002.80	53,672.36	32,203.41	9,953.06
The French Pavilion Restaurant Corp., 5 East 55th St., New York.	Operating restaurant	9-30-1942	960.00	65,078.00	4,455.00	2,457.81	644.95
		9-30-1943	1,976.89	64,061.71	3,438.11	2,258.34	1,142.94
		9-30-1944	3,139.10	62,899.50	2,375.90	1,719.41	773.80
Gaslight Production, Inc., c/o Sohn, Feiman & Co., 296 Madison Ave., New York.	Theatrical producers	9-19-1941 to 8-31-1942	307.64	65,179.57	12,240.71	9,598.69	3,630.97
		8-31-1944	578.88	64,600.69	11,969.47	11,532.59	3,479.32
Genuine Parts Co. (formerly National Automotive Parts Warehouse, Inc.), 517 West 56th St., New York.	Wholesale automobile parts	12-31-1940	9,769.07	42,882.21	10,020.83	2,508.98	None
		12-31-1941	12,271.54	40,370.74	14,531.76	5,922.02	1,835.33
		12-31-1942	14,940.36	37,701.92	11,862.94	10,886.47	5,135.21
		12-31-1943	15,237.46	37,404.82	11,565.84	10,553.81	5,033.47
		12-31-1944	17,392.37	35,249.91	9,410.93	9,092.71	5,072.78
		12-31-1945	20,405.14	13,141.40	6,398.16	6,735.27	3,757.57
B. Gertz, Inc., c/o Allied Stores Corp., 1440 Broadway, New York.	Department store	1-31-1942	137,963.90	115,349.85	74,155.48	37,388.85	11,632.55
The Greneker Corp., 250 West 54th St., New York.	Manufacture of manikins	1-31-1943	159,175.69	103,138.06	61,943.69	55,749.32	24,777.47
		4-30-1943	7,418.17	23,045.52	4,556.50	8,201.70	2,496.60
		4-30-1944	7,827.09	22,560.98	4,556.50	4,176.18	1,246.01
		4-30-1945	7,504.39	23,045.52	4,556.50	4,328.67	1,271.47
		4-30-1946	7,652.51	23,045.52	4,556.50	2,005.67	855.44
		12-31-1945	26,550.53	13,161.83	7,910.82	7,515.28	4,192.74
The Haire Publishing Co., Inc., 1170 Broadway, New York.	Publishing	12-31-1941	555.53	43,395.51	3,841.92	1,344.68	309.27
Hamburg Heaven, Inc., 18 East 56th St., New York.	Lunch rooms	12-31-1942	1,235.30	42,715.74	3,162.15	1,835.08	460.26
		12-31-1943	1,482.46	42,468.58	2,914.99	2,623.49	787.05
		12-31-1944	1,928.83	42,022.21	2,468.61	1,868.74	445.85
		12-31-1945	3,002.73	40,948.31	1,394.73	1,758.25	469.71
Hay-Adams Corp., c/o Vanderbilt Hotel, 4 Park Ave., New York.	Hotel	12-31-1942	45,951.96	97,891.66	1,875.83	1,688.25	750.34
		12-31-1943	45,591.96	2,235.83	2,235.83	1,688.24	194.60
		12-31-1945	45,951.96	1,875.83	1,875.83	1,782.04	750.33
Headline Publications, Inc. (formerly American Boy Comics, Inc.), 1760 Broadway, New York.	Magazine publishers	11-30-1943	600.00	20,812.50	94,400.00	4,059.12	1,217.74
Hillman Periodicals, Inc., 535 5th Ave., New York.	do	5-31-1943	85,350.44	304,771.81	43,158.21	71,267.97	31,674.66
Hockhauser Leather Co., Inc., 171 Madison Ave., New York.	Leather wholesale and manufacturers	7-31-1941	2,534.25	25,917.00	955.43	228.86	None
		7-31-1942	3,062.27	56,217.73	861.70	381.27	158.66
		7-31-1943	3,062.27	56,217.73	861.70	775.53	222.65
		8-1-1943 to 12-31-1943	3,062.27	56,217.72	861.70	325.07	90.21
The Horn & Hardart Co., 600 West 50th St., New York.	Operating bakery, restaurants, and retail stores	12-31-1941	2,052,090.36	101,111.42	53,961.51	26,327.37	8,161.49
		12-31-1942	2,052,090.36	101,111.42	53,961.51	48,565.36	21,584.61
		12-31-1943	2,052,090.36	101,111.42	53,961.51	48,565.36	21,584.60
		12-31-1944	2,052,090.36	101,111.42	53,961.51	51,263.43	21,584.60
Hosiery House, Inc., Empire State Bldg., New York.	Sale of hosiery on commission	1-31-1943	825.21	9,844.31	2,311.45	2,080.31	624.09
Dorothy Hubbs, Inc., 1375 Broadway, New York.	Manufacturer ladies dresses	1-31-1944	1,201.56	9,467.05	1,935.10	1,139.61	341.87
		12-31-1941	2,144.18	88,479.53	11,770.00	884.90	203.52
		12-31-1942	2,720.70	87,554.95	31,842.71	27,777.13	12,547.98
		12-31-1945	8,257.64	82,018.01	26,305.77	16,101.38	12,303.79
J. M. Huber Corp., c/o J. M. Huber, Inc., 342 Madison Ave., New York.	Carbon black manufacturing, oil and gas production	12-31-1940	429,843.55	928,438.95	46,606.62	4,059.96	None
Jacobson & Linde, Inc. (formerly Browns, Jacobson & Linde, Inc.), 205 West 39th St., New York.	Manufacturing ladies' apparel	11-30-1942	9,115.90	13,689.46	3,674.62	2,425.70	685.24
		11-30-1943	9,413.72	13,391.64	3,376.80	3,120.12	936.04
The Jehtowne Corp., 432 4th Ave., New York.	Converters of tie fabrics	6-30-1942	4,085.71	26,526.54	15,871.83	5,664.20	2,187.39
		6-30-1943	5,993.24	24,620.01	13,010.09	10,343.09	3,152.65
		6-30-1944	6,106.08	24,507.17	12,897.25	10,897.15	3,347.25
		6-30-1945	6,252.06	24,361.19	12,751.27	1,896.73	536.44
		6-30-1946	6,389.46	24,223.79	12,614.05	1,289.09	364.98
Judy Bond, Inc. (formerly Bond Novelty Co., Inc.), 1375 Broadway, New York.	Ladies blouses and neckwear	11-30-1941	9,351.29	128,153.61	26,520.71	4,901.15	None
		11-30-1942	11,630.99	126,397.19	38,070.94	23,907.10	10,178.94
		11-30-1943	15,758.94	124,995.96	33,419.71	32,511.03	17,451.87
Leader News Co., Inc., 114 East 47th St., New York.	Magazine distributors	12-31-1940	80.00	28,688.13	3,793.25	158.05	None
		12-31-1941	192.28	28,575.85	5,113.72	3,469.24	1,526.47
		12-31-1942	1,818.02	26,950.11	8,487.98	3,139.18	941.76
Louisville Operating Co., Inc., 1540 Broadway, New York.	Theatrical	8-31-1942	23,978.49	1,112.76	520.75	230.92	113.44
		8-31-1943	23,978.49	1,112.76	520.75	468.67	275.99
		8-31-1944	23,978.49	1,112.76	520.75	486.02	275.99
John Lowry, Inc., 52 Vanderbilt Ave., New York.	Builders	12-31-1941	27,040.00	14,857.70	None	8,394.39	742.33
F. A. MacCluer, Inc., 9 East 38th St., New York.	Importers—haberdashery and manufacturers agent	12-31-1942	9,215.73	6,542.52	1,216.83	1,095.15	528.55

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Third District of New York—Continued</i>							
John P. Maguire & Co., Inc., 370 Fourth Ave., New York.	Factoring.....	1-31-1942	\$522,828.75	\$16,771.25	\$1,763.15	\$30,202.51	\$9,362.78
		1-31-1943	463,234.62	76,365.38	61,357.28	79,774.66	35,455.41
		1-31-1944	463,874.84	75,725.16	60,717.06	78,647.46	34,774.39
		1-31-1945	493,406.08	115,767.92	31,185.82	63,004.23	26,528.09
		1-31-1946	515,546.88	93,627.12	9,045.02	42,621.10	17,945.72
Marioness & Co., Inc., 35 West 35th St., New York.	Leather and fabric vanity cases....	6-30-1943	2,512.50	19,334.44	1,106.54	1,594.17	478.25
		6-30-1944	3,076.67	18,770.27	542.37	276.52	82.95
The Morris & Eckels, Co., c/o Carman & Co., Inc., 629 West 27th St., New York.	Laundry and dry cleaning supplies.	12-31-1942	56,080.04	33,326.84	3,579.96	3,221.96	1,431.98
		12-31-1943	56,080.04	33,326.84	3,579.96	3,221.96	1,431.98
		12-31-1944	56,080.04	33,326.84	3,597.96	3,400.96	1,431.98
		12-31-1945	57,226.84	32,180.03	2,433.16	2,311.51	973.27
National Shirt Shops of Alabama, Inc., 315 4th Ave., New York.	Retail sales men's furnishings.....	9-30-1942	400.00	30,743.47	1,378.30	725.03	196.88
National Shirt Shops of The East, Inc., 315 4th Ave., New York.	do.....	9-30-1941	2,517.68	32,492.36	638.91	159.72	None
		9-30-1942	2,845.88	32,164.16	816.20	429.35	165.00
		9-30-1943	3,159.07	31,850.97	503.01	452.71	135.81
		9-30-1944	3,574.44	31,435.60	87.64	82.16	23.66
National Shirt Shops of Florida, Inc., 315 4th Ave., New York.	do.....	9-30-1942	400.00	14,800.00	2,701.66	1,320.12	348.53
		9-30-1943	2,172.96	13,027.04	8,522.34	5,731.88	2,301.03
		9-30-1944	2,854.31	12,345.69	8,112.96	3,651.77	2,205.01
		9-30-1945	762.03	32,879.18	1,651.85	412.96	None
National Shirt Shops of Georgia, Inc., 315 4th Ave., New York.	do.....	9-30-1941	1,657.19	31,984.02	1,974.94	1,038.87	394.38
		9-30-1942	2,118.91	31,522.30	10,805.46	9,707.94	2,917.48
		9-30-1943	2,526.05	31,115.16	10,398.32	9,594.78	2,851.32
		9-30-1944	5,472.86	26,542.96	212.65	111.86	42.47
National Shirt Shops of The Middle West, Inc., 315 4th Ave., New York.	do.....	9-30-1942	5,472.86	26,542.96	275.04	247.54	74.25
		9-30-1943	5,472.86	26,542.96	275.04	257.83	74.25
		9-30-1944	5,472.86	26,542.96	275.04	261.29	74.25
		9-30-1945	5,472.86	26,542.96	275.04	261.29	74.25
National Shirt Shops of St. Louis, Inc. (formerly National Shirt Shops of Missouri, Inc.), 315 4th Ave., New York.	do.....	9-30-1941	6,391.26	27,765.42	2,249.34	562.33	None
		9-30-1942	7,610.96	26,545.72	866.44	500.73	194.96
		9-30-1943	7,678.98	26,477.70	798.42	718.58	215.57
		9-30-1944	7,678.98	26,477.70	798.42	748.46	215.57
National Shirt Shops of San Francisco, Inc., 315 4th Ave., New York.	do.....	9-30-1945	7,678.98	26,477.70	798.42	758.50	215.57
		9-30-1941	11,717.11	24,172.45	893.38	223.34	54.33
		9-30-1942	13,541.70	22,357.86	1,370.87	669.85	None
		9-30-1943	13,541.70	22,357.86	1,370.87	1,233.79	250.95
National Shirt Shops of Southern California, 315 4th Ave., New York.	do.....	9-30-1944	13,541.70	22,357.86	1,370.87	1,285.09	370.14
		9-30-1945	13,541.70	22,357.86	1,370.87	1,285.09	390.67
		9-30-1946	13,541.70	22,357.86	1,370.87	1,302.32	397.56
		9-30-1947	13,541.70	22,357.86	1,370.87	328.26	100.21
National Shirt Shops of The Southwest, Inc., 315 4th Ave., New York.	do.....	9-30-1942	3,836.32	15,516.43	6,083.36	3,049.64	795.80
		9-30-1943	3,976.57	15,376.18	6,189.92	5,570.93	1,671.27
		9-30-1944	4,305.22	15,047.53	5,861.27	5,494.53	1,585.03
		9-30-1945	4,559.88	14,792.87	5,606.61	5,326.28	1,517.11
National Shirt Shops of The Southwest, Inc., 315 4th Ave., New York.	do.....	9-30-1946	5,172.93	14,179.82	4,993.56	801.30	340.67
		9-30-1941	3,593.20	22,922.06	1,994.29	498.57	None
		9-30-1942	4,038.99	22,476.27	2,687.31	1,313.10	358.77
		9-30-1943	4,038.99	8,651.90	2,687.30	2,418.57	725.57
National Shirt Shops of The West, Inc., 315 4th Ave., New York.	do.....	9-30-1944	4,038.99	8,651.90	2,687.30	2,619.14	725.56
		9-30-1945	4,038.99	8,651.90	2,687.30	2,552.93	725.57
		9-30-1942	7,692.20	16,466.20	814.86	398.16	108.79
		9-30-1943	7,692.20	16,466.20	814.85	733.36	220.02
National Shirt Shops of Western Missouri, Inc., 315 4th Ave., New York.	do.....	9-30-1944	7,692.20	16,466.20	814.85	763.87	220.01
		9-30-1945	7,692.20	16,466.20	814.85	774.11	220.02
		9-30-1946	7,692.20	16,466.20	814.85	195.12	55.46
		9-30-1942	640.00	34,846.21	10,593.07	5,557.89	2,115.36
Northwest Automatic Candy Corp., 45 West 36th St., New York.	Candy vending in theaters.....	9-30-1943	2,365.82	33,120.39	9,216.51	7,842.46	2,488.46
		9-30-1944	2,923.08	32,563.13	8,659.25	8,105.36	2,361.68
		9-30-1945	3,413.46	32,072.75	8,168.87	7,100.62	2,237.23
		9-30-1946	4,141.89	31,344.32	7,440.44	799.70	514.34
Old Bleach Linens, Inc., 112 Franklin St., New York.	Wholesale dealers in linen products.	7-10-1942	2,176.83	23,073.70	8,996.84	2,378.92	801.52
		to					
Ormond Hosiery Shops of Pennsylvania, Inc., 200 Madison Ave., New York.	Retail stores—women's hosiery, bags and gloves.	5-31-1943					
		2-29-1944	2,973.92	4,151.30	1,301.08	3,453.61	1,032.07
Paper & Industrial Appliances, Inc., 122 East 42d St., New York.	Sales agency for paper manufacturing machinery.	12-31-1943	3,210.68	10,033.45	6,031.10	5,427.99	1,628.39
		12-31-1940	1,275.88	66,175.07	8,752.32	2,625.70	None
Parfums Schiaparelli, Inc., 610 Fifth Ave., New York.	Manufacture and sale of cosmetics.	12-31-1940	16,373.56	31,293.60	9,781.80	2,445.45	None
		12-31-1941	18,956.18	44,592.52	23,573.06	8,371.15	2,595.07
		12-31-1942	18,956.18	44,592.52	23,573.06	13,997.47	7,992.44
		12-31-1943	18,956.18	44,592.52	23,573.06	21,215.76	12,331.39
Park Belmont Corp., 1560 Broadway, New York.	Real estate.....	12-31-1944	18,956.18	44,592.52	23,573.06	22,394.41	12,153.95
		12-31-1945	20,373.98	43,174.72	22,155.26	15,777.55	11,413.48
		12-31-1946	599.44	18,400.56	5,086.83	2,474.60	742.39
		12-31-1942					
The Perolin Co., Inc. (formerly Perolin Co. of New York), 10 East 40th St., New York.	Industrial chemists.....	8-31-1943	3,754.45	24,169.34	5,072.37	3,859.86	1,157.96
		8-31-1944	3,855.52	24,068.28	4,971.30	4,103.25	1,189.73
		8-31-1945	4,250.80	23,673.00	4,576.02	2,335.06	663.65
		12-31-1942	703.34	389,556.66	210.56	189.50	56.85
Press-On, Inc., 2432 Grand Concourse, Bronx.	Chemical pressing of material.....	12-31-1942	3,128.57	34,871.43	6,371.43	5,734.29	1,720.28
		12-31-1943	3,710.08	34,289.92	5,789.92	3,991.28	1,663.28
		12-31-1944	4,520.19	33,479.81	4,979.81	1,344.55	1,344.55
		12-31-1945	7,820.77	30,179.23	1,679.23	453.39	453.39
Publishers Distributing Corp., 1841 Broadway, New York.	Magazine distributors.....	12-31-1942	23,785.91	92,697.92	20,789.77	27,508.96	12,226.20
		12-31-1943	29,697.87	86,785.95	14,877.81	19,845.08	10,841.19
		12-31-1944	32,619.25	83,864.58	11,956.43	23,409.53	11,023.49
		12-31-1945	32,460.43	84,023.40	12,115.25	7,487.38	4,177.16
Reinhold Publishing Corp., c/o J. K. Lasser Co., 1440 Broadway, New York.	Publishing.....	12-31-1942	19,118.77	46,685.60	6,436.23	5,792.60	3,199.70
		12-31-1943					
		12-31-1944					
		12-31-1945					
Rival Shoe Co., Inc., 147 East 42d St., New York.	Retail shoe business.....	6-30-1941	19,151.74	94,848.26	83,230.44	10,514.43	None
		6-30-1942	22,052.48	205,947.52	63,247.53	29,286.14	9,078.70
		6-30-1943	22,052.48	205,947.52	63,247.53	40,448.19	24,282.18
		6-30-1945	37,022.44	190,977.56	15,698.10	21,455.92	15,698.10
Roth Fabrics Corp., 1441 Broadway, New York.	Textile converters.....	6-30-1946	42,524.71	185,475.29	32,775.30	15,698.22	6,608.94

