


FEDERAL REGISTER

Published daily, except Sundays, Mondays, and days following official Federal holidays, by the Federal Register Division, National Archives and Records Service, General Services Administration, pursuant to the authority contained in the Federal Register Act, approved July 26, 1935 (49 Stat. 500, as amended; 44 U. S. C., ch. 8B), under regulations prescribed by the Administrative Committee of the Federal Register, approved by the President. Distribution is made only by the Superintendent of Documents, Government Printing Office, Washington 25, D. C.

The regulatory material appearing herein is keyed to the Code of Federal Regulations, which is published, under 50 titles, pursuant to section 11 of the Federal Register Act, as amended June 19, 1937.

The **FEDERAL REGISTER** will be furnished by mail to subscribers, free of postage, for \$1.50 per month or \$15.00 per year, payable in advance. The charge for individual copies (minimum 15¢) varies in proportion to the size of the issue. Remit check or money order, made payable to the Superintendent of Documents, directly to the Government Printing Office, Washington 25, D. C.

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Now Available
**UNITED STATES
GOVERNMENT
ORGANIZATION
MANUAL**

1952-53 Edition
(Revised through July 1)

Published by the Federal Register Division, the National Archives and Records Service, General Services Administration

746 pages—\$1.00 a copy

Order from Superintendent of Documents, United States Government Printing Office, Washington 25, D. C.

CONTENTS—Continued

Customs Bureau	Page
Rules and regulations:	
Liability for duties, entry of imported merchandise; invoices for articles of iron, steel, aluminum, and alloys containing aluminum.	8065
Liquidation of duties; effective date of change in classification.	8066
Defense Department	
See Army Department.	
Defense Mobilization, Office of	
Notices:	
Determination as to certification of a critical defense housing area:	
New London, Connecticut, area.	8108
Rantoul, Illinois, area.	8108

CONTENTS—Continued

Defense Mobilization, Office of—Continued	Page
Rules and regulations:	
Creating Interagency Regional Committees on Defense Mobilization; additional membership (DMO 6).	8073
Policy on training and utilization of scientific and engineering manpower (DMP 8).	8070
Defense Production Administration	
Notices:	
Withdrawal of request to participate in:	
Plan of Action No. 1 under voluntary agreement relating to supply of petroleum to friendly foreign nations.	8108
Voluntary agreement entitled "Voluntary Agreement Relating to Supply of Heating Oil to East Coast".	8108
Economic Stabilization Agency	
See Price Stabilization, Office of; Rent Stabilization, Office of.	
Engineers Corps	
Rules and regulations:	
Bridge regulations; North River, Mass.; State of Massachusetts highway bridge between Scituate and Marshfield.	8077
Farmers Home Administration	
Rules and regulations:	
Account servicing; settlement; miscellaneous amendments.	8064
Fish and Wildlife Service	
Rules and regulations:	
Southeastern Region; Kentucky Woodlands National Wildlife Refuge, Kentucky; hunting permitted.	8078
Interior Department	
See Fish and Wildlife Service; National Park Service.	
Internal Revenue Bureau	
Notices:	
Relief from excess profits tax because of an inadequate excess profits credit; allowance during fiscal year ended June 30, 1952.	8081
Proposed rule making:	
Extensions of time for payment of taxes by corporations expecting carry-backs and tentative carry-back adjustments.	8078
Interstate Commerce Commission	
Notices:	
Applications for relief: Liquid caustic soda from McIntosh, Ala., to East St. Louis, Ill., and St. Louis, Mo.	8109
Peat and humus from Gulf ports to Wyoming, Kansas, Colorado, and Nebraska.	8109
Labor Department	
See Wage and Hour Division.	

CONTENTS—Continued

National Park Service	Page
Notices:	
Delegations of authority:	
Assistant Secretary for Public Land Management; Secretarial functions relating to public land management.	8080
Chief of Concessions Management, Regional Directors, and Superintendents; approval of Concessions rates, stock transfers, etc.	8080
National Production Authority	
Rules and regulations:	
Rules for acquiring carbon conversion steel by petroleum and gas operators; priorities assistance for:	
Foreign petroleum operations (M-46A, Dir. 3).	8076
Petroleum and Gas Industries in the United States and Canada (M-46, Dir. 5).	8075
Price Stabilization, Office of	
Rules and regulations:	
Excepted services; necessary operations in connection with drilling of oil and gas wells (GOR 14, Int. 2).	8074
Milk sold to schools in Detroit milk marketing area (GCPR, SR 117).	8073
Sales to the United States, its agents and suppliers; ceiling prices for sales f. o. b. any destination within a zone (GOR 2).	8073
Production and Marketing Administration	
Notices:	
Wage rates for Sugarcane Industry in Puerto Rico and Virgin Islands; notice of hearings and designation of presiding officers.	8103
Proposed rule making:	
Filberts grown in Oregon and Washington, handling of; salable, surplus, and withholding percentages.	8079
Tobacco, cigar-filler, cigar-filler and binder; Maryland tobacco; determinations to be made with respect to marketing quotas for 1953-54 marketing year.	8078
Rules and regulations:	
Lemons grown in California and Arizona; limitations of shipments (2 documents).	8064, 8065
Rent Stabilization, Office of	
Rules and regulations:	
Defense-rental areas:	
Illinois, Indiana, Michigan and Pennsylvania:	
Housing.	8076
Rooms.	8076
Indiana:	
Hotels.	8077
Motor courts.	8077
Rural Electrification Administration	
Notices:	
Allocation of funds for loans (4 documents).	8104, 8106, 8107

CONTENTS—Continued

Rural Electrification Adminis- tration—Continued	Page
Notices—Continued	
Loan announcements:	
Arkansas	8106
Georgia	8107
Idaho (2 documents)	8104, 8105
Iowa	8106
Illinois	8108
Kansas	8108
Kentucky (2 documents)	8107
Maine	8107
Maryland	8105
Minnesota	8106
Mississippi (2 documents)	8105, 8107
Missouri (3 documents)	8105, 8106
Nebraska	8106
New Mexico (3 documents)	8105, 8106
Oklahoma	8105
South Carolina (2 documents)	8106, 8107
South Dakota (3 documents)	8104, 8107
Texas	8107
Washington (2 documents)	8105
Wisconsin (3 documents)	8104, 8105, 8106
Wyoming	8105
Securities and Exchange Com- mission	
Notices:	
Hearings, etc.:	
American & Foreign Power Co., Inc.	8111
Appalachian Electric Power Co.	8111
Arkansas Power & Light Co.	8110
Arlington Gas Light Co. et al.	8110
United Corp.	8109
Small Defense Plants Adminis- tration	
Notices:	
Request to General Tire Pro- duction Pool, Inc., to operate as a small business produc- tion pool and request to cer- tain companies to participate in the operations of such pool	8112
Tariff Commission	
Notices:	
Wool; notice of investigation.	8111
Treasury Department	
See Customs Bureau; Internal Revenue Bureau.	
Wage and Hour Division	
Proposed rule making:	
Employment of learners in the Cigar Industry in the conti- nental United States	8080

CODIFICATION GUIDE

A numerical list of the parts of the Code of Federal Regulations affected by documents published in this issue. Proposed rules, as opposed to final actions, are identified as such.	
Title 3	Page
Chapter II (Executive orders):	
10392	8061
10393	8061

CODIFICATION GUIDE—Con.

Title 5	Page
Chapter I: Part 27	8063
Title 6	
Chapter III: Part 364	8064
Title 7	
Chapter VII: Part 723 (proposed)	8078
Part 727 (proposed)	8078
Chapter IX: Part 953 (2 documents)	8064, 8065
Part 997 (proposed)	8079
Title 19	
Chapter I: Part 8	8065
Part 16	8066
Title 26	
Chapter I: Part 474 (proposed)	8078
Title 29	
Chapter V: Part 522 (proposed)	8080
Title 32	
Chapter V: Part 590	8066
Part 591	8068
Part 592	8068
Part 596	8069
Part 602	8069
Title 32A	
Chapter I (ODM): DMO 6	8073
DMP 8	8070
Chapter III (OPS): GCPR, SR 117	8073
GOR 2	8073
GOR 14, Int. 2	8074
Chapter VI (NPA): M-46, Dir. 5	8075
M-46A, Dir. 3	8076
Chapter XXI (ORS): RR 1	8076
RR 2	8076
RR 3	8077
RR 4	8077
Title 33	
Chapter II: Part 203	8077
Title 50	
Chapter I: Part 34	8078

Board). The Board shall consist of three members, appointed by the President, one of whom shall be designated from the Department of State, one from the Department of Defense, and one from the Department of Justice. Each member shall designate an officer or employee of his department as an alternate member of the Board, who while participating as a member of the Board shall have the same status and functions as the member designating him.

2. The Board shall make the necessary investigations in, and advise the President with respect to, those cases in which a decision of the Government of the United States is required on recommendation by the Government of Japan for clemency, reduction of sentence, or parole, with respect to sentences imposed on Japanese war criminals by tribunals

established by the Government of the United States or by the International Military Tribunal for the Far East. In making its investigations, the Board may examine witnesses and take testimony to the extent deemed necessary or advisable.

3. The Board shall determine its own procedure and shall act by majority vote. The member designated from the Department of State, or his alternate, shall serve as Chairman. The Board may prescribe rules and regulations deemed necessary or desirable for carrying out the purposes of this Order.

4. Consonant with law, including section 214 of the Act of May 3, 1945, 59 Stat. 134 (31 U. S. C. 691), each member and alternate member of the Board shall receive from the department from which he is designated his compensation as an officer or employee of that department but shall receive no additional compensation by reason of service as a member or alternate member of the Board, and the Department of State shall furnish the Board necessary accommodations and facilities. So much of the other expenditures of the Board (including such travel expenses of, and other expense allowances for, members and alternate members of the Board as the President shall hereafter fix) as may be within the limits of an allotment to be made by the President from the appropriation entitled "Emergency Fund for the President—National Defense" in Title I of the Independent Offices Appropriation Act, 1953 (Public Law 455, 82nd Congress, approved July 5, 1952), shall be paid from the said allotment. Payments from such allotment shall be made without regard to provisions of (a) section 3681 of the Revised Statutes (31 U. S. C. 672), (b) section 9 of the Act of March 4, 1909, 35 Stat. 1027 (31 U. S. C. 673), and (c) such other laws as the President may hereafter specify.

HARRY S. TRUMAN

THE WHITE HOUSE,
September 4, 1952.

[F. R. Doc. 52-9859; Filed, Sept. 5, 1952;
10:25 a. m.]

RULES AND
REGULATIONSTITLE 5—ADMINISTRATIVE
PERSONNEL

Chapter I—Civil Service Commission
PART 27—EXCLUSION FROM PROVISIONS OF
THE FEDERAL EMPLOYEES PAY ACT OF
1945, AS AMENDED, AND THE CLASSIFI-
CATION ACT OF 1949, AS AMENDED, AND
ESTABLISHMENTS OF MAXIMUM STI-
PENDS FOR POSITIONS IN GOVERNMENT
HOSPITALS FILLED BY STUDENT OR RES-
IDENT TRAINEES

MISCELLANEOUS AMENDMENTS

1. Effective August 15, 1952, the list of positions excluded from the provisions of the Federal Employees Pay Act

RULES AND REGULATIONS

and the Classification Act in § 27.1 is amended by the following addition:

§ 27.1 Exclusion from provisions of the Federal Employees Pay Act and the Classification Act. * * *

Clinical psychology interns, U. S. Public Health Service, fifth year approved post-graduate training (post-doctoral).

2. Effective August 15, 1952, the list of positions for which maximum stipends have been prescribed in § 27.2 is amended by including a maximum stipend for clinical psychology interns, fifth year approved postgraduate training, U. S. Public Health Service, and by increasing the maximum stipends for certain other positions listed, to read as follows:

§ 27.2 Maximum stipends prescribed.

Clinical psychology interns—U. S. Public Health Service and St. Elizabeths Hospital:	
Second year approved postgraduate training (pre-doctoral)	\$2,200
Fifth year approved postgraduate training (post-doctoral)	2,800
Student medical interns—U. S. Public Health Service and St. Elizabeths Hospital:	
Half-time approved training during third and fourth years of medical school, per month	92
Full-time approved training during third and fourth years of medical school, per month	183
Psychiatric nurse interns (postgraduate student nurses)—U. S. Public Health Service and St. Elizabeths Hospital; one year approved postgraduate training	2,000
(61 Stat. 727; 5 U. S. C. 1051-1058)	

UNITED STATES CIVIL SERVICE COMMISSION,

[SEAL] ROBERT RAMSPECK, Chairman.

[F. R. Doc. 52-9718; Filed, Sept. 5, 1952; 8:46 a. m.]

TITLE 6—AGRICULTURAL CREDIT

Chapter III—Farmers Home Administration, Department of Agriculture

Subchapter E—Account Servicing

[FHA Instruction 456.1]

PART 364—SETTLEMENT

MISCELLANEOUS AMENDMENTS

1. Section 364.1 (a) (1), Title 6, Code of Federal Regulations (16 F. R. 11799), is revised to exclude settlement actions on debts arising from loans made from the Utah and Wisconsin Rural Rehabilitation Corporation trust funds, and to read as follows:

§ 364.1 General—(a) Purpose and scope. (1) * * *

(i) Farm Ownership loans;

(ii) Other Real Estate loans, except indebtedness under rent accounts, D-1 and other leases, and cancelled Lease and Purchase Contracts;

(iii) Farm Housing loans made under 63 Stat. 432;

(iv) Water Facilities loans made under 50 Stat. 869, as amended;

(v) 1948 Flood Damage loans made under 62 Stat. 1038, as amended;

(vi) Property Damage loans made under 63 Stat. 82; and

(vii) Disaster, Fur, and other loans made under 63 Stat. 43, as amended;

(viii) Loans made from State Rural Rehabilitation Corporation funds in the States of Utah and Wisconsin.

(R. S. 161; 5 U. S. C. 22. Interprets or applies sec. 2 (d), 64 Stat. 99; 40 U. S. C. 440 (d))

2. Section 364.2 (a) (2), Title 6, Code of Federal Regulations (16 F. R. 11799), is revised to exclude settlement actions on debts arising from loans made from the Utah and Wisconsin State Rural Rehabilitation Corporation trust funds and to read as follows:

§ 364.2 Compromise and adjustment of debts upon application. (a) * * *

(2) Rural Rehabilitation loans, including those made from State Rural Rehabilitation Corporation funds except those of the Utah and Wisconsin State Rural Rehabilitation Corporations.

(R. S. 161; 5 U. S. C. 22. Interprets or applies sec. 2 (d), 64 Stat. 99; 40 U. S. C. 440 (d))

3. Section 364.5 (b) (2), Title 6, Code of Federal Regulations (16 F. R. 11800), is revised to specify the State Rural Rehabilitation Corporations whose debts may be charged-off without application if the debt is not in excess of \$100, and to read as follows:

§ 364.5 Cancellation and charge-off of debts without application when the debt is not in excess of \$100. * * *

(b) * * *

(2) Loans made from funds of the California, Iowa, Kansas, Kentucky, Oregon, Tennessee and Wyoming State Rural Rehabilitation Corporations.

(R. S. 161; 5 U. S. C. 22)

4. Section 364.6 (b) (2), Title 6, Code of Federal Regulations (16 F. R. 11801), is revised to specify the State Rural Rehabilitation Corporations whose debts may be charged-off without application and without regard to the amount of the debt, and to read as follows:

§ 364.6 Cancellation and charge-off of debts without application and without regard to the amount of the debt. * * *

(b) * * *

(2) Loans made from funds of the California, Iowa, Kansas, Kentucky, Oregon, Tennessee and Wyoming State Rural Rehabilitation Corporations.

(R. S. 161; 5 U. S. C. 22. Interprets or applies sec. 2 (d), 64 Stat. 99; 40 U. S. C. 440 (d))

5. Section 364.8 is amended to add in paragraph (a) the word "charge-off" and to add a new paragraph (f) which requires the prior written consent of the North Carolina Rural Rehabilitation Corporation on debt settlement actions involving the Corporation's claims. Paragraphs (a) and (f) read as follows:

§ 364.8 State Office handling. (a) Subject to the policies, procedures, and limitations set forth in this part, State Directors are authorized to approve the compromise, adjustment, and cancellation of debts due the Farmers Home Administration upon application by borrowers, and to cancel or charge-off debts

due the Farmers Home Administration. This authority may be redelegated to Assistant State Directors and Chiefs responsible for Production Loan operations, upon special authorization from the Administrator.

(f) State Directors may not compromise, adjust or cancel claims of the North Carolina Rural Rehabilitation Corporation without prior written approval of the Corporation.

(R. S. 161; 5 U. S. C. 22)

[SEAL] DILLARD B. LASSETER,
Administrator,
Farmers Home Administration.

AUGUST 18, 1952.

Approved: September 2, 1952.

CHARLES F. BRANNAN,
Secretary of Agriculture.

[F. R. Doc. 52-9719; Filed, Sept. 5, 1952;
8:46 a. m.]

TITLE 7—AGRICULTURE

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

[Lemon Reg. 450, Amdt. 1]

PART 953—LEMONS GROWN IN CALIFORNIA AND ARIZONA

LIMITATION OF SHIPMENTS

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

2. It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice and engage in public rule-making procedure, and postpone the effective date of this regulation 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 amendment is based became available and the time when this amendment must become effective in order to effectuate the declared policy of the Agricultural Marketing Agreement Act of 1937, as amended, is insufficient, and this amendment relieves restriction on the handling of lemons grown in the State of California or in the State of Arizona.

Order, as amended. The provisions in paragraph (b) (1) (ii) of § 953.557 (Lemon Regulation 450, 17 F. R. 7920) are hereby amended to read as follows:

(ii) District 2: 350 carloads.

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

Done at Washington, D. C., this 4th day of September 1952.

[SEAL] FLOYD F. HEDLUND,
Acting Director, Fruit and Vegetable Branch, Production and Marketing Administration.

[F. R. Doc. 52-9845; Filed, Sept. 5, 1952; 9:02 a. m.]

[Lemon Reg. 451]

PART 953—LEMONS GROWN IN CALIFORNIA AND ARIZONA

LIMITATION OF SHIPMENTS

§ 953.558 Lemon Regulation 451—(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 in this section was promptly submitted to the Department after an open meeting of the Lemon Administrative Committee on September 3, 1952; 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 han-

dlers 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., September 7, 1952, and ending at 12:01 a. m., P. s. t., September 14, 1952, is hereby fixed as follows:

- (i) District 1: Unlimited movement;
- (ii) District 2: 300 carloads;
- (iii) District 3: Unlimited movement.

(2) The prorate base of each handler who has made application therefor, as provided in the said amended marketing agreement and order, is hereby fixed in accordance with the prorate base schedule which is attached 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 4th day of September 1952.

[SEAL] FLOYD F. HEDLUND,
Acting Director, Fruit and Vegetable Branch, Production and Marketing Administration.

PRORATE BASE SCHEDULE

[Storage date: Aug. 31, 1952]

DISTRICT NO. 2

[12:01 a. m. Sept. 7, 1952, to 12:01 a. m.
Sept. 21, 1952]

Handler	Prorate base (percent)
Total	100.000
American Fruit Growers, Inc., Corona	.153
American Fruit Growers, Inc., Fullerton	.250
American Fruit Growers, Inc., Upland	.174
Eadington Fruit Co.	.278
Ventura Coastal Lemon Co.	3.637
Ventura Pacific Co.	3.428
Giendora Lemon Growers Association	1.420
La Verne Lemon Association	.471
La Habra Citrus Association	.859
Yorba Linda Citrus Association	.530
Escondido Lemon Association	1.350
Alta Loma Heights Citrus Association	.480
Etiwanda Citrus Fruit Association	.108
Mountain View Fruit Association	.144
Old Baldy Citrus Association	.555
San Dimas Lemon Association	.679
Upland Lemon Growers Association	4.894
Central Lemon Association	.568
Irvine Citrus Association	.546
Placentia Mutual Orange Association	.182
Corona Citrus Association	.052
Corona Foothill Lemon Co.	2.064
Jameson Co.	.528
Arlington Heights Citrus Co.	.289

PRORATE BASE SCHEDULE—Continued

DISTRICT NO. 2—continued

Handler	Prorate base (percent)
College Heights Orange & Lemon Association	2.262
Chula Vista Citrus Association, The	.877
Escondido Cooperative Citrus Association	.108
Fallbrook Citrus Association	1.556
Lemon Grove Citrus Association	.294
Carpinteria Lemon Association	4.004
Carpinteria Mutual Citrus Association	.4232
Goleta Lemon Association	6.126
Johnston Fruit Co.	7.089
Hazeltine Packing Co.	.221
North Whittier Heights Citrus Association	.514
San Fernando Heights Lemon Association	.379
Sierra Madre-Lamanda Citrus Association	.368
Briggs Lemon Association	2.675
Culbertson Lemon Association	1.498
Fillmore Lemon Association	.691
Oxnard Citrus Association	6.800
Rancho Sespe	.832
Santa Clara Lemon Association	4.566
Santa Paula Citrus Fruit Association	3.624
Saticoy Lemon Association	5.153
Seaboard Lemon Association	5.650
Somis Lemon Association	4.189
Ventura Citrus Association	1.351
Ventura County Citrus Association	.570
Limoneira Co.	2.780
Teague-McKevett Association	.639
East Whittier Citrus Association	.378
Leffingwell Rancho Lemon Association	.536
Murphy Ranch Co.	1.420
Chula Vista Mutual Lemon Association	.649
Index Mutual Association	.148
La Verne Cooperative Citrus Association	1.140
Orange Belt Fruit Distributors	.285
Ventura County Orange & Lemon Association	2.845
Whittier Mutual Orange & Lemon Association	.036
Evans Bros. Packing Co.	.000
Latimer, Harold	.034
Paramount Citrus Association, Inc.	.026
Torn Ranch	.000

[F. R. Doc. 52-9846; Filed, Sept. 5, 1952; 9:02 a. m.]

TITLE 19—CUSTOMS DUTIES

Chapter I—Bureau of Customs,
Department of the Treasury

[T. D. 53092]

PART 8—LIABILITY FOR DUTIES, ENTRY OF IMPORTED MERCHANDISE

INVOICES FOR ARTICLES OF IRON, STEEL, ALUMINUM, AND ALLOYS CONTAINING ALUMINUM

In order to assist collectors of customs in properly classifying the iron and steel articles provided for in the paragraphs enumerated in paragraph 305, Tariff Act of 1930, and the aluminum and alloys containing aluminum provided for in paragraphs 302 (j) and 374 of the tariff act, except the coils, plates, sheets, bars, rods, circles, disks, blanks, strips, rectangles, and squares specified in the last-mentioned paragraph, customs invoices for such products shall contain, in addi-

RULES AND REGULATIONS

tion to all other information required by law or regulations, a statement of the percentages by weight of any metallic element used as an alloy in the articles.

This requirement shall be effective as to certified or commercial invoices filed after the expiration of 30 days after the publication of this ruling in the weekly Treasury Decisions.

Section 8.13 (1), Customs Regulations of 1943 (19 CFR 8.13 (1)), as amended, is further amended by adding the following to the list of merchandise with respect to which additional information is required to be furnished on customs invoices, and by placing opposite such addition the number and date of this Treasury Decision:

Articles of iron or steel provided for in any paragraph enumerated in paragraph 305, Tariff Act of 1930, and the aluminum and alloys containing aluminum provided for in paragraphs 302 (J) or 374 of the tariff act, except the coils, plates, sheets, bars, rods, circles, disks, blanks, strips, rectangles, and squares specified in the last-mentioned paragraph.

(Secs. 481, 624, 46 Stat. 720, 759; 19 U. S. C. 1481, 1624)

[SEAL] **FRANK DOW,**
Commissioner of Customs.

Approved: August 29, 1952.

JOHN S. GRAHAM,
Acting Secretary of the Treasury.

[F. R. Doc. 52-9783; Filed, Sept. 5, 1952;
8:56 a. m.]

[T. D. 53093]

PART 16—LIQUIDATION OF DUTIES

**EFFECTIVE DATE OF CHANGE IN
CLASSIFICATION**

Whenever it is necessary to issue an administrative ruling imposing a higher rate of duty or charge on an imported article than has been assessed under an established and uniform practice, the ruling is made effective only as to merchandise entered for consumption or withdrawn from warehouse for consumption after the expiration of 30 days after the date of publication of such ruling in the weekly Treasury Decisions. It has been concluded that a period of 30 days is not sufficiently long to accomplish the purposes of section 315, Tariff Act of 1930, as amended, and the applicable customs regulations.

Accordingly, §§ 16.10 (a) and 16.10a (c), Customs Regulations of 1943 (19 CFR 16.10 (a), 16.10a (c)), are amended by deleting the figure "30" and inserting in its place the figure "90."

(Secs. 315, 502, 624, 46 Stat. 695, as amended; 731, 759; 19 U. S. C. 1315, 1502, 1624)

[SEAL] **FRANK DOW,**
Commissioner of Customs.

Approved: August 29, 1952.

JOHN S. GRAHAM,
Acting Secretary of the Treasury.

[F. R. Doc. 52-9781; Filed, Sept. 5, 1952;
8:55 a. m.]

TITLE 32—NATIONAL DEFENSE

Chapter V—Department of the Army

Subchapter G—Procurement

**ARMY PROCUREMENT PROCEDURE;
MISCELLANEOUS AMENDMENTS**

PART 590—GENERAL PROVISIONS

Part 590 is amended as indicated below:

1. In § 590.355-3 (d), subparagraph (4) is rescinded.

2. In § 590.603-3, paragraphs (c) and (d) are amended, and paragraph (e) is added, as follows:

§ 590.603-3 *Contracts required to be numbered.*

(c) All contracts shall be unnumbered except in the following instances:

(2) Where later determination is made that more than one payment and/or collection is involved, payments, not to exceed five in number on any given contract, may be made with respect to partial deliveries under unnumbered contracts: *Provided*, That the original signed contract is attached to the first payment voucher, and the following information is included on each subsequent payment under the contract: Name of Disbursing Officer, period of account, voucher number, amount paid.

(3) Where more than five payments and/or collections become necessary, a number must be assigned to such contract.

(4) Where later determination is made that the amount to be paid or collected equals \$5,000 or more, a number must also be assigned to such contract.

(d) In instances cited in paragraph (c), (1), (3) and (4) of this section, in which payments have been made, a citation to the name of the Disbursing Officer, period of account, and number of the disbursement or collection voucher to which the original unnumbered contract was attached will be furnished promptly to the General Accounting Office by the Contract Officer concerned.

(e) The instructions contained in this section do not apply to DA AGO Form 383 used in connection with the Small Purchases Procedure (Subpart G of this part). See §§ 590.603-2 (b), 590.705-1 (b) and 590.705-10 (e) of this part.

3. Section 590.604-1 is rescinded and the following substituted therefor:

§ 590.604-1 *Personal or professional services—(a) Contracts for employment of experts or consultants—(1) Statutory authority.* (1) Section 15 of the act approved August 2, 1946 (60 Stat. 810; 5 U. S. C. 55a) authorized:

The head of any department, when authorized in an appropriation or other Act, may procure the temporary (not in excess of one year) or intermittent services of experts or consultants or organizations thereof, including stenographic reporting services, by contract, and in such cases such service shall be without regard to the civil-service and classification laws (but as to agencies subject to the Classification Act at rates not in excess of the per diem equivalent of the highest rate payable under the Classification Act, un-

less other rates are specifically provided in the appropriation or other law) and, except in the case of stenographic reporting services by organizations, without regard to section 3709, Revised Statutes, as amended by this act.

(ii) Section 601 of the Department of Defense Appropriation Act, 1953 (Pub. Law 488, 82d Cong.), approved July 10, 1952, provides that:

During the current fiscal year, the Secretary of Defense and the Secretaries of the Air Force, Army, and Navy, respectively, if they should deem it advantageous to the national defense, and if in their opinions the existing facilities of the Department of Defense are inadequate, are authorized to procure services in accordance with section 15 of the act of August 2, 1946 (5 U. S. C. 55a), but at rates for individuals not in excess of \$50 per day, and to pay in connection therewith travel expenses of individuals, including actual transportation and per diem in lieu of subsistence while traveling from their homes or places of business to official duty station and return as may be authorized by law: *Provided*, That such contracts may be renewed annually.

(2) *Approval required.* The following classes of contracts are authorized by section 15 of the act of August 2, 1946, and Section 601 of the Department of Defense Appropriation Act of 1953, and as such require the approval of the Secretary:

(i) Contracts for stenographic reporting services.

(ii) Contracts which provide for performance of personal services by experts or consultants, or organizations thereof, contemplating supervision by Government personnel of the contractor, and not requiring the contractor, as an integral part of the contract, to furnish an end item or product.

Each contract for stenographic reporting services or for personal services of experts and consultants negotiated under the above or any other authority and each supplemental agreement or change order making a material change in such contract, will contain a provision stating that it is subject to the approval of the Secretary and will not be binding until so approved; and the contract or request for award thereof, supplemental agreement, or change order will be forwarded by the Head of the Procuring Activity involved to the Assistant Chief of Staff, G-4, Department of the Army, Attention: Chief, Purchases Branch, for approval by the Secretary. The request for approval will refer specifically to the above-quoted statutory authorities and will furnish a complete statement of facts supporting the determinations required by statute to be made by the Secretary. The request for approval will also include the information required by § 590.605 of this part, if applicable, and will contain a statement as to availability of funds and a reference to the Project Account Number, Appropriation Symbol, and the statutory authority under which appropriated. The request for approval shall also contain a statement or be accompanied by a certificate personally signed by the Head of the Procuring Activity, his Deputy, or his Chief of Staff reading substantially as follows:

The proposed contract is advantageous to and necessary for the national defense; existing facilities of the Army are inadequate to accomplish the required services, and compensation specified therein is considered reasonable.

(3) *Limitation on compensation.* When with an individual, each personal service contract will expressly limit the compensation payable to not more than \$50 per day, plus travel expenses, including actual transportation and per diem in lieu of subsistence while traveling from his home or place of business to official duty station and return.

(b) *Contracts for employment of other than experts or consultants which may involve personal or professional services.* Contracts with individuals or organizations containing any one or more of the following elements will be submitted to the level of the Head of the Procuring Activity involved, for approval:

(1) Payment to the Contractor will be rendered on a time basis.

(2) The contract calls for no definite end item.

(3) The contract provides for or will require supervision by Government personnel of its performance other than the administrative supervision exercised by a Contracting Officer.

This paragraph shall not apply to time and material contracts as set forth in § 590.407 of this subchapter.

4. In § 590.604-4, the date "June 30, 1952" appearing in paragraphs (a) and (b) is changed to read "June 30, 1953".

5. The address of the General Accounting Office contained in §§ 590.606-2, 590.606-3, and 590.606-4 is changed to read "General Accounting Office, Army Audit Branch, 634 North Noble Street, Indianapolis 7, Indiana, Attention: Contract Service Group."

6. Sections 590.809 and 590.810 are rescinded and the following substituted therefor:

§ 590.809 Instructions for preparation of Procurement Action Report; Monthly Summary (DA Form 377) (Reports Control Symbol CSGLD-534). (a) This summary will include every new procurement action, as defined in § 590-807, transacted during the month covered by this report, irrespective of the dollar value of any such action. It will include every modification (amendment, change order, or supplemental agreement) to contracts negotiated under paragraph 2c (11) and 2c (16) of Public Law 413, 80th Congress, irrespective of the dollar value of any such contract or modification thereto. This summary will also include every modification involving an increase or decrease of \$10,000 or more. Modifications not pertaining to paragraphs 2c (11) or 2c (16) of Public Law 413 which involve an increase or decrease of less than \$10,000 will be completely excluded from this summary.

(b) For the purpose of this summary only those reportable modifications made pursuant to the provisions of the basic contract will be reported in the columns headed "number of modifications." New actions and reportable modifications not made pursuant to the provisions of the basic contract will be reported in the columns headed "number of new actions."

(c) The dollar value entries in this summary will reflect the net total of all debit and credit procurement actions reportable under paragraph (a) of this section. If during the month the credit actions exceed the debit actions for any item, a credit entry will be shown. Such entry will be preceded by the symbol CR (for credit). Dollar value entries will not include cents. (Example: \$500 not \$500.25 nor \$500.00).

(d) Monthly summaries will be consolidated at the following levels and in the following manner prior to submission to the Assistant Chief of Staff, G-4, Department of the Army. (See § 590.805.)

(1) *Class I installations.* At Class I installations all reportable actions will be consolidated each month on one DA Form 377 regardless of the source of the funds involved in any of the actions. The appropriate army area having responsibility for the Class I installation will be indicated in the space for "Technical Service of Command." The original of each DD Form 350 of those actions shown in line 8 columns D and G will be attached to the DA Form 377.

(2) *Class II installations.* At Class II installations those reportable actions which have been transacted for the purpose of Class I activities will be consolidated on one DA Form 377, and the appropriate army area having responsibility for the Class I activities will be indicated in the space for "Technical Service or Command." All other reportable actions at Class II installations will be consolidated on one DA Form 377, and the technical service having responsibility for the Class II installation will be indicated in the space for "Technical Service or Command." The governing factor in the aforementioned breakdown will be whether the action was executed for the purpose of Class I activities or for the purpose of Class II activities. Where the contractual instrument has been assigned a number pursuant to § 590.603 of this part the letter symbol of this number may be used as a guide. As an exception to the above, general depots will submit one DA Form 377 for each Procuring Activity located at the depot.

(3) *Date of report.* Enter the day, month, and year on which the report is prepared.

(4) *From.* Enter the title and address of the Procuring Activity in sufficient detail to readily establish the identity of the office, installation, activity, or individual preparing the report.

(5) *Station number.* Enter the fiscal code station number (SR 35-218-1). Where a Class II installation has been assigned a separate station number to identify its Class I activities (§ 590.603-5 (b)) this latter station number will be entered on the army area report from this installation (subparagraphs (1) and (2) of this paragraph).

(6) *Month ending.* Enter the month covered by the report. Where information for DA Form 377 is obtained from Individual Procurement Action Report, Reports Control Symbol CSGLD-525 (DD Form 350) the date of the report (Item 39, DD Form 350) will be the controlling factor in determining which monthly summary (DA Form 377) will

include the action reported. For example, a procurement action executed November 28, but having a "date of report" of December 2, will be reported in the monthly summary of December actions, the only exception being the close of the fiscal year, when all actions taken in the month of June will be reported on the monthly summary regardless of the "date of report."

(7) *Technical Service or command.* Enter the name of the Technical Service, Army Area, or command having responsibility for the Procuring Activity: such as Quartermaster Corps, Third Army, Far East, National Guard Bureau, etc. At Class I and Class II installations the instructions set forth in subparagraphs (1) and (2) of this paragraph will govern.

The column headed "Modifications" will be those actions which were made pursuant to the provisions of the basic contract, and will not be included in column C and D. The total of column A will equal columns B, C, and D.

(8) *Line 1; Small Business total.* Enter the total number of actions and dollar amount of procurement (except interdepartmental, interservice and outside continental United States) from concerns which are classified as Small Business. Entries on this line will equal the totals of entries on lines 1a and 1b. For the purpose of this report, a small business is defined as one in which the aggregate number of employees of the contracting organization and its affiliates is less than 500.

(9) *Line 1a; Small Business; advertised.* Enter the number of actions and dollar amount of procurement by advertising from concerns classified as Small Business.

(10) *Line 1b; Small Business; negotiated.* Enter the number of actions and dollar amount of procurement by negotiation in accordance with the provisions of the Armed Services Procurement Regulation, from concerns classified as Small Business.

(11) *Line 2; other than Small Business; total.* Enter the total number of actions and dollar amount of procurement (except interdepartmental, interservice and outside continental United States) from all concerns which were other than Small Business. Entries on this line will equal the totals of entries on lines 2a and 2b.

(12) *Line 2a; other than Small Business; advertised.* Enter the number of actions and dollar amount of procurement by advertising from concerns classified as Other than Small Business.

(13) *Line 2b; other than Small Business; negotiated.* Enter the number of actions and dollar amount of procurement by negotiation in accordance with the provisions of the Armed Services Procurement Regulations from concerns classified as Other than Small Business.

(14) *Line 3; total advertised.* Enter the total number of actions and dollar amount of advertised procurement. Entries on this line will equal the totals of entries on lines 1a and 2a.

(15) *Line 4; total negotiated.* Enter the total number of actions and dollar amount of negotiated procurement. Entries on this line will equal the totals of entries on lines 1b and 2b.

RULES AND REGULATIONS

(16) *Line 5; interdepartmental procurement.* Include procurement of supplies or services from other Federal agencies (outside of Department of Defense) or under a contract made by any such department or agency; e. g., purchase made under Bureau of Federal Supply Schedules and purchases made under Schedule of Products issued by Federal Prison Industries, Inc.

(17) *Line 6; interservice procurement.* Enter the number of actions and dollar amount covering individual purchase instruments executed against term contracts, open-end contracts, indefinite quantity contracts, or agreements for obtaining supplies or service, which contracts or agreements were originally let by department or agency of Department of Defense other than the Army, and which do not specify quantities or total dollar value; e. g., purchases against open-end contracts of the Armed Services Petroleum Purchasing Agency.

(18) *Line 7; work performed outside continental United States.* Enter the total amount of actions and dollar amount of purchase actions where the place of performance is outside continental United States. Place of performance applies to place of manufacture or final assembly by the prime contractor, place of real property construction, and place of service performed.

(19) *Line 8; total.* Enter on this line the total number of actions and dollar amount of all types of procurement to be covered by this report. For the report covering offices located within continental United States, entries on this line will equal the totals of entries on lines 3, 4, 5, 6, and 7.

(20) *Line 9; special category data which have been included in line 4.* Enter the total number of actions and total dollar value only of those actions negotiated for the following reasons.

(21) *Line 9a; perishable subsistence.* (See § 592.209 of this subchapter.)

(22) *Line 9b; small purchases.* (See § 590.700.)

(23) *Line 9c; petty cash purchases under imprest fund procedure.* (See SR 35-350-10.)

(24) *Line 9d; delivery order against "open-end contracts."* (See § 596.515 of this subchapter.)

(25) *Line 10; special Small Business information which is included in lines 1 and 2 above.*

(26) *Line 10a; suitable to Small Business.* This entry will include the following:

(i) All actions not reported on DD 350.

(ii) All actions actually awarded to Small Business.

(iii) That portion of the actions awarded to Large Business which was in fact, suitable to performance by Small Business firms. The total of these will be added to arrive at the Suitable for Small Business figure.

(27) *Line 10a (1); suitable for Small Business; advertised.* Enter the number of actions and dollar amount of procurement considered suitable for small business which was advertised.

(28) *Line 10a (2); suitable for Small Business; negotiated.* Enter the number of actions and dollar amount of procure-

ment considered suitable for small business which was negotiated.

(29) *Remarks.* Enter the DD Form 350 report numbers of those actions which are included in line 2. Enter any other comments to supplement the information shown in the body of the report which are considered essential to a proper understanding of the report.

(30) *Signature.* The report will be signed by a Contracting Officer or his authorized representative and the appropriate name and title typed in the space provided. Where a consolidated monthly summary is being prepared pursuant to subparagraphs (1) and (2) of this paragraph, the consolidated report will be prepared and signed by an officer so designated by the commanding officer of the installation concerned.

§ 590.810 *Retention of procurement action reports.* Individual Procurement Action Report (DD Form 350) and Procurement Action Report—Monthly Summary (DA Form 377) or comparable forms submitted by Contracting Officers to higher headquarters indicating the status of procurement actions may be destroyed after 6 months. Such material is considered nonrecord material.

PART 591—PROCUREMENT BY FORMAL ADVERTISING

Section 591.403 is amended by changing paragraph (1) (1) to read as follows:

§ 591.403 *Rejection of bids.* * * *

(i) *Not responsible bidders.* (1) The lowest bid as to price may be rejected by the Contracting Officer if the bidder is determined to be not responsible. For the elements to be considered in determining responsibility, see § 590.357 of this subchapter.

PART 592—PROCUREMENT BY NEGOTIATION

Part 592 is amended as follows:

1. Section 592.204-2 is rescinded and the following substituted therefor:

§ 592.204-2 *Application—(a) Authorization.* Section 2 (c) (4) of the Armed Services Procurement Act of 1947 shall be used as authority to negotiate personal or professional services contracts, only when all the conditions set forth in § 402.204-2 of this title have been satisfied.

(b) *Application.* Section 2 (c) (4) does not authorize the making of any contracts. It merely authorizes the award by negotiation, as distinguished from formal advertising, of contracts otherwise authorized by law.

(c) *Approval required.* (1) The requirements for approval of higher authority of contracts involving personal and professional services are set forth in § 590.604-1 (a) of this subchapter.

(2) The requirements for approval of higher authority of contracts containing provisions closely related to personal services contracts are set forth in § 590.604-1 (b) of this subchapter.

2. Section 592.308 is rescinded and the following substituted therefor:

§ 592.308 *Retention of copies of determinations and findings and of other*

records. (a) Executed originals of all Determinations and Findings, copies of all supporting documents, and complete records with respect to all negotiated contracts shall be preserved in the cognizant purchasing office or Procuring Activity concerned for a period of six years following payment on each respective contract, unless retired earlier under other regulations.

(b) Each procurement transaction file will be complete and copies of all documents, certified if necessary, will be included therein. Procurement transaction files will be maintained in such a manner as to present a complete resume of the transaction for historical record or such other purpose as may be required. As a minimum in negotiated procurements, a memorandum for record, signed by the Contracting Officer or his properly designated representative, and briefly setting forth the facts, conclusions, and actions regarding the transaction, will be included as part of the file.

(c) The Contracting Officer's official file of each contract awarded by negotiation shall contain an assembled section of documents, communications, and memoranda presenting an historical record of negotiations preceding award of the contract. Such section of the file shall be identified by a cover sheet designated as "Summary of Negotiation and Contract Award Data." The head of each Procuring Activity is authorized to publish an appropriate form of such designation and to delegate authority for local reproduction. The form so published shall include as a minimum a check list and certification substantially as detailed below. Additional items and/or reductions of monetary limits separating Parts I and II of the form, determined by the head of a Procuring Activity to be necessary or appropriate to its contract procedure or records thereof, may be included in the form promulgated by the Procuring Activity.

SUMMARY OF NEGOTIATION AND CONTRACT AWARD DATA

The purpose of this summary, pursuant to § 592.308, is to present a brief statement of basic data as to which complete detail in narrative or documentary form are contained in the assembled file underlying this cover sheet. Each pertinent item on this form is to be completed either by filling in blanks or by the insertion of data appropriate to the purpose of the item and as to which supporting papers are contained in the file.

Contract date _____ Contract No. _____
Name of contractor _____

PART I. Items 1 to 8 below will be completed for all negotiated contracts, except those covering small purchase.

1. (Copy of procurement order, requisition, or document upon which procurement is based, or reference thereto.)

2. (Complete justification for negotiation.)

3. (Copy of request for proposals, including drawings and specifications or reference thereto.)

4. Number of requests for proposals distributed _____
Date of distribution _____
Number of proposals received _____
Date of award _____

5. (Statement relative to contingent fees, signed by the contractor.)
 6. (Special contract provisions, or reference thereto.)
 7. Small business _____ (Yes or No).
 8. Regular dealer _____ or manufacturer _____ (Yes or No).

PART II. Items 9 to 14 below will be completed for negotiated contracts which are expected to exceed \$25,000 (except that the Head of each Procuring Activity may reduce the dollar value if desired).

9. Labor area classification _____
 10. Amount of work to be subcontracted _____ percent.
 11. (Explanation of any Government financial assistance required by the contractor.)
 12. (Detail of survey or other determination of contractor's ability to consummate the contract.)
 13. (Justification for this award, and determination if required.)
 14. (Summary of proposal received, with comparative information on all factors entering into total cost.)

I certify that I have this date reviewed this contract file and that it contains papers in support of the above data and is otherwise considered to provide a clear and complete record of the negotiation and award of this contract.

(Signature) _____
 Contracting officer, or contracting officer's representative.

Date _____

PART 596—CONTRACT CLAUSES AND FORMS

Part 596 is amended as follows:

1. Section 596.536-1 is amended by renumbering clauses 18 through 21 thereof as clauses 19 through 22, and inserting a new clause 18 as follows:

§ 596.536-1 *Sample of form.*

* * * * *
 18. *Adjustment of rentals; State or local taxation.* Except as may be otherwise provided, the rental rates established in this lease do not include any State or local tax on the property herein leased. If and to the extent that such property is hereafter made taxable by State and local governments by Act of Congress, then in such event the rental rates of this lease shall be equitably adjusted.

* * * * *
 2. Section 596.571 (b) is amended to read as follows:

§ 596.571 *Invitation for bids (Construction Contract).*

(b) A revised text of this form will be made available as soon as approved. Interim use, however, of WD Standard Procurement Form No. 116 is authorized in the meantime. Local reproduction is authorized. In reproducing WD Standard Procurement Form No. 116;

(1) The Bureau of the Budget approval notation in the upper right hand corner should be omitted;

(2) The last sentence of paragraph 2 should be changed to read as follows:

The bidder who is awarded the contract will be required to execute the Department of the Army Contract Form for Construction (DA AGO Form R-5701) which is incorporated herein by reference. (A copy is obtainable upon request.)

PART 602—GOVERNMENT PROPERTY

A new Subpart I is added to Part 602 as follows:

SUBPART I—AUDIT OF INDUSTRIAL PROPERTY RECORDS

Sec.	
602.900	Scope of subpart.
602.901	Responsibility for audits.
602.901-1	Continental United States.
602.901-2	Overseas.
602.902	Purpose of audits.
602.903	Performance of audits.
602.903-1	Frequency.
602.903-2	Scope of audit.
602.904	Reports of audit.
602.904-1	Distribution and action on reports.
602.904-2	Clearance of deficiencies.
602.905	Accounts not in condition for audit.
602.905-1	Distribution of reports.
602.905-2	Action.

AUTHORITY: §§ 602.900 to 602.905-2 issued under R. S. 161; 5 U. S. C. 22. Interpret or apply 62 Stat. 21; 41 U. S. C. Sup. 151-161.

§ 602.900 *Scope of subpart.* This subpart sets forth policies governing audit of industrial property accounts.

§ 602.901 *Responsibility for audits.*

§ 602.901-1 *Continental United States.* Within the continental United States, and for contracts administered from the continental United States, the Army Audit Agency, operating as a functional activity of the Comptroller of the Army, is charged with the operational performance of audits of industrial property accounts.

§ 602.901-2 *Overseas.* Commanders of major oversea commands or similar areas are responsible for the operational performance of audits of industrial property accounts of contracts administered by their commands. The performance of these audits will be through audit agencies established within their commands and in accordance with basic techniques prescribed by the Army Audit Agency.

§ 602.902 *Purpose of audits.* The purpose of audits of industrial property accounts is to determine and report to those responsible for contract administration and to all echelons of command, whether accounting for and disposition of Government property has been accomplished in accordance with applicable regulations, whether the controls being exercised are adequate and, where the need exists, to make appropriate recommendations for the improvement of controls or the correction of deficiencies.

