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Washington, Saturday, November 3, 1951

TITLE 3—THE PRESIDENT

EXECUTIVE ORDER 10300

PROVIDING FOR THE ADMINISTRATION OF THE MUTUAL SECURITY ACT OF 1951 AND RELATED STATUTES

By virtue of the authority vested in me by the laws referred to in section 1 (a) of this order and by the act of August 8, 1950, 64 Stat. 419 (3 U. S. C. 301–303), and as President of the United States and Commander in Chief of the armed forces of the United States, it is ordered as follows:

SECTION 1. *Delegation of functions of the President.* (a) Except as otherwise provided in section 1 (b) of this order, the functions conferred upon the President by the following designated laws are hereby delegated to the Director for Mutual Security: the Mutual Security Act of 1951, 65 Stat. 373 (Public Law 165, 82d Congress, approved October 10, 1951), the Mutual Defense Assistance Act of 1949, 63 Stat. 714, as amended (22 U. S. C. 1571–1604), and the act of May 22, 1947, 61 Stat. 103, as amended (22 U. S. C. 1401–1408).

(b) There are hereby excluded from the functions delegated by section 1 (a) of this order:

(1) The functions conferred upon the President by the laws referred to in section 1 (a) of this Executive order with respect to the appointment of officers required to be appointed by and with the advice and consent of the Senate, the transmittal of annual, semi-annual, or other periodic statutory reports to the Congress, and the termination or withdrawal of assistance.

(2) The functions conferred upon the President with respect to findings, determinations, certification, agreements, or regulations, as the case may be, by sections 101, 202, 302 (a), or 511, or by the proviso of section 401, of the said Mutual Security Act of 1951 or by sections 303, 402, and 411 (b) of the said Mutual Defense Assistance Act of 1949, as amended; functions so conferred with respect to the transfer of funds under sections 101 (b), 303 (a), and 513 of the Mutual Security Act of 1951; and so much of the functions so conferred by section 5 of the said act of May 22, 1947, as amended, as relates to rules and regulations providing for coordination among representatives of the United States Government in each foreign country concerned.

(3) The functions conferred upon the President by sections 502 (c), 503, 507, and 530 of the said Mutual Security Act of 1951 and by sections 407 (b) (2) and 408 (f) of the said Mutual Defense Assistance Act of 1949, as amended.

(c) Funds appropriated or otherwise made available to the President to carry out the laws referred to in section 1 (a) hereof shall be deemed to be allocated to the Director for Mutual Security without any further action by the President, and the said funds may be allocated by the Director for Mutual Security to any agency, department, establishment, or wholly-owned corporation of the Government for obligation or expenditure thereby, consistent with applicable law, subject, however, to the reservation of functions respecting transfer of funds set forth in section 1 (b) (2) hereof.

(d) The functions delegated to the Director for Mutual Security by this section 1 shall be deemed to include the authority to redelegate the functions so delegated.

SEC. 2. *International development.* The administration of programs under the Act for International Development (Title IV of the act of June 5, 1950, 64 Stat. 204, as amended (22 U. S. C. 1557 et seq.)) in accordance with Executive Order No. 10159 of September 8, 1950, shall be subject to coordination, direction, and supervision by the Director for Mutual Security in accordance with section 501 (a) of the Mutual Security Act of 1951; and the said Executive Order No. 10159 is amended accordingly.

SEC. 3. *Coordination with foreign policy.* The Secretary of State and the Director for Mutual Security shall establish and maintain arrangements which will insure that the programs included in the Mutual Security Act of 1951 shall be carried out in conformity with the established foreign policy of the United States.

SEC. 4. *Interrelationship of Director and Secretary of Defense.* (a) Consonant with section 501 (a) of the Mutual Security Act of 1951, the Secretary of Defense shall exercise the responsibility and authority vested in him by section 506 (a) of the said Act subject to coor-

(Continued on p. 11205)

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THE PRESIDENT

EXECUTIVE AGENCIES

FEDERAL REGISTER

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

CODIFICATION GUIDE—Con.

dination, direction, and supervision by the Director for Mutual Security.

(b) The Secretary of Defense shall keep the Director for Mutual Security fully and currently informed of all matters, including prospective action, relating to the establishment of priorities under section 506 (b) and the furnishing of military items under section 506 (c) of the said Act.

SEC. 5. *Economic cooperation.* (a) December 30, 1951, is hereby fixed as the date on which sections 502 (a), 502 (b) (2) and 504 (b) of the Mutual Security Act of 1951 shall take effect.

(b) The Mutual Security Agency is hereby designated as the agency responsible for liquidating any outstanding affairs of the Economic Cooperation Administration which are now or hereafter required to be discontinued by law; and the said Agency shall be deemed to be the successor of the said Administration in all respects, subject to the provisions of the Mutual Security Act of 1951.

SEC. 6. *Transfer of personnel, property, records, and funds.* So much of the personnel, records, property, and unexpended balances of appropriations, allocations, and other funds of the Department of State as the Director of the Bureau of the Budget determines to relate to functions under the Mutual Defense Assistance Act of 1949, as amended, and the said act of May 22, 1947, and to be required by the Director for Mutual Security for the performance of his functions hereunder shall be transferred to the Director for Mutual Security.

SEC. 7. *Prior orders.* (a) Effective as of the date fixed in section 5 (a) hereof, with respect to provisions then in force, and except as may be inappropriate, references in prior Executive orders to the Economic Cooperation Administration, the Administrator for Economic Cooperation, and the United States Special Representative for (or in) Europe, are amended to refer to the Mutual Security Agency, the Director for Mutual Security, and the Special Representative in Europe (provided for in section 504 (a) of the Mutual Security Act of 1951), respectively.

(b) To the extent that any provision of any prior Executive order is inconsistent with the provisions of this order, the latter shall control and such prior provision is amended accordingly.

(c) All orders, regulations, rulings, certificates, directives, agreements, contracts, delegations, and other actions of any department, agency, or other establishment or officer of the Government relating to any function or under any authority continued in effect by the Mutual Security Act of 1951 shall remain in effect except as they are inconsistent herewith or are hereafter amended or revoked under proper authority.

(d) Executive Order No. 10099 of January 27, 1950, is hereby revoked. The International Security Affairs Committee (approved by the President December 19, 1950) is hereby terminated. The provisions of the identical letters of the President transmitted to the Secretary of State and the Administrator for Economic Cooperation on April 5, 1951, are hereby revoked.

SEC. 8. *Definitions.* As used in this order the term "functions" embraces duties, powers, responsibilities, authority, and discretion.

HARRY S. TRUMAN

THE WHITE HOUSE,
November 1, 1951.

[F. R. Doc. 51-13395; Filed, Nov. 2, 1951; 11:53 a. m.]

TRADE AGREEMENT LETTER

[CARRYING OUT THE TORQUAY PROTOCOL TO THE GENERAL AGREEMENT ON TARIFFS AND TRADE AND FOR OTHER PURPOSES]

THE WHITE HOUSE,
Washington, October 31, 1951.

MY DEAR MR. SECRETARY:

Reference is made to my proclamation of June 2, 1951,[1] carrying out the Torquay Protocol to the General Agreement on Tariffs and Trade and particularly to the procedure described in Part I (b) (I) of that proclamation.

The Torquay Protocol was signed by Italy on October 18, 1951 and Indonesia on October 19, 1951. I hereby notify you that the

(1) Complete items in Part I of Schedule XX annexed to the Torquay Protocol (in cases in which only the item designation is specified),

(2) Portions of such items to which particular rates are applicable (in cases in which the item designation is specified together with only one or more rates of duty), and

(3) Portions of such items identified by descriptive language (in cases in which the item designation is specified together with descriptive language, with or without the applicable rate of duty)

which are identified in List I and List II below shall not be withheld pursuant to paragraph 4 of the Torquay Protocol on or after the date indicated in each List for the items and portions of items identified therein.

[1] Proclamation 2929, 16 F. R. 5381.

LIST I

[Not to be withheld on or after Nov. 17, 1951]

Item designation	Rates of duty	Descriptive language
38	7½% ad val	Chestnut, divi-divi and hemlock.
202 (a)		All except ceramic mosaic.
211	All except 5¢ per doz. pieces and 25% ad val. [both such rates].	
232 (a)		
366 [first]		
366 [second]		
710	5¢ per lb., but not less than 20% ad val	Parmesano, Provoloni, Reggiano, and Romano cheeses in original loaves, Provolette cheese, and sheep's milk cheese in original loaves and not previously specified.
718 (a)	22% ad val. [first and second such rates]	
756		
804 [first]	62½¢ per gal. [second such rate]	
909		
1205 [second]		
1205 [third]		
1211		
1504 (b) (1)		
1504 (b) (2)		
1504 (b) (4)	$2.50 per doz. and 25% ad val	
1513 [first]		
1516		

LIST II

[Not to be withheld on or after Nov. 18, 1951]

Item designation	Rates of duty	Descriptive language
58	6¼% ad val. [second such rate]	
1727		Kapok seed.
2491 (d) [second]		

Reference is also made to the thirteenth recital of my proclamation of June 2, 1951, regarding amendments to the list of Cuban products entitled to preferential treatment pursuant to Proclamation No. 2764 of January 1, 1948. It will be noted that Items 804 [first], 1513 [first], 1516 and 1544 in Part I of Schedule XX to the Torquay Protocol are being notified to you as not being withheld on and after November 17, 1951. Consequently, the modifications of the list in the ninth recital of the proclamation of January 1, 1948 as amended and rectified, which are set forth in the thirteenth recital to the right of these designations, will be effective on and after November 17, 1951.

Very sincerely yours,

HARRY S. TRUMAN

Hon. JOHN W. SNYDER,
Secretary of the Treasury.

[F. R. Doc. 51-13375; Filed, Nov. 2, 1951; 9:52 a. m.]

RULES AND REGULATIONS

TITLE 6—AGRICULTURAL CREDIT

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

Subchapter C—Loans, Purchases, and Other Operations

[1951 C. C. C. Grain Price Support Bulletin 1, Amdt. 1 to Supp. 2, Wheat]

PART 601—GRAINS AND RELATED COMMODITIES

SUBPART—1951-CROP WHEAT LOAN AND PURCHASE AGREEMENT PROGRAM

The regulations issued by the Commodity Credit Corporation and the Production and Marketing Administration published in 16 F. R. 2777, 5651, 7119 and 8267 containing the requirements for the 1951-crop Wheat Price Support Program are hereby amended as follows:

1. Under § 601.1221 *Support rates*, paragraph (a) *Basic support rates at designated terminal markets*, add to the list of terminal markets the terminal market New York, N. Y., and the rate therefor of $2.61 per bushel.

2. Under § 601.1221 *Support rates*, paragraph (b) *Basic county support rates*, the additional support rates and changes in support rates shall be as follows:

a. The support rate for all counties in Connecticut is $2.37 per bushel.

b. The support rate for Phillips County, Kansas, is changed from $2.20 per bushel to $2.21 per bushel.

c. The support rate for all counties in Massachusetts is $2.36 per bushel.

d. The support rate for all counties in Rhode Island is $2.37 per bushel.

(Sec. 4, 62 Stat. 1070, as amended; 15 U. S. C. Sup. 714b. Interpret or apply sec. 5, 62 Stat. 1072, secs. 101, 401, 63 Stat. 1051, 1054; 15 U. S. C. Sup., 714c, 7 U. S. C. Sup., 1441, 1421)

Issued this 30th day of October 1951.

[SEAL] JOHN H. DEAN,
Acting Vice President,
Commodity Credit Corporation.

Approved:

HAROLD K. HILL,
Acting President,
Commodity Credit Corporation.

[F. R. Doc. 51-13248; Filed, Nov. 2, 1951; 8:50 a. m.]

TITLE 7—AGRICULTURE

Chapter I—Production and Marketing Administration (Standards, Inspections, Marketing Practices), Department of Agriculture

PART 52—PROCESSED FRUITS AND VEGETABLES, PROCESSED PRODUCTS THEREOF, AND CERTAIN OTHER PROCESSED FOOD PRODUCTS

SUBPART B—UNITED STATES STANDARDS FOR GRADES OF PROCESSED FRUITS, VEGETABLES, AND OTHER PRODUCTS

U. S. STANDARDS FOR GRADES OF FROZEN CAULIFLOWER

EDITORIAL NOTE: In F. R. Doc. 51-12233, appearing at page 10332 of the issue for Thursday, October 11, 1951, the following change has been made:

In § 52.228 (f) the words "effective upon publication" have been changed to "effective 30 days after publication" so that the paragraph will read:

(f) *Effective time and supersedure.* The revised United States Standards for grades of Frozen Cauliflower (which is the third issue) contained in this section will become effective 30 days after publication and thereupon will supersede the United States Standards for grades of Frozen Cauliflower which have been in effect since August 1, 1945.

Chapter III—Bureau of Entomology and Plant Quarantine, Department of Agriculture

[B. E. P. Q. 386, Rev.]

PART 301—DOMESTIC QUARANTINE NOTICES

ADMINISTRATIVE INSTRUCTIONS EXEMPTING CERTAIN ARTICLES FROM REQUIREMENTS OF REGULATIONS SUPPLEMENTAL TO GYPSY MOTH AND BROWN-TAIL MOTH QUARANTINE

Pursuant to the authority conferred by the second proviso of Gypsy Moth and Brown-tail Moth Quarantine No. 45 (7 CFR 301.45), issued under section 8 of the Plant Quarantine Act of 1912, as amended (7 U. S. C. 161), and being satisfied from the evidence submitted that the movement of the articles listed herein will not result in the dissemination of the gypsy moth or brown-tail moth, the Chief of the Bureau of Entomology and Plant Quarantine hereby amends the administrative instructions (7 CFR 301.45a; B. E. P. Q. 386, Rev.) exempting certain articles from the requirements of the regulations supplemental to such quarantine (7 CFR 301.45-1 et seq.) to read as follows:

§ 301.45a *Administrative instructions exempting certain articles from requirements of regulations supplemental to gypsy moth and brown-tail moth quarantine.* The interstate movement of the following articles, except when they are maintained under conditions exposing them to infestation, is hereby exempted from the requirements of the regulations supplemental to the gypsy moth and

brown-tail moth quarantine (7 CFR 301.45–1 et seq.):

(a) *Timber products.*

1. Manufactured wood products, such as box shooks, shingles, laths, flooring, furniture, containers, crates, handles, dowels, staves, and industrial blocking.
2. Lumber dressed four sides by running through a planer and ends clipped.
3. Lumber, square edged, without bark, direct from the saw.
4. Lumber, kiln dried, when waybills or other transportation papers are labeled to show that lumber was kiln dried.
5. Novelties, except those containing untreated bark.
6. Shavings, sawdust, wood flour, excelsior, excelsior waste and cedar bedding.

(b) *Plants and plant parts.*

1. Seeds, fruits and cones.
2. Deciduous cuttings without leaves, or evergreen cuttings, when not more than 12 inches in length, and articles constructed of such cuttings, such as wreaths, sprays and roping.
3. All woody plants and parts thereof that have been grown in the greenhouse throughout the year and when so labeled on the outside of the container.
4. Plants:
Clubmoss (sometimes called "ground pine") (Lycopodium spp.).
Partridgeberry (Mitchella repens).
Trailing arbutus (Epigaea repens).
Wintergreen (Gaultheria procumbens, Pyrola spp.).
5. Cuttings:
Acacia (Acacia spp.).
Boxwood (Buxus sempervirens).
California peppertree (Schinus molle).
Eucalyptus (Eucalyptus globulus).
Evergreen smilax (Smilax lanceolata).
Galax (Galax aphylla).
Heather (Erica spp., Calluna spp.).
Mistletoe (Phoradendron flavescens, Viscum album, etc.).
Oregon cedar (Thuya plicata).
Oregon holly (Ilex aquifolium).
Oregon huckleberry (Vaccinium ovatum).
Salal (known to the trade as lemon cuttings) (Gaultheria shallon).
Scions.
Herbarium specimens, when dried, pressed, and treated, and when so labeled on the outside of each container.
Leaves of deciduous trees that have been treated or dyed.

(c) *Stone and quarry products.*

1. Freshly quarried, mined, or manufactured feldspar, granite, mica, marble, quartz and slate.
2. Stone and quarry products when processed by crushing, grinding or pulverizing.

This revision supersedes B. E. P. Q. 386, as revised effective July 19, 1948. These instructions shall become effective November 5, 1951, and shall thereafter remain in effect until further modified or revoked.

The foregoing administrative instructions add several articles to the list of those that may move interstate from the regulated areas without certification. Accordingly they relieve restrictions now in effect. Several items included in the previous list have been omitted because they are no longer being shipped, or they are not woody-stemmed plants or parts thereof and therefore are not subject to the certification requirements. In order to be of maximum benefit to shippers of these articles, the exemptions should be made available as soon as possible. Therefore, pursuant to section 4 of the Administrative Procedure Act (5 U. S. C. 1003) it is found upon good cause that notice and public procedure on the foregoing administrative instructions are unnecessary, impracticable, and contrary to the public interest, and since these instructions relieve restrictions they may properly be made effective under said section 4 less than thirty days after their publication in the FEDERAL REGISTER.

(Sec. 8, 37 Stat. 318; 7 U. S. C. 161)

Done at Washington, D. C., this 24th day of October 1951.

[SEAL] AVERY S. HOYT,
Chief, Bureau of Entomology and Plant Quarantine.

[F. R. Doc. 51-13283; Filed, Nov. 2, 1951; 8:57 a. m.]

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

[Lemon Reg. 407]

PART 953—LEMONS GROWN IN CALIFORNIA AND ARIZONA

LIMITATION OF SHIPMENTS

§ 953.514 *Lemon Regulation 407*—(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 53, as amended (7 CFR Part 953; 14 F. R. 3612), regulating the handling of lemons grown in the State of California or in the State of Arizona, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.) and upon the basis of the recommendation and information submitted by the Lemon Administrative Committee, established under the said amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of the quantity of such lemons which may be handled, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this section until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. Shipments of lemons, grown in the State of California or in the State of Arizona, are currently subject to regulation pursuant to said amended marketing agreement and order; the recommendation and supporting information for regulation during the period specified herein was promptly submitted to the Department after an open meeting of the Lemon Administrative Committee on October 31, 1951, such meeting was held, after giving due notice thereof to consider recommendations for regulation, and interested persons were afforded an opportunity to submit their views at this meeting; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such lemons; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period hereinafter specified; and compliance with this section will not require any special preparation on the part of persons subject thereto which cannot be completed by the effective time thereof.

(b) *Order.* (1) The quantity of lemons grown in the State of California or in the State of Arizona which may be handled during the period beginning at 12:01 a. m., P. s. t., November 4, 1951, and ending at 12:01 a. m., P. s. t., November 11, 1951, is hereby fixed as follows:

(i) District 1: Unlimited movement; (ii) District 2: 217 carloads; (iii) District 3: 8 carloads.

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

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

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

Done at Washington, D. C., this 1st day of November 1951.

[SEAL] M. W. BAKER,
Acting Director, Fruit and Vegetable Branch, Production and Marketing Administration.

PRORATE BASE SCHEDULE

[Storage Date: Oct. 28, 1951]

DISTRICT NO. 2

[12:01 a. m. Nov. 4, 1951, to 12:01 a. m. Nov. 18, 1951]

Handler	Prorate base (percent)
Total	100.000
American Fruit Growers, Inc., Corona	.167
American Fruit Growers, Inc., Fullerton	.137
American Fruit Growers, Inc., Upland	.350
Eadington Fruit Co	.214
Hazeltine Packing Co	.691
Ventura Coastal Lemon Co	2.740
Ventura Pacific Co	1.686
Glendora Lemon Growers Association	1.756
La Verne Lemon Association	.658
La Habra Citrus Association	.385
Yorba Linda Citrus Association	.242
Escondido Lemon Association	1.819
Alta Loma Heights Citrus Association	.823

PRORATE BASE SCHEDULE—Continued

DISTRICT NO. 2—continued

Handler	Prorate base (percent)
Etiwanda Citrus Fruit Association	0.446
Mountain View Fruit Association	.416
Old Baldy Citrus Association	1.133
San Dimas Lemon Association	1.822
Upland Lemon Growers Association	8.328
Central Lemon Association	.176
Irvine Citrus Association	.200
Placentia Mutual Orange Association	.481
Corona Citrus Association	.137
Corona Foothill Lemon Co	1.433
Jameson Company	.553
Arlington Heights Citrus Company	.496
College Heights Orange & Lemon Association	4.172
Chula Vista Citrus Association, The	1.002
El Cajon Valley Citrus Association	.006
Escondido Cooperative Citrus Association	.106
Fallbrook Citrus Association	1.073
Lemon Grove Citrus Association	.180
Carpinteria Lemon Association	4.532
Carpinteria Mutual Citrus Association	4.434
Goleta Lemon Association	5.975
Johnston Fruit Co	6.338
North Whittier Heights Citrus Association	.262
San Fernando Heights Lemon Association	2.000
Sierra Madre-Lamanda Citrus Association	1.016
Briggs Lemon Association	1.956
Culbertson Lemon Association	1.972
Fillmore Lemon Association	.653
Oxnard Citrus Association	6.128
Rancho Sespe	.667
Santa Clara Lemon Association	4.568
Santa Paula Citrus Fruit Association	2.165
Saticoy Lemon Association	3.976
Seaboard Lemon Association	4.790
Somis Lemon Association	8.484
Ventura Citrus Association	1.696
Ventura County Citrus Association	.043
Limoneira Co	1.912
Teague-McKevett Association	.595
East Whittier Citrus Association	.124
Leffingwell Rancho Lemon Association	.427
Murphy Ranch Co	.505
Chula Vista Mutual Lemon Association	.320
Index Mutual Association	.070
La Verne Cooperative Citrus Association	2.051
Orange Belt Fruit Distributors	.700
Ventura County Orange & Lemon Association	2.622
Whittier Mutual Orange & Lemon Association	.027
Evans Brothers Packing Co	.001
Latimer, Harold	.023
MacDonald Fruit Co	.000
Paramount Citrus Association, Inc	.135
Uyeji, Kikuo	.005

District No. 3

Total	100.000
Consolidated Citrus Growers	10.504
Phoenix Citrus Packing Co	3.465
Arizona Citrus Growers	86.404
Chandler Heights Citrus Growers	.000
Desert Citrus Growers Co	14.884
Tempe Citrus Co	8.738
Corona Foothill Lemon Co	8.758
Mesa Harvest Produce Co	4.191
Pioneer Fruit Co	.000
Morris Bros	14.961
Sunny Valley Citrus Packing Co	3.095

[F. R. Doc. 51-13370; Filed, Nov. 2, 1951; 9:40 a. m.]

[Orange Reg. 396]

PART 966—ORANGES GROWN IN CALIFORNIA OR IN ARIZONA

LIMITATION OF SHIPMENTS

§ 966.542 *Orange Regulation 396*—(a) *Findings.* (1) Pursuant to the provisions of Order No. 66, as amended (7 CFR Part 966; 14 F. R. 3614), regulating the handling of oranges grown in the State of California or in the State of Arizona, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and upon the basis of the recommendation and information submitted by the Orange Administrative Committee, established under the said amended order, and upon other available information, it is hereby found that the limitation of the quantity of such oranges which may be handled, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this section until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. Shipments of oranges, grown in the State of California or in the State of Arizona, are currently subject to regulation pursuant to said amended order; the recommendation and supporting information for regulation during the period specified herein was promptly submitted to the Department after an open meeting of the Orange Administrative Committee on November 1, 1951, such meeting was held, after giving due notice thereof to consider recommendations for regulations, and interested persons were afforded an opportunity to submit their views at this meeting; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such oranges; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period hereinafter specified; and compliance with this section will not require any special preparation on the part of persons subject thereto which cannot be completed by the effective time thereof.

(b) *Order.* (1) Subject to the size requirements in Orange Regulation 372, as amended (7 CFR 966.518; 16 F. R. 4678, 5652), the quantity of oranges grown in the State of California or in the State of Arizona which may be handled during the period beginning 12:01 a. m., p. s. t., November 4, 1951, and ending at 12:01 a. m., p. s. t., November 11, 1951, is hereby fixed as follows:

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

(*b*) Prorate District No. 2: 800 carloads;

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

(*d*) Prorate District No. 4: No movement.

(ii) *Oranges other than Valencia oranges.* (*a*) Prorate District No. 1: 20 carloads;

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

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

(*d*) Prorate District No. 4: No movement.

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

(3) As used in this section, "handled," "handler," "varieties," "carloads," and "prorate base" shall have the same meaning as when used in the said amended order; and the terms "Prorate District No. 1," "Prorate District No. 2," "Prorate District No. 3," and "Prorate District No. 4" shall each have the same meaning as given to the respective terms in § 966.107, as amended (15 F. R. 8712), of the current rules and regulations (7 CFR 966.103 et seq.), as amended (15 F. R. 8712).

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

Done at Washington, D. C., this 2d day of November 1951.

[SEAL] M. W. BAKER,
Acting Director, Fruit and Vegetable Branch, Production and Marketing Administration.

PRORATE BASE SCHEDULE

[12:01 a. m., P. s. t., Nov. 4, 1951 to 12:01 a. m., P. s. t., Nov. 11, 1951]

ALL ORANGES OTHER THAN VALENCIA ORANGES

Prorate District No. 1

Handler	Prorate base (percent)
Total	100.0000
A. F. G. Lindsay	1.6521
A. F. G. Porterville	1.5917
Ivanhoe Cooperative Association	.7775
Placentia Cooperative Orange Association	.5797
Dofflemyer & Son, W. T	.7074
Earlibest Orange Association	2.1997
Elderwood Citrus Association	.8582
Exeter Citrus Association	3.5401
Exeter Orange Growers Association	1.4886
Exeter Orchards Association	1.6660
Hillside Packing Association	1.3993
Ivanhoe Mutual Orange Association	1.2873
Klink Citrus Association	4.8970
Lemon Cove Association	2.4665
Lindsay Cooperative Citrus Association	.9954
Lindsay Fruit Association	1.8436
Lindsay Orange Growers Association	.9739

PRORATE BASE SCHEDULE—Continued

ALL ORANGES OTHER THAN VALENCIA ORANGES—continued

Prorate District No. 1—Continued

Handler	Prorate base (percent)
Naranjo Packing House Co	1.4045
Orange Packing Co	1.4057
Orosi Foothill Citrus Association	1.5628
Paloma Citrus Fruit Association	1.0453
Rocky Hill Citrus Association	1.2579
Sanger Citrus Association	4.9241
Sequoia Citrus Association	1.1178
Stark Packing Corp	4.0235
Visalia Citrus Association	2.7856
Waddell & Son	2.0716
Baird-Neece Corp	1.9861
Beattie Association, D. A	.6756
Grand View Heights Citrus Association	3.1377
Magnolia Citrus Association	2.5304
Porterville Citrus Association, The	1.6908
Richgrove-Jasmine Citrus Association	2.0980
Strathmore Cooperative Association	1.3554
Strathmore District Orange Association	1.1696
Strathmore Fruit Growers Association	1.2322
Strathmore Packing House Co	2.3755
Sunflower Packing Association	2.9139
Sunland Packing House Co	2.9926
Terra Bella Citrus Association	1.9529
Tule River Citrus Association	1.2185
Euclid Avenue Orange Association	.3053
Lindsay Mutual Groves	1.4581
Martin Ranch	2.0845
Anderson Packing Co	1.2827
Baker Bros	.3143
Bear State Packers, Inc	.1972
Buller, Herman	.0121
California Citrus Groves, Inc., Ltd	1.9966
Dubendorf, John	.1610
Edison Groves Co	1.1665
Evans Bros. Packing Co	.0926
Foran, Pat	.2442
Harding & Leggett	2.5651
Independent Growers, Inc	2.5004
Kroells Packing Co	2.4053
Maas, W. A	.0890
Marks, W. & M	.4374
Powell, John W	.0261
Randolph Marketing Co	2.6774
Reimers, Don H	.6409
Toy, Chin	.0412
Zaninovich Bros., Inc	1.4501

VALENCIA ORANGES

Prorate District No. 2

Handler	Prorate base (percent)
Total	100.0000
A. F. G. Alta Loma	.0000
A. F. G. Corona	.0447
A. F. G. Fullerton	1.3811
A. F. G. Orange	.4693
A. F. G. Riverside	.1478
A. F. G. San Juan Capistrano	.0000
A. F. G. Santa Paula	.5134
Eadington Fruit Co., Inc	6.3526
Hazeltine Packing Co	.3901
Krinard Packing Co	.2380
Placentia Cooperative Orange Association	.8145
Placentia Pioneer Valencia Growers Association	.8130
Signal Fruit Association	.0000
Azusa Citrus Association	.0000
Covina Citrus Association	1.3593
Covina Orange Growers Association	.6327
Damerel-Allison Association	.8192
Glendora Citrus Association	.0000
Glendora Mutual Orange Association	.0000
Valencia Heights Orchard Association	.6201

PRORATE BASE SCHEDULE—Continued

VALENCIA ORANGES—continued

Prorate District No. 2—Continued

Handler	Prorate base (percent)
Gold Buckle Association	0.0000
La Verne Orange Association	.7091
Anaheim Valencia Orange Association	1.4566
Fullerton Mutual Orange Association	3.3514
La Habra Citrus Association	1.3767
Yorba Linda Citrus Association, The	1.3114
Escondido Orange Association	.0000
Alta Loma Heights Citrus Association	.0000
Citrus Fruit Growers	.0000
Etiwanda Citrus Fruit Association	.0000
Old Baldy Citrus Association	.0000
Rialto Heights Orange Growers	.0000
Upland Citrus Association	.0000
Upland Heights Orange Association	.0000
Consolidated Orange Growers	2.2703
Frances Citrus Association	1.4535
Garden Grove Citrus Association	2.2050
Goldenwest Citrus Association	2.1068
Irvine Valencia Growers	3.0971
Olive Heights Citrus Association	2.8672
Santa Ana-Tustin Mutual Citrus Association	1.1743
Santiago Orange Growers Association	5.1091
Tustin Hills Citrus Association	2.3846
Villa Park Orchard Association	2.5337
Bradford Bros	1.0402
Placentia Mutual Orange Association	4.4657
Placentia Orange Growers Association	3.9824
Yorba Orange Growers Association	1.1519
Call Ranch	.0000
Corona Citrus Association	.0000
Jameson Co	.0000
Orange Heights Orange Association	.0000
Crafton Orange Growers Association	.0000
East Highlands Citrus Association	.0000
Redlands Heights Groves	.0000
Redlands Orangedale Association	.0000
Rialto-Fontana Citrus Association	.1126
Break & Son, Allen	.0000
Bryn Mawr Fruit Growers Association	.0000
Mission Citrus Association	.0000
Redlands Cooperative Fruit Association	.2611
Redlands Orange Growers Association	.0000
Redlands Select Groves	.0000
Rialto Orange Co	.2132
Southern Citrus Association	.0000
United Citrus Growers	.0000
Zilen Citrus Co	.0000
Arlington Heights Citrus Co	.1267
Brown Estate, L. V. W	.0000
Gavilan Citrus Association	.1233
Highgrove Fruit Association	.0585
McDermont Fruit Co	.1313
Monte Vista Citrus Association	.1867
National Orange Co	.0401
Riverside Citrus Association	.0000
Riverside Heights Orange Growers Association, The	.0343
Sierra Vista Packing Association	.0338
Victoria Avenue Citrus Association	.1810
Claremont Citrus Association	.1307
College Heights Orange & Lemon Association	.2998
Indina Hill Citrus Association	.0000
Pomona Fruit Growers Exchange	.3757
Walnut Fruit Growers Association	.6292
West Ontario Citrus Association	.2106
El Cajon Valley Citrus Association	.0000
Escondido Cooperative Citrus Association	.0000

PRORATE BASE SCHEDULE—Continued

VALENCIA ORANGES—continued

Prorate District No. 2—Continued

Handler	Prorate base (percent)
San Dimas Orange Growers Association	0.3423
Canoga Citrus Association	.9421
North Whittier Heights Citrus Association	1.0380
San Fernando Heights Orange Association	.7720
Sierra Madre-Lamanda Citrus Association	.0000
Camarillo Citrus Association	.0000
Fillmore Citrus Association	3.2338
Mupu Citrus Association	2.2260
Ojai Orange Association	.0000
Piru Citrus Association	2.2862
Rancho Sespe	.4066
Santa Paula Orange Association	1.1511
Tapo Citrus Association	.9770
Ventura County Citrus Association	.5052
Limoheira Co	.5729
East Whittier Citrus Association	.0000
Murphy Ranch Co	.0000
Anaheim Cooperative Orange Association	2.4217
Bryn Mawr Mutual Orange Association	.0000
Chula Vista Mutual Lemon Association	.0000
Euclid Avenue Orange Association	.6299
Foothill Citrus Union, Inc	.0000
Fullerton Cooperative Orange Association	.0000
Garden Grove Orange Cooperative, Inc	1.5037
Golden Orange Groves, Inc	.2061
Highland Mutual Groves	.0000
Index Mutual Association	.5230
La Verne Cooperative Citrus Association	1.9068
Olive Hillside Groves, Inc	.0000
Orange Cooperative Citrus Association	2.1184
Redlands Foothill Groves	.4640
Redlands Mutual Orange Association	.0000
Ventura County Orange & Lemon Association	1.2986
Whittier Mutual Orange & Lemon Association	.0000
Babijuice Corp. of California	1.0883
Banks, L. M	.8412
Becker, Samuel Eugene	.0108
Bennett Fruit Co	.0000
Borden Fruit Co	.8173
Cherokee Citrus Co., Inc	.0000
Chess Co., Meyer W	.5519
Dozier, Paul M	.0144
Dunning Ranch	.0000
Evans Bros. Packing Co	.8730
Gold Banner Association	.0000
Granada Hills Packing Co	.0000
Granada Packing House	.9886
Hill Packing Co., Fred A	.0407
Knapp Packing Co., John C	.7785
L Bar S Ranch	.0000
Lawson, William J	.0000
Lims & Sons, Joe	.1605
Orange Belt Fruit Distributors	1.9214
Orange Hill Groves	.0118
Otte, Arnold	.0000
Panno Fruit Co., Carlo	.7179
Paramount Citrus Association	1.1084
Aptitucci, Frank L	.0104
Placentia Orchard Co	.6599
Prescott, John A	.0219
Redlands Fruit Association, Inc	.0000
Ronald P. W	.0241
San Antonio Orchard Co	.2977
Stephens, T. F	.1164
Summit Citrus Packers	.0000
Treesweet Products Co	.1031
Wall, E. T., Grower-Shipper	.0997
Western Fruit Growers, Inc	.5203

[F. R. Doc. 51-13389; Filed, Nov. 2, 1951; 11:22 a. m.]

TITLE 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket 5877]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

PRINCESS ANN GIRL COAT, INC., ET AL.

Subpart—*Misbranding or mislabeling:* § 3.1190 *Composition: Wool Products Labeling Act;* § 3.1325 *Source or origin; Wool Products Labeling Act.* Subpart—*Neglecting, unfairly or deceptively, to make material disclosure:* § 3.1845 *Composition; Wool Products Labeling Act;* § 3.1900 *Source or origin; Wool Products Labeling Act.* In connection with the introduction into commerce or the offering for sale, sale or distribution in commerce, of wool products, as defined in and subject to the Wool Products Labeling Act of 1939, which contain, purport to contain or in any way are represented as containing "wool," "reprocessed wool" or "reused wool," as defined in said act, misbranding such products, (1) by affixing or attaching to said products labels describing fiber content, one or more of which do not clearly state the correct constituent fibers, as required by the Wool Products Labeling Act; and, (2) by failing to affix securely to or place on such products a stamp, tag, label or other means of identification showing in a clear and conspicuous manner; (a) the percentage of the total fiber weight of such wool product, exclusive of ornamentation not exceeding five percentum of said total fiber weight, of (1) wool, (2) reprocessed wool, (3) reused wool, (4) each fiber other than wool where said percentage by weight of such fiber is five percentum or more, and (5) the aggregate of all other fibers; and, (b) the name or the registered identification number of the manufacturer of such wool product or one or more persons engaged in introducing such wool product into commerce, or in the offering for sale, sale, transportation or distribution thereof in commerce, as "commerce" is defined in the Federal Trade Commission Act and in the Wool Products Labeling Act of 1939; prohibited, subject to the proviso, that the foregoing provisions concerning misbranding shall not be construed to prohibit acts permitted by paragraphs (a) and (b) of section 3 of the Wool Products Labeling Act of 1939; and to the further provision that nothing contained in the order shall be construed as limiting any applicable provisions of said act or the rules and regulations promulgated thereunder.

(Sec. 6, 38 Stat. 722, sec. 6, 54 Stat. 1131; 15 U. S. C. 46, 68d. Interprets or applies sec. 5, 38 Stat. 719, as amended, secs. 2–5, 54 Stat. 1128–1130; 15 U. S. C. 45, 68–68c) [Cease and desist order, Princess Ann Girl Coat, Inc., et al., Docket 5877, September 21, 1951]

In the Matter of Princess Ann Girl Coat, Inc., a Corporation, Jack Horowitz and Seymour Wasserman, Individually and as Officers of Said Corporation

This proceeding was heard by Earl J. Kolb, trial examiner, upon the complaint of the Commission and a stipulation which was entered into, whereby it was stipulated and agreed that a statement of facts executed by counsel supporting the complaint and counsel for respondents might be taken as the facts in the proceeding and in lieu of evidence in support of and in opposition to the charges stated in the complaint, and might serve as the basis for findings as to the facts and conclusion based thereon, and an order disposing of the proceeding without presentation of proposed findings and conclusions or oral argument. Said stipulation further provided that upon appeal to or review by the Commission, such stipulation might be set aside by it and the matter remanded for further proceedings under the complaint.

Thereafter the proceeding regularly came on for final consideration by said trial examiner, theretofore duly designated by the Commission, upon the complaint and stipulation as to the facts, which had been approved by said trial examiner who, after having duly considered the record, and having found that the proceeding was in the interest of the public, made his initial decision comprising certain findings as to the facts, conclusion drawn therefrom and order to cease and desist.

No appeal having been filed from said initial decision of said trial examiner as provided for in Rule XXII, nor any other action taken as thereby provided to prevent said initial decision becoming the decision of the Commission thirty days from service thereof upon the parties, said initial decision, including said order to cease and desist, accordingly, under the provisions of said Rule XXII became the decision of the Commission on September 21, 1951.

The said order to cease and desist is as follows:

It is ordered, That the respondents Princess Ann Girl Coat, Inc., a corporation, and its officers, and Jack Horowitz and Seymour Wasserman, individually and as officers of said corporation, and their respective representatives, agents and employees, directly or through any corporate or other device, in connection with the introduction into commerce or the offering for sale, sale or distribution in commerce, as "commerce" is defined in the aforesaid acts, of wool products, as such products are defined in and subject to the Wool Products Labeling Act of 1939 which products contain, purport to contain or in any way are represented as containing "wool," "reprocessed wool" or "reused wool" as those terms are defined in said act, do forthwith cease and desist from misbranding such products:

1. By affixing or attaching to said products labels describing fiber content, one or more of which do not clearly state the correct constituent fibers, as required by the Wool Products Labeling Act.

2. By failing to affix securely to or place on such products a stamp, tag, label or other means of identification showing in a clear and conspicuous manner:

(a) The percentage of the total fiber weight of such wool product, exclusive of ornamentation not exceeding five percentum of said total fiber weight, of (1) wool, (2) reprocessed wool, (3) reused wool, (4) each fiber other than wool where said percentage by weight of such fiber is five percentum or more, and (5) the aggregate of all other fibers.

(b) The name or the registered identification number of the manufacturer of such wool product or one or more persons engaged in introducing such wool product into commerce, or in the offering for sale, sale, transportation or distribution thereof in commerce, as "commerce" is defined in the Federal Trade Commission Act and in the Wool Products Labeling Act of 1939.

Provided, That the foregoing provisions concerning misbranding shall not be construed to prohibit acts permitted by paragraphs (a) and (b) of section 3 of the Wool Products Labeling Act of 1939: *And provided further*, That nothing contained in this order shall be construed as limiting any applicable provisions of said act or the rules and regulations promulgated thereunder.

By "Decision of the Commission and order to file report of compliance," Docket 5877, September 21, 1951, which announced and decreed fruition of said initial decision, report of compliance with the said order was required as follows:

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

Issued: September 21, 1951.

By the Commission.

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

[F. R. Doc. 51-13236; Filed, Nov. 2, 1951; 8:49 a. m.]