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. I) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Third District of New York—Continued</i>							
Royal Petroleum Corp., 420 Lexington Ave., New York.	Distribution of petroleum products—wholesale.	12-31-1940	\$90,441.70	\$41,427.55	\$33,700.41	\$4,878.04	None
		12-31-1941	85,160.11	53,743.95	47,464.85	920.74	\$235.44
Rusks Wholesale, Inc., 6 West 36th St., New York.	Manufacturers of fur coats	12-31-1943	103,263.38	53,805.87	20,361.58	34,736.95	15,438.65
		2-28-1944	7,812.43	39,527.53	6,720.67	6,103.69	3,561.96
		2-28-1945	7,812.43	39,527.53	6,720.67	6,384.64	1,905.25
		2-28-1946	7,812.43	39,527.53	6,720.67	5,352.60	1,597.28
St. Georges & Keys, Inc., 250 Park Ave., New York.	Advertising, preparing, and placing ads in publications for clients.	11-30-1942	1,924.01	11,537.82	2,158.90	1,253.37	345.27
		11-30-1943	2,428.72	5,631.28	1,654.19	1,488.77	446.63
		11-30-1944	3,061.93	4,998.07	1,020.99	965.58	275.66
St. Joseph Lead Co., 250 Park Ave., New York.	Mining, milling, smelting, and refining lead and zinc.	12-31-1941	755,548.80	2,403,506.01	2,385,625.15	30,556.00	12,202.39
St. Regis Paper Co. (formerly Taggart Corp.), 230 Park Ave., New York.	Manufacture of paper and paper bags.	12-31-1940	434,097.96	29,144.19	27,471.74	10,988.70	None
		12-31-1941	568,351.99	148,942.80	23,026.53	13,654.83	None
Saltmount Theatres, Inc., 1501 Broadway, New York.	Theater	12-31-1942	15,638.29	4,581.10	1,722.47	1,550.23	499.51
San-Nap-Pak-Manufacturing Co., Inc., 11 West 42d St., New York.	Manufacturers of paper products.	12-31-1942	170,688.76	488,258.02	95,311.24	140,088.59	62,248.26
		12-31-1943	170,688.76	488,258.02	95,311.24	42,213.92	18,761.75
		12-31-1944	170,688.76	488,258.02	95,311.24	23,751.73	10,000.73
		12-31-1945	170,688.76	488,258.02	95,311.24	89,091.18	37,512.08
The Savarins, Inc., 301 Park Ave., New York.	Restaurant	12-31-1942	30,608.91	63,015.49	35,373.90	100,370.61	46,480.00
Scully Walton Oxygen Therapy Service, Inc., 258 West 69th St., New York.	Rental oxygen service	12-31-1943	7,013.00	6,854.08	3,582.81	3,224.53	967.36
I. Sekine Co., Inc., 232 Madison Ave., New York.	Brush manufacturing	12-31-1941	27,747.25	41,806.35	16,796.52	8,016.85	2,485.22
		12-31-1942	27,747.25	41,806.35	16,796.52	15,116.89	8,902.15
		12-31-1945	27,333.39	65,037.16	16,796.52	12,755.63	8,365.18
Select Sportswear, Inc., 1384 Broadway, New York.	Manufacturer of sportswear	12-31-1945	14,037.38	7,131.47	7,131.47	2,411.12	1,114.12
Serval Slide Fasteners, Inc. (formerly Universal Slide Fastener Co.), c/o New York Merchandise Co., 32 West 23d St., New York.	Manufacturers of slide fasteners	12-31-1941	7,954.77	135,180.39	27,886.57	13,278.06	4,116.19
		12-31-1942	8,736.39	134,398.78	37,417.39	70,051.96	35,060.35
		12-31-1943	10,228.84	132,906.32	35,924.87	26,430.11	12,620.48
Single Service Containers, Inc., 205 East 42d St., New York.	Manufacture of paper milk containers.	3-31-1941	5,091.59	18,658.41	16,789.18	888.87	None
		3-31-1942	7,455.59	63,794.41	30,664.22	15,983.42	4,954.86
		3-31-1943	13,517.01	57,732.99	24,602.80	21,082.42	11,913.59
		12-31-1944	6,094.13	54,180.92	9,580.87	9,101.83	2,802.34
Gilman B. Smith Co., Inc., 415 Broadway, New York.	Manufacture of notions	12-31-1940	15,892.26	158,226.30	31,280.04	9,523.08	None
		12-31-1941	31,798.97	142,358.49	30,056.43	15,108.56	4,683.65
		12-31-1942	26,406.66	147,751.90	35,442.84	31,904.89	16,597.07
		12-31-1943	24,785.00	149,373.55	37,071.50	31,773.55	17,456.55
		11-30-1942	11,287.00	71,144.62	3,913.00	4,543.36	1,621.59
Tip Toe Catering Co., Inc., 2131 Broadway, New York.	Service restaurant and food	12-31-1942	109,079.74	35,869.60	8,385.72	7,547.15	3,354.29
		12-31-1943	113,594.85	31,354.49	3,870.61	3,483.55	1,548.24
		12-31-1944	113,594.85	31,354.49	3,870.61	3,677.08	1,548.24
		12-31-1945	113,594.85	31,354.49	3,870.61	3,677.08	1,548.24
F. R. Tripler & Co., Inc., 366 Madison Ave., New York.	Men's clothing	2-28-1942	31,248.70	10,932.82	1,434.27	1,141.98	502.47
		2-28-1943	31,705.06	10,475.46	976.91	2,470.79	1,455.02
		2-28-1944	31,040.31	14,749.69	1,642.66	2,918.80	1,703.32
		2-28-1945	31,551.62	14,238.89	1,131.35	1,905.74	1,063.20
Tri-State Automatic Candy Corp., 45 West 36th St., New York.	Candy vending in theaters	5-31-1943	40,320.47	90,128.44	8,913.96	8,022.50	4,173.93
		5-31-1944	40,320.47	90,128.44	8,913.96	8,207.66	3,857.07
		5-31-1945	40,320.47	90,128.44	8,913.96	8,468.28	3,565.59
		5-31-1946	40,320.47	90,128.44	8,913.96	4,964.96	2,080.51
Triumph Hosiery Mills, Inc., 200 Madison Ave., New York.	Hosiery manufacturers	12-31-1941	42,524.89	168,593.91	33,475.11	10,559.95	3,273.59
Union Carbide & Carbon Corp. (formerly Halowax Corp.), 30 East 42d St., New York.	Manufacture of synthetic oils and waxes.	12-31-1940	57,197.00	112,011.95	112,011.95	44,804.78	None
		12-31-1941	69,162.88	137,711.27	133,691.06	80,214.63	24,866.54
Universal Film Exchanges, Inc., 445 Park Ave., New York.	Motion pictures	10-31-1941	121,595.89	1,262,359.74	58,420.11	23,371.64	None
		10-31-1942	145,834.24	1,562,732.96	154,415.76	102,473.33	38,022.31
		10-31-1943	145,834.24	1,562,732.96	153,415.76	92,715.29	61,367.31
		11-1-1942 to 6-25-1943	1,755,109.97	13,770,815.52	890,030.82	695,058.55	264,470.46
Alfred Vamos, Inc., 47 West 34th St., New York.	Sale of shoe materials	9-30-1942	10,093.80	22,101.70	12,336.18	7,586.41	3,238.43
		9-30-1944	10,093.80	22,101.70	12,336.18	27,038.02	13,872.38
Wallerstein Co., Inc., 180 Madison Ave., New York.	Chemical manufacturing	12-31-1941	620,460.68	149,665.07	24,677.95	12,094.95	3,748.33
		12-31-1942	897,897.71	161,448.03	36,613.02	32,951.72	14,645.21
		12-31-1943	897,907.23	161,438.60	36,603.50	32,943.15	14,641.43
Waumbec Mills, Inc., 469 7th Ave., New York.	Weaving rayons	6-30-1942	189,123.21	96,351.79	120,264.05	66,145.23	29,505.02
		6-30-1943	189,123.21	163,747.24	80,370.49	67,196.50	29,505.02
		6-30-1944	189,123.21	171,347.24	80,370.49	97,865.87	42,326.63
		6-30-1945	189,123.21	171,347.24	80,370.49	76,351.97	32,148.29
		6-30-1946	189,123.21	171,347.24	80,370.49	21,514.48	9,038.75
Weiss & Biheller, Inc., 584 Broadway, New York.	Glass products and hardware	12-31-1942	2,608.22	15,478.91	640.78	576.71	173.01
The Wella Corp., 1045th Ave., New York.	Beauty chemists	12-31-1943	4,443.29	19,083.00	4,336.71	4,447.85	1,334.35
		12-31-1944	5,015.20	18,511.09	3,764.80	3,880.33	1,102.82
		12-31-1945	6,251.21	17,275.08	2,528.79	2,692.52	765.24
Williamson Music, Inc., 1270 6th Ave., New York.	Music publishers	7-31-1944	None	94,499.57	40,287.60	47,860.47	25,537.58
		7-31-1945	3,963.03	90,516.54	36,304.57	5,335.88	1,628.28
Woman's Day, Inc. (formerly Stores Publishing Co., Inc.), 420 Lexington Ave., New York.	Publishing	2-28-1945	2,353.93	353,964.95	108,087.35	57,092.37	47,650.50
		2-28-1946	9,973.49	346,345.39	109,467.79	38,022.93	35,951.81
L. Zandman, Inc., 135 Madison Ave., New York.	Wholesale lares	8-31-1941	27,539.89	42,760.11	8,960.44	2,561.31	None
		8-31-1942	33,655.35	36,644.65	20,787.50	10,656.78	3,845.99
		8-31-1943	33,655.35	36,644.65	20,787.50	18,708.75	8,789.80
<i>Fourteenth District of New York</i>							
American Catheter Corp., 18 Merritt St., Port Chester (formerly 129 East 78th St., New York).	Manufacture of catheters	12-31-1940	720.00	8,233.36	4,563.92	1,233.95	None
		12-31-1941	1,667.21	7,286.15	5,742.79	2,447.11	1,078.73
		12-31-1942	4,241.89	4,711.47	3,168.11	9,837.80	2,957.54
		12-31-1943	2,912.69	4,497.31	4,497.31	4,385.08	1,315.52
		12-31-1945	3,015.08	4,394.92	4,394.92	7,606.08	2,332.78

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR
ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Fourteenth District of New York—Con.</i>							
Barclay Manufacturing Co., Inc., 385 Gerard Ave., New York.	Manufacturers of tileboard.....	12-31-1943	\$8,312.78	\$54,411.56	\$1,275.83	\$1,271.42	\$361.34
Central Coal Co., Inc., 215 East 149th St., New York.	Coal dealers.....	4-30-1945	53,551.21	45,267.71	10,597.08	10,067.23	4,238.84
Fonda Glove Lining Co., Cayadutta St., Fonda.	Manufacturers of knitted fabrics..	12-31-1943	76,356.89	None	None	1,234.42	548.63
Kulka Electric Manufacturing Co., Inc., 30 South St., Mount Vernon.	Manufacturers of electrical wiring devices.	12-31-1945	7,578.79	39,921.11	2,721.11	2,863.58	819.86
Ratsey & Laphorn, Inc., Schofield St., City Island, New York.	Manufacturing of canvas covers and sails.	8-31-1944	26,925.80	58,696.17	1,091.91	1,019.12	578.71
F. L. Russell Corp., (formerly Saugerties Manufacturing Co.), Saugerties.	Manufacturer of blank books.....	8-31-1945	25,617.98	60,003.90	2,399.73	2,318.01	1,293.21
		12-31-1941	17,857.86	22,160.89	14,656.42	8,931.09	2,772.85
		12-31-1942	17,857.86	22,160.89	14,656.42	6,477.48	3,300.40
		12-31-1943	17,857.86	36,672.34	14,656.42	13,190.78	7,253.79
		12-31-1944	17,857.86	36,672.34	14,656.42	13,923.60	7,767.90
		12-31-1945	17,857.86	36,672.34	14,656.42	13,923.60	7,767.90
Schaffer Stores Co., Inc., 116 Erie Blvd., Schenectady.	Retail grocery and meat markets..	6-30-1942	87,122.00	None	None	2,981.32	924.21
Stephens Fuel Co., Inc., 214 East 149th St., Bronx.	Coal dealers.....	4-30-1944	14,447.46	21,662.82	1,877.51	9,400.95	4,460.92
Terrytoons, Inc., 38 Centre Ave., New Rochelle.	Motion picture cartoon producers..	4-30-1946	15,644.51	20,465.77	680.46	433.91	252.08
		12-31-1943	71,806.53	244,402.21	3,289.89	8,882.71	3,947.87
Troy Broadcasting Co., Inc., Proctor Theater Bldg., Troy.	Radio broadcasting.....	12-31-1942	7,095.93	13,984.12	3,456.67	4,173.56	1,252.06
Yager Pontiac Co., Inc. (formerly Valley Pontiac Co., Inc.), 470 Central Ave., Albany.	Automobile sales and service.....	12-31-1943	7,369.12	13,711.38	3,183.48	2,865.14	859.54
		2-5-1941 to 12-31-1941	4,235.52	45,056.76	4,652.71	1,711.40	427.86
<i>Twenty-first District of New York</i>							
Brace-Mueller-Huntley, Inc., 625 James St., Syracuse.	Manufacturing agents (steel).....	12-31-1940	18,572.19	18,043.48	10,779.96	2,739.57	None
		12-31-1941	21,978.77	20,965.27	13,814.38	7,597.91	2,355.36
		12-31-1942	27,473.46	15,470.58	8,319.69	7,487.72	4,409.44
		12-31-1943	27,473.46	15,470.58	8,319.69	7,487.72	4,409.44
		12-31-1944	27,484.29	15,459.75	8,308.86	7,883.42	4,403.70
		12-31-1945	35,063.71	15,470.58	8,319.69	7,903.70	3,969.59
Comstock Cannery Corp., 203 West Miller St., Newark.	Canners of fruits and vegetables...	4-30-1941	70,549.80	306,104.79	5,457.80	1,579.83	None
		4-30-1942	75,749.82	368,831.94	25,077.48	16,468.60	5,105.26
		4-30-1943	83,250.60	361,231.16	23,830.55	26,537.13	12,000.08
		4-30-1944	86,776.49	357,805.27	20,304.66	23,028.19	10,050.16
		4-30-1945	101,967.93	342,613.83	5,113.22	9,238.46	3,889.88
Crowley's Milk Co., Inc., 145 Conklin Ave., Binghamton.	Manufacture and wholesale and retail distribution of dairy products.	12-31-1943	178,910.16	52,387.53	12,634.35	22,510.55	10,004.68
		12-31-1944	178,540.95	52,756.74	12,634.35	12,002.63	5,053.75
		12-31-1945	179,290.95	52,006.74	12,634.35	12,002.63	5,053.75
Gould-Farmer Co., 1020 West Genesee St., Syracuse.	Wholesale distributors of electrical appliances and supplies.	12-31-1940	15,197.86	33,233.14	None	1,237.04	None
		12-31-1941	15,898.26	32,791.37	2,125.37	3,866.56	1,198.63
		12-31-1942	15,526.06	33,304.94	2,638.94	7,135.46	2,211.20
		12-31-1943	13,205.23	35,625.77	4,959.77	4,464.34	1,402.44
Walter L. Johnson Co., Inc., 1803 North St., Endicott.	Manufacturers of leather goods....	11-30-1941	36,154.62	61,341.25	2,160.06	1,448.00	None
		11-30-1942	42,241.87	71,296.59	2,532.41	1,371.59	813.40
Lyon Raymond Corp., Greene.....	Manufacturers of material handling equipment.	12-31-1941	5,133.81	21,140.66	1,516.19	778.88	342.70
Oneida Heater Co., Inc. (formerly Oneida Vault & Casket Co., Inc.), 104-109 North Warner St., Oneida.	Heater manufacturer.....	12-31-1942	6,148.47	20,126.00	501.53	1,094.87	328.46
		12-31-1943	4,026.98	33,973.02	6,044.02	6,009.08	2,040.95
		12-31-1944	4,906.16	33,093.84	5,163.84	5,796.73	1,654.49
Pass & Seymour, Inc., 50 Boyd Ave., Syracuse.	Manufacturer of electrical wiring devices.	12-31-1940	100,502.69	327,996.72	12,072.31	4,464.54	None
		12-31-1941	111,876.68	390,543.80	30,623.32	17,187.18	5,328.03
		12-31-1942	131,258.69	371,161.79	13,141.31	12,479.46	5,546.42
		12-31-1943	142,884.31	359,536.17	1,515.69	3,268.79	1,452.82
Rollway Bearing Co., Inc., 541 Seymour St., Syracuse.	Manufacturer of antifriction bearings.	1-1-1941 to 11-30-1941	56,568.22	170,886.92	24,181.78	12,977.27	4,022.95
		11-30-1942	59,980.63	167,474.51	30,269.37	17,390.21	8,676.09
		11-30-1943	88,905.55	138,545.59	1,340.45	1,206.41	536.18
Rome Cable Corp., 330 Ridge St., Rome.....	Manufacturing electrical wire and cable.	3-31-1941	276,959.71	270,941.39	36,540.29	14,616.12	None
		3-31-1942	393,699.17	311,050.83	85,900.83	51,540.49	15,977.55
		3-31-1943	339,699.17	311,050.83	116,300.83	104,670.75	46,520.33
		3-31-1944	339,699.17	311,050.83	116,300.83	81,181.18	46,520.34
		3-31-1945	339,699.17	311,050.83	116,300.83	83,242.77	35,049.58
Therm-Electric Meters Co., Inc., Pearsall Pl., Ithaca.	Manufacturing tools and dies.....	12-31-1943	10,981.14	20,202.61	4,693.86	12,413.36	7,310.09
		12-31-1944	10,291.64	20,892.11	5,322.45	11,424.37	6,373.61
		12-31-1945	9,297.88	21,885.87	6,099.60	6,874.02	2,157.02
W. A. G. E., Inc. (formerly Sentinel Broadcasting Corp.), 108 West Jefferson St., Loew Bldg., Syracuse.	Radio broadcasting (W. A. G. E.)..	1-1-1943 to 8-31-1943	8,700.00	35,015.30	12,535.50	7,735.99	3,042.58
<i>Twenty-eighth District of New York</i>							
Daw Drug Co., Inc., 18 Cataract St., Rochester.	Retail drugs.....	6-30-1942	37,364.91	52,980.09	8,235.09	2,882.28	893.50
		6-30-1943	37,364.91	52,980.09	8,235.09	7,411.58	4,286.60
		6-30-1944	37,364.91	52,980.09	8,235.09	7,616.33	3,963.36
		6-30-1945	37,364.91	52,980.09	8,235.09	7,823.34	3,636.60
		6-30-1946	37,364.91	52,980.09	8,235.09	3,943.78	1,833.21
Dolores Steamship Co., Inc., 508 Walbridge Bldg., Buffalo.	Ore corporation.....	3-31-1943	3,064.45	25,435.55	814.88	733.39	220.01
General Railway Signal Co., 801 West Ave., Rochester.	Railway signal devices.....	12-31-1944	913,761.13	1,480,677.21	398,020.61	840,911.02	384,067.06
		12-31-1945	812,948.16	1,581,490.18	498,833.58	337,615.11	199,533.43
The Haloid Co., 220 Haloid St., Rochester.	Manufacturers of photographic paper.	12-31-1940	234,122.29	141,448.01	42,327.71	9,859.35	None
		12-31-1941	285,842.92	344,034.58	67,082.08	36,895.14	11,437.50
		12-31-1942	285,842.92	344,034.58	75,157.08	67,641.37	30,062.83
		12-31-1943	285,842.92	344,034.58	75,157.08	67,641.38	30,062.84
		12-31-1944	285,842.92	344,034.58	75,157.08	17,580.17	7,402.17
		12-31-1945	285,842.92	344,034.58	75,157.08	128,554.73	54,128.31
Hope's Windows, Inc., 84 Hopkins Ave., Jamestown.	Metal casement window manufacturers.	12-31-1941	121,355.08	110,656.53	2,619.92	1,309.96	406.09
		12-31-1942	120,448.04	110,257.24	3,526.96	3,174.27	1,410.79
		12-31-1943	120,448.04	114,496.27	3,526.96	3,174.26	1,410.79
		12-31-1944	120,448.04	114,364.41	3,526.96	3,350.61	1,410.79
		12-31-1945	120,448.04	114,316.80	3,526.96	3,350.61	1,410.79