§ 602.903 *Performance of audits.*

§ 602.903-1 *Frequency.* Audits will normally be performed on an annual basis. Special or more frequent audits may be performed at the discretion of the regional auditor concerned or as directed by the Chief, Army Audit Agency. Request by installations for special or more frequent audits will be submitted through the Head of the Procuring Activity to the regional auditor. Initial audits will normally be made as soon as practicable after inception of contract activity.

§ 602.903-2 *Scope of audit.* Selective audit principles will be employed in the performance of audits. A selective audit reflects the overall condition of the account and the adequacy of the accounting controls.

§ 602.904 *Reports of audits.* The report of audit is a Government administrative report for the information of all echelons of command and operations concerned with contract administration. The report of audit will not be transmitted to the Contractor, but information necessary to form the basis for corrective action may be discussed with or extracted and transmitted to the Contractor by the Contracting Officer, or his authorized representative.

§ 602.904-1 *Distribution and action on reports.* (a) Distribution of reports will be made as follows:

(1) The original and one copy will be forwarded to the installation commander responsible for the administration of the contract or contracts. When more than one contract is included in an audit report the original will be filed with the contract property control records of the first contract shown on the schedules attached to the report and an entry will be made in the property control records of all other contracts covered by the audit showing the report of audit number, date, period covered, and the contract number under which the report of audit is filed. The copy of the report of audit will be retained at the installation headquarters for administrative use.

(2) One copy will be furnished the head of the procuring activity administering the contract for information, for follow-up action where required, and for retention in command headquarters. Coordination will be effected by the head of the procuring activity with other interested services, where necessary.

(b) Upon receipt of a Report of Audit the installation commander will report within 15 days to the Head of the Procuring Activity the action taken or contemplated and target date for completion with respect to any deficiencies or recommendations contained in the Report of Audit. Information copy of this report will be forwarded to the regional auditor by the installation commander.

(c) The Head of the Procuring Activity will review the report of audit and the corrective action reported by the installation commander to determine the propriety and sufficiency of corrective action taken and will notify the regional auditor when any deficiencies reported have been adjusted. If adjustment of deficiencies will be delayed more than 90 days he will furnish the regional auditor an interim advice of progress being made in connection therewith.

§ 602.904-2 *Clearance of deficiencies.* After verification at account level, deficiencies listed on reports of audit will be cleared by appropriate entry in a subsequent report of audit, or by issuance of supplemental reports of audit which will be given the same distribution as the original reports.

§ 602.905 *Accounts not in condition for audit.* Accounts will be reported

RULES AND REGULATIONS

not in condition for audit when audit is found to be impracticable due to missing or incomplete records or an abnormal number of errors.

§ 602.905-1 Distribution of reports. Reports of accounts not in condition for audit will be distributed in the manner prescribed for reports of audit in § 602.904-1 (a) of this part, except that the Chief, Army Audit Agency, will furnish a copy to The Inspector General.

§ 602.905-2 Action. (a) Upon receipt of a report of an account not in condition for audit, the installation commander will immediately take forceful action necessary to have the records placed in an acceptable condition for audit. He will advise the Head of the Procuring Activity within 15 days of the action taken and the probable date of completion.

(b) The Head of the Procuring Activity will review the report of account not in condition for audit and the installation commander's report of corrective action to determine any further action necessary and will advise the regional auditor promptly of the action being taken and the probable date the account will be in condition for audit. In the event the corrective action is not completed within 90 days from the date account is reported not in condition for audit, the regional auditor will be advised every 90 days of the progress toward correction until the account is found to be in an acceptable condition for audit.

(c) If the circumstances are such as to justify a waiver of accounting requirements the case will be prepared and submitted in accordance with SR 735-275-15 (Special Regulations, Department of the Army).

[Proc. Cir. 15, Aug. 8, 1952] (R. S. 161: 5 U. S. C. 22. Interpret or apply 62 Stat. 21; 41 U. S. C. Sup. 151-161)

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

[F. R. Doc. 52-9779; Filed, Sept. 5, 1952;
8:55 a. m.]

TITLE 32A—NATIONAL DEFENSE, APPENDIX

Chapter I—Office of Defense Mobilization

[Defense Manpower Policy 8]

POLICY ON TRAINING AND UTILIZATION OF SCIENTIFIC AND ENGINEERING MANPOWER

Preface. This policy has been recommended by the interagency Manpower Policy Committee, its Committee on Specialized Personnel, and the national Labor-Management Manpower Policy Committee of the Office of Defense Mobilization. It is issued for information and guidance to employers of scientists and engineers; to educational institutions and to professional associations; and assigns to Government agencies the responsibility for providing assistance and leadership in the fields of action required of them.

I. Statement of the problem. The importance of scientists and engineers in the establishment of the strongest possible defense and, should war come, in insuring ultimate victory, is well established and widely recognized. Furthermore there is no limit, in principle, to the advances which can be made in science and technology, practical limits being imposed largely by the limited number of individuals with training and ability along these lines. The problem, then, is to formulate national policies and to take actions consistent with these policies and with the principles of a voluntary manpower program in order to guarantee the most effective use of existing resources of scientific and technical personnel and to encourage the training of increasing numbers of additional scientists and engineers.

Throughout this document all references to scientists and engineers make no distinction between the sexes or between racial groups, it being understood that equality of opportunity to make maximum effective use of intellect and ability is a basic concept of democracy.

II. Discussion of the problem. Basically, the national defense program consists of the following major elements:

1. Maintenance of armed forces at approximately 3.7 million.

2. Production of military equipment and material to supply an armed force of 3.7 million, to provide a reserve supply of key equipment sufficient to meet the first year's needs of full mobilization, and to assist other free nations to build up their military strength.

3. Expansion of specialized manpower and productive capacity to support high levels of both military and civilian production.

4. Maintenance of a vigorous civilian economy for an increasing population.

This is a long-term program. Any substantial change in it within the foreseeable future will be by way of expansion. Consequently, the requirements for specialized manpower presented in this report are estimated minimum requirements.

One of the most far-reaching effects of the defense program is an acceleration of research and industrial technology. Likewise the development, operation and maintenance of modern scientific weapons has given greater emphasis to military technology. As a result, industrial and scientific development which normally would have been spread over a decade now must be telescoped into less than half that time. The realities of international relations indicate that intensive activity in the fields of engineering, science and industrial development must be made a more important aspect of our continuing national security. This means an unprecedented and sustained demand for specialized manpower in a great variety of fields.

Of the approximately 60 million civilians currently employed only about 4 million are in the professions. Only 1 percent or 600,000 are employed in engineering and in the biological and physical sciences. On this numerically small but vitally important segment of our

manpower depends in very large part our national security and future increases in our standard of living.

New discoveries and the development of new techniques of inquiry call for an increasing number of investigators and as each area of knowledge becomes more complex, increased specialization of individuals and longer periods of training are required.

The advance of scientific knowledge also results in an increasing degree of utilization of specialized personnel as technical discoveries are applied in industrial operations.

The number of workers per engineer in the basic commodity producing and transporting industries, for example, has decreased continuously from an approximate 250 in 1900 to about one-quarter of that in 1950.

These factors help to explain the four-fold growth of the professions in the last 50 years—from one million to four million. There has been an even more rapid expansion in the engineering and scientific fields, which have increased some 60 percent in the last decade alone and now total 600,000. The continually increasing complexity of the economy and the rapid growth of research activity make it necessary that this trend continue.

Despite the fact that very large numbers of young men and women have been trained in science and engineering since World War II, stringencies of engineers and scientists now exist in some fields and acute shortages are in immediate prospect. This situation has been caused in part by the increased demand resulting from the defense program with no corresponding decrease in non-defense programs and in part by the very small number of persons trained in these fields during World War II.

As the defense program develops, two highly significant facts with respect to specialized personnel stand out:

First, the demand is rising rapidly and will continue at a high level indefinitely.

Second, college enrollments show that the supply completing training is declining and will continue to decline through 1954 after which an upturn will occur in the number of engineering graduates.

These facts indicate that in the next few years it will be very difficult, or impossible, to obtain a supply of specialized personnel equal to the expanded demand. Vigorous and intelligent action in the utilization of specialized manpower in the armed forces and in civilian activities is required. Both military and civilian manpower policies should recognize that within the objectives of attaining maximum military strength and maintaining a vigorous civilian economy the achievement of an improved balance between the supply of and demand for specialized personnel is our most urgent manpower goal.

III. Purpose. The purpose of this policy is:

1. To focus attention on the problems created by the shortage of trained scientists and engineers in the attainment of maximum military strength while maintaining a healthy civilian economy and

to enlist the support and assistance of the public, industry, educational institutions and Government agencies in the solution of these problems.

2. To indicate actions which should be taken to provide scientific and engineering manpower to achieve necessary research and development and production goals for 1952 and for the years immediately ahead.

3. To provide an initial program to meet scientific and technical manpower requirements of a broadened mobilization base, and to set forth the policy of the Federal Government and the responsibilities of Government agencies concerned with scientific and technical manpower problems.

IV. Policy. It is the policy of the Federal Government to take and to encourage the taking of action which will aid in achieving the following objectives:

A. To utilize most efficiently existing resources of scientific and technical skills in private industry, in the civil government, in the armed forces and in educational institutions.

B. To develop increasingly reliable information regarding requirements and resources of scientists and engineers to meet both immediate and long-term national needs.

C. On the basis of needs indicated under B, to attract and train the additional number of able young men and women required for scientific and technical fields.

Industrial employers, educational administrators, scientists and engineers, as individuals, and professional associations of scientists and engineers, have an important responsibility to assist in achieving these objectives. In order that they may do their full part, it is recommended that the actions listed below be taken. In taking these actions all groups should direct their efforts toward furthering the objective of self-development by the individual to meet the national need for scientific and engineering manpower.

It is recognized that many of the activities recommended are already underway in individual industrial firms, educational institutions, professional organizations and in government, but they are listed here partly for the sake of completeness and partly for the purpose of bringing them to the attention of those segments of industry, education and the professions which are not now engaged in such activities.

a. Employers of scientists and engineers are urged:

1. To make every effort to meet increasing demands for engineering and scientific personnel by improving their utilization of scientists and engineers through programs of systematic review and reevaluation of the duties, responsibilities, training and experience requirements of positions in which scientists or engineers are employed to determine the minimum levels of training and experience required for each position. Particular attention should be given to identifying and utilizing scientists and engineers of exceptional ability in work which will make full use of their capacities.

2. To take the necessary steps to develop qualified research leaders and administrators.

3. To develop, in cooperation with educational institutions, especially the junior colleges and technical institutes, improved programs for selecting and training sub-professional personnel to do work which requires less than the full training of professional scientists and engineers.

4. To maintain programs for the continuous review of performance and compensation of scientists and engineers to assure that salaries are commensurate with the contributions being made by such personnel.

5. To consult with public employment offices in the development of recruitment campaigns to avoid activities which would be disruptive to high-urgency defense work. Professional associations and similar organizations may be of assistance in providing additional information needed in this connection. Large scale transfers of personnel between projects of equal urgency or from a project of greater urgency to one of lesser urgency are obviously contrary to the best interests of the mobilization effort.

6. To cooperate with educational institutions in the development of on-the-job or off-the-job training for scientists and engineers which will increase and broaden the professional competence of such personnel.

7. In the case of professional personnel subject to induction into the armed forces, to submit complete and timely employment information to local Selective Service boards for their use in classification of registrants engaged in essential activities of a scientific or technical nature.

8. In the case of professional personnel subject to recall to active duty by the Armed Forces, to submit complete and timely employment information to appropriate military authorities for their use in determining eligibility for delay in recall to active duty.

9. In cooperation with associations of employers in industries in which serious shortages of scientists and engineers exist, to establish Technical Manpower Utilization Committees to consider steps which can be taken on an industry-wide or area basis to alleviate the effects of those shortages and to disseminate information concerning successful practices of individual firms in dealing with such shortages.

10. In cooperation with associations of employers, to consider the advisability of expanding existing scholarship programs to assist students with the necessary ability and interest but without the necessary funds to complete their education in the sciences and in engineering.

11. To reexamine their personnel policies and effect any changes necessary to assure full utilization of women and members of minority groups having scientific and engineering training.

12. To cooperate with appropriate public and private agencies in determining current and long-range requirements and resources of scientists and engineers and in developing relevant information regarding their employment, such as salaries, hours, mobility, and working conditions. It is essential that employers of scientists and engineers

take steps to improve the techniques for forecasting their own current and long-range technical manpower requirements.

b. Professional associations of scientists and engineers are urged:

1. To undertake informational programs designed to bring to the attention of students, through normal educational channels, and to individuals employed in sub-professional positions but possessing an aptitude for science or engineering, the career opportunities in scientific and technical fields in order to attract into these fields additional students with the required ability and interest.

2. To cooperate with appropriate public and private agencies in determining current and long-range requirements and resources of scientists and engineers and in developing relevant information regarding their employment, such as salaries, hours, mobility, and working conditions.

3. To cooperate with educational institutions in studying the adequacy of existing curricula in the sciences and in engineering, in developing better teaching methods and in achieving maximum utilization of teaching facilities in scientific and engineering fields.

c. Educational institutions are urged:

1. To make special provision for students who possess the necessary aptitude for engineering work but who lack the courses in science and mathematics prerequisite for admission to the engineering college either because of the inadequacy of high school offerings or because their interest in an engineering career was developed too late in the high school program. Such special provision should include a program for locating the potential candidates, encouraging them to apply for enrollment in colleges offering scientific and engineering courses, and special counseling to assist the candidate in working up a suitable curriculum. In most instances the candidate's initial shortcomings may be made up either by a lengthening of the normal curriculum or by intensification through additional work during summer vacation periods.

2. To make further studies of the engineering curriculum, as regards both its content and its length, and to give consideration to all possible measures which may be indicated under present conditions of engineering and scientific manpower shortages, such as acceleration, cooperative work-study arrangements, etc.

3. To make further studies of teaching methods employed in the sciences and engineering and of the use of teaching and research facilities in these fields in order to achieve the maximum educational return from existing staffs and facilities.

4. To study the causes of high dropout rates among qualified students of engineering and science and to take steps toward minimizing the number of such drop-outs.

5. To strengthen high school curricula in order that more high school graduates will be eligible for entrance into engineering colleges and to establish closer working arrangements between colleges and universities and high schools to the end that both high school students and

RULES AND REGULATIONS

the faculty will become more aware of the opportunities in the engineering field.

V. *Assignment of responsibility.* In order that the desired objectives can be achieved in accordance with the above-stated policy the assignments indicated below are made to the specified departments and agencies of Government. In listing these assignments, it is to be understood that they do not, in many cases, represent new assignments of responsibility, and that many of the activities referred to are already underway. A complete listing is given in order to indicate the total responsibility of Government departments and agencies in implementing national scientific and engineering manpower policies.

A. The Department of Labor shall:

1. In cooperation with the National Science Foundation, Bureau of the Census, Federal Security Agency and the Civil Service Commission strengthen its program of information on the supply of and demand for scientists and engineers in industry, education and government and provide this information to:

a. Private and public employers as a guide to planning of their recruitment and training activities.

b. Schools for the guidance of students in the choice of careers.

c. The Selective Service System as a guide to the deferment of registrants having scientific and engineering training and experience.

d. The Department of Defense as a guide to the postponement in call to active duty of reservists having scientific and engineering training and experience.

2. Through the federal-state system of public employment offices, expand its informational and placement service to scientists and engineers and to employers of such personnel.

3. Encourage and assist employers of scientists and engineers in maintaining realistic hiring specifications and in conducting appropriate recruitment programs.

4. Determine manpower shortages which can be met in whole or in part by short-term training programs designed to complete the professional training in engineering or science of individuals already employed by industry or to provide additional professional training to allow employed engineers and scientists to assume increased responsibilities; cooperate with the Federal Security Agency in the arranging of appropriate programs through the use of local training facilities.

5. Cooperate with the Selective Service System and the Department of Defense in relating military manpower procurement policies to civilian requirements for scientists and engineers.

6. Develop, with the cooperation of the Department of Defense, expanded counseling and placement programs to assist individuals being discharged from the Armed Forces in availing themselves of training and job opportunities in scientific and engineering fields.

7. Make available to employers information on techniques for improving the utilization of scientists and engineers.

B. The Selective Service System shall:

1. Continue to apply to scientists and engineers the policy formulated by Congress providing for classifying in a deferred class registrants whose activities are necessary to the maintenance of the national health, safety or interest for as long a period as they continue to meet the criteria for such deferment.

2. Prepare semi-annually, in cooperation with the Department of Labor and the Department of Defense, a report on the status of the student deferment program, indicating any recommended changes in the size or character of this program and the reasons therefor.

C. The Department of Defense shall:

1. Continue, through the Military Departments, to review all military jobs requiring scientific and engineering skills and take any additional steps necessary to assure that to the greatest possible degree, consistent with the missions of the Armed Services.

a. Military personnel having full scientific or engineering competence are assigned to military jobs requiring that level of competence, and

b. Military jobs requiring less than full scientific or engineering competence are filled by subprofessional personnel.

2. Continue program of maintaining an inventory of current military manpower requirements in scientific and engineering specialties as an aid to determination of over-all specialized manpower requirements, to recall of reserves and to assignment or transfer of military personnel.

3. Encourage the continued development within the Military Departments of central military personnel records to facilitate the identification of individuals with scientific and engineering competence as an aid to meeting specialized manpower requirements of the Armed Forces to greatest extent possible by full utilization of personnel already in the Armed Services.

4. Continue review of reserve policies and take any additional steps necessary to assure that reservists possessing scientific and engineering competence which is being fully utilized in defense or essential civilian activities are called to active duty only when (a) the military services have need of persons with such skills and the need of the military services for these skills outweighs that of the defense-supporting or essential civilian economy, or (b) when the individual reservist possesses highly developed, essential military skills which cannot otherwise be obtained, (c) the individual reservist has a special obligation to serve, such as completion of military-financed training programs.

5. Continue collaboration with the Atomic Energy Commission and the National Advisory Committee for Aeronautics in a review of the total research and development programs of the three agencies, which together account for the great bulk of all research and development work performed by or sponsored by the Federal Government, with a view toward reducing the demands on the engineering and scientific manpower pool to the minimum level consistent with the national security.

D. The Civil Service Commission shall:

1. Encourage and assist agencies which employ scientists and engineers to evaluate periodically all technical positions to determine the minimum levels of training and experience required to satisfactorily perform the duties involved, and to utilize personnel having full scientific and engineering competence only in positions requiring such competence.

2. In cooperation with all departments and agencies which employ technical personnel, develop a program for identifying scientists and engineers in the government service who possess exceptional ability and wherever necessary assist in placing them in positions which will make full use of such ability.

3. Encourage and assist agencies in developing training programs which will broaden and improve the competence of scientists and engineers now in the government service. Such programs might make use, in a teaching capacity, of the professional personnel of the agencies concerned, or might be carried out in cooperation with a neighboring college or university.

4. Encourage and assist agencies in developing sub-professional personnel to perform jobs not requiring full professional competence in science or engineering.

E. The Atomic Energy Commission shall:

1. Continue collaboration with the Department of Defense and the National Advisory Committee for Aeronautics in a review of the total research and development programs of the three agencies, which together account for the great bulk of all research and development work performed by or sponsored by the Federal Government, with a view toward reducing the demands on the engineering and scientific manpower pool to the minimum level consistent with the national security.

F. The National Science Foundation shall:

1. Encourage basic research in the sciences and engineering in colleges and universities in order to stimulate the training of additional and better trained scientists and engineers.

2. Conduct follow-up studies on young graduate scientists and engineers to determine what occupational adjustments they are making in or outside the armed forces in order to assist in the development of Selective Service policy and policy on placement of such personnel within the Armed Forces.

G. The Federal Security Agency shall:

1. Encourage and assist engineering colleges to make special provision for students who possess the necessary aptitude for engineering work but who lack the courses in science and mathematics prerequisite to admission either because of the inadequacy of high school offerings or because their interest in an engineering career was developed too late in the high school program. Such special provision should include a program for locating the potential candidates, encouraging them to apply for enrollment in colleges offering scientific and engineering courses, and special counseling to assist the candidate in working up a suitable curriculum. In most instances

the candidate's initial shortcomings may be made up either by a lengthening of the normal curriculum or by intensification through additional work during summer vacation periods.

2. Encourage and assist colleges and universities to develop undergraduate and graduate level training for scientific and engineering personnel currently employed but requiring additional training to broaden and improve their professional skills.

3. In cooperation with employers and Labor-Management Committees, encourage and assist colleges, universities, and vocational schools, in areas where shortages of engineers and scientists exist, in the establishment of short training courses to develop draftsmen, engineering aides and scientific aides to assist professional personnel in matters requiring less highly developed skills.

4. Assist secondary schools in developing more adequate curricula and better teaching methods in order to provide students possessing the requisite aptitudes and interests with the fundamental education necessary for college work in science and engineering.

H. The National Advisory Committee for Aeronautics shall:

1. Continue collaboration with the Department of Defense and the Atomic Energy Commission in a review of the research and development programs of the three agencies, which together account for the great bulk of all research and development work performed by or sponsored by the Federal Government, with a view toward reducing the demands on the engineering and scientific manpower pool to the minimum level consistent with the national security.

VI. This policy shall take effect on September 6, 1952.

OFFICE OF DEFENSE
MOBILIZATION,
JOHN R. STEELMAN,
Acting Director.

[F. R. Doc. 52-9858; Filed, Sept. 5, 1952;
10:24 a. m.]

[Defense Mobilization Order 6, Amdt. 5]

DMO 6—CREATING INTERAGENCY REGIONAL
COMMITTEES ON DEFENSE MOBILIZATION

ADDITIONAL MEMBERSHIP

1. Defense Mobilization Order No. 6, issued by this Office under date of February 9, 1951, creating Interagency Regional Committees on Defense Mobilization, is hereby revised, under Paragraph 1, to provide for full membership on each regional committee for a representative designated by the Administrator of the Federal Civil Defense Administration.

This order is to take effect on September 6, 1952.

OFFICE OF DEFENSE
MOBILIZATION,
JOHN R. STEELMAN,
Acting Director.

[F. R. Doc. 52-9830; Filed, Sept. 4, 1952;
3:34 p. m.]

Chapter III—Office of Price Stabilization, Economic Stabilization Agency

[General Ceiling Price Regulation, Supplementary Regulation 117]

GCPR, SR. 117—MILK SOLD TO SCHOOLS
IN DETROIT MILK MARKETING AREA

Pursuant to the Defense Production Act of 1950, as amended, Executive Order 10161 and Economic Stabilization Agency General Order No. 2, this Supplementary Regulation No. 117 to the General Ceiling Price Regulation is hereby issued.

STATEMENT OF CONSIDERATIONS

This supplementary regulation permits sellers of milk to schools in the Detroit (Michigan) Milk Marketing Area to use as their ceiling price for such sales \$0.04625 per half-pint of milk. This will permit the Detroit schools to purchase milk for their school lunch at lower prices.

The Detroit schools normally contract for their fluid milk requirements on a bid basis. Contracts for the supply of milk normally cover the duration of a school year. The lowest bidders thus had very low contract prices as the basis for their GCPR ceiling prices. Many of these sales are made to schools at no profit or only a nominal profit. If these lower bidders are not permitted price increases, the only sellers who will be able to bid for the school business will be those who held contracts at higher prices during the GCPR base period. This means that the normally low bidders will not have an opportunity to supply these school lunch programs. This supplementary regulation brings low-end sellers in line with the prevailing level of ceiling prices for such sales. In any event this supplementary regulation is limited to the Detroit (Michigan) marketing area since that is the only place where this problem is known to have arisen. If this supplementary regulation were made applicable generally in the absence of more information, it is feared that the price of milk supplied to school systems might rise unduly.

The Director of Price Stabilization has consulted with individual members of the industry affected before issuing this supplementary regulation and has given full consideration to their recommendations. Moreover, the Director has formally consulted with the Fluid Milk Industry Advisory Committee as well as with representatives of trade associations. In the judgment of the Director, the ceiling prices and the provisions of this supplementary regulation are generally fair and equitable and are necessary to effectuate the provisions of the Defense Production Act of 1950, as amended.

REGULATORY PROVISIONS

Sec.

1. What the supplementary regulation does.
2. Ceiling prices for sales to schools in Detroit milk marketing area.

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.

SECTION 1. What the supplementary regulation does. This supplementary regulation modifies the General Ceiling Price Regulation by allowing sellers of fluid milk to use as their ceiling prices for sales of fluid milk to schools in the Detroit (Michigan) Milk Marketing Area \$0.04625 per half-pint.

Sec. 2. Ceiling prices for sales to schools in Detroit milk marketing area. Irrespective of any other provisions of the GCPR, you may sell fluid milk to schools in the Detroit (Michigan) Milk Marketing Area, whether the purchaser is a school board, Board of Education, Diocese or otherwise, at \$0.04625 per half-pint. You may also continue to sell at your present ceiling price.

All other provisions of the GCPR not in conflict with this supplementary regulation remain in full force and effect.

Effective date. This supplementary regulation is effective September 5, 1952.

JOSEPH H. FREEHILL,
Acting Director of Price Stabilization.

SEPTEMBER 5, 1952.

[F. R. Doc. 52-9863; Filed, Sept. 5, 1952;
1:00 p. m.]

[General Overriding Regulation 2, Revision 1, Amdt. 2]

GOR 2—SALES TO THE UNITED STATES, ITS
AGENTS AND SUPPLIERS

CEILING PRICES FOR SALES F. O. B. ANY DES-
TINATION WITHIN A ZONE

Pursuant to the Defense Production Act of 1950, as amended, Executive Order 10161, and Economic Stabilization Agency General Order No. 2, this Amendment 2 to General Overriding Regulation 2, Revision 1 is hereby issued.

STATEMENT OF CONSIDERATIONS

General Overriding Regulation 2, Revision 1, covers all matters of a special and overriding nature applying to sales to the United States, its agents and suppliers.

The General Services Administration has recently solicited bids for furniture and drafting and office supplies in which the unit price quoted shall be f. o. b. any destination within a specified zone. It intends to continue to solicit bids on this basis. Many potential bidders have not sold on this basis in the past. Under many of our regulations establishment of uniform prices f. o. b. any destination within a zone would be time-consuming or otherwise unsatisfactory. Consequently, it has been decided to amend General Overriding Regulation 2, Revision 1, so as to provide a uniform and simple method by which persons making sales to the United States may establish such prices.

This amendment provides that prospective sellers may determine their ceiling prices f. o. b. any destination within a zone by adding to f. o. b. factory (or other shipping point) ceiling prices the average freight from the shipping point into the zone at the lowest available common carrier rates. Substantially sim-

RULES AND REGULATIONS

ilar provisions are contained in this amendment for determining ceiling prices f. o. b. any destination within a zone on the basis of previously established "delivered" or "f. o. b. destination" ceiling prices.

Although the use of an average freight in computing ceiling price will, in some instances, increase the total price to be paid by the government as compared with the cost which it would incur by buying f. o. b. factory and paying the actual freight, there will be other instances in which a decrease will result. In view of the great number and variety of Government orders, the increases and decreases of cost will probably reach a balance.

As to the computation of the average freight from shipping point into the zone of destination, this Amendment provides that the appropriate agency of the United States, with the approval of the Office of Price Stabilization, may designate the freight center of each zone so that the freight at the lowest available current common carrier rate from the shipping point to that freight center may serve as average freight. It is expected that the General Services Administration will designate such freight centers whenever the probable places of destination and magnitude of the orders are known beforehand. As in many instances the Government will not be in a position to designate a freight center, this amendment provides for a secondary method for determining the average freight. The second method provides simply for adding the freight to the place within the zone to which the freight for a particular bidder is the lowest to the freight to the place where it is the highest, and dividing the result by two.

In the formulation of this amendment, there has been consultation with industry representatives, including trade association representatives, and with representatives of the General Services Administration to the extent practicable, and consideration has been given to their recommendations.

In the judgment of the Director of Price Stabilization the provisions of this amendment are generally fair and equitable and are necessary to effectuate the purposes of the Defense Production Act of 1950, as amended.

AMENDATORY PROVISIONS

General Overriding Regulation 2, Revision 1, is amended by adding a new section 43 at the end of Article IV to read as follows:

SEC. 43. Sales f. o. b. any destination within a zone—(a) General. You may sell to the United States or any agency thereof f. o. b. any destination within a zone even though you have not customarily sold on such basis. The term "f. o. b. any destination within a zone" means that delivery shall be made at any destination designated by the purchaser within a specified, integrated geographical area, on board conveyance of carrier, free of expense to the purchaser. However, the purchaser may require delivery by the seller to premises designated by the purchaser in two situations. First, if transportation is by the seller's

vehicle and, second, if, and to the extent that, the applicable tariff for the principal transportation service used by the seller includes such delivery.

(b) *How you determine your ceiling price f. o. b. any destination within a zone.* (1) You determine your ceiling price f. o. b. any destination within a zone for any commodity for which you have a ceiling price f. o. b. a shipping point by adding to the latter your average freight into the zone. Subparagraph (4), below, tells you how to find your average freight. Your f. o. b. shipping point may be your factory, your warehouse, or any other customary point of origin.

(2) You determine your ceiling price f. o. b. any destination within a zone for any commodity for which you have a delivered (or f. o. b. destination) ceiling price and which you ship from your customary point of delivery (or destination) into the zone within which you are now establishing a uniform ceiling price f. o. b. any destination by adding to the delivered (or f. o. b. destination) ceiling price your average freight into the zone. You follow the directions contained in subparagraph (4) in order to find your average freight. In following these directions take as your "shipping point" your customary point of delivery (or point of destination). If your delivered (or f. o. b. destination) ceiling price is a uniform price within a zone or area use as your "shipping point" the railroad station in such zone or area from which the freight into the zone within which you are establishing a uniform price f. o. b. any destination is the lowest.

(3) You determine your ceiling price f. o. b. any destination within a zone for any commodity as to which you have a delivered (or f. o. b. destination) ceiling price and which you ship from your plant into the zone within which you are now establishing a uniform ceiling price f. o. b. any destination as follows: First, deduct from your delivered (or f. o. b. point of destination) ceiling price the freight for transporting the commodity in carload lots from your plant to the point of delivery (or destination) using the lowest current common carrier rates customarily used by you for the commodity involved. If your delivered (or f. o. b. point of destination) ceiling price has uniformly been established for a zone or area, you use in this computation as point of delivery (or destination) the railroad station within such zone or area to which the freight from your plant is the highest. Second, add to the remainder the average freight into the zone. Subparagraph (4) tells you how to find the average freight.

(4) (i) You determine "average freight" by finding the freight for the commodity from your shipping point to the freight center of the zone. This freight center will be designated by the interested government agency, with the approval of OPS, and you will be advised in writing what the freight center is.

(ii) If no freight center has been designated and communicated to you in writing you find your average freight by taking half the sum of the following: The freight from your shipping point to the railroad station within the zone to

which the freight is the lowest plus the freight from your shipping point to the railroad station within the zone to which the freight is the highest.

(iii) If no freight center has been designated and communicated to you in writing and your shipping point is within the zone within which you wish to establish uniform prices f. o. b. any destination, your average freight is half the freight from your shipping point to the railroad station within that zone to which the freight is the highest.

(iv) In computing average freight under this paragraph you must always use the lowest current common carrier rate customarily used by you for the commodity involved. For sales in known quantities you must use the rates applicable to such quantities. For sales of uncertain quantities you may use l. c. l. rates. However, if you do so you must make an allowance reflecting the difference between l. c. l. rates and carload rates on all shipments in carload lots.

(5) If you have ceiling prices for sales of the same commodity f. o. b. various points (for instance f. o. b. plant, f. o. b. warehouse, Chicago, Ill. and f. o. b. warehouse, Los Angeles, Calif.; or f. o. b. factory, Raleigh, N. C., and delivered, Denver, Colo.) your ceiling price f. o. b. any destination within a zone must be based on your established ceiling price which yields the lowest ceiling price f. o. b. any destination within a zone.

(c) *Records.* In addition to all records required by other applicable Office of Price Stabilization regulations, you shall keep, for a period of two years from the date when you first used these ceiling prices in a bid or an offer to sell or a sale, for inspection by the Director of Price Stabilization, the worksheets showing how you computed your ceiling prices f. o. b. any destination within a zone.

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

Effective date. This Amendment 2 to General Overriding Regulation 2, Revision 1 is effective September 5, 1952.

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

ELLIS ARNALL,
Director of Price Stabilization.

SEPTEMBER 5, 1952.

[F. R. Doc. 52-9862; Filed, Sept. 5, 1952;
10:59 a. m.]

[General Overriding Regulation 14, Interpretation 2]

GOR 14—EXCEPTED SERVICES

INT. 2—NECESSARY OPERATIONS IN CONNECTION WITH DRILLING OF OIL AND GAS WELLS (SECTION 3 (a) (18))

There has been some confusion as to the scope of GOR 14, section 3 (a) (18). Various interpretations have been placed on what constitutes the necessary operations in connection with the drilling of oil and gas wells. The interpretations placed on this section have varied be-

cause of the different operations considered necessary in different areas of the country. This Office has consulted with a number of industry representatives and endeavored to ascertain what industry generally regards as necessary operations in connection with the drilling of oil and gas wells. All charges for the necessary operations in connection with the drilling of oil and gas wells, whether performed by the operator or the subcontractor for him, are excepted from price controls.

It is the interpretation of this Office that the following listed examples of operations shall constitute necessary operations in connection with the drilling of oil and gas wells. This interpretation does not limit the necessary operations to this list only.

Section 3 (a) (18) of GOR 14 is interpreted to mean that in addition to electrical logging services, preparation of locations, shot hole and diamond core drilling, fishing jobs, pulling, salvaging, and plugging operations, the following are examples of services which shall be considered excepted from price control whether performed by the operator or a subcontractor for him:

Surveying lease and making location.

Moving in derrick materials by trucking contractor.

Erection of derrick by rig building contractor.

Moving in small machines, usually cable tools to drill water well, providing water line is not laid to nearby water course or pond by a water well contractor.

Moving in drilling rig, equipment, or supplies to and from location.

Fuel for the operation of the rig and other equipment at the well location.

Moving in conductor and surface pipe by miscellaneous contractors.

Furnishing of cement and performing cementing services for conductor and/or surface casing.

Engineering services for the purpose of developing deviation from vertical in the drilling of hole.

Testing operations rendered by contractor involving the furnishing of instruments and necessary tools for performing a drillstem test.

Perforating gun, jet, or knife and equipment for the purpose of perforating pipe into producing formation.

Furnishing equipment, men and materials to transport acid to well and pump into well bore, usually under pressure, to increase or induce production, remove mud or precipitates from face of formation.

Water Operation. In this type operation, following the surveying and staking of location, it is customary in marsh land drilling to have a contractor dig a canal from a main water course to location preparatory to moving in barge on which is mounted a drilling rig. In moving rotary rig to location, it is necessary to employ contractor for towing barge. In water operations, an operator usually contracts with owner of boats for use by drilling contractor to move materials and crews to and from location. After barge is floated over location, sea cocks are opened and the barge settles to bottom; at which time drilling operations are ready to commence. Subsequent operations are more or less similar to Land Operations in all of the various services needed.

Preparing location, including operations such as grading, excavating, constructing roads, canals, piers and platforms; and erecting shelters.

Installing equipment, including any means of transporting, assembling, erecting, and testing.

Making, conditioning and completing hole, including drilling and control thereof, coring, reaming, straightening or deflecting, repairing defects, together with all surveying, fishing, casing, cementing, perforating, and treating operations that may be required.

Plugging and grouting, including the setting of bottom hole or bridge plugs and injecting cement, plastic or other material into the formation selectively or otherwise.

Completing for utilization, including installation of tubing, packers, valves and other service connections above or below the surface such as flow lines, oil and gas separators, treating equipment and tanks; and also all testing and repairing.

Repairing or redrilling, including deepening, plugging back, squeezing, side tracking, cleaning out, reaming, treating (shooting, acidizing, hydrafracing, etc.), pulling and running casing and tubing, and testing.

Core drillings; strata testing; well logging; well shooting; cementing; pressure fracturing; sand acidizing; repressuring or flooding.

Shooting.

Rig removal.

Pulling casing and tubing on abandonment. Dry holes—casings are pulled and well plugged; Old abandoned wells—casings and tubings are pulled and well is plugged.

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

HERBERT N. MALETZ,
Chief Counsel,
Office of Price Stabilization.

SEPTEMBER 5, 1952.

[F. R. Doc. 52-9864: Filed, Sept. 5, 1952;
4:00 p. m.]

Chapter VI—National Production Authority, Department of Commerce

[NPA Order M-46, Direction 5 of September 5, 1952]

M-46—PRIORITIES ASSISTANCE FOR THE PETROLEUM AND GAS INDUSTRIES IN THE UNITED STATES AND CANADA

DIR. 5—RULES FOR ACQUIRING CARBON CONVERSION STEEL BY PETROLEUM AND GAS OPERATORS IN THE UNITED STATES AND CANADA

This direction is found necessary and appropriate to promote the national defense and is issued pursuant to the Defense Production Act of 1950, as amended. In the formulation of this direction, consultation with industry representatives has been rendered impracticable due to the need for immediate action.

REGULATORY PROVISIONS

Sec.

1. What this direction does.
2. Applicability of other orders.
3. Carbon conversion steel for construction operations.
4. Orders for carbon conversion steel.

AUTHORITY: Sections 1 to 4 issued under sec. 704, 64 Stat. 816, Pub. Law 429, 82d Cong.; 50 U. S. C. App. Sup. 2154. Interpret or apply sec. 101, 64 Stat. 799, Pub. Law 429, 82d Cong.; 50 U. S. C. App. Sup. 2071; sec. 101, E. O. 10161, Sept. 9, 1950, 15 F. R. 6105; 3 CFR, 1950 Supp.; sec. 2, E. O. 10200, Jan. 3, 1951, 16 F. R. 61; 3 CFR, 1951 Supp.; secs. 402, 405, E. O. 10281, Aug. 28, 1951, 16 F. R. 8789; 3 CFR, 1951 Supp.

SECTION 1. *What this direction does.* The purpose of this direction is to provide rules for the acquisition and use of carbon conversion steel without allot-

ments. The direction provides that the only finished carbon conversion steel which may be obtained by petroleum and gas operators without allotments is finished carbon conversion steel for use in approved construction projects. The effect of this is to require that finished carbon conversion steel in the form and shape of oil country tubular goods continue to be acquired only by allotments. "Finished carbon conversion steel" has the same meaning as in CMP Regulation No. 1, Direction 19.

SEC. 2. *Applicability of other orders.* No operator shall acquire any finished carbon conversion steel, including such steel in the form and shape of oil country tubular goods, pursuant to the provisions of Direction 19 to CMP Regulation No. 1, as amended, or Direction 7 to Revised CMP Regulation No. 6, as amended.

SEC. 3. *Carbon conversion steel for construction operations.* (a) Any operator who has received authorization from the Petroleum Administration for Defense to commence construction of a petroleum or gas project on Form PAD-26 together with a related allotment of carbon steel for the third calendar quarter of 1952, the fourth calendar quarter of 1952, or the first calendar quarter of 1953, may use the allotment symbol identifying such allotment to order for delivery in each of such quarters for each such approved project up to 500 tons of finished carbon conversion steel without charging the related allotment, and use such steel in such project.

(b) To obtain authorization to acquire in excess of 500 tons of finished carbon conversion steel in any such calendar quarter for any such project, as provided in paragraph (a) of this section without charging the related allotment, or to obtain authorization to acquire finished carbon conversion steel in any amount for any other construction project without charging the related allotment, a domestic operator shall make application to the Petroleum Administration for Defense, Washington 25, D. C., and a Canadian operator shall make application to the Petroleum Division, Department of Defence Production, Toronto, Canada. Such application shall describe and state the tonnage of the semifinished and finished conversion product and the name and address of the supplier and the finishing plant.

SEC. 4. *Orders for carbon conversion steel.* Any person who is authorized to acquire and use finished carbon conversion steel pursuant to section 3 of this direction, may place authorized controlled material orders for such steel with the finished conversion steel producer, and such producer may accept and fill such orders if they will not interfere with production directives and other directives which may be issued from time to time to such steel producer by NPA, or with the acceptance and filling of orders which such steel producer is required to accept pursuant to any regulation or order of NPA. The person ordering such steel shall make his own arrangements for obtaining the semifinished carbon conversion steel with the original ingot producer, or the finished conversion steel producer. In arranging to purchase the semifinished carbon conversion steel

RULES AND REGULATIONS

from an original ingot producer or an intermediate producer, such person shall furnish to such original ingot producer or intermediate producer a certification in the following form:

Certified under Direction 5 to NPA Order M-46

which shall be signed as provided in section 8 of NPA Reg. 2. This certification shall constitute a representation to the original ingot producer or intermediate producer and to NPA that such person is authorized to place such order under the provisions of this direction to obtain the quantity of semifinished conversion steel covered by the delivery order, for conversion into finished conversion steel, and that he will furnish an authorized controlled material order to the finished conversion steel producer. Notwithstanding the provisions of any NPA regulation or order, a producer of semifinished carbon conversion steel may deliver semifinished carbon conversion steel pursuant to such a certification: *Provided, however,* That such delivery shall not interfere with production directives and other directives which may be issued from time to time to such steel producer by NPA, or with delivery on orders which such steel producer is required to accept pursuant to any regulation or order of NPA.

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

This direction shall take effect September 5, 1952.

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

[F. R. Doc. 52-9865; Filed, Sept. 5, 1952;
11:06 a. m.]

[NPA Order M-46A, Direction 3 of September 5, 1952]

M-46A—PRIORITIES ASSISTANCE FOR FOREIGN PETROLEUM OPERATIONS

DIR. 3—RULES FOR ACQUIRING CARBON CONVERSION STEEL BY PETROLEUM AND GAS OPERATORS FOR FOREIGN OPERATIONS

This direction is found necessary and appropriate to promote the national defense and is issued pursuant to the Defense Production Act of 1950, as amended. In the formulation of this direction, consultation with industry representatives has been rendered impracticable due to the need for immediate action.

REGULATORY PROVISIONS

Sec.

1. What this direction does.
2. Applicability of other orders.
3. Carbon conversion steel for construction operations.
4. Orders for carbon conversion steel.

AUTHORITY: Sections 1 to 4 issued under sec. 704, 64 Stat. 818, Pub. Law 429, 82d Cong.; 50 U. S. C. App. Sup. 2154. Interpret or apply sec. 101, 64 Stat. 799, Pub. Law 429, 82d Cong.; 50 U. S. C. App. Sup. 2071; sec. 101, E. O. 10161, Sept. 9, 1950, 15 F. R. 6105; 3 CFR,

1950 Supp.; sec. 2, E. O. 10200, Jan. 3, 1951, 16 F. R. 61; 3 CFR, 1951 Supp.; secs. 402, 405, E. O. 10281, Aug. 28, 1951, 16 F. R. 8789; 3 CFR, 1951 Supp.

SECTION 1. What this direction does. The purpose of this direction is to provide rules for the acquisition and use of carbon conversion steel without allotments. The direction provides that the only finished carbon conversion steel which may be obtained by petroleum and gas operators without allotments is finished carbon conversion steel for use in approved construction projects. The effect of this is to require that finished carbon conversion steel in the form and shape of oil country tubular goods continue to be acquired only by allotments. "Finished carbon conversion steel" has the same meaning as in CMP Regulation No. 1, Direction 19.

Sec. 2. Applicability of other orders. No operator shall acquire any finished carbon conversion steel, including such steel in the form and shape of oil country tubular goods, pursuant to the provisions of Direction 19 to CMP Regulation No. 1, as amended, or Direction 7 to Revised CMP Regulation No. 6, as amended.

Sec. 3. Carbon conversion steel for construction operations. (a) Any operator who has received an allotment of carbon steel for a construction project on Form PAD-26A for the third calendar quarter of 1952, the fourth calendar quarter of 1952, or the first calendar quarter of 1953, may use the allotment symbol identifying such allotment to order for delivery in each of such quarters, for each such project, up to 500 tons of finished carbon conversion steel without charging the related allotment, and use such steel in such project.

(b) To obtain authorization to acquire in excess of 500 tons of finished carbon conversion steel in any such calendar quarter for any such project as provided in paragraph (a) of this section without charging the related allotment, or to obtain authorization to acquire finished carbon conversion steel in any amount for any other construction project without charging the related allotment, an operator shall make application by filing an original and three copies with the Office of International Trade. Such application shall describe and state the tonnage of the semifinished and finished conversion product and the name and address of the supplier and the finishing plant.

Sec. 4. Orders for carbon conversion steel. Any person who is authorized to acquire and use finished carbon conversion steel pursuant to section 3 of this direction, may place authorized controlled material orders for such steel with the finished conversion steel producer, and such producer may accept and fill such orders if they will not interfere with production directives and other directives which may be issued from time to time to such steel producer by NPA, or with the acceptance and filling of orders which such steel producer is required to accept pursuant to any regulation or order of NPA. The person ordering such steel shall make his own

arrangements for obtaining the semifinished carbon conversion steel with the original ingot producer, or the finished conversion steel producer. In arranging to purchase the semifinished carbon conversion steel from an original ingot producer or an intermediate producer, such person shall furnish to such original ingot producer or intermediate producer a certification in the following form:

Certified under Direction 3 to NPA Order M-46A

which shall be signed as provided in section 8 of NPA Reg. 2. This certification shall constitute a representation to the original ingot producer or intermediate producer and to NPA that such person is authorized to place such order under the provisions of this direction to obtain the quantity of semifinished conversion steel covered by the delivery order, for conversion into finished conversion steel, and that he will furnish an authorized controlled material order to the finished conversion steel producer. Notwithstanding the provisions of any NPA regulation or order, a producer of semifinished carbon conversion steel may deliver semifinished carbon conversion steel pursuant to such a certification: *Provided, however,* That such delivery shall not interfere with production directives and other directives which may be issued from time to time to such steel producer by NPA, or with delivery on orders which such steel producer is required to accept pursuant to any regulation or order of NPA.

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

This direction shall take effect September 5, 1952.

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

[F. R. Doc. 52-9866; Filed, Sept. 5, 1952;
11:07 a. m.]

Chapter XXI—Office of Rent Stabilization, Economic Stabilization Agency

[Rent Regulation 1, Amdt. 74 to Schedule A]

[Rent Regulation 2, Amdt. 72 to Schedule A]

RR1—HOUSING

RR2—ROOMS IN ROOMING HOUSES AND OTHER ESTABLISHMENTS

SCHEDULE A—DEFENSE-RENTAL AREAS

ILLINOIS, INDIANA, MICHIGAN AND PENNSYLVANIA

Effective September 6, 1952, Rent Regulation 1 and Rent Regulation 2 are amended as set forth below.

(Sec. 204, 61 Stat. 197, as amended; 60 U. S. C. App. Sup. 1894)

Issued this 3d day of September 1952.

JAMES MC. HENDERSON,
Director of Rent Stabilization.