TITLE 24—HOUSING AND HOUSING CREDIT

Chapter VIII—Office of Rent Stabilization, Economic Stabilization Agency

[Controlled Housing Rent Reg., Amdt. 416]

[Controlled Rooms in Rooming Houses and Other Establishments Rent Reg., Amdt. 411]

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

INDIANA, NEBRASKA, PENNSYLVANIA AND WASHINGTON

Amendment 416 to the Controlled Housing Rent Regulation (§§ 825.1 to 825.12) and Amendment 411 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, Items 103, 266, 354 and 354a are amended to read and a new Item 182 is added, all as follows:

State and name of defense-rental area	Class	County or counties in defense-rental areas under regulation	Maximum rent date	Effective date of regulation
Indiana				
(103) Indianapolis	B	Marion County, except the towns of Speedway and Woodruff Place.	July 1, 1941	July 1, 1942
	B	Hancock	Apr. 1, 1951	June 1, 1951
	C	Hancock County; and Marion County, except the towns of Speedway and Woodruff Place.	do	Nov. 5, 1951
	A	Hamilton County; and in Marion County, the towns of Speedway and Woodruff Place.	do	Do.
Nebraska				
(182) Sidney, Nebr	A	Cheyenne	Aug. 1, 1950	Do.
Pennsylvania				
(266) Philadelphia	B	Bucks County; Chester County; Delaware County, except the Boroughs of Rose Valley and Swarthmore; Montgomery County, except the Borough of North Wales; and Philadelphia County.	Mar 1, 1942	July 1, 1942
	C	In Bucks County, the Townships of Bensalem, Bristol, Falls, Middletown, Lower Makefield, Upper Makefield, Newton, Wrightstown and Northampton, and the Boroughs of Bristol, Hulmeville, Langhorne, Langhorne Manor, Morrisville, Newton, Penndell, South Langhorne, Tullytown and Yardley.	Mar 1, 1951	Nov 5, 1951
Washington				
(354) Walla Walla	B	Walla Walla County, except the Precincts of Attalia, Burbank and Wallula	Mar 1, 1942	Oct 1, 1942
	B	Franklin County, except the Precincts of Eltopia, Ringold, Fishhook, Riverview, and Pasco 1, 2, 3, 4, 5, 6 and 7.	do	Nov 1, 1942
(354a) Kennewick-Pasco-Richland.	B	In Benton County, the precincts of Finley, South Kennewick, Kennewick Valley, Kennewick, Kennewick Gardens, and Richland.	do	Jan. 1, 1943
	B	Benton County, except the precincts of Finley, South Kennewick, Kennewick Valley, Kennewick, Kennewick Gardens, and Richland.	Mar. 1, 1943	Apr. 1, 1944
	B	In Franklin County, the precincts of Eltopia, Ringold, Fishhook, Riverview, and Pasco 1, 2, 3, 4, 5, 6, and 7.	Mar. 1, 1942	Nov. 1, 1942
	B	In Walla Walla County, the precincts of Attalia, Burbank and Wallula.	do	Oct. 1, 1942
	C	Benton County; in Franklin County, the precincts of Eltopia, Ringold, Fishhook, Riverview, and Pasco 1, 2, 3, 4, 5, 6, and 7; and in Walla Walla County, the precincts of Attalia, Burbank and Wallula.	Apr. 1, 1951	Nov. 5, 1951
	A	In Yakima County, the precincts of Belma, Byron, Mabton, Mabton Rural, North Grandview, South Grandview, Sunnyside 1, 2, and 3, Sunnyside Rural 1, 2, 3, and 4, Wanita and Wendell Phillips.	do	Do.

These amendments are issued as a result of joint certifications pertaining to critical defense housing areas by the Secretary of Defense and the Director of Defense Mobilization under section 204 (1) of the Housing and Rent Act of 1947, as amended, and a determination as to the relaxation of real estate construction credit controls under section 204 (m) of said act.

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

These amendments shall be effective November 5, 1951.

Issued this 31st day of October 1951.

JOHN J. MADIGAN,
Acting Director of Rent Stabilization.

[F. R. Doc. 51-13281; Filed, Nov. 2, 1951; 8:57 a. m.]

No. 215——2

[Controlled Housing Rent Reg., Amdt. 391]

[Controlled Housing Rent Reg. for Atlantic County Defense-Rental Area, Amdt. 35]

[Controlled Rooms in Rooming Houses and Other Establishments Rent Reg., Amdt. 385]

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

MISCELLANEOUS AMENDMENTS

Correction

In F. R. Doc. 51-8993, appearing at page 7585 of the issue for Friday, August 3, 1951, the following changes should be made:

1. In paragraph (a) (4) of §§ 825.6 and 825.66, the word "are" is changed to "the" so that subparagraph (4) reads as follows:

(4) *Accommodations entirely sublet.* The tenant's lease or other rental agreement has expired or otherwise terminated, and at the time of termination the occupants of the housing accommodations are subtenants or other persons who occupied under a rental agreement with the tenant, and no part of the accommodations is used by the tenant as his dwelling.

2. In paragraph (b) (1) (i) of §§ 825.6 and 825.66, the word "granted" is changed to "guaranteed" in the proviso so that the proviso reads as follows: "*And provided further, however,* That the principal payment requirement of this paragraph shall not apply where the landlord is a veteran of World War II, who obtained a loan for use in purchasing such housing accommodations which was guaranteed in whole or in part by the Administrator of Veterans' Affairs;".

TITLE 26—INTERNAL REVENUE

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

Subchapter C—Miscellaneous Excise Taxes

[Regulations 132]

PART 325—EXCISE AND SPECIAL TAX ON WAGERING

SUBPART A—INTRODUCTORY PROVISIONS

Sec.
325.0 Scope of part.

SUBPART B—DEFINITIONS

325.10 Meaning of terms.

SUBPART C—EXCISE TAX ON WAGERING

325.20 Effective period.
325.21 Scope of tax.
325.22 Excluded wagers.
325.23 Territorial extent.
325.24 Person liable for tax.
325.25 When tax attaches.
325.26 Rate and computation of tax.

SUBPART D—ADMINISTRATIVE PROVISIONS

325.30 Returns.
325.31 Payment of taxes.
325.32 Records.
325.33 Jeopardy assessment.
325.34 Credit or refund on wagers laid off by taxpayer.
325.35 Credit or refund generally.
325.36 Penalty and interest.

SUBPART E—OCCUPATIONAL TAX; WAGERING

325.40 Effective date of tax.
325.41 Persons liable for tax.
325.42 Rate and computation of tax.

SUBPART F—ADMINISTRATIVE PROVISIONS

325.50 Registry, return, and payment of tax.
325.51 Records.
325.52 Tax payment evidenced by special tax stamp.
325.53 Special tax stamp to be posted.
325.54 Certificates in lieu of stamps lost or destroyed.
325.55 Partnership liability.
325.56 Change of ownership.
325.57 Change of business address.
325.58 Liability for failure to register change or removal.

AUTHORITY: §§ 325.0 to 325.65 issued under 53 Stat. 467; 26 U. S. C. 3791.

SUBPART A—INTRODUCTORY PROVISIONS

§ 325.0 *Scope of part.* The regulations in this part deal with the taxes imposed by chapter 27A of the Internal Revenue Code. Subpart B defines terms that are used in the Code and in this part. Subparts C and D deal with the 10 percent excise tax on wagers imposed by section 3285 of the Internal Revenue Code. Subparts E and F deal with the special (occupational) tax imposed by section 3290 of the Internal Revenue Code. The statutory references are to the Internal Revenue Code (53 Stat., Part 1) unless otherwise stated.

SUBPART B—DEFINITIONS

SECTION 3797 OF THE INTERNAL REVENUE CODE

DEFINITIONS

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(1) *Person.* The term "person" shall be construed to mean and include an individual, a trust, estate, partnership, company, or corporation.

(2) *Partnership and partner.* The term "partnership" includes a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this title, a trust or estate or a corporation; and the term "partner" includes a member in such a syndicate, group, pool, joint venture, or organization. * * *.

(3) *Corporation.* The term "corporation" includes associations, joint-stock companies, and insurance companies.

* * * * *

(9) *United States.* The term "United States" when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

(10) *State.* The word "State" shall be construed to include the Territories and the District of Columbia, where such construction is necessary to carry out provisions of this title.

(11) *Secretary.* The term "Secretary" means the Secretary of the Treasury.

(12) *Commissioner.* The term "Commissioner" means the Commissioner of Internal Revenue.

(13) *Collector.* The term "collector" means collector of internal revenue.

(14) *Taxpayer.* The term "taxpayer" means any person subject to a tax imposed by this title.

* * * * *

(b) *Includes and including.* The terms "includes" and "including" when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

§ 325.10 *Meaning of terms.* As used in the regulations in this part the terms defined in the applicable provisions of law shall have the meanings so assigned to them.

SUBPART C—EXCISE TAX ON WAGERING

SECTION 3285 OF THE INTERNAL REVENUE CODE, AS ADDED BY SECTION 471 OF THE ACT [REVENUE ACT OF 1951]

TAX

(a) *Wagers.* There shall be imposed on wagers, as defined in subsection (b), an excise tax equal to 10 per centum of the amount thereof.

(b) *Definitions.* For the purposes of this chapter—

(1) The term "wager" means (A) any wager with respect to a sports event or a contest placed with a person engaged in the business of accepting such wagers, (B) any wager placed in a wagering pool with respect to a sports event or a contest, if such pool is conducted for profit, and (C) any wager placed in a lottery conducted for profit.

(2) The term "lottery" includes the numbers game, policy, and similar types of wagering. The term does not include (A) any game of a type in which usually (i) the wagers are placed, (ii) the winners are determined, and (iii) the distribution of prizes or other property is made, in the presence of all persons placing wagers in such game, and (B) any drawing conducted by an organization exempt from tax under section 101, if no part of the net proceeds derived from such drawing inures to the benefit of any private shareholder or individual.

(c) *Amount of wager.* In determining the amount of any wager for the purpose of this subchapter, all charges incident to the placing of such wager shall be included; except that if the taxpayer establishes, in accordance with regulations prescribed by the Secretary, that an amount equal to the tax imposed by this subchapter has been collected as a separate charge from the person placing such wager, the amount so collected shall be excluded.

(d) *Persons liable for tax.* Each person who is engaged in the business of accepting wagers shall be liable for and shall pay the tax under this subchapter on all wagers placed with him. Each person who conducts any wagering pool or lottery shall be liable for and shall pay the tax under this subchapter on all wagers placed in such pool or lottery.

(e) *Exclusions from tax.* No tax shall be imposed by this subchapter (1) on any wager placed with, or on any wager placed in a wagering pool conducted by, a parimutuel wagering enterprise licensed under State law, and (2) on any wager placed in a coin-operated device with respect to which an occupational tax is imposed by section 3267.

(f) *Territorial extent.* The tax imposed by this subchapter shall apply only to wagers (1) accepted in the United States, or (2) placed by a person who is in the United States (A) with a person who is a citizen or resident of the United States, or (B) in a wagering pool or lottery conducted by a person who is a citizen or resident of the United States.

* * * * *

SECTION 472 OF THE ACT

EFFECTIVE DATE OF PART VII [REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951]

The tax imposed by subchapter A of chapter 27A, as added by section 471, shall apply only with respect to wagers placed on or after the first day of the first month which begins more than 10 days after the date of enactment of this Act. * * *.

§ 325.20 *Effective period.* The tax on wagers imposed by section 3285 is effective with respect to wagers placed on or after November 1, 1951.

§ 325.21 *Scope of tax.* (a) Section 3285 imposes a tax on (1) all wagers placed with a person engaged in the business of accepting wagers upon the outcome of a sports event or a contest; (2) any wager placed in a wagering pool with respect to a sports event or a contest, if such pool is conducted for profit; and (3) any wager placed in a lottery conducted for profit.

(b) A person is engaged in the business of accepting wagers if he makes it a practice to accept wagers with respect to which he assumes the risk of profit or loss depending upon the outcome of the event or the contest with respect to which the wager is accepted. It is not intended that to be engaged in the business of accepting wagers a person must be either so engaged to the exclusion of all other activities or even primarily so engaged. Thus, for example, an individual may be primarily engaged in business as a salesman, and also for the purpose of the tax be engaged in the business of accepting wagers.

(c) A wagering pool conducted for profit includes any scheme or method for the distribution of prizes to one or more winning bettors based upon the outcome of a sports event or a contest, or a combination or series of such events or contests, provided such wagering pool is managed and conducted for the purpose of making a profit.

(d) A sports event includes every type of sports event, whether amateur, scholastic, or professional, such as, horse racing, auto racing, dog racing, boxing and wrestling matches and exhibitions, baseball, football, and basketball games, tennis and golf matches, track meets, etc.

(e) A contest includes any type of contest involving speed, skill, endurance, popularity, politics, strength, appearances, etc., such as, a general or primary election, the outcome of a nominating convention, a dance marathon, a log-rolling, wood-chopping, weight-lifting, corn-husking, beauty contest, etc.

(f) In general, a lottery conducted for profit includes any scheme or method for the distribution of prizes among persons who have paid or promised a consideration for a chance to win such prizes, usually as determined by the numbers or symbols on tickets as drawn from a lottery wheel or other receptacle, or by the outcome of an event, provided such lottery is conducted for profit. The term also includes enterprises commonly known as "policy" or "numbers" and similar types of wagering where the player selects a number, or a combination of numbers, and pays or agrees to pay a certain amount in consideration of which the operator of the lottery, policy, or numbers game agrees to pay a prize or fixed sum of money if the selected number or combination of numbers appear or are published in a manner understood by the parties. For example, the winning number or combination of numbers may appear or be published as a series of numbers in the pay-off prices of a series of horse races at a certain race track, or in the United States Treasury balance reports, or the reports of a stock or commodity exchange. This description is not intended to be restrictive; hence, the substitution of letters or other symbols for numbers, or a different arrangement for determin-

ing the winning number or combination of numbers, does not alter the fundamental nature of a game which otherwise would be considered a lottery. The operation of a punch board or a similar gaming device for profit is also considered to be the operation of a lottery.

§ 325.22 *Excluded wagers*—(a) *Certain games.* Section 3285 (b) (2) specifically excludes from the term "lottery" any game of a type in which usually (1) the wagers are placed, (2) the winners are determined, and (3) the distribution of prizes or other property is made, in the presence of all persons placing wagers in such game. Thus, for example, no tax would be payable with respect to wagers made in a bingo or keno game since such a game is usually conducted under circumstances in which the wagers are placed, the winners are determined, and the distribution of prizes is made in the presence of all persons participating in the game. For the same reason, no tax would apply in the case of card games, dice games, or games involving wheels of chance, such as, roulette wheels and gambling wheels of a type used at carnivals and public fairs.

(b) *Drawings conducted by an organization exempt from tax under section 101.* Section 3285 (b) (2) specifically excludes from the term "lottery" any drawing conducted by an organization exempt from tax under section 101 if no part of the net proceeds derived from such drawing inures to the benefit of any private shareholder or individual.

(c) *Parimutuel wagering enterprise.* Section 3285 (e) provides that no tax shall be imposed on any wager placed with, or on any wager placed in, a wagering pool conducted by, a parimutuel wagering enterprise licensed under State law.

(d) *Coin-operated machines.* Section 3285 (e) provides that no tax shall be imposed with respect to any wager placed in a coin-operated device, such as, a slot machine, claw machine, pinball machine, etc., with respect to which an occupational tax is imposed by section 3267.

§ 325.23 *Territorial extent.* The tax imposed by chapter 27A applies to wagers (a) accepted in the United States, or (b) placed by a person who is in the United States (1) with a person who is a citizen or resident of the United States, or (2) in a wagering pool or lottery conducted by a person who is a citizen or resident of the United States. All wagers made within the United States are taxable irrespective of the citizenship or place of residence of the parties to the wager. Thus, the tax applies to wagers placed within the United States, even though the person for whom or on whose behalf the wagers are received is located in a foreign country and is not a citizen or resident of the United States. Likewise, a wager accepted outside the United States by a citizen or resident of the United States is taxable if the person making such wager is within the United States at the time the wager is made.

Example (1). A syndicate which maintains its headquarters in a foreign country has representatives in the United States who receive wagers in the United States for or on behalf of such syndicate. For the purpose of section 3285 (f) (1), such wagers are considered as accepted within the United States, the syndicate is considered to be in the business of accepting wagers within the United States, and such wagers are subject to the tax. This is true regardless of the nationality or residence of the members of the syndicate.

Example (2). A Canadian citizen employed in Detroit, Michigan, telephones a horse race bet to a bookmaker who is a United States citizen with his place of business located in Windsor, Canada. The wager is taxable since it is made by a person within the United States with a person who is a United States citizen.

Example (3). A United States citizen while visiting Tijuana, Mexico, makes a wager on the outcome of a horse race with a bookmaker who is also a United States citizen located and doing business in Tijuana. The wager is not taxable since both parties to the wager, though United States citizens, were outside the United States at the time the wager was made.

§ 325.24 *Person liable for tax.* (a) Every person engaged in the business of accepting wagers with respect to a sports event or a contest is liable for the tax on any such wager accepted by him. Every person who operates a wagering pool or lottery conducted for profit is liable for the tax with respect to any wager or contribution placed in such pool or lottery. To be liable for the tax, it is not necessary that the person engaged in the business of accepting wagers or operating a wagering pool or lottery physically receive the wager or contribution. Any wager or contribution received by an agent or employee on behalf of such person shall be considered to have been accepted by and placed with such person.

(b) If a person engaged in the business of accepting wagers or conducting a lottery or betting pool for profit lays off all or part of the wagers placed with him with another person engaged in the business of accepting wagers or conducting a betting pool or lottery for profit, he shall, notwithstanding such lay-off, be liable for the tax on the wagers or contributions initially accepted by him. See § 325.34 for the credit and refund provisions applicable with respect to laid-off wagers.

§ 325.25 *When tax attaches.* (a) The tax attaches when (1) a person engaged in the business of accepting wagers with respect to a sports event or a contest, or (2) a person who operates a wagering pool or lottery for profit, accepts a wager or contribution from a bettor. In the case of a wager on credit, the tax attaches whether or not the amount of the wager is actually collected from the bettor.

(b) If a refund of a wager is made to the bettor prior to the close of the calendar month in which such wager was accepted, either because of the cancellation of the event upon which the wager was placed, or because the wager was canceled or rescinded by mutual agreement, the wager need not be reported on the taxpayer's return for such month. Where such cancellation or rescission takes place in a month subsequent to the month in which the wager was accepted, credit or refund of the tax imposed or paid with respect to such wager may be made subject to the provisions of § 325.35.

§ 325.26 *Rate and computation of tax.* (a) The tax is imposed at the rate of 10 percent of the amount of any taxable wager. The amount of the wager is the amount risked by the bettor, rather than the amount which he stands to win. Thus, if a bettor bets $5 against a bookmaker's $7 with respect to the outcome of a prize fight, the amount of the wager subject to tax is $5.

(b) In the case of a "parlay" wager (i. e., a single wager made by a bettor on the outcome of a series of events, usually horse races), the amount of the taxable wager is the amount initially wagered by the bettor irrespective of whether the parlay is successful. In the case of an "if" wager, the amount of the taxable wager is the total of all amounts wagered on each selection of the bettor. For example, X makes a $10 wager on horse A with the understanding that if horse A wins, $5 is to be wagered on horse B and $5 on horse C. If horse A wins, the taxable wager is $20. If horse A loses, the taxable wager is $10. In determining the amount of a taxable wager involving the features of, or a combination of, "parlay" and "if" bets, such as wagers sometimes referred to as a "whipsaw" or an "if and reverse" bet, the rules set forth above relating to "parlay" and "if" bets are to be followed. For example, assume Z wagers $10 on horse A with the understanding that if horse A wins, $5 is to be placed as a parlay wager on horses B and C. In such a case, if horse A loses, the taxable wager is $10; if horse A wins, there are two taxable wagers amounting in the aggregate to $15.

(c) In determining the amount of any wager subject to tax there shall be included any charge or fee incident to the placing of the wager. For example, in the case of a wager with respect to a horse race, any amount paid to a bookmaker for the purpose of guaranteeing the bettor a pay-off based on actual track odds is to be included as a part of the wager. Similarly, in the case of a lottery, any amount paid to the operator thereof by the bettor for the privilege of making a contribution to the pool or bank is also to be included in the amount of the wager. However, the amount of the wager subject to tax shall not include the amount of the tax where it is established by actual records of the taxpayer that such amount of tax was collected from the bettor as a separate charge.

Subpart D—Administrative Provisions

Section 3287 of the Internal Revenue Code, as Added by Section 471 of the Revenue Act of 1951

Certain provisions made applicable

All provisions of law, including penalties, applicable with respect to any tax imposed by section 2700 shall, insofar as applicable and not inconsistent with the provisions of this subchapter, be applicable with respect to the tax imposed by this subchapter. In addition to all other records required pursuant to section 2709, each person liable for tax under this subchapter shall keep a daily record showing the gross amount of all wagers on which he is so liable.

SECTION 2701 OF THE INTERNAL REVENUE CODE

RETURNS

Every person liable for the tax imposed by section 2700 (a) shall make monthly returns under oath in duplicate to the collector for the district in which is located the principal place of business. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

SECTION 2711 OF THE INTERNAL REVENUE CODE

OTHER LAWS APPLICABLE

All administrative, special, or stamp provisions of law, including the law relating to the assessment of taxes, so far as applicable, shall be extended to and made a part of this subchapter.

SECTION 2709 OF THE INTERNAL REVENUE CODE

RECORDS, STATEMENTS, AND RETURNS

Every person liable to any tax imposed by this subchapter, or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner, with the approval of the Secretary, may from time to time prescribe.

SECTION 3603 OF THE INTERNAL REVENUE CODE

NOTICE REQUIRING RECORDS, STATEMENTS, AND SPECIAL RETURNS

Whenever in the judgment of the Commissioner necessary he may require any person, by notice served upon him, to make a return, render under oath such statements, or keep such records as the Commissioner deems sufficient to show whether or not such person is liable to tax.

SECTION 3310 OF THE INTERNAL REVENUE CODE, AS AMENDED BY SECTION 471 (B) OF THE REVENUE ACT OF 1951

RETURNS AND PAYMENT OF TAX

* * * * *

(f) *Discretion allowed commissioner*—(1) *Returns and payment of tax.* Notwithstanding any other provision of law relating to the filing of returns or payment of any tax imposed by * * * subchapter A of chapter 27A, * * *, the Commissioner may by regulations approved by the Secretary prescribe the period for which the return for such tax shall be filed, the time for the filing of such return, the time for the payment of such tax, and the number of copies of the return required to be filed.

SECTION 3632 OF THE INTERNAL REVENUE CODE

AUTHORITY TO ADMINISTER OATHS, TAKE TESTIMONY, AND CERTIFY

(a) *Internal revenue personnel*—(1) *Persons in charge of administration of internal revenue laws generally.* Every collector, deputy collector, internal revenue agent, and internal revenue officer assigned to duty under an internal revenue agent, is authorized to administer oaths and to take evidence touching any part of the administration of the internal revenue laws with which he is charged, or where such oaths and evidence are authorized by law or regulation authorized by law to be taken.

* * * * *

(b) *Others.* Any oath or affirmation required or authorized by any internal revenue law or by any regulations made under authority thereof may be administered by any person authorized to admiinster oaths for general purposes by the law of the United States, or of any State, Territory, or possession of the United States, or of the District of Columbia, wherein such oath or affirmation is administered, or by any consular officer of the United States. This subsection shall not be construed as an exclusive enumeration of the persons who may administer such oaths or affirmations.

SECTION 3614 OF THE INTERNAL REVENUE CODE

EXAMINATION OF BOOKS AND WITNESSES

(a) *To determine liability of the taxpayer.* The Commissioner, for the purpose of ascertaining the correctness of any return or for the purpose of making a return where none has been made, is authorized, by any officer or employee of the Bureau of Internal Revenue, including the field service, designated by him for that purpose, to examine any books, papers, records, or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the person rendering the return or of any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take his testimony with reference to the matter required by law to be included in such return, with power to administer oaths to such person or persons.

* * * * *

SECTION 3298 OF THE INTERNAL REVENUE CODE, AS ADDED BY SECTION 471 OF THE ACT [REVENUE ACT OF 1951]

INSPECTION OF BOOKS

Notwithstanding section 3631, the books of account of any person liable for tax under this chapter may be examined and inspected as frequently as may be needful to the enforcement of this chapter.

SECTION 3612 OF THE INTERNAL REVENUE CODE

RETURNS EXECUTED BY COMMISSIONER OR COLLECTOR

(a) *Authority of collector.* If any person fails to make and file a return or list at the time prescribed by law or by regulation made under authority of law, or makes, willfully or otherwise, a false or fraudulent return or list, the collector or deputy collector shall make the return or list from his own knowledge and from such information as he can obtain through testimony or otherwise.

(b) *Authority of Commissioner.* In any such case the Commissioner may, from his own knowledge and from such information as he can obtain through testimony or otherwise—

(1) *To make return.* Make a return, or

(2) *To amend collector's return.* Amend any return made by a collector or deputy collector.

(c) *Legal status of returns.* Any return or list so made and subscribed by the Commissioner, or by a collector or deputy collector and approved by the Commissioner, shall be prima facie good and sufficient for all legal purposes.

* * * * *

§ 325.30 *Returns.* (a) Every person required to pay the tax on wagers imposed by section 3285 of the Code shall prepare each month from the daily records required by § 325.32 a return, in duplicate, on Form 730 in accordance with the instructions thereon. The original return, together with the amount of the tax, shall be filed with the collector of internal revenue for the district in which is located the office or principal place of business of the person required to make the return. If such person resides in the United States, but has no office or principal place of business in the United States, the return shall be filed with the collector of internal revenue for the district in which he resides. If such person has no office, residence, or principal place of business in the United States, the return shall be filed with the Collector at Baltimore, Maryland. The return shall be filed on or before the last day of the month following that for which it is made.

(b) When the last day of the month in which a return and payment are due falls on Sunday or a legal holiday, the return may be filed and payment made on the next secular or business day. A return shall be forwarded to the collector for each month whether or not any liability has been incurred for that month. If a taxpayer ceases operations which make him liable for tax, the last return shall be marked "Final Return."

§ 325.31 *Payment of taxes.* All taxes are due and payable to the collector of internal revenue, without assessment by the Commissioner or notice from the collector, at the time fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 6 percent per annum from the time the tax became due to the actual date of payment or assessment, whichever is earlier. For provisions with respect to interest generally, including interest on assessments, see § 325.36.

§ 325.32 *Records.*—(a) *In general.* (1) Every person required to pay the excise tax imposed by section 3285 shall keep, or cause to be kept, at his office or principal place of business, or, if he has no office or principal place of business, at his residence or some other convenient or safe location, such records as will clearly show as to each day's operation:

(i) The gross amount of all wagers accepted;

(ii) The gross amount of each class or type of wager accepted on each separate event, contest, or other wagering medium. For example, in the case of wagers accepted on a horse race, the daily record shall show separately the gross amount of each class or type of wagers (straight bets, parlays, "if" bets, etc.) accepted on each horse in the race. Similarly, in the case of the numbers game, the daily record shall show the gross amount of each class or type of wagers accepted on each number;

(iii) Separately, the gross amount of wagers—

(*a*) Accepted directly by the taxpayer or at any registered place of business of the taxpayer (other than laid-off wagers),

(*b*) Accepted for his account by agents at any place other than a registered place of business of the taxpayer (other than laid-off wagers), and

(*c*) Accepted as laid-off wagers from persons subject to the excise tax;

(iv) With respect to wagers laid off with others, the name, address, and registration number of each person with whom the laid-off wagers were placed, and the gross amount laid off with each such person, showing separately the gross amounts of laid-off wagers with respect to each event, contest, or other wagering medium. For example, the daily record shall show the gross amount laid off on each horse in a race; and

(v) The gross amount of tax collected from or charged to bettors as a separate item.

(2) If a taxpayer has any agents or employees receiving wagers on his behalf, he shall maintain a separate record showing the name and address of each agent or employee, the period of employment, and the number of the special tax stamp issued to each such agent or employee.

(3) A duplicate copy of each return required by § 325.30 shall be retained as part of the taxpayer's records.

(b) *Period for retaining records.* The records required by this section shall, at all times, be open for inspection by internal revenue officers, and they shall be maintained for a period of at least four years from the date the tax became due.

SECTION 3660 OF THE INTERNAL REVENUE CODE

JEOPARDY ASSESSMENT

(a) If the Commissioner believes that the collection of any tax (other than income tax, estate tax, and gift tax) under any provision of the internal-revenue laws will be jeopardized by delay, he shall, whether or not the time otherwise prescribed by law for making return and paying such tax has expired, immediately assess such tax (together with all interest and penalties the assessment of which is provided for by law). Such tax, penalties, and interest shall thereupon become immediately due and payable, and immediate notice and demand shall be made by the collector for the payment thereof. Upon failure or refusal to pay such tax, penalty, and interest, collection thereof by distraint shall be lawful without regard to the period prescribed in section 3690.

(b) The collection of the whole or any part of the amount of such assessment may be stayed by filing with the collector a bond in such amount, not exceeding double the amount as to which the stay is desired, and with such sureties, as the collector deems necessary, conditioned upon the payment of the amount collection of which is stayed, at the time at which, but for this section, such amount would be due.

§ 325.33 *Jeopardy assessment.* (a) Whenever, in the opinion of the collector, it becomes necessary to protect the interests of the Government by effecting immediate collection of the tax, the Commissioner can immediately assess the tax, together with all penalties and interest due. Such tax, penalties, and interest will, upon assessment, become immediately due and payable, and the collector shall, without delay, issue a notice and demand for payment thereof in full.

(b) The collection of the whole or any part of the amount of the jeopardy assessment may be stayed by filing with the collector a bond in such amount, not exceeding double the amount with respect to which the stay is desired, and with such sureties as the collector deems necessary, conditioned upon the payment of the amount, collection of which is stayed, at the time at which such amount would normally be due.

(c) Upon refusal to pay, or failure to pay or give bond, the collector shall proceed immediately to collect by distraint the tax, penalty, and interest, without regard to the 10-day period after notice and demand prescribed in section 3690.

SECTION 3286 OF THE INTERNAL REVENUE CODE, AS ADDED BY SECTION 471 OF THE ACT [REVENUE ACT OF 1951]

CREDITS AND REFUNDS

* * * * *

(b) Where any taxpayer lays off part or all of a wager with another person who is liable for tax under this subchapter on the amount so laid off, a credit against the tax imposed by this subchapter shall be allowed, or a refund shall be made to, the taxpayer laying off such amount. Such credit or refund shall be in an amount which bears the same ratio to the amount of tax which such taxpayer paid under this subchapter on the original wager as the amount so laid off bears to the amount of the original wager. Credit or refund under this subsection shall be allowed or made only in accordance with regulations prescribed by the Secretary; and no interest shall be allowed with respect to any amount so credited or refunded.

§ 325.34 *Credit or refund on wagers laid off by taxpayer.* (a) If a taxpayer accepts a wager and lays off all or a part thereof with another person who is liable for tax under section 3285 with respect to such laid-off wager, a credit may be allowed to such taxpayer in the amount of the tax due with respect to the amount of the wager so laid off, provided there is attached to the return for the month during which the wager was accepted and laid off by him the certificate prescribed below.

(b) If a taxpayer has paid the tax with respect to a wager laid off by him, he may file a claim for refund of such tax on Form 843 or take a credit for the tax paid by him against the tax shown to be due on any subsequent monthly return. If a refund is claimed, Form 843 shall be completed in accordance with the instructions thereon and, in addition there shall be attached to such form, a statement setting forth the reason for claiming the refund, the month in which such tax was paid, the date of payment, and whether any previous claim for refund covering the amount involved or any part thereof has been filed. There shall also be attached to the Form 843 the certificate prescribed below. In the case of a credit, the statement and certificate shall be attached to the monthly return in which the credit is claimed.

(c) No credit or refund will be allowed under this section if the wager is laid off with a person or organization not liable for tax under section 3285 with respect to such laid-off wager. No interest shall be allowed on any amount of tax credited or refunded under this section.

(d) The certificate prescribed for use in support of a credit or refund with respect to a laid-off wager shall be in the following form:

CERTIFICATE

(In support of credit or refund with respect to laid-off wagers under section 3286 (b) of the Internal Revenue Code.)

I hereby certify that I, or the ----------
(Corporation,
---------- of which I am
partnership, or syndicate)
an officer or member, doing business at
----------, registered with the
(Address)
Collector of Internal Revenue at ----------,
---------- under Registration No. --------
as a person accepting wagers within the meaning of section 3285 of the Internal Revenue Code, accepted laid-off wagers, in the amounts and on the dates indicated below, from ----------, ----------
(Name) (Address)
during the month of ----------, 19----:

Date	Amount of laid-off wager	Subject of laid-off wager (identify horse and track, particular contest, or contestant, etc.)

(Attach supplemental sheets for additional entries, if necessary.)

The undersigned further certifies that he, or the corporation, partnership, or syndicate of which he is a member, will make return of and account for the tax, under section 3285 of the Internal Revenue Code, with respect to the laid-off wagers so accepted.

It is understood by the undersigned that this certificate is given for the purpose of enabling the person from whom the laid-off wagers were accepted to claim credit with respect to the tax due on such laid-off wagers or to claim credit or refund of the tax, if any, paid on such laid-off wagers.

It is further understood that the fraudulent use of this certificate will subject the undersigned and all guilty parties to a fine of not more than $10,000 or to imprisonment for not more than five years, or both, together with costs of prosecution.

(Signed) ----------
(Date) ----------
(Title) ----------
(Owner, president, partner, member, etc.)

(e) A complete and detailed record of each laid-off wager for which a claim for credit or refund is filed, including a copy of the above certificate, shall be kept by the taxpayer for a period of at least four years from the date any credit is taken or refund is claimed.

SECTION 3286 OF THE INTERNAL REVENUE CODE, AS ADDED BY SECTION 471 OF THE ACT [REVENUE ACT OF 1951]

CREDITS AND FUNDS

(a) No overpayment of tax under this subchapter shall be credited or refunded (otherwise than under subsection (b)), in pursuance of a court decision or otherwise, unless the person who paid the tax establishes, in accordance with regulations prescribed by the Secretary, (1) that he has not collected (whether as a separate charge or otherwise) the amount of the tax from the person who placed the wager on which the tax was imposed, or (2) that he has repaid the amount of the tax to the person who placed such wager, or unless he files with the Secretary written consent of the person who placed such wager to the allowance of the credit or the making of the refund. In the case of any laid-off wager, no overpayment of tax under this subchapter shall be so credited or refunded to the person with whom such laid-off wager was placed unless he establishes, in accordance with regulations prescribed by the Secretary, that the provisions of the preceding sentence have been complied with both with respect to the person who placed the laid-off wager with him and with respect to the person who placed the original wager.

* * * * *

SECTION 3770 OF THE INTERNAL REVENUE CODE

AUTHORITY TO MAKE ABATEMENTS, CREDITS, AND REFUNDS

(a) *To taxpayers*—(1) *Assessments and collections generally.* Except as otherwise provided by law in the case of income, war-profits, excess-profits, estate, and gift taxes, the Commissioner, subject to regulations prescribed by the Secretary, is authorized to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that appear to be unjustly assessed or excessive in amount, or in any manner wrongfully collected.

(2) *Assessments and collections after limitation period.* Any tax (or any interest, penalty, additional amount, or addition to such tax) assessed or paid after the expiration of the period of limitation properly applicable thereto shall be considered an overpayment and shall be credited or refunded to the taxpayer if claim therefor is filed within the period of limitation for filing such claim.

* * * * *

(4) *Credit of overpayment of one class of tax against another class of tax due.* Notwithstanding any provision of law to the contrary, the Commissioner may, in his discretion, in lieu of refunding an overpayment of tax imposed by any provision of this title, credit such overpayment against any tax due from the taxpayer under any other provision of this title.

(5) *Delegation of authority to collectors to make refunds.* The Commissioner, with the approval of the Secretary, is authorized to delegate to collectors any authority, duty, or function which the Commissioner is authorized or required to exercise or perform under paragraph (1), (2), * * * or (4) of this subsection, * * * where the amount involved (exclusive of interest, penalties, additions to the tax, and additional amounts) does not exceed $10,000.

* * * * *

SECTION 3771 OF THE INTERNAL REVENUE CODE

INTEREST ON OVERPAYMENTS

(a) *Rate.* Interest shall be allowed and paid upon any overpayment in respect of any internal revenue tax at the rate of 6 per centum per annum.

(b) *Period.* Such interest shall be allowed and paid as follows:

(1) *Credits.* In the case of a credit, from the date of the overpayment to the due date of the amount against which the credit is taken, but if the amount against which the credit is taken is an additional assessment of a tax imposed by the Revenue Act of 1921, 42 Stat. 227, or any subsequent Revenue Act, then to the date of the assessment of that amount.

(2) *Refunds.* In the case of a refund, from the date of the overpayment to a date preceding the date of the refund check by not more than thirty days, such date to be determined by the Commissioner, whether or not such refund check is accepted by the taxpayer after tender of such check to the taxpayer. The acceptance of such check shall be without prejudice to any right of the taxpayer to claim any additional overpayment and interest thereon.

(c) *Additional assessment defined.* As used in this section the term "additional assessment" means a further assessment for a tax of the same character previously paid in part, and includes the assessment of a deficiency of any income or estate tax imposed by the Revenue Act of 1924, 43 Stat. 253, or by any subsequent Revenue Act.

* * * * *

SECTION 3313 OF THE INTERNAL REVENUE CODE

PERIOD OF LIMITATION UPON REFUNDS AND CREDITS

All claims for the refunding or crediting of any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty alleged to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected must, except as otherwise provided by law in the case of income, war-profits, excess-profits, estate, and gift taxes, and except as otherwise provided by law in the case of employment taxes under subchapters A and D of chapter 9, be presented to the Commissioner within four years next after the payment of such tax, penalty, or sum. The amount of the refund (in the case of taxes other than income, war-profits, excess-profits, estate, and gift taxes, and other than such employment taxes) shall not exceed the portion of the tax, penalty, or sum paid during the four years immediately preceding the filing of the claim, or if no claim was filed, then during the four years immediately preceding the allowance of the refund.

SECTION 3772 OF THE INTERNAL REVENUE CODE

SUITS FOR REFUND

(a) *Limitations*—(1) *Claim.* No suit or proceeding shall be maintained in any court for the recovery of any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected until a claim for refund or credit has been duly filed with the Commissioner, according to the provisions of law in that regard, and the regulations of the Secretary established in pursuance thereof.

(2) *Time.* No such suit or proceeding shall be begun before the expiration of six months from the date of filing such claim unless the Commissioner renders a decision thereon within that time, nor after the expiration of two years from the date of mailing by registered mail by the Commissioner to the taxpayer of a notice of the disallowance of the part of the claim to which such suit or proceeding relates.

(3) *Reconsideration after mailing of notice.* Any consideration, reconsideration, or action by the Commissioner with respect to such claim following the mailing of a notice by registered mail of disallowance shall not operate to extend the period within which suit may be begun. * * *.

(b) *Protest or duress.* Such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.

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SECTION 3774 OF THE INTERNAL REVENUE CODE

REFUNDS AFTER PERIODS OF LIMITATION

A refund of any portion of an internal revenue tax (or any interest, penalty, additional amount, or addition to such tax) shall be considered erroneous—

(a) *Expiration of period for filing claim.* If made after the expiration of the period of limitation for filing claim therefor, unless within such period claim was filed; or

(b) *Disallowance of claim and expiration of period for filing suit.* In the case of a claim filed within the proper time and disallowed by the Commissioner if the refund was made after the expiration of the period of limitation for filing suit, unless—

(1) Within such period suit was begun by the taxpayer, or

(2) Within such period, the taxpayer and the Commissioner agreed in writing to suspend the running of the statute of limitations for filing suit from the date of the agreement to the date of final decision in one or more named cases then pending before the Board of Tax Appeals or the courts. If such agreement has been entered into, the running of such statute of limitations shall be suspended in accordance with the terms of the agreement.

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SECTION 3775 OF THE INTERNAL REVENUE CODE

CREDITS AFTER PERIODS OF LIMITATIONS

(a) *Period against United States.* Any credit against a liability in respect of any taxable year shall be void if any payment in respect of such liability would be considered an overpayment under section 3770 (a) (2).

(b) *Period against taxpayer.* A credit of an overpayment in respect of any tax shall be void if a refund of such overpayment would be considered erroneous under section 3774.

§ 325.35 *Credit or refund generally*—(a) *Overpayment of tax—In general.* If a person overpays the tax due, he may either file a claim for refund on Form 843 or take credit for such overpayment against the tax due on a subsequent monthly return. A complete statement of the facts involving the overpayment shall be attached either to the claim or to the return on which the credit is claimed. Every claim for refund shall be supported by evidence showing the name and address of the taxpayer, the date of payment of the tax, and the amount of such tax. A credit taken on a return shall be supported by evidence of the same character.