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Twenty-eighth District of New York—Con.</i>							
Jamestown Veneer & Plywood Corp., 34 Steele St., Jamestown.	Plywood manufacturing.....	12-31-1940 1-1-1941 to 11-30-1941 11-30-1942	\$26,363.58 28,679.12	\$62,681.76 166,835.30	\$4,701.42 15,020.80	\$1,208.72 6,872.57	None \$2,130.49
Loblav Groceries, Inc., 692-742 Bailey Ave., Buffalo.	Retail food stores.....	12-31-1942 2-28-1943 2-28-1944 2-28-1945 2-28-1946	32,605.36 37,729.53 395,542.26 399,193.70 401,342.25 403,742.25 403,742.25	162,909.36 157,784.89 170,170.66 169,919.22 170,170.66 174,920.66 174,920.66	15,844.94 10,720.47 25,790.99 25,539.55 25,790.99 25,790.99 25,790.99	10,119.07 7,913.01 15,474.60 22,985.59 23,423.29 24,501.44 20,540.93	4,616.01 5,339.35 4,797.13 10,215.82 10,316.39 10,316.40 8,648.81
Lockport Cotton Batting Co., 304 Elmwood Ave., Lockport.	Manufacture of cotton and wool batting, comforts and insulation.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	60,372.46 68,026.34 62,301.99 61,256.05	20,756.10 13,102.22 18,826.57 19,872.51	10,893.69 3,239.81 8,064.16 10,010.10	4,958.56 6,497.96 14,146.04 9,569.69	1,537.14 2,887.98 6,287.13 4,604.04
Niagara Blower Co., 673 Ontario St., Buffalo.	Heat exchangers, air conditioners, etc.	11-30-1943 11-30-1944 11-30-1945	35,900.41 35,900.41 35,900.41	8,063.79 8,063.79 8,063.79	1,692.14 1,692.14 1,692.14	1,600.36 1,600.36 1,600.36	896.83 896.83 896.83
The Niagara Falls Gazette Publishing Co., 310-312 Niagara St., Niagara Falls.	Newspaper, publishers, and operation of radio broadcasting station.	9-30-1941 9-30-1942 9-30-1943 9-30-1944 9-30-1945 9-30-1946	66,490.77 79,303.94 81,438.06 81,438.06 81,438.06 81,438.06	25,258.33 15,623.61 15,489.49 15,489.49 15,489.49 15,489.49	2,850.23 5,246.06 3,111.94 3,111.94 3,111.94 3,111.94	2,563.39 2,919.10 2,956.34 745.16 730.58 None	1,126.54 1,245.57 1,244.78 313.75 None 690.30
The Pleasant Valley Wine Co., Rheims....	Manufacturers of wines and champagne.	8-31-1941 8-31-1942 8-31-1943 8-31-1945	76,638.81 94,078.82 94,078.82 94,078.82	160,861.19 200,421.18 200,421.18 200,421.18	1,826.44 3,510.88 4,460.88 4,460.88	1,993.98 4,014.79 4,237.83 4,237.83	None 1,784.35 1,784.35 62,544.72
Recordak Corp., 100 West 10th St., Wilmington, Del. (mailing address c/o Eastman Kodak Co., 343 State St., Rochester.	Sale of recordak film and rental and servicing recordak equipment.	12-31-1943	278,201.07	283,209.25	156,361.79	140,725.61	62,544.72
Rochester Button Co., 300 State St., Rochester.	Manufacturer of buttons.....	10-31-1945 10-31-1946	235,145.11 235,145.11	179,693.92 179,693.92	19,566.89 19,566.89	18,588.55 3,106.58	7,826.75 1,308.03
Syracuse Daw Drug Co., Inc., 112 South Salina St., Syracuse.	Retail drugs.....	5-31-1943 5-31-1944 5-31-1945 5-31-1946	2,619.76 2,455.59 2,640.88 3,810.16	14,005.24 14,169.41 13,984.12 12,814.84	3,555.24 3,719.41 3,534.12 2,364.84	3,199.71 3,424.31 3,357.42 1,317.16	959.91 1,004.23 954.21 374.35
The Utica Daw Drug Co., Inc., 18 Cataract St., Rochester.	Retail drugs.....	6-30-1941 6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	2,149.67 4,464.66 3,718.68 4,284.24 4,548.22 5,886.95	19,534.08 26,410.34 27,156.32 26,590.76 26,326.78 24,988.05	2,134.83 1,615.34 2,361.32 1,795.76 1,531.78 193.05	40.21 565.37 2,125.19 1,660.83 1,455.19 92.45	None 130.03 637.55 484.85 413.58 26.29
Van Der Horst Corp. of America, 314 Penn. Ave., Olean.	Chromium plating by special process—product is porous chrome.	10-31-1942 10-31-1944	5,065.21 14,776.66	213,620.04 308,413.34	29,590.79 19,879.54	17,136.49 9,392.79	7,343.78 7,951.74
Vareum Chemical Corp., Niagara Falls....	Manufacturer of synthetic resins.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	5,163.05 8,041.00 9,787.31 6,104.30	44,666.35 41,788.40 40,042.09 24,684.86	7,776.50 5,837.55 4,091.24 2,471.53	3,106.20 5,253.79 3,682.12 2,399.27	1,360.72 1,570.13 1,104.64 1,055.68
Wales-Strippit Corp. (formerly The Strip-pit Corp.), 345 Payne Ave., North Tonawanda.	Manufacturers sheet metal dies....	12-31-1941 12-31-1942	14,601.37	16,222.09	None	4,227.57	1,268.28
Wilson Warehouse, Inc., 290 Larkin St., Buffalo.	Warehousing.....	4-1-1941 to 2-28-1942 2-28-1943 2-28-1944	983.55 1,305.57 850.55	46,516.45 46,194.43 46,649.45	3,733.59 3,434.15 407.45	1,375.07 3,538.35 942.14	316.27 1,067.50 280.08
<i>North Carolina</i>							
Adams-Mills Corp., 400 English St., High Point.	Hosiery manufacturer.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	673,987.50 673,987.50 673,987.50 673,987.50 673,987.50	136,698.64 141,867.06 142,457.43 158,126.21 162,501.21	26,622.51 26,662.51 27,212.88 26,622.51 26,622.51	27,490.07 23,960.26 24,491.59 25,291.38 25,291.38	8,521.93 10,649.00 10,885.15 10,649.01 10,649.00
Atlantic & East Carolina Ry. Co., Kinston.	Railway transportation.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	5,772.26 5,772.26 7,136.03 11,364.41 12,495.32	64,256.24 64,256.24 62,892.47 58,664.09 15,600.01	13,227.74 13,227.74 11,863.97 7,635.59 12,138.13	4,629.71 11,994.96 9,640.60 7,437.95 1,556.80	1,235.86 3,651.49 3,453.78 418.06 358.06
Cetwick Silk Mills Corp., c/o Burlington Mills Corp., transferee, Greensboro.	Manufacturers—silk throwers.....	1-1-1941 to 9-30-1941 9-30-1942 12-31-1944	12,495.32 13,524.78 41,279.56	15,600.01 14,579.55 22,746.05	12,138.13 14,579.55 7,015.83	1,556.80 8,429.55 6,665.03	358.06 3,160.56 2,806.33
Dillard Paper Co., Greensboro.....	Wholesale paper and paper products.	9-30-1944 9-30-1945 9-30-1946	19,147.54 19,147.54 19,147.54	94,852.46 94,852.46 94,852.46	28,352.46 28,352.46 28,352.46	7,443.83 64,169.36 6,191.27	3,196.35 30,052.16 3,531.74
Florence-Mayo Nuway Co., Farmville....	Manufacture of oil burning tobacco curers.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	131,146.54 133,411.34 23,537.20 24,595.30	167,448.10 165,183.30 122,113.68 121,063.74	20,853.46 18,588.66 13,888.77 12,838.83	16,075.65 24,267.30 13,455.63 11,970.90	4,983.46 10,785.47 7,923.87 7,049.53
Highland Park Manufacturing Co., Box 720, Charlotte.	Manufacture cotton piece goods....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	23,537.20 24,595.30 25,524.20 26,954.19	122,113.68 121,063.74 120,135.84 118,704.85	13,888.77 12,838.83 11,909.93 10,479.94	13,455.63 11,970.90 11,202.69 9,923.91	7,923.87 7,049.53 6,249.93 5,536.50
Huffman Full Fashioned Mills, Inc., Morganton.	Manufacturing hosiery.....	6-30-1944 7-1-1944 to 12-31-1944	4,526.84 5,159.09	17,179.71 16,547.46	5,448.16 4,815.91	5,083.01 2,300.06	1,749.43 662.97
Inter-City Advertising Co., Charlotte.....	Radio broadcasting.....	12-31-1944 12-31-1945 6-1-1946 to 11-30-1946	5,492.78 32,301.40	16,213.77 391,285.60	4,482.22 5,760.12	4,282.67 601.83	1,217.18 None
Liberty Hosiery Mills, Inc., c/o Mr. M. B. Smith, Sr., and Mrs. Gertrude S. Rosevear, liquidating trustees, Burlington.	Manufacturing full fashioned hosiery.	11-30-1940 11-30-1941 12-31-1943 12-31-1944	85,933.62 1,819.20 1,819.20	390,290.24 10,804.12 10,804.12	65,969.87 1,319.51 606.26	25,496.95 1,187.56 595.37	None 356.27 169.21
Orkin Exterminating Co., Inc., 511 South Tryon St., Charlotte.	Exterminating service.....	12-31-1943 12-31-1944	1,819.20 1,819.20	10,804.12 10,804.12	1,319.51 606.26	1,187.56 595.37	356.27 169.21

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of Ohio</i>							
Balcrank, Inc. (formerly The Cincinnati Ball Crank Co.), Disney St. near Marburg Ave., Cincinnati.	Manufacturers of lubrication equipment, machine handles, etc.	12-31-1941 12-31-1943	\$40,608.13 83,930.75	\$162,811.87 128,489.25	\$30,542.42 None	\$25,683.97 16,040.34	\$7,962.04 7,129.05
The Century Machine Co., Cincinnati.....	Manufacturers of baking machinery.	12-31-1940 12-31-1942 12-31-1945	51,069.92 65,347.34 65,323.46	173,999.75 204,397.66 204,421.54	9,132.07 8,069.72 8,069.60	614.40 7,262.75 7,688.91	None 3,227.88 3,237.44
Cincinnati Industries, Inc., Lockland.....	Paper products manufacturers.....	12-31-1940 12-31-1941 12-31-1942	46,841.04 48,891.80 242,103.25	14,901.38 21,396.49 279,119.32	None 7,516.26 24,856.89	144.82 3,692.77 12,428.43	None 1,144.77 3,852.81
Clopay Corp., Clopay Sq., Cincinnati.....	Manufacturers of household utilities.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	242,103.25 241,243.33 237,803.63 237,803.63	279,119.32 367,876.05 278,977.19 278,977.19	34,476.21 34,476.21 34,476.21 34,476.21	31,028.59 62,037.18 32,752.40 371.58	13,790.48 27,580.96 13,790.48 105.61
Gullatt Cleaning & Laundry Co. of Cincinnati, Ohio, 2620 Reading Rd., Cincinnati.	Laundry and cleaning.....	1-31-1945 1-31-1946 6-30-1942	6,334.26 6,334.26 323,701.87	15,738.99 391.14 505,125.74	391.14 15,458.13 14,262.66	340.04 8,501.97 12,836.39	96.64 2,635.62 5,705.05
Hilton-Davis Chemical Co., The c/o Sterling Drug, Inc., transferee, 170 Vareck St., New York, N. Y.	Research and manufacturing chemists.	6-30-1943 6-30-1944 7-1-1944 to 1-2-1945	324,987.34 324,987.34 324,987.34 324,987.34	503,930.27 503,930.27 503,930.27 503,930.27	14,262.66 14,262.66 14,262.66 14,262.66	13,191.05 6,904.70 6,904.70 6,904.70	5,705.03 2,907.24 2,907.24 2,907.24
The Hobart Manufacturing Co., Pennsylvania Ave. and Simpson St., Troy.	Manufacture and sale of electrical food preparing equipment, dishwashers, scales, etc.	12-31-1940 12-31-1941 12-31-1942 12-31-1943	1,052,728.52 1,255,090.24 1,255,076.39 1,255,076.39	232,882.78 258,928.40 258,051.25 258,051.25	12,933.89 42,906.13 42,028.98 42,028.98	4,736.77 23,598.37 37,826.08 75,652.16	None 7,315.50 16,811.59 33,623.18
The Andrew Jergens Co., 2535 Spring Grove Ave., Cincinnati.	Manufactures toilet preparations..	11-30-1942 11-30-1943 11-30-1944 11-30-1945 11-30-1946	1,581,257.92 1,581,257.92 1,581,257.92 1,581,257.92 1,581,257.92	710,690.55 175,626.91 175,626.91 175,626.91 256,704.23	94,542.07 94,542.08 94,542.08 94,542.08 94,542.08	68,614.24 85,087.88 89,414.61 89,814.98 7,628.12	26,065.63 37,816.83 37,816.83 37,816.83 3,211.83
Knoxville News-Sentinel Co., 1121 Union Central Bldg., Cincinnati.	Newspaper publishers.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943	39,341.29 46,116.40 57,616.79 57,616.79	110,890.69 133,456.58 121,933.21 121,933.21	33,499.41 39,860.22 28,359.83 28,359.83	10,795.56 19,930.11 25,523.84 20,696.54	None 6,178.32 11,343.93 35,742.68
The Master Electric Co., 126 Davis Ave., Dayton.	Manufacturing electric motors, etc.	12-31-1943 12-31-1944 12-31-1940 12-31-1941	647,958.24 647,958.24 348,012.12 421,050.05	223,097.13 223,097.13 170,842.29 197,289.13	89,356.71 89,356.71 69,370.59 82,987.00	160,842.07 84,888.87 24,568.67 41,493.50	71,485.37 35,742.68 None 12,802.98
Memphis Publishing Co., 1121 Union Central Bldg., Cincinnati.	Newspaper publishing—radio broadcasting.	12-31-1942 12-31-1943 6-30-1941 6-30-1943 6-30-1944 6-30-1945 6-30-1946	428,850.76 418,784.75 98,732.29 110,095.96 110,095.96 139,521.89 154,466.15	188,637.04 230,234.04 58,657.21 136,909.40 66,724.04 41,785.78 31,353.85	75,149.09 75,149.09 17,166.71 51,904.04 51,904.04 26,965.78 16,533.85	67,634.18 67,634.18 6,008.35 46,713.64 26,265.41 32,589.76 11,354.03	30,059.64 30,059.64 None 20,761.61 20,761.80 13,722.00 4,780.64
Pittsburgh Press Co., 1121 Union Central Bldg., Cincinnati.	Newspaper publishers.....	12-31-1940 12-31-1941	885,320.94 1,050,868.46	211,256.23 265,381.54	27,630.28 32,238.93	12,958.24 17,731.41	None 5,496.73
The Rike Krumler Co., 2d and Main Sts., Dayton.	Department store.....	1-31-1941 1-31-1942	281,727.72 338,624.50	459,078.48 538,398.40	21,322.28 36,625.50	8,528.92 20,144.02	6,244.65 None
Scripps-Howard Radio, Inc., 1121 Union Central Bldg., Cincinnati.	Radio broadcasting.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943	24,087.08 27,939.93 32,917.75 40,459.71	110,880.53 133,560.07 128,582.25 121,040.29	30,529.52 52,495.62 55,389.80 47,841.84	9,311.48 25,875.29 49,143.46 39,673.42	8,021.34 24,272.21 20,256.79 582.50
The Standard Fruit Product Co., 208-210 Main St., Cincinnati.	Canners—packers.....	12-31-1943	8,794.38	6,377.92	1,005.82	1,810.48	None
United Press Associations, 1121 Union Central Bldg., Cincinnati.	Gathering and distributing news..	12-31-1940 12-31-1941 12-31-1942 12-31-1943	945,343.75 1,148,671.13 1,139,038.75 1,139,038.75	133,407.77 140,716.37 150,348.75 150,348.75	39,170.66 28,273.75 28,273.75 28,273.75	13,143.73 14,136.88 50,892.75 50,892.75	4,382.43 22,619.00 22,619.00 2,908.89
The Vulcan Copper & Supply Co., 120 Sycamore St., Cincinnati.	Manufacturers of chemical and distillation equipment.	12-31-1941 12-31-1944	49,748.05 69,777.21	197,251.95 96,881.11	16,060.90 3,979.78	9,383.49 4,137.04	1,741.91
<i>Tenth District of Ohio</i>							
Clyde Porcelain Steel Corp., (formerly Davidson Enamel Co.), Clyde.	Manufacturing.....	12-31-1941 12-31-1943 12-31-1944	41,264.85 48,220.36 58,926.11	224,596.45 217,640.94 206,935.19	36,586.27 32,970.66 24,175.55	23,261.33 6,172.22 55,765.87	7,211.01 2,743.22 23,480.37
The Dolite Co., 1401 Toledo Trust Bldg., Toledo.	.....do.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	27,300.49 27,300.49 27,300.49 27,300.49 28,221.09	35,277.45 35,277.45 35,277.45 35,277.45 34,356.85	7,891.31 7,891.31 7,891.31 7,891.31 6,970.71	8,156.53 8,641.14 4,292.53 1,402.90 23,826.51	978.52 5,088.68 2,527.82 590.69 10,589.55
Krantz Brewing Corp., Jefferson St. and Clinton Ct., Findlay.	Brewing beer.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	66,371.29 66,371.29 66,371.29 66,371.31	115,198.60 115,259.98 115,259.98 115,259.98	17,673.32 17,673.32 17,673.32 17,673.32	23,826.51 15,905.99 16,789.66 16,789.63	7,069.32 7,069.31 7,069.32 7,069.32
Monongahela Valley Broadcasting Co., c/o Fort Industry Co., Broadcast Bldg., 136 Huron St., Toledo.	Radio broadcasting.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	1,542.23 1,010.01 2,590.21 4,825.74 6,324.96 6,765.66	16,242.68 27,373.60 25,799.40 23,563.87 22,064.65 21,623.95	13,178.02 21,188.34 19,614.14 17,378.61 15,879.39 15,438.69	3,248.87 10,961.28 6,422.28 15,640.75 8,219.85 9,358.92	None 4,822.96 1,926.68 5,365.38 6,299.57 6,219.58
The Peter Stamping Co., West 6th St., Perrysburg.	Manufacturing—metal stamping..	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	13,853.52 16,025.89 16,025.89 16,025.89 18,373.26 18,373.26	27,912.67 75,563.61 75,563.61 72,323.56 60,986.18 60,986.18	1,709.38 6,654.41 6,654.41 6,654.41 4,306.04 4,306.04	427.35 2,994.43 5,988.96 3,157.51 4,254.14 15,013.90	None 928.27 2,573.05 2,573.05 2,373.36 None
Plaskon Co., Inc., Nicholas Bldg., Toledo..	Manufacture of synthetic products.	12-31-1940 12-31-1941 12-31-1942 1-1-1943 to 4-15-1943	325,369.76 402,948.64 403,859.68 400,248.83 19,937.39	339,641.64 388,972.31 388,061.27 126,123.48 36,860.94	36,318.99 95,991.36 95,080.32 95,080.32 15,078.66	57,594.81 85,572.29 29,053.87 4,253.09 6,671.24	17,854.40 38,032.12 12,912.82 None 2,068.08
The Red Cab Co., 215 14th St., Toledo.....	Taxicabs.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	26,024.40 26,024.40 26,024.40 26,024.40 26,024.40 26,024.40	30,814.57 48,202.16 48,202.16 48,202.16 48,202.16 48,202.16	16,678.10 16,678.10 16,678.10 16,678.10 16,678.10 16,678.10	15,010.29 15,010.29 13,445.30 9,834.92 4,253.09 6,671.24	8,839.40 8,839.40 8,488.06 8,488.07 None 2,068.08