1. Schedule A, Item 83, is amended to describe the counties in the defense-rental area as follows:

Cook County, except (i) the Cities of Berwyn, Blue Island, Calumet City, Chicago Heights, Des Plaines, Harvey, Park Ridge, and that portion of the City of Elgin located therein, (ii) the Town of Cicero, (iii) the Villages of Arlington Heights, Bartlett, Bellwood, Brookfield, Burnham, Calumet Park, Crestwood, Dolton, East Hazelcrest, Evergreen Park, Flossmoor, Franklin Park, Glencoe, Glenview, Hazelcrest, Hillside, Homewood, Kenilworth, La Grange, La Grange Park, Lisle, Lemont, Lyons, Markham, Matteson, Morton Grove, Mt. Prospect, Northfield, North Riverside, Oak Forest, Orland Park, Palatine, Phoenix, Riverdale, River Forest, Riverside, South Holland, Thornton, Tinley Park, Westchester, Western Springs, Wheeling, Wilmette, Winnetka, and (iv) those portions of the Villages of Barrington, Hinsdale and Steger located in said Cook County; Kane County, except that portion of the City of Elgin located therein, the Cities of Batavia, Geneva and St. Charles, and the Villages of Carpentersville, East Dundee, Hampshire, South Elgin and West Dundee; and Lake County, except the City of Lake Forest, the Villages of Deerfield, Grayslake and Lake Bluff, and that portion of the Village of Barrington located therein.

This decontrols the Village of Lake Bluff in Lake County, Illinois, a portion of the Chicago, Illinois, Defense-Rental Area.

2. Schedule A, Item 88b, is amended to describe the counties in the defense-rental area as follows:

Peoria County, except the Cities of Chillicothe and Peoria, and the Villages of North Chillicothe and Peoria Heights, and all unincorporated localities in said county; Tazewell County, except the Cities of Pekin and Washington, the Village of Morton, and all unincorporated localities.

This decontrols the City of Pekin in Tazewell County, Illinois, a portion of the Peoria, Illinois, Defense-Rental Area.

3. Schedule A, Item 102, is amended to describe the counties in the defense-rental area as follows:

Lake County, except the Cities of Crown Point, East Chicago, Hammond, Hobart and Whiting, the Towns of Highland and Munster, and the Townships of Cedar Creek, Eagle Creek, Hanover, West Creek and Winfield.

Ditto.

In Lake County, the City of Whiting, the Town of Highland, and the Townships of Hanover and Winfield.

This decontrols the Town of Munster in Lake County, Indiana, a portion of the Gary-Hammond, Indiana, Defense-Rental Area.

4. Schedule A, Item 152, is amended to describe the counties in the defense-rental area as follows:

Calhoun County, except the City of Battle Creek and the Townships of Battle Creek, Bedford, Emmett and Pennfield.

This decontrols the Township of Pennfield in Calhoun County, Michigan, a portion of the Kalamazoo-Battle Creek, Michigan, Defense-Rental Area.

5. Schedule A, Item 267, is amended to describe the counties in the defense-rental area as follows:

No. 175—3

Allegheny County, except the Boroughs of Bethel, Churchill, Elizabeth, Ingram, Rosslyn Farms and Wilkinsburg, and the Townships of Crescent, Franklin, Mount Lebanon, Ohio, Penn and Shaler; Armstrong County; Beaver County, except the Borough of Beaver and the Township of Brighton; Lawrence County, except the Borough of New Wilmington; Westmoreland County; in Butler County, the City of Butler; Fayette County, except the Townships of Henry Clay, Stewart and Wharton; in Greene County, the Townships of Cumberland, Dunkard, Jefferson, Monongahela, Morgan and Franklin, except the Borough of Waynesburg; and Washington County, except the Townships of East Finley, Morris, South Franklin and West Finley.

That part of Beaver County north and east of the Ohio River, except the Townships of Economy, Harmony and Brighton, and the Boroughs of Ambridge, Baden, Beaver and Conway, and (effective February 28, 1952) that part of the Borough of Ellwood City which lies in Beaver County.

In Beaver County, the Townships of Potter and Center and the Borough of Monaca.

In Beaver County, Brighton Township.

This decontrols the Township of Franklin in Allegheny County, Pennsylvania, a portion of the Pittsburgh, Pennsylvania, Defense-Rental Area.

All decontrols effected by these amendments are based on resolutions submitted under section 204 (j) (3) of the Housing and Rent Act of 1947, as amended.

[F. R. Doc. 52-9786; Filed, Sept. 5, 1952; 8:57 a. m.]

[Rent Regulation 3, Amdt. 81 to Schedule A]

[Rent Regulation 4, Amdt. 25 to Schedule A]

RR 3—HOTELS

RR 4—MOTOR COURTS

SCHEDULE A—DEFENSE-RENTAL AREAS

INDIANA

Effective September 6, 1952, Rent Regulation 3 and Rent Regulation 4 are amended as set forth below.

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

Issued this 3d day of September 1952.

JAMES M. HENDERSON,
Director of Rent Stabilization.

Schedule A, Item 102, is amended to describe the counties in the defense-rental area as follows:

Lake County, except the Cities of Crown Point, East Chicago, Hammond and Hobart, the Town of Munster, and the Townships of Cedar Creek, Eagle Creek and West Creek.

This decontrols the Town of Munster in Lake County, Indiana, a portion of the Gary-Hammond, Indiana, Defense-Rental Area, based on a resolution submitted under section 204 (j) (3) of the Housing and Rent Act of 1947, as amended.

[F. R. Doc. 52-9787; Filed, Sept. 5, 1952; 8:57 a. m.]

TITLE 33—NAVIGATION AND NAVIGABLE WATERS

Chapter II—Corps of Engineers, Department of the Army

PART 203—BRIDGE REGULATIONS

NORTH RIVER, MASS.: STATE OF MASSACHUSETTS HIGHWAY BRIDGE BETWEEN SCITUATE AND MARSHFIELD

Pursuant to the provisions of section 5 of the River and Harbor Act of August 18, 1894 (28 Stat. 362; 33 U. S. C. 499), § 203.77 governing the operation of the highway bridge over the North River between Scituate and Marshfield is hereby prescribed as follows:

§ 203.77 North River, Mass.; State of Massachusetts highway bridge between Scituate and Marshfield. (a) The owner of or agency controlling the bridge will not be required to keep draw tenders in constant attendance at the bridge.

(b) Whenever a vessel unable to pass under the closed bridge desires to pass through the draw during the period between May 1, and October 31, at least 4-hours advance notice of the time the opening is required shall be given to the authorized representative of or agency controlling the bridge. For the remainder of the year at least 24-hours advance notice for a desired opening shall be given. For this purpose the owner of the bridge shall provide arrangements whereby the draw tenders can be readily reached by telephone or otherwise at any time of the day or night.

(c) Upon receipt of such notice, the authorized representative of the owner of or agency controlling the bridge, in compliance therewith, shall arrange for the prompt opening of the draw at the time specified in the notice for the passage of the vessel.

(d) The owner of or agency controlling the bridge shall keep conspicuously posted on both sides of the bridge, in a position where it can easily be read at any time, a copy of these regulations together with a notice stating exactly how the representative specified in paragraph (b) of this section may be reached.

(e) Automobiles, trucks, vehicles, vessels, or other watercraft shall not be stopped or manipulated in a manner hindering or delaying the operation of the draw. All passage over the draw or through the draw opening shall be in a manner to expedite both land and water traffic.

(f) The operating machinery of the draw shall be maintained in serviceable condition, and the draw opened and closed at least once each quarter to make certain that the machinery is in proper order for satisfactory operation.

[Regs., Aug. 19, 1952, 823.01-ENGWO] (28 Stat. 362; 33 U. S. C. 499)

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

[F. R. Doc. 52-9780; Filed, Sept. 5, 1952; 8:55 a. m.]

TITLE 50—WILDLIFE

Chapter I—Fish and Wildlife Service,
Department of the InteriorSubchapter C—Management of Wildlife
Conservation Areas

PART 34—SOUTHEASTERN REGION

SUBPART—KENTUCKY WOODLANDS NA-
TIONAL WILDLIFE REFUGE, KENTUCKY

HUNTING PERMITTED

Basis and purpose. On the basis of observations and reports of field representatives of the Fish and Wildlife Service, it has been determined that the population of white-tailed deer and rabbits is sufficient that a periodic removal is possible and can best be accomplished by public hunting.

Inasmuch as the following regulation is a relaxation of existing regulations

applicable to the Kentucky Woodlands National Wildlife Refuge, notice and public procedure thereon are not required (60 Stat. 237; 5 U. S. C. 1001, et seq.).

Effectively immediately upon publication of this document in the *FEDERAL REGISTER*, § 34.60 *Hunting permitted*, is revised to read as follows:

§ 34.60 *Hunting permitted.* Until further notice, raccoons and opossums may be taken on that part of the Kentucky Woodlands National Wildlife Refuge, Kentucky, lying west of the dividing Ridge Road north of U. S. Highway No. 68 and south of the Moss Creek Ferry Road, and until further notice, fallow deer of either sex, white-tailed deer, rabbits, red and gray foxes, bobcats, woodchucks, squirrels, opossums, skunks, crows, and carp may be taken

by means of bow and arrow within the fallow deer range on the Kentucky Woodlands National Wildlife Refuge, as determined annually by the officer in charge of the Refuge and designated by posting. All such hunting shall be in accordance with the State laws and regulations, at such times, and under such special regulations and conditions as may be prescribed by the officer in charge of the Refuge, copies of which shall be posted at Refuge headquarters. All hunting shall also be in accordance with the provisions of §§ 34.58, 34.59, and 34.61.

(Sec. 10, 45 Stat. 1224; 16 U. S. C. 715)

Dated: August 29, 1952.

O. H. JOHNSON,
Acting Director.

[F. R. Doc. 52-9717; Filed, Sept. 5, 1952;
8:45 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF THE TREASURY

Bureau of Internal Revenue

[26 CFR Part 424]

EXTENSIONS OF TIME FOR PAYMENT OF
TAXES BY CORPORATIONS EXPECTING
CARRY-BACKS AND TENTATIVE CARRY-
BACK ADJUSTMENTS

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth in tentative form below are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Prior to the final adoption of such regulations, consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing in duplicate to the Commissioner of Internal Revenue, Washington 25, D. C., within the period of 30 days from the date of publication of this notice in the *FEDERAL REGISTER*. The proposed regulations are to be issued under the authority contained in section 3791 of the Internal Revenue Code (53 Stat. 487; 26 U. S. C. 3791).

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

In order to conform the regulations prescribed by Treasury Decision 5498, approved February 27, 1946 (26 CFR Part 474), to sections 3779 and 3780 (a) of the Internal Revenue Code, as amended by section 304 (a), (b), and (g) of the Excess Profits Tax Act of 1950, approved January 3, 1951, such Treasury decision is amended as follows:

PARAGRAPH 1. The paragraph which reads "Pursuant to the above-quoted provisions of the Tax Adjustment Act of 1945, the following regulations are hereby prescribed:", which paragraph immediately precedes § 474.0, is stricken and

there is inserted in lieu thereof the following:

SEC. 304. TECHNICAL AMENDMENTS (EXCESS PROFITS TAX ACT OF 1950, APPROVED JANUARY 3, 1950).

(a) Section 3779 of the Internal Revenue Code (relating to extensions of time for payment of taxes by corporations expecting carry-backs) is hereby amended by striking "710 (c) (3)" where it appears in subsection (b) and inserting in lieu thereof "432 (c)", and by striking the words "four equal" where they appear in subsections (c), (g) and (i).

(b) Section 3780 (a) of such code (relating to tentative carry-back adjustments) is hereby amended by striking "710 (c) (3)" and inserting in lieu thereof "432 (c)".

(g) The amendments made by this section shall be applicable with respect to taxable years ending after June 30, 1950.

Pursuant to the above-quoted provisions of law, the following regulations are hereby prescribed:

PAR. 2. Section 474.2 is amended by inserting "711 (a) (2) (L), and 433 (a) (1) (J)" in lieu of "and 711 (a) (2) (L)" in the last sentence of paragraph (c) thereof, so that such sentence will read as follows: "In determining the net operating loss deduction, the adjustments required by sections 122 (c), 711 (a) (1) (J), 711 (a) (2) (L), and 433 (a) (1) (J) are likewise to be made."

PAR. 3. Section 474.4 is amended by striking "four equal installments" from the end of the first sentence thereof and inserting in lieu thereof "installments as provided in section 56 (b)", so that such sentence will read as follows: "If an extension of time relates to only part of the tax, the time for payment of the remainder of the tax shall be considered to be the dates on which payments would have been required if such remainder had been the tax and the taxpayer had elected to pay the tax in installments as provided in section 56 (b)."

PAR. 4. Section 474.8 is amended by striking from the second sentence thereof the words "four equal", so that such sentence will read as follows: "The time for payment of such amount shall be the

dates on which payments would have been required if there had been no extension with respect to such amount and the taxpayer had elected under section 56 (b) to pay the tax in installments."

PAR. 5. Section 474.9 is amended by striking the words "four equal" from the second sentence thereof, so that the part of such sentence which precedes paragraph (a) thereof will read as follows: "The interest, which is to be collected as part of such amount, is to be computed from the dates on which payments would have been required if there had been no extension, and the taxpayer had elected under section 56 (b) to pay the tax in installments, at the following rates:"

PAR. 6. Section 474.11 is amended by inserting "711 (a) (2) (L), and 433 (a) (1) (J)" in lieu of "and 711 (a) (2) (L)" in the last sentence of paragraph (b) thereof, so that such sentence will read as follows: "In computing the net operating loss deduction for purposes of determining any such increase or decrease, proper adjustments as required by sections 122 (c), 711 (a) (1) (J), 711 (a) (2) (L), and 433 (a) (1) (J) are to be made."

[F. R. Doc. 52-9784; Filed, Sept. 5, 1952;
8:56 a. m.]

DEPARTMENT OF AGRICULTURE

Production and Marketing
Administration

[7 CFR Parts 723, 727]

CIGAR-FILLER TOBACCO, AND CIGAR-FILLER
AND BINDER TOBACCO; MARYLAND TO-
BACCONOTICE OF DETERMINATIONS TO BE MADE
WITH RESPECT TO TOBACCO MARKETING
QUOTAS FOR 1953-54 MARKETING YEAR

Pursuant to the Agricultural Adjustment Act of 1938, as amended, the Secretary of Agriculture is preparing to proclaim national marketing quotas for cigar-filler tobacco, cigar-filler and

binder tobacco, and Maryland tobacco, for the 1953-54 marketing year, determine the amount of the national marketing quota for each kind of tobacco, apportion the national marketing quotas among the several States, and convert the State marketing quotas into State acreage allotments.

The Agricultural Adjustment Act of 1938, as amended (7 U. S. C. 1312 (a)), provides that the Secretary of Agriculture shall proclaim a national marketing quota for each marketing year for each kind of tobacco for which a national marketing quota was proclaimed for the immediately preceding marketing year. The act (7 U. S. C. 1301 (b) (15)) defines "tobacco" as each one of the kinds of tobacco listed below comprising the types specified as classified in Service and Regulatory Announcement Numbered 118 (7 CFR Part 30) of the Bureau of Agricultural Economics of the Department:

Flue-cured tobacco, comprising types 11, 12, 13, and 14;
Fire-cured tobacco, comprising types 21, 22, 23, and 24;
Dark air-cured tobacco, comprising types 35 and 36;
Virginia sun-cured tobacco, comprising type 37;
Burley tobacco, comprising type 31;
Maryland tobacco, comprising type 32;
Cigar-filler and cigar-binder tobacco, comprising types 42, 43, 44, 45, 46, 51, 52, 53, 54, and 55;
Cigar-filler tobacco, comprising type 41.

The act provides that any one or more of the types comprising any such kind of tobacco shall be treated as a "kind of tobacco" for the purposes of this act if the Secretary finds that there is a difference in supply and demand conditions as among such types of tobacco which results in a difference in the adjustments needed in the marketings thereof in order to maintain supplies in line with demand. Pursuant to this authority the Secretary has determined (15 F. R. 8214) that type 46 tobacco shall be treated as a separate kind of tobacco for purpose of marketing quotas and price supports on the 1951 and subsequent crops of such tobacco.

The act (7 U. S. C. 1313 (1)) provides that notwithstanding any other provision of the act, whenever after investigation the Secretary determines with respect to any kind of tobacco that a substantial difference exists in the usage or market outlets for any one or more of the types comprising such kind of tobacco and that the quantity of tobacco of such type or types to be produced under the marketing quotas and acreage allotments established pursuant to this section would not be sufficient to provide an adequate supply for estimated market demands and carry-over requirements for such type or types of tobacco, the Secretary shall increase the marketing quotas and acreage allotments for farms producing such type or types of tobacco in the preceding year to the extent necessary to make available a supply of such type or types of tobacco adequate to meet such demands and carry-over requirements. The increases in farm marketing quotas and acreage allotments shall be made on the basis of the

production of such type or types of tobacco during the period of years considered in establishing farm marketing quotas and acreage allotments for such kind of tobacco. The additional production authorized by this subsection shall be in addition to the national marketing quota established for such kind of tobacco pursuant to section 312 of this act. The increase in acreage under this subsection shall not be considered in establishing future State or farm acreage allotments.

National marketing quotas were proclaimed for the 1952-53 marketing year as follows:

Kind of tobacco:

Cigar-filler; 16 F. R. 11474.
Cigar-filler and binder; 16 F. R. 11474.
Maryland; 16 F. R. 11537.

The act (7 U. S. C. 1312 (a)) provides that the Secretary shall also determine and specify in such proclamation the amount of the national marketing quota in terms of the total quantity of tobacco which may be marketed, which will make available during such marketing year a supply of tobacco equal to the reserve supply level. The act provides further that the amount of the 1953-54 national marketing quota may, not later than March 1, 1953, be increased by not more than 20 per centum if the Secretary determines that such increase is necessary in order to meet marketing demands or to avoid undue restriction of marketings in adjusting the total supply to the reserve supply level. The act (7 U. S. C. 1301 (b)) defines the "total supply" of tobacco for any marketing year as the carry-over at the beginning of the marketing year (or on January 1 of such marketing year in the case of Maryland tobacco) plus the estimated production in the United States during the calendar year in which such marketing year begins.

"Reserve supply level" is defined as the normal supply plus 5 per centum thereof. "Normal supply" is defined as a normal year's domestic consumption and exports, plus 175 per centum of a normal year's domestic consumption and 65 per centum of a normal year's exports. A "normal year's domestic consumption" is defined as the yearly average quantity produced in the United States and consumed in the United States during the 10 marketing years immediately preceding the marketing year in which such consumption is determined, adjusted for current trends in such consumption. A "normal year's exports" is defined as the yearly average quantity produced in the United States which was exported from the United States during the 10 marketing years immediately preceding the marketing year in which such exports are determined, adjusted for current trends in such exports.

The act (7 U. S. C. 1312 (b)) requires that within 30 days after a national marketing quota is proclaimed for the 1953-54 marketing year for cigar-filler tobacco, cigar-filler and binder tobacco, or Maryland tobacco, the Secretary shall conduct a referendum of farmers who are engaged in the production of the 1952 crop of each of such kinds of tobacco to determine whether such farmers are in favor of or opposed to

such quota. If more than one-third of the farmers voting in the referendum oppose such quota, the quota shall not be effective thereafter. The Secretary is also required to submit to such farmers the question of whether they favor marketing quotas for a period of three years beginning with the 1953-54 marketing year. If two-thirds of the farmers voting on this question favor quotas for such three-year period, the Secretary is required to proclaim marketing quotas for such period. A separate referendum will be held for each of such kinds of tobacco and the results of any referendum will not affect the results of any other referendum.

The act (7 U. S. C. 1313 (a)) requires the Secretary to apportion the national marketing quota, less the amount to be allotted under subsection (c) of section 1313 (small farms and "new" farms), among the several states on the basis of the total production in each State during the five calendar years immediately preceding the calendar year in which the quota is proclaimed, with such adjustments as are determined to be necessary to make correction for abnormal conditions of production, for small farms, and for trends in production, giving due consideration to seed bed and other plant diseases during such 5-year period. The act (7 U. S. C. 1313 (g)) authorizes the Secretary to convert State marketing quotas into State acreage allotments on the basis of average yield per acre for the State during the 5 years last preceding the year in which the national marketing quota is proclaimed, adjusted for abnormal conditions of production.

In making the determinations of the amounts of the national marketing quotas, the apportionment of the quotas among the several States, and the conversion of State marketing quotas into State acreage allotments, consideration will be given to any data, views and recommendations pertaining thereto which are submitted in writing to the Director, Tobacco Branch, Production and Marketing Administration, United States Department of Agriculture, Washington 25, D. C. All submissions must be postmarked not later than 15 days from the date of publication of this notice in the *FEDERAL REGISTER* in order to be considered.

Issued at Washington, D. C., this 3d day of September 1952.

[SEAL]

G. F. GEISSLER,
Administrator.

[F. R. Doc. 52-9789; Filed, Sept. 5, 1952;
8:58 a. m.]

[7 CFR Part 997]

HANDLING OF FILBERTS GROWN IN OREGON
AND WASHINGTON

SALABLE, SURPLUS, AND WITHHOLDING
PERCENTAGES

Notice is hereby given that the Department is considering the issuance of the proposed administrative rule herein set forth pursuant to the provisions of

PROPOSED RULE MAKING

Marketing Agreement No. 115 and Order No. 97 regulating the handling of filberts grown in Oregon and Washington (7 CFR Part 997), effective under the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.).

Prior to the final issuance of such administrative rule, consideration will be given to data, views, or arguments pertaining thereto which are submitted in writing to the Director, Fruit and Vegetable Branch, Production and Marketing Administration, United States Department of Agriculture, Washington 25, D. C., and which are received not later than the close of business on the tenth day after date of publication of this notice in the *FEDERAL REGISTER*, except that, if said tenth day after publication should fall on a holiday, Saturday, or Sunday, such submission may be received by the Director not later than the close of business on the next following work day.

Upon the basis of estimates submitted by the Filbert Control Board, the administrative agency operating under the aforesaid agreement and order, and other information available to the Department, it is proposed that the salable percentage of merchantable in-shell filberts for the fiscal year beginning August 1, 1952, be fixed at 66 percent and the surplus percentage at 34 percent.

Following is a summary of the supply and demand situation for merchantable in-shell filberts for the fiscal year beginning August 1, 1952, which is based in part on estimates submitted by the Filbert Control Board, and in part on other information available to the Department: (1) Merchantable production from the 1952 crop, 17,187,000 pounds; (2) trade demand, 11,000,000 pounds; (3) handler carryover, August 1, 1952 (all certified for shipment), 794,000 pounds; (4) trade demand to be supplied from the 1952 crop (item 2-item 3), 10,206,000 pounds; (5) salable quantity computed at 66 percent of item 1, 11,330,000 pounds; (6) handler carryover as of August 1, 1953 (item 5-item 4), 1,124,000 pounds.

On the basis of the aforesaid proposed salable and surplus percentages, the withholding percentage, which is the ratio of the surplus percentage to the salable percentage, would be 52 percent, when adjusted to the nearest whole number.

The proposed rule is as follows:

§ 997.202 Salable, surplus, and withholding percentages for merchantable in-shell filberts. For the fiscal year beginning August 1, 1952, the salable percentage of merchantable in-shell filberts shall be 66 percent, the surplus percentage shall be 34 percent, and the withholding percentage shall be 52 percent.

Issued at Washington, D. C., this 3d day of September 1952.

[SEAL] **FLOYD F. HEDLUND,**
Acting Director,
Fruit and Vegetable Branch.

[F. R. Doc. 52-9788; Filed, Sept. 5, 1952; 8:57 a. m.]

DEPARTMENT OF LABOR

Wage and Hour Division

[29 CFR Part 522]

EMPLOYMENT OF LEARNERS IN THE CIGAR INDUSTRY IN THE UNITED STATES

NOTICE OF PROPOSED AMENDMENT

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 (§§ 522.201 through 522.211) providing for the employment of learners in the cigar industry in the continental United States at wages lower than the minimum wage applicable under section 6 of the act.

Such regulations have been re-examined in the light of recent changes in wage levels, administrative experience in the operation of the regulations, and after consultation with interested parties in the industry. All relevant infor-

mation available indicates that it is necessary to amend the learner regulations for this industry by increasing the minimum learner wage rates as proposed below.

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 § 522.204 (a) of this part to read as follows:

§ 522.204 Subminimum rates. (a)

The subminimum rates which may be authorized in special certificates issued in the cigar industry shall be not less than 65 cents per hour in the occupations of cigar machine operating and cigar packing; not less than 65 cents per hour for the first 480 hours and 70 cents per hour for the second 480 hours in the occupations of hand rolling and hand bunch making; not less than 65 cents per hour for the first 320 hours and 70 cents per hour for the second 320 hours in the occupation of making Italian stogies; and not less than 65 cents per hour in the occupations of hand stripping and machine stripping.

Prior to final adoption of the proposed amendment, 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*.

Issued at Washington, D. C., this 2d day of September 1952.

F. GRANVILLE GRIMES, Jr.,
Acting Administrator, Wage and Hour and Public Contracts Divisions.

[F. R. Doc. 52-9760; Filed, Sept. 5, 1952; 8:53 a. m.]

NOTICES

DEPARTMENT OF THE INTERIOR

National Park Service

[Order 5]

CHIEF OF CONCESSIONS MANAGEMENT, REGIONAL DIRECTORS, AND SUPERINTENDENTS

DELEGATION OF AUTHORITY WITH RESPECT TO APPROVAL OF CONCESSIONERS' RATES, STOCK TRANSFERS, ETC.

Subject to the limitations and conditions contained in section 16 of Order No. 2640 (16 F. R. 5846):

(a) The Chief of Concessions Management is authorized:

1. To approve all transfers of corporate stock in corporations operating under concession contract with the Department of the Interior.

2. To approve the amount of performance bonds of concessioners required

under contracts with the Department of the Interior.

3. To approve all subconcession agreements made by concessioners operating under contracts with the Department of the Interior.

(b) The Regional Directors are authorized:

1. To execute concession contracts involving terms not longer than five years.

2. To issue authorizations to concessioners to sell intoxicating beverages.

(c) The Superintendents are authorized:

1. To approve the opening and closing dates for concession operations, notwithstanding tentative dates which may be indicated in rate schedules.

(Secretary's Order No. 2640, 32 Stat. 535; 16 U. S. C. 1946 ed., sec. 2)

Issued this 2d day of September 1952.

CONRAD L. WIRTH,
Director.

Approved: September 2, 1952.

JOEL D. WOLFSOHN,
Assistant Secretary of the Interior.

[F. R. Doc. 52-9758; Filed, Sept. 5, 1952; 8:52 a. m.]

Office of the Secretary

[Order 2702]

ASSISTANT SECRETARY FOR PUBLIC LAND MANAGEMENT

DELEGATION OF AUTHORITY WITH RESPECT TO SECRETARIAL FUNCTIONS RELATING TO PUBLIC LAND MANAGEMENT

SECTION 1. Effective at once Joel D. Wolfsohn is designated Assistant Secretary for Public Land Management and is authorized to discharge the duties and perform the functions assigned to this position, including the exercise of Secre-

tarial direction and supervision of the following bureaus:

Bureau of Land Management;
Fish and Wildlife Service;
National Park Service;
Bureau of Indian Affairs; and
Office of Territories.

Sec. 2. Order No. 2690 (17 F. R. 4957) is hereby revoked.

(Reorganization Plan No. 8 of 1950, 15 F. R. 3174)

OSCAR L. CHAPMAN,
Secretary of the Interior.

AUGUST 29, 1952.

[F. R. Doc. 52-9759; Filed, Sept. 5, 1952;
8:52 a. m.]

CIVIL AERONAUTICS BOARD

[Docket No. 4083 et al.]

CENTRAL AIRLINES, INC.; RENEWAL
PROCEEDING

NOTICE OF ORAL ARGUMENT

In the matter of the application for renewal of the temporary certificate of public convenience and necessity for route No. 81, held by Central Airlines, Inc., and other applications for authority to provide air transportation in Oklahoma, Texas, Arkansas, Kansas, Tennessee, and Louisiana.

Notice is hereby given, pursuant to the provisions of the Civil Aeronautics Act of 1938, as amended, that oral argument in the above-entitled proceeding is assigned to be held on September 30, 1952, at 10:00 a. m. e. s. t. in Room 5042, Commerce Building, Constitution Avenue, between Fourteenth and Fifteenth Streets NW, Washington, D. C., before the Board.

Dated at Washington, D. C., September 2, 1952.

[SEAL] THOMAS L. WRENN,
Acting Chief Examiner.

[F. R. Doc. 52-9791; Filed, Sept. 5, 1952;
8:58 a. m.]

DEPARTMENT OF THE TREASURY

Bureau of Internal Revenue

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

ALLOWANCE DURING FISCAL YEAR ENDED
JUNE 30, 1952

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

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

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

ranged alphabetically by internal revenue districts, shows the name and address of each corporation to which relief has been allowed, business, taxable years involved, excess profits credit before allowance of relief, increase in excess profits credit claimed, increase in excess profits credit allowed, decrease in excess profits tax, and increase in income tax. Allowances pursuant to decisions entered by The Tax Court of the United States have been made in fifty-four docketed cases. These are included in the list with appropriate notations. There are included as a supplement to this list eight cases in which relief was allowed by the Commissioner during the fiscal year ended June 30, 1951. These cases were not included in the list of allowances made during the fiscal year 1951 previously published.

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

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

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

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

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

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

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

crease in the income tax resulting from the operation of section 722 are the difference between the gross taxes which would have been due without the benefits of section 722 and the gross taxes due after relief has been granted. The gross excess profits tax is the tax due prior to the deferment under section 710 (a) (5), the foreign tax credit under section 729, the credit for debt retirement under section 783, the ten percent credit under section 784, and the adjustment under section 734. The gross income tax is the tax due prior to the foreign tax credit under section 131.

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

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

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

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

Fiscal years ended	Volume	Number	Date
June 30, 1942	9	104	Sept. 28, 1944
June 30, 1943	9	194	Sept. 28, 1944
June 30, 1944	9	219	Nov. 2, 1944
June 30, 1945	10	224	Nov. 15, 1945
June 30, 1946	11	196	Oct. 8, 1946
June 30, 1947	12	197	Oct. 8, 1947
June 30, 1948	13	206	Oct. 21, 1948
June 30, 1949	14	201	Oct. 18, 1949
June 30, 1950	15	205	Oct. 21, 1950
June 30, 1951	16	211	Oct. 30, 1951

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

NOTICES

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952.

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Alabama</i>							
Associated Cooperatives, Inc., 312 Montgomery Ave., Sheffield.	Cooperative	7-29-1943 to 6-30-1944 6-30-1945 6-30-1946	\$907.72 4,068.62 5,705.14 9,467.54 9,467.54	\$44,329.46 41,168.56 39,532.04 28,959.01 28,959.01	\$22,842.28 19,681.38 18,044.86 8,478.03 8,478.03	\$19,497.05 18,697.31 8,641.75 3,391.21 2,347.99	\$6,807.91 7,680.04 4,031.42 1,403.78 2,347.99
Leedy-Glover General Agency, Inc., 112 North 21st St., Birmingham. Mobile River Saw Mill Co., Mount Vernon.	General insurance agents. Hardwood lumber.	12-31-1941 12-31-1942 12-31-1941 12-31-1942 12-31-1943 12-31-1943	35,673.39 26,929.13 37,802.18	15,749.87 14,494.13 13,621.08	24,488.35 23,232.61 22,309.66	4,186.94 26,704.58 50,654.05	1,297.94 13,802.55 22,679.56
Selma Motor Co., Alabama Ave. and Church St., Selma.	Retail automobile sales and service.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	3,042.83 2,242.72 2,535.44 2,645.94	13,546.08 14,346.19 14,053.47 13,942.97	2,697.28 2,404.96 2,294.06	2,616.67 2,401.65 2,286.94	785.00 807.16 682.57
<i>Arizona</i>							
Agricultural Products Co., 4701 Washington St., Phoenix.	Cotton seed oil mill and farming.	7-31-1941 7-31-1942 7-31-1943 8-29-1942 7-31-1943 7-31-1944	51,540.62 59,313.54 59,843.23 6,380.31 6,458.31	40,118.33 123,282.45 122,752.76 185,904.09	10,269.38 42,336.46 41,806.77 8,618.29	4,989.65 42,157.94 62,771.05 10,280.33	None 13,907.40 27,888.25 3,065.90
Arizona Brewing Co., Inc., 1133 East Madison St., Phoenix.	Brewery	8-29-1942 to 7-31-1943 4-30-1941 4-30-1942 4-30-1943	6,458.31 3,670.68 6,709.05 9,287.38	185,916.00 48,800.67 44,527.69 42,884.98	15,226.39 5,734.32 4,660.95 2,112.62	15,525.41 1,433.68 2,370.23 2,140.42	6,404.46 None 734.77 1,174.22
<i>Arkansas</i>							
The M. M. Cohn Co., 506 Main St., Little Rock.	Retail department store	1-31-1943 1-31-1944	53,700.88 54,564.13	47,544.11 108,009.49	27,049.12 26,185.87	33,584.02 23,659.27	14,926.23 11,260.89
Macmillan Petroleum Corp., 530 West 6th St., Los Angeles, Calif.	Petroleum producing, refining and marketing.	12-31-1942 12-31-1943 12-31-1944 Hotels	244,473.65 237,941.33 92,391.00	279,446.26 285,877.99 69,784.37	36,779.29 43,211.02	33,101.36 38,889.92	14,711.72 17,281.41
Southwest Hotels, Inc. (formerly: Lamark Co.), c/o Marion Hotel, Little Rock.	do	12-31-1943 12-31-1944	94,240.48 94,240.45	67,934.89 72,778.35	6,278.35 6,278.35	5,650.51 5,964.46	1,662.82 2,511.34 2,511.43
Southwest Hotels, Inc., c/o Hotel Marion, Little Rock.		12-31-1945	94,240.45	72,778.39	6,278.38	5,964.46	2,511.33
<i>First District of California</i>							
Acme Breweries, 762 Fulton St., San Francisco.	Brewers; manufacturers of yeast and malt syrup.	12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	641,101.37 641,101.37 641,101.37 641,101.37 641,101.37	2,187,791.02 2,056,268.46 2,056,268.46 2,056,268.46 651,536.71	22,948.63 22,948.63 22,948.63 22,948.63 97,886.77	20,653.76 20,653.77 9,179.45 21,801.20 10,62	9,179.45 9,179.45 9,179.45 9,179.46 None
Carmel Canning Co., 230 California St., San Francisco.	Fish packer	4-30-1941 4-30-1942 4-30-1943 4-30-1944 4-30-1945 4-30-1946	18,438.03 18,911.10 18,855.78 18,855.78 20,017.80 511,651.46	17,601.97 17,188.90 17,244.22 17,244.22 16,082.20 651,536.71	1,196.45 4,838.90 4,894.22 4,894.22 3,732.20 97,886.77	2,419.45 4,404.80 6,530.83 3,545.59 93,692.13 88,098.09	750.03 2,319.32 3,252.78 1,978.06 29,044.56 39,154.72
Clorox Chemical Co., 850 42d Ave., Oakland.	Manufacturing	6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	511,651.46 511,651.46 511,651.46 511,651.46 511,651.46	651,536.71 651,536.71 651,536.71 651,536.71 651,536.71	97,886.77 97,886.77 97,886.77 97,886.77 97,886.77	6,001.18 92,992.43 42,190.53 42,190.53 19,738.27	2,542.21 26,154.72 None
Consolidated Chemical Industries, Inc., Suite 2100, 111 Sutter St., San Francisco.	Manufacture of chemicals, glue, fertilizer and byproducts.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	511,893.35 569,672.18 641,882.89 641,882.89 645,626.70 645,626.70 511,651.46	445,120.23 770,128.25 751,038.52 751,038.52 747,294.71 747,294.71 651,536.71	45,721.70 106,219.80 37,590.08 37,590.08 33,846.27 33,846.27 97,886.77	62,731.92 33,831.08 25,831.07 32,153.96 32,153.96 32,153.96 88,098.09	19,756.89 15,036.04 15,036.03 13,538.31 13,538.31 1,980.07 5,611.28
Custom House Packing Corp. (dissolved), c/o Walter Slack, 2 Pine St., San Francisco.	Packing and canning sardines, rendering fish oil and meal.	3-31-1942 3-31-1943	18,262.24 15,485.68	53,818.46 56,624.02	4,632.21 11,659.57	6,290.52 11,488.47	1,980.07 5,611.28
Gets Bros. & Co., 231 Sansome St., San Francisco.	Importers and exporters	12-31-1940 12-31-1945	23,339.92 26,112.48	53,109.23 56,665.30	30.08 887.52	1,781.36 13,746.32	None 5,803.53
Golden Empire Broadcasting Co., Post Office Box 717, Merced.	Radio broadcasting	12-31-1944	4,084.27	33,755.48	1,615.73	2,504.20	728.75
The Grange Co., P. O. Box 860, Modesto...	Hay, grain and feed dealers	5-31-1943 5-31-1944 5-31-1945 5-31-1946	55,467.50 63,644.40 68,388.90 98,943.70	422,580.54 414,649.64 413,276.67 389,730.89	25,282.50 17,105.60 15,972.63 None	19,516.19 37,257.76 21,889.83 4,166.46	8,673.88 16,402.78 9,216.76 1,754.22
E. Clemens Horst Co., 235 Pine St., San Francisco.	Growers in hops, barley, fruit, etc	6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	151,901.95 165,679.24 172,495.23 37,419.65 32,744.84	73,504.96 59,727.61 62,911.68 95,580.35	26,712.30 12,935.01 6,119.02 None	14,043.44 13,622.01 6,185.27 1,008.57	2,611.53 2,675.10 311.11 2,405.70
Hovden Food Products Corp., P. O. Box 391, Monterey.	Fish canning and reduction	12-31-1941 12-31-1942 12-31-1943	37,419.65 32,744.84 48,245.63	130,255.16 73,450.58	None 1,137.18	1,008.57 305.11	
Hydraulic Dredging Co., Ltd., Central Bank Bldg., Oakland.	Construction	12-31-1942	10,484.27	713,89	713,89	2,089.06	626.72
Lane Publishing Co., 576 Sacramento St., San Francisco 11.	Publishing periodicals	11-30-1943 11-30-1944 11-30-1945 11-30-1946	24,459.35 20,809.91 19,159.73 11,090.91	269,540.65 264,190.09 265,849.27 273,909.11	15,440.65 17,715.40 18,049.27 25,727.22	35,204.88 11,155.95 17,146.81 1,078.40	15,885.91 9,389.17 9,506.11 1,078.39
Leo J. Moyberg Co., 33 Gough St., San Francisco.	Wholesale distributors of radio and electrical equipment.	3-31-1941 3-31-1942 3-31-1943 3-31-1944 3-31-1945	135,265.60 164,085.30 165,644.76 165,644.76 165,644.76	195,765.85 238,698.37 237,135.91 237,135.91 237,135.91	6,080.62 17,941.46 16,380.00 16,380.00 16,380.00	2,128.22 8,070.73 14,742.00 14,945.64 15,561.00	None 2,780.93 6,552.00 6,552.00 4,936.43
Niagara Duplicator Co., c/o G. W. Brainard, secretary, Board of Trade of San Francisco, assignee and transferee, 444 Market St., San Francisco.	Manufacturer and wholesaler	3-31-1946 5-31-1943	165,644.76 6,696.11	257,136.91 713,89	16,380.00 713,89	11,723.00 2,089.06	626.72
Oroweat Baking Co. of San Francisco, 1800 Bryant St., San Francisco.	Wholesale bakery	11-30-1942 11-30-1943	5,100.14 5,664.89	10,447.69 9,105.55	1,652.46 1,087.71	909.33 978.94	204.26 231.63
San Carlos Canning Co., Spence and Ware Sts., Monterey.	Canning and fish reduction	11-30-1944 6-30-1944 6-30-1945	6,418.37 66,375.51 101,087.91	8,552.07 79,723.38 75,011.04	334.23 27,412.49 22,412.09	316.10 25,086.46 21,291.49	90.22 10,849.30 8,964.34

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of California—Continued</i>							
Stuart Oxygen Co., 351 California St., San Francisco 4	Gas manufacturing and equipment jobbers	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	\$115,210.11 115,450.33 113,031.92 117,102.65 117,477.73	\$234,311.99 234,311.99 234,311.99 234,062.94 234,062.94	\$26,915.27 26,915.27 26,915.27 26,915.27 26,915.27	\$10,766.11 24,223.74 24,223.75 24,639.64 25,569.51	\$3,337.50 10,766.11 10,766.11 11,304.41 11,304.41
Sherwood Swan & Co., Ltd., 10th and Washington Sts., Oakland	Retail store	1-31-1943 1-31-1944 1-31-1945 1-31-1946	66,030.94 65,626.14 66,030.94 60,092.36	109,384.04 105,788.84 105,584.04 115,322.62	10,634.95 10,634.95 10,634.95 8,485.78	9,032.01 9,977.70 9,892.96 14,407.62	4,014.23 4,415.88 4,233.98 5,716.75
Thompson & Holmes, Ltd., 650 2d St., San Francisco	Distributors of household appliances	12-31-1942 12-31-1943 6-30-1943 6-30-1946	23,814.22 20,488.10 11,894.06 16,132.82	85,678.89 90,005.01 15,676.66 49,769.03	8,485.78 11,811.90 2,082.36 None	13,832.49 10,172.91 5,641.04 1,580.06	8,187.58 5,990.71 1,750.99 495.47
Village Winery, Inc., Escalon	Winery	3-31-1941 3-31-1942 3-31-1943 3-31-1944 3-31-1945 3-31-1946	213,943.77 265,662.24 232,292.12 232,207.17 232,183.00 225,491.59	384,975.19 333,086.85 366,354.10 366,360.29 367,185.94 366,754.10	40,362.25 190,543.43 223,810.68 223,816.87 224,642.52 224,210.68	2,966.40 138,318.02 283,415.69 163,680.90 117,369.54 160,479.41	None 42,877.31 125,962.49 89,526.73 49,418.75 67,570.34
<i>Sixth District of California</i>							
Anderson School Equipment Co., 1715 Johnston St., Los Angeles	Manufacturing office desks	10-31-1942 10-31-1943 10-31-1942 11-1-1942	15,157.22 15,157.22 80,465.35 90,733.38	62,604.08 62,604.08 103,051.10 98,783.07	1,111.46 1,111.46 30,212.70 25,944.67	513.92 1,000.32 18,805.67 9,420.32	234.27 589.67 7,104.28 5,390.96
Bireley's, Inc., c/o General Food Corp., 256 Park Ave., New York, N. Y.	Manufacturers fruit juice products	10-29-1943					
California Vegetable Concentrates, Inc., P. O. Box 149, Huntington Park	Manufacture vegetable concentrates	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1945	15,963.49 18,234.07 28,605.66 18,673.91 18,673.91	30,876.24 12,886.03 15,094.79 28,165.82 28,165.82	4,396.91 5,614.91 20,860.11 13,885.31 13,241.41	579.56 1,544.62 11,966.03 7,681.98 7,387.31	None
Del Mar Turf Club, Del Mar	Race track operator	9-30-1941 9-30-1945	37,193.27 53,032.84	137,076.17 176,867.16	81,556.73 91,784.21	29,486.22 256,789.76	None 110,141.09
Gamble-Skogmo, Inc., 15 North 8th St., Minneapolis, Minn. (formerly: Western Auto Supply Co., Los Angeles)	Retail and wholesale auto supplies	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1945	406,675.02 439,611.61 483,998.28 483,998.28 465,874.99	176,867.16 173,514.93 152,411.13 152,411.13 170,534.42	53,557.83 53,557.83 68,875.12 68,875.12 86,998.41	14,383.98 14,383.98 61,987.61 61,987.61 82,648.49	None 22,740.69 55,100.10 27,550.04 34,799.56
Herbert's Laurel-Ventura, Inc., 12080 Ventura Blvd., Los Angeles	Drive-in restaurant and cocktail lounge	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	2,675.33 3,065.54 2,899.24 2,199.76 2,259.16	15,678.92 15,227.98 14,759.56 15,269.79 15,210.39	7,187.93 7,187.93 6,719.51 7,229.74 7,170.34	5,650.22 6,047.56 6,868.26 6,811.82 2,256.87	1,690.87 1,814.28 1,952.03 1,935.99 2,217.12
Herbert's Sepulveda-Ventura, Inc., 15265 Ventura Blvd., Sherman Oaks	do	12-31-1942 12-31-1943 12-31-1944 12-31-1945	3,340.40 3,624.71 3,100.56 3,975.88	8,886.38 8,522.16 8,839.24 7,439.15	2,271.25 1,907.03 2,124.11 844.02	2,944.12 1,716.32 2,112.90 801.82	883.24 514.90 600.50 227.88
Howard Supply Co., 5125 South Santa Fe Ave., Los Angeles	Distribution of oil well supplies	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	39,360.00 46,059.62 46,059.62 46,059.62 57,797.02	164,066.59 157,396.97 45,090.62 155,598.38 151,976.97	1,795.90 47,548.63 45,090.62 45,090.62 42,158.63	3,679.01 49,189.39 46,993.64 21,317.12 27,592.63	1,140.49 22,625.57
Keile Products, Inc., 1250 North Main St., Los Angeles	Manufacturers of industrial chemical compounds for metal processing, industrial cleaning, public health and sanitation	1-31-1941 1-31-1942 1-31-1943	3,669.95 5,039.14 6,771.92	62,499.67 62,595.78 61,330.17	9,581.38 14,245.01 14,313.76	857.40 6,136.75 8,763.47	None 2,700.16 4,351.28
Kendall Foods, Inc., 2010 West 62d St., Los Angeles	Manufacture dry dog food	9-30-1943	4,381.51	10,376.28	47.69	955.38	298.61
Lane-Wells Co., 5610 South Soto St., Los Angeles	Oil field service and equipment	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	450,295.65 557,269.12 587,000.72 587,000.72 587,000.72	124,297.08 73,170.94 13,587.74 308,168.99 308,168.99	20,630.75 44,188.38 14,396.78 14,396.78 14,396.78	8,232.30 25,227.63 12,957.10 12,957.10 12,885.13	None 7,820.56 5,758.61 5,758.71 5,758.71
Lincoln Engineering Co. of California, 2844 South Grand Ave., Los Angeles	Distributor of lubrication compound	12-31-1942 12-31-1943 12-31-1944 12-31-1945	1,478.65 1,885.01 2,659.93 3,644.45	13,245.35 12,839.99 12,065.07 11,680.55	2,321.35 1,914.99 1,140.07 4,876.66	2,126.54 1,723.49 1,083.02 147.77	637.96 517.05 307.82 41.99
Los Angeles Paper Bag Co., 941 East 3d St., Los Angeles	Paper bag manufacture	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	28,455.16 16,605.85 22,232.76 16,344.22 3,977.69	195,938.76 107,695.07 48,977.00 45,018.56 45,018.56	22,620.96 34,380.27 None 2,984.86 2,984.86	16,746.36 89,538.68 4,329.59 746.21 746.21	5,191.30 42,904.59 1,924.44 None 521.20
McNeil Construction Co., 3800 Avalon Blvd., Los Angeles 3	Building construction	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	1,700.61 1,757.53 17,094.42 15,980.49 16,281.29	21,334.98 21,248.06 29,466.10 30,580.02 30,279.22	10,178.34 10,091.42 8,069.05 9,182.98 8,882.18	10,905.35 10,788.58 13,179.27 14,499.95 14,800.67	3,137.00 3,103.81 5,390.29 6,852.46 6,974.50
Plumbing & Heating Supply Co., 5725 Alcos Ave., Los Angeles	Wholesale plumbing supplies	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	4,021.30 5,768.44 6,426.70 1,860.30 1,700.61	43,227.51 3,731.56 136,573.30 21,175.20 21,334.98	3,731.56 3,358.40 2,765.37 6,711.87 10,178.34	521.20 1,037.52 828.79 2,013.56 10,905.35	
Redding Record, Inc., 306 Scripps Bldg.	Newspaper publishing	12-31-1943 12-31-1944 12-31-1945 12-31-1946	1,860.30 1,700.61 1,757.53 17,094.42	10,018.56 10,178.34 10,091.42 8,069.05	6,711.87 10,905.35 10,788.58 13,179.27	3,137.00 3,103.81 5,390.29 6,852.46	
John P. Scripps Newspapers, 306 Scripps Bldg., San Diego	do	12-31-1944 12-31-1945 12-31-1946	15,980.49 16,281.29 16,731.15	30,580.02 30,279.22 88,082.43	14,499.95 14,800.67 6,013.67	6,852.46 6,974.50 5,869.85	
Sparklets Drinking Water Corp., 4500 York Blvd., Los Angeles	Production of bottled drinking water and nonalcoholic carbonated beverages	12-31-1943	79,731.15	88,082.43	6,013.67	5,869.85	2,608.81
Stockholders Publishing Co., Inc., 1257 South Los Angeles St., Los Angeles	Newspaper publishing	12-31-1941 12-31-1942 12-31-1943 12-31-1944	67,543.91 65,514.83 58,522.41 249,005.94	111,862.95 113,862.03 117,906.34	8,574.84 66,848.30 32,765.93	3,909.24 29,800.14 10,968.01	1,239.76 29,800.14 10,968.01
Temescal Groves, Inc., R. F. D. No. 2, Corona	Agriculture—citrus	12-31-1942 12-31-1943 1-1-1944 4-13-1944	4,961.29 4,080.74 3,652.77 14,937.73	13,627.21 14,505.76 14,505.76 4,437.73	903.21 1,575.76 2,303.73	1,144.58 2,286.68 1,904.33	343.37 656.01 281.82

See footnotes at end of table.