(b) No credit or refund shall be allowed whether in pursuance of a court decision or otherwise unless the taxpayer files a statement explaining satisfactorily the reason for claiming the credit or refund and establishing (1) that he has not collected (whether as a separate charge or otherwise) the amount of the tax from the person who placed the wager on which the tax was imposed, or (2) that he has either repaid the amount of the tax to the person who placed the wager or has secured the written consent of such person to the allowance of the credit or refund. In the latter case, the written consent of the person who placed the wager shall accompany the statement filed with the credit or refund claim. The statement supporting the credit or refund claim shall also show whether any previous claim for credit or refund covering the amount involved, or any part thereof, has been filed with the collector or Commissioner. If the overpayment of tax relates to a laid-off wager accepted by the taxpayer, no credit or refund shall be allowed or made unless the taxpayer complies with the provisions of the first sentence of this subsection, not only as to the person who placed the laid-off wager, but also with respect to the person who placed the original wager.

(c) A complete and detailed record of each overpayment must be kept by the taxpayer for a period of at least four years from the date any credit is taken or refund is claimed.

(d) No claim for credit or refund of tax shall be allowed unless presented

within four years next after the payment of such tax.

SECTION 2706 OF THE INTERNAL REVENUE CODE

ADDITION TO TAX IN CASE OF NONPAYMENT

If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 6 per centum per annum from the time when the tax became due until paid.

SECTION 3612 OF THE INTERNAL REVENUE CODE

RETURNS EXECUTED BY COMMISSIONER OR COLLECTOR

* * * * *

(d) *Additions to tax*—(1) *Failure to file return.* In case of any failure to make and file a return or list within the time prescribed by law, or prescribed by the Commissioner or the collector in pursuance of law, the Commissioner shall added to the tax 25 per centum of its amount, except that when a return is filed after such time and it is shown that the failure to file it was due to a reasonable cause and not to willful neglect, no such addition shall be made to the tax: *Provided,* That in the case of a failure to make and file a return required by law, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, if the last date so prescribed for filing the return is after August 30, 1935, then there shall be added to the tax, in lieu of such 25 per centum: 5 per centum if the failure is for not more than 30 days, with an additional 5 per centum for each additional 30 days or fraction thereof during which failure continues, not to exceed 25 per centum in the aggregate.

(2) *Fraud.* In case a false or fraudulent return or list is willfully made, the Commissioner shall added to the tax 50 per centum of its amount.

* * * * *

(e) *Collection of additions to tax.* The amount added to any tax under paragraphs (1) and (2) of subsection (d) shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, falsity, or fraud, in which case the amount so added shall be collected in the same manner as the tax.

SECTION 3655 OF THE INTERNAL REVENUE CODE

NOTICE AND DEMAND FOR TAX

(a) *Delivery.* Where it is not otherwise provided, the collector shall in person or by deputy, within ten days after receiving any list of taxes from the Commissioner, give notice to each person liable to pay any taxes stated therein, to be left at his dwelling or usual place of business, or to be sent by mail, stating the amount of such taxes and demanding payment thereof.

(b) *Addition to tax for nonpayment.* If such person does not pay the taxes, within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said taxes with a penalty of 5 per centum additional upon the amount of taxes, and interest at the rate of 6 per centum per annum from the date of such notice to the date of payment; except that in the case of income, estate or gift taxes, such penalties shall not apply and the interest for nonpayment of tax shall be such as is specifically provided by law with respect to such taxes.

* * * * *

§ 325.36 *Penalty and interest.* (a) In the case of failure to file a return within the prescribed time, a certain percentage of the amount of the tax is added to the tax unless the return is later filed and failure to file the return within the prescribed time is shown to the satisfaction of the Commissioner to be due to reasonable cause and not to willful neglect. The amount to be added to the tax is 5 percent if the failure is for not more than 30 days, with an additional 5 percent for each additional 30 days or fraction thereof during which failure continues, not to exceed 25 percent in the aggregate.

(b) Failure to pay tax within the time fixed for filing returns causes interest to accrue automatically, without assessment of the tax by the Commissioner or notice to the taxpayer, to the actual date of payment or assessment, whichever is earlier. The due date of the tax for the purpose of computing interest is the last day of the month within which the return is required to be filed and the tax paid.

(c) Where assessment is made, and payment is not made within 10 days after the issuance of the first notice and demand (Form 17), there will accrue, under section 3655, a 5 percent penalty and interest at the rate of 6 percent per annum computed upon the entire assessment from the date of issuance of Form 17 until date of payment. Where assessment is settled by partial payments, interest is computed at the above-prescribed rates from the date of the first 10-day notice through the date of first payment and on the balance from the next succeeding day to the date of the next payment until the assessment is paid in full.

(d) If a claim for abatement is filed with the collector within 10 days after the date of the issuance of the first notice and demand, the 5 percent penalty does not attach. If the assessment is not paid within 10 days after receipt of notice of rejection of the claim, the 5 percent penalty applies. The filing of the claim does not stay the collection of interest, which continues to run for the full period that intervenes between the date of the first notice and demand and the date of payment.

(e) If a false or fraudulent return is willfully made, the penalty under section 3612 (d) and (e) is 50 percent of the total tax due for the entire period involved, including any tax previously paid.

(f) Any person who willfully fails to pay any tax due, file return, or keep records, or who attempts in any manner to evade or defeat the tax, or who fraudulently uses any certificate authorized by these regulations, is subject to a fine of $10,000, or imprisonment, or both, with costs of prosecution, and is also liable to a penalty equal to the amount of the tax not paid. These penalties apply to an officer or employee who, as such officer or employee, is under a duty to perform the act in respect of which the violation occurs, as well as to a person who fails or refuses to perform any of the duties imposed by the Code, i. e., pay the tax, make return, keep records, supply information, etc.

SECTION 2707 OF THE INTERNAL REVENUE CODE

PENALTIES

(a) Any person who willfully fails to pay, collect, or truthfully account for and pay over the tax imposed by section 2700 (a), or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty of the amount of the tax evaded, or not paid, collected, or accounted for and paid over, to be assessed and collected in the same manner as taxes are assessed and collected. No penalty shall be assessed under this subsection for any offense for which a penalty may be assessed under authority of section 3612.

(b) Any person required under this subchapter to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of the computation, assessment, or collection of any tax imposed by this subchapter who willfully fails to pay such tax, make such returns, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

(c) Any person required under this subchapter to collect, account for and pay over any tax imposed by this subchapter, who willfully fails to collect or truthfully account for and pay over such tax, and any person who willfully attempts in any manner to evade or defeat any tax imposed by this subchapter or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(d) The term "person" as used in this section includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

SECTION 3710 OF THE INTERNAL REVENUE CODE

SURRENDER OF PROPERTY SUBJECT TO DISTRAINT

(a) *Requirement.* Any person in possession of property, or rights to property, subject to distraint, upon which a levy has been made, shall, upon demand by the collector or deputy collector making such levy, surrender such property or rights to such collector or deputy, unless such property or right is, at the time of such demand, subject to an attachment or execution under any judicial process.

(b) *Penalty for violation.* Any person who fails or refuses to so surrender any of such property or rights shall be liable in his own person and estate to the United States in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of the taxes (including penalties and interest) for the collection of which such levy has been made, together with costs and interest from the date of such levy.

(c) *Person defined.* The term "person" as used in this section includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

SECTION 3793 OF THE INTERNAL REVENUE CODE

PENALTIES AND FORFEITURES

* * * * *

(b) *Fraudulent returns, affidavits, and claims.*—(1) *Assistance in preparation or presentation.* Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with any matter arising under, the internal revenue laws, of a false or fraudulent return, affidavit, claim,

or document, shall (whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document) be guilty of a felony, and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(2) *Person defined.* The term "person" as used in this subsection includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

SECTION 3658 OF THE INTERNAL REVENUE CODE

FRACTIONAL PARTS OF A CENT

In the payment of any tax under this title not payable by stamp a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to 1 cent.

SECTION 286 OF TITLE 18 OF THE UNITED STATES CODE

CONSPIRACY TO DEFRAUD THE GOVERNMENT WITH RESPECT TO CLAIMS

Whoever enters into any agreement, combination, or conspiracy to defraud the United States, or any department or agency thereof, by obtaining or aiding to obtain the payment or allowance of any false, fictitious or fraudulent claim, shall be fined not more than $10,000 or imprisoned not more than ten years, or both.

SECTION 287 OF TITLE 18 OF THE UNITED STATES CODE

FALSE, FICTITIOUS OR FRAUDULENT CLAIMS

Whoever makes or presents to any person or officer in the civil, military, or naval service of the United States, or to any department or agency thereof, any claim upon or against the United States, or any department or agency thereof, knowing such claim to be false, fictitious, or fraudulent, shall be fined not more than $10,000 or imprisoned not more than five years, or both.

SECTION 1001 OF TITLE 18 OF THE UNITED STATES CODE

STATEMENTS OR ENTRIES GENERALLY

Whoever, in any matter within the jurisdiction of any department or agency of the United States knowingly and willfully falsifies, conceals or covers up by any trick, scheme, or device a material fact, or makes any false, fictitious or fraudulent statements or representations, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry, shall be fined not more than $10,000 or imprisoned not more than five years, or both.

SUBPART E—OCCUPATIONAL TAX; WAGERING

SECTION 3290 OF THE INTERNAL REVENUE CODE, AS ADDED BY SECTION 471 OF THE ACT [REVENUE ACT OF 1951]

TAX

A special tax of $50 per year shall be paid by each person who is liable for tax under subchapter A or who is engaged in receiving wagers for or on behalf of any person so liable.

SECTION 3271 OF THE INTERNAL REVENUE CODE

PAYMENT OF TAX

* * * * *

(b) *Due date.* All special taxes shall become due on the 1st day of July in each year, or on commencing any trade or business on which such tax is imposed. In the former case the tax shall be reckoned for one year, and in the latter case it shall be reckoned proportionately, from the 1st day of the month in which the liability to a special tax commenced, to and including the 30th day of June following.

SECTION 472 OF THE ACT

EFFECTIVE DATE OF PART VII [REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951]

* * * No tax shall be payable under subchapter B of chapter 27A, as added by section 471, with respect to any period prior to the first day of the first month which begins more than 10 days after the date of enactment of this Act. In the case of any person who is liable for tax under subchapter A of chapter 27A, as added by section 471, or who is engaged in receiving wagers for or on behalf of any person so liable, and who commenced the activity which makes him subject to such tax, or who was engaged in receiving such wagers, prior to the first day of the first month specified in the preceding sentence, the tax under subchapter B of chapter 27A, as added by section 471, shall be reckoned proportionately from the first day of such month to and including the thirtieth day of June following and shall be due on, and payable on or before, the last day of the month specified in the preceding sentence.

§ 325.40 *Effective date of tax.* The special tax imposed by section 3290 of the Internal Revenue Code is effective on and after November 1, 1951.

§ 325.41 *Persons liable for tax.* Every person who is liable for the 10 percent excise tax imposed on wagers by section 3285 of the Internal Revenue Code and every person who is engaged in receiving wagers for or on behalf of any other person so liable is liable for the special tax.

Example (1). A is engaged in the business of accepting horse race bets. He employs ten persons to receive on his behalf wagers which are transmitted by telephone. He also employs a secretary and bookkeeper.

A and each of the ten persons who receive wagers by telephone are liable for the special tax. The secretary and bookkeeper are not liable unless they also receive wagers for A.

Example (2). B operates a numbers game. He has an arrangement with ten persons, who are employed in various capacities, such as bootblacks, elevator operators, news dealers, etc., to receive wagers from the public on his behalf. B also employs a person to collect from his agents the wagers received on his behalf.

B, his ten agents, and the employee who collects the wagers received on his behalf are each liable for the special tax.

§ 325.42 *Rate and computation of tax.* (a) A tax of $50 per year is imposed upon each person liable for the tax. A person engaged both in accepting wagers on his own account and in receiving wagers for or on behalf of some other person is required to purchase but one special tax stamp.

(b) The tax year begins July 1 and ends June 30. Persons commencing business between August 1 and June 30 (both dates inclusive) shall pay a proportionate part of the annual tax. "Commencing business" means the initial acceptance of a wager by a person liable for the 10 percent excise tax or the initial receiving of a wager by an agent or employee for or on behalf of some other person. Persons in business for only a portion of a month are liable for tax for the full month, i. e., a person first becoming subject to the special tax on, for example, the 20th day of a month, is liable for tax for the entire month. As the tax became effective on November 1, 1951, persons in business on that date or commencing business during that month are liable for the tax for the eight months of the year ending the following June 30.

SUBPART F—ADMINISTRATIVE PROVISIONS

SECTION 3291 OF THE INTERNAL REVENUE CODE, AS ADDED BY SECTION 471 OF THE ACT [REVENUE ACT OF 1951]

REGISTRATION

(a) Each person required to pay a special tax under this subchapter shall register with the collector of the district—

(1) His name and place of residence;

(2) If he is liable for tax under subchapter A, each place of business where the activity which makes him so liable is carried on, and the name and place of residence of each person who is engaged in receiving wagers for him or on his behalf; and

(3) If he is engaged in receiving wagers for or on behalf of any person liable for tax under subchapter A, the name and place of residence of each such person.

(b) Where subsection (a) requires the name and place of residence of a firm or company to be registered, the names and places of residence of the several persons constituting the firm or company shall be registered.

(c) In accordance with regulations prescribed by the Secretary, the collector may require from time to time such supplemental information from any person required to register under this section as may be needful to the enforcement of this chapter.

SECTION 3298 OF THE INTERNAL REVENUE CODE, AS ADDED BY SECTION 471 OF THE ACT [REVENUE ACT OF 1951]

INSPECTION OF BOOKS

Notwithstanding section 3631, the books of account of any person liable for tax under this chapter may be examined and inspected as frequently as may be needful to the enforcement of this chapter.

SECTION 3292 OF THE INTERNAL REVENUE CODE, AS ADDED BY SECTION 471 OF THE ACT [REVENUE ACT OF 1951]

CERTAIN PROVISIONS MADE APPLICABLE

Sections 3271, 3273 (a), 3275, 3276, 3277, 3279, and 3280 shall extend to and apply to the special tax imposed by this subchapter and to the persons upon whom it is imposed, and for that purpose any activity which makes a person liable for special tax under this subchapter shall be considered to be a business or occupation described in chapter 27. No other provision of subchapter B of chapter 27 shall so extend or apply.

SECTION 3271 OF THE INTERNAL REVENUE CODE

PAYMENT OF TAX

(a) *Condition precedent to doing business.* No person shall be engaged in or carry on any trade or business mentioned in this chapter until he has paid a special tax therefor in the manner provided in this chapter.

(b) *Due date.* All special taxes shall become due on the 1st day of July in each year, or on commencing any trade or business on which such tax is imposed. In the former case the tax shall be reckoned for one year, and in the latter case it shall be reckoned proportionately, from the 1st day of the month in which the liability to a special tax commenced, to and including the 30th day of June following.

§ 325.50 *Registry, return, and payment of tax.* (a) Every person engaging in the business of accepting wagers and

liable to the 10 percent excise tax imposed by section 3285 of the Internal Revenue Code (see § 325.24 of these regulations) and every person engaged in receiving wagers for or on behalf of any person so liable shall on or before the last day of the month in which business is commenced file a return on Form 11–C. The return shall be filed with the collector of internal revenue for the district in which is located the taxpayer's office or principal place of business. If such taxpayer resides in the United States, but has no office or principal place of business in the United States, the return shall be filed with the collector of internal revenue for the district in which he resides. If the taxpayer has no office, residence, or principal place of business in the United States, the return shall be filed with the Collector of Internal Revenue, Baltimore, Maryland. The collector, upon request, will furnish to the taxpayer the proper forms which shall be filled out and signed as indicated therein.

(b) Every person engaged on November 1, 1951, in any business which makes him subject to the special tax, or first engaging in such business during the month of November 1951, shall register and file a return on Form 11–C and pay the tax on or before November 30, 1951. Thereafter, such person shall register, file a return, and pay the tax on or before the last day of July of each year.

(c) Each return shall show the taxpayer's full name. A person doing business under an alias, style, or trade name shall give his true name, followed by his alias, style, or trade name. In the case of a partnership, association, firm, or company, other than a corporation, the style or trade name shall be given, also the true name of each member and his place of residence. In the case of a corporation, the true name and title of each officer and his place of residence shall be shown.

(d) Each person engaged in the business of accepting wagers on his own account shall furnish the name and address of each place where such business is conducted, together with the true name and residence address of each agent or employee accepting wagers on his behalf. Each agent or employee of a person accepting wagers shall furnish the name and residence address of each person (i. e., individual, partnership, corporation, etc.) on whose behalf such wagers are accepted.

§ 325.51 *Records of agent or employee.* Every person who is engaged in receiving wagers of a type described in § 325.21 for or on behalf of another person (at any place other than a registered place of business of such other person), shall keep a record showing for each day (a) the gross amount of such wagers received by him, (b) the amount, if any, retained as a commission or as compensation for receiving such wagers, and (c) the amount turned over to the person on whose behalf the wagers were received, and the name and address of such person. The records required by this section shall, at all times, be open for inspection by internal revenue officers, and they shall be maintained for a period of at least four years from the date the wager was received.

SECTION 3271 OF THE INTERNAL REVENUE CODE

PAYMENT OF TAX

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(c) *How paid*—(1) *Stamp.* All special taxes imposed by law, * * * shall be paid by stamps denoting the tax.

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SECTION 3273 OF THE INTERNAL REVENUE CODE

STAMPS

(a) *Supply.* The Commissioner is required to procure appropriate stamps for the payment of all special taxes imposed by law * * *.

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SECTION 3659 OF THE INTERNAL REVENUE CODE

RECEIPTS FOR TAXES

(a) *In general.* Every collector and deputy collector shall give receipts for all sums collected by him, excepting only when the same are in payment for stamps sold and delivered; but no collector or deputy collector shall issue a receipt in lieu of a stamp representing a tax.

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§ 325.52 *Tax payment evidenced by special tax stamp.* (a) Upon receipt of a return, on Form 11–C, together with remittance of the full amount of tax due, the collector will issue a special tax stamp as evidence of payment of the special tax. Such payment shall be made only in the form of cash, certified check, cashier's check, or money order.

(b) Collectors will distinctly write or print on the stamp before it is delivered or mailed to the taxpayer the following information: (1) The taxpayer's registered name, and (2) the business or office address of the taxpayer if he has one; if not, the residence address. Special tax stamps will be transmitted by ordinary mail, unless it is requested that they be transmitted by registered mail, in which case additional cost to cover registry fee shall be remitted with the return.

(c) Collectors and their deputies are forbidden to issue receipts in lieu of stamps representing the payment of special taxes.

SECTION 3293 OF THE INTERNAL REVENUE CODE, AS ADDED BY SECTION 471 OF THE ACT [REVENUE ACT OF 1951]

POSTING

Every person liable for special tax under this subchapter shall place and keep conspicuously in his principal place of business the stamp denoting the payment of such special tax; except that if he has no such place of business, he shall keep such stamp on his person, and exhibit it, upon request; to any officer or employee of the Bureau of Internal Revenue.

SECTION 3294 OF THE INTERNAL REVENUE CODE, AS ADDED BY SECTION 471 OF THE ACT [REVENUE ACT OF 1951]

PENALTIES

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(b) *Failure to post or exhibit stamp.* Any person who, through negligence, fails to comply with section 3293, shall be liable to a penalty of $50, and the cost of prosecution. Any person who, through willful neglect or refusal, fails to comply with section 3293, shall be liable to a penalty of $100, and the cost of prosecution.

§ 325.53 *Special tax stamp to be posted.* The special tax stamp issued to a taxpayer as evidence of the payment of the tax shall be kept posted conspicuously in his principal place of business, except that if he has no such place of business he shall keep such stamp on his person and exhibit it, upon request, to any officer or employee of the Bureau of Internal Revenue. Any person who, through negligence, fails to post the special tax stamp in his principal place of business, or who fails to keep the special tax stamp on his person in the event he has no business address, shall be liable to a penalty of $50 and the cost of prosecution. If through willful neglect or refusal, any person fails to comply with the provisions of section 3293, he shall be liable to a penalty of $100 and the cost of prosecution.

§ 325.54 *Certificates in lieu of stamps lost or destroyed.* When a special tax stamp has been lost or destroyed, such fact shall be reported to the collector at once for the purpose of obtaining from him a certificate of payment. Such certificate shall be posted in place of the stamp; otherwise liability as above indicated for failure to post the stamp will be incurred. (See § 325.53.)

SECTION 3277 OF THE INTERNAL REVENUE CODE

LIABILITY OF PARTNERS

Any number of persons doing business in copartnership at any one place shall be required to pay but one special tax.

§ 325.55 *Partnership liability.* Any number of persons doing business in copartnership shall be required to pay but one special tax. The collector may issue a special tax stamp to a copartnership in a firm or trade name, provided the names and addresses of all members of the partnership are disclosed on Form 11–C, Special Tax Return.

SECTION 3280 OF THE INTERNAL REVENUE CODE

LIABILITY IN CASE OF DEATH OR CHANGE OF LOCATION

(a) *Requirements.* When any person who has paid the special tax for any trade or business dies, his wife or child, or executors or administrators or other legal representatives, may occupy the house or premises, and in like manner carry on, for the residue of the term for which the tax is paid, the same trade or business as the deceased before carried on, in the same house and upon the same premises, without the payment of any additional tax. And when any person removes from the house or premises for which any trade or business was taxed to any other place, he may carry on the trade or business specified in the collector's register at the place to which he removes, without the payment of any additional tax: *Provided*, That all cases of death, change, or removal, as aforesaid, with the name of the successor to any person deceased, or of the person making such change or removal, shall be registered with the collector, under regulations to be prescribed by the Commissioner.

* * * * * *

§ 325.56 *Change of ownership*—(a) *Changes through death.* Whenever any person who has paid special tax dies, the surviving spouse or child, or executor or administrator, or other legal representative, may carry on such business for the

remainder of the term for which tax has been paid without any additional payment, subject to the conditions hereinafter stated. If the surviving spouse or child, or executor or administrator, or other legal representative of the deceased taxpayer continues the business, such person shall within 30 days after the date of the death of the taxpayer execute a new Form 11–C. The return thus executed shall show the name of the original taxpayer, together with all other data required, and the stamp issued to the taxpayer shall be submitted with the return for proper notation by the collector.

(b) *Changes from other causes.* A receiver or trustee in bankruptcy may continue the business under the stamp issued to the taxpayer at the place and for the period for which the tax was paid. An assignee for the benefit of creditors may continue business under his assignor's special tax stamp without incurring additional special tax liability. In such cases the change shall be registered with the collector in a manner similar to that required by paragraph (a) of this section.

(c) *Changes in firm.* When one or more members of a firm or partnership withdraw, the business may be continued by the remaining partner or partners under the same special tax stamp for the remainder of the period for which the stamp was issued to the old firm. The change shall, however, be registered in the same manner as required in paragraph (a) of this section. If new partners are taken into a firm, the new firm so constituted may not carry on business under the special tax stamp of the old firm. The new firm shall make return and pay its own special tax reckoned from the first day of the month in which it began business, even though the name of such firm be the same as that of the old. If the members of a partnership which has paid special tax form a corporation to continue the business, a new special tax stamp shall be taken out in the name of the corporation.

(d) *Change in corporation.* If a corporation changes its name, no additional tax is due, provided the change in name is registered with the collector in the manner required by paragraph (a) of this section. An increase in the capital stock of a corporation does not create a new special tax liability if the laws of the state under which it is incorporated permit such increase without the formation of a new corporation. The stockholder in a corporation, who, after its dissolution, continues the business, incurs a new special tax liability.

§ 325.57 *Change of address*—(a) *Procedure by taxpayer.* Whenever a taxpayer changes his business or residence address to a location other than that specified in his last special tax return (see § 325.50), he shall, within 30 days after the date of such change, register the change with the collector from whom the special tax stamp was purchased, by filing a new return, Form 11–C, designated "Supplemental Return", and setting forth the new address and the date of change. The taxpayer's special tax stamp shall accompany the supplemental return for proper notation by the collector. As to liability in case of failure to register a change of address within 30 days, see § 325.58.

(b) *Procedure by collector; removal within district.* When registration is made by a taxpayer in the manner specified in paragraph (a) of this section, of a change of address within the same district, the collector, if necessary, will enter on his Record 10 (see § 325.61) the new address and the date of change. If the information disclosed on the supplemental return is such as to require a change on the face of the special tax stamp, the collector will make the proper change and return the stamp to the taxpayer for posting.

(c) *Procedure by collector; removal to another district.* In case of removal of the taxpayer's office or principal place of business (or residence address, if he has no office or principal place of business) to another collection district, the collector will note the transfer on his Record 10, stating the change of location, and shall then transmit the special tax stamp to the collector for the district to which such office or business was removed. The latter will make an entry on his Record 10, as in the case of an original registration in his district, correct the address on the stamp, if necessary, and note also thereon his name, title, date, and district, and then forward the stamp to the taxpayer.

SECTION 3634 OF THE INTERNAL REVENUE CODE

EXTENSION OF TIME FOR FILING RETURNS

If the failure to file a return (other than a return of income tax) or list at the time prescribed by law or by regulation made under authority of law is due to sickness or absence, the collector may allow such further time, not exceeding thirty days, for making and filing the return or list as he deems proper.

SECTION 3612 OF THE INTERNAL REVENUE CODE

RETURNS EXECUTED BY COMMISSIONER OR COLLECTOR

* * * * *

(d) *Additions to tax*—(1) *Failure to file return.* In case of any failure to make and file a return or list within the time prescribed by law, or prescribed by the Commissioner or the collector in pursuance of law, the Commissioner shall add to the tax 25 per centum of its amount, except that when a return is filed after such time and it is shown that the failure to file it was due to a reasonable cause and not to willful neglect, no such addition shall be made to the tax: *Provided*, That in the case of a failure to make and file a return required by law, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, if the last date so prescribed for filing the return is after August 30, 1935, then there shall be added to the tax, in lieu of such 25 per centum: 5 per centum if the failure is for not more than 30 days, with an additional 5 per centum for each additional 30 days or fraction thereof during which failure continues, not to exceed 25 per centum in the aggregate.

(2) *Fraud.* In case a false or fraudulent return or list is willfully made, the Commissioner shall add to the tax 50 per centum of its amount.

* * * * *

(e) *Collection of additions to tax.* The amount added to any tax under paragraphs (1) and (2) of subsection (d) shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, falsity, or fraud, in which case the amount so added shall be collected in the same manner as the tax.

* * * * *

SECTION 3294 OF THE INTERNAL REVENUE CODE, AS ADDED BY SECTION 471 OF THE ACT [REVENUE ACT OF 1951]

PENALTIES

(a) *Failure to pay tax.* Any person who does any act which makes him liable for special tax under this subchapter, without having paid such tax, shall, besides being liable to the payment of the tax, be fined not less than $1,000 and not more than $5,000.

* * * * *

(c) *Willful violations.* The penalties prescribed by section 2707 with respect to the tax imposed by section 2700 shall apply with respect to the tax imposed by this subchapter.

§ 325.58 *Liability for failure to register change or removal.* Any person succeeding to and carrying on a business for which the special tax has been paid, and any taxpayer changing his residence address or his place of business, without registering such change as provided in §§ 325.56 and 325.57, shall be liable to an additional tax, (see section 3280) and to the penalty prescribed in section 3612 (d) for failure to make return. (See § 325.59.)

§ 325.59 *Penalties for delinquency and fraudulent return.* (a) In case of failure to file a return within the prescribed time, a certain percentage of the amount of the tax is added to the tax unless the return is later filed and failure to file the return within the prescribed time is shown to the satisfaction of the Commissioner to be due to reasonable cause and not to willful neglect. The amount to be added to the tax is 5 percent if the failure is for not more than 30 days, with an additional 5 percent for each additional 30 days or fraction thereof during which failure continues, not to exceed 25 percent in the aggregate.

(b) If a false or fraudulent return is filed, the taxpayer is liable to an additional amount equal to 50 percent of the total tax. If a person liable to tax for an entire year falsely states in his return that he is liable for a portion only of the year, the return is false not only as to the portion of the year not covered but as to the portion falsely represented as the actual period of liability.

(c) Any person liable for the special tax who does any act which makes him liable for such tax, without having paid the tax, is, besides being liable for the tax, subject to a fine of not less than $1,000 and not more than $5,000. In addition, any person who willfully fails to pay any tax due, file return, or keep records, or who attempts in any manner to evade or defeat the tax, is subject to a fine of $10,000, or imprisonment, or both, with costs of prosecution, and is also liable to a penalty equal to the amount of the tax not paid. These penalties apply to an officer or employee who, as such officer or employee, is under a duty to perform the act in respect of which the violation occurs, as well as to a person who fails or refuses to perform any of the duties imposed by the

Code, i. e., pay the tax, make return, keep records, supply information, etc.

SECTION 3276 OF THE INTERNAL REVENUE CODE

APPLICATION OF STATE LAWS

The payment of any tax imposed by the internal revenue laws for carrying on any trade or business shall not be held to exempt any person from any penalty or punishment provided by the laws of any State for carrying on the same within such State, or in any manner to authorize the commencement or continuance of such trade or business contrary to the laws of such State or in places prohibited by municipal law; nor shall the payment of any such tax be held to prohibit any State from placing a duty or tax on the same trade or business, for State or other purposes.

SECTION 3297 OF THE INTERNAL REVENUE CODE, AS ADDED BY SECTION 471 OF THE ACT [REVENUE ACT OF 1951]

APPLICABILITY OF FEDERAL AND STATE LAWS

The payment of any tax imposed by this chapter with respect to any activity shall not exempt any person from any penalty provided by a law of the United States or of any State for engaging in the same activity, nor shall the payment of any such tax prohibit any State from placing a tax on the same activity for State or other purposes.

§ 325.60 *Doing business in violation of Federal or State law.* Payment of any special tax within the scope of the regulations in this part in nowise authorizes the carrying on of any business in violation of a law of the United States or the law of any State. The special tax stamp is not a license or permit and affords no protection from prosecution for violation of any Federal or State law.

SECTION 3275 OF THE INTERNAL REVENUE CODE

LIST OF SPECIAL TAXPAYERS FOR PUBLIC INSPECTION

(a) *In collector's office.* Each collector shall, under regulations of the Commissioner, place and keep conspicuously in his office, for public inspection, an alphabetical list of the names of all persons who shall have paid special taxes within his district, and shall state thereon the time, place, and business for which such special taxes have been paid, and upon application of any prosecuting officer of any State, county, or municipality, he shall furnish a certified copy thereof, as of a public record, for which a fee of $1 for each one hundred words or fraction thereof in the copy or copies so requested, may be charged.

* * * * *

§ 325.61 *Public record of special taxpayers.* The list required by section 3275 of the Internal Revenue Code shall be kept on Record 10, and may be inspected in the collector's office at reasonable and proper times.

SECTION 3640 OF THE INTERNAL REVENUE CODE

ASSESSMENT AUTHORITY

The Commissioner is authorized and required to make the inquiries, determinations, and assessments of all taxes and penalties imposed by this title, or accruing under any former internal revenue law, where such taxes have not been duly paid by stamp at the time and in the manner provided by law.

§ 325.62 *Assessment of taxes not paid by stamp.* In case special taxes within the scope of the regulations in this part have not been paid and the taxpayer refuses or fails to make payment, the tax will be assessed. No stamps will be issued for an expired period; the tax in such case will be assessed.

SECTION 3655 OF THE INTERNAL REVENUE CODE

NOTICE AND DEMAND FOR TAX

(a) *Delivery.* Where it is not otherwise provided, the collector shall in person or by deputy, within ten days after receiving any list of taxes from the Commissioner, give notice to each person liable to pay any taxes stated therein, to be left at his dwelling or usual place of business, or to be sent by mail, stating the amount of such taxes and demanding payment thereof.

(b) *Addition to tax for nonpayment.* If such person does not pay the taxes, within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said taxes with a penalty of 5 per centum additional upon the amount of taxes, and interest at the rate of 6 per centum per annum from the date of such notice to the date of payment; * * *.

* * * * *

§ 325.63 *Notice and demand for tax; penalty and interest.* (a) Where assessment is made, and payment is not made within 10 days after the issuance of the first notice and demand (Form 17), there will accrue under section 3655, a 5 percent penalty and interest at the rate of 6 percent per annum computed upon the entire assessment from the date of issuance of Form 17 until date of payment. Where assessment is settled by partial payments, interest is computed at the above-prescribed rate from the date of the first 10-day notice through the date of first payment and on the balance from the next succeeding day to the date of the next payment until the assessment is paid in full.

(b) If a claim for abatement is filed with the collector within 10 days after the date of the issuance of the first notice and demand, the 5 percent penalty does not attach. If the assessment is not paid within 10 days after receipt of notice of rejection of the claim, the 5 percent penalty applies. The filing of the claim does not stay the collection of interest, which continues to run for the full period that intervenes between the date of the first notice and demand and the date of payment.

SECTION 3660 OF THE INTERNAL REVENUE CODE

JEOPARDY ASSESSMENT

(a) If the Commissioner believes that the collection of any tax (other than income tax, estate tax, and gift tax) under any provision of the internal-revenue laws will be jeopardized by delay, he shall, whether or not the time otherwise prescribed by law for making return and paying such tax has expired, immediately assess such tax (together with all interest and penalties the assessment of which is provided for by law). Such tax, penalties, and interest shall thereupon become immediately due and payable, and immediately notice and demand shall be made by the collector for the payment thereof. Upon failure or refusal to pay such tax, penalty, and interest, collection thereof by distraint shall be lawful without regard to the period prescribed in section 3690.

(b) The collection of the whole or any part of the amount of such assessment may be stayed by filing with the collector a bond in such amount, not exceeding double the amount as to which the stay is desired, and with such sureties, as the collector deems necessary, conditioned upon the payment of the amount collection of which is stayed, at the time at which, but for this section, such amount would be due.

§ 325.64 *Jeopardy assessment.* (a) Whenever, in the opinion of the collector, it becomes necessary to protect the interests of the Government by effecting immediate collection of the tax, the Commissioner can immediately assess the tax, together with all penalties and interest due. Such tax, penalties, and interest will, upon assessment, become immediately due and payable, and the collector shall, without delay, issue a notice and demand for payment thereof in full.

(b) The collection of the whole or any part of the amount of the jeopardy assessment may be stayed by filing with the collector a bond in such amount, not exceeding double the amount with respect to which the stay is desired, and with such sureties as the collector deems necessary, conditioned upon the payment of the amount, collection of which is stayed, at the time at which such amount would normally be due.

(c) Upon refusal to pay, or failure to pay or give bond, the collector shall proceed immediately to collect by distraint the tax, penalty, and interest, without regard to the 10-day period after notice and demand prescribed in section 3690.

SECTION 3304 OF THE INTERNAL REVENUE CODE

REDEMPTION OF STAMPS

(a) *Authorization.* The Commissioner, subject to regulations prescribed by the Secretary, may, upon receipt of satisfactory evidence of the facts, make allowance for or redeem such of the stamps, issued under authority of law, to denote the payment of any internal revenue tax * * * where the rates or duties represented thereby have been excessive in amount, paid in error, or in any manner wrongfully collected.

(b) *Method and conditions of allowance.* Such allowance or redemption may be made * * * by refunding the amount or value to the owner thereof * * *; but no allowance or redemption shall be made in any case until the stamps * * * shall have been returned to the Commissioner, or until satisfactory proof has been made showing the reason why the same can not be returned * * *.

(c) *Time for filing claims.* No claim for the redemption of or allowance for stamps shall be allowed unless presented within four years after the purchase of such stamps from the Government.

(d) *Finality of Commissioner's decisions.* The finding of facts in and the decision of the Commissioner upon the merits of any claim presented under or authorized by this section shall, in the absence of fraud or mistake in mathematical calculation, be final and not subject to revision by any accounting officer.

* * * * *

SECTION 3770 OF THE INTERNAL REVENUE CODE

AUTHORITY TO MAKE ABATEMENTS, CREDITS, AND REFUNDS

(a) *To taxpayers—(1) Assessments and collections generally.* * * * the Commissioner, subject to regulations prescribed by the Secretary, is authorized to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that appear to be unjustly assessed or exces-

sive in amount, or in any manner wrongfully collected.

* * * * *

SECTION 3313 OF THE INTERNAL REVENUE CODE

PERIOD OF LIMITATION UPON REFUNDS AND CREDITS

All claims for the refunding or crediting of any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty alleged to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected must * * * be presented to the Commissioner within four years next after the payment of such tax, penalty, or sum. The amount of the refund * * * shall not exceed the portion of the tax, penalty, or sum paid during the four years immediately preceding the filing of the claim * * *.

§ 325.65 *Claims.* (a) Claims for abatement or refund of special taxes and ad valorem penalties erroneously or illegally assessed or collected, and claims for the redemption of special tax stamps shall be filed on Form 843 with the collector. The claim shall set forth in detail each ground upon which it is made, and facts sufficient to apprise the Commissioner of the exact basis thereof. If the claim is for redemption of a special tax stamp, such stamp shall be attached to and made a part of the claim.

(b) No claim for the refund of a special tax or penalty or for the redemption of a special tax stamp shall be allowed unless presented within four years next after the payment of such tax or penalty or the purchase of such stamp.

(c) A taxpayer who for any reason discontinues business is not entitled to any refund for the unexpired portion of the fiscal year for which the special tax stamp was issued.

SECTION 3793 OF THE INTERNAL REVENUE CODE

PENALTIES AND FORFEITURES

* * * * *

(b) *Fraudulent returns, affidavits, and claims*—(1) *Assistance in preparation or presentation.* Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with any matter arising under, the internal revenue laws, of a false or fraudulent return, affidavit, claim, or document, shall (whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document) be guilty of a felony, and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

* * * * *

SECTION 286 OF TITLE 18 OF THE UNITED STATES CODE

CONSPIRACY TO DEFRAUD THE GOVERNMENT WITH RESPECT TO CLAIMS

Whoever enters into any agreement, combination, or conspiracy to defraud the United States, or any department or agency thereof, by obtaining or aiding to obtain the payment or allowance of any false, fictitious or fraudulent claim, shall be fined not more than $10,000 or imprisoned not more than ten years, or both.

SECTION 287 OF TITLE 18 OF THE UNITED STATES CODE

FALSE, FICTITIOUS OR FRAUDULENT CLAIMS

Whoever makes or presents to any person or officer in the civil, military, or naval service of the United States, or to any department or agency thereof, any claim upon or against the United States, or any department or agency thereof, knowing such claim to be false, fictitious, or fraudulent, shall be fined not more than $10,000 or imprisoned not more than five years, or both.

SECTION 1001 OF TITLE 18 OF THE UNITED STATES CODE

STATEMENTS OR ENTRIES GENERALLY

Whoever, in any matter within the jurisdiction of any department or agency of the United States knowingly and willfully falsifies, conceals or covers up by any trick, scheme, or device a material fact, or makes any false, fictitious or fraudulent statements or representations, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry, shall be fined not more than $10,000 or imprisoned not more than five years, or both.

SECTION 3791 OF THE INTERNAL REVENUE CODE

RULES AND REGULATIONS

(a) *Authorization*—(1) *In general.* * * * the Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this title.

* * * * *

Promulgation of regulations. In pursuance of the provisions of the law, the foregoing regulations are hereby prescribed.

Inasmuch as this Treasury decision cannot effectuate its purpose unless it is promulgated immediately, it is found that it is impracticable to issue this Treasury decision with notice and public procedure thereon under section 4 (a) of the Administrative Procedure Act, approved June 11, 1946, or subject to the effective date limitation of section 4 (c) of such act.

[SEAL] JOHN B. DUNLAP,
Commissioner of Internal Revenue.

Approved: November 1, 1951.

THOMAS J. LYNCH,
Acting Secretary of the Treasury.

[F. R. Doc. 51-13317; Filed, Nov. 1, 1951; 12:20 p. m.]

TITLE 32—NATIONAL DEFENSE

Chapter V—Department of the Army

Subchapter F—Personnel

PART 577—MEDICAL AND DENTAL ATTENDANCE

ARMY AND NAVY HOSPITAL, HOT SPRINGS, ARKANSAS

Rescind § 577.24 and substitute the following in lieu thereof:

§ 577.24 *Army and Navy Hospital, Hot Springs, Arkansas; regulations applicable.* In accordance with the proviso in Executive Order 10272, July 10, 1951 (16 F. R. 6711), all rules, regulations, and restrictions prescribed by the Department of the Army uniformly applicable to other Army hospitals are made applicable to Army and Navy Hospital, Hot Springs, Arkansas.

[AR 40-695, 18 Oct. 1951] (22 Stat. 121, as amended; 24 U. S. C. 18; E. O. 10272, 10 July 1951, 16 F. R. 6711)

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

[F. R. Doc. 51-13249; Filed, Nov. 2, 1951; 8:50 a. m.]