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Tenth District of Ohio—Continued</i>							
Surface Combustion Corp., transferor, General Properties Co., Inc., transferee, 2375 Dorr St., Toledo.	Industrial fuel engineers and manufacturers.	1-1-1941 to 11-30-1941	\$544,241.85	\$44,796.54	\$44,796.54	\$24,595.15	\$7,624.49
The Toledo Industrial Rubber Co., 528 South St. Clair St., Toledo.	Rubber processing.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	19,504.65 22,870.95 22,870.95 22,870.95 22,870.95	34,572.34 31,606.04 31,609.04 31,609.04 31,606.04	7,788.85 14,708.25 14,708.25 14,708.25 14,708.25	1,947.21 9,906.22 17,794.75 2,621.39 4,165.20	None 3,070.94 7,908.77 1,103.74 1,249.56
Toledo Plumbing & Heating Co., 1418 Elm St., Toledo.	Contractors.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	303.66 746.96 1,911.75 77,855.52 81,663.77	16,744.98 16,301.68 7,650.00 194,340.68 190,532.43	4,628.00 4,184.70 3,019.91 20,424.83 24,853.08	4,165.20 6,154.12 457.10 8,594.25 22,367.77	1,249.56 2,016.25 129.91 2,683.14 9,941.24
West Virginia Broadcasting Corp., Broadcast Bldg., Toledo.	Radio broadcasting.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	81,663.77 81,663.77 81,663.77 81,663.77 81,663.77 81,830.62	190,532.43 190,532.43 190,532.43 190,532.43 190,532.43 190,365.58	24,853.08 24,853.08 24,853.08 24,853.08 24,853.08 92,153.33	8,594.25 22,367.77 63,353.05 92,320.18 76,503.18	2,683.14 9,941.24 28,156.92 36,928.08 36,861.33
<i>Eleventh District of Ohio</i>							
Coca-Cola Bottling Co. of Ohio, 589 South Front St., Columbus.	Bottle and sale of a soft drink beverage under the trade-mark "Coca Cola".	12-31-1941 12-31-1942 12-31-1943 12-31-1944	263,988.08 263,988.08 263,988.08 263,988.08	47,060.01 47,060.01 47,060.01 47,060.01	21,011.92 21,011.92 21,011.92 21,011.92	8,404.77 18,910.73 12,783.86 35,888.81	2,605.47 8,404.77 5,382.68 11,032.53
The Federal Glass Co., 515 East Innis Ave., Columbus.	Glass manufacturing, carton manufacturing.	6-30-1942 6-30-1943 6-30-1944 6-30-1945	264,108.89 288,513.06 295,032.56 298,406.03	524,433.04 500,028.87 492,699.37 490,135.90	59,186.56 38,717.29 31,297.79 28,824.32	35,888.81 34,845.56 28,946.18 27,383.10	11,032.53 15,486.92 12,519.11 11,529.72
George J. Igel & Co., Inc., 501 Eaton Ave., Columbus.	Excavating—grading—hauling.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	16,447.78 16,447.78 16,447.78 16,447.78 16,447.78 16,447.78	7,923.00 7,923.00 7,923.00 7,923.00 7,923.00 7,923.00	851.92 851.92 851.92 851.92 851.92 851.92	766.72 766.72 766.72 766.72 766.72 766.72	247.07 247.07 247.07 247.07 247.07 247.07
The Portsmouth Home Telephone Co., transferor, Ohio Consolidated Telephone Co., transferee, 824 7th St., Portsmouth.	Public utilities—communication—telephone.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	52,852.29 62,701.89 62,701.89 62,701.89 62,701.89	38,397.07 29,247.47 29,247.47 29,247.47 29,247.47	17,777.83 8,628.23 8,628.23 8,628.23 8,628.23	6,222.24 7,765.40 7,765.40 7,765.40 7,765.40	1,928.89 3,451.30 3,451.30 3,451.30 3,451.30
The Robinson-Ransbottom Pottery Co., Roseville.	Manufacture and sale of pottery.	12-31-1940 12-31-1941 12-31-1942	42,776.24 52,573.26 52,528.37	65,004.05 74,702.64 74,747.53	2,694.64 2,757.08 2,801.97	1,240.69 1,240.69 1,240.69	None 384.62 2,241.57
<i>Eighteenth District of Ohio</i>							
Air-Maze Corp., 5200 Harvard Ave., Cleveland.	Manufacturers of automotive and air cleaners.	12-31-1940 1-1-1941 to 10-31-1941	22,709.05 28,266.96	15,617.75 19,820.73	3,111.97 8,122.45	972.96 3,388.52	None 1,050.43
American Lecithin Co., Inc., P. O. Box 4056, Atlanta, Ga.	Sale of lecithin.	10-31-1941 12-31-1942 12-31-1943 12-31-1944	28,266.96 124,143.70 124,143.70 124,143.70	19,820.73 61,063.67 61,063.67 61,063.67	8,122.45 4,676.12 4,676.12 4,676.12	4,412.35 8,417.01 7,202.75 963.72	2,368.74 3,740.89 3,201.22 405.77
Appliance Manufacturing Co., Gaskill Rd., Alliance.	Manufacturing and sale of washing machines.	12-31-1943 12-31-1944 12-31-1945	28,461.23 28,461.23 28,461.23	5,850.85 5,850.85 5,850.85	5,295.77 5,295.77 5,295.77	5,295.77 5,295.77 5,295.77	1,005.95 3,607.50 3,100.95
The Carmichael Construction Co., 148 East Miller Ave., Akron.	Construction—general contractor.	12-31-1943 12-31-1944 12-31-1945	20,036.79 21,041.57 138,557.74	47,873.80 46,869.02 94,107.85	6,778.80 5,774.08 22,590.57	9,884.29 5,485.38 6,106.88	5,820.75 3,060.25 3,181.52
Cleveland Tankers, Inc. (formerly Allied Oil Transport Co., Inc.), c/o Ashland Oil & Refining Co., Ashland, Ky.	Marine transportation.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	164,857.88 168,766.60 168,766.60 168,766.60 168,766.60 168,766.60	122,833.95 118,925.23 118,925.23 118,925.23 118,925.23 118,925.23	30,044.07 26,135.35 26,135.35 26,135.35 26,135.35 26,135.35	10,262.98 23,521.82 23,521.82 23,521.82 23,521.82 23,521.82	3,151.62 10,454.14 10,454.14 10,454.14 10,454.14 10,454.14
The Flexible Co., 326 North Water St., Loudenville.	Manufacturers of buses, funeral cars, ambulances, and related parts.	6-30-1942 6-30-1943 6-30-1944 6-30-1945	275,769.34 275,769.34 275,769.34 275,769.34	207,052.99 207,052.99 207,052.99 207,052.99	32,910.66 32,910.66 32,910.66 32,910.66	35,382.84 30,619.59 31,265.12 9,965.84	11,015.17 13,164.27 13,164.27 4,208.78
The Forest City Foundries Co., 2500 West 27th St., Cleveland.	Manufacturers of gray iron castings.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	90,597.87 94,681.51 100,354.32 102,971.68 104,339.46 105,902.78	24,950.63 47,691.19 42,018.18 39,401.02 38,033.24 38,469.92	545.13 16,468.49 10,795.48 8,178.32 6,810.54 5,247.22	694.45 9,806.84 11,820.78 4,595.90 8,909.29 7,209.23	None 3,040.12 5,253.68 2,042.62 3,751.28 3,035.46
The Gibson-Stewart Co., 11730 Harvard Ave., Cleveland.	Sale and rental of road equipment.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	1,520.60 2,659.55 2,991.16 6,084.51 12,260.45	23,383.15 22,464.20 22,910.95 28,283.75 54,016.13	5,609.44 3,891.70 2,657.20 1,845.49 9,867.20	1,754.03 4,249.07 2,524.34 1,753.22 1,113.52	403.42 1,274.72 717.44 498.28 None
The Goshen Milk Condensing Co., c/o Orrville Milk Condensing Co., 429 Westwood Ave., Orrville (formerly Goshen, Ind.).	Manufacture and sale of milk products.	1-1-1941 to 10-31-1941 10-31-1942 10-31-1943 10-31-1944	14,309.62 14,309.62 14,309.62 14,309.62	51,966.96 51,966.96 51,966.96 51,966.96	12,553.53 12,553.53 12,553.53 12,553.53	6,887.99 10,998.55 6,812.98 7,320.73	3,072.61 5,273.87 6,285.76 None
The Hankins Container Co., 3044 West 106th St., Cleveland.	Manufacture of corrugated paper boxes and packing materials.	1-1-1940 to 9-30-1940 9-30-1941 9-30-1942 9-30-1943	126,024.12 127,052.27 149,819.42 132,195.77	76,627.88 101,733.24 98,874.89 98,874.89	34,136.22 55,723.87 55,723.87 55,723.87	7,320.73 14,293.15 34,914.23 49,152.50	None None 13,370.28 22,289.43
The Highbee Co., Public Sq., Cleveland.	Retail department store.	1-31-1941 1-31-1942 1-31-1943 1-31-1944	277,131.07 1,136,250.14 889,582.99 24,503.62	908,341.93 1,033,222.01 7,108.91 13,643.97	79,229.62 134,091.42 22,063.29 13,643.97	47,056.73 128,444.70 61,468.25 11,211.61	None 39,817.86 26,242.96 1,903.33
The Hillwood Manufacturing Co., 21700 St. Clair Ave., Cleveland.	Manufacture of nails, tacks and staples.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	30,470.51 85,214.95 85,214.95 85,214.95 85,214.95 85,214.95	12,457.34 13,643.97 12,457.34 12,457.34 12,457.34 12,457.34	13,643.97 13,643.97 13,643.97 13,643.97 13,643.97 13,643.97	6,139.79 11,211.61 11,211.61 11,211.61 11,211.61 11,211.61	None 1,903.33 6,255.00 6,255.00 6,255.00 6,255.00
Lempeo Products, Inc., 5490 Dunham Rd., Redford.	Manufacture of automotive replacement parts and equipment.	12-31-1941	54,627.79	123,858.16	17,520.80	9,688.83	3,037.01
The Lubrizol Corp. (formerly Lubri-Zol Sales Co.), 29400 Lakeland Blvd., Wickliffe.	Sale of chemicals for use in the manufacture of lubricants.	9-30-1941 9-30-1942 9-30-1943 9-30-1944 9-30-1945	118,191.80 141,656.85 141,656.85 141,656.85 141,656.85	452,674.60 822,230.25 679,245.75 679,245.75 679,245.75	71,014.00 146,195.05 146,195.05 146,195.05 146,195.05	22,664.67 96,077.08 112,103.78 123,669.82 35,000.71	None 24,330.81 58,478.02 58,478.02 14,739.66

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Eighteenth District of Ohio—Continued							
The Mechanical Mold & Machine Co., Crosier and South High St., Akron.	Machine shop.....	12-31-1940	\$107,107.45	\$84,742.88	\$6,644.66	\$1,993.39	None
		12-31-1941	130,501.04	61,349.29	8,221.05	3,565.90	\$1,105.44
		12-31-1942	130,501.03	61,349.30	8,221.05	7,398.95	3,288.40
		12-31-1943	130,501.03	61,349.30	8,221.06	7,398.95	3,288.41
		12-31-1945	130,501.03	61,349.30	8,221.06	7,810.01	3,288.42
The Rappold Co., 206 High St. NE., Warren.	Department store.....	1-31-1943	6,354.32	9,328.53	1,672.37	1,505.14	451.53
The Richman Bros. Co., 1600 East 55th St., Cleveland.	Manufacturing and retailing men's clothing.	1-31-1944	6,102.21	8,874.91	1,218.75	1,102.06	329.05
		12-31-1940	1,463,626.00	271,900.23	15,182.14	6,644.66	None
		12-31-1941	1,735,085.92	937,465.52	234,127.19	139,912.45	43,682.79
		12-31-1942	1,842,908.94	1,231,284.62	143,831.40	120,311.87	53,471.95
		12-31-1943	1,844,473.93	1,229,719.63	142,831.40	128,548.26	57,132.55
W. O. Strausbaugh Motor Co., 1097 Wick Ave., Youngstown.	Automobile dealers.....	12-31-1944	1,844,968.87	1,229,234.69	142,831.40	135,689.83	57,132.57
		12-31-1945	1,842,042.64	1,232,150.92	142,831.40	135,689.83	57,132.57
		12-31-1942	20,737.98	41,858.59	3,509.31	3,158.38	1,726.79
		12-31-1943	19,777.98	39,688.76	3,509.31	3,158.38	1,806.64
		12-31-1944	19,777.99	39,688.84	3,509.30	203.84	113.71
The Timken Roller Bearing Co., 1835 Dueber Ave. S.W., Canton.	Manufacture and sale of roller bearings, steel, etc.	12-31-1945	19,777.99	39,688.84	3,509.30	1,624.27	906.17
		12-31-1940	6,788,330.25	698,077.59	262,808.51	131,404.25	None
		12-31-1941	8,071,990.65	843,907.56	321,640.43	192,984.26	59,825.12
		12-31-1942	184,838.92	145,612.36	31,418.35	9,244.03	None
		12-31-1941	216,367.99	175,928.31	47,896.41	26,343.03	8,166.35
The Union Metal Manufacturing Co., 1432 Maple Ave., Canton.	Manufacture of steel piling, lighting standards, etc.	12-31-1942	216,391.01	172,731.31	46,933.16	42,239.84	18,773.27
		12-31-1944	205,698.75	175,226.65	46,699.04	88,969.34	37,458.97
		12-31-1945	203,981.98	174,121.89	46,588.56	44,259.23	18,635.47
		1-31-1945	6,597.60	135,902.40	7,264.80	7,072.84	2,099.50
		12-31-1944	374,852.08	179,760.82	45,414.70	43,143.96	18,165.88
The Union Wholesale Lumber Co., 1671 Cherry St., Youngstown.	Retail lumber.....	1-31-1945	6,597.60	135,902.40	7,264.80	7,072.84	2,099.50
The Vindicator Printing Co., Vindicator Sq., Youngstown.	Newspaper publishing.....	12-31-1944	374,852.08	179,760.82	45,414.70	43,143.96	18,165.88
West Side Pontiac, Inc., 11723 Detroit Ave., Lakewood.	Auto sales and service.....	12-31-1941	7,557.04	12,391.09	1,945.84	778.34	342.46
Youngstown Steel Car Corp., Hunter Street Extension, Niles.	Manufacturers and steel fabricators.	12-31-1940	46,234.52	191,199.89	7,779.41	2,454.04	None
		12-31-1941	61,436.01	185,968.40	17,800.39	11,307.00	3,505.17
Oklahoma							
Anchor Gasoline Corp., Tulsa.....	Manufacturers of natural gasoline..	10-31-1944	9,557.44	50,712.02	10,392.56	10,421.65	4,160.49
		10-31-1945	11,734.70	143,330.09	8,215.30	9,270.05	4,021.64
		10-31-1946	14,763.67	5,186.33	5,186.33	1,197.12	563.98
		6-30-1943	2,797.44	5,183.24	5,153.70	4,638.33	1,391.50
		6-30-1944	3,493.14	4,487.54	4,458.00	3,003.58	888.08
Coyne Campbell Sanitarium, Inc., 131 Northeast 4th St., Oklahoma City.	Hospital for nervous and mental cases.	6-30-1945	3,888.43	4,592.25	4,562.71	4,526.92	1,286.59
		6-30-1946	5,184.26	2,790.42	2,760.88	1,032.68	293.48
		12-31-1942	26,150.57	84,016.13	7,827.11	20,650.65	11,623.18
		12-31-1943	26,493.50	83,673.20	7,827.11	7,044.40	4,148.36
		12-31-1944	26,498.05	83,668.65	7,827.11	7,435.75	4,148.37
Engineering Laboratories, Inc., 624 East 4th St., Tulsa.	Manufacturing geophysical instruments, electronic equipment.	12-31-1945	26,654.31	83,512.39	7,827.11	7,435.76	4,148.36
		12-31-1943	2,871.61	29,208.61	78.62	151.76	45.53
Oil Capital Sales Corp., Tulsa.....	Radio broadcasting.....	12-31-1943	2,871.61	29,208.61	78.62	151.76	45.53
Oregon							
Blitz-Weinhard Co., 1133 West Burnside, Portland.	Brewing.....	12-31-1940	125,087.62	172,210.26	80,984.11	31,195.99	None
		12-31-1941	150,851.52	210,801.64	95,320.43	51,300.12	15,903.03
		12-31-1942	165,588.45	196,067.10	80,583.50	72,525.15	32,233.40
		12-31-1943	165,588.45	196,064.71	80,583.50	48,058.68	32,233.40
		12-31-1940	63,239.61	16,754.54	4,590.39	1,147.60	None
Coca-Cola Bottling Co. of Oregon, 111 Northeast 28th Ave., Portland.	Bottle and sale of a soft drink beverage under the trade-mark "Coca-Cola."	12-31-1941	78,244.06	27,011.41	7,255.94	2,871.79	890.26
		12-31-1942	78,244.06	27,011.41	7,255.94	6,530.34	2,902.38
		12-31-1943	78,244.06	13,872.29	7,255.94	6,530.34	2,902.38
		12-31-1944	78,244.06	13,872.29	7,255.94	13,786.30	5,804.76
		12-31-1945	78,244.06	13,872.29	7,255.94	6,893.14	2,902.38
Ochoco Lumber Co., Prineville.....	Lumber manufacture.....	12-31-1940	18,297.35	10,653.90	10,709.48	3,748.32	None
Oregon Portland Cement Co., 111 Southeast Madison St., Portland.	Cement manufacturers.....	12-31-1941	21,901.69	46,859.87	11,663.71	7,432.65	2,304.13
		12-31-1942	116,192.97	118,881.77	15,893.78	7,946.89	2,463.54
		12-31-1943	118,394.37	111,248.60	8,260.61	7,434.55	3,304.25
		12-31-1944	104,925.59	111,248.60	8,260.61	7,434.55	3,304.24
		12-31-1945	104,925.59	111,248.60	8,260.61	7,847.57	3,304.25
Phillips Screw Co., 604 Mead Bldg., Portland.	Owner of patents.....	12-31-1940	8,154.76	65,546.02	11,320.24	2,403.79	None
		12-31-1941	8,154.76	65,546.02	28,800.24	11,727.48	3,635.52
		12-31-1942	9,233.06	370,766.94	34,466.94	31,020.25	15,568.07
		12-31-1943	10,085.16	128,256.02	33,614.84	29,275.62	15,338.00
		12-31-1944	14,584.91	123,756.27	29,115.09	27,659.33	14,830.38
12-31-1945	13,359.95	124,981.23	30,340.05	27,023.67	14,447.98		
First District of Pennsylvania							
The Belmont Iron Works, 22d St. and Washington Ave., Philadelphia.	Fabricated structural steel.....	12-31-1940	139,337.29	281,218.51	20,262.71	7,898.69	None
		1-1-1941	164,606.45	255,520.82	24,015.02	13,538.78	4,014.36
		11-30-1941					
		11-30-1942	168,850.18	236,520.82	24,015.02	12,647.96	6,594.48
		11-30-1943	173,738.70	250,807.50	19,301.70	17,863.55	7,720.68
Bowman Gum, Inc., (formerly Gum, Inc.), 4859 Stenton Ave., Philadelphia.	Manufacturing of chewing gum....	11-30-1944	173,738.70	250,807.50	19,301.70	16,971.80	7,720.68
		11-30-1945	165,773.13	19,301.70	19,301.70	18,336.62	7,720.67
		11-30-1946	150,328.65	19,301.70	19,301.70	655.74	655.74
		12-31-1940	48,524.05	163,088.37	21,482.79	674.38	None
		12-31-1942	59,351.45	151,175.07	24,301.38	22,490.71	9,720.55
Coastwise Tanker Transportation Co., Inc., 1000 Walnut St., Philadelphia.	Steamship operators.....	12-31-1943	59,351.45	151,175.07	24,301.38	21,871.24	9,720.55
		12-31-1942	800.00	17,854.24	12,143.75	11,337.09	3,278.80
		12-31-1943	800.00	77,916.57	50,975.00	41,633.14	21,244.00
		12-31-1944	800.00	77,916.57	50,975.00	42,057.35	21,894.00
		12-31-1945	800.00	77,916.57	50,975.00	44,673.55	21,894.00
Coca Cola Bottling Co. of Altoona, 814 Chestnut Ave. Altoona.	Beverage distributors.....	12-31-1941	10,104.79	14,561.37	4,509.80	2,640.02	620.12

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of Pennsylvania—Con.</i>							
Dodge Cork Co., Inc., Manor and Laurel Sts., Lancaster.	Manufacturing cork products.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943	\$30,195.34 36,873.29 36,872.96 36,872.96	\$13,935.34 22,649.23 22,649.56 22,649.56	\$4,156.15 5,019.02 5,019.35 5,019.35	\$1,052.32 2,045.30 4,599.13 4,517.41	None \$604.84 2,660.31 2,007.74
The Pennsylvania Salt Manufacturing Co., 1000 Widener Bldg., Philadelphia.	Manufacture and sale of chemicals.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	1,279,750.48 1,567,691.10 1,513,081.08 1,510,949.97 855,239.23	1,506,246.42 1,238,267.63 1,293,632.07 1,295,763.18 680,847.03	9,420.52 51,027.89 42,687.28 44,818.39 115,479.64	4,287.43 31,070.59 81,651.15 42,577.47 44,000.33	None 9,397.39 36,289.40 17,927.36 13,337.83
Philco Corp., Tioga and C Sts., Philadelphia.	Manufacturers of radios, electric refrigerators and storage batteries.	12-31-1941	855,239.23	680,847.03	115,479.64	44,000.33	13,337.83
Philco Products, Inc. (formerly Philco Radio & Television Corp.), Philco Corp., transferee, Tioga and C Sts., Philadelphia.	Wholesale radio distributor.....	12-31-1940 12-31-1941	905,887.32 1,095,122.32	1,255,774.03 1,534,550.16	411,762.68 637,677.68	175,884.14 735,019.30	None 223,791.29
Quaker Rubber Corp., Comley and Milner Sts., Philadelphia.	Manufacturing rubber products...	12-31-1941	100,976.89	599,912.29	46,415.61	42,789.56	12,863.90
R-S Products Corp., Philadelphia.....	Manufacturing of heating and heat treating equipment.	11-30-1942	10,695.00	67,214.00	14,099.48	10,917.46	4,741.07
Reading Eagle Co., 30 North 4th St., Reading.	Newspaper publishing.....	12-31-1944 12-31-1945	111,760.54 111,760.54	6,039.50 6,039.46	6,039.50 1,428.21	5,737.49 1,356.80	2,415.78 571.28
Specialty Engineering Co., Trenton and Allegheny Aves., Philadelphia.	Manufacture of conveying and elevator machinery.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	9,450.97 9,564.72 12,457.17 12,866.49 15,813.44	77,714.38 77,600.63 74,708.23 74,298.86 71,351.91	10,366.98 14,603.28 11,710.88 11,301.51 8,354.56	3,623.00 7,540.24 11,442.11 993.34 7,936.83	None 2,236.58 4,596.01 303.23 4,427.91
Starlight Refining Co., transferor, Sherwood Refining Co., transferee, 1 West Forest Ave., Englewood, N. J.	Refiners of petroleum products....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	11,779.77 11,605.32 11,605.32 11,779.77 11,779.77	24,795.37 29,928.31 29,928.31 19,831.61 19,837.41	5,130.23 5,304.68 5,304.68 5,130.23 5,130.03	2,052.09 4,774.21 4,774.21 4,873.71 4,873.71	636.15 1,470.47 1,470.47 1,946.16 1,946.26
Temple Full Fashioned Hosiery Mills, Inc., Mount Laurel Ave., Temple.	Manufacture of full fashioned hose.	12-31-1944 12-31-1945	21,605.57 23,449.42	34,018.77 32,174.91	1,954.43 110.57	1,758.98 105.04	1,035.84 58.61
Terminal Transportation Co., 81-95 Fairmount Ave., Philadelphia.	Motortruck transportation.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	19,955.59 23,742.92 24,824.18 24,861.57 24,777.37 24,777.37	59,554.97 71,766.98 70,685.72 70,648.33 70,732.53 70,732.53	18,760.71 23,472.08 22,390.82 22,353.43 22,437.63 22,437.63	5,529.99 10,346.16 20,550.43 20,118.09 21,315.75 21,315.75	None 3,059.54 11,579.18 11,559.36 10,954.00 10,954.00
Terminal Warehouse Co., 81-95 Fairmount Ave., Philadelphia.	General warehousing.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	65,915.39 70,754.99 70,994.62 68,108.92 47,110.19 47,110.19	58,377.50 77,357.33 74,117.31 77,003.01 7,891.05 7,891.05	None 10,260.40 7,020.38 9,906.08 5,519.81 5,519.81	7,301.23 20,950.08 26,868.44 19,133.63 5,099.36 4,967.83	None 6,195.30 14,073.20 12,720.08 579.27 2,207.92 2,207.92
J. C. Winter & Co., Inc., 120 North Charles St., Red Lion.	Cigar manufacturing.....	12-31-1941 12-31-1942 12-31-1943 12-31-1945	47,110.19 47,110.19 47,110.19 47,110.19	7,891.05 7,891.05 7,891.05 12,235.45	5,519.81 5,519.81 5,519.81 5,519.81	5,099.36 4,967.83 5,243.82	2,207.92 2,207.92 2,207.92 2,207.92
<i>Twelfth District of Pennsylvania</i>							
American Home Foods, Inc., 22 East 40th St., New York, N. Y. (formerly: Chef Boy-Ar-Dee Quality Foods, Inc.), Milton.	Food processing.....	6-30-1942 6-30-1943 6-30-1944	113,602.59 116,567.27 116,823.57	209,397.41 206,442.73 206,176.43	70,697.41 67,742.73 67,476.43	63,954.84 47,745.02 67,376.32	19,351.75 27,097.10 28,216.81
Fountain Hill Underwear Mills, Inc., Bishopthorpe and Cherokee Sts., Bethlehem.	Manufacturers—knitted underwear.	11-30-1942 11-30-1943	9,865.73 11,445.18	107,722.80 106,143.35	7,709.27 6,129.82	5,822.20 4,818.57	1,601.36 2,109.28
The Scranton Lace Co., 1313 Meylert Ave., Scranton.	Textiles.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	342,972.89 348,104.25 335,130.93 336,302.55	95,183.26 81,257.38 88,025.22 86,853.60	37,927.11 23,101.23 29,869.07 28,697.45	16,373.58 9,240.48 25,073.12 53,758.27	4,926.30 9,240.48 11,143.60 22,635.08
Shamokin Dye & Print Works, Inc., Franklin and Shakespeare Sts., Shamokin.	Dyeing and printing silks and rayon fabrics.	6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	3,215.53 4,687.70 9,126.65 14,169.42 29,684.45	146,784.47 145,312.30 140,873.35 135,830.58 62,715.55	44,085.92 42,613.75 38,174.80 33,132.03 11,193.97	48,891.35 22,934.71 23,603.55 10,150.99 3,405.02	25,723.85 18,728.13 17,856.38 7,542.04 None
Sordoni Construction Co., 45 Owen St., Forty Fort.	General contractors.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	19,684.45 39,512.55 40,261.77 40,261.77 40,261.77 40,261.77	62,715.55 52,887.45 54,449.33 54,738.08 54,738.08 54,738.08	11,193.97 13,437.45 12,688.23 12,688.23 12,688.23 12,688.23	3,405.02 5,825.40 11,641.37 11,419.40 12,053.82 4,359.03	None 1,729.66 5,691.26 5,691.26 5,075.30 1,835.39
<i>Twenty-third District of Pennsylvania</i>							
Allegheny Industrial Electrical Co., Inc., 575 6th Ave., Pittsburgh.	Electrical contracting.....	12-31-1940 12-31-1941	11,802.26 14,669.69	16,070.32 22,867.15	1,451.71 1,493.72	364.18 675.21	None 207.22
American Paper Specialty Manufacturing Co., Cremo and Martindale Sts., Pittsburgh.	Manufacture of paper.....	12-28-1942 12-28-1943	7,246.49 7,373.29	23,706.69 24,891.68	2,819.40 2,692.60	1,002.94 2,303.51	426.77 666.20
Benolite Corp., transferor, Westinghouse Electric Corp., transferee, 306 4th Ave., Pittsburgh.	Manufacturers—varnish.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	25,340.81 31,187.78 31,187.78 31,187.78 31,187.78 31,187.78	129,413.19 178,525.67 178,525.67 178,525.67 178,525.67 209,713.45	36,409.19 82,812.22 82,812.22 82,812.22 82,812.22 82,812.22	7,558.84 42,382.49 63,205.19 69,078.82 80,596.32 74,196.03	None 12,533.22 34,920.48 34,920.48 37,066.86 34,270.48
Brass Rail Restaurant Co., 538-540 Neville St., Pittsburgh.	Restaurant chain.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	28,698.44 28,698.44 27,035.33 27,035.33	10,415.24 3,028.07 4,691.18 4,691.18	1,083.50 1,083.50 2,746.61 2,746.61	975.15 975.15 2,609.28 2,609.28	574.25 574.25 1,455.71 1,455.71
Coca-Cola Bottling Co. of Pennsylvania, 5722 Centre Ave., Pittsburgh.	Bottle and sale of a soft drink beverage under the trade-mark "Coca-Cola."	12-31-1940 12-31-1941 12-31-1942 12-31-1943	278,853.03 338,730.27 334,487.17 334,447.20	102,930.80 121,507.50 125,750.60 125,790.57	26,804.21 41,994.34 49,204.61 49,244.58	8,068.98 21,487.20 41,728.10 61,585.41	None 6,357.22 18,040.12 22,926.85
The Daily News Publishing Co., 407-400 Walnut St., McKeesport.	Publishing a daily newspaper.....	12-31-1942 12-31-1943 12-31-1944	56,666.01 57,492.96	88,850.30 88,518.23 87,691.28	666.06 333.99 None	5,566.10 5,230.52 229.40	2,410.02 2,324.68 96.59