NOTICES

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—Continued.

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Sixth District of California—Continued</i>							
Turco Products, Inc., 6135 South Central Ave., Los Angeles.	Manufacturer of cleaning compounds.	12-31-1941 12-31-1942 9-30-1942 9-30-1943 9-30-1944	\$25,335.20 25,335.20 31,923.07 42,674.50 53,340.22	\$150,553.46 150,553.46 38,376.93 28,725.92 18,060.20	\$11,206.55 13,117.00 10,881.79 130.36 None	\$7,240.73 11,805.30 9,691.27 11,576.06 5,828.47	\$2,244.65 6,952.01 4,092.50 6,817.01 2,956.00
Utility Trailer Manufacturing Co., Box 3508, Terminal Annex, Los Angeles.	Trailer manufacturing and electric steel foundry.	6-30-1942 6-30-1943 6-30-1944	10,321.35 9,323.66 8,436.76	98,889.12 99,886.81 100,773.71	5,907.50 9,676.34 10,563.24	3,661.96 6,725.96 5,487.22	1,135.21 3,103.49 3,583.83
Western Insulated Wire, Inc., 2425 East 30th St., Los Angeles.	Manufacturers of insulated wire...	11-30-1941 11-30-1942 11-30-1943 11-30-1944 11-30-1945	4,749.50 5,002.26 6,493.85 6,427.29 7,590.35	9,163.41 6,297.74 4,716.15 24,402.91 23,299.83	6,474.56 6,221.80 4,730.21 4,796.77 3,633.71	1,618.64 3,792.73 4,257.19 4,536.63 3,452.02	None 1,152.27 1,277.16 1,317.54 1,005.38
E. K. Wood Lumber & Supply Co., 650 North Harbor Blvd., San Pedro.	Retail lumber.....						
<i>Colorado</i>							
The Frontier Refining Co., 410 Boston Bldg., Denver.	Petroleum refining marketing and producing.	5-31-1941 5-31-1942 5-31-1943	16,468.72 23,415.82 27,331.53	81,572.38 202,562.18 224,235.85	17,731.28 40,084.18 36,318.47	4,765.60 34,184.07 64,924.71	None 19,597.07 33,477.54
Heiland Research Corp., 130 East 5th Ave., Denver.	Manufacturers of scientific and industrial instruments, photographic accessories.	2-1-1945 2-1-1946	16,767.34 18,872.96	24,460.04 24,460.04	3,903.30 3,903.30	3,708.13 3,393.19	2,068.75 1,893.04
The Midwest Oil Co., First National Bank Bldg., Denver 2.	Oil and gas producing.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	552,805.12 524,322.00 538,734.55 517,684.30	109,729.69 109,729.68 109,729.68 109,729.68	22,998.90 61,422.51 47,060.56 68,100.81	25,780.41 12,796.66 57,535.53 66,453.61	11,400.64 5,687.41 24,225.48 27,980.67
Mountain Producers Corp., First National Bank Bldg., Denver.	do.....	12-31-1943 12-31-1944 12-31-1945	609,152.36 643,396.37 594,264.03	80,648.13 69,347.91 92,866.64	38,243.13 3,959.12 53,000.86	8,529.97 26,300.29 50,436.31	3,791.09 11,073.80 21,236.34
<i>Connecticut</i>							
Adley Express Co., Inc., 216 Crown St., New Haven.	Trucking.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 1-1-1941 10-31-1941 10-31-1942	43,865.27 56,762.64 58,064.37 109,688.98 138,546.85 151,117.36 34,727.75	41,673.16 60,632.73 56,784.88 64,305.85 92,305.22 84,492.80 81,805.90	2,464.81 14,970.02 14,979.12 32,811.02 22,732.64 5,932.25	732.44 14,895.59 26,963.32 13,124.41 20,459.38 2,681.36	None 4,617.64 11,983.60 14,478.21 9,090.05 831.22
The Allen Manufacturing Co., 133 Sheldon St., Hartford.	Manufacture of screws and plated products.						
The Arwater Manufacturing Co., Plantsville.	Manufacturing drop forgings.....						
Broad Brook Co., Broad Brook.....	Manufacturer of woolen and worsted fabrics.	10-31-1940 12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	35,927.90 148,250.41 186,038.11 217,301.86 217,301.86 217,301.86 217,301.86 34,432.76	80,605.75 109,665.64 130,774.14 99,480.39 99,480.39 99,480.39 99,480.39 87,717.24	9,672.10 50,299.59 56,211.99 24,948.14 24,948.14 24,948.14 24,948.14 1,138.53	5,277.56 20,743.48 30,910.54 22,453.32 22,453.32 23,700.73 23,700.73 1,024.98	2,818.39 None 9,584.13 9,978.25 9,978.25 9,978.25 9,978.25 603.41
The Coca-Cola Bottling Company of Bridgeport, Inc. v/o Coca-Cola Bottling Co. of New York, Inc., 425 East 31st St., New York, N. Y.	Bottling and sale of bottled Coca-Cola.	12-31-1942 12-31-1943 12-31-1944	34,432.76 34,432.76 34,432.76	87,717.24 1,138.53 1,138.53	1,138.53 1,138.53 1,138.53	1,024.67 1,024.67 1,081.00	603.41 603.41 603.41
The Coro Chemical Corp. (formerly: The Corrosion Control Corp.) 34 Smith St., Norwalk.	Manufacturers of coating material.	12-31-1942 12-31-1943 12-31-1944	5,989.30 7,778.08 7,928.00	9,886.68 7,537.42 7,387.50	2,599.63 810.85 None	8,799.64 4,609.41 2,944.60	2,651.18 1,451.81 836.39
The Goss & DeLeeuw Machine Co., P. O. Box 57, New Britain.	Manufacturers of machinery.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	32,179.97 36,370.05 39,954.97 44,265.88	18,183.33 13,993.25 151,953.02 6,097.42	9,117.94 13,996.23 10,408.33 6,097.42	3,647.18 6,996.63 7,748.54 5,792.55	2,168.95 4,714.87 2,438.97
The H. B. Ives Co., 5-17 Artisan St., New Haven.	Manufacturing building hardware.	6-30-1941 6-30-1942 6-30-1943 12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	31,045.32 33,035.88 34,224.18 34,543.35 116,500.35 142,319.78 142,319.78 142,319.78 142,319.78 9,522.39	43,541.32 44,794.22 46,105.94 34,870.19 87,898.36 62,138.03 62,138.03 47,088.37 13,900.46 82,591.09	None 3,064.12 1,875.82 1,559.65 1,559.65 3,681.98 13,900.46 13,900.46 13,900.46 11,377.61	112.40 1,547.15 2,428.48 4,158.06 1,104.60 1,104.60 12,564.41 12,564.42 1,430.11 2,208.89	None 1,451.81 836.39 None None None 5,584.13 9,978.25 9,978.25 9,978.25 3,411.48 6,701.85 9,742.21 4,622.68 5,584.19 5,584.19 5,584.19 5,584.19 2,238.45 6,282.77
The Cyril Johnson Woolen Co., 12 Furnace Ave., Stafford Springs.	Manufacturers of woolen suitings and overcoatings.						
Majestic Metals Specialties Inc., Moosup...	Manufacturing metal specialties...						
The Meriden Lumber Co., 174 State St., Meriden.	Retail lumber.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	11,873.41 12,386.28 12,589.50 12,840.43 9,522.39	12,283.59 11,770.02 11,567.50 11,316.57 82,591.09	1,426.59 813.62 710.50 459.57 11,377.61	1,283.97 822.26 674.97 436.59 3,413.28	246.67 206.05 133.28 None
The Newton New Haven Co., 680 3d Ave., West Haven.	Manufacturing die casting.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	11,028.84 13,788.04 13,788.04 13,788.04 14,466.33 14,940.49 6,038.35	149,037.42 146,280.22 146,280.22 146,280.22 145,599.93 43,974.49 50,986.59	16,046.16 14,713.96 14,713.96 14,713.96 5,749.51 9,161.65 4,162.59	7,226.77 8,144.13 13,242.56 13,978.26 8,336.99 2,190.41	3,282.77 2,093.49 9,742.21 7,507.04 4,523.08
The Packer Machine Co., Center St., Meriden.	Manufacturers of machinery.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	9,981.03 9,419.73 10,361.19 11,685.10 13,768.84 14,376.01 1,175,498.32	45,043.91 47,065.21 46,633.75 45,339.84 233,327.67 14,929.59 42,835.17	7,928.97 7,490.27 6,548.81 5,224.90 10,637.22 14,095.27 25,701.10	4,228.58 6,750.96 6,233.25 2,904.64 6,325.55 13,841.01 8,317.20	None 2,093.49 8,144.13 6,233.25 886.68 6,671.75 None
Pioneer Parachute Co., Inc., 146 Hartford Rd., Manchester.	Manufacture of parachutes.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	35,554.58 38,877.66 39,052.73 180,707.22	64,278.00 61,253.53 61,253.53 945,651.72	12,907.85 12,907.85 12,907.85 34,225.52	12,907.85 12,907.85 12,907.85 15,401.49	None
M. H. Rhodes, Inc., 30 Bartholomew Ave., Hartford.	Manufacturers—timing devices...						
Rockbestos Products Corp., 285 Nicoll St. (P. O. Box 1102), New Haven.	Manufacture of insulated wires and cables.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	218,809.27 237,847.00 235,812.00 234,854.22	1,175,498.32 1,153,456.15 1,153,456.15 1,164,661.71	20,793.00 20,793.00 20,793.00 20,793.00	8,317.20 8,317.20 37,427.40 39,506.70	8,317.20 16,634.49 16,634.49

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Connecticut—Continued							
Vanderbilt Chemical Corp., 230 Park Ave., New York, N. Y.	Chemical manufacturers	12-31-1945	\$6,141.23	\$14,783.91	\$3,880.09	\$3,685.09	\$1,048.05
The Velvet Textile Corp., 24 Gilbert St., West Haven.	Manufacturer of velvet textiles	4-30-1942 4-30-1943 4-30-1944 4-30-1945	82,371.11 82,371.11 82,371.11 82,371.11	41,128.89 41,128.89 41,128.89 41,128.89	12,628.89 12,628.89 12,628.89 12,628.89	14,367.82 11,395.60 23,148.52 11,907.44	4,454.03 5,051.55 10,103.03 5,051.55
Delaware							
The Delaware Steeplechase & Race Association, Delaware Trust Bldg., Wilmington.	Racing	12-31-1941 12-31-1942	71,078.28 78,270.98	153,171.72 146,879.02	46,771.72 40,479.02	17,935.66 70,498.82	5,567.49 31,332.82
Florida							
Adams Packing Co., Inc., c/o J. M. Morrow, Drawer B, Auburndale.	Citrus fruit growers	7-31-1941 7-31-1942 7-31-1943 5-31-1943 5-31-1944	53,500.77 61,919.31 71,423.75 4,307.74 6,005.91	109,681.06 101,710.26 88,425.36 8,973.51 13,605.55	10,168.39 17,174.74 7,222.56 6,747.41 5,282.94	913.90 9,170.84 6,500.30 11,657.04 4,079.65	None 3,019.46 2,889.02 3,517.76 1,207.00
Avon Park Groves, Inc., Winter Garden	do	10-31-1943 10-31-1944 10-31-1945	20,647.81 20,647.81 20,647.81	10,368.83 13,781.42 13,781.42	1,392.19 1,392.19 1,392.19	2,352.27 1,310.98 1,322.58	1,385.24 737.86 737.86
Bennett Drug Stores, Inc., 1516 Elder St., Jacksonville.	Retail drug chain	12-31-1943 10-31-1944 10-31-1945	2,247.79 2,357.23 2,405.23	16,752.21 16,642.77 16,594.77	1,752.21 1,642.77 1,594.77	818.19 1,873.08 221.69	188.18 561.93 61.58
20 Record Phonograph Corp., 205 Tampa St., Tampa.	Coin operated phonographs and recreation music	12-31-1941 12-31-1942 1-1-1943 2-25-1943	2,247.79 2,357.23 2,405.23	16,752.21 16,642.77 16,594.77	1,752.21 1,642.77 1,594.77	818.19 1,873.08 221.69	188.18 561.93 61.58
Georgia							
Atlanta Paper Co., Moore St. and Georgia R. R., Atlanta.	Wholesalers and manufacturers of paper and paper products	12-31-1941 12-31-1942 12-31-1943 12-31-1945	58,823.17 67,967.28 66,937.00 85,765.35	178,676.83 217,032.72 201,556.80 182,729.05	24,776.83 15,632.72 16,662.40 None	13,547.16 15,288.90 17,703.18 2,676.01	4,199.62 6,795.10 7,568.07 1,126.75
Atlantic Cotton Mills, Oak Haven Ave., Macon.	Cotton yarn manufacturer	12-31-1942 12-31-1943 12-31-1944	37,052.08 37,052.08 37,182.70	262,150.54 262,150.54 262,150.54	28,378.37 28,378.37 28,378.37	25,540.53 25,540.54 26,958.45	12,384.59 12,384.58 11,717.60
Colonial Stores, Inc., 682 Whitehall St. SW, Atlanta.	Retail grocery	12-31-1941 12-31-1942 12-31-1943 12-31-1944	853,548.78 851,593.42 848,917.17 846,541.33	1,279,479.96 1,630,593.42 1,794,456.64 1,794,456.64	120,705.87 121,092.88 121,092.88 121,092.88	66,388.22 108,983.60 108,983.59 115,038.23	20,580.34 48,437.15 48,437.15 48,437.15
Orkin Exterminating Co., Inc., 315 Peachtree St. N.E., Atlanta.	Exterminating service	12-31-1942 12-31-1943 12-31-1945	5,700.00 3,925.89 807,097.77	None	None	2,000.57	660.16
The Palmetto Theaster Co., 154-156 Walton St. N.W., Atlanta.	Motion picture theater	12-31-1942 12-31-1943 12-31-1945	122,156.23 145,815.38 145,815.38	47,635.27 24,983.15 24,983.15	4,850.37 4,850.38 4,850.38	4,365.33 4,365.34 4,607.85	1,940.13 1,940.13 1,940.13
Pepsi Cola Bottling Co. of Atlanta, 579 West Whitehall St. SW, Atlanta.	Bottlers of soft drinks	7-31-1943 7-31-1944 7-31-1945	9,263.24 9,677.37 10,348.67	34,049.49 33,635.36 62,407.08	3,799.26 3,385.13 2,713.83	4,363.29 4,859.28 2,597.63	1,308.99 2,769.86 792.96
Plantation Pipe Line Co., Healey Bldg., Atlanta.	Pipeline transportation	12-31-1942 12-31-1943 12-31-1944	1,140,573.21 1,140,916.58 1,197,168.21	1,313,033.79 1,202,441.79 1,202,441.79	183,426.79 417,834.79 445,931.22	226,403.40 228,573.10 146,632.48	100,622.72 187,700.51 173,402.58
Superba Mills, Inc., Hawkinsville.	Textile manufacturers	9-30-1946	8,073.29	17,652.71	8,307.26	1,079.45	731.49
United Theater Enterprises, Inc., 660 Peachtree St., Atlanta.	Theater	12-31-1941 12-31-1942	71,711.88 71,711.88	93,180.29	7,402.84	3,701.42	1,147.44
				109,048.63	7,402.84	6,662.55	2,961.14
Hawaii							
Hazakus Mill Co., c/o Theo H. Davies & Co., Ltd., Honolulu.	Sugar plantation	12-31-1942 12-31-1943 12-31-1944	149,175.66 148,088.90 149,696.59	362,893.66 362,978.52 362,382.13	3,371.25 4,458.01 2,800.32	33,751.93 9,516.50 5,644.41	15,071.14 4,229.56 2,370.60
Hawaiian Commercial & Sugar Co., Ltd., c/o Alexander & Baldwin, Ltd., P. O. Box 3440, Honolulu.	do	12-31-1942 12-31-1943 12-31-1944	1,234,373.56 1,234,373.66 1,276,936.27	483,886.92 67,126.34 67,126.34	373,346.28 120,827.41 127,540.05	165,929.01 53,701.07 53,701.07	
First District of Illinois							
American Hospital Supply Corp., 2020 Ridge Ave., Evanston.	Wholesale hospital supplies	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	128,075.64 154,306.81 154,306.81 154,306.81 154,306.81	38,068.95 50,462.87 50,462.87 50,462.87 50,462.87	2,264.36 10,423.19 10,423.19 10,423.19 10,423.19	208.33 5,211.59 9,380.57 9,380.57 9,902.03	None 1,615.60 4,169.28 4,169.28 None
American Rivet Co. (formerly: Manufacturers' Belt Hook Co.), 849 North Kedzie Ave., Chicago.	Manufacture rivets and belt hooks	8-31-1941 8-31-1942 8-31-1943 8-31-1944 8-31-1945	2,000.00 3,482.53 5,355.38 7,151.56 8,920.66	22,246.36 21,763.83 19,890.98 18,094.80 16,325.70	8,906.00 9,817.47 6,944.62 6,148.44 4,379.34	2,397.40 4,975.43 2,978.77 5,738.54 4,160.38	1,504.43 2,145.05 2,768.07 1,248.42 344.84
Amino Products Co., 2000-20 North Wacker Dr., Chicago.	Manufacture of chemicals	12-31-1940 12-31-1941 12-31-1942 1-1-1943 1-1-1943	41,576.91 49,768.92 49,768.92 49,768.92 49,768.92	183,067.80 256,891.99 273,032.04 256,891.99 256,891.99	59,123.09 98,431.08 98,431.08 98,431.08 98,431.08	20,576.75 46,941.48 67,781.49 6,768.62	None 14,551.86 29,372.43 2,250.23
Atlantic Pyramid Mouldings, Inc. (formerly: Pyramid Mouldings, Inc.), 533 West Armstrong Ave., Chicago.	Sales of metal mouldings	12-31-1941	486.40	156,263.60	4,258.00	1,961.37	608.02
Aurora Bleachery, Inc., North Lake St. Rd., Aurora.	Bleaching and finishing	2-1-1941 11-20-1941 11-20-1942 11-20-1943 11-20-1944 11-30-1945	3,739.00 20,217.70 8,783.40 11,339.32 4,415.78 4,771.15 5,983.72	1,918.37 4,354.00 2,722.22 4,339.94 11,073.95 2,456.85 9,851.38	1,918.37 2,654.51 5,051.55 5,051.55 4,160.64 3,444.95	837.99 31,301.99 386.80 307.66 1,196.65 677.09	

See footnotes at end of table.

No. 175—4

NOTICES

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of Illinois—Continued</i>							
Baxter Laboratories, Inc., 6301 Lincoln Ave., Morton Grove.	Manufacturing pharmaceuticals...	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 6-30-1942	\$140,427.00 180,383.89 180,383.90 180,383.90 180,665.58 182,334.39 13,690.93	\$158,553.81 198,260.07 198,260.06 198,260.06 197,978.38 196,309.57 19,426.54	\$8,415.41 31,133.61 31,133.60 31,133.60 30,851.92 29,183.11 2,549.07	\$2,103.85 12,837.93 28,020.24 27,871.27 29,309.32 27,723.95 892.17	None \$3,979.75 12,451.44 12,304.47 12,340.79 11,673.25 392.55
Bluebird Coach Lines, Inc., 4752 South Joliet Ave., Lyons.	Bus transportation.....	5-31-1941 5-31-1942 5-31-1943 5-31-1944 5-31-1945 5-31-1946	69,011.57 83,434.39 83,739.57 95,673.82 95,673.82 95,673.82	344,238.43 329,815.61 91,432.38 91,430.38 91,430.38 91,430.38	4,963.43 6,815.61 6,576.18 6,576.18 6,576.18 6,576.18	1,248.36 3,407.80 5,918.56 6,055.12 6,247.37 3,662.83	None 1,056.42 2,630.47 2,630.47 1,542.23 364.94
Chicago Stoker Corp. (formerly: Whiting Stoker Co.), 4717 West North Ave., Chicago.	Sales to dealers automatic coal stokers.....	3-20-1941 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 7-1-1944 12-31-1944	2,421.61 12,122.46 5,155.91 27,378.16 221,398.09 567,141.25 531,226.65 551,226.65 551,226.65	3,904.09 39,485.17 102,331.16 133,539.80 133,539.80 133,539.80 174,774.98	3,981.69 17,768.32 61,398.69 120,185.70 247,012.15 173,774.98	1,211.31 None 19,033.60 53,415.92 106,831.83 73,589.46	
Coca-Cola Bottling Co. of Chicago, Inc., 70 East 73d St., Chicago.	Carbonated beverages.....	6-30-1941 6-30-1942 6-30-1943 6-30-1944 7-1-1944 12-31-1944	796,634.39 971,861.30 971,861.30 971,861.30 971,861.30 50,200.83	221,398.09 567,141.25 531,226.65 551,226.65 551,226.65	4,042.66	4,062.66	1,259.4
Commercial Shearing & Stamping, Inc. (formerly: Arthur J. O'Leary & Son Co.), 5757 West 65th St., Chicago.	Steel fabrication, upset forging, and distributors of steel products.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	639,856.92 639,856.92 639,856.92 621,655.52 8,419.35	284,638.51 284,638.51 284,638.51 284,638.52 20,449.21	12,934.16 12,934.16 12,934.16 12,934.16 3,297.00	11,640.74 11,640.75 12,287.45 12,287.45	5,173.05 5,173.05 5,173.05 5,173.05 None
Cremix Co., 251 North Western Ave., Chicago.	Cream, milk, ice cream mix.....	12-31-1943	13,095.39	9,960.38	4,849.61	10,751.70	4,636.36
Eko Products Co. (formerly: The Edward Katzinger Co.), 1949 North Cicero Ave., Chicago 39.	Manufacturer—metal stampings.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	639,856.92 639,856.92 639,856.92 621,655.52 8,419.35	284,638.51 284,638.51 284,638.51 284,638.52 20,449.21	12,934.16 12,934.16 12,934.16 12,934.16 3,297.00	11,640.74 11,640.75 12,287.45 12,287.45	5,173.05 5,173.05 5,173.05 5,173.05 None
The Fahrailoy Co., 150th St. and Lexington Ave., Harvey.	Steel alloy casting.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	9,803.66 11,812.73 11,812.73 11,813.73 11,812.73	21,538.21 24,574.84 24,574.84 24,574.84 24,574.84	3,694.29 1,735.22 1,735.22 1,735.22 1,735.22	1,477.72 1,561.69 1,174.21 1,648.46 1,648.47	458.11 468.32 468.32 503.22 503.22
Fairbanks, Morse & Co., 600 South Michigan Ave., Chicago.	Manufacturers and sale of machinery.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	221,675.26	3,181,702.47	117,965.39	70,779.23	21,941.55
Fansteel Metallurgical Corp., 2200 Sheridan Rd., North Chicago.	Manufacturers of electrical steel and chemical products.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	134,305.31 157,422.18 241,464.75	430,862.94 408,386.47 377,221.65	39,809.67 77,990.70 46,825.88	14,717.46 46,794.42 47,077.80	None 14,500.27 19,822.24
G. T. C. Liquidating Co. (formerly: General Transformer Corp.), 4721 North Damen Ave., Chicago.	Manufacturing radio and electrical appliance parts.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	6,304.29 9,169.14 10,138.68 15,238.14 17,618.00	120,155.17 117,290.32 116,329.78 111,201.32 108,841.46	35,437.96 35,437.96 34,488.43 29,368.97 27,009.11	14,904.43 15,815.34 15,808.29 27,979.69 25,658.65	None 4,620.37 15,815.34 15,808.29 13,715.31
Gaytime Shops, Inc. (formerly: Gaytime Frock Co.), 370 7th Ave., New York, N. Y.	Retail—ladies ready to wear.....	2-28-1942 2-28-1943 2-29-1944 2-28-1945 2-28-1946	22,514.99 24,990.95 24,990.95 24,990.95 24,990.95	52,107.51 68,435.60 68,435.60 68,902.44 68,437.50	19,951.67 17,475.70 17,475.70 17,475.70 17,475.70	9,503.74 23,379.48 13,563.44 10,365.56 13,918.31	2,963.86 12,992.05 9,209.57 8,941.60 7,412.24
Goodrich Electric Co., 21 Linden Ave., Wilmette, Ill.	Manufactures electric equipment.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	31,486.98 3,878.89 5,201.37	116,233.28 18,533.00 17,239.32	478.42 5,621.11	430.57 2,232.04	191.30
Gray Stamping & Manufacturing Co., Elgin, Ill.	Manufacturing—metal stamping and ordnance and accessories.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	6,503.79	15,868.10	4,208.63	675.97	202.80
Greyvan Lines, Inc., 57 West Grand Ave., Chicago, Ill.	Interstate transportation of household goods.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	20,370.07 23,015.31 28,760.14 28,760.14 79,760.24	60,583.58 88,899.93 8,889.93 6,835.86 6,835.86	1,527.87 12,609.69 5,674.36	2,623.90 5,674.36	None
Handy Button Machine Co. (Ill.), transferor Handy Button Machine Co. (Del.), transferee, 2255 South Rockwell St., Chicago, Ill.	Manufacturers of machinery and metal specialties.....	1-1-1941 12-30-1941	79,449.85	91,550.15	5,670.15	1,982.64	78.75
Handy Button Machine Co. (Del.), 2255 South Rockwell St., Chicago.do.....	12-31-1941 11-30-1942 11-30-1943 11-30-1944 11-30-1945 11-30-1946	79,449.85	91,550.15	5,670.15	3,270.05	1,301.31
Henry Valve Co., 3215 North Ave., Melrose Park.	Machine products.....	12-31-1941 12-31-1942 9-30-1943 9-30-1944 9-30-1945 11-30-1944 11-30-1945 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	79,233.66 79,253.66 79,253.66 79,253.66 79,253.66 13,324.66 106,391.66 106,391.66 106,391.66 106,391.66 106,391.66	91,746.34 91,746.34 91,746.34 91,746.34 91,746.34 47,193.46 87,830.17 64,944.08 63,400.33 63,400.33 63,400.33	5,865.34 5,865.34 5,865.34 5,865.34 5,865.34 21,350.34 810.17 4,687.20 3,143.45 3,143.45 3,143.45	5,279.71 5,548.16 5,573.02 296.32 2,086.83 2,243.60 729.15 2,829.11 2,829.10 5,972.56	2,346.54 2,346.53 2,346.53 199.29 626.05 218.74 321.84 1,257.38 1,257.38 2,514.76
Hill-Shaw Co., 311 North Desplaines St., Chicago 6.	Manufacturers of coffee making equipment.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	34,675.00 24,746.21 9,420.27 9,664.08 11,064.83 104,847.80	25,843.64 9,928.79 28,707.83 28,464.02 87,830.17 64,944.08	14,023.51 11,523.54 2,454.73 2,210.92 810.17 4,687.20	2,873.92 5,832.33 1,186.00 2,086.83 729.15 2,343.60	2,422.53 5,832.33 321.84 626.05 218.74 726.52
Infico, Inc., 2730 South 12th Ave., Tucson, Ariz. (formerly: International Filter Co., Chicago).	Machinery.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	106,391.66 106,391.66 106,391.66 106,391.66 106,391.66 106,391.66	21,315.85 6,679.92 7,237.80 6,449.28 5,193.56	7,340.54 3,143.45 3,143.45 3,143.45 5,972.56	184,157.19 3,097.02 3,045.22 2,963.88	1,383.03
Jewel Tea Co., Inc., Jewel Park, Barrington.	Retailer, wholesaler and manufacturer of food products.	12-31-1944	2,151,708.00	713,399.98	211,332.92	155,425.49	65,442.71
Kimball Candy Co., 6556 Belmont Ave., Chicago.	Candy manufacturers.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	15,744.46 16,405.08 17,248.90 18,880.11	21,315.85 6,679.92 7,237.80 19,831.49	7,340.54 3,143.45 3,143.45 5,972.56	187,373.33 3,097.02 3,045.22 2,963.88	1,383.03

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subsec. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of Illinois—Continued</i>							
Kroll Bros., Co., 1858 West Hastings St., Chicago.	Manufacture of juvenile furniture and baby carriages.	6-30-1942 6-30-1943 6-30-1944 6-30-1945	\$14,492.68 19,231.89 14,929.72 19,276.75	\$63,847.57 121,053.47 149,135.19 134,788.16	\$13,532.32 8,763.11 13,005.28 8,745.75	\$6,089.54 7,850.76 3,386.02 6,938.35	\$1,887.76 4,476.00 2,870.75 4,036.83
Oak Manufacturing Co., Crystal Lake....	Manufacturing communication and radio and television parts.	5-31-1942 5-31-1943 5-31-1944 5-31-1945 5-31-1946	561,511.30 561,511.30 561,511.30 561,511.30 561,511.30	756,120.88 756,120.88 109,856.88 109,856.88 109,856.88	42,213.70 55,988.70 55,988.70 55,988.70 55,988.70	25,328.22 50,389.83 51,532.42 52,189.27 51,184.94	7,581.75 22,395.48 22,395.48 22,395.48 13,180.48
Offner Electronics, Inc., 5320 North Kedzie Ave., Chicago.	Manufacturers of electronics equipment.	12-31-1943 12-31-1944 12-31-1945 12-31-1946 1-1-1943	2,586.76 3,262.87 3,979.44 10,811.87 2,042.15	92,413.24 91,737.13 91,020.56 21,098.66 20,064.35	3,478.04 2,801.93 2,085.36 3,383.18 1,737.85	3,908.31 700.34 1,981.09 3,077.05 784.52	1,172.49 221.17 563.05 1,595.12 217.92
Playskool Manufacturing Co., 1750 North Lawndale Ave., Chicago 47.	Manufacturer educational toys....	1-31-1945	8,724.88	23,185.65	5,470.17	5,320.70	1,595.12
The John Puhl Products Co., 5000 West 21st St., Chicago 38.	Manufacturing chemical derivatives.	11-30-1941 11-30-1942 11-30-1943 11-30-1944 12-31-1942 1-1-1943	15,932.68 20,016.71 19,973.10 19,977.04 1,514.20 2,042.15	57,105.87 75,893.53 75,894.00 75,894.03 20,562.30 20,064.35	21,087.32 27,714.58 27,714.58 27,714.58 2,285.80 1,737.85	6,159.25 17,211.54 24,943.18 20,900.21 2,037.22 784.52	None 8,095.51 14,328.52 13,738.68 1,595.68 617.17 217.92
Ransom Brush Co., 1051 West Division St., Chicago.	Manufacturer of brushes.....	6-30-1943					
Rockford Coca-Cola Bottling Co., 314 Prairie St., Rockford.	Beverage manufacturer.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	84,156.97 66,243.10 66,243.10 66,243.10 66,243.10	81,287.26 37,343.60 37,279.17 32,532.77 32,532.77	6,244.03 8,132.40 8,132.40 8,132.40 8,132.40	1,061.01 3,252.96 7,319.16 7,319.16 8,977.40	None 1,008.42 3,252.96 1,008.42
Ruby Dry Cleaners, Inc., transferor; Unique Cleaners & Dyers, Inc., transferee, 2907 West Montrose Ave., Chicago.	Cleaners and dyers.....	2-28-1942 2-28-1943 2-28-1946	16,057.56 16,574.52 16,740.23	30,529.29 30,012.33 8,555.99	2,570.04 2,028.08 1,887.37	899.22 1,847.77 1,503.18	224.88 595.39 838.62
Santa Fe Elevator Corp., 141 West Jackson Blvd., Chicago 4.	Grain Elevator.....	1-1-1941 to 6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946 6-30-1947 6-30-1948 6-30-1949 6-30-1950 6-30-1951 6-30-1952 6-30-1953 6-30-1954 6-30-1955 6-30-1956 6-30-1957 6-30-1958 6-30-1959 6-30-1960 6-30-1961 6-30-1962 6-30-1963 6-30-1964 6-30-1965 6-30-1966 6-30-1967 6-30-1968 6-30-1969 6-30-1970 6-30-1971 6-30-1972 6-30-1973 6-30-1974 6-30-1975 6-30-1976 6-30-1977 6-30-1978 6-30-1979 6-30-1980 6-30-1981 6-30-1982 6-30-1983 6-30-1984 6-30-1985 6-30-1986 6-30-1987 6-30-1988 6-30-1989 6-30-1990 6-30-1991 6-30-1992 6-30-1993 6-30-1994 6-30-1995 6-30-1996 6-30-1997 6-30-1998 6-30-1999 6-30-2000 6-30-2001 6-30-2002 6-30-2003 6-30-2004 6-30-2005 6-30-2006 6-30-2007 6-30-2008 6-30-2009 6-30-2010 6-30-2011 6-30-2012 6-30-2013 6-30-2014 6-30-2015 6-30-2016 6-30-2017 6-30-2018 6-30-2019 6-30-2020 6-30-2021 6-30-2022 6-30-2023 6-30-2024 6-30-2025 6-30-2026 6-30-2027 6-30-2028 6-30-2029 6-30-2030 6-30-2031 6-30-2032 6-30-2033 6-30-2034 6-30-2035 6-30-2036 6-30-2037 6-30-2038 6-30-2039 6-30-2040 6-30-2041 6-30-2042 6-30-2043 6-30-2044 6-30-2045 6-30-2046 6-30-2047 6-30-2048 6-30-2049 6-30-2050 6-30-2051 6-30-2052 6-30-2053 6-30-2054 6-30-2055 6-30-2056 6-30-2057 6-30-2058 6-30-2059 6-30-2060 6-30-2061 6-30-2062 6-30-2063 6-30-2064 6-30-2065 6-30-2066 6-30-2067 6-30-2068 6-30-2069 6-30-2070 6-30-2071 6-30-2072 6-30-2073 6-30-2074 6-30-2075 6-30-2076 6-30-2077 6-30-2078 6-30-2079 6-30-2080 6-30-2081 6-30-2082 6-30-2083 6-30-2084 6-30-2085 6-30-2086 6-30-2087 6-30-2088 6-30-2089 6-30-2090 6-30-2091 6-30-2092 6-30-2093 6-30-2094 6-30-2095 6-30-2096 6-30-2097 6-30-2098 6-30-2099 6-30-2100 6-30-2101 6-30-2102 6-30-2103 6-30-2104 6-30-2105 6-30-2106 6-30-2107 6-30-2108 6-30-2109 6-30-2110 6-30-2111 6-30-2112 6-30-2113 6-30-2114 6-30-2115 6-30-2116 6-30-2117 6-30-2118 6-30-2119 6-30-2120 6-30-2121 6-30-2122 6-30-2123 6-30-2124 6-30-2125 6-30-2126 6-30-2127 6-30-2128 6-30-2129 6-30-2130 6-30-2131 6-30-2132 6-30-2133 6-30-2134 6-30-2135 6-30-2136 6-30-2137 6-30-2138 6-30-2139 6-30-2140 6-30-2141 6-30-2142 6-30-2143 6-30-2144 6-30-2145 6-30-2146 6-30-2147 6-30-2148 6-30-2149 6-30-2150 6-30-2151 6-30-2152 6-30-2153 6-30-2154 6-30-2155 6-30-2156 6-30-2157 6-30-2158 6-30-2159 6-30-2160 6-30-2161 6-30-2162 6-30-2163 6-30-2164 6-30-2165 6-30-2166 6-30-2167 6-30-2168 6-30-2169 6-30-2170 6-30-2171 6-30-2172 6-30-2173 6-30-2174 6-30-2175 6-30-2176 6-30-2177 6-30-2178 6-30-2179 6-30-2180 6-30-2181 6-30-2182 6-30-2183 6-30-2184 6-30-2185 6-30-2186 6-30-2187 6-30-2188 6-30-2189 6-30-2190 6-30-2191 6-30-2192 6-30-2193 6-30-2194 6-30-2195 6-30-2196 6-30-2197 6-30-2198 6-30-2199 6-30-2200 6-30-2201 6-30-2202 6-30-2203 6-30-2204 6-30-2205 6-30-2206 6-30-2207 6-30-2208 6-30-2209 6-30-2210 6-30-2211 6-30-2212 6-30-2213 6-30-2214 6-30-2215 6-30-2216 6-30-2217 6-30-2218 6-30-2219 6-30-2220 6-30-2221 6-30-2222 6-30-2223 6-30-2224 6-30-2225 6-30-2226 6-30-2227 6-30-2228 6-30-2229 6-30-2230 6-30-2231 6-30-2232 6-30-2233 6-30-2234 6-30-2235 6-30-2236 6-30-2237 6-30-2238 6-30-2239 6-30-2240 6-30-2241 6-30-2242 6-30-2243 6-30-2244 6-30-2245 6-30-2246 6-30-2247 6-30-2248 6-30-2249 6-30-2250 6-30-2251 6-30-2252 6-30-2253 6-30-2254 6-30-2255 6-30-2256 6-30-2257 6-30-2258 6-30-2259 6-30-2260 6-30-2261 6-30-2262 6-30-2263 6-30-2264 6-30-2265 6-30-2266 6-30-2267 6-30-2268 6-30-2269 6-30-2270 6-30-2271 6-30-2272 6-30-2273 6-30-2274 6-30-2275 6-30-2276 6-30-2277 6-30-2278 6-30-2279 6-30-2280 6-30-2281 6-30-2282 6-30-2283 6-30-2284 6-30-2285 6-30-2286 6-30-2287 6-30-2288 6-30-2289 6-30-2290 6-30-2291 6-30-2292 6-30-2293 6-30-2294 6-30-2295 6-30-2296 6-30-2297 6-30-2298 6-30-2299 6-30-2300 6-30-2301 6-30-2302 6-30-2303 6-30-2304 6-30-2305 6-30-2306 6-30-2307 6-30-2308 6-30-2309 6-30-2310 6-30-2311 6-30-2312 6-30-2313 6-30-2314 6-30-2315 6-30-2316 6-30-2317 6-30-2318 6-30-2319 6-30-2320 6-30-2321 6-30-2322 6-30-2323 6-30-2324 6-30-2325 6-30-2326 6-30-2327 6-30-2328 6-30-2329 6-30-2330 6-30-2331 6-30-2332 6-30-2333 6-30-2334 6-30-2335 6-30-2336 6-30-2337 6-30-2338 6-30-2339 6-30-2340 6-30-2341 6-30-2342 6-30-2343 6-30-2344 6-30-2345 6-30-2346 6-30-2347 6-30-2348 6-30-2349 6-30-2350 6-30-2351 6-30-2352 6-30-2353 6-30-2354 6-30-2355 6-30-2356 6-30-2357 6-30-2358 6-30-2359 6-30-2360 6-30-2361 6-30-2362 6-30-2363 6-30-2364 6-30-2365 6-30-2366 6-30-2367 6-30-2368 6-30-2369 6-30-2370 6-30-2371 6-30-2372 6-30-2373 6-30-2374 6-30-2375 6-30-2376 6-30-2377 6-30-2378 6-30-2379 6-30-2380 6-30-2381 6-30-2382 6-30-2383 6-30-2384 6-30-2385 6-30-2386 6-30-2387 6-30-2388 6-30-2389 6-30-2390 6-30-2391 6-30-2392 6-30-2393 6-30-2394 6-30-2395 6-30-2396 6-30-2397 6-30-2398 6-30-2399 6-30-2400 6-30-2401 6-30-2402 6-30-2403 6-30-2404 6-30-2405 6-30-2406 6-30-2407 6-30-2408 6-30-2409 6-30-2410 6-30-2411 6-30-2412 6-30-2413 6-30-2414 6-30-2415 6-30-2416 6-30-2417 6-30-2418 6-30-2419 6-30-2420 6-30-2421 6-30-2422 6-30-2423 6-30-2424 6-30-2425 6-30-2426 6-30-2427 6-30-2428 6-30-2429 6-30-2430 6-30-2431 6-30-2432 6-30-2433 6-30-2434 6-30-2435 6-30-2436 6-30-2437 6-30-2438 6-30-2439 6-30-2440 6-30-2441 6-30-2442 6-30-2443 6-30-2444 6-30-2445 6-30-2446 6-30-2447 6-30-2448 6-30-2449 6-30-2450 6-30-2451 6-30-2452 6-30-2453 6-30-2454 6-30-2455 6-30-2456 6-30-2457 6-30-2458 6-30-2459 6-30-2460 6-30-2461 6-30-2462 6-30-2463 6-30-2464 6-30-2465 6-30-2466 6-30-2467 6-30-2468 6-30-2469 6-30-2470 6-30-2471 6-30-2472 6-30-2473 6-30-2474 6-30-2475 6-30-2476 6-30-2477 6-30-2478 6-30-2479 6-30-2480 6-30-2481 6-30-2482 6-30-2483 6-30-2484 6-30-2485 6-30-2486 6-30-2487 6-30-2488 6-30-2489 6-30-2490 6-30-2491 6-30-2492 6-30-2493 6-30-2494 6-30-2495 6-30-2496 6-30-2497 6-30-2498 6-30-2499 6-30-2500 6-30-2501 6-30-2502 6-30-2503 6-30-2504 6-30-2505 6-30-2506 6-30-2507 6-30-2508 6-30-2509 6-30-2510 6-30-2511 6-30-2512 6-30-2513 6-30-2514 6-30-2515 6-30-2516 6-30-2517 6-30-2518 6-30-2519 6-30-2520 6-30-2521 6-30-2522 6-30-2523 6-30-2524 6-30-2525 6-30-2526 6-30-2527 6-30-2528 6-30-2529 6-30-2530 6-30-2531 6-30-2532 6-30-2533 6-30-2534 6-30-2535 6-30-2536 6-30-2537 6-30-2538 6-30-2539 6-30-2540 6-30-2541 6-30-2542 6-30-2543 6-30-2544 6-30-2545 6-30-2546 6-30-2547 6-30-2548 6-30-2549 6-30-2550 6-30-2551 6-30-2552 6-30-2553 6-30-2554 6-30-2555 6-30-2556 6-30-2557 6-30-2558 6-30-2559 6-30-2560 6-30-2561 6-30-2562 6-30-2563 6-30-2564 6-30-2565 6-30-2566 6-30-2567 6-30-2568 6-30-2569 6-30-2570 6-30-2571 6-30-2572 6-30-2573 6-30-2574 6-30-2575 6-30-2576 6-30-2577 6-30-2578 6-30-2579 6-30-2580 6-30-2581 6-30-2582 6-30-2583 6-30-2584 6-30-2585 6-30-2586 6-30-2587 6-30-2588 6-30-2589 6-30-2590 6-30-2591 6-30-2592 6-30-2593 6-30-2594 6-30-2595 6-30-2596 6-30-2597 6-30-2598 6-30-2599 6-30-2600 6-30-2601 6-30-2602 6-30-2603 6-30-2604 6-30-2605 6-30-2606 6-30-2607 6-30-2608 6-30-2609 6-30-2610 6-30-2611 6-30-2612 6-30-2613 6-30-2614 6-30-2615 6-30-2616 6-30-2617 6-30-2618 6-30-2619 6-30-2620 6-30-2621 6-30-2622 6-30-2623 6-30-2624 6-30-2625 6-30-2626 6-30-2627 6-30-2628 6-30-2629 6-30-2630 6-30-2631 6-30-2632 6-30-2633 6-30-2634 6-30-2635 6-30-2636 6-30-2637 6-30-2638 6-30-2639 6-30-2640 6-30-2641 6-30-2642 6-30-2643 6-30-2644 6-30-2645 6-30-2646 6-30-2647 6-30-2648 6-30-2649 6-30-2650 6-30-2651 6-30-2652 6-30-2653 6-30-2654 6-30-2655 6-30-2656 6-30-2657 6-30-2658 6-30-2659 6-30-2660 6-30-2661 6-30-2662 6-30-2663 6-30-2664 6-30-2665<br					