TITLE 32A—NATIONAL DEFENSE, APPENDIX

Chapter III—Office of Price Stabilization, Economic Stabilization Agency

[General Ceiling Price Regulation, Supplementary Regulation 63, Area Milk Price Regulation 3]

GCPR, SR 63—AREA MILK PRICE ADJUSTMENTS

AMPR 3—STANDARD AND HOMOGENIZED MILK SOLD IN MINERAL COUNTY, NEVADA

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 Area Milk Price Regulation pursuant to Supplementary Regulation 63 to the General Ceiling Price Regulation (16 F. R. 9559) is hereby issued.

STATEMENT OF CONSIDERATIONS

Supplementary Regulation 63 to the General Ceiling Price Regulation authorizes district directors of the OPS to adjust the ceiling prices of milk sold in area within their jurisdiction when historical marketing patterns, cost increases, and the need for fair and equitable margins demonstrate the need for such action.

The accompanying order adjusts prices in this manner for sales to retailers and for retail sales of standard (pasteurized) and homogenized milk in Mineral County, Nevada. (No adjustment is provided for sales by retail stores but this is because, as is pointed out by the Statement of Considerations for Supplementary Regulation 63, section 11 (c) of the General Ceiling Price Regulation provides a means whereby such stores "may adjust their ceiling prices for fluid milk products by the amount of any price increase charged to them by their suppliers.")

Information submitted to the District Director has shown the need for an increase in the margins enjoyed by milk resellers in Mineral County. Increases in wages and other costs incurred by those sellers have necessitated this result if fair and equitable margins are to be maintained.

Mineral County does not comprise a milkshed. Its milk supply is drawn for the most part from the Southern limits of the Reno milkshed. The margins provided by the accompanying regulation will maintain the relationship which historically has existed between Reno prices and those in this county.

The adjustment herein provided establishes prices which are generally fair and equitable and consistent with the Defense Production Act of 1950 as amended and with the General Ceiling Price Regulation and Supplementary Regulation 63 issued thereunder. In the formulation of this regulation there has been consultation with industry representatives, including trade association representatives, and consideration has been given to their recommendations.

REGULATORY PROVISIONS

(a) The adjusted ceiling prices for the sale of standard (pasteurized) milk and homogenized milk in Mineral County, Nevada, shall be the ceiling prices therefor as of the effective date of this order plus one cent per quart.

(b) This order shall apply only to sales to retailers and sales at retail other than by retail stores.

(c) The prices herein provided are based upon a producer price for raw milk of $1.53 per pound milk fat f. o. b. processor's plant.

(d) Definitions in the General Ceiling Price Regulation shall apply to the terms used herein.

(e) This order shall become effective November 1, 1951.

(Sec. 704, 64 Stat. 816, as amended; 50 U. S. C. App. Sup. 2154. E. O. 10161, Sept. 9, 1950, 15 F. R. 6105; 3 CFR, 1950, Supp.)

RABY J. NEWTON,
District Director, Reno District.

NOVEMBER 1, 1951.

[F. R. Doc. 51-13334; Filed, Nov. 1, 1951; 4:38 p. m.]

[Ceiling Price Regulation 56, Collation 1]

CPR 56—CEILING PRICES FOR CERTAIN PROCESSED FRUITS AND BERRIES OF THE 1951 PACK

COLLATION 1—INCLUDING AMENDMENTS 1–6

Ceiling Price Regulation 56 is republished to incorporate the texts of Amendments 1 through 6, inclusive. Ceiling Price Regulation 56 was issued July 30, 1951 (16 F. R. 7546). Statements of Consideration for Ceiling Price Regulation 56, and for Amendments 1–6, inclusive, as previously published, are applicable to this republication. The effective dates of this regulation, and of the amendments are shown in a note preceding the first section of the regulation.

REGULATORY PROVISIONS

Sec.

AUTHORITY: Sections 1 to 26 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.

DERIVATION: Sections 1–26 contained in Ceiling Proce Regulation 56, July 30, 1951 (16 F. R. 7546), except as otherwise noted in brackets following text affected.

EFFECTIVE DATES: CPR 56, September 1, 1951, 16 F. R. 7546.

Amendment 1, August 10, 1951, 16 F. R. 8048.

Amendment 2, August 21, 1951, 16 F. R. 8452.

Amendment 3, August 23, 1951, 16 F. R. 8546.

Amendment 4, September 1, 1951, or such earlier date between August 23 and September 1, 1951, as you may select. If you select such earlier date, this amendment becomes effective as to you upon that date for all products added by this amendment. However, if you have offered for sale prior to the effective date of this amendment any item of canned apricots, canned sweet cherries, the ceiling prices of which were calculated under the provisions of CPR 56, you need not recalculate such ceiling prices under the provisions of sec. 2 (d), as amended by this amendment. (16 F. R. 8587)

Amendment 5, September 24, 1951, 16 F. R. 9557.

Amendment 6, October 20, 1951, or such earlier date between October 15, 1951, and October 20, 1951, as you may select. If you select an earlier date with respect to any product added by this amendment, this amendment becomes effective as to you upon that date for all such products. If you select an earlier date with respect to any item of a product the ceiling price of which is recalculated under Ceiling Price Regulation 56 as amended by this amendment, this amendment becomes effective as to you upon that date for all items of that product. (16 F. R. 10533)

[Effective date of CPR 56 amended by Amdts. 1 and 3]

SECTION 1. *Coverage of this regulation*—(a) *What products and sellers are covered by this regulation.* This regulation establishes methods for calculating ceiling prices for sales by processors of the 1951 and later packs of the following named processed fruits, berries, juices, nectars, purees, mixtures of fruit, and mixtures of juices and nectars processed from these fruits and berries:

Product:
- Canned fruit or berry nectars.
- Canned apricots.
- Canned sweet cherries (all varieties).
- Canned R. S. P. cherries.
- Canned berries, except cranberries.
- Canned plums.
- Canned prunes (fresh).
- Canned figs.
- Canned grapes.
- Canned freestone peaches.
- Canned pears.
- Canned fruit cocktail.
- Canned fruits for salad.
- Canned clingstone peaches.
- Canned apples.
- Canned apple sauce.
- Other canned fruits and canned and bottled fruit and berry juices, including canned and bottled domestic ripe and green olives, and canned cranberries and canned cranberry sauce (but excluding citrus and pineapple fruits and juices).

Other fruits or berries may be added from time to time. This regulation applies to all sales by a processor, as the term is defined in section 26, of canned fruits and berries, and mixtures thereof, and of purees, juices and nectars, and mixtures thereof, whether packed in tin or glass, processed from the specified fruits or berries. It applies to these sales even though the processor has procured the item of the product from other sources. This regulation does not apply to any listed fruit or berry which is packed and sold as "baby food", or as "junior food", or which is processed by freezing, drying or dehydration, or to any jams, jellies, preserves or marmalades processed from the specified fruits and berries.

If, however, your gross sales of all items of processed fruits, berries, and vegetables were less than $40,000.00 during 1950, you may elect not to use this regulation, but if you so elect, sales of all such products remain under the General Ceiling Price Regulation (16 F. R. 808). If you elect not to determine your prices under this regulation, you shall so inform the Fruit and Vegetable Branch, Office of Price Stabilization, Washington 25, D. C., including with such notice a list of your General Ceiling Price Regulation ceiling prices for all items of fruits, berries and vegetables processed by you.

[Paragraph (a) amended by Amdts. 4, 5 and 6]

(b) *Pricing provisions to be used.* The main pricing method for most processors is found in section 2 of this regulation. If, however, you are a grower-processor, a grower-owned cooperative, or if you purchase raw materials on open-end contracts, your ceiling prices are determined by sections 2 and 3 of this regulation. Section 4 of this regulation sets forth the method of computing your ceiling prices for items not sold during the base period. Section 5 provides pricing methods for processor-wholesalers and processor-retailers. Sections 6 and 7 of this regulation establish methods by which processors who cannot compute their ceiling prices under the other provisions of the regulation may obtain

ceiling prices. Section 26 defines important words used in this regulation such as "base period", "item", "product".

[Paragraph (b) amended by Amdt. 4]

(c) *Where this regulation applies.* This regulation applies in the 48 states of the United States and the District of Columbia.

(d) *What this regulation supersedes.* For the products and sellers covered, this regulation supersedes the General Ceiling Price Regulation (16 F. R. 808).

SEC. 2. *Ceiling prices f. o. b. factory for sales by processors of items sold during the base period.* You shall compute for each factory your ceiling prices for each "item" of a product covered by this regulation by first determining your "base price". Next you shall adjust your base price by an adjustment for cost increases other than sugar and raw materials; then by an adjustment for sugar costs; and finally by an adjustment for "raw material" costs.

(a) *How to determine your base price.* Your base price is your "weighted average sales price" per dozen containers f. o. b. factory for each item sold during the "base period" as defined in this regulation. "Weighted average sales price" is the total gross sales dollars charged f. o. b. factory for the item during the base period divided by the number of dozens of containers of that item sold.

(1) *What sales and sales contracts you include in your weighted average sales price.* All sales and confirmed sales contracts at firm prices of the 1948 pack of the item made in the regular course of business during the base period shall be included, regardless of the date of delivery. If you desire, you may include in your computation of your weighted average sales price sales made during the base period of items from a prior pack. If you made no sales of any item of a product during the base period as defined in section 26, you shall use as a substitute base period the 60 days beginning with and including the first day in 1948 subsequent to the base period as defined in section 26 that you made a sale of any item of such product.

Sales contracts made at times other than during the base period shall not be included, even though delivery was made during the base period. However, the following sales and sales contracts shall be excluded, even though they were made during the base period: Sales at retail (including sales to growers and employees) and at wholesale; sales to government procurement agencies, institutional, commercial and industrial users, state agencies and political subdivisions thereof; and sales of damaged goods, or of goods packed for experimental purposes.

[Subparagraph (1) amended by Amdt. 5]

(2) *Separate base prices.* You shall figure a separate base price for each item.

(3) *Base price for each factory group.* You may determine one base price for any group of factories, all of which are located in the same pricing area (i. e., each factory must be located in the same area both for permitted increases other than sugar and raw material, and for the maximum permitted increase in raw material cost). In figuring a single base price for a group of factories, you shall include all sales made in the base period for each factory in the group to obtain your weighted average sales price. You shall use only one "base period" for each such group of factories. Such "base period" shall begin with the first day of pack of any item of such product being priced at the factory in such group having the earliest pack.

[Subparagraph (3) amended by Amdt. 5]

(b) *How to adjust for permitted increases other than sugar and raw material.* After obtaining your base price for the item, you shall multiply it by the appropriate figure set forth in Table I for the area in which your factory is located.

TABLE I—PERMITTED INCREASES OTHER THAN SUGAR AND RAW MATERIAL

Product	Area		Adjustment factors
	No.	States included—	
Canned pear nectar	I	All States	1.075
Canned peach nectar	I	do	1.09
Canned apricot nectar	I	do	1.08
Other canned fruit and berry nectars	I	do	1.07
Canned apricots (No. 10, S. P. Pie)	I	do	1.37
Canned apricots	I	California	1.09
(All other items)	II	All other States	1.11
Canned sweet cherries	I	Oregon and Washington	1.04
(All varieties)	II	All other States	1.035
Canned R. S. P. Cherries	I	All States	1.04
Canned blueberries	I	do	1.07
Canned strawberries	I	do	1.04
Other canned berries	I	California, Oregon, and Washington	1.06
	II	All other States	1.07
Canned plums	I	California	1.065
	II	All other States	1.08
Canned prunes (fresh)	I	All States	1.085
Canned figs	I	do	1.08
Canned grapes	I	do	1.095
Canned Lovell peaches	I	California	1.09
Canned Elberta peaches	I	do	1.07
Canned freestone peaches	I	Oregon and Washington	1.065
	II	All States except California, Oregon, and Washington.	1.09
Canned pears	I	Oregon and Washington	1.05
	II	All States except California, Oregon, and Washington.	1.07
	III	California	1.08
Canned fruit cocktail	I	All States	1.07
Canned fruits for salad (including canned fruit mixtures).	I	do	1.06
Canned clingstone peaches (No. 10 pie)	I	do	1.40
Canned clingstone peaches (all other items)	I	do	1.085
Canned apples	I	All States	1.07
Canned apple sauce	I	California, Oregon, and Washington	1.10
	II	All other States	1.14
Other canned fruits and canned and bottled fruit and berry juices, including canned and bottled domestic ripe and green olives, and canned cranberries and canned cranberry sauce (but excluding citrus and pineapple fruits and juices).	I	All States	1.06

[Table I amended by Amdts. 4, 5 and 6]

The resulting figure is your "adjusted base price."

(c) *How to figure the adjustment for sugar cost increases.* Next you shall determine your adjustment for sugar cost increases which you have incurred since your 1948 base period determined by the first one of the following methods which is applicable.

(1) *Adjustment for items for which dollars-and-cents increases are provided.* If the item for which you are determining a ceiling price is one that appears in Table II, you shall determine a "'multiplier", as follows:

(i) Determine the dollars-and-cents difference per hundred weight between the weighted average cost of sugar used in the product in 1948 and in 1951 up to the time of computation of your ceiling price.

(ii) Then if this difference is an increase of 1951 cost over 1948 cost, determine a "multiplier" by applying the dollars-and-cents increase in cost of sugar per hundredweight to the following range:

Increased cost per hundredweight in dollars and cents		Multiplier
$0.00	$0.12	0
$0.13	$0.37	1
$0.38	$0.62	2
$0.63	$0.87	3
$0.88	$1.12	4
$1.13	$1.37	5
$1.38	$1.62	6
$1.63	$1.87	7

For each additional $0.25 increase per hundredweight of sugar, increase your multiplier by one, in accordance with the above range.

EXAMPLE: If your increase in cost of sugar is $0.67 per hundredweight, your multiplier is 3.

(iii) Having determined your multiplier you apply it to the appropriate figure in Table II. The result is your permitted increase in net cost of sugar in dollars-and-cents for the item.

(iv) Then you shall add the result determined in subdivision (iii) of this

subparagraph to your adjusted base price.

(2) *Adjustment for items for which no dollars-and-cents increases are provided.* If the item is one for which there is no applicable figure in Table II, you shall determine your increase in sugar cost by the following method:

(i) Determine the dollars-and-cents difference per hundredweight between the weighted average cost of sugar used in the product in 1948 and in 1951 up to the time of computation of your ceiling price.

(ii) Then convert this dollars-and-cents increase per hundredweight to the increase in sugar cost in cents per pound of sugar.

(iii) Determine the amount of sugar which you actually use in processing the item per dozen.

(iv) Multiply the amount of sugar which you actually use in processing the item by the amount of your sugar cost increase per pound.

(v) Add the result to your adjusted base price.

TABLE II—ADJUSTMENT FOR INCREASE IN SUGAR COSTS

[Dollars per dozen containers for sugar cost increases of one-fourth cent]

Fruits	Pack style	Grades	8-ounce cans	No. 300 cans	No. 303 1 and 1T cans	No. 2 cans	No. 2½ cans	No. 10 cans
Applesauce		All grades	0.0014	0.0026	0.0028	0.0035	0.0051	0.0186
Apricots	Halves, unpeeled	Extra heavy (fancy) cut-out density of 25°–40° Brix	.0034	.0064	.0070	.0087	.0126	.0458
		Heavy (choice) cut-out density of 21°–25° Brix	.0023	.0043	.0048	.0059	.0086	.0311
		Light (standard) cut-out density of 16°–21° Brix	.0014	.0025	.0028	.0034	.0050	.0182
		Slightly sweetened water (substandard) cut-out density of less than 16° Brix.	.0005	.0010	.0010	.0013	.0019	----------
	Whole, unpeeled	Extra heavy (fancy) cut-out density of 25°–40° Brix	.0038	.0072	.0080	.0098	.0142	.0478
		Heavy (choice) cut-out density of 21°–25° Brix	.0026	.0049	.0054	.0066	.0096	.0324
		Light (standard) cut-out density of 16°–21° Brix	.0016	.0028	.0032	.0039	.0056	.0190
		Slightly sweetened water (substandard) cut-out density of less than 16° Brix.	.0006	.0011	.0012	.0015	.0022	----------
	Whole, peeled	Extra heavy (fancy) cut-out density of 25°–40° Brix	.0034	.0063	.0070	.0086	.0124	.0442
		Heavy (choice) cut-out density of 21°–25° Brix	.0023	.0043	.0048	.0058	.0084	.0300
		Light (standard) cut-out density of 16°–21° Brix	.0014	.0025	.0028	.0034	.0050	.0176
		Slightly sweetened water (substandard) cut-out density of less than 16° Brix.	.0005	.0010	.0010	.0013	.0019	----------
Cherries, dark and light sweet.	All styles	Extra heavy (fancy) cut-out density of 25°–40° Brix	.0020	.0038	.0042	.0052	.0075	.0280
		Heavy (choice) cut-out density of 20°–25° Brix	.0014	.0027	.0030	.0038	.0054	.0201
		Light (standard) cut-out density of 16°–20° Brix	.0010	.0018	.0020	.0024	.0034	.0128
		Slightly sweetened water (substandard) cut-out density of less than 16°.	.0004	.0008	.0009	.0012	.0016	----------
Fruit cocktail		Extra heavy (fancy) cut-out density of 22°–35° Brix	.0025	.0047	.0052	.0063	.0092	.0296
		Heavy (choice) cut-out density of 18°–22° Brix	.0018	.0033	.0037	.0046	.0066	.0212
		Light (standard) cut-out density of 14°–18° Brix	.0012	.0022	.0024	.0030	.0044	.0136
Peaches, clingstone		Extra heavy (fancy) cut-out density of 24°–35° Brix	.0030	.0055	.0061	.0075	.0109	.0404
		Heavy (choice) cut-out density of 19°–24° Brix	.0020	.0037	.0042	.0051	.0074	.0275
		Light (standard) cut-out density of 14°–19° Brix	.0012	.0022	.0024	.0030	.0044	.0162
		Slightly sweetened water (substandard) cut-out density of less than 14° Brix.	.0004	.0008	.0009	.0012	.0016	----------
Peaches, freestone		Extra heavy (fancy) syrup 55 percent sugar when packed	.0032	.0060	.0066	.0082	.0118	.0434
		Heavy (choice) syrup 40 percent sugar when packed	.0021	.0041	.0045	.0056	.0080	.0295
		Light (standard) syrup 25 percent sugar when packed	.0012	.0024	.0026	.0032	.0047	.0173
		Slightly sweetened water (seconds) syrup 10 percent sugar when packed.	.0005	.0009	.0010	.0012	.0018	.0066
Pears, Bartlett		Extra heavy (fancy) cut-out density of 22°–35° Brix	.0026	.0049	.0054	.0068	.0098	.0354
		Heavy (choice) cut-out density of 18°–22° Brix	.0019	.0035	.0039	.0048	.0070	.0255
		Light (standard) cut-out density of 14°–18° Brix	.0012	.0023	.0025	.0030	.0044	.0162
		Slightly sweetened water (substandard) cut-out density of less than 14° Brix.	.0006	.0011	.0012	.0015	.0022	----------
Plums		Extra heavy (fancy) syrup 55 percent sugar when packed	.0036	.0068	.0076	.0093	.0134	.0496
		Heavy (light) syrup 40 percent sugar when packed	.0024	.0046	.0051	.0063	.0092	.0336
		Light (standard) syrup 25 percent sugar when packed	.0014	.0027	.0030	.0037	.0054	.0198
		Slightly sweetened water (seconds) syrup 10 percent sugar when packed.	.0006	.0010	.0012	.0014	.0020	.0075
Prunes, fresh		Extra heavy (fancy) syrup 40 percent sugar when packed	.0028	.0052	.0058	.0071	.0103	.0378
		Heavy (choice) syrup 30 percent sugar when packed	.0020	.0038	.0042	.0052	.0074	.0274
		Light (standard) syrup 20 percent sugar when packed	.0013	.0025	.0028	.0034	.0048	.0178
		Slightly sweetened water (substandard) syrup 10 percent sugar when packed.	.0006	.0011	.0012	.0013	.0022	.0075

[Table II amended by Amdts. 4 and 6]

(3) *Figuring adjustment for mixtures of sucrose, dextrose and other sweeteners and their mixtures.* If you use dextrose, corn syrup, corn syrup solids or liquid sugar in processing an item, you shall first convert all sweetening ingredients, including sucrose, to a solids basis in accordance with Table 23 of the publication, Conversion Factor and Weights and Measures for Agricultural Commodities and Their Products (U. S. Department of Agriculture, Production and Marketing Administration, August, 1947) or equivalent tables. Then determine the cost increase or decrease for each sweetening ingredient in accordance with subparagraphs (1) or (2) of this paragraph, and compute the total cost increase of all sweeteners in the item weighted to reflect the proportion of each sweetening ingredient in the item.

You then add the result to your adjusted base price.

(4) The result of the computation in subparagraphs (1), (2) or (3) of this paragraph is your "adjusted base price including adjustment for sugar cost increases".

(d) *How to figure the raw material adjustment.* Next, you shall determine your raw material adjustment in accordance with the procedure of this paragraph. If you have determined a base price for a group of factories under paragraph (a) (3) of this section, in making the raw material adjustments under this paragraph you shall figure your weighted average raw material costs per ton (or other unit of purchase) on the basis of raw material costs for all of the factories included in the group.

If you have customarily maintained a distinction among varieties in your sales of items of a product, you may figure a separate raw material adjustment for each variety.

[Paragraph (d) amended by Amdts. 5 and 6]

(1) Determine the difference between your 1948 "weighted average raw material cost" and, up to the time of the computation of your ceiling price for the item, your 1951 "weighted average raw material cost" per ton (or other unit of purchase), delivered or contracted to be delivered, at your factory. If you purchase raw material on a graded raw material basis, you shall compute your increase or decrease by weighting both

1948 and 1951 purchases on the basis of the actual grades purchased in 1948. If your 1951 costs so determined exceed your 1948 costs, and the permitted adjustment in Table III is a plus figure, you shall use either your actual increase, or the increase for the area in which your factory is located, as provided in Table III, whichever is lesser. If your 1951 costs exceed your 1948 costs and the permitted adjustment shown in Table III is a minus quantity, you must use the decrease shown in the table. If your 1948 costs exceed your 1951 costs you shall either use your actual decrease or the decrease for the area in which your factory is located, as provided in Table III, whichever is greater.

[Subparagraph (1) amended by Amdt. 4]

(2) You then divide your average raw material cost adjustment per ton (or other unit of purchase) by the simple average of your yields per ton (or other unit of purchase) of the raw material for the years 1948, 1949 and 1950 (or such of these years during which you processed the product), reduced to dozen containers of the product, and adjusted for grade yield distribution according to your customary practice during such period.

The result of the computation in subparagraph (2) of this paragraph, is your upward or downward adjustment for raw material costs in dozens of containers of the item.

If it has not been your customary practice to distribute raw material costs to the various grades of finished product on a grade differential basis, you may continue to follow your usual practice of distribution or you may redistribute the above figure obtained by "dividing your average raw material cost adjustment per ton (or other unit of purchase) by the simple average of the yields for the years 1948, 1949, and 1950" in accordance with the following procedure. (However, if you elect to redistribute in accordance with the following procedure, for any product, you must redistribute in the same manner for all products covered by this regulation):

(i) Determine the total sales value of the entire 1948 pack of the product at base period prices. For this purpose only, you may use your 1948 opening price for any item for which you cannot determine a base period price.

(ii) Determine the total number of tons (or other unit of purchase) of raw material used in producing the 1948 pack of the product.

(iii) Multiply the average raw material cost adjustment per ton (or other unit of purchase) as determined under section 2 (d) (1) by the total number of tons (or other unit of purchase) used in 1948.

(iv) Calculate the ratio secured by dividing (iii) by (i).

(v) Then multiply each base price by the ratio obtained as a result of the computation under (iv) to obtain the upward or downward adjustment for raw material costs per dozen containers of the item.

[Subparagraph (2) amended by Amdts. 4 and 5]

TABLE III—RAW MATERIAL COST ADJUSTMENTS

Raw material	Area	Unit	Permitted adjustment in dollars per unit
Apricots	California	Ton	+49.00
	Utah	do	+78.30
	Washington, Oregon	do	+64.10
	All other States	do	+45.40
Cherries, sour	Ohio	do	−1.00
	New York, Pennsylvania, Oregon, and Washington	do	+25.00
	Michigan, Utah	do	+55.00
	All other States	do	+77.00
Cherries, sweet	California, for brining	do	0
	California, for canning	do	−1.00
	Idaho for brining	do	+21.00
	Idaho, for canning	do	+15.00
	New York, Pennsylvania, Ohio, for all processing	do	+54.00
	Oregon, Washington, for brining	do	+105.00
	Oregon, Washington, for canning	do	+99.00
	Michigan, for all processing	do	+41.00
	All other States, for all processing	do	+20.00
Cranberries	All States	Barrel	+10.50
Figs	California	Ton	+51.00
	Texas	do	+71.00
Peaches, clingstone	All States	do	+11.10
Peaches, freestone	Oregon, Washington	do	+23.65
	California	do	+11.90
	South Carolina	do	−5.30
	Georgia	do	+11.95
	Michigan	do	+42.50
	All other States	do	+46.61
Pears	California	do	−26.50
	Oregon, Washington	do	+3.90
	All other States	do	+2.00
Plums	California	do	−6.80
	All other States	do	+23.20
Prunes (fresh)	Washington, Oregon	do	+31.00
	All other States	do	+24.70
Blackberries	All States	Pound	+.099
Boysenberries	do	do	+.025
Gooseberries	do	do	+.044
Loganberries	do	do	+.023
Raspberries, Black	do	do	+.005
Raspberries, Red	do	do	+.07
Strawberries	Louisiana	do	+.006
	California	do	+.020
	All other States	do	+.021
Youngberries	All States	do	+.021
Blueberries:			
Wild	do	do	+.051
Cultivated	do	do	+.005
Currants	do	do	+.051
Crabapples	do	Ton	+27.00
Quinces	do	do	+35.00
Thompson seedless grapes.	All States	Ton	+31.60
All other grapes	California	do	+38.50
	New Mexico, Colorado, Wyoming, Montana, Arizona, Utah, Idaho, Nevada, Washington and Oregon.		+46.00
	All other States	Ton	+33.00

[Table III amended by Amdts. 4, 5 and 6]

(e) *Your ceiling price.* (i) If the final result of the calculations for raw material cost adjustments provided in paragraph (d) is an increase, you shall add the increase to your "adjusted base price including adjustment for sugar cost increases" as determined in accordance with paragraph (c).

(ii) If the final result of the calculations for raw material cost adjustments provided in paragraph (d) is a decrease, you shall subtract the decrease from your "adjusted base price including adjustment for sugar cost increases" as determined in accordance with paragraph (c).

The result is your ceiling price f. o. b. factory per dozens of containers for the item.

(f) *Recalculation.* If, during the pack, your purchase price for the same grade or grades of the raw material changes from that which you were paying when you computed your prevailing ceiling price for the item, you shall recalculate your ceiling price for the item when your pack has reached an amount equal to 20 percent of your 1950 pack of the same item (or if you did not pack the item in 1950, then equal to 20 percent of your estimated 1951 pack), and immediately after you have completed the pack. You need not recalculate if the change in raw material cost is an increase. In any case of recalculation of ceiling price no goods shall be delivered after the recalculation at a price higher than the recomputed ceiling price.

In recomputing a ceiling price on an item under this paragraph you shall base your calculation on the weighted average cost of all of the raw material used in packing the item up to the time when you are making the recomputation.

(g) *Sales f. o. b. shipping points other than factory.* If, during the base period, you sold all or portions of an item at a shipping point other than the factory where the item was canned, and if you did not absorb the transportation costs from your factory to this shipping point, you must, in computing your ceiling price f. o. b. factory, subtract from your base period sales price the transportation costs for the item from its factory of origin to such location. Then add to your f. o. b. factory ceiling price, for all or any portion of the item sold f. o. b. such location, the current transportation costs per sales unit from factory to such location.

(h) *Special pricing provisions for mixed fruits, fruit cocktail, fruits for salad, mixed fruit or berry juices and*

mixed fruit or berry nectars. If you process an item of mixed fruits, fruit cocktail, fruits for salad, mixed fruit or berry juices or mixed fruit or berry nectars, you shall figure your ceiling price as follows:

(1) Multiply your "base price" as determined under paragraph (a) of this section, by the appropriate figure named in Table I in paragraph (b) of this section, for the item you are pricing. The resulting figure is your "adjusted base price."

(2) Determine your adjustment for sugar cost increases under paragraph (c) of this section and add the result to your adjusted base price. The resulting figure is your "adjusted base price including adjustment for sugar cost increases."

(3) Determine the raw material adjustment by the following procedure:

(i) For each fresh fruit ingredient, such as peaches, pears and grapes, determine the difference between your 1948 "weighted average raw material cost" and, up to the time of the computation of your ceiling price for the item, your 1951 "weighted average raw material cost" per ton (or other unit of purchase), delivered or contracted to be delivered, at your factory in accordance with the provisions of paragraph (d) (1) of this section, and subject to the limitations of Table III. You then divide your average raw material cost adjustment per ton (or other unit of purchase), by your case yield per ton (or other unit of purchase) of raw material for the year 1948 for each separate ingredient of fresh fruit. The result is your raw material adjustment per case of finished product for each separate fresh fruit ingredient.

EXAMPLE: (24/2½ FRUIT COCKTAIL)

	Peaches	Pears	Grapes
Weighted average raw material cost:			
1951	$74.20	$91.50	$80.00
1948	63.10	118.00	60.00
Difference—increase (decrease)	11.10	(26.50)	20.00
1948 case yield per ton (24/2½ fruit cocktail)	82.0	78.0	450.0
Raw material adjustment per case of finished product (24/2½ fruit cocktail)	$0.135	($0.340)	$0.044

(ii) For each ingredient of processed fruit, such as canned apricots, cherries and pineapple, whether processed by you or purchased from other suppliers, determine the difference between your 1948 weighted average cost and your 1951 weighted average cost per case, per pound or other unit of production or acquisition for each such ingredient used. Your 1948 cost shall be the actual cost of production or purchase delivered at your plant and your 1951 cost shall be the cost (up to the time of the computation of your ceiling price for the item) produced, delivered, or contracted to be delivered, at your plant. In no event shall the 1951 cost of ingredients purchased exceed your supplier's ceiling price, delivered at your plant, at the time of computation of your material cost increase. If you yourself processed these ingredients and they are covered by this regulation, in computing your 1951 costs you shall be limited to the permitted adjustments of Table III in determining your cost of the processed ingredients and to the permitted increases of Table I applied to your 1948 costs in determining your costs other than sugar and raw material.

Divide the difference in cost of each ingredient obtained by the calculation in the preceding paragraph by the 1948 yield in cases of finished product (such as fruit cocktail), per case, pound, or other unit of production or acquisition. The result is the increase (or decrease) per case of finished product for each ingredient of processed fruit.

EXAMPLE: 24/2½ FRUIT COCKTAIL

	Canned cherries	Canned pineapple
Unit of purchase (case)	6/10	6/10
Weighted average cost:		
1951	$13.40	$5.75
1948	$12.50	$5.10
Difference—increase	$0.90	$0.65
1948 yield of 24/2½ fruit cocktail per case of cherries or pineapple (cases)	30	12
Permitted increase per case of 24/2½ fruit cocktail for ingredients of processed fruits, canned cherries and canned pineapple	$0.03	$0.05

(iii) You then obtain the sum of all the raw material adjustments per case of finished product under subdivision (i) of this subparagraph and the adjustment for ingredients of processed fruits, canned cherries and canned pineapple in subdivision (ii) of this subparagraph, reduce to dozens of containers of finished product and adjust for grade yield distribution according to your customary practice. The result of the computation in this subdivision is your upward or downward adjustment for raw material costs in dozens of containers of the item of mixed fruits, fruit cocktail, fruits for salad or mixed fruit juice or nectar.

(iv) *Your ceiling price.* If the final result of the calculations in subdivision (iii) of this subparagraph is an increase, you shall add the increase to your "adjusted base price including adjustment for sugar cost increases" as determined in accordance with subparagraphs (1) and (2) of this paragraph. If the final result of the calculations in subdivision (iii) of this subparagraph is a decrease, you shall subtract the decrease from your "adjusted base price including adjustment for sugar cost increases" as determined in accordance with subparagraphs (1) and (2) of this paragraph.

The result is your ceiling price f. o. b. factory per dozens of containers for the item of mixed fruits, fruit cocktail and fruits for salad, or mixed fruit juices or nectars.

[Paragraph (h) added by Amdt. 5]

(i) *Different classes of sales.* If you sold during the base period the same item, as defined in section 26 of this regulation, in not more than two classes of sales so that the price of the lower class of sales differed from the higher priced class by a specific and definite dollar-and-cents differential, you may compute your ceiling price under this section for the item by using only the weighted average sales during the base period of the lower class. In all sales of the higher priced class, to buyers other than governmental agencies, institutional, or industrial users, you may add to the ceiling price for the item the same dollars-and-cents differential which existed during the base period between the lower and higher classes, provided your sales of the higher priced class from your 1951 pack shall not exceed 100% of the higher of either (1) the number of dozen of the higher priced class sold in 1950, or (2) your 1950 proportion of the dozens sold of the higher priced class to your 1950 total sales in dozens of the item.

SEC. 3. *Ceiling prices for grower-processors, grower-owned cooperatives and other processors who purchase raw materials on an open-end contract*—(a) *Computation of ceiling prices.* (1) If you are a grower-processor, a grower-owned cooperative or a processor who purchases on open-end contracts and, if in 1948 and 1951 you purchased at least 10 percent of your total use of raw material at prices definitely ascertainable at time of making this computation, you shall use the weighted average of these outside purchases as your raw material cost and calculate under section 2. If in 1948 and 1951 you did not have any such outside purchases you shall first determine your "base price", "adjusted base price", and adjustment for sugar cost increase per dozen containers as provided in section 2 of this regulation. Then, if in both 1948 and 1951 you sold to other processors the same kind of raw material which you are processing in 1951 in a total amount equal to or exceeding 10 percent of the amount processed by you in each such year, you shall use the weighted average of such sales in each of the years 1948 and 1951 as the equivalent of the weighted average cost of raw material for each such year in making the determinations for raw material cost adjustments required under section 2 (d) of this regulation.

(2) If you are a grower-processor, a grower-owned cooperative, or a processor who purchases raw materials on an open-end contract and if you are unable to determine your 1948 and 1951 weighted average cost equivalent under subparagraph (1) of this paragraph, because you have not completed your 1951 pack of the product or for other reasons, you shall borrow the 1948 and 1951 weighted average raw material cost per ton (or other unit of purchase) of the processor of the same kind of raw material who is located nearest your factory and who has determined his weighted average raw material costs for those years in conformity with section 2 of this regulation. You shall then use these borrowed average raw material costs in making the determinations for raw material cost adjustments required under section 2 (d) of this regulation.

(3) If you are a grower-owned cooperative and if you are unable to compute the difference between your 1948 and 1951 costs subparagraphs (1) or (2) of this paragraph, in computing your raw material cost adjustment under section 2 (d),

(i) You may use an amount up to but not in excess of the amount of the increase provided in Table III, if that table shows an increase, for raw material for the area in which your plant is located;

(ii) You shall use the amount shown in Table III if that table shows a decrease for raw material for the area in which your plant is located.

(4) You shall then determine your ceiling price in accordance with section 2 (e), (f), (g), (h) and (i) of this regulation.

(b) *Required pass-back to growers.* If you are a grower-owned cooperative, this permitted increase for raw material cost may be taken only if you pass back the entire increase to growers. The amount you must pass back to growers shall be computed as follows:

(1) Compute the full amount per ton paid to the grower in 1948 for the same raw material.

(2) Add to this amount the per ton increase computed in accordance with paragraph (a) of this section and included in your sales prices.

(3) Divide this total by the number of dozen containers produced per ton of raw material. This is your raw material cost per dozen containers.

(4) Multiply the raw material cost per dozen containers by the number of dozen containers sold during the accounting period. The result is the total amount which must be paid to the grower including the amount to be passed back. The amount passed back must be paid within 30 days after the end of your normal accounting period.

(c) *Reports required under this section.* If you are a grower-owned cooperative and if you determine your raw material permitted cost increases under paragraph (a) of this section, you shall mail to the Fruit and Vegetable Branch, Office of Price Stabilization, Washington 25, D. C., not less than 30 nor more than 60 days after the end of each normal accounting period, a report by registered mail giving all of the computations required by paragraph (b) of this section. This report may be on a form available at Office of Price Stabilization offices.

(d) Ceiling prices established under this section are subject to revision by the Director of Price Stabilization in accordance with section 7 (f) of this regulation.

SEC. 4. *Ceiling prices for processors who did not sell the item during the base period but who sold other items of the product during that period.* This section covers the pricing of items which cannot be priced under sections 2 or 3.

(a) *Pricing an item by comparison with other items appearing on your price list.* This paragraph provides a method for pricing an item you did not sell during the base period by making a comparison between the opening price for that item and for a "comparison item" as quoted in your price list. The "comparison item" is limited to an item of the product for which you determine a ceiling price under sections 2 or 3. Your "price list" means the first written opening price list from among your lists for 1950, 1949 or 1948 (in that order) on which the comparison item and the item being priced both appear.

(1) *Items which differ only in container size or type.* You shall select as a "comparison item" from your price list that item differing only in container size or type which is nearest in container size to the item being priced. No. 10 and No. 3 cylinder sizes shall neither be priced nor used as comparison items under this subparagraph. To obtain your ceiling price, you shall

(i) Divide the price on your price list for the item being priced by the price on your price list for the comparison item.

(ii) Multiply the ceiling price as determined under sections 2 or 3 for the comparison item by the quotient obtained in subdivision (i) of this subparagraph. The result is your ceiling price for the item being priced.

(2) *Items which differ only in grade.* You shall select as a "comparison item" from your price list that item differing only in grade which is nearest in price to the item being priced. Substandard grades shall neither be priced nor used as comparison items under this subparagraph. To obtain your ceiling price, you shall

(i) Divide the price on your price list for the item being priced by the price on your price list for the comparison item.

(ii) Multiply the ceiling price as determined under sections 2 or 3 for the comparison item by the quotient obtained in subdivision (i) of this subparagraph. The result is your ceiling price for the item being priced.

(3) *Items which differ in variety, style of pack, size, count, or packing medium (syrup, juice or water).* You shall select as a "comparison item" from your price list that item differing in variety, style of pack, size, count, or packing medium (syrup, juice or water), which may or may not also differ in grade or container size, which is nearest in price to the item being priced. Substandard grades shall neither by priced nor used as comparison items under this subparagraph. To obtain your ceiling price, you shall

(i) Divide the price on your price list for the item being priced by the price on your price list for the comparison item.

(ii) Multiply the ceiling price as determined under sections 2 or 3 for the comparison item by the quotient obtained in subdivision (i) of this subparagraph. The result is your ceiling price for the item being priced.

(b) *Ceiling prices for items of a product in new container sizes.* If you are unable to calculate your ceiling price for an item under paragraph (a) of this section and if you can obtain a "comparison item", you shall calculate your ceiling price under this paragraph. Your "comparison item" is the item of the same product (i) for which you are able to figure a ceiling price under sections 2, 3, or 4 (a) even though you no longer sell the product in that container size, (ii) which differs from the item being priced only in container size, and (iii) which is nearest in container size to the item being priced but is not more than 75 percent larger or smaller in size. Then to obtain your ceiling price, you shall

(1) Obtain the f. o. b. factory ceiling price per dozen containers for the comparison item.

(2) Subtract from subparagraph (1) of this paragraph the "container cost" per dozen containers of the comparison item. "Container cost" means the current net cost to the processor, delivered at his factory, of containers, caps, labels and proportionate shipping cartons.

(3) Divide the label weight of the item being priced by the label weight of the comparison item.

(4) Multiply the figure determined under subparagraph (2) by the quotient obtained in subparagraph (3) of this paragraph.

(5) Add to the result of subparagraph (4) of this paragraph the current "container cost" per dozen containers of the item being priced. The result is your ceiling price f. o. b. factory, per dozen containers of the item being priced.

(c) *Pricing items for which ceiling prices cannot be calculated under paragraphs (a) and (b).* If you are unable to calculate your ceiling price for an item under paragraph (a) or (b) of this section but are able to calculate ceiling prices for other items of the same product under sections 2, 3, or paragraph (a) or (b) of this section, you shall calculate your ceiling price for the item being priced in the following manner:

(1) Select as a "comparison item" an item of the same product for which you have calculated a ceiling price under sections 2, 3, or paragraph (a) or (b) of this section and which differs from the item being priced in one or more of the following respects: container size, container type, grade, style of pack, count, packing medium (syrup, juice or water). This comparison item shall be the item of the product whose "current direct cost" per dozen containers is closest to that of the item being priced. "Current direct cost" means the sum of the amounts (not higher than permitted by law) which it costs you for direct processing labor, ingredients, and packaging materials.

(2) Determine the "current direct cost" per dozen containers of the comparison item.

(3) Determine the "current direct cost" per dozen containers of the item being priced.