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Twenty-third District of Pennsylvania—Con.</i>							
Duquesne Brewing Co. of Pittsburgh, South 22d and Mary Sts., Pittsburgh.	Brewing beer and malt liquors....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	\$221,323.31 991,323.38 991,323.58 991,323.57 991,323.37	\$340,300.30 340,300.22 209,256.73 209,256.74 209,256.74	\$53,726.69 33,726.62 33,726.62 33,726.63 33,726.63	\$19,000.77 31,213.69 30,353.96 32,040.30 32,040.30	\$5,635.99 13,490.65 13,490.69 13,490.65 13,490.65
Faber, Coe & Gregg of Pennsylvania, Inc., Wood and Oliver Ave., Pittsburgh.	Wholesale and retail tobacco products.	2-28-1946	3,147.31	5,416.69	5,416.69	4,314.05	781.02
Heckett Engineering, Inc., 120 West Pearl St., Butler.	Reclamation of open hearth furnace scrap.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	1,957.30 6,389.61 5,410.50 4,166.47 4,109.06	35,892.39 190,094.96 61,942.00 19,583.53 19,640.06	9,917.70 17,350.39 18,359.50 19,883.53 19,640.06	3,548.44 13,750.34 20,950.83 7,655.02 4,487.76	816.13 6,626.23 8,632.66 2,220.12 1,275.46
Helm's New York-Pittsburgh Motor Express, Inc., 2840 Smallman St., Pittsburgh.	Interstate motor freight transportation.	12-31-1943	3,469.55	22,673.35	2,990.58	148.07	None
J & L Steel Barrel Co. (formerly Bayonne Steel Barrel Co.), 3d Ave. and Ross St., Pittsburgh.	Manufacture and sale of steel barrels and drums.	12-31-1941	6,369.07	167,566.43	19,755.93	9,877.97	3,062.17
Koppers United Co. and Subsidiaries, by Koppers Co., Inc., successor on merger, Koppers Bldg., Pittsburgh.	Manufacturing, construction, production and sale of gas, coke and chemicals.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	2,361,809.26 2,676,117.11 2,920,825.22 2,017,510.56 12,205.18	4,507,021.13 4,110,945.28 1,000,538.29 1,003,852.95 47,409.07	399,709.05 567,312.57 402,911.91 404,371.92 19,144.82	199,854.52 340,387.54 266,151.18 363,694.73 18,125.63	None 25,724.30 169,223.00 169,836.13 9,537.20
Lee-Norse Co., 751 Lincoln Ave., Charleroi..	Manufacturing of mine, haulage and conveying equipment.	12-31-1943 12-31-1944 12-31-1945	12,988.57 14,766.14 66,413.77	46,625.69 44,848.11 322,302.47	10,742.11 16,583.86 21,936.23	20,925.66 17,438.70 20,158.35	10,742.11 9,247.39 8,959.27
Mercer Tube & Manufacturing Co., 200 Clark St., Sharon.	Manufacture of black and galvanized pipe.	12-31-1944 12-31-1945	66,413.77 66,413.77	322,302.47 322,302.47	21,936.23 21,936.23	20,839.42 16,900.58	8,774.50 4,589.72
Pittsburgh Corning Corp., 2000 Grant Bldg., Pittsburgh.	Manufacture and sale of glass blocks.	12-31-1940 12-31-1945	72,135.51 125,336.42	492,077.09 538,151.58	10,419.49 34,283.58	3,436.41 161,064.27	None 67,816.53
Pittsburgh Forging Co., Thorne St., Coraopolis.	Manufacture of steel forgings.....	12-31-1940	148,899.32	50,153.20	4,646.40	1,882.92	None
Presque Isle Broadcasting Co., 121 West 10th St., Erie.	Radio broadcasting.....	12-31-1943 12-31-1944 12-31-1945	2,204.48 2,302.86 3,224.33	15,018.07 14,019.69 13,698.22	4,255.52 4,157.14 3,235.67	4,705.36 3,949.28 3,073.89	1,411.62 1,122.42 873.63
River Seam Coal Co., c/o Diamond Alkali Co., 300 Union Commerce Bldg., Cleveland, Ohio.	Coal mining.....	12-31-1943 12-31-1944 12-31-1945	88,908.01 90,288.97 93,013.23	66,894.03 65,513.07 19,950.72	24,055.94 22,674.98 19,950.72	21,650.35 22,284.27 14,505.18	9,622.58 13,693.38 6,107.44
The Carl E. Schultz Co., French and 5th Sts., Erie.	Wholesale distributor of cigars, tobacco, confectioneries, etc.	7-6-1943 3-31-1944 3-31-1945 3-31-1946	7,099.56 6,639.84 7,853.67 992,889.66	16,650.44 17,110.16 15,896.33 858,114.09	10,477.79 10,937.51 9,723.68 45,774.79	7,405.48 10,390.63 6,959.75 17,850.18	2,182.80 3,723.25 2,558.26 None
Southern Alkali Corp., and Subsidiaries, 2000 Grant Bldg., Pittsburgh.	Manufacture of heavy chemicals..	12-31-1940	617,341.45	542,392.90	None	87,010.05	26,973.12
Southern Alkali Corp., 2000 Grant Bldg., Pittsburgh.	do.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	579,212.69 547,488.36 542,384.45 594,520.64 59,314.72	580,521.66 612,245.99 617,349.90 655,213.71 80,105.51	None None None 16,027.51 14,372.09	126,314.60 126,979.68 132,333.76 124,545.01 974.68	56,139.81 56,435.40 55,719.48 52,440.01 None
Stoner-Mudge, Inc., 2000 Westhall St., Pittsburgh.	Manufacture of lacquer.....	1-1-1941 9-30-1941 9-30-1944 9-30-1945 9-30-1946	73,014.89 71,263.67 60,724.59 62,498.02 21,126.16	66,875.12 178,156.96 178,156.96 40,568.87 44,180.90	30,600.22 30,600.22 30,600.22 2,921.92 4,752.53	55,109.53 25,258.51 7,327.29 2,655.06 4,514.90	24,795.21 12,240.09 3,085.17 1,653.53 2,518.84
Uniontown Newspapers, Inc., 8-10 East Church St., Uniontown.	Newspaper publishing.....	12-31-1943 12-31-1944 12-31-1945	20,455.97 20,502.05 44,134.82	44,134.82 167,856.81 232,850.20	4,752.53 33,193.85 52,337.60	4,514.90 11,739.33 26,629.06	2,518.84 None 17,769.54
Universal Sanitary Manufacturing Co., transferor, Universal-Rundle Corp., transferee, P. O. Box 391, New Castle.	Manufacture and sale of vitreous china plumbing fixtures.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	51,943.75 64,929.69 64,929.69 8,732.20	232,850.20 219,864.26 219,864.26 10,086.55	52,337.60 44,423.86 44,423.86 2,579.93	26,629.06 27,801.12 37,327.25 2,539.93	8,053.56 17,769.54 17,769.54 952.67
Victory Glass, Inc., Grapeville Rd., Jeanette.	Manufacturing and selling glass...	12-31-1943	8,732.20	10,086.55	2,579.93	2,539.93	952.67
Westinghouse Radio Stations, Inc., c/o Westinghouse Electric Corp., 304 4th Ave., Pittsburgh.	Radio broadcasting.....	12-31-1941	94,917.81	891,588.21	4,634.01	2,582.33	781.56
Woodbridge Clay Products Co., 575 6th Ave., Pittsburgh.	Manufacture of brick and clay products.	12-31-1940 12-31-1941 12-31-1942	12,392.81 15,789.75 15,541.38	32,200.53 43,536.40 43,536.40	5,657.19 11,760.25 12,008.62	2,457.02 9,180.86 4,030.70	None 2,846.09 2,373.63
Woodbridge Sales Co., 575 6th Ave., Pittsburgh.	Sale of clay products.....	4-15-1942 to 12-31-1942	100.00	10,676.56	6,846.88	9,345.75	2,776.65
<i>Rhode Island</i>							
Callander, McAusland & Troup Co., 225 Westminster St., Providence.	Department store.....	12-31-1942 12-31-1943 12-31-1944	74,314.61 76,232.68 78,548.08	77,685.39 75,767.32 73,451.92	19,445.64 17,527.57 15,212.17	18,006.32 18,972.19 14,746.73	8,002.81 8,432.08 7,176.82
Peerless Mills Co., Inc. (formerly Peerless Weaving Co., Inc.), P. O. Box 349, Pawtucket.	Manufacturers of rayon and acetate piece goods.	7-31-1941 7-31-1942 7-31-1943 7-31-1944	55,046.43 58,701.94 58,701.94 58,701.94	55,306.81 89,255.09 89,255.09 89,255.09	2,214.25 17,268.06 17,298.06 17,298.06	553.56 9,984.20 23,465.38 27,541.59	None 3,286.58 10,429.05 11,857.00
Providence Wool Combing Co., Inc., 68 Dike St., Providence.	Commission wool combers.....	4-15-1940 to 12-31-1940	3,960.00	66,097.94	28,028.40	8,775.39	None
<i>South Carolina</i>							
Charleston Supply Co., 823 Gervais St., Columbia.	Wholesale and retail mill supplies and equipment.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	2,703.58 4,367.69 5,690.56 8,200.46 9,450.08	14,226.58 13,562.48 12,269.61 10,737.89 9,488.26	7,696.42 7,032.31 5,839.44 4,207.72 3,949.92	2,813.30 6,072.53 5,324.49 4,262.43 751.59	703.33 1,936.92 1,597.35 1,270.31 216.14
Ceausen Baking Co., 215 St. Phillips St., Charleston.	Wholesale bakery.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	9,721.12 9,721.12 9,721.12 13,971.07 16,128.72	40,994.20 23,342.30 23,342.30 19,092.35 16,934.70	12,562.00 12,603.88 12,603.88 8,353.93 6,190.28	4,556.62 11,343.50 8,281.54 8,627.84 6,408.49	2,004.92 4,107.55 4,107.55 4,403.76 3,575.28

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>South Carolina—Continued</i>							
Claussen's Bakeries, Greene St., Columbia.	Wholesale bakery.....	12-31-1941	\$23,408.74	\$27,347.86	\$4,236.26	\$1,482.70	\$459.64
		12-31-1942	23,373.16	27,382.87	4,271.87	3,844.68	2,264.09
		12-31-1943	23,373.13	27,382.47	4,271.87	3,844.69	2,191.22
		12-31-1944	24,837.08	25,919.52	2,807.92	3,312.10	1,847.80
		12-31-1945	27,255.76	23,500.84	389.21	938.36	523.50
Economy Textiles, Inc., Masonic Temple, Greenville.	Cotton cloth converting.....	11-30-1942	1,329.84	28,853.85	5,700.16	5,098.31	1,784.84
		11-30-1943	2,506.59	27,677.10	4,523.41	4,764.96	1,429.49
		11-30-1944	4,661.68	25,522.01	2,368.32	1,172.06	336.43
		11-30-1945	8,118.32	22,065.37	None	1,178.87	335.06
		11-30-1946	7,936.91	22,246.78	None	1.22	.35
Excel Hosiery Mills, Union.....	Manufacturing hosiery.....	12-31-1941	2,162.32	7,337.68	972.68	340.44	78.31
		12-31-1942	3,495.96	6,004.04	None	428.15	128.44
Fairforest Finishing Co., Spartanburg.....	Finishing and dyeing.....	12-31-1940	165,321.34	353,137.41	34,178.66	10,209.34	None
		12-31-1941	202,007.49	495,482.81	44,992.51	24,745.88	7,671.23
		12-31-1942	202,007.49	499,937.34	44,992.51	40,493.26	17,997.00
		12-31-1943	202,007.49	499,913.59	44,992.51	40,493.26	17,997.00
		12-31-1944	111,197.37	89,413.08	11,842.72	2,960.68	None
		12-31-1945	142,374.10	110,511.44	18,533.98	9,266.99	2,872.76
		12-31-1946	142,374.10	110,783.85	26,392.43	23,753.19	10,556.97
		12-31-1947	142,374.10	110,783.84	26,392.43	23,753.19	10,556.97
		12-31-1948	142,374.10	109,095.90	26,392.43	25,072.81	10,556.97
		12-31-1949	142,374.10	109,571.93	26,392.43	25,072.81	10,556.97
Southern Margarine Co., Greenville.....	Manufacturers of margarine and salad dressings.	6-30-1945	10,626.91	67,951.11	20,945.39	19,898.12	10,051.52
		6-30-1946	11,284.92	67,293.10	20,287.38	9,726.18	4,974.05
The Springs Cotton Mills, Lancaster.....	Manufacture of cotton fabrics.....	8-31-1941	1,693,521.47	218,837.54	218,837.54	109,418.77	None
		8-31-1942	2,084,322.24	314,660.73	289,024.10	188,142.81	64,264.69
		8-31-1943	2,171,812.94	237,468.32	208,692.26	187,823.03	83,476.91
		8-31-1944	2,167,911.08	213,956.82	213,956.82	199,693.04	85,582.72
Startex Division of Spartan Mills, successor to Startex Mills, c/o Benjamin O. Johnson, P. O. Drawer 1656, Spartanburg.	Manufacturing cotton goods.....	4-30-1941	205,688.69	289,825.70	24,122.91	9,649.17	None
		5-1-1941	247,831.46	365,078.88	27,418.88	9,667.58	2,996.95
		to					
		11-30-1941					
		11-30-1942	247,831.46	347,332.54	27,481.88	19,945.07	7,576.86
		11-30-1943	247,831.46	379,790.68	27,481.88	24,733.69	10,992.75
<i>South Dakota</i>							
Geo. P. Sexauer & Sons, Brookings.....	Wholesale seeds.....	6-30-1941	63,848.87	72,536.09	2,596.98	649.25	None
		6-30-1942	78,537.84	75,424.84	2,493.34	1,246.66	386.47
<i>Tennessee</i>							
Charles H. Bacon Co., Lenoir City.....	Hosiery and yarn manufacturers.....	12-31-1943	147,187.97	159,071.26	12,412.03	12,192.57	5,418.92
		12-31-1944	153,918.76	152,340.47	5,681.24	6,230.74	2,623.47
M. P. Brothers Co., 1 Cummins Station, Nashville.	Wholesale and retail grocery.....	6-30-1942	51,778.52	48,272.63	5,930.36	2,677.66	830.08
		6-30-1944	51,778.52	48,272.63	5,930.36	5,903.02	2,380.16
Bryan Full Fashioned Mills, Inc., transferor, Bryan Hosiery Mills, Inc., transferee, Chattanooga.	Hosiery jobber.....	9-30-1941	3,578.65	13,035.60	986.80	1,407.76	None
		9-30-1942	6,229.16	14,993.17	406.88	3,146.78	981.89
		9-30-1943	4,348.38	16,873.94	2,287.66	5,834.09	1,750.22
		9-30-1944	4,867.54	16,354.78	1,768.50	1,433.72	575.18
		9-30-1945	3,933.81	20,706.19	2,702.23	730.15	208.68
Chattanooga Mattress Co., 426 Chestnut St., Chattanooga.	Manufacturers of furniture.....	1-1-1940					
		to					
		11-30-1940	7,188.23	29,290.40	2,159.77	465.47	None
		11-30-1941	7,188.23	29,290.40	4,211.77	1,652.95	None
		11-30-1942	8,275.56	29,319.40	3,124.44	1,813.90	608.40
		11-30-1943	8,275.56	29,319.40	3,124.44	2,812.00	819.32
		12-31-1944	4,379.74	11,770.26	11,770.26	11,181.75	3,676.97
		12-31-1945	4,610.25	11,539.75	11,539.75	10,962.76	3,413.95
The Half-Way Stations, Inc., transferor, The Greyhound Corp., transferee, 527 North Main St., Memphis.	Retail trade—restaurant and lunch.	12-31-1944	4,379.74	11,770.26	11,770.26	11,181.75	3,676.97
		12-31-1945	4,610.25	11,539.75	11,539.75	10,962.76	3,413.95
Industrial Tractor & Equipment Co., Inc., 800-24 6th Ave. North, Nashville.	Industrial and road equipment.....	12-31-1945	9,551.89	7,110.34	7,110.34	6,798.74	2,464.45
Jersey Farms Milk Service, Inc., 825 8th Ave. South, Nashville.	Dairy products.....	12-31-1942	16,773.95	17,681.88	1,820.17	1,638.15	964.69
		12-31-1944	16,773.95	17,681.88	1,820.17	1,638.15	527.86
		12-31-1945	16,773.95	17,681.88	1,778.17	1,689.20	942.44
Love & Amos Coal Co., 1805 West End Ave., Nashville.	Wholesale coal dealer.....	12-31-1943	8,958.84	28,824.50	3,248.90	503.76	162.34
Malone & Hyde, Inc., 23 Talbot Ave., Memphis.	Wholesale grocers.....	12-31-1944	8,958.84	3,248.90	3,248.90	5,986.25	3,455.74
		12-31-1941	31,295.63	6,554.53	None	2,542.94	None
The S. E. Massengill Co., 513-529 5th St., Bristol.	Pharmaceutical manufacturers.....	12-31-1941	38,015.99	55,784.88	14,234.01	6,405.31	1,985.65
		12-31-1942	38,015.88	21,359.01	55,784.88	19,223.11	9,421.43
Arthur Million, Inc., P. O. Box 731, Nashville.	Retail shoe stores.....	10-31-1941	80.00	40,260.48	3,992.56	998.14	None
		10-31-1942	3,831.39	45,971.67	1,135.14	441.95	208.27
		10-31-1943	143.98	67,211.58	16,215.02	4,864.51	None
		10-31-1944	9,153.79	77,154.42	10,794.21	4,593.85	2,124.78
		12-31-1945	653.54	25,124.66	4,096.46	546.98	125.81
		12-31-1946	1,070.63	28,158.96	3,679.57	3,311.43	993.43
		12-31-1947	2,554.48	26,675.11	2,195.52	2,649.09	794.72
		12-31-1948	4,712.79	24,816.80	37.21	1,133.84	322.25
		3-27-1942	6,970.87	61,742.03	10,027.72	5,615.10	1,654.54
		to					
		12-31-1942					
Orkin Exterminating Co., Inc., of Memphis, 619 Exchange Bldg., Memphis.	Exterminating services.....	12-31-1941	1,040.98	6,350.40	1,327.76	219.38	50.46
		12-31-1942	1,133.09	6,238.29	1,658.24	1,492.41	447.72
		12-31-1943	1,133.09	6,238.29	1,658.24	1,492.41	447.72
		12-31-1944	1,133.09	6,238.29	1,658.24	1,575.33	447.72
		12-31-1945	1,196.02	6,195.36	1,615.81	1,534.55	436.13
		12-31-1946	11,992.39	4,433.50	2,836.28	9,498.64	5,112.94
Proffitt's, Inc., 129-131 Broadway, Maryville.	Department store.....	12-31-1942					
Southern Petroleum Co., 81 Madison Avenue Bldg., Memphis.	Sales agents—oil and gasoline.....	6-30-1942	2,783.85	67,736.54	9,972.13	4,342.71	1,910.79
The Sun Publishing Co., 104 West Baltimore St., Jackson.	Newspaper and radio station.....	12-31-1940	10,900.74	10,905.20	7,016.26	856.56	None
		12-31-1941	14,179.41	15,203.45	7,670.59	2,684.71	1,228.92
		12-31-1942	14,474.03	19,611.35	7,375.97	6,638.37	2,616.17
		12-31-1943	14,474.03	19,611.35	7,375.97	6,638.37	2,616.17
		12-31-1944	15,306.23	18,779.15	6,543.77	6,216.58	3,468.20
		12-31-1945	15,306.23	18,779.15	6,543.77	6,216.58	3,468.20