NOTICES

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Eighth District of Illinois—Continued</i>							
Weaver Manufacturing Co., 2171 South 9th St., Springfield.	Manufacturer of garage equipment.	6-30-1941 6-30-1942	\$37,991.29 39,562.85	\$53,091.77 70,192.81	\$4,074.71 11,737.15	\$1,300.01 6,084.54	None \$1,886.20
<i>Indiana</i>							
Amos-Thompson Corp., Edinburg.	Manufacture of lumber, veneer, and plastics.	11-30-1942	60,415.58	41,088.93	3,899.42	1,920.40	1,045.46
Arvin Industries, Inc. (formerly: Noblitt Sparks Industries, Inc.), 18th and Big Four, Columbus.	Automotive parts, radios, and electrical appliances.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 9-30-1945	823,171.99 1,021,457.30 1,122,125.76 1,122,125.76 1,122,125.76 1,122,125.76 579,600.03	216,775.80 339,218.90 330,012.64 330,012.64 330,012.64 330,012.64 2,806,364.75	153,494.55 190,124.31 89,467.85 89,467.85 89,467.85 89,467.85 287,313.40	69,377.62 114,074.59 80,521.07 80,521.06 109,988.92 84,994.46 136,737.15	None 35,363.12 35,787.15 35,787.15 71,574.28 35,787.15 114,925.36
Central Soya Co., Inc., 300 Fort Wayne Bank Bldg., Fort Wayne.	Soy bean processors.	12-31-1940	33,802.84	267,705.31	55,782.16	1,231.38	None
Inland Container Corp. (Del.), 700 West Morris St., Indianapolis.	Manufacture of corrugated shipping containers.	12-31-1941 12-31-1942 12-31-1943 10-31-1942 10-31-1943 10-31-1944 10-31-1945	39,486.31 39,486.31 39,486.31 31,900.93 34,203.85 35,700.89 41,003.84	262,021.84 262,021.84 262,021.84 72,599.07 70,297.15 68,799.11 63,497.16	69,763.69 69,763.69 69,763.69 4,228.02 1,926.10 428.06 None	66,812.02 54,230.86 2,071.73 1,884.93 2,049.75 1,865.36 424.83 237.01	
The Jay Garment Co., South Meridian St., Portland.	Manufacture of garments.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	33,802.84 31,900.93 31,900.93 34,203.85 35,700.89 41,003.84	267,705.31 55,782.16 4,228.02 1,926.10 68,799.11 63,497.16	55,782.16 69,763.69 3,974.46 2,149.29 1,865.36 424.83 237.01		
Kersting Bottling Co., Inc., 1300 West Franklin St., Evansville.	Bottling and distributing carbonated beverages.	2-28-1942 2-28-1943 2-29-1944 2-28-1945	31,694.96 31,694.96 31,694.96 31,694.96	24,656.72 24,656.72 24,656.72 24,656.72	9,100.55 10,342.76 10,342.76 10,342.76	3,358.99 9,308.48 8,451.76 8,241.19	
Eli Lilly & Co., 740 South Alabama St., Indianapolis 6.	Manufacture of pharmaceutical and biological products.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	5,919,211.76 7,201,753.88 7,206,870.88 7,209,407.00 7,212,292.00 7,215,312.65	1,436,490.31 1,725,122.94 1,726,222.94 1,626,122.94 1,725,122.94 53,690.87	99,900.04 35,914.38 33,328.45 33,328.45 33,328.44 31,662.02	49,950.02 43,233.90 29,995.61 29,995.60 31,662.02 31,662.02	
Liquid Sugars, Inc., Indianapolis.	Sugar refining.	10-31-1941 10-31-1942	6,933.10 7,965.95	4,280.52 35,089.00	4,280.52 489.05	1,204.03 2,764.83	None 820.45
Lynch Corp., Crystal and Ames Sts., Anderson.	Manufacture of glass blowing machinery.	12-31-1941	556,914.61	273,329.43	93,767.21	36,023.33	8,153.38
Playtime Products, Inc., 442 Detroit St., Warsaw.	Manufacture of toys.	1-31-1942 1-31-1944	4,682.00 7,015.31	53,994.64 51,927.46	1,791.35 None	1,337.21 916.21	414.55 314.50
Railway Service & Supply Corp., 510 South Harding St., Indianapolis.	Operating railroad contracts.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	149,889.29 149,889.29 149,889.29 149,889.29 149,889.29	76,004.09 87,757.13 89,109.03 88,459.67 88,659.70	22,311.05 22,311.05 22,311.05 22,311.05 22,311.05	16,039.97 20,079.95 20,079.94 21,195.50 13,859.27	3,112.40 8,924.41 8,924.42 8,924.42 5,835.48
Ryan Construction Corp. 402 Court Bldg., Evansville.	Highway and heavy industrial contractors.	2-28-1942	18,996.22	19,003.78	19,003.78	6,638.31	2,179.43
Sellitt Construction Co., Inc., 301 South Columbia St., South Bend.	Contractors.	12-31-1944	50,312.29	183,969.20	18,200.38	12,854.78	7,280.15
South Bend Tribune, 225 West Colfax Ave., South Bend.	Newspaper.	9-30-1944 9-30-1945 9-30-1946	131,069.32 131,069.32 131,069.32	147,498.22 147,498.22 147,498.22	124,235.39 124,235.39 124,235.39	86,637.03 88,438.21 16,362.18	49,694.16 49,694.17 15,046.20
U. S. Machine Corp., Lebanon.	Manufacturers of coal stokers and armaments.	2-29-1944	66,175.59	247,462.21	91,279.41	67,572.44	42,009.00
<i>Iowa</i>							
Economy Forms Corp., Box 128, Highland Park Station, Des Moines.	Rental of metal forms for concrete construction.	3-31-1941 3-31-1943 3-31-1944 3-31-1945 3-31-1946	15,066.32 18,335.72 17,482.61 24,914.61 31,254.56	127,433.68 130,351.54 131,416.84 124,128.69 119,387.04	4,395.83 10,304.69 11,398.99 4,081.84 None	911.22 15,130.60 10,374.34 7,232.50 3,109.53	None 5,386.28 5,572.14 4,034.98 1,733.11 5,902.01
Journal-Tribune Publishing Co., 423 Douglas St., Sioux City.	Newspaper publisher.	10-31-1942	6,000.00	283,494.84	26,973.45	14,008.29	5,902.01
Silent Sioux Oil Burner Corp., 101 South 1st St., Orange City.	Manufacturers of oil burning appliances.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	5,397.84 5,848.85 6,153.85 7,007.03 7,642.49	18,049.33 17,598.32 17,326.44 16,489.82 15,854.26	3,437.16 2,998.15 2,714.27 1,877.65 1,242.19	1,392.80 1,064.81 2,697.21 2,039.38 1,319.05	338.34 312.44 809.16 579.62 374.90
Zitterell-Mills, Webster City.	General contractors.	12-31-1944	4,460.30	14,927.56	1,453.39	1,982.04	563.32
<i>Kansas</i>							
K. S. A. L., Inc., Journal Bldg., Salina.	Radio broadcasting.	12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	5,135.92 5,755.31 6,310.00 7,891.37 8,668.20	17,952.85 17,333.47 16,577.78 15,197.41 23,164.58	4,364.08 3,714.69 2,969.00 1,698.63 5,081.80	2,750.35 3,370.22 2,839.55 1,528.20 3,637.31	825.11 1,022.56 807.03 434.33 2,029.24
Lassen Hotel Co., 1st and Market, Wichita.	Hotel.	12-31-1943 3-31-1942 3-31-1943 3-31-1944 3-31-1945 3-31-1946	37,333.59 16,348.91 16,776.04 17,391.38 18,277.43 18,668.20	29,793.41 46,439.46 46,012.33 45,396.99 23,555.35 23,164.58	11,086.99 7,401.09 6,973.95 6,358.62 5,472.57 5,081.80	3,615.30 3,495.79 6,276.57 5,801.80 5,198.94 3,637.31	2,129.01 834.61 2,404.82 2,900.47 8,267.12 10,634.23
Standard Rendering Co., Adams and Shawnee Sts., Kansas City.	General rendering.	12-31-1943 12-31-1944 12-31-1945 12-31-1946	87,182.40 87,182.40 87,182.40 87,391.90	75,452.33 22,953.27 20,667.79 40,779.08	20,667.79 20,667.79 19,634.40 None	18,601.01 18,601.01 8,207.12 4,273.39	1,908.19 1,908.19 594.81
The Wichita Union Stock Yards Co., Exchange Bldg., Wichita.	Stock yards.	12-31-1943 12-31-1944	94,300.12 88,178.45	48,905.96 33,663.76	7,073.90 6,896.80	9,614.94 9,725.59	4,769.08
<i>Kentucky</i>							
Inman Furniture Co., 2817 West Broadway, Louisville.	Furniture manufacturing.	11-30-1944	11,387.31	26,794.14	5,607.48	4,247.64	2,181.26
Ken-Kad Tube & Lamp Corp., 316 East 9th St., Owensboro.	Manufacturers of electric lamps and radio tubes.	11-30-1945 12-31-1941	11,755.32 320,052.98	26,426.13 541,381.70	5,239.47 4,248.98	2,585.10 1,904.23	1,908.19 594.81

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the measure (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Louisiana</i>							
American Pitch Pine Export Co., Inc., Peru Marquette Bldg., New Orleans.	Lumber exporting.....	10-31-1942	\$30,750.93	\$25,398.10	\$12,189.07	\$24,583.74	\$0,285.17
		10-31-1943	31,396.25	24,797.24	11,603.65	20,899.90	9,288.84
		10-31-1945	31,321.54	24,812.05	11,618.46	1,844.65	1,005.35
Auto-Lee Stores, Inc., 1001 South Peters St., New Orleans.	Retail automotive and electrical.....	1-31-1942	33,731.75	68,998.10	None	54.37	16.80
		1-31-1943	31,735.58	71,014.27	None	667.39	303.14
		1-31-1944	29,748.43	73,001.42	1,601.57	2,225.24	1,480.10
		1-31-1945	32,903.29	69,846.56	None	787.20	439.18
		1-31-1946	29,518.19	73,231.66	1,831.81	1,999.16	1,115.33
Auto-Lee Stores of Mississippi, Inc., 1001 South Peters St., New Orleans.	Retail automotive and electrical.....	1-31-1942	6,847.96	31,689.24	10,252.04	3,388.22	897.05
		1-31-1943	6,847.94	31,659.26	10,252.06	9,220.85	2,810.39
		1-31-1944	19,827.00	30,430.69	9,049.49	8,234.38	2,654.89
		1-31-1945	14,057.92	27,789.28	6,402.08	6,401.18	3,269.07
		1-31-1946	18,918.94	22,928.26	1,541.06	3,003.06	2,010.16
Baton Rouge Broadcasting Co., Inc., 444 Florida St., Baton Rouge.	Radio broadcasting.....	12-31-1943	16,788.72	42,876.34	None	571.98	336.83
		12-31-1944	15,988.72	46,612.85	6,811.28	6,029.68	3,009.98
		12-31-1945	17,326.97	54,271.11	5,473.03	5,199.38	2,900.71
Commercial National Bank in Shreveport, Texas and Edwards Sts., Shreveport.	Banking.....	12-31-1944	47,802.27	30,470.28	20,553.75	19,526.07	8,221.50
Cotton Bros. Baking Co., Inc., 425 Bolton Ave., Alexandria.	Manufacturing bread and cakes.....	12-31-1945	47,802.27	30,180.62	20,553.75	9,740.78	4,101.39
Evansville Oil Corp. (in liquidation), c/o Jack Coast, Liquidator, Ricou-Brewster Bldg., Shreveport.	Manufacturing gasoline and kerosene.....	12-31-1941	10,832.12	21,602.04	4,177.88	1,031.62	237.13
Hepinstall Steel Works, Inc., 600 Market St., New Orleans.	Fabricated steel.....	12-31-1942	11,279.91	42,404.09	3,730.09	3,357.08	1,007.33
Holloway Gravel Co., Amite.....	Producers of gravel products.....	12-31-1943	11,498.10	40,185.90	1,511.90	3,832.20	1,244.22
International Broadcasting Corporation, Commercial Bldg., Shreveport.	Commercial radio broadcasting.....	11-30-1941	2,410.57	39,251.90	24,420.89	8,013.32	None
Shelton's, Inc. (dissolved), C. B. Sherrouse, Liquidator, Gilbert.	Retail dry goods.....	12-31-1942	7,389.27	55,404.18	4,010.74	8,095.03	3,181.47
The South Coast Corp., 1204 Carondelet Bldg., New Orleans.	Sugar producers and refiners.....	12-31-1943	7,183.36	55,610.09	4,316.64	4,130.63	1,230.19
Triangle Drilling Co., Inc., transferor; A. J. Hodges Industries, Inc., transferee; 604 Ardis Bldg., Shreveport.	Oil and gas development.....	12-31-1944	4,757.36	58,036.09	6,642.64	5,806.07	1,962.35
		12-31-1945	4,296.74	55,307.04	7,143.26	7,322.14	2,109.62
<i>Maine</i>							
Forster Manufacturing Co., Inc., Strong.....	Manufacture of wood products, toothpicks, flatware, clothespins, etc.	12-31-1941	33,245.36	66,629.64	11,404.64	5,478.93	1,668.47
Limerick Yarn Mills, Limerick.....	Bradford spun worsted type yarns manufacturer.....	12-31-1943	38,964.76	60,310.24	5,685.24	5,116.71	3,013.18
<i>Maryland</i>							
Consolidated Grocers Co. (successor to) The C. D. Kenny Co., 135 South La Salle St., Chicago, Ill.	Wholesale grocers.....	8-31-1941	135,282.43	314,907.57	51,442.57	49,714.34	17,534.16
Consolidated Grocers Corp. (formerly: Spengen Warner-Kenny Corp.), 135 South La Salle St., Chicago, Ill.	do.....	8-31-1942	265,378.56	517,099.28	254,119.57	285,920.73	127,075.88
The Gaxton Co., 214 North Charles St., Baltimore.	Retail women's specialty store.....	9-1-1943	323,232.64	424,819.57	184,650.31	184,581.23	84,548.55
Royal Crown Bottling Co. of Baltimore, Inc., 428 East Preston St., Baltimore.	Manufacturer of nonalcoholic carbonated beverages.	6-30-1944	419,790.11	327,272.40	87,103.14	107,949.62	67,598.00
Bustless Iron & Steel Corp. (formerly: Armclo Steel Corp.), 3400 East Chase St., Baltimore.	Manufacturers of chrome iron and chrome nickel.	12-31-1940	735,510.59	4,869,007.20	265,633.40	182,816.70	None
The Shoreham Hotel Corp., 2500 Calvert St. NW, Washington, D. C.	Hotel operation.....	12-31-1941	883,888.10	4,726,767.33	432,783.04	259,669.82	80,497.64
The United Clay Products Co., 931 Investment Bldg., Washington, D. C.	Structural clay products, building materials, heating and air conditioning equipment.	12-31-1941	146,521.63	131,068.17	5,778.37	5,812.56	1,801.90
<i>Massachusetts</i>							
Alston Theaters, Inc., 646 Washington St., Boston.	Motion picture theater.....	12-31-1942	13,501.14	11,624.19	2,173.86	2,306.39	705.94
The Aspinook Corp. (formerly: The Lawrence Print Works, Inc.), Jewett City, Conn.	Bleaching, dyeing, printing and finishing cotton and rayon piece goods.	12-31-1943	14,518.09	142,793.36	51,181.91	32,665.28	11,687.21
Blackinton Mills, Inc., P. O. Box 449, Greenville, S. C.	Manufacturer of woolens.....	8-7-1941	14,518.09	11,028.98	1,578.65	4,562.41	1,556.87
		6-30-1942	14,518.09	142,793.36	51,181.91	42,627.85	20,472.77
		9-30-1943	14,518.09	91,851.97	240.52	9,898.42	4,167.76
		9-30-1944	146,521.63	131,068.17	5,778.37	5,812.56	1,801.90
		10-10-1940	4,556.90	45,439.27	30,643.10	2,505.16	None
		to					
		9-30-1941	9,210.84	70,753.37	9,314.46	4,899.67	1,515.26

See footnotes at end of table.

NOTICES

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1933—
Continued

(1)	(2)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
Massachusetts—Continued								
The Colonial Network, Inc., 21 Brookline Avn., Boston.	Radio broadcasting and services.	12-31-1940	\$34,384.08	\$96,112.44	\$39,265.77	\$8,016.04	None	None
Commercial Filters Corp., Corner A and West 3d Sts., Boston.	Manufacturing filtering machines.	1-31-1941	22,096.41	81,856.26	52,496.78	17,932.44	None	None
Dennison Manufacturing Co., 300 Howard St., Framingham.	1-31-1942	28,645.43	118,531.74	90,344.57	44,848.94	\$13,903.15	\$13,903.15	
Gerber's, Inc., 285 South Main St., Fall River.	1-31-1943	28,645.43	120,837.49	90,344.57	48,804.02	38,258.80	38,258.80	
Gerber's of New Bedford, Inc., 902 Purchase St., New Bedford.	1-31-1944	28,645.43	135,612.74	90,344.57	54,933.75	38,268.73	38,268.73	
Hampden Brewing Co., 45-95 North Chicopee St., Willimansett.	1-31-1945	48,916.09	134,408.70	70,073.91	60,916.31	25,548.96	25,548.96	
Lowell Coca-Cola Bottling Co., 39 1st St., Lowell.	Tags and paper specialties.	12-31-1944	701,066.50	529,183.50	88,173.55	24,609.70	19,451.83	19,451.83
Markson Bros., 100 Summer St., Boston.	12-31-1945	709,524.00	520,726.00	79,716.57	30,518.12	15,953.20	15,953.20	
Merrimac Paper Company, Inc., South Canal St., Lawrence.	Retail jewelry, gifts, etc.	2-29-1944	3,345.89	14,013.31	1,784.11	1,727.78	513.65	513.65
New England Tape Co., Inc., 30 Tower St., Hudson.	2-28-1945	3,957.24	13,401.96	1,172.76	1,114.13	316.65	316.65	
Newport Theater Co., 200 Tremont St., Boston.	2-28-1946	4,375.54	2,721.81	754.46	600.89	170.77	170.77	
Northeast Service, Inc., c/o Charles F. Rittenhouse Co., 75 Federal St., Boston.	2-28-1947	1,591.88	11,929.71	3,063.12	5,427.91	1,028.37	1,028.37	
Lawrence T. Ritchie Co., 194 Summer St., Boston.	2-29-1944	1,570.90	11,982.69	3,117.10	2,830.96	841.62	841.62	
Simonds Saw & Steel Co., 470 Main St., Fitchburg.	2-28-1945	1,973.79	11,545.80	2,679.21	556.13	186.49	186.49	
Specialty Converters, Inc., Mill Lane, East Braintree.	2-28-1946	2,777.11	10,744.48	1,877.89	357.41	65.65	65.65	
Swansea Print Works, Inc., Wood Ave., Swansea.	9-30-1942	176,975.72	420,999.68	24,424.28	19,193.64	7,034.84	7,034.84	
United Stevedoring Corp. of New England, 131 State St., Boston.	9-30-1943	176,975.72	420,999.68	24,424.28	32,942.66	14,641.18	14,641.18	
Ware Industries, Inc., East St., Ware.	9-30-1944	176,975.72	24,424.28	24,424.28	22,886.10	9,769.72	9,769.72	
Wheeler Reflector Co., 273 Congress St., Boston.	12-31-1943	15,821.37	23,116.30	None	2,622.46	788.74	788.74	
Willey-Biggin Wool Service, Inc., 246 Summer St., Boston.	12-31-1940	76,231.33	73,979.03	26,412.43	5,858.43	None	None	
Michigan								
Arenac Oil & Gas Co., 1417 Mott Foundation Bldg., Flint.	Oil and gas producers.	12-31-1942	4,872.29	8,456.08	3,231.08	2,907.97	872.36	872.36
Arrow Liquors Corp., (formerly: Arrow Distilleries Inc.), Detroit.	12-31-1943	6,024.03	8,456.08	3,231.08	2,907.98	None	None	None
Aurora Gasoline Co., 13911 Wyoming Ave., Detroit.	Rectifiers.	12-31-1941	12,177.40	124,301.41	9,258.35	5,775.00	2,541.04	2,541.04
Beach Products, Inc., 1801 Factory St., Kalamazoo.	Refining and marketing of petroleum products.	12-31-1942	15,428.80	6,007.95	6,007.95	5,700.27	2,391.55	2,391.55
Bell Lumber Co., 5251 East Outer Dr., Detroit.	12-31-1943	252,331.82	439,293.25	26,038.13	29,275.11	9,075.28	9,075.28	
Bryant & Detwiler Co., 2304 Penobscot Bldg., Detroit.	12-31-1944	13,677.29	138,987.71	23,434.31	10,415.25	10,415.25	10,415.25	
Bulding Electric Products Co., 7610 Joseph Campu Ave., Detroit.	12-31-1945	16,522.66	136,142.34	20,532.34	14,730.14	11,258.05	11,258.05	
The Cooke Contracting Co., 1116 Penobscot Bldg., Detroit.	Manufacture and sale of paper products.	12-31-1942	6,521.83	35,142.08	5,828.17	6,475.82	1,942.75	1,942.75
Detroit Breakfast Furniture Manufacturing Co., Inc., 1458 Wabash St., Detroit.	12-31-1943	9,345.22	32,318.69	6,804.78	8,329.64	2,530.75	2,530.75	
Furniture manufacturers.	12-31-1944	9,253.02	32,410.89	6,896.98	7,359.58	2,714.00	2,714.00	
General contractors.	12-31-1945	10,824.22	36,839.69	5,325.78	6,020.34	2,116.04	2,116.04	
Engineering and contracting.	12-31-1941	66,677.79	61,905.03	14,072.21	10,064.32	3,119.95	3,119.95	
12-31-1942	66,677.79	61,905.03	14,072.21	12,664.99	5,628.88	5,628.88		
12-31-1943	66,677.79	61,905.03	14,072.21	25,329.98	11,257.17	11,257.17		
12-31-1944	66,677.79	61,905.03	5,615.50	5,335.68	2,246.39	2,246.39		
12-31-1945	24,533.47	214,157.68	2,864.53	7,822.82	2,425.07	2,425.07		
12-31-1942	28,865.91	209,825.24	6,521.59	5,917.44	2,025.76	2,025.76		
12-31-1943	32,074.47	206,616.68	3,313.03	6,562.34	2,929.03	2,929.03		
12-31-1944	2,918.49	15,090.38	4,465.73	4,019.15	1,452.31	1,452.31		
12-31-1945	3,732.49	14,856.16	4,731.51	3,808.36	1,452.31	1,452.31		

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Michigan—Continued</i>							
Extruded Metals, Inc., transferor, c/o Detroit Gasket & Manufacturing Co., transferee, 12640 Burt Rd., Detroit.	Extruding metals.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	\$15,760.67 25,131.42 26,777.25 25,250.91 27,716.65 22,253.78	\$166,039.98 161,603.88 161,509.74 164,044.53 124,819.95 120,285.91	\$52,668.14 64,007.04 64,002.90 66,537.69 64,051.98 59,517.91	\$18,332.00 29,686.99 47,606.51 55,272.39 46,693.37 34,293.51	None 49,202.97 28,060.93 29,194.19 27,242.72 24,814.17 None
Federal-Mogul Corp., 11031 Shoemaker Ave., Detroit.	Manufacture and sales of engine parts.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	584,433.11 690,466.72 700,501.69 698,971.45 216,723.68 211,692.00	178,569.26 216,746.92 211,136.32 213,222.24 213,222.24 83,746.92	120,637.16 69,149.09 104,045.47 76,576.03 111,279.50 7,487.50	None 21,456.22 46,242.43 46,854.53 46,854.52 None None	
Ferro Stamping & Manufacturing Co., 1879 Franklin St., Detroit.	Automobile hardware.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	49,287.17 60,549.46 60,921.67 82,408.59 347,435.06 2,008,149.54	380,556.48 360,294.19 355,921.98 3,803.91 1,904.53	21,392.83 16,665.04 12,190.83 3,803.91 3,803.91	7,498.37 11,676.29 3,643.39 1,534.07 675.60	
Fruehauf Trailer Co., 10940 Harper Ave., Detroit.	Manufacture and sale of truck trailers.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	1,333,069.56 1,602,084.78 1,622,850.34 1,610,411.18 1,844,107.51 117,629.75	2,882,166.77 3,433,207.37 3,399,427.45 2,253,658.15 2,253,658.15 None	304,069.79 498,474.76 493,426.95 493,426.95 493,426.95 None	126,724.35 299,084.86 444,084.26 444,084.26 468,755.61 1,904.53	92,716.31 109,370.79 109,370.78 109,370.78 109,370.78 None
Holcroft & Co., 6545 Epworth Blvd., Detroit.	Contracting engineers and furnace work.....	12-31-1945	30,346.70	4,665.85	4,665.85	1,166.38	None
Inter-City Coach Line Co., 316 North Grand Ave., Lansing.	City bus lines.....	11-30-1941	15,653.19	117,913.51	27,450.26	647.33	None
Keystone Oil Refining Co., 12800 Northhampton, Detroit.	Gasoline and oils.....	8-31-1941 8-31-1942 8-31-1943 8-31-1944 8-31-1945 8-31-1946	22,303.59 22,303.59 22,303.59 22,303.59 22,303.59 22,303.59	151,700.65 151,700.65 151,700.65 151,700.65 151,700.65 151,700.65	30,237.11 30,237.11 30,237.11 30,237.11 30,237.11 30,237.11	27,682.43 27,213.39 23,493.99 19,821.20 8,907.86 4,811.62	10,187.34 15,045.38 14,612.04 14,355.38 4,811.62 None
Wm. F. McGraw & Co., 575 East Milwaukee Ave., Detroit.	Industrial brokers of rubber and screws, etc.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	1,191.15 2,072.80 2,091.36 46,278.77	14,875.96 19,480.05 9,687.95 650,915.03	2,133.85 1,383.24 3,875.18 12,035.37	1,513.91 1,493.63 None 7,221.22	454.17 439.09 None 2,298.57
Vinco Corp., 2111 Schaefer Highway, Detroit.	Manufacture of gages, precision measuring equipment, machine tools, etc.	12-31-1943 12-31-1944 12-31-1945	78,745.40 149,590.19 149,590.19	582,047.39 40,638.23 225,409.81	1,637.58 30,975.38 30,975.38	1,769.13 22,452.26 27,877.84	785.28 6,960.20 12,390.15
West Michigan Steel Foundry Co., 1148 West Western Ave., Muskegon.	Steel foundry.....	12-31-1944 12-31-1945	149,590.19 149,590.19	325,409.81 325,409.81	30,975.38 30,975.38	29,426.61 29,426.61	12,390.16 12,390.15
<i>Minnesota</i>							
Archer-Daniels-Midland Co., 600 Roanoke Bldg., Minneapolis.	Manufacturers of vegetable oils, grain merchants, importers of various oils.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	2,527,873.58 2,500,957.69 2,643,674.16 2,643,674.16 2,643,674.16 2,643,674.16	3,440,192.27 654,650.27 3,511,973.80 3,771,497.79 3,771,497.79 2,793,217.44	100,286.42 856,587.31 713,910.84 713,910.84 713,910.84 None	10,723.80 621,582.17 642,519.75 446,245.76 380,033.26 2,920.68	192,600.47 285,564.33 285,564.34 285,564.33 285,564.34 None
Big Stone Canning Co., Ortonville.	Canning vegetables.....	3-31-1945	24,823.56	None	2,920.68	1,406.52	None
Char-Gale Manufacturing Co., 4325 Hinman Ave., Minneapolis.	Manufacturers heating and air conditioning equipment and defense work.	11-30-1943	20,960.90	101,176.10	2,789.10	2,510.19	1,478.23
Green Giant Co., (formerly: Minnesota Valley Canning Co.), Le Sueur.	Canning peas and corn.....	3-31-1941 3-31-1942 3-31-1943 3-31-1944 3-31-1945	247,893.82 271,816.12 336,658.83 336,658.83 330,668.83	343,950.45 614,468.90 547,597.94 547,597.94 547,597.94	87,432.03 120,650.35 55,163.72 55,163.72 55,163.72	29,353.42 72,380.21 49,047.35 50,333.12 34,042.94	None 22,440.96 22,065.49 22,065.48 22,065.48
K. S. T. P., Inc., Radio City, Minneapolis.	Radio broadcasting.....	6-30-1942 6-30-1943 6-30-1944 6-30-1945	121,638.11 121,638.19 121,638.19 121,638.19	129,423.59 129,423.51 129,423.51 129,423.51	15,161.89 15,161.81 15,161.81 15,161.81	6,822.81 13,645.63 14,022.60 14,408.72	2,115.06 6,064.73 6,064.72 6,064.73
Minneapolis Star Journal & Tribune Co., 425 Portland Ave., Minneapolis.	Newspaper publishing.....	5-31-1942 5-31-1943 5-31-1944 5-31-1945	1,300,709.64 229,440.88 329,440.88 323,829.70	632,661.50 1,968,745.93 973,714.71 982,420.30	434,128.02 915,741.27 815,500.65 776,993.09	134,379.69 427,573.54 422,763.10 415,500.65	None
Red Owl Stores, Inc., 215 East Excelsior Ave., Hopkins.	Retail food stores and wholesale foods.	2-28-1946	231,616.49	29,891.82	29,891.82	23,807.00	10,023.94
Red River Broadcasting Co., Inc., 218 Bradley Bldg., Duluth.	Radio broadcasting.....	12-31-1945	4,197.89	1,427.06	1,427.06	1,355.71	385.31
Rochester Bread Co., 300 Eleventh Ave. NW, Rochester.	Bread bakery.....	5-31-1945	13,452.78	3,657.18	3,657.18	2,037.00	1,468.74
Van Dusen Harrington Co., 713 Grain Exchange, Minneapolis.	Grain, milling, feed, terminal train elevators, retail lumber and coal.	6-30-1942 6-30-1943 6-30-1945 6-30-1946	544,059.86 541,108.36 666,998.90 544,263.25	731,770.22 734,721.72 666,891.18 731,566.83	13,590.14 16,541.64 None 13,585.75	41,025.96 55,458.98 833.04 20,237.53	12,718.05 24,648.44 833.04 8,521.06
<i>Mississippi</i>							
The Amory Garment Co., Amory.	Garment factory.....	10-31-1941 10-31-1942 10-31-1943 10-31-1945	10,465.57 20,442.65 15,055.74 12,048.81	Unstated None None 167,169.71	None 1,336.96 3,308.34 2,091.13	812.14 488.40 1,322.18 1,166.63	None
<i>First District of Missouri</i>							
McCabe Powers Auto Body Co., 5900 North Broadway, St. Louis.	Manufacturing of truck bodies.....	12-31-1941 12-31-1942 12-31-1944	25,099.40 26,415.94 26,415.94	145,137.99 21,790.56 21,790.56	23,113.10 19,616.91 28,262.72	4,729.48 11,134.55 17,437.25	1,466.15
Paramount Hollywood Theater Corp., 8838 Hollywood Blvd., Hollywood, Calif.	Theater operators.....	12-31-1942 12-31-1943 12-31-1945	7,803.20 9,278.30 13,034.83	31,909.86 16,434.76 26,678.23	11,196.80 16,105.70 12,349.17	10,498.03 15,063.05 11,736.87	3,184.70 6,065.17 6,974.99
<i>Sixth District of Missouri</i>							
B. Adler Millinery Co., 1208 Main St., Kansas City.	Retail ladies ready to wear.....	1-31-1942 1-31-1943 1-31-1944	21,515.97 21,515.97 21,515.97	130,294.01 130,294.01 130,294.01	2,184.03 2,184.03 2,184.03	1,114.41 2,805.62 2,765.57	345.47 1,057.53 1,057.54

See footnotes at end of table.

NOTICES

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Sixth District of Missouri—Continued</i>							
J. A. Folger & Co., 324 West 8th St., Kansas City.	Coffee roasting.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	\$861,618.67 \$61,618.67 \$61,618.67 \$61,618.67 \$61,618.67	\$300,961.34 300,961.34 471,443.97 471,443.97 471,443.97	\$40,881.33 40,881.33 40,881.33 40,881.33 40,881.33	\$31,053.38 13,190.30 36,703.20 38,837.26 38,837.26	\$9,626.55 5,862.35 16,352.53 16,352.54 16,352.53
Gustin-Bacon Manufacturing Co., 1412-18 West 12th St., Kansas City, Mo.	Manufacturers and distributors of oil field and railway supplies.....	9-30-1941 9-30-1942 9-30-1943 9-30-1944 9-30-1945	69,534.68 88,012.28 131,617.56 139,557.94 9,485.37	545,640.54 657,986.25 614,292.97 606,362.59 38,014.63	164,976.62 206,850.65 163,225.39 155,285.01 2,389.63	39,687.02 142,078.46 157,475.10 194,175.94 880.35	None 51,191.75 71,090.93 117,503.82 261.37
Ozark Wholesale Beverage Co., 501 West Olive St., Springfield.	Wholesale liquor.....	9-30-1944	10,712.50	62,924.66	4,012.50	1,622.99	714.11
Reynolds Manufacturing Co., 600 North Prospect Ave., Springfield, Mo.	Foundry and related products.....	12-31-1941 12-31-1942 12-31-1943	10,007.47 12,502.08	82,747.91 99,618.04	4,717.53 1,222.92	4,277.10 1,324.82	1,233.13 600.19
<i>Nebraska</i>							
Coco Steel Products Corp., 5901 West 26th St., Chicago, Ill.	Manufacturing, sale and installing steel building products.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	272,019.72 319,444.26 325,861.24 325,861.24 325,861.24 339,994.51	296,646.20 549,099.87 542,592.89 542,592.89 542,592.89 528,459.62	74,730.28 155,555.74 149,138.76 149,138.76 149,138.76 135,005.49	24,007.66 93,333.44 134,224.88 134,224.89 134,224.89 128,255.22	None 28,933.37 59,655.51 59,655.51 59,655.51 54,002.20
Gate City Iron Works, 11th and Seward Sts., Omaha.	Iron fabrication.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	67,721.29 68,025.94 67,997.91 67,821.22 68,280.54	174,181.64 174,181.64 255,674.98 255,674.98 255,674.98	32,206.05 32,206.05 32,206.05 32,206.05 32,206.05	16,103.03 28,985.44 32,206.05 30,595.75 30,595.74	4,991.94 12,882.42 12,882.41 12,882.41 5,424.48
Peter Kiewit Sons' Co., 1024 Omaha National Bank Bldg., Omaha.	General contractor.....	12-31-1941 12-31-1942	104,190.62 133,636.47	1,129,569.07 1,259,915.91	30,636.69 18,133.53	17,498.32 16,320.18	7,253.42
McCook Rendering Co., McCook.....	Rendering plant.....	8-30-1943 8-30-1944	2,750.96 2,628.38	4,284.74 4,407.32	2,040.36 2,162.94	1,836.32 1,010.37	550.89 302.60
United Insurance Co., 417 Lincoln Liberty Life Bldg., Lincoln.	Health and accident insurance.....	12-31-1944	13,954.06	19,873.66	2,195.94	2,086.14	944.83
World Publishing Co., 14th and Dodge Sts., Omaha.	Newspaper publication.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	754,888.22 720,071.85 737,649.84 737,649.84 737,649.84	186,440.89 231,207.65 226,013.91 226,013.91 226,013.91	18,946.53 42,512.49 22,114.99 22,114.99 22,114.99	8,280.41 38,261.24 19,905.49 21,009.24 21,009.24	2,591.36 17,005.09 8,846.00 8,846.00 8,846.00
<i>New Hampshire</i>							
J. F. McElwain Co., 103 Temple St., Nashua.	Shoe manufacturing.....	12-31-1942 12-31-1943	1,200,335.22 1,165,964.37	None 34,370.95	None 34,370.95	22,268.77 16,431.99	9,807.23 7,264.18
<i>First District of New Jersey</i>							
The Coca-Cola Bottling Company of Trenton, Inc., c/o The Coca-Cola Bottling Co. of New York, Inc., 415 East 34th St., New York, N. Y.	Bottling and sale of bottled Coca-Cola.....	12-31-1943 12-31-1944 12-31-1945	44,514.16 44,514.96 44,514.96	658.81 658.01 658.01	658.81 658.01 658.01	537.41 625.11 625.11	326.26 263.21 263.22
Kieckhefer Container Co. and Subsidiaries, P. O. Box 710, Camden.	Manufacturers of wood pulp, paper and paperboard containers.....	12-31-1941 12-31-1942	794,041.98 833,081.35	795,300.03 789,232.80	371,869.74 413,757.82	274,939.14 427,282.13	85,231.15 150,724.98
Kieckhefer Container Co. and Subsidiary, P. O. Box 710, Camden.	do.....	12-31-1943	876,302.64	726,107.27	370,566.53	379,278.54	176,906.65
McPherson Hotel Corp., 27 West State St., Trenton.	Hotel.....	11-30-1943 11-30-1944 11-30-1945 11-30-1946	4,017.52 6,048.37 8,256.87 10,590.42	38,681.73 36,050.88 33,742.38 31,468.83	7,919.54 5,888.69 3,580.19 1,246.64	2,291.78 5,560.32 3,401.18 100.66	2,138.28 1,625.49 1,005.39 30.70
J. R. Quigley Co., 811 Market St., Gloucester City.	Wholesale lumber and millwork.....	11-30-1942 11-30-1943 11-30-1944 11-30-1945	45,313.52 45,080.40 45,089.40 47,253.97	28,358.98 27,583.10 27,583.10 26,598.53	3,611.48 2,835.60 2,835.60 1,631.03	3,348.14 2,552.04 2,681.81 1,885.99	1,380.02 1,154.24 1,154.24 794.10
<i>Fifth District of New Jersey</i>							
CO Two Fire Equipment Co., U. S. Highway No. 1, Newark.	Manufacturing fire extinguishers.....	12-31-1940 12-31-1941 12-31-1943	76,282.73 61,336.56 131,261.31	725,000.76 897,053.84 179,265.19	60,042.27 74,893.44 34,988.69	10,738.83 44,936.06 43,034.10	None 13,933.18 20,827.85
Hudson Transit Lines, Inc., Franklin Turnpike, Mahwah.	Bus transportation.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	23,095.10 24,393.57 24,393.57 114,790.80	104,768.74 104,431.27 104,431.27 535,809.76	18,789.90 18,215.72 18,215.72 168,428.83	16,910.91 33,061.33 17,529.81 92,005.36	8,349.97 16,147.58 9,409.80 28,521.06
Industrial Tape Corp., U. S. Highway No. 1, New Brunswick.	Manufacture and sale of industrial adhesive tape.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	114,790.80 125,780.89 125,780.89 125,780.89 1,570,392.11 63,915.06	450,624.76 535,809.76 535,809.76 535,809.76 407,392.52 160,569.94	85,174.96 32,428.83 32,428.83 168,428.83 38,020.57 17,915.94	26,299.90 93,617.51 157,903.74 63,007.12 5,150.93 18,438.15	None 67,371.54 67,371.54 67,371.54 36,119.55 5,715.83
International Cigar Machinery Co., 90 Main St., Flemington.	Leasing cigar machinery patents.....	12-31-1944 12-31-1945	1,570,392.11 1,570,392.11	407,392.52 407,392.52	38,020.57 38,020.57	36,119.55 5,150.93	15,208.23
Jacques Kreisler Manufacturing Corp., 9015 Bergenline Ave., North Bergen.	Manufacturing jewelers.....	6-30-1941 6-30-1942 6-30-1943 6-30-1944 6-30-1945	81,539.74 81,539.74 77,807.33 77,403.91	145,585.26 375,743.76 376,836.17 379,475.17	30,730.26 30,730.26 34,462.67 34,462.67	27,657.23 11,087.43 32,739.54 4,763.97	12,202.10 6,630.20 13,785.07 3,533.89
Marco Pulp & Paper, Inc., Paul L. Troast, trustee, River Rd., East Paterson.	Paper manufacturer.....	7-31-1942 7-31-1943 4-30-1944 4-30-1945 4-30-1946	13,348.06 15,685.52 37,928.62 37,928.62 37,928.62	72,151.94 69,813.48 31,560.76 31,560.76 31,560.76	2,486.92 548.09 4,006.51 5,031.55 5,031.55	1,303.12 1,763.97 2,377.12 4,611.56 4,778.98	474.12 333.89 786.89 2,366.92 2,285.65
Marelius Manufacturing Co., Inc., 1 Market St., East Paterson.	Paper products.....	10-13-1942 12-31-1942	5,570.39 233,940.47	37,664.38	37,664.38	5,963.31	1,531.68
John Simmons Co., Inc., 152 Mulberry St., Newark.	Jobbers of pipe, fittings, plumbing supplies, etc.	10-13-1942 12-31-1942	233,940.47	37,664.38	5,963.31	1,728.97	
Stoney Mueller, Inc., Page and Newark Aves., Lyndhurst.	Dealers in chemical solvents.....	12-31-1940 12-31-1941 12-31-1942	20,298.87 26,560.35 26,584.34	89,301.23 84,490.03 84,490.66	14,878.23 32,012.03 32,015.66	1,984.61 19,284.25 25,118.08	None 5,978.17 15,200.30

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. I) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Fifth District of New Jersey—Continued</i>							
The Thomas & Betts Co., 36 Butler St., Elizabeth.	Manufacturers of electrical fittings.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 6-30-1946	\$251,586.82 268,540.55 268,540.55 268,540.55 268,540.55 711,034.55 800,991.73 802,775.07 864,935.59 865,010.48 867,060.66	\$381,113.48 364,159.45 364,159.45 364,159.45 364,159.45 727,726.20 850,576.26 850,031.41 855,980.11 855,980.11 855,980.11	\$47,731.14 28,608.92 28,608.92 28,608.92 28,608.92 14,480.45 56,494.71 56,492.41 56,492.41 56,492.41 56,492.41	\$28,638.86 25,748.04 25,748.02 25,748.02 25,748.02 3,620.11 28,247.36 50,841.17 62,247.75 53,667.79 27,054.45	\$8,877.99 11,443.57 11,443.57 22,887.14 11,443.57 None 8,750.58 22,590.97 22,590.98 22,590.95 11,391.54
<i>First District of New York</i>							
Chicago Macaroni Co. of New York, Inc., 116 Inslay St., Brooklyn.	Wholesale grocers.	12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	17,428.82 18,647.67 21,140.61 26,906.72 30,421.71 30,421.71 1,158.83 3,564.20 2,439.33	27,424.82 57,643.57 55,150.63 42,940.73 48,802.45 97,643.67 96,765.09 None	4,171.18 3,612.33 519.39 3,926.24 411.25 411.25 7,193.27 6,314.69 None	3,808.06 3,754.65 1,460.74 1,963.12 13,600.20 2,587.03 6,051.54 336.35	1,625.44 2,211.07 814.04 608.57 7,889.05 588.11 1,815.44 123.36
Edward Ehrbar, Inc., 20 Meserole Ave., Brooklyn.	Rental and sale of construction machinery.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	26,906.72 30,421.71 30,421.71 5,712,223.61	42,940.73 48,802.45 97,643.67 5,943,425.66	3,926.24 411.25 7,193.27 1,074,515.79	1,963.12 370.12 13,600.20 1,020,790.00	608.57 205.80 7,889.05 445,191.30
Holbrook Candies, Inc., c/o Samuel Sonet, 342 Madison Ave., New York.	Manufacture candies and confections.	3-31-1942 3-31-1943	1,158.83 3,564.20	97,643.67 96,765.09	7,193.27 6,314.69	2,587.03 6,051.54	588.11 1,815.44
Jewel Sheen Waterproofing Corp., 35-43 37th Ave., Long Island City.	Waterproofing of textiles.	12-31-1941	2,439.33	None	None	336.35	123.36
Pepsi Cola Co. (formerly: Loft, Inc.), 3 West 57th St., New York.	Carbonated beverage.	1-1-1941 to 6-30-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 6-30-1946 6-30-1947 6-30-1948 6-30-1949 6-30-1950 6-30-1951 6-30-1952 6-30-1953 6-30-1954 6-30-1955 6-30-1956 6-30-1957 6-30-1958 6-30-1959 6-30-1960 6-30-1961 6-30-1962 6-30-1963 6-30-1964 6-30-1965 6-30-1966 6-30-1967 6-30-1968 6-30-1969 6-30-1970 6-30-1971 6-30-1972 6-30-1973 6-30-1974 6-30-1975 6-30-1976 6-30-1977 6-30-1978 6-30-1979 6-30-1980 6-30-1981 6-30-1982 6-30-1983 6-30-1984 6-30-1985 6-30-1986 6-30-1987 6-30-1988 6-30-1989 6-30-1990 6-30-1991 6-30-1992 6-30-1993 6-30-1994 6-30-1995 6-30-1996 6-30-1997 6-30-1998 6-30-1999 6-30-2000 6-30-2001 6-30-2002 6-30-2003 6-30-2004 6-30-2005 6-30-2006 6-30-2007 6-30-2008 6-30-2009 6-30-2010 6-30-2011 6-30-2012 6-30-2013 6-30-2014 6-30-2015 6-30-2016 6-30-2017 6-30-2018 6-30-2019 6-30-2020 6-30-2021 6-30-2022 6-30-2023 6-30-2024 6-30-2025 6-30-2026 6-30-2027 6-30-2028 6-30-2029 6-30-2030 6-30-2031 6-30-2032 6-30-2033 6-30-2034 6-30-2035 6-30-2036 6-30-2037 6-30-2038 6-30-2039 6-30-2040 6-30-2041 6-30-2042 6-30-2043 6-30-2044 6-30-2045 6-30-2046 6-30-2047 6-30-2048 6-30-2049 6-30-2050 6-30-2051 6-30-2052 6-30-2053 6-30-2054 6-30-2055 6-30-2056 6-30-2057 6-30-2058 6-30-2059 6-30-2060 6-30-2061 6-30-2062 6-30-2063 6-30-2064 6-30-2065 6-30-2066 6-30-2067 6-30-2068 6-30-2069 6-30-2070 6-30-2071 6-30-2072 6-30-2073 6-30-2074 6-30-2075 6-30-2076 6-30-2077 6-30-2078 6-30-2079 6-30-2080 6-30-2081 6-30-2082 6-30-2083 6-30-2084 6-30-2085 6-30-2086 6-30-2087 6-30-2088 6-30-2089 6-30-2090 6-30-2091 6-30-2092 6-30-2093 6-30-2094 6-30-2095 6-30-2096 6-30-2097 6-30-2098 6-30-2099 6-30-2100 6-30-2101 6-30-2102 6-30-2103 6-30-2104 6-30-2105 6-30-2106 6-30-2107 6-30-2108 6-30-2109 6-30-2110 6-30-2111 6-30-2112 6-30-2113 6-30-2114 6-30-2115 6-30-2116 6-30-2117 6-30-2118 6-30-2119 6-30-2120 6-30-2121 6-30-2122 6-30-2123 6-30-2124 6-30-2125 6-30-2126 6-30-2127 6-30-2128 6-30-2129 6-30-2130 6-30-2131 6-30-2132 6-30-2133 6-30-2134 6-30-2135 6-30-2136 6-30-2137 6-30-2138 6-30-2139 6-30-2140 6-30-2141 6-30-2142 6-30-2143 6-30-2144 6-30-2145 6-30-2146 6-30-2147 6-30-2148 6-30-2149 6-30-2150 6-30-2151 6-30-2152 6-30-2153 6-30-2154 6-30-2155 6-30-2156 6-30-2157 6-30-2158 6-30-2159 6-30-2160 6-30-2161 6-30-2162 6-30-2163 6-30-2164 6-30-2165 6-30-2166 6-30-2167 6-30-2168 6-30-2169 6-30-2170 6-30-2171 6-30-2172 6-30-2173 6-30-2174 6-30-2175 6-30-2176 6-30-2177 6-30-2178 6-30-2179 6-30-2180 6-30-2181 6-30-2182 6-30-2183 6-30-2184 6-30-2185 6-30-2186 6-30-2187 6-30-2188 6-30-2189 6-30-2190 6-30-2191 6-30-2192 6-30-2193 6-30-2194 6-30-2195 6-30-2196 6-30-2197 6-30-2198 6-30-2199 6-30-2200 6-30-2201 6-30-2202 6-30-2203 6-30-2204 6-30-2205 6-30-2206 6-30-2207 6-30-2208 6-30-2209 6-30-2210 6-30-2211 6-30-2212 6-30-2213 6-30-2214 6-30-2215 6-30-2216 6-30-2217 6-30-2218 6-30-2219 6-30-2220 6-30-2221 6-30-2222 6-30-2223 6-30-2224 6-30-2225 6-30-2226 6-30-2227 6-30-2228 6-30-2229 6-30-2230 6-30-2231 6-30-2232 6-30-2233 6-30-2234 6-30-2235 6-30-2236 6-30-2237 6-30-2238 6-30-2239 6-30-2240 6-30-2241 6-30-2242 6-30-2243 6-30-2244 6-30-2245 6-30-2246 6-30-2247 6-30-2248 6-30-2249 6-30-2250 6-30-2251 6-30-2252 6-30-2253 6-30-2254 6-30-2255 6-30-2256 6-30-2257 6-30-2258 6-30-2259 6-30-2260 6-30-2261 6-30-2262 6-30-2263 6-30-2264 6-30-2265 6-30-2266 6-30-2267 6-30-2268 6-30-2269 6-30-2270 6-30-2271 6-30-2272 6-30-2273 6-30-2274 6-30-2275 6-30-2276 6-30-2277 6-30-2278 6-30-2279 6-30-2280 6-30-2281 6-30-2282 6-30-2283 6-30-2284 6-30-2285 6-30-2286 6-30-2287 6-30-2288 6-30-2289 6-30-2290 6-30-2291 6-30-2292 6-30-2293 6-30-2294 6-30-2295 6-30-2296 6-30-2297 6-30-2298 6-30-2299 6-30-2300 6-30-2301 6-30-2302 6-30-2303 6-30-2304 6-30-2305 6-30-2306 6-30-2307 6-30-2308 6-30-2309 6-30-2310 6-30-2311 6-30-2312 6-30-2313 6-30-2314 6-30-2315 6-30-2316 6-30-2317 6-30-2318 6-30-2319 6-30-2320 6-30-2321 6-30-2322 6-30-2323 6-30-2324 6-30-2325 6-30-2326 6-30-2327 6-30-2328 6-30-2329 6-30-2330 6-30-2331 6-30-2332 6-30-2333 6-30-2334 6-30-2335 6-30-2336 6-30-2337 6-30-2338 6-30-2339 6-30-2340 6-30-2341 6-30-2342 6-30-2343 6-30-2344 6-30-2345 6-30-2346 6-30-2347 6-30-2348 6-30-2349 6-30-2350 6-30-2351 6-30-2352 6-30-2353 6-30-2354 6-30-2355 6-30-2356 6-30-2357 6-30-2358 6-30-2359 6-30-2360 6-30-2361 6-30-2362 6-30-2363 6-30-2364 6-30-2365 6-30-2366 6-30-2367 6-30-2368 6-30-2369 6-30-2370 6-30-2371 6-30-2372 6-30-2373 6-30-2374 6-30-2375 6-30-2376 6-30-2377 6-30-2378 6-30-2379 6-30-2380 6-30-2381 6-30-2382 6-30-2383 6-30-2384 6-30-2385 6-30-2386 6-30-2387 6-30-2388 6-30-2389 6-30-2390 6-30-2391 6-30-2392 6-30-2393 6-30-2394 6-30-2395 6-30-2396 6-30-2397 6-30-2398 6-30-2399 6-30-2400 6-30-2401 6-30-2402 6-30-2403 6-30-2404 6-30-2405 6-30-2406 6-30-2407 6-30-2408 6-30-2409 6-30-2410 6-30-2411 6-30-2412 6-30-2413 6-30-2414 6-30-2415 6-30-2416 6-30-2417 6-30-2418 6-30-2419 6-30-2420 6-30-2421 6-30-2422 6-30-2423 6-30-2424 6-30-2425 6-30-2426 6-30-2427 6-30-2428 6-30-2429 6-30-2430 6-30-2431 6-30-2432 6-30-2433 6-30-2434 6-30-2435 6-30-2436 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See footnotes at end of table.