(4) Divided the current direct cost of the item being priced by the current direct cost of the comparison item.

(5) Multiply the ceiling price for the comparison item selected in subparagraph (1) of this paragraph by the quotient obtained in subparagraph (4) of this paragraph. The result is your ceiling price for the item being priced.

[Section 4 amended by Amdt. 6]

SEC. 5. *Ceiling prices for processor-wholesalers and for processor-retailers.* If you are a processor-wholesaler or processor-retailer, as defined in section 26, with respect to an item, you shall

compute your ceiling price for the item as follows:

(a) *Your base price.* You shall compute your base price by the first one of the following methods which is applicable: *Provided, however,* That all items of the product shall be priced by the same method.

(1) If you sold during the base period 10 percent or more of your total 1948 production of the product to wholesalers or to chain store buying agencies who were in no way associated or affiliated with you, you shall use the weighted average sales price of such sales as your base price.

(2) If you are unable to price under subparagraph (1) of this paragraph, and if you are a processor-wholesaler, you determine the weighted average sales prices of your sales of the item as a wholesaler during the base period, and divide this weighted average by the markup factor provided in CPR 14 as amended (16 F. R. 2725) for the wholesale class in which you operate having the highest markup. If you a processor-retailer, you determine the weighted average sales price of your sales of the item as a retailer during the base period, and divide this weighted average by the decimal equivalent of 100 percent plus the markup percentage provided in CPR 15, as amended (16 F. R. 2735) for Group 4 stores.

You then deduct the total transportation cost from the wholesale or retail figure resulting from the above division. The resulting figure converted to dozens is your base price as that term is used in section 2 (a) of this regulation.

(b) *Ceiling price f. o. b. factory.* Using the price determined under paragraph (a) of this section, you shall then determine your f. o. b. factory ceiling price in accordance with the provisions of section 2 of this regulation.

(c) *Ceiling prices at wholesale.* For any sales of the item at wholesale, you shall proceed as a wholesaler under the provisions of CPR 14, as amended, finding your "net cost" by substituting your f. o. b. factory ceiling price determined above for the "amount you paid your supplier" under CPR 14, as amended.

(d) *Ceiling prices at retail.* For any sales of the items at retail, you shall proceed as a Group 4 retailer under the provisions of CPR 15, as amended, finding your "net cost" by substituting your f. o. b. factory ceiling price determined above for the "amount you paid your supplier" under CPR 15, as amended.

SEC. 6. *Ceiling prices for processors who are unable to figure their ceiling prices under sections 2, 3 or 4 of this regulation.* (a) If you are unable to figure your ceiling price for an item under sections 2, 3, or 4 of this regulation, you shall use as your ceiling price for the item the simple average of the ceiling prices for the item of the three processors of the item located nearest your factory in the same pricing area as defined in section 2 (a) (3) and who have determined their ceiling prices under sections 2, 3, or 4 of this regulation. If there are less than three processors in the area, use the simple average of the two available ceiling prices. If there is only one ceiling price available, you may use such price. If you are unable to secure the ceiling prices of these processors, you shall apply to the Fruit and Vegetable Branch, Office of Price Stabilization, Washington 25, D. C., for individual authorization of a ceiling price in accordance with section 7 of this regulation.

[Paragraph (a) amended by Amdt. 6]

(b) If you believe that the ceiling price obtained by using the provisions of paragraph (a) of this section is not representative of the competitive price level at which you have customarily sold your products, or if you use merchandising methods in their sale and distribution different from those of such processors, you may apply under section 7 of this regulation to the Office of Price Stabilization, for a ceiling price. In filing an application under this section, you shall submit your selling prices for the years 1948, 1949, and 1950 (or such of these years as available), of all items of the same or most closely comparable product, and prices (if available) of the processors whose ceilings you are using for the same years covering the same or comparable product, together with a statement of reasons why you believe you cannot establish your ceiling under paragraph (a) of this section.

SEC. 7. *Individual authorization of ceiling prices.* If you cannot determine your ceiling price for an item under any of the foregoing pricing methods of this regulation you shall, before delivering the item to any purchaser, apply to the Fruit and Vegetable Branch, Office of Price Stabilization, Washington 25, D. C., for a ceiling price for each factory or group of factories at which you process the item. This application may be made on a form available at Office of Price Stabilization offices

(a) *Information that must be given in all cases.* In all such cases, you shall submit, if available, the following information in your application:

(1) A description in detail of the item for which a ceiling price is sought, a statement of the facts that make it different from the most similar item for which you have determined a ceiling price, identifying the similar item and stating its ceiling price, and a statement giving the reasons why a ceiling price cannot be established under the pricing methods of this regulation. The statement should indicate whether sales of the item have previously been made, and if so, whether a ceiling price was established under the General Ceiling Price Regulation, and if so, the ceiling price so established for each class of purchaser and the section of that regulation under which established.

(2) The 1948 and 1951 weighted average raw material costs per ton (or other unit) figured in the manner and subject to the limitations set forth in section 2 (d) of this regulation and a statement showing your current case (unit) yield.

(3) Breakdown by item of the estimated total costs computed in accordance with your customary accounting practice.

(4) The ceiling price proposed for the item, indicating whether it is for sale to wholesalers, retailers, consumers, or other classes of purchasers, and any discounts, or allowances that should be applicable to the proposed price and a list of your customary discounts, transportation and other allowances and price differentials.

(5) The volume of the item which you have on hand and which you expect to produce during the remainder of the pack year.

(b) *Supplementary information must be given if specifically requested.* You shall mail to the Fruit and Vegetable Branch, Office of Price Stabilization, Washington 25, D. C., within 15 days after receipt of its request such additional information as shall be requested. If you fail, without reasonable explanation, to submit all additional information that may have been requested within 15 days after the request is mailed, your application shall be considered withdrawn and the docket closed. Unless the application is refiled, the docket will not be reopened upon later receipt of this information, and further consideration by the Office of Price Stabilization will not be given.

(c) *Disposition of application.* Upon receipt of the application, the Office of Price Stabilization will authorize a ceiling price, or a method for determining the ceiling price, for the applicant or for sellers of the item generally. The ceiling price authorized shall be one that bears a proper relationship to those for comparable commodities and sellers.

A proposed price shall be considered authorized 20 days after the application (or all additional information that may have been requested) is mailed by registered air mail, addressed to Fruit and Vegetable Branch, Office of Price Stabilization, Washington 25, D. C., unless within that time the applicant has received from the Office of Price Stabilization a notice to the contrary.

(d) *Delivery before authorization of ceiling prices.* After filing the application, you may deliver the item and receive a payment of not more than 75 percent of the proposed price, but you may not receive further payment for it until a ceiling price is authorized.

(e) *Failure to apply when required.* If you fail to apply for a ceiling price under this section when required to do so, the Office of Price Stabilization may authorize a ceiling price for your sales of the item bearing a proper relationship to those for comparable commodities and sellers. This will not relieve you of your obligation to comply with this section or with any other provision of this regulation, nor will it relieve you of any penalty for failure to do so.

(f) *Revision of prices by the Office of Price Stabilization.* Any ceiling price established under this section shall be subject to revision at any time by the Office of Price Stabilization.

SEC. 8. *Adjustment of processors' ceiling prices*—(a) *Who may apply.* If, as a result of abnormal price relationships in the base period, your ceiling prices generally as calculated under this regulation, are substantially out of line with

the ceiling prices of your most closely competitive sellers of the same class when your relative prices are compared with the normal relationship which existed during the period from 1946 to 1950, you may apply to the Office of Price Stabilization for adjustment of your ceiling prices.

(b) *Information to be submitted.* In filing an application for adjustment under this section, you shall submit the following information:

(1) For all items of the product which you process:

(i) A description of each of the items;

(ii) Your ceiling prices as calculated under this regulation;

(iii) Your base prices;

(iv) Your selling prices as of the date of application;

(v) Your requested ceiling prices.

(2) The names of three processors most closely competitive with you and whose operations are most comparable to your operation. Indicate which of the items are processed by each competitor.

(3) Price lists to show the relationship of your selling prices to your competitors' prices during the past five years. If you do not have or cannot obtain your competitors' price lists, state the reason why.

(4) A statement why the base period is not representative of your operations, what period would be representative and why.

(5) The number of cases of each item of the product packed each year during the years 1946 through 1950, and your estimated number of cases for 1951 (or the actual number if your pack is completed), and your total case volume of production of all processed fruits, berries and vegetables in each such year.

(6) Your company balance sheets and profit and loss statements for the years 1946 through 1950, or for such of those years in which you packed processed fruits and berries or vegetables.

(7) A projected profit and loss statement for 1951 computed on the basis of your 1950 volume and your current ceiling prices, except that 1951 volume shall be used for those products where the 1951 pack has been completed.

(8) Your basic wage rates for unskilled male and female labor for the years 1948 and 1951.

(9) The cost to you of the raw material per ton (or other unit of purchase), delivered at the factory, for the years 1948 and 1951.

In projecting 1951 profit and loss statements and in making unit cost estimates for 1951, your costs for the raw agricultural materials listed in Table III shall not exceed those resulting from the applications of the maximum permitted increases set forth in that table; and your costs for labor shall not exceed your wage rates authorized and effective under the regulations of the Wage Stabilization Board.

You shall submit such further information relating to your application for adjustment under this section as may be requested by the Office of Price Stabilization.

(c) *Factors to be considered in making individual adjustments.* In making any adjustment under this section, the following factors will be considered:

(1) The degree of abnormality of applicant's base prices.

(2) A comparison of price relationships, item by item, between applicant and his most closely competitive sellers of the same class from 1946 to date.

(3) Total unit costs of processing.

(4) A comparison of applicant's projected earnings based upon existing ceiling prices with 1946–1949 earnings.

(5) The amount of adjustment under section 402 (d) of the Defense Production Act, as amended.

(d) *Action to be taken by the Director of Price Stabilization.* The Director of Price Stabilization may upon filing of a petition under this section adjust (upward or downward) any or all of applicant's prices for the product for which he seeks adjustment. Such adjustments will be made upon the basis of the standards set forth in paragraph (c) of this section and will be in accordance with the purposes and requirements of the Defense Production Act of 1950, as amended by the Defense Production Act Amendments of 1951. Any adjustment made under this section may be revised or revoked at any time by the Director of Price Stabilization.

(e) During the consideration of any application under this section, the Director may authorize the applicant to agree with purchasers from him that any deliveries made during the pendency of the application shall be at the price determined by the disposition of the application.

[Section 8 added by Amdt. 2]

SEC. 9. *Uniform f. o. b. factory prices for factories in different pricing areas.* (a) If you process the item being priced at more than one factory and if your ceiling prices for the item vary by factories located in different pricing areas, you may establish a uniform ceiling price for the item for any group of factories in those areas by figuring a weighted average of their separate ceiling prices.

(b) For any two or more factories selected by you, the "weighted average ceiling price" shall be figured by you as follows:

(1) You shall (i) determine the total estimated receipts which would have been obtained if your total production of the item at those factories during 1950 had been sold at the separate ceiling prices otherwise determined under this regulation and, (ii) divide that figure by the total number of dozens of the item included in that total production. The result is your uniform f. o. b. factory price.

(c) If you at any time recalculate your ceiling prices for an item under the provisions of section 2 of this regulation, you shall at that time refigure your weighted average ceiling price under this section.

SEC. 10. *Delivered prices.* You may figure a delivered ceiling price by adding to the ceiling price for the item f. o. b. factory, the amount of the current transportation charges per sales unit of that item.

SEC. 11. *Uniform delivered pricing by zones or areas*—(a) *Sellers who sold during 1950 on a uniform delivered price by zones or areas*—(1) *For one factory.* If you sold or delivered an item covered by this regulation during 1950 on an established uniform delivered price basis by zones or areas, you may establish a delivered ceiling price for the same zone or areas by adding to your ceiling price f. o. b. factory, an average transportation charge, figured on the same basis as you figured such charge during 1950, but at current transportation rates. If you desire to sell an additional item not sold during 1950 on such uniform delivered price basis, you may establish a uniform delivered ceiling price for the same zones or areas, by adding to your f. o. b. factory ceiling price for the item, transportation charges which are mathematically proportional by shipping weight to the charges which were added to an item of the nearest shipping weight sold on a uniform delivered price basis in 1950.

(2) *For two or more factories.* If you sold an item during the calendar year 1950 from two or more factories on an established uniform delivered price basis, by zones or areas, regardless of the factories from which the shipment was made, you may continue such practice for the same zones or areas. Your uniform delivered ceiling price for the item shall be the weighted average of the delivered ceiling prices, as figured in subparagraph (1) of this paragraph, for the item computed on the basis of the proportion of sales of the pack of the item made during 1950 from each of your respective factories.

SEC. 12. *Payment of brokers.* In accordance with trade custom every broker shall be considered as the agent of the processor and not the agent of the buyer. In each case, the amount paid by the buyer to the processor plus any amount paid for brokerage service to the broker shall not exceed the total of the processor's ceiling price and allowable transportation costs actually paid by the processor or by the broker.

The term "broker" includes a "finder".

SEC. 13. *Special packing expenses that may be reflected in ceiling prices*—(a) *Conditions under which special packing expenses may be reflected in ceiling prices.* Special packing expenses to meet special written requirements of the buyer for government use, for export, or for gifts are a basis for increasing ceiling prices for sales of an item if the following conditions are satisfied:

(1) The item must be packed in a manner, package or container that is different from and more expensive than standard packing; and

(2) The processor must pack the goods for sale by himself; and not for another on a custom or "toll" basis.

(b) *Ceiling prices for sales that meet the conditions of paragraph (a).* For any sale that satisfies the requirements of paragraph (a) of this section, your ceiling price as otherwise determined under this regulation may be increased by the following amount:

(1) The additional cost of packing according to the specifications of the buyer

in excess of the cost of standard packing, if the processor packs the item himself, or

(2) The additional amount actually paid to another person for packing according to specifications of the buyer in excess of the cost of standard packing, if the processor does not pack the item himself.

(c) *Invoice and record-keeping requirements.* In any cases where your ceiling price is increased under paragraph (b) of this section, you shall:

(1) Show separately the amount of the increase in your contract of sale or on your invoice.

(2) In addition to the records otherwise specified by this regulation, prepare and keep for inspection by the Office of Price Stabilization, for two years, from the date of your invoice to the buyer, accurate records showing the cost of standard packing and the cost of packing according to the specifications of the buyer.

(d) *Computation of costs.* Costs must be figured according to your established accounting methods. Appropriate allowances shall be made for any materials salvaged in unpacking and repacking.

(e) *Meaning of "packing" and "standard packing".* "Packing" means the providing of wrappings, inner containers, or outer containers; the placing of items in such wrappings or containers; the application of any special coverings or coatings; and any unpacking and repacking necessary to conform to the specifications of the buyer.

"Standard packing" means the most expensive packing the cost of which was included in figuring the ceiling prices established by this regulation.

SEC. 14. *Units of sale and fractions of a cent.* (a) Ceiling prices shall be stated in terms of the same general sales units (like dozens, cases, etc.) in which you have customarily quoted prices for the product. Sales in units other than those in which you computed your ceiling price shall be at that ceiling price adjusted for the number of containers in the unit and for customary discounts and differentials.

(b) Amounts computed in the process of figuring a ceiling price (other than the ceiling price itself) shall be carried to four decimal places (hundredth of a cent). If any figured ceiling price includes a fraction of a cent, you shall adjust the ceiling price to the nearest cent or one-half cent in accordance with your established method for quoting your sales prices.

SEC. 15. *Maintenance of customary discounts, allowances and price differentials.* You shall not change any customary allowance, discount or other price differential as defined in section 26 of this regulation to a purchaser or class of purchaser, if the change results in a higher price to that purchaser or class. However, this provision shall not require you to sell any item unlabeled, or under a buyer's label, or to extend or duplicate any temporary promotional campaign.

SEC. 16. *Export sales.* The ceiling price at which you may export any item covered by this regulation shall be determined in accordance with the regulation applicable to such sales.

SEC. 17. *Storage.* Storage costs incurred on goods owned by you shall not be added to your ceiling prices if absorbed by you during the base period. Storage by you of goods owned by the buyer shall be charged for in accordance with the rates provided by the ceiling price regulation applicable to such services.

SEC. 18. *Records which must be kept.* If you make sales covered by this regulation you shall:

(a) Make and preserve for examination by the Office of Price Stabilization, for two years from the date of your invoice to the buyer, all records of the same kind as you have customarily kept, relating to the prices which you charged for those sales, and

(b) Preserve for examination by the Office of Price Stabilization for as long as the Defense Production Act, as amended, remains in effect, and for two years thereafter, all your existing records which were the basis of figuring your ceiling prices in the manner directed by this regulation, showing the method used in figuring the ceiling prices.

SEC. 19. *Reports which must be filed.* (a) If you determine ceiling prices for items of the processed fruits or berries covered by this regulation, you shall mail to the Fruit and Vegetable Branch, Office of Price Stabilization, Washington 25, D. C., a report on a form obtainable from the Office of Price Stabilization, signed by you, for all items for which you determine ceiling prices under this regulation. If you determine your ceiling price for an item under section 6 (a) of this regulation you shall furnish the names and addresses of the processors from whom you borrowed ceiling prices, together with the ceiling prices borrowed. All items of the product of a particular fruit or berries shall be included on one form. However, a supplemental form shall be filed if ceiling prices for some items of a product are determined or recalculated at a later date. Copies of the reporting form may be obtained from any field office of the Office of Price Stabilization, or from the Fruit and Vegetable Branch, Office of Price Stabilization, Washington 25, D. C.

[Paragraph (a) amended by Amdt. 5]

(b) The reports required by this section for any item shall be mailed to the Fruit and Vegetable Branch, Office of Price Stabilization, Washington 25, D. C., within 5 days after such item is offered for sale, or the ceiling price is recalculated or by September 1, 1951, whichever date is the later.

[Paragraph (b) amended by Amdts. 1 and 3]

SEC. 20. *Sales slips and receipts.* If you have customarily given a purchaser a sales slip, invoice or similar evidence of purchase, you shall continue to do so. Upon request, you shall, regardless of previous custom, give the purchaser a receipt showing the date, your name and address, the name and quantity of each item sold, and the price received for it.

SEC. 21. *Transfer of factory.* If a factory of a processor subject to this regulation is sold or its operation otherwise transferred to you on or after July 31, 1951, your ceiling prices with respect to such factory shall be the same as those to which your transferor would have been subject if no such transfer had taken place, and your 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 you all records of transactions prior to the transfer which he has and which are necessary to enable you to comply with the record provisions of this regulation.

SEC. 22. *Adjustable pricing.* You may agree to sell at a price which can be increased up to the ceiling price in effect at the time of delivery, but you may not, unless authorized by the Office of Price Stabilization, deliver or agree to deliver at prices to be adjusted upward in accordance with action taken by the Office of Price Stabilization after delivery. Such authorization may be given when a request for a change in the applicable ceiling price is pending, but only if the authorization is necessary to promote distribution and will not interfere with the purposes of the Defense Production Act, as amended. The authorization may be given by the Director of Price Stabilization or by any official of the Office of Price Stabilization having authority to act upon a pending request for a change in price or to give the authorization. The authorization will be given by order except that it may be given by letter or telegram when the contemplated action is the authorization of an individual ceiling price.

SEC. 23. *Treatment of excise taxes*—(a) *Taxes in effect during base period.* If, during the base period, you separately stated and collected any excise or similar tax you may continue to collect the current amount of any such tax in addition to your ceiling price. If you did not customarily during the base period state and collect separately from the purchase price, the amount of tax paid by you, you may not collect the amount of such tax in addition to your ceiling price.

(b) *Taxes imposed since base period.* In all other cases, if at the time you determine your ceiling price the statute or ordinance imposing the tax does not prohibit you from stating and collecting the tax separately from the purchase price, you may collect in addition to your ceiling price, the amount of the tax actually paid by you.

In every case when the tax is collected from the purchaser the amount thereof shall be separately stated.

SEC. 24. *Compliance with this regulation*—(a) *No selling or buying above ceiling prices.* Regardless of any contract or obligation no person shall sell or deliver or, in the course of trade, buy or receive any item at a price higher than the ceiling price established by this regulation.

(b) *Evasion.* No person shall evade a ceiling price, directly or indirectly, whether by commission, service, transportation, or other charge or discount, premium, or other privilege; by tie-in requirement or other trade understanding; by any change of style of pack; by a business practice relating to grading, labeling or packaging or in any other way.

(c) *Enforcement.* Any person violating a provision of this regulation is subject to the criminal penalties, civil enforcement actions, and suits for treble damages provided by the Defense Production Act, as amended.

SEC. 25. *Petitions for amendments, protest and interpretations.* Any protest, petition for amendment, or request for interpretation of this regulation, may be filed in accordance with the provisions of Price Procedural Regulation 1, Revised (16 F. R. 9055).

SEC. 26. *Definitions.* When used in this regulation the term:

(a) "Base Period" of a product means the sixty day period beginning with the first day in 1948 that the processor processed any item of such product of a fruit or berry covered by this regulation.

(b) "Customary allowances, discounts and price differentials" means those differentials for cash discount, swell allowance, allowance for buyer's labels, for unlabeled goods, for differences in volume of sales, for class of buyer, for class of sale, or for method or time of delivery which were customary in the business of the processor and in effect prior to and during the base period.

(c) "Grade" means the commercial grade or customary trade quality designation at the time of shipment. However, where the processor elects to use grades as established and defined by any governmental agency and sells the item under any such grade designation, the term "grade" means such grade at time of shipment.

(d) "Item" means a kind, variety, grade, density, size, style of pack or container type and size of a product. Brand names shall not in themselves constitute separate items.

[Paragraph (d) amended by Amdt. 5]

(e) "Person" means an individual, corporation, partnership, association, or any other organized group of persons, and their legal successors or representatives. The term includes the United States, its agencies, other governments, their political subdivisions and their agencies.

(f) "Processor" means a person who is engaged commercially in preserving a fruit or berry by processing so as to extend materially the period of its availability for consumption as a food. The term includes a person who has the item processed for him by another and who owns the raw material immediately prior to and through the period of processing.

(g) "Processor-retailer" means a processor who sells the item at retail.

(h) "Processor-wholesaler" means a processor who sells the item at wholesale.

(i) "Product" means the common and usual name of a finished food processed from a fruit or berry covered by this regulation, and includes the purees processed therefrom, but does not include baby food, junior foods, jams, jellies, marmalades, or preserves.

[Paragraph (i) amended by Amdt. 6]

(j) "Sales at retail" means sales to ultimate consumers other than commercial, industrial and institutional users.

(k) "Sales at wholesale" means sales with respect to which processor has performed the function of selling as a wholesaler to retail stores, but not including sales to chain store buying agencies, or to associations of retail store buying agencies which warehouse the product prior to distribution to the individual retail outlet.

(l) "Sales units" means your customary invoicing quantities of the item, such as dozens, cases, etc.

(m) "Weighted average raw material cost" means the total amount paid by the processor to the grower for the raw agricultural material plus any transportation, storage, harvesting, seeds and plants, crates, boxes, bags, acquisition, and other direct costs, paid or incurred by the processor up to the point of delivery at the factory, divided by the total tons (or other units) of raw material purchased.

NOTE: The record-keeping and reporting 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.

By JOSEPH L. DWYER,
Recording Secretary.

[F. R. Doc. 51-13333; Filed, Nov. 1, 1951; 4:38 p. m.]

[General Ceiling Price Regulation, Supplementary Regulation 63, Area Milk Price Regulation 2]

GCPR, SR 63—AREA MILK PRICE ADJUSTMENTS

AMPR 2—CALUMET MILK MARKETING AREA, INDIANA

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 Area Milk Price Regulation pursuant to Supplementary Regulation 63 to the General Ceiling Price Regulation (16 F. R. 9559) is hereby issued.

STATEMENT OF CONSIDERATIONS

On October 1, 1951, three Calumet area milk handlers filed petitions pursuant to Supplementary Regulation 63 requesting the establishment of ceiling prices in the Calumet milk marketing area based upon the prices prevailing during the January 1 through June 30, 1950, base period plus and minus increases and decreases in the cost of producer prices for fluid milk, direct labor and containers, cans and cases. These are the allowable cost increases authorized by Supplementary Regulation No. 63. The three handlers included all of the large and medium handlers of milk doing business in the Calumet area. Industry representatives have stated that smaller milk operations in the area involved do not maintain records which could be used to supply the type of information required by the supplementary regulation and consequently no consideration could be given to these operations. The information contained in these petitions together with additional information obtained by the Office of Price Stabilization is, nevertheless, sufficient in the opinion of the District Director of the Office of Price Stabilization to warrant issuance of an Area Milk Price Regulation.

This Area Milk Price Regulation does not cover sales to route delivery vendors since no data justifying the grant of an increase in the price of milk products sold to vendors was submitted by petitioners. The cost factors which account for the increases allowed by this order are primarily delivery costs and, therefore, are not sustained on non-delivered sales made by the dairy to vendors. Generally, route delivery vendors resell the products to purchasers located outside the Calumet milk marketing area. Any resales made by route delivery vendors within the Calumet milk marketing area are governed by the ceiling prices set by this regulation.

It was necessary in the preparation of this Area Milk Price Regulation to accord proper weighting to the breakdown between milk moving directly to the ultimate consumer at his home and to milk delivered to the retail store. A major portion of labor cost increases sustained by the milk industry in the Calumet area is attributable to those delivery costs involved in making home delivery. Consequently, any regulation which, in establishing an average increase factor, failed to take into account the proportion of milk being delivered to the home as against that being delivered to the store would be unrealistic and improper. It should be noted that the petition of the three petitioners, concurred in by the Lake County Milk Dealers Ass'n representing most of the Calumet area milk handlers, has requested an Area Milk Price Regulation which would incorporate an average increase for the entire industry rather than a separate increase allocating to wholesale distribution (to retail stores) and to retail distribution (to homes) the increase factor attributable to each level of distribution.

The ceiling prices provided in Table A of section 4 (a) for standard milk items, other than for cottage cheese and half and half, are accordingly based upon prices prevailing during the base period of January 1 through June 30, 1950, plus average increases in the specified cost factors since that date. The net effect of the use of this technique has been the establishment of ceiling price which are in excess of the general price level prevailing immediately prior to the issuance of this regulation. The prices established in Table A for cottage cheese and for half and half are those prices which were reported as prevailing in the industry at the date the petition was filed. No attempt was made to compute an average increase or decrease factor to be added

to, or substracted from, the prices prevailing during the January 1 through June 30, 1950, period for these items or for cream for a variety of reasons. First, the petition did not include sufficient information to permit proper allocation of costs between these three products. Nor did it, as finally submitted, request the application of the cost increase technique to the products. Second, total sales of the three products represent an insignificant part of total receipts obtained by the Calumet area milk handlers from milk products for fluid consumption. To accord any different treatment to these products would distort normal marketing and attach a weight to the products beyond their true magnitude. Finally, a tentative check indicated that the three products would remain at approximately prevailing levels in the absence of allocation of costs between them. Any allocation of costs would, of necessity, be based upon estimates obtained from inadequate data.

It should be noted that no price is established for cream in Table A. Cream was not included in the table because prices of that product vary from dealer to dealer and no proper prevailing price was ascertainable. Accordingly, prices for cream are to be determined under the provisions of section 5 of this regulation by applying the customary dollar and cent price differential between the individual seller's half and half price and his cream price to the Table A half and half price. Section 4 (b) provides a method for determining the ceiling price of other listed milk products for fluid consumption which are sold either on a non-delivered basis, are sold to other classes of purchasers, or are sold in container types or sizes which differ from those specified in the table. The method used is to adjust the Table A prices by the customary differential which the particular milk handler realized during the December 19, 1950, through January 25, 1951, period in the sale of the Table A listed milk products and the product being priced under section 4 (b).

A similar method for calculating ceiling prices is provided for most milk products for fluid consumption which are not listed in Table A. Generally, these products will be those which are not standard for the Calumet Milk Marketing Area and include such specialty items as yogurt and strawberry flavored milk. Section 5 of this Area Milk Price Regulation provides that the ceiling price for the sale of any milk product for fluid consumption which is not listed in Table A of section 4 (a) is the ceiling price established by that table for the particular seller's comparison item adjusted by his customary dollar and cent differential between the price for that item and the item being priced. Comparison item is defined in the regulation as being that milk product for fluid consumption listed in Table A of the same type or product category as the item being priced, with the lowest butter-fat content, which is (1) packaged or bottled in the container most similar, first, in type and, second, in size; and (2) delivered to the same class of purchaser or, if the sale is to a class of purchaser not specified in Table A, then delivered to the retail store.

By use of this customary differential method of pricing both in section 4 (b) and in section 5, all products and items not specified in Table A are accorded for all practical purposes the same increase factor as that granted Table A products and items. Consequently, though prices are specified only for a limited number of standard products, all ceiling prices established by this regulation should be in line with other prices of products derived from the same class of milk and afford the industry historical and customary price differentials within a class.

There will, however, undoubtedly be handlers who are unable to determine ceiling prices under either section 4 or section 5 of this Area Milk Price Regulation. This will be true for dealers who decide to sell an item which they did not handle during the December 19, 1950 through January 25, 1951 period. It will also apply to dealers who though they may have handled that product during that period are unable to find a comparison item of the same type or product category listed in Table A of section 4 (a). To take care of these cases the regulation permits the adoption of the ceiling price of the most closely competitive seller of the same class selling to the same class of purchaser for those products and items which cannot be priced under the preceding sections 4 or 5 of the regulation. Finally, if there is no competitive seller selling the same item to the same class of purchaser, the handler must apply to the District Director, 188 West Randolph Street, Chicago, Illinois, for the establishment of the ceiling price for his product in line with the level of other prices established by this regulation.

Listed milk products for fluid consumption which are sold in container sizes or types not specified in Table A or which are not delivered to retail stores or to the home must be reported to the District Director of the Office of Price Stabilization within twenty (20) days of the date of first sale of the item at ceiling prices determined under section 4 (b) by use of the customary differential standard. A similar reporting provision applies to unlisted products priced under section 5 of the regulation. Any seller who computes ceiling prices for the same item sold by his most closely competitive seller of the same class to the same class of purchaser may not continue to sell the item unless he files the report required by that section within fifteen (15) days after his first sale of this product after the effective date of this regulation. A seller who must apply for a price under section 6 (b) is allowed to sell the product at the ceiling price determined under the General Ceiling Price Regulation without reference to Supplementary Regulation 63 or this Area Milk Price Regulation until a price is established for his sales of the product by the District Director. Thereafter, he must sell at the price established by the District Director. In any event, the District Director may revise, modify, revoke or disapprove any ceiling price which is to be reported to him under the provisions of section 4, 5 or 6 or which he establishes under the provision of section 6 (b).

The producer price upon which adjustments in ceiling prices must be based in accordance with section 8 (a) of Supplementary Regulation 63 to the General Ceiling Price Regulation are specified in section 7 of this Area Milk Price Regulation No. 1. The prices specified are to be used as the basis for computing future parity adjustments. In determining the amount of the increase to which the industry is entitled under the provisions of Supplementary Regulation 63, full recognition was given increases in premiums and handling charges sustained by the Gary or Calumet area handlers in purchasing their raw milk supplies. The prices paid by the Gary dealers for premiums and handling charges and the increases in these payments were in all cases uniform. Increases and decreases in producer paying price for raw milk, including these premiums and handling charges, are to be used in determining the proper amount of the parity increase or decrease under the provisions of section 8 (a) of Supplementary Regulation 63. Since the producer paying prices for milk, including premiums and handling charges, are uniform for the industry as a whole, the ceiling prices established by this regulation will also increase or decrease uniformly for all sellers.

Recognition of all increase in cartons, cans and containers, labor and raw milk resulted in the inclusion of a fraction in the ceiling price for milk established by this regulation. That fraction, however, was subject to the rounding-off provisions of section 8 (b) of Supplementary Regulation 63 and, being less than 0.250, dropped from the price. However, the Calumet area milk handlers are compensated for the loss of this fractional amount of the increase (which has been eliminated from the ceiling price for milk) by a deduction from the producer paying price for raw milk specified in section 7 of this regulation by the equivalent per cwt. of that fraction.

The marketing area set forth in this regulation is that requested by the applicants and was determined after considering all relevant factors such as the places where milk is processed and utilized, places where milk in the area originates and local ordinances and state statutes dealing with health standards in the localities involved. This regulation applies to every distributor and processor of milk in the Calumet milk marketing area, and it is not restricted to those individuals who filed petitions before the Office of Price Stabilization. Every effort has been made to conform this regulation to existing business practices, cost practices and methods, and means and aids to distribution. Insofar as any provision of this regulation may operate to compel changes in business practices, cost practices or methods, or means or aids to distribution, such provisions are found by the District Director of the Office of Price Stabilization, 188 West Randolph Street, Chicago, Illinois, to be necessary to prevent circumvention or evasion of this regulation.

In the judgment of the District Director of the Office of Price Stabilization, the provisions of this Area Milk Price Regulation No. 1 in Region VII are generally fair and equitable and are necessary to effectuate the purpose of Title IV of the Defense Production Act of 1950 as amended by the Defense Production Act amendments of 1951.

The District Director of the Office of Price Stabilization gave due consideration to the national effort to achieve the 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 all relevant factors of general applicability. The Director has consulted the industry involved to the fullest extent practicable and has given due consideration to its recommendation.

REGULATORY PROVISIONS

Sec.

AUTHORITY: Sections 1 to 11 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 Area Milk Price Regulation does.* This Area Milk Price Regulation issued under the authority of Supplementary Regulation 63 to the General Ceiling Price Regulation establishes uniform ceiling prices for sales or deliveries of certain standard listed "milk products for fluid consumption" (as defined in section 11 of that supplementary regulation) in the Calumet milk marketing area. It also provides methods for determining ceiling prices for other listed and for unlisted products by adjusting the uniform ceiling prices to reflect typical price differentials.

SEC. 2. *Where this Area Milk Price Regulation applies.* This Area Milk Price Regulation applies to sales or deliveries of milk products for fluid consumption in Lake County, Indiana, north of U. S. Highway 30 and the cities of Calumet City, Burnham and Lansing in Cook County, Illinois.

SEC. 3. *Sales and sellers covered by this Area Milk Price Regulation.* This Area Milk Price Regulation covers all sales of milk products for fluid consumption by all sellers except sales to route delivery vendors and sales by retail stores and by operators of receiving plants. Sales to route delivery vendors and by stores and by operators of receiving plants remain under the coverage of the General Ceiling Price Regulation without reference to Supplementary Regulation 63 or to this Area Milk Price Regulation No. 1. Route delivery vendor means any person, other than a processor of milk, who is primarily engaged in the business of buying packaged or bottled milk products for fluid consumption and reselling from delivery routes which he operates.

SEC. 4. *Ceiling prices for listed milk products for fluid consumption*—(a) *Home delivered and store delivered in specified containers and sizes.* Your ceiling price for the sale of any listed milk product for fluid consumption delivered to the ultimate consumer's home or the retail store in the following specified containers and sizes shall be the price set forth in Table A below for the applicable type of the appropriate listed item:

TABLE A

Listed milk product for fluid consumption	Container and size	Home delivered price per unit	Delivered to the retail store price per unit
	Glass		
Regular milk	Half gallon	$0.45	$0.38
	Quarts	.23	.195
	½ of quart	.105	.06
	Glass		
Half and half, 11 to 13 percent butterfat	Pints	.34	.29
	Carton		
Cottage cheese, regular, chive, pineapple, and creamed	16 ounce	.295	.22

(b) *Other types of sales of listed items and sales of listed items in other container types and sizes.* This paragraph provides a method for determining ceiling prices for most sales of milk products for fluid consumption which cannot be priced under the provisions of paragraph (a) of this section. You may not, for example, be able to price a particular item or sale because the item is bottled or packaged in a type or size of container or is being sold to a class of purchaser different from any specified in Table A of paragraph (a) of this section for that item or sale or because the sale is not to be made on a delivered basis. The method used is a comparison between the price for the item and sale being priced and the price for your listed comparison item and sale, as quoted on your "price list". Your "price list" means the first written price list, from among your lists in effect during any part of the December 19, 1950, through January 25, 1951, period, on which both the item and sale being priced and the listed comparison item and sale appear.

(1) *Sales of listed milk products in other container types and sizes.* Your ceiling price for the sale of any listed milk product for fluid consumption delivered to the ultimate consumer's home or to the retail store in a container size or type other than one specified for the product in Table A of paragraph (a) of this section, is the ceiling price established by Table A for your "comparison item" adjusted by the dollar and cent differential between the price on your "price list" for that item and the price on your "price list" for the item being priced. Your "comparison item" is the same listed milk product for fluid consumption in the container, specified in Table A, which is, first, most similar in type and, second, nearest in size to the one being priced.

(2) *Other types of sales of listed milk products.* Your ceiling price for the sale of any listed milk product for fluid consumption in a container size and type specified for the product in Table A of paragraph (a) of this section but not delivered to the ultimate consumer's home or to the retail store is the ceiling price established by Table A for your "comparison sale" adjusted by the dollar and cent differential between the price on your "price list" for that sale and the price on your "price list" for the sale being priced. Your "comparison sale" is the same listed milk product for fluid consumption in the same container type and size delivered to the same class of purchaser or, if the sale being priced is to a class of purchaser other than one specified in Table A, then delivered to the retail store.

(3) *Sales of listed milk products which differ from Table A both in type of sale and type of size of container.* Your ceiling price for the sale of any listed milk product for fluid consumption which is not delivered to either the consumer's home or the retail store and is in a container type or size or type and size different from any specified for the product in Table A of paragraph (a) of this section, is the ceiling price established by Table A for your "comparison listed item and sale" adjusted by the dollar and cent differential between the price on your price list for that item and sale and the price on your price list for the item and sale being priced. Your "comparison item and sale" is your "comparison item", delivered to the same class of purchaser or, if the sale is to a class of purchaser not specified in Table A, then delivered to the retail store.

(4) *Filing required.* You may not sell any milk product for which a ceiling price is determined under this paragraph unless, within twenty (20) days after the date of your first sale of the product at ceiling prices determined under this paragraph, you file with the District Director of the Office of Price Stabilization, 188 West Randolph Street, Chicago, Illinois, a report describing the type of sale or container being priced, detailing the calculations used to figure your ceiling price by showing the differential on your price list between your comparison item, your comparison sale or your comparison item and sale, and the item being priced, and how you applied that differential to the item or sale being priced and showing the proposed ceiling price and the subparagraph of

this paragraph under which you obtained your ceiling price. Every price list in effect during all or any part of the December 19, 1950, through January 25, 1951, period must accompany the report.

SEC. 5. *Ceiling prices for milk products for fluid consumption not listed in Table A*—(a) *Ceiling prices.* This section provides a method for determining ceiling prices for most sales of milk products for fluid consumption which are not listed in Table A of section 4 (a) by making a comparison between the price for the unlisted item being priced and for the listed "comparison item" as quoted in your "price list." Your "price list" means the first written price list, from among your lists in effect any part of the December 19, 1950 through January 25, 1951 period, on which both the unlisted item being priced and the listed "comparison item" appear. Your "comparison item" is that milk product for fluid consumption listed in Table A of section 4 (a) of the same type or product category as the item being priced, with the lowest butter-fat content, which is (1) packaged or bottled in the container most similar, first, in type and, second, in size, and (2) delivered to the same class of purchaser, or, if the sale is to a class of purchaser not specified in Table A, then delivered to the retail store. To determine which product listed in Table A is of the same type or product category as the one being priced, you must make a comparison in terms of customary usage, interchangeability and understanding of the industry as to component contents. All flavored, colored, special cultured, fortified, skim or special curd tension milks or drinks derived from Class I fluid milk shall be deemed to be of the same type and product category as regular milk.

Your ceiling price for the sale of any milk product for fluid consumption which is not listed in Table A of section 4 (a) is the ceiling price established by Table A for your "comparison item" adjusted by the dollar and cent differential between the price on your "price list" for that item and the price on your "price list" for the item being priced.

(b) *Filing required.* You may not sell any milk product for which a ceiling price is determined under this section 5 unless, within twenty (20) days after the date of your first sale of the product at ceiling prices determined under this section, you file with the District Director of the Office of Price Stabilization, 188 West Randolph Street, Chicago, Illinois, a report describing the item, the sale and the container being priced, detailing the calculations used to figure your ceiling price by showing the differential on your price list between your comparison item and the item to be priced and how that differential was applied and showing your proposed ceiling price. Every price list in effect during all or any part of the December 19, 1950 through January 25, 1951, period must accompany the report.