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR
ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Tennessee—Continued</i>							
Taylor Construction Co., Johnson City.....	Contracting.....	12-31-1941 12-31-1943 12-31-1944 12-31-1940	\$8,170.93 8,928.53 8,928.53 42,226.91	\$23,253.17 22,495.57 8,478.74 48,184.83	\$2,279.07 1,521.47 1,521.47 15,533.09	\$911.62 1,369.33 1,445.40 5,829.81	\$282.59 410.80 419.80 None
Tennessee Brewing Co., 11 West Butler Ave., Memphis.	Brewery.....	12-31-1941	41,515.85	171,601.45	39,709.15	20,159.51	7,001.36
Thompson-Katz Lumber Co., P. O. Box 112, Memphis.	Hardwood lumber.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	5,176.11 6,470.14 6,470.14 6,470.14 6,470.14	24,159.60 22,965.57 24,139.56 24,409.56 24,409.56	4,323.89 3,029.96 2,759.86 3,029.96 3,029.96	1,779.80 2,726.87 2,483.87 2,878.36 1,503.83	444.95 818.07 745.17 818.07 453.00
<i>First District of Texas</i>							
Blanco Oil Co., WQAI Bldg., P. O. Box 2641, San Antonio.	Oil and gas production.....	11-30-1945	78,350.01	517,002.83	1,724.99	1,638.74	690.00
H. E. Butt Grocery Co., P. O. Box 371, Corpus Christi.	Retail grocery.....	1-1-1941 to 10-31-1941 10-31-1942 10-31-1943 10-31-1944 10-31-1945 10-31-1946	177,874.79 177,874.79 177,825.03 177,825.03 177,142.49 175,703.61	151,938.80 151,988.56 151,988.56 152,671.10 152,671.10 154,109.98	21,625.21 21,625.21 21,674.97 21,674.97 22,357.51 23,796.39	8,105.00 13,727.57 19,507.47 20,410.59 21,239.63 3,132.27	2,512.55 5,137.32 8,969.99 8,699.98 8,943.00 1,590.77
Cameron Iron Works, P. O. Box 1212, Houston.	Manufacturing oil well supplies...	6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	205,088.35 205,088.35 205,088.35 205,088.35 205,088.35	529,805.25 529,805.25 529,805.28 529,805.25 529,805.25	55,211.65 55,211.65 55,211.65 55,211.65 55,211.65	52,990.87 49,090.48 58,946.33 22,084.66 22,084.66	15,427.17 22,084.66 22,084.66 11,135.08 11,135.08
Groce-Wearden Co. (formerly Groce-Parish Co.), Victoria.	Wholesale grocery.....	12-31-1941 12-31-1942	37,172.06 39,822.50	18,877.34 17,177.50	None None	2,391.73 2,194.18	1,222.12 3,215.47
Hastings Oil Co., P. O. Box 123, Pearland...	Oil producer.....	12-31-1943 12-31-1944	6,348.28 6,348.28	24,336.20 11,683.54	11,684.53 5,168.10	10,516.08 18,456.05	3,215.47 None
Henke & Pillot, Inc., 304 Milan St., Houston.	Grocery.....	6-30-1941 6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	101,559.21 147,481.76 159,457.39 160,075.38 159,908.75 157,132.54	267,278.60 251,294.34 239,318.71 238,700.72 238,767.35 241,643.56	51,018.24 69,042.61 68,424.62 68,591.25 71,367.46 3,179.82	52,545.11 82,729.16 83,126.39 82,735.59 41,747.35 2,940.90	16,288.98 36,788.52 35,951.85 34,836.04 17,951.88 890.18
Pearland Oil Co., P. O. Box 123, Pearland...	Oil producer.....	6-30-1944 6-30-1945 6-30-1946	10,391.74 10,391.74 10,391.74	23,274.04 23,274.04 3,179.82	3,179.82 3,179.82 3,179.82	1,522.83 3,020.83 1,522.83	464.87 922.16 464.87
Southwestern Optical Co., Inc., 443 Merchants and Manufacturers Bldg., Houston.	Manufacture and sale of optical goods.	12-31-1941 12-31-1942 12-31-1943 1-1-1944 to 3-31-1944	7,221.88 7,221.88 7,221.88 7,221.88	15,198.12 24,033.12 28,061.12 28,061.12	3,741.12 3,741.12 3,741.12 3,741.12	390.86 5,140.75 3,367.01 883.66	89.90 1,542.22 1,010.10 236.79
Taylor Bedding Manufacturing Co., Taylor.	Bedding and furniture manufacturing.	2-28-1941 3-1-1941 to 11-30-1941 11-30-1945	26,431.38 32,141.27 32,141.27	96,635.47 119,793.12 5,774.82	4,750.81 5,774.82 5,774.82	2,137.87 2,393.01 5,486.08	None 741.95 3,060.66
<i>Second District of Texas</i>							
J. B. Coe Lumber Co., 1009 Lincoln St., Amarillo.	Retail lumber.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945 11-30-1945	4,653.93 6,379.29 6,931.91 7,724.79 163,406.98	37,564.85 35,839.54 35,286.92 34,494.04 78,525.62	4,371.07 2,645.71 2,066.81 1,300.21 2,259.62	3,959.43 2,709.68 2,066.81 1,304.12 2,033.65	1,187.53 812.90 587.41 370.64 908.84
Haggar Co., 6113 Lemmon Ave., Dallas.....	Wholesale—men's and boys' pants, shirts, etc.	11-30-1943	16,225.38	205,257.08	5,452.12	8,316.28	4,137.90
Southern Minerals Corp., Corpus Christi...	Petroleum production.....	5-31-1944	17,365.47	192,004.71	5,197.03	5,097.16	2,528.53
Transit Grain Co. (formerly Transit Grain & Commission Co.), P. O. Box 2138, Fort Worth.	Grain dealers and manufacturers of feed concentrates.	5-31-1945 5-31-1946	17,365.47 17,365.47	53,876.16 53,876.16	5,179.03 5,197.03	4,937.18 2,885.15	2,754.43 1,609.61
B. F. Walker, Inc., 401 Lamar St., Fort Worth.	General trucking contractor.....	6-30-1944 6-30-1945 6-30-1946	16,351.90 16,351.90 16,351.90	49,055.71 49,055.71 49,055.71	2,648.10 2,648.10 2,648.10	6,648.06 2,515.70 1,268.20	3,369.62 1,403.49 707.50
<i>Utah</i>							
Green Cab Transportation Co., 40 South-west Temple St., Salt Lake City.	Rental of taxicab equipment.....	12-31-1944 12-31-1945	4,288.60 3,639.59	3,058.54 3,707.55	3,058.54 3,707.55	2,905.61 3,522.17	825.80 1,001.02
Pleasant Grove Canning Co., Pleasant Grove.	Canning fruits and vegetables.....	4-30-1945	17,550.37	None	None	1,078.55	601.72
<i>Vermont</i>							
Old Bennington Weavers, Inc., 109 Division St., Bennington.	Textile manufacturing.....	12-31-1943 12-31-1944 12-31-1945	2,430.06 3,736.72 5,383.46	60,279.91 30,575.10 22,288.92	7,354.94 5,905.69 4,181.34	14,095.08 2,353.16 3,972.27	6,153.44 1,594.54 1,128.96
<i>Virginia</i>							
Havens & Martin, Inc., 3301 West Broad St., Richmond.	Sales of electrical appliances and radio broadcasting facilities.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	11,636.24 11,636.24 11,636.24 11,636.24 11,636.24	16,072.44 16,072.44 16,072.44 16,072.44 16,072.44	8,123.76 8,123.76 8,123.76 8,123.76 8,123.76	2,843.32 592.34 7,311.39 7,717.57 7,717.38	1,189.18 177.71 2,288.80 3,600.45 3,600.45
Jewell Ridge Coal Corp., Tazewell.....	Coal mining.....	12-31-1942	168,788.77	67,189.48	21,211.23	28,180.16	16,068.95
Lawyers Title Insurance Corp., 111 East Main St., Richmond.	Title insurance.....	12-31-1944 12-31-1945	169,151.99 169,151.99	2,992.04 2,992.04	2,992.04 2,992.04	2,842.44 2,842.44	1,256.65 1,256.65
Lindsey-Robinson & Co., Inc., Roanoke....	Millers.....	6-30-1944 6-30-1945 6-30-1946	38,299.74 38,299.74 38,299.74	80,620.36 80,620.36 80,620.36	23,450.26 23,450.26 23,450.26	21,688.29 22,277.75 11,230.42	9,927.90 9,804.49 4,844.44
Orkin Exterminators, Inc., 135 Campbell Ave. West, Roanoke.	Exterminating and termite service.	8-31-1943 8-31-1944	139.71 527.12	7,568.79 7,181.38	1,540.22 1,152.81	1,620.81 1,075.97	456.24 311.26

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. I) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Virginia—Continued</i>							
Richmond Newspapers, Inc., 110 North 4th St., Richmond.	Newspaper publisher.....	8-31-1942 8-31-1943 8-31-1944 8-31-1945 8-31-1946	\$249,534.75 252,523.17 282,330.45 297,523.17 258,932.17	\$418,780.28 415,791.86 342,494.55 357,301.83 357,301.83	\$162,192.37 247,441.82 224,475.64 233,392.04 232,441.15	\$97,359.83 240,095.37 157,020.20 138,479.01 40,976.69	\$33,515.16 98,976.73 89,790.25 93,356.82 31,077.07
The Southeastern Optical Co., Inc., 212 East Franklin St., Richmond.	Wholesale optical distributors.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	94,551.43 91,617.43 91,649.00 91,887.39	20,403.27 11,088.35 11,088.34 8,842.24	8,973.97 8,972.87 9,972.87 8,842.24	8,075.59 8,075.58 17,048.46 8,400.13	3,589.16 3,589.15 7,178.31 2,536.89
Tom Thumb, Inc., 1013-A East Main St., Richmond.	Motion picture theater.....	9-30-1944 9-30-1945 9-30-1946	2,407.50 3,350.15 4,390.76	3,292.50 2,349.85 1,308.24	3,292.50 2,349.85 1,309.24	406.50 452.31 313.50	117.08 128.54 89.09
<i>Washington</i>							
Anacortes Ice Co., Anacortes.....	Manufacturers ice-cream, jobbing, wholesale dealers in beer, wine, flour and seed.	12-31-1943 12-31-1944 12-31-1945	5,915.08 5,915.08 5,915.08	13,882.52 13,882.52 13,882.52	1,874.92 1,874.92 1,874.92	1,687.43 1,781.18 2,043.56	506.24 506.23 506.23
Cedergreen Frozen Pack Corp., Arcade Bldg., Seattle.	Frozen food processor.....	12-31-1942 12-31-1943 1-1-1944 to 4-30-1944 4-30-1945	13,412.32 17,770.76 13,975.96 16,636.94	115,888.75 112,445.24 116,240.04 113,579.06	32,303.82 28,960.31 32,755.11 30,094.13	32,582.39 25,221.52 20,651.16 18,058.00	16,687.04 16,021.23 11,723.05 16,101.06
Coca Cola Bottling, Inc. (formerly The Coca Cola Bottling Co.), 1313 East Columbia St., Seattle.	Bottle and sale of a soft drink beverage under the trade-mark "Coca Cola."	12-31-1940 12-31-1941	18,847.91 22,694.51	18,580.36 21,618.97	8,227.09 12,075.49	2,186.47 6,037.74	None 1,871.70
F. S. Harmon Manufacturing Co., 1938 Pacific Ave., Tacoma.	Furniture and mattress manufacturers.	1-1-1941 to 11-30-1941 11-30-1942	39,123.92 42,544.87	162,691.70 159,270.75	1,916.08 1,504.87	1,931.28 1,255.70	598.69 611.44
Missoula White Pine Sash Co., Missoula, Mont.	K. D. sash frames, lineal sash and frame lumber, etc.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	47,326.78 55,858.79 58,721.24 58,721.24 58,721.24 58,721.24	35,425.72 44,343.16 44,391.62 44,391.62 44,391.62 44,391.62	7,867.27 11,073.46 8,211.01 8,211.01 8,211.01 8,211.01	2,360.18 5,536.73 7,389.91 7,389.90 6,410.67 7,800.46	None 1,716.39 3,284.40 3,284.40 3,284.40 3,284.40
Pennsylvania Salt Manufacturing Co. of Washington, 2901 Taylor Way, Tacoma.	Chemical manufacturing and sales.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	210,779.32 256,852.17 256,848.06 256,848.06 256,848.06 256,848.06	212,068.18 317,631.94 317,636.05 317,636.05 317,636.05 317,636.05	21,020.68 25,772.83 25,776.94 25,776.94 25,776.94 25,776.94	8,408.28 12,886.41 23,199.25 23,199.25 24,488.10 24,488.09	None 3,994.79 10,310.78 10,310.78 10,310.78 10,310.78
Special Equipment Co., P. O. Box 1013, Olympia.	Manufacturing canning machinery.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	71,985.68 71,985.68 71,985.68 71,985.68 71,985.68	40,135.69 59,431.85 59,404.85 59,404.86 59,404.85	11,136.47 11,163.47 11,136.47 11,136.47 11,136.47	8,909.17 10,022.82 10,022.82 21,158.73 10,579.64	2,761.84 4,454.59 4,454.59 8,908.93 4,454.59
Suburban Transportation System, 310 Central Terminal Bldg., Seattle.	Public utility.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	15,498.18 17,803.06 18,375.12 8,173.73 9,789.83	11,633.38 11,156.38 11,156.38 35,577.25 33,961.15	674.80 197.80 197.80 6,508.52 4,892.42	472.81 178.02 187.91 3,681.74 5,827.36	207.84 57.36 104.83 1,141.34 1,748.21
C. B. Van Vorst Co., 415 Boren Ave., North, Seattle.	Mattress manufacturer.....	1-1-1942 1-1-1943 1-1-1944 1-1-1945	8,759.83 9,844.26 9,844.26 11,573.09	31,719.17 31,719.17 31,719.17 29,990.34	4,837.99 4,837.99 4,837.99 3,109.16	2,727.91 2,727.91 2,727.91 3,523.70	1,476.15 1,476.15 1,476.15 1,075.66
<i>West Virginia</i>							
Ames Baldwin Wyoming Co., Camden Ave., Parkersburg.	Shovel and hand tool manufacturer.	6-30-1942 6-30-1943 6-30-1944 6-30-1945	498,198.39 515,076.88 515,076.88 515,076.88	356,801.61 339,923.12 339,923.12 339,923.12	26,346.15 9,467.66 9,467.66 9,467.66	14,490.38 8,520.89 17,512.30 13,528.38	4,492.02 3,787.06 7,574.10 5,696.17
Barium Reduction Corp., South Charleston.	Chemical manufacturing.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	91,474.12 91,474.12 91,474.12 91,474.12	74,417.46 74,417.46 74,417.46 74,417.46	45,325.88 45,325.88 45,325.88 45,325.88	123,775.14 64,616.82 96,953.34 82,291.25	55,011.17 28,718.59 30,055.53 36,573.88
Elk Refining Co., P. O. Box 1033, Charleston.	Manufacturing—petroleum.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	279,594.24 279,594.24 279,594.24 279,594.24 279,594.24	277,474.70 277,474.70 277,474.70 277,474.70 277,474.70	91,434.72 91,434.72 91,434.72 91,434.72 91,434.72	96,953.34 82,291.25 82,291.25 72,485.66 86,862.99	30,055.53 36,573.88 36,573.88 36,573.88 36,573.88
<i>Wisconsin</i>							
Aluminum Casting & Engineering Co., 2039 South Lenox St., Milwaukee.	Manufacturing of aluminum and zinc castings.	7-31-1942 7-31-1943 7-31-1944 7-31-1945	1,837.22 6,765.93 9,580.45 27,049.47	41,051.23 36,996.95 34,182.43 63,293.87	9,850.00 5,795.72 2,981.20 11,054.27	6,782.18 5,743.26 1,273.93 3,613.93	2,775.73 1,682.93 383.26 None
Anson & Gilkey Co., Logan Ave. and Sales St., Merrill.	Manufacturers—sash, doors and millwork.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	27,049.47 30,690.31 34,571.93 32,525.57 36,454.17 35,986.64	63,293.87 59,653.02 55,771.40 57,817.76 53,889.16 54,356.69	11,054.27 15,185.19 11,303.57 13,349.93 9,421.33 9,888.86	3,613.93 9,225.65 13,112.70 14,954.43 11,873.29 11,356.98	2,859.96 7,606.36 8,692.68 6,953.41 5,572.19 1,246.12
Badger Glove & Slipper Co., 2365 North 31st St., Milwaukee.	Manufacturers of leather slippers.	12-31-1943 12-31-1944 12-31-1945	25,607.31 25,607.31 8,335.94	None None 39,164.05	None None 3,740.82	None None 1,471.60	None None 418.54
Baldwin Plywood & Veneer Co., Gillett.	Manufacture of veneer, plywood and other wood products.	6-30-1941 6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	8,335.94 8,544.36 9,864.76 10,020.08 10,762.34 13,290.27	39,122.02 38,755.24 38,599.92 37,857.66 35,329.73 10,634.72	5,334.57 4,967.79 4,812.47 4,070.21 1,542.28 1,536.57	1,819.75 3,435.49 6,287.88 6,019.02 1,804.47 1,459.74	1,998.89 1,883.57 1,807.32 557.05 445.61
W. H. Bendfelt Co., 207 East Capitol Dr., Milwaukee.	Manufacturer of ice cream.....	12-31-1945	10,718.43	3,533.95	1,536.57	1,459.74	445.61
Bonita Candies, Inc., 74-78 Adams St., Fond du Lac.	Candy manufacturers.....	6-30-1943 6-30-1944 6-30-1945	1,345.73 1,846.08 2,240.79	8,482.71 8,306.21 8,291.54	1,719.08 1,218.73 824.02	1,566.71 1,127.16 782.81	470.02 329.07 222.49
The Celon Co., 2034 Pennsylvania Ave., Madison.	Manufacture of viscose caps and bands.	6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	63,636.35 63,636.35 63,636.35 94,124.37 94,458.48	229,997.65 229,874.65 229,874.65 229,649.63 229,649.52	49,864.45 49,864.45 49,864.45 49,639.65 49,639.65	34,101.98 44,878.01 46,117.79 47,157.67 23,772.64	10,571.62 19,945.78 19,945.78 19,855.85 10,009.53
Columbian Art Works, Inc., 2300 West Cornell St., Milwaukee.	Publishers, manufacturers of calendars and bank checks.	1-31-1945 1-31-1946	38,738.35 38,600.03	3,533.93 3,533.95	3,533.93 3,533.95	3,537.23 3,071.25	1,576.45 1,453.48