NOTICES

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Second District of New York—Continued</i>							
Union Bag & Paper Corp., 233 Broadway, New York.	Manufacture and sale of kraft board, pulp, paper, paperbags, etc.	12-31-1945	\$1,309,816.16	\$2,703,567.14	\$400,153.84	\$354,778.87	\$201,224.38
White Lamb Finlay, Inc., 40 Worth St., New York.	Importers and wholesalers of textiles.	12-31-1941	76,989.36	225,725.18	3,700.64	3,265.09	1,012.17
		12-31-1942	83,354.48	220,350.06	None	469.26	207.22
		12-31-1943	81,620.16	222,084.58	None	604.23	268.55
		12-31-1944	73,031.22	230,683.32	7,718.78	7,637.98	2,215.98
		12-31-1945	65,134.70	238,579.84	15,615.30	15,314.29	6,448.12
Whyte Manufacturing Co., Inc., 113 4th Ave., New York.	Manufacturer of plastic products.	10-31-1941	14,610.86	144,593.02	2,246.73	561.68	None
		10-31-1942	17,422.14	140,088.41	3,201.60	1,820.10	572.29
		10-31-1943	17,442.14	141,988.41	3,181.60	5,762.88	3,303.70
<i>Third District of New York</i>							
Air Devices, Inc., 17 East 42d St., New York.	Manufacturers and wholesaler of air-condition and heating equipment.	8-31-1942	2,495.89	42,199.16	5,881.39	3,041.14	1,203.88
		8-31-1943	4,549.89	40,497.30	4,179.33	4,228.70	1,268.60
		8-31-1944	5,176.09	40,217.53	3,869.76	4,165.46	1,205.00
		8-31-1945	5,275.81	40,258.26	3,940.51	3,802.73	1,080.79
Amalgamated Textiles, Ltd., 51 Madison Ave., New York.	Woolens.	11-30-1942	28,460.13	96,775.58	33,289.87	24,503.95	10,476.38
Arkwright, Inc., 128 West 21st St., New York.	Resident buying.	11-30-1943	30,577.43	94,628.28	40,672.57	41,467.92	20,725.78
Arnold Constable Corp. and Subsidiaries, 453 5th Ave., New York.	Retail apparel and accessories and real estate.	12-31-1941	7,056.38	3,645.98	1,370.12	525.34	120.83
		12-31-1942	6,975.79	3,728.57	1,432.71	1,433.04	429.92
		1-31-1943	609,946.66	183,182.34	61,972.19	30,986.10	9,285.35
		1-31-1944	626,207.58	166,176.97	46,014.32	45,527.74	21,246.28
		1-31-1945	644,973.64	147,410.91	27,248.26	31,139.31	14,399.50
Austenal Laboratories Inc., 224 East 39th St., New York.	Manufacturers of dental products.	12-31-1941	88,121.16	87,097.01	8,277.47	4,723.90	1,236.78
		12-31-1942	88,121.16	87,097.01	8,277.47	7,449.73	3,311.00
		12-31-1943	88,121.16	87,097.01	8,277.47	7,446.72	3,328.00
		12-31-1944	88,121.16	87,097.01	8,277.47	7,803.60	3,322.90
		12-31-1945	88,121.16	87,097.01	8,277.47	7,803.60	3,311.42
Avon Allied Products, Inc., Subsidiaries (formerly: Allied Products, Inc., Subsidiaries), 30 Rockefeller Plaza, New York.	Sale of cosmetics, perfumes, extracts and household products.	12-31-1945	\$26,935.40	520,542.19	59,857.62	56,864.74	25,140.19
Bond Stores, Inc., 380 5th Ave., New York.	Men's clothing chain stores.	12-31-1940	2,515,798.53	2,849,497.06	88,270.22	44,135.11	None
Bruner-Ritter, Inc., 630 5th Ave., New York.	Manufacturing of wrist watch attachments (jewelry).	12-31-1941	3,082,123.85	3,276,923.88	321,000.74	182,900.45	59,817.74
California Pacific Crayon Co., Inc., 41 East 42d St., New York.	Crayon manufacturers.	12-31-1942	29,937.19	64,949.70	13,831.21	27,455.33	12,757.29
Circle F. Manufacturing Co., c/o Alson & Brown, 285 Madison Ave., New York.	Manufacturers of wiring devices.	12-31-1942	9,094.68	82,700.45	11,870.32	10,683.29	3,711.88
The Coca-Cola Bottling Co., of New York, Inc., 415 East 34th St., New York.	Bottling and sale of bottled Coca-Cola.	12-31-1940	2,151,798.53	2,849,497.06	88,270.22	44,135.11	None
Cohn Hall Marx Co., 1412 Broadway, New York.	Converters of cotton, silk and rayon goods.	6-30-1942	1,002,430.73	6,566,155.85	473,504.54	284,102.72	88,071.84
		6-30-1943	1,002,430.73	6,566,155.85	473,504.54	389,507.96	189,401.82
Columbia Comic Corp., 369 Lexington Ave., New York.	Magazine publisher.	12-31-1944	2,021.90	59,261.09	10,338.31	2,802.05	2,802.05
Coty, Inc., 730 5th Ave., New York.	Wholesalers—perfumes, cosmetics, etc.	12-31-1941	863,283.04	432,564.83	15,866.95	8,726.83	2,705.82
		12-31-1942	863,283.05	432,747.20	15,866.95	14,280.26	6,346.75
		12-31-1943	863,372.02	432,558.23	15,777.98	14,200.18	6,311.20
		12-31-1944	863,372.02	430,836.12	15,234.02	15,422.32	5,493.90
Mark Cross Co., 1926 Broadway, New York.	Manufacture of leather gloves.	1-31-1945	37,598.11	99,100.56	5,151.89	11,444.23	K,059.55
Detective Comics, Inc., 480 Lexington Ave., New York.	Publishing.	1-31-1946	34,700.06	101,998.61	8,949.94	7,378.34	2,984.91
The Dixie, Inc., 241 West 42d St., New York.	Hotel.	12-31-1940	143,128.40	374,268.65	51,611.60	18,165.45	None
		12-31-1941	175,928.25	341,478.80	61,571.75	2,797.60	867.26
		12-31-1942	175,879.77	341,527.28	61,620.23	59,178.97	44,079.55
		12-31-1943	175,879.77	341,527.28	61,620.23	55,458.21	24,648.10
		12-31-1944	175,879.77	341,527.28	61,620.23	47,903.34	24,648.10
		12-31-1945	175,879.77	341,527.28	61,620.23	37,560.44	25,880.50
		3-23-1942	135.04	103,626.92	32,164.96	21,814.20	7,915.22
David D. Doniger & Co., Inc., 303 5th Ave., New York.	to	12-31-1942					
		12-31-1943	669.25	103,092.71	31,630.75	16,311.21	11,838.90
		12-31-1945	8,621.21	95,140.76	23,678.79	18,327.75	10,991.27
DPX Liquidating Corp. (formerly: Duplex Fabrics Corp.), c/o Louis Lazare, trustee in liquidation, Burlington Mills Corp., 350 5th Ave., New York.	Sportswear manufacturer.	12-31-1940	87,498.83	94,983.10	13,411.07	1,958.07	None
		12-31-1941	104,795.58	101,631.37	56,795.46	24,927.71	7,727.50
		12-31-1942	125,600.00	172,391.49	25,623.85	23,061.46	10,219.54
		12-31-1943	125,600.00	172,391.49	25,623.85	19,804.46	10,249.54
Gristede Bros., Inc., 1001 Bronxdale Ave., New York.	Manufacturing.	12-31-1940	1,416,670.52	308,885.73	234,902.58	100,878.79	None
		12-31-1941	1,742,118.15	569,592.85	262,316.83	157,300.10	45,750.50
Hartol Petroleum Corp. (formerly: Hartol Products Corp.), 630 5th Ave., New York.	Restaurant.	9-30-1945	4,245.44	61,791.96	1,168.56	1,460.82	461.32
		12-31-1941	17,815.41	107,563.75	12,679.50	6,800.11	1,441.15
		12-31-1942	21,966.40	103,412.76	13,966.40	14,808.62	8,542.09
		12-31-1943	22,117.07	103,262.09	13,317.93	10,394.52	7,718.14
		4-30-1945	222,707.46	86,433.03	31,314.95	24,294.00	12,525.98
Hartol Petroleum Corp. (formerly: Hartol Products Corp.), 630 5th Ave., New York.	Chain retail grocery, meat and liquor stores.	12-31-1942	121,945.16	302,806.98	74,727.64	39,615.15	12,281.67
		5-31-1943	148,713.57	304,389.80	47,959.23	43,163.31	19,230.35
		5-21-1946	141,911.04	286,710.78	48,128.29	26,156.10	11,287.07
Hay-Adams Corp., Vanderbilt Hotel, 4 Park Ave., New York.	Hotel.	12-31-1941	45,951.96	97,891.66	1,875.83	844.12	261.08
C. E. Hooper, Inc., 10 East 40th St., New York.	Radio statistical service.	3-31-1942	1,074.21	54,624.20	11,879.11	8,435.58	3,168.77
		3-31-1944	2,368.65	63,329.76	10,433.08	9,617.96	2,560.01
		3-31-1945	2,886.26	52,783.74	10,095.47	9,590.69	2,785.41
		3-31-1946	3,419.50	59,250.50	9,562.23	6,844.20	1,786.70
Industrial Directories, Inc., 205 East 42d St., New York.	Publishers.	12-31-1943	5,535.73	17,394.53	3,204.27	5,656.43	1,696.94
		12-31-1944	6,292.06	16,638.20	2,447.94	2,325.54	699.94
		12-31-1945	7,342.52	15,387.74	1,397.48	1,327.60	377.32

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief.	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. B) tax resulting from the operation of sec. 722	Gross increase in the income (ch. I) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Second District of New York—Continued</i>							
Interborough News Co., 525 West 52d St., New York.	Wholesale distribution of magazines and periodicals and operation of news stands and vending machine carts in Eighth Avenue subway.	12-31-1943	\$217,973.03	\$228,584.37	\$12,170.57	\$32,320.51	\$14,364.66
The Jonathan Press, Inc., 570 Lexington Ave., New York.	Publisher of books and magazines.	12-31-1943	250.00	22,275.30	4,146.98	8,732.28	1,119.69
Joeke Bros. Co., c/o Allied Stores Corp., 401 5th Ave., New York.	Department store.	12-31-1944	600.73	21,924.56	3,796.25	3,606.44	1,025.60
Kayser Stores, Inc., 500 5th Ave., New York.	Retailers of hosiery, gloves, underwear, etc.	1-31-1942	438,441.25	82,837.25	36,558.95	20,107.42	6,233.57
Leader News Co., Inc., 114 East 47th St., New York.	Magazine distributors.	1-31-1943	438,478.59	82,799.71	36,521.41	32,869.27	14,608.56
Lum's 52d St. Corp., 1480-50 West 52d St., New York.	Restaurant.	6-30-1943	11,957.81	40,420.70	None	2,680.59	804.17
Magnetic Analysis Corp., 511 5th Ave., New York.	Manufacture and rental or sale of magnetic testing equipments.	12-31-1941	17,958.78	18,557.50	7,336.98	3,926.29	1,696.30
Mayfair Productions, Inc., transferor; Jules Levey, transferee; 19 West 44th St., New York.	Production of motion pictures.	12-31-1942	17,854.61	19,661.67	7,441.15	9,540.31	4,330.00
Mercury Publications, Inc. (formerly: The American Mercury, Inc.), 570 Lexington Ave., New York.	Magazine and book publishers.	12-31-1943	16,677.18	87,086.33	8,618.58	5,908.95	4,465.10
Metropolis Theater Co., 234 West 44th St., New York.	Leasehold rentals.	12-31-1945	15,666.45	88,097.06	9,629.31	10,861.80	5,786.57
McCrory Stores Corp., 1107 Broadway, New York.	1-1-1942	1,703.57	82,878.75	14,265.06	12,707.89	4,275.34	
10-29-1942							
Newland, Schneeloch & Pick, Inc., 1107 Broadway, New York.	Limited price variety store.	12-31-1941	5,319.42	22,811.63	12,492.13	4,372.24	1,859.87
The New Yorker Magazine, Inc. (formerly: F-R Publishing Corp.), 25 West 43d St., New York.	12-31-1942	5,260.00	22,870.99	21,830.79	20,115.58	7,979.86	
Northwest Automatic Candy Corp., 45 West 36th St., New York.	12-31-1943	4,514.50	52,937.70	22,582.35	20,589.96	8,122.17	
Old Bleach Linens, Inc., 112 Franklin St., New York.	12-31-1944	8,365.78	49,086.42	18,731.07	9,144.13	3,476.57	
Ormond Hosiery Shops, Inc., 200 Madison Ave., New York.	12-31-1945	16,402.04	45,447.95	3,309.12	3,060.25	1,733.19	
Ormond Hosiery Shops of Pennsylvania, Inc., 200 Madison Ave., New York.	12-31-1946	16,402.04	45,447.95	3,309.12	12,588.42	7,025.22	
Parfum L'Orle, Inc., 6 East 36th St., New York.	Wholesale china, glassware and pottery.	12-31-1940	8,305.07	63,552.80	1,641.20	1,115.45	None
Parkchester Amusement Corp., 1540 Broadway, New York.	12-31-1941	6,483.33	81,904.54	5,646.27	3,185.98	987.72	
Perfume Corp. of United States, 630 5th Ave., New York.	Magazine publishing.	12-31-1942	8,956.08	79,431.79	3,173.52	4,444.20	1,668.89
12-31-1943	366,924.52	157,549.00	9,336.14	8,869.33	3,734.46		
12-31-1945	365,319.31	158,637.70	10,424.84	9,903.60	4,169.94		
12-31-1944							
St. Louis Orpheum Corp., 1540 Broadway, New York.	Candy vending in theatres.	5-31-1945	3,434.71	21,815.82	7,738.95	7,905.36	2,270.27
St. Louis Orpheum Corp., 1540 Broadway, New York.	Wholesalers of linen products.	5-31-1946	3,834.21	21,416.32	7,359.45	4,459.87	1,281.30
St. Louis Orpheum Corp., 1540 Broadway, New York.	2-28-1945	3,911.05	3,214.17	363.95	308.08	87.57	
St. Louis Orpheum Corp., 1540 Broadway, New York.	Retail stores—womens' hosiery, bags and gloves.	12-31-1941	4,031.24	30,948.96	6,418.76	2,246.55	988.48
St. Louis Orpheum Corp., 1540 Broadway, New York.	12-31-1942	8,319.76	26,560.44	2,130.24	1,917.22	575.16	
St. Louis Orpheum Corp., 1540 Broadway, New York.	12-31-1943	6,306.16	26,560.44	2,130.24	1,917.22	575.16	
St. Louis Orpheum Corp., 1540 Broadway, New York.	Retail stores—ladies hosiery and accessories.	12-31-1941	1,595.44	12,553.91	8,551.56	2,697.31	620.38
St. Louis Orpheum Corp., 1540 Broadway, New York.	12-31-1942	4,428.62	12,023.83	6,021.48	8,385.46	2,515.64	
St. Louis Orpheum Corp., 1540 Broadway, New York.	Wholesale paper dealer.	12-31-1943	15,480.62	182,110.98	12,690.98	10,854.88	5,309.69
St. Louis Orpheum Corp., 1540 Broadway, New York.	12-31-1944	15,966.82	181,633.18	11,583.18	11,004.02	6,139.69	
St. Louis Orpheum Corp., 1540 Broadway, New York.	12-31-1945	15,966.82	181,633.18	11,583.18	11,004.02	6,139.69	
St. Louis Orpheum Corp., 1540 Broadway, New York.	Distributor of cosmetics and toiletries.	7-31-1944	21,140.99	53,854.63	5,911.37	22,117.04	12,616.57
St. Louis Orpheum Corp., 1540 Broadway, New York.	7-31-1945	23,135.51	53,854.63	5,911.37	7,969.80	3,885.95	
St. Louis Orpheum Corp., 1540 Broadway, New York.	7-31-1946	24,066.80	54,226.82	6,985.50	2,751.68	1,551.65	
St. Louis Orpheum Corp., 1540 Broadway, New York.	Theatrical.	8-31-1942	1,047.81	68,302.19	39,994.18	19,523.36	7,116.10
St. Louis Orpheum Corp., 1540 Broadway, New York.	8-31-1943	642.88	114,347.69	40,399.11	30,031.24	16,478.68	
St. Louis Orpheum Corp., 1540 Broadway, New York.	8-31-1944	4,310.98	110,679.59	36,731.01	31,332.34	16,264.65	
St. Louis Orpheum Corp., 1540 Broadway, New York.	8-31-1945	7,423.11	107,567.46	33,618.88	30,586.88	15,812.56	
St. Louis Orpheum Corp., 1540 Broadway, New York.	8-31-1946	10,948.05	104,042.52	30,093.94	9,769.59	4,960.84	
St. Louis Orpheum Corp., 1540 Broadway, New York.	Retail stores carrying clothing, dry goods, shoes, etc.	12-31-1943	19,444,268.77	8,294,933.66	804,245.27	723,820.74	321,668.22
St. Louis Orpheum Corp., 1540 Broadway, New York.	Export of machinery.	3-31-1944	5,344.79	8,733.22	8,733.22	4,747.88	1,418.87
St. Louis Orpheum Corp., 1540 Broadway, New York.	Marine radio communications—sales and service.	12-31-1941	214,427.84	231,450.28	26,872.16	18,458.52	5,722.15
St. Louis Orpheum Corp., 1540 Broadway, New York.	12-31-1942	214,310.64	229,216.88	28,383.36	34,545.02	15,333.35	
St. Louis Orpheum Corp., 1540 Broadway, New York.	12-31-1943	220,120.23	225,346.04	22,579.77	29,322.00	15,031.90	
St. Louis Orpheum Corp., 1540 Broadway, New York.	Manufactures—sportswear.	12-31-1941	2,337.82	23,647.30	4,962.70	360.99	83.03
St. Louis Orpheum Corp., 1540 Broadway, New York.	12-31-1942	3,015.38	23,000.42	4,315.82	4,055.66	1,210.51	
St. Louis Orpheum Corp., 1540 Broadway, New York.	12-31-1943	2,930.41	23,054.71	4,400.79	4,061.09	1,218.32	
St. Louis Orpheum Corp., 1540 Broadway, New York.	12-31-1944	3,726.85	22,160.55	3,481.95	3,522.42	1,001.11	
St. Louis Orpheum Corp., 1540 Broadway, New York.	12-31-1945	3,327.40	22,288.40	3,603.80	1,728.55	491.27	
St. Louis Orpheum Corp., 1540 Broadway, New York.	Operating retail women's wearing apparel departments.	12-31-1940	405,753.77	39,318.59	36,187.43	16,284.37	None
St. Louis Orpheum Corp., 1540 Broadway, New York.	Manufacturers of ladies dresses.	12-31-1941	485,615.17	46,256.16	47,671.60	26,202.96	8,122.92
St. Louis Orpheum Corp., 1540 Broadway, New York.	6-30-1941	18,553.47	21,848.17	12,986.53	3,313.12	None	
St. Louis Orpheum Corp., 1540 Broadway, New York.	6-30-1942	22,846.69	31,410.31	19,963.91	6,203.89	1,023.21	
St. Louis Orpheum Corp., 1540 Broadway, New York.	12-31-1945	103,268.38	53,605.87	29,361.58	37,782.31	15,908.34	
St. Louis Orpheum Corp., 1540 Broadway, New York.	Theatrical.	12-28-1942	400.00	61,350.00	9,352.19	3,065.70	802.20
St. Louis Orpheum Corp., 1540 Broadway, New York.	8-31-1943	669.43	61,080.57	22,205.97	20,465.13	7,709.85	
St. Louis Orpheum Corp., 1540 Broadway, New York.	8-31-1944	1,722.78	60,027.22	21,152.62	19,054.57	7,858.81	
St. Louis Orpheum Corp., 1540 Broadway, New York.	8-31-1945	3,058.97	58,691.03	19,810.43	5,314.80	2,506.20	
St. Louis Orpheum Corp., 1540 Broadway, New York.	12-31-1940	140,883.32	250,782.09	27,266.68	5,641.25	None	
St. Louis Orpheum Corp., 1540 Broadway, New York.	Brush manufacturing.	12-31-1943	27,864.74	65,037.16	16,796.53	15,116.88	8,902.16
St. Louis Orpheum Corp., 1540 Broadway, New York.	Retail ladies' ready to wear.	1-31-1946	54,586.98	16,410.11	16,410.11	6,845.90	6,216.70
St. Louis Orpheum Corp., 1540 Broadway, New York.	Book publishers.	12-31-1942	60,516.80	16,550.21	32,539.85	37,451.30	25,525.11
St. Louis Orpheum Corp., 1540 Broadway, New York.	12-31-1943	60,516.80	16,550.21	32,539.85	29,285.86	13,015.64	
San-Nap-Pak Manufacturing Co., Inc., 11 West 42d St., New York.	Manufacturers paper products.	12-31-1940	140,883.32	250,782.09	27,266.68	5,641.25	None
Seikin Co., Inc., 232 Madison Ave., New York.							
H. P. Selman & Co., 1372 Broadway, New York.							
Simon & Schuster, Inc., 1230 6th Ave., New York.							

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Second District of New York—Continued</i>							
Single Service Containers, Inc., 230 East 42d St., New York.	Manufacture of paper milk containers.	3-31-1944 3-31-1945 3-31-1946 6-30-1942	\$14,628.58 19,962.81 20,975.03 47,335.67	\$56,621.12 52,187.19 50,274.97 96,477.09	\$23,490.93 19,057.00 17,144.78 51,749.33	\$15,111.22 18,166.57 11,476.41 22,255.94	\$11,634.98 10,155.04 7,071.77 6,899.34
Steinway Omnibus Corp., 5100 Northern Blvd., Woodside.	Transportation.						
Strauss-Rose Carpet Corp., 222 West North Bank Dr., Chicago, Ill.	Wholesale distributors floor coverings.	12-31-1944 12-31-1945 12-31-1942	24,785.00 24,785.00 242,111.44	149,373.56 149,373.56 341,953.35	37,071.50 37,071.50 33,388.56	31,203.33 33,932.06 18,572.25	16,806.55 16,806.55 5,737.40
S. Stroek & Co., Inc., 404 5th Ave., New York.	Textile.	12-31-1943 12-31-1942 12-31-1940 12-31-1941 12-31-1942 12-31-1943	250,143.95 254,366.04 40.00 3,708.80 2,618.50 3,065.49	333,920.84 329,698.75 44,356.05 121,350.99 136,694.74 136,247.75	40,133.96 34,292.15 30,920.45 89,545.00 44,280.76 106,184.31	17,742.42 16,053.58 None 31,279.82 40,177.53 82,312.06	16,053.58 17,742.42 None 31,279.82 40,177.53 82,312.06
Superman, Inc., 480 Lexington Ave., New York.	Publishing.	12-31-1944 12-31-1945	4,215.81 5,176.98	135,097.43 134,136.26	105,034.19 104,073.02	80,499.00 82,381.65	43,961.73 43,702.21
Sutton Publishing Co., Inc., 60 East 42d St., New York.	Publishing periodicals.	5-31-1943 5-31-1944 5-31-1945 5-31-1946	1,084.74 1,329.44 1,912.44 3,377.95	28,595.81 37,458.11 36,875.11 35,409.60	8,415.26 8,179.56 7,587.56 6,122.05	2,947.74 6,700.85 2,887.98 1,086.94	884.31 2,469.86 2,048.65 966.12
A. M. Tenney Associates, Inc., 10 East 40th St., New York.	Selling textiles on commission.	2-28-1941 2-28-1942 2-28-1943 2-29-1944 2-28-1945 2-28-1946	80,067.48 98,409.20 98,409.20 98,409.20 98,409.20 12,098.40	252,492.92 234,090.80 232,153.72 232,153.29 232,153.29 70,333.21	22,592.52 44,076.55 44,076.55 44,076.55 44,076.55 3,101.60	6,777.76 22,038.27 39,668.90 46,030.18 35,104.24 2,946.32	None 6,831.86 17,630.62 17,630.62 17,630.62 14,780.73 947.46
Tip Toe Catering Co., Inc., 2131 Broadway, New York.	Service restaurant and food.	11-30-1945					
Todd & Brown, Inc., 103 Park Ave., New York.	Builders and engineers.	12-31-1942	19,969.75	59,756.35	6,600.04	5,940.03	3,498.01
Triumph Hosiery Mills, Inc., 200 Madison Ave., New York.	Manufacturer—womens hosiery.	12-31-1942 12-31-1944	45,840.53 50,332.33	155,269.27 150,786.47	30,150.47 25,667.67	64,404.34 2,434.63	28,624.16 1,025.11
Turner Construction Co., 420 Lexington Ave., New York.	General contractors, building construction, etc.	12-31-1940	228,223.04	324,520.98	31,758.48	12,703.39	None
United States Plywood Corp., 555 West 44th St., New York.	Manufacture and sale of plywood.	12-31-1942 4-30-1943	276,477.95 878,291.13	324,845.38 899,661.31	35,534.28 286,196.91	31,980.85 271,887.06	14,213.71 114,478.77
Universal Pictures Co., Inc., 445 Park Ave., New York.	Producers and distributors of motion pictures.	4-30-1945 10-31-1941 10-31-1942	1,070,478.75 1,453,481.94 1,625,551.86	801,154.31 11,127,392.49 13,906,598.38	286,195.91 117,992.53 1,025,813.98	182,499.54 58,995.26 719,193.73	76,841.91 None 264,777.97
Van Cleef & Arpels, Inc., 744 5th Ave., New York.	Retail jewelry.	2-28-1941 2-28-1942 2-28-1943 2-29-1944	13,894.15 14,311.15 24,020.96 32,755.20	41,801.10 41,254.10 31,644.29 22,910.05	2,760.85 12,288.85 2,570.04 None	766.74 4,590.55 9,004.85 1,807.04	None 1,783.57 4,483.56 1,054.33
Waldburger, Grant & Co., Inc., 20 West 37th St., New York.	Wholesale textiles.	1-1-1941 10-31-1941 10-31-1942 10-31-1945	15,028.34 to 22,191.77 47,560.21	144,231.87 135,328.86 135,328.86 118,661.90	44,856.66 38,954.75 22,182.57 19,287.79	23,008.67 18,364.96 10,732.62 18,364.96	None 10,732.62 10,732.62 10,732.62
Wallerstein Co., Inc., 180 Madison Ave., New York.	Chemical manufacturing.	12-31-1944	897,907.23	161,438.61	36,603.50	37,167.33	14,643.01
Wm. Wilder Co., Inc., c/o George Bickwit & Co., 280 Madison Ave., New York.	Ladies handbag jobbers.	12-31-1945	897,907.23	161,438.60	36,603.50	34,773.32	14,641.49
The Yorke Publishing Co., Inc. (formerly: The American Journal of Surgery, Inc.), 49 West 45th St., New York.	Medical publisher.	12-31-1943 12-31-1944	4,694.47 2,260.55	14,359.83 14,359.87	3,800.02 3,800.06	1,330.61 3,420.05	305.99 1,059.00
<i>Fourteenth District of New York</i>							
Mountain View Coach Lines, Inc., Coxsackie.	Bus line.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	6,756.74 6,770.62 6,770.62 6,770.62	24,303.56 24,289.68 24,289.68 24,289.68	821.87 807.90 807.99 807.99	1,765.48 727.19 767.59 767.59	229.65 218.15 218.15 218.15
Schaffer Stores Co., Inc., 116 Erie Blvd., Schenectady.	Retail grocery and meat markets.	6-30-1945	70,385.76	38,092.60	10,367.09	9,858.63	4,151.00
Sonotone Corp., Elmsford.	Manufacture of hearing aids and communication equipment.	6-30-1945 12-31-1941 12-31-1942	75,685.92 273,207.84 301,794.02	32,792.44 646,525.40 892,293.45	5,066.93 36,080.17 105,187.03	2,427.13 19,844.10 192,756.66	1,021.71 6,151.68 85,669.62
Terrytoons, Inc., 38 Centre Ave., New Rochelle.	Motion picture cartoon producers.	12-31-1944 12-31-1945	71,806.53 71,806.53	245,589.95 245,589.95	3,289.89 3,289.89	3,125.40 3,125.40	84,869.64 1,315.96
<i>Twenty-first District of New York</i>							
The Beacon Milling Co., Inc., Cayuga.	Manufacture and sale of stock feeds.	12-31-1941 12-31-1942 12-31-1943 12-31-1945	284,029.00 284,029.00 284,029.00 283,423.09	80,419.71 100,706.71 100,706.71 100,706.71	6,506.81 14,864.66 14,864.66 14,864.66	3,227.49 26,756.39 13,378.19 14,121.43	1,000.52 11,891.73 5,945.87 5,945.87
Eastern Footwear Corp., Bansom St., Dolgeville.	Manufacturer of shoes.	12-31-1940 12-31-1941 12-31-1942 12-31-1943	25,436.56 22,469.40 20,520.60 20,395.67	397,929.04 400,896.20 402,843.00 402,969.93	8,292.24 67,890.80 69,839.60 69,961.53	2,207.52 11,818.07 146,961.95 56,905.24	None 3,863.60 65,883.31 31,416.10
Lipe-Rollway Corp. (formerly: W. C. Lipe, Inc.), 506 Emerson Ave., Syracuse.	Manufacturers of machine tools and clutches.	12-31-1940 1-1-1941 11-30-1941	27,254.85 95,891.28 68,539.55	290,932.31 294,582.25 285,958.62	19,843.18 42,830.62	6,945.11 21,556.12	None 6,682.40
Louisville Operating Co., Inc., 1540 Broadway, New York.	Theatrical.	8-31-1945	23,975.47	1,112.83	520.77	25,498.16 494.73	13,575.64 275.00
<i>Twenty-eighth District of New York</i>							
The Buffalo Coca-Cola Bottling Corp., c/o The Coca-Cola Bottling Co. of New York, 425 East 34th St., New York.	Bottling and sale of bottled Coca-Cola.	12-31-1940 12-31-1942 12-31-1943 12-31-1944	52,705.55 62,923.64 62,923.64 62,923.64	57,728.95 74,826.36 3,829.46 3,829.46	680.52 3,829.46 3,829.46 3,829.46	170.13 3,446.52 3,446.51 3,637.99	None 1,531.79 1,531.83 1,531.79

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Twenty-eighth District of New York—Con.</i>							
Buffalo Twentieth Century, Inc., 16 East Mohawk St., Buffalo.	Theater.....	6-30-1943 6-30-1944 6-30-1945	\$275.50 1,607.27 4,033.09	\$118,474.20 117,082.73 114,696.91	\$17,774.20 16,382.73 13,906.91	\$5,616.80 12,507.48 13,297.05	\$4,881.24 5,295.30 4,952.10
Chisholm-Moore Hoist Corp., Fremont St., Tonawanda.	Chain hoists, etc.....	6-30-1941 6-30-1942 3-31-1944 3-31-1945	58,113.53 70,414.30 3,064.45 3,064.45	96,429.49 84,828.72 25,435.55 25,435.55	10,342.67 14,361.80 814.88 814.88	4,137.07 7,899.00 4,283.14 774.14	None 2,448.69 1,287.43 220.01
Dolores Steamship Co., Inc., 508 Walbridge Bldg., Buffalo.	Lake freighter.....	3-31-1941	3,064.45	25,435.55	814.88	774.14	None
Electro Refractories & Alloys Corp., Andrews Bldg., Buffalo.	Manufacture of refractory products, metal alloys, etc.	12-31-1941 12-31-1942 12-31-1944 12-31-1945	74,845.14 85,171.35 87,131.88 87,291.37	90,638.19 140,965.77 175,376.22 175,376.22	42,081.93 38,471.36 38,485.16 38,485.16	22,054.36 28,128.22 20,262.45 18,543.86	6,836.86 15,388.54 15,394.07 15,394.07
The Foote Company, Inc., State St., Nunda.	Manufacturers of road building equipment.....	12-31-1941 12-31-1942 12-31-1943	30,005.32 34,333.70 35,604.58	190,482.00 186,153.62 184,882.74	25,150.64 20,822.26 19,551.38	23,990.13 16,027.34 11,406.48	7,436.95 10,121.49 10,546.57
Moore Business Forms, Inc. (formerly: American Sales Book Co., Inc.), 330 University Ave., Toronto, Ontario, Canada.	Manufacture and sale of printed business forms.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	1,000,192.22 1,001,001.57 1,001,001.57 1,001,001.57 1,887,491.02	577,521.23 576,711.88 576,711.88 1,279,837.28 2,255,627.13	35,307.78 34,498.43 34,498.43 34,498.43 52,304.48	21,184.67 31,048.59 31,048.59 32,773.51 49,688.25	6,567.25 13,799.37 13,799.36 13,799.37 20,921.79
Moore Business Forms, Inc., successor of Gilman Fanfold Corp., 330 University Ave., Toronto, Ontario, Canada.	Manufacture and sale of printed business stationery.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	427,802.17 440,545.17 440,545.17 440,545.17	330,030.88 317,287.88 317,287.88 34,454.83	47,197.83 34,454.83 34,454.83 34,454.83	26,342.23 31,009.35 31,009.35 32,732.09	8,106.10 13,751.93 13,751.93 13,751.93
New York Car Wheel Co., 15 Forest Ave., Buffalo.	Manufacturing.....	12-31-1941 12-31-1942 12-31-1943	35,224.82 35,185.13 35,185.13	109,603.25 109,652.94 109,652.94	9,890.18 9,959.87 9,959.87	6,244.53 5,000.89 5,000.89	1,935.80 3,979.56 3,979.56
W. Ralston & Co., Inc., 921 Whirlpool St., Niagara Falls.	Waterproof paper manufacturer.....	12-31-1942 12-31-1943	11,716.16 11,225.70	168,230.07 168,729.53	4,433.84 4,924.30	5,000.89 5,262.79	1,521.36 1,609.14
Recordak Corp., 100 West 10th St., Wilmington, Del.	Sale of recordak film and rental and servicing recordak equipment.....	12-31-1944 12-31-1945	276,538.05 276,538.05	284,872.27 284,872.27	158,024.81 158,024.81	133,035.37 150,123.57	63,209.92 63,209.92
Battler's, Inc., 998 Broadway, Buffalo.....	Department store.....	1-31-1941 1-31-1942 1-31-1943 1-31-1944 1-31-1945	315,626.25 378,113.40 375,388.38 378,388.38 45,668.17	98,147.94 241,449.93 241,174.95 241,174.94 13,641.07	2,623.75 79,886.60 79,611.62 79,611.62 8,928.08	787.13 44,726.81 71,632.46 71,632.46 8,481.68	None 13,865.32 31,836.65 31,844.65 3,571.23
Tapp Oil Corp., 80 North Main St., Wellsville.	Oil production.....	12-31-1944 12-31-1945	45,668.17 45,668.17	13,641.07 13,641.07	8,928.08 8,928.08	8,481.68 8,481.68	3,571.23 3,571.23
Tennessee Eastman Corp., Horse Creek Rd., Kingsport, Tenn.	Manufacture of cellulose products and chemicals.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	4,187,882.75 4,167,719.21 4,139,144.05 4,084,795.44 3,924,220.38	6,289,259.47 7,604,838.33 7,633,413.49 7,687,762.10 7,848,337.16	2,555,646.18 2,791,214.16 2,819,789.32 2,874,137.93 3,034,712.99	1,533,387.71 2,512,092.75 2,537,810.39 1,646,933.77 2,268,507.48	475,350.20 1,116,485.67 1,127,915.73 1,149,655.17 1,213,885.20
<i>North Carolina</i>							
P. H. Hanes Knitting Co., 601 North Main St., Winston-Salem.	Manufacturer—underwear.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	665,974.66 691,163.27 691,163.27 662,910.23 633,073.50	518,503.09 825,210.89 825,210.89 825,210.89 501,308.13	146,275.34 121,086.73 121,086.73 121,086.73 121,086.73	106,866.55 117,363.88 108,978.06 115,032.39 115,032.39	33,128.62 52,151.73 48,434.70 48,434.68 48,434.70
Rex Mills, Inc. (formerly: Rex-Hanover Mills Co.), Gastonia.	Manufacturers cotton yarns.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	139,419.17 154,074.51 151,733.69 129,661.74 127,259.83	143,907.63 95,526.55 95,526.55 115,193.83 115,193.83	10,870.83 4,300.90 4,300.90 22,769.77 22,769.78	5,978.95 3,870.81 3,870.81 9,587.27 9,587.27	1,855.47 1,720.36 1,720.35 9,587.27 9,587.27
Transylvania Tanning Co., Brevard.....	Leather manufacturing.....	12-31-1942 12-31-1943 12-31-1944	63,157.93 55,573.27 60,954.49	384,028.57 391,613.23 386,232.01	None 1,759.23 None	8,054.49 11,128.83 9,247.20	3,579.77 4,946.15 3,893.56
<i>North Dakota</i>							
Norman E. Bjorn, Gilbert L. Elken, Jr., and Tom Anderson, trustees (formerly: C. H. Bjorn, Guy L. Elken and Tom Anderson, trustees, Mayville), St. Paul, Minn.	Oil leases and rentals.....	12-31-1944 12-31-1945	18,782.88 24,177.55	53,835.12 54,724.70	10,287.12 4,892.45	9,772.74 4,647.83	5,452.18 2,593.00
<i>First District of Ohio</i>							
Beechwood Sales Corp. (formerly: Pomona Sales Corp.), 335 West 5th St., Cincinnati.	Agency and dealer.....	11-30-1942 11-30-1943 11-30-1944 11-30-1945 11-30-1946	1,416.25 3,062.01 3,417.18 2,643.03 1,638.43	65,653.75 66,097.99 68,022.82 70,411.97 73,031.57	17,583.75 15,937.99 15,582.82 16,356.97 17,361.57	12,067.32 11,853.13 10,412.70 15,762.61 11,195.05	4,928.85 5,465.13 6,038.98 6,055.83 5,664.34
The Gruen Watch Co., Time Hill, Cincinnati.	Manufacturers of watches.....	3-31-1942 3-31-1943 3-31-1944 3-31-1945	731,337.42 729,636.48 729,636.48 714,135.75	976,302.40 976,902.40 976,902.40 685,306.02	79,756.60 79,756.60 72,772.45 88,163.22	71,780.94 23,968.18 22,769.78 83,753.05	31,902.64 23,968.18 31,902.65 35,265.20
The Liberal Market, Inc., 230 Concord St., Dayton.	Wholesale and retail chain store super market grocery.	4-30-1943 4-30-1944 4-30-1945	16,522.31 16,522.31 17,652.28	27,211.13 27,211.13 27,211.13	12,836.69 17,111.69 17,111.69	26,988.76 10,348.94 10,911.63	15,078.21 5,380.65 6,087.54
The Snap Creek Coal Co., 3206 Carew Tower, Cincinnati.	Coal mining.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	1,353.03 3,060.73 4,838.40 193,801.97 193,801.97	93,297.37 91,589.67 89,812.00 45,099.28 45,099.28	30,246.82 28,539.12 26,761.45 44,882.18 16,623.03	15,927.89 5,807.34 42,574.49 19,947.63 14,649.21	5,700.03 1,742.21 21,275.71 19,947.63 6,649.21
United Feature Syndicate, Inc., 1121 Union Central Bldg., Cincinnati.	Gathering and distributing newspaper features.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	193,801.97 193,801.97 193,801.97 193,801.97	45,099.28 45,099.28 45,099.28 45,099.28	16,623.03 15,791.88 15,791.89 15,791.89	10,911.63 6,649.22 6,649.21 6,649.21	6,649.21 6,649.21 6,649.21 6,649.21
The Progress Lithographing Co., Main St., Reading.	Lithographing.....	6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	24,491.07 26,272.45 24,975.23 25,612.25 27,435.88	104,292.83 105,361.48 106,657.70 106,021.68 104,198.05	31,538.93 29,777.55 31,073.77 30,437.75 28,614.12	24,234.18 27,567.62 29,233.99 27,560.26 8,722.96	7,512.60 15,033.33 15,004.50 14,070.50 6,606.68

See footnotes at end of table.