SEC. 6. *Ceiling prices for milk products as to which ceiling prices cannot be determined under preceding sections 4 or 5.* (a) Your ceiling price for the sale of any milk product for fluid consumption, which cannot be priced under either of the preceding sections 4 or 5 of this regulation, to any class of purchaser is the ceiling price, determined under this regulation without reference to section 8 (a) of Supplementary Regulation 63 for the sale of the same milk product by your most closely competitive seller of the same class to the same class of purchaser. You may not, however, continue to sell any such milk product unless within fifteen (15) days from the date of your first sale after the effective date of this regulation you file with the District Director of the Office of Price Stabilization, 188 West Randolph Street, Chicago, Illinois, a statement setting forth the following information:

The name and address of your company; the most comparable commodity dealt in by you during the base period; the name, address and type of business of your most closely competitive seller of the same class; your reasons for selecting him as your most closely competitive seller; a statement of your customary price differentials; and, if you are starting a new business, a statement whether you or the principal owner of your business are now or during the past twelve months have 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 each such establishment. Your report should also include the following:

(1) *If you are a processor.* Your proposed ceiling price and a description of the commodity you are pricing; the processing processes involved; your unit direct costs; and the types of customer to whom you will be selling.

(2) *If you are a wholesaler.* Your proposed ceiling price and your net invoice cost of the commodity being priced; the function performed by your sources of supply (e. g., processing, distributing, etc.), and the types of purchasers to whom they customarily sell; the types of customers to whom you plan to sell; and a statement showing that your proposed ceiling price will not exceed the ceiling price your customers paid to their customary sources of supply.

(b) If you cannot determine a ceiling price for an item under paragraph (a) of this section, because no competitor has determined a ceiling price under this regulation for the sale of the same item to the same class of purchaser, then you must within fifteen (15) days from the date of your first sale of that item after the effective date of this regulation apply to the District Director of the Office of Price Stabilization, 188 West Randolph Street, Chicago, Illinois, for the establishment of a ceiling price for sales by you of that item. You may, however, sell such item at the ceiling price determined under the General Ceiling Price Regulation until the District Director establishes a ceiling price for the item under this paragraph. Thereafter, your ceiling price is the ceiling price established by the District Director. The District Director shall, within a reasonable time of receipt of the application or the receipt of such additional information as he may request, issue a letter order establishing a ceiling price for the sale by you of that product at the various levels of distribution. The ceiling price so established shall reflect the producer paying price for milk specified in section 7, below, without reference to the provisions of section 8 of Supplementary Regulation 63. An application under the provisions of this paragraph shall contain the following information:

The ceiling price determined under the General Ceiling Price Regulation; an explanation of why you are unable to determine your ceiling price under any other provision of this regulation; all pertinent information describing the commodity and the nature of your business; when you last sold the item being priced and the price at which you sold it; your proposed ceiling price and the method used by you to determine it; and the reason you believe the proposed price is in line with the level of ceiling prices otherwise established by this regulation.

(c) After the determination of a ceiling price under either of the preceding paragraphs of this section, you may increase and you must decrease the ceiling prices so established in conformity with section 7 of this regulation and section 8 (a) of Supplementary Regulation 63.

SEC. 7. *Specified producer prices.* The prices set forth in this regulation are predicated upon a producer paying price (including premiums and handling charges) of $4.968 per hundredweight for Class I milk and of $4.627 per hundredweight for Class II milk. In determining the ceiling prices under this regulation, consideration has been given to all increases and decreases since the January 1 through June 30, 1950, base period of both premiums and handling charges. These producer paying prices, including premiums and handling charges, are the specified producer prices to be used as a basis for computing the parity adjustment in ceiling prices under section 8 (a) of Supplementary Regulation 63.

SEC. 8. *Rounding the fractions.* (a) Fractions remaining after the computation of the ceiling price for the total number of units of any milk product being sold has been determined (and after giving effect to section 8 (b) of Supplementary Regulation 63) shall be dropped if less than half a cent and may be increased to the next higher cent if one-half cent or more.

SEC. 9. *Modification of proposed ceiling prices.* The District Director of the Office of Price Stabilization may at any time revoke, disapprove or revise ceiling prices reported or proposed under section 4, 5, or 6 or established by him under section 6 (b) of this regulation.

SEC. 10. *Reference to applicable provisions of the General Ceiling Price Regulation.* Sections 15, 16, 17 and 19 of the General Ceiling Price Regulation, as amended, are incorporated in, and made a part of, this Area Milk Price Regulation No. 1 as though fully set forth herein.

SEC. 11. *Prohibitions against violating this regulation.* After the effective date of this Area Milk Price Regulation No. 1, regardless of any contract or other obligation, you shall not sell, and you shall

not buy in the regular course of business or trade, any milk product for fluid consumption at a price exceeding the ceiling price established by this regulation.

Effective date. This Area Milk Price Regulation under Supplementary Regulation 63 to the General Ceiling Price Regulation shall become effective November 1, 1951.

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

NEIL J. LINEHAN,
District Director,
Office of Price Stabilization.

NOVEMBER 1, 1951.

[F. R. Doc. 51-13335; Filed, Nov. 1, 1951; 4:38 p. m.]

[General Ceiling Price Regulation, Supplementary Regulation 77]

GCPR, SR 77—CEILING PRICE FOR DRIED APRICOTS OF THE 1951 PACK

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 Supplementary Regulation to the General Ceiling Price Regulation is hereby issued.

STATEMENT OF CONSIDERATIONS

This supplementary regulation enables processors to calculate new ceiling prices for sales of dried apricots of the 1951 crop. These new ceiling prices will supersede those previously calculated under the General Ceiling Price Regulations. Still covered by the GCPR are all other dried fruits and dried apricots of previous packs.

The processing of dried apricots is a relatively minor segment of the entire dried fruit industry. This year, the dried apricot pack will probably total less than 2 percent of the entire dried fruit pack. A substantial decline in the production of apricots for drying has resulted in raw material costs to processors close to the legal minimum for such apricots. There has been generally no similar cost increases for the rest of the industry. With the raw material cost for most dried fruit substantially below legal minimum, it is deemed inadvisable at this time to issue a tailored regulation covering the entire dried fruit industry. Instead of issuing a detailed tailored regulation covering only 6,700 tons of dried apricots, the Office of Price Stabilization is issuing this supplementary regulation.

Two methods are provided to enable processors to calculate their ceiling prices. The first method applies to items packed in bulk. Generally these are dried apricots packed in fiber cases containing 25 to 30 pounds. Specifically, bulk pack relates to items of more than 11 pounds and consumer pack relates to items of 11 pounds or less. In most cases under the first method, processors add 2¼ cents per pound to their GCPR ceilings for other than standard grades to calculate their ceilings. This figure represents raw material and other cost increases since the GCPR base period. In the case of standard grade dried apricots, however, processors add 5 cents per pound to their GCPR ceilings. This reduces the abnormally large differential between standard and other grades of dried apricots which prevailed during the GCPR base period resulting from depressed prices for standard grades to approximately the smaller differential which prevailed during the period 1946–1950.

The second method applies to items packed in consumer size containers. Generally, the processor finds the differential per pound which prevailed during the GCPR base period between the same size and quality of dried apricots packed in bulk and the item he is pricing. A factor representing increases in the cost of packing smaller items, as shown by a study of the industry's costs, is applied to this differential. This adjusted differential is added to the ceiling price of the same size and quality of apricots packed in bulk and the result is the ceiling price of the smaller item.

If a processor cannot otherwise calculate his prices, this supplementary regulation provides that he shall apply to the San Francisco Regional Office of the Office of Price Stabilization.

It is believed that the ceiling prices established under this regulation meet the standards set forth in the Defense Production Act of 1950, as amended. While formal consultation with the industry has previously been held with respect to the issuance of a tailored regulation, it was inexpedient to hold another formal Industry Advisory Committee meeting with respect to this supplementary regulation. However, considerable discussion has taken place with individual members of the industry and full consideration has been given to their recommendations. It is the judgment of the Director of Price Stabilization that this supplementary regulation reflects the views of the industry. It is his further judgment that the ceiling prices established hereunder are generally fair and equitable and are necessary to effectuate the purposes of the Defense Production Act of 1950, as amended.

REGULATORY PROVISIONS

Sec.
1. Coverage of this supplementary regulation.
2. Ceiling prices for items of bulk pack.
3. Ceiling prices for items of consumer pack.
4. Ceiling prices which cannot be calculated under section 2 or 3.
5. Reports that must be filed.
6. Definitions.

AUTHORITY: Sections 1 to 6 issued under section 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. *Coverage of this supplementary regulation.* This supplementary regulation applies to all sales by processors of dried apricots of the 1951 pack. Ceiling prices for items of dried apricots of bulk pack are calculated under section 2 of this supplementary regulation and ceiling prices for items of dried apricots of consumer pack (net weight of 11 pounds or less) are calculated under section 3 of this supplementary regulation. Ceiling prices for dried apricots of earlier packs and other dried fruits are calculated under the General Ceiling Price Regulation.

SEC. 2. *Ceiling prices for items of bulk pack.* "Bulk pack" means a package containing more than eleven pounds of dried apricots net weight. Your "1950 price" of an item of bulk pack means your ceiling price per pound for that item as calculated under the General Ceiling Price Regulation or, if you are unable to calculate such ceiling price, the price established by your first sale of such item immediately preceding December 19, 1950. To obtain your ceiling price, you shall add 5 cents per pound to your "1950 price" for the item of standard dried apricots. To obtain your ceiling prices for items of other grades of dried apricots, you shall add 2¼ cents per pound to your "1950 price" for the item.

SEC. 3. *Ceiling prices for items of consumer pack*—(a) *Unblended items.* "Consumer pack" means a package containing eleven pounds or less net weight of dried apricots. To obtain your ceiling price for the item of consumer pack, you shall:

(1) Select a "comparison item" which is an item of bulk pack which contains the same size of apricots and is the same quality grade as the item of consumer pack being priced and for which you have calculated a ceiling price under section 2 of this supplementary regulation.

(2) Subtract your General Ceiling Price Regulation ceiling price per pound for the "comparison item" from your General Ceiling Price Regulation price for the item being priced.

(3) Multiply the result obtained in subparagraph (2) of this paragraph by 1.06.

(4) Add the result obtained in subparagraph (3) of this paragraph to the ceiling price of the "comparison item" as calculated under section 2 of this supplementary regulation.

The result is your ceiling price per pound for the item of consumer pack.

(b) *Blended items.* If the item of consumer pack being priced consists of a blend of two or more size and quality grades, use as your "comparison item" that item of the same blend of bulk pack with the highest ceiling price calculated under section 2 of this supplementary regulation, and calculate your ceiling price under paragraph (a) of this section.

SEC. 4. *Ceiling prices which cannot be calculated under section 2 or 3.* If you cannot calculate a ceiling price for an item under section 2 or 3 of this supplementary regulation, you shall, before delivering the item to any purchaser, apply for a ceiling price to the Office of Price Stabilization, Region 12, San Francisco, California. The Office of Price Stabilization shall authorize a ceiling price that bears a proper relationship to those for comparable items and sellers.

SEC. 5. *Reports that must be filed.* If you calculate a ceiling price for any item under this supplementary regulation, you shall mail to the Office of Price Stabi-

lization, Region 12, San Francisco, California, a report signed by you of all the ceiling prices calculated by you under this supplementary regulation. Such report shall be mailed to the Office of Price Stabilization, Region 12, San Francisco, California, within 5 days after any item covered by this supplementary regulation is offered for sale.

SEC. 6. *Definitions.* (a) "General Ceiling Price Regulation ceiling price" means a ceiling price calculated under the General Ceiling Price Regulation without application of the provisions of section 11 of the General Ceiling Price Regulation.

(b) "Item" means a grade, variety, unit, size, container type and size of processed dried apricots.

All provisions of the General Ceiling Price Regulation not inconsistent with this supplementary regulation remain in full force and effect.

Effective date. This supplementary regulation to the General Ceiling Price Regulation is effective November 7, 1951.

NOTE: The reporting 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.

NOVEMBER 2, 1951.

[F. R. Doc. 51-13388; Filed, Nov. 2, 1951; 10:51 a. m.]

Chapter IV—Wage Stabilization Board, Economic Stabilization Agency

[General Wage Regulation 17]

GWR 17—INTER-PLANT INEQUITIES

Pursuant to the Defense Production Act of 1950 (64 Stat. 816, as amended by Pub. Law 96, 82d Cong.); Executive Order 10161 (15 F. R. 6105), Executive Order 10233 (16 F. R. 3503), and General Order No. 3, Economic Stabilization Administrator (16 F. R. 739), this General Wage Regulation No. 17 is hereby issued.

STATEMENT OF CONSIDERATIONS

Customarily, the wage structure of this country contains a vast number of wage differentials among different plants and different occupations. Such differentials are normal, and grow out of sound economic and collective bargaining factors. Hence, mere differences in wage rates for comparable work among different plants do not in themselves represent inter-plant inequities.

However, some of these differences in occupational wage or salary rates may constitute inter-plant inequities. During inflationary periods like the present, manpower becomes short, and the differences among these rates tend to narrow. Employees who work at relatively low rates seek to raise their rates to the prevailing level, and their employers often desire to make such adjustments. Any program of wage stabilization which prevents this process of correcting inter-plant inequities would itself create hardships and inequities. Since section 402 (c) of the Defense Production Act requires that a program of wage stabilization shall be adjusted so as to prevent or correct hardships or inequities, a sound program of wage stabilization must contain a policy permitting the correction of inter-plant inequities.

Moreover, the narrowing of wage or salary differences may be necessary if small firms, and other firms engaged in defense production, are to recruit and maintain adequate labor forces. Wide differences in rates are particularly likely to exist among small firms. Section 701 (a) of the act states that small-business enterprises are to be encouraged to make the maximum contribution toward achieving the objectives of the act, and these objectives include facilitating the production of goods and services necessary to the national security. Maximum utilization of these firms, therefore, requires that a sound program of wage stabilization include a policy which will permit the correction of certain inter-plant inequities.

The Wage Stabilization Board has developed an inter-plant inequity policy designed to meet these requirements of the act, and this policy has been approved by the Economic Stabilization Administrator. In the formulation of this policy and this regulation, due consideration has been given to the standards and procedures set forth in Title IV and Title VII of the Defense Production Act, as amended.

It is to be emphasized that this policy establishes standards for distinguishing between normal wage differentials, which are to remain unaltered, and those differentials which may be narrowed or eliminated under a sound wage stabilization program. This policy will affect a minority of plants and employees. Therefore, the application of this policy will have no appreciable effect upon the general wage and salary level, which remains stabilized in relation to the cost of living.

The Board's inter-plant inequity policy, and the procedures which the Board will use in carrying it out, are set forth below.

REGULATORY PROVISIONS

Sec.
1. Approval of adjustments to correct inter-plant inequities.
2. Petitions; place of filing, form and contents of petition.

AUTHORITY: Sections 1 and 2 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., E. O. 10233, April 21, 1951, 16 F. R. 3503.

SECTION 1. *Approval of adjustments to correct inter-plant inequities.* (a) The Wage Stabilization Board will entertain petitions for wage and salary increases in order to correct inter-plant inequities.

(b) In processing such a petition, the Board will first determine the appropriate group of establishments in an appropriate industry or area with whose wage and salary rates the petitioner's rates are to be compared. This comparison group of establishments shall be the one which is best adapted to preserve normal patterns of wage setting.

(c) The rates for job classifications involved in the petition are then to be compared with the rates for comparable job classifications in the comparison group. However, comparisons will ordinarily be made with a limited number of key job classifications, relatively standardized throughout the comparison group, rather than with every job classification in such group.

(d) (1) Where a uniform rate prevails in the comparison group of establishments for a preponderance of employees, the Wage Stabilization Board will approve petitions to increase wage and salary rates up to and including this stabilized level.

(2) Where a spread of rates or a spread of straight time hourly earnings, as the case may be, prevails in the comparison group of establishments, the stabilized level of wage and salary rates will be determined at an appropriate level within such spread. The Wage Stabilization Board will approve petitions to increase wage and salary rates up to and including this stabilized level.

(e) In considering inter-plant inequities, the Board will give due regard to the necessity for maintaining balanced and stabilized intra-plant wage relationships. If the Board grants the petitioner's request for increases in full, such increases will not, in the future, be permitted to be used as a basis for a claim of an intra-plant inequity.

SEC. 2. *Petitions; place of filing, form and contents of petition.* Petitions for approval of adjustments under this regulation shall be filed with the nearest appropriate office of the Wage and Hour Division of the United States Department of Labor. Such petitions shall be filed on WSB Form No. 100, in five copies, and shall contain the following information:

(a) Present occupational wage and salary data for the plant involved in the petition;

(b) The average straight-time hourly earnings for the first payroll period ending on or after January 15, 1950, and all the general increases granted since that payroll period;

(c) The proposed wage and salary adjustments stated in cents per hour or equivalent terms;

(d) A detailed justification of the basis upon which the petitioner has selected the comparison group, i. e., the appropriate group of establishments in an appropriate industry or area with which the petitioner's rates are to be compared;

(e) A comparison between the petitioner's rates for a limited number of key job classifications, relatively standardized throughout the comparison group, and the rates for such classifications in the comparison group; and

(f) Evidence that the proposed adjustments will not result in unbalancing and unstabilizing intra-plant wage relationships.

Before filling out Form No. 100, the petitioner should examine the Inter-Plant Inequities Guide List to that Form, which gives full details as to the information which must be submitted.

Adopted by the Board October 17, 1951.

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

NATHAN P. FEINSINGER,
Chairman.

[F. R. Doc. 51-13397; Filed, Nov. 2, 1951; 12:10 p. m.]

Chapter XXI—Office of Rent Stabilization, Economic Stabilization Agency

[Rent Regulation 3, Amdt. 8 to Schedule A]

RR 3—HOTEL REGULATION

SCHEDULE A—DEFENSE RENTAL AREA

INDIANA, NEBRASKA, PENNSYLVANIA AND WASHINGTON

Amendment 8 to Schedule A of Rent Regulation 3—Hotel Regulation. Said regulation is amended in the following respect:

New Items 103, 182, 266 and 354a are 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
(103) Indianapolis	Indiana	Hamilton, Hancock, and Marion	Apr. 1, 1951	Nov. 5, 1951
(182) Sidney	Nebraska	Cheyenne	Aug. 1, 1950	Do.
(266) Philadelphia	Pennsylvania	In Bucks County, the townships of Bensalem, Bristol, Falls, Middletown, Lower Makefield, Upper Makefield, Newton, Wrightstown and Northampton, and the boroughs of Bristol, Hulmeville, Langhorne, Langhorne Manor, Morrisville, Newton, Penndell, South Langhorne, Tullytown, and Yardley.	Mar. 1, 1951	Do.
(354a) Kennewick-Pasco-Richland.	Washington	Benton County; in Franklin County, the precincts of Eltopia, Ringold, Fishhook, Riverview, and Pasco 1, 2, 3, 4, 5, 6, and 7; in Walla Walla County, the precincts of Attalia, Burbank and Wallula; and in Yakima County, the precincts of Belma, Byron, Mabton, Mabton Rural, North Grandview, South Grandview, Sunnyside 1, 2, and 3, Sunnyside Rural 1, 2, 3, and 4, Wanita, and Wendell Phillips.	Apr. 1, 1951	Do.

This amendment is issued as a result of joint certifications pertaining to critical defense housing areas by the Secretary of Defense and the Director of Defense Mobilization under section 204 (1) of the Housing and Rent Act of 1947, as amended, and a determination as to the relaxation of real estate construction credit controls under section 204 (m) of said act.

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

This amendment shall be effective November 5, 1951.

Issued this 31st day of October 1951.

JOHN J. MADIGAN,
Acting Director of Rent Stabilization.

[F. R. Doc. 51-13282; Filed, Nov. 2, 1951; 8:57 a. m.]

TITLE 14—CIVIL AVIATION

Chapter I—Civil Aeronautics Board

PART 61—SCHEDULED AIR CARRIER RULES

[Supp. 17, Amdt. 1]

AIRMEN UTILIZATION AND INSTRUMENT COMPETENCY

Sections 61.101-1, 61.112-1, 61.112-2, 61.112-3 and 61.112-4, published on October 13, 1951 in 16 F. R. 10483-10484 are hereby rescinded.

(Sec. 205, 52 Stat. 984, as amended; 49 U. S. C. 425. Interprets or applies secs. 601, 604, 52 Stat. 1007, 1010; 49 U. S. C. 551, 554)

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

[SEAL] F. B. LEE,
Acting Administrator of Civil Aeronautics.

[F. R. Doc. 51-13223; Filed, Nov. 2, 1951; 8:45 a. m.]

Chapter II—Civil Aeronautics Administration, Department of Commerce

[Amdt. 3]

PART 609—STANDARD INSTRUMENT APPROACH PROCEDURES

VERY HIGH FREQUENCY OMNI-DIRECTIONAL RANGE PROCEDURES DETERMINATION

The following policies are hereby adopted:

§ 609.13 *Very high frequency omni-directional range procedures determination*—(a) *General.* The policies set forth herein will be used by the Civil Aeronautics Administration in formulating and approving all VHF omni-range procedures, including those prescribed in § 609.14.

(1) *Deviations.* Adherence to criteria outlined herein will normally be required in all procedures; however, if any deviation is necessary, a note will be included on the procedure outlining such deviations.

(2) *Number of procedures established.* More than one VOR procedure may be established for a particular airport when a different direction of approach is involved. An instrument approach procedure may be established when a fan marker, compass locator or other suitable fix is situated within seven miles of the airport and located on a course which passes over or is adjacent to the airport. The additional procedures will be established in the same manner as a procedure from over the VOR facility and will be complete in all details including procedure turn, direction and approach altitudes.

Where more than one procedure is established, procedure No. 1 will be that which is based on an approach from over the VOR facility and procedure No. 2 will be that which utilizes a fan marker, compass locator or suitable fix.

(b) *Initial approach to VOR facility.* The initial approach to a VOR facility will normally be made over specified routes. This information will not be carried on the procedure itself, since this is considered as en route operation and the information is available from other sources. The only initial approaches which will be shown in the procedure will be those approaches from fixes located not more than 25 miles from the VOR station which will afford a reduction in altitude from those published as the en route minimum and provide a transition to the facility. These fixes may be either radio range stations, "H" facilities, VOR stations, reliable intersections afforded by either of these two fixes or available radio bearings.

(1) *Altitudes.* The altitudes to the VOR facility will correspond with those established for minimum en route operations in the particular area. Since initial approaches will not be specified in the procedures for distances greater than 25 miles, it will be the pilot's responsibility to make the initial approach in accordance with existing regulations. For those altitudes specified in the procedure used for transition, there will be provided at least 1,000-foot clearance above all obstructions within five miles on each side of the center-line of a course between the departed fix and the VOR station. All altitudes will be computed to the nearest 100 feet (i. e., 1,150 feet will be indicated as 1,100 feet; 1,151 feet will be indicated as 1,200 feet, etc.).

(c) *Shuttle.* Where necessary, a shuttle between two fixes or within a specified distance of the VOR station will be prescribed to allow for descent after initial approach and prior to commencement of the final approach. Vertical and lateral clearance will be provided as in the case of the initial approach.

(d) *Procedure turn.* Procedure turns will be established and specified in VOR procedures for use in the return to the final approach course (inbound). Normally, a procedure turn involves an initial left turn through the outbound course, followed by a turn to the right for a return to the final approach course. Direction of the turn will be specified as north, south, east, or west side of final approach course. This type of turn will be standard whenever terrain, obstructions, and traffic will permit. The degree of turn and the point at which the turn will be made is left to the discretion of the pilot but the maneuver will be

completed within the maneuvering area and at or above the altitude established to provide the required obstruction clearance. A specified procedure turn need not be made when the final approach course can be established from a suitable fix or from an established holding pattern.

(1) *Altitudes.* A minimum altitude will be established for a procedure turn and will normally provide obstruction clearance of 1,000 feet for ten miles on the maneuvering side of the course and five miles on the opposite side within a distance of ten miles from the facility. Altitudes based on this criteria will also be established for procedure turns at distances of 15, 20, and 25 miles from the facility, and will be included in the procedure as an advisory item in the event it is necessary or advisable to go beyond the normal ten-mile limit. Where procedure turns at distances of 15, 20, and 25 miles are not desired, the term "Not Authorized" (NA) will be used.

(2) *Deviations.* Deviations from the standard procedure turn will be made in the following order: When a turn cannot be made on the left side of the course due to unusually high obstructions, such as the mountain ranges on the west side of the Denver, Colorado radio range, the turn will be made on the right side of the course and an explanatory note will be included in the procedure as, "all turns will be made on the east side of the north course, high terrain west side of north course."

(e) *Final approach.* The term "final approach" as used in VOR procedures is defined as beginning at the point where the procedure turn is completed and the aircraft is headed back toward the station and ending at the point where the landing is completed or the missed approach commences. Where possible, after considering terrain and course accuracy, the final approach course will coincide with the magnetic track from the station to the airport. A specific course, both outbound and inbound, in degrees magnetic will be indicated to avoid any confusion. There will be only one final approach in any one procedure.

At some locations, due to terrain or other features, it may be advantageous for the final approach course and the direction from the VOR station to the airport to differ. This difference will not normally exceed 30° and sufficient distance should be available to allow proper bracketing. Example: When the final approach course is 350° inbound for a certain field, the final approach from the facility to the airport will be between courses of 320° and 20°.

(1) *Altitudes.* The altitude over the station on final approach will be based on the assumption that the procedure turn will be made within ten miles from the facility. The established altitude will be at least 500 feet above all obstructions between the point where the procedure turn is completed and the station, and normally will provide this clearance for an area five miles on each side of the final approach course and will extend for a distance of ten miles outbound from the station. These altitudes will be shown to the nearest 20-foot interval (i. e., 510 feet will be indicated as 500 feet; 511 feet will be indicated as 520 feet, etc.).

(2) *Range station to airport.* For that part of the final approach which lies between the station and the nearest usable portion of the airport, a minimum clearance of at least 300 feet above obstructions will be provided for an approach area two miles on each side of the center-line of the course when the range station is located at or within seven miles of the airport. In cases where the airport is located less than three miles from the station, care must be used in ascertaining that a signal indication is present to afford a flyable track from the station to the airport when a straight-in approach is contemplated.

Where the terrain features are ideal and flight from the station to the airport would not be over thickly populated areas nor hazardous obstructions, an instrument approach may be established and approved for an airport located a distance in excess of seven miles. When there is need for establishing an instrument approach procedure to an airport located in excess of seven miles, consideration will be given to the following policy.

(i) *Over seven to ten miles.* When located from seven to ten miles, obstruction clearance of 400 feet will be provided for an area two miles on each side of the center-line of the proposed course.

(ii) *Over ten to twelve miles.* When located from ten to twelve miles, obstruction clearance of 500 feet will be provided for an area two miles on each side of the center-line of the proposed course.

(iii) *Over twelve miles.* When located more than 12 miles, operations will be conducted in accordance with visual flight rules from the range station to the airport.

(3) *Final approach from a fan marker or other radio aid.* For each procedure there may be one direction from which the initial approach may become the final approach with the resulting elimination of a procedure turn. This may be accomplished only if such an approach is from a fan marker or other radio aid so situated on a final course and close enough to the station that it may be reasonably considered as assisting the final approach in its true sense. The distance of this fan marker or other radio aid from the range station will not normally exceed ten miles. The final approach altitude will provide at least 1,000 feet clearance up to the fan marker or other radio aid, and at least 500 feet of clearance from that point to the range station. This clearance will normally be provided for an area of five miles on each side of the center-line of the approach course.

(4) *Magnetic course from range station to airport.* The magnetic courses used for VOR approaches will always be computed at the respective VOR station site using the variation value of the isogonic line nearest the station. When plotting the magnetic course from the station to the airport, two conditions will be considered. Where the bearing from the range station to the end of a runway to be used does not diverge more than 30° from the direction of that runway, and a reasonable rate of descent is possible, the magnetic course shown will correspond with the bearing from the range station to the approach end of the runway, and a straight-in approach may be authorized. Where this condition is not possible, the magnetic course from the range station toward the approximate center of the airport landing area will be shown. This bearing shall be that which bisects the angle formed by two straight lines extending from the VOR to the outer ends of the airport runways.

(5) *Distance from facility to airport.* The distance from the range station to the airport is normally measured on a straight line along the magnetic course from the range station to the approach end of the runway. If, however, a straight-in approach cannot be authorized by application of subparagraph (4) of this paragraph, the distance will be measured along the magnetic course from the range station to the first point of intersection of the course with any runway on the airport. At airports where no runways exist, the distance will be measured along the magnetic course of the range station to the point of intersection with the nearest boundary of the landing area.

(f) *Missed approach procedure.* A missed approach procedure will be formulated and approved for use when necessary. The recovery will be made normally on a course which most nearly approximates a continuation of the final approach course after due consideration of obstructions, terrain, and other factors influencing the safety of the operation. A missed approach will be initiated (1) at the point where the aircraft has descended to authorized landing minimums if visual contact is not established, or (2) if the landing has not been accomplished, or (3) when directed by Air Traffic Control. Time limitations will not be used due to the variations in the approach speed of different types of aircraft.

(1) *Altitudes.* The altitude to which the flight will proceed in execution of a missed approach will not be less than that established for en route flight, and will normally be specified to within 25 miles of the range station.

(2) *Alternate missed approach procedure.* Consideration will be given to the establishment of an alternate missed approach procedure only when such a procedure will facilitate the handling of air traffic. An alternate missed approach procedure will be made known to the appropriate air traffic control personnel, and will be indicated under the missed approach item of the instrument approach procedure by the phrase "or as directed by air traffic control."

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

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

[SEAL] F. B. LEE,
Acting Administrator of Civil Aeronautics.

[F. R. Doc. 51-13224; Filed, Nov. 2, 1951; 8:45 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[25 CFR Part 21]

GENERAL CREDIT TO INDIANS

LOANS TO NAVAJO AND HOPI INDIANS

Notice is hereby given of intention to add a new § 21.18 to 25 CFR, 49 ed. and 1950 Supp., to read as hereinafter indicated:

§ 21.18 *Loans to Navajo and Hopi Indians.* Loans to the Navajo and Hopi Tribes, or any member or association of members thereof, from the loan fund authorized by the act of April 19, 1950 (64 Stat. 45) shall be subject to the regulations of this part, except that the interest rate on any loans made to refinance loans received from the revolving fund authorized by the acts of June 18, 1934 (48 Stat. 986) and June 26, 1936 (49 Stat. 1967), as amended and supplemented, shall be at the rate of interest specified in the original loan agreement. (Sec. 4, 64 Stat. 45; 25 U. S. C. 634)

Interested persons are hereby given opportunity to participate in preparing the proposed section by submitting their views and data or arguments in writing to Dillon S. Myer, Commissioner of Indian Affairs, Washington 25, D. C., within 30 days from the date of the publication of this notice of intention in the daily issue of the FEDERAL REGISTER.

MASTIN G. WHITE,
Acting Assistant Secretary of the Interior.

OCTOBER 30, 1951.

[F. R. Doc. 51-13226; Filed, Nov. 2, 1951; 8:46 a. m.]

DEPARTMENT OF LABOR

Wage and Hour Division

[29 CFR Part 522]

EMPLOYMENT OF LEARNERS IN THE SINGLE PANTS, SHIRTS AND ALLIED GARMENTS, WOMEN'S APPAREL, SPORTSWEAR AND OTHER ODD OUTERWEAR, RAINWEAR, ROBES AND LEATHER AND SHEEP-LINED GARMENTS DIVISIONS OF THE APPAREL INDUSTRY

NOTICE OF PROPOSED RULE MAKING

Pursuant to section 14 of the Fair Labor Standards Act of 1938, as amended, (section 14, 52 Stat. 1068, as amended; 29 U. S. C. 214) the Administrator has heretofore issued regulations (§§ 522.160 through 522.166) providing for the employment of learners in the single pants, shirts and allied garments, women's apparel, sportswear and other odd outerwear, rainwear, robes and leather and sheep-lined garments divisions of the apparel industry at wages lower than the minimum wage applicable under section 6 of the act.

Such regulations have been reexamined in the light of recent changes in wage levels and administrative experience in the operation of the regulations and after discussions with interested parties in the industry. All relevant information available indicates that it is necessary to amend the learner regulations in this industry to raise the subminimum rate in this industry as hereinafter set forth. The effect of this proposed amendment is to raise from 57 cents per hour to 60 cents per hour the minimum learner rate for the first 320 hours worked in the divisions of the apparel industry other than women's apparel, in any of the learner occupations for which a 480-hour learning period is provided, and to make a corresponding change in the minimum rate which may be paid during retraining.

Accordingly, notice is hereby given pursuant to the Administrative Procedure Act (60 Stat. 237; 5 U. S. C. 1001), that under the authority provided in section 14 of the Fair Labor Standards Act of 1938, as amended, the Administrator of the Wage and Hour Division, United States Department of Labor, proposes to amend this part as hereinafter set forth. Prior to final adoption of the proposed amendments, consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing to the Administrator of the Wage and Hour Division, United States Department of Labor, Washington 25, D. C., within 15 days from publication of this notice in the FEDERAL REGISTER.

1. Change the introductory language in § 522.162 (a), preceding the table, to read as follows:

§ 522.162 *Terms of special certificates.* (a) Special learner certificates may be issued authorizing the employment of learners in the divisions of the apparel industry specified in § 522.161 (a) subject to the following limitations as to occupation, duration of learning period, minimum rates of pay, and number or proportion: * * *

2. Amend § 522.162 as follows:

a. Delete paragraph (b).

b. Reletter paragraph (c) to paragraph (b) and amend it to read as follows:

(b) No experienced worker shall be employed under the terms of a special learner certificate, except as provided in Column C of paragraph (a) of this section.

3. Reletter paragraphs (d) and (e) to paragraphs (c) and (d) respectively.

3. In § 522.163, amend paragraph (c) to read as follows:

§ 522.163 *Definitions of terms.* * * *

(c) "Experienced worker" means a person who has been employed in any occupation listed in Column A of § 522.162 (a) for the respective learner periods authorized for those occupations listed in Column B of § 522.162 (a). Previous employment will be considered experience under §§ 522.160 to 522.166 only if it has been had within the past two years in any division or branch of the apparel industry or in manufacturing of men's and boys' underwear from any woven fabric in establishments in the knitted wear industry.

Signed at Washington, D. C., this 29th day of October 1951.

WM. R. MCCOMB,
Administrator, Wage and Hour and Public Contracts Divisions.

[F. R. Doc. 51-13229; Filed, Nov. 2, 1951; 8:47 a. m.]

NOTICES

DEPARTMENT OF DEFENSE

Office of the Secretary

ESTABLISHMENT OF CONCESSIONS COMMITTEE AND DELEGATION OF AUTHORITY

I. *Introduction.* Pursuant to the authority vested in the Secretary of Defense by the National Security Act of 1947, as amended, and in order to provide for the administration of such services as are deemed necessary to the proper functioning of Department of Defense activities at the seat of government, there is hereby established the Department of Defense Concessions Committee (hereinafter referred to as the "Concessions Committee"), with membership, duties, and responsibilities as stated herein.

II. *Membership.* The Concessions Committee shall be composed of a civilian chairman appointed by the Secretary of Defense and two representatives from each of the military departments to be appointed by the Secretary of the Department concerned, one of which may be military. Alternates shall not be designated to act in the absence of a principal.

III. *Authority.* Within its jurisdiction as defined in this directive or as may be further directed by the Secretary of Defense, the Concessions Committee shall be responsible for performing the duties set forth in section IV below. As such, the Concessions Committee is authorized, on matters within its jurisdiction, to enter into, make, amend, and perform contracts as agent of the United States of America pursuant to the laws of public contracts of the United States of America with any person, firm, association, or corporation not proscribed by said laws. This authority may be delegated to the Chairman and/or the Executive Secretary (if there be one) of the Concessions Committee, provided

that any delegation of authority will be in writing for a fixed and definite period and shall not be redelegated. Contractual instruments of the Concessions Committee shall not become binding and effective until approved in writing by the Director of Administration, Office of the Secretary of Defense, or his authorized representative, and shall contain a clause to this effect. The Committee shall operate under the general supervision of the Director of Administration, Office of the Secretary of Defense.

IV. *Duties.* 1. The Concessions Committee, in order to provide for the administration, operation, and control of services deemed essential to the health, welfare, and morale of employees and Department of Defense activities at the seat of government and for the convenience of the government, shall:

a. Operate directly or through an independent contractor restaurants, cafeterias, snack bars, and dining rooms in the Pentagon Building.

b. Provide such commercial type concessions as come within the purpose stated in section I hereof.

c. Provide for the payment to Public Buildings Service, for space occupied, an amount agreed upon by the Concessions Committee and Public Buildings Service based upon a fixed percentage of gross sales in food service operations and an annual charge per square foot of floor space occupied by concessions which are obligated in contract to recompense the Concessions Committee for the privilege of doing business. Such payment shall be for deposit in the Treasury of the United States to the credit of Miscellaneous Receipts.

2. The Concessions Committee may make payments out of surplus from concessions operations not otherwise required in the conduct of the affairs of the Concessions Committee to authorized welfare funds of the Office of the Secretary of Defense, Department of the Army, Department of the Navy, and Department of the Air Force.

3. The Concessions Committee shall provide for the deposit in the Treasury of the United States of all monies not required in the conduct of the business of the Concessions Committee or otherwise paid out as described above.

V. *Administration.* The Concessions Committee shall provide for its internal organization and staffing and shall establish its rules of procedure, subject to the approval of the Director of Administration, Office of the Secretary of Defense. The Concessions Committee is authorized to employ such administrative and clerical assistants as may be required in the conduct of the affairs of the Committee to be compensated from funds available to the Concessions Committee.

If any personnel paid from appropriated funds are employed on a full-time basis in the conduct of the affairs of the Concessions Committee, there will be deposited in the Treasury of the United States equivalent to the salaries and allowances received by such personnel while so employed.

VI. *Accounts.* The Concessions Committee shall cause true accounts to be kept of the sums of money received and expended in the course of business, and the matters in respect of which such receipts and expenditures take place, and of the assets, credits, and liabilities of the business.

The system of accounts shall be of the double-entry principle maintained according to generally accepted commercial accounting practice.

Accounts and records of the Concessions Committee shall be audited not less often than every three (3) months with such audits conducted by independent accountants, and such audit reports shall be transmitted direct to the Secretary of Defense.

VII. *Reports.* A report of the financial condition and of operations shall be made semi-annually by the Concessions Committee to the Secretary of Defense through the Director of Administration. Reports Control Symbol AO–11.

Copies of the regularly recurring financial statements of the Concessions Committee shall be furnished to the Director of Administration, Office of the Secretary of Defense.

WILLIAM C. FOSTER,
Acting Secretary of Defense.

OCTOBER 30, 1951.

[F. R. Doc. 51–13222; Filed, Nov. 2, 1951; 8:45 a. m.]

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[Misc. 61669]

IDAHO

ORDER PROVIDING FOR THE OPENING OF PUBLIC LANDS RESTORED FROM THE BOISE PROJECT

OCTOBER 30, 1951.

An order of the Bureau of Reclamation dated April 24, 1951, concurred in by the Associate Director, Bureau of Land Management, July 13, 1951, revoked the Departmental orders of December 22, 1903, March 12, 1910, November 9, 1937, April 26, 1938, March 27, 1941, and April 21, 1942, so far as they withdrew under the provisions of the Reclamation Act of June 17, 1902 (32 Stat. 388), the following described land in connection with the Boise Project, Idaho, and provided that such revocation shall not affect the withdrawal of any other lands by said order or affect any other order withdrawing or reserving the lands described:

BOISE MERIDIAN

T. 4 N., R. 1 E.,
Sec. 1, SW¼SW¼;
Sec. 2, SE¼SE¼;
Sec. 12, NE¼, N½NW¼.
T. 4 N., R. 2 E.,
Sec. 4, lot 4;
Sec. 6, NW¼SE¼;
Sec. 17, SE¼SW¼;
Sec. 20, NW¼NE¼, NE¼NW¼, W½NW¼.
T. 5 N., R. 2 E.,
Sec. 29, N½NE¼.
T. 6 N., R. 2 E.,
Sec. 2, lot 2, NW¼SE¼, E½SE¼;
Sec. 11, NE¼NE¼, S½SW¼, SE¼.
T. 7 N., R. 2 E.,
Sec. 35, SE¼NW¼, NE¼SE¼.
T. 14 N., R. 2 E.,
Sec. 21.
T. 16 N., R. 2 E., partly unsurveyed
Sec. 6;
Sec. 9;
Sec. 21, NE¼;
Sec. 28, W½E½.
T. 17 N., R. 2 E.,
Sec. 30;
Sec. 31.
T. 2 N., R. 3 E.,
Sec. 1, lot 4;
Sec. 2, lots 1 and 2;
Sec. 12, SE¼SE¼.
T. 13 N., R. 3 E.,
Sec. 4, lots 2 to 7, inclusive, S½N½, S½;
Sec. 9;
Sec. 14, NW¼NW¼;
Sec. 23;
Sec. 25, SW¼NE¼, E½NW¼, N½SW¼;
Sec. 26;
Sec. 35, N½NW¼, S½SW¼, E½.
T. 14 N., R. 3 E., partly unsurveyed
Sec. 19;
Sec. 29;
Sec. 30;
Sec. 31;
Sec. 32.
T. 15 N., R. 3 E.,
Sec. 25, E½NE¼, SE¼.
T. 2 N., R. 4 E.,
Sec. 6, N½SE¼NE¼;
Sec. 8, NE¼NE¼, W½NE¼, SE¼NW¼, NE¼SW¼, NW¼SE¼.
T. 3 N., R. 4 E.,
Sec. 31, lots 1 to 4, inclusive, E½W½, N½NE¼, SW¼NE¼, W½SE¼NE¼, W½NE¼SE¼, W½SE¼, W½SE¼SE¼, SE¼SE¼SE¼.
T. 19 N., R. 1 W.,
Sec. 24, W½SE¼.
T. 20 N., R. 1 W.,
Sec. 34;
Sec. 35.
T. 3 N., R. 3 W.,
Sec. 32, SE¼NW¼, N½SW¼.
T. 1 S., R. 3 E.,
Sec. 24, SW¼NE¼;
Sec. 25, SE¼SW¼, S½SE¼.
T. 1 S., R. 4 E.,
Sec. 31, lots 3, 4, E½SW¼.
T. 2 S., R. 4 E.,
Sec. 5, lots 3, 4, S½NW¼, SE¼;
Sec. 6, lots 1 to 7, inclusive, S½NE¼, SE¼NW¼, E½SW¼;
Sec. 7, lots 1 to 4, inclusive, E½W½, SE¼;
Sec. 8, SW¼;
Sec. 17, NE¼NE¼, W½NE¼, NW¼SE¼, W½;
Secs. 18 and 19;
Sec. 20, N½NW¼, SW¼.