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wisconsin—Continued							
Daniels Manufacturing Co., Kemp St., Rhinelander.	Printing grease-proof and moisture-proof wrappers.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	\$34,351.19 41,419.29 41,525.12 41,525.12 41,525.12 41,525.12	\$48,590.22 68,756.11 88,309.48 77,224.88 77,224.88 77,224.88	\$15,713.81 31,730.71 31,624.88 31,624.88 31,624.88 31,624.88	\$42.02 15,619.01 28,462.40 28,462.39 27,023.38 30,043.63	None \$4,841.89 13,094.30 13,098.67 12,649.96 12,649.95
Flambeau Paper Co. and Flambeau Power Co., Consolidated, Park Falls. Flambeau Paper Co., Park Falls.	Manufacture of paper and pulp—do—	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	128,622.87 111,511.55 114,902.33 118,106.46 121,280.26	129,629.32 130,112.81 128,095.53 124,103.29 120,868.57	13,119.59 13,955.30 9,950.22 6,455.22 3,047.58	7,215.77 13,988.52 10,167.92 7,127.71 3,298.95	2,213.85 6,217.12 1,064.95 2,001.14 1,380.03
Globe Steel Tubes Co., 3839 West Burnham St., Milwaukee. G. Heileman Brewing Co., 1027 South 3d St., La Crosse.	Manufacture and sale of seamless and welded steel tubing. Brewing and selling beer—	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	234,175.77 257,659.15 602,594.60 602,594.60 602,594.60 602,594.60	637,446.38 613,963.00 547,490.49 547,490.49 547,490.49 547,490.49	28,410.31 75,106.52 44,355.40 44,355.40 44,355.40 44,355.40	14,205.15 45,063.91 24,395.47 39,919.86 39,919.86 42,137.63	None 13,969.82 7,562.60 17,742.16 17,742.16 17,742.16
Jambor Tool & Stamping Co., 3057 North 30th St., Milwaukee.	Manufactures automotive replacement parts.	12-31-1941 12-31-1942 12-31-1943	26,776.18 30,150.54 31,753.50	41,230.57 39,856.21 36,253.25	2,176.36 2,176.36 573.40	5,084.50 2,649.54 785.52	1,576.19 1,500.17 462.59
Walter H. Knapp, Inc., 3202 North 37th St., Milwaukee. Kvam Motors Co., 304 East State St., Milwaukee.	Railroad contractors— Wholesale and retail motorcars—	12-31-1941 12-31-1945	2,652.94 11,674.00	11,597.06 17,971.97	2,097.06 12,552.10	1,691.21 12,990.98	388.98 6,182.68
La Crosse Trailer Corp. (formerly La Crosse Trailer & Equipment, La Crosse Boiler Co.), 418 Gould St., La Crosse. La Salle Coca-Cola Bottling Co. (formerly Milwaukee Coca-Cola Bottling Co.), 7 East 73d St., Chicago, Ill. Mid-City Foundry Co., 1521 West Bruce St., Milwaukee. Milprint, Inc., 431 West Florida St., Milwaukee.	Manufacturers of trailers— Carbonated beverages— Foundry—	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	8,191.03 9,548.62 11,821.78 48,319.49 57,307.65 69,475.61	12,818.67 17,932.76 17,918.09 72,229.75 86,228.62 74,187.66	2,244.02 2,727.91 1,072.17 9,733.21 19,340.98 11,686.61	561.01 1,045.95 964.95 2,433.30 7,508.29 10,787.95	None 460.65 289.48 None 2,327.57 4,794.64 2,534.20
National Pressure Cooker Co., Spring and Ball Sts., Eau Claire. National Rivet & Manufacturing Co., 21 East Jefferson St., Waupun.	Manufacture of pressure cookers, kitchenware and war materials. Rivet manufacture—	9-30-1941 9-30-1942 12-31-1940 12-31-1941 12-31-1942 12-31-1943	82,009.00 32,746.50 30,901.12 32,746.50 36,410.46 13,066.64	442,654.77 317,460.61 321,102.00 317,460.61 317,460.61 24,772.46	27,151.71 5,134.58 11,199.48 7,535.52 5,394.47 5,394.47	17,211.18 2,053.84 6,159.71 4,855.02 4,855.02 2,035.15	6,163.56 None 1,909.50 3,558.85 1,525.72 1,525.72
Northern Brewing Co., 714 North 8th St., Superior. Northern Engraving & Manufacturing Co., 4th and Vine Sts., La Crosse. Northwest Door Co., 1203 East D St., Tacoma, Wash. Pauly Cheese Co., Green Bay (formerly Pauly & Pauly Cheese Co., Manitowoc).	Operation of brewery— Metal stampings— Manufacturing doors, veneer and sash. Wholesale cheese dealer—	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	69,570.77 81,676.19 79,891.71 79,891.71 140,097.25 140,097.25	345,123.55 472,206.61 85,926.30 85,926.30 245,996.11 245,996.11	8,044.23 12,658.81 44,352.29 44,352.29 37,279.01 37,279.01	2,035.15 6,962.34 29,612.74 36,063.76 33,551.10 32,948.12	None 2,158.32 11,429.54 17,740.92 14,911.60 14,911.60
Perfex Corp., 500 West Oklahoma Ave., Milwaukee. Phenix Manufacturing Co., Inc., 4129 North Port Washington Rd., Milwaukee.	Manufacturers of radiators, heaters, controls and optical instruments. Millwork and builders hardware—	12-31-1940 12-31-1941 12-31-1942 1-31-1942 1-31-1943 1-31-1944 1-31-1945 1-31-1946	73,693.12 90,445.09 91,243.01 14,664.65 16,136.00 16,136.00 18,157.27 18,157.27	153,966.13 183,958.89 183,958.89 21,133.79 41,133.79 16,694.79 16,694.79 15,208.84	11,681.55 50,521.93 50,521.93 3,524.94 3,524.94 3,524.94 3,524.94 2,038.99	3,357.45 26,365.75 45,469.74 1,400.97 3,172.45 3,187.41 3,392.88 1,780.57	None 8,173.38 20,208.78 437.08 1,022.23 1,094.08 1,892.87 993.36
Rock River Woolen Mills, 1405 Riverside St., Janesville.	Manufacturers of woolen cloth—	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	98,401.15 85,543.21 104,530.42 104,517.92 105,517.97 104,517.91	None 59,432.55 40,010.52 40,010.52 40,010.52 40,010.52	None 29,478.55 11,056.82 11,056.82 11,056.82 11,056.82	2,365.97 13,265.49 9,951.14 9,951.14 10,503.98 10,504.04	None 4,112.31 4,422.73 4,422.73 4,422.73 4,422.74
Will Ross, Inc., 4285 North Port Washington Rd., Milwaukee.	Manufacture and distribution of hospital supplies.	12-31-1940 12-31-1941 1-1-1942 to 3-31-1942 3-31-1943 3-31-1944 3-31-1945 3-31-1946	57,980.74 69,036.77 69,036.77 68,573.38 68,573.38 69,036.77 69,036.77 69,036.77 69,036.77	33,837.84 105,682.86 139,963.23 140,426.62 140,426.62 139,963.23 139,963.23 139,963.23 139,963.23	15,644.26 33,278.23 35,653.23 36,116.62 36,116.62 35,653.23 35,653.23 35,653.23 35,653.23	3,911.06 15,568.11 10,237.19 32,504.06 32,953.95 33,870.57 25,518.92 1,164.19	None 4,826.11 4,640.83 14,446.65 14,437.70 14,261.30 10,744.81 691.04
The Sunlite Manufacturing Co., 1223 South 23d St., Milwaukee. The Trane Co., 2d and Cameron Ave., La Crosse.	Manufacture of household articles. Manufacturers of heating, cooling and air conditioning equipment.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	9,632.62 846,228.92 414,121.87 449,373.09 448,557.25 447,292.32	66,367.38 275,512.35 279,908.83 382,321.10 382,321.10 382,321.10	3,658.69 100,622.03 141,495.20 105,996.07 105,996.07 105,996.07	1,996.59 34,433.83 84,897.12 94,586.46 94,586.46 90,841.27	None 26,318.11 42,038.43 42,038.43 42,038.43 42,038.43
Wisconsin Bottle Gas Co., Medford. Wisconsin Bridge & Iron Co., 5023 North 35th St., Milwaukee. Wisconsin Farmer Co., 1125 6th St., Racine.	Wholesale bottle gas. Fabrication and erection of structural steel bridges, buildings, also general contractors. Farm paper publisher—	12-31-1940 12-31-1941 12-31-1942 1-5-1941	2,389.84 68,400.54 12,223.46 38,113.81	12,223.46 69,348.27 10,945.82 12,931.32	1,945.82 16,653.70 4,636.19 4,636.19	1,866.70 18,754.56 1,008.46 1,008.46	560.01 5,813.91 None None
Wyoming							
Frances Oil Co., transferor, Mr. Myer Goodstein, transferee, 8403 Brighton Blvd., Denver, Colo.	Crude oil producer—	8-31-1941 to 7-31-1942 7-31-1943 8-1-1943 to 12-31-1943	732.30 4,936.98 5,625.76	80,535.37 76,330.69 75,641.91	28,960.97 24,756.29 24,067.51	11,695.46 19,744.39 9,020.37	2,308.38 9,304.44 2,694.60

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1951—Continued

SUPPLEMENTAL LIST FOR FISCAL YEAR ENDED JUNE 30, 1950

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Alabama</i>							
Dixie Drive It Yourself System, New Orleans Co., Inc., 1916 5th Ave. North, Birmingham.	Auto and truck rentals and leases, drive it yourself plan.	12-31-1943	\$4,303.65	\$18,625.10	\$9,913.16	\$8,921.84	\$2,676.55
<i>First District of California</i>							
Peterbilt Motors Co., 107th Ave. and MacArthur Blvd., Oakland.	Truck manufacturer.....	12-31-1941	30,253.91	102,746.09	2,267.44	2,187.08	677.99
Rigney Tile Co., 3012 Harrison St., Oakland.	Tile and linoleum.....	12-31-1942	29,306.03	106,353.97	3,215.32	5,845.23	3,442.18
		11-30-1942	3,415.46	28,477.94	2,928.82	1,700.31	468.42
		11-30-1943	3,892.76	28,000.64	2,451.52	2,206.37	661.91
<i>Sixth District of California</i>							
News-Press Publishing Co., Santa Barbara.	Newspaper publishing, radio broadcasting, commercial printing, photoengraving, real estate holding.	9-30-1946	29,471.74	15,996.42	15,996.42	2,867.78	1,955.79
<i>Florida</i>							
Canada Dry Bottling Co. of Florida, Inc., 444 West Cass St., Tampa.	Bottlers of carbonated beverages..	9-30-1942	34,313.15	242,034.82	25,451.35	4,144.53	1,526.42
		9-30-1943	36,938.02	239,379.95	22,796.48	40,177.06	18,900.23
		9-30-1944	38,338.85	237,409.12	20,825.65	50,223.30	21,751.53
		9-30-1945	41,915.45	234,432.52	17,849.05	16,956.60	7,139.62
Purcell's, Inc., 301 Laura St., Jacksonville..	Ladies' ready-to-wear.....	1-31-1946	5,040.31	6,285.81	6,285.81	5,464.34	1,577.29
<i>First District of Illinois</i>							
The C. B. Electric Co., Inc., (formerly The Clough Brengle Co.), 231 South LaSalle St., Chicago.	Manufacturer of electrical testing equipment.	12-31-1942	1,259.23	8,771.50	984.00	885.60	265.68
		12-31-1943	1,973.49	7,988.01	200.51	265.06	79.52
The House of Vision-Belgard Spero, Inc., 30 North Michigan Ave., Chicago.	Manufacturing opticians.....	12-31-1944	14,673.16	5,437.16	5,437.16	5,165.30	2,803.44
<i>Indiana</i>							
The G. M. Diehl Machine Works, Inc., 981 South Wabash St., Wabash.	Manufacturers of woodworking machinery and cutters.	12-31-1944	25,278.69	1,605.37	1,605.37	1,755.68	979.49
		12-31-1945	26,166.17	238.60	238.60	2,388.87	1,332.74
<i>Maine</i>							
R. K. Barber Canneries, Inc., Stonington.	Canners and packers of sea food...	1-31-1943	932.60	10,673.93	912.93	1,200.58	360.07
<i>Michigan</i>							
Fabricators, Inc., 2275 Woodward Ave., Ferndale (formerly Detroit).	Metal stamping and fabricating asbestos parts.	6-30-1941	574.09	46,925.91	3,106.69	775.68	None
		6-30-1943	4,709.72	22,379.58	1,406.20	6,214.69	2,416.74
		6-30-1945	8,950.69	None	None	3,188.32	None
Reynolds Spring Co., Water and Spring Sts., Jackson.	Manufacturing springs and molded plastics.	1- 1-1940 to 9-30-1940	298,299.25	970,546.74	29,154.06	16,194.25	None
		9-30-1941	266,980.40	1,001,865.59	60,472.91	32,808.07	None
		12-31-1940	269,458.22	91,991.62	41,165.40	18,524.43	None
		12-31-1941	324,352.37	125,073.49	49,199.55	29,519.73	9,151.12
		12-31-1942	362,461.87	86,963.99	11,090.05	8,475.34	3,766.81
		12-31-1943	362,461.87	86,963.99	11,090.05	9,981.04	4,436.03
		12-31-1944	362,461.87	86,963.99	11,090.05	10,535.55	4,436.02
		12-31-1945	362,461.87	86,963.99	11,090.05	10,535.55	4,436.02
<i>Sixth District of Missouri</i>							
Western Auto Supply Co., 2107 Grand Ave., Kansas City.	Auto accessories and other merchandise.	12-31-1940	2,787,428.08	1,384,079.41	656,376.39	111,560.06	None
		12-31-1941	3,313,882.92	2,122,302.55	1,584,005.93	2,039,460.96	632,232.89
		12-31-1945	3,339,338.25	2,297,217.47	1,748,840.57	249,508.42	105,056.18
<i>Eighteenth District of Ohio</i>							
Associated Theatres Corp., 2108 Payne Ave., Cleveland.	Motion picture theater.....	10-31-1942	2,539.99	13,230.65	1,735.01	1,272.04	343.02
		10-31-1943	2,363.53	13,407.11	1,911.47	1,838.48	551.54
<i>First District of Pennsylvania</i>							
National Refractories Co., Inc., 1520 Locust St., Philadelphia.	Manufacture of fire brick.....	12-31-1941	32,034.43	81,984.70	6,934.70	3,120.62	967.40
<i>Twenty-third District of Pennsylvania</i>							
Erie Coach Co., 231 State St., Erie.....	Bus transportation.....	12-31-1941	35,915.99	73,748.09	31,444.18	13,355.62	3,949.47
<i>First District of Texas</i>							
The Rein Co., 3401 Buffalo Dr., Houston...	Commercial printing and lithographing.	12-31-1941	13,729.34	16,420.82	5,270.66	2,591.53	983.80
		12-31-1943	16,217.51	25,935.19	6,012.49	5,870.75	2,426.89
		12-31-1944	18,837.36	23,314.34	3,392.64	3,564.18	1,999.50
		12-31-1945	18,927.82	23,224.88	3,302.18	3,491.21	1,947.73
<i>Second District of Texas</i>							
Furr Food Stores, Inc., 10th and Fillmore Sts., Amarillo.	Retail food stores.....	12-31-1943	28,685.31	31,873.03	2,323.32	2,090.99	1,231.36
		12-31-1944	33,437.57	27,120.77	2,323.32	2,207.15	1,231.36
		12-31-1945	36,170.94	37,231.66	2,323.32	2,207.16	1,231.36

¹ Allowance made during the fiscal year ended June 30, 1951, represents addition to relief previously allowed and published.

² Allowance in accordance with decision of The Tax Court of the United States based on agreed settlement of the parties. No previous allowance by the Commissioner.

³ Allowance in accordance with decision of The Tax Court of the United States after hearing on the merits. No previous allowance by the Commissioner.

DEPARTMENT OF COMMERCE

Federal Maritime Board

[No. S-30]

MISSISSIPPI SHIPPING CO., INC.

NOTICE OF CHANGE OF HEARING

The hearing scheduled herein for November 13, 1951 (16 F. R. 10610), before Chief Examiner G. O. Basham, in Room 4823, Commerce Building, Washington, D. C., at 10 o'clock a. m., under Title VI of the Merchant Marine Act, 1936, as amended, concerning review by the Board, on its own motion, of the Operating-Differential Subsidy Agreement of Mississippi Shipping Company, Inc. (contract No. MCC-62433), with respect to vessels operated by the company on Trade Route No. 14, Service No. 2, between United States Gulf ports and the West Coast of Africa, has been cancelled. In lieu thereof, a prehearing conference will be held at the same time and place on November 20, 1951, pursuant to § 201.95 of the Board's rules of procedure (12 F. R. 6076).

In the prehearing conference consideration will be given to the following:

- (1) Simplification of the issues;
- (2) The necessity or desirability of amendments to the pleadings;
- (3) The possibility of obtaining admission of fact and of documents which will avoid unnecessary proof;
- (4) Limitations on the number of witnesses;
- (5) The procedure at the hearing;
- (6) The distribution to the parties prior to the hearing of written testimony and exhibits;
- (7) Consolidation of the examination of witnesses by counsel; and
- (8) Such other matters as may aid in the disposition of the proceeding.

All persons (including individuals, corporations, associations, firms, partnerships, and public bodies) desiring to participate in this conference should notify the Secretary of the Board promptly to that effect.

Dated: October 25, 1951.

By order of the Federal Maritime Board.

[SEAL] R. L. McDONALD,
Assistant Secretary.

[F. R. Doc. 51-13045; Filed, Oct. 29, 1951;
8:53 a. m.]

CIVIL AERONAUTICS BOARD

[Docket No. 4052, et al.]

MID-WEST AIRLINES CERTIFICATE
RENEWAL CASE

NOTICE OF ORAL ARGUMENT

In the matter of the proposed acquisition of control of Mid-West Airlines, Inc., by Purdue Research Foundation.

Notice is hereby given, pursuant to the provisions of the Civil Aeronautics Act of 1938, as amended, that oral argument in the above-entitled proceeding is assigned to be held on November 5, 1951, at 10:00 a. m. (e. s. t.) in Room 5042, Commerce Building, Constitution Avenue between Fourteenth and Fifteenth

Streets NW., Washington, D. C., before the Board.

Dated at Washington, D. C., October 24, 1951.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,
Secretary.

[F. R. Doc. 51-13049; Filed, Oct. 29, 1951;
8:53 a. m.]

DEFENSE PRODUCTION
ADMINISTRATION

[D. P. A. Request 13-A]

ADDITIONAL COMPANIES ACCEPTING REQUEST TO PARTICIPATE IN PLAN OF ACTION NO. 1 UNDER VOLUNTARY AGREEMENT RELATING TO THE SUPPLY OF PETROLEUM TO FRIENDLY FOREIGN NATIONS

Pursuant to section 708 of the Defense Production Act of 1950, as amended, the following supplemental list of companies is herewith published which have accepted the request to participate in a plan of action, entitled "Plan of Action No. 1 under Voluntary Agreement Relating to the Supply of Petroleum to Friendly Foreign Nations," dated July 26, 1951, which request, original list of companies accepting such request, and voluntary plan were published on August 22, 1951, in 16 F. R. 8377.

Texas Petroleum Company, c/o The Texas Company, 135 East Forty-second Street, New York, N. Y.

Brilliant Transportation Company, S. A., c/o Socony-Vacuum Oil Company, Inc., 26 Broadway, New York, N. Y.

Standard Fuel Oil Company, Ltd., c/o Socony-Vacuum Oil Company, Inc., 26 Broadway, New York, N. Y.

Deutsche Vacuum Oel A. G., c/o Socony-Vacuum Oil Company, Inc., 26 Broadway, New York, N. Y.

Socony-Vacuum Italiana S. p. A., c/o Socony-Vacuum Oil Company, Inc., 26 Broadway, New York, N. Y.

Atlantic Oil Storage Company, S. O., c/o The Atlantic Refining Company, 260 South Broad Street, Philadelphia 1, Pa.

Venezuelan Atlantic Refining Company, c/o The Atlantic Refining Company, 260 South Broad Street, Philadelphia 1, Pa.

Atlantic Refining Company of Brazil, c/o The Atlantic Refining Company, 260 South Broad Street, Philadelphia 1, Pa.

Companhia Portuguesa dos Petroleos Atlantic, S. A., c/o The Atlantic Refining Company, 260 South Broad Street, Philadelphia 1, Pa.

Atlantic Refining Company of North Africa, c/o The Atlantic Refining Company, 260 South Broad Street, Philadelphia 1, Pa.

Atlantic West African Company, Ltd., c/o The Atlantic Refining Company, 260 South Broad Street, Philadelphia 1, Pa.

Atlantic Refining Company of Africa, Ltd., c/o The Atlantic Refining Company, 260 South Broad Street, Philadelphia 1, Pa.

Atlantic Barrere S. A., c/o The Atlantic Refining Company, 260 South Broad Street, Philadelphia 1, Pa.

Sinclair Oil & Refining Company, c/o Venezuelan Petroleum Company, 630 Fifth Avenue, New York, N. Y.