NOTICES

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of Ohio—Continued</i>							
The Railway Supply & Manufacturing Co., 335-337 West 5th St., Cincinnati.	Manufacturing and dealers in cotton waste, etc.	1- 1-1941 to 11-30-1941	\$40,117.69	\$270,028.66	\$16,882.31	\$16,325.09	\$5,060.78
Red Top Brewing Co., 1747 Central Ave., Cincinnati.	Brewing	11-30-1942	30,880.19	279,206.16	17,119.81	8,865.15	4,690.76
The John Shillito Co., 7th and Race Sts., Cincinnati.	Department store	3-31-1941	40,206.63	269,939.72	7,793.37	7,412.70	3,117.35
The John Shillito Co., 7th and Race Sts., Cincinnati.	Department store	3-31-1942	108,141.05	536,777.65	58,508.95	12,364.38	None
The John Shillito Co., 7th and Race Sts., Cincinnati.	Department store	3-31-1943	141,745.69	841,104.31	97,654.31	67,997.02	21,079.07
The John Shillito Co., 7th and Race Sts., Cincinnati.	Department store	3-31-1944	177,182.11	805,067.89	62,217.89	55,996.10	24,887.16
The John Shillito Co., 7th and Race Sts., Cincinnati.	Department store	3-31-1945	178,125.43	115,555.67	61,274.37	29,419.42	18,415.57
The John Shillito Co., 7th and Race Sts., Cincinnati.	Department store	1-31-1941	548,088.14	423,592.14	56,433.08	21,371.98	None
The John Shillito Co., 7th and Race Sts., Cincinnati.	Department store	1-31-1942	650,919.08	714,196.49	130,737.78	78,442.67	24,317.23
The John Shillito Co., 7th and Race Sts., Cincinnati.	Department store	1-31-1943	658,223.70	729,719.86	168,834.08	151,951.21	67,533.57
The John Shillito Co., 7th and Race Sts., Cincinnati.	Department store	1-31-1944	657,393.75	729,719.86	168,834.08	152,668.46	67,533.57
The John Shillito Co., 7th and Race Sts., Cincinnati.	Department store	1-31-1945	653,448.37	729,719.86	168,834.08	93,077.62	67,533.57
<i>Tenth District of Ohio</i>							
Defiance Machine Works, Inc., Defiance.	Manufacturers machine tools, iron castings, etc.	12-31-1940	19,808.98	69,295.32	3,957.54	2,344.43	None
The Electric Auto-Lite Co., P. O. Box 921, Toledo.	Manufacture of automotive accessories.	12-31-1941	25,717.49	80,713.86	16,607.40	11,456.63	3,451.54
The Fort Industry Co., Broadcast Bldg., Toledo.	Radio broadcasting	12-31-1940	2,904,420.16	1,481,302.78	370,761.26	185,380.62	None
The Fort Industry Co., Broadcast Bldg., Toledo.	Radio broadcasting	12-31-1941	3,484,733.71	1,712,085.89	629,584.10	395,750.46	122,682.65
The Fort Industry Co., Broadcast Bldg., Toledo.	Radio broadcasting	12-31-1942	3,380,387.84	1,662,561.22	106,767.09	150,000.38	66,706.33
The Fort Industry Co., Broadcast Bldg., Toledo.	Radio broadcasting	12-31-1943	4,016,218.07	1,526,730.99	161,504.47	145,354.02	64,601.79
The Fort Industry Co., Broadcast Bldg., Toledo.	Radio broadcasting	12-31-1944	4,016,218.07	1,662,558.33	161,504.46	306,838.47	129,203.57
The Fort Industry Co., Broadcast Bldg., Toledo.	Radio broadcasting	12-31-1945	4,016,218.07	1,662,558.33	161,504.46	153,429.23	64,601.79
Gendron Wheel Co., 226 West 3d St., Perrysburg.	Manufacturers of invalid chairs, playground equipment, etc.	12-31-1940	32,661.75	73,580.36	3,868.75	563.46	None
Lynch Manufacturing Corp., c/o Lynch Corp., Crystal and Ames Sts., Anderson, Ind.	Manufacture of refrigeration and air compressors.	12-31-1941	40,049.54	66,132.57	30,336.91	11,634.20	3,606.60
The Toledo Blade Co., 541 Superior St., Toledo.	Newspaper publishers	12-31-1942	40,260.23	56,581.88	35,619.57	32,057.61	13,549.72
The Toledo Blade Co., 541 Superior St., Toledo.	Newspaper publishers	12-31-1943	40,498.23	56,743.88	35,281.87	31,843.42	14,152.63
The Toledo Blade Co., 541 Superior St., Toledo.	Newspaper publishers	12-31-1944	40,498.23	56,743.88	35,381.57	25,274.94	14,152.63
The Toledo Blade Co., 541 Superior St., Toledo.	Newspaper publishers	12-31-1945	39,539.28	56,743.88	35,381.57	14,892.06	14,152.63
The Toledo Blade Co., 541 Superior St., Toledo.	Newspaper publishers	8-31-1945	52,451.95	None	None	4,328.68	1,822.61
<i>Eleventh District of Ohio</i>							
The Capital City Products Co., West 1st Ave. and Perry St., Columbus.	Manufacture and sale of refined vegetable oils and food products.	1-6-30-1941	207,244.58	235,176.50	45,151.42	15,367.90	None
The Capital City Products Co., West 1st Ave. and Perry St., Columbus.	Manufacture and sale of refined vegetable oils and food products.	1-6-30-1942	227,399.60	302,700.40	80,400.40	80,554.35	15,671.65
The F. and R. Lazarus & Co., Town and High Sts., Columbus.	Department store	1-8-31-1943	250,761.29	279,338.71	57,038.71	51,334.83	22,815.48
The F. and R. Lazarus & Co., Town and High Sts., Columbus.	Department store	1-8-31-1944	163,973.15	155,397.05	55,907.63	53,112.25	22,365.65
H. A. Magaziner Co., Inc., 406 Main St., Zanesville.	Ladies ready to wear	1-31-1945	70,909.51	148,466.09	48,971.27	46,522.71	19,388.51
H. A. Magaziner Co., Inc., 406 Main St., Zanesville.	Ladies ready to wear	12-31-1940	401,683.92	76,641.92	133,600.37	46,319.84	None
H. A. Magaziner Co., Inc., 406 Main St., Zanesville.	Ladies ready to wear	12-31-1941	489,568.18	93,303.31	148,718.62	80,461.74	24,043.14
H. A. Magaziner Co., Inc., 406 Main St., Zanesville.	Ladies ready to wear	12-31-1942	505,807.85	103,750.82	132,478.95	119,231.05	32,691.57
H. A. Magaziner Co., Inc., 406 Main St., Zanesville.	Ladies ready to wear	12-31-1943	504,443.48	150,600.19	123,843.32	120,459.00	33,337.34
H. A. Magaziner Co., Inc., 406 Main St., Zanesville.	Ladies ready to wear	12-31-1944	503,683.08	107,303.34	134,603.72	127,873.53	33,841.49
H. A. Magaziner Co., Inc., 406 Main St., Zanesville.	Ladies ready to wear	12-31-1945	505,919.94	104,516.28	132,366.86	125,748.51	32,946.74
<i>Eighteenth District of Ohio</i>							
The Acme-Standard Engineering Co., Elwood City, Pa. (formerly: 275 West Federal St., Youngstown.)	Manufacturing of metalworking machinery.	7- 1-1941 to 11-30-1941	180,310.59	1,466,475.41	104,689.41	26,076.18	8,161.33
American Greeting Publishers, Inc., 1200 West 38th St., Cleveland.	Manufacturers of all types of greeting cards, postcards, etc.	2- 1-1944 to 6-30-1944	216,533.08	306,032.93	103,933.73	40,001.45	17,065.33
The Consolidated Iron-Steel Manufacturing Co., 1290 East 53d St., Cleveland.	Gray iron foundry, iron-steel warehouse, fabrication.	6-30-1945	216,533.08	306,032.93	103,933.73	55,403.74	41,573.49
The Great Lakes Box Co., 7245 Wentworth Ave., Cleveland.	Manufacture paper boxes	7- 31-1941	41,483.31	35,904.62	18,660.87	7,466.75	None
The Great Lakes Box Co., 7245 Wentworth Ave., Cleveland.	Manufacture paper boxes	7- 31-1942	58,465.77	72,120.18	18,135.48	10,162.68	3,445.60
The Great Lakes Box Co., 7245 Wentworth Ave., Cleveland.	Manufacture paper boxes	7- 31-1943	68,905.89	61,680.06	7,695.36	6,925.82	3,078.14
The Great Lakes Box Co., 7245 Wentworth Ave., Cleveland.	Manufacture paper boxes	7- 31-1944	68,905.89	61,680.06	7,695.36	7,149.75	3,078.13
The Great Lakes Box Co., 7245 Wentworth Ave., Cleveland.	Manufacture paper boxes	7- 31-1945	68,905.89	61,680.06	7,695.36	7,310.69	3,078.15
The Lincoln Electric Co., Coit Rd. and Kirby Ave., Cleveland.	Manufacturers of electric arc welders, arc welding electrode, and supplies.	6- 30-1941	60,533.31	41,058.41	8,233.96	2,470.19	1,290.23
Ohio Brass Co., 380 North Main St., Mansfield.	Selling electrical and brass goods	6- 30-1942	80,533.31	51,208.70	10,381.09	5,190.85	1,600.16
Ohio Brass Co., 380 North Main St., Mansfield.	Selling electrical and brass goods	6- 30-1943	80,533.31	44,526.09	10,281.69	9,343.52	4,152.67
The Ohio Brass Co., 380 North Main St., Mansfield.	Selling electrical and brass goods	6- 30-1944	80,533.31	44,526.09	10,381.09	3,084.24	2,087.68
The Ohio Crankshaft Co., 3800 Harvard Ave., Cleveland.	Machining of forgings	12-31-1945	2,634,618.28	1,628,187.57	285,414.67	271,143.93	114,163.87
The Ohio Engineering Co., 105 8th St., Lorain.	Highway construction	12-31-1942	4,998.89	25,120.90	2,296.20	4,912.94	1,058.79

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Eighteenth District of Ohio—Continued</i>							
The Park Drop Forge Co., 730 East 79th St., Cleveland.	Manufacturers of drop forgings.	12-31-1940	\$227,901.33	\$261,662.84	\$26,048.47	\$13,024.24	None
The Rubber City Sand & Gravel Co., P. O. Box 208, Archmere Rd., Akron.	Sand and gravel mines.	12-31-1941	271,254.01	310,619.92	56,970.99	34,182.60	\$10,595.60
Shes Theater Corp., c/o Jamestown Amusement Co., 152 West 43d St., New York, N. Y.	Exhibition of motion pictures.	12-31-1941	11,955.56	54,544.44	2,286.99	914.79	283.59
W. K. B. N. Broadcasting Corp., 17 North Champion St., Youngstown.	Radio broadcasting.	12-31-1942	11,955.56	15,342.72	2,386.99	2,058.29	617.49
The Weatherhead Co., 300 East 131st St., Cleveland.	Manufacturers of aviation and automotive fittings.	12-31-1943	11,955.56	15,342.72	2,286.99	8,587.27	3,066.76
		12-31-1944	69,696.75	34,854.81	14,867.80	1,075.69	328.37
		12-31-1942	75,151.54	34,412.51	11,413.01	18,030.57	8,013.77
		12-31-1943	74,516.97	33,047.08	10,047.58	13,974.28	6,210.80
		12-31-1944	81,216.42	26,347.62	3,348.12	4,793.98	3,634.68
		12-31-1943	25,881.46	40,885.74	9,528.14	603.05	355.13
		12-31-1944	23,881.46	40,885.54	16,982.79	12,627.30	7,044.71
		12-31-1945	25,779.02	40,987.98	17,085.23	16,230.97	8,682.82
		12-31-1940	137,388.35	476,410.48	166,985.00	78,042.73	None
		12-31-1941	209,965.03	1,000,824.17	212,261.52	124,583.62	30,377.50
<i>Oklahoma</i>							
Bates-Reading Oil Corp., 1204 Philtower Bldg., Tulsa.	Oil producing.	12-31-1941	1,863.03	12,035.85	416.97	145.11	33.76
Continental Oil Co., successor Group No. 2 Oil Corp., P. O. Box 1267, Ponca City.	Mining crude oil, petrol, etc.	12-31-1941	20,471.53	43,377.86	11,275.87	5,533.67	1,715.45
Reading & Bates, Inc., and Subsidiary Co., Bates-Reading Oil Corp., 1204 Philtower Bldg., Tulsa.	Drilling contractor and oil producers.	12-31-1942	34,539.12	38,510.27	8,333.38	7,518.04	3,373.17
		12-31-1943	36,594.12	36,455.27	6,206.38	5,698.54	3,398.14
		12-31-1945	39,121.62	33,927.77	3,770.88	790.30	332.75
		12-31-1943	28,810.29	32,328.57	8,239.71	16,021.16	7,466.54
		12-31-1944	28,810.27	32,328.59	8,239.73	7,827.73	3,560.09
<i>Oregon</i>							
Fred Meyer, Inc., 633 Southwest 4th Ave., Portland.	Merchandising.	12-31-1941	216,491.59	None	None	7,109.18	2,203.85
Werner Timber Co., Taft.	Timber.	2-28-1941	17,433.34	42,596.96	12,111.66	3,152.01	None
Willamette Valley Lumber Co., 325 Pacific Bldg., Portland.	Logging and lumber manufacturing.	2-28-1942	20,118.18	39,912.12	21,016.82	9,236.73	2,963.39
		2-28-1943	26,027.39	34,003.10	15,107.61	17,934.26	7,837.46
		12-31-1943	130,436.65	348,361.81	46,263.35	59,561.45	26,471.76
		12-31-1944	142,082.99	34,617.01	34,617.01	32,886.16	13,546.81
<i>First District of Pennsylvania</i>							
American Chemical Paint Co., Brookside Ave., Ambler.	Processes and materials for preparing metals for painting, etc.	12-31-1941	122,793.13	133,799.73	8,903.67	4,382.84	1,378.21
Artloom Corp., c/o Artloom Carpet Co., Inc., Howard and Allegheny Aves., Philadelphia.	Textile manufacturers.	12-31-1942	123,563.60	131,029.26	6,133.20	5,650.62	2,453.28
		12-31-1943	128,771.19	129,821.67	4,925.61	4,433.05	1,970.24
		12-31-1944	129,484.17	127,108.69	2,212.63	2,101.90	885.00
		12-31-1940	184,029.92	407,620.08	38,260.08	14,201.15	None
		12-31-1941	232,661.66	345,998.44	28,088.44	15,792.17	4,701.94
		12-31-1942	232,661.66	348,998.44	28,088.44	25,995.60	11,235.37
		12-31-1943	242,661.66	348,998.44	28,088.44	25,279.59	11,235.37
		12-31-1944	243,120.16	787,629.84	27,629.84	19,964.99	8,406.31
		12-31-1945	274,646.41	756,103.59	3,896.41	19,589.25	8,248.11
		4-30-1944	31,574.91	120,444.38	27,061.02	35,728.43	19,577.98
		4-30-1945	40,626.68	111,410.68	18,027.32	16,302.38	8,766.61
		12-31-1942	149,159.00	108,331.18	37,041.00	35,982.33	15,604.82
		12-31-1943	151,785.87	105,704.31	34,414.13	31,942.11	14,196.50
		12-31-1944	157,677.90	69,718.48	28,522.10	27,558.09	11,603.40
		12-31-1945	165,571.52	61,824.86	20,628.48	20,199.70	8,505.14
		7-31-1944	6,914.42	64,333.58	5,910.58	2,378.43	1,628.73
		7-31-1945	8,007.79	63,242.21	4,817.21	4,576.35	1,357.15
		7-31-1946	10,549.56	60,700.44	2,275.44	844.98	276.60
		12-31-1945	2,082,306.67	1,141,121.10	713,465.54	502,445.64	412,238.99
Philco Corp., C and Tioga Sts., Philadelphia.	Manufacture and sale of chemicals.	12-31-1940	749,308.88	764,161.19	176,441.12	89,013.74	None
Rohm & Haas Co., 222 West Washington Sq., Philadelphia.		12-31-1941	884,143.72	1,167,470.03	341,356.28	209,495.07	62,524.80
		12-31-1942	873,061.41	1,178,552.34	351,485.59	324,310.00	140,975.44
		12-31-1943	873,061.41	1,177,915.39	352,438.59	317,194.73	140,975.44
		12-31-1944	873,061.41	1,177,915.39	352,438.59	167,889.66	140,975.43
		12-31-1945	873,061.41	1,178,552.46	352,438.59	235,579.03	140,975.44
		12-31-1942	1,144,794.15	878,363.83	137,705.85	272,051.24	117,664.70
		12-31-1943	1,144,794.15	969,024.04	137,705.85	123,570.61	55,082.34
		12-31-1944	1,144,794.15	969,024.04	137,705.85	130,116.63	55,082.34
		12-31-1945	1,144,794.15	969,024.04	137,705.85	130,108.68	55,082.34
Sharples Chemicals, Inc. (formerly: The Sharples Solvents Corp.), 123 South Broad St., Philadelphia.	Manufacture of chemicals.	12-31-1940	118,132.43	229,291.74	54,672.57	20,529.69	None
		12-31-1941	187,702.41	280,370.52	65,404.62	36,116.90	11,114.87
		12-31-1942	245,592.44	220,998.35	30,855.20	55,846.48	24,584.18
		12-31-1943	245,592.44	220,998.38	30,855.23	55,339.41	24,584.18
<i>Twelfth District of Pennsylvania</i>							
Piper Aircraft Corp., 820 Bald Eagle St., Lock Haven.	Manufacture and sale of aircraft and aircraft parts.	9-30-1941	120,193.70	271,603.15	12,603.93	5,145.51	None
		9-30-1942	155,490.27	242,394.95	13,833.73	9,063.63	3,120.71
		9-30-1943	155,490.26	242,394.96	13,833.74	25,605.95	11,066.99
		9-30-1944	155,490.27	242,394.95	13,833.73	25,936.21	11,066.91
		2-28-1942	81,918.97	209,155.31	102,777.24	37,797.75	11,717.30
		2-29-1944	68,596.17	211,086.63	102,808.55	145,385.31	64,032.52
		2-28-1945	63,308.84	211,086.62	102,808.54	90,652.26	41,123.43
		2-28-1946	61,821.46	211,086.62	102,808.54	70,160.17	52,013.16
<i>Twenty-third District of Pennsylvania</i>							
The Bryant Electric Co., c/o Westinghouse Electric Corp., 306 4th Ave., Pittsburgh.	Manufacture of switches and wiring devices.	12-31-1941	369,155.70	913,998.30	162,015.43	97,209.26	30,134.85
		12-31-1942	396,306.22	906,903.78	186,575.78	167,918.21	74,030.33
		12-31-1943	396,295.46	900,402.29	186,586.54	167,927.89	74,034.62
		12-31-1944	414,737.13	887,778.87	168,144.87	159,737.63	67,257.94
		12-31-1945	1,969.74	25,580.26	2,020.26	723.42	158.41
		12-31-1942	3,249.34	24,300.66	740.66	694.27	200.79

See footnotes at end of table.

NOTICES

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (suben. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Twenty-third District of Pennsylvania—Con.</i>							
Dresser Industries, Inc. (formerly: Dresser Manufacturing Co.), Atlantic Bldg., Dallas, Tex.	Manufacturers of pipe couplings, clamps, etc., for pipelines.	12-31-1940 1- 1-1941 to 10-31-1941 10-31-1942 10-31-1943 10-31-1945	\$329,993.03 \$83,505.15 \$84,091.08	\$433,521.17 335,542.14 122,101.37 122,101.37	\$95,370.42 125,127.59 18,811.67 18,811.67	\$36,877.37 87,726.43 16,590.50 86,388.45	None 32,207.32 7,524.67 36,374.09
Highway Equipment Co. (transferor), John F. Dooberty & D. L. Reynolds (transferees), 6405 Hamilton Ave., Pittsburgh.	Selling and renting new and used construction machinery.	12-31-1943 1- 1-1944 to 8-31-1944	17,643.04 18,002.36	60,157.64 60,157.64	4,014.68	2,613.21 2,542.64	1,502.11 750.74
K. Q. V. Broadcasting Co. (transferor), Allegheny Broadcasting Corp. (transferee), Pittsburgh.	Radio broadcasting	12-31-1945	37,219.09	32,831.30	12,783.78	3,379.30	1,784.31
N. Kaufman's, Inc., 18 West Main St., Uniontown.	Retail department store	1-31-1943 1-31-1944 1-31-1945 1-31-1946	43,588.37 43,588.37 43,588.37 43,588.37	30,618.51 30,618.51 30,618.51 30,618.51	4,736.35 4,736.35 4,736.35 4,736.35	4,364.91 4,282.83 1,894.54 4,117.38	2,078.06 2,002.47 1,894.54 1,733.64
Koppers United Co. and Subsidiaries, by Koppers Co., Inc., successor on merger, Koppers Bldg., Pittsburgh.	Manufacturing, construction, production and sale of gas, coke and chemicals.	1- 1-1944 to 11-10-1944	2,887,668.09	1,160,118.51	373,206.98	305,142.58	128,481.08
Lee-Norse Co., 751 Lincoln Ave., Charleroi.	Manufacture of mine, haulage and conveying equipment.	12-31-1944	31,330.00	None	None	5,935.47	3,311.37
Mesta Machine Co., P. O. Box 1466, Pittsburgh.	Manufacture of iron and steel machinery, etc.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	4,212,101.62 4,302,550.89 4,302,550.89 4,287,187.71 4,287,187.71	668,521.13 961,245.17 99,245.17 1,006,608.35 1,006,608.35	125,123.38 34,674.11 34,674.11 50,037.29 50,037.29	77,208.44 32,090.57 31,206.70 95,070.85 47,635.43	22,831.85 13,869.64 13,869.64 40,029.83 20,014.32
Mine Safety Appliances Co., Braddock, Thomas, and Meade Sts., Pittsburgh.	Manufacture and sale of safety devices.	12-31-1940 12-31-1941 12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	484,671.10 588,473.21 2,763,150.37 3,274,338.62 3,286,848.56 3,810,338.62 3,837,266.62 3,829,510.55	465,466.75 649,230.42 935,648.63 961,079.38 99,245.17 1,175,679.44 1,388,708.19 1,361,780.19 1,369,536.26	20,866.75 43,605.42 315,872.78 493,253.88 542,249.18 542,249.18 515,321.18 533,077.25	9,517.26 26,577.79 154,656.53 300,019.63 31,206.70 492,236.47 488,024.26 489,555.12 496,923.39	None 8,024.93 None 99,904.63 216,890.67 216,890.67 206,128.47 209,230.90
G. C. Murphy Co., 531 5th Ave., McKeensport.	Limited price variety merchandising.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	8,000.00 16,817.27 19,169.22 287,355.93 335,862.36	66,979.80 58,162.53 55,810.58 88,070.44 426,312.71	27,067.60 26,096.53 23,717.58 43,814.07 58,387.64	14,058.31 23,255.29 21,345.83 14,583.94 35,348.72	4,338.07 12,653.00 12,370.94 None 10,794.76
National Steel Products Co., c/o National Steel Corp., 2800 Grant Bldg., Pittsburgh.	Manufacture, buy and sell iron and steel products.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	8,000.00 16,817.27 19,169.22 287,355.93 335,862.36	66,979.80 58,162.53 55,810.58 88,070.44 426,312.71	27,067.60 26,096.53 23,717.58 43,814.07 58,387.64	14,058.31 23,255.29 21,345.83 14,583.94 35,348.72	4,338.07 12,653.00 12,370.94 None 10,794.76
Standard Steel Spring Co., 843 4th Ave., Coraopolis.	Manufacturer of flat leaf and coil springs, bumpers and universal joints.	12-31-1941	8,274.44	9,549.59	8,825.56	3,852.94	1,635.41
<i>Rhode Island</i>							
Gibsons, Inc., 220 West Exchange St., Providence.	Manufacturers, retailers, wholesalers of candy, etc.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	13,327.83 12,927.45 15,255.58 18,498.17	27,617.17 28,017.55 25,689.42 22,446.83	13,395.97 13,796.35 11,468.22 8,225.63	19,861.38 20,966.09 11,372.40 8,450.23	9,544.52 10,540.67 6,285.19 4,714.24
Gilbert's, Inc., 124 West Exchange St., Providence.	Retail installment jewelry	2-29-1944 2-28-1945 2-28-1946	600.20 1,046.74 1,795.40	6,898.15 6,451.61 5,702.95	2,914.80 2,468.26 1,719.60	2,647.23 2,344.84 260.19	786.99 665.43 41.77
The Monowatt Electric Corp., 66 Bissell St., Providence.	Manufacture and sale of electric wiring devices.	12-31-1940	167,734.32	57,485.03	11,856.53	4,141.82	None
Providence Lithograph Co., 333 Prairie Ave., Providence.	Lithograph printing	3-31-1942 3-31-1944 3-31-1945 3-31-1946	55,976.61 5,553.67 61,568.17 62,462.97	15,532.84 13,929.82 25,888.83 30,648.43	18,021.39 12,889.31 14,431.83 13,257.03	6,975.31 5,659.38 13,710.24 9,797.26	2,162.34 4,125.08 5,772.73 4,125.08
Providence Wool Combing Co., Inc., 68 Dike St., Providence.	Commission wool combers	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	8,475.02 8,183.16 9,078.27 9,987.63 11,419.96	61,582.92 61,874.78 60,979.67 60,070.31 58,637.98	30,534.83 30,826.69 29,931.58 29,022.22 27,589.89	18,353.41 19,965.47 27,340.21 26,279.33 25,811.47	14,122.23 13,889.53 14,948.26 14,587.28 None
Woonsocket Spinning Co., Inc., Rieard St., Woonsocket.	Manufacturing woolen yarns, weaving and finishing cloth.	3-31-1941 3-31-1942	9,930.79 13,005.48	86,531.18 83,456.49	None None	164.30 295.82	None 91.70
<i>South Carolina</i>							
The Abney Mills (formerly: Anderson Cotton Mills), Greenwood.	Cotton manufacturer	12-31-1940 1- 1-1941 to 8-31-1941	94,258.87 105,862.08 to	201,492.90 250,025.89	76,374.43 102,227.82	24,737.77 40,835.11	None 12,658.89
Bahan Textile Machinery Co., Greenville.	Manufacturer of textile machinery parts.	8-31-1942 8-31-1943 12-31-1941 12-31-1942 12-31-1943 12-31-1944	115,231.30 152,226.09 11,915.40 13,882.44 15,736.41 13,188.21	240,656.67 203,797.67 67,117.29 133,087.64 26,683.63 27,233.83	92,858.60 55,893.81 13,046.76 25,800.87 25,934.10 26,096.82	52,568.09 28,233.53 11,682.74 29,417.60 2,294.88 8,830.43	20,650.15 22,345.53 3,675.21 15,620.20 714.08 4,494.49
The Combination Stores, Greenville.	Groceries and meat	3-30-1943	485.94	7,547.12	464.06	496.18	148.85
Darlington Veneer Co., Inc., Darlington.	Manufacturers of veneers and plywood.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	30,064.90 36,309.40 37,706.98 37,706.98 174,888.87	57,558.39 74,498.19 76,774.15 76,774.15 174,888.87	17,078.40 25,604.60 29,097.02 24,097.02 174,888.87	2,010.69 14,781.23 21,606.31 13,757.89 10,550.90	None 4,582.19 10,550.90 10,550.90 None
Duncan Mills, Greenville.	Manufacturer of rayon and cotton goods.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	728,191.56 721,511.26 722,650.36 719,930.47	174,888.87 174,888.87 174,888.87 174,888.87	174,888.87 174,888.87 174,888.87 174,888.87	104,933.32 157,369.90 157,369.90 166,144.43	32,520.34 69,955.55 69,955.55 69,955.54
Greenville Bargain House, Greenville.	Retail department store	12-31-1945 3-31-1942 3-31-1943	4,598.93 43,793.33 47,365.36	20,040.00 79,197.12 75,225.09	5,591.51 6,818.02 6,215.99	5,311.94 3,409.02 2,021.39	1,551.20 1,056.72 1,268.39
Norris Cotton Mills Co., Catechee.	Textiles	3-31-1944	50,041.28	72,549.17	570.07	520.15	228.93

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>South Carolina—Continued</i>							
Palmetto Full Fashioned Hosiery Mill, Inc., Saluda.	Manufacturing hosiery	12-31-1942 12-31-1943 12-31-1944 12-31-1945	\$6,664.75 7,058.57 8,288.73 10,767.27	\$62,957.00 62,563.18 61,333.02 58,854.48	\$5,685.25 5,291.43 4,061.27 1,582.73	\$9,850.74 4,702.28 1,143.55 1,503.64	\$8,311.45 1,428.68 1,143.55 458.99
Palmetto Garage, Inc., 145 Calhoun St., Charleston.	Automobile sales and service	12-31-1941 12-31-1943 12-31-1944	2,356.54 5,166.27 3,608.94	13,131.44 10,321.71 11,879.04	2,393.46 1,009.73 2,566.06	943.56 1,842.28 2,574.24	217.03 532.69 731.63
The Spring Cotton Mills, Lancaster.	Manufacture of cotton fabrics	8-31-1945 9-1-1945 to 12-31-1945	2,187,386.99 2,198,308.43	203,103.36 208,240.03 208,240.03	203,103.36 66,123.34	155,811.75	81,241.35
Startex Division of Spartan Mills, successor to Startex Mills, c/o Mr. B. O. Johnson, Spartan Mills, Spartanburg.	Manufacturing cotton goods	11-30-1944 11-30-1945	247,831.46 247,831.46	27,481.88 27,481.88	27,481.88 26,107.79	21,696.71	8,974.07
<i>South Dakota</i>							
Gurney's, Inc., Yankton.	Seed and nursery	10-31-1944 10-31-1945 10-31-1946 10-31-1947	4,932.05 5,026.83 5,823.53 5,823.53	15,199.38 15,124.60 14,327.90 5,355.69	6,237.17 6,162.39 5,355.69 1,080.41	7,272.51 7,340.76 311.04	2,105.04 2,110.19
WNAX Broadcasting Co., 2d and Capitol Sts., Yankton.	Radio broadcasting	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	28,676.95 35,089.01 35,089.00 35,089.00 35,089.01 35,089.01	80,919.80 97,868.24 75,900.10 97,868.25 97,868.24 97,868.24	26,423.05 45,660.99 45,661.00 45,661.00 45,660.99 45,660.99	7,674.31 20,490.32 41,094.90 41,094.90 43,377.94 37,989.94	None 6,250.95 19,542.49 19,502.80 18,864.31 18,888.01
<i>Tennessee</i>							
Charles H. Bacon Co., Lenoir City.	Hosiery and yarn manufacturers	12-31-1941	141,272.89	124,727.11	18,327.11	9,700.37	3,007.11
Bryan Full Fashioned Mills, Inc., transferor; Bryan Hosiery Mills, Inc., transferee, P. O. Box 1487, Chattanooga.	Hosiery jobber	12-31-1942 9-30-1944	142,263.98 3,603.22	123,736.02 17,619.10	17,336.02 3,032.82	16,534.97 4,586.08	7,348.88 1,320.88
Dixie Mercerizing Co., Chattanooga.	Manufacturers of cotton yarns	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	416,345.09 504,227.89 505,892.62 505,892.62 505,892.62 505,892.62	102,917.90 198,748.61 413,744.96 413,744.96 413,744.96 413,744.96	46,449.37 59,456.64 58,491.91 58,491.91 58,491.91 58,491.91	14,914.02 28,690.45 52,642.72 52,642.72 55,567.31 55,567.31	None 23,396.77 23,396.75 23,396.76 23,396.76
General Shoe Corp., 119 7th Ave. North, Nashville.	Shoe manufacturers	10-31-1941 10-31-1942 10-31-1943 10-31-1944 10-31-1945 10-31-1946	896,847.27 1,086,113.53 1,087,035.45 1,079,887.92 1,074,640.94 1,312,957.92	1,081,917.33 892,651.07 947,212.99 854,360.53 859,607.51 847,212.99	130,930.10 158,989.91 158,987.98 165,215.52 170,482.50 158,987.98	52,366.95 111,467.17 142,261.19 155,577.95 161,939.37 25,096.00	None 41,037.09 63,227.19 66,086.21 68,185.02 10,565.74
The Humko Co., 1702 North Thomas St., Memphis.	Shortening manufacturers	8-31-1943 8-31-1944 8-31-1945 8-31-1946	159,667.32 159,667.52 159,667.32 43,058.11	261,004.33 261,004.33 261,004.33 71,945.58	96,832.68 96,832.68 96,832.68 9,191.89	228,291.24 90,377.17 91,991.04 30,572.71	101,462.77 38,733.08 38,733.07 12,946.39
Jellico Grocery Co., Jellico.	Wholesale groceries	9-30-1942 9-30-1943 9-30-1944 9-30-1945 9-30-1946	48,794.89 44,039.17 45,176.67 45,176.67 47,678.19	66,028.80 70,364.52 65,827.02 7,325.50	3,275.11 7,610.83 7,073.33 4,571.81	3,645.11 7,518.47 6,986.01 1,043.74	1,422.08 3,341.55 2,980.92 592.36
Kingsport Press, Inc., Kingsport.	Printing and bookbinding	12-31-1941 12-31-1942	147,420.63 144,235.56	262,999.47 295,184.54	14,554.37 17,739.44	12,204.24 15,965.89	3,783.32 7,095.78
Magnet Mills, Inc., 308 Culver St., Clinton.	Manufacturers of full-fashioned and seamless hosiery	12-31-1943 12-31-1942 12-31-1943	154,632.16 156,606.22 156,606.22	233,978.09 235,887.08 235,887.08	5,532.99 9,643.78 9,643.78	12,628.56 8,679.40 8,679.40	5,612.68 3,857.51 3,857.51
Manufacturers Acceptance Corp., 310 Fidelity Banker's Trust Bldg., Knoxville.	Finance, industrial and personal loan	12-31-1945 12-31-1943 12-31-1944 12-31-1945 12-31-1946	158,632.75 40,980.09 60,738.81 60,738.81 60,866.99	7,617.25 51,466.69 25,519.91 22,967.92	7,634.18 5,395.53 11,065.86 10,730.55	3,214.38 2,543.85 2,041.65 None	
National Butane Gas Co., 2147 Frisco Ave., Memphis.	Retail of Butane Gas appliances and fixtures	12-31-1941 6-30-1941 6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	15,042.05 107,712.39 127,236.68 127,322.55 2,137,414.13 127,289.76 116,325.29	1,567.07 2,157,024.29 2,024,263.17 9,643.78 9,643.78 1,484,411.39 3,753.39	1,567.07 54,737.61 98,863.32 9,643.78 9,643.78 116,860.24 3,753.39	1,007.65 6,755.35 67,512.36 8,679.40 8,679.40 61,283.46 4,310.90	324.69 None 20,028.84 3,857.51 3,857.51
Southern Petroleum Co., 81 Madison Ave. Bldg., Memphis.	Wholesale sales agents petroleum products	6-30-1943 6-30-1944 6-30-1945 6-30-1946	9,002.59 11,465.64 11,041.14 10,887.00	1,200.34 1,714.84 1,714.84 1,868.98	1,200.34 32,449.74 37,275.11	2,005.98 2,333.07 1,142.58	607.18 712.21 348.79
Southern Potteries, Inc., Erwin.	Manufacture of dinnerware	12-31-1941 12-31-1942	22,670.86 50,428.30	77,539.50 142,020.57	34,329.14 37,275.11	17,028.80 12,990.47	5,278.93 4,027.04
American Finishing Co., Bodley Ave., Memphis.	Dyeing and finishing textiles	1-1-1941 11-30-1941 11-30-1942	24,550.26 50,428.30 50,428.30	75,660.10 142,020.57	32,449.74 6,945.27	28,997.24 20,466.12	15,815.92 6,344.50
<i>First District of Texas</i>							
Schlumberger Well Surveying Corp., 2720 Leeland Ave., Houston.	Electrical well logging, gun perforating, sample taking, and other oil field services	8-31-1944 8-31-1945	772,694.76 774,637.41	150,257.52 154,314.87	25,305.24 23,362.59	97,402.33 31,068.73	41,767.66 13,050.31
Texas Towing Co., 506 Cotton Exchange Bldg., Houston.	Marine transportation	12-31-1941	3,609.56	61,310.28	5,510.44	1,928.65	482.16
Van Norman Oil Co., 2222 Commerce Bldg., Houston.	Acquisition and development of oil properties	6-30-1942 6-30-1943	2,690.25 1,669.59	14,892.09 15,915.65	5,765.70 6,789.25	2,523.36 6,110.33	580.37 1,833.10

See footnotes at end of table.

NOTICES

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1962—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Second District of Texas</i>							
Angelina & Neches River R.R. Co., Kelty's.	Common carrier railroad.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 4-1-1946 to	\$8,118.94 8,118.94 8,118.94 8,118.94 8,118.94 13,062.69	\$71,308.71 73,258.95 72,375.02 75,184.80 75,184.80 81,947.31	\$20,381.06 26,081.06 26,081.06 26,081.06 26,081.06 34,447.31	\$5,896.12 23,472.95 23,472.95 24,777.01 24,777.01 35,134.30	\$2,119.48 10,833.89 10,833.89 12,133.89 12,133.89 18,151.93
Consumers Cooperative Refinery Corp., successor to Motor Fuels Corp., Leveland.	Refinery.	2-28-1945					
Glazer's Wholesale Drug Co., Inc., 1606 Young St., Dallas.	Wholesale liquors and wines.	8-31-1942	26,668.65	291,183.30	17,996.35	8,965.85	3,267.62
<i>Vermont</i>							
White Pigment Corp., Proctor.	Manufacture of white pigments and other films.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	21,858.56 24,433.71 25,916.09 27,182.55	66,292.36 63,717.21 62,234.92 60,968.37	27,568.14 24,992.99 23,510.70 22,244.15	8,695.94 23,487.47 22,445.99 22,307.31	2,695.74 13,256.04 11,012.63 11,219.66
<i>Virginia</i>							
Angle Silk Mills, Inc., Rocky Mount.	Manufacturing rayon fabrics.	11-30-1942 11-30-1943	26,735.54 30,640.55	92,485.86 53,989.62	8,032.56 4,127.55	4,470.98 2,187.66	2,723.12 2,187.66
Charlottesville & Albemarle Bus Co., 403 East Water St., Charlottesville.	Motor carrier of passengers.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	11,320.70 11,320.70 11,320.70 11,320.70	8,247.63 8,090.48 8,090.48 8,090.48	2,929.30 2,929.30 2,929.30 2,929.30	3,693.31 2,636.37 2,782.84 2,782.83	1,116.45 790.91 849.50 849.50
The Virginian Ry. Co., Terminal Bldg., Norfolk.	Railroad.	12-31-1940 12-31-1941 12-31-1942	7,247,644.98 7,452,754.08 7,444,127.05	803,149.93 2,068,975.32 2,107,592.35	None 286,555.82 423,188.20	51,553.77 171,933.49 746,702.39	None 53,206.38 331,867.73
<i>Washington</i>							
Los Angeles-Seattle Motor Express, Inc., 3200 6th Ave. South, Seattle.	Highway freight transportation.	12-31-1943	4,984.93	15,380.69	1,665.07	2,193.08	706.67
Northwest Door Co., P. O. Box 1477, Tacoma.	Manufacturing doors, veneer and sash.	11-30-1944 11-30-1945	76,117.32 87,380.71	102,426.09 111,755.58	47,382.68 35,919.29	21,469.09 34,123.32	39,413.66 14,367.72
Soundview Pulp Co., Everett.	Wood pulp manufacturing.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	991,796.14 991,796.14 991,796.14 991,796.14	2,916,790.87 2,916,790.87 2,916,790.87 365,345.11	508,345.11 508,345.11 508,345.11 773,173.22	645,610.70 286,058.10 325,546.63	226,128.05 286,058.10 849.50 849.50
Tradewell Stores, Inc., 1925 8th Ave., Seattle.	Retail chain grocery.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	28,208.03 26,770.96 39,449.57	25,074.98 27,112.05 60,197.35	9,291.97 10,729.04 8,050.43	9,472.18 10,192.50 7,647.91	4,209.86 4,418.89 3,220.17
<i>West Virginia</i>							
Crescent Glass Co., Wellsburg.	Glass manufacturing.	12-31-1943 12-31-1944 12-31-1945	17,630.62 17,630.62 17,630.62	30,711.35 30,711.35 30,711.35	4,219.38 4,219.38 4,219.38	3,797.44 4,068.42 4,068.41	1,667.62 2,236.27 2,236.27
Gay Mining Company, Mount Gay.	Mining bituminous coal.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	16,116.92 17,321.17 20,940.28 29,517.49	44,279.23 52,061.95 48,442.84 39,865.63	14,216.58 31,603.83 27,984.72 19,407.51	5,968.14 18,645.88 26,585.49 18,831.31	1,993.05 16,568.32 11,193.89 7,229.00
<i>Wisconsin</i>							
Acme Galvanizing, Inc., 2730 South 19th St., Milwaukee.	Metal coating.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	24,378.60 24,378.60 24,378.60 24,378.60	42,474.80 42,474.80 42,474.80 42,474.80	11,025.05 11,025.05 11,025.05 11,025.05	9,922.54 5,205.41 10,473.80 10,473.80	5,843.27 3,065.41 5,843.27 5,843.27
American Lace Paper Co., 4425 North Port Washington Rd., Milwaukee.	Paper specialties.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	73,971.08 81,320.52 82,705.38 84,256.29	122,740.23 115,360.79 114,065.93 112,427.17	24,353.92 17,004.48 15,619.62 14,040.86	11,565.37 10,482.33 14,286.41 13,338.81	3,585.27 6,659.26 5,349.52 5,616.33
Baker Canning Co., Theresa.	Canning vegetables.	3-31-1944 3-31-1945	29,561.58 29,561.58	50,498.88 50,498.88	3,873.69 3,873.69	3,380.75 2,772.60	2,053.06 1,546.82
Central Broadcasting Co., 203 South Barstow St., Eau Claire.	Radio broadcasting.	12-31-1942 12-31-1943 12-31-1944	6,314.41 6,314.41 6,314.41	11,076.66 11,576.56 18,269.98	5,088.59 7,935.59 7,935.59	4,577.04 7,142.03 7,538.81	1,373.11 2,142.61 2,227.61
Consolidated Water Power & Paper Co. (and Subsidiary-Consolidated Water Power Co.), Wisconsin Rapids.	Manufacture of pulp, paper and plastics.	12-31-1940	1,416,881.49	424,206.71	259,116.61	129,555.30	None
Consolidated Water Power & Paper Co., Wisconsin Rapids.	do.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	1,465,855.64 1,473,160.98 1,475,030.40 1,473,473.38	717,993.73 702,918.22 791,048.80 792,603.82	611,606.14 544,501.00 602,631.58 604,188.60	367,083.68 544,050.90 542,508.43 573,979.17	113,705.94 241,800.44 241,052.63 241,615.43
Benzite & Chemical Co., 822 South 14th St., Manitowoc.	Manufacturing castings, plastics and lacquers.	2-28-1946	12,740.94	3,004.61	3,004.61	2,392.51	880.23
The Journal Co., 333 West State St., Milwaukee.	Newspaper publishing and radio broadcasting.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	1,450,573.55 1,446,837.01 1,475,106.60 1,475,106.60	797,552.42 144,392.99 906,530.82 905,469.75	140,376.45 130,719.61 116,143.40 116,143.40	105,343.72 55,076.60 104,229.05 110,336.23	32,650.55 32,650.55 46,437.36 46,437.36
Klenkade Products, Inc., Post Office Box 70, Beloit.	Manufacture and sale of chlorine solutions and cleaning compounds.	2-29-1944 2-28-1945 2-28-1946	2,372.04 4,163.89 5,964.19	61,442.59 49,830.74 48,050.44	7,903.59 6,963.94 5,586.50	7,342.21 6,727.61 5,975.26	2,184.33 1,934.29 1,367.30
Kurth Malting Co., South 43d and West Burnham St., Milwaukee.	Malsters.	12-31-1945	332,529.46	207,691.54	41,635.59	27,284.73	15,654.24
Murphy Products Co., 556 Dodge St., Burlington.	Manufacturing mixed feeds.	6-30-1946	42,618.24	84,382.45	15,821.70	7,577.07	3,100.35
Northern Brewing Co., 714 North 8th St., Superior.	Operation of brewery.	12-31-1944 12-31-1945	13,000.64 13,914.14	24,772.45 23,924.95	5,304.47 4,546.97	5,124.75 4,319.62	2,406.95 2,158.22
Paul-Lewis Laboratories, Inc., 4233 North Port Washington Rd., Milwaukee.	Chemical manufacturing.	12-31-1945	3,918.82	21,244.29	2,081.66	2,203.23	626.18
R. Perleke Brass Co., 3110 West Meinecke Ave., Milwaukee.	Manufacturers of brass specialties.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	18,956.82 21,985.88 25,241.88 25,241.88 25,481.88 25,641.88	26,772.30 31,190.13 31,190.13 31,190.13 31,190.13 31,190.13	3,398.18 6,304.12 6,304.12 6,304.12 6,304.12 6,304.12	842.04 3,803.73 8,427.71 8,427.71 8,895.92 8,895.91	None 1,179.78 4,962.99 4,962.99 4,962.99 4,962.99

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wisconsin—Continued							
Solar Corp., 944-1000 West Bruce St., Milwaukee.	Manufacturing storage batteries, paint, varnishes and washing machines.	12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1942	\$216,844.59 308,923.50 310,115.78 310,115.78 12,333.43	\$80,502.19 130,164.50 63,001.48 63,001.48 71,773.57	\$33,799.56 60,100.25 60,100.25 60,100.25 3,302.70	\$30,419.61 54,090.22 57,095.23 57,095.33 4,020.14	\$13,519.83 24,040.10 24,040.10 24,040.14 1,218.76
The Sunlite Manufacturing Co., 1223 South 23d St., Milwaukee. Wisconsin Farmer Co., 1125 6th St., Racine.	Manufacture of garments, ironing pads, etc. Farm paper publisher.....	5-31-1943 5-31-1944 5-31-1945	45,435.93 45,435.93 45,573.77	12,006.64 13,098.16 8,761.27	7,187.32 7,187.32 7,050.48	13,769.35 6,117.84 6,097.95	6,119.71 2,874.95 2,830.20

SUPPLEMENTAL LIST FOR FISCAL YEAR ENDED JUNE 30, 1951

<i>5th District of California</i>							
Pabco Products, Inc., (formerly: Schumacher Wall Board Corp.), 475 Brannan St., San Francisco.	Manufacture and sale of plaster wall board, etc.	1-30-1943	\$275,978.80	None	None	\$2,781.62	\$1,236.27
<i>Georgia</i>							
Ironized Yeast Co., Inc., transferor, Sterling Drug, Inc., transferee, 170 Varick St., New York, N. Y.	Trading.....	12-31-1940	17,893.95	\$242,002.27	\$85,765.84	12,601.25	None
Snow's Laundry, Inc., 1384 Green St., Augusta.	Laundry and dry cleaning.....	12-31-1942	1,640.36	22,424.51	4,336.96	3,903.26	1,170.97
<i>Kentucky</i>							
Auburn Hosiery Mills, Auburn.....	Hosiery manufacturers.....	6-30-1946	51,306.00	7,124.38	7,123.48	3,411.45	996.41
<i>Louisiana</i>							
Orkin Exterminating Co., Inc. (La.), c/o Orkin Exterminating Co., Inc., 591 Peachtree St. NE., Atlanta, Ga.	Exterminating, fumigating and termite control service.	3-31-1943	947.42	7,794.08	2,079.00	1,871.10	561.33
<i>Nebraska</i>							
Standard Chemical Manufacturing Co., 701 South 421 St., Omaha.	Poultry and stock remedies.....	6-30-1945	17,884.81	27,529.92	6,206.78	5,953.44	3,321.39
<i>First District of Ohio</i>							
The Nivison-Weiskopf Co., 600 Main St., Readling.	Manufacturers of cartons and wood boxes.	8-31-1946	42,630.28	12,553.05	5,662.70	1,956.38	823.75
<i>Wyoming</i>							
The Cheyenne Newspapers, Inc., 110 East 17th St., Cheyenne.	Newspaper publishing.....	12-31-1945	22,980.46	18,775.83	11,380.83	10,811.79	6,031.84

* Allowance made during the fiscal year ended June 30, 1952, represents addition to relief previously allowed and published.

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

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

[F. R. Doc. 52-9792; Filed, Sept. 5, 1952; 8:52 a. m.]

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

WAGE RATES FOR SUGARCANE INDUSTRY IN

PUERTO RICO AND VIRGIN ISLANDS

NOTICE OF HEARINGS AND DESIGNATION OF PRESIDING OFFICERS

Pursuant to the authority contained in subsections (c) (1) and (c) (2) of section 301 of the Sugar Act of 1948, as amended (61 Stat. 929; 7 U. S. C. Sup. 1131), notice is hereby given that public hearings will be held as follows:

At San Juan, Puerto Rico, in the Conference Room of the Production and Marketing Administration Office, Segarra Building, on September 25, 1952, at 9:30 a. m.

At Christiansted, St. Croix, Virgin Islands, in the District Court Room, on September 29, 1952, at 9:30 a. m.

The purpose of these hearings is to receive evidence likely to be of assistance to the Secretary of Agriculture in deter-

mining (1), pursuant to the provisions of section 301 (c) (1) of said act, fair and reasonable wage rates for persons employed in the production, cultivation, or harvesting of sugarcane in Puerto Rico and the Virgin Islands during the calendar year 1953 on farms with respect to which applications for payments under the said act are made and (2), pursuant to the provisions of section 301 (c) (2) of said act, fair and reasonable prices for the 1952-53 Puerto Rican crop and the 1953 crop of Virgin Islands sugarcane to be paid, under either purchase or toll agreements by processors who, as producers, apply for payments under the said act.