The above areas aggregate approximately 17,794.53 acres.

The lands described above in Tps. 14, 16, and 17 N., R. 2 E., Tps. 13 and 14 N., R. 3 E. (except the NW¼NW¼ sec. 14, T. 13 N., R. 3 E), and T. 20 N., R. 1 W., are in the Payette National Forest, and will become subject to the public-land laws relating to national forest lands at 10:00 a. m. on the 35th day from the date of this order.

The remaining lands are chiefly valuable for grazing purposes.

No applications for these lands may be allowed under the homestead, small tract, desert-land, or any other nonmineral public-land laws, unless the lands have already been classified as valuable or suitable for such type of application, or shall be so classified upon the consideration of an application.

This order shall not otherwise become effective to change the status of such lands until 10:00 a. m. on the 35th day after the date of this order. At that time the said lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to

application, petition, location, and selection as follows:

(a) *Ninety-one day period for preference-right filings.* For a period of 91 days, commencing at the hour and on the day specified above, the public lands affected by this order shall be subject only to (1) application under the homestead or the desert-land laws or the Small Tract Act of June 1, 1938, 52 Stat. 609 (43 U. S. C. 682a), as amended, by qualified veterans of World War II and other qualified persons entitled to preference under the act of September 27, 1944, 58 Stat. 747 (43 U. S. C. 279–284), as amended, subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights conferred by existing laws or equitable claims subject to allowance and confirmation. Applications under subdivision (1) of this paragraph shall be subject to applications and claims of the classes described in subdivision (2) of this paragraph. All applications filed under this paragraph either at or before 10:00 a. m. on the 35th day after the date of this order shall be treated as though filed simultaneously at that time. All applications filed under this paragraph after 10:00 a. m. on the said 35th day shall be considered in the order of filing.

(b) *Date for non-preference-right filings.* Commencing at 10:00 a. m. on the 126th day after the date of this order, any lands remaining unappropriated shall become subject to such application, petition, location, selection, or other appropriation by the public generally as may be authorized by the public-land laws. All such applications filed either at or before 10:00 a. m. on the 126th day after the date of this order, shall be treated as though filed simultaneously at the hour specified on such 126th day. All applications filed thereafter shall be considered in the order of filing.

A veteran shall accompany his application with a complete photostatic, or other copy (both sides), of his certificate of honorable discharge, or of an official document of his branch of the service which shows clearly his honorable discharge as defined in § 181.36 of Title 43 of the Code of Federal Regulations, or constitutes evidence of other facts upon which the claim for preference is based and which shows clearly the period of service. Other persons claiming credit for service of veterans must furnish like proof in support of their claims. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated statements in support thereof, setting forth in detail all facts relevant to their claims.

Applications for these lands, which shall be filed in the Land and Survey Office, Boise, Idaho, shall be acted upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code of Federal Regulations and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations, and applications under the desert-land laws and the said Small Tract Act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Inquiries concerning these lands shall be addressed to the Manager, Land and Survey Office, Boise, Idaho.

WILLIAM PINCUS,
Assistant Director.

[F. R. Doc. 51-13227; Filed, Nov. 2, 1951; 8:47 a. m.]

[Misc. 61573]

COLORADO

ORDER PROVIDING FOR THE OPENING OF PUBLIC LANDS RESTORED FROM THE BLUE-SOUTH PLATTE PROJECT

OCTOBER 30, 1951.

An order of the Bureau of Reclamation dated April 13, 1951, concurred in by the Acting Director, Bureau of Land Management, May 17, 1951, revoked the Departmental orders of May 13, 1943, August 21, 1943, March 15, 1946 and February 21, 1946 so far as they withdrew under the provisions of the Reclamations Act of June 17, 1902 (32 Stat. 388), the following described land in connection with the Blue-South Platte Project, Colorado, and provided that such revocation shall not affect the withdrawal of any other lands by said order or affect any order withdrawing or reserving the lands described:

SIXTH PRINCIPAL MERIDIAN

T. 2 S., R. 72 W.,
Sec. 22, W½NE¼, NE¼SW¼, W½SW¼;
Sec. 27, SE¼NW¼, W½SE¼;
Sec. 35, W½NE¼, SE¼NW¼.
T. 3 S., R. 72 W.,
Sec. 34, S½SW¼.
T. 2 S., R. 75 W.,
Secs. 12, 13, 24 and 25.
T. 3 S., R. 76 W.,
Secs. 17, 18, 21, 29 and 30.
T. 5 S., R. 76 W.,
Sec. 18, N½, SW¼, N½SE¼, SW¼SE¼, exclusive of patented H. E. S. 110;
Sec. 19, lots 1 to 4 inclusive, N½NW¼NE¼, N½SW¼NW¼NE¼, S½SW¼SW¼NE¼, SE¼SW¼NE¼, NE¼SE¼NE¼, S½NW¼SE¼NE¼, S½SE¼NE¼, NE¼NW¼, N½N½SE¼NW¼, S½S½SE¼NW¼, E½SW¼, and SE¼, exclusive of patented H. E. S. 110.
T. 3 S., R. 77 W.,
Sec. 13
T. 4 S., R. 77 W.,
Secs. 3, 6 and 10.
T. 5 S., R. 77 W.,
Sec. 10.
T. 6 S., R. 77 W.,
Sec. 16, lots 1 to 7, inclusive, lots 9, 10, 13, 14, 16, 18, 19, exclusive of patented H. E. S. 235;
Sec. 19, lots 4, 5, 6, 7, 8, 9 and 10, and SW¼SE¼;
Sec. 20, lots 1 to 18, inclusive;
Sec. 21, lots 2 to 13, inclusive, and lots 15 to 30 inclusive;
Sec. 30, lots 1 to 43, inclusive.
T. 6 S., R. 78 W.,
Sec. 24, lots 1, 2, and 4 to 11, inclusive, SW¼NE¼, N½SW¼, SW¼SW¼;
Sec. 25, lots 1 to 7, inclusive.
T. 6 S., R. 79 W.,
Secs. 23 and 26;
Sec. 36, lots 1, 2, E½.
T. 7 S., R. 79 W.,
Sec. 19, lots 1, 2, 3, NE¼, E½NW¼, NE¼SW¼, SE¼;
Sec. 30, lots 2, 3, 4, NE¼, SE¼NW¼, E½SW¼, SE¼.
T. 4 S., R. 80 W.,
Sec. 18.
T. 7 S., R. 80 W.,
Secs. 2, 11 to 13, inclusive, and 33 to 35, inclusive.
T. 4 S., R. 81 W.,
Sec. 26;
Sec. 28.
T. 1 N., R. 78 W.,
Sec. 18, S½ lot 1, SE¼NW¼, S½SW¼;
Sec. 19, NE¼NW¼;
Sec. 20, SE¼NW¼;
Sec. 21, N½NW¼.
T. 1 N., R. 79 W.,
Sec. 4, SE¼;
Sec. 5, lots 1 to 4, inclusive, S½N½, SW¼, NW¼SE¼;
Sec. 6, lots 1, 2, 7, S½NE¼, E½SW¼, SE¼;
Sec. 10, W½NE¼, NW¼, NE¼SE¼;
Sec. 11, W½SW¼, SE¼SW¼;
Sec. 12, NE¼SE¼;
Sec. 13, W½NW¼, N½SW¼;
Secs. 14 and 15.
T. 1 N., R. 80 W.,
Sec. 1, lot 4, SW¼NE¼, S½NW¼, N½SW¼;
Sec. 2, lot 4, SW¼NW¼, N½SE¼, SW¼SE¼;
Sec. 7, lot 1, NE¼, E½NW¼;
Sec. 8, NW¼;
Sec. 9, N½, N½SW¼, SE¼SW¼, SE¼;
Sec. 11, NW¼NE¼, NW¼.

The above areas aggregate 26,187.45 acres.

The following-described lands are within the boundaries of national forests, and will become subject to the public-land laws relating to national forest lands at 10:00 a. m. on the 35th day from the date of this order:

SIXTH PRINCIPAL MERIDIAN

T. 2 S., R. 75 W.,
Secs. 12, 13, 24, and 25.
T. 3 S., R. 76 W.,
Secs. 17, 18, 21, 29, and 30.
T. 5 S., R. 76 W.,
Sec. 18, N½, SW¼, N½SE¼, SW¼SE¼, exclusive of patented H. E. S. 110;
Sec. 19, lots 1 to 4 inclusive, N½NW¼NE¼, N½SW¼NW¼NE¼, S½SW¼SW¼NE¼, SE¼SW¼NE¼, NE¼SE¼NE¼, S½NW¼SE¼NE¼, S½SE¼NE¼, NE¼NW¼, N½N½SE¼NW¼, S½S½SE¼NW¼, E½SW¼, and SE¼, exclusive of patented H. E. S. 110;
T. 3 S., R. 77 W.,
Sec. 13.
T. 4 S., R. 77 W.,
Secs. 3, 6, and 10.
T. 5 S., R. 77 W.,
Sec. 10.
T. 6 S., R. 77 W.,
Sec. 16, lots 1 to 7, inclusive, lots 9, 10, 13, 14, 16, 18, 19, exclusive of patented H. E. S. 235;
Sec. 19, lot 7;
Sec. 20, lots 5, 6, 7;
Sec. 21, lots 2 to 13, inclusive, and lots 15 to 30, inclusive.
T. 6 S., R. 78 W.,
Sec. 24, lot 7, N½SW¼, SW¼SW¼;
Sec. 25, lots 2, 3, 5.
T. 6 S., R. 79 W.,
Secs. 23 and 26;
Sec. 36, lots 1, 2, E½.
T. 7 S., R. 79 W.,
Sec. 19, lots 1, 2, 3, NE¼, E½NW¼, NE¼SW¼, SE¼;
Sec. 30, lots 2, 3, 4, NE¼, SE¼NW¼, E½SW¼, SE¼.
T. 4 S., R. 80 W.,
Sec. 18.

T. 7 S., R. 80 W.,
Secs. 2, 11 to 13, inclusive, and 33 to 35, inclusive.
T. 4 S., R. 81 W.,
Secs. 26 and 28.

The remaining lands are chiefly valuable for grazing.

No applications for these lands may be allowed under the homestead, small tract, desert-land, or any other nonmineral public-land laws, unless the lands have already been classified as valuable or suitable for such type of application, or shall be so classified upon consideration of an application.

This order shall not otherwise become effective to change the status of such lands until 10:00 a. m. on the 35th day after the date of this order. At that time the said lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to application, petition, location, and selection as follows:

(a) *Ninety-one day period for preference-right filings.* For a period of 91 days, commencing at the hour and on the day specified above, the public lands affected by this order shall be subject only to (1) application under the homestead or the desert-land laws or the Small Tract Act of June 1, 1938, 52 Stat. 609 (43 U. S. C. 682a), as amended, by qualified veterans of World War II and other qualified persons entitled to preference under the act of September 27, 1944, 58 Stat. 747 (43 U. S. C. 279–284), as amended, subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights conferred by existing laws or equitable claims subject to allowance and confirmation. Applications under subdivision (1) of this paragraph shall be subject to applications and claims of the classes described in subdivision (2) of this paragraph. All applications filed under this paragraph either at or before 10:00 a. m. on the 35th day after the date of this order shall be treated as though filed simultaneously at that time. All applications filed under this paragraph after 10:00 a. m. on the said 35th day shall be considered in the order of filing.

(b) *Date for non-preference-right filings.* Commencing at 10:00 a. m. on the 126th day after the date of this order, any lands remaining unappropriated shall become subject to such application, petition, location, selection, or other appropriation by the public generally as may be authorized by the public-land laws. All such applications filed either at or before 10:00 a. m. on the 126th day after the date of this order, shall be treated as though filed simultaneously at the hour specified on such 126th day. All applications filed thereafter shall be considered in the order of filing.

A veteran shall accompany his application with a complete photostatic, or other copy (both sides), of his certificate of honorable discharge, or of an official document of his branch of the service which shows clearly his honorable discharge as defined in § 181.36 of Title 43 of the Code of Federal Regulations, or constitutes evidence of other facts upon which the claim for preference is based and which shows clearly the period of service. Other persons claiming credit for service of veterans must furnish like proof in support of their claims. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated statements in support thereof, setting forth in detail all facts relevant to their claims.

Applications for these lands, which shall be filed in the Land and Survey Office, Denver, Colorado, shall be acted upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code of Federal Regulations and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations, and applications under the desert-land laws and the said Small Tract Act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Inquiries concerning these lands shall be addressed to the Manager, Land and Survey Office, Denver, Colorado.

WILLIAM PINCUS,
Assistant Director.

[F. R. Doc. 51–13228; Filed, Nov. 2, 1951; 8:47 a. m.]

DEPARTMENT OF COMMERCE

Federal Maritime Board

[No. M–45]

PRUDENTIAL STEAMSHIP CORP.

NOTICE OF HEARING ON APPLICATION TO BAREBOAT CHARTER A GOVERNMENT-OWNED, WAR-BUILT, DRY-CARGO VESSEL FOR EMPLOYMENT IN SERVICE BETWEEN U. S. ATLANTIC PORTS AND PORTS IN THE MEDITERRANEAN

Pursuant to section 3, Public Law 591, 81st Congress, notice is hereby given that an informal public hearing will be held at Washington, D. C., on November 14, 1951, at 10 o'clock a. m., in Room 4823, Department of Commerce Building, before Examiner F. J. Horan, upon the application of Prudential Steamship Corporation to bareboat charter a Victory-type vessel for use in applicant's berth service between United States Atlantic ports (excluding ports south of Charleston) and ports in the Mediterranean (including Morocco, Algiers, France, Italy, Greece, Turkey, Lebanon, Syria, Israel, Egypt, Trieste, Spain, Yugoslavia, Tunisia and Libia).

The purpose of the hearing is to receive evidence with respect to whether the service for which such vessel is proposed to be chartered is required in the public interest and is not adequately served, and with respect to the availability of privately-owned American-flag vessels for charter on reasonable conditions and at reasonable rates for use in such service. Evidence also will be received with respect to any restrictions or conditions that may, under the statute, be included in the charter if the application should be granted.

All persons having an interest in the application will be given an opportunity to be heard if present.

The parties may have oral argument before the examiner immediately following the close of the hearing, in lieu of briefs, and the examiner will issue a recommended decision. Parties may have seven (7) days, or such shorter time as may be agreed to at the hearing, within which to file exceptions to, or memoranda in support of, the examiner's recommended decision, but the Board reserves the right to determine whether oral argument on exceptions will be granted and whether briefs in connection therewith will be received.

Dated: October 31, 1951.

By order of the Federal Maritime Board.

[SEAL] A. J. WILLIAMS,
Secretary.

[F. R. Doc. 51–13284; Filed, Nov. 2, 1951; 8:57 a. m.]

[Docket Nos. M–31, M–20, M–27, M–32, M–24, M–30, M–25, M–14, M–26]

COMMERCIAL BAREBOAT CHARTERS

ANNUAL REVIEW

Correction

In F. R. Doc. 51–13078, appearing at page 11086 of the issue for Wednesday, October 31, 1951, the following change should be made:

In paragraph 1, the words "bareboat characters" should read "bareboat charters".

DEPARTMENT OF LABOR

Wage and Hour and Public Contracts Divisions

EMPLOYMENT OF HANDICAPPED CLIENTS BY SHELTERED WORKSHOPS

NOTICE OF ISSUANCE OF SPECIAL CERTIFICATES

Notice is hereby given that special certificates authorizing the employment of handicapped clients at hourly wage rates lower than the minimum wage rates applicable under section 6 of the Fair Labor Standards Act of 1938, as amended, and section 1 (b) of the Walsh-Healey Public Contracts Act, as amended, have been issued to the sheltered workshops hereinafter mentioned, under section 14 of the Fair Labor Standards Act of 1938, as amended (sec. 14, 52 Stat. 1068; 29 U. S. C. 214; as amended 63 Stat. 910) and Part 525 of the regulations issued thereunder, as amended (29 CFR Part 525), and under sections 4 and 6 of the Walsh-Healey Public Contracts Act (secs. 4, 6, 49 Stat. 2038; 41 U. S. C. 38, 40) and Article 1102 of the regulations issued pursuant thereto (41 CFR 201.1102).

The names and addresses of the sheltered workshops to which certificates were issued, wage rates, and the effective and expiration dates of the certificates are as follows:

Chester County Branch Pennsylvania Association for the Blind, 163–65 West

Main Street, Coatesville, Pennsylvania; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 25 cents per hour, whichever is higher, and a rate of not less than 10 cents for each new client during his initial 4-week evaluation period in the workshop; certificate is effective October 1, 1951, and expires September 30, 1952.

Goodwill Industries of Wilmington, Inc., 214–216 Walnut Street, Wilmington, Delaware; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 25 cents per hour, whichever is higher; certificate is effective November 1, 1951, and expires October 31, 1952.

The Volunteers of America, 328 Chestnut Street, Philadelphia, Pennsylvania; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 40 cents per hour, whichever is higher; certificate is effective November 1, 1951, and expires October 31, 1952.

Alabama Goodwill Industries, Inc., 1715 Avenue F, Ensley, Birmingham 8, Alabama; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 40 cents per hour, whichever is higher, and a rate of not less than 30 cents for each new client during his initial 4-week evaluation period in the workshop; certificate is effective September 1, 1951, and expires July 31, 1952.

Council Thrift and Workshop, 2073 North West Seventh Avenue, Miami, Florida; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 30 cents per hour, whichever is higher, and a rate of not less than 15 cents for each new client during his initial 4-week evaluation period in the workshop; certificate is effective October 9, 1951, and expires January 31, 1952.

Michigan Veterans' Facility, Soldiers Home, 3000 Monroe Avenue, Grand Rapids, Michigan; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 25 cents per hour, whichever is higher; certificate is effective September 21, 1951, and expires August 31, 1952.

The Columbus Association for the Blind, Inc., 221 East Mound Street, Columbus, Ohio; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 10 cents per hour, whichever is higher, and a rate of not less than 5 cents for each new client during his initial 4-week evaluation period in the workshop; certificate is effective September 25, 1951, and expires August 31, 1952.

Wisconsin Workshop for the Blind, 2385 North Lake Drive, Milwaukee 11, Wisconsin; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 40 cents per hour, whichever is higher, and a rate of not less than 30 cents for each new client during his initial 4-week evaluation period in the workshop; certificate is effective September 30, 1951, and expires September 30, 1952.

Arkansas Lighthouse for the Blind, 1706 East Ninth Street, Little Rock, Arkansas; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 60 cents per hour, whichever is higher, and a rate of not less than 50 cents for each new client during his initial 4-week evaluation period in the workshop; certificate is effective September 1, 1951, and expires August 31, 1952.

Adult Training Center of the New Mexico School for the Blind, Alamogordo, New Mexico; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 60 cents per hour, whichever is higher, and a rate of not less than 50 cents for each new client during his initial 4-week evaluation period in the workshop; certificate is effective October 1, 1951, and expires September 30, 1952.

Volunteers of America, 2323 Kern Street, Fresno, California; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 65 cents per hour, whichever is higher, and a rate of not less than 50 cents for each new client during his initial 4-week evaluation period in the workshop; certificate is effective October 2, 1951, and expires October 1, 1952.

Crippled Children's Society of Los Angeles County, 325 West Adams Boulevard, Los Angeles 7, California; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 30 cents per hour, whichever is higher, and a rate of not less than 15 cents for each new client during his initial 4-week evaluation period in the workshop; certificate is effective October 15, 1951, and expires April 14, 1952.

Los Angeles Center, California Industries for the Blind, 840 Santee Street, Los Angeles, California; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 65 cents per hour, whichever is higher, and a rate of not less than 25 cents for each new client during his initial 4-week evaluation period in the workshop; certificate is effective October 11, 1951, and expires April 10, 1952.

Memphis Goodwill Industries, Inc., 94 North Second Street, Memphis, Tennessee; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 50 cents per hour, whichever is higher, and a rate of not less than 40 cents for each new client during his initial 4-week evaluation period in the workshop; certificate is effective October 1, 1951, and expires September 30, 1952.

The employment of handicapped clients in the above-mentioned sheltered workshops under these certificates is limited to the terms and conditions therein contained and is subject to the provisions of Part 525, as amended. These certificates have been issued on the applicants' representations that they are sheltered workshops as defined in the regulations and that special services are provided their handicapped clients. A sheltered workshop is defined as, "A charitable organization or institution conducted not for profit, but for the purpose of carrying out a recognized program of rehabilitation for individuals whose earning capacity is impaired by age or physical or mental deficiency or injury, and to provide such individuals with remunerative employment or other occupational rehabilitating activity of an educational or therapeutic nature."

These certificates may be cancelled in the manner provided by the regulations, as amended. Any person aggrieved by the issuance of any of these certificates may seek a review or reconsideration thereof within fifteen days after publication of this notice in the FEDERAL REGISTER.

Signed at Washington, D. C., this 23d day of October 1951.

JACOB I. BELLOW,
Assistant Chief of Field Operations.

[F. R. Doc. 51–13252; Filed, Nov. 2, 1951; 8:51 a. m.]

DEPARTMENT OF AGRICULTURE

Rural Electrification Administration

DEPUTY ADMINISTRATOR AND ASSISTANT ADMINISTRATOR

DELEGATION OF AUTHORITY WITH RESPECT TO CONTRACTS BETWEEN BORROWERS AND PARTIES OTHER THAN UNITED STATES

Effective Oct. 19, 1951, the following delegation of authority has been authorized:

Authority has been delegated to the Deputy Administrator and the Assistant Administrator to finally approve, "for Claude R. Wickard, Administrator," contracts between the REA borrowers and parties other than the United States.

This delegation supersedes all prior delegations made to the former occupants of these positions with reference to this subject matter.

Issued this 19th day of October 1951.

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 51-13247; Filed, Nov. 2, 1951; 8:50 a. m.]

DEFENSE PRODUCTION ADMINISTRATION

[Delegation 1, As Amended November 3, 1951]

DELEGATION OF AUTHORITY TO CERTAIN OFFICERS AND AGENCIES

Pursuant to the Defense Production Act of 1950, as amended (50 U. S. C. 2061), and section 124A of the Internal Revenue Code, and Executive Orders 10161 and 10200 as amended by Executive Order 10281 (15 F. R. 6105; 16 F. R. 61; 16 F. R. 8789), certain of the functions conferred upon the Defense Production Administrator are delegated as follows:

1. The Defense Production Administrator's functions under title I of the Defense Production Act of 1950, as amended, are hereby delegated to those officers and agencies named, and in accordance with the areas of responsibility designated, in section 101 of Executive Order 10161.

2. Each officer and agency exercising functions under title I of the Defense Production Act of 1950, as amended, by delegation or redelegation hereunder shall, with respect to the materials and facilities within his particular jurisdiction, make recommendations to the Defense Production Administrator for the issuance of certificates by the Administrator for action under sections 302 and 303 of the Defense Production Act of 1950, as amended. Such officers and agencies shall perform such additional functions with respect to the issuance of such certificates as may be prescribed by any regulations or procedures prescribed by appropriate authority.

3. Each officer and agency exercising functions under title I of the Defense Production Act of 1950, as amended, shall, with respect to the materials and facilities within his particular jurisdiction, make recommendations to the Defense Production Administrator for the issuance of certificates under subsection (e) of section 124A of the Internal Revenue Code, subject to any regulations and procedures prescribed by appropriate authority.

4. Each officer and agency exercising functions under title I of the Defense Production Act of 1950, as amended, may, with respect to the materials and facilities within his jurisdiction, carry out the consultations referred to in subsection 708 (a) of that act, and make recommendations to the Defense Production Administrator for the approval of voluntary agreements and programs as provided by subsection 708 (b) of that act.

5. The functions delegated hereby may be redelegated with or without authority for further redelegation, and redelegations in effect on the date hereof shall continue in effect until rescinded or modified by appropriate authority.

6. The functions delegated by the preceding paragraphs of this Delegation No. 1 or redelegated by, or by authority of, the delegates hereunder shall be exercised subject to the direction and control of the Defense Production Administrator.

This delegation shall take effect November 3, 1951.

MANLY FLEISCHMANN,
Defense Production Administrator.

[F. R. Doc. 51-13318; Filed, Nov. 2, 1951; 8:53 a. m.]

ECONOMIC STABILIZATION AGENCY

Office of Price Stabilization

[Ceiling Price Regulation 7, Section 43, Special Order 196, Amdt. 2]

MANHATTAN SHIRT CO.

CEILING PRICES AT RETAIL

Statement of considerations. This amendment to Special Order 196, issued under section 43 of Ceiling Price Regulation 7, to The Manhattan Shirt Co., extends the date by which the applicant was required to mark or tag its branded articles. The extension is granted on applicant's demonstration of its inability to preticket in the manner set forth in the special order by the date specified.

Amendatory provisions. Special Order 196 under Ceiling Price Regulation 7, section 43, is amended in the following respects:

1. In paragraph 3, as amended, substitute for the date, "November 23, 1951," the date, "January 2, 1952."

2. In paragraph 3, as amended, substitute for the date, "December 24, 1951," wherever it appears, the date, "February 2, 1952."

Effective date. This amendment shall become effective October 30, 1951.

MICHAEL V. DISALLE,
Director of Price Stabilization.

OCTOBER 30, 1951.

[F. R. Doc. 51-13211; Filed, Oct. 30, 1951; 4:28 p. m.]

[Ceiling Price Regulation 7, Section 43, Special Order 12, Amdt. 1]

JOSEPH & FEISS CO.

CEILING PRICES AT RETAIL

Statement of considerations. On March 15, 1951, The Joseph & Feiss Company, 2149 West 53d Street, Cleveland 1, Ohio filed an application for permission to establish uniform dollar-and-cent retail ceiling prices for its men's suits having the brand name "Mohara". On May 5, Special Order 12, under section 43 of Ceiling Price Regulation 7 was issued, establishing specific uniform retail prices for applicant's "Mohara" men's suits:

Thereafter, on August 27, 1951, The Joseph & Feiss Company filed an application to amend Special Order 12, in which application it sought to have uniform retail ceiling prices for its men's clothing having the brand names "Mohara" and "Sheddar", fixed in relation to costs falling within specified cost brackets. Bracket costs in place of cost lines for each particular price line will allow for minor changes in cost without affecting the general level of prices under Ceiling Price Regulation 7. This method of stating costs is partly undertaken because of regulations which allow for fluctuating costs to the retailer.

Accordingly, the Director has determined that Special Order 12 be amended to establish ceiling prices at retail based upon costs to the retailer falling within specified cost brackets.

Amendatory provisions. The schedules appearing in paragraph 1 of Special Order 12 under section 43 of Ceiling Price Regulation 7 are deleted and the following new schedules substituted therefor:

MEN'S CLOTHING

Manufacturer's selling price (per unit)	*Ceiling price at retail (per unit)*
$24.75 through $26.25	$42.50
$26.26 through $27.75	45.00
$27.76 through $29.10	47.50
$29.11 through $29.85	49.50
$29.86 through $30.75	50.00
$30.76 through $32.25	52.50
$32.26 through $33.75	55.00
$33.76 through $35.10	57.50
$35.11 through $35.85	59.50
$35.86 through $36.75	60.00
$36.76 through $38.25	62.50
$38.26 through $39.75	65.00

Effective date: This amendment shall become effective on October 30, 1951.

MICHAEL V. DISALLE,
Director of Price Stabilization.

OCTOBER 30, 1951.

[F. R. Doc. 51-13210; Filed, Oct. 30, 1951; 4:28 p. m.]

[Ceiling Price Regulation 7, Section 43, Special Order 319, Amdt. 1]

DOESKIN PRODUCTS, INC.

CEILING PRICES AT RETAIL

Statement of considerations. This amendment to Special Order 319, issued under section 43 of Ceiling Price Regulation 7, to Doeskin Products, Inc., extends the date by which the applicant was required to mark or tag its branded articles. The extension is granted on applicant's demonstration of its inability to preticket in the manner set forth in the special order by the date specified.

On page 4 of its application for the special order, Doeskin Products, Inc., inadvertently stated that Sanapak Sanitary Napkins were sold both 12 to box and 50 to box. In its amended application the applicant corrected this error, stating that these napkins are only sold 50 to box. Paragraph 3 of this amendment incorporates the amended application into the special order.

Amendatory provisions. Special Order 319 under Ceiling Price Regulation 7,

section 43, is amended in the following respects:

1. In paragraph 2, substitute for the date "October 8, 1951," the date "January 8, 1952".

2. In paragraph 2, substitute for the date "November 7, 1951", wherever it appears, the date "February 8, 1952".

3. In paragraph 1, insert, after the words "in its application dated June 7, 1951", the words, "as corrected by its amended application dated July 20, 1951".

Effective date. This amendment shall become effective October 30, 1951.

MICHAEL V. DISALLE,
Director of Price Stabilization.

OCTOBER 30, 1951.

[F. R. Doc. 51-13212; Filed, Oct. 30, 1951; 4:28 p. m.]

[Ceiling Price Regulation 7, Section 43, Special Order 503, Amdt. 1]

ELGIN NATIONAL WATCH CO.

CEILING PRICES AT RETAIL

Statement of considerations. This amendment to Special Order 503, issued under section 43 of Ceiling Price Regulation 7 to Elgin National Watch Company, adds new price lines to those for which ceiling prices at retail were established by the special order. The retail ceiling prices for some of its branded articles are fixed in relation to costs falling within specified cost brackets. Such cost brackets in place of cost lines for certain of the price lines will allow for minor changes in cost without influencing the general level of retail prices for the articles covered by the special order.

The Director has determined, on the basis of information available to him, that the retail ceiling prices requested are in line with those already granted and are no higher than the level of ceiling prices under Ceiling Price Regulation 7.

In addition, this amendment lists the manufacturer's selling prices and the retail ceiling prices for the articles which were established by the special order but which were not listed in the special order.

Amendatory provisions. Special Order 503 under Ceiling Price Regulation 7, section 43, is amended in the following respects:

1. Delete paragraph 1 of the special order and substitute therefor the following:

1. (a) The following ceiling prices are established for sales after the effective date of the special order by any seller at retail of watches manufactured by Elgin National Watch Company having the brand names "Elgin", "Lord Elgin", "Railroad", "Elgin DeLuxe", "Transportation", "Lady Elgin", and "Elgin Automatic", and described in the manufacturer's application dated May 8, 1951, as supplemented and amended by the manufacturer's application dated August 17, 1951. The manufacturer's prices listed below are subject to terms of 2 percent; 15th of month following date of invoice, net 45 days later.

Manufacturer's selling price:	*Ceiling prices at retail*
$16.70 through $17.05	$33.75
$17.55	35.00
$17.95	37.50
$18.55 through $20.10	39.75
$19.35 through $20.90	42.50
$21.10 through $21.60	47.50
$22.65	49.75
$23.90	52.50
$24.50 through $25.45	55.00
$25.65 through $26.15	57.50
$27.05	59.50
$27.75 through $28.45	62.50
$29.55	65.00
$29.60 through $30.70	67.50
$31.60	69.50
$31.85	70.00
$32.50 through $35.15	71.50
$36.50 through $39.50	87.50
$39.60	95.00
$41.70 through $46.30	100.00
$47.95	115.00
$52.10 through $54.85	125.00
$58.35	140.00
$62.50 through $65.80	150.00
$72.95 through $76.75	175.00
$83.05	185.00
$87.75 through $92.75	200.00
$93.75 through $107.25	225.00
$109.65 through $119.00	250.00
$146.40	325.00
$183.85	375.00
$219.90	475.00
$225.25	500.00

(b) Men's wrist watch having the model number 6756W in the manufacturer's application dated May 8, 1951, so long as it has a manufacturer's selling price of $18.75 per unit, shall have a ceiling price at retail of $35.00 per unit.

(c) Men's wrist watches having the model numbers 6516x, 6517F, 6517Y, and 6515F in the manufacturer's application dated May 8, 1951, so long as they have a manufacturer's selling price of $19.95 per unit, shall have a ceiling price at retail of $45.00 per unit.

(d) Women's wrist watches having the model numbers 6311D and 6311X in the manufacturer's application dated May 8, 1951, so long as they have a manufacturer's selling price of $20.45 per unit, shall have a ceiling price at retail of $45.00 per unit.

(e) Men's wrist watches having the model numbers 5521F, 5521X, 5724F, and 5724Y in the manufacturer's application dated May 8, 1951, and the model number 5723F in the manufacturer's application dated August 17, 1951, so long as they have a manufacturer's selling price of $28.15 per unit, shall have a ceiling price at retail of $65.00 per unit.

(f) Men's wrist watches having the model numbers 5515X, 5516X, and 5517X in the manufacturer's application dated May 8, 1951, so long as they have a manufacturer's selling price of $28.35 per unit, shall have a ceiling price at retail of $65.00 per unit.

(g) Women's wrist watches having the model numbers 4232R in the manufacturer's application dated May 8, 1951, and the model number 4232B in the manufacturer's application dated August 17, 1951, so long as they have a manufacturer's selling price of $37.50 per unit, shall have a ceiling price at retail of $90.00 per unit.

(h) Women's wrist watches having the model numbers 4206G, 4241A, and 4241C, and men's wrist watches having the model numbers 4504A, 4518A, 4522A, 4522G, 4902A, 4902G, and 4902L in the manufacturer's application dated May 8, 1951, and men's wrist watches having the model number 4905G in the manufacturer's application dated August 17, 1951, so long as they have a manufacturer's selling price of $54.20 per unit, shall have a ceiling price at retail of $130.00 per unit.

(i) Men's wrist watches having the model number 4516C in the manufacturer's application dated May 8, 1951, and the model number 4516A in the manufacturer's application dated August 17, 1951, so long as they have a manufacturer's selling price of $110.45 per unit, shall have a ceiling price at retail of $265.00 per unit.

The items in subparagraphs 1 (b) through 1 (i) carry terms of 2 percent; 15th of month following date of invoice, net 45 days later.

2. Delete paragraph 4 of the special order and substitute therefor the following:

4. Within 15 days after the effective date of this special order the manufacturer shall send a copy of this special order to each purchaser for resale to whom, within two months immediately prior to the effective date, the manufacturer had delivered any article covered in paragraph 1 of this special order. Copies shall also be sent to all other purchasers on or before the date of the first delivery of any such article subsequent to the effective date of this special order, and shall be accompanied by copies of each amendment thereto (if any) issued prior to the date of the delivery.

Within 15 days after the effective date of any subsequent amendment to this special order, the manufacturer shall send a copy of the amendment to each purchaser to whom, within two months immediately prior to the effective date of such amendment, the manufacturer had delivered any article the sale of which is affected in any manner by the amendment.

Effective date. This amendment shall become effective October 30, 1951.

MICHAEL V. DISALLE,
Director of Price Stabilization.

OCTOBER 30, 1951.

[F. R. Doc. 51-13213; Filed, Oct. 30, 1951; 4:28 p. m.]

[Delegation of Authority 24]

DIRECTOR OF REGION 12

DELEGATION OF AUTHORITY TO AUTHORIZE CEILING PRICES FOR DRIED APRICOTS

By virtue of the authority vested in me as Director of Price Stabilization pursuant to the Defense Production Act of 1950 (64 Stat. 812), as amended, Executive Order 10161 (15 F. R. 6105), and Economic Stabilization General Order No. 2 (16 F. R. 738) this delegation of authority is hereby issued.

1. *Authority to act under section 4 of Supplementary Regulation 77 to the General Ceiling Price Regulation.* Authority is hereby delegated to the Director of Region 12 of the Office of Price

Stabilization to authorize individual ceiling prices under section 4 of Supplementary Regulation 77 to the General Ceiling Price Regulation for sale of dried apricots upon application by processors of dried apricots.

The delegation of authority shall take effect on November 7, 1951.

MICHAEL V. DISALLE,
Director of Price Stabilization.

NOVEMBER 2, 1951.

[F. R. Doc. 51-13387; Filed, Nov. 2, 1951; 10:50 a. m.]

FEDERAL COMMUNICATIONS COMMISSION

[Designation Order 63]

MOTIONS COMMISSIONER

DESIGNATION FOR NOVEMBER 1951

In re designation of Motions Commissioner for the month of November 1951.

At a session of the Federal Communications Commission held at its offices in Washington, D. C. on the 24th day of October 1951;

It is ordered, Pursuant to section 0.111 of the statement of delegations of authority, that Edward M. Webster, Commissioner, is hereby designated as Motions Commissioner for the month of November 1951.

It is further ordered, That in the event said Motions Commissioner is unable to act during any part of said period the Chairman or Acting Chairman will designate a substitute Motions Commissioner.

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

[F. R. Doc. 51-13255; Filed, Nov. 2, 1951; 8:52 a. m.]

[Docket No. 10057]

WIVY, INC. (WIVY)

ORDER CONTINUING HEARING

In re application of WIVY, Inc. (WIVY), Jacksonville, Florida, Docket No. 10057, File No. BP-7890; for construction permit.

The Commission having under consideration a petition filed October 19, 1951, by WIVY, Inc., licensee of Station WIVY, Jacksonville, Florida, requesting a 90 day continuance of the hearing presently scheduled for November 2, 1951, in Washington, D. C., in the proceeding upon its above-entitled application for construction permit; and

It appearing, that no opposition to the granting of the instant petition has been filed with the Commission;

It is ordered, This 26th day of October 1951, that the petition is granted; and that the hearing in the above-entitled proceeding is continued to 10:00 a. m., Friday, February 1, 1952, in Washington, D. C.

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

[F. R. Doc. 51-13253; Filed, Nov. 2, 1951; 8:51 a. m.]

[Docket Nos. 10075, 10076]

PIXLEYS, INC., ET AL.

ORDER DESIGNATING APPLICATION FOR HEARING STATEMENT OF ISSUES

In re applications of Pixleys, Inc. (Assignor), Lloyd A. Pixley, Martha P. Pixley and Grace M. Pixley, as individuals (Assignees), for assignment of license of stations WCOL and WCOL-FM, Columbus, Ohio; File Nos. BAL-1244 BALH-76, Docket No. 10075; and Lloyd A. Pixley, Martha P. Pixley and Grace M. Pixley, as individuals (Assignors), Air Trails, Inc. (Assignee), for assignment of license of stations WCOL and WCOL-FM, Columbus, Ohio; File Nos. BAL-1245 BALH-77, Docket No. 10076.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 25th day of October, 1951;

The Commission having under consideration the above entitled companion applications for assignment of license of stations WCOL and WCOL-FM looking toward the ultimate assignment of the licenses of the stations to Air Trails, Inc.; and

It appearing, on the basis of information contained in the applications and the Commission's files, that a serious question exists as to whether the acquisition of the license of station WCOL by Air Trails, Inc. would be in conformance with § 3.35 of the Commission's rules and regulations; and

It further appearing, that the Commission is satisfied, on the basis of information now before it, that except for the above question involving § 3.35 of the rules, a grant of the applications would be in the public interest;

It is ordered, That, pursuant to section 310 (b) of the Communications Act of 1934, as amended, the above entitled applications be designated for hearing to be held in Washington, D. C., on December 6, 1951, upon the following issues:

1. To determine the nature and extent of signal overlap between stations WCOL, Columbus, Ohio, WIZE, Springfield, Ohio and WING, Dayton, Ohio.