Calmara Oil Company, c/o Standard Oil Company of California, 350 Fifth Avenue, New York 1, N. Y.

California Transport Corporation, c/o Standard Oil Company of California, 350 Fifth Avenue, New York 1, N. Y.

(Sec. 708, 64 Stat. 818, 50 U. S. C. App. Supp. 2158; E. O. 10200, Jan. 3, 1951, 16 F. R. 61)

MANLY FLEISCHMANN,
Administrator.

OCTOBER 24, 1951.

[F. R. Doc. 51-13083; Filed, Oct. 26, 1951;
11:27 a. m.]

[Administration Order 1, Amdt. 1]

DESIGNATION OF CLAIMANT AGENCIES

Pursuant to the authority contained in section 2 (c) (2) of Executive Order 10200 of January 3, 1951 (16 F. R. 61), Defense Production Administration Order 1 (16 F. R. 4913) is amended as follows:

1. Clause (d) of paragraph (10) of section 1 is deleted and clause (e) re-lettered "(d)".

2. At the end of section 1 a new paragraph (20) is added reading "(20) The Administrator of the Defense Materials Procurement Agency with respect to the production and beneficiation of ores and other minerals."

3. This amendment shall take effect October 26, 1951.

MANLY FLEISCHMANN,
Defense Production Administrator.

[F. R. Doc. 51-13154; Filed, Oct. 29, 1951;
12:09 p. m.]

ECONOMIC STABILIZATION
AGENCY

Office of Price Stabilization

[Ceiling Price Regulation 7, Section 43
Special Order 1, Amdt. 1]

NORTH STAR WOOLEN MILL CO.

MANUFACTURER'S SELLING PRICES AND CEILING PRICES AT RETAIL

Statement of considerations. This amendment to Special Order 1, issued under section 43 of Ceiling Price Regulation 7, to North Star Woolen Mill Co., changes the manufacturer's selling prices and the corresponding ceiling prices at retail established by the special order. These changes reflect computations made by the applicant pursuant to Ceiling Price Regulation 18. The Director has determined on the basis of information available to him, including the data submitted by the applicant, that the retail ceiling prices requested and which are established by this amendment are no higher than the level of ceiling prices under Ceiling Price Regulation 7.

This amendment also provides for a change in address of the manufacturer.

Amendatory provisions. Special Order 1 under Ceiling Price Regulation 7, section 43 is amended in the following respects:

1. Delete paragraph 1 and substitute therefor the following:

1. The following ceiling prices are established for sales after the effective date of this special order by any seller at retail of all wool blankets manufactured by North Star Woolen Mill Company, 100 Park Avenue, New York 17, New York, having the brand name "North Star" and

described in the manufacturer's application dated February 28, 1951, and supplemented and amended in the manufacturer's applications dated March 2, 1951, and July 5, 1951. The manufacturer's prices listed below carry terms of 3/10 E. O. M.

ALL WOOL BLANKETS

Manufacturer's selling price (per unit):	Ceiling prices at retail (per unit)
\$4.20	\$6.95
\$4.75	7.95
\$5.40	8.95
\$6.00	9.95
\$6.60	10.95
\$7.80	12.95
\$9.00	14.95
\$11.37	18.95
\$12.00 through \$12.90	19.95
\$13.25	21.95
\$13.50	22.50
\$14.75	24.50
\$15.00	25.00
\$16.50	27.50
\$17.00 through \$17.10	28.50
\$19.00	31.50
\$19.50	32.50
\$19.80	33.00
\$22.00	37.50
\$23.50 through \$23.70	39.50
\$24.25	41.50
\$27.00	45.00
\$32.50	55.00
\$39.00	65.00

2. Delete paragraph 2 and substitute therefor the following:

2. Manufacturer's all-wool blanket bearing the style name "Nocturne" size 80 x 90, so long as it has a manufacturer's selling price of \$12.60 per unit shall have a ceiling price at retail of \$21.00 per unit. The manufacturer's selling price is subject to terms of 3/10 E. O. M.

Effective date. This amendment shall become effective October 23, 1951.

MICHAEL V. DiSALLE,
Director of Price Stabilization.

OCTOBER 23, 1951.

[F. R. Doc. 51-12873; Filed, Oct. 23, 1951;
4:50 p. m.]

[General Overriding Regulation 10, Special Order No. 4]

CRESCENT CHEMICAL CO.

CEILING PRICES FOR SALES BY THE MANUFACTURER AND FOR SALES AT WHOLESALE

Statement of considerations. In accordance with General Overriding Regulation 10, the applicant named in this special order, Crescent Chemical Company, Los Angeles, California, has applied to the Office of Price Stabilization for an adjustment of its ceiling prices on its only product, "Gre-Sof."

The applicant has submitted the information required by section 3 of this regulation and has produced evidence which, in the judgment of the Director, has established that the applicant is eligible for an adjustment as provided by this regulation.

Upon the basis of the information submitted, it appears that the applicant's existing ceiling prices would require it to operate at a loss with respect to its overall manufacturing operations.

It further appears that the product has not been repriced since 1934 and, due to a substantial increase in raw material costs, a projection of the applicant's operations clearly indicates that it will continue operating at a loss. The loss involved is attributable to the level of its existing ceiling prices and to no other cause and if the proposed schedule of adjusted ceiling prices is put into effect by the applicant, its operations will be at a break-even point. The adjusted ceiling prices for which it applies are not out of line with the ceiling prices established for other sellers of cleaning compounds similar to "Gre-Sof."

This special order also increases ceiling prices for wholesalers and jobbers, based upon the adjusted ceiling prices of the Crescent Chemical Company's Gre-Sof. In the judgment of the Director of the Office of Price Stabilization, adjustments in the ceiling prices of wholesalers and jobbers of Crescent Chemical Company's Gre-Sof are necessary and this order adjusts these prices to the extent so deemed necessary. It is also the opinion of the Director that the wholesale ceiling prices established by this special order are not substantially higher than the level of ceiling prices otherwise established by regulations issued by the Office of Price Stabilization.

Section 5 below requires Crescent Chemical Company to send its wholesalers and jobbers of its Gre-Sof a copy of this special order.

Special provisions. For the reasons set forth in the Statement of Considerations and pursuant to General Overriding Regulation 10, this special order is hereby issued.

1. After the effective date of this special order, the ceiling prices for sales to any class of purchaser by the Crescent Chemical Company of its cleaning compound having the brand name "Gre-Sof", are the following prices less the discounts and allowances which the Crescent Chemical Company had in effect during the period April 1, 1950 to June 24, 1950 to the same class of purchaser for the same type of sale.

Gre-Sof	Per unit	Per case
1-pound packages (24 to case).....	\$0.30	\$7.20
5-pound packages (6 to case).....	1.20	7.20
Drum of 25 pounds.....	5.50	
Drum of 100 pounds.....	18.00	

Terms: 2 percent cash discount, 10 days from date of invoice.
Freight prepaid on minimum shipments of 10 cases or more.

2. The ceiling prices for sales of "Gre-Sof" by wholesalers and jobbers shall be the prices listed above less the discounts and allowances which the seller had in effect during the period December 19, 1950 to January 25, 1951, to the same class of customer for the same type of sale.

3. This special order or any provision thereof may be revoked, suspended or amended by the Director of Price Stabilization at any time.

4. The provisions of this special order are applicable to sales of the above listed commodities in the 48 states and the District of Columbia.

5. Copies of this special order shall be sent by Crescent Chemical Company to its wholesalers and jobbers on or before the date of the first delivery of Gre-Sof after the effective date of this special order.

Effective date: This special order shall become effective October 24, 1951.

MICHAEL DiSALLE,
Director of Price Stabilization.

OCTOBER 23, 1951.

[F. R. Doc. 51-12872; Filed, Oct. 23, 1951;
4:50 p. m.]

[Region V, Redlegation of Authority No. 4]

DIRECTORS OF DISTRICT OFFICES, REGION 5

REDELEGATION OF AUTHORITY TO ACT ON APPLICATIONS FOR ADJUSTMENT OF PRICES RELATING TO ICE

By virtue of the authority vested in me as Director of the Regional Office of the Office of Price Stabilization, No. 5, pursuant to Delegation of Authority 14 (16 F. R. 7431), this redelegation of authority is hereby issued.

1. Authority is hereby redelegated to the Directors of the Atlanta, Georgia; Birmingham, Alabama; Columbia, South Carolina; Jackson, Mississippi; Jacksonville, Florida; Memphis, Tennessee; Miami, Florida; Montgomery, Alabama; Nashville, Tennessee; and Savannah, Georgia, District Offices of the Office of Price Stabilization to act on all applications under the provisions of sections 1 through 6, inclusive, of GCPR, SR 45, as amended.

This redelegation of authority is effective as of October 10, 1951.

GEORGE D. PATTERSON, JR.,
Director of Regional Office No. 5.

OCTOBER 26, 1951.

[F. R. Doc. 51-13110; Filed, Oct. 26, 1951;
4:41 p. m.]

[Region V, Redlegation of Authority No. 5]

DIRECTORS OF DISTRICT OFFICES, REGION 5

REDELEGATION OF AUTHORITY TO ACT ON APPLICATIONS PERTAINING TO PROCESSING REPORTS OF PROPOSED CEILING PRICES FOR SALES AT RETAIL BY RESELLERS, PURSUANT TO SECTION 5 OF CPR 67

By virtue of the authority vested in me as Director of the Regional Office of the Office of Price Stabilization, No. 5, pursuant to Delegation of Authority 22 (16 F. R. 10010), this redelegation of authority is hereby issued.

1. Authority is hereby redelegated to the Directors of the Atlanta, Georgia; Birmingham, Alabama; Columbia, South Carolina; Jackson, Mississippi; Jacksonville, Florida; Memphis, Tennessee; Miami, Florida; Montgomery, Alabama; Nashville, Tennessee; and Savannah, Georgia, District Offices of the Office of Price Stabilization to approve pursuant to section 5, CPR 67, a ceiling price for sales at retail proposed by a reseller under CPR 67, disapprove such a proposed ceiling price, establish a different ceiling

price by order, or request further information concerning such a ceiling price.

This redelegation of authority is effective as of October 10, 1951.

GEORGE D. PATTERSON, Jr.,
Director of Regional Office No. 5.

OCTOBER 26, 1951.

[F. R. Doc. 51-13111; Filed, Oct. 26, 1951;
4:41 p. m.]

[Region XI, Redefinition of Authority 4]

DIRECTOR OF THE DENVER, COLORADO, DISTRICT OFFICE, DIRECTOR OF THE SALT LAKE CITY, UTAH, DISTRICT OFFICE, REGION XI

REDELEGATION OF AUTHORITY TO ACT ON APPLICATIONS FOR ADJUSTMENT OF PRICES RELATING TO ICE

By virtue of the authority vested in me as Director of the Regional Office of Price Stabilization, Region XI, pursuant to Delegation of Authority No. 14 (16 F. R. 7431) this redelegation of authority is hereby issued.

1. Authority to act under General Ceiling Price Regulation, SR 45. Authority is hereby redelegated to the Directors of the Denver, Colorado, and Salt Lake City, Utah, District Offices of the Office of Price Stabilization to act on all applications for adjustment under the provisions of sections 1 through 6 inclusive, of General Ceiling Price Regulation, SR 45, as amended.

This redelegation of authority is effective as of October 15, 1951.

GEORGE F. ROCK,
Director of Regional Office No. XI.

OCTOBER 26, 1951.

[F. R. Doc. 51-13112; Filed, Oct. 26, 1951;
4:42 p. m.]

[Determination 1, Amdt. 8]

APPROVAL OF EXTENT OF THE RELAXATION OF CREDIT CONTROLS IN CRITICAL DEFENSE HOUSING AREAS

Section 3, *Areas affected*, of Determination No. 1 approving the extent of the relaxation of real estate construction credit controls in critical defense housing areas published in 16 F. R. 9582, September 20, 1951, is hereby amended by adding the following area thereto, in view of the joint certification action taken by the Secretary of Defense and the Director of Defense Mobilization dated October 25, 1951 (see Docket No. 49), and in view of the defense housing programs of credit restrictions approved for said areas by the Housing and Home Finance Agency (CR 2, 16 F. R. 3303, CR 3, 16 F. R. 3835):

Area and date

19. Hanford - Kennewick - Pasco, Wash.,
June 28, 1951.

RALPH D. HETZEL, Jr.,
Acting Administrator.

OCTOBER 26, 1951.

[F. R. Doc. 51-13118; Filed, Oct. 26, 1951;
5:08 p. m.]

FEDERAL POWER COMMISSION

[Docket Nos. G-1698, G-1753]

SOUTHERN CALIFORNIA GAS CO. AND PACIFIC GAS AND ELECTRIC CO.

ORDER CONSOLIDATING PROCEEDINGS AND FIXING DATE OF HEARING

OCTOBER 23, 1951.

In the matters of Southern California Gas Company Docket No. G-1698; Pacific Gas and Electric Company, Docket No. G-1753.

On May 29, 1951, Southern California Gas Company, a California corporation, having its principal place of business at Los Angeles, California, filed an application, which was supplemented on September 17, 1951, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act authorizing the construction and operation of certain natural-gas facilities for the transportation of natural gas subject to the jurisdiction of the Commission as described in the application on file with the Commission and open to public inspection.

On July 27, 1951, Pacific Gas and Electric Company, a California corporation, having its principal place of business at San Francisco, California, filed an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act authorizing the construction and operation of facilities for the transportation and sale of natural gas subject to the jurisdiction of the Commission as described in the application on file with the Commission and open to public inspection.

Both applicants have requested that their applications be heard under the shortened procedure provided for by § 1.32 of the Commission's rules of practice and procedure. Pacific also requests that its application be heard at the same time as the application of Southern California Gas Company in Docket No. G-1698.

The Commission finds:

(1) Due notice of the filing of the applications in Docket Nos. G-1698 and G-1753 has been given including publication in the FEDERAL REGISTER on June 14, 1951 (16 F. R. 5660) and on August 11, 1951 (16 F. R. 7951), respectively.

(2) The applications are not proper ones for disposition under the shortened procedure provided for by § 1.32 of the Commission's rules of practice and procedure.

(3) The applications relate to the same service and should be consolidated for hearing.

The Commission orders:

(A) Applicants' request that the aforesaid applications be heard under the shortened procedure provided by § 1.32 of the Commission's rules of practice and procedure be and the same hereby is denied.

(B) The aforesaid proceedings in Docket Nos. G-1698 and G-1753 be and the same hereby are consolidated for hearing.

(C) Pursuant to authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natu-

ral Gas Act and the Commission's rules of practice and procedure, a public hearing be held commencing on November 15, 1951 at 10:00 a. m. in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., concerning the matters presented and the issues involved in the said applications.

(D) Interested State commission may participate as provided by §§ 1.8 and 1.37 (f) (18 CFR 1.8 and 1.37 (f)) of the Commission's rules of practice and procedure.

Date of issuance: October 24, 1951.

By the Commission.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 51-13038; Filed, Oct. 29, 1951;
8:52 a. m.]

[Project No. 2087]

BLUE RIDGE ELECTRIC MEMBERSHIP CORP.

ORDER POSTPONING HEARING AND FIXING PRECEDING HEARING

OCTOBER 22, 1951.

By order dated September 27, 1951, the Commission fixed a public hearing to be held on October 25, 1951 in Roanoke, Virginia, on Blue Ridge Electric Membership Corporation's pending application for preliminary permit for proposed Project No. 2087 on South Fork of New River in Ashe and Wilkes Counties, North Carolina.

Numerous interested persons in North Carolina, including the applicant for permit, have protested, requesting that the hearing place be changed to West Jefferson, North Carolina, or elsewhere in the immediate vicinity of the proposed project, which would be more accessible to such persons than Roanoke, Virginia.

The Commission finds: It is desirable and in the public interest that this matter be heard in both Roanoke, Virginia, and West Jefferson, North Carolina, as hereinafter provided.

The Commission orders: The public hearing heretofore scheduled by our order dated September 27, 1951, in this matter for Roanoke, Virginia, is hereby postponed to November 29, 1951, at 10 o'clock a. m., s. t., in the Court Room, 2d Floor, U. S. Post Office and Court House Building, Roanoke, Virginia, and pursuant to the Commission's authority cited in the afore-mentioned order, a public hearing be held in this matter on the 27th day of November, 1951 at 11 a. m., s. t., in the Parkway Theater, West Jefferson, North Carolina.

Date of issuance: October 24, 1951.

By the Commission.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 51-13037; Filed, Oct. 29, 1951;
8:52 a. m.]

INTERSTATE COMMERCE COMMISSION

[4th Sec. Application 26503]

FERTILIZER FROM LOUISIANA AND KANSAS TO
POINTS IN VIRGINIA

APPLICATION FOR RELIEF

OCTOBER 25, 1951.

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 carriers parties to his tariff I. C. C. No. 3746.

Commodities involved: Fertilizer and fertilizer compounds, carloads.

From: Sterlington, La., Military (Jayhawk Ordnance Plant), Kans., and Parsons, Kans.

To: Blackstone, Lynchburg, Newport News, Norfolk, and Richmond, Va.

Grounds for relief: Competition with rail carriers, circuitous routes, and market competition.

Schedules filed containing proposed rates: D. Q. Marsh's tariff I. C. C. No. 3746, Supp. 74.

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. 51-13011; Filed, Oct. 29, 1951;
8:50 a. m.]

[4th Sec. Application 26504]

CRUDE PETROLATUM FROM NEW ORLEANS,
LA., TO CERTAIN STATES

APPLICATION FOR RELIEF

OCTOBER 25, 1951.

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 carriers parties to Agent C. A. Spaninger's tariff I. C. C. No. 1253.

Commodities involved: Crude petrolatum, in tank-car loads.

From: New Orleans, La., and points grouped therewith.

To: Points in New York, Ohio, Pennsylvania, and West Virginia.

Grounds for relief: Competition with rail carriers, circuitous routes, and to apply over short tariff routes rates constructed on the basis of the short line distance formula.

Schedules filed containing proposed rates: C. A. Spaninger's tariff I. C. C. No. 1253, Supp. 8.

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. 51-13012; Filed, Oct. 29, 1951;
8:50 a. m.]

[4th Sec. Application 26505]

FERTILIZERS FROM ALBANY, GA., TO FLORIDA
APPLICATION FOR RELIEF

OCTOBER 25, 1951.

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: Seaboard Air Line Railroad Company.

Commodities involved: Fertilizer and fertilizer materials, in carloads.

From: Albany, Ga.

To: Specified points in Florida.

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. 51-13013; Filed, Oct. 29, 1951;
8:50 a. m.]

[4th Sec. Application 26506]

Pig IRON FROM MINNEQUA, COLO., TO
INDIANA

APPLICATION FOR RELIEF

OCTOBER 25, 1951.

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: L. E. Kipp, Agent, for carriers parties to his tariff I. C. C. No. A-3589.

Commodities involved: Pig iron, carloads.

From: Minnequa, Colo.

To: Garrett, Marion, and Muncie, Ind.

Grounds for relief: Competition with rail carriers, circuitous routes, and to apply over short tariff routes rates constructed on the basis of the short line distance formula.

Schedules filed containing proposed rates: L. E. Kipp's tariff I. C. C. No. A-3589, Supp. 127.

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. 51-13014; Filed, Oct. 29, 1951;
8:50 a. m.]

UNITED STATES TARIFF COMMISSION

[List No. D-68]

VITRIFIED CHINA ASSOCIATION, INC.

APPLICATION FOR INVESTIGATION DENIED AND
DISMISSED

OCTOBER 24, 1951.

The United States Tariff Commission on October 23, 1951 denied and dismissed the application of the Vitrified China Association, Incorporated, Washington, D. C., for an investigation under the provisions of section 336 of the Tariff Act of 1930 with respect to certain household chinaware falling within specified value brackets, provided for in paragraph 212 of the Tariff Act of 1930. Public notice of the receipt of the application, including a detailed description of the products concerned, appeared in the FEDERAL REG-

ISTER of June 22, 1951 (16 F. R. 5961). Commissioners Brossard and Gregg dissented from the action taken by the Commission.

By direction of the Commission.

[SEAL]

DONN N. BENT,
Secretary.

[F. R. Doc. 51-13007; Filed, Oct. 29, 1951;
8:47 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 18599]

MARKO EREMIC

In re: Estate of Marko Eremic, deceased. File No. D-69-372.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, Executive Order 9788 and Executive Order

9989, and pursuant to law, after investigation, it is hereby found:

1. That Joce Eremic, who on or since the effective date of Executive Order 8389, as amended, and on or since December 11, 1941, has been acting or purporting to act directly or indirectly for the benefit or under the direction of a designated enemy country (Germany), is a national of a designated enemy country (Germany);

2. That the sum of \$898.96, presently in the custody of Kosto Unkovich, 508 Grant Street, Pittsburgh, Pennsylvania, being the sum awarded to Mile Eremic as guardian of the estate of Joce Eremic by the Orphans' Court of Allegheny County, Pennsylvania, as the distributive share of said Joce Eremic in the Estate of Marko Eremic, deceased, 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, Joce Eremic, 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 October 23, 1951.

For the Attorney General.

[SEAL]

HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51-12920; Filed, Oct. 26, 1951;
8:54 a. m.]