In order to obtain the best possible information, the Department requests that all interested parties appear at the hearing to express their views and to present appropriate data with respect to wages and prices. While testimony on all points relative to the subject matters of the hearing is desired, it is especially requested that, in connection with fair prices for 1952-53 crop Puerto Rican

sugarcane, interested persons be prepared to make recommendations on the subject of pricing sugarcane from which is made raw sugar within and not within the processor's 1953 marketing allotment. Attention should be given to pricing methods which will not encourage an excessive rate of shifting by producers from one mill to another or from one method of settlement, cash or sugar, to another. In addition, it is requested that recommendations be made on the elements of cost properly admissible as selling and delivery expenses in the computation of net proceeds from sales of molasses and on possible changes in the provision of the 1951-52 crop price determination which relates to allowances made by processors to producers for hauling sugarcane and other services.

The hearings, after being called to order at the time and places mentioned herein, may be continued from day to day within the discretion of the presiding officers, and may be adjourned to a later day or a different place without notice other than the announcement

NOTICES

thereof at the hearing by the presiding officers.

Tom O. Murphy, Ward S. Stevenson, L. F. Diehl, and G. Laguardia are hereby designated as presiding officers to conduct either jointly or severally the foregoing hearings.

Issued this 3d day of September 1952.

[SEAL] **LAWRENCE MYERS,**
Director, Sugar Branch.

[F. R. Doc. 52-9790; Filed, Sept. 5, 1952;
8:58 a. m.]

Commodity Credit Corporation

CHAIRMAN OF PMA COUNTY COMMITTEE
DELEGATION OF AUTHORITY WITH RESPECT TO
EXECUTING LEASES FOR STORAGE STRUCTURES

Pursuant to the authority conferred upon me, by the bylaws of Commodity Credit Corporation published in 14 F. R. 7689, I hereby appoint the Chairman of every Production and Marketing Administration county committee or in his absence the Acting Chairman, a contracting officer, within the county of his jurisdiction, for the purpose of executing, in accordance with instructions, leases of Commodity Credit Corporation-owned storage structures, not needed for storage of Commodity Credit Corporation-owned grain. The aforementioned instructions shall be available for inspection in the PMA County offices.

In leasing such structures, such contracting officers have been instructed to give preference first to farmers or groups of farmers for the storage of their own grain; then to any cooperative associations, as that term is defined in the Agricultural Marketing Act, as amended (12 U. S. C. 1141j), for the storage of grain; and then to commercial warehousemen for the storage of grain: *Provided, however,* That the above preferences shall not be applicable to the leasing of such structures to cooperative associations for use in connection with the peanut price support program. Such contracting officers have been instructed to lease such structures to cooperative associations for such term and on such conditions as may be prescribed by me, for use in connection with the peanut price support program. Thereafter, if such structures are not needed for the storage of grain or peanuts, they may be leased for the storage of any commodity or product which will not be injurious or hazardous to the structure itself, or to the grain or peanuts stored in other structures at the site.

The rate of rental and the terms and conditions of such leases or rental agreements shall be determined by me, and such rates shall be reasonably related to storage rates approved under the Uniform Grain Storage Agreement or other warehouse agreements covering the farm commodities to be stored in such structures.

The expiration date of any such lease or rental agreement shall not be later than April 30 following the date of the rental agreement, unless extended in accordance with instructions issued to

the Chairman of the Production and Marketing Administration county committees, which instructions are on file and available for inspection by the public in the PMA County offices.

The delegation of authority issued May 22, 1951, contained in Federal Register Document 51-6055, published in 16 F. R. 4945, is hereby revoked.

Issued this 29th day of August 1952.

[SEAL] **ELMER F. KRUSE,**
*Acting President,
Commodity Credit Corporation.*

Attested:

LIONEL C. HOLM,
*Secretary,
Commodity Credit Corporation.*

[F. R. Doc. 52-9714; Filed, Sept. 5, 1952;
8:45 a. m.]

Rural Electrification Administration

[Administrative Order 3741]

ALLOCATION OF FUNDS FOR LOANS

JUNE 30, 1952.

Inasmuch as (1) Consumers Delight Electric Co-operative, Inc., has transferred all of its properties and assets to Dairyland Electric Co-op., Inc., and Dairyland Electric Co-op., Inc., has assumed all of the indebtedness of Consumers Delight Electric Co-operative, Inc., to United States of America arising out of loans made by United States of America pursuant to the Rural Electrification Act of 1936, as amended, and (2) Consumers Delight Electric Co-operative, Inc., with the consent of United States of America, has assigned to Dairyland Electric Co-op., Inc., and Dairyland Electric Co-op., Inc., has accepted the assignment of certain rights and obligations of Consumers Delight Electric Co-operative, Inc., arising out of loans contracted to be made by United States of America pursuant to the Rural Electrification Act of 1936, as amended, I hereby amend:

(a) Administrative Order No. 532, dated October 21, 1940, by changing the project designation appearing therein as "Minnesota 1093A1 Cass" in the amount of \$60,000 to read "Minnesota 92TP1 South Itasca (Minnesota 1093A1 Cass)".

(b) Administrative Order No. 538, dated November 5, 1940, by changing the project designation appearing therein as "Minnesota 1093W1 Cass" in the amount of \$5,000 to read "Minnesota 92TP1 South Itasca (Minnesota 1093W1 Cass)".

(c) Administrative Order No. 620, dated September 23, 1941, by changing the project designation appearing therein as "Minnesota 2093S2 Cass" in the amount of \$20,000 to read "Minnesota 92TP1 South Itasca (Minnesota 2093S2 Cass)".

(d) Administrative Order No. 701, dated May 11, 1942, by changing the project designation appearing therein as "Minnesota 2-1093A2 Cass" in the amount of \$20,000 to read "Minnesota 92TP1 South Itasca (Minnesota 2-1093A2 Cass)".

(e) Administrative Order No. 963, dated September 24, 1945, by chang-

ing the project designation appearing therein as "Minnesota 93E Cass" in the amount of \$68,000 to read "Minnesota 92TP1 South Itasca (Minnesota 93E Cass)".

(f) Administrative Order No. 1519, dated May 19, 1948, by changing the project designation appearing therein as "Minnesota 93F Cass" in the amount of \$255,000 to read "Minnesota 92TP1 South Itasca (Minnesota 93F Cass)"

(g) Administrative Order No. 3005, dated November 2, 1950, by changing the loan designation appearing therein as "Minnesota 93G Cass" in the amount of \$140,000 to read "Minnesota 92TP1 South Itasca (Minnesota 93G Cass)" in the amount of \$58,010.56 and "Minnesota 92TA1 South Itasca (Minnesota 93G Cass)" in the amount of \$81,989.44.

[SEAL] **WM. C. WISE,**
Acting Administrator.

[F. R. Doc. 52-9720; Filed, Sept. 5, 1952;
8:46 a. m.]

[Administrative Order 3742]

IDAHO
LOAN ANNOUNCEMENT

JULY 1, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	Amount
Idaho 4Z Bonner	\$870,000

[SEAL] **WM. C. WISE,**
Acting Administrator.

[F. R. Doc. 52-9721; Filed, Sept. 5, 1952;
8:46 a. m.]

[Administrative Order 3743]

WISCONSIN
LOAN ANNOUNCEMENT

JULY 1, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation:	Amount
Wisconsin 29R Clark	\$25,000

[SEAL] **WM. C. WISE,**
Acting Administrator.

[F. R. Doc. 52-9722; Filed, Sept. 5, 1952;
8:46 a. m.]

[Administrative Order 3744]

SOUTH DAKOTA
LOAN ANNOUNCEMENT

JULY 1, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Ad-

Saturday, September 6, 1952

ministrator of the Rural Electrification Administration:

Loan designation: *Amount*
South Dakota 38D Dewey..... \$950,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9723; Filed, Sept. 5, 1952;
8:47 a. m.]

[Administrative Order No. 3745]

MISSOURI

LOAN ANNOUNCEMENT

JULY 1, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: *Amount*
Missouri 22L Howard..... \$212,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9724; Filed, Sept. 5, 1952;
8:47 a. m.]

[Administrative Order 3746]

IDAHO

LOAN ANNOUNCEMENT

JULY 1, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: *Amount*
Idaho 11L Kootenai..... \$150,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9725; Filed, Sept. 5, 1952;
8:47 a. m.]

[Administrative Order 3747]

WASHINGTON

LOAN ANNOUNCEMENT

JULY 1, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: *Amount*
Washington 47K Douglas Dis-
trict Public..... \$1,025,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9726; Filed, Sept. 5, 1952;
8:47 a. m.]

FEDERAL REGISTER

[Administrative Order 3748]

NEW MEXICO

LOAN ANNOUNCEMENT

JULY 1, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: *Amount*
New Mexico 20N Socorro..... \$1,065,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9727; Filed, Sept. 5, 1952;
8:47 a. m.]

[Administrative Order 3749]

WASHINGTON

LOAN ANNOUNCEMENT

JULY 1, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: *Amount*
Washington 8T Benton..... \$1,500,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9728; Filed, Sept. 5, 1952;
8:48 a. m.]

[Administrative Order 3750]

MARYLAND

LOAN ANNOUNCEMENT

JULY 1, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: *Amount*
Maryland 7AA Caroline..... \$1,500,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9729; Filed, Sept. 5, 1952;
8:48 a. m.]

[Administrative Order 3751]

WYOMING

LOAN ANNOUNCEMENT

JULY 1, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Ad-

8105

ministrator of the Rural Electrification Administration:

Loan designation: *Amount*
Wyoming 23F Shoshone..... \$950,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9730; Filed, Sept. 5, 1952;
8:48 a. m.]

[Administrative Order 3752]

WISCONSIN

LOAN ANNOUNCEMENT

JULY 1, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: *Amount*
Wisconsin 47U Jackson..... \$500,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9731; Filed, Sept. 5, 1952;
8:48 a. m.]

[Administrative Order 3753]

OKLAHOMA

LOAN ANNOUNCEMENT

JULY 1, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: *Amount*
Oklahoma 37B Wagoner..... \$390,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9732; Filed, Sept. 5, 1952;
8:48 a. m.]

[Administrative Order 3754]

MISSISSIPPI

LOAN ANNOUNCEMENT

JULY 1, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: *Amount*
Mississippi 34R Leflore..... \$1,520,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9733; Filed, Sept. 5, 1952;
8:48 a. m.]

NOTICES

[Administrative Order 3755]

MINNESOTA

LOAN ANNOUNCEMENT

JULY 1, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
Minnesota 80N Lincoln..... \$300,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9734; Filed, Sept. 5, 1952;
8:49 a. m.]

[Administrative Order 3756]

MISSOURI

LOAN ANNOUNCEMENT

JULY 1, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
Missouri 46V Taney..... \$1,034,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9735; Filed, Sept. 5, 1952;
8:49 a. m.]

[Administrative Order 3757]

NEW MEXICO

LOAN ANNOUNCEMENT

JULY 1, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936 as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
New Mexico 11R Taos..... \$100,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9736; Filed, Sept. 5, 1952;
8:49 a. m.]

[Administrative Order 3758]

NEBRASKA

LOAN ANNOUNCEMENT

JULY 2, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting

through the Administrator of the Rural Electrification Administration:

Loan designation:	Amount
Nebraska 97C Brown District	
Public	\$1,330,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9737; Filed, Sept. 5, 1952;
8:49 a. m.]

[Administrative Order 3759]

MISSOURI

LOAN ANNOUNCEMENT

JULY 9, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
Missouri 57G Lincoln..... \$200,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 52-9738; Filed, Sept. 5, 1952;
8:49 a. m.]

[Administrative Order 3760]

IOWA

LOAN ANNOUNCEMENT

JULY 9, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
Iowa 85A Cherowa..... \$7,551,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 52-9739; Filed, Sept. 5, 1952;
8:49 a. m.]

[Administrative Order 3761]

WISCONSIN

LOAN ANNOUNCEMENT

JULY 9, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
Wisconsin 38H Rock..... \$242,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 52-9740; Filed, Sept. 5, 1952;
8:50 a. m.]

[Administrative Order 3762]

ARKANSAS

LOAN ANNOUNCEMENT

JULY 16, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
Arkansas 13W Johnson..... \$433,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 52-9741; Filed, Sept. 5, 1952;
8:50 a. m.]

[Administrative Order 3763]

NEW MEXICO

LOAN ANNOUNCEMENT

JULY 21, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
New Mexico 23E Lea..... \$750,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9742; Filed, Sept. 5, 1952;
8:50 a. m.]

[Administrative Order 3764]

SOUTH CAROLINA

LOAN ANNOUNCEMENT

JULY 22, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
South Carolina 35R Abbeville..... \$75,000

[SEAL] RIGGS SHEPPERD,
Administrator.

[F. R. Doc. 52-9743; Filed, Sept. 5, 1952;
8:50 a. m.]

[Administrative Order 3765]

ALLOCATION OF FUNDS FOR LOANS

JULY 22, 1952.

I hereby amend:

(a) Administrative Order No. 2375, dated November 18, 1949, by reducing the loan of \$15,000 therein made for "Indiana 29N Fulton" by \$13,800 so that the reduced loan shall be \$1,200.

[SEAL] RIGGS SHEPPERD,
Administrator.

[F. R. Doc. 52-9744; Filed, Sept. 5, 1952;
8:50 a. m.]

[Administrative Order 3766]

ALLOCATION OF FUNDS FOR LOANS

JULY 22, 1952.

I hereby amend:

(a) Administrative Order No. 2990, dated October 27, 1950, by rescinding the loan of \$100,000 therein made for "Virginia 35P Madison."

[SEAL] RIGGS SHEPPERD,
Acting Administrator.

[F. R. Doc. 52-9745; Filed, Sept. 5, 1952;
8:50 a. m.]

[Administrative Order 3767]

GEORGIA

LOAN ANNOUNCEMENT

JULY 25, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
Georgia 77S Forsyth..... \$100,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9746; Filed, Sept. 5, 1952;
8:50 a. m.]

[Administrative Order 3768]

KENTUCKY

LOAN ANNOUNCEMENT

JULY 25, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
Kentucky 38 Jackson..... \$890,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9747; Filed, Sept. 5, 1952;
8:51 a. m.]

[Administrative Order 3769]

SOUTH DAKOTA

LOAN ANNOUNCEMENT

JULY 25, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
South Dakota 34E Spink..... \$116,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9748; Filed, Sept. 5, 1952;
8:51 a. m.]

[Administrative Order T-165]

TEXAS

LOAN ANNOUNCEMENT

JULY 3, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
Santa Rosa Telephone Cooperative Texas 559-A..... \$572,000

[SEAL] WM. C. WISE,
Acting Administrator.

[F. R. Doc. 52-9749; Filed, Sept. 5, 1952;
8:51 a. m.]

[Administrative Order T-166]

ALLOCATION OF FUNDS FOR LOANS

JULY 11, 1952.

I hereby amend:

(a) Administrative Order No. T-74, dated October 5, 1951, by reducing the loan of \$763,000 therein made for "United Telephone Association, Inc., Kansas 531-A" by \$369,000 so that the reduced loan shall be \$394,000.

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 52-9750; Filed, Sept. 5, 1952;
8:51 a. m.]

[Administrative Order T-167]

SOUTH DAKOTA

LOAN ANNOUNCEMENT

JULY 16, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
Independent Telephone, Inc.,
South Dakota 510-B..... \$96,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 52-9751; Filed, Sept. 5, 1952;
8:51 a. m.]

[Administrative Order T-168]

MAINE

LOAN ANNOUNCEMENT

JULY 16, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting

through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
Hebron's Home Telephone Co.,
Maine 501-A..... \$72,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 52-9752; Filed, Sept. 5, 1952;
8:51 a. m.]

[Administrative Order T-169]

SOUTH CAROLINA

LOAN ANNOUNCEMENT

JULY 17, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
Piedmont Rural Telephone Co-
operative, Inc., South Caro-
lina 503-B..... \$199,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 52-9753; Filed, Sept. 5, 1952;
8:51 a. m.]

[Administrative Order T-170]

KENTUCKY

LOAN ANNOUNCEMENT

JULY 21, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
Southcentral Rural Telephone
Cooperative Corp., Inc., Ken-
tucky 505-A..... \$1,791,000

[SEAL] WM. C. WISE,
Administrator.

[F. R. Doc. 52-9754; Filed, Sept. 5, 1952;
8:52 a. m.]

[Administrative Order T-171]

MISSISSIPPI

LOAN ANNOUNCEMENT

JULY 21, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: Amount
Florence Telephone Co., Inc.,
Mississippi 503-A..... \$129,000

[SEAL] WM. C. WISE,
Administrator.

[F. R. Doc. 52-9755; Filed, Sept. 5, 1952;
8:52 a. m.]

[Administrative Order T-172]

ILLINOIS

LOAN ANNOUNCEMENT

JULY 25, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: *Amount*
Mid Century Telephone Co-
operative, Inc., Illinois 511-A. \$280,000

Simultaneous allocation and loan.

[SEAL] **W.M. C. WISE,**
Acting Administrator.

[F. R. Doc. 52-9756; Filed, Sept. 5, 1952;
8:52 a. m.]

[Administrative Order T-173]

KANSAS

LOAN ANNOUNCEMENT

JULY 25, 1952.

Pursuant to the provisions of the Rural Electrification Act of 1936, as amended, a loan contract bearing the following designation has been signed on behalf of the Government acting through the Administrator of the Rural Electrification Administration:

Loan designation: *Amount*
Central Kansas Telephone Co.,
Inc., Kansas 510-A. \$114,000

[SEAL] **W.M. C. WISE,**
Acting Administrator.

[F. R. Doc. 52-9757; Filed, Sept. 5, 1952;
8:52 a. m.]

DEFENSE PRODUCTION
ADMINISTRATION

[D. P. A. Request No. 13-A—DPAV-5, Supp.
1 (c)]

WITHDRAWAL OF REQUEST TO PARTICIPATE
IN PLAN OF ACTION NO. 1 UNDER VOL-
UNTARY AGREEMENT RELATING TO SUP-
PLY OF PETROLEUM TO FRIENDLY FOR-
EIGN NATIONS

Pursuant to section 708 of the Defense Production Act of 1950, as amended, the request published on 16 F. R. 8377, August 22, 1951, to participate in a plan of action entitled "Plan of Action No. 1 Under Voluntary Agreement Relating to the Supply of Petroleum to Friendly Foreign Nations," dated July 26, 1951, transmitted to and accepted by those companies listed on 16 F. R. 8377, August 22, 1951, 16 F. R. 11038, October 30, 1951, and 16 F. R. 12517, December 12, 1951, is hereby withdrawn.

The Notice of Termination of Plan of Action No. 1 published by the Secretary of the Interior and Petroleum Administrator for Defense, on 17 F. R. 6166, July 9, 1952, and this withdrawal of the request do not relieve any participating

NOTICES

company of any obligation, including the carrying out of approved schedules according to the terms, conditions, or intent thereof, incurred under Plan of Action No. 1 as originally approved and issued; nor do they deprive such company of any rights received or accrued under said Plan of Action No. 1, including the right to carry out the transactions specified in any schedule approved heretofore; nor do they deprive the Administrator of the Petroleum Administration for Defense of the authority to change, modify, or amend any schedule heretofore approved, or the right of any such company to carry out transactions in accordance with any such change, modification, or amendment made by the Administrator of the Petroleum Administration for Defense.

Further, except as to any act or omission to act performed or omitted by reason of the request to participate in Plan of Action No. 1, or as to any obligation incurred thereunder, and permitted to be concluded pursuant to such Notice of Termination, the immunity from prosecution under the Federal Antitrust Laws and the Federal Trade Commission Act heretofore granted is likewise withdrawn.

(Sec. 708, 64 Stat. 818, Pub. Law 429, 82d Cong.; 50 U. S. C. App. Sup. 2158; E. O. 10200, Jan. 3, 1951, 16 F. R. 61; 3 CFR, 1951 Supp.)

Dated: September 4, 1952.

HENRY H. FOWLER,
Administrator.

[F. R. Doc. 52-9867; Filed, Sept. 5, 1952;
11:07 a. m.]

[DPA Request No. 40—DPAV-22 (a)]

WITHDRAWAL OF REQUEST TO PARTICIPATE
IN VOLUNTARY AGREEMENT RELATING TO
SUPPLY OF HEATING OIL TO EAST COAST

Pursuant to section 708 of the Defense Production Act of 1950, as amended, the request published at 17 F. R. 2023, March 7, 1952, to participate in a voluntary agreement entitled "Voluntary Agreement Relating to the Supply of Heating Oil to the East Coast" transmitted to and accepted by those companies listed at 17 F. R. 2023, March 7, 1952, is hereby withdrawn. As stated in the Notice of Expiration, 17 F. R. 4826, May 27, 1952, this voluntary agreement by its own terms ceased to be effective on April 30, 1952.

The immunity from prosecution under the Federal Antitrust Laws and the Federal Trade Commission Act heretofore granted is likewise withdrawn, except as to those acts performed or omitted by reason of the request which occurred prior to this withdrawal.

(Sec. 708, 64 Stat. 818, Pub. Law 429, 82d Cong.; 50 U. S. C. App. Sup. 2158; E. O. 10200, Jan. 3, 1951, 16 F. R. 61; 3 CFR, 1951 Supp.)

Dated: September 4, 1952.

HENRY H. FOWLER,
Administrator.

[F. R. Doc. 52-9868; Filed, Sept. 5, 1952;
11:07 a. m.]

OFFICE OF DEFENSE
MOBILIZATION

[RC 56]

NEW LONDON, CONN., AREA

DETERMINATION AND CERTIFICATION OF A
CRITICAL DEFENSE HOUSING AREA

SEPTEMBER 4, 1952.

Upon specific data which has been prescribed by and presented to the Secretary of Defense and the Director of Defense Mobilization and on the basis of other information available in the discharge of their official duties, the undersigned find that the conditions required by section 204 (1) of the Housing and Rent Act of 1947, as amended, exist in the area designated as

New London, Connecticut, area. (The area consists of all of New London County, Connecticut.)

Therefore, pursuant to section 204 (1) of the Housing and Rent Act of 1947, as amended, and Executive Order 10276 of July 31, 1951, the undersigned jointly determine and certify that the aforementioned area is a critical defense housing area.

ROBERT A. LOVETT,
Secretary of Defense.
JOHN R. STEELMAN,
Acting Director
of Defense Mobilization.

[F. R. Doc. 52-9880; Filed, Sept. 5, 1952;
11:35 a. m.]

[RC 59]

RANTOUL, ILL., AREA

DETERMINATION AND CERTIFICATION OF A
CRITICAL DEFENSE HOUSING AREA

SEPTEMBER 4, 1952.

Upon specific data which has been prescribed by and presented to the Secretary of Defense and the Director of Defense Mobilization and on the basis of other information available in the discharge of their official duties, the undersigned find that the conditions required by section 204 (1) of the Housing and Rent Act of 1947, as amended, exist in the area designated as

Rantoul, Illinois, Area. (The area consists of Champaign and Vermilion Counties, Illinois.)

Therefore, pursuant to section 204 (1) of the Housing and Rent Act of 1947, as amended, and Executive Order 10276 of July 31, 1951, the undersigned jointly determine and certify that the aforementioned area is a critical defense housing area.

ROBERT A. LOVETT,
Secretary of Defense.
JOHN R. STEELMAN,
Acting Director
of Defense Mobilization.

[F. R. Doc. 52-9881; Filed, Sept. 5, 1952;
11:35 a. m.]

**INTERSTATE COMMERCE
COMMISSION**

[4th Sec. Application 27363]

PEAT AND HUMUS FROM GULF PORTS TO
WYOMING, KANSAS, COLORADO, AND
NEBRASKA

APPLICATION FOR RELIEF

SEPTEMBER 3, 1952.

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: H. M. Engdahl, Agent, for carriers parties to his tariff I. C. C. No. 113.

Commodities involved: Peat and humus, carloads.

From: Gulf ports.

To: Points in Wyoming, Kansas, Colorado, and Nebraska.

Grounds for relief: Competition with rail carriers, circuitous routes, and to maintain port rate relations.

Schedules filed containing proposed rates: H. M. Engdahl, Agent, I. C. C. No. 113, Supp. 40.

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] GEORGE W. LAIRD,
Acting Secretary.

[F. R. Doc. 52-9773; Filed, Sept. 5, 1952;
8:54 a. m.]

[4th Sec. Application 27364]

LIQUID CAUSTIC SODA FROM MCINTOSH,
ALA., TO EAST ST. LOUIS, ILL., AND ST.
LOUIS, MO.

APPLICATION FOR RELIEF

SEPTEMBER 3, 1952.

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 Southern Railway Company, for itself and on behalf of The Alabama Great Southern Railroad Company, and The Cincinnati, New Orleans and Texas Pacific Railway Company.

Commodities involved: Liquid caustic soda, in tank-car loads.

No. 175—7

From: McIntosh, Ala.
To: East St. Louis, Ill., and St. Louis, Mo.

Grounds for relief: Competition with rail carriers and market competition.

Schedules filed containing proposed rates: C. A. Spaninger, Agent, I. C. C. No. 1172, Supp. 118.

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] GEORGE W. LAIRD,
Acting Secretary.

[F. R. Doc. 52-9774; Filed, Sept. 5, 1952;
8:54 a. m.]

**SECURITIES AND EXCHANGE
COMMISSION**

[File No. 54-89]

UNITED CORP.

NOTICE OF FILING AND ORDER FOR HEARING
ON APPLICATION TO PAY FEES AND
EXPENSES

SEPTEMBER 2, 1952.

The Commission, by orders herein dated November 24, 1944, and November 29, 1944, having approved a plan, filed pursuant to section 11 (e) of the Public Utility Holding Company Act of 1935 ("act") by The United Corporation ("United"), a registered holding company, providing for the exchange, on a voluntary basis, of portfolio assets, including cash, for then outstanding shares of United's \$3 Cumulative Preference Stock, and in said orders having reserved jurisdiction with respect to fees and expenses to be paid by United in connection with said plan; and

Said plan having been consummated, and the Commission, by order herein dated March 22, 1946, having released the jurisdiction so reserved with respect to fees and expenses to be paid by United in connection with said plan;

Notice is hereby given that an application has been filed by Randolph Phillips, a common stockholder of United, for the payment of a requested fee in the amount of \$39,000 for services claimed to have been rendered in 1943 and 1944 in the above entitled matter, and for reimbursement of expenses in the amount of \$23,414.71 claimed to have been incurred by him in 1943 and 1944 in connection with such services.

It appearing to the Commission that it is appropriate in the public interest

that a hearing be held with respect to the matters set forth in said application:

It is ordered, That a hearing on said application, pursuant to sections 11 (e) and 18 of the act and rules and regulations thereunder, be held on September 23, 1952, at 10:00 a. m. e. d. s. t., at the office of the Commission, 425 Second Street NW., Washington 25, D. C. On such date the hearing room clerk in Room 193 will advise as to the room in which such hearing is to be held. Any person who is not already a party or given leave to participate herein, who desires to be heard or otherwise wishes to participate in this proceeding shall file with the Secretary of the Commission on or before September 19, 1952, a written request relative thereto as provided by Rule XVII of the Commission's rules of practice.

It is further ordered, That Harold B. Teegarden, or any other officer or officers of the Commission designated by it for that purpose, shall preside at such hearing. The officer or officers so designated to preside at such hearing are hereby authorized to exercise all powers granted to the Commission under section 18 (c) of the act and to a hearing officer under the Commission's rules of practice.

The Division of Public Utilities having advised the Commission that it has made a preliminary examination of the said application and that, on the basis thereof, the following matters and questions are presented for consideration without prejudice, however, to the presentation of additional matters and questions upon further examination:

Whether the requested amounts for a fee and for expenses are reasonable, and were reasonably incurred, in rendering services which were necessary in connection with said plan and the proceedings with respect thereto, and whether it is appropriate and lawful to require United to pay the requested fee and expenses, in whole or in part;

It is further ordered, That particular attention be directed at said hearing to the foregoing matters and questions.

It is further ordered, That any person desiring to assert any additional claims for compensation or reimbursement for fees and expenses in connection with the proceedings upon the plan shall, on or before September 19, 1952, file such claim or a notification of intention to assert such claim, and, in the event such claims are filed during the course of the hearings, no notice of such filing will be given unless specifically ordered by the Commission. Any person desiring to receive further notice of the filing of such additional claims should file an appearance in these proceedings or otherwise specifically request such notice.

It is further ordered, That the Secretary of the Commission shall serve notice of the said hearing by mailing a copy of this notice and order by registered mail to Randolph Phillips, The United Corporation and to all persons granted participation in the proceedings, and notice of said hearing shall be given to all other persons by publi-

NOTICES

cation of this notice and order in the **FEDERAL REGISTER**.

By the Commission.

[SEAL] ORVAL L. DUBois,
Secretary.

[F. R. Doc. 52-9762; Filed, Sept. 5, 1952;
8:53 a. m.]

[File No. 70-2906]

ARLINGTON GAS LIGHT CO. ET AL.

ORDER AUTHORIZING ISSUANCE OF
PROMISSORY NOTES

SEPTEMBER 2, 1952.

In the matter of Arlington Gas Light Company, Beverly Gas and Electric Company, Central Massachusetts Gas Company, Gloucester Gas Light Company, Lawrence Gas and Electric Company, Malden and Melrose Gas Light Company, Northampton Gas Light Company, Northern Berkshire Gas Company, Salem Gas Light Company, Suburban Gas and Electric Company, Wachusett Gas Company, File No. 70-2906.

The above named public-utility subsidiary companies of New England Electric System, a registered holding company, hereinafter individually referred to as "Arlington," "Beverly," "Central Mass.," "Gloucester Gas," "Lawrence," "Malden Gas," "Northampton," "Northern Berkshire," "Salem Gas," "Suburban" and "Wachusett" and collectively referred to as the "borrowing companies," having filed with this Commission applications, pursuant to section 6 (b) of the Public Utility Holding Company Act of 1935, and Rules U-23, U-42 (b) (2) and U-50 (a) (2) thereunder with respect to the following proposed transactions:

The borrowing companies propose to issue to The National City Bank of New York before September 5, 1952, unsecured promissory notes in an aggregate amount of \$4,540,000. Said notes will be payable in 10 equal instalments beginning on September 1, 1953, and ending on September 1, 1962. Interest on the annual instalments payable September 1, 1953, and September 1, 1954, will be at the rate of 3 1/4 percent per annum, on the annual instalments payable September 1, 1955, through September 1, 1957, at the rate of 3 1/2 percent per annum and on the annual instalments payable September 1, 1958, through September 1, 1962, at the rate of 3 3/4 percent per annum or an over-all cost of money for the 10-year period of 3.668 percent. Under certain conditions, the notes may be prepaid, in whole or in part, without premium.

The applications state that the Massachusetts Department of Public Utilities has granted all of the borrowing companies, except Gloucester Gas and Wachusett, authority to amortize the costs of conversion to the use of natural gas over a period of ten years and that it is expected that the Massachusetts Commission will authorize a like period of amortization for these two companies. The amount of the note each borrowing company proposes to issue is set forth in the table below and, in each case,

such amount is substantially equal to the estimated amount of unamortized conversion costs at August 31, 1952. The proceeds of the proposed notes will be applied solely to the payment of short-term note indebtedness incurred by the borrowing companies for costs of conversion to the use of natural gas.

	Amount of proposed notes
Arlington	\$565,000
Beverly	285,000
Central Massachusetts	200,000
Gloucester Gas	125,000
Lawrence	835,000
Malden Gas	1,240,000
Northampton	195,000
Northern Berkshire	220,000
Salem Gas	380,000
Suburban	325,000
Wachusett	170,000
Total	4,540,000

The applications state that the Massachusetts Department of Public Utilities has approved and authorized the proposed note issues and no other state commission or Federal commission, other than this Commission, has jurisdiction over the proposed transactions.

The applications further state that incidental services in connection with the proposed note issues will be performed, at cost, by New England Power Service Company, an affiliated service company, such cost being estimated not to exceed \$500 for each of the borrowing companies, or an aggregate of \$5,500.

The borrowing companies request that the Commission's order herein become effective forthwith upon issuance.

Notice of the filing of the applications having been given in the manner and form provided by Rule U-23 of the rules and regulations promulgated under the act, and a hearing not having been requested or ordered by the Commission within the time specified in said notice; and the Commission finding that the applicable provisions of the act and the rules and regulations promulgated thereunder are satisfied, and deeming it appropriate in the public interest and in the interest of investors and consumers that said applications be granted and that the Commission's order become effective forthwith:

It is ordered, Pursuant to Rule U-23 and the applicable provisions of the act, that said applications be, and hereby are, granted, subject to the terms and conditions prescribed in Rule U-24, and that this order shall become effective upon its issuance.

By the Commission.

[SEAL] ORVAL L. DUBois,
Secretary.

[F. R. Doc. 52-9763; Filed, Sept. 5, 1952;
8:54 a. m.]

[File No. 70-2920]

ARKANSAS POWER & LIGHT CO.

NOTICE OF FILING CONCERNING ACQUISITION
OF UTILITY ASSETS

SEPTEMBER 2, 1952.

Arkansas Power & Light Company ("Arkansas"), an electric utility subsidi-

ary of Middle South Utilities, Inc., a registered holding company, has filed an application with the Commission pursuant to the Public Utility Holding Company Act of 1935, and has designated sections 9 and 10 thereof as applicable to the transactions which are summarized as follows:

Arkansas proposes to acquire all of the outstanding stock of Swiftonton Power & Light Company ("Swiftonton") for a cash consideration of \$65,000. Upon acquiring such stock, Arkansas proposes to surrender the stock of Swiftonton, liquidate that Company and transfer its assets to Arkansas. All of the outstanding 360 shares of the capital stock of Swiftonton are owned by Graham Brothers Company, a non-affiliated Arkansas corporation.

Swiftonton operates an electric distribution system in the town of Swiftonton, Arkansas. It is presently interconnected with Arkansas, which services adjacent territory, and purchases all of its electric power requirements from Arkansas. For the year ended March 1952, Swiftonton's kilowatt hour sales were: residential, 152,464; commercial, 177,694. The net plant of Swiftonton is stated at \$27,131. The total operating revenues of Swiftonton for the 12 months ended May 31, 1952, were \$14,429 and its net profit \$2,201.

The proposed transactions have been approved by the Arkansas Public Service Commission, and that Commission has directed Arkansas to eliminate the newly created Electric Plant Acquisition Adjustments (Account 100.5) in the amount of \$39,911.86 by a charge to Earned Surplus.

The application states that upon consummation of the transactions, the operations of Swiftonton's facilities will be fully integrated with those of Arkansas and by reason of application of Arkansas' rate schedule will result in overall savings of approximately 9 percent to the customers of Swiftonton.

Notice is further given that any interested person may, not later than September 16, 1952, at 5:30 p. m., e. d. s. t., request the Commission in writing that a hearing be held on such matter, stating the nature of his interest, the reasons for such request, and the issues of fact or law, if any, raised by the said application which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street NW, Washington 25, D. C. At any time after September 16, 1952, said application, as filed or as amended, may be granted as provided in Rule U-23 of the rules and regulations promulgated under the act, or the Commission may exempt such transactions as provided in Rules U-20 (a) and Rule U-100 thereof. All interested persons are referred to said application which is on file in the office of this Commission for a statement of the transactions therein proposed.

By the Commission.

[SEAL] ORVAL L. DUBois,
Secretary.

[F. R. Doc. 52-9763; Filed, Sept. 5, 1952;
8:53 a. m.]

[File No. 70-2924]

APPALACHIAN ELECTRIC POWER CO.

NOTICE OF FILING UNDER CONCERNING SALE
OF BONDS AND SERIAL NOTES

SEPTEMBER 2, 1952.

Notice is hereby given that Appalachian Electric Power Company ("Appalachian"), an electric utility subsidiary of American Gas and Electric Company, a registered holding company, has filed an application pursuant to the Public Utility Holding Company Act of 1935, and has designated section 6 (b) thereof and Rules U-42 and U-50 thereunder as applicable to the proposed transactions which are summarized as follows:

Appalachian proposes to issue and sell pursuant to the competitive bidding requirements of Rule U-50, \$17,000,000 principal amount of its First Mortgage Bonds _____ percent Series due 1982, and \$6,000,000 aggregate principal amount of its _____ percent Serial Notes due 1956-1967.

The First Mortgage Bonds will be issued under and secured by the company's Mortgage and Deed of Trust dated as of December 1, 1940, as supplemented, and as to be supplemented by four supplemental indentures.

The Serial Notes due 1956-67 will mature annually in the amounts of \$250,000 in each of the years 1956 to 1960, inclusive; \$500,000 in each of the years 1961 and 1962, and \$750,000 in each of the years 1963 to 1967, inclusive.

The proceeds from the sale of securities are to be used in part for prepayment of notes payable to banks which, it is contemplated, will be outstanding in the amount of \$14,000,000 at the time of the issuance and sale of the securities. The balance of the proceeds to be realized will be applied to extensions, additions and improvements to Appalachian's properties.

Notice is further given that any interested person may, not later than September 15, 1952, at 11:30 a. m., e. d. s. t., request the Commission in writing that a hearing be held on such matter, stating the nature of his interest, the reasons for such request, and the issues of fact or law, if any, raised by the said application which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street NW, Washington 25, D. C. At any time after September 15, 1952, at 11:30 a. m., e. d. s. t., said application as filed or as amended, may be granted as provided in Rule U-23 of the rules and regulations promulgated under the act, or the Commission may exempt such transactions as provided in Rules U-20 (a) and U-100 thereof. All interested persons are referred to said application which is on file in the office of this Commission for a statement of the transactions therein proposed.

By the Commission.

[SEAL]

ORVAL L. DUBois,
Secretary.[F. R. Doc. 52-9764; Filed, Sept. 5, 1952;
8:53 a. m.]

[File No. 70-2925]

AMERICAN & FOREIGN POWER CO. INC.

NOTICE OF FILING AND NOTICE OF ORDER FOR
HEARING CONCERNING ISSUANCE OF ADDITIONAL STOCK AS A STOCK DIVIDEND

SEPTEMBER 2, 1952.

Notice is hereby given that American & Foreign Power Company Inc. ("Foreign Power"), a registered holding company subsidiary of Electric Bond and Share Company, also a registered holding company, has filed a declaration pursuant to the Public Utility Holding Company Act of 1935, and has designated sections 6 (a) and 12 (c) thereof as applicable to the proposed transactions which are summarized below. All interested persons are referred to said declaration which is on file in the offices of the Commission for a full statement of the proposed transactions:

Foreign Power has declared a dividend on its 7,152,711 shares of issued and outstanding no par value common stock at the rate of 10 cents in cash for each share of stock outstanding, and one share of additional common stock for each 100 shares of such stock outstanding. The record date and the payment date for the dividend are to be fixed by Foreign Power's Executive Committee as soon as practicable after issuance of an order by this Commission authorizing the issuance of the additional stock.

In connection with the stock dividend, the declaration states that no scrip or fractional shares are to be issued but that in lieu thereof Foreign Power's dividend disbursing agent will sell, without charge to the stockholders, the number of shares of common stock of Foreign Power which otherwise would be represented by scrip or fractional shares, and will pay the proceeds of such sales to the stockholders of Foreign Power entitled thereto. The Company estimates that by reason of this provision, approximately 70 percent of Foreign Power's stockholders will receive only cash.

The proposed stock dividend is to be reflected on the books of Foreign Power by a transfer from "Earned Surplus Since January 1, 1949" to "Capital Stock" in the amount of \$661,624.75. This represents a valuation of the 71,527 shares of additional stock as \$9.25 per share which was the closing price of that stock on August 25, 1952, the day prior to the date when the dividend was declared.

It appearing to the Commission that it is appropriate in the public interest and in the interest of investors that a hearing be held with respect to the declaration, and that such declaration shall not become effective except pursuant to a further order of this Commission:

It is ordered, That a hearing on said declaration, pursuant to the applicable provisions of the act and the rules of the Commission, be held on September 16, 1952, at 9:00 a. m., e. d. s. t., at the offices of the Commission, 425 Second Street NW, Washington 25, D. C. On said date the Hearing Room Clerk in Room 193 will advise as to the room in which such hearing will be held. Any person desiring to be heard or otherwise wishing to participate in this proceeding should file with the Secretary of the Commission on or before September 15, 1952, a request relative thereto as provided by Rule XVII of the Commission's rules of practice.

It is further ordered, That Edward C. Johnson, or any other officer or officers of this Commission designated by it for that purpose, shall preside at such hearing. The officer or officers so designated to preside are hereby authorized to exercise all powers granted to the Commission under section 18 (c) of the act and to a hearing officer under the Commission's rules of practice.

The Division of Public Utilities having advised the Commission that it has made a preliminary examination of the declaration, and that upon the basis thereof the following matters and questions are presented for consideration, without prejudice to its specifying additional matters and questions upon further examination:

1. Whether the proposed issuance of no par value stock for the purpose of a stock dividend is in accordance with the standards of section 7 of the act, particularly subsections (c) and (d) thereof;

2. Whether, under the standards of section 12 of the act, the Commission should make any adverse findings in connection with the proposed stock dividend;

3. Whether the proposed accounting entries are proper and in conformity with sound accounting principles;

4. Generally, whether the proposed transactions are in all respects in accordance with the standards of the act and whether, in the event that the declaration shall be permitted to become effective, it is necessary or appropriate to impose any terms and conditions to insure compliance with the standards of the act, or in the public interest, or for the protection of investors.

It is further ordered, That particular attention be directed at said hearing to the foregoing matters and questions.

It is further ordered, That the Secretary of the Commission serve a copy of this order by registered mail on the declarant herein, and that notice of said hearing shall be given to all other persons by general release of this Commission, which shall be distributed to the press and mailed to the mailing list for releases issued under the Public Utility Holding Company Act of 1935, and by publication of this order in the FEDERAL REGISTER.

By the Commission.

[SEAL]

ORVAL L. DUBois,
Secretary.[F. R. Doc. 52-9761; Filed, Sept. 5, 1952;
8:53 a. m.]UNITED STATES TARIFF
COMMISSION

[Investigation No. 5]

WOOL

NOTICE OF INVESTIGATION

Institution of investigation. By direction of the President, dated September 2, 1952, the United States Tariff Commission, on the 2d day of September

NOTICES

1952, instituted, and hereby gives notice of an investigation, under section 22 of the Agricultural Adjustment Act, as amended, and Executive Order No. 7233 of November 23, 1935, for the purpose of determining whether wool of the sheep subject to duty under paragraphs 1101 (a) and 1102 of the Tariff Act of 1930, carbonized wool of the sheep subject to duty under paragraph 1106 of the said act, or sheep's-wool tops subject to duty under the said paragraph 1106 are being or are practically certain to be imported into the United States under such conditions and in such quantities as to render or tend to render ineffective or materially interfere with the price-support program undertaken by the United States Department of Agriculture with respect to wool.

Hearing. All parties interested will be given opportunity to be present, to produce evidence, and to be heard at a public hearing to be held in the Tariff Commission Building, 8th and E Streets NW, Washington, D. C., beginning at 10 a. m. on the 29th day of September 1952.

Request to appear. Parties desiring to appear at the public hearing should notify the Secretary of the Commission in writing at its offices in Washington, D. C., in advance of the hearing.

Rules. The Commission's rules of practice and procedure set forth in Part 204 the rules governing investigations under section 22. Copies of these rules may be obtained from the United States Tariff Commission, Washington 25, D. C.

I hereby certify that the above investigation was instituted by the United States Tariff Commission on the 2d day of September 1952.

[SEAL]

DONN N. BENT,
Secretary.[F. R. Doc. 52-9785; Filed, Sept. 5, 1952;
8:56 a. m.]SMALL DEFENSE PLANTS
ADMINISTRATION

[S. D. P. A. Pool Request 1]

REQUEST TO GENERAL TIRE PRODUCTION
POOL, INC., TO OPERATE AS SMALL BUSI-
NESS PRODUCTION POOL AND REQUEST TO
CERTAIN COMPANIES TO PARTICIPATE IN
OPERATIONS OF SUCH POOL

Pursuant to section 708 of the Defense Production Act of 1950, as amended, the

request to General Tire Production Pool, Inc., to operate as a small business production pool and the request to the companies hereinafter listed to participate in the operations of such pool, set forth below, were approved by the Attorney General after consultations with respect thereto between the Attorney General, the Chairman of the Federal Trade Commission, and the Administrator of the Small Defense Plants Administration. The voluntary program in accordance with which the pool shall operate has been approved by the Administrator of the Small Defense Plants Administration and found to be in the public interest as contributing to the national defense.

REQUEST TO GENERAL TIRE PRODUCTION POOL,
INC.

You are requested to operate as a small business production pool in accordance with the voluntary program as set forth in the papers submitted to the Small Defense Plants Administration, Pooling Section, Washington, D. C.

In my opinion, the operations of your corporation as a small business production pool will assist in the accomplishment of our national defense program.

The Attorney General has approved this request after consultations with respect thereto between his representatives, representatives of the Chairman of the Federal Trade Commission, and my representatives, pursuant to section 708 of the Defense Production Act of 1950, as amended.

I approve the voluntary program and find it to be in the public interest as contributing to the national defense. You may commence your operations thereunder as a small business production pool upon notifying me in writing of your acceptance of this request. Immunity from prosecution under the Federal antitrust laws and the Federal Trade Commission Act will be given upon such acceptance, provided that your operations are within the limits set forth in the approved voluntary program.

Your cooperation in this matter will be appreciated.

Sincerely yours,

TELFORD TAYLOR,
Administrator.

REQUEST TO COMPANIES

You are requested to participate in the operations of the General Tire Production Pool, Inc., which will operate as a small business production pool, in accordance

with the voluntary program as set forth in the papers submitted by it to the Small Defense Plants Administration, Pooling Section, Washington 25, D. C.

In my opinion, your participation in the operations of this small business production pool will greatly assist in the accomplishment of our national defense program.

The Attorney General has approved this request after consultations with respect to this matter between his representatives, representatives of the Chairman of the Federal Trade Commission, and my representatives, pursuant to section 708 of the Defense Production Act of 1950, as amended.

I approve the voluntary program and find it to be in the public interest as contributing to the national defense.

You will become a participant therein upon notifying me in writing of your acceptance of this request. Immunity from prosecution under the Federal antitrust laws and the Federal Trade Commission Act will be given upon such acceptance, providing that the operations of this production pool and your participation therein are within the limits set forth in the approved voluntary program.

Your cooperation in this matter will be appreciated.

Sincerely yours,

TELFORD TAYLOR,
Administrator.

The General Tire Production Pool, Inc., accepted the request set forth above to operate as a small business production pool.

LIST OF COMPANIES ACCEPTING REQUEST TO
PARTICIPATE

Ectro, Inc., 425 South Sandusky Street, Delaware, Ohio.

Jackson Electronic & Manufacturing Co., 595 East Talmadge Avenue, Akron, Ohio.

The McCaskey Register Co., 2435 South Union Avenue, Alliance, Ohio.

The Sterling Manufacturing Co., 7201 Wentworth Avenue, Cleveland, Ohio.

General Tire & Rubber Co., 1708 Englewood Avenue, Akron, Ohio.

(Sec. 708, 64 Stat. 818, Pub. Law 96, 82d Cong.; 50 U. S. C. App. Sup. 2158; E. O. 10370, July 7, 1952, 17 F. R. 6141)

Dated: September 2, 1952.

TELFORD TAYLOR,
Administrator.

[F. R. Doc. 52-9778; Filed, Sept. 5, 1952;
8:54 a. m.]