2. To determine, in the event of an acquisition of the license of station WCOL by Air Trails, Inc., the nature and extent of common ownership, operation, financing and direction, if any, of stations WCOL, WIZE and WING.

3. To determine whether, on the basis of information adduced under the foregoing issues, a grant of the subject applications would, consonant with § 3.35 of the Commission's rules and regulations and section 310 (b) of the Communications Act, be in the public interest.

Released: October 30, 1951.

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

[F. R. Doc. 51—13254: Filed, Nov. 2, 1951; 8:52 a. m.]

FEDERAL POWER COMMISSION

[Docket No. G-1768]

POTOMAC GAS CO.

ORDER DENYING REQUEST FOR SHORTENED PROCEDURE, FIXING DATE OF HEARING, AND PERMITTING INTERVENTION

OCTOBER 30, 1951.

On August 14, 1951, Potomac Gas Company (Applicant), a Virginia corporation having its principal place of business at Washington, D. C. filed an application, as supplemented on September 13, 1951, for a certificate of public convenience and necessity pursuant to section 7 (c) of the Natural Gas Act, as amended, authorizing the construction and operation of approximately 14,000 feet of 16-inch natural-gas transmission pipe line extending from the eastern terminus of Applicant's existing pipe line at the intersection of U. S. Route 50 and Fillmore Street, in Arlington, Virginia, to a connection with the gas transmission facilities of its parent, Washington Gas Light Company, at the southern terminus of Key Bridge, in Arlington County, Virginia.

Due notice of the filing of the application has been given, including publication of notice in the FEDERAL REGISTER on August 31, 1951 (16 F. R. 8857).

Applicant has requested that its application be heard under the shortened procedure provided by § 1.32 (b) of the Commission's rules of practice and procedure (18 CFR 1.32 (b)) for noncontested proceedings.

Petition seeking leave to intervene in this proceeding was filed by the County Board of Arlington County, Virginia, on September 14, 1951.

The Commission finds:

(1) Good cause has not been shown for granting Applicant's request that its application be heard under the shortened procedure as provided by the Commission's rules of practice and procedure, and said request should be denied as hereinafter ordered.

(2) Good cause exists to set the proceeding on the above application for hearing at the time and place as hereinafter ordered.

(3) The participation of the County Board of Arlington County, Virginia, in this proceeding may be in the public interest.

The Commission orders:

(A) Applicant's request that its application be heard under the shortened procedure provided by § 1.32 (b) of the Commission's rules of practice and procedure (18 CFR 1.32 (b)) be and it is hereby denied.

(B) The County Board of Arlington County, Virginia, be and it is hereby

permitted to become an intervener in this proceeding, subject to the rules and regulations of the Commission: *Provided, however,* That the participation of such intervener shall be limited to matters affecting asserted rights and interests specifically set forth in the petition for leave to intervene: *And provided further,* That the admission of such intervener shall not be construed as recognition by the Commission that it may be aggrieved because of any order or orders of the Commission entered in this proceeding.

(C) Pursuant to the authority contained in and by virtue of the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, as amended, and the Commission's rules of practice and procedure, a public hearing be held commencing on December 4, 1951, at 10:00 a. m. e. s. t., in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., concerning the matters involved and the issues presented by the aforesaid application.

(D) Interested State commissions 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 30, 1951.

By the Commission.

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

[F. R. Doc. 51-13251; Filed, Nov. 2, 1951; 8:51 a. m.]

[Docket No. G-1775]

GEORGIA GAS CO.

ORDER FIXING DATE OF HEARING

OCTOBER 30, 1951.

On August 23, 1951, Georgia Gas Company (Applicant), a Georgia corporation having its principal place of business in the City of Gainesville, Georgia, filed an application for a certificate of public convenience and necessity pursuant to section 7 (c) of the Natural Gas Act, authorizing the construction and operation of approximately 32 miles of 4½-inch natural-gas transmission pipe line extending from a metering station to be constructed by the Transcontinental Gas Pipe Line Corporation on its main transmission pipe line near Bogart, Clarke County, Georgia, to a town border station near Gainesville, Hall County, Georgia, where it will connect with Georgia Gas Company's local distribution system.

The application is on file with the Commission and open to public inspection.

The Commission finds:

(1) This proceeding is a proper one for disposition under the provisions of § 1.32 (b) (18 CFR 1.32 (b)) of the Commission's rules of practice and procedure, Applicant having requested that its application be heard under the shortened procedure provided by the aforesaid rules for noncontested proceedings, and no request to be heard or protest having been filed subsequent to the giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER on September 15, 1951 (16 F. R. 9448).

(2) It is in the public interest and good cause exists for fixing date of hearing in the above-entitled matter less than 15 days after publication of this order in the FEDERAL REGISTER.

The Commission orders: Pursuant to the authority contained in and by virtue of the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, as amended, and the Commission's rules of practice and procedure, a hearing be held on November 9, 1951, at 9:45 a. m. e. s. t., in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., concerning the matters involved and the issues presented by such application: *Provided, however,* That the Commission may, after a noncontested hearing, forthwith dispose of the proceeding pursuant to § 1.32 (b) of the Commission's rules of practice and procedure.

Date of issuance: October 30, 1951.

By the Commission.

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

[F. R. Doc. 51-13250; Filed, Nov. 2, 1951; 8:51 a. m.]

[Docket No. G-1796]

MONARCH GAS CO.

ORDER FIXING DATE OF HEARING

OCTOBER 29, 1951.

On September 19, 1951, Monarch Gas Company (Monarch), an Illinois corporation, having its principal place of business at 502 North Main Street, St. Elmo, Illinois, filed an application, as amended October 12, 1951, for a certificate of public convenience and necessity pursuant to section 7 (c) of the Natural Gas Act, as amended, to construct and operate certain natural-gas facilities, subject to the jurisdiction of the Commission, as are fully described in such application, and amendment thereto on file with the Commission and open to public inspection.

Monarch has requested that this application be heard under the shortened procedure provided for by § 1.32 (b) of the Commission's rules of practice and procedure, no request to be heard or protest has been filed subsequent to giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER on October 4, 1951 (16 F. R. 10139).

The Commission finds this proceeding is a proper one for disposition under the provisions of § 1.32 (b) (18 CFR 1.32) of the Commission's rules of practice and procedure.

The Commission orders:

(A) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, as amended, and the Commission's Rules of Practice and Procedure, a hearing be held on November 15, 1951, at 9:45 o'clock a. m., e. s. t., in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., concerning the matters involved and the issued presented by such application: *Provided, however,* That the Commission may, after a noncontested hearing, forthwith dispose of the proceeding pursuant to the provisions of § 1.32 (b) of the Commission's rules of practice and procedure.

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

Date of issuance: October 30, 1951.

By the Commission.

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

[F. R. Doc. 51-13230; Filed, Nov. 2, 1951; 8:47 a. m.]

[Docket No. G-1820]

EL PASO NATURAL GAS CO.

NOTICE OF APPLICATION

OCTOBER 30, 1951.

Take notice that on October 18, 1951, El Paso Natural Gas Company (Applicant), a Delaware corporation, address 1010 Bassett Tower, El Paso, Texas, 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 certain transmission pipe-line facilities hereinafter described.

Applicant proposes to deliver natural gas to Gallup Gamerco Coal Company for distribution in the community of Gamerco, McKinley County, New Mexico, and for such purpose to construct and operate a meter station at a point on its existing 4½-inch pipeline which extends from its San Juan pipeline to the town of Gallup, New Mexico. The annual natural gas requirements for this service are estimated to be 7,500 Mcf for the first year and to increase to 20,000 Mcf for the fifth year.

The estimated cost of the proposed facilities is $5,500 which will be financed out of Applicant's current working funds.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) on or before the 19th day of November 1951. The application is on file with the Commission for public inspection.

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

[F. R. Doc. 51-13231; Filed, Nov. 2, 1951; 8:48 a. m.]

GENERAL SERVICES ADMINISTRATION

SECRETARY OF STATE

DELEGATION OF AUTHORITY WITH RESPECT TO PROCUREMENT OF SUPPLIES AND SERVICES BY THE DEPARTMENT OF STATE FOR THE POINT IV PROGRAM

1. Pursuant to the authority vested in me by the provisions of the Federal Property and Administrative Services Act of 1949, as amended (Public Laws 152 and 754, 81st Cong.), herein called the act, I hereby delegate to the Secretary of State authority to make purchases and contracts for supplies and services pursuant to the provisions of title III of the aforesaid act in carrying out the functions authorized pursuant to the "Act for International Development," Public Law 535, 81st Congress (commonly referred to as the Point IV Program).

2. This authority shall be exercised strictly in accord with other provisions of the act, and particularly section 307 requiring written findings in certain instances, preservation of data, and reports to the General Accounting Office.

3. The authority delegated herein may be redelegated to any officer or employee of the Department of State, within the limitations of section 307 (b) of the act.

4. In accord with section 206 (a) (1) of the act, a report shall be submitted to the General Services Administration at the end of each fiscal year setting forth the advantages obtained through the use of this delegation of authority and indicating the necessity, if any, for continuing such delegation in effect.

5. If purchases and contracts are negotiated under this delegation pursuant to section 302 (c) (10) of the act, a report setting forth the name of each contractor, the amount of the contract, and, with due consideration given to the national security, a description of the work required to be performed thereunder, shall be submitted to the General Services Administration for each six month period (as of December 31 and June 30) during which this delegation of authority is in effect.

6. This delegation of authority shall be effective July 1, 1951.

Dated: October 30, 1951.

RUSSELL FORBES,
Acting Administrator.

[F. R. Doc. 51-13280; Filed, Nov. 2, 1951; 8:56 a. m.]

INTERSTATE COMMERCE COMMISSION

[4th Sec. Application 26523]

PULPBOARD AND FIBREBOARD FROM PLYMOUTH, N. C., TO WESTBROOK, MAINE

APPLICATION FOR RELIEF

OCTOBER 31, 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. 1201.

Commodities involved: Pulpboard or fibreboard, carloads.

From: Plymouth, N. C.

To: Westbook, Maine.

Grounds for relief: Competition with motor-water carriers.

Schedules filed containing proposed rates: C. A. Spaninger's tariff I. C. C. No. 1201, Supp. 43.

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. 51-13244; Filed, Nov. 2, 1951; 8:50 a. m.]

[4th Sec. Application 26524]

RUBBER TIRES FROM INDIANA, MICHIGAN, AND OHIO TO POINTS IN SOUTHERN TERRITORY

APPLICATION FOR RELIEF

OCTOBER 31, 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: The St. Louis-San Francisco Railway Company for itself and on behalf of carriers parties to Agent L. C. Schuldt's tariffs I. C. C. Nos. 4300 and 4367.

Commodities involved: Tires, rubber, pneumatic, and parts, carloads.

From: Points in Indiana, Michigan, and Ohio.

To: Points in southern territory.

Grounds for relief: Competition with rail carriers and operation through higher-rated territory.

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. 51-13245; Filed, Nov. 2, 1951; 8:50 a. m.]

[Order No. 30920]

AMORTIZATION ACCOUNTING FOR EMERGENCY CARRIER FACILITIES

At a general session of the Interstate Commerce Commission, held at its office in Washington, D. C., on the 30th day of October A. D. 1951.

The matter of depreciation accounting for emergency facilities, the cost of which may be amortized over a 60-month period for Federal income tax purposes and concerning which notice was given August 20, 1951, to all carriers subject to prescribed accounting regulations, being under further consideration; and,

It appearing, that representations have been made by certain class I railroads as to the manner of accounting for the cost of emergency facilities. Conflicting opinions have been expressed as to whether the accounts should include: (1) Amortization charges equal to deductions available for income tax purposes, or (if accounting on that basis is denied), (2) Equalization of income tax charges as between the emergency period and the subsequent service life of certified facilities due to the difference between amortization deductions for tax purposes and depreciation charges to income. The carriers have requested the privilege of oral argument before us on the above and related subjects.

It is ordered, That this matter be, and it is hereby assigned for oral argument before the Commission at its office in Washington, D. C., on November 20, 1951, at 10 a. m., e. s. t.

It is further ordered, That in addition to counsel of record, all carriers subject to prescribed accounting regulations shall be served with a copy of this order and that notice of the argument be given the general public by depositing a copy of the order in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director of the Division of Federal Register.

By the Commission.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 51-13246; Filed, Nov. 2, 1951; 8:50 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 30-226]

ALLEGANY GAS CO.

NOTICE OF FILING OF APPLICATION FOR ORDER DECLARING THAT APPLICANT HAS CEASED TO BE A HOLDING COMPANY

OCTOBER 29, 1951.

Notice is hereby given that Allegany Gas Company ("Allegany"), a registered holding company, has filed an application with this Commission for an order declaring that it has ceased to be a holding company.

All interested persons are referred to said application which is on file in the offices of the Commission and which may be summarized as follows:

Allegany, now merged and consolidated into North Penn Gas Company ("North Penn"), was, until April 1951, a member company in the holding company system headed by Pennsylvania Gas & Electric Corporation ("Penn Corp"). Penn Corp registered with this Commission as a holding company in November 1935. In December 1938, North Penn, a direct subsidiary of Penn Corp, also registered as a holding company. Allegany until its merger and consolidation was a direct subsidiary of North Penn. During December 1949, Allegany acquired from Penn Corp all of the common stock of Crystal City Gas Company, an operating gas utility company located in and around Corning, New York, and in January 1950, Allegany registered with this Commission as a holding company.

As of December 31, 1950, Allegany and certain of its associate companies, pursuant to an agreement of merger and consolidation dated December 7, 1950, were merged and consolidated into North Penn under the applicable laws of the Commonwealth of Pennsylvania. (See Holding Company Act Release No. 10519.) As a result, all of Allegany's assets were acquired by, and all of its liabilities were assumed by North Penn, and Allegany has ceased to have a separate corporate existence.

Notice is further given that any interested person may, not later than November 14, 1951, at 5:30 p. m., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request, the nature of his interest and the issues of fact or law raised by said application which he desires to controvert, or he may request notice thereof if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street NW., Washington 25, D. C. At any time after November 14, 1951, said application, as filed or as amended, may be granted by order of the Commission.

By the Commission.

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

[F. R. Doc. 51-13235; Filed, Nov. 2, 1951; 8:49 a. m.]

[File Nos. 70-2644, 70-2658]

PEOPLES NATURAL GAS CO. AND INTERSTATE POWER CO.

ORDER GRANTING AUTHORITY TO NON-AFFILIATED COMPANIES TO SELL AND ACQUIRE GAS UTILITY ASSETS

OCTOBER 30, 1951.

Peoples Natural Gas Company ("Peoples"), a wholly owned public utility subsidiary of Northern Natural Gas Company ("Northern Natural"), a registered holding company, having filed an application and an amendment thereto, pursuant to section 9 (a) (1) of the act and Interstate Power Company ("Interstate"), a non-affiliated registered holding company and public utility company, having filed a declaration and an amendment thereto, pursuant to section 12 (d) of the act and Rule U-44 thereunder with respect to the following proposed transactions:

Peoples proposes to purchase and Interstate proposes to sell the gas distribution properties in Rochester, Minnesota, owned by Interstate. These properties are presently being operated by Peoples pursuant to a lease agreement with Interstate. Peoples proposes, pursuant to an agreement of sale, dated May 31, 1951, to pay Interstate $275,000 in cash subject to reduction by a credit, at the rate of $2,000 per month, representing the installments of rent payable by Peoples to Interstate, for each month after May 31, 1951, up to the consummation of the sale.

The original cost of the properties to be sold was stated on the books of Interstate, at April 30, 1951, to be $296,043. The depreciation reserve attributable to said properties, at April 30, 1951, was $118,131. Interstate proposes to credit a portion of the net excess of the selling price over the depreciated original cost to current income, which portion will be equivalent to the Federal and state income taxes which will result from the proposed sale, and the balance of the excess will be credited to earned surplus. Peoples proposes to charge earned surplus with the net excess of the purchase price over the depreciated original cost of the properties to be acquired.

The declaration states that Interstate proposes to add the net proceeds of the proposed sale to its working capital.

Peoples states that its expenses to be incurred in connection with the proposed transactions will be $500. Interstate estimates that its expenses will be $3,250, including attorneys' fees of $2,500. It is represented that the proposed transactions are not subject to the jurisdiction of any State or Federal Commission, except this Commission.

Due notice having been given of the filing of the application, as amended, and the declaration, as amended, and a hearing not having been requested of or ordered by the Commission; and the Commission finding that the applicable provisions of the act and the rules promulgated thereunder are satisfied and that no adverse findings are necessary, and deeming it appropriate in the public interest and the interest of investors and consumers that said application, as amended, be granted and that said declaration, as amended, be permitted to become effective forthwith:

It is ordered, Pursuant to Rule U-23 and the applicable provisions of the act, that said application, as amended, and that said declaration, as amended, respectively be, and hereby are granted and and permitted to become effective forthwith, subject to the terms and conditions prescribed in Rule U-24.

By the Commission.

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

[F. R. Doc. 51-13232; Filed, Nov. 2, 1951; 8:48 a. m.]

[File No. 70-2685]

UTAH POWER & LIGHT CO.

SUPPLEMENTAL ORDER AUTHORIZING THE SALE OF BONDS AND RELEASING JURISDICTION OVER FEES AND EXPENSES

OCTOBER 30, 1951.

Utah Power & Light Company ("Utah"), a registered holding company, having filed a declaration and amendments thereto, pursuant to the Public Utility Holding Company Act of 1935, particularly sections 6 (a) and 7 thereof and Rule U-50 thereunder, regarding the issue and sale at competitive bidding of 175,000 shares of common stock, without par or face value, and $9,000,000 principal amount of First Mortgage Bonds, _____ percent, series due 1981;

The Commission having by order dated September 5, 1951, permitted said declaration, as then amended, to become effective subject to the condition that the proposed sales of securities not be consummated until the results of competitive bidding pursuant to Rule U-50 had been made a matter of record in this proceeding and a further order entered by the Commission in the light of the record as so completed, and subject to a reservation of jurisdiction with respect to the payment of all counsel fees and expenses in connection with the proposed transactions, including the fees and expenses of counsel for the successful bidders; and

Utah having, on September 19, 1951, filed amendment No. 2 to its declaration setting forth that it had first requested bids for the common stock only, and the Commission having by order dated September 19, 1951, authorized the sale of the common stock to the highest bidder for said shares; and

The Commission's order of September 19, 1951, having continued in effect the reservations of jurisdiction contained in the order of September 5, 1951 with respect to the sale of the bonds and with respect to counsel fees and expenses in connection with the sale of both the bonds and common stock, including the fees and expenses of counsel for the successful bidders; and

Utah having filed on October 30, 1951, amendment No. 3 to its declaration setting forth that it had invited bids for the bonds and that in accordance with such invitation received the seven following bids for said bonds:

Underwriter	Coupon rate	Price to company	Annual cost to company
White, Weld & Co.	3⅝	101.09	3.5655
Stone & Webster Securities Corp.	3⅝	101.09	3.5655
Salomon Bros. & Hutzler	3⅝	100.677	3.5880
Lehman Bros.	3⅝	100.5179	3.5966
Bear, Stearns & Co.	3⅝	100.5179	3.5966
The First Boston Corp.	3⅝	100.1799	3.6151
Blyth & Co., Inc.	3⅝	100.1799	3.6151
Kidder Peabody & Co.	3⅝	100.119	3.6185
Union Securities Corp.	3¾	102.042	3.6376
Smith, Barney & Co.	3¾	102.042	3.6376
Halsey, Stuart & Co. Inc.	3¾	101.96	3.6421

The amendment further stating that Utah has accepted the bid of the underwriting group headed by White, Weld & Co., as set out above, and that the bonds will be offered for sale to the public at a price of 101.3775 percent of the principal amount thereof resulting in a gross spread of 0.2875 percent per unit, or a total underwriters' spread of $25,875; and

The record now having been completed with respect to fees and expenses incurred in connection with the sale of said bonds and common stock, and the Commission finding that the proposed payment of counsel fees in the amount of $8,000 to Reid & Priest, New York counsel for Utah, and $7,500 to Beckman & Bogue, counsel for the successful bidders for said bonds and common stock, whose fee is to be paid by the successful bidders, are not unreasonable, and the Commission having examined said amendment and having considered the record herein and finding no reason for imposing terms and conditions, other than those contained in Rule U-24, with respect to said matters:

It is ordered, That jurisdiction heretofore reserved with respect to the matter to be determined as a result of competitive bidding for said bonds under Rule U-50 be, and the same hereby is, released, and that the amendment filed on October 30, 1951 to the declaration be, and the same hereby is, permitted to become effective, forthwith, subject, however, to the terms and conditions prescribed in Rule U-24.

It is further ordered, That jurisdiction heretofore reserved with respect to fees and expenses of counsel with respect to the issue and sale of bonds and common stock, including fees payable to counsel for the successful bidders be, and the same hereby is, released.

By the Commission.

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

[F. R. Doc. 51-13233; Filed, Nov. 2, 1951; 8:48 a. m.]

[File No. 70-2688]

CENTRAL PUBLIC UTILITY CORP. ET AL.

ORDER PERMITTING RECAPITALIZATION OF WHOLLY OWNED NON-UTILITY SUBSIDIARY AND EXCHANGE OF SUBSIDIARY'S OUTSTANDING CAPITAL STOCKS FOR NEW COMMON STOCK

OCTOBER 30, 1951.

In the matter of Central Public Utility Corporation, Consolidated Electric and Gas Company, and Carolina Coach Company; File No. 70-2688.

Central Public Utility Corporation ("Central Public"), a registered holding company, Consolidated Electric and Gas Company ("Consolidated"), a registered holding company and a wholly owned subsidiary of Central Public, and Carolina Coach Company ("Carolina"), a wholly owned non-utility subsidiary of Consolidated, having filed a joint application-declaration and amendments thereto, pursuant to sections 6, 7, 9, 10 and 12 of the Public Utility Holding Company Act of 1935 ("act"), with respect to the following proposed transactions:

Carolina proposes to amend its Articles of Incorporation and thereafter to issue to Consolidated 15,800 shares of new Common Stock of the par value of $50 per share in exchange for all of Carolina's outstanding capital stocks consisting of 8,300 shares of $7 Preferred Stock, no par value, 2,500 shares of Class "A" Common Stock, no par value, and 5,000 shares of Class "B" Common Stock, no par value. Carolina will cancel and retire the securities received by it in the exchange. The stated value of the existing preferred and common stocks, which is unsegregated, amounts to $716,569. The aggregate par value of the new Common Stock to be issued is $790,000. The difference between the stated value of the existing stocks and the par value of the new Common Stock, namely $73,431, will be transferred from earned surplus to common capital stock account, leaving a balance in the earned surplus account of $2,215,244 as at June 30, 1951.

The proposed issuance of new Common Stock by Carolina has been approved by the Interstate Commerce Commission.

It is estimated that the fees and expenses to be incurred in connection with the proposed transactions will not exceed $2,850, including counsel fees not in excess of $2,000.

Due notice having been given of the filing of the joint application-declaration, and a hearing not having been requested of or ordered by the Commission, and the Commission finding that the applicable provisions of the act and the rules promulgated thereunder are satisfied, that no adverse findings are necessary, and that the fees and expenses to be incurred in connection with the proposed transactions are not unreasonable, and deeming it appropriate in the public interest and in the interest of investors and consumers that said joint application-declaration, as amended, be granted and permitted to become effective, forthwith:

It is ordered, Pursuant to Rule U-23 and the applicable provisions of the act, that said joint application-declaration, as amended, be, and it hereby is, granted and permitted to become effective forthwith, subject to the terms and conditions prescribed in Rule U-24.

By the Commission.

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

[F. R. Doc. 51-13234; Filed, Nov. 2, 1951; 8:49 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 18606]

CHARLOTTE DAHLMEYER FLYNN

In re: Estate of Charlotte Dahlmeyer Flynn, also known as Charlotte D. Flynn, also known as Charlotte Flynn, deceased. File No. D-28-2174; E. T. sec. 2857.

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

1. That Wilhelm Dahlmeyer, Magdalene Kayser, Ann Luise Stackkann and Louise Dahlmeyer, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

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

3. That such property is in the process of administration by Sarah R. Strain, as administratrix, d. b. n., acting under the judicial supervision of the Probate Court for the District of New Haven, Connecticut;

and it is hereby determined:

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

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

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

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

Executed at Washington, D. C., on October 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON, *Assistant Attorney General, Director, Office of Alien Property.*

[F. R. Doc. 51-13257; Filed, Nov. 2, 1951; 8:52 a. m.]

[Vesting Order 18605]

JOHN A. BLANCHARD ET AL.

In re: Trust under Declaration of Trust of John A. Blanchard and Archi-

bald Blanchard for the benefit of Laura Irene von Courten et al. dated December 23, 1931, as amended October 17, 1942 and February 8, 1951. File No. F–28–14834.

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

1. That Laura Irene von Courten, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of the person named in subparagraph 1 hereof, in and to and arising out of that Declaration of Trust of John A. Blanchard and Arichibald Blanchard for the benefit of Laura Irene von Courten, et al. dated December 23, 1931 as amended October 17, 1942 and February 8, 1951, presently being administered by John A. Blanchard and Richard Bancroft, trustees, 10 Glen Ridge Road, Dedham, Massachusetts, which consists of all accrued income of said trust due and payable as of February 8, 1951, and any and all rights to demand, enforce and collect the same,

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

and it is hereby determined:

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

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

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

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

Executed at Washington, D. C., on October 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51–13256; Filed, Nov. 2, 1951; 8:52 a. m.]

[Vesting Order 18607]

WILLIAM KETELS

In re: Estate of William Ketels, deceased. File No. D–28–13070.

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

1. That Christine Jensen, Maria Carstensen, Bernhard Braren, Ketel Braren and Elene Hinrichsen, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all property in the possession, custody or control of the County Judge, Seward County, Nebraska, as depositary, pursuant to a decree entered in the estate of William Ketels, deceased, by the County Court of Seward County, Nebraska, dated April 13, 1951, together with any and all accumulations and subject to the payment of any lawful fees and disbursements of the said Judge, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

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

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

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

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

Executed at Washington, D. C., on October 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51–13258; Filed, Nov. 2, 1951; 8:53 a. m.]

[Vesting Order 18608]

GUSTAV J. MELMS

In re: Estate of Gustav J. Melms, deceased. File No. F–28–31165, E. T. sec. 17096.

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

1. That Marguerite Eugenie Meyer-Delius, nee Brown, a/k/a Margot Eugenie Meyer-Delius, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the person named in subparagraph 1 hereof in and to the Estate of Gustav J. Melms, Deceased, is property payable or deliverable to, or claimed by, the aforesaid national of a designated enemy country (Germany);

3. That such property is in the process of administration by Alfred C. Turino, Ancillary Administrator, c. t. a., acting under the judicial supervision of the Surrogate's Court, New York County, New York;

and it is hereby determined:

4. That to the extent that the 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 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51–13259; Filed, Nov. 2, 1951; 8:53 a. m.]

[Vesting Order 18609]

JULIET MELMS

In re: Estate of Juliet Melms, deceased. File No. D–28–12960, E. T. sec. 17097.

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

1. That Marguerite Eugenie Meyer-Delius, nee Brown, a/k/a Margot Eugenie Meyer-Delius, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the person named in subparagraph 1 hereof in and to the Estate of Juliet Melms, Deceased, is property payable or deliverable to, or claimed by, the aforesaid national of a designated enemy country (Germany);

3. That such property is in the process of administration by Alfred C. Turino, Ancillary Administrator, acting under the judicial supervision of the Surrogate's Court, New York County, New York;

and it is hereby determined:

4. That to the extent that the 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 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51-13260; Filed, Nov. 2, 1951; 8:53 a. m.]

[Vesting Order 18610]

WILHELM F. MUELLER

In re: Rights of Wilhelm F. Mueller under Insurance Contract. File No. F-28-24709-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788 and Executive Order 9989 and pursuant to law, after investigation, it is hereby found:

1. That Wilhelm F. Mueller is a citizen of Germany who, since the effective date of Executive Order 8389, as amended, has acted or purported to act directly or indirectly for the benefit or on behalf of or under the direction of Germany and is a national of a designated enemy country (Germany);

2. That the net proceeds due or to become due under a contract of insurance evidenced by Policy No. 8601 329 issued by the Equitable Life Assurance Society of the United States, New York, New York, to Wilhelm F. Mueller, together with the right to demand, receive and collect said net proceeds, is property within the United States, owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Wilhelm F. Mueller, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That Wilhelm F. Mueller is controlled by or acting for or on behalf of a designated enemy country (Germany) or persons within such country and is a national of a designated enemy country (Germany);

4. 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., October 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51-13261; Filed, Nov. 2, 1951; 8:53 a. m.]

[Vesting Order 18611]

ROBERT E. NUESE

In re: Trust under will of Robert E. Nuese, deceased. File No. D-28-2304.

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

1. That the domiciliary personal representatives, heirs, next of kin, legatees and distributees, names unknown, of Henry L. Nuese, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraph 1, in and to the trust under the will of Robert E. Nuese, deceased, is property payable or deliverable to, or claimed by the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by the Irving Trust Company (formerly American Exchange-Trust Company) acting under the judicial supervision of the Essex County Court, Probate Division, Newark, New Jersey;

and it is hereby determined:

4. That to the extent that the domiciliary personal representatives, heirs, next of kin, legatees and distributees, names unknown of Henry L. Nuese, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

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

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

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

Executed at Washington, D. C., on October 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51-13262; Filed, Nov. 2, 1951; 8:54 a. m.]

[Vesting Order 18613]

ELLA SCHEUERMANN AND ALBERT FALCK

In re: Trust Agreement for the benefit of Ella Scheuermann, also known as Ella Falck Scheuermann, dated May 18, 1933, Ella Falck Scheuermann, settlor; Albert Falck, trustee. File No. F-28-546-G-1.

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

1. That Ursula Scheuermann whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the domiciliary personal representatives, heirs, next-of-kin, legatees and distributees, names unknown, of Gustav Georg Scheuermann, deceased, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

3. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraphs 1 and 2 hereof in and to and arising out of or under that certain trust agreement dated May 18, 1933 by and between Ella Scheuermann, also known as Ella Falck Scheuermann, settlor, and Albert Falck, trustee, presently being administered by Edward Falck and Alberta Phillips, as executors of Albert Falck, deceased trustee, is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Germany)

and it is hereby determined:

4. That to the extent that the person identified in subparagraph 1 hereof and the domiciliary personal representatives, heirs, next-of-kin, legatees and distributees, names unknown, of Gustav Georg Scheuermann, deceased, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all actions 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 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51-13264; Filed, Nov. 2, 1951; 8:54 a. m.]

[Vesting Order 18612]

OSCAR ROTHER, ET AL.

In re: Rights of Oscar Rother et al. under Insurance Contract. File No. F-28-21405-H-1.

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

1. That Oscar Rother and Elsa Rother, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the net proceeds due or to become due under contract of insurance evidenced by Policy No. 130220 issued by the West Coast Life Insurance Company, San Francisco, California, to Oscar Rother, together with the right to demand, receive and collect said net proceeds, is property within the United States, owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

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

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

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

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

Executed at Washington, D. C., on October 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51-13263; Filed, Nov. 2, 1951; 8:54 a. m.]

[Vesting Order 18614]

MRS. KOYOME UYEDA AND SEITARO UYEDA

In re: Rights of Mrs. Koyome Uyeda and of Seitaro Uyeda under Insurance Contract. File No. F-39-5475-H-1.

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

That Mrs. Koyome Uyeda and Seitaro Uyeda, whose last known address is Japan, are residents of Japan and nationals of a designated enemy country (Japan);

2. That the net proceeds due or to become due under a contract of insurance evidenced by Policy No. 1,016,232 issued by the Sun Life Assurance Company of Canada, Montreal, Quebec, Canada, to Mrs. Koyome Uyeda, together with the right to demand, receive and collect said net proceeds (including without limitation the right to proceed for collection against branch offices and legal reserves maintained in the United States), is property within the United States, owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Mrs. Koyome Uyeda or Seitaro Uyeda, the aforesaid nationals of a designated enemy country (Japan);

and it is hereby determined:

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

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

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

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

Executed at Washington, D. C., on October 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51-13265; Filed, Nov. 2, 1951; 8:54 a. m.]

[Vesting Order 18615]

GERMAN AND JAPANESE NATIONALS

In re: Checks and a bond owned by German and Japanese nationals.

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

1. That the owners of the property described in subparagraph 3 hereof, who are citizens of Germany and residents of Japan, are nationals of designated enemy countries (Germany and Japan);

2. That the property described in subparagraph 3 hereof is property which was received by the Supreme Commander for the Allied Powers, Tokyo, Japan, from the persons referred to in subparagraph 1 hereof;

3. That the property described as follows:

a. Those certain checks described in Exhibit A, as set forth below, presently in the custody of the Attorney General of the United States, and any and all rights in to and under including particularly the right to possession and presentation for payment of the aforesaid checks, and

b. One (1) United States of America ¾ percent Treasury Note, Series A-1945, dated March 15, 1940, due March 15, 1945 bearing the Number 1637, of $500 face value and presently in the custody of the Attorney General of the United States, together with any and all rights thereunder and thereto,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by the persons referred to in subparagraph 1 hereof, the aforesaid nationals of designated enemy countries (Germany and Japan);

and it is hereby determined:

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

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

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

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

Executed at Washington, D. C., on October 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

EXHIBIT A

Check Nos.	Issued to—	Issued by—	Amount
1458967/68	H. Fleischhauer	American Express Co	£10 each.
2514157/62	Erwin F. Kurz	do	£5 each.
1402821/25	do	do	£10 each.
G4855336/39	Hans Brand	do	$10.00 each.
G7313490/97	do	do	Do.
H5275418/19	do	do	$20.00 each.
H6489650/67	do	do	Do.
P8847252/55	do	do	$50.00 each.
K3287710/12	Franz Flachsenhaar	do	$10.00 each.
H6489766/68	T. Wulff	do	$20.00 each.
B4404636/40	R. Hillmann	The National City Bank of New York	Do.
C1478242/43	do	do	$50.00 each.
K2977894/904	do	American Express Co	$10.00 each.
H6489746/48	do	do	$20.00 each.
G1617366/67	do	do	$10.00 each.
H3584848/49	do	do	$20.00 each.
H3434975/89	do	do	Do.
K2977806/12	Elise Juchheim	do	$10.00 each.
A782297/303	Erwin F. Kurz	Bank of America	$20.00 each.
Ba1249314	Martha Hutten	American Express Co. M. B. H., Berlin	RM50.
C6451270/73	do	do	RM100 each.

[F. R. Doc. 51-13266; Filed, Nov. 2, 1951; 8:54 a. m.]

[Vesting Order 18616]

NUBUO OBATA

In re: Funds owned by personal representatives, heirs, next of kin, legatees and distributees of Nubuo Obata, deceased. F-39-776-E-1, F-39-1217 and C-1.

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

1. That the personal representatives, heirs, next of kin, legatees and distributees of Nubuo Obata, deceased, who there is reasonable cause to believe are residents of Japan, are nationals of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation of Guaranty Trust Company of New York, 140 Broadway, New York 15, New York, in the amount of $701.76, arising out of an old outstanding dollar draft account in the name of Yokohama Specie Bank Ltd., created by mail transfer 2902 drawn on Yokohama Specie Bank Ltd., Tokyo, Japan, by Guaranty Trust Company of New York in favor of Nubuo Obata under date of June 22, 1936, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the personal representatives, heirs, next of kin, legatees and distributees of Nubuo Obata, deceased, the aforesaid nationals of a designated enemy country (Japan);

and it is hereby determined:

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

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

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

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

Executed at Washington, D. C., on October 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51-13267; Filed, Nov. 2, 1951; 8:55 a. m.]

[Vesting Order 1562, Amdt.]

JOHN W. KOGGE

In re: Trust u/w of John W. Kogge, also known as John William Kogge, deceased. File No. D-28-1924; E & T 1756.

Vesting Order 1562, dated May 28, 1943, is hereby amended to read as follows:

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

1. That Anna Schuett (Schütt), Heinrich Schütt, Maria Schütt, Martha Schütt, Friede Schütt, Annamarie Budde, and Elfriede Budde, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all property in the possession, custody or control of The First National Bank of Orange, California, as trustee of the trust created under Paragraph Ninth of the will of John W. Kogge, also known as John William Kogge, deceased, acting under the judicial supervision of the Superior Court of California, in and for the County of Fresno, California, subject, however, to all lawful fees and expenses allowed by said court, is property payable or deliverable to or claimed by the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

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

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

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

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

Executed at Washington, D. C., on October 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51-13268; Filed, Nov. 2, 1951; 8:55 a. m.]

[Vesting Order 6278, Amdt.]

BERTHA MAY

In re: Estate of Bertha May, deceased. File No. D-28-8217; E. T. sec. 9268.

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

Vesting Order 6278 dated May 10, 1946, is hereby amended to read as follows:

1. That Otto Paul Pester, Kurt Arno Felber, Arthur Roessler and Edmund Max Herbert Roessler, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

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

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

and it is hereby determined:

4. That to the extent that the persons identified in subparagraph 1 hereof, are

not within a designated enemy country the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

Executed at Washington, D. C., on October 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51-13269; Filed, Nov. 2, 1951; 8:55 a. m.]

[Vesting Order 17906, as Amended, Amdt.]

SOCIETE DE BANQUE SUISSE

In re: Societe de Banque Suisse, Basle, Switzerland. F-63-2748 (Basle).

Vesting Order 17906, dated May 18, 1951, as amended, is hereby further amended as follows and not otherwise:

By deleting from the amendment dated July 26, 1951, amending the said Vesting Order, the number "E-278261" appearing therein and substituting therefor the number "E-378261".

All other provisions of said Vesting Order 17906, as amended, and all actions taken by or on behalf of the Attorney General of the United States in reliance thereon, pursuant thereto and under the authority thereof are hereby ratified and confirmed.

Executed at Washington, D. C., on October 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51-13270; Filed, Nov. 2, 1951; 8:55 a. m.]

[Vesting Order 18164, Amdt.]

EMMY JAEGER

In re: Debt owing to and stock owned by Emmy Jaeger. F-63-10307-A-1.

Vesting Order 18164, dated July 12, 1951, is hereby amended as follows and not otherwise:

By deleting subparagraph 2a of said Vesting Order 18164 and substituting therefor the following:

2a. One hundred fifty (150) shares of no par value capital stock of the New York Central Railroad Company evidenced by certificates numbered L 192044 and L 193313 for fifty shares each and certificates numbered 555648 and 555649 for fifteen shares and thirty-five shares respectively, registered in the name of Ince & Co. and in the custody of Guaranty Trust Company of New York, New York 15, New York, in an account in the name of Treuhand-Und Revisionsgesellschaft, Zurich, Switzerland, on the effective date of said Vesting Order 18164, together with all declared and unpaid dividends thereon,

All other provisions of said Vesting Order 18164 and all actions taken by or on behalf of the Attorney General of the United States in reliance thereon, pursuant thereto and under the authority thereof are hereby ratified and confirmed.

Executed at Washington, D. C., on October 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51-13271; Filed, Nov. 2, 1951; 8:55 a. m.]

[Vesting Order 18201, Amdt.]

BERTHA MAY

In re: Estate of Bertha May, deceased. File No. D-28-8217: E. T. sec. 9268.

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

Vesting Order 18201 dated July 20, 1951, is hereby amended to read as follows:

1. That Hermann Edmund Roessler, Hermann Kurt Roessler, Gertrud Johanna Selig, Klara Gertrud Roessler also known as Trude Riedel, Helene Liddy Pester, Johannes Heinz Pester, Emil Theodor Pester, Elisabeth Ella Felber and Paul Robert Pester, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

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

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

and it is hereby determined:

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

Executed at Washington, D. C., on October 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51-13272; Filed, Nov. 2, 1951; 8:56 a. m.]

[Vesting Order 18364, Amdt.]

ALFRED FLESCHE

In re: Stock and bank account owned by Alfred Flesche.

Vesting Order 18364, dated August 27, 1951, is hereby amended as follows and not otherwise:

1. By deleting subparagraph 2-b of said vesting order and substituting therefor the following:

b. Twenty-five (25) shares of common capital stock of Kansas Power & Light Company and ten (10) shares of common capital stock of West Kentucky Coal Company, presently in the custody of J. Henry Schroeder Banking Corporation, 57 Broadway, New York 15, New York, in an account entitled "Blocked Account Rhodius Koenigs Handel-Maatschappij N. V., Amsterdam, Holland, First Sub-Account Clients Stock", together with any and all declared and unpaid dividends thereon,

All other provisions of said Vesting Order 18364 and all actions taken by or on behalf of the Attorney General of the United States in reliance thereon, pursuant thereto and under the authority thereof are hereby ratified and confirmed.

Executed at Washington, D. C., on October 29, 1951.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 51-13273; Filed, Nov. 2, 1951; 8:56 a. m